



**REPORT OF THE  
AUDITOR-GENERAL  
ON THE  
ACCOUNTANT GENERAL FINANCIAL STATEMENT  
OF THE  
KWARA STATE OF NIGERIA  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2022**



HIS EXCELLENCY  
**MALL. ABDULRAHMAN  
ABDULRAZAQ**  
Executive Governor, Kwara State



**HIS EXCELLENCY**  
**MR. KAYODE ALABI**  
Deputy Governor, Kwara State



**RT. HONOURABLE**  
**ENGR. YAKUBU DANLADI SALIHU**  
*Speaker, Kwara State House of Assembly*





**MRS FLORENCE OLASUMBO OYEYEMI**  
Honourable Commissioner of Finance, Kwara State



**TIAMIYU, FATAI ADEYEMI, FCA, ACTI**  
*Kwara State Ag. Auditor General*



# MANAGEMENT TEAM STATE AUDIT



**ALADE COMFORT T.**  
*Director Treasury*



**ADEOTI RACHEAL A.**  
*Director Inspectorate*



**AGBOJULOGUN MOSHOOD S.**  
*Director Quality Control*



**ABERI BASHIRAT F.**  
*Director PFS*



**TIAMIYU, FATAI ADEYEMI, FCA, ACTI**  
*Kwara State Ag. Auditor General*



**OLUFEMI ALABI**  
*Deputy Auditor General*



**YUSUF KING H.**  
*Director Parastatals*



**YAKUB ABDULRAHEEM A.**  
*HOD Pension*



**TEJUMOLA MUINAT K.**  
*HOD ANSON*



**ADUA ABDULRASHEED**  
*HOD Schools and Courts*



**KOLAWOLE M  
KEHINDE**  
*HOD Capital Projects*



**ABDULRAHMAN  
ABDULLATEEF**  
*HOD Inspectorate*



**MUSTAPHA APO G.**  
*Staff Officer*



**TREASURY MANAGEMENT TEAM  
STATE AUDIT**







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## **KWARA**

### **STATE OF HARMONY**

Kwara State was created on 27th May, 1967 as one of the first 12 States to replace the nation's four regions. Originally, the State was known as West Central State but the name was changed to Kwara, a local name from the Niger River. The size of the State has been reduced over the years, as new States have been created within the Federation. It is one of the 36 States that makes up the Federal Republic of Nigeria with a total land mass of 34,500 square kilometres. It shares boundary to the South-West with Ekiti, Osun and Oyo States.

Ilorin, the capital city is situated 306 km inland from the coastal city of Lagos and 500 km from the Federal Capital, Abuja. Major towns include: Offa, Omu-Aran, Jebba, Patigi. Erin-Ile, Ilofa, Adeleke Igbewere, Ejidongari, Osi, Lafiagi, Gure, Afon, Kaiama, Isanlu-Isin, Egbejila, Ilofa, Iponrin, Igbaja, Oke-Ode, Ajase-Ipo, Share, Oro, Oro-Ago and Ira. Kwara State is known as the State of Harmony on account of the peaceful relations that exist among its multicultural and diverse population of about 2.5 million people. Followers of the three great religious faiths to be found in

Nigeria, Islam, Christianity and Traditional coexist within the State.

Kwara State consists of sixteen Local Government Areas. They are: Asa, Baruten, Edu, Ekiti, Ifelodun, Ilorin East, Ilorin South, Ilorin West, Irepodun, Isin, Kaiama, Moro, Offa, OkeEro, Oyun and Pategi.





## **ECONOMY**

Agriculture is the main source of the economy and the principal cash crops are: cotton, cocoa, coffee, Kolanut, tobacco, beniseed and palm produce. Mineral resources in the state are Petroleum, Gold, limestone, marble, feldspar, clay, kaolin, quartz and granite rocks.

## **EDUCATION**

Kwara has a Federal University, the University of Ilorin, a state university, Kwara State University, two polytechnics, Kwara State Polytechnic and Federal Polytechnic Offa, six colleges: the College of Education, Ilorin, College of Education, Lafiagi, College of Education, Oro, School of Health Technology, Offa, Kwara State College of Nursing, Oké ode and College of Nursing, Ilorin. It is also home to Seven Private universities; Landmark University, Omu-Aran, Thomas Adewumi University, Oko-Irese, AhmanPategi University, Pategi, University of Offa, Offa, Crown Hill University, Eiyen'korin, Al Hikmah University, Ilorin and Summit University, Offa. There is also a navy school, Nigerian Navy School of Health Science Irra Road Offa and International Aviation College, Ilorin.





## **TOURISM**

Important tourist attractions in Kwara State include Esie Museum, Owu waterfalls, Imoleboja Rock Shelter, Ogunjokoro, Agbonna Hill and Awon Mass Wedding in Shao. There is also Sobi Hill amongst others which is the largest landform in Ilorin, the State Capital.

### **LIST OF ABBREVIATIONS/ACRONYMS**

- CBN - Central Bank of Nigeria
- COA - Chart of Account
- FAAC - Federation Accounts Allocation Committee
- FGN - Federal Government of Nigeria
- FRC - Financial Reporting Council
- GAAP - Generally Accepted Accounting Principles
- GPFS - General Purpose Financial Statement
- IPSAS - International Public Sector Accounting Standards
- LFN - Law of the Federal Republic of Nigeria
- MDA - Ministries, Departments and Agencies
- NCOA - National Chart of Account
- GBE - Government Business Enterprises
- FRCON - Financial Reporting Council of Nigeria



- OAG - Office of the Accountant General
- PPE - Properties, Plants and Equipment.



## INTRODUCTION

### THE LEGAL FRAME WORK FOR THE AUDIT OF GOVERNMENT ACCOUNTS

The legal frame work under which the Auditor General performs his functions is quite robust. While the constitution of the country remains supreme extant law, there are numerous other legislations that empower him to conduct his audit. This include: The Kwara State Public Audit (Re- Enactment) Law, 2021 (Law No.8 of 2021, The Audit Act, 1956 (as amended), financial Control and Management Act, 1958 (as amended), Fiscal Responsibility Act, Financial Regulations, Financial Instructions, Financial and Administrative Circulars and other laws of the State House of Assembly as instruments of establishing specific organs or agencies for the conduct of government transactions have provisions which empower the Auditor General to carry out statutory audit functions.

The audit involved the performance of procedures, the selection of which depends on the Auditors' judgment to obtain audit evidence about the amounts and disclosures in the financial statements. Evaluation of the appropriateness of the accounting polices used and the reasonableness of the overall presentation of the financial statements was also conducted. I believe the audit has provided reasonable evidence and assurances sufficient and appropriate to provide a basis for my audit opinion.

I have therefore, certified the individual accounts maintained by Ministries, Departments and Agencies (MDAs) that they are in order, subjects to comments contained in this report while irregularities have been communicated through various letters, reports and queries to the respective Accounting Officers. And all unresolved issues are presented in this report.

### CONSTITUTIONALITY

The provisions of section 125(2) of the constitution of the Federal Republic of Nigeria, 1999 (as amended), Section 7 (1) of Kwara State Public Audit (Re-Enactment) Law, 2021 (Law No.8 of 2021) provides for the audit of public accounts of state that "The public account of a state and of all offices and courts of the state shall be audited by the Auditor General for the state who shall submit





his report to the House of Assembly of the state concerned, and for that purpose. The Auditor-General or any person authorized by him in that behalf shall have access at all time to all the books, records, returns, and other documents relating to those accounts”.

The provision of section 125(4) of the same constitution further provides that “The Auditor – General for the State shall have power to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies including all persons and bodies established by law of the House of Assembly of the State”.

## **PUBLIC ACCOUNTS COMMITTEE**

### **TABLING OF PREVIOUS AUDIT REPORTS**

Auditor General’s reports for the financial year ended 31<sup>st</sup> December, 2020 and 2021 had been submitted to the Honourable House of Assembly. The two years reports have been deliberated upon and finalized between the public account committee (PAC) of Kwara State House of Assembly, Office of The State Auditor General and the affected Accounting officers of the MDAs.

This development has awakened all the Accounting officers and officers responsible for financial duties and obligations to conduct themselves in accordance with the established rules and regulations and other extant laws guiding the conduct of accounting operations.

At this juncture, I wish to express my profound gratitude to members of this very important committee and the entire members of Kwara State House of Assembly for standing up to their constitutional duties.

They have equally energized the office to face its responsibilities with confidence and courage.

## **SUBMISSION OF THE ACCOUNTANT GENERAL’S FINANCIAL STATEMENT**

The draft annual accounts and Financial Statement of the Government of Kwara State for the accounting period covering 1<sup>st</sup>January to 31<sup>st</sup>December, 2022



prepared by the State Accountant General's Office and Ministry of Finance was received by my office on **31<sup>st</sup> March, 2023**, after proper review and routine audit scrutiny, some observations were raised and it was reconciled and responded to accordingly. After reconciliation and responses, the amended copies were returned on **26<sup>th</sup> June, 2023** to me for certification. The schedule of the statement in appendix II CAP is attached to this report.



## **Acknowledgement**

I wish to express my heartfelt gratitude and that of the entire staff of the Office of the State Auditor General to His Excellency Mallam Abdulrahman Abdulrazaq, the Executive Governor of Kwara State for giving me the opportunity to serve as the state Acting Auditor General and his positive disposition towards the Office, without which the processing and production of this report would not have come to fruition.

The office of the State Auditor General commends the efforts of the Kwara State House of Assembly and the State Governor for Passing and assenting to the Kwara State Public Audit Law, 2021 on 30th June, 2021. The law grants the Office of the Auditor General full autonomy in discharging its constitutional duties. It has gone in a long way in helping the state audit in performing their constitutional duties without fear or favour.

I wish to commend the Accountant General and his staff for being prompt in rendition of the Annual Financial Statements.

I wish to highly commend the commitment, selflessness, loyalty, and patriotism exhibited by the Treasury department audit Team. Worthy of recognition also is the contributions, hard work, and good spiritedness of all the members of staff of the Office of Auditor General.

A handwritten signature in green ink, appearing to read "Tiamiyu, Fatai Adeyemi".

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

***30<sup>th</sup> June, 2023***



## AUDITOR GENERAL'S CERTIFICATE

### REPORT/CERTIFICATE OF THE STATE AUDITOR-GENERAL ON THE FINANCIAL STATEMENT OF KWARA STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and section 7(1) of the Kwara State Public Audit (Re- Enactment) Law, 2021 (Law No.8 of 2021). I have examined the Accounts and Financial Statements of the Government of Kwara State of Nigeria for the year ended 31<sup>st</sup>December, 2022.

#### **Accountant General's Responsibility**

The Accountant General of the State is responsible for:

1. Establishing and maintaining adequate system of internal control to provide adequate and reasonable assurance that the transaction reported are recorded accurately and are within statutory authority.
2. Ensuring the integrity and objectivity of the Financial Statement to reflect the financial position of the State as at 31<sup>st</sup>December, 2021.

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



## **Auditor-General's Responsibilities**

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

## **Basis of Opinion**

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

## **Opinion**

In my opinion, the Financial Statements of the Kwara State Government for the year ended 31<sup>st</sup>December, 2022 comprising of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flow, Statement of Changes in Net Assets/Equity and Notes to the Account, show a true and fair view of the State's financial performance, the cash flow and the financial position available as at that date. In my opinion the Kwara State Government has consistently complied with the extant guidelines and provision stipulated by the International Public Sector Accounting Standards (IPSAS) except for full consolidation of the Subsidiaries, Associates and Joint ventures as required by International Public Sector Accounting Standard is (IPSAS) 35; and delay in developing reliable model for recognizing and measuring assets and liabilities during the three (3) years transition period in the financial statement which commenced in the accounting year ended 31<sup>st</sup> December, 2020 as required by International Public Sector Accounting Standards (IPSAS) 33 – First Time Adoption.





In view of the above, the Kwara State Government is not able to make an explicit statement of its full compliance with Accrual basis IPSASS in preparing its transitional IPSAS financial Statement for the year ended 31<sup>st</sup>December, 2022.

### **Special Opinion**

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The receipts and Expenditure framework are detailed in the Disclosure Notes attached to the General-Purpose Financial Statements (GPFS) of Kwara State Government. In all material respects, the expenditure incurred and the fund received against the SFTAS program by the state for the year ended 31<sup>st</sup> December, 2022 are in accordance with International Public Sector Accounting Standard (IPSAS).

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

***09/06/2023.***

## **AUDITOR GENERAL'S REPORT ON THE DISCLOSURE NOTE ON COVID-19 RESPONSE EXPENDITURES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

The state Fiscal Transparencies, Accountability and sustainability (SFTAS) initiative is a World Bank Assisted Programme of Nigeria Governor's Forum with the aim of promoting transparency, accountability and sustainability in public governance. A special feature which characterized year 2022 financial statement derives from SFTAS Disbursement linked result (DLR 13.3) directive which stipulate the need to have specific disclosures ( by way of note to the account) on the execution of Covid-19 responses tagged expenditure; Recurrent and Capital Expenditures of key Ministries, Department and Agencies in the state.

In line with DLR 13.3 of SFATS requirement, that stipulates execution of at least 90% of the tagged Covid-19 response expenditures in the approved FY 2022 state budget. The Kwara State Government approved the sum of ₦341,750,000.00 and ₦6,070,193,496.00 for Covid-19 tagged Recurrent and Capital Expenditures respectively, while the sum of ₦337,189,800.02 and ₦2,610,379,158.97 were expended for Covid-19 tagged Recurrent and Capital Expenditures respectively. This represents 98% and 43% FY 2022 budget performance on Recurrent and Capital Expenditures respectively.

The state was able to access the COVID-19 Action Recovery and Economic Stimulus (CARES) WB for the year 2022 while the State was unable to access the FGN COVID-19 Intervention Facility from the Federal Government for the financial year ended 31<sup>st</sup> December, 2022.

In compliance thereof with the SFTAS requirements, in our opinion, the Accountant General Disclosure note on Covid-19 response activities reflects that the State Government performed above 90% threshold requirement of DLI 13.3 of SFTAS on Recurrent expenditure and above average performance on Capital Expenditure across the Administrative, Economic and Social sectors of the state economy to mitigate and curtail the effect of Covid-19 pandemic.

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

***09/06/2023.***



**OFFICE OF THE KWARA STATE  
ACCOUNTANT GENERAL  
KWARA STATE GOVERNMENT**

**RESPONSIBILITY FOR FINANCIAL STATEMENTS**


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

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

The responsibility for the preparation of the Financial Statements rests solely with the Office of the Accountant General and as such efforts were made to ensure that these Financial Statements fairly reflect the financial position of Kwara State Government as at 31st December, 2022 and its operations for the year ended on that date.

These Financial Statements are prepared in accordance with IPSAS Accrual basis. However, by virtue of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) Kwara State Government is allowed a period of three (3) years from the year of commencement which is 2020 to year 2022 to adopt the exemptions in-respect of its yet – to – be re-valued Assets. It is worthy of note that these Financial Statements is in the last year of the three years transitional relief period of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) therefore, the transitional exemption still applies.

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

  
31/03/2023

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

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

In our opinion, these Financial Statements fairly reflect the financial position of Kwara State Government of Nigeria as at 31st December, 2022 and its operations for the year ended on that date.



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

Date 31/03/2023



Oyeyemi Olasumbo Florence  
Honourable Commissioner, Ministry of Finance  
Kwara State.

Date 31/03/2023

**DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2022**

KWARA State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2020. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in **Subsidiary Grant Agreement dated xx-xx-xxxx**. The achievement of performance by the State is verified by an Independent Verification Agent. The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following budget lines:

MDA's	2022			2021			2020			2019		
	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira
Ministry of Finance	655,188,870.41	10,752,124,919.75	11,407,313,790.16	582,843,311.66	5,304,913,000.09	5,887,756,311.75	579,137,590.65	3,662,486,211.36	4,241,623,802.01	498,454,856.09	4,361,061,302.69	4,859,516,158.78
Ministry of Planning and Economic	106,144,367.93	263,250,014.86	369,394,382.79	-	101,018,784.00	101,018,784.00	-	-	-	83,716,586.09	166,596,757.25	250,313,343.34
Kwara State Internal Revenue Service	1,551,419,059.24	4,115,347,390.06	5,666,766,449.30	1,201,708,970.50	2,584,263,703.11	3,785,972,673.61	1,123,139,110.85	1,591,486,206.15	2,714,625,317.00	-	5,063,218,970.35	5,063,218,970.35
Office of the Accountant General	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,312,752,297.58</b>	<b>15,130,722,324.67</b>	<b>17,443,474,622.25</b>	<b>1,784,552,282.16</b>	<b>7,990,195,487.20</b>	<b>9,774,747,769.36</b>	<b>1,702,276,701.50</b>	<b>5,253,972,417.51</b>	<b>6,956,249,119.01</b>	<b>582,171,442.18</b>	<b>9,590,877,030.29</b>	<b>10,173,048,472.47</b>

The State was found eligible to participate in the Program for 2018, 2019, 2020 and 2021 for verification and disbursements occurred during the year. Verification and disbursement for 2021 is to occur in 2022. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 27 (note for cash and bank balances).

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

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



**KWARA STATE GOVERNMENT**

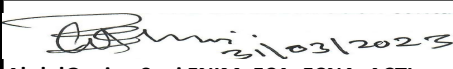
**ACCURAL STATEMENT 1**

**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2022**

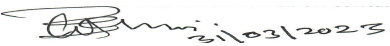
2021 Financial Year		Notes	Actual	Final Budget	Supplementary Budget	Initial/Original Budget	Variance On Final Budget
			=N=	=N=	=N=	=N=	=N=
<b>REVENUE</b>	<b>REVENUE</b>						
37,917,389,795.18	Government Share of FAAC (Statutory Revenue)	1	52,397,380,165.82	37,853,942,589.00	-	37,853,942,589.00	14,543,437,576.82
18,931,940,333.82	Government Share of VAT	2	23,371,319,683.39	22,273,629,953.00	-	22,273,629,953.00	1,097,689,730.39
10,192,363,383.01	Tax Revenue	3	12,403,160,045.18	10,553,289,605.00	-	10,553,289,605.00	1,849,870,440.18
16,544,261,211.77	Non-Tax Revenue	4	22,754,131,545.38	21,058,037,811.00	-	21,058,037,811.00	1,696,093,734.38
-	Investment Income	5	-	-	-	-	-
-	Interest Earned	6	-	-	-	-	-
6,606,302,070.48	Aid and Grants	7	7,824,288,998.10	31,036,831,549.00	-	31,036,831,549.00	(23,212,542,550.90)
3,750,000.00	Debt Forgiveness	8	7,700,000.00	-	-	-	7,700,000.00
-	Gain on Investment	9	-	-	-	-	-
823,269,201.49	Other Capital Receipts	10	2,076,592,036.32	31,175,555,490.00	-	31,175,555,490.00	(29,098,963,453.68)
193,322,645.76	Transfer from other Government Entities	11	131,965,842.24	128,881,765.00	-	128,881,765.00	3,084,077.24
<b>91,212,598,641.51</b>	<b>Total Revenue</b>		<b>120,966,538,316.43</b>	<b>154,080,168,762.00</b>	<b>-</b>	<b>154,080,168,762.00</b>	<b>(33,113,630,445.58)</b>
<b>EXPENDITURE</b>	<b>EXPENDITURE</b>						
22,682,253,796.57	Salaries & Wages	12	28,166,278,067.46	29,435,018,367.00	-	29,435,018,367.00	1,268,740,299.54
11,995,803,573.04	Social Benefits	13	13,344,668,200.94	11,119,473,723.00	-	11,119,473,723.00	(2,225,194,477.94)
22,689,197,704.01	Overhead Cost	14	33,399,381,708.48	37,623,115,349.00	-	37,623,115,349.00	4,223,733,640.52
74,249,825.96	Grants and Contributions	15	3,437,195,206.29	4,405,624,123.00	-	4,405,624,123.00	968,428,916.71
-	Subsidies	16	-	-	-	-	-
-	Depreciation Charges	17	-	-	-	-	-
-	Impairment Charges	18	-	-	-	-	-
-	Amortization Charges	19	-	-	-	-	-
-	Bad Debts Charges	20	-	-	-	-	-
1,220,044,604.60	Transfer to other Government Entities	21	1,433,111,329.93	1,590,795,289.00	-	1,590,795,289.00	157,683,959.07
<b>58,661,549,504.18</b>	<b>Total Expenditure</b>		<b>79,780,634,513.10</b>	<b>84,174,026,851.00</b>	<b>-</b>	<b>84,174,026,851.00</b>	<b>4,393,392,337.90</b>
<b>32,551,049,137.33</b>	<b>Surplus/(Deficit) from Operating Activities for the Period</b>		<b>41,185,903,803.33</b>	<b>69,906,141,911.00</b>	<b>-</b>	<b>69,906,141,911.00</b>	<b>(37,507,022,783.48)</b>
8,662,567,415.80	Public Debt Charges	22	- 11,504,562,142.90	10,670,685,328.00	-	10,670,685,328.00	(833,876,814.90)
-	Gain/Loss On Disposal Of Asset	23	-	-	-	-	-
725,146,085.79	Loss on Foreign Exchange Transaction	24	- 163,634,800.01	-	-	-	(163,634,800.01)
-	Share of Surplus/(Deficit) in Associates & Joint Ventures	25	-	-	-	-	-
<b>9,387,713,501.59</b>	<b>Total Non-Operating Revenue/(Expenses)</b>		<b>- 11,668,196,942.91</b>	<b>10,670,685,328.00</b>	<b>-</b>	<b>10,670,685,328.00</b>	<b>(997,511,614.91)</b>
<b>23,163,335,635.74</b>	<b>Surplus/(Deficit) from Ordinary Activities</b>		<b>29,517,706,860.42</b>	<b>59,235,456,583.00</b>	<b>-</b>	<b>59,235,456,583.00</b>	<b>(38,504,534,398.39)</b>
-	Minority Interest Share of Surplus/(Deficit)	26	-	-	-	-	-
<b>23,163,335,635.74</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>29,517,706,860.42</b>	<b>59,235,456,583.00</b>	<b>-</b>	<b>59,235,456,583.00</b>	<b>(38,504,534,398.39)</b>


The Accompanying Notes form part of these Statement

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

KWARA STATE GOVERNMENT						
ACCRUAL STATEMENT 2						
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2022						
	Ref.	Notes	2022 Financial Year		2021 Financial Year	
			=N=	=N=	=N=	=N=
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and Cash Equivalents	3101 - 4	27	19,703,007,934.15		33,143,148,550.64	
Receivables	3106 - 7	28	8,170,000.00		8,170,000.00	
Prepayment	3108	29	-		-	
Inventories	3105	30	-		-	
<b>Total Current Assets</b>				<b>19,711,177,934.15</b>		<b>33,151,318,550.64</b>
<b>Non-Current Assets</b>						
Long Term Loans	3110	31	20,000,000.00		20,000,000.00	
Investments	3109	32	490,369,201.55		490,369,201.55	
Property, Plant & Equipment	3201	33	53,739,590,333.89		26,826,653,398.63	
Investment Property	3202	34	-		-	
Intangible Assets	3301	35	51,984,025,337.49		22,434,324,521.18	
<b>Total Non-Current Assets</b>				<b>106,233,984,872.93</b>		<b>49,771,347,121.36</b>
<b>Total Assets</b>				<b>125,945,162,807.08</b>		<b>82,922,665,672.00</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Deposits	4101	36	-		-	
Short Term Loans & Debts	4102	37	-		-	
Unremitted Deductions	4103	38	-		-	
Payables	4104	39	22,423,126,074.04		20,874,163,513.01	
Short Term Provisions		40	-		-	
Current Portion of Borrowings	4105	41	-		-	
<b>Total Current Liabilities</b>				<b>22,423,126,074.04</b>		<b>20,874,163,513.01</b>
<b>Non-Current Liabilities</b>						
Public Funds	4601	42	-		-	
Long Term Provisions	4602	43	44,352,940,850.60		30,124,060,520.19	
Long Term Borrowings	4602	44	64,287,497,873.32		68,312,290,081.86	
<b>Total Non-Current Liabilities</b>				<b>108,640,438,723.92</b>		<b>98,436,350,602.05</b>
<b>Total Liabilities</b>				<b>131,063,564,797.96</b>		<b>119,310,514,115.06</b>
<b>Net Assets</b>				<b>- 5,118,401,990.88</b>		<b>- 36,387,848,443.06</b>
<b>NET ASSETS/EQUITY</b>						
Capital Grant		45	-		-	
Reserves	4701	46	- 80,339,254,904.35		- 82,090,994,496.11	
Accumulated Surpluses/(Deficits)	4702	47	75,220,852,913.47		45,703,146,053.05	
Minority Interest		48	-		-	
<b>Total Net Assets/Equity</b>				<b>- 5,118,401,990.88</b>		<b>- 36,387,848,443.06</b>
<b>The Accompanying Notes form part of these Statement</b>						
						33
<b>AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI</b>						
<b>Accountant General of Kwara State</b>						

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

KWARA STATE GOVERNMENT					
ACCRUAL STATEMENT 3					
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022					
	Notes	2022 Financial Year		2021 Financial Year	
		=N=	=N=	=N=	=N=
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Inflows</b>					
Government Share of FAAC (Statutory Revenue)c	49a	37,267,112,807.79		29,350,138,068.50	
Government Share of VAT	49b	23,371,319,683.39		18,931,940,333.82	
Tax Revenue	49c	12,370,036,606.85		10,161,113,320.72	
Capital Gain Tax	49c	33,123,438.33		31,250,062.29	
Licence	49d	507,581,417.17		477,673,194.19	
mining Rent	49d	4,072,480.00		6,441,000.00	
Fees - General	49d	14,086,252,469.59		8,680,083,377.79	
Fines - General	49d	25,552,835.00		33,422,160.00	
Sales - General	49d	1,090,900,397.40		1,212,201,396.70	
Earnings - General	49d	6,588,973,883.57		5,836,657,505.24	
Rent on Government Buildings	49d	24,937,280.63		13,899,036.89	
Rent on Land and Others - General	49d	220,494,185.68		155,243,809.83	
Repayment - General	49d	1,850,000.00		800,000.00	
Interest Earned	49d	1,489,854.75		1,839,554.99	
Re-Imbursement General	49d	50,415,161.57		59,744,663.89	
Investment Income		-		-	
Aid and Grants	49e	7,824,288,998.10		7,429,571,271.97	
Debt Forgiveness		-		-	
Gain on Investment		-		-	
Other Capital Receipts	49f	1,805,053,177.32		-	
Transfer from other Government Entities	49g	131,965,842.24		193,322,645.76	
<b>Total Inflow From Operating Activities</b>		<b>105,405,420,519.38</b>		<b>82,575,341,402.58</b>	
<b>Outflows</b>					
Salaries & Wages	49h	28,166,278,067.46		22,682,253,796.57	
Social Benefits	49i	10,352,001,137.73		9,693,952,297.33	
Overhead Cost(c)	49j	33,399,381,708.48		22,689,197,704.01	
Grants and Contributions	49k	3,437,195,206.29		74,249,825.96	
Subsidies		-		-	
Transfer to other Government Entities	49l	1,433,111,329.93		1,220,044,604.60	
Finance Cost	49m	902,397,079.11		1,636,794,572.06	
<b>Total Outflow From Operating Activities</b>		<b>77,690,364,529.00</b>		<b>57,996,492,800.53</b>	
<b>Net Cash Flow From Operating Activities</b>			<b>27,715,055,990.38</b>		<b>24,578,848,602.05</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase/Construction/Rehabilitation of PPE	49n	- 26,912,936,935.26		- 17,622,819,077.91	
Purchase/ Construction of Investment Property		-		-	
Purchase of Intangible Assets	49o	- 29,549,700,816.31		- 18,286,263,942.09	
Acquisition of Investments	49p	-		-	
Proceeds from Sale of PPE		-		-	
Proceeds from Sales of Investment Property		-		-	
Proceeds from Sale of Intangible Assets		-		-	
Proceeds from Sale of Investment		-		-	
Dividends Received		-		-	
<b>Net Cash Flow From Investing Activities</b>			<b>- 56,462,637,751.57</b>		<b>- 35,909,083,020.00</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Proceeds from Borrowings	49q	15,307,441,144.70		31,906,685,457.14	
Repayment of Borrowings		-		-	
Distribution of Surplus/Dividends Paid		-		-	
<b>Net Cash Flow From Financing Activities</b>			<b>15,307,441,144.70</b>		<b>31,906,685,457.14</b>
<b>Net Cash Flow From All Activities</b>			<b>- 13,440,140,616.50</b>		<b>20,576,451,039.19</b>
<b>Open Cash Balance</b>			<b>33,143,148,550.64</b>		<b>12,566,697,511.45</b>
<b>Closing Cash Balance</b>			<b>19,703,007,934.15</b>		<b>33,143,148,550.64</b>
<b>The Accompanying Notes form part of these Statement</b>					
					
<b>AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI</b>					
<b>Accountant General of Kwara State</b>					

KWARA STATE GOVERNMENT					
ACCRUAL STATEMENT 4					
STATEMENT OF CHANGES IN NET ASSETS/EQUITY AS AT 31ST DECEMBER, 2022					
	Capital Grant	Reserves	Accumulated Surpluses/(Deficits)	Minority Interest	Total
<b>Opening Balance 2021 Financial Year</b>	-	- 80,657,561,877.53	22,539,810,417.31	-	- 58,117,751,460.22
Reserve	-	1,433,432,618.58	-	-	- 1,433,432,618.58
Net Surplus/Deficit	-	-	23,163,335,635.74	-	23,163,335,635.74
<b>Open Balance 2022 Financial Year</b>	-	- 82,090,994,496.11	45,703,146,053.05	-	- 36,387,848,443.06
Reserve	-	1,751,739,591.76	-	-	1,751,739,591.76
Net Surplus/Deficit	-	-	29,517,706,860.42	-	29,517,706,860.42
<b>Closing Balance 2022 Financial Year</b>	-	- 80,339,254,904.35	75,220,852,913.47	-	- 5,118,401,990.88
<b>The Accompanying Notes form part of these Statement</b>					
 AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI Accountant General of Kwara State					35



## APPRAISAL OF BUDGET PERFORMANCE

### TOTAL REVENUE FUND 2022

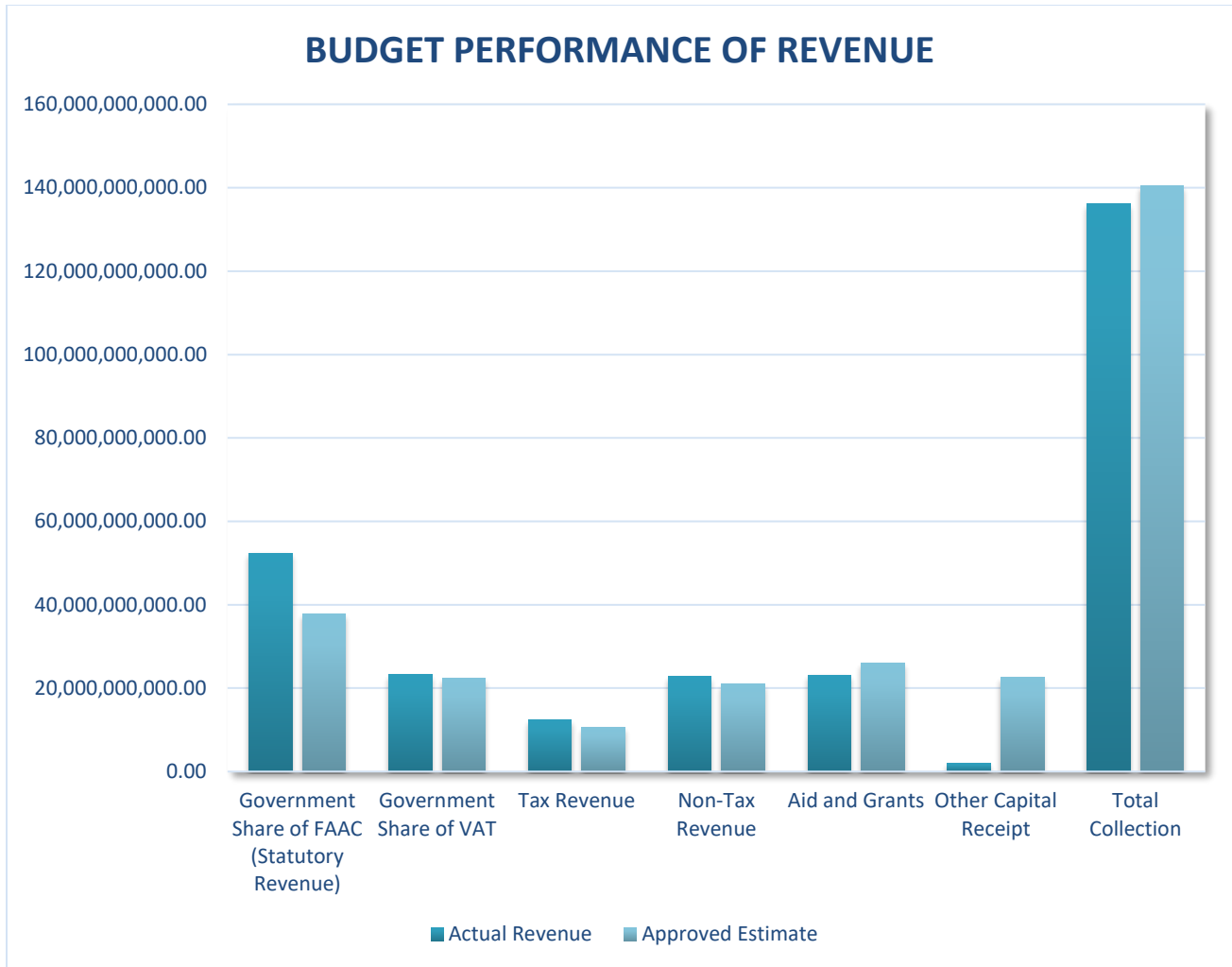
The provision of section 120 of the constitution of Federal Republic of Nigeria 1999 (as amended) provides that all revenue received by the State Government except those specifically provided to be treated otherwise are to be credited to the Consolidated Revenue Fund of the State.

For the fiscal year ended 31<sup>st</sup> December, 2022; the Government of Kwara State approved a projected Total revenue budget of ₦154,080,168,762.00 as against ₦149,962,333,086.00 budgeted for the previous year (2021). The figure above indicates an increase of ₦4,117,835,676.00 or 2.75% above that of the year 2021.

The total revenue budget for the year 2022 amounted to ₦154,080,168,762.00 which consist of Government share of FAAC (Statutory Revenue), Government Share of VAT, Tax Revenue, Non-Tax Revenue and others as against the revenue figure of ₦149,962,333,086.00 covering the same period for the year 2021. The total revenue for the year 2022 is indicated in the table below:

Revenue	Notes	Actual Revenue	Approved Estimates	Variance	Performance
<b>Government Share of FAAC (Statutory Revenue)</b>	1	52,397,380,165.82	37,853,942,589.00	14,543,437,576.82	138.4%
<b>Government Share of VAT</b>	2	23,371,319,683.39	22,273,629,953.00	1,097,689,730.39	104.9%
<b>Tax Revenue</b>	3	12,251,548,465.16	10,553,289,605.00	1,849,870,440.18	117.5%
<b>Non-Tax Revenue</b>	4	22,754,131,545.38	21,058,367,811.00	1,697,764,734.38	108.1%
<b>Aid and Grants</b>	7 & 49q	23,131,730,142.80	31,036,831,549.00	18,262,792,550.90	74.53%
<b>Other capital receipt</b>	10	2,076,592,036.32	31,175,555,490.00	22,674,145,798.00	6.67%
<b>Transfer from other Government Entities</b>	11	131,965,842.24	128,881,765.00	3,084,077.24	102.4%
<b>Total Collection</b>		<b>136,114,667,881.11</b>	<b>154,080,168,762.00</b>	<b>26,846,798,987.35</b>	<b>88.43%</b>





### ACTUAL REVENUE BUDGET PERFORMANCE

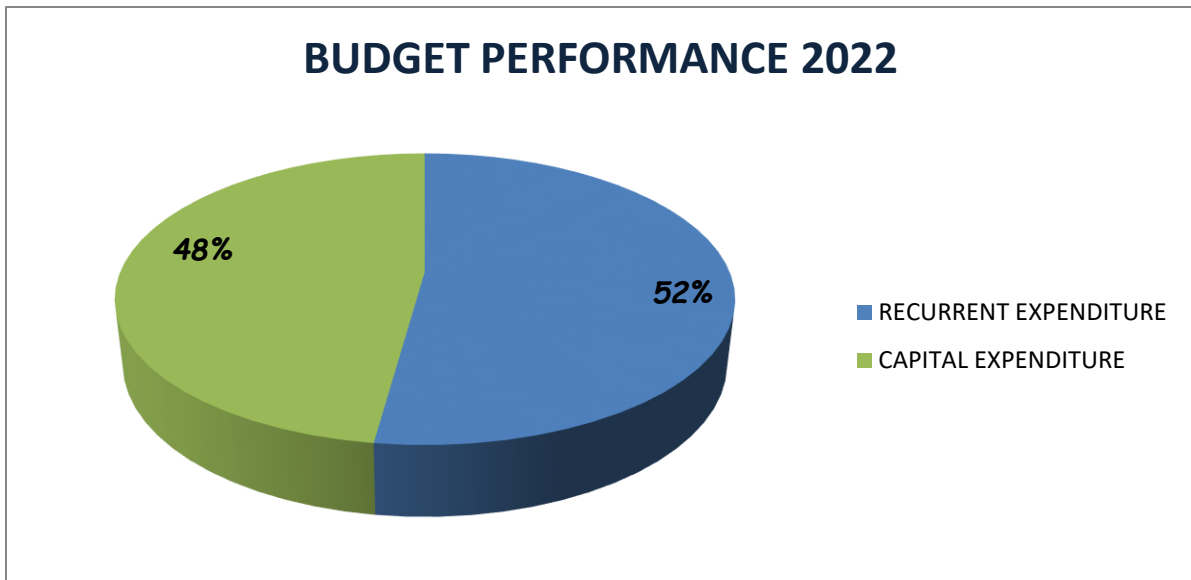
Government of Kwara State approved a total revenue budget size of **₦154,080,168,762.00** for the year under review (2022); while the actual receipt accruing to the State during the year stood at **₦136,114,667,881.11**. The revenue performance for the year 2022 was about 88.34 %. There was also an increase of 10.69% as against the sum of **₦123,115,534,098.65** realized during the year 2021. The significant upwards trend in the actual collection for the year 2022 amounting to **₦12,999,133,782.46** was noted.



**TOTAL APPROVED EXPENDITURE**

The total budgeted expenditure (Re-current and capital expenditure) budgeted for the year 2022 stood at ₦181,759,988,317.00 as against ₦168,962,331,086.00 approved for the year 2021. This indicates an increase of ₦12,797,657,231.00 in the budgeted expenditure for the year ended 31<sup>st</sup> December, 2022. The upward trend of 7.57% in the Budgeted Expenditure for the year 2022 was noted.

YEAR	2021	2022
APPROVED EXPENDITURE (RE-CURRENT)	77,950,053,258.00	94,844,7712,179.00
APPROVED EXPENDITURE (CAPITAL)	91,012,277,828.00	86,915,276,138.00
<b>TOTAL</b>	<b>168,962,331,086:00</b>	<b>181,759,988,317:00</b>

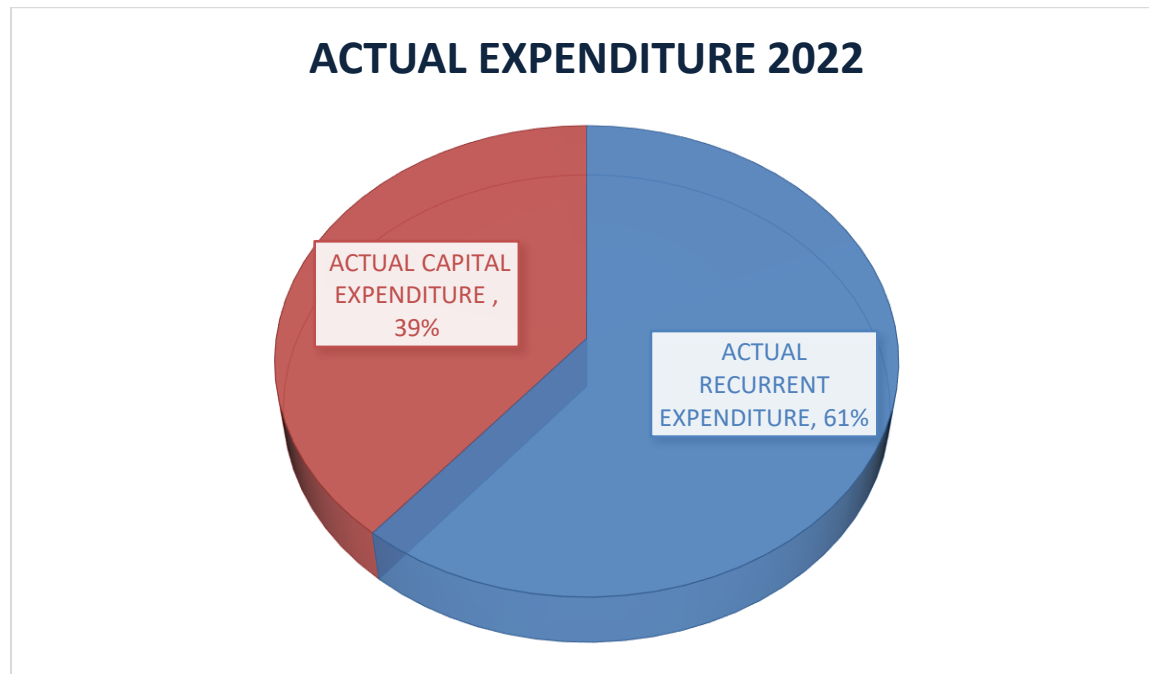




## ACTUAL EXPENDITURE

The Kwara State Government appropriated the sum of ₦181,759,988,317.00 in the year 2022 while the actual expenditure recorded was ₦144,755,167,344.36 as against the sum of ₦100,931,348,664.27 for the year 2021. This is to say that the actual total expenditure for the year under review recorded 79.64% performance. This is an upward trend of 43.42% in the actual Expenditure for the year 2022 when compare with the year 2021.

YEAR	2021		2022
<b>ACTUAL EXPENDITURE(RE-CURRENT )</b>	65,022,265,644.27	<b>ACTUAL RECURRENT EXPENDITURE</b>	88,292,529,592.79
<b>ACTUAL EXPENDITURE(CAPITAL )</b>	35,909,083,020.00	<b>ACTUAL CAPITAL EXPENDITURE</b>	56,462,637,751.57
<b>TOTAL</b>	<b>100,931,348,664.27</b>	<b>TOTAL</b>	<b>144,755,167,344.36</b>

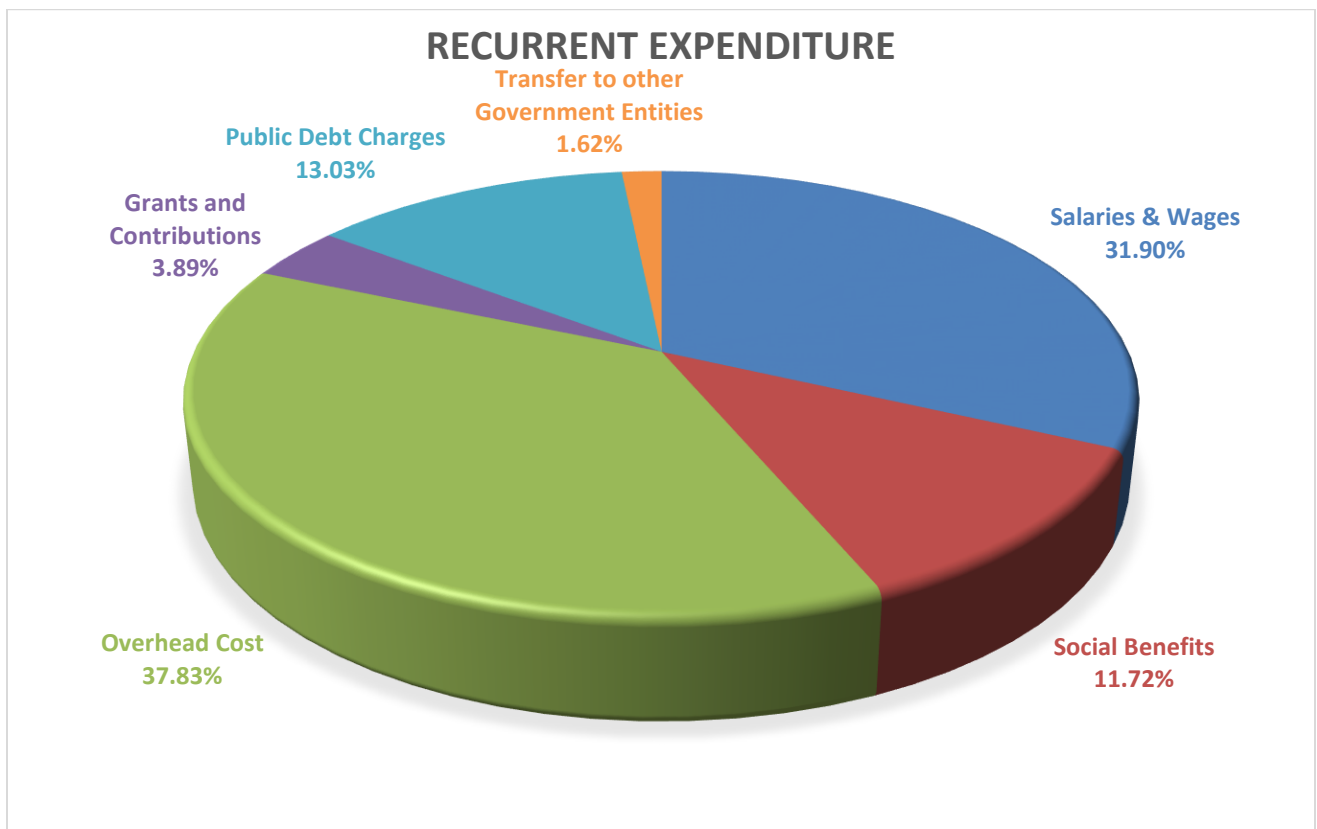




## REVENUE FUND CHARGES

The total actual recurrent expenditure of ₦88,292,529,592.79 is charged against revenue for the year under review. The breakdown of the charges is as follows:

<b>Recurrent Expenditure</b>	<b>Amount (₦)</b>
Salaries & Wages	28,166,278,067.46
Social Benefits	10,352,001,137.73
Overhead Cost	33,399,381,708.48
Grants and Contributions	3,437,195,206.29
Public Debt Charges	11,504,562,142.90
Transfer to other Government Entities	1,433,111,329.93
<b>Total</b>	<b>88,292,529,592.79</b>





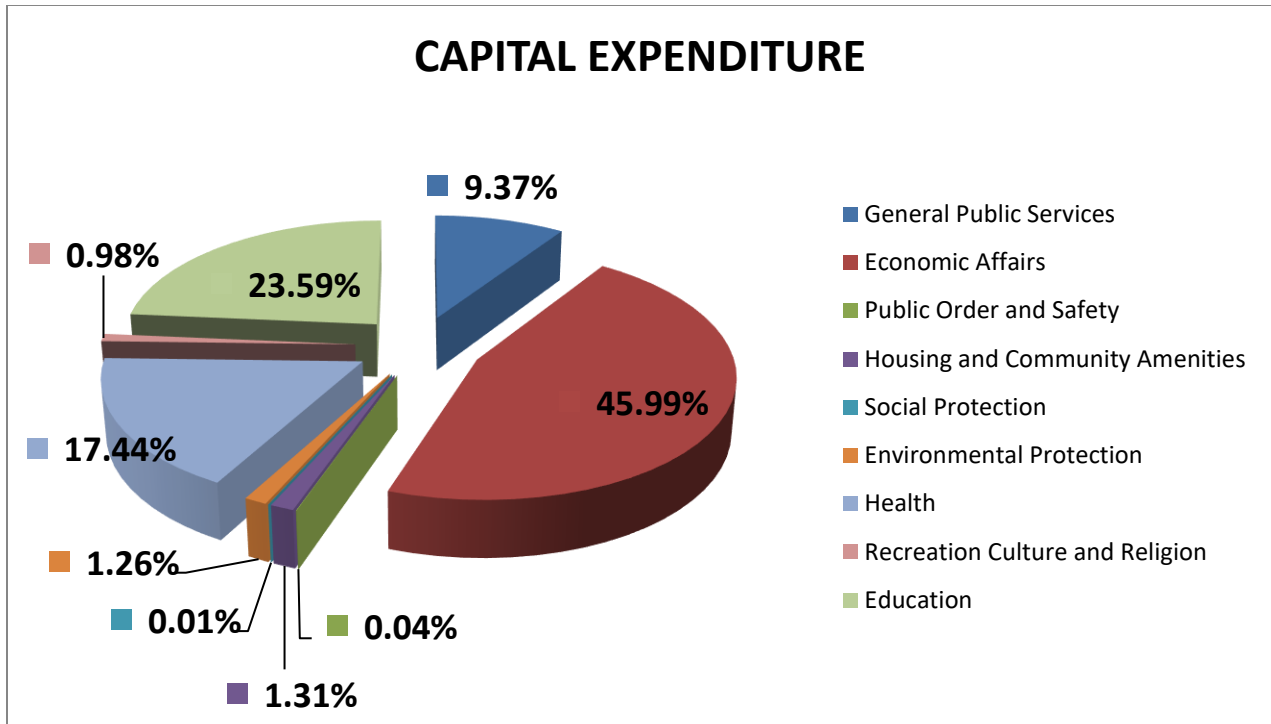
## CAPITAL EXPENDITURE

The sum of **₦56,462,637,751.57** was expended on various projects. Physical inspection of these projects by this office has been done as the time of writing this report in 2022. The analysis is tabled below:

ACTUAL CAPITAL EXPENDITURE	NOTES	ACTUAL 2022 =N=
Purchase/Construction/Rehabilitation of PPE	49n	26,912,936,935.26
Purchase of Intangible Assets	49o	29,549,700,816.31
<b>TOTAL</b>		<b>56,462,637,751.57</b>

CAPITAL EXPENDITURE	ACTUAL 2022 =N=	REVISED BUDGET 2022 =N=	PERFORMANCE ON BUDGET %
General Public Services	5,291,515,584.89	10,569,315,750.00	50%
Economic Affairs	25,968,766,015.92	50,447,328,232.00	51%
Public Order and Safety	22,000,000.00	311,701,192.00	7.1%
Housing and Community Amenities	737,301,591.12	1,994,162,496.00	37%
Social Protection	7,004,000.33	136,669,000.00	5.1%
Environmental Protection	710,522,805.27	1,627,926,609.00	44%
Health	9,849,147,911.48	7,946,474,518.00	124%
Recreation Culture and Religion	556,115,890.36	1,601,007,471.00	35%
Education	13,320,263,952.50	14,788,820,875.00	90%
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>56,462,637,751.57</b>	<b>89,915,276,138.00</b>	<b>63%</b>





### STATEMENT OF CASH FLOW (CASH BALANCES)

The cash balances are made up of various cash book balances maintained by the main Expenditure control section of Accountant General’s Office. These comprises of cash in bank, deposit held with banks and time deposit (cash and cash equivalent) amounting to ₦19,703,007,934.15 have been reconciled with the banks statements as at 31<sup>st</sup> December, 2022.

### INVESTMENT

The state Government investment as at January 1<sup>st</sup> 2022 was ₦490,369,201.55. There was no acquisition of investment during the year through the ministry of finance incorporated leaving a balance of ₦490,369,201.55 as at 31<sup>st</sup> December, 2022. The State government values of these investments are stated at acquisition price. During the year under review 2022, no quoted companies’ shares were sold.



## IPSAS IMPLEMENTATION IN KWARA STATE

The Kwara State Government has adopted the Accrual Basis of International Public Sector Accounting Standards (IPSASs) and as a result the Financial Statements have been prepared in accordance with the Accrual Basis IPSASs. The implementation of Accrual Basis of IPSAS Accounting in Kwara State commenced on 1<sup>st</sup> January, 2020 and therefore the current year 2023 Audited Financial Statements is the third in the series. The IPSAS standards require a full consolidation of all Government Ministries, Departments, Agencies (MDAs) and Parastatal Organizations; however, the consolidation of the Subsidiaries, Associates and Joint ventures of the State Government has not yet occurred and as such, the figures contained in these financial statements presented by the Accountant General were yet to fully reflect all the activities of the State Government. It is therefore, important for the State Government to have holistic view of its financial performance and position; hence consolidation of all accounts would provide the information and window to allow for adequate assessments thereof.

As at date, the under-listed classes of Assets have not been recognized, measured and reported in the year 2022 accrual IPSAS based Kwara State Government Financial Statements:

- Infrastructural Assets
- Land building
- Plant and Machinery
- Furniture and Fittings
- Motor Vehicles
- Medical and Laboratory Equipment
- Library Books
- Computer and Office Equipment
- Leasehold Plants
- Tourism (Stadia)
- Agricultural Lands
- Intangible Assets (Information, Communication and Technology)
- Parks and Gardens



- Specialized Equipment (such as Fire Fighting Equipment, Oxygen Tank, Survey & Precision Equipment, Waste Disposal Trucks etc.)
- Other classes of Assets namely investment Property, Heritage Assets, Biological Assets and Concession Assets (where applicable).

Thus, it is necessary to state that the following items were observably not recognized in the year 2022 Financial Statements:

- Full consolidation of Subsidiaries, Associates and Joint Ventures of the State;
- Related parties' disclosure.
- Revaluation of Non-current asset.

### **SFTAS GUIDELINES AND EFFECT ON THE STATE AUDITED FINANCIAL STATEMENTS**

The State's Fiscal Transparency, Accountability and Sustainability (SFTAS) initiative is a World Bank Assisted Programme of the Nigeria Governor's Forum with the aim to promote transparency, accountability and sustainability in public governance. A special feature which characterized year 2022 Financial Statements derived from the SFTAS directive which stipulates the need to have specific disclosures (by way of notes to the accounts) on the Recurrent Expenditure (Personnel Cost and Overhead Cost) of four (4) key Ministries and Agencies in the State namely:

1. Ministry of Finance,
2. Ministry of Planning and Economic Development,
3. Kwara State Internal Revenue Service and
4. Office of the Accountant General;

And requirement of the Auditor-General to give specific audit opinion on the transactions of the above named four (4) MDAs.

In compliance thereof with the SFTAS requirements, pages 6 and disclosure notes of this report convey the audit opinion and disclosure note in respect of the affected four (4) MDAs.



## COVID-19 RESPONSE ACTIVITIES AND EFFECT ON THE STATE AUDITED FINANCIAL STATEMENTS

The state Fiscal Transparencies, Accountability and sustainability (SFTAS) initiative is a World Bank Assisted Programme of Nigeria Governor’s Forum with the aim of promoting transparency, accountability and sustainability in public governance. A special feature which characterized year 2022 financial statement derives from SFTAS Disbursement linked result (DLR 13.3) directive which stipulate the need to have specific disclosures ( by way of note to the account) on the execution of Covid-19 responses tagged expenditure; Recurrent and Capital Expenditures of key Ministries, Department and Agencies in the state.

In line with DLR 13.3 of SFATS requirement, that stipulates execution of at least 90% of the tagged Covid-19 response expenditures in the approved FY 2022 state budget. The Kwara State Government approved the sum of ₦341,750,000.00 and ₦6,070,193,496.00 for Covid-19 tagged Recurrent and Capital Expenditures respectively while the sum of ₦337,189,800.02 and ₦2,610,379,158.97 were expended for Covid-19 tagged Recurrent and Capital Expenditures respectively. This represents 98% and 43% FY 2022 budget performance on Recurrent and Capital Expenditures respectively.

The state was able to access the sum of Nine Hundred Million Naira (₦900,000,000.00) for the COVID-19 Action Recovery and Economic Stimulus (CARES) WB for the year 2022 while the State was unable to access the FGN COVID-19 Intervention Facility from the Federal Government for the financial year ended 31<sup>st</sup> December, 2022.

In compliance thereof with the SFTAS requirements, in our opinion, the Accountant General Disclosure note on Covid-19 response activities reflects that the State Government performed above 90% threshold requirement of DLI 13.3 of SFTAS on Re-current expenditure and above average performance on Capital Expenditure across the Administrative, Economic and Social sectors of the state economy to mitigate and curtail the effect of Covid-19 pandemic.



## GENERAL OBSERVATIONS

### MINISTERIAL DVEA BOOKS

It was observed that financial data used for the preparation of Statement of Financial Performance, Statement of Changes in Net Assets/Equity, Statement of Cash flow, Statement of Financial Position and Notes to the Account was extracted from Ministerial Financial Records. The error, lapses and irregularities noted in the Ministerial accounts have been brought to the notice of the concerned MDA'S Accounting Officers; their reaction has been received and follow up action continues as at the time of writing this report in the year 2022.

### IPSAS IMPLEMENTATION

The attention of the Kwara State office of the Accountant General was drawn to the provision of International Public Sector Accounting Standard (IPSAS 33 - First Time Adoption) that grants transitional exemptions to entities adopting accrual basis for the first time, providing a major tool to help entities along their journey to implement IPSASs. It allows first-time adopters three (3) years to recognize specified assets and liabilities. This provision allows sufficient time to develop reliable models for recognizing and measuring assets and liabilities during the transitional period.

The (3-year) transition periods for the revaluation of the entire State owned Asset and Liabilities for immediate inclusion and adjustments in the financial statements commence in the year 2020 and deemed expired this accounting year ended December, 2022. Hence the need to brace up for the full compliance with Accrual basis IPSAS in preparing its Accrual base IPSAS Financial Statement from next year ended 31<sup>st</sup> December, 2023.

Worthy of note is that the IPSAS standards require a full consolidation of all Government Ministries, Departments, Agencies (MDAs) and Parastatal and Corporations;





Therefore all the under-listed classes of Assets must be recognized, measured and reported in the year 2023 accrual IPSAS Kwara State Government Financial Statements:

- Infrastructural Assets
- Land building
- Plant and Machinery
- Furniture and Fittings
- Motor Vehicles
- Medical and Laboratory Equipment
- Library Books
- Computer and Office Equipment
- Leasehold Plants
- Tourism (Stadia)
- Agricultural Lands
- Intangible Assets (Information, Communication and Technology)
- Parks and Gardens
- Specialized Equipment (such as Fire Fighting Equipment, Oxygen Tank, Survey & Precision Equipment, Waste Disposal Trucks etc.)
- Other classes of Assets namely investment Property, Heritage Assets, Biological Assets and Concession Assets (where applicable).

In addition, it is necessary to state that the following items must recognize in the year 2023 Financial Statements:

- Full consolidation of Subsidiaries, Associates and Joint Ventures of the State;
- Related parties' disclosure. If any.



## **ASSET REVALUATION**

The review of the Kwara State Government accounts and records revealed that the assets and liabilities of the Government is yet to be revalued in line with the provisions of the International Public Sector Accounting Standard (IPSAS) Accrual Basis of accounting.

The attention of the government was drawn to the effect of the delay in developing reliable model for recognizing and measuring assets and liabilities during the three years transition period in the financial statement which commenced in the accounting year ended 31<sup>st</sup> December, 2020 and had expired this accounting year ended 31<sup>st</sup> December, 2022. Hence the need to brace up for the full compliance with Accrual basis IPSAS in preparing its Accrual base IPSAS Financial Statement from next year ended 31<sup>st</sup> December, 2023 as required by International Public Sector Accounting Standards (IPSAS) 33 – First Time Adoption.

In view of the above, the Kwara State Government is not able to make an explicit statement of its full compliance with Accrual basis IPSASS in preparing its transitional IPSAS financial Statement for the year ended 31<sup>st</sup>December, 2022.

## **CONTRACTS AND CONTRACTOR'S DOCUMENTATION**

The review of the ministerial records and accounts through which capital projects were executed in the year ended 31st December, 2022 revealed a substantial and tremendous improvement in records keeping and contractor compliance in submission of the required and prerequisite document which a contractor is expected to possess and make available before qualifying to bid for any contract as prescribed by the Public Procurement act, 2007 and the Kwara State Public Procurement Law, 2018 as amended.

## **DIRECT LABOUR:**

The review of capital projects records and documents revealed that a significant numbers of capital projects in the year under review were executed through direct labour model with the exemption of project finance through Government bond.



The attention of the all Ministries, Department and Agencies (MDAs) through which capital projects were executed was drawn to the provisions of section 42 (1-a-c), (2-a-c); section 43 (1) a-c and 43 (2, and 4) and section of the Public procurement Act, 2007, section 58 (1, 2, 3); section 59 (1) a-b and 59 (2) of Kwara state Public Procurement (amendment) Law, 2020 and section 19 (32-33) (force account) Procurement procedures manual for public procurement in Nigeria bureau of public procurement (BPP) second edition January 2011; on the execution of project using direct labour model, the benefit and possible risk.

### **SUPPORTING DOCUMENTS LAPSES**

We equally observed that some payment vouchers lack essential supporting documents such as receipt and LPO. Etc. while some ministry attached an unsatisfactory and unacceptable receipt. Some vouchers were also not supported with schedule of payment while some payment vouchers made for the procurement of store items were not taken on charged (SRV) in line with sections 603, 2401, 2406 and 2602 of the financial regulation respectively.

**The attention of the Accounting officers of the concerned MDAs has been drawn to the observations, follow up action continues.**



## RECOMMENDATIONS

### ASSET REVALUATION

International Public Sector Accounting Standard (IPSAS33 - First Time Adoption) grants transitional exemptions to entities adopting accrual basis for the first time, providing a major tool to help entities along their journey to implement IPSASs. It allows first-time adopters three (3) years to recognize specified assets and liabilities. This provision allows sufficient time to develop reliable models for recognizing and measuring assets and liabilities during the transitional period.

The Kwara State Government through the office of the State Accountant General commenced the adoption of IPSASs Accrual Basis of accounting in the preparation and presentation of financial statements since the year 2020.

In line with IPSAS 33, the three year transition has lapsed this accounting year ended 31<sup>st</sup> December, 2022. We wish to reiterate the need for the state government through the office of the Accountant General to revalue the entire State owned Asset and Liabilities for immediate inclusion and adjustments in the financial statements from the beginning of the expiration of 3-year transition period 1<sup>st</sup> of January 2023 and full disclosure in the fiscal year ended 31<sup>st</sup> December, 2023.

### DIRECT LABOUR

Apart from projects financed through Government Bond, significant numbers of capital projects carried-out in Ministries, Department and Agencies (MDAs) in the year ended 31<sup>st</sup> December, 2022 were executed through direct labour model. Sequel to the loophole created by the Kwara State Public Procurement (Amendment) Law, 2020 on the use of direct contracting for procurements and contracts, the Kwara State Government through the Kwara State House of Assembly is advised to amend the Kwara State Public Procurement (Amendment) Law, 2020 to include modalities for direct labour and its threshold.



### **DOCUMENTATION OF PAYMENT VOUCHERS AT THE MDA'S**

The Office of the Accountant General is advised to direct all the Controllers of Finance and Account (CFAs) in all Ministries, Departments and Agencies to maintain a soft copy of the Cash Book, DVEA Book, and Payment Register.

### **CONTRACT DOCUMENTATION**

The Office of the Accountant General is advised to ensure that the affected Ministries, Departments, and Agencies (MDA's) contract and contractor files contain all necessary documents as prescribed by the Kwara State Public Procurement Agency. This will ensure that proper and adequate contract files are maintained by the MDA's to strengthen probity and accountability.

### **CAPACITY BUILDING**

Adequate incentives, training and retraining of the staff should be provided to the staff as and when due.

### **INTERNAL CONTROL SYSTEM**

The existing internal control system in the Office of the State Accountant General is very encouraging; this should however be strengthened and straighten by the management to ensure judicious use of public fund.

**Note: These observations noted do not have any significant effect on the financial statement presented.**



## **GENERAL**

### **PROGRESS OF WORK**

The main Accounts and Sub-treasury Headquarters had been audited up to 31<sup>st</sup> December, 2022. The Ministries, Departments and Agency's (MDA's) accounts and records are being examined on a continuous basis.

### **STAFF STRENGTH**

The office of the State Auditor General in the year 2022 had staff strength of One Hundred and Sixty-One (161) employees. During the year all deserving members of staff sat for promotion examination and were promoted.

### **TRAINING**

Paucity of fund was the main reason why in-House training could not be conducted for the staff in the year under review. However, professional Office staff members of Institute of Chartered Accountant of Nigeria (ICAN), Association of Nigeria National Accountant (ANNAN) and Chartered Institute of Taxation of Nigeria (CITN) were mobilized for their annual mandatory continuous professional training (MCPDE).

### **MOTOR VEHICLE**

The office has only two (2) pool vehicles for its operations running over Ten (10) years which is ageing and grossly inadequate, and it affects the effectiveness and efficiency in the discharge of the functions of the office. The office is in dire need of new pool vehicles for effective and efficient discharge of its constitutional duties.





## **OFFICE FURNITURE**

We also hope that necessary furniture and fittings will be provided for effective functioning of the office.

## **INTERNET SERVICE**

For the smooth operation of the office we equally hope that an uninterrupted internet service will be installed in the office of the kwara state Auditor General for quality service delivery.



## **Accountant General's Financial Statements.**

Statement of Financial performance

Statement of Financial position

Statement of Cash Flow

Statement of Change in Net Assets/Equity

## **NOTES TO THE FINANCIAL STATEMENTS**

Note – COVID-19 Disclosure Note

Note – SFTAS Disclosure Note

Note 1 – Government Share of FAAC (Statutory Revenue)

Note 2 – Government Share of VAT

Note 3 – Tax Revenue

Note 4 – Non-Tax Revenue

Note 7 – Aids and Grants

Note 8 – Debt Forgiveness

Note 11 – Transfer from Other Government Entity

Note 12 – Salaries and Wages

Note 13 – Social Benefits

Note 14 – Overhead Cost

Note 15 – Grants and Contributions

Note 21 – Transfer to Other Government Entity



Note 22 – Public Debt Charges

Note 24 – Loss on Foreign Exchange Transaction

Note 27 – Cash and Cash Equivalents

Note 28 – Receivables

Note 31 – Long Term Loans

Note 32 – Investments

Note 33 – Property, Plant & Equipments

Note 35 – Intangible Assets

Note 39 – Payables

Note 43 – Long Term Provisions

Note 44 – Long Term Borrowings

Note 46 – Reserves

Note 47 – Accumulated Surpluses/(Deficits)

Revenue Supplementary Notes

Expenses Supplementary Notes

Cash Flow Supplementary Notes

Capital Expenditure Notes



**DISCLOSURE NOTE FOR COVID-19 RESPONSE ACTIVITIES ON RECURRENT AND CAPITAL EXPENDITURES FOR THE YEAR 2022**

**BREAKDOWN OF BUDGETORY PROVISION AND ACTUAL EXPENDITURES FOR COVID-19 RESPONSE**

To mitigate against the effect of the COVID-19 pandemic, the State makes provision in her amended budget for COVID-19 responsive Recurrent and Capital Expenditures for year 2022 as follows:

S/No.	Expenditures	Approved Budget 2022	Revised Budget 2022
1.	Recurrent Expenditure	450,000,000.00	341,750,000.00
2.	Capital Expenditure	6,570,193,496.00	6,070,193,496.00
	<b>Total</b>	<b>7,020,193,496.00</b>	<b>6,411,943,496.00</b>

Actual Expenditures incurred for Covid-19 during the financial year 2022 are:

S/No.	Expenditure	Actual Expenditure 2022	Approved Budget 2022	Revised Budget 2022
1.	Recurrent Expenditure	337,189,800.02	450,000,000.00	341,750,000.00
2.	Capital Expenditure	2,610,379,158.97	6,570,193,496.00	6,070,193,496.00
	<b>Total</b>	<b>2,947,568,958.99</b>	<b>7,020,193,496.00</b>	<b>6,411,943,496.00</b>

This is further broken down to sectors as follows:

S/No.	DETAIL	Actual Expenditure 2022	Approved Budget 2022	Revised Budget 2022
<b>1.</b>	<b>RECURRENT EXPENDITURE</b>			
	Administrative Sector	291,000,000.02	250,000,000.00	291,750,000.00
	Social Sector	46,189,800.00	200,000,000.00	50,000,000.00
	<b>Total</b>	<b>337,189,800.02</b>	<b>450,000,000.00</b>	<b>341,750,000.00</b>
<b>2.</b>	<b>CAPITAL EXPENDITURE</b>			
	Economic Sector	2,399,878,362.59	4,450,000,000.00	4,450,000,000.00



Social Sector	210,500,796.38	2,120,193,496.00	1,620,193,496.00
<b>Total</b>	<b>2,610,379,158.97</b>	<b>6,570,193,496.00</b>	<b>6,070,193,496.00</b>

The Covid-19 expenditure figure has been aggregated in the cash flow statement under the recurrent expenditure (Overhead cost note 49j) and capital expenditure (Purchase/Construction/Rehabilitation and Purchase of Intangible assets note 49n and 49o). To this effect, additional disclosure note is provided below:

**DISCLOSURE NOTE FOR COVID-19 EXPENDITURE IN THE CASH FLOW STATEMENT**

**NOTE 49 j**

	<b>ACTUAL 2022</b>	<b>REVISED BUDGET 2022</b>
<b>OVERHEAD COST</b>	<b>33,417,033,708.48</b>	<b>37,861,776,033.00</b>

The actual and budgeted figures for the Covid-19 recurrent expenditure is embedded under the above stated aggregated overhead cost figure (note 49j) and their respective sectors are as stated below:

**RECURRENT EXPENDITURES**

<b>DETAILS</b>	<b>ACTUAL 2022</b>	<b>APPROVED BUDGET 2022</b>	<b>REVISED BUDGET 2022</b>
<b>Administrative Sector</b>	291,000,000.02	250,000,000.00	291,750,000.00
<b>Social Sector</b>	46,189,800.00	200,000,000.00	50,000,000.00
<b>Total</b>	<b>337,189,800.02</b>	<b>450,000,000.00</b>	<b>341,750,000.00</b>

The concerned MDAs under the above stated recurrent expenditure for covid-19 are as follows:

<b>DETAILS</b>	<b>ACTUAL 2022</b>	<b>APPROVED BUDGET 2022</b>	<b>REVISED BUDGET 2022</b>
<b>Head of Service</b>	291,000,000.02	250,000,000.00	291,750,000.00
<b>Ministry of Health</b>	46,189,800.00	200,000,000.00	50,000,000.00
<b>Total</b>	<b>337,189,800.02</b>	<b>450,000,000.00</b>	<b>341,750,000.00</b>



Capital expenditures for covid-19 is aggregated in Purchase/Construction/Rehabilitation and Purchase of Intangible assets (notes 49n and 49o), this is segregated under their respective sectors as follows:

**CAPITAL EXPENDITURE**

**ECONOMIC SECTOR**

<b>MDA</b>	<b>ACTUAL 2022</b>	<b>APPROVED BUDGET 2022</b>	<b>REVISED BUDGET 2022</b>
<b>Ministry of Business, Innovation &amp; Technology</b>	1,824,293,571.47	4,450,000,000.00	4,450,000,000.00
<b>Ministry of Water Resources</b>	575,584,791.12	985,193,496.00	985,193,496.00
<b>Total</b>	<b>2,399,878,362.59</b>	<b>5,435,193,496.00</b>	<b>5,435,193,496.00</b>

**SOCIAL SECTOR**

<b>MDA</b>	<b>ACTUAL 2022</b>	<b>APPROVED BUDGET 2022</b>	<b>REVISED BUDGET 2022</b>
<b>Ministry of Health</b>	180,582,546.38	1,035,000,000.00	535,000,000.00
<b>Ministry of Environment</b>	29,918,250.00	100,000,000.00	100,000,000.00
<b>Total</b>	<b>210,500,796.38</b>	<b>1,135,000,000.00</b>	<b>635,000,000.00</b>

**LIST OF EXCLUSION WITH EXPLANATION ON COVID-19 RESPONSE BUDGETED FUNDS IN THE FINANCIAL YEAR 2022.**

The state was able to assess the COVID-19 Action Recovery and Economic Stimulus (CARES) WB for year 2022 while the State was unable to assess the FGN COVID-19 Intervention Facility from the Federal Government.

**MINISTRY OF FINANCE**

**CAPITAL RECEIPTS**

**140302**

**FOREIGN LOAN/BORROWING RECEIPTS**





Sector Code	Foreign Loan/Borrowing Receipts	Actual Receipt 2022	Approved Budget 2022	Revised Budget 2022
<b>14030213</b>	COVID-19 Action Recovery and Economic Stimulus (CARES) WB	900,000,000.00	3,500,000,000.00	3,315,516,741.00

While the expenditure for the Covid-19 Action Recovery and Economic Stimulus (**CARES**) WB for year 2022 are as shown in the table below:

Sector Code	Details	Actual Expenditure 2022	Approved Budget 2022	Revised Budget 2022
<b>23050106</b>	Social Cash Transfer(SCTU)	128,895,000.00	234,934,380.00	257,790,000.00
<b>23050106</b>	Labour Intensive Public Works(LIPWF)	97,020,000.00	405,277,540.00	194,040,000.00
<b>23050106</b>	Community and Social Development(KWCSDA)	106,039,000.00	875,956,652.00	212,078,760.00
<b>23050107</b>	NG-CARES Program Coordinating Activities(SCCU)	18,000,000.00	143,431,768.00	36,000,000.00
<b>23050112</b>	NG- CARES FADAMA	291,060,000.00	1,000,000,000.00	700,000,000.00
<b>23050106</b>	Operational Grants support to SMEs(KWASSIP)	255,780,000.00	1,000,000,000.00	1,500,000,000.00

**MINISTRY OF HEALTH GRANTS**

**130201**

**DOMESTIC GRANTS**

Sector Code	Domestic Grants	Approved Budget 2022	Revised Budget 2022
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<b>13020117</b>	FGN COVID-19 Intervention Facility to State Government	1,000,000,000.00	500,000,000.00
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The disclosure of COVID-19 Response expenditure is one of the requirements of the State Fiscal Transparency, Accountability and Sustainability (SFTAS) program under DLI 13.3.

The breakdown of the budgeted and actual expenditure of the state COVID-19 Response for the year 2022 is hereby published with the Audited Financial Statement for the year ended 31<sup>st</sup> December, 2022.

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

## **NOTES TO THE FINANCIAL STATEMENTS**

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **1. General information**

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

#### **2.1 Statement of compliance with IPSAS and transitional explanations**

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

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

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

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

The State financial statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand sign (N'000) is not indicated. The accounting policies have been consistently applied to all the years presented.

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

## **2.2 Summary of significant accounting policies**

### **a) Consolidation**

#### *Controlled entities*

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

### **b) Interest in joint venture and associates**

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

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

Kwara State Government has neither associates nor joint ventures as at 31st December, 2022.

### **c) Revenue recognition**

#### **Revenue from non-exchange transactions Fees, taxes and fines**

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

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

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

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

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

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

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

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

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

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

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

**d) Current versus non-current classification**

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

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

All other assets are classified as non-current.

*A liability is current when:*

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

**e) Property, Plant and Equipment**

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



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

However, some assets procure by the state during the 2022 financial period were capture and registered.

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

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

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

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

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

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

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

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

**f) *Investment property***

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

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

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

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

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

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

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

#### **g) Leases**

##### *State as a lessee*

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

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

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

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

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

#### *State as a lessor*

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

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

#### **h) Intangible assets**

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

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

<b>Software</b>	<b>10 - 15 years</b>
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Intangible assets with a finite useful life are assessed for impairment whenever there is an indication that the asset may be impaired. Intangible assets with indefinite useful life are tested for impairment at least once year regardless of impairment indicators.

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

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

#### *Research and development costs*

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

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

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

#### **i) Impairment of non-financial assets**

##### *Impairment of cash-generating assets*

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

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

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

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

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

#### *Impairment of non-cash-generating assets*

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

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

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

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

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

## **j) Financial instruments Financial assets**

### *Initial recognition and measurement*

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

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

### *Subsequent measurement*

The subsequent measurement of financial assets depends on their classification.

### *Financial assets at fair value through surplus or deficit*

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus and deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in fair value recognized in surplus or deficit. Kwara State Government does not have any 'financial assets at fair value through surplus or deficit' as at 31st DECEMBER 2022.

### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit. Kwara State Government does not have any 'loans and receivables' as at 31st DECEMBER 2022.

### *Held-to-maturity*

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



amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit. Kwara State Government does not have any 'held to maturity' as 31st DECEMBER 2022.

#### *Available-for-sale financial assets*

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

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

#### *Derecognition*

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

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

#### *Impairment of financial assets*

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

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

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

#### *Financial assets carried at amortized cost*

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

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

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

#### *Available-for-sale financial assets*

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

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

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

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

## **Financial liabilities**

### *Initial recognition and measurement*

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

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

### *Subsequent measurement*

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

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

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

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

## **Loans and borrowing**

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

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

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

#### *Derecognition*

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

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

#### **Offsetting of financial instruments**

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

#### **Fair value of financial instruments**

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

#### **k) Cash and cash equivalents**

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

## **l) Inventories**

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

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

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

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

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

## **m) Provisions**

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

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

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

### *Restoration / Decommissioning liability*

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

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

#### *Contingent liabilities*

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

#### *Contingent assets*

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

#### **n) Employee benefits Retirement benefit plans**

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

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

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

### *Short and long-term employee benefits*

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

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

#### **o) Changes in accounting policies and estimates**

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

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

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

#### **p) Foreign currency transactions**

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

– At subsequent reporting dates, Kwara state uses:

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



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

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

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

**q) Related parties**

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

**r) Borrowing costs**

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

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

**s) Service concession arrangements**

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

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

**t) Budget information**

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

**u) Significant judgments and sources of estimation uncertainty**

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

**Judgments**

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

*Operating lease commitments – State as lessor*

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

### *Estimates and assumptions*

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

### *Useful lives and residual values*

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

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

### *Impairment of non-financial assets – cash-generating assets*

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

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

### *Impairment of non-financial assets – cash generating assets*

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

### *Fair value estimation – financial instruments*

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

### *Provisions*

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

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

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

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

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

### *Held-to-maturity investments and loans and receivables*

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

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

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

KWARA STATE GOVERNMENT					
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
NOTE 1					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
REVENUE CODE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	=N=	=N=	=N=	=N=
11010101	SHARE FROM FEDERATION ACCOUNT	34,000,612,889.94	33,048,140,000.00	952,472,889.94	31,520,271,579.95
11010104	EXCHANGE DIFFERENCE	172,594,951.69	-	172,594,951.69	165,073,661.68
11010106	EXCESS BANK CHARGES	54,266,117.46	-	54,266,117.46	11,809,665.71
11010107	SOLID MINERAL REVENUE	-	-	-	54,461,430.59
11010108	NON OIL REVENUE	1,892,013,250.31	-	1,892,013,250.31	1,953,045,935.81
11010109	FOREX EQUALIZATION	-	-	-	84,813,717.83
11010110	SFTAS FUND	2,920,585,000.00	-	2,920,585,000.00	3,765,497,150.00
11010111	COVID 19 PUBLIC DONATION	-	-	-	-
11010301	EXCESS CRUDE	-	-	-	-
11010303	OTHER SUNDRY REVENUE FROM FAAC	13,357,307,956.42	4,805,802,589.00	8,551,505,367.42	362,416,653.61
	<b>Total GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>52,397,380,165.82</b>	<b>37,853,942,589.00</b>	<b>14,543,437,576.82</b>	<b>37,917,389,795.18</b>
	<b>Total GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>52,397,380,165.82</b>	<b>37,853,942,589.00</b>	<b>14,543,437,576.82</b>	<b>37,917,389,795.18</b>

Government's share of FAAC represents total statutory allocation to Kwara State Government for the period ended 31<sup>st</sup> December 2022 which is **N52,397,380,165.82**. Consequently, comparing Government Share of FAAC (Statutory Revenue) from Consolidated Statement of Financial Performance and Consolidated Statement of Cash flow gives a rather conflicting amount. Kwara State Government had a total FAAC allocation of **N52,397,380,165.82** for the period ended 31st December, 2022 but instead receives a total of **N37,267,112,807.79** (see Note 49a), this is as a result of the State's financial obligation with respect to loan repayment which is deducted from the FAAC allocations due the state each month. The difference is shown in the table below (Note 1A).

Exchange difference as reported by the state government is the difference resulting from translating a given number of units of one currency into another currency at different exchange rates. The Exchange difference realized for KWSG was recorded by applying the Spot exchange rate at the date of cash flow.

Note 1A – BREAKDOWN OF DEDUCTION AT SOURCE										
		FGN BAILOUT BOND REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	FGN BAILOUT BOND REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	CBN EXCESS CRUDE ACCOUNT LOAN (ECA) FACILITIES REPAYMENT	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT	EXTERNAL LOAN REPAYMENT	CBN BUDGET SUPPORT	STATE BONDS	LIDUIDATION OF JUDGEMENT DEBT	ECOLOGICAL REFUND DIST. STATES
	MONTH									
	JANUARY	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	80,347,486.10	154,908,117.75	632,203,900.00		79,849,809.88
	FEBRUARY	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	80,347,486.10	154,908,117.75	632,203,900.00		39,381,809.03
	MARCH	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.75	632,203,900.00		53,016,476.86
	APRIL	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.75	632,203,900.00	11,006,426.50	79,066,845.80
	MAY	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.75	632,203,900.00		69,752,439.17
	JUNE	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.75	632,203,900.00		59,416,670.78
	JULY	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.75	632,203,900.00		93,934,636.25
	AUGUST	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.75	632,203,900.00		121,926,815.52
	SEPTEMBER	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.74	632,203,900.00		69,560,788.35
	OCTOBER	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.74	632,203,900.00		74,728,287.98
	NOVEMBER	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.75	632,203,900.00		66,275,859.34
	DECEMBER	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	52,544,270.08	154,908,117.75	632,203,900.00		103,658,424.79
	<b>TOTAL</b>	<b>466,520,504.28</b>	<b>2,537,575,861.68</b>	<b>1,079,671,147.20</b>	<b>420,671,467.08</b>	<b>686,137,673.00</b>	<b>1,858,897,412.98</b>	<b>7,586,446,800.00</b>	<b>11,006,426.50</b>	<b>910,568,863.75</b>

<b>KWARA STATE GOVERNMENT</b>		
<b>Government Share of VAT</b>		
2		
	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
	<b>=N=</b>	<b>=N=</b>
January	2,022,366,250.81	1,573,032,994.62
February	1,777,653,699.81	1,431,067,898.77
March	1,665,520,784.67	1,450,601,517.80
April	2,114,126,090.58	1,652,622,045.67
May	1,700,992,321.03	1,642,865,189.61
June	2,100,120,657.58	1,702,482,663.95
July	1,895,690,427.71	1,450,287,476.27
August	1,778,831,417.27	1,412,643,896.40
September	2,167,831,086.40	1,647,426,239.24
October	1,909,411,579.39	1,556,662,017.75
November	2,230,501,475.80	1,566,841,576.42
December	2,008,273,892.34	1,845,406,817.32
<b>Total</b>	<b>23,371,319,683.39</b>	<b>18,931,940,333.82</b>

Kwara State Government received a cumulative of **N23,371,319,683.39** as Value Added Tax (VAT) from the Federal Government for the period ended 31<sup>st</sup> December, 2022.



KWARA STATE GOVERNMENT					
TAX REVENUE					
3					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	<b>DIRECT TAX REVENUE</b>				
12010101	PAY-AS-YOU-EARN	8,245,790,523.48	8,280,543,893.00	-34,753,369.52	7,270,612,538.11
12010102	DIRECT ASSESSMENT	1,108,284,934.06	1,522,745,712.00	-414,460,777.94	1,230,621,328.43
12010103	CAPITAL GAINS TAX	33,123,438.33	180,000,000.00	-146,876,561.67	31,250,062.29
12010105	STAMP DUTIES AND PENALTIES	1,326,038,820.73	70,000,000.00	1,256,038,820.73	39,220,688.76
12010106	PAYE RECOVERABLES	1,689,922,328.58	500,000,000.00	1,189,922,328.58	1,620,658,765.42
	<b>Total DIRECT TAX REVENUE</b>	<b>12,403,160,045.18</b>	<b>10,553,289,605.00</b>	<b>1,849,870,440.18</b>	<b>10,192,363,383.01</b>
	<b>Total Tax Revenue</b>	<b>12,403,160,045.18</b>	<b>10,553,289,605.00</b>	<b>1,849,870,440.18</b>	<b>10,192,363,383.01</b>

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

TAX REVENUE					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
<b>120101</b>	<b>PERSONAL TAXES</b>				
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	12,370,036,606.85	10,373,289,605.00	1,996,747,001.85	10,161,113,320.72
	<b>CORPORATE TAXES(CAPITAL GAIN TAX)</b>				
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	33,123,438.33	180,000,000.00	- 146,876,561.67	31,250,062.29

KWARA STATE GOVERNMENT					
NON TAX REVENUE					
4					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
120201	LICENCES - GENERAL	507,581,417.17	595,357,263.00	(87,775,845.83)	477,673,194.19
120202	MINING RENT	4,072,480.00	6,500,000.00	(2,427,520.00)	6,441,000.00
120204	FEES - GENERAL	14,086,252,469.59	12,338,829,397.00	1,747,423,072.59	8,680,083,377.79
120205	FINES - GENERAL	25,552,835.00	33,280,000.00	(7,727,165.00)	33,422,160.00
120206	SALES GENERAL	1,090,900,397.40	1,338,236,605.00	(247,336,207.60)	1,212,201,396.70
120207	EARNINGS -GENERAL	6,588,973,883.57	6,272,218,728.00	316,755,155.56	5,836,657,505.24
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	24,937,280.63	28,170,000.00	(3,232,719.37)	13,899,036.89
120209	RENT ON LAND & OTHERS - GENERAL	220,494,185.68	362,270,805.00	(141,776,619.32)	155,243,809.83
120210	REPAYMENTS - GENERAL	1,850,000.00	2,443,750.00	(593,750.00)	800,000.00
120211	INVESTMENT INCOME	-	-	-	-
120212	INTEREST EARNED	153,101,434.77	26,500,000.00	126,601,434.77	68,095,067.24
120213	RE-IMBURSEMENT GENERAL	50,415,161.57	54,231,263.00	(3,816,101.43)	59,744,663.89
		22,754,131,545.38	21,058,037,811.00	1,696,093,734.38	16,544,261,211.77

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

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

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

Revenue from the management of facilities, assets, or services is recognized over the term of the contract as the management services are provided; the amount of revenue can be measured reliably; and it is probable that the economic benefits or service potential associated with the transaction will flow to the State.

Royalties and dividends of similar distribution shall be recognized as they are earned in accordance with the substance of the relevant agreement; the amount of revenue can be measured reliably; and it is probable that the economic benefits or service potential associated with the transaction will flow to the State.

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

CODE	NON TAX REVENUE	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
120201	LICENCES - GENERAL				
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	-	-	725,000.00
12300100100	MINISTRY OF COMMUNICATION	4,632,661.26	8,340,000.00	3,707,338.74	4,050,000.00
12500100100	OFFICE OF HEAD OF SERVICE	-	-	-	118,800.00
14000100100	AUDITOR-GENERAL STATE	50,000.00	350,000.00	300,000.00	80,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	28,225,000.00	19,225,000.00	(9,000,000.00)	22,831,237.82
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	381,774,539.60	298,156,250.00	(83,618,289.60)	362,012,456.52
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	2,847,000.00	6,200,000.00	3,353,000.00	3,938,100.00
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	7,611,250.00	11,000,000.00	3,388,750.00	9,196,000.00
23100100100	MINISTRY OF ENERGY	200,000.00	1,410,000.00	1,210,000.00	1,140,000.00
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	150,000.00	150,000.00	
23400100100	MINISTRY OF WORKS	-	-	-	292,000.00
25200100100	MINISTRY OF WATER RESOURCES	-	2,000,000.00	2,000,000.00	
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	2,375,000.00	3,000,000.00	625,000.00	2,443,700.00
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,000.00	500,000.00	490,000.00	

26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	56,558,866.31	201,498,013.00	144,939,146.69	39,659,499.85	
51400100100	MINISTRY OF WOMEN AFFAIRS	530,000.00	7,100,000.00	6,570,000.00	1,960,500.00	
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	12,805,000.00	21,500,000.00	8,695,000.00	17,405,000.00	
51701000100	AGENCY FOR MASS EDUCATION	843,000.00	1,072,000.00	229,000.00	997,000.00	
52100100100	MINISTRY OF HEALTH	5,925,500.00	7,900,000.00	1,974,500.00	6,529,500.00	
53500100100	MINISTRY OF ENVIRONMENT	1,350,000.00	4,130,000.00	2,780,000.00	3,515,000.00	
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	-	-	-	
53900100100	KWARA STATE SPORTS COMMISSION	40,000.00	50,000.00	10,000.00		
53900100100	MINISTRY OF YOUTH DEVELOPMENT	75,600.00	126,000.00	50,400.00	107,400.00	
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	502,000.00	1,000,000.00	498,000.00	672,000.00	
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,226,000.00	650,000.00	(576,000.00)	-	
	<b>Total</b>	<b>507,581,417.17</b>	<b>595,357,263.00</b>	<b>87,775,845.83</b>	<b>477,673,194.19</b>	
<b>120202</b>	<b>MINING RENT</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>	
			<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	4,072,480.00	6,000,000.00	1,927,520.00	6,441,000.00	
	Total	4,072,480.00	6,500,000.00	1,927,520.00	6,441,000.00	
<b>120204</b>	<b>FEES - GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>	
			<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	2,518,058,085.49	2,872,700,135.00	354,642,049.51	688,660,850.00	
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	118,537,164.09	135,000,000.00	16,462,835.91	285,518,155.78	
11200300100	KWARA STATE HOUSE OF ASSEMBLY		4,760,000.00	4,760,000.00	-	
12300100100	MINISTRY OF COMMUNICATION	11,846,450.00	8,615,000.00	(3,231,450.00)	7,595,000.00	
12500100100	OFFICE OF HEAD OF SERVICE	3,828,516.00	4,490,000.00	661,484.00	1,316,300.00	
14000100100	AUDITOR-GENERAL STATE	120,000.00	420,000.00	300,000.00	240,000.00	
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	21,499,639.50	34,762,500.00	13,262,860.50	15,179,987.17	
22000100100	MINISTRY OF FINANCE	-	-	-	-	
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	719,394,741.62	693,081,950.00	(26,312,791.62)	629,074,891.99	
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	24,930,000.00	26,131,000.00	1,201,000.00	26,849,226.33	
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,633,750.00	4,000,000.00	2,366,250.00	1,509,200.00	
23100100100	MINISTRY OF ENERGY		1,410,000.00	1,410,000.00	-	
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	7,471,685.00	3,750,000.00	(3,721,685.00)		
23400100100	MINISTRY OF WORKS	59,993,977.90	61,660,000.00	1,666,022.10	195,084,577.12	
23400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE		-	-	14,166,025.00	
25200100100	MINISTRY OF WATER RESOURCES	-	2,000,000.00	2,000,000.00	-	
25210200100	KWARA STATE WATER COOPERATION	1,042,000.00	1,782,000.00	740,000.00	439,400.00	
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		-	-	30,000.00	
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	48,400.00	50,000.00	1,600.00		
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	532,839,268.64	576,231,000.00	43,391,731.36	437,575,463.01	
32600100100	MINISTRY OF JUSTICE	330,003,881.87	300,000,000.00	(30,003,881.87)	207,423,700.51	
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	35,563,916.00	42,652,000.00	7,088,084.00	30,317,835.00	
32605100100	HIGH COURT OF JUSTICE	91,487,236.70	80,000,000.00	(11,487,236.70)	47,148,261.00	
32605300100	SHARIA COURT OF APPEAL	6,813,745.00	4,740,000.00	(2,073,745.00)	1,980,850.00	
51400100100	MINISTRY OF WOMEN AFFAIRS	783,000.00	2,265,000.00	1,482,000.00	25,796,000.00	
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	42,369,720.00	47,370,000.00	5,000,280.00	37,179,740.00	
51700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	-	-	-	
51701000100	AGENCY FOR MASS EDUCATION	672,000.00	1,000,000.00	328,000.00	240,500.00	
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	488,704,610.00	317,461,950.00	(171,242,660.00)	405,032,300.00	

51701800100	KWARA STATE POLYTECHNIC ILORIN	2,150,596,290.96	2,081,344,943.00	(69,251,347.96)	1,521,844,697.45
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	129,456,500.00	188,294,100.00	58,837,600.00	159,951,510.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	237,621,075.00	345,528,452.00	107,907,377.00	270,660,680.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	120,134,610.00	93,418,900.00	(26,715,710.00)	128,674,606.00
51702100100	KWARA STATE UNIVERSITY, MALETE	5,712,146,120.00	3,658,486,000.00	(2,053,660,120.00)	3,076,405,727.80
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	96,906,467.53	160,125,000.00	63,218,532.47	149,063,669.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	8,526,500.00	52,752,667.00	44,226,167.00	15,091,337.78
52100100100	MINISTRY OF HEALTH	13,114,500.00	14,000,000.00	885,500.00	15,469,650.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	341,459,139.50	310,000,000.00	(31,459,139.50)	187,910,058.00
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	59,212,000.00	62,051,500.00	2,839,500.00	45,616,500.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	144,588,478.77	87,562,000.00	(57,026,478.77)	36,837,563.85
53500100100	MINISTRY OF ENVIRONMENT	7,858,100.00	14,430,000.00	6,571,900.00	8,057,200.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	18,398,600.02	16,548,300.00	(1,850,300.02)	6,019,915.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	43,000.00	100,000.00	57,000.00	50,000.00
53900100100	KWARA STATE SPORTS COMMISSION		50,000.00	50,000.00	-
53905200100	KWARA UNITED FOOTBALL CLUB	2,493,300.00	2,280,000.00	(213,300.00)	-
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	54,000.00	200,000.00	146,000.00	72,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	26,002,000.00	25,325,000.00	(677,000.00)	
	<b>Total</b>	<b>14,086,252,469.59</b>	<b>12,338,829,397.00</b>	<b>(1,747,423,072.59)</b>	<b>8,680,083,377.79</b>
<b>120205</b>	<b>FINES - GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	-	-	-	7,250,000.00
23400100100	MINISTRY OF WORKS	2,731,000.00	4,000,000.00	1,269,000.00	5,253,450.00
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	14,742,350.00	10,500,000.00	(4,242,350.00)	14,746,350.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	-
26000100100	KWARA GEOGRAPHIC INFORMATION SERVICE	-	5,000,000.00	5,000,000.00	-
32605100100	HIGH COURT OF JUSTICE	5,204,385.00	5,000,000.00	(204,385.00)	4,866,860.00
53500100100	MINISTRY OF ENVIRONMENT	1,505,100.00	7,000,000.00	5,494,900.00	177,000.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,370,000.00	1,780,000.00	410,000.00	1,128,500.00
	<b>Total</b>	<b>25,552,835.00</b>	<b>33,280,000.00</b>	<b>7,727,165.00</b>	<b>33,422,160.00</b>
<b>120206</b>	<b>SALES - GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	510,000.00	2,000,000.00	1,490,000.00	4,580,000.00
11103700100	KWARA STATE MUSLIM PILGRIMS BOARD	7,992,116.00	2,000,000.00	(5,992,116.00)	1,330,380.00
11103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	332,265.00	1,550,000.00	1,217,735.00	-
12300100100	MINISTRY OF COMMUNICATION	215,160.00	660,000.00	444,840.00	177,000.00
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	587,225.00	2,644,545.00	2,057,320.00	2,001,680.00
12500100100	OFFICE OF HEAD OF SERVICE	5,979,961.50	23,990,000.00	18,010,038.50	76,911,135.88
14000100200	AUDITOR-GENERAL LOCAL GOVERNMENT	540,000.00	960,000.00	420,000.00	
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,605,007.78	20,658,500.00	17,053,492.22	150,333,785.01
22000100100	MINISTRY OF FINANCE	5,749,757.50	2,000,000.00	(3,749,757.50)	7,000,443.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	242,507,002.00	272,828,000.00	30,320,998.00	217,962,155.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	700,000.00	700,000.00	-	250,000.00
23400100100	MINISTRY OF WORKS	-	-	-	398,483.28
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	-	-	-	-
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	186,000.00	50,000.00	(136,000.00)	

23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	20,000.00		(20,000.00)	30,000.00
23800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
23800400100	BUREAU OF STATISTICS	-	1,000,000.00	1,000,000.00	-
25210200100	KWARA STATE WATER COOPERATION	-		-	-
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	17,642,472.00	20,000,000.00	2,357,528.00	19,515,300.00
32600100100	MINISTRY OF JUSTICE	860,000.00	2,000,000.00	1,140,000.00	621,850.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	4,207,216.00	6,179,500.00	1,972,284.00	3,692,100.00
51400100100	MINISTRY OF WOMEN AFFAIRS	385,000.00	2,355,000.00	1,970,000.00	332,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	70,417,300.00	68,595,000.00	(1,822,300.00)	75,909,100.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	41,799,034.28	222,626,000.00	180,826,965.72	152,260,102.88
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	4,281,800.00	6,159,560.00	1,877,760.00	3,697,000.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	6,106,500.00	8,051,500.00	1,945,000.00	4,697,500.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	5,976,500.00	4,250,000.00	(1,726,500.00)	4,379,240.00
51702100100	KWARA STATE UNIVERSITY, MALETE	151,409,077.00	103,546,000.00	(47,863,077.00)	72,092,752.58
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	50,000.00	2,075,000.00	2,025,000.00	395,000.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	205,699.83	2,130,000.00	1,924,300.17	230,068.15
52100100100	MINISTRY OF HEALTH	556,000.00	440,000.00	(116,000.00)	432,000.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	456,774,363.51	450,000,000.00	(6,774,363.51)	367,602,508.67
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	26,372,000.00	22,693,000.00	(3,679,000.00)	24,783,000.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	23,710,500.00	14,100,000.00	(9,610,500.00)	15,118,600.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	169,000.00	100,000.00	(69,000.00)	4,190,500.00
53900100100	KWARA STATE SPORTS COMMISSION	6,013,440.00	52,000,000.00	45,986,560.00	-
53905200100	KWARA UNITED FOOTBALL CLUB	682,000.00	15,000,000.00	14,318,000.00	1,277,712.25
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	4,358,000.00	3,895,000.00	(463,000.00)	-
	<b>Total</b>	<b>1,090,900,397.40</b>	<b>1,338,236,605.00</b>	<b>247,336,207.60</b>	<b>1,212,201,396.70</b>

120207	EARNINGS -GENERAL	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	-	-	620,000.00
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	18,000.00	18,000.00	-
12300100100	MINISTRY OF COMMUNICATION	423,000.00	1,440,000.00	1,017,000.00	13,989,582.70
12300300100	KWARA STATE TELEVISION SERVICE	15,374,984.16	20,600,000.00	5,225,015.84	8,415,013.85
12300400100	KWARA STATE BROADCASTING CORPORATION	118,641,996.85	131,400,000.00	12,758,003.15	129,744,200.35
12301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	40,984,820.11	150,371,230.00	109,386,409.90	28,857,600.08
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	21,014,804.00	41,282,694.00	20,267,890.00	21,260,315.00
12500100100	OFFICE OF HEAD OF SERVICE	5,176,154.50	5,532,000.00	355,845.50	433,883.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	13,759,783.48	75,900,000.00	62,140,216.52	2,225,501.00
22000100100	MINISTRY OF FINANCE			-	1,552,237.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	304,089,503.27	310,000,000.00	5,910,496.73	284,939,037.91
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	360,500.00	800,000.00	439,500.00	780,000.00
23100100100	MINISTRY OF ENERGY			-	-
23400100100	MINISTRY OF WORKS	70,374,628.37	78,710,000.00	8,335,371.63	69,091,206.28
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	3,219,430.00	4,100,000.00	880,570.00	1,682,000.00
23800400100	BUREAU OF STATISTICS			-	-
25210200100	KWARA STATE WATER COOPERATION	139,001,515.93	105,500,000.00	(33,501,515.93)	121,911,662.13
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	165,000.00	200,000.00	35,000.00	75,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	74,429,000.00	60,325,000.00	(14,104,000.00)	56,136,870.01
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	9,410,512.00	11,384,850.00	1,974,338.00	5,461,000.00
51400100100	MINISTRY OF WOMEN AFFAIRS	224,000.00	540,000.00	316,000.00	148,000.00

51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	150,628,634.32	199,860,000.00	49,231,365.68	130,706,872.58
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	181,660,500.00	126,340,600.00	(55,319,900.00)	152,479,400.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,349,016,399.08	1,605,284,304.00	256,267,904.92	1,698,474,472.67
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	74,506,249.00	125,551,000.00	51,044,751.00	90,825,050.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	158,191,461.00	180,663,300.00	22,471,839.00	186,404,850.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	27,495,250.00	41,311,000.00	13,815,750.00	38,222,300.00
51702100100	KWARA STATE UNIVERSITY, MALETE	3,596,478,441.00	2,779,541,750.00	(816,936,691.00)	2,512,947,245.64
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	2,196,500.00	20,394,500.00	18,198,000.00	21,500,254.46
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	1,571,000.00	1,260,000.00	(311,000.00)	727,000.00
52100100100	MINISTRY OF HEALTH	342,500.00	360,000.00	17,500.00	3,931,133.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	67,437,925.50	47,000,000.00	(20,437,925.50)	126,303,374.58
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	69,274,346.00	75,620,500.00	6,346,154.00	54,361,243.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	43,184,075.00	18,800,000.00	(24,384,075.00)	17,522,700.00
53500100100	MINISTRY OF ENVIRONMENT	39,572,900.00	43,200,000.00	3,627,100.00	45,678,500.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	4,351,650.00	3,500,000.00	(851,650.00)	6,783,000.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-	-
53905100100	KWARA STATE SPORTS COMMISSION	6,416,420.00	7,099,000.00	682,580.00	2,467,000.00
	<b>Total</b>	<b>6,588,973,883.57</b>	<b>6,273,889,728.00</b>	<b>(315,084,155.57)</b>	<b>5,836,657,505.24</b>
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	14,950,000.00	17,850,000.00	2,900,000.00	4,850,000.00
12500100100	OFFICE OF HEAD OF SERVICE	4,994,590.48	4,320,000.00	(674,590.48)	3,854,026.29
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,216,000.00	1,200,000.00	(16,000.00)	1,176,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	94,690.15	150,000.00	55,309.85	302,460.60
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	-	150,000.00	150,000.00	-
51701800100	KWARA STATE POLYTECHNIC ILORIN	2,397,000.00	3,000,000.00	603,000.00	2,086,300.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,285,000.00	1,500,000.00	215,000.00	1,630,250.00
	<b>Total</b>	<b>24,937,280.63</b>	<b>28,170,000.00</b>	<b>3,232,719.37</b>	<b>13,899,036.89</b>
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
12300400100	KWARA STATE BROADCASTING CORPORATION	32,750.00	200,000.00	167,250.00	63,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,829,000.00	4,197,000.00	(2,632,000.00)	4,504,500.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,595,000.00	3,090,000.00	1,495,000.00	2,720,000.00
23400100100	MINISTRY OF WORKS	-	-	-	4,091,310.00
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	120,900.00	200,000.00	79,100.00	35,000.00
25210200100	KWARA STATE WATER COOPERATION	24,450,870.81	28,600,000.00	4,149,129.19	45,021,899.25
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	186,472,664.87	324,653,805.00	138,181,140.13	98,534,420.58
51400100100	MINISTRY OF WOMEN AFFAIRS	-	30,000.00	30,000.00	120,000.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	728,000.00	1,000,000.00	272,000.00	153,680.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	265,000.00	300,000.00	35,000.00	-
	<b>Total</b>	<b>220,494,185.68</b>	<b>362,270,805.00</b>	<b>141,776,619.32</b>	<b>155,243,809.83</b>
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	-	-	-
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,850,000.00	2,443,750.00	593,750.00	800,000.00

	<b>Total</b>	<b>1,850,000.00</b>	<b>2,443,750.00</b>	<b>593,750.00</b>	<b>800,000.00</b>
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	-	-	-
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>120212</b>	<b>INTEREST EARNED</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	-	-	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	151,611,580.02	-	(151,611,580.02)	66,255,512.25
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,489,854.75	6,500,000.00	5,010,145.25	1,839,554.99
	<b>Total</b>	<b>153,101,434.77</b>	<b>6,500,000.00</b>	<b>(146,601,434.77)</b>	<b>68,095,067.24</b>
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
14000100100	AUDITOR-GENERAL STATE	200,000.00	500,000.00	300,000.00	304,400.00
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	32,000,000.00	32,000,000.00	-	45,166,665.65
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	18,215,161.57	21,731,263.00	3,516,101.43	14,273,598.24
	<b>Total</b>	<b>50,415,161.57</b>	<b>54,231,263.00</b>	<b>3,816,101.43</b>	<b>59,744,663.89</b>



KWARA STATE GOVERNMENT					
AID AND GRANTS					
7					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
<b>AID</b>					
13010102	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	4,117,070,084.48	4,000,000,000.00	117,070,084.48	2,749,466,651.20
13010201	NEGLECTED TROPICAL DISEASES	45,068,339.00	7,259,740,000.00	(7,214,671,661.00)	41,399,170.00
13010202	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	195,024,010.00	100,000,000.00	95,024,010.00	210,478,724.32
13010205	GLOBAL ALLIANCE VACCINE AND IMMUNIZATION (GAVI) DONOR AGENCY		-	-	-
13010207	AGRO-PROCESSING PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSITED)		-	-	-
13010211	AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project) FG CONTRIBUTION		300,000,000.00	(300,000,000.00)	-
13010216	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME (RUPBIS) FG CONTRIBUTION	-	60,000,000.00	(60,000,000.00)	-
	<b>Total AID</b>	<b>4,357,162,433.48</b>	<b>11,719,740,000.00</b>	<b>(7,362,577,566.52)</b>	<b>3,001,344,545.52</b>
<b>GRANTS</b>					
13020301	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)	-	1,661,720,800.00	(1,661,720,800.00)	-
13020302	FG TRAINING FUND FOR UBE	-	-	-	-
13020303	SBMC SIP PROGRAMME	-	-	-	1,875,000.00
13020304	SPECIAL GRANT FROM UBEC FOR SPECIAL NEEDS	-	-	-	-
13020305	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)	-	-	-	-
13020106	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	719,199,988.06	2,219,850,000.00	(1,500,650,011.94)	970,795,096.08
13020107	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,882,513,174.69	732,163,348.00	1,150,349,826.69	1,091,846,614.91
13020308	KWARA STATE COLLEGE OF EDUCATION, ILORIN (TETFUND)	378,667,779.94	122,546,978.00	256,120,801.94	-
13020309	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	456,224,309.00	242,969,702.00	213,254,607.00	-
13020310	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY (SFTAS) PROGRAMME FOR RESULTS - FUND	-	6,000,000,000.00	(6,000,000,000.00)	-
13020312	PEPFAR CONTRIBUTION FOR THE CONTROL OF HIV/AIDS	-	385,310,547.00	(385,310,547.00)	-
13020313	SDGS (FEDERAL CONTRIBUTIONS)	-	150,000,000.00	(150,000,000.00)	-
13020315	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS	-	306,217,502.00	(306,217,502.00)	18,036,000.00
13020317	FGN COVID-19 INTERVENTION FACILITY TO STATE GOVERNMENT	-	500,000,000.00	(500,000,000.00)	-
13020119	FG CONTRIBUTION ON LIVESTOCK TRANSFORMATION PLAN	-	400,000,000.00	(400,000,000.00)	-
13020120	NATIONAL PROGRAMME FOR FOOD SECURITY (FG CONTRIBUTION)	-	4,560,000,000.00	(4,560,000,000.00)	-
13020321	SPECIAL GRANT AS DONATON FROM PRIVATE SECTOR[GRANTS TO KWARA STATE INTERNAL REVENUE SERVICES (KWIRS)]	-	2,000,000,000.00	(2,000,000,000.00)	1,500,000,000.00
13020404	UNICEF GRANT TO UBE	-	10,250,000.00	(10,250,000.00)	-
13020407	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) -GLOBAL FINANCING FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	24,507,872.93	16,049,232.00	8,458,640.93	22,404,813.97
13020410	GRANT TO KFA ON SOLIDARITY COMPENSATION	6,013,440.00	10,013,440.00	(4,000,000.00)	-
	<b>Total GRANTS</b>	<b>3,467,126,564.62</b>	<b>19,317,091,549.00</b>	<b>(15,849,964,984.38)</b>	<b>3,604,957,524.96</b>
	<b>Total AID and GRANTS</b>	<b>7,824,288,998.10</b>	<b>31,036,831,549.00</b>	<b>(23,212,542,550.90)</b>	<b>6,606,302,070.48</b>

The Kwara State Government will recognize a grant at the Point of receipt of grant or enforceable claim to receive it; that is, when the amount is pledged, and a memorandum of understanding is signed.

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

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

KWARA STATE GOVERNMENT					
DEBT FORGIVENESS					
8					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	<b>DEBT FORGIVENESS</b>				
14040201	DOMESTIC DEBT FORGIVENESS	7,700,000.00	-	7,700,000.00	3,750,000.00
	<b>Total DEBT FORGIVENESS</b>	<b>7,700,000.00</b>	<b>-</b>	<b>7,700,000.00</b>	<b>3,750,000.00</b>

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

KWARA STATE GOVERNMENT					
OTHER CAPITAL RECEIPTS					
10					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
<b>OTHER CAPITAL RECEIPTS</b>					
14030105	DOMESTIC LOANS	-	600,000,000.00	(600,000,000.00)	-
14020108	RECEIPT FROM OTHER SOURCES	-	9,101,409,692.00	(9,101,409,692.00)	-
<b>Total OTHER CAPITAL RECEIPTS</b>		<b>-</b>	<b>9,701,409,692.00</b>	<b>(9,701,409,692.00)</b>	<b>-</b>
<b>LOANS/ BORROWINGS RECEIPT</b>					
14030101	PROVISION OF INFRASTRUCTURAL DEVELOPMENT PROJECT (INTERNAL LOAN) TERM LOAN		15,225,336,104.00	(15,225,336,104.00)	-
14030103	DOMESTIC BONDS		-	-	-
14030203	EXTERNAL LOANS/BORROWINGS - OTHERS		-	-	-
14030205	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDA-INTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	792,421,224.26	7,560,000.00	784,861,224.26	724,427,036.49
14030206	WORLD BANK LOAN ON COMMUNITY AND SOCIAL DEVELOPMENT PROGRAMME (DONOR)	-	-	-	-
14030209	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	-	-	-
14030212	EXTERNAL LOANS/BORROWINGS - MULTILATERAL{RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)}	271,538,859.00	2,000,000,000.00	(1,728,461,141.00)	-
14030213	COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (CARES) WB	900,000,000.00	3,315,516,741.00	(2,415,516,741.00)	-
14030214	NATIONAL SOCIAL SAFETY COORDINATING OFFICE (NASSCO)	112,631,953.06	125,732,953.00	(13,100,999.94)	98,842,165.00
14030215	AGRO-PROCESSING, PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSISTED) APPEALS		-	-	
14030216	IDA CONTRIBUTION FOR FADAMA NG-CARES PROGRAM		800,000,000.00	(800,000,000.00)	
<b>Total LOANS/ BORROWINGS RECEIPT</b>		<b>2,076,592,036.32</b>	<b>21,474,145,798.00</b>	<b>(19,397,553,761.68)</b>	<b>823,269,201.49</b>
<b>Total OTHER CAPITAL RECEIPTS</b>		<b>2,076,592,036.32</b>	<b>31,175,555,490.00</b>	<b>(29,098,963,453.68)</b>	<b>823,269,201.49</b>

**KWARA STATE GOVERNMENT****Transfer from other Government Entities****11**

		<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
		<b>=N=</b>	<b>=N=</b>	<b>=N=</b>	<b>=N=</b>
	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT</b>				
15010101	LGA'S BAILOUT REFUND (REFUND FROM LGA TO STATE GOVERNMENT)	131,965,842.24	128,881,765.00	3,084,077.24	193,322,645.76
	<b>Total TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT</b>	<b>131,965,842.24</b>	<b>128,881,765.00</b>	<b>3,084,077.24</b>	<b>193,322,645.76</b>
	<b>Total Transfer from other Government Entities</b>	<b>131,965,842.24</b>	<b>128,881,765.00</b>	<b>3,084,077.24</b>	<b>193,322,645.76</b>

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

KWARA STATE GOVERNMENT					
SALARIES & WAGES					
12					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
CODE	SALARY				
21010101	SALARY	18,025,449,763.59	18,283,218,378.00	257,768,614.41	15,191,045,303.55
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	646,144,044.72	711,125,904.00	64,981,859.28	360,948,438.51
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIARY INSTITUTIONS	9,237,043,847.84	10,142,746,574.00	905,702,726.16	6,997,835,169.08
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	51,814,990.00	80,000,000.00	28,185,010.00	40,697,682.16
	<b>TOTAL SALARY</b>	<b>27,960,452,646.15</b>	<b>29,217,090,856.00</b>	<b>1,256,638,209.85</b>	<b>22,590,526,593.30</b>
	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
21020103	REGULAR ALLOWANCES/EMOLUMENT	93,005,652.00	93,005,652.00	-	-
21020201	NHIS CONTRIBUTION	8,000,000.00	8,380,000.00	380,000.00	7,000,000.00
21020202	CONTRIBUTORY PENSION	104,819,769.31	116,541,859.00	11,722,089.69	84,727,203.27
	<b>TOTAL ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>205,825,421.31</b>	<b>217,927,511.00</b>	<b>12,102,089.69</b>	<b>84,727,203.27</b>
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>28,166,278,067.46</b>	<b>29,435,018,367.00</b>	<b>1,268,740,299.54</b>	<b>22,675,253,796.57</b>

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

210101	SALARIES AND WAGES	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	<b>ADMINISTRATIVE SECTOR</b>				
011100100100	GOVERNMENT HOUSE	805,959.00	805,959.00	-	727,788.90
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	714,992,861.60	808,870,904.00	93,878,042.40	414,293,665.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	3,040,668.13	3,072,223.00	31,554.87	-
011200300100	KWARA STATE HOUSE OF ASSEMBLY	126,019,413.70	128,000,000.00	1,980,586.30	110,401,662.32
012300100100	MINISTRY OF COMMUNICATION	200,474,442.13	201,668,411.00	1,193,968.87	152,899,328.99
012300300100	KWARA STATE TELEVISION SERVICE	69,950,385.22	70,495,254.00	544,868.78	56,360,855.72
012300400100	KWARA STATE BROADCASTING CORPORATION	176,204,470.32	176,204,470.00	(0.32)	146,500,555.05
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	60,236,600.79	58,316,199.00	(1,920,401.79)	41,146,146.58
012500100100	OFFICE OF HEAD OF SERVICE	1,048,084,560.86	1,048,084,560.00	(0.86)	908,063,171.72
014000100100	AUDITOR-GENERAL STATE	100,427,073.06	100,427,076.00	2.94	78,135,355.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	101,097,851.37	102,481,400.00	1,383,548.63	81,093,052.40
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	8,841,602.69	9,027,757.00	186,154.31	15,025,977.86
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	435,583,675.58	436,400,932.00	817,256.42	355,255,145.41

021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	746,995.00	746,995.00	-	1,792,789.00
022000100100	MINISTRY OF FINANCE	655,188,870.41	655,188,870.00	(0.41)	582,843,311.66
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,446,599,289.93	1,605,153,115.00	158,553,825.07	1,201,708,970.50
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	273,930,301.26	373,440,726.00	99,510,424.74	239,065,356.28
022201800100	KWARA INVESTMENT PROMOTION AGENCY	3,069,999.99	3,070,000.00	0.01	5,468,751.00
055700100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	182,895,148.40	182,895,097.00	(51.40)	150,295,829.47
023100100100	MINISTRY OF ENERGY	111,558,267.23	111,558,266.00	(1.23)	85,153,933.11
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	63,441,576.00	63,441,576.00	-	46,306,269.00
023300100100	MINISTRY OF SOILD MINERIAL DEVELOPMENT	50,978,383.95	51,096,051.00	117,667.05	-
023400100100	MINISTRY OF WORKS	254,791,155.04	322,606,689.00	67,815,533.96	389,202,887.37
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	14,180,680.59
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	166,251,908.78	163,470,809.00	(2,781,099.78)	118,860,508.96
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	54,004,311.96	54,004,312.00	0.04	39,006,473.77
023800100100	MINISTRY OF PLANNING	106,144,367.93	108,885,045.00	2,740,677.07	-
023800400100	BUREAU OF STATISTICS	182,476,579.03	182,584,715.00	108,135.97	136,024,639.62
025000100100	FISCAL RESPONSIBILITY COMMISSION	2,432,950.32	2,532,950.00	99,999.68	1,841,377.24
025200100100	MINISTRY OF WATER RESOURCES	82,985,601.89	85,079,274.00	2,093,672.11	64,622,064.00
025210200100	KWARA STATE WATER COOPERATION	259,315,923.80	259,319,924.00	4,000.20	188,414,427.12
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	148,121,711.07	148,121,710.00	(1.07)	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	238,584,346.48	190,146,892.00	(48,437,454.48)	93,836,062.70
	<b>LAW &amp; JUSTICE SECTOR</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	28,863,784.25	35,809,759.00	6,945,974.75	25,188,510.58
032600100100	MINISTRY OF JUSTICE	149,780,148.32	151,861,148.00	2,080,999.68	129,178,943.38
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	262,769,266.26	262,769,265.00	(1.26)	230,580,402.00
032605100100	HIGH COURT OF JUSTICE	815,972,381.74	820,972,382.00	5,000,000.26	663,314,501.66
032605300100	SHARIA COURT OF APPEAL	184,613,752.51	184,613,754.00	1.49	159,462,516.87
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS	44,902,288.45	19,363,619.00	(25,538,669.45)	103,029,158.53
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	298,255,672.94	299,255,674.00	1,000,001.06	234,881,311.91
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	109,689,844.70	109,689,845.00	0.30	84,743,843.95
051701000100	AGENCY FOR MASS EDUCATION	21,268,485.10	21,268,486.00	0.90	16,000,682.48
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	21,335,198.88	21,335,199.00	0.12	21,335,198.88
051701800100	KWARA STATE POLYTECHNIC ILORIN	1,732,695,434.94	2,009,497,608.00	276,802,173.06	1,552,195,392.46
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	585,756,699.00	635,873,065.00	50,116,366.00	570,201,792.70
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	829,334,928.00	833,518,081.00	4,183,153.00	804,391,829.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	333,248,832.00	355,180,461.00	21,931,629.00	328,955,321.00
051702100100	KWARA STATE UNIVERSITY, MALETE	2,347,541,735.99	2,718,000,000.00	370,458,264.01	2,161,048,133.47
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	194,138,219.62	208,875,645.00	14,737,425.38	157,176,963.94
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	8,281,600,110.03	8,348,557,876.00	66,957,765.97	5,998,206,975.11
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	104,443,929.56	117,497,934.00	13,054,004.44	75,148,867.00
052100100100	MINISTRY OF HEALTH	3,420,775,937.46	3,422,782,115.00	2,006,177.54	2,899,997,555.91
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	17,100,005.88	16,288,116.00	(811,889.88)	16,168,116.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	34,326,892.71	35,125,838.00	798,945.29	30,615,030.40
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	60,291,421.78	60,291,421.00	(0.78)	39,972,075.00
053500100100	MINISTRY OF ENVIRONMENT	192,317,246.81	195,070,597.00	2,753,350.19	158,094,340.38
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	18,181,132.44	18,181,133.00	0.56	6,418,130.04

051300100100	MINISTRY OF YOUTH DEVELOPMENT	32,464,252.48	30,799,625.00	(1,664,627.48)	48,945,865.51
053905100100	KWARA STATE SPORTS COMMISSION	71,894,115.93	90,339,200.00	18,445,084.07	34,607,297.04
053905200100	KWARA UNITED FOOTBALL CLUB	240,420,000.00	240,420,000.00	-	240,420,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	110,970,154.50	112,315,095.00	1,344,940.50	81,720,801.76
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	86,223,520.95	134,339,754.00	48,116,233.05	
	<b>Total</b>	<b>27,960,452,646.15</b>	<b>29,217,090,856.00</b>	<b>1,256,638,209.85</b>	<b>22,590,526,593.30</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	-
023400100100	MINISTRY OF WORKS	-	-	-	-
	<b>LAW &amp; JUSTICE SECTOR</b>				
032600100100	MINISTRY OF JUSTICE	-	-	-	-
	<b>SOCIAL SECTOR</b>				
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	93,005,652.00	93,005,652.00	-	
	<b>Total</b>	<b>93,005,652.00</b>	<b>93,005,652.00</b>	<b>-</b>	<b>-</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ECONOMIC SECTOR</b>				
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	104,819,769.31	116,541,859.00	11,722,089.69	84,727,203.27
	<b>SOCIAL SECTOR</b>				
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	8,000,000.00	8,380,000.00	380,000.00	7,000,000.00
	<b>Total</b>	<b>112,819,769.31</b>	<b>124,921,859.00</b>	<b>12,102,089.69</b>	<b>91,727,203.27</b>

KWARA STATE GOVERNMENT					
SOCIAL BENEFITS					
13					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	<b>SOCIAL BENEFITS</b>				
22010101	GRATUITY	4,197,667,062.88	1,205,000,000.00	(2,992,667,062.88)	3,501,851,275.71
22010102	PENSION	9,147,001,138.06	9,914,473,723.00	767,472,584.94	8,493,952,297.33
	<b>Total SOCIAL BENEFITS</b>	<b>13,344,668,200.94</b>	<b>11,119,473,723.00</b>	<b>(2,225,194,477.94)</b>	<b>11,995,803,573.04</b>
	<b>Total Social Benefits</b>	<b>13,344,668,200.94</b>	<b>11,119,473,723.00</b>	<b>(2,225,194,477.94)</b>	<b>11,995,803,573.04</b>

Pension and Gratuity are deferred benefit. Employees earn pensions throughout his career in the public sector but benefits will only start to be paid as pension upon occurrence of one of the pre-defined events such as retirement or death in service. A close look at the Social Benefits on Statement of Financial Performance (**Note 13**) and Consolidated Statement of Cash flow (**Note 49i**) the different is as a result of accrued gratuity incurred by the state but payment have not been completed within the period ended 31st December, 2022.

NOTE 13B		
CODE	SOCIAL BENEFITS	
<b>22010101</b>	GRATUITY PAYMENT YEAR 2022	1,204,999,999.67
<b>22010101</b>	GRATUITY LIABILITY DUE AS AT END OF YEAR 2022	2,992,667,063.21
		<b>4,197,667,062.88</b>
<b>22010102</b>	PENSION PAYMENT FOR YEAR 2022	9,147,001,138.06
	TOTAL SOCIAL BENEFITS	<b>13,344,668,200.94</b>



KWARA STATE GOVERNMENT					
OVERHEAD COST					
14					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
220201	TRAVEL & TRANSPORT - GENERAL	2,134,564,305.55	2,361,002,505.00	226,438,199.45	916,257,628.78
220202	UTILITIES - GENERAL	1,031,733,941.35	1,062,573,479.00	30,839,537.65	905,792,592.08
220203	MATERIALS & SUPPLIES - GENERAL	1,833,573,255.56	1,945,317,747.00	111,744,491.44	1,712,055,292.94
220204	MAINTENANCE SERVICES - GENERAL	950,341,045.45	1,062,211,298.00	111,870,252.55	818,051,915.48
220205	TRAINING - GENERAL	335,437,731.25	463,588,719.00	128,150,987.75	438,196,148.43
220206	OTHER SERVICES - GENERAL	2,843,043,422.56	3,021,341,814.00	178,298,391.44	4,804,866,369.87
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,209,542,187.52	6,594,514,823.00	1,384,972,635.48	5,443,457,313.43
220208	FUEL & LUBRICANTS - GENERAL	860,228,870.64	959,610,520.00	99,381,649.36	504,431,365.05
220210	MISCELLANEOUS EXPENSES GENERAL	9,900,916,948.60	11,652,954,444.00	1,752,037,495.40	7,146,089,077.95
220701	TRANSFER TO CDF (SWV)	8,300,000,000.00	8,500,000,000.00	200,000,000.00	-
	<b>TOTAL</b>	<b>33,399,381,708.48</b>	<b>37,623,115,349.00</b>	<b>4,223,733,640.52</b>	<b>22,689,197,704.01</b>

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

220201	TRAVEL& TRANSPORT - GENERAL	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	<b>ADMINISTRATIVE SECTOR</b>				
011100100100	GOVERNMENT HOUSE	206,970,718.47	270,000,000.00	63,029,281.53	202,346,850.82
011100100200	OFFICE OF THE DEPUTY GOVERNOR	65,102,000.00	100,000,000.00	34,898,000.00	44,420,216.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	13,473,480.00	50,000,000.00	36,526,520.00	40,753,628.20
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	691,500.00	1,000,000.00	308,500.00	2,023,000.00
011101900100	MINISTRY OF SPECIAL DUTIES	-	1,000,000.00	1,000,000.00	-
012300100100	MINISTRY OF COMMUNICATION	390,000.00	500,000.00	110,000.00	1,162,000.00
012300300100	KWARA STATE TELEVISION SERVICE	899,500.00	1,000,000.00	100,500.00	1,500,000.00
012300400100	KWARA STATE BROADCASTING CORPORATION	927,000.00	1,000,000.00	73,000.00	621,500.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	993,600.00	1,000,000.00	6,400.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	732,399.78	740,000.00	7,600.22	715,670.33
012500100100	OFFICE OF HEAD OF SERVICE	-	1,500,000.00	1,500,000.00	788,151.00
014000100100	AUDITOR-GENERAL STATE	31,945,536.84	32,000,000.00	54,463.16	9,998,900.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	6,000,000.00	6,000,000.00	-	5,000,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	3,340,949.00	3,340,949.00	-
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,000,000.00	1,000,000.00	-	500,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	616,000.00	2,000,000.00	1,384,000.00	104,000.00
	<b>ECONOMIC SECTOR</b>				
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	150,000.00	1,000,000.00	850,000.00	-
022000100100	MINISTRY OF FINANCE	1,322,117,499.43	1,310,000,000.00	(12,117,499.43)	365,362,643.84
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	41,995,366.03	46,810,019.00	4,814,652.97	33,384,183.56
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	390,000.00	-	(390,000.00)	160,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	2,558,000.00	2,558,000.00	2,078,000.00
023100100100	MINISTRY OF ENERGY	-	-	-	1,437,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	800,004.00	800,000.00	(4.00)	799,998.00

023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	910,000.00	1,000,000.00	90,000.00	-
023400100100	MINISTRY OF WORKS			-	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	450,000.00	450,000.00	-	450,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	500,000.00	500,000.00	-	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,660,000.00	5,000,000.00	3,340,000.00	-
023800400100	BUREAU OF STATISTICS	560,000.00	2,000,000.00	1,440,000.00	1,306,500.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	250,000.00	250,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	-	744,000.00	744,000.00	1,905,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	178,000.00	500,000.00	322,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	596,000.00	1,000,000.00	404,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	-	862,500.00	862,500.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,211,000.00	1,250,000.00	39,000.00	1,760,883.23
	<b>LAW &amp; JUSTICE SECTOR</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,500,000.00	1,500,000.00	-	1,499,600.00
032600100100	MINISTRY OF JUSTICE	4,967,000.00	5,000,000.00	33,000.00	5,394,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	1,180,000.00	1,125,000.00	(55,000.00)	885,495.00
032605100100	HIGH COURT OF JUSTICE	6,771,200.00	6,975,787.00	204,587.00	6,967,000.00
032605300100	SHARIA COURT OF APPEAL	6,225,000.00	10,556,000.00	4,331,000.00	640,000.00
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS	1,450,000.00	1,500,000.00	50,000.00	1,570,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	42,500,000.00	42,500,000.00	-	40,300,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	402,250.00	1,402,250.00	1,000,000.00	10,515,018.00
051701000100	AGENCY FOR MASS EDUCATION	350,900.00	1,000,000.00	649,100.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	6,332,000.00	17,180,000.00	10,848,000.00	5,250,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	14,994,000.00	19,500,000.00	4,506,000.00	7,994,854.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	5,151,727.00	5,300,000.00	148,273.00	5,261,286.40
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	3,291,500.00	3,500,000.00	208,500.00	4,786,500.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	2,990,790.00	3,020,000.00	29,210.00	3,621,270.00
051702100100	KWARA STATE UNIVERSITY, MALETE	73,000,000.00	73,000,000.00	-	51,352,860.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	5,363,750.00	5,600,000.00	236,250.00	4,655,650.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	927,000.00	1,000,000.00	73,000.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	4,299,662.00	5,000,000.00	700,338.00	2,460,601.00
051705600100	STATE SCHOLARSHIP BOARD	420,000.00	1,000,000.00	580,000.00	400,000.00
052100100100	MINISTRY OF HEALTH	530,000.00	1,000,000.00	470,000.00	1,324,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY			-	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,000,000.00	1,000,000.00	690,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	-	1,000,000.00	1,000,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,643,700.00	1,646,000.00	2,300.00	1,524,370.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,160,000.00	1,160,000.00	-	715,000.00
053500100100	MINISTRY OF ENVIRONMENT	262,000.00	340,000.00	78,000.00	-
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00	-
053900100100	MINISTRY OF YOUTH DEVELOPMENT	600,000.00	1,000,000.00	400,000.00	-
053905200100	KWARA UNITED FOOTBALL CLUB	246,011,222.00	300,392,000.00	54,380,778.00	40,392,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	981,000.00	1,000,000.00	19,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT			-	-
	<b>Total</b>	<b>2,134,564,305.55</b>	<b>2,362,002,505.00</b>	<b>225,246,199.45</b>	<b>916,777,629.38</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
			<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>
	<b>ADMINISTRATIVE SECTOR</b>				
011100100100	GOVERNMENT HOUSE	106,622,516.00	129,990,000.00	23,367,484.00	94,942,516.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,161,999.96	1,162,000.00	0.04	1,162,000.00

016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,200,000.00	1,200,000.00	-	1,200,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	1,308,000.32	1,508,000.00	199,999.68	1,117,995.32
011101900100	MINISTRY OF SPECIAL DUTIES	240,000.00	240,000.00	-	240,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	132,000.00	132,000.00	-	132,000.00
012300100100	MINISTRY OF COMMUNICATION	1,243,666.67	1,244,000.00	333.33	1,173,407.02
012300300100	KWARA STATE TELEVISION SERVICE	913,700.00	936,000.00	22,300.00	828,000.00
012300400100	KWARA STATE BROADCASTING CORPORATION	4,075,237.84	7,699,185.00	3,623,947.16	4,678,671.38
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	1,063,200.00	1,063,200.00	-	170,400.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	604,150.00	642,400.00	38,250.00	253,337.00
014000100100	AUDITOR-GENERAL STATE	12,960,000.00	12,960,000.00	-	8,960,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	145,633.00	159,333.00	13,700.00	385,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	939,999.96	940,000.00	0.04	899,749.97
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	200,000.00	200,000.00	-	200,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	176,000.00	204,000.00	28,000.00	201,000.00
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	720,000.18	720,000.00	(0.18)	225,052.53
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	324,000.00	324,000.00	-	155,007.34
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	223,794.00	223,794.00	-	48,000.00
022000100100	MINISTRY OF FINANCE	7,913,600.00	7,913,600.00	-	7,772,334.32
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	39,287,653.54	47,842,414.00	8,554,760.46	40,692,282.71
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	757,800.00	757,800.00	-	757,800.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	295,200.00	1,180,800.00	885,600.00	156,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	504,480.00	714,680.00	210,200.00	504,480.00
023100100100	MINISTRY OF ENERGY	316,625,250.00	316,625,244.00	(6.00)	298,367,641.92
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	86,400.00	86,400.00	-	86,400.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	400,000.00	400,000.00	-	-
023400100100	MINISTRY OF WORKS	350,000.00	350,000.00	-	350,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	167,760.00	167,760.00	-	167,760.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	100,000.00	100,000.00	-	100,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,431,996.04	5,431,996.00	999,999.96	830,997.00
023800400100	BUREAU OF STATISTICS	1,000,000.00	950,000.00	(50,000.00)	800,000.00
025200100100	MINISTRY OF WATER RESOURCES	162,000.00	162,000.00	-	162,000.00
025210200100	KWARA STATE WATER COOPERATION	221,806,131.25	200,000,000.00	(21,806,131.25)	198,021,798.21
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	90,000.00	90,000.00	-	89,500.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	750,000.00	750,000.00	-	-
025301000100	KWARA STATE HOUSING CORPORATION	60,000.00	60,000.00	-	60,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,494,000.00	7,494,000.00	-	34,000.00
	<b>LAW &amp; JUSTICE SECTOR</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	500,000.00	500,000.00	-	499,400.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	1,194,500.00	2,150,000.00	955,500.00	1,628,165.00
032605100100	HIGH COURT OF JUSTICE	15,783,067.00	16,600,788.00	817,721.00	14,671,727.63
032605300100	SHARIA COURT OF APPEAL	3,999,910.20	4,000,000.00	89.80	4,000,000.00
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS	183,520.00	183,520.00	-	267,882.99
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	286,000.00	286,000.00	-	283,250.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	3,000,000.00	3,500,000.00	500,000.00	339,719.25
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	11,130,000.00	12,690,000.00	1,560,000.00	8,575,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	68,755,320.34	70,813,000.00	2,057,679.66	47,347,910.18
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	3,711,384.00	4,265,600.00	554,216.00	5,977,441.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	10,712,000.00	11,240,000.00	528,000.00	12,786,046.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	7,963,161.00	10,716,000.00	2,752,839.00	12,656,177.00
051702100100	KWARA STATE UNIVERSITY, MALETE	141,300,000.00	141,300,000.00	-	102,640,240.00

051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,607,210.00	6,420,000.00	1,812,790.00	8,473,070.63
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	114,000.00	114,000.00	-	114,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	4,411,720.05	7,516,485.00	3,104,764.95	3,102,877.00
051705600100	STATE SCHOLARSHIP BOARD	17,100.00	120,000.00	102,900.00	-
052100100100	MINISTRY OF HEALTH	360,000.00	360,000.00	-	353,754.69
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,120,000.00	4,120,000.00	-	3,970,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	420,000.00	420,000.00	-	420,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	517,200.00	517,200.00	-	517,200.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	6,773,400.00	6,776,800.00	3,400.00	6,530,350.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,310,000.00	1,310,000.00	-	1,260,000.00
053500100100	MINISTRY OF ENVIRONMENT	126,000.00	126,000.00	-	126,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	108,000.00	108,000.00	-	108,000.00
053900100100	KWARA STATE SPORTS COMMISSION	450,000.00	451,200.00	1,200.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	214,000.00	214,000.00	-	194,500.00
053905200100	KWARA UNITED FOOTBALL CLUB	2,776,800.00	2,776,800.00	-	2,776,800.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	241,000.00	241,000.00	-	219,830.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	112,480.00	112,480.00	-	28,119.99
	<b>Total</b>	<b>1,031,733,941.35</b>	<b>1,062,573,479.00</b>	<b>30,839,537.65</b>	<b>905,792,592.08</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ADMINISTRATIVE SECTOR</b>				
011100100100	GOVERNMENT HOUSE	59,185,000.00	59,310,000.00	125,000.00	57,810,000.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	2,485,999.92	2,486,000.00	0.08	1,486,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	5,509,999.00	5,510,000.00	1.00	5,510,004.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	713,999.84	714,000.00	0.16	714,000.00
011101900100	MINISTRY OF SPECIAL DUTIES	1,189,000.00	1,189,000.00	-	1,189,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	629,000.00	780,000.00	151,000.00	706,500.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	797,670.00	847,670.00	50,000.00	532,670.04
012300100100	MINISTRY OF COMMUNICATION	2,677,238.34	2,686,860.00	9,621.66	2,664,067.26
012300300100	KWARA STATE TELEVISION SERVICE	2,463,350.00	2,695,630.00	232,280.00	2,695,630.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,200,650.00	2,379,000.00	178,350.00	1,913,150.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWAASAA)	2,100,636.00	2,100,628.00	(8.00)	621,000.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	12,465,681.48	13,711,074.00	1,245,392.52	13,421,413.58
012500100100	OFFICE OF HEAD OF SERVICE	3,879,972.00	9,280,000.00	5,400,028.00	3,879,741.33
014000100100	AUDITOR-GENERAL STATE	29,439,950.17	29,440,628.00	677.83	25,175,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	5,860,907.00	5,895,107.00	34,200.00	10,267,766.43
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,809,999.96	4,870,000.00	60,000.04	3,792,250.08
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,800,000.00	1,800,000.00	-	1,740,646.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	557,500.00	692,326.00	134,826.00	683,400.56
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	4,571,999.94	4,572,000.00	0.06	1,939,155.96
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,656,650.04	1,656,650.00	(0.04)	589,044.84
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	251,000.00	251,000.00	-	51,000.00
022000100100	MINISTRY OF FINANCE	62,526,144.37	74,521,409.00	11,995,264.63	61,884,569.01
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	169,884,704.49	187,584,250.00	17,699,545.51	139,980,498.27
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,673,700.00	1,713,700.00	40,000.00	1,707,758.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	907,935.00	2,599,260.00	1,691,325.00	1,178,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,056,404.00	2,700,539.00	644,135.00	2,026,404.00
023100100100	MINISTRY OF ENERGY	1,051,620.00	1,051,633.00	13.00	1,048,236.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	429,540.00	429,540.00	-	429,535.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	1,305,700.00	1,325,700.00	20,000.00	-
023400100100	MINISTRY OF WORKS	2,340,000.00	7,340,000.00	5,000,000.00	17,340,000.00

023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	478,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,269,000.24	1,269,000.00	(0.24)	1,318,999.92
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	571,250.00	571,250.00	-	466,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	9,416,914.04	16,766,064.00	7,349,149.96	1,183,605.00
023800400100	BUREAU OF STATISTICS	1,040,000.00	1,190,000.00	150,000.00	1,070,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,209,085.00	1,255,000.00	45,915.00	900,000.00
025200100100	MINISTRY OF WATER RESOURCES	1,277,700.00	1,277,700.00	-	1,277,300.04
025210200100	KWARA STATE WATER COOPERATION	595,000.00	808,600.00	213,600.00	328,918.65
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	420,000.04	420,000.00	(0.04)	419,090.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,275,700.32	1,293,700.00	17,999.68	-
025301000100	KWARA STATE HOUSING CORPORATION	307,700.00	308,000.00	300.00	308,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	2,469,210.04	2,469,210.00	(0.04)	1,761,210.00
	<b>LAW &amp; JUSTICE</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,580,000.00	1,580,000.00	-	1,574,540.00
032600100100	MINISTRY OF JUSTICE	1,140,000.00	1,140,000.00	-	1,140,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	4,785,293.00	5,257,000.00	471,707.00	2,274,187.00
032605100100	HIGH COURT OF JUSTICE	17,613,190.00	24,250,000.00	6,636,810.00	16,590,074.00
032605300100	SHARIA COURT OF APPEAL	5,574,990.62	10,575,000.00	5,000,009.38	7,774,999.70
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS	707,780.00	707,780.00	-	1,033,132.98
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	202,729,599.93	202,916,000.00	186,400.07	199,567,500.01
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	15,782,250.00	15,850,000.00	67,750.00	10,597,700.00
051701000100	AGENCY FOR MASS EDUCATION	608,389.44	657,584.00	49,194.56	390,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	68,595,000.00	83,402,500.00	14,807,500.00	53,778,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	351,984,261.17	356,500,000.00	4,515,738.83	191,710,756.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	12,275,395.00	28,360,000.00	16,084,605.00	24,416,244.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	13,538,200.00	15,500,000.00	1,961,800.00	14,283,506.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	10,966,235.00	11,700,000.00	733,765.00	19,233,906.00
051702100100	KWARA STATE UNIVERSITY, MALETE	103,500,000.00	103,500,000.00	-	21,212,924.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	1,702,100.00	3,940,000.00	2,237,900.00	4,184,122.50
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	1,399,074.96	1,399,075.00	0.04	1,399,074.98
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	19,502,043.00	25,267,030.00	5,764,987.00	13,904,744.00
051705600100	STATE SCHOLARSHIP BOARD	166,648.17	215,800.00	49,151.83	160,473.91
052100100100	MINISTRY OF HEALTH	4,057,480.08	4,092,480.00	34,999.92	301,869,686.18
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	2,514,850.00	2,514,850.00	-	2,521,533.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,786,000.00	3,786,000.00	-	3,734,691.98
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	555,393,906.02	555,788,000.00	394,093.98	421,940,494.15
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	15,540,328.00	15,558,700.00	18,372.00	16,142,300.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	5,340,000.00	5,340,000.00	-	4,037,500.00
053500100100	MINISTRY OF ENVIRONMENT	312,499.92	312,500.00	0.08	312,499.92
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	659,500.00	859,500.00	200,000.00	659,491.96
051300100100	MINISTRY OF YOUTH DEVELOPMENT	1,343,180.02	1,383,720.00	40,539.98	1,258,856.74
053905100100	KWARA STATE SPORTS COMMISSION	1,216,400.00	1,216,950.00	550.00	60,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	904,700.00	904,700.00	-	904,700.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	646,250.00	646,250.00	-	628,040.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	434,200.00	434,200.00	-	272,049.96
	<b>Total</b>	<b>1,833,573,255.56</b>	<b>1,945,317,747.00</b>	<b>111,744,491.44</b>	<b>1,712,055,292.94</b>
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
011100100100	GOVERNMENT HOUSE	269,829,855.11	310,719,063.00	40,889,207.89	276,986,771.23
011100100200	OFFICE OF THE DEPUTY GOVERNOR	9,798,050.00	9,954,000.00	155,950.00	7,654,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	6,070,000.00	6,070,000.00	-	5,300,000.00

011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	699,999.96	700,000.00	0.04	699,997.66
011101900100	MINISTRY OF SPECIAL DUTIES	1,197,500.00	1,197,500.00	-	1,196,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	397,000.00	500,000.00	103,000.00	430,200.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	708,000.00	708,000.00	-	507,999.96
012300100100	MINISTRY OF COMMUNICATION	2,233,658.00	2,239,896.00	6,238.00	2,133,410.64
012300300100	KWARA STATE TELEVISION SERVICE	3,733,513.81	4,191,260.00	457,746.19	4,191,260.00
012300400100	KWARA STATE BROADCASTING CORPORATION	4,254,980.00	5,232,186.00	977,206.00	3,833,635.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWAASAA)	1,083,276.00	1,083,280.00	4.00	450,900.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	445,700.00	450,300.00	4,600.00	432,465.33
012500100100	OFFICE OF HEAD OF SERVICE	9,099,996.00	9,200,000.00	100,004.00	9,099,700.00
014000100100	AUDITOR-GENERAL STATE	4,597,133.00	4,667,388.00	70,255.00	6,866,646.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	781,167.00	783,267.00	2,100.00	1,324,252.13
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,500,500.04	6,200,500.00	1,699,999.96	5,205,180.01
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	2,050,000.00	2,050,000.00	-	1,871,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	932,842.99	1,291,622.00	358,779.01	1,179,029.56
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	11,831,999.96	13,332,000.00	1,500,000.04	3,992,879.09
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,135,800.00	1,135,800.00	-	894,329.75
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	475,400.00	475,400.00	-	156,400.00
022000100100	MINISTRY OF FINANCE	38,843,412.72	38,843,413.00	0.28	33,362,427.09
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	43,408,895.00	43,520,000.00	111,105.00	38,678,289.97
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,847,395.00	2,247,395.00	400,000.00	2,042,616.80
022201800100	KWARA INVESTMENT PROMOTION AGENCY	669,120.00	1,676,500.00	1,007,380.00	1,426,583.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,554,316.00	5,535,271.00	1,980,955.00	4,470,979.00
023100100100	MINISTRY OF ENERGY	1,270,968.00	4,270,980.00	3,000,012.00	1,274,411.85
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,087,020.00	1,087,020.00	-	1,086,311.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	802,648.00	1,252,648.00	450,000.00	-
023400100100	MINISTRY OF WORKS	2,953,451.00	2,953,451.00	-	2,953,451.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	999,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,510,239.96	1,510,240.00	0.04	1,510,239.84
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	1,894,560.00	1,860,967.00	(33,593.00)	1,785,850.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	10,646,496.08	21,346,500.00	10,700,003.92	1,583,718.00
023800400100	BUREAU OF STATISTICS	2,115,000.00	2,399,578.00	284,578.00	2,337,853.34
025000100100	FISCAL RESPONSIBILITY COMMISSION	975,120.00	1,387,700.00	412,580.00	1,187,000.00
025200100100	MINISTRY OF WATER RESOURCES	1,736,500.05	1,886,500.00	149,999.95	1,736,484.00
025210200100	KWARA STATE WATER COOPERATION	26,932,279.66	29,295,452.00	2,363,172.34	28,299,310.18
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	397,600.00	397,600.00	-	396,600.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,638,366.84	1,778,367.00	140,000.16	-
025301000100	KWARA STATE HOUSING CORPORATION	816,420.00	816,000.00	(420.00)	816,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,589,513.00	7,594,513.00	5,000.00	3,095,513.00
	<b>LAW &amp; JUSTICE</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,899,999.98	1,900,000.00	0.02	1,598,600.00
032600100100	MINISTRY OF JUSTICE	840,199.80	840,800.00	600.20	960,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	3,477,155.00	3,710,000.00	232,845.00	3,060,400.00
032605100100	HIGH COURT OF JUSTICE	10,925,285.00	17,500,000.00	6,574,715.00	4,886,130.00
032605300100	SHARIA COURT OF APPEAL	14,366,566.80	14,366,650.00	83.20	13,880,018.58
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS	758,923.00	758,923.00	-	1,111,284.72
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,354,600.00	1,355,627.00	1,027.00	1,354,227.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	7,691,500.00	7,979,400.00	287,900.00	7,977,700.00
051701000100	AGENCY FOR MASS EDUCATION	680,000.00	810,000.00	130,000.00	625,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	45,343,000.00	45,352,000.00	9,000.00	37,524,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	102,249,318.58	103,750,000.00	1,500,681.42	14,994,463.00

051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	7,310,800.00	15,300,000.00	7,989,200.00	18,890,056.85
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	5,844,940.00	6,150,000.00	305,060.00	7,365,057.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	7,458,485.00	10,250,000.00	2,791,515.00	8,933,660.00
051702100100	KWARA STATE UNIVERSITY, MALETE	159,500,000.00	159,500,000.00	-	75,034,370.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	17,989,911.84	41,959,000.00	23,969,088.16	94,479,231.77
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	746,000.04	746,000.00	(0.04)	745,999.66
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	13,589,365.25	14,657,760.00	1,068,394.75	11,483,814.00
051705600100	STATE SCHOLARSHIP BOARD	169,348.17	313,500.00	144,151.83	260,158.00
052100100100	MINISTRY OF HEALTH	2,747,392.08	2,847,392.00	99,999.92	2,451,188.74
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	1,612,000.00	1,612,000.00	-	1,570,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,557,200.00	2,557,200.00	-	2,530,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	2,849,996.00	2,850,000.00	4.00	2,850,003.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	19,170,650.00	19,181,000.00	10,350.00	11,515,900.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	7,356,340.00	6,183,000.00	(1,173,340.00)	5,632,500.00
053500100100	MINISTRY OF ENVIRONMENT	9,894,396.83	10,298,997.00	404,600.17	8,788,447.16
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,385,000.00	1,385,000.00	-	1,385,019.36
051300100100	MINISTRY OF YOUTH DEVELOPMENT	797,388.00	1,024,901.00	227,513.00	993,678.51
053905100100	KWARA STATE SPORTS COMMISSION	2,216,653.90	2,217,654.00	1,000.10	1,440,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	7,900,000.00	7,900,000.00	-	7,900,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	2,648,190.00	2,648,190.00	-	2,016,491.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	464,747.00	464,747.00	-	365,822.70
	<b>Total</b>	<b>950,341,045.45</b>	<b>1,062,211,298.00</b>	<b>111,870,252.55</b>	<b>818,051,915.48</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>				
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ADMINISTRATIVE SECTOR</b>				
011100100100	GOVERNMENT HOUSE	-	3,000,000.00	3,000,000.00	-
011100100200	OFFICE OF THE DEPUTY GOVERNOR	3,000,000.00	3,000,000.00	-	2,960,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	10,000,000.00	10,000,000.00	14,340,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	2,500,000.00	2,500,000.00	-	7,225,000.00
011101900100	MINISTRY OF SPECIAL DUTIES	-	-	-	-
012300100100	MINISTRY OF COMMUNICATION	-	-	-	-
012300300100	KWARA STATE TELEVISION SERVICE	870,800.00	1,000,000.00	129,200.00	2,000,000.00
012300400100	KWARA STATE BROADCASTING CORPORATION	816,000.00	1,000,000.00	184,000.00	645,615.76
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	-	-	-	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	1,000,000.00	1,000,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	7,682,000.00	19,421,250.00	11,739,250.00	31,452,321.46
014000100100	AUDITOR-GENERAL STATE	15,000,000.00	15,000,000.00	-	10,000,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	15,000,000.00	15,000,000.00	-	9,484,819.04
014700100100	KWARA STATE CIVIL SERVICE COMMISSION			-	645,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-	2,665,494.00
022000100100	MINISTRY OF FINANCE	20,180,000.00	70,000,000.00	49,820,000.00	36,562,600.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	40,020,729.25	51,930,000.00	11,909,270.75	34,412,461.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	-	-	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY			-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	1,500,000.00	1,500,000.00	570,000.00
023100100100	MINISTRY OF ENERGY	-	2,000,000.00	2,000,000.00	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	3,112,092.00	3,112,086.00	(6.00)	3,112,085.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT			-	-
023400100100	MINISTRY OF WORKS	-	2,000,000.00	2,000,000.00	425,000.00

023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,500,000.00	1,500,000.00	-	1,500,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE			-	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	3,500,000.00	3,500,000.00	319,000.00
023800400100	BUREAU OF STATISTICS	1,000,000.00	1,000,000.00	-	-
025000100100	FISCAL RESPONSIBILITY COMMISSION			-	-
025200100100	MINISTRY OF WATER RESOURCES			-	420,000.00
025210200100	KWARA STATE WATER COOPERATION	166,000.00	500,000.00	334,000.00	592,875.42
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)			-	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT			-	-
025301000100	KWARA STATE HOUSING CORPORATION			-	-
	<b>LAW &amp; JUSTICE</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	2,500,000.00	2,500,000.00	-	3,500,000.00
032600100100	MINISTRY OF JUSTICE	-	2,500,000.00	2,500,000.00	16,455,000.00
032605100100	HIGH COURT OF JUSTICE	72,315,000.00	75,601,583.00	3,286,583.00	68,715,000.00
032605300100	SHARIA COURT OF APPEAL	31,815,000.00	47,000,000.00	15,185,000.00	63,522,000.00
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS			-	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT			-	500,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	5,150,000.00	6,000,000.00	850,000.00	9,969,740.00
051701000100	AGENCY FOR MASS EDUCATION	-	1,000,000.00	1,000,000.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	23,051,000.00	23,073,800.00	22,800.00	20,500,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	32,802,200.00	33,000,000.00	197,800.00	19,630,500.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	3,907,073.00	2,000,000.00	(1,907,073.00)	2,357,200.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,448,000.00	1,500,000.00	52,000.00	3,500,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	419,000.00	1,000,000.00	581,000.00	966,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	23,000,000.00	23,000,000.00	-	8,221,045.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	3,143,600.00	6,800,000.00	3,656,400.00	41,316,623.75
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	-	-	1,262,500.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	8,633,237.00	10,900,000.00	2,266,763.00	5,766,318.00
051705600100	STATE SCHOLARSHIP BOARD	-	-	-	-
052100100100	MINISTRY OF HEALTH			-	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY			-	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY			-	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	9,160,000.00	10,000,000.00	840,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	5,496,000.00	5,500,000.00	4,000.00	9,561,950.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,750,000.00	1,750,000.00	-	1,750,000.00
053500100100	MINISTRY OF ENVIRONMENT			-	370,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT			-	-
053905100100	KWARA STATE SPORTS COMMISSION	-	-	-	-
053905200100	KWARA UNITED FOOTBALL CLUB	-	1,000,000.00	1,000,000.00	1,000,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT			-	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	500,000.00	500,000.00	-
	<b>Total</b>	<b>335,437,731.25</b>	<b>463,588,719.00</b>	<b>128,150,987.75</b>	<b>438,196,148.43</b>
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ADMINISTRATIVE SECTOR</b>				
011100100100	GOVERNMENT HOUSE	2,155,476,358.00	2,155,476,358.00	-	2,034,819,358.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	15,000,000.00	21,300,000.00	6,300,000.00	9,900,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	366,166,471.00	530,400,000.00	164,233,529.00	160,309,204.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	159,999.96	160,000.00	0.04	159,997.66



011101900100	MINISTRY OF SPECIAL DUTIES	150,000.00	150,000.00	-	150,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	875,858.00	957,303.00	81,445.00	732,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	60,000.00	60,000.00	-	60,000.00
012300100100	MINISTRY OF COMMUNICATION	240,000.00	240,000.00	-	231,500.00
012300300100	KWARA STATE TELEVISION SERVICE	1,414,400.00	1,569,600.00	155,200.00	1,569,600.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,889,250.00	3,540,000.00	650,750.00	3,470,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	180,000.00	180,000.00	-	90,000.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	808,000.00	808,000.00	-	803,833.26
012500100100	OFFICE OF HEAD OF SERVICE	31,500,000.00	31,800,000.00	300,000.00	31,390,116.28
014000100100	AUDITOR-GENERAL STATE	542,335.00	542,335.00	-	681,200.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	687,936.00	637,936.00	(50,000.00)	214,752.33
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	500,000.04	500,000.00	(0.04)	285,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,046,423.30	1,046,424.00	0.70	900,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	860,000.00	860,000.00	-	860,000.00
	<b>ECONOMIC SECTOR</b>				
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,898,999.96	2,899,000.00	0.04	2,477,600.33
022000100100	MINISTRY OF FINANCE	15,832,316.94	15,832,317.00	0.06	2,344,994,488.97
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	35,212,614.40	36,000,000.00	787,385.60	35,554,155.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	300,000.00	300,000.00	-	300,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	405,000.00	731,000.00	326,000.00	50,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	528,000.00	748,000.00	220,000.00	528,000.00
023100100100	MINISTRY OF ENERGY	98,976.00	98,984.00	8.00	98,976.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	334,512.00	334,500.00	(12.00)	334,497.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	274,400.00	274,400.00	-	-
023400100100	MINISTRY OF WORKS	2,041,463.00	2,041,463.00	-	2,041,463.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	235,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,099,999.92	1,100,000.00	0.08	1,099,999.92
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,005,352.04	5,005,352.00	999,999.96	938,505.00
023800400100	BUREAU OF STATISTICS	645,550.00	645,550.00	-	645,550.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	79,200.00	80,000.00	800.00	50,000.00
025200100100	MINISTRY OF WATER RESOURCES	200,000.04	200,000.00	(0.04)	199,992.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	163,200.00	163,200.00	-	156,451.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	174,399.96	174,400.00	0.04	-
025301000100	KWARA STATE HOUSING CORPORATION	764,400.00	764,400.00	-	764,400.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	781,099.00	781,099.00	-	546,099.00
	<b>LAW &amp; JUSTICE</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	300,000.00	300,000.00	-	300,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	661,000.00	720,000.00	59,000.00	819,210.00
032605100100	HIGH COURT OF JUSTICE	10,778,300.00	12,823,200.00	2,044,900.00	11,622,800.00
032605300100	SHARIA COURT OF APPEAL	5,986,501.82	5,986,501.00	(0.82)	5,886,501.00
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS	62,000.00	62,000.00	-	90,496.98
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	9,000,000.00	9,000,000.00	-	9,000,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	889,000.00	900,000.00	11,000.00	749,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	12,546,000.00	12,546,000.00	-	9,450,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	90,773,752.55	90,897,992.00	124,239.45	79,873,392.16
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	1,667,490.00	950,000.00	(717,490.00)	985,500.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	8,812,500.00	9,000,000.00	187,500.00	10,242,334.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	754,740.00	1,700,000.00	945,260.00	1,481,100.00
051702100100	KWARA STATE UNIVERSITY, MALETE	34,500,000.00	34,500,000.00	-	15,275,870.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,150,798.71	4,718,400.00	567,601.29	4,337,390.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	99,999.96	100,000.00	0.04	100,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,765,325.00	3,830,000.00	1,064,675.00	2,777,050.00

052100100100	MINISTRY OF HEALTH	500,000.04	500,000.00	(0.04)	391,206.27
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	532,600.00	532,600.00	-	527,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	199,200.00	199,200.00	-	199,200.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	500,000.00	500,000.00	-	460,236.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	4,541,400.00	4,548,000.00	6,600.00	5,234,930.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,720,000.00	1,720,000.00	-	1,112,500.00
053500100100	MINISTRY OF ENVIRONMENT	124,999.92	125,000.00	0.08	124,999.92
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	325,000.00	325,000.00	-	284,996.48
051300100100	MINISTRY OF YOUTH DEVELOPMENT	1,040,000.00	1,040,000.00	-	1,018,333.33
053905100100	KWARA STATE SPORTS COMMISSION	422,600.00	422,600.00	-	60,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	3,706,000.00	3,706,000.00	-	3,706,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,250,000.00	1,250,000.00	-	1,105,160.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	37,700.00	37,700.00	-	9,424.98
	<b>Total</b>	<b>2,843,043,422.56</b>	<b>3,021,341,814.00</b>	<b>178,298,391.44</b>	<b>4,804,866,369.87</b>
<b>222027</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ADMINISTRATIVE SECTOR</b>				
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	150,000,000.00	150,000,000.00	269,507,200.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	1,000,000.00	1,000,000.00	2,500,000.00
012300300100	KWARA STATE TELEVISION SERVICE	3,002,850.00	3,231,600.00	228,750.00	3,231,600.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,295,661.95	2,394,840.00	99,178.05	4,512,187.18
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	600,000.00	600,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	291,000,000.02	291,750,000.00	749,999.98	276,484,883.64
014000100100	AUDITOR-GENERAL STATE	11,000,000.00	11,000,000.00	-	10,000,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	3,000,000.00	3,500,000.00	500,000.00	5,280,000.00
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	500,000.00	500,000.00	800,000.00
022000100100	MINISTRY OF FINANCE	858,648,848.50	1,000,000,172.00	141,351,323.50	2,116,346,861.97
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	3,483,288,652.05	4,500,000,000.00	1,016,711,347.95	1,913,492,531.38
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	50,356,511.00	50,356,511.00	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	450,000.00	450,000.00	-	449,998.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	2,000,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	500,000.00	500,000.00	-	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
023800400100	BUREAU OF STATISTICS	-	500,000.00	500,000.00	-
025210200100	KWARA STATE WATER COOPERATION	890,000.00	1,000,000.00	110,000.00	3,226,393.90
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	9,221,600.00	8,900,000.00	(321,600.00)	4,822,650.00
	<b>LAW &amp; JUSTICE</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,000,000.00	1,000,000.00	-	-
032600100100	MINISTRY OF JUSTICE	137,440,750.00	140,000,000.00	2,559,250.00	140,402,700.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	1,014,000.00	1,575,000.00	561,000.00	830,000.00
032605100100	HIGH COURT OF JUSTICE	-	-	-	-
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	16,000,000.00	16,050,000.00	50,000.00	360,800,000.00
051701000100	AGENCY FOR MASS EDUCATION	-	1,000,000.00	1,000,000.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	13,500,000.00	13,500,000.00	-	11,588,500.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	13,079,650.00	14,000,000.00	920,350.00	11,824,256.68

051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	1,890,000.00	3,000,000.00	1,110,000.00	2,299,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	3,865,000.00	4,000,000.00	135,000.00	120,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	2,396,775.00	2,878,000.00	481,225.00	3,799,890.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	2,430,000.00	6,000,000.00	3,570,000.00	3,762,700.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	500,000.00	1,500,000.00	1,000,000.00	900,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	908,500.00	2,500,000.00	1,591,500.00	1,950,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	1,000,000.00	1,000,000.00	-	500,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,665,000.00	1,670,000.00	5,000.00	1,570,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	4,646,200.00	4,600,000.00	(46,200.00)	4,762,500.00
053500100100	MINISTRY OF ENVIRONMENT	344,908,700.00	344,908,700.00	-	284,906,700.60
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	5,650,000.00	5,650,000.00	-
053905100100	KWARA STATE SPORTS COMMISSION	-	500,000.00	500,000.00	486,760.08
053905200100	KWARA UNITED FOOTBALL CLUB	-	2,000,000.00	2,000,000.00	300,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	-	-	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	-	-	-
	<b>Total</b>	<b>5,209,542,187.52</b>	<b>6,594,514,823.00</b>	<b>1,384,972,635.48</b>	<b>5,443,457,313.43</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ADMINISTRATIVE SECTOR</b>				
011100100100	GOVERNMENT HOUSE	177,303,120.00	251,075,000.00	73,771,880.00	124,753,500.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	55,050,000.00	59,858,000.00	4,808,000.00	7,380,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	15,100,000.00	16,100,000.00	1,000,000.00	9,320,004.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	471,999.96	472,000.00	0.04	471,997.66
011101900100	MINISTRY OF SPECIAL DUTIES	1,273,910.00	1,538,500.00	264,590.00	1,538,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	368,999.83	398,000.00	29,000.17	382,103.49
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	881,184.63	897,318.00	16,133.37	897,318.00
012300100100	MINISTRY OF COMMUNICATION	2,554,776.33	2,611,000.00	56,223.67	2,623,064.27
012300300100	KWARA STATE TELEVISION SERVICE	13,978,502.22	14,000,000.00	21,497.78	14,000,000.00
012300400100	KWARA STATE BROADCASTING CORPORATION	28,215,619.71	28,274,708.00	59,088.29	27,205,725.83
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	1,757,400.00	1,757,400.00	-	850,050.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	4,650,450.00	4,651,920.00	1,470.00	4,277,120.00
012500100100	OFFICE OF HEAD OF SERVICE	3,499,999.37	3,500,000.00	0.63	3,499,994.67
014000100100	AUDITOR-GENERAL STATE	2,556,786.00	2,556,786.00	-	4,956,603.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	265,554.00	265,554.00	-	578,213.53
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,589,499.96	4,589,500.00	0.04	4,307,041.63
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,776,767.96	1,776,768.00	0.04	1,636,292.83
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	293,028.97	319,424.00	26,395.03	279,686.32
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,000,000.00	6,000,000.00	-	2,617,479.14
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,325,999.96	2,326,000.00	0.04	1,717,662.67
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	547,811.00	547,811.00	-	347,811.00
022000100100	MINISTRY OF FINANCE	23,327,859.98	23,327,860.00	0.02	18,790,282.74
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	59,919,936.00	60,000,000.00	80,064.00	58,155,743.67
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,528,754.00	1,528,754.00	-	1,507,821.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	839,100.00	1,356,400.00	517,300.00	145,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,596,800.00	7,928,800.00	2,332,000.00	5,393,303.63
023100100100	MINISTRY OF ENERGY	1,572,024.00	1,572,032.00	8.00	1,572,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	761,160.00	761,160.00	-	761,158.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	569,055.00	569,055.00	-	-
023400100100	MINISTRY OF WORKS	3,194,640.00	3,194,640.00	-	3,194,640.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	1,148,360.84

023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	2,900,000.04	2,900,000.00	(0.04)	3,100,000.56	
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	5,119,372.08	8,119,372.00	2,999,999.92	959,883.00	
023800400100	BUREAU OF STATISTICS	1,277,677.00	1,277,677.00	-	1,277,585.58	
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,545,271.04	1,545,288.00	16.96	1,115,288.00	
025200100100	MINISTRY OF WATER RESOURCES	1,613,548.06	1,613,548.00	(0.06)	1,613,532.00	
025210200100	KWARA STATE WATER COOPERATION	2,707,172.34	3,446,000.00	738,827.66	2,964,880.00	
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	568,000.00	568,000.00	-	567,960.00	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	661,750.92	661,751.00	0.08	-	
025301000100	KWARA STATE HOUSING CORPORATION	653,696.00	653,700.00	4.00	643,623.28	
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	9,361,835.00	9,361,835.00	-	3,533,474.16	
	<b>LAW &amp; JUSTICE SECCTOR</b>					
031801100100	STATE JUDICIAL SERVICE COMMISSION	950,000.00	950,000.00	-	949,600.00	
032600100100	MINISTRY OF JUSTICE	872,616.00	872,616.00	-	769,816.00	
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	613,341.00	1,010,200.00	396,859.00	155,840.00	
032605100100	HIGH COURT OF JUSTICE	15,943,175.00	17,209,600.00	1,266,425.00	10,805,000.00	
032605300100	SHARIA COURT OF APPEAL	5,991,027.81	6,000,000.00	8,972.19	5,989,000.00	
	<b>SOCIAL SECTOR</b>					
051400100100	MINISTRY OF WOMEN AFFAIRS	824,599.97	824,600.00	0.03	1,203,646.98	
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,718,801.96	2,723,575.00	4,773.04	2,684,692.46	
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	4,872,250.00	4,894,087.00	21,837.00	5,894,000.00	
051701000100	AGENCY FOR MASS EDUCATION	757,500.00	757,500.00	-	498,084.55	
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	5,365,500.00	7,395,240.00	2,029,740.00	3,635,435.00	
051701800100	KWARA STATE POLYTECHNIC ILORIN	20,672,275.00	21,000,000.00	327,725.00	10,498,275.00	
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	5,571,825.00	6,600,000.00	1,028,175.00	4,259,800.00	
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,958,100.00	2,000,000.00	41,900.00	2,115,000.00	
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	5,262,550.00	6,000,000.00	737,450.00	4,712,300.00	
051702100100	KWARA STATE UNIVERSITY, MALETE	260,845,934.00	260,845,936.00	2.00	70,230,955.00	
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	32,232,500.00	38,825,048.00	6,592,548.00	17,958,593.50	
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	931,512.00	931,512.00	-	931,512.00	
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	6,401,675.00	6,558,000.00	156,325.00	3,518,545.00	
051705600100	STATE SCHOLARSHIP BOARD	237,881.70	281,881.00	43,999.30	160,233.53	
052100100100	MINISTRY OF HEALTH	3,112,551.00	3,112,551.00	-	2,751,022.60	
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,635,794.00	4,635,794.00	-	4,502,385.11	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	4,125,399.96	4,125,399.00	(0.96)	3,609,529.01	
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	4,430,400.00	4,430,400.00	-	4,388,729.00	
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	2,070,300.00	2,072,720.00	2,420.00	2,161,662.00	
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	3,114,800.00	3,114,800.00	-	2,264,800.00	
053500100100	MINISTRY OF ENVIRONMENT	468,749.88	468,750.00	0.12	468,749.88	
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	2,915,724.00	2,915,724.00	-	2,915,717.92	
051300100100	MINISTRY OF YOUTH DEVELOPMENT	722,126.00	722,126.00	-	721,996.03	
053905100100	KWARA STATE SPORTS COMMISSION	460,000.00	460,000.00	-	420,000.00	
053905200100	KWARA UNITED FOOTBALL CLUB	10,165,200.00	10,165,200.00	-	10,165,200.00	
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	3,300,000.00	3,300,000.00	-	2,880,615.00	
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	505,700.00	505,700.00	-	126,424.98	
	<b>Total</b>	<b>860,228,870.64</b>	<b>959,610,520.00</b>	<b>99,381,649.36</b>	<b>504,431,365.05</b>	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>	
			<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ADMINISTRATIVE SECTOR</b>					
011100100100	GOVERNMENT HOUSE	592,262,004.69	710,635,108.00	118,373,103.31	619,940,420.07	
011100100200	OFFICE OF THE DEPUTY GOVERNOR	115,951,187.07	153,783,660.00	37,832,472.93	96,399,960.50	
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,471,339,226.05	1,767,826,352.00	296,487,125.95	883,442,130.31	
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	545,999.96	896,000.00	350,000.04	736,004.68	

011101900100	MINISTRY OF SPECIAL DUTIES	1,949,590.00	5,097,500.00	3,147,910.00	3,287,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	731,000.00	1,505,000.00	774,000.00	149,300.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	390,000.00	1,690,000.00	1,300,000.00	32,400.00
011200100100	KWARA STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	1,809,903,205.34	2,044,564,674.00	234,661,468.66	1,764,321,994.63
011200300100	KWARA STATE HOUSE OF ASSEMBLY	5,000,000.00	53,300,000.00	48,300,000.00	17,340,480.75
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	5,297,004.00	8,297,000.00	2,999,996.00	38,506,596.13
012300100100	MINISTRY OF COMMUNICATION	14,134,455.66	17,732,000.00	3,597,544.34	10,464,637.09
012300300100	KWARA STATE TELEVISION SERVICE	3,162,134.68	3,395,000.00	232,865.32	3,587,271.80
012300400100	KWARA STATE BROADCASTING CORPORATION	4,413,292.76	15,699,906.00	11,286,613.24	4,169,950.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWAASAA)	4,759,488.00	5,514,892.00	755,404.00	555,000.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	5,227,441.41	8,890,000.00	3,662,558.59	6,197,917.69
012500100100	OFFICE OF HEAD OF SERVICE	37,299,462.67	40,840,620.00	3,541,157.33	31,056,306.37
014000100100	AUDITOR-GENERAL STATE	2,970,253.00	2,970,253.00	-	2,908,151.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	138,467.00	138,467.00	-	256,374.66
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	14,019,999.96	21,309,000.00	7,289,000.04	25,247,921.05
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	534,000.00	534,000.00	-	360,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,308,992.04	6,590,992.00	281,999.96	6,840,332.15
	<b>ECONOMIC SECTOR</b>				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	22,088,679.92	24,783,680.00	2,695,000.08	16,247,945.56
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,006,765.04	2,906,765.00	899,999.96	2,076,987.33
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	155,000.00	155,000.00	-	4,000.00
022000100100	MINISTRY OF FINANCE	102,735,237.81	184,345,969.00	81,610,731.19	319,836,792.15
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	183,702,283.14	184,384,069.00	681,785.86	188,363,117.46
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,810,515.00	54,460,515.00	52,650,000.00	4,277,168.50
022201800100	KWARA INVESTMENT PROMOTION AGENCY	499,050.00	2,017,663.00	1,518,613.00	741,572.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,590,000.04	19,582,710.00	15,992,709.96	7,655,000.00
023100100100	MINISTRY OF ENERGY	600,036.00	1,750,000.00	1,149,964.00	600,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,567,656.00	1,567,656.00	-	901,635.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	692,113.00	1,942,113.00	1,250,000.00	-
023400100100	MINISTRY OF WORKS	10,729,413.96	17,116,914.00	6,387,500.04	30,836,051.21
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	702,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,464,609.84	1,464,610.00	0.16	1,514,609.76
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	6,895,074.40	6,895,000.00	(74.40)	2,380,121.73
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	227,969,884.58	259,092,374.00	31,122,489.42	95,203,076.00
023800400100	BUREAU OF STATISTICS	2,345,365.00	7,695,615.00	5,350,250.00	4,903,500.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,909,296.00	2,049,984.00	140,688.00	1,552,892.50
025200100100	MINISTRY OF WATER RESOURCES	1,759,236.92	1,409,200.00	(350,036.92)	1,197,139.83
025210200100	KWARA STATE WATER COOPERATION	12,059,600.00	13,073,000.00	1,013,400.00	11,469,707.51
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	935,934.00	3,085,934.00	2,150,000.00	1,225,133.01
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	300,247.92	950,248.00	650,000.08	-
025301000100	KWARA STATE HOUSING CORPORATION	317,960.00	478,076.00	160,116.00	328,153.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	50,199,992.50	50,200,000.00	7.50	24,591,401.00
	<b>LAW &amp; JUSTICE</b>				
031801100100	STATE JUDICIAL SERVICE COMMISSION	7,556,600.06	7,556,600.00	(0.06)	6,353,093.37
032600100100	MINISTRY OF JUSTICE	187,511,948.16	302,115,230.00	114,603,281.84	79,581,114.97
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	20,862,052.00	21,446,287.00	584,235.00	14,644,586.00
032605100100	HIGH COURT OF JUSTICE	39,669,835.09	47,107,000.00	7,437,164.91	79,959,245.83
032605300100	SHARIA COURT OF APPEAL	58,819,660.96	63,450,572.00	4,630,911.04	42,506,541.38
	<b>SOCIAL SECTOR</b>				
051400100100	MINISTRY OF WOMEN AFFAIRS	21,069,108.00	39,537,008.00	18,467,900.00	23,948,704.85
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	219,683,987.00	261,946,800.00	42,262,813.00	218,151,709.88
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	42,840,808.00	51,347,750.00	8,506,942.00	38,896,825.00
051701000100	AGENCY FOR MASS EDUCATION	1,007,194.60	7,448,000.00	6,440,805.40	1,213,200.00

051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	221,213,161.37	221,223,500.00	10,338.63	157,996,939.98
051701800100	KWARA STATE POLYTECHNIC ILORIN	1,086,307,550.41	1,088,446,500.00	2,138,949.59	172,351,856.75
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	25,025,884.00	55,450,000.00	30,424,116.00	69,829,586.23
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	94,987,622.00	95,300,000.00	312,378.00	80,862,448.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	53,464,679.00	63,911,388.00	10,446,709.00	69,653,003.00
051702100100	KWARA STATE UNIVERSITY, MALETE	2,283,600,637.67	2,613,142,371.00	329,541,733.33	1,010,484,609.82
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	25,379,491.25	34,150,000.00	8,770,508.75	45,687,198.06
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	7,610,349.04	10,460,349.00	2,849,999.96	9,329,674.26
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	97,248,165.59	101,689,405.00	4,441,239.41	37,424,546.00
051705600100	STATE SCHOLARSHIP BOARD	240,000.00	669,797.00	429,797.00	265,000.00
052100100100	MINISTRY OF HEALTH	58,321,363.80	76,437,714.00	18,116,350.20	15,846,196.12
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	450,000.00	4,100,000.00	3,650,000.00	515,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	24,622,800.00	86,232,725.00	61,609,925.00	62,197,800.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	201,780,000.00	207,480,000.00	5,700,000.00	173,101,079.92
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	43,942,669.75	44,003,883.00	61,213.25	76,571,679.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	47,930,000.00	47,930,000.00	-	31,729,719.00
053500100100	MINISTRY OF ENVIRONMENT	10,641,657.12	17,665,825.00	7,024,167.88	31,953,463.89
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	3,119,999.96	4,720,000.00	1,600,000.04	1,220,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	24,472,833.00	29,456,333.00	4,983,500.00	79,075,709.16
053905100100	KWARA STATE SPORTS COMMISSION	96,239,746.78	102,650,000.00	6,410,253.22	500,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	106,889,666.67	136,831,566.00	29,941,899.33	163,616,618.30
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	36,635,832.00	71,435,832.00	34,800,000.00	117,315,619.36
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	19,100,489.96	24,994,490.00	5,894,000.04	1,398,157.39
	<b>Total</b>	<b>9,900,916,948.60</b>	<b>11,652,954,444.00</b>	<b>1,752,037,495.40</b>	<b>7,146,589,077.95</b>
<b>220701</b>	<b>TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>ECONOMIC SECTOR</b>				
022000100100	MINISTRY OF FINANCE	8,300,000,000.00	8,500,000,000.00	200,000,000.00	-
	<b>Total</b>	<b>9,733,111,329.93</b>	<b>10,090,795,289.00</b>	<b>357,683,959.07</b>	<b>1,220,044,604.60</b>

KWARA STATE GOVERNMENT					
GRANTS AND CONTRIBUTIONS					
15					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	88,090,956.29	123,869,873.00	35,778,916.71	65,291,075.96
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	3,340,000,000.00	4,272,000,000.00	932,000,000.00	2,558,750.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	-	800,000.00	800,000.00	900,000.00
22040114	STUDENT/STAFF REGISTRATION	9,104,250.00	8,954,250.00	(150,000.00)	5,500,000.00
<b>TOTAL GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>3,437,195,206.29</b>	<b>4,405,624,123.00</b>	<b>968,428,916.71</b>	<b>74,249,825.96</b>
<b>TOTAL GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>3,437,195,206.29</b>	<b>4,405,624,123.00</b>	<b>968,428,916.71</b>	<b>74,249,825.96</b>

Grants and contribution relate to the Government intervention for the operations and proper functioning of quasi-government organizations and other entities that are self-accounting.

Grants to Government owned sport owned sports are government expenditure to promote sport activities. Religious Pilgrimage Contributions is to promotes religious activities including seminars and travelling. Grants and donations are funding support for research or special services.

KWARA STATE GOVERNMENT					
Transfer to other Government Entities					
21					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	<b>TRANSFERS-PAYMENT</b>				
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,433,111,329.93	1,590,795,289.00	157,683,959.07	1,220,044,604.60
	<b>Total TRANSFERS-PAYMENT</b>	<b>1,433,111,329.93</b>	<b>1,590,795,289.00</b>	<b>157,683,959.07</b>	<b>1,220,044,604.60</b>
	<b>Total Transfer to other Government Entities</b>	<b>1,433,111,329.93</b>	<b>1,590,795,289.00</b>	<b>157,683,959.07</b>	<b>1,220,044,604.60</b>

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



KWARA STATE GOVERNMENT					
Public Debt Charges					
22					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	<b>OVERHEAD COST</b>				
22020901	BANK CHARGES (OTHER THAN INTEREST)	98,343,298.39	104,931,253.00	6,587,954.61	92,169,225.52
22020902	INSURANCE PREMIUM	85,190,762.65	118,013,569.00	32,822,806.35	103,165,353.78
22020903	LOSS ON FOREIGN EXCHANGE	-	-	-	-
22020904	OTHER CRF BANK CHARGES	7,385,068.07	7,915,862.00	530,793.93	1,746,427.57
22020905	AUDIT FEES/AUDITING OF ACCOUNT	11,583,200.00	15,700,000.00	4,116,800.00	12,024,850.00
	<b>Total OVERHEAD COST</b>	<b>202,502,329.11</b>	<b>246,560,684.00</b>	<b>44,058,354.89</b>	<b>209,105,856.87</b>
	<b>LOANS AND ADVANCES</b>				
22030109	LOAN REPAYMENT	700,000,000.00	-	(700,000,000.00)	1,427,688,715.19
	<b>Total LOANS AND ADVANCES</b>	<b>902,502,329.11</b>	<b>246,560,684.00</b>	<b>(655,941,645.11)</b>	<b>1,636,794,572.06</b>
	<b>PUBLIC DEBT CHARGES</b>				
22060212	EXTERNAL LOANS REPAYMENT (DONOR)	<b>686,137,673.00</b>	964,169,834.00	278,032,161.00	702,962,734.58
22060207	FGN BAILOUT BOND REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	<b>2,166,042,927.09</b>	2,107,040,861.00	(59,002,066.09)	2,166,042,927.09
22060206	FGN BAILOUT BOND REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	<b>333,057,955.34</b>	323,738,324.00	(9,319,631.34)	166,528,977.67
22060208	CBN EXCESS CRUDE ACCOUNT LOAN (ECA) FACILITIES REPAYMENT	<b>777,644,675.20</b>	414,178,739.00	(363,465,936.20)	388,822,337.54
22060210	COMMERCIAL AGRICULTURE SCHEME LOAN REPAYMENT 1	-	-	-	-
22060209	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT	<b>20,671,467.36</b>	20,671,468.00	0.64	20,671,467.36
22060213	CBN BUDGET SUPPORT	<b>1,723,125,736.76</b>	1,697,408,422.00	(25,717,314.76)	861,562,868.38
22060203	INTERNAL LOAN REPAYMENT(Bond, Ecological, judgement debt)	<b>4,895,379,379.04</b>	4,896,916,996.00	1,537,616.96	2,719,181,531.12
	<b>Total PUBLIC DEBT CHARGES</b>	<b>10,602,059,813.79</b>	<b>10,424,124,644.00</b>	<b>(177,935,169.79)</b>	<b>7,025,772,843.74</b>
	<b>Total Public Debt Charges</b>	<b>11,504,562,142.90</b>	<b>10,670,685,328.00</b>	<b>(833,876,814.90)</b>	<b>8,662,567,415.80</b>

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

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

NOTE 22B					
PUBLIC DEBT CHARGES					
DOMESTIC INTEREST / DISCOUNT					
	DETAILS	OPENING BALANCES	PRINCIPAL	INTEREST	CLOSING BALANCE
1	FED GOVT BOND(RESTRUCTURED COMMERCIAL LOAN)	14,400,041,740.01	371,532,934.75	<b>2,166,042,927.09</b>	14,028,508,805.26
2	FED GOVT BOND(SALARY BAILOUT)	3,815,782,581.78	133,462,548.94	<b>333,057,955.34</b>	3,682,320,032.84
3	GUARANTY TRUST BANK(ECA LOAN FACILITY TO STATE)	4,450,527,870.83	151,013,236.00	<b>388,822,337.60</b>	4,299,514,634.83
4	STERLING BANK(ECA LOAN FACILITY TO STATE)	4,450,527,870.83	151,013,236.00	<b>388,822,337.60</b>	4,299,514,634.83
5	CBN SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND(CBN SME N2B)	1,000,000,000.10	399,999,999.96	<b>20,671,467.36</b>	600,000,000.14
6	CBN BUDGET SUPPORT N17.569B	20,946,125,499.50	135,771,676.52	<b>1,723,125,736.76</b>	20,810,353,822.98
7	STATE BOND	26,093,343,637.41	3,612,642,713.34	<b>3,973,804,088.79</b>	22,480,700,924.07
8	JUDGEMENT DEBT LIQUIDATION	-	-	<b>11,006,426.50</b>	-
9	ECOLOGICAL REFUND DIST. STATES	-	-	<b>910,568,863.75</b>	-
10	EXTERNAL LOANS REPAYMENT (DONOR)	-	-	<b>686,137,673.00</b>	-
		<b>75,156,349,200.46</b>	<b>4,955,436,345.51</b>	<b>10,602,059,813.79</b>	<b>70,200,912,854.95</b>

KWARA STATE GOVERNMENT					
Loss on Foreign Exchange Transaction					
24					
		2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	<b>OVERHEAD COST</b>				
22020903	LOSS ON FOREIGN EXCHANGE	163,634,800.01	-	(163,634,800.01)	(725,146,085.79)
	<b>Total OVERHEAD COST</b>	<b>163,634,800.01</b>	<b>-</b>	<b>(163,634,800.01)</b>	<b>(725,146,085.79)</b>
	<b>Total Gain/Loss on Foreign Exchange Transaction</b>	<b>163,634,800.01</b>	<b>-</b>	<b>(163,634,800.01)</b>	<b>(725,146,085.79)</b>

KWARA STATE GOVERNMENT			
Cash and Cash Equivalents			
27			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>CASH / BANK BALANCES HELD BY AG</b>		
31010101	CASH BALANCE: CONSOLIDATED REVENUE FUND	118,144,525,607.47	89,733,746,604.62
	<b>Total CASH / BANK BALANCES HELD BY AG</b>	<b>118,144,525,607.47</b>	<b>89,733,746,604.62</b>
	<b>CASH AND BANK BALANCES HELD BY LMPS</b>		
31020105	LMP CASH BALANCE: CONSOLIDATED REVENUE FUND	- 98,441,517,673.32	- 56,590,598,053.98
	<b>Total CASH AND BANK BALANCES HELD BY LMPS</b>	<b>- 98,441,517,673.32</b>	<b>- 56,590,598,053.98</b>
	<b>Total Cash and Cash Equivalents</b>	<b>19,703,007,934.15</b>	<b>33,143,148,550.64</b>

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

KWARA STATE GOVERNMENT			
Receivables			
28			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>ADVANCES</b>		
31060201	ADMINISTRATIVE ADVANCES	8,170,000.00	8,170,000.00
	<b>Total ADVANCES</b>	<b>8,170,000.00</b>	<b>8,170,000.00</b>
	<b>Total Receivables</b>	<b>8,170,000.00</b>	<b>8,170,000.00</b>

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

KWARA STATE GOVERNMENT			
Long Term Loans			
31			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>LOANS GRANTED</b>		
31100101	LOAN TO OTHER STATE GOVERNMENTS ENTITIES	20,000,000.00	20,000,000.00
	<b>Total LOANS GRANTED</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
	<b>Total Long Term Loans</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>

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

KWARA STATE GOVERNMENT			
INVESTMENT			
32			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>INVESTMENTS</b>		
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	490,369,201.55	490,369,201.55
	<b>Total INVESTMENTS</b>	<b>490,369,201.55</b>	<b>490,369,201.55</b>
	<b>Total Investments</b>	<b>490,369,201.55</b>	<b>490,369,201.55</b>

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

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

**KWARA STATE GOVERNMENT  
PROPERTY, PLANT & EQUIPMENT**

33

	Land & Buildings	Infrastructures	Plants & Machinery	Transportation Equipment	Furnitures & Fittings	Office Equipment	Total
<b>COST/REVALUATION</b>							
<b>BALANCE B/FORWARD(01-01-2022)</b>	11,385,345,907.07	11,546,126,306.22	820,304,294.47	2,518,263,823.05	194,431,198.02	362,181,869.80	26,826,653,398.63
<b>ADDITIONS DURING THE YEAR</b>	9,407,194,358.49	14,923,181,874.27	1,369,408,677.67	1,150,309,814.83	57,950,210.00	4,892,000.00	26,912,936,935.26
<b>DISPOSAL DURING THE YEAR</b>	-	-	-	-	-	-	-
<b>BALANCE C/FORWARD (31-12-2022)</b>	20,792,540,265.56	26,469,308,180.49	2,189,712,972.14	3,668,573,637.88	252,381,408.02	367,073,869.80	53,739,590,333.89
<b>ACCUMULATED DEPRECIATION:</b>							
<b>BALANCE B/FORWARD(01-01-2022)</b>	-	-	-	-	-	-	-
<b>ADDITIONS DURING THE YEAR</b>	-	-	-	-	-	-	-
<b>DISPOSAL DURING THE YEAR</b>	-	-	-	-	-	-	-
<b>BALANCE C/FORWARD (31-12-2022)</b>	-	-	-	-	-	-	-
<b>ACCUMULATED IMPAIRMENT:</b>							
<b>BALANCE B/FORWARD(01-01-2022)</b>	-	-	-	-	-	-	-
<b>ADDITIONS DURING THE YEAR</b>	-	-	-	-	-	-	-
<b>DISPOSAL DURING THE YEAR</b>	-	-	-	-	-	-	-
<b>BALANCE C/FORWARD (31-12-2022)</b>	-	-	-	-	-	-	-
<b>NET BOOK VALUE</b>							
<b>AS AT (31-12-2022)</b>	<b>20,792,540,265.56</b>	<b>26,469,308,180.49</b>	<b>2,189,712,972.14</b>	<b>3,668,573,637.88</b>	<b>252,381,408.02</b>	<b>367,073,869.80</b>	<b>53,739,590,333.89</b>
<b>AS AT (01-01-2022)</b>	<b>11,385,345,907.07</b>	<b>11,546,126,306.22</b>	<b>820,304,294.47</b>	<b>2,518,263,823.05</b>	<b>194,431,198.02</b>	<b>362,181,869.80</b>	<b>26,826,653,398.63</b>

Presently, the State measures and recognised her asset at cost, this is responsible for the negative net asset in the statement of financial position. However the State is currently making efforts to establish fair value of all historical assets controlled by the state. Once this exercise is completed, a more detailed asset register and its associated accumulated depreciation as well as depreciation policy would be reported.

KWARA STATE GOVERNMENT			
Intangible Assets			
35			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>INTANGIBLE ASSETS</b>		
33010109	RESEARCH & DEVELOPMENT	51,984,025,337.49	22,434,324,521.18
	<b>Total INTANGIBLE ASSETS</b>	<b>51,984,025,337.49</b>	<b>22,434,324,521.18</b>
	<b>Total Intangible Assets</b>	<b>51,984,025,337.49</b>	<b>22,434,324,521.18</b>

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

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

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



KWARA STATE GOVERNMENT			
Payables			
39			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>ACCRUED EXPENSES</b>		
41040103	PROFESSIONAL FEES	1,249,458,011.73	1,272,158,011.73
41040104	GOODS & SERVICES	4,258,082,575.09	4,474,087,077.60
41040102	PENSION & GRATUITY	16,915,585,487.22	15,127,918,423.68
	<b>Total ACCRUED EXPENSES</b>	<b>22,423,126,074.04</b>	<b>20,874,163,513.01</b>
	<b>Total Payables</b>	<b>22,423,126,074.04</b>	<b>20,874,163,513.01</b>

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

NOTE 39B			
DETAILED NOTE PAYABLES			
<b>41040103</b>	<b>PROFESSIONAL FEES</b>		
	CLOSING BALANCE OF CONTIGENT LIABILITY FOR YEAR 2021	1,272,158,011.73	
	LESS: PAYMENT MADE YEAR 2022		
i	Fund for payment of professional fees to A.A Ibrahim & B.F. Folorunsho	5,000,000.00	
	Balance written off	700,000.00	
ii	a case of the state vs ayoade akinnibosun and 4 others	10,000,000.00	
	Balance written off	7,000,000.00	-
	<b>CLOSING BALANCE OF CONTIGENT LIABILITY FOR YEAR 2022</b>		<b>1,249,458,011.73</b>
<b>41040104</b>	<b>GOODS &amp; SERVICES</b>		
	CLOSING BALANCE OF CONTRACTUAL OBLIGATION FOR YEAR 2021		4,474,087,077.60
	LESS: PAYMENT MADE YEAR 2022		216,004,502.51
	<b>CLOSING BALANCE OF GOODS &amp; SERVICES YEAR 2022</b>		<b>4,258,082,575.09</b>
<b>41040102</b>	<b>PENSION &amp; GRATUITY</b>		
	CLOSING BALANCE OF GRATUITY YEAR 2021	15,127,918,423.68	
	LESS: GRATUITY PAYMENT FOR YEAR 2022	1,204,999,999.67	
		13,922,918,424.01	
	ADD: GRATUITY LIABILITY FOR YEAR 2022	2,992,667,063.21	-
	<b>CLOSING BALANCE OF GRATUITY YEAR 2022</b>		<b>16,915,585,487.22</b>

KWARA STATE GOVERNMENT			
Short Term Provisions			
40			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>Total Short Term Provisions</b>	-	-

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

KWARA STATE GOVERNMENT			
Long Term Provisions			
43			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>PROVISION FOR DEBTS</b>		
44010204	COMMERCIAL LOANS (E.G. BAIL-OUT FUNDS & BRIDGING LOAN)	44,352,940,850.60	30,124,060,520.59
	<b>Total PROVISION FOR DEBTS</b>	<b>44,352,940,850.60</b>	<b>30,124,060,520.59</b>
	<b>Total Long Term Provisions</b>	<b>44,352,940,850.60</b>	<b>30,124,060,520.59</b>

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

NOTE 43B							
S/No	BANK	BALANCE AS AT 1ST JAN.2022	ADDITIONAL	REPAYMENT (PRINCIPAL PAID)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2022
1	FED GOVT BOND(RESTRUCTURED COMMERCIAL LOAN)	14,400,041,740.01	-	371,532,934.75	2,166,042,927.09	2,537,575,861.84	14,028,508,805.26
2	FED GOVT BOND(SALARY BAILOUT)	3,815,782,581.78	-	133,462,548.94	333,057,955.34	466,520,504.28	3,682,320,032.84
3	GUARANTY TRUST BANK(ECA LOAN FACILITY TO STATE)	4,450,527,870.83	-	151,013,236.00	388,822,337.60	539,835,573.60	4,299,514,634.83
4	STERLING BANK(ECA LOAN FACILITY TO STATE)	4,450,527,870.83	-	151,013,236.00	388,822,337.60	539,835,573.60	4,299,514,634.83
	<b>TOTAL</b>	<b>27,116,880,063.45</b>	<b>-</b>	<b>807,021,955.69</b>	<b>3,276,745,557.63</b>	<b>4,083,767,513.32</b>	<b>26,309,858,107.76</b>

S/No	BANK	BALANCE AS AT 1ST JAN.2022	ADDITIONAL	REPAYMENT (PRINCIPAL PAID)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2022
1	BRIDGING FACILITY(FGN LOAN)	3,007,180,457.14	15,035,902,285.70	-	-	-	18,043,082,742.84
	<b>TOTAL</b>		<b>15,035,902,285.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,043,082,742.84</b>

## NOTE 44B

LOANS							
	BANK	BALANCE AS AT 1ST JAN.2022	OVERSTATED LOAN FIGURE	REPAYMENT (PRINCIPAL)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2022
1	COMMERCIAL AGRICULTURE CREDIT SCHEME(CBN CAC'S N1B)	90,359,897.71	90,359,897.71	-	-	-	-
2	ANCHOR BORROWERS PROGRAMME(ABP)SCHEME CBN ABP SCHEME N1B	-	-	-	-	-	-
3	CBN SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND(CBN SME N2B)	1,000,000,000.10	-	399,999,999.96	20,671,467.36	420,671,467.32	600,000,000.14
4	CBN BUDGET SUPPORT N17.569B	20,946,125,499.50	-	135,771,676.52	1,723,125,736.76	1,858,897,413.28	20,810,353,822.98
	<b>TOTAL</b>	<b>22,036,485,397.31</b>	<b>90,359,897.71</b>	<b>535,771,676.48</b>	<b>1,743,797,204.12</b>	<b>2,279,568,880.60</b>	<b>21,410,353,823.12</b>

BOND							
		BALANCE AS AT 1ST JAN.2022	LOAN RECEIVED	REPAYMENT (PRINCIPAL)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2022
1	STATE BOND	26,093,343,637.41	-	3,612,642,713.34	3,973,804,088.79	7,586,446,802.13	22,480,700,924.07
	<b>TOTAL</b>	<b>26,093,343,637.41</b>	<b>-</b>	<b>3,612,642,713.34</b>	<b>3,973,804,088.79</b>	<b>7,586,446,802.13</b>	<b>22,480,700,924.07</b>

KWARA STATE GOVERNMENT			
RESERVES			
46			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>PUBLIC FUNDS</b>		
46010103	REVALUATION RESERVE	-82,090,994,496.11	-80,657,561,877.53
	<b>Total PUBLIC FUNDS</b>	<b>-82,090,994,496.11</b>	<b>-80,657,561,877.53</b>
	<b>RESERVES</b>		
47010101	RESERVES	1,751,739,591.76	-1,433,432,618.58
	<b>Total RESERVES</b>	<b>1,751,739,591.76</b>	<b>-1,433,432,618.58</b>
	<b>Total Reserves</b>	<b>-80,339,254,904.35</b>	<b>-82,090,994,496.11</b>

KWARA STATE GOVERNMENT			
Accumulated Surpluses			
47			
		2022 Financial Year	2021 Financial Year
		=N=	=N=
	<b>Accumulated Surpluses/(Deficits)</b>		
	Total Accumulated Surpluses	75,220,852,913.47	45,703,146,053.05
	<b>Total Accumulated Surpluses</b>	<b>75,220,852,913.47</b>	<b>45,703,146,053.05</b>

KWARA STATE GOVERNMENT					
REVENUE SUPPLEMENTARY NOTES					
2022 FINANCIAL YEAR					
110101	STATUTORY ALLOCATION (FAAC)	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010101	SHARE FROM FEDERATION ACCOUNT	34,000,612,889.94	33,048,140,000.00	952,472,889.94	31,520,271,579.95
11010104	EXCHANGE DIFFERENCE	172,594,951.69	-	172,594,951.69	165,073,661.68
11010106	EXCESS BANK CHARGES	54,266,117.46	-	54,266,117.46	11,809,665.71
11010107	SOLID MINERAL REVENUE	-	-	-	54,461,430.59
11010108	NON OIL REVENUE	1,892,013,250.31	-	1,892,013,250.31	1,953,045,935.81
11010109	FOREX EQUALIZATION	-	-	-	84,813,717.83
11010110	SFTAS FUND	2,920,585,000.00	-	2,920,585,000.00	3,765,497,150.00
11010111	COVID 19 PUBLIC DONATION	-	-	-	-
	<b>Total</b>	<b>39,040,072,209.40</b>	<b>33,048,140,000.00</b>	<b>5,991,932,209.40</b>	<b>37,554,973,141.57</b>
110102	VALUE ADDED TAX ALLOCATION	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010201	SHARE FROM VAT ALLOCATION	23,371,319,683.39	22,273,629,953.00	1,097,689,730.39	18,931,940,333.82
	<b>Total</b>	<b>23,371,319,683.39</b>	<b>22,273,629,953.00</b>	<b>1,097,689,730.39</b>	<b>18,931,940,333.82</b>
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010301	EXCESS CRUDE	-	-	-	-
11010303	OTHER SUNDRY REVENUE FROM FAAC	13,357,307,956.42	4,805,802,589.00	8,551,505,367.42	362,416,653.61
	<b>Total</b>	<b>13,357,307,956.42</b>	<b>4,805,802,589.00</b>	<b>8,551,505,367.42</b>	<b>362,416,653.61</b>
120101	PERSONAL TAXES	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12010101	PAY-AS-YOU-EARN	8,245,790,523.48	8,280,543,893.00	- 34,753,369.52	7,270,612,538.11
12010102	DIRECT ASSESSMENT	1,108,284,934.06	1,522,745,712.00	- 414,460,777.94	1,230,621,328.43
12010103	CAPITAL GAINS TAX	33,123,438.33	180,000,000.00	- 146,876,561.67	31,250,062.29
12010105	STAMP DUTIES AND PENALTIES	1,326,038,820.73	70,000,000.00	1,256,038,820.73	39,220,688.76
12010106	PAYE RECOVERABLES	1,689,922,328.58	500,000,000.00	1,189,922,328.58	1,620,658,765.42
	<b>Total</b>	<b>12,403,160,045.18</b>	<b>10,553,289,605.00</b>	<b>1,849,870,440.18</b>	<b>10,192,363,383.01</b>
120201	LICENCES - GENERAL	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020101	REGISTRATION OF ARTISANS	1,650,000.00	7,290,000.00	- 5,640,000.00	3,632,000.00
12020102	REGISTRATION OF DEVELOPERS	10,000.00	500,000.00	- 490,000.00	250,000.00
12020103	TRADE ANIMAL LICENCES	25,913,000.00	15,000,000.00	10,913,000.00	18,176,787.82
12020104	REGISTRATION OF AGRO DEALERS	10,000.00	240,000.00	- 230,000.00	200,500.00
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCAFE PREMISES	2,158,000.00	3,500,000.00	- 1,342,000.00	3,160,100.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKATERIAS & CLUB HOUSES	1,045,161.25	2,000,000.00	- 954,838.75	1,459,000.00
12020107	REGISTRATION OF CRÈCHES/DAY CARE CENTRES	207,000.00	4,750,000.00	- 4,543,000.00	615,000.00

12020108	ISSUANCE OF ENVIRONMENTAL IMPACT REPORTS (EIR)	-	-	-	240,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	2,156,600.00	4,216,000.00	- 2,059,400.00	2,178,900.00
12020111	REGISTRATION OF FEED MILL CENTRES	5,000.00	70,000.00	- 65,000.00	14,000.00
12020112	REGISTRATION OF LIVESTOCK FARMS	220,000.00	700,000.00	- 480,000.00	435,000.00
12020113	REGISTRATION OF COOPERATIVE SOCIETY	1,180,000.00	3,000,000.00	- 1,820,000.00	1,563,000.00
12020114	REGISTRSTION OF EVENT CENTRES	628,000.00	1,750,000.00	- 1,122,000.00	-
12020115	REGISTRATION OF VETERINARY DRUG STORES	235,000.00	235,000.00	-	186,000.00
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AGENCIES	350,000.00	1,200,000.00	- 850,000.00	1,550,000.00
12020117	REGISTRATION OF AUCTIONERS	40,000.00	200,000.00	- 160,000.00	120,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENTERPRISES	2,439,500.01	3,500,000.00	- 1,060,499.99	2,306,000.00
12020119	FISHING PERMITS	152,000.00	400,000.00	- 248,000.00	210,000.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTRATION	50,000.00	350,000.00	- 300,000.00	80,000.00
12020122	PRODUCE BUYING LICENCES	100,000.00	210,000.00	- 110,000.00	3,478,950.00
12020123	REGISTRATION OF COACHING CENTRES	352,000.00	572,000.00	- 220,000.00	212,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	145,000.00	200,000.00	- 55,000.00	45,000.00
12020125	FISHER LICENCES/FISH COLD ROOMS	20,000.00	120,000.00	- 100,000.00	85,000.00
12020127	REGISTRATION OF PRIVATE TERTIARY INSTITUTIONS	7,611,250.00	11,000,000.00	- 3,388,750.00	1,803,700.00
12020128	DRILLING PERMIT	2,275,000.00	2,500,000.00	- 225,000.00	87,573,301.52
12020129	GAMING/POOL BETTING & CASINO LICENCES	66,386,308.43	42,000,000.00	24,386,308.43	9,196,000.00
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES	-	200,000.00	- 200,000.00	75,000.00
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	182,053,658.50	150,041,250.00	32,012,408.50	169,263,350.00
12020133	DRIVERS LICENCES & DRIVERS PERMIT	95,690,690.00	70,050,000.00	25,640,690.00	71,154,550.00
12020134	PRIVATE SCHOOLS LICENSES	12,805,000.00	21,500,000.00	- 8,695,000.00	-
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STORES LICENCES	2,758,000.00	4,000,000.00	- 1,242,000.00	20,901,000.00
12020136	TRADE PERMIT LICENSES	40,000.00	50,000.00	-	-
12020137	REGISTRATION OF DOCUMENT	56,431,766.31	50,000,000.00	6,431,766.31	39,659,499.85
12020140	HACKNEY PERMIT LICENCES	32,245,140.00	30,940,000.00	1,305,140.00	29,437,580.00
12020141	MOTOR DEALERSHIP LICENCES	3,481,590.00	3,775,000.00	- 293,410.00	4,583,675.00
12020146	REGISTRATION RENEWAL - LICENSE	25,000.00	850,000.00	-	-
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	40,000.00	50,000.00	- 10,000.00	36,000.00
12020148	REGISTRATION OF LIBRARY USERS	-	-	-	118,800.00
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING COMPANIES	100,000.00	500,000.00	- 400,000.00	640,000.00
12020150	REGISTRATION OF CONSULTANTS	1,892,152.67	500,000.00	1,392,152.67	-
12020151	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	2,940,000.00	3,500,000.00	- 560,000.00	-
12020152	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	227,500.00	400,000.00	- 172,500.00	-
12020153	REGISTRATION OF FISH FARMERS	1,385,000.00	2,000,000.00	- 615,000.00	-
12020154	RIGHT OF WAY LICENSE	111,500.00	1,000,000.00	- 888,500.00	-
12020155	BUILDING PLAN PERMIT	15,600.00	149,998,013.00	- 149,982,413.00	-
12020156	CERTIFICATE OF TEMPORARY OCCUPANCY (CTO)	-	500,000.00	- 500,000.00	-
12020160	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	-	-	-	2,693,500.00
12020161	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	-	-	-	340,000.00
	<b>Total</b>	<b>507,581,417.17</b>	<b>595,357,263.00</b>	<b>- 86,940,845.83</b>	<b>477,673,194.19</b>
<b>120202</b>	<b>MINING RENT</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>



12020210	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	4,072,480.00	6,000,000.00	- 1,927,520.00	6,441,000.00
12020211	SURFACE RENT ON MINING SITE	-	500,000.00	- 500,000.00	-
	<b>Total</b>	<b>4,072,480.00</b>	<b>6,500,000.00</b>	<b>- 2,427,520.00</b>	<b>6,441,000.00</b>
<b>120204</b>	<b>FEES - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
12020401	COURT FEES	97,617,431.70	82,500,000.00	15,117,431.70	48,243,211.00
12020404	STUDENTS UNION FEES - REG./RENEWAL	55,000.00	142,750.00	(87,750.00)	6,000.00
12020405	CHANGE OF CATEGORY	15,977,445.00	4,443,750.00	11,533,695.00	431,500.00
12020406	ADMINISTRATIVE CHARGES	196,423,839.81	288,933,300.00	(92,509,460.19)	336,697,716.34
12020407	RELIGIOUS PILGRIMAGE FEES	2,517,407,132.00	2,872,050,135.00	(354,643,003.00)	688,660,850.00
12020408	LABORATORY CERTIFICATE & TEST FEES	-	0.00	-	74,000.00
12020409	FEES FROM CONSUMERS	1,039,000.00	1,782,000.00	(743,000.00)	233,000.00
12020410	LAND DEVELOPMENT/COMPENSATION FEE	14,440,205.00	100,000,000.00	(85,559,795.00)	101,039,797.00
12020411	INSURANCE FEES	29,844,200.00	26,092,100.00	3,752,100.00	37,584,800.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	1,948,040.00	2,000,000.00	(51,960.00)	3,067,000.00
12020413	DEPARTMENTAL FEES	872,936,775.00	440,872,000.00	432,064,775.00	388,342,937.00
12020414	BED OCCUPANCY FEES	21,583,077.00	25,000,000.00	(3,416,923.00)	40,051,693.00
12020415	TRADE TESTING FEES	57,000.00	160,000.00	(103,000.00)	97,000.00
12020416	MATERIAL TESTING FEES	-		-	-
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	32,222,190.40	53,052,500.00	(20,830,309.60)	136,341,899.03
12020418	MARRIAGE/DIVORCE FEES	26,018,550.00	25,755,000.00	263,550.00	25,576,900.00
12020419	ACCEPTANCE FEES	588,199,108.00	277,480,000.00	310,719,108.00	161,690,500.00
12020420	WELFARE FEES	233,115,694.00	130,500,000.00	102,615,694.00	63,460,077.44
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABLE)	-	4,760,000.00	(4,760,000.00)	70,000.00
12020422	COMPUTER TRAINING FEES	9,186,000.00	10,000,000.00	(814,000.00)	1,596,000.00
12020424	ACCREDITATION FEES	950,000.00	2,000,000.00		
12020427	TENDER FEES (NON-REFUNDABLE)	56,872,450.00	43,350,000.00	13,522,450.00	94,802,500.00
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICATE FEES	35,000.00	1,500,000.00	(1,465,000.00)	1,771,000.00
12020429	REGISTRATION RENEWAL - FEES	107,218,078.68	115,372,500.00	(8,154,421.32)	118,545,566.33
12020430	REGISTRATION FEES	490,203,408.00	284,181,000.00	206,022,408.00	112,102,186.88
12020431	ENVIRONMENTAL IMPACT ASSESMENT FEES/ASSESMENT FEE	175,370,690.69	57,106,800.00	118,263,890.69	167,595,420.00
12020432	ESTATE DISTRIBUTION FEES	270,000.00	1,500,000.00	(1,230,000.00)	480,000.00
12020433	ALUMNI FEES	58,096,669.41	52,986,735.00	5,109,934.41	37,207,597.80
12020434	CAUTION FEES	72,906,769.41	67,878,000.00	5,028,769.41	112,697,764.20
12020435	OTHER SUNDRIES FEES	637,584,761.71	565,500,252.00	72,084,509.71	601,731,146.37
12020436	GEO SPATIAL INFORMATION REQUEST FEES	9,900.00	30,000.00	(20,100.00)	30,000.00
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	866,000.00	200,000.00	666,000.00	443,191.00
12020438	SURVEY FEES	22,450,244.00	17,000,000.00	5,450,244.00	18,013,625.00
12020440	HOSPITAL SERVICE FEES	150,881,667.50	150,000,000.00	881,667.50	31,722,681.00
12020441	LABORATORY FEES	127,412,459.00	103,144,000.00	24,268,459.00	80,321,895.00
12020442	REGISTRATION OF COMMUNITY DEVELOPMENT ASSOCIATION IN THE STATE	-	-	-	-
12020443	STREET NAMING/HOUSE NUMBERING FEES	2,927,000.00	3,500,000.00	(573,000.00)	2,498,400.00
12020444	ROAD SET BACKS FEES	7,047,016.00	10,000,000.00	(2,952,984.00)	11,572,440.09

12020445	CHANGE OF OWNERSHIP FEES	5,692,100.00	13,279,375.00	(7,587,275.00)	8,161,240.00
12020447	LAND USE CHARGE	137,751,819.16	120,000,000.00	17,751,819.16	136,509,495.04
12020448	DEVELOPMENT LEVIES/FEES	813,114,636.16	819,931,825.00	(6,817,188.84)	808,058,710.66
12020449	BUSINESS/TRADE OPERATING FEES	750,000.00	1,300,000.00	(550,000.00)	1,050,000.00
12020450	INSPECTION FEES	27,572,000.00	47,520,000.00	(19,948,000.00)	23,663,562.17
12020451	FOREST RE-GENERATION - TIMBER/FOREST FEES	3,988,100.00	4,800,000.00	(811,900.00)	2,841,500.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - UNDERGRADUATE	4,440,158,687.90	3,837,004,367.00	603,154,320.90	3,329,213,856.14
12020453	APPLICATION FEES	1,009,132,516.49	518,761,508.00	490,371,008.49	139,285,801.00
12020454	PARKING & GATE FEES	7,597,800.00	10,280,000.00	(2,682,200.00)	5,901,750.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	107,026,800.00	180,000,000.00	(72,973,200.00)	173,625,300.00
12020457	CERTIFICATE OF ROAD WORTHINESS	59,901,977.90	60,000,000.00	(98,022.10)	44,574,911.03
12020458	PROOF OF OWNERSHIP	13,229,725.00	15,682,500.00	(2,452,775.00)	16,103,075.00
12020460	SHORT TERM SEMINAR AND WORKSHOP (MDU)	90,981.00	90,000.00	981.00	-
12020461	GRAZING RESERVE FEES	49,500.00	50,000.00	(500.00)	20,000.00
12020462	VALUATION VETTING FEES	1,300,000.00	2,500,000.00	(1,200,000.00)	1,198,400.00
12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	79,683,911.24	80,000,000.00	(316,088.76)	61,084,501.06
12020464	C. OF O. PROCESSING FEES (SURVEY)	8,842,415.18	10,000,000.00	(1,157,584.82)	11,388,966.54
12020465	SPORTS/RECREATIONAL FACILITIES FEES	320,456,429.54	265,407,000.00	55,049,429.54	192,182,219.71
12020466	C. OF O. CERTIFIED TRUE COPY FEE	1,072,500.00	500,000.00	572,500.00	808,560.00
12020467	REGULARIZATION FEES	-	1,000,000.00	(1,000,000.00)	1,832,091.00
12020468	CAVEAT EMPTOR FEES	61,600.00	100,000.00	(38,400.00)	110,000.00
12020469	FUNMIGATION / PEST CONTROL CERTIFICATE	6,241,500.02	5,000,000.00	1,241,500.02	3,609,350.00
12020470	ACQUISITION LOGISTIC FEES	-	50,000,000.00	(50,000,000.00)	50,000.00
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEME)	23,257,626.00	40,000,000.00	(16,742,374.00)	12,210,649.45
12020472	CHANGE OF PURPOSE CLAUSE	932,500.00	2,000,000.00	(1,067,500.00)	1,625,000.00
12020473	RE-CERTIFICATION OF CERTIFICATE OF OCCUPANCY	281,700.00	100,000.00	181,700.00	400,000.00
12020474	HOSPITAL CARD FEES	44,801,536.00	35,000,000.00	9,801,536.00	39,796,589.00
12020475	COMPLIANT FEES	492,000.00	500,000.00	(8,000.00)	550,000.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL MINING	7,471,685.00	4,731,000.00	2,740,685.00	2,845,000.00
12020477	CONTRACT AGREEMENT FEES	330,003,881.87	300,369,000.00	29,634,881.87	205,666,450.51
12020478	URBAN & REGIONAL PLANNING CHARGES	6,594,174.00	5,000,000.00	1,594,174.00	25,604,305.00
12020479	PLANTS/TOOLS HIRING CHARGES	48,400.00	50,000.00	(1,600.00)	244,000.00
12020480	SITE ANALYSIS AND REPORT FEES	461,000.00	100,000.00	361,000.00	451,000.00
12020481	STATE INDUSTRIAL FUNCTIONING FEES	-	-	-	-
12020482	FEE FROM PUBLIC TOILET	505,000.00	1,700,000.00	(1,195,000.00)	190,700.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	53,815,839.82	75,000,000.00	(21,184,160.18)	4,426,100.00
12020484	DISEASE SURVEILLANCE FEE	-	-	-	-
12020485	EFFLUENT DISCHARGE PERMIT FEES	1,045,000.00	800,000.00	245,000.00	-
12020486	SCHOOL HEALTH SAFETY PERMIT	2,294,000.00	3,000,000.00	(706,000.00)	-
12020487	CHATTING FOR CONFIRMATION	505,325.00	2,500,000.00	(1,994,675.00)	-
12020488	LAYOUT REGISTRATION FEES	855,000.00	4,000,000.00	(3,145,000.00)	-
	<b>Total</b>	<b>14,086,252,469.59</b>	<b>12,338,829,397.00</b>	<b>1,748,473,072.59</b>	<b>8,680,083,377.79</b>
		14,086,252,469.59	12,338,829,397.00		
<b>120205</b>	<b>FINES - GENERAL</b>		<b>2022 Financial Year</b>		<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>

12020501	PENALTIES (SANCTION)	-	-	-	7,250,000.00
12020502	COURTS FINES	5,204,385.00	5,000,000.00	204,385.00	4,866,860.00
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	119,000.00	3,000,000.00	(2,881,000.00)	177,000.00
12020504	FOOD OUTLET FINES (FOOD VENDOR)	748,500.00	1,000,000.00	(251,500.00)	459,500.00
12020505	PRIVATE REFUSE COLLECTION AGENCIES FINES	-	-	-	136,000.00
12020506	UNCOVERED TIPPER LOADS FINES	10,000.00	50,000.00	(40,000.00)	20,000.00
12020507	CONTRAVENTION/FINE	12,753,100.00	14,000,000.00	(1,246,900.00)	13,124,050.00
12020508	TOWING FINE	1,672,800.00	1,000,000.00	672,800.00	1,434,600.00
12020509	DEMURRAGE	316,450.00	500,000.00	(183,550.00)	187,700.00
12020511	VIO FINES	2,731,000.00	4,000,000.00	(1,269,000.00)	5,253,450.00
12020512	FINES FROM LABORATORY DEPARTMENT INSPECTION	-	-	-	341,500.00
12020513	FINES FROM ENCROACHMENT ON PUBLIC UTILITIES	138,500.00	180,000.00	(41,500.00)	166,500.00
12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	-	0.00	-	5,000.00
12020515	ENVIRONMENTAL HAZARD INSPECTION CONTROL FINES	-	0.00	-	-
12020516	ENVIRONMENTAL SANITATION AFFAIRS CHARGES	1,386,100.00	4,000,000.00	(2,613,900.00)	-
12020517	FINES FROM WASTE BINS & BAGS (MODEL) VIOLATION	440,000.00	500,000.00	(60,000.00)	-
12020518	FINES ON WASTE MANAGEMENT AGENTS (DEFAULT/VIOLATION)	33,000.00	50,000.00	(17,000.00)	-
	<b>Total</b>	<b>25,552,835.00</b>	<b>33,280,000.00</b>	<b>- 7,727,165.00</b>	<b>33,422,160.00</b>
<b>120206</b>	<b>SALES - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	42,841,591.52	45,027,295.00	(2,185,703.48)	25,642,199.84
12020602	SALES OF HANDBOOK	2,178,000.00	3,051,500.00	(873,500.00)	1,563,500.00
12020603	SALES OF I D CARDS	136,965,144.76	104,111,250.00	32,853,894.76	165,198,739.51
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	5,918,757.50	2,100,000.00	3,818,757.50	9,403,943.00
12020606	SALES OF APPLICATION FORMS	138,722,080.33	320,742,560.00	(182,020,479.67)	130,851,073.51
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	-	-	-	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	-	-	-	-
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES	-	-	-	-
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATIONS	456,894,363.51	450,120,000.00	6,774,363.51	367,704,008.67
12020613	PROCEED FROM HOSTEL	14,246,000.00	12,746,000.00	1,500,000.00	10,492,000.00
12020614	SALES OF GOVERNMENT BUILDINGS	5,455,000.00	20,010,000.00	(14,555,000.00)	75,202,109.91
12020615	SALES OF UNIFORMS & OTHERS	34,302,000.00	18,735,500.00	15,566,500.00	27,910,000.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	11,466,612.00	16,640,000.00	(5,173,388.00)	13,382,750.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	229,232,400.00	254,240,000.00	(25,007,600.00)	202,514,925.00
12020621	PROCEED FROM UNIVERSITY PROCESSED GRANTS	-	-	-	1,200,000.00
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EXTENTION PRODUCTS	23,000.00	104,000.00	(81,000.00)	5,000.00
12020623	SALES OF FERTILIZER	-	15,914,500.00	(15,914,500.00)	148,713,168.00
12020624	SALES OF TRACTORS UNDER LOAN SUBSIDY SCHEME	3,031,907.78	3,000,000.00	31,907.78	1,415,420.01
12020625	PROCEED FROM THE SALES OF IMPROVED SEEDLING	391,800.00	1,500,000.00	(1,108,200.00)	98,697.00
12020626	SALES OF COCOA SEEDLINGS	-	-	-	-
12020627	SALES OF LIVESTOCK INPUTS	38,300.00	20,000.00	18,300.00	-
12020629	SALES OF GRAPHIC ART PRODUCTS	-	10,000.00	(10,000.00)	3,000.00
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES OF WORSHIP	871,000.00	500,000.00	371,000.00	332,000.00
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	6,695,440.00	67,000,000.00	(60,304,560.00)	1,277,712.25

12020632	SALES OF TEXTILE, TIE & DYE	5,000.00	50,000.00	(45,000.00)	40,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	20,000.00	-	20,000.00	-
12020635	PROCEED FROM CONFERENCE/SEMINAR	240,000.00	1,000,000.00	(760,000.00)	28,441,150.00
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	416,000.00	464,000.00	(48,000.00)	438,000.00
12020638	BUILDING SERVICES CHARGES	186,000.00	50,000.00	136,000.00	70,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	60,000.00	300,000.00	(240,000.00)	52,000.00
12020642	SALES OF SHOPS	700,000.00	700,000.00	-	250,000.00
12020644	SALES OF CUSTOMISED ITEMS	-	100,000.00	(100,000.00)	-
	<b>Total</b>	<b>1,090,900,397.40</b>	<b>1,338,236,605.00</b>	<b>(247,336,207.60)</b>	<b>1,212,201,396.70</b>

120207	EARNINGS -GENERAL	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020701	EARNINGS FROM CONSULTANCY SERVICES	11,552,338.57	15,350,000.00	(3,797,661.43)	5,552,355.00
12020702	EARNINGS FROM LABORATORY SERVICES	33,314,299.58	63,000,000.00	(29,685,700.42)	112,193,508.72
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPMENT	-	-	-	25,800.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL / OFFICES	1,933,000.00	2,432,000.00	(499,000.00)	475,000.00
12020706	EARNINGS FROM NHIS	38,876,475.50	37,138,500.00	1,737,975.50	37,606,649.00
12020707	EARNINGS FROM MEDICAL SERVICES	310,011,948.63	198,103,676.00	111,908,272.63	99,692,254.64
12020708	EARNINGS FROM AGRICULTURAL PRODUCE (MECHANIZATION)	249,000.00	65,100,000.00	(64,851,000.00)	1,860,000.00
12020709	EARNINGS FROM PERFORMING ACTIVITIES/TOURISM/ARTS CENTRES	1,580,680.00	1,500,000.00	80,680.00	682,000.00
12020710	HEALTH RESEARCH ETHICS CLEARANCE	342,500.00	300,000.00	42,500.00	250,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	128,645,761.92	184,599,000.00	(55,953,238.08)	134,503,575.83
12020712	EARNINGS FROM MOFI	-	-	-	1,552,237.00
12020713	EARNINGS FROM LIBRARY SERVICES	309,673,478.54	223,889,950.00	85,783,528.54	206,182,311.31
12020714	EARNINGS FROM ICT SERVICES	571,022,207.65	350,473,000.00	220,549,207.65	256,806,368.45
12020715	EARNINGS FROM INFORMAL SECTOR	249,616,213.27	250,000,000.00	(383,786.73)	229,440,612.91
12020716	EARNINGS FROM CATERING SERVICE	-	18,000.00	(18,000.00)	-
12020717	EARNINGS FROM ALLOCATION OF PLOTS FROM THE NEW GRA	74,429,000.00	60,315,000.00	14,114,000.00	56,126,870.00
12020718	EARNINGS FROM CLINICAL TREATMENT OF ANIMALS	560,600.00	480,000.00	80,600.00	184,001.00
12020719	EARNINGS FROM BUFFER STOCK (STRATEGIC INTERVENTION)	-	-	-	-
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENTRE, MALETE	-	2,000,000.00	(2,000,000.00)	181,500.00
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING INSTITUTES	360,500.00	300,000.00	60,500.00	180,000.00
12020723	EARNINGS FROM KWAMALL	-	-	-	-
12020724	EARNINGS FROM CONTROL POST (FOREST PRODUCTS)	39,572,900.00	43,200,000.00	(3,627,100.00)	45,678,500.00
12020725	EARNINGS FROM MISCELLANEOUS INSURANCE POLICIES	54,473,290.00	60,000,000.00	(5,526,710.00)	55,498,425.00
12020726	EARNINGS FROM WASTE BINS & BAGS	-	-	-	105,000.00
12020727	EARNING FROM RETRIVAL OF VITAL INFORMATION ABOUT THE STATE (ARCHIVES)	-	240,000.00	(240,000.00)	-
12020728	EARNINGS FROM RENAL AND DENTAL SERVICES	29,455,355.00	15,000,000.00	14,455,355.00	10,035,453.00
12020729	EARNINGS FROM GASEOUS EMISSION	129,000.00	1,500,000.00	(1,371,000.00)	2,401,000.00
12020730	EARNINGS FROM PRINTING	48,000.00	500,000.00	(452,000.00)	140,000.00
12020731	EARNINGS FROM VIDEO SERVICES AND PUBLIC ADDRESS SYSTEM	-	150,000.00	(150,000.00)	40,000.00
12020732	EARNINGS FROM KWASAA	-	-	-	13,775,582.70
12020733	EARNINGS FROM PHOTOGRAPHIC/VIDEOGRAPHIC TRAINING SERVICE	-	-	-	-
12020734	EARNINGS FROM POST GRADUATE SCHOOL	206,998,300.00	144,500,000.00	62,498,300.00	144,717,016.00
12020735	EARNINGS FROM OTHER REVENUE	349,092,338.11	403,821,230.00	(54,728,891.90)	573,651,103.66

12020736	EARNINGS FROM STREET LIGHT DECOMMISSION MATERIALS	-	-	-	-
12020737	EARNINGS FROM SIWES	10,362,862.01	31,880,000.00	(21,517,137.99)	15,350,400.00
12020738	EARNINGS FROM ROAD CUTTING	165,000.00	200,000.00	(35,000.00)	150,000.00
12020739	EARNINGS FROM MECHANICAL WORKSHOP	575,000.00	510,000.00	65,000.00	501,000.00
12020740	EARNINGS FROM SALES OF HIGHWAY CODE	1,000,000.00	1,000,000.00	-	658,001.00
12020741	EARNINGS FROM DRIVING SCHOOL	645,001.00	1,025,000.00	(379,999.00)	979,177.00
12020742	EARNING FROM VALUATION FEES	305,486.00	1,200,000.00	(894,514.00)	824,013.00
12020743	EARNINGS FROM TRANSPORT MANAGEMENT	16,901,543.05	20,000,000.00	(3,098,456.95)	8,794,746.00
12020744	EARNINGS FROM FIRE PREVENTION / INSPECTION OF INDUSTRIAL ESTABLISHMENTS/TRAINING	7,630,900.00	5,975,000.00	1,655,900.00	5,376,018.00
12020745	EARNINGS FROM DRIVER'S BADGE	1,870,500.00	2,000,000.00	(129,500.00)	1,357,000.00
12020746	EARNING FROM VEHICLE INSPECTION UNIT	8,523,100.00	9,600,000.00	(1,076,900.00)	7,974,500.00
12020750	EARNINGS FROM TOP-UP DEGREE	394,456,556.00	599,000,000.00	(204,543,444.00)	455,935,278.00
12020751	EARNINGS FROM S.S.C.E. (SENIOR SECONDARY CERTIFICATE EXAMINATION)	2,165,400.00	53,400,000.00	(51,234,600.00)	-
12020752	EARNINGS FROM SALES OF LEARNER'S PERMIT & PLATE	4,400,000.00	7,000,000.00	(2,600,000.00)	6,154,000.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	1,060,000.00	2,000,000.00	(940,000.00)	50,000.00
12020757	EARNINGS FROM PAY AS YOU DRINK	134,219,538.47	100,000,000.00	34,219,538.47	113,714,464.18
12020758	EARNINGS FROM PUBIC STAND PIPE	-	-	-	6,350,897.95
12020759	EARNINGS FROM TANKER SERVICES	3,446,647.76	3,500,000.00	(53,352.24)	1,068,000.00
12020760	EARNINGS FROM CONNECTION	1,335,329.70	2,000,000.00	(664,670.30)	752,500.00
12020761	EARNINGS FROM THE USE OF OPEN SPACE	2,310,750.00	3,340,000.00	(1,029,250.00)	2,306,600.00
12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	2,090,000.00	3,500,000.00	(1,410,000.00)	1,598,100.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	658,344,200.00	514,217,500.00	144,126,700.00	403,654,380.00
12020765	EARNINGS FROM TESTING OF WATER SAMPLE	165,000.00	200,000.00	(35,000.00)	75,000.00
12020766	EARNINGS FROM ENTREPRENEURSHIP DEVELOPMENT	518,465,463.17	342,000,000.00	176,465,463.17	262,216,273.13
12020767	EARNING FROM DIPLOMA COURSES	-	-	-	1,849,500.00
12020768	PROFESSIONAL POSTGRADUATE PROGRAM (PPP)	94,759,600.00	55,010,000.00	39,749,600.00	170,300,150.00
12020769	PROFESSIONAL DEGREE PROGRAMME	433,807,071.00	453,141,750.00	(19,334,679.00)	230,299,000.00
12020770	EARNING FROM JINGLES & DOCUMENTARIES PRODUCTION	5,000.00	50,000.00	(45,000.00)	-
12020771	EARNINGS FROM BASIC & REMEDIAL STUDIES	120,000.00	3,080,000.00	(2,960,000.00)	1,229,300.00
12020772	EARNINGS FROM POST UTME/PRE-ADMISSION SCREENING	52,789,700.00	74,450,000.00	(21,660,300.00)	30,869,400.00
12020773	EARNINGS FROM COLLECTION OF CERTIFICATES/STATEMENT OF RESULTS/VERIFICATION OF RESULTS/INTERNATIONAL STUDIES CERTIFICATE/CERTIFICATE COMMUNITY DEVELOPMENT	578,425,602.00	551,937,400.00	26,488,202.00	1,022,620,027.57
12020774	EARNINGS FROM TEACHING PRACTICE/KITS AND REGISTRATION	25,727,800.00	23,680,000.00	2,047,800.00	24,084,700.00
12020775	EARNING FROM AUTOMATED VEHICLE INSPECTION AND ROAD WORTHINESS CERTIFICATE	28,253,098.32	30,000,000.00	(1,746,901.68)	36,799,251.28
12020776	EARNINGS FROM UTILITY FEES	9,168,900.00	20,743,000.00	(11,574,100.00)	24,475,874.46
12020777	EARNINGS FROM TELEVISION SERVICES	2,865,056.38	3,600,000.00	(734,943.62)	372,989.05
12020778	EARNINGS FROM TEACHER REGISTRATION COUNCIL OF NIGERIA	6,925,000.00	13,139,000.00	(6,214,000.00)	9,087,000.00
12020779	EARNINGS FROM SANDWICH PROGRAMMES (DEGREE & NCE)	50,661,200.00	40,000,000.00	10,661,200.00	57,097,700.00
12020780	EARNINGS FROM CCE	656,289,318.03	614,372,528.00	41,916,790.03	232,953,532.40
12020781	EARNINGS FROM ADVERTISEMENT	30,558,336.71	50,032,694.00	(19,474,357.29)	28,593,194.32
12020782	EARNING FROM SERVICE PROVIDERS	-	-	-	620,000.00
12020783	EARNING FROM OTHER SCHOOL PROGRAMMES	185,800,850.00	212,000,000.00	(26,199,150.00)	384,423,100.00

12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	-	60,000.00	(60,000.00)	15,000.00
12020785	EARNINGS FROM PUBLIC CLINIC CARD/FOLDER	4,860,000.00	3,917,500.00	942,500.00	2,518,700.00
12020786	EARNINGS FROM BASIC EDUCATION CERTIFICATE EXAMINATION (BECE)	145,942,234.32	142,120,000.00	3,822,234.32	129,576,872.58
12020787	EARNING FROM MASS TITLING SCHEME	-	10,000.00	(10,000.00)	10,000.01
12020788	EARNINGS FROM KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	12,950,183.48	7,345,000.00	5,605,183.48	-
12020789	EARNINGS FROM EDUCATIONAL PORTAL	44,905,400.00	44,582,000.00	323,400.00	40,041,950.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	50,000.00	100,000.00	(50,000.00)	-
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT TRAINING	3,711,154.50	4,000,000.00	(288,845.50)	273,883.00
12020792	EARNINGS MEDICAL / HEALTH INSURANCE	11,886,068.90	70,000,000.00	(58,113,931.10)	103,472,665.09
12020794	EARNING FROM ACCIDENT INSPECTION	105,000.00	200,000.00	(95,000.00)	123,500.00
12020795	EARNING FROM CALL DEPOSIT	-	-	-	-
12020796	EARNINGS FROM CULTURAL EDUCATION	255,000.00	600,000.00	(345,000.00)	83,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	25,552,846.00	27,721,000.00	(2,168,154.00)	19,341,743.00
12020799	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE/KIDDIES CENTRE	224,000.00	540,000.00	(316,000.00)	148,000.00
	<b>Total</b>	<b>6,588,973,883.57</b>	<b>6,273,889,728.00</b>	<b>315,084,155.57</b>	<b>5,836,657,505.24</b>
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
12020801	RENT ON GOVERNMENT QUARTERS	8,676,590.48	8,820,000.00	(143,409.52)	6,900,576.29
12020803	RENT ON GOVERNMENT BUILDINGS	14,950,000.00	17,850,000.00	(2,900,000.00)	5,520,000.00
12020804	RENT ON COLLEGE HALL/CONFERENCE CENTRES	-	150,000.00	(150,000.00)	-
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	94,690.15	150,000.00	(55,309.85)	302,460.60
12020806	GRAND RENT ON ULTRAL MODERN MARKET	1,216,000.00	1,200,000.00	16,000.00	1,176,000.00
12020807	GRANT FROM SIWES SUPERVISION	-	-	-	-
	<b>Total</b>	<b>24,937,280.63</b>	<b>28,170,000.00</b>	<b>(3,232,719.37)</b>	<b>13,899,036.89</b>
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
12020901	RENT ON GOVERNMENT LAND	23,973,870.81	27,600,000.00	(3,626,129.19)	48,023,009.25
12020902	RENT ON COSTUMES & SEWING	120,900.00	200,000.00	(79,100.00)	35,000.00
12020903	PREMIUM ON THE ALLOCATION OF LAND	183,149,659.87	313,250,000.00	(130,100,340.13)	95,212,310.58
12020905	LEASE RENTAL	3,224,000.00	2,797,000.00	427,000.00	925,500.00
12020906	RENT ON GOVERNMENT PROPERTIES	9,453,755.00	17,923,805.00	(8,470,050.00)	10,941,810.00
12020907	RENT ON ACADEMIC/MATRIC GOWN	572,000.00	500,000.00	72,000.00	106,180.00
	<b>Total</b>	<b>220,494,185.68</b>	<b>362,270,805.00</b>	<b>(141,776,619.32)</b>	<b>155,243,809.83</b>
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
12021006	REFUND TO KWSG ON STRUCTURES AT ULTRAL MODERN MAR (RINCON)	200,000.00	643,750.00	(443,750.00)	800,000.00
12021008	REVENUE ON MASS TRANSIT	1,650,000.00	1,800,000.00	(150,000.00)	-
12021010	REPAYMENT OF MONITISED VEHICLES	-	-	-	-
12021012	LOAN REPAYMENT	-	20,000,000.00	(20,000,000.00)	-
	<b>Total</b>	<b>1,850,000.00</b>	<b>22,443,750.00</b>	<b>(593,750.00)</b>	<b>800,000.00</b>

120211	INVESTMENT INCOME	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021101	OPERATING SURPLUS(EXCESS REVENUE TRANSFERRED)	-	-	-	-
12021103	KWSG INVESTMENT WITH INVESTMENT ONE	-	-	-	-
	<b>Total</b>	-	-	-	-
120212	INTEREST EARNED	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	-	-	-	-
12021210	BANK INTEREST	1,153,972.00	5,000,000.00	(3,846,028.00)	1,466,455.00
12021211	GAINS ON FOREIGN EXCHANGE	151,611,580.02	-	151,611,580.02	66,255,512.25
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	335,882.75	1,500,000.00	(1,164,117.25)	373,099.99
	<b>Total</b>	<b>153,101,434.77</b>	<b>6,500,000.00</b>	<b>146,601,434.77</b>	<b>68,095,067.24</b>
120213	RE-IMBURSEMENT GENERAL	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021301	COOPERATIVE AUDIT AND SUPERVISION FEES	18,215,161.57	20,000,000.00	(1,784,838.43)	14,273,598.24
12021302	AUDIT FEES	32,200,000.00	32,500,000.00	(300,000.00)	45,471,065.65
12021303	REFUND OF 11% NET PROFIT KWSG BY DEVELOPER	-	1,731,263.00	(1,731,263.00)	-
	<b>Total</b>	<b>50,415,161.57</b>	<b>54,231,263.00</b>	<b>(3,816,101.43)</b>	<b>59,744,663.89</b>
130101	DOMESTIC AIDS	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13010102	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	4,117,070,084.48	4,000,000,000.00	117,070,084.48	2,749,466,651.20
	<b>Total</b>	<b>4,117,070,084.48</b>	<b>4,000,000,000.00</b>	<b>117,070,084.48</b>	<b>2,749,466,651.20</b>
130102	FOREIGN AIDS	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13010201	NEGLECTED TROPICAL DISEASES	45,068,339.00	7,259,740,000.00	(7,214,671,661.00)	41,399,170.00
13010202	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	195,024,010.00	100,000,000.00	95,024,010.00	210,478,724.32
13010205	GLOBAL ALLIANCE VACCINE AND IMMUNIZATION (GAVI) DONOR AGENCY	-	-	-	-
13010207	AGRO-PROCESSING PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSITED)	-	-	-	-
13010211	AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project) FG CONTRIBUTION	-	300,000,000.00	-	-
13010216	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME (RUPBIS) FG CONTRIBUTION	-	60,000,000.00	(60,000,000.00)	-
	<b>Total</b>	<b>240,092,349.00</b>	<b>7,719,740,000.00</b>	<b>(7,179,647,651.00)</b>	<b>251,877,894.32</b>
130203	DOMESTIC GRANTS	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13020301	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)	-	1,661,720,800.00	(1,661,720,800.00)	-
13020302	FG TRAINING FUND FOR UBE	-	-	-	-

13020303	SBMC SIP PROGRAMME	-		-	1,875,000.00	
13020304	SPECIAL GRANT FROM UBEC FOR SPECIAL NEEDS	-		-	-	
13020305	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)	-		-	-	
13020106	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	719,199,988.06	2,219,850,000.00	(1,500,650,011.94)	970,795,096.08	
13020107	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,882,513,174.69	732,163,348.00	1,150,349,826.69	1,091,846,614.91	
13020308	KWARA STATE COLLEGE OF EDUCATION, ILORIN (TETFUND)	378,667,779.94	122,546,978.00	256,120,801.94	-	
13020309	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	456,224,309.00	242,969,702.00	213,254,607.00	-	
13020310	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY (SFTAS) PROGRAMME FOR RESULTS - FUND	-	6,000,000,000.00	(6,000,000,000.00)	-	
13020312	PEPFAR CONTRIBUTION FOR THE CONTROL OF HIV/AIDS	-	385,310,547.00	(385,310,547.00)	-	
13020313	SDGS (FEDERAL CONTRIBUTIONS)	-	150,000,000.00	(150,000,000.00)	-	
13020315	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS	-	306,217,502.00	(306,217,502.00)	18,036,000.00	
13020317	FGN COVID-19 INTERVENTION FACILITY TO STATE GOVERNMENT	-	500,000,000.00	(500,000,000.00)	-	
13020119	FG CONTRIBUTION ON LIVESTOCK TRANSFORMATION PLAN	-	400,000,000.00	(400,000,000.00)	-	
13020120	NATIONAL PROGRAMME FOR FOOD SECURITY (FG CONTRIBUTION)	-	4,560,000,000.00	(4,560,000,000.00)	-	
13020321	SPECIAL GRANT AS DONATION FROM PRIVATE SECTOR[GRANTS TO KWARA STATE INTERNAL REVENUE SERVICES (KWIRS)]	-	2,000,000,000.00	(2,000,000,000.00)	-	
13020404	UNICEF GRANT TO UBE	-	10,250,000.00	(10,250,000.00)	-	
13020407	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) -GLOBAL FINANCING FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	24,507,872.93	16,049,232.00	8,458,640.93	22,404,813.97	
13020410	GRANT TO KFA ON SOLIDARITY COMPENSATION	6,013,440.00	10,013,440.00	(4,000,000.00)	1,500,000,000.00	
	<b>Total</b>	<b>3,467,126,564.62</b>	<b>19,317,091,549.00</b>	<b>(15,849,964,984.38)</b>	<b>3,604,957,524.96</b>	
<b>140202</b>	<b>OTHER CAPITAL RECEIPTS</b>		<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	
14020108	RECEIPT FROM OTHER SOURCES	-	9,101,409,692.00	(9,101,409,692.00)	-	
	<b>Total</b>	<b>-</b>	<b>9,101,409,692.00</b>	<b>(9,101,409,692.00)</b>	<b>-</b>	
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>		<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	
14030101	PROVISION OF INFRASTRUCTURAL DEVELOPMENT PROJECT (INTERNAL LOAN) TERM LOAN		15,225,336,104.00	(15,225,336,104.00)	-	
14030103	DOMESTIC BONDS	-		-	27,260,000,000.00	
14030105	DOMESTIC LOANS	-	600,000,000.00	(600,000,000.00)		
	<b>Total</b>	<b>-</b>	<b>15,825,336,104.00</b>	<b>(15,825,336,104.00)</b>	<b>27,260,000,000.00</b>	
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>		<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	
14030201	EXTERNAL LOANS/BORROWINGS - MULTILATERAL	-	-	-	-	
14030203	EXTERNAL LOANS/BORROWINGS - OTHERS	-	-	-	-	
14030205	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDA-INTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	792,421,224.26	7,560,000.00	784,861,224.26	724,427,036.49	
14030206	WORLD BANK LOAN ON COMMUNITY AND SOCIAL DEVELOPMENT PROGRAMME (DONOR)	-	-	-	-	



14030209	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	-	-	-
14030212	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	271,538,859.00	2,000,000,000.00	(1,728,461,141.00)	1,639,505,000.00
14030213	COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (CARES) WB	900,000,000.00	3,315,516,741.00	(2,415,516,741.00)	-
14030214	NATIONAL SOCIAL SAFETY COORDINATING OFFICE (NASSCO)	112,631,953.06	125,732,953.00	(13,100,999.94)	98,842,165.00
14030216	IDA CONTRIBUTION FOR FADAMA NG-CARES PROGRAM		800,000,000.00	(800,000,000.00)	
	<b>Total</b>	<b>2,076,592,036.32</b>	<b>6,248,809,694.00</b>	<b>(4,172,217,657.68)</b>	<b>2,462,774,201.49</b>
<b>140402</b>	<b>DOMESTIC DEBT FORGIVENESS</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
14040201	DOMESTIC DEBT FORGIVENESS	7,700,000.00	-	7,700,000.00	3,750,000.00
	<b>Total</b>	<b>7,700,000.00</b>	<b>-</b>	<b>7,700,000.00</b>	<b>3,750,000.00</b>
<b>150101</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
12021011	LGAS SALARY BAILOUT (REFUND)	118,485,842.24	128,881,765.00	(10,395,922.76)	193,322,645.76
12021011	MINISTRY OF FINANCE (REFUND)	13,480,000.00	-	13,480,000.00	-
	<b>Total</b>	<b>131,965,842.24</b>	<b>128,881,765.00</b>	<b>3,084,077.24</b>	<b>193,322,645.76</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	18,396,767,275.88	4,805,802,589.00	13,590,964,686.88	6,034,701,561.62
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	34,000,612,889.94	33,048,140,000.00	952,472,889.94	31,520,271,579.95
	<b>Total</b>	<b>52,397,380,165.82</b>	<b>37,853,942,589.00</b>	<b>14,543,437,576.82</b>	<b>37,554,973,141.57</b>
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	23,371,319,683.39	22,273,629,953.00	1,097,689,730.39	18,931,940,333.82
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	-
	<b>Total</b>	<b>23,371,319,683.39</b>	<b>22,273,629,953.00</b>	<b>1,097,689,730.39</b>	<b>18,931,940,333.82</b>
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	-	-	362,416,653.61
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	12,370,036,606.85	10,373,289,605.00	1,996,747,001.85	10,161,113,320.72
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	33,123,438.33	180,000,000.00	146,876,561.67	31,250,062.29
	<b>Total</b>	<b>12,403,160,045.18</b>	<b>10,553,289,605.00</b>	<b>2,143,623,563.52</b>	<b>10,192,363,383.01</b>

120201	LICENCES - GENERAL	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	-	-	725,000.00
12300100100	MINISTRY OF COMMUNICATION	4,632,661.26	8,340,000.00	3,707,338.74	4,050,000.00
12500100100	OFFICE OF HEAD OF SERVICE	-	-	-	118,800.00
14000100100	AUDITOR-GENERAL STATE	50,000.00	350,000.00	300,000.00	80,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	28,225,000.00	19,225,000.00	(9,000,000.00)	22,831,237.82
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	381,774,539.60	298,156,250.00	(83,618,289.60)	362,012,456.52
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	2,847,000.00	6,200,000.00	3,353,000.00	3,938,100.00
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	7,611,250.00	11,000,000.00	3,388,750.00	9,196,000.00
23100100100	MINISTRY OF ENERGY	200,000.00	1,410,000.00	1,210,000.00	1,140,000.00
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	150,000.00	150,000.00	
23400100100	MINISTRY OF WORKS	-	-	-	292,000.00
25200100100	MINISTRY OF WATER RESOURCES	-	2,000,000.00	2,000,000.00	
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	2,375,000.00	3,000,000.00	625,000.00	2,443,700.00
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,000.00	500,000.00	490,000.00	
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	56,558,866.31	201,498,013.00	144,939,146.69	39,659,499.85
51400100100	MINISTRY OF WOMEN AFFAIRS	530,000.00	7,100,000.00	6,570,000.00	1,960,500.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	12,805,000.00	21,500,000.00	8,695,000.00	17,405,000.00
51701000100	AGENCY FOR MASS EDUCATION	843,000.00	1,072,000.00	229,000.00	997,000.00
52100100100	MINISTRY OF HEALTH	5,925,500.00	7,900,000.00	1,974,500.00	6,529,500.00
53500100100	MINISTRY OF ENVIRONMENT	1,350,000.00	4,130,000.00	2,780,000.00	3,515,000.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	-	-	-
53900100100	KWARA STATE SPORTS COMMISSION	40,000.00	50,000.00	10,000.00	
53900100100	MINISTRY OF YOUTH DEVELOPMENT	75,600.00	126,000.00	50,400.00	107,400.00
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	502,000.00	1,000,000.00	498,000.00	672,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,226,000.00	650,000.00	(576,000.00)	-
	<b>Total</b>	<b>507,581,417.17</b>	<b>595,357,263.00</b>	<b>87,775,845.83</b>	<b>477,673,194.19</b>
<b>120202</b>	<b>MINING RENT</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	4,072,480.00	6,500,000.00	2,427,520.00	6,441,000.00
	<b>Total</b>	<b>4,072,480.00</b>	<b>6,500,000.00</b>	<b>2,427,520.00</b>	<b>6,441,000.00</b>
<b>120204</b>	<b>FEES - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	2,518,058,085.49	2,872,700,135.00	354,642,049.51	688,660,850.00
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	118,537,164.09	135,000,000.00	16,462,835.91	285,518,155.78
11200300100	KWARA STATE HOUSE OF ASSEMBLY		4,760,000.00	4,760,000.00	-
12300100100	MINISTRY OF COMMUNICATION	11,846,450.00	8,615,000.00	(3,231,450.00)	7,595,000.00
12500100100	OFFICE OF HEAD OF SERVICE	3,828,516.00	4,490,000.00	661,484.00	1,316,300.00
14000100100	AUDITOR-GENERAL STATE	120,000.00	420,000.00	300,000.00	240,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	21,499,639.50	34,762,500.00	13,262,860.50	15,179,987.17

22000100100	MINISTRY OF FINANCE	-	-	-	-	
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	719,394,741.62	693,081,950.00	(26,312,791.62)	629,074,891.99	
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	24,930,000.00	26,131,000.00	1,201,000.00	26,849,226.33	
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,633,750.00	4,000,000.00	2,366,250.00	1,509,200.00	
23100100100	MINISTRY OF ENERGY		1,410,000.00	1,410,000.00	-	
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	7,471,685.00	3,750,000.00	(3,721,685.00)		
23400100100	MINISTRY OF WORKS	59,993,977.90	61,660,000.00	1,666,022.10	195,084,577.12	
23400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE		-	-	14,166,025.00	
25200100100	MINISTRY OF WATER RESOURCES	-	2,000,000.00	2,000,000.00	-	
25210200100	KWARA STATE WATER COOPERATION	1,042,000.00	1,782,000.00	740,000.00	439,400.00	
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		-	-	30,000.00	
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	48,400.00	50,000.00	1,600.00		
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	532,839,268.64	576,231,000.00	43,391,731.36	437,575,463.01	
32600100100	MINISTRY OF JUSTICE	330,003,881.87	300,000,000.00	(30,003,881.87)	207,423,700.51	
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	35,563,916.00	42,652,000.00	7,088,084.00	30,317,835.00	
32605100100	HIGH COURT OF JUSTICE	91,487,236.70	80,000,000.00	(11,487,236.70)	47,148,261.00	
32605300100	SHARIA COURT OF APPEAL	6,813,745.00	4,740,000.00	(2,073,745.00)	1,980,850.00	
51400100100	MINISTRY OF WOMEN AFFAIRS	783,000.00	2,265,000.00	1,482,000.00	25,796,000.00	
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	42,369,720.00	47,370,000.00	5,000,280.00	37,179,740.00	
51700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	-	-	-	
51701000100	AGENCY FOR MASS EDUCATION	672,000.00	1,000,000.00	328,000.00	240,500.00	
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	488,704,610.00	317,461,950.00	(171,242,660.00)	405,032,300.00	
51701800100	KWARA STATE POLYTECHNIC ILORIN	2,150,596,290.96	2,081,344,943.00	(69,251,347.96)	1,521,844,697.45	
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	129,456,500.00	188,294,100.00	58,837,600.00	159,951,510.00	
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	237,621,075.00	345,528,452.00	107,907,377.00	270,660,680.00	
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	120,134,610.00	93,418,900.00	(26,715,710.00)	128,674,606.00	
51702100100	KWARA STATE UNIVERSITY, MALETE	5,712,146,120.00	3,658,486,000.00	(2,053,660,120.00)	3,076,405,727.80	
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	96,906,467.53	160,125,000.00	63,218,532.47	149,063,669.00	
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	8,526,500.00	52,752,667.00	44,226,167.00	15,091,337.78	
52100100100	MINISTRY OF HEALTH	13,114,500.00	14,000,000.00	885,500.00	15,469,650.00	
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	341,459,139.50	310,000,000.00	(31,459,139.50)	187,910,058.00	
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	59,212,000.00	62,051,500.00	2,839,500.00	45,616,500.00	
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	144,588,478.77	87,562,000.00	(57,026,478.77)	36,837,563.85	
53500100100	MINISTRY OF ENVIRONMENT	7,858,100.00	14,430,000.00	6,571,900.00	8,057,200.00	
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	18,398,600.02	16,548,300.00	(1,850,300.02)	6,019,915.00	
51300100100	MINISTRY OF YOUTH DEVELOPMENT	43,000.00	100,000.00	57,000.00	50,000.00	
53900100100	KWARA STATE SPORTS COMMISSION		50,000.00	50,000.00	-	
53905200100	KWARA UNITED FOOTBALL CLUB	2,493,300.00	2,280,000.00	(213,300.00)	-	
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	54,000.00	200,000.00	146,000.00	72,000.00	
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	26,002,000.00	25,325,000.00	(677,000.00)		
	<b>Total</b>	<b>14,086,252,469.59</b>	<b>12,338,829,397.00</b>	<b>(1,747,423,072.59)</b>	<b>8,680,083,377.79</b>	
<b>120205</b>	<b>FINES - GENERAL</b>		<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
			<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>

14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	-	-	-	7,250,000.00
23400100100	MINISTRY OF WORKS	2,731,000.00	4,000,000.00	1,269,000.00	5,253,450.00
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	14,742,350.00	10,500,000.00	(4,242,350.00)	14,746,350.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	-
26000100100	KWARA GEOGRAPHIC INFORMATION SERVICE	-	5,000,000.00	5,000,000.00	-
32605100100	HIGH COURT OF JUSTICE	5,204,385.00	5,000,000.00	(204,385.00)	4,866,860.00
53500100100	MINISTRY OF ENVIRONMENT	1,505,100.00	7,000,000.00	5,494,900.00	177,000.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,370,000.00	1,780,000.00	410,000.00	1,128,500.00
	<b>Total</b>	<b>25,552,835.00</b>	<b>33,280,000.00</b>	<b>7,727,165.00</b>	<b>33,422,160.00</b>
<b>120206</b>	<b>SALES - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	510,000.00	2,000,000.00	1,490,000.00	4,580,000.00
11103700100	KWARA STATE MUSLIM PILGRIMS BOARD	7,992,116.00	2,000,000.00	(5,992,116.00)	1,330,380.00
11103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	332,265.00	1,550,000.00	1,217,735.00	-
12300100100	MINISTRY OF COMMUNICATION	215,160.00	660,000.00	444,840.00	177,000.00
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	587,225.00	2,644,545.00	2,057,320.00	2,001,680.00
12500100100	OFFICE OF HEAD OF SERVICE	5,979,961.50	23,990,000.00	18,010,038.50	76,911,135.88
14000100200	AUDITOR-GENERAL LOCAL GOVERNMENT	540,000.00	960,000.00	420,000.00	
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,605,007.78	20,658,500.00	17,053,492.22	150,333,785.01
22000100100	MINISTRY OF FINANCE	5,749,757.50	2,000,000.00	(3,749,757.50)	7,000,443.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	242,507,002.00	272,828,000.00	30,320,998.00	217,962,155.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	700,000.00	700,000.00	-	250,000.00
23400100100	MINISTRY OF WORKS	-	-	-	398,483.28
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	-	-	-	-
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	186,000.00	50,000.00	(136,000.00)	
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	20,000.00		(20,000.00)	30,000.00
23800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
23800400100	BUREAU OF STATISTICS	-	1,000,000.00	1,000,000.00	-
25210200100	KWARA STATE WATER COOPERATION	-	-	-	-
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	17,642,472.00	20,000,000.00	2,357,528.00	19,515,300.00
32600100100	MINISTRY OF JUSTICE	860,000.00	2,000,000.00	1,140,000.00	621,850.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	4,207,216.00	6,179,500.00	1,972,284.00	3,692,100.00
51400100100	MINISTRY OF WOMEN AFFAIRS	385,000.00	2,355,000.00	1,970,000.00	332,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	70,417,300.00	68,595,000.00	(1,822,300.00)	75,909,100.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	41,799,034.28	222,626,000.00	180,826,965.72	152,260,102.88
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	4,281,800.00	6,159,560.00	1,877,760.00	3,697,000.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	6,106,500.00	8,051,500.00	1,945,000.00	4,697,500.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	5,976,500.00	4,250,000.00	(1,726,500.00)	4,379,240.00
51702100100	KWARA STATE UNIVERSITY, MALETE	151,409,077.00	103,546,000.00	(47,863,077.00)	72,092,752.58
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	50,000.00	2,075,000.00	2,025,000.00	395,000.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	205,699.83	2,130,000.00	1,924,300.17	230,068.15
52100100100	MINISTRY OF HEALTH	556,000.00	440,000.00	(116,000.00)	432,000.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	456,774,363.51	450,000,000.00	(6,774,363.51)	367,602,508.67
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	26,372,000.00	22,693,000.00	(3,679,000.00)	24,783,000.00

52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	23,710,500.00	14,100,000.00	(9,610,500.00)	15,118,600.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	169,000.00	100,000.00	(69,000.00)	4,190,500.00
53900100100	KWARA STATE SPORTS COMMISSION	6,013,440.00	52,000,000.00	45,986,560.00	
53905200100	KWARA UNITED FOOTBALL CLUB	682,000.00	15,000,000.00	14,318,000.00	1,277,712.25
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	4,358,000.00	3,895,000.00	(463,000.00)	
	<b>Total</b>	<b>1,090,900,397.40</b>	<b>1,338,236,605.00</b>	<b>247,336,207.60</b>	<b>1,212,201,396.70</b>

120207	EARNINGS -GENERAL	2022 Financial Year			2021 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	-	-	620,000.00
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	18,000.00	18,000.00	-
12300100100	MINISTRY OF COMMUNICATION	423,000.00	1,440,000.00	1,017,000.00	13,989,582.70
12300300100	KWARA STATE TELEVISION SERVICE	15,374,984.16	20,600,000.00	5,225,015.84	8,415,013.85
12300400100	KWARA STATE BROADCASTING CORPORATION	118,641,996.85	131,400,000.00	12,758,003.15	129,744,200.35
12301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	40,984,820.11	150,371,230.00	109,386,409.90	28,857,600.08
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	21,014,804.00	41,282,694.00	20,267,890.00	21,260,315.00
12500100100	OFFICE OF HEAD OF SERVICE	5,176,154.50	5,532,000.00	355,845.50	433,883.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	13,759,783.48	75,900,000.00	62,140,216.52	2,225,501.00
22000100100	MINISTRY OF FINANCE			-	1,552,237.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	304,089,503.27	310,000,000.00	5,910,496.73	284,939,037.91
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	360,500.00	800,000.00	439,500.00	780,000.00
23100100100	MINISTRY OF ENERGY			-	-
23400100100	MINISTRY OF WORKS	70,374,628.37	78,710,000.00	8,335,371.63	69,091,206.28
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	3,219,430.00	4,100,000.00	880,570.00	1,682,000.00
23800400100	BUREAU OF STATISTICS			-	-
25210200100	KWARA STATE WATER COOPERATION	139,001,515.93	105,500,000.00	(33,501,515.93)	121,911,662.13
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	165,000.00	200,000.00	35,000.00	75,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	74,429,000.00	60,325,000.00	(14,104,000.00)	56,136,870.01
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	9,410,512.00	11,384,850.00	1,974,338.00	5,461,000.00
51400100100	MINISTRY OF WOMEN AFFAIRS	224,000.00	540,000.00	316,000.00	148,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	150,628,634.32	199,860,000.00	49,231,365.68	130,706,872.58
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	181,660,500.00	126,340,600.00	(55,319,900.00)	152,479,400.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,349,016,399.08	1,605,284,304.00	256,267,904.92	1,698,474,472.67
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	74,506,249.00	125,551,000.00	51,044,751.00	90,825,050.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	158,191,461.00	180,663,300.00	22,471,839.00	186,404,850.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	27,495,250.00	41,311,000.00	13,815,750.00	38,222,300.00
51702100100	KWARA STATE UNIVERSITY, MALETE	3,596,478,441.00	2,779,541,750.00	(816,936,691.00)	2,512,947,245.64
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	2,196,500.00	20,394,500.00	18,198,000.00	21,500,254.46
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	1,571,000.00	1,260,000.00	(311,000.00)	727,000.00
52100100100	MINISTRY OF HEALTH	342,500.00	360,000.00	17,500.00	3,931,133.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	67,437,925.50	47,000,000.00	(20,437,925.50)	126,303,374.58
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	69,274,346.00	75,620,500.00	6,346,154.00	54,361,243.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	43,184,075.00	18,800,000.00	(24,384,075.00)	17,522,700.00
53500100100	MINISTRY OF ENVIRONMENT	39,572,900.00	43,200,000.00	3,627,100.00	45,678,500.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	4,351,650.00	3,500,000.00	(851,650.00)	6,783,000.00

51300100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-	-
53905100100	KWARA STATE SPORTS COMMISSION	6,416,420.00	7,099,000.00	682,580.00	2,467,000.00
	<b>Total</b>	<b>6,588,973,883.57</b>	<b>6,273,889,728.00</b>	<b>(315,084,155.57)</b>	<b>5,836,657,505.24</b>
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	14,950,000.00	17,850,000.00	2,900,000.00	4,850,000.00
12500100100	OFFICE OF HEAD OF SERVICE	4,994,590.48	4,320,000.00	(674,590.48)	3,854,026.29
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,216,000.00	1,200,000.00	(16,000.00)	1,176,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	94,690.15	150,000.00	55,309.85	302,460.60
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	-	150,000.00	150,000.00	-
51701800100	KWARA STATE POLYTECHNIC ILORIN	2,397,000.00	3,000,000.00	603,000.00	2,086,300.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,285,000.00	1,500,000.00	215,000.00	1,630,250.00
	<b>Total</b>	<b>24,937,280.63</b>	<b>28,170,000.00</b>	<b>3,232,719.37</b>	<b>13,899,036.89</b>
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
12300400100	KWARA STATE BROADCASTING CORPORATION	32,750.00	200,000.00	167,250.00	63,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,829,000.00	4,197,000.00	(2,632,000.00)	4,504,500.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,595,000.00	3,090,000.00	1,495,000.00	2,720,000.00
23400100100	MINISTRY OF WORKS	-	-	-	4,091,310.00
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	120,900.00	200,000.00	79,100.00	35,000.00
25210200100	KWARA STATE WATER COOPERATION	24,450,870.81	28,600,000.00	4,149,129.19	45,021,899.25
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	186,472,664.87	324,653,805.00	138,181,140.13	98,534,420.58
51400100100	MINISTRY OF WOMEN AFFAIRS	-	30,000.00	30,000.00	120,000.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	728,000.00	1,000,000.00	272,000.00	153,680.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	265,000.00	300,000.00	35,000.00	-
	<b>Total</b>	<b>220,494,185.68</b>	<b>362,270,805.00</b>	<b>141,776,619.32</b>	<b>155,243,809.83</b>
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	-	-	-
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,850,000.00	2,443,750.00	593,750.00	800,000.00
	<b>Total</b>	<b>1,850,000.00</b>	<b>2,443,750.00</b>	<b>593,750.00</b>	<b>800,000.00</b>
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	-	-	-
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>120212</b>	<b>INTEREST EARNED</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	-	-	-

22000700100	OFFICE OF THE ACCOUNTANT GENERAL	151,611,580.02	-	(151,611,580.02)	66,255,512.25
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,489,854.75	6,500,000.00	5,010,145.25	1,839,554.99
	<b>Total</b>	<b>153,101,434.77</b>	<b>6,500,000.00</b>	<b>(146,601,434.77)</b>	<b>68,095,067.24</b>
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
14000100100	AUDITOR-GENERAL STATE	200,000.00	500,000.00	300,000.00	304,400.00
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	32,000,000.00	32,000,000.00	-	45,166,665.65
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	18,215,161.57	21,731,263.00	3,516,101.43	14,273,598.24
	<b>Total</b>	<b>50,415,161.57</b>	<b>54,231,263.00</b>	<b>3,816,101.43</b>	<b>59,744,663.89</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
52100100100	MINISTRY OF HEALTH	4,117,070,084.48	4,000,000,000.00	(117,070,084.48)	2,749,466,651.20
	<b>Total</b>	<b>4,117,070,084.48</b>	<b>4,000,000,000.00</b>	<b>(117,070,084.48)</b>	<b>2,749,466,651.20</b>
<b>130102</b>	<b>FOREIGN AIDS</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	60,000,000.00	60,000,000.00	-
52100100100	MINISTRY OF HEALTH	240,092,349.00	7,359,740,000.00	7,119,647,651.00	251,877,894.32
53500100100	MINISTRY OF ENVIRONMENT	-	300,000,000.00	300,000,000.00	-
	<b>Total</b>	<b>240,092,349.00</b>	<b>7,719,740,000.00</b>	<b>7,479,647,651.00</b>	<b>251,877,894.32</b>
<b>130203</b>	<b>DOMESTIC GRANTS</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	6,150,000,000.00	6,150,000,000.00	-
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	-	2,000,000,000.00	2,000,000,000.00	1,500,000,000.00
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,436,605,251.69	3,317,530,028.00	(119,075,223.69)	2,062,641,710.99
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	-	1,661,720,800.00	1,661,720,800.00	1,875,000.00
52100100100	MINISTRY OF HEALTH	-	1,191,528,049.00	1,191,528,049.00	18,036,000.00
	<b>Total</b>	<b>3,436,605,251.69</b>	<b>14,320,778,877.00</b>	<b>10,884,173,625.31</b>	<b>3,582,552,710.99</b>
<b>130204</b>	<b>FOREIGN GRANTS</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	-	10,250,000.00	10,250,000.00	-
52100100100	MINISTRY OF HEALTH	24,507,872.93	16,049,232.00	(8,458,640.93)	22,404,813.97
53900100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-	-
53905100100	KWARA STATE SPORTS COMMISSION	6,013,440.00	10,013,440.00	4,000,000.00	-
	<b>Total</b>	<b>30,521,312.93</b>	<b>36,312,672.00</b>	<b>5,791,359.07</b>	<b>22,404,813.97</b>
<b>140202</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	9,101,409,692.00	9,101,409,692.00	-

22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	-	-	-	-
	<b>Total</b>	-	<b>9,101,409,692.00</b>	<b>9,101,409,692.00</b>	-
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	-	15,825,336,104.00	15,825,336,104.00	27,260,000,000.00
	<b>Total</b>	-	<b>15,825,336,104.00</b>	<b>15,825,336,104.00</b>	<b>27,260,000,000.00</b>
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	-	-	-
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	-
22000100100	MINISTRY OF FINANCE	-	-	-	98,842,165.00
23800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,012,631,953.06	3,441,249,694.00	2,428,617,740.94	-
23400100100	MINISTRY OF WORKS	271,538,859.00	2,000,000,000.00	1,728,461,141.00	1,639,505,000.00
52100100100	MINISTRY OF HEALTH	792,421,224.26	7,560,000.00	(784,861,224.26)	724,427,036.49
	<b>Total</b>	<b>2,076,592,036.32</b>	<b>5,448,809,694.00</b>	<b>3,372,217,657.68</b>	<b>2,462,774,201.49</b>
<b>140402</b>	<b>DOMESTIC DEBT FORGIVENESS</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
32600100100	MINISTRY OF JUSTICE	7,700,000.00	-	(7,700,000.00)	3,750,000.00
	<b>Total</b>	<b>7,700,000.00</b>	<b>-</b>	<b>(7,700,000.00)</b>	<b>3,750,000.00</b>
<b>150101</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT</b>	<b>2022 Financial Year</b>			<b>2021 Financial Year</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
22000100100	MINISTRY OF FINANCE	118,485,842.24	128,881,765.00	10,395,922.76	193,322,645.76
22000100100	MINISTRY OF FINANCE	13,480,000.00	-	(13,480,000.00)	-



**KWARA STATE GOVERNMENT**  
**EXPENSES SUPPLEMENTARY NOTES**  
**2022 FINANCIAL YEAR**

21	PERSONNEL COST	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
2101	SALARY	27,960,452,646.15	29,217,090,856.00	1,256,638,209.85
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	205,825,421.31	217,927,511.00	12,102,089.69
	<b>Total</b>	<b>28,166,278,067.46</b>	<b>23,351,003,594.60</b>	<b>656,068,115.20</b>
22	OTHER RECURRENT COSTS	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
2201	SOCIAL BENEFITS	10,352,001,137.73	11,119,473,723.00	767,472,585.27
2202	OVERHEAD COST	25,465,413,587.60	29,369,676,033.00	3,904,262,445.40
2203	LOANS AND ADVANCES	700,000,000.00	-	(700,000,000.00)
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,437,195,206.29	4,405,624,123.00	968,428,916.71
2206	PUBLIC DEBT CHARGES	10,602,059,813.79	10,424,124,644.00	(177,935,169.79)
2207	TRANSFERS-PAYMENT	9,733,111,329.93	10,090,795,289.00	357,683,959.07
	<b>Total</b>	<b>60,289,781,075.34</b>	<b>65,409,693,812.00</b>	<b>5,119,912,736.66</b>
23	CAPITAL EXPENDITURE	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
2301	FIXED ASSETS PURCHASED	2,689,955,831.54	7,244,170,808.00	4,554,214,976.46
2302	CONSTRUCTION / PROVISION	23,076,840,989.29	40,676,444,327.00	17,599,603,337.71
2303	REHABILITATION / REPAIRS	1,086,221,864.43	3,141,066,963.00	2,054,845,098.57
2304	PRESERVATION OF THE ENVIRONMENT	59,918,250.00	1,743,351,629.00	1,683,433,379.00
2305	OTHER CAPITAL PROJECTS	29,549,700,816.31	34,110,242,411.00	4,560,541,594.69
	<b>Total</b>	<b>56,462,637,751.57</b>	<b>86,915,276,138.00</b>	<b>30,452,638,386.43</b>
2101	SALARY	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
210101	SALARIES AND WAGES	27,960,452,646.15	29,217,090,856.00	1,256,638,209.85
	<b>Total</b>	<b>27,960,452,646.15</b>	<b>23,238,116,706.60</b>	<b>634,908,430.47</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
210201	ALLOWANCES	93,005,652.00	93,005,652.00	-
210202	SOCIAL CONTRIBUTIONS	112,819,769.31	124,921,859.00	12,102,089.69
	<b>Total</b>	<b>205,825,421.31</b>	<b>217,927,511.00</b>	<b>12,102,089.69</b>
2201	SOCIAL BENEFITS	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
220101	SOCIAL BENEFITS	10,352,001,137.73	11,119,473,723.00	767,472,585.27
	<b>Total</b>	<b>10,352,001,137.73</b>	<b>11,119,473,723.00</b>	<b>767,472,585.27</b>
2202	OVERHEAD COST	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
220201	TRAVEL& TRANSPORT - GENERAL	2,134,564,305.55	2,361,002,505.00	226,438,199.45
220202	UTILITIES - GENERAL	1,031,733,941.35	1,062,573,479.00	76,225,579.92
220203	MATERIALS & SUPPLIES - GENERAL	1,833,573,255.56	1,945,317,747.00	240,868,029.06
220204	MAINTENANCE SERVICES - GENERAL	950,341,045.45	1,062,211,298.00	84,853,261.52
220205	TRAINING - GENERAL	335,437,731.25	463,588,719.00	171,125,503.57
220206	OTHER SERVICES - GENERAL	2,843,043,422.56	3,021,341,814.00	178,298,391.44
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,209,542,187.52	6,594,514,823.00	3,784,783,126.57
220208	FUEL & LUBRICANTS - GENERAL	860,228,870.64	959,610,520.00	86,191,085.95
220209	FINANCIAL CHARGES - GENERAL	366,031,879.12	246,560,684.00	(596,358,445.66)
220210	MISCELLANEOUS EXPENSES GENERAL	9,900,916,948.60	11,652,954,444.00	1,752,037,495.40
	<b>Total</b>	<b>25,465,413,587.60</b>	<b>29,369,676,033.00</b>	<b>6,004,462,227.22</b>
2203	LOANS AND ADVANCES	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
220301	STAFF LOANS & ADVANCES	700,000,000.00	-	(700,000,000.00)
	<b>Total</b>	<b>700,000,000.00</b>	<b>-</b>	<b>(700,000,000.00)</b>
2204	GRANTS AND CONTRIBUTIONS GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,437,195,206.29	4,405,624,123.00	968,428,916.71
	<b>Total</b>	<b>3,437,195,206.29</b>	<b>4,405,624,123.00</b>	<b>968,428,916.71</b>
2206	PUBLIC DEBT CHARGES	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
220602	DOMESTIC INTEREST / DISCOUNT	10,602,059,813.79	10,424,124,644.00	(177,935,169.79)
	<b>Total</b>	<b>10,602,059,813.79</b>	<b>10,424,124,644.00</b>	<b>(177,935,169.79)</b>
2207	TRANSFERS-PAYMENT	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE

		ACTUAL	BUDGET	VARIANCE
220701	TRANSFER TO CDF (SWV)	8,300,000,000.00	8,500,000,000.00	200,000,000.00
220701	TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT	1,433,111,329.93	1,590,795,289.00	157,683,959.07
	<b>Total</b>	<b>9,733,111,329.93</b>	<b>10,090,795,289.00</b>	<b>357,683,959.07</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,689,955,831.54	7,244,170,808.00	6,177,042,001.13
	<b>Total</b>	<b>2,689,955,831.54</b>	<b>7,244,170,808.00</b>	<b>6,177,042,001.13</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	23,076,840,989.29	40,676,444,327.00	17,599,603,337.71
	<b>Total</b>	<b>23,076,840,989.29</b>	<b>40,676,444,327.00</b>	<b>17,599,603,337.71</b>
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,086,221,864.43	3,141,066,963.00	2,054,845,098.57
	<b>Total</b>	<b>1,086,221,864.43</b>	<b>3,141,066,963.00</b>	<b>2,054,845,098.57</b>
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	59,918,250.00	1,743,351,629.00	1,683,433,379.00
	<b>Total</b>	<b>59,918,250.00</b>	<b>1,743,351,629.00</b>	<b>1,683,433,379.00</b>
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
230501	ACQUISITION OF NON TANGIBLE ASSETS	29,549,700,816.31	34,110,242,411.00	4,560,541,594.69
	<b>Total</b>	<b>29,549,700,816.31</b>	<b>34,110,242,411.00</b>	<b>4,560,541,594.69</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
21010101	SALARY	18,025,449,763.59	18,283,218,378.00	257,768,614.41
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	646,144,044.72	711,125,904.00	64,981,859.28
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIARY INSTITUTIONS	9,237,043,847.84	10,142,746,574.00	905,702,726.16
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	51,814,990.00	80,000,000.00	28,185,010.00
	<b>Total</b>	<b>27,960,452,646.15</b>	<b>29,217,090,856.00</b>	<b>634,908,430.47</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
21020103	REGULAR ALLOWANCES/EMOLUMENT	93,005,652.00	93,005,652.00	-
	<b>Total</b>	<b>93,005,652.00</b>	<b>93,005,652.00</b>	<b>-</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
21020201	NHIS CONTRIBUTION	8,000,000.00	8,380,000.00	380,000.00
21020202	CONTRIBUTORY PENSION	104,819,769.31	116,541,859.00	11,722,089.69
	<b>Total</b>	<b>112,819,769.31</b>	<b>124,921,859.00</b>	<b>12,102,089.69</b>
<b>220101</b>	<b>SOCIAL BENEFITS</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22010101	GRATUITY	1,204,999,999.67	1,205,000,000.00	0.33
22010102	PENSION	9,147,001,138.06	9,914,473,723.00	767,472,584.94
	<b>Total</b>	<b>10,352,001,137.73</b>	<b>11,119,473,723.00</b>	<b>767,472,585.27</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	415,654,794.64	548,947,357.00	133,292,562.36
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	65,821,222.00	74,840,949.00	9,019,727.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	205,619,222.00	260,000,000.00	54,380,778.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,447,469,066.91	1,477,214,199.00	29,745,132.09
	<b>Total</b>	<b>2,134,564,305.55</b>	<b>2,361,002,505.00</b>	<b>226,438,199.45</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22020201	ELECTRICITY CHARGES	707,834,635.95	724,093,127.00	16,258,491.05
22020202	TELEPHONE CHARGES	10,992,925.00	12,480,600.00	1,487,675.00
22020203	INTERNET ACCESS CHARGES	254,183,531.88	261,453,890.00	7,270,358.12
22020204	SATELLITE BROADCASTING ACCESS CHARGES	32,725,879.38	36,000,916.00	3,275,036.62
22020205	WATER RATES	1,986,430.00	2,996,000.00	1,009,570.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	24,010,539.14	25,548,946.00	1,538,406.86
	<b>Total</b>	<b>1,031,733,941.35</b>	<b>1,062,573,479.00</b>	<b>30,839,537.65</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2022 Financial Year</b>		

		ACTUAL	BUDGET	VARIANCE
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	199,383,433.44	224,546,031.00	25,162,597.56
22020302	BOOKS	51,039,514.84	61,830,140.00	10,790,625.16
22020303	NEWSPAPERS	27,524,944.71	28,446,022.00	921,077.29
22020304	MAGAZINES & PERIODICALS	25,245,705.09	27,914,376.00	2,668,670.91
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,012,892.16	236,170,177.00	36,157,284.84
22020306	PRINTING OF SECURITY DOCUMENTS	157,142,972.77	161,908,271.00	4,765,298.23
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	634,173,625.06	635,680,000.00	1,506,374.94
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	-	-
22020309	UNIFORMS & OTHER CLOTHING	41,589,530.00	52,572,750.00	10,983,220.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	211,520,052.17	214,080,480.00	2,560,427.83
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	249,599,999.89	249,600,000.00	0.11
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	36,340,585.43	52,569,500.00	16,228,914.57
	<b>Total</b>	<b>1,833,573,255.56</b>	<b>1,945,317,747.00</b>	<b>111,744,491.44</b>
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	198,273,506.20	206,930,775.39	8,657,269.19
22020402	MAINTENANCE OF OFFICE FURNITURE	37,238,200.00	38,579,370.61	1,341,170.61
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	234,914,049.43	241,531,185.00	6,617,135.57
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	65,400,028.38	73,126,082.00	7,726,053.62
22020405	MAINTENANCE OF PLANTS/GENERATORS	154,925,294.61	174,236,690.00	19,311,395.39
22020406	OTHER MAINTENANCE SERVICES	226,842,206.99	267,068,197.00	40,225,990.01
22020407	MAINTENANCE OF AIRCRAFTS	11,848,611.84	30,000,000.00	18,151,388.16
22020410	MAINTENANCE OF STREET LIGHTINGS	-	3,000,000.00	3,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,547,000.00	3,756,250.00	209,250.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,206,748.00	14,432,748.00	6,226,000.00
22020413	MINOR ROAD MAINTENANCE	9,145,400.00	9,550,000.00	404,600.00
	<b>Total</b>	<b>950,341,045.45</b>	<b>1,062,211,298.00</b>	<b>111,870,252.55</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22020501	LOCAL TRAINING	244,811,427.00	352,188,719.00	107,377,292.00
22020502	INTERNATIONAL TRAINING	90,626,304.25	111,400,000.00	20,773,695.75
	<b>Total</b>	<b>335,437,731.25</b>	<b>463,588,719.00</b>	<b>128,150,987.75</b>
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22020601	SECURITY SERVICES / EXPENSES	2,549,108,183.09	2,559,872,932.00	10,764,748.91
22020602	OFFICE RENT	758,000.00	758,000.00	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	187,706,475.00	350,000,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	105,470,764.47	110,710,882.00	5,240,117.53
22020606	SERVICE-WIDE VOTE	-	-	3,427,759,235.59
	<b>Total</b>	<b>2,843,043,422.56</b>	<b>3,021,341,814.00</b>	<b>3,443,764,102.03</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22020701	FINANCIAL CONSULTING	4,371,610,250.55	5,689,920,172.00	1,318,309,921.45
22020702	INFORMATION TECHNOLOGY CONSULTING	16,442,975.00	67,984,511.00	51,541,536.00
22020703	LEGAL SERVICES	153,748,511.95	159,875,000.00	6,126,488.05
22020704	ENGINEERING SERVICES	9,237,850.00	9,876,440.00	638,590.00
22020706	SURVEYING SERVICES	9,221,600.00	8,900,000.00	(321,600.00)
22020707	AGRICULTURAL CONSULTING	-	500,000.00	500,000.00
22020709	WASTE MANAGEMENT CONSULTING	635,908,700.02	639,958,700.00	4,049,999.98
22020710	IPSAS CONSULTING	10,000,000.00	11,000,000.00	1,000,000.00
22020711	OTHER CONSULTING SERVICES	3,372,300.00	6,500,000.00	3,127,700.00
	<b>Total</b>	<b>5,209,542,187.52</b>	<b>6,594,514,823.00</b>	<b>1,384,972,635.48</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22020801	MOTOR VEHICLE FUEL COST	262,683,896.34	283,910,378.00	21,226,481.66
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,720,000.04	52,028,000.00	1,307,999.96
22020803	PLANT / GENERATOR FUEL COST	522,121,074.26	596,472,142.00	74,351,067.74
22020804	AIRCRAFT FUEL COST	24,703,900.00	27,200,000.00	2,496,100.00
	<b>Total</b>	<b>860,228,870.64</b>	<b>959,610,520.00</b>	<b>99,381,649.36</b>
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	98,343,298.39	104,931,253.00	6,587,954.61
22020902	INSURANCE PREMIUM	85,190,762.65	118,013,569.00	32,822,806.35
22020903	LOSS ON FOREIGN EXCHANGE	163,634,800.01	-	(163,634,800.01)
22020904	OTHER CRF BANK CHARGES	7,385,068.07	7,915,862.00	530,793.93
22020905	AUDIT FEES/AUDITING OF ACCOUNT	11,477,950.00	15,700,000.00	4,222,050.00
	<b>Total</b>	<b>366,031,879.12</b>	<b>246,560,684.00</b>	<b>(119,471,195.12)</b>

220210	MISCELLANEOUS EXPENSES GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
22021001	REFRESHMENT & MEALS	108,992,427.29	113,319,663.00	4,327,235.71
22021002	HONORARIUM & SITTING ALLOWANCE	424,182,745.72	553,479,599.00	129,296,853.28
22021003	PUBLICITY & ADVERTISEMENTS	285,644,089.52	370,519,992.00	84,875,902.48
22021004	MEDICAL EXPENSES - LOCAL	64,549,369.00	96,552,660.00	32,003,291.00
22021005	SCHOOL SERVICES	191,694,487.00	230,535,000.00	38,840,513.00
22021006	POSTAGES & COURIER SERVICES	13,431,030.74	16,372,577.00	2,941,546.26
22021007	WELFARE PACKAGES	927,720,988.76	1,067,664,272.00	139,943,283.24
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	9,853,499.96	59,935,000.00	50,081,500.04
22021009	SPORTING ACTIVITIES	140,178,099.33	149,258,000.00	9,079,900.67
22021010	DIRECT TEACHING & LABORATORY COST	4,968,200.00	5,660,000.00	691,800.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	2,500,000.00	3,000,000.00	500,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	200,000.00	1,100,000.00	900,000.00
22021013	PROMOTION (SERVICE WIDE)	9,000,000.00	9,000,000.00	-
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	31,990,990.00	44,017,269.00	12,026,279.00
22021015	CRECHE(MAINTENANCE)	60,000.00	250,000.00	190,000.00
22021016	OPERATIONAL EXPENSES	5,864,570,402.98	6,460,606,967.00	596,036,564.02
22021017	MONITORING & EVALUATION	105,997,067.69	129,767,750.00	23,770,682.31
22021019	INCIDENTAL EXPENSES	410,971,254.58	442,373,608.00	31,402,353.42
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME	3,298,756.00	7,600,757.00	4,302,001.00
22021021	SPECIAL DAY/CELEBRATIONS	54,006,039.00	135,905,100.00	81,899,061.00
22021022	MEETING/VISITATION	77,724,567.72	100,813,500.00	23,088,932.28
22021023	EXIGENCY PROGRAMME PROJECT EXPENSES	97,049,938.71	100,000,000.00	2,950,061.29
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	-	1,300,000.00	1,300,000.00
22021025	RESEARCH ACTIVITIES	36,516,488.00	107,016,878.00	70,500,390.00
22021026	LEGAL EXPENSES	34,200,000.00	55,961,805.00	21,761,805.00
22021027	PROGRAMMES/ACTIVITIES	199,148,040.05	286,773,349.00	87,625,308.95
22021029	GOVERNORS' FORUM EXPENSES	-	30,000,000.00	30,000,000.00
22021030	STATISTICAL MANAGEMENT FUND	-	5,000,000.00	5,000,000.00
22021031	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATION CENTRE (SERICC)	16,950,000.00	17,670,000.00	720,000.00
22021032	FGN SOCIAL INTERVENTION PROGRAMME	-	1,000,000.00	1,000,000.00
22021033	AMBULANCE POINTS	-	500,000.00	500,000.00
22021034	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY & SUSTANABILITY (SFTAS) PROGRAMME EXPENSES	30,000,000.00	55,000,000.00	25,000,000.00
22021035	BOARD OF SURVEY	4,923,000.00	6,500,000.00	1,577,000.00
22021036	HEALTH CARE SERVICES	2,000,000.04	3,000,000.00	999,999.96
22021037	MATRICULATION. CONVOCATION & ACCREDITATION EXPENSES	28,625,022.51	28,965,840.00	340,817.49
22021038	VERIFICATION FOR SERVING CIVIL SERVANTS & SCREENING EXERCISE FOR PENSIONERS	-	-	-
22021039	FOOD AND NUTRITION PROGRAMMES	6,754,750.00	14,000,000.00	7,245,250.00
22021040	GENERAL OFFICE EXPENSES	261,796,037.00	286,943,528.00	25,147,491.00
22021041	COMMUNITY HEALTH INFLUENCERS,PROMOTERS AND SERVICES (CHIPS)PROGRAMME	-	40,104,925.00	40,104,925.00
22021042	COMMERCIAL ACTIVITIES (MATERIALS FOR COMMERCIAL JOB)	-	2,000,000.00	2,000,000.00
22021043	CHEMICAL FOAM COMPOUND	-	3,000,000.00	3,000,000.00
22021044	COVID-19 RESPONSE ACTIVITIES	46,189,800.00	50,000,000.00	3,810,200.00
22021045	CHILDREN PARLIAMENT	300,000.00	300,000.00	-
22021046	ENTERPRENEURSHIP CONSUMABLES	62,979,350.00	63,500,000.00	520,650.00
22021047	ALUMNA (GRADUATE SUPPORT)	102,234,337.00	106,154,405.00	3,920,068.00
22021049	MUSLIM & CHRISTIAN PILGRIM WELFARE BOARDS	239,716,170.00	390,532,000.00	150,815,830.00
	<b>Total</b>	<b>9,900,916,948.60</b>	<b>11,652,954,444.00</b>	<b>1,752,037,495.40</b>
220301	STAFF LOANS & ADVANCES	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
22030109	LOAN REPAYMENT	700,000,000.00	-	(700,000,000.00)
	<b>Total</b>	<b>700,000,000.00</b>	<b>-</b>	<b>(700,000,000.00)</b>
220401	LOCAL GRANTS AND CONTRIBUTIONS	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	88,090,956.29	123,869,873.00	50,208,924.04
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	3,340,000,000.00	4,272,000,000.00	1,797,441,250.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	-	800,000.00	100,000.00
22040114	STUDENT/STAFF REGISTRATION	9,104,250.00	8,954,250.00	-
	<b>Total</b>	<b>3,437,195,206.29</b>	<b>4,405,624,123.00</b>	<b>1,847,750,174.04</b>
220602	DOMESTIC INTEREST / DISCOUNT	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
22060203	INTERNAL LOAN REPAYMENT	4,895,379,379.04	4,896,916,996.00	1,537,616.96
22060206	FGN BAILOUT BOND REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	333,057,955.34	323,738,324.00	(9,319,631.34)
22060207	FGN BAILOUT BOND REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	2,166,042,927.09	2,107,040,861.00	(59,002,066.09)
22060208	CBN EXCESS CRUDE ACCOUNT LOAN (ECA) FACILITIES REPAYMENT	777,644,675.20	414,178,739.00	(363,465,936.20)
22060209	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT	20,671,467.36	20,671,468.00	0.64
22060210	COMMERCIAL AGRICULTURE SCHEME LOAN REPAYMENT 1			-

22060212	EXTERNAL LOANS REPAYMENT (DONOR)	686,137,673.00	964,169,834.00	278,032,161.00
22060213	CBN BUDGET SUPPORT	1,723,125,736.76	1,697,408,422.00	(25,717,314.76)
	<b>Total</b>	<b>10,602,059,813.79</b>	<b>10,424,124,644.00</b>	<b>(177,935,169.79)</b>
<b>220701</b>	<b>TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
22070101	TRANSFER TO CDF (SWV)	8,300,000,000.00	8,500,000,000.00	200,000,000.00
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,433,111,329.93	1,590,795,289.00	157,683,959.07
	<b>Total</b>	<b>1,433,111,329.93</b>	<b>1,590,795,289.00</b>	<b>157,683,959.07</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
23010101	PURCHASE / ACQUISITION OF LAND	7,500,000.00	450,000,000.00	442,500,000.00
23010102	PURCHASE OF OFFICE BUILDINGS		-	-
23010104	PURCHASE MOTOR CYCLES	800,000.00	15,675,000.00	14,875,000.00
23010105	PURCHASE OF MOTOR VEHICLES	777,032,787.80	1,838,944,000.00	1,061,911,212.20
23010106	PURCHASE OF VANS	307,027,027.03	563,000,000.00	255,972,972.97
23010107	PURCHASE OF TRUCKS	241,683,362.50	487,413,000.00	245,729,637.50
23010108	PURCHASE OF BUSES	65,450,000.00	511,000,000.00	445,550,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	126,000,000.00	126,000,000.00
23010113	PURCHASE OF COMPUTERS	5,450,000.00	54,860,000.00	49,410,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	5,515,000.00	5,515,000.00
23010119	PURCHASE OF POWER GENERATING SET	25,182,162.16	104,300,000.00	79,117,837.84
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	10,000,000.00	10,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	5,000,000.00	5,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	137,800,300.00	500,500,000.00	362,699,700.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	5,000,000.00	5,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	34,582,000.00	34,582,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	1,000,000.00	1,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	7,576,595.83	53,000,000.00	45,423,404.17
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT			-
23010132	PURCHASE OF SECURITY EQUIPMENT			-
23010136	PURCHASE OF LAW REPORT	-	12,029,720.00	12,029,720.00
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	-	10,000,000.00	10,000,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	58,892,210.00	131,780,000.00	72,887,790.00
23010142	PURCHASE OF SLASHERS, MOWERS & TRACTOR	-	2,000,000.00	2,000,000.00
23010143	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	5,270,000.00	45,000,000.00	39,730,000.00
23010144	PURCHASE OF PRINTING MACHINE	-	107,000,000.00	107,000,000.00
23010145	PURCHASE OF MATERIALS	3,000,000.00	24,225,000.00	21,225,000.00
23010146	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	258,743,078.40	494,980,000.00	236,236,921.60
23010147	PURCHASE OF SPARE PARTS	-	3,500,000.00	3,500,000.00
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	439,040,728.78	650,000,000.00	210,959,271.22
23010150	PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT	-	4,353,750.00	4,353,750.00
23010151	PURCHASE OF AIRCRAFT BASIC EQUIPMENT	75,000,000.00	245,140,362.00	170,140,362.00
23010152	PURCHASE OF TOWING VEHICLES	-	-	-
23010153	PURCHASE OF TOOLS AND EQUIPMENT	2,653,675.00	168,141,980.00	165,488,305.00
23010154	PURCHASE OF WATER TREATMENT CHEMICAL	235,193,504.04	235,193,496.00	(8.04)
23010155	PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT	-	-	-
23010157	PURCHASE OF BOOKS-AIDS PROGRAMME	34,160,400.00	50,000,000.00	15,839,600.00
23010159	PURCHASE OF DRUGS	-	20,000,000.00	20,000,000.00
23010160	PURCHASE OF COMMODITIES	-	10,000,000.00	10,000,000.00
23010162	PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING	-	150,000,000.00	150,000,000.00
23010163	PURCHASE OF LABORATORY EQUIPMENT	-	60,000,000.00	60,000,000.00
23010165	PURCHASE OF TRAFFIC CONES	-	2,000,000.00	2,000,000.00
23010170	PURCHASE OF POSTAL REMOVAL MACHINE	2,500,000.00	2,500,000.00	-
23010172	PURCHASE OF HOSPITAL FURNITURE	-	50,000,000.00	50,000,000.00
23010173	PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT	-	-	-
23010175	PURCHASE OF ARCHIVES MATERIALS	-	537,500.00	537,500.00
23010176	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT			-
23010177	PURCHASE OF ARCHIVES MATERIALS FOR			-
23010180	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT			-
23010181	PURCHASE OF LAW REPORT			-
	<b>Total</b>	<b>2,689,955,831.54</b>	<b>7,244,170,808.00</b>	<b>4,554,214,976.46</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	200,000,000.00	200,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	200,000,000.00	200,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	107,500,000.00	107,500,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	30,000,000.00	220,000,000.00	190,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	58,321,750.00	58,321,750.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	71,022,546.38	500,000,000.00	428,977,453.62
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		-	-

23020108	CONSTRUCTION/PROVISION OF POLICE POSTS	-	200,000,000.00	200,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	780,400,000.00	2,600,000,000.00	1,819,600,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	11,052,649,785.06	14,507,833,511.00	3,455,183,725.94
23020114	CONSTRUCTION / PROVISION OF ROADS(FLYOVER)	1,685,714,537.36	2,200,000,000.00	514,285,462.64
23020115	CONSTRUCTION/PROVISION OF PUBLIC TOILET	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,244,127,854.95	6,128,176,603.00	1,884,048,748.05
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	160,000,000.00	160,000,000.00
23020120	CONSTRUCTION / PROVISION OF PUBLIC TOILET	-	30,000,000.00	30,000,000.00
23020121	CONSTRUCTION OF STATE RURAL ROADS	269,954,148.29	300,000,000.00	30,045,851.71
23020124	CONSTRUCTION OF MARKETS/PARKS	947,046,389.92	1,900,000,000.00	952,953,610.08
23020128	CONSTRUCTION / PROVISION OF SCHOOL FACILITIES	17,519,800.00	452,044,042.00	434,524,242.00
23020130	CONSTRUCTION / PROVISION OF SATELITE CAMPUSES	1,199,998,800.03	2,878,514,046.00	1,678,515,245.97
23020133	CONSTRUCTION / PROVISION OF DATA PROCESSING CENTER	-	5,000,000.00	5,000,000.00
23020134	CONSTRUCTION / PROVISION OF COURT FACILITIES	-	-	-
23020135	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	682,558,975.86	2,434,054,375.00	1,751,495,399.14
23020136	CONTRACTUAL OBLIGATION ON COMPLETED PROJECTS	-	600,000,000.00	600,000,000.00
23020137	CONSTRUCTION / PROVISION OF SHEA-NUTS BUTTER PROCESSING CENTRES/CLUSTERS	-	45,000,000.00	45,000,000.00
23020141	CONSTRUCTION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDERS	-	100,000,000.00	100,000,000.00
23020142	CONSTRUCTION / PROVISION OF KWARA GARMENT PRODUCTION VILLAGE	1,203,352,354.43	3,500,000,000.00	2,296,647,645.57
23020143	CONSTRUCTION / PROVISION OF FACTORIES/INDUSTRIES	892,495,797.01	1,350,000,000.00	457,504,202.99
	<b>Total</b>	<b>23,076,840,989.29</b>	<b>40,676,444,327.00</b>	<b>17,599,603,337.71</b>

230301		REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		
		2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	27,160,256.64	502,000,000.00	474,839,743.36
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	3,200,000.00	3,200,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	28,627,374.00	200,000,000.00	171,372,626.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	144,042,646.19	378,456,491.00	234,413,844.81
23030107	REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS	4,510,000.00	10,000,000.00	5,490,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	-	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	1,000,000.00	250,000,000.00	249,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	392,232,222.52	400,000,000.00	7,767,777.48
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	4,364,300.00	300,194,000.00	295,829,700.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	18,713,653.00	167,500,000.00	148,786,347.00
23030124	REHABILITATION/REPAIRS OF ACCESS ROAD	-	-	-
23030127	REHABILITATION/REPAIRS - INFRASTRUCTURES	-	-	-
23030128	REHABILITATION / REPAIRS OF HOSPITAL/HEALTH EQUIPMENT	-	5,000,000.00	5,000,000.00
23030132	REHABILITATION / REPAIRS - MARRIAGE REGISTRY	-	25,000,000.00	25,000,000.00
23030138	REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME	340,391,287.08	700,000,000.00	359,608,712.92
23030144	REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME	15,000,000.00	71,716,472.00	56,716,472.00
23030145	REHABILITATION / FABRICATION OF RORO-BINS	110,180,125.00	128,000,000.00	17,819,875.00
	<b>Total</b>	<b>1,086,221,864.43</b>	<b>3,141,066,963.00</b>	<b>2,054,845,098.57</b>

230401		PRESERVATION OF THE ENVIRONMENT - GENERAL		
		2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
23040101	TREE PLANTING:- HIGH FOREST REGENERATION	-	9,000,000.00	9,000,000.00
23040102	EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE	-	20,351,629.00	20,351,629.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL (WASTE MANAGEMENT)	29,918,250.00	100,000,000.00	70,081,750.00
23040107	COCOA PRODUCTION PROGRAMME	-	-	-
23040108	KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	-	10,000,000.00	10,000,000.00
23040109	LIVESTOCK DISEASES CONTROL	-	2,000,000.00	2,000,000.00
23040110	RABIES CONTROL	1,000,000.00	2,000,000.00	1,000,000.00
23040112	DEVELOPMENT OF DISEASE CONTROL POSTS	-	-	-
23040114	FG CONTRIBUTION ON LIVESTOCK DEVELOPMENT (STATE CONTRIBUTIONS)	29,000,000.00	1,600,000,000.00	1,571,000,000.00
	<b>Total</b>	<b>59,918,250.00</b>	<b>1,743,351,629.00</b>	<b>1,683,433,379.00</b>

230501		ACQUISITION OF NON TANGIBLE ASSETS		
		2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
23050101	RESEARCH AND DEVELOPMENT	394,021,000.00	618,719,000.00	224,698,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	13,900,000.00	157,150,000.00	143,250,000.00
23050103	MONITORING AND EVALUATION	-	-	-
23050104	ANNIVERSARIES/CELEBRATIONS	52,558,750.00	85,675,000.00	33,116,250.00
23050105	GRASSROOT DEVELOPMENT PROJECTS	1,000,000.00	480,000,000.00	-
23050106	PROGRAMMES AND ACTIVITIES	5,208,989,132.00	8,686,686,264.00	3,477,697,132.00
23050107	TAKE-OFF GRANT	32,681,057.05	240,770,000.00	208,088,942.95
23050108	STATE COUNTERPART FUND ON DONOR ASSISTED PROJECTS /PROGRAMMES	3,168,966,970.00	4,799,256,000.00	1,630,289,030.00
23050109	EMPOWERMENT PROGRAMMES	248,000,000.00	600,000,000.00	352,000,000.00
23050110	EXIGENCY PROGRAMME PROJECT FUND	63,177,900.00	130,000,000.00	66,822,100.00
23050111	STATE MASTER PLANS	100,000,000.00	266,394,000.00	166,394,000.00
23050112	DONOR ASSISTED PROJECTS /PROGRAMMES	20,041,049,808.49	17,700,402,147.00	(2,340,647,661.49)

23050113	OTHER PROJECTS FUND	25,242,507.15	60,190,000.00	34,947,492.85
23050114	EMERGENCY INTERVENTION FUND	200,113,691.62	285,000,000.00	84,886,308.38
	<b>Total</b>	<b>29,549,700,816.31</b>	<b>34,110,242,411.00</b>	<b>4,081,541,594.69</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
011100100100	GOVERNMENT HOUSE	805,959.00	805,959.00	-
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	714,992,861.60	808,870,904.00	93,878,042.40
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	3,040,668.13	3,072,223.00	31,554.87
011200300100	KWARA STATE HOUSE OF ASSEMBLY	126,019,413.70	128,000,000.00	1,980,586.30
012300100100	MINISTRY OF COMMUNICATION	200,474,442.13	201,668,411.00	1,193,968.87
012300300100	KWARA STATE TELEVISION SERVICE	69,950,385.22	70,495,254.00	544,868.78
012300400100	KWARA STATE BROADCASTING CORPORATION	176,204,470.32	176,204,470.00	(0.32)
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	60,236,600.79	58,316,199.00	(1,920,401.79)
012500100100	OFFICE OF HEAD OF SERVICE	1,048,084,560.86	1,048,084,560.00	(0.86)
014000100100	AUDITOR-GENERAL STATE	100,427,073.06	100,427,076.00	2.94
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	101,097,851.37	102,481,400.00	1,383,548.63
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	8,841,602.69	9,027,757.00	186,154.31
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	435,583,675.58	436,400,932.00	817,256.42
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	746,995.00	746,995.00	-
022000100100	MINISTRY OF FINANCE	655,188,870.41	655,188,870.00	(0.41)
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,446,599,289.93	1,605,153,115.00	158,553,825.07
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	273,930,301.26	373,440,726.00	99,510,424.74
022201800100	KWARA INVESTMENT PROMOTION AGENCY	3,069,999.99	3,070,000.00	0.01
055700100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	182,895,148.40	182,895,097.00	(51.40)
023100100100	MINISTRY OF ENERGY	111,558,267.23	111,558,266.00	(1.23)
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	63,441,576.00	63,441,576.00	-
023300100100	MINISTRY OF SOILD MINERIAL DEVELOPMENT	50,978,383.95	51,096,051.00	117,667.05
023400100100	MINISTRY OF WORKS	254,791,155.04	322,606,689.00	67,815,533.96
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	166,251,908.78	163,470,809.00	(2,781,099.78)
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	54,004,311.96	54,004,312.00	0.04
023800100100	MINISTRY OF PLANNING	106,144,367.93	108,885,045.00	2,740,677.07
023800400100	BUREAU OF STATISTICS	182,476,579.03	182,584,715.00	108,135.97
025000100100	FISCAL RESPONSIBILITY COMMISSION	2,432,950.32	2,532,950.00	99,999.68
025200100100	MINISTRY OF WATER RESOURCES	82,985,601.89	85,079,274.00	2,093,672.11
025210200100	KWARA STATE WATER COOPERATION	259,315,923.80	259,319,924.00	4,000.20
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	148,121,711.07	148,121,710.00	(1.07)
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	238,584,346.48	190,146,892.00	(48,437,454.48)
031801100100	STATE JUDICIAL SERVICE COMMISSION	28,863,784.25	35,809,759.00	6,945,974.75
032600100100	MINISTRY OF JUSTICE	149,780,148.32	151,861,148.00	2,080,999.68
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	262,769,266.26	262,769,265.00	(1.26)
032605100100	HIGH COURT OF JUSTICE	815,972,381.74	820,972,382.00	5,000,000.26
032605300100	SHARIA COURT OF APPEAL	184,613,752.51	184,613,754.00	1.49
051400100100	MINISTRY OF WOMEN AFFAIRS	44,902,288.45	19,363,619.00	(25,538,669.45)
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	298,255,672.94	299,255,674.00	1,000,001.06
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	109,689,844.70	109,689,845.00	0.30
051701000100	AGENCY FOR MASS EDUCATION	21,268,485.10	21,268,486.00	0.90
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	21,335,198.88	21,335,199.00	0.12
051701800100	KWARA STATE POLYTECHNIC ILORIN	1,732,695,434.94	2,009,497,608.00	276,802,173.06
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	585,756,699.00	635,873,065.00	50,116,366.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	829,334,928.00	833,518,081.00	4,183,153.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	333,248,832.00	355,180,461.00	21,931,629.00
051702100100	KWARA STATE UNIVERSITY, MALETE	2,347,541,735.99	2,718,000,000.00	370,458,264.01
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	194,138,219.62	208,875,645.00	14,737,425.38
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	8,281,600,110.03	8,348,557,876.00	66,957,765.97
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	104,443,929.56	117,497,934.00	13,054,004.44
052100100100	MINISTRY OF HEALTH	3,420,775,937.46	3,422,782,115.00	2,006,177.54
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	17,100,005.88	16,288,116.00	(811,889.88)
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	34,326,892.71	35,125,838.00	798,945.29
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	60,291,421.78	60,291,421.00	(0.78)
053500100100	MINISTRY OF ENVIRONMENT	192,317,246.81	195,070,597.00	2,753,350.19
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	18,181,132.44	18,181,133.00	0.56
051300100100	MINISTRY OF YOUTH DEVELOPMENT	32,464,252.48	30,799,625.00	(1,664,627.48)
053905100100	KWARA STATE SPORTS COMMISSION	71,894,115.93	90,339,200.00	18,445,084.07
053905200100	KWARA UNITED FOOTBALL CLUB	240,420,000.00	240,420,000.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	110,970,154.50	112,315,095.00	1,344,940.50
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	86,223,520.95	134,339,754.00	48,116,233.05
	<b>Total</b>	<b>27,960,452,646.15</b>	<b>29,217,090,856.00</b>	<b>1,256,638,209.85</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-
023400100100	MINISTRY OF WORKS	-	-	-
032600100100	MINISTRY OF JUSTICE	-	-	-

055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	93,005,652.00	93,005,652.00	-
	<b>Total</b>	<b>93,005,652.00</b>	<b>93,005,652.00</b>	<b>-</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	104,819,769.31	116,541,859.00	11,722,089.69
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	8,000,000.00	8,380,000.00	380,000.00
	<b>Total</b>	<b>112,819,769.31</b>	<b>124,921,859.00</b>	<b>12,102,089.69</b>
<b>220101</b>	<b>SOCIAL BENEFITS</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
012500100100	OFFICE OF HEAD OF SERVICE	10,352,001,137.73	11,119,473,723.00	767,472,585.27
	<b>Total</b>	<b>10,352,001,137.73</b>	<b>11,119,473,723.00</b>	<b>767,472,585.27</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
011100100100	GOVERNMENT HOUSE	206,970,718.47	270,000,000.00	63,029,281.53
011100100200	OFFICE OF THE DEPUTY GOVERNOR	65,102,000.00	100,000,000.00	34,898,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	13,473,480.00	50,000,000.00	36,526,520.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	691,500.00	1,000,000.00	308,500.00
011101900100	MINISTRY OF SPECIAL DUTIES	-	1,000,000.00	1,000,000.00
012300100100	MINISTRY OF COMMUNICATION	390,000.00	500,000.00	110,000.00
012300300100	KWARA STATE TELEVISION SERVICE	899,500.00	1,000,000.00	100,500.00
012300400100	KWARA STATE BROADCASTING CORPORATION	927,000.00	1,000,000.00	73,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	993,600.00	1,000,000.00	6,400.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	732,399.78	740,000.00	7,600.22
012500100100	OFFICE OF HEAD OF SERVICE	-	1,500,000.00	1,500,000.00
014000100100	AUDITOR-GENERAL STATE	31,945,536.84	32,000,000.00	54,463.16
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	6,000,000.00	6,000,000.00	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	3,340,949.00	3,340,949.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,000,000.00	1,000,000.00	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	616,000.00	2,000,000.00	1,384,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	150,000.00	1,000,000.00	850,000.00
022000100100	MINISTRY OF FINANCE	1,322,117,499.43	1,310,000,000.00	(12,117,499.43)
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	41,995,366.03	46,810,019.00	4,814,652.97
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	390,000.00	-	(390,000.00)
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	2,558,000.00	2,558,000.00
023100100100	MINISTRY OF ENERGY	-	-	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	800,004.00	800,000.00	(4.00)
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	910,000.00	1,000,000.00	90,000.00
023400100100	MINISTRY OF WORKS	-	-	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	450,000.00	450,000.00	-
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	500,000.00	500,000.00	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,660,000.00	5,000,000.00	3,340,000.00
023800400100	BUREAU OF STATISTICS	560,000.00	2,000,000.00	1,440,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	250,000.00	250,000.00
025200100100	MINISTRY OF WATER RESOURCES	-	744,000.00	744,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	178,000.00	500,000.00	322,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	596,000.00	1,000,000.00	404,000.00
025301000100	KWARA STATE HOUSING CORPORATION	-	862,500.00	862,500.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,211,000.00	1,250,000.00	39,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,500,000.00	1,500,000.00	-
032600100100	MINISTRY OF JUSTICE	4,967,000.00	5,000,000.00	33,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	1,180,000.00	1,125,000.00	(55,000.00)
032605100100	HIGH COURT OF JUSTICE	6,771,200.00	6,975,787.00	204,587.00
032605300100	SHARIA COURT OF APPEAL	6,225,000.00	10,556,000.00	4,331,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	1,450,000.00	1,500,000.00	50,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	42,500,000.00	42,500,000.00	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	402,250.00	1,402,250.00	1,000,000.00
051701000100	AGENCY FOR MASS EDUCATION	350,900.00	1,000,000.00	649,100.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	6,332,000.00	17,180,000.00	10,848,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	14,994,000.00	19,500,000.00	4,506,000.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	5,151,727.00	5,300,000.00	148,273.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	3,291,500.00	3,500,000.00	208,500.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	2,990,790.00	3,020,000.00	29,210.00
051702100100	KWARA STATE UNIVERSITY, MALETE	73,000,000.00	73,000,000.00	-
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	5,363,750.00	5,600,000.00	236,250.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	927,000.00	1,000,000.00	73,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	4,299,662.00	5,000,000.00	700,338.00
051705600100	STATE SCHOLARSHIP BOARD	420,000.00	1,000,000.00	580,000.00
052100100100	MINISTRY OF HEALTH	530,000.00	1,000,000.00	470,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-



052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,000,000.00	1,000,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	-	1,000,000.00	1,000,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,643,700.00	1,646,000.00	2,300.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,160,000.00	1,160,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	262,000.00	340,000.00	78,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00
053900100100	MINISTRY OF YOUTH DEVELOPMENT	600,000.00	1,000,000.00	400,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	246,011,222.00	300,392,000.00	54,380,778.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	981,000.00	1,000,000.00	19,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	-	-
	<b>Total</b>	<b>2,134,564,305.55</b>	<b>2,362,002,505.00</b>	<b>227,438,199.45</b>

220202	UTILITIES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
011100100100	GOVERNMENT HOUSE	106,622,516.00	129,990,000.00	23,367,484.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,161,999.96	1,162,000.00	0.04
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,200,000.00	1,200,000.00	-
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	1,308,000.32	1,508,000.00	199,999.68
011101900100	MINISTRY OF SPECIAL DUTIES	240,000.00	240,000.00	-
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	132,000.00	132,000.00	-
012300100100	MINISTRY OF COMMUNICATION	1,243,666.67	1,244,000.00	333.33
012300300100	KWARA STATE TELEVISION SERVICE	913,700.00	936,000.00	22,300.00
012300400100	KWARA STATE BROADCASTING CORPORATION	4,075,237.84	7,699,185.00	3,623,947.16
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	1,063,200.00	1,063,200.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	604,150.00	642,400.00	38,250.00
014000100100	AUDITOR-GENERAL STATE	12,960,000.00	12,960,000.00	-
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	145,633.00	159,333.00	13,700.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	939,999.96	940,000.00	0.04
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	200,000.00	200,000.00	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	176,000.00	204,000.00	28,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	720,000.18	720,000.00	(0.18)
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	324,000.00	324,000.00	-
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	223,794.00	223,794.00	-
022000100100	MINISTRY OF FINANCE	7,913,600.00	7,913,600.00	-
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	39,287,653.54	47,842,414.00	8,554,760.46
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	757,800.00	757,800.00	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	295,200.00	1,180,800.00	885,600.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	504,480.00	714,680.00	210,200.00
023100100100	MINISTRY OF ENERGY	316,625,250.00	316,625,244.00	(6.00)
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	86,400.00	86,400.00	-
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	400,000.00	400,000.00	-
023400100100	MINISTRY OF WORKS	350,000.00	350,000.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	167,760.00	167,760.00	-
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	100,000.00	100,000.00	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,431,996.04	5,431,996.00	999,999.96
023800400100	BUREAU OF STATISTICS	1,000,000.00	950,000.00	(50,000.00)
025200100100	MINISTRY OF WATER RESOURCES	162,000.00	162,000.00	-
025210200100	KWARA STATE WATER COOPERATION	221,806,131.25	200,000,000.00	(21,806,131.25)
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	90,000.00	90,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	750,000.00	750,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	60,000.00	60,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,494,000.00	7,494,000.00	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	500,000.00	500,000.00	-
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	1,194,500.00	2,150,000.00	955,500.00
032605100100	HIGH COURT OF JUSTICE	15,783,067.00	16,600,788.00	817,721.00
032605300100	SHARIA COURT OF APPEAL	3,999,910.20	4,000,000.00	89.80
051400100100	MINISTRY OF WOMEN AFFAIRS	183,520.00	183,520.00	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	286,000.00	286,000.00	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	3,000,000.00	3,500,000.00	500,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	11,130,000.00	12,690,000.00	1,560,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	68,755,320.34	70,813,000.00	2,057,679.66
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	3,711,384.00	4,265,600.00	554,216.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	10,712,000.00	11,240,000.00	528,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	7,963,161.00	10,716,000.00	2,752,839.00
051702100100	KWARA STATE UNIVERSITY, MALETE	141,300,000.00	141,300,000.00	-
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,607,210.00	6,420,000.00	1,812,790.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	114,000.00	114,000.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	4,411,720.05	7,516,485.00	3,104,764.95
051705600100	STATE SCHOLARSHIP BOARD	17,100.00	120,000.00	102,900.00
052100100100	MINISTRY OF HEALTH	360,000.00	360,000.00	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,120,000.00	4,120,000.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	420,000.00	420,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	517,200.00	517,200.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	6,773,400.00	6,776,800.00	3,400.00

052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,310,000.00	1,310,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	126,000.00	126,000.00	-
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	108,000.00	108,000.00	-
053900100100	KWARA STATE SPORTS COMMISSION	450,000.00	451,200.00	1,200.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	214,000.00	214,000.00	-
053905200100	KWARA UNITED FOOTBALL CLUB	2,776,800.00	2,776,800.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	241,000.00	241,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	112,480.00	112,480.00	-
	<b>Total</b>	<b>1,031,733,941.35</b>	<b>1,062,573,479.00</b>	<b>30,839,537.65</b>

220203	MATERIALS & SUPPLIES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
011100100100	GOVERNMENT HOUSE	59,185,000.00	59,310,000.00	125,000.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	2,485,999.92	2,486,000.00	0.08
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	5,509,999.00	5,510,000.00	1.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	713,999.84	714,000.00	0.16
011101900100	MINISTRY OF SPECIAL DUTIES	1,189,000.00	1,189,000.00	-
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	629,000.00	780,000.00	151,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	797,670.00	847,670.00	50,000.00
012300100100	MINISTRY OF COMMUNICATION	2,677,238.34	2,686,860.00	9,621.66
012300300100	KWARA STATE TELEVISION SERVICE	2,463,350.00	2,695,630.00	232,280.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,200,650.00	2,379,000.00	178,350.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	2,100,636.00	2,100,628.00	(8.00)
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	12,465,681.48	13,711,074.00	1,245,392.52
012500100100	OFFICE OF HEAD OF SERVICE	3,879,972.00	9,280,000.00	5,400,028.00
014000100100	AUDITOR-GENERAL STATE	29,439,950.17	29,440,628.00	677.83
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	5,860,907.00	5,895,107.00	34,200.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,809,999.96	4,870,000.00	60,000.04
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,800,000.00	1,800,000.00	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	557,500.00	692,326.00	134,826.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	4,571,999.94	4,572,000.00	0.06
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,656,650.04	1,656,650.00	(0.04)
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	251,000.00	251,000.00	-
022000100100	MINISTRY OF FINANCE	62,526,144.37	74,521,409.00	11,995,264.63
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	169,884,704.49	187,584,250.00	17,699,545.51
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,673,700.00	1,713,700.00	40,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	907,935.00	2,599,260.00	1,691,325.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,056,404.00	2,700,539.00	644,135.00
023100100100	MINISTRY OF ENERGY	1,051,620.00	1,051,633.00	13.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	429,540.00	429,540.00	-
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	1,305,700.00	1,325,700.00	20,000.00
023400100100	MINISTRY OF WORKS	2,340,000.00	7,340,000.00	5,000,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,269,000.24	1,269,000.00	(0.24)
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	571,250.00	571,250.00	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	9,416,914.04	16,766,064.00	7,349,149.96
023800400100	BUREAU OF STATISTICS	1,040,000.00	1,190,000.00	150,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,209,085.00	1,255,000.00	45,915.00
025200100100	MINISTRY OF WATER RESOURCES	1,277,700.00	1,277,700.00	-
025210200100	KWARA STATE WATER COOPERATION	595,000.00	808,600.00	213,600.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	420,000.04	420,000.00	(0.04)
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,275,700.32	1,293,700.00	17,999.68
025301000100	KWARA STATE HOUSING CORPORATION	307,700.00	308,000.00	300.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	2,469,210.04	2,469,210.00	(0.04)
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,580,000.00	1,580,000.00	-
032600100100	MINISTRY OF JUSTICE	1,140,000.00	1,140,000.00	-
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	4,785,293.00	5,257,000.00	471,707.00
032605100100	HIGH COURT OF JUSTICE	17,613,190.00	24,250,000.00	6,636,810.00
032605300100	SHARIA COURT OF APPEAL	5,574,990.62	10,575,000.00	5,000,009.38
051400100100	MINISTRY OF WOMEN AFFAIRS	707,780.00	707,780.00	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	202,729,599.93	202,916,000.00	186,400.07
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	15,782,250.00	15,850,000.00	67,750.00
051701000100	AGENCY FOR MASS EDUCATION	608,389.44	657,584.00	49,194.56
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	68,595,000.00	83,402,500.00	14,807,500.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	351,984,261.17	356,500,000.00	4,515,738.83
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	12,275,395.00	28,360,000.00	16,084,605.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	13,538,200.00	15,500,000.00	1,961,800.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	10,966,235.00	11,700,000.00	733,765.00
051702100100	KWARA STATE UNIVERSITY, MALETE	103,500,000.00	103,500,000.00	-
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	1,702,100.00	3,940,000.00	2,237,900.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	1,399,074.96	1,399,075.00	0.04
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	19,502,043.00	25,267,030.00	5,764,987.00
051705600100	STATE SCHOLARSHIP BOARD	166,648.17	215,800.00	49,151.83
052100100100	MINISTRY OF HEALTH	4,057,480.08	4,092,480.00	34,999.92
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	2,514,850.00	2,514,850.00	-

052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,786,000.00	3,786,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	555,393,906.02	555,788,000.00	394,093.98
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	15,540,328.00	15,558,700.00	18,372.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	5,340,000.00	5,340,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	312,499.92	312,500.00	0.08
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	659,500.00	859,500.00	200,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	1,343,180.02	1,383,720.00	40,539.98
053905100100	KWARA STATE SPORTS COMMISSION	1,216,400.00	1,216,950.00	550.00
053905200100	KWARA UNITED FOOTBALL CLUB	904,700.00	904,700.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	646,250.00	646,250.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	434,200.00	434,200.00	-
	<b>Total</b>	<b>1,833,573,255.56</b>	<b>1,945,317,747.00</b>	<b>111,744,491.44</b>

220204	MAINTENANCE SERVICES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
011100100100	GOVERNMENT HOUSE	269,829,855.11	310,719,063.00	40,889,207.89
011100100200	OFFICE OF THE DEPUTY GOVERNOR	9,798,050.00	9,954,000.00	155,950.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	6,070,000.00	6,070,000.00	-
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	699,999.96	700,000.00	0.04
011101900100	MINISTRY OF SPECIAL DUTIES	1,197,500.00	1,197,500.00	-
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	397,000.00	500,000.00	103,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	708,000.00	708,000.00	-
012300100100	MINISTRY OF COMMUNICATION	2,233,658.00	2,239,896.00	6,238.00
012300300100	KWARA STATE TELEVISION SERVICE	3,733,513.81	4,191,260.00	457,746.19
012300400100	KWARA STATE BROADCASTING CORPORATION	4,254,980.00	5,232,186.00	977,206.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	1,083,276.00	1,083,280.00	4.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	445,700.00	450,300.00	4,600.00
012500100100	OFFICE OF HEAD OF SERVICE	9,099,996.00	9,200,000.00	100,004.00
014000100100	AUDITOR-GENERAL STATE	4,597,133.00	4,667,388.00	70,255.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	781,167.00	783,267.00	2,100.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,500,500.04	6,200,500.00	1,699,999.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	2,050,000.00	2,050,000.00	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	932,842.99	1,291,622.00	358,779.01
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	11,831,999.96	13,332,000.00	1,500,000.04
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,135,800.00	1,135,800.00	-
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	475,400.00	475,400.00	-
022000100100	MINISTRY OF FINANCE	38,843,412.72	38,843,413.00	0.28
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	43,408,895.00	43,520,000.00	111,105.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,847,395.00	2,247,395.00	400,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	669,120.00	1,676,500.00	1,007,380.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,554,316.00	5,535,271.00	1,980,955.00
023100100100	MINISTRY OF ENERGY	1,270,968.00	4,270,980.00	3,000,012.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,087,020.00	1,087,020.00	-
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	802,648.00	1,252,648.00	450,000.00
023400100100	MINISTRY OF WORKS	2,953,451.00	2,953,451.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,510,239.96	1,510,240.00	0.04
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	1,894,560.00	1,860,967.00	(33,593.00)
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	10,646,496.08	21,346,500.00	10,700,003.92
023800400100	BUREAU OF STATISTICS	2,115,000.00	2,399,578.00	284,578.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	975,120.00	1,387,700.00	412,580.00
025200100100	MINISTRY OF WATER RESOURCES	1,736,500.05	1,886,500.00	149,999.95
025210200100	KWARA STATE WATER COOPERATION	26,932,279.66	29,295,452.00	2,363,172.34
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	397,600.00	397,600.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,638,366.84	1,778,367.00	140,000.16
025301000100	KWARA STATE HOUSING CORPORATION	816,420.00	816,000.00	(420.00)
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,589,513.00	7,594,513.00	5,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,899,999.98	1,900,000.00	0.02
032600100100	MINISTRY OF JUSTICE	840,199.80	840,800.00	600.20
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	3,477,155.00	3,710,000.00	232,845.00
032605100100	HIGH COURT OF JUSTICE	10,925,285.00	17,500,000.00	6,574,715.00
032605300100	SHARIA COURT OF APPEAL	14,366,566.80	14,366,650.00	83.20
051400100100	MINISTRY OF WOMEN AFFAIRS	758,923.00	758,923.00	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,354,600.00	1,355,627.00	1,027.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	7,691,500.00	7,979,400.00	287,900.00
051701000100	AGENCY FOR MASS EDUCATION	680,000.00	810,000.00	130,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	45,343,000.00	45,352,000.00	9,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	102,249,318.58	103,750,000.00	1,500,681.42
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	7,310,800.00	15,300,000.00	7,989,200.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	5,844,940.00	6,150,000.00	305,060.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	7,458,485.00	10,250,000.00	2,791,515.00
051702100100	KWARA STATE UNIVERSITY, MALETE	159,500,000.00	159,500,000.00	-
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	17,989,911.84	41,959,000.00	23,969,088.16
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	746,000.04	746,000.00	(0.04)
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	13,589,365.25	14,657,760.00	1,068,394.75

051705600100	STATE SCHOLARSHIP BOARD	169,348.17	313,500.00	144,151.83
052100100100	MINISTRY OF HEALTH	2,747,392.08	2,847,392.00	99,999.92
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	1,612,000.00	1,612,000.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,557,200.00	2,557,200.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	2,849,996.00	2,850,000.00	4.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	19,170,650.00	19,181,000.00	10,350.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	7,356,340.00	6,183,000.00	(1,173,340.00)
053500100100	MINISTRY OF ENVIRONMENT	9,894,396.83	10,298,997.00	404,600.17
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,385,000.00	1,385,000.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	797,388.00	1,024,901.00	227,513.00
053905100100	KWARA STATE SPORTS COMMISSION	2,216,653.90	2,217,654.00	1,000.10
053905200100	KWARA UNITED FOOTBALL CLUB	7,900,000.00	7,900,000.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	2,648,190.00	2,648,190.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	464,747.00	464,747.00	-
	<b>Total</b>	<b>950,341,045.45</b>	<b>1,062,211,298.00</b>	<b>111,870,252.55</b>

220205	TRAINING - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
011100100100	GOVERNMENT HOUSE	-	3,000,000.00	3,000,000.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	3,000,000.00	3,000,000.00	-
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	10,000,000.00	10,000,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	2,500,000.00	2,500,000.00	-
011101900100	MINISTRY OF SPECIAL DUTIES	-	-	-
012300100100	MINISTRY OF COMMUNICATION	-	-	-
012300300100	KWARA STATE TELEVISION SERVICE	870,800.00	1,000,000.00	129,200.00
012300400100	KWARA STATE BROADCASTING CORPORATION	816,000.00	1,000,000.00	184,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWSAA)	-	-	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	1,000,000.00	1,000,000.00
012500100100	OFFICE OF HEAD OF SERVICE	7,682,000.00	19,421,250.00	11,739,250.00
014000100100	AUDITOR-GENERAL STATE	15,000,000.00	15,000,000.00	-
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	15,000,000.00	15,000,000.00	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	-	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-
022000100100	MINISTRY OF FINANCE	20,180,000.00	70,000,000.00	49,820,000.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	40,020,729.25	51,930,000.00	11,909,270.75
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	-	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	1,500,000.00	1,500,000.00
023100100100	MINISTRY OF ENERGY	-	2,000,000.00	2,000,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	3,112,092.00	3,112,086.00	(6.00)
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	-	-
023400100100	MINISTRY OF WORKS	-	2,000,000.00	2,000,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,500,000.00	1,500,000.00	-
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	-	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	3,500,000.00	3,500,000.00
023800400100	BUREAU OF STATISTICS	1,000,000.00	1,000,000.00	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	-	-
025200100100	MINISTRY OF WATER RESOURCES	-	-	-
025210200100	KWARA STATE WATER COOPERATION	166,000.00	500,000.00	334,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	-	-
025301000100	KWARA STATE HOUSING CORPORATION	-	-	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	2,500,000.00	2,500,000.00	-
032600100100	MINISTRY OF JUSTICE	-	2,500,000.00	2,500,000.00
032605100100	HIGH COURT OF JUSTICE	72,315,000.00	75,601,583.00	3,286,583.00
032605300100	SHARIA COURT OF APPEAL	31,815,000.00	47,000,000.00	15,185,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	-	-	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	5,150,000.00	6,000,000.00	850,000.00
051701000100	AGENCY FOR MASS EDUCATION	-	1,000,000.00	1,000,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	23,051,000.00	23,073,800.00	22,800.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	32,802,200.00	33,000,000.00	197,800.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	3,907,073.00	2,000,000.00	(1,907,073.00)
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,448,000.00	1,500,000.00	52,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	419,000.00	1,000,000.00	581,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	23,000,000.00	23,000,000.00	-
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	3,143,600.00	6,800,000.00	3,656,400.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	-	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	8,633,237.00	10,900,000.00	2,266,763.00
051705600100	STATE SCHOLARSHIP BOARD	-	-	-
052100100100	MINISTRY OF HEALTH	-	-	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-

052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY			-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	9,160,000.00	10,000,000.00	840,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	5,496,000.00	5,500,000.00	4,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,750,000.00	1,750,000.00	-
053500100100	MINISTRY OF ENVIRONMENT			-
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT			-
053905100100	KWARA STATE SPORTS COMMISSION	-	-	-
053905200100	KWARA UNITED FOOTBALL CLUB	-	1,000,000.00	1,000,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT			-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	500,000.00	500,000.00
	<b>Total</b>	<b>335,437,731.25</b>	<b>463,588,719.00</b>	<b>128,150,987.75</b>

220206	OTHER SERVICES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
011100100100	GOVERNMENT HOUSE	2,155,476,358.00	2,155,476,358.00	-
011100100200	OFFICE OF THE DEPUTY GOVERNOR	15,000,000.00	21,300,000.00	6,300,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	366,166,471.00	530,400,000.00	164,233,529.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	159,999.96	160,000.00	0.04
011101900100	MINISTRY OF SPECIAL DUTIES	150,000.00	150,000.00	-
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	875,858.00	957,303.00	81,445.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	60,000.00	60,000.00	-
012300100100	MINISTRY OF COMMUNICATION	240,000.00	240,000.00	-
012300300100	KWARA STATE TELEVISION SERVICE	1,414,400.00	1,569,600.00	155,200.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,889,250.00	3,540,000.00	650,750.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	180,000.00	180,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	808,000.00	808,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	31,500,000.00	31,800,000.00	300,000.00
014000100100	AUDITOR-GENERAL STATE	542,335.00	542,335.00	-
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	687,936.00	637,936.00	(50,000.00)
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	500,000.04	500,000.00	(0.04)
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,046,423.30	1,046,424.00	0.70
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	860,000.00	860,000.00	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,898,999.96	2,899,000.00	0.04
022000100100	MINISTRY OF FINANCE	15,832,316.94	15,832,317.00	0.06
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	35,212,614.40	36,000,000.00	787,385.60
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	300,000.00	300,000.00	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	405,000.00	731,000.00	326,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	528,000.00	748,000.00	220,000.00
023100100100	MINISTRY OF ENERGY	98,976.00	98,984.00	8.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	334,512.00	334,500.00	(12.00)
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	274,400.00	274,400.00	-
023400100100	MINISTRY OF WORKS	2,041,463.00	2,041,463.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,099,999.92	1,100,000.00	0.08
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,005,352.04	5,005,352.00	999,999.96
023800400100	BUREAU OF STATISTICS	645,550.00	645,550.00	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	79,200.00	80,000.00	800.00
025200100100	MINISTRY OF WATER RESOURCES	200,000.04	200,000.00	(0.04)
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	163,200.00	163,200.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	174,399.96	174,400.00	0.04
025301000100	KWARA STATE HOUSING CORPORATION	764,400.00	764,400.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	781,099.00	781,099.00	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	300,000.00	300,000.00	-
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	661,000.00	720,000.00	59,000.00
032605100100	HIGH COURT OF JUSTICE	10,778,300.00	12,823,200.00	2,044,900.00
032605300100	SHARIA COURT OF APPEAL	5,986,501.82	5,986,501.00	(0.82)
051400100100	MINISTRY OF WOMEN AFFAIRS	62,000.00	62,000.00	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	9,000,000.00	9,000,000.00	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	889,000.00	900,000.00	11,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	12,546,000.00	12,546,000.00	-
051701800100	KWARA STATE POLYTECHNIC ILORIN	90,773,752.55	90,897,992.00	124,239.45
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	1,667,490.00	950,000.00	(717,490.00)
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	8,812,500.00	9,000,000.00	187,500.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	754,740.00	1,700,000.00	945,260.00
051702100100	KWARA STATE UNIVERSITY, MALETE	34,500,000.00	34,500,000.00	-
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,150,798.71	4,718,400.00	567,601.29
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	99,999.96	100,000.00	0.04
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,765,325.00	3,830,000.00	1,064,675.00
052100100100	MINISTRY OF HEALTH	500,000.04	500,000.00	- 0.04
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	532,600.00	532,600.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	199,200.00	199,200.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	500,000.00	500,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	4,541,400.00	4,548,000.00	6,600.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,720,000.00	1,720,000.00	-

053500100100	MINISTRY OF ENVIRONMENT	124,999.92	125,000.00	0.08
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	325,000.00	325,000.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	1,040,000.00	1,040,000.00	-
053905100100	KWARA STATE SPORTS COMMISSION	422,600.00	422,600.00	-
053905200100	KWARA UNITED FOOTBALL CLUB	3,706,000.00	3,706,000.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,250,000.00	1,250,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	37,700.00	37,700.00	-
	<b>Total</b>	<b>2,843,043,422.56</b>	<b>3,021,341,814.00</b>	<b>178,298,391.44</b>

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	150,000,000.00	150,000,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	1,000,000.00	1,000,000.00
012300300100	KWARA STATE TELEVISION SERVICE	3,002,850.00	3,231,600.00	228,750.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,295,661.95	2,394,840.00	99,178.05
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	600,000.00	600,000.00
012500100100	OFFICE OF HEAD OF SERVICE	291,000,000.02	291,750,000.00	749,999.98
014000100100	AUDITOR-GENERAL STATE	11,000,000.00	11,000,000.00	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	3,000,000.00	3,500,000.00	500,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	500,000.00	500,000.00
022000100100	MINISTRY OF FINANCE	858,648,848.50	1,000,000,172.00	141,351,323.50
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	3,483,288,652.05	4,500,000,000.00	1,016,711,347.95
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	50,356,511.00	50,356,511.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	450,000.00	450,000.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	500,000.00	500,000.00	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	1,000,000.00	1,000,000.00
023800400100	BUREAU OF STATISTICS	-	500,000.00	500,000.00
025210200100	KWARA STATE WATER COOPERATION	890,000.00	1,000,000.00	110,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	9,221,600.00	8,900,000.00	(321,600.00)
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,000,000.00	1,000,000.00	-
032600100100	MINISTRY OF JUSTICE	137,440,750.00	140,000,000.00	2,559,250.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	1,014,000.00	1,575,000.00	561,000.00
032605100100	HIGH COURT OF JUSTICE	-	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	16,000,000.00	16,050,000.00	50,000.00
051701000100	AGENCY FOR MASS EDUCATION	-	1,000,000.00	1,000,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	13,500,000.00	13,500,000.00	-
051701800100	KWARA STATE POLYTECHNIC ILORIN	13,079,650.00	14,000,000.00	920,350.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	1,890,000.00	3,000,000.00	1,110,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	3,865,000.00	4,000,000.00	135,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	2,396,775.00	2,878,000.00	481,225.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	2,430,000.00	6,000,000.00	3,570,000.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	500,000.00	1,500,000.00	1,000,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	908,500.00	2,500,000.00	1,591,500.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	1,000,000.00	1,000,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,665,000.00	1,670,000.00	5,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	4,646,200.00	4,600,000.00	(46,200.00)
053500100100	MINISTRY OF ENVIRONMENT	344,908,700.00	344,908,700.00	-
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	5,650,000.00	5,650,000.00
053905100100	KWARA STATE SPORTS COMMISSION	-	500,000.00	500,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	-	2,000,000.00	2,000,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	-	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	-	-
	<b>Total</b>	<b>5,209,542,187.52</b>	<b>6,594,514,823.00</b>	<b>1,384,972,635.48</b>

220208	FUEL & LUBRICANTS - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
011100100100	GOVERNMENT HOUSE	177,303,120.00	251,075,000.00	73,771,880.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	55,050,000.00	59,858,000.00	4,808,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	15,100,000.00	16,100,000.00	1,000,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	471,999.96	472,000.00	0.04
011101900100	MINISTRY OF SPECIAL DUTIES	1,273,910.00	1,538,500.00	264,590.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	368,999.83	398,000.00	29,000.17
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	881,184.63	897,318.00	16,133.37
012300100100	MINISTRY OF COMMUNICATION	2,554,776.33	2,611,000.00	56,223.67
012300300100	KWARA STATE TELEVISION SERVICE	13,978,502.22	14,000,000.00	21,497.78
012300400100	KWARA STATE BROADCASTING CORPORATION	28,215,619.71	28,274,708.00	59,088.29
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	1,757,400.00	1,757,400.00	-

012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	4,650,450.00	4,651,920.00	1,470.00
012500100100	OFFICE OF HEAD OF SERVICE	3,499,999.37	3,500,000.00	0.63
014000100100	AUDITOR-GENERAL STATE	2,556,786.00	2,556,786.00	-
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	265,554.00	265,554.00	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,589,499.96	4,589,500.00	0.04
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,776,767.96	1,776,768.00	0.04
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	293,028.97	319,424.00	26,395.03
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,000,000.00	6,000,000.00	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,325,999.96	2,326,000.00	0.04
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	547,811.00	547,811.00	-
022000100100	MINISTRY OF FINANCE	23,327,859.98	23,327,860.00	0.02
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	59,919,936.00	60,000,000.00	80,064.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,528,754.00	1,528,754.00	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	839,100.00	1,356,400.00	517,300.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,596,800.00	7,928,800.00	2,332,000.00
023100100100	MINISTRY OF ENERGY	1,572,024.00	1,572,032.00	8.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	761,160.00	761,160.00	-
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	569,055.00	569,055.00	-
023400100100	MINISTRY OF WORKS	3,194,640.00	3,194,640.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	2,900,000.04	2,900,000.00	(0.04)
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	5,119,372.08	8,119,372.00	2,999,999.92
023800400100	BUREAU OF STATISTICS	1,277,677.00	1,277,677.00	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,545,271.04	1,545,288.00	16.96
025200100100	MINISTRY OF WATER RESOURCES	1,613,548.06	1,613,548.00	(0.06)
025210200100	KWARA STATE WATER COOPERATION	2,707,172.34	3,446,000.00	738,827.66
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	568,000.00	568,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	661,750.92	661,751.00	0.08
025301000100	KWARA STATE HOUSING CORPORATION	653,696.00	653,700.00	4.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	9,361,835.00	9,361,835.00	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	950,000.00	950,000.00	-
032600100100	MINISTRY OF JUSTICE	872,616.00	872,616.00	-
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	613,341.00	1,010,200.00	396,859.00
032605100100	HIGH COURT OF JUSTICE	15,943,175.00	17,209,600.00	1,266,425.00
032605300100	SHARIA COURT OF APPEAL	5,991,027.81	6,000,000.00	8,972.19
051400100100	MINISTRY OF WOMEN AFFAIRS	824,599.97	824,600.00	0.03
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,718,801.96	2,723,575.00	4,773.04
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	4,872,250.00	4,894,087.00	21,837.00
051701000100	AGENCY FOR MASS EDUCATION	757,500.00	757,500.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	5,365,500.00	7,395,240.00	2,029,740.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	20,672,275.00	21,000,000.00	327,725.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	5,571,825.00	6,600,000.00	1,028,175.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,958,100.00	2,000,000.00	41,900.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	5,262,550.00	6,000,000.00	737,450.00
051702100100	KWARA STATE UNIVERSITY, MALETE	260,845,934.00	260,845,936.00	2.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	32,232,500.00	38,825,048.00	6,592,548.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	931,512.00	931,512.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	6,401,675.00	6,558,000.00	156,325.00
051705600100	STATE SCHOLARSHIP BOARD	237,881.70	281,881.00	43,999.30
052100100100	MINISTRY OF HEALTH	3,112,551.00	3,112,551.00	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,635,794.00	4,635,794.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	4,125,399.96	4,125,399.00	(0.96)
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	4,430,400.00	4,430,400.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	2,070,300.00	2,072,720.00	2,420.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	3,114,800.00	3,114,800.00	-
053500100100	MINISTRY OF ENVIRONMENT	468,749.88	468,750.00	0.12
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	2,915,724.00	2,915,724.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	722,126.00	722,126.00	-
053905100100	KWARA STATE SPORTS COMMISSION	460,000.00	460,000.00	-
053905200100	KWARA UNITED FOOTBALL CLUB	10,165,200.00	10,165,200.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	3,300,000.00	3,300,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	505,700.00	505,700.00	-
	<b>Total</b>	<b>860,228,870.64</b>	<b>959,610,520.00</b>	<b>99,381,649.36</b>

220209	FINANCIAL CHARGES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
012300300100	KWARA STATE TELEVISION SERVICE	675,647.36	1,200,000.00	524,352.64
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	1,109,420.71	1,215,862.00	106,441.29
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	-	600,000.00	600,000.00
012500100100	OFFICE OF HEAD OF SERVICE	12,276,973.13	25,109,500.00	12,832,526.87
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	163,634,800.01		(163,634,800.01)
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	18,626,556.16	30,633,953.00	12,007,396.84
022201800100	KWARA INVESTMENT PROMOTION AGENCY			-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	399,999.96	400,000.00	0.04
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	267,543.00	750,000.00	482,457.00

032605300100	SHARIA COURT OF APPEAL			-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	6,809,699.33	6,816,000.00	6,300.67
051701800100	KWARA STATE POLYTECHNIC ILORIN	26,588,184.02	28,000,000.00	1,411,815.98
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	395,000.00	5,000,000.00	4,605,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	10,997,576.00	11,000,000.00	2,424.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	52,577.00	600,000.00	547,423.00
051702100100	KWARA STATE UNIVERSITY, MALETE	99,587,371.21	99,587,372.00	0.79
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	12,981,002.99	19,720,000.00	6,738,997.01
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	5,676,060.74	6,787,910.00	1,111,849.26
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	60,000.00	1,860,000.00	1,800,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,000,000.00	1,000,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	5,643,467.50	6,030,087.00	386,619.50
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	250,000.00	250,000.00	-
	<b>Total</b>	<b>366,031,879.12</b>	<b>246,560,684.00</b>	<b>(119,471,195.12)</b>

220210	MISCELLANEOUS EXPENSES GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
011100100100	GOVERNMENT HOUSE	592,262,004.69	710,635,108.00	118,373,103.31
011100100200	OFFICE OF THE DEPUTY GOVERNOR	115,951,187.07	153,783,660.00	37,832,472.93
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,471,339,226.05	1,767,826,352.00	296,487,125.95
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	545,999.96	896,000.00	350,000.04
011101900100	MINISTRY OF SPECIAL DUTIES	1,949,590.00	5,097,500.00	3,147,910.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	731,000.00	1,505,000.00	774,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	390,000.00	1,690,000.00	1,300,000.00
011200100100	KWARA STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	1,809,903,205.34	2,044,564,674.00	234,661,468.66
011200300100	KWARA STATE HOUSE OF ASSEMBLY	5,000,000.00	53,300,000.00	48,300,000.00
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	5,297,004.00	8,297,000.00	2,999,996.00
012300100100	MINISTRY OF COMMUNICATION	14,134,455.66	17,732,000.00	3,597,544.34
012300300100	KWARA STATE TELEVISION SERVICE	3,162,134.68	3,395,000.00	232,865.32
012300400100	KWARA STATE BROADCASTING CORPORATION	4,413,292.76	15,699,906.00	11,286,613.24
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	4,759,488.00	5,514,892.00	755,404.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	5,227,441.41	8,890,000.00	3,662,558.59
012500100100	OFFICE OF HEAD OF SERVICE	37,299,462.67	40,840,620.00	3,541,157.33
014000100100	AUDITOR-GENERAL STATE	2,970,253.00	2,970,253.00	-
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	138,467.00	138,467.00	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	14,019,999.96	21,309,000.00	7,289,000.04
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	534,000.00	534,000.00	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,308,992.04	6,590,992.00	281,999.96
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	22,088,679.92	24,783,680.00	2,695,000.08
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,006,765.04	2,906,765.00	899,999.96
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	155,000.00	155,000.00	-
022000100100	MINISTRY OF FINANCE	102,735,237.81	184,345,969.00	81,610,731.19
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	183,702,283.14	184,384,069.00	681,785.86
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,810,515.00	54,460,515.00	52,650,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	499,050.00	2,017,663.00	1,518,613.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,590,000.04	19,582,710.00	15,992,709.96
023100100100	MINISTRY OF ENERGY	600,036.00	1,750,000.00	1,149,964.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,567,656.00	1,567,656.00	-
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	692,113.00	1,942,113.00	1,250,000.00
023400100100	MINISTRY OF WORKS	10,729,413.96	17,116,914.00	6,387,500.04
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,464,609.84	1,464,610.00	0.16
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	6,895,074.40	6,895,000.00	(74.40)
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	227,969,884.58	259,092,374.00	31,122,489.42
023800400100	BUREAU OF STATISTICS	2,345,365.00	7,695,615.00	5,350,250.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,909,296.00	2,049,984.00	140,688.00
025200100100	MINISTRY OF WATER RESOURCES	1,759,236.92	1,409,200.00	(350,036.92)
025210200100	KWARA STATE WATER COOPERATION	12,059,600.00	13,073,000.00	1,013,400.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	935,934.00	3,085,934.00	2,150,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	300,247.92	950,248.00	650,000.08
025301000100	KWARA STATE HOUSING CORPORATION	317,960.00	478,076.00	160,116.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	50,199,992.50	50,200,000.00	7.50
031801100100	STATE JUDICIAL SERVICE COMMISSION	7,556,600.06	7,556,600.00	0.06
032600100100	MINISTRY OF JUSTICE	187,511,948.16	302,115,230.00	114,603,281.84
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	20,862,052.00	21,446,287.00	584,235.00
032605100100	HIGH COURT OF JUSTICE	39,669,835.09	47,107,000.00	7,437,164.91
032605300100	SHARIA COURT OF APPEAL	58,819,660.96	63,450,572.00	4,630,911.04
051400100100	MINISTRY OF WOMEN AFFAIRS	21,069,108.00	39,537,008.00	18,467,900.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	219,683,987.00	261,946,800.00	42,262,813.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	42,840,808.00	51,347,750.00	8,506,942.00
051701000100	AGENCY FOR MASS EDUCATION	1,007,194.60	7,448,000.00	6,440,805.40
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	221,213,161.37	221,223,500.00	10,338.63
051701800100	KWARA STATE POLYTECHNIC ILORIN	1,086,307,550.41	1,088,446,500.00	2,138,949.59
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	25,025,884.00	55,450,000.00	30,424,116.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	94,987,622.00	95,300,000.00	312,378.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	53,464,679.00	63,911,388.00	10,446,709.00



051702100100	KWARA STATE UNIVERSITY, MALETE	2,283,600,637.67	2,613,142,371.00	329,541,733.33
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	25,379,491.25	34,150,000.00	8,770,508.75
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	7,610,349.04	10,460,349.00	2,849,999.96
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	97,248,165.59	101,689,405.00	4,441,239.41
051705600100	STATE SCHOLARSHIP BOARD	240,000.00	669,797.00	429,797.00
052100100100	MINISTRY OF HEALTH	58,321,363.80	76,437,714.00	18,116,350.20
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	450,000.00	4,100,000.00	3,650,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	24,622,800.00	86,232,725.00	61,609,925.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	201,780,000.00	207,480,000.00	5,700,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	43,942,669.75	44,003,883.00	61,213.25
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	47,930,000.00	47,930,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	10,641,657.12	17,665,825.00	7,024,167.88
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	3,119,999.96	4,720,000.00	1,600,000.04
051300100100	MINISTRY OF YOUTH DEVELOPMENT	24,472,833.00	29,456,333.00	4,983,500.00
053905100100	KWARA STATE SPORTS COMMISSION	96,239,746.78	102,650,000.00	6,410,253.22
053905200100	KWARA UNITED FOOTBALL CLUB	106,889,666.67	136,831,566.00	29,941,899.33
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	36,635,832.00	71,435,832.00	34,800,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	19,100,489.96	24,994,490.00	5,894,000.04
	<b>Total</b>	<b>9,900,916,948.60</b>	<b>11,652,954,444.00</b>	<b>1,752,037,495.40</b>

<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
051702100100	KWARA STATE UNIVERSITY, MALETE	700,000,000.00	-	(700,000,000.00)
	<b>Total</b>	<b>700,000,000.00</b>	<b>-</b>	<b>(700,000,000.00)</b>

<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	3,340,000,000.00	4,272,000,000.00	932,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	9,104,250.00	8,954,250.00	(150,000.00)
051300100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-
053905100100	KWARA STATE SPORTS COMMISSION	88,090,956.29	123,869,873.00	35,778,916.71
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	800,000.00	800,000.00
	<b>Total</b>	<b>3,437,195,206.29</b>	<b>4,405,624,123.00</b>	<b>968,428,916.71</b>

<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
022000100100	MINISTRY OF FINANCE	-	-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	10,602,059,813.79	10,424,124,644.00	(177,935,169.79)
	<b>Total</b>	<b>10,602,059,813.79</b>	<b>10,424,124,644.00</b>	<b>(177,935,169.79)</b>

<b>220701</b>	<b>TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
022000100100	MINISTRY OF FINANCE	8,300,000,000.00	8,500,000,000.00	200,000,000.00
022000100100	MINISTRY OF FINANCE	1,433,111,329.93	1,590,795,289.00	157,683,959.07
	<b>Total</b>	<b>9,733,111,329.93</b>	<b>10,090,795,289.00</b>	<b>357,683,959.07</b>

<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,148,982,519.76	1,963,600,000.00	814,617,480.24
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	377,350,000.00	377,350,000.00
012300100100	MINISTRY OF COMMUNICATION	207,394,881.46	582,371,250.00	374,976,368.54
012500100100	OFFICE OF HEAD OF SERVICE	2,771,750.00	415,126,000.00	412,354,250.00
014000100100	AUDITOR-GENERAL STATE	2,800,000.00	32,800,000.00	30,000,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	-	31,000,000.00	31,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	11,000,000.00	11,000,000.00
022000100100	MINISTRY OF FINANCE	1,137,350.00	97,000,000.00	95,862,650.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	78,117,360.00	202,500,000.00	124,382,640.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	4,000,000.00	4,000,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	75,000,000.00	245,140,362.00	170,140,362.00
023100100100	MINISTRY OF ENERGY	439,040,728.78	695,000,000.00	255,959,271.22
023300100100	MINISTRY OF SOILD MINERIAL DEVELOPMENT	-	150,000,000.00	150,000,000.00
023400100100	MINISTRY OF WORKS	-	126,100,000.00	126,100,000.00
023800100100	MINISTRY OF PLANNING	-	42,280,000.00	42,280,000.00
023800400100	BUREAU OF STATISTICS	-	3,050,000.00	3,050,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	1,000,000.00	1,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	235,193,504.04	245,443,496.00	10,249,991.96
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	5,000,000.00	5,000,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,500,000.00	451,000,000.00	443,500,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	-	3,000,000.00	3,000,000.00
032600100100	MINISTRY OF JUSTICE	-	15,000,000.00	15,000,000.00
032605100100	HIGH COURT OF JUSTICE	2,000,000.00	157,834,720.00	155,834,720.00
032605300100	SHARIA COURT OF APPEAL	-	50,000,000.00	50,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	1,000,000.00	2,500,000.00	1,500,000.00

051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	34,160,400.00	53,500,000.00	19,339,600.00
052100100100	MINISTRY OF HEALTH	137,800,300.00	580,800,000.00	442,999,700.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	1,700,000.00	1,700,000.00
053500100100	MINISTRY OF ENVIRONMENT	249,607,037.50	513,804,980.00	264,197,942.50
053900100100	KWARA STATE SPORTS COMMISSION	65,450,000.00	178,795,000.00	113,345,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENT	-	-	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	2,000,000.00	6,475,000.00	4,475,000.00
	<b>Total</b>	<b>2,689,955,831.54</b>	<b>7,244,170,808.00</b>	<b>4,554,214,976.46</b>

<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	296,291,006.43	849,239,750.00	552,948,743.57
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	317,500,000.00	317,500,000.00
012300100100	MINISTRY OF COMMUNICATION	216,246,322.46	649,806,608.00	433,560,285.54
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	50,000,000.00	50,000,000.00
022000100100	MINISTRY OF FINANCE	-	500,000,000.00	500,000,000.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	1,580,214,952.56	1,600,000,000.00	19,785,047.44
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	5,262,968,931.37	11,101,169,995.00	5,838,201,063.63
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,249,998,800.03	3,429,014,579.00	2,179,015,778.97
023100100100	MINISTRY OF ENERGY	-	600,000,000.00	600,000,000.00
023400100100	MINISTRY OF WORKS	13,339,486,907.89	18,385,058,661.00	5,045,571,753.11
023800400100	BUREAU OF STATISTICS	-	5,000,000.00	5,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	-	50,000,000.00	50,000,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	-	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	10,945,800.00	52,000,000.00	41,054,200.00
032600100100	MINISTRY OF JUSTICE	-	-	-
032605100100	HIGH COURT OF JUSTICE	-	-	-
032605300100	SHARIA COURT OF APPEAL	-	-	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	30,000,000.00	55,000,000.00	25,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	73,254,387.27	490,277,854.00	417,023,466.73
052100100100	MINISTRY OF HEALTH	283,950,598.15	1,127,233,849.00	843,283,250.85
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-
053500100100	MINISTRY OF ENVIRONMENT	311,817,392.77	550,000,000.00	238,182,607.23
053900100100	KWARA STATE SPORTS COMMISSION	117,605,330.39	315,143,031.00	197,537,700.61
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	304,060,559.97	550,000,000.00	245,939,440.03
	<b>Total</b>	<b>23,076,840,989.29</b>	<b>40,676,444,327.00</b>	<b>17,599,603,337.71</b>

<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	31,670,256.64	400,000,000.00	368,329,743.36
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	7,200,000.00	7,200,000.00
012300100100	MINISTRY OF COMMUNICATION	-	210,000,000.00	210,000,000.00
012500100100	OFFICE OF HEAD OF SERVICE	8,019,803.00	105,500,000.00	97,480,197.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	2,000,000.00	2,000,000.00
022000100100	MINISTRY OF FINANCE	-	3,500,000.00	3,500,000.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	2,554,150.00	50,000,000.00	47,445,850.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	500,000.00	10,000,000.00	9,500,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	2,000,000.00	2,000,000.00
023400100100	MINISTRY OF WORKS	392,232,222.52	400,000,000.00	7,767,777.48
023800400100	BUREAU OF STATISTIC	-	-	-
025200100100	MINISTRY OF WATER RESOURCES	340,391,287.08	700,000,000.00	359,608,712.92
032605100100	HIGH COURT OF JUSTICE	15,000,000.00	50,000,000.00	35,000,000.00
032605300100	SHARIA COURT OF APPEAL	-	21,716,472.00	21,716,472.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL	144,042,646.19	378,456,491.00	234,413,844.81
052100100100	MINISTRY OF HEALTH	28,627,374.00	205,000,000.00	176,372,626.00
053500100100	MINISTRY OF ENVIRONMENT	119,180,125.00	138,000,000.00	18,819,875.00
053900100100	KWARA STATE SPORTS COMMISSION	1,000,000.00	350,000,000.00	349,000,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	50,000,000.00	50,000,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	3,004,000.00	57,694,000.00	54,690,000.00
	<b>Total</b>	<b>1,086,221,864.43</b>	<b>3,141,066,963.00</b>	<b>2,054,845,098.57</b>

<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	30,000,000.00	1,619,000,000.00	1,589,000,000.00
022000100100	MINISTRY OF FINANCE	-	-	-
025200100100	MINISTRY OF WATER RESOURCES	-	-	-
053500100100	MINISTRY OF ENVIRONMENT	29,918,250.00	124,351,629.00	94,433,379.00
	<b>Total</b>	<b>59,918,250.00</b>	<b>1,743,351,629.00</b>	<b>1,683,433,379.00</b>

<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>2022 Financial Year</b>		
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		ACTUAL	BUDGET	VARIANCE
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	3,584,980,249.06	4,975,000,000.00	1,390,019,750.94
011200300100	KWARA STATE HOUSE OF ASSEMBLY	211,000,000.00	1,016,000,000.00	805,000,000.00
012300100100	MINISTRY OF COMMUNICATION	52,558,750.00	100,870,000.00	48,311,250.00
012500100100	OFFICE OF HEAD OF SERVICE	-	105,000,000.00	105,000,000.00
014000100100	AUDITOR-GENERAL STATE	5,000,000.00	5,000,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	372,590,000.00	1,655,500,000.00	1,282,910,000.00
022000100100	MINISTRY OF FINANCE	124,046,321.62	410,000,000.00	285,953,678.38
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	-	-	-
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	5,000,000.00	55,000,000.00	50,000,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,053,280,253.01	2,294,983,485.00	(758,296,768.01)
023100100100	MINISTRY OF ENERGY	-	-	-
023300100100	MINISTRY OF SOILD MINERIAL DEVELOPMENT	3,680,000.00	55,000,000.00	51,320,000.00
023400100100	MINISTRY OF WORKS	105,209,877.15	2,130,000,000.00	2,024,790,122.85
023800100100	MINISTRY OF PLANNING	3,755,787,260.11	6,376,291,713.00	2,620,504,452.89
023800400100	BUREAU OF STATISTICS	-	17,000,000.00	17,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	18,990,000.00	200,000,000.00	181,010,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	124,281,000.00	295,719,000.00	171,438,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	-	1,150,000.00	1,150,000.00
032605100100	HIGH COURT OF JUSTICE	5,000,000.00	5,000,000.00	-
032605300100	SHARIA COURT OF APPEAL	-	8,000,000.00	8,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	1,000,000.00	70,000,000.00	69,000,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	8,690,527,466.03	7,895,448,104.00	(795,079,362.03)
052100100100	MINISTRY OF HEALTH	9,398,769,639.33	6,033,440,669.00	(3,365,328,970.33)
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	2,000,000.00	2,000,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	301,770,000.00	301,770,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	38,000,000.00	60,000,000.00	22,000,000.00
053905100100	KWARA STATE SPORTS COMMISSION	-	42,069,440.00	42,069,440.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	-	-
	<b>Total</b>	<b>29,549,700,816.31</b>	<b>34,110,242,411.00</b>	<b>4,560,541,594.69</b>

210101	SALARIES AND WAGES	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	128,805,959.00	128,805,959.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	2,192,233,699.00	2,192,233,699.00
70131	GENERAL PERSONNEL SERVICES	27,960,452,646.15	1,057,112,317.00	(26,903,340,329.15)
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	182,584,715.00	182,584,715.00
70133	OTHER GENERAL SERVICES	-	1,321,144,813.00	1,321,144,813.00
70330	LAW COURTS	-	1,255,242,288.00	1,255,242,288.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	385,720,726.00	385,720,726.00
70421	AGRICULTURE	-	319,599,351.00	319,599,351.00
70435	ELECTRICITY	-	63,441,576.00	63,441,576.00
70443	CONSTRUCTION	-	212,504,989.00	212,504,989.00
70451	ROAD TRANSPORT	-	124,929,867.00	124,929,867.00
70460	COMMUNICATION	-	201,668,411.00	201,668,411.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	36,257,655.00	36,257,655.00
70490	ECONOMIC AFFAIRS N.E.C.	-	181,800,705.00	181,800,705.00
70510	WASTE MANAGEMENT	-	18,181,133.00	18,181,133.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	127,959,588.00	127,959,588.00
70610	HOUSING DEVELOPMENT	-	136,465,314.00	136,465,314.00
70630	WATER SUPPLY	-	319,148,011.00	319,148,011.00
70740	PUBLIC HEALTH SERVICES	-	16,288,116.00	16,288,116.00
70760	HEALTH N.E.C.	-	29,256,464,030.00	29,256,464,030.00
70810	RECREATIONAL AND SPORTING SERVICES	-	380,894,288.00	380,894,288.00
70820	CULTURAL SERVICES	-	54,004,312.00	54,004,312.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	305,015,923.00	305,015,923.00
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	3,072,223.00	3,072,223.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	75,726,301.00	75,726,301.00
70912	PRIMARY EDUCATION	-	88,500,613.00	88,500,613.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	284,780,688.00	284,780,688.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	2,517,846,848.00	2,517,846,848.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	2,718,000,000.00	2,718,000,000.00
70950	EDUCATION NOT DEFINABLE BY LEVEL	-	21,268,486.00	21,268,486.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	8,348,557,876.00	8,348,557,876.00
70980	EDUCATION N.E.C	-	299,980,089.00	299,980,089.00
71040	FAMILY AND CHILDREN	-	19,363,619.00	19,363,619.00
71090	SOCIAL PROTECTION N.E.C.	-	81,160,080.00	81,160,080.00
	<b>Total</b>	<b>27,960,452,646.15</b>	<b>52,735,724,609.00</b>	<b>24,775,271,962.85</b>

210201	ALLOWANCES	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70131	GENERAL PERSONNEL SERVICES	-	-	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	93,005,652.00	93,005,652.00	-
	<b>Total</b>	<b>93,005,652.00</b>	<b>93,005,652.00</b>	<b>-</b>

210202	SOCIAL CONTRIBUTIONS	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70131	GENERAL PERSONNEL SERVICES	104,819,769.31	116,541,859.00	11,722,089.69
70941	FIRST STAGE OF TERTIARY EDUCATION	8,000,000.00	8,380,000.00	380,000.00
	<b>Total</b>	<b>112,819,769.31</b>	<b>124,921,859.00</b>	<b>12,102,089.69</b>
220101	SOCIAL BENEFITS	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70131	GENERAL PERSONNEL SERVICES	-	-	-
71020	OLD AGE	10,352,001,137.73	11,119,473,723.00	767,472,585.27
	<b>Total</b>	<b>10,352,001,137.73</b>	<b>11,119,473,723.00</b>	<b>767,472,585.27</b>
220201	TRAVEL& TRANSPORT - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	370,000,000.00	370,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	1,395,060,019.00	1,395,060,019.00
70131	GENERAL PERSONNEL SERVICES	-	5,840,949.00	5,840,949.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	2,000,000.00	2,000,000.00
70133	OTHER GENERAL SERVICES	-	111,000,000.00	111,000,000.00
70160	GENERAL PUBLIC SERVICES N.E.C.	705,046,684.53	6,687,000.00	(698,359,684.53)
70330	LAW COURTS	-	25,156,787.00	25,156,787.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,415,684,428.91	3,535,000.00	(1,412,149,428.91)
70421	AGRICULTURE	-	3,311,320.00	3,311,320.00
70435	ELECTRICITY	-	800,000.00	800,000.00
70443	CONSTRUCTION	-	1,000,000.00	1,000,000.00
70451	ROAD TRANSPORT	-	450,000.00	450,000.00
70460	COMMUNICATION	-	1,500,000.00	1,500,000.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	1,000,000.00	1,000,000.00
70490	ECONOMIC AFFAIRS N.E.C.	-	7,000,000.00	7,000,000.00
70510	WASTE MANAGEMENT	-	1,000,000.00	1,000,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	1,000,000.00	1,000,000.00
70610	HOUSING DEVELOPMENT	-	4,862,500.00	4,862,500.00
70630	WATER SUPPLY	-	3,506,000.00	3,506,000.00
70731	GENERAL HOSPITAL SERVICES	-	1,000,000.00	1,000,000.00
70740	PUBLIC HEALTH SERVICES	-	2,000,000.00	2,000,000.00
70760	HEALTH N.E.C.	-	20,000,000.00	20,000,000.00
70810	RECREATIONAL AND SPORTING SERVICES	-	302,392,000.00	302,392,000.00
70820	CULTURAL SERVICES	-	500,000.00	500,000.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	2,740,000.00	2,740,000.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	1,000,000.00	1,000,000.00
70912	PRIMARY EDUCATION	-	25,515,500.00	25,515,500.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	10,600,000.00	10,600,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	35,418,000.00	35,418,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	60,000,000.00	60,000,000.00
70950	EDUCATION NOT DEFINABLE BY LEVEL	-	1,000,000.00	1,000,000.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	2,000,000.00	2,000,000.00
70980	EDUCATION N.E.C	-	307,500,000.00	307,500,000.00
71040	FAMILY AND CHILDREN	-	1,500,000.00	1,500,000.00
71090	SOCIAL PROTECTION N.E.C.	-	1,700,000.00	1,700,000.00
	<b>Total</b>	<b>2,120,731,113.44</b>	<b>2,719,575,075.00</b>	<b>598,843,961.56</b>
220202	UTILITIES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	131,352,000.00	131,352,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	68,875,347.00	68,875,347.00
70131	GENERAL PERSONNEL SERVICES	-	1,140,000.00	1,140,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	950,000.00	950,000.00
70133	OTHER GENERAL SERVICES	-	2,640,000.00	2,640,000.00
70160	GENERAL PUBLIC SERVICES N.E.C.	701,943,303.24	1,712,000.00	(700,231,303.24)
70330	LAW COURTS	-	24,250,788.00	24,250,788.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	1,938,600.00	1,938,600.00
70421	AGRICULTURE	-	1,267,794.00	1,267,794.00
70435	ELECTRICITY	-	86,400.00	86,400.00
70443	CONSTRUCTION	-	350,000.00	350,000.00
70451	ROAD TRANSPORT	-	167,760.00	167,760.00
70460	COMMUNICATION	204,843,944.38	2,307,200.00	(202,536,744.38)
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	400,000.00	400,000.00
70490	ECONOMIC AFFAIRS N.E.C.	-	321,057,240.00	321,057,240.00
70510	WASTE MANAGEMENT	-	108,000.00	108,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	126,000.00	126,000.00
70610	HOUSING DEVELOPMENT	-	8,304,000.00	8,304,000.00
70630	WATER SUPPLY	-	200,252,000.00	200,252,000.00
70731	GENERAL HOSPITAL SERVICES	-	517,200.00	517,200.00
70740	PUBLIC HEALTH SERVICES	697,500.00	4,540,000.00	3,842,500.00
70760	HEALTH N.E.C.	-	360,000.00	360,000.00
70810	RECREATIONAL AND SPORTING SERVICES	-	3,656,000.00	3,656,000.00

70820	CULTURAL SERVICES	-	100,000.00	100,000.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	9,077,585.00	9,077,585.00
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	132,000.00	132,000.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	241,000.00	241,000.00
70912	PRIMARY EDUCATION	-	3,500,000.00	3,500,000.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	21,336,485.00	21,336,485.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	87,426,230.00	87,426,230.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	120,000,000.00	120,000,000.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	234,000.00	234,000.00
70980	EDUCATION N.E.C	19,684,828.42	108,926,000.00	89,241,171.58
71050	UNEMPLOYMENT	-	183,520.00	183,520.00
71090	SOCIAL PROTECTION N.E.C.	-	112,480.00	112,480.00
	<b>Total</b>	<b>927,169,576.04</b>	<b>1,127,627,629.00</b>	<b>200,458,052.96</b>

<b>220203 MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	61,796,000.00	61,796,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	298,696,394.00	298,696,394.00
70131	GENERAL PERSONNEL SERVICES	-	15,950,000.00	15,950,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	1,190,000.00	1,190,000.00
70133	OTHER GENERAL SERVICES	-	12,209,000.00	12,209,000.00
70160	GENERAL PUBLIC SERVICES N.E.C.	618,461,233.57	1,406,326.00	(617,054,907.57)
70330	LAW COURTS	-	45,802,000.00	45,802,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	124,215,425.78	5,312,960.00	(118,902,465.78)
70421	AGRICULTURE	-	6,479,650.00	6,479,650.00
70435	ELECTRICITY	-	429,540.00	429,540.00
70443	CONSTRUCTION	-	7,340,000.00	7,340,000.00
70451	ROAD TRANSPORT	-	1,269,000.00	1,269,000.00
70460	COMMUNICATION	-	4,787,488.00	4,787,488.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	1,325,700.00	1,325,700.00
70490	ECONOMIC AFFAIRS N.E.C.	-	14,817,697.00	14,817,697.00
70510	WASTE MANAGEMENT	-	859,500.00	859,500.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	312,500.00	312,500.00
70610	HOUSING DEVELOPMENT	-	5,122,910.00	5,122,910.00
70630	WATER SUPPLY	-	2,566,300.00	2,566,300.00
70731	GENERAL HOSPITAL SERVICES	-	505,788,000.00	505,788,000.00
70740	PUBLIC HEALTH SERVICES	-	6,300,850.00	6,300,850.00
70760	HEALTH N.E.C.	558,367,210.02	8,725,680.00	(549,641,530.02)
70810	RECREATIONAL AND SPORTING SERVICES	-	4,889,090.00	4,889,090.00
70820	CULTURAL SERVICES	-	571,250.00	571,250.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	18,785,704.00	18,785,704.00
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	1,627,670.00	1,627,670.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	646,250.00	646,250.00
70912	PRIMARY EDUCATION	-	20,000,000.00	20,000,000.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	31,707,030.00	31,707,030.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	315,513,104.00	315,513,104.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	43,000,000.00	43,000,000.00
70950	EDUCATION NOT DEFINABLE BY LEVEL	-	657,584.00	657,584.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	1,614,875.00	1,614,875.00
70980	EDUCATION N.E.C	65,682,069.84	262,226,000.00	196,543,930.16
71040	FAMILY AND CHILDREN	-	707,780.00	707,780.00
71090	SOCIAL PROTECTION N.E.C.	-	434,200.00	434,200.00
	<b>Total</b>	<b>1,366,725,939.21</b>	<b>1,710,868,032.00</b>	<b>344,142,092.79</b>

<b>220204 MAINTENANCE SERVICES - GENERAL</b>		<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	320,673,063.00	320,673,063.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	88,881,768.00	88,881,768.00
70131	GENERAL PERSONNEL SERVICES	-	17,450,500.00	17,450,500.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	2,399,578.00	2,399,578.00
70133	OTHER GENERAL SERVICES	-	12,307,500.00	12,307,500.00
70160	GENERAL PUBLIC SERVICES N.E.C.	736,029,993.71	1,991,622.00	(734,038,371.71)
70330	LAW COURTS	-	35,317,450.00	35,317,450.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	8,206,747.97	4,923,895.00	(3,282,852.97)
70421	AGRICULTURE	-	18,643,200.00	18,643,200.00
70435	ELECTRICITY	-	1,087,020.00	1,087,020.00
70443	CONSTRUCTION	-	2,953,451.00	2,953,451.00
70451	ROAD TRANSPORT	-	1,510,240.00	1,510,240.00
70460	COMMUNICATION	-	3,323,176.00	3,323,176.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	1,252,648.00	1,252,648.00
70490	ECONOMIC AFFAIRS N.E.C.	-	32,585,480.00	32,585,480.00
70510	WASTE MANAGEMENT	-	1,385,000.00	1,385,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	9,145,400.00	10,748,997.00	1,603,597.00
70610	HOUSING DEVELOPMENT	-	22,636,126.00	22,636,126.00
70630	WATER SUPPLY	-	32,395,552.00	32,395,552.00
70731	GENERAL HOSPITAL SERVICES	-	2,850,000.00	2,850,000.00

70740	PUBLIC HEALTH SERVICES	-	4,669,200.00	4,669,200.00
70760	HEALTH N.E.C.	-	18,397,392.00	18,397,392.00
70810	RECREATIONAL AND SPORTING SERVICES	-	12,167,456.00	12,167,456.00
70820	CULTURAL SERVICES	-	1,860,967.00	1,860,967.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	9,873,746.00	9,873,746.00
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	1,208,000.00	1,208,000.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	2,648,190.00	2,648,190.00
70912	PRIMARY EDUCATION	-	7,979,400.00	7,979,400.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	152,916,760.00	152,916,760.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	152,820,316.00	152,820,316.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	90,000,000.00	90,000,000.00
70950	EDUCATION NOT DEFINABLE BY LEVEL	-	810,000.00	810,000.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	1,059,500.00	1,059,500.00
70980	EDUCATION N.E.C.	11,848,611.84	283,155,627.00	271,307,015.16
71040	FAMILY AND CHILDREN	-	634,923.00	634,923.00
71090	SOCIAL PROTECTION N.E.C.	-	464,747.00	464,747.00
	<b>Total</b>	<b>765,230,753.52</b>	<b>1,355,982,490.00</b>	<b>590,751,736.48</b>

220205	TRAINING - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	6,000,000.00	6,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	150,767,936.00	150,767,936.00
70131	GENERAL PERSONNEL SERVICES	-	19,421,250.00	19,421,250.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	1,000,000.00	1,000,000.00
70133	OTHER GENERAL SERVICES	-	30,000,000.00	30,000,000.00
70160	GENERAL PUBLIC SERVICES N.E.C.	178,353,154.00	3,500,000.00	(174,853,154.00)
70330	LAW COURTS	-	160,601,583.00	160,601,583.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	90,626,304.25	2,500,000.00	(88,126,304.25)
70421	AGRICULTURE	-	4,271,448.00	4,271,448.00
70435	ELECTRICITY	-	3,112,086.00	3,112,086.00
70443	CONSTRUCTION	-	2,000,000.00	2,000,000.00
70451	ROAD TRANSPORT	-	1,500,000.00	1,500,000.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	1,000,000.00	1,000,000.00
70490	ECONOMIC AFFAIRS N.E.C.	-	4,500,000.00	4,500,000.00
70510	WASTE MANAGEMENT	-	1,000,000.00	1,000,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	1,000,000.00	1,000,000.00
70610	HOUSING DEVELOPMENT	-	2,000,000.00	2,000,000.00
70630	WATER SUPPLY	-	2,000,000.00	2,000,000.00
70731	GENERAL HOSPITAL SERVICES	-	10,000,000.00	10,000,000.00
70740	PUBLIC HEALTH SERVICES	-	1,000,000.00	1,000,000.00
70810	RECREATIONAL AND SPORTING SERVICES	-	2,500,000.00	2,500,000.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	3,000,000.00	3,000,000.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	1,500,000.00	1,500,000.00
70912	PRIMARY EDUCATION	-	12,000,000.00	12,000,000.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	27,700,000.00	27,700,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	60,323,800.00	60,323,800.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	15,000,000.00	15,000,000.00
70950	EDUCATION NOT DEFINABLE BY LEVEL	-	1,000,000.00	1,000,000.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	1,000,000.00	1,000,000.00
70980	EDUCATION N.E.C.	-	3,000,000.00	3,000,000.00
71090	SOCIAL PROTECTION N.E.C.	-	1,000,000.00	1,000,000.00
	<b>Total</b>	<b>438,196,148.43</b>	<b>609,321,652.00</b>	<b>171,125,503.57</b>

220206	OTHER SERVICES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	2,176,776,358.00	2,176,776,358.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	8,553,254,652.00	8,553,254,652.00
70131	GENERAL PERSONNEL SERVICES	-	37,846,424.00	37,846,424.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	645,550.00	645,550.00
70133	OTHER GENERAL SERVICES	197,826,275.00	910,950,000.00	713,123,725.00
70160	GENERAL PUBLIC SERVICES N.E.C.	2,536,461,131.65	1,020,000.00	(2,535,441,131.65)
70330	LAW COURTS	-	20,069,701.00	20,069,701.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	758,000.00	1,931,000.00	1,173,000.00
70421	AGRICULTURE	-	2,899,000.00	2,899,000.00
70435	ELECTRICITY	-	334,500.00	334,500.00
70443	CONSTRUCTION	-	2,041,463.00	2,041,463.00
70451	ROAD TRANSPORT	-	1,100,000.00	1,100,000.00
70460	COMMUNICATION	-	420,000.00	420,000.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	274,400.00	274,400.00
70490	ECONOMIC AFFAIRS N.E.C.	-	4,104,336.00	4,104,336.00
70510	WASTE MANAGEMENT	-	325,000.00	325,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	125,000.00	125,000.00
70610	HOUSING DEVELOPMENT	-	955,499.00	955,499.00
70630	WATER SUPPLY	-	1,127,600.00	1,127,600.00
70731	GENERAL HOSPITAL SERVICES	-	500,000.00	500,000.00
70740	PUBLIC HEALTH SERVICES	-	731,800.00	731,800.00

70760	HEALTH N.E.C.	-	500,000.00	500,000.00
70810	RECREATIONAL AND SPORTING SERVICES	-	6,208,600.00	6,208,600.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	5,917,600.00	5,917,600.00
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	1,017,303.00	1,017,303.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	1,250,000.00	1,250,000.00
70912	PRIMARY EDUCATION	-	750,000.00	750,000.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	8,548,400.00	8,548,400.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	111,139,992.00	111,139,992.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	27,000,000.00	27,000,000.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	100,000.00	100,000.00
70980	EDUCATION N.E.C.	-	2,164,476,358.00	2,164,476,358.00
71040	FAMILY AND CHILDREN	-	62,000.00	62,000.00
71090	SOCIAL PROTECTION N.E.C.	-	37,700.00	37,700.00
	<b>Total</b>	<b>2,735,045,406.65</b>	<b>14,044,440,236.00</b>	<b>11,309,394,829.35</b>

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70112	FINANCIAL AND FISCAL AFFAIRS	-	3,512,636,166.00	3,512,636,166.00
70131	GENERAL PERSONNEL SERVICES	-	295,250,000.00	295,250,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	500,000.00	500,000.00
70133	OTHER GENERAL SERVICES	-	150,000,000.00	150,000,000.00
70160	GENERAL PUBLIC SERVICES N.E.C.	12,408,500.00	1,000,000.00	(11,408,500.00)
70330	LAW COURTS	141,861,411.95	142,575,000.00	713,588.05
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,380,596,950.05	53,056,511.00	(4,327,540,439.05)
70421	AGRICULTURE	-	1,079,064.00	1,079,064.00
70435	ELECTRICITY	-	450,000.00	450,000.00
70490	ECONOMIC AFFAIRS N.E.C.	-	1,000,000.00	1,000,000.00
70510	WASTE MANAGEMENT	-	5,650,000.00	5,650,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	635,908,700.02	400,000,000.00	(235,908,700.02)
70610	HOUSING DEVELOPMENT	-	13,000,000.00	13,000,000.00
70630	WATER SUPPLY	-	1,500,000.00	1,500,000.00
70731	GENERAL HOSPITAL SERVICES	-	1,000,000.00	1,000,000.00
70810	RECREATIONAL AND SPORTING SERVICES	-	2,500,000.00	2,500,000.00
70820	CULTURAL SERVICES	-	500,000.00	500,000.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	6,226,440.00	6,226,440.00
70912	PRIMARY EDUCATION	-	37,050,000.00	37,050,000.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	12,500,000.00	12,500,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	36,748,000.00	36,748,000.00
70950	EDUCATION NOT DEFINABLE BY LEVEL	-	1,000,000.00	1,000,000.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	1,500,000.00	1,500,000.00
	<b>Total</b>	<b>5,170,775,562.02</b>	<b>4,676,721,181.00</b>	<b>(494,054,381.02)</b>

220208	FUEL & LUBRICANTS - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	310,933,000.00	310,933,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	87,695,488.00	87,695,488.00
70131	GENERAL PERSONNEL SERVICES	-	9,866,268.00	9,866,268.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	1,277,677.00	1,277,677.00
70133	OTHER GENERAL SERVICES	-	31,958,500.00	31,958,500.00
70160	GENERAL PUBLIC SERVICES N.E.C.	790,321,274.02	791,424.00	(789,529,850.02)
70330	LAW COURTS	-	22,042,416.00	22,042,416.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	4,885,154.00	4,885,154.00
70421	AGRICULTURE	-	8,873,811.00	8,873,811.00
70435	ELECTRICITY	-	761,160.00	761,160.00
70443	CONSTRUCTION	-	3,194,640.00	3,194,640.00
70451	ROAD TRANSPORT	-	2,900,000.00	2,900,000.00
70460	COMMUNICATION	-	4,368,400.00	4,368,400.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	569,055.00	569,055.00
70490	ECONOMIC AFFAIRS N.E.C.	-	4,104,736.00	4,104,736.00
70510	WASTE MANAGEMENT	-	2,915,724.00	2,915,724.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	468,750.00	468,750.00
70610	HOUSING DEVELOPMENT	-	10,023,586.00	10,023,586.00
70630	WATER SUPPLY	-	6,281,248.00	6,281,248.00
70731	GENERAL HOSPITAL SERVICES	-	4,430,400.00	4,430,400.00
70740	PUBLIC HEALTH SERVICES	-	8,761,193.00	8,761,193.00
70760	HEALTH N.E.C.	-	3,112,551.00	3,112,551.00
70810	RECREATIONAL AND SPORTING SERVICES	-	12,069,452.00	12,069,452.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	46,926,628.00	46,926,628.00
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	1,295,318.00	1,295,318.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	3,300,000.00	3,300,000.00
70912	PRIMARY EDUCATION	-	5,894,087.00	5,894,087.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	31,383,048.00	31,383,048.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	33,406,560.00	33,406,560.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	136,000,000.00	136,000,000.00
70950	EDUCATION NOT DEFINABLE BY LEVEL	-	757,500.00	757,500.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	1,213,393.00	1,213,393.00

70980	EDUCATION N.E.C	24,703,900.00	142,723,575.00	118,019,675.00
71040	FAMILY AND CHILDREN	-	824,600.00	824,600.00
71090	SOCIAL PROTECTION N.E.C.	-	505,700.00	505,700.00
	<b>Total</b>	<b>815,025,174.02</b>	<b>946,515,042.00</b>	<b>131,489,867.98</b>
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
70112	FINANCIAL AND FISCAL AFFAIRS	-	30,633,953.00	30,633,953.00
70131	GENERAL PERSONNEL SERVICES	-	25,109,500.00	25,109,500.00
70330	LAW COURTS	-	5,750,000.00	5,750,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	157,507,751.77	1,500,000.00	(156,007,751.77)
70451	ROAD TRANSPORT	-	400,000.00	400,000.00
70460	COMMUNICATION	-	600,000.00	600,000.00
70740	PUBLIC HEALTH SERVICES	-	3,660,000.00	3,660,000.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	2,415,862.00	2,415,862.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	26,262,315.00	26,262,315.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	37,346,087.00	37,346,087.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	99,587,372.00	99,587,372.00
	<b>Total</b>	<b>157,507,751.77</b>	<b>233,265,089.00</b>	<b>75,757,337.23</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,298,756.00	2,970,580,442.00	2,967,281,686.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	373,864,742.00	373,864,742.00
70131	GENERAL PERSONNEL SERVICES	-	54,878,100.00	54,878,100.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	7,695,615.00	7,695,615.00
70133	OTHER GENERAL SERVICES	256,281,044.96	3,157,957,404.00	2,901,676,359.04
70160	GENERAL PUBLIC SERVICES N.E.C.	7,171,990,969.94	15,292,512.00	(7,156,698,457.94)
70330	LAW COURTS	-	490,720,689.00	490,720,689.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	394,263,854.67	59,628,178.00	(334,635,676.67)
70421	AGRICULTURE	-	27,845,445.00	27,845,445.00
70435	ELECTRICITY	-	1,567,656.00	1,567,656.00
70443	CONSTRUCTION	-	21,616,914.00	21,616,914.00
70451	ROAD TRANSPORT	-	1,464,610.00	1,464,610.00
70460	COMMUNICATION	-	23,246,892.00	23,246,892.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	1,942,113.00	1,942,113.00
70490	ECONOMIC AFFAIRS N.E.C.	-	208,342,374.00	208,342,374.00
70510	WASTE MANAGEMENT	-	4,720,000.00	4,720,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	17,851,657.00	17,851,657.00
70610	HOUSING DEVELOPMENT	-	58,150,248.00	58,150,248.00
70630	WATER SUPPLY	-	20,290,210.00	20,290,210.00
70731	GENERAL HOSPITAL SERVICES	-	207,480,000.00	207,480,000.00
70740	PUBLIC HEALTH SERVICES	-	98,182,725.00	98,182,725.00
70760	HEALTH N.E.C.	75,631,959.04	235,437,714.00	159,805,754.96
70810	RECREATIONAL AND SPORTING SERVICES	118,237,999.33	323,644,232.00	205,406,232.67
70820	CULTURAL SERVICES	-	6,895,000.00	6,895,000.00
70830	BROADCASTING AND PUBLISHING SERVICES	-	27,984,906.00	27,984,906.00
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	3,695,000.00	3,695,000.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	35,935,832.00	35,935,832.00
70912	PRIMARY EDUCATION	-	88,817,500.00	88,817,500.00
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	219,025,000.00	219,025,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	693,912,121.00	693,912,121.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	2,545,642,371.00	2,545,642,371.00
70950	EDUCATION NOT DEFINABLE BY LEVEL	-	7,448,000.00	7,448,000.00
70960	SUBSIDIARY SERVICES TO EDUCATION	-	11,130,146.00	11,130,146.00
70980	EDUCATION N.E.C	199,331,917.00	956,781,908.00	757,449,991.00
71040	FAMILY AND CHILDREN	300,000.00	39,537,008.00	39,237,008.00
71090	SOCIAL PROTECTION N.E.C.	39,114,750.00	32,994,490.00	(6,120,260.00)
	<b>Total</b>	<b>8,258,451,250.94</b>	<b>13,052,199,754.00</b>	<b>4,793,748,503.06</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
70980	EDUCATION N.E.C	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2022 Financial Year</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,340,000,000.00	4,272,000,000.00	932,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	1,590,795,289.00	1,590,795,289.00
70133	OTHER GENERAL SERVICES	-	3,336,800,000.00	3,336,800,000.00
70810	RECREATIONAL AND SPORTING SERVICES	88,090,956.29	123,869,873.00	35,778,916.71
70941	FIRST STAGE OF TERTIARY EDUCATION	9,104,250.00	8,954,250.00	(150,000.00)
71090	SOCIAL PROTECTION N.E.C.	-	800,000.00	800,000.00
	<b>Total</b>	<b>3,437,195,206.29</b>	<b>9,333,219,412.00</b>	<b>5,896,024,205.71</b>



220602	DOMESTIC INTEREST / DISCOUNT	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70112	FINANCIAL AND FISCAL AFFAIRS	-	16,204,690,373.00	16,204,690,373.00
70760	HEALTH N.E.C.	212,928,051.76	727,233,849.00	514,305,797.24
	<b>Total</b>	<b>212,928,051.76</b>	<b>16,931,924,222.00</b>	<b>16,718,996,170.24</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	377,350,000.00	377,350,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	82,054,710.00	514,300,000.00	432,245,290.00
70131	GENERAL PERSONNEL SERVICES	2,571,750.00	415,126,000.00	412,554,250.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	3,050,000.00	3,050,000.00
70133	OTHER GENERAL SERVICES	1,131,745,357.12	3,913,400,000.00	2,781,654,642.88
70160	GENERAL PUBLIC SERVICES N.E.C.	-	-	-
70330	LAW COURTS	2,000,000.00	463,534,720.00	461,534,720.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	892,495,797.01	1,354,000,000.00	461,504,202.99
70421	AGRICULTURE	-	47,000,000.00	47,000,000.00
70443	CONSTRUCTION	-	126,100,000.00	126,100,000.00
70460	COMMUNICATION	207,394,882.46	482,371,250.00	274,976,367.54
70483	FUEL AND ENERGY	-	-	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	150,000,000.00	150,000,000.00
70490	ECONOMIC AFFAIRS N.E.C.	439,040,728.78	985,373,726.00	546,332,997.22
70560	ENVIRONMENTAL PROTECTION N.E.C.	276,945,606.25	373,804,980.00	96,859,373.75
70610	HOUSING DEVELOPMENT	7,500,000.00	1,042,390,000.00	1,034,890,000.00
70630	WATER SUPPLY	235,193,504.04	245,443,496.00	10,249,991.96
70740	PUBLIC HEALTH SERVICES	-	5,700,000.00	5,700,000.00
70760	HEALTH N.E.C.	141,800,300.00	1,440,800,000.00	1,298,999,700.00
70810	RECREATIONAL AND SPORTING SERVICES	65,450,000.00	298,795,000.00	233,345,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	75,000,000.00	245,140,362.00	170,140,362.00
70980	EDUCATION N.E.C	36,680,200.00	63,690,000.00	27,009,800.00
71040	FAMILY AND CHILDREN	1,000,000.00	62,500,000.00	61,500,000.00
71090	SOCIAL PROTECTION N.E.C.	2,000,000.00	6,475,000.00	4,475,000.00
	<b>Total</b>	<b>3,598,872,835.66</b>	<b>12,616,344,534.00</b>	<b>9,017,471,698.34</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2021 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	847,500,000.00	847,500,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	500,000,000.00	500,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	63,177,900.00	185,000,000.00	121,822,100.00
70133	OTHER GENERAL SERVICES	246,260,878.41	1,800,957,750.00	1,554,696,871.59
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,370,473,134.36	9,595,000,000.00	5,224,526,865.64
70421	AGRICULTURE	-	155,000,000.00	155,000,000.00
70443	CONSTRUCTION	13,345,180,044.82	14,515,058,661.00	1,169,878,616.18
70460	COMMUNICATION	216,246,322.46	754,806,608.00	538,560,285.54
70490	ECONOMIC AFFAIRS N.E.C.	-	1,400,000,000.00	1,400,000,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	311,817,392.77	550,000,000.00	238,182,607.23
70610	HOUSING DEVELOPMENT	10,945,800.00	18,800,000.00	7,854,200.00
70630	WATER SUPPLY	-	50,000,000.00	50,000,000.00
70740	PUBLIC HEALTH SERVICES	-	229,000,000.00	229,000,000.00
70760	HEALTH N.E.C.	71,022,546.38	900,000,000.00	828,977,453.62
70810	RECREATIONAL AND SPORTING SERVICES	148,605,330.39	425,143,031.00	276,537,700.61
70860	RECREATION, CULTURE AND RELIGION N.E.C.	304,060,559.97	500,000,000.00	195,939,440.03
70941	FIRST STAGE OF TERTIARY EDUCATION	1,249,998,800.03	3,429,014,579.00	2,179,015,778.97
70942	SECOND STAGE OF TERTIARY EDUCATION	-	-	-
70980	EDUCATION N.E.C	70,734,587.27	490,277,854.00	419,543,266.73
	<b>Total</b>	<b>20,408,523,296.86</b>	<b>36,345,558,483.00</b>	<b>15,937,035,186.14</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	7,200,000.00	7,200,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	122,700,471.62	253,500,000.00	130,799,528.38
70131	GENERAL PERSONNEL SERVICES	8,219,803.00	105,500,000.00	97,280,197.00
70133	OTHER GENERAL SERVICES	50,412,843.20	913,256,312.00	862,843,468.80
70160	GENERAL PUBLIC SERVICES N.E.C.	-	-	-
70330	LAW COURTS	15,000,000.00	123,432,943.00	108,432,943.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	500,000.00	166,169,995.00	165,669,995.00
70421	AGRICULTURE	-	2,000,000.00	2,000,000.00
70443	CONSTRUCTION	491,748,962.74	400,000,000.00	(91,748,962.74)
70460	COMMUNICATION	-	210,000,000.00	210,000,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	91,841,556.25	88,000,000.00	(3,841,556.25)
70630	WATER SUPPLY	340,391,287.08	700,000,000.00	359,608,712.92
70760	HEALTH N.E.C.	28,627,374.00	505,000,000.00	476,372,626.00
70810	RECREATIONAL AND SPORTING SERVICES	-	350,000,000.00	350,000,000.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	50,000,000.00	50,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	-	2,000,000.00	2,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	-	-

70980	EDUCATION N.E.C	144,042,646.19	378,456,491.00	234,413,844.81
71090	SOCIAL PROTECTION N.E.C.	3,004,000.00	57,694,000.00	54,690,000.00
	<b>Total</b>	<b>1,296,488,944.08</b>	<b>4,312,209,741.00</b>	<b>3,015,720,796.92</b>

230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70421	AGRICULTURE	1,000,000.00	22,175,000.00	21,175,000.00
70560	ENVIRONMENTAL PROTECTION N.E.C.	29,918,250.00	124,351,629.00	94,433,379.00
70630	WATER SUPPLY	-	-	-
	<b>Total</b>	<b>30,918,250.00</b>	<b>146,526,629.00</b>	<b>115,608,379.00</b>

230501	ACQUISITION OF NON TANGIBLE ASSETS	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
70111	EXECUTIVE AND LEGISLATIVE ORGANS	953,438,386.43	2,006,000,000.00	1,052,561,613.57
70112	FINANCIAL AND FISCAL AFFAIRS	1,589,114,952.56	2,215,000,000.00	625,885,047.44
70131	GENERAL PERSONNEL SERVICES	-	105,000,000.00	105,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	238,394,000.00	238,394,000.00
70133	OTHER GENERAL SERVICES	3,832,176,195.01	10,345,754,236.00	6,513,578,040.99
70160	GENERAL PUBLIC SERVICES N.E.C.	-	-	-
70330	LAW COURTS	5,000,000.00	6,150,000.00	1,150,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,000,000.00	55,000,000.00	50,000,000.00
70421	AGRICULTURE	401,590,000.00	2,118,000,000.00	1,716,410,000.00
70443	CONSTRUCTION	-	1,620,000,000.00	1,620,000,000.00
70460	COMMUNICATION	52,558,750.00	95,870,000.00	43,311,250.00
70483	FUEL AND ENERGY	-	-	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	3,680,000.00	55,000,000.00	51,320,000.00
70490	ECONOMIC AFFAIRS N.E.C.	3,579,977,407.05	6,802,599,300.00	3,222,621,892.95
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	501,770,000.00	501,770,000.00
70610	HOUSING DEVELOPMENT	124,281,000.00	391,000,000.00	266,719,000.00
70630	WATER SUPPLY	18,990,000.00	267,306,000.00	248,316,000.00
70740	PUBLIC HEALTH SERVICES	-	2,000,000.00	2,000,000.00
70760	HEALTH N.E.C.	9,394,769,639.33	8,598,440,669.00	(796,328,970.33)
70810	RECREATIONAL AND SPORTING SERVICES	38,000,000.00	102,069,440.00	64,069,440.00
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	100,000,000.00	100,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	3,053,280,253.01	1,325,632,000.00	(1,727,648,253.01)
70942	SECOND STAGE OF TERTIARY EDUCATION	-	-	-
70980	EDUCATION N.E.C	8,690,527,466.03	7,885,258,104.00	(805,269,362.03)
71040	FAMILY AND CHILDREN	1,000,000.00	10,000,000.00	9,000,000.00
	<b>Total</b>	<b>31,743,384,049.42</b>	<b>44,846,243,749.00</b>	<b>13,102,859,699.58</b>

230101	PURCHASE OF FIXED ASSETS - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
00020000010101	PURCHASE OF VANS	71,027,027.03	643,000,000.00	571,972,972.97
00020000010102	PURCHASE OF TOOLS AND EQUIPMENTS	-	7,000,000.00	7,000,000.00
00020000020102	THE HERALD NEWSPAPER REPOSITIONING PROJECT	207,394,882.46	312,980,000.00	105,585,117.54
00020000050104	PERFORMING TOOLS FOR ARTS AND CULTURE (CULTURAL EDUCATION,FAAC, ADMINISTRATION AND ACCOUNT DEPARTMENTS)	-	-	-
00020000060102	PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT	-	4,353,750.00	4,353,750.00
00020000070101	KWARA STATE BROADCASTING CORPORATION PROJECT	-	-	-
00020000080101	KWARA STATE TELEVISION PROJECTS	-	-	-
00030000040101	PURCHASE OF MATERIALS (HANDICAPPED AIDS/MATERIAL SUPPLIES)	3,000,000.00	8,975,000.00	5,975,000.00
00040000040101	PURCHASE OF DRUGS	-	300,000,000.00	300,000,000.00
00040000060102	REHABILITATION/REPAIR OF HOSPITALS/HEALTH EQUIPMENT	-	210,000,000.00	210,000,000.00
00040000070101	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	137,800,300.00	870,500,000.00	732,699,700.00
00040000070102	PURCHASE OF LABORATORY EQUIPMENT	-	75,000,000.00	75,000,000.00
00040000140102	PURCHASE OF COMMODITIES FOR MNCH. UNICEF CHILD SURVIVAL PROGRAMME (STATE COUNTERPART FUND)	-	45,000,000.00	45,000,000.00
00050000020101	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	29,582,000.00	29,582,000.00
00050000030102	PROCUREMENT OF INSTRUCTIONAL MATERIALS & EQUIPMENT	2,519,800.00	10,190,000.00	7,670,200.00
00050000060101	PURCHASE OF BOOKS-AIDS PROGRAMME (PURCHASE OF 3 CORE SUBJECT TEXT BOOKS ENG, MATHS & CIVIC EDUCATION)	34,160,400.00	50,000,000.00	15,839,600.00
00050000080101	TECHNICAL SKILLS EDUCATION/ACQUISITION	-	15,000,000.00	15,000,000.00
00060000030102	PAYMENT OF LAND COMPENSATION	-	-	-
00060000030103	PROVISION OF LAND INFRASTRUTURAL SCHEME	7,500,000.00	900,000,000.00	892,500,000.00
00070000010108	WOMEN EMPOWERMENT PROGRAMME	-	60,000,000.00	60,000,000.00
00080000010101	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	120,000,000.00	
00090000010101	PURCHASE OF TRUCKS (WASTE MANAGEMENT)	-	-	-
00090000010102	PURCHASE OF TOOLS AND EQUIPMENT	33,291,175.00	166,641,980.00	133,350,805.00
00090000010103	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	5,270,000.00	100,000,000.00	94,730,000.00
00090000010106	REHABILITATION OF LABORATORY AND INSTALLATION OF EQUIPMENT AT KWEPA	-	-	-
00090000020101	PURCHASE OF DRILLING EQUIPMENTS & GEOPHYSICAL SURVEY EQUIPMENT	-	-	-
00100000010101	PURCHASE OF WATER TREATMENT CHEMICAL	235,193,504.04	235,193,496.00	(8.04)
00100000050102	PURCHASE OF MATERIALS FOR WATER FACILITIES	-	10,250,000.00	10,250,000.00

00110000010101	PURCHASE OF ARCHIVES MATERIALS FOR (INFORMATION DIVISION)	-	4,537,500.00	4,537,500.00
00110000010102	PURCHASE OF POSTAL REMOVAL MACHINE	-	2,500,000.00	2,500,000.00
00110000010103	PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING	-	150,000,000.00	150,000,000.00
00110000010106	PURCHASE OF COMPUTERS	5,250,000.00	60,294,240.00	55,044,240.00
00110000010108	PURCHASE OF PHOTOCOPYING MACHINE	-	5,515,000.00	5,515,000.00
00110000010201	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	55,469,817.54	164,000,000.00	108,530,182.46
00120000010102	CONSTRUCTION OF INDUSTRIAL PARK INFRASTRUCTURE	892,495,797.01	1,350,000,000.00	457,504,202.99
00130000040107	PURCHASE OF OFFICE EQUIPMENT	58,892,210.00	195,170,000.00	136,277,790.00
00130000060101	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	20,000,000.00	20,000,000.00
00130000060102	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	5,000,000.00	5,000,000.00
00130000070101	PURCHASE OF PROTOCOL CARS AND VANS	-	533,000,000.00	533,000,000.00
00130000070102	PURCHASE OF MOTOR VEHICLES	998,114,543.66	3,293,994,000.00	2,295,879,456.34
00130000070103	PURCHASE OF MOTOR CYCLES	800,000.00	15,425,000.00	14,625,000.00
00130000070105	PURCHASE OF BUSES	65,450,000.00	611,000,000.00	545,550,000.00
00130000070106	PURCHASE OF TRUCKS	238,384,431.25	397,413,000.00	159,028,568.75
00130000100101	PURCHASE OF RESIDENTIAL FURNITURE (GOVT. CHALETs)	-	10,000,000.00	10,000,000.00
00130000100102	PURCHASE OF OFFICE FURNITURE & FITTINGS	-	126,000,000.00	126,000,000.00
00130000120101	UPDATE OF KWARA LAW	-	-	-
00130000120102	PURCHASE OF LAW REPORT	-	4,729,720.00	4,729,720.00
00130000140101	PURCHASE OF SECURITY EQUIPMENT	7,636,056.73	103,000,000.00	95,363,943.27
00130000140103	PURCHASE OF COMMUNICATION EQUIPMENT	-	119,000,000.00	119,000,000.00
00140000010101	INSTALLATION OF SOLAR POWER AS ALTERNATIVE LIGHT SOURCE	-	-	-
00140000010102	PURCHASE OF POWER GENERATING SET	25,182,162.16	136,300,000.00	111,117,837.84
00140000010103	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	439,040,728.78	888,659,486.00	449,618,757.22
00170000010102	PURCHASE OF TRAFFIC CONES	-	2,000,000.00	2,000,000.00
00180000010101	PURCHASE OF AIRCRAFT BASIC EQUIPMENT	75,000,000.00	245,140,362.00	170,140,362.00
	<b>Total</b>	<b>3,598,872,835.66</b>	<b>12,616,344,534.00</b>	<b>8,897,471,698.34</b>

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
00010000010101	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES	780,400,000.00	2,600,000,000.00	1,819,600,000.00
00010000110101	PROVISION OF STATE WIDE IRRIGATION SCHEME	-	-	-
00010000180103	RURAL ACCESS AGRICULTURAL AND MARKETING PROJECT (RAAMP)	-	-	-
00010000190101	CONSTRUCTION/PROVISION OF FENCE	-	50,000,000.00	50,000,000.00
00020000010104	CONSTRUCTION/PROVISION OF RADIO STATIONS	216,246,322.46	744,806,608.00	528,560,285.54
00020000030101	CONSTRUCTION OF VISUAL ART CENTRE	-	-	-
00020000050102	REHABILITATION AND UPGRADING OF INFRASTRUCTURE	-	400,000,000.00	400,000,000.00
00040000040102	TRADITIONAL AND ALTERNATIVE MEDICINE UNIT	-	-	-
00040000120103	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	-	460,000,000.00	460,000,000.00
00040000130103	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	71,022,546.38	1,000,000,000.00	928,977,453.62
00040000200101	BASIC HEALTH CARE PROVISION FUND (BHCPF)	-	-	-
00040000210101	TAKE OFF GRANT (HEALTH)	-	229,000,000.00	229,000,000.00
00050000040103	CONSTRUCTION/PROVISION OF CLASSROOMS	15,000,000.00	221,543,509.00	206,543,509.00
00050000050102	REHABILITATION/REPAIR OF PUBLIC SCHOOLS	1,199,998,800.03	3,109,014,579.00	1,909,015,778.97
00060000010102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	-	220,000,000.00	220,000,000.00
00060000010103	KWARA STATE HOUSING MASTER PLAN	30,000,000.00	50,000,000.00	20,000,000.00
00060000030103	PROVISION OF LAND INFRASTRUCTURE SCHEME	-	-	-
00080000030101	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	-	-	-
00100000020103	CONSTRUCTION/PROVISION OF TOILETS (RUWASSA)	-	30,000,000.00	30,000,000.00
00100000050101	CONSTRUCTION/PROVISION OF WATER FACILITIES	-	67,821,750.00	67,821,750.00
00110000030102	CONSTRUCTION OF ILORIN INNOVATION HUB (ICT CENTER)	-	-	-
00110000030103	CONSTRUCTION OF DATA PROCESSING CENTRE	-	5,000,000.00	5,000,000.00
00120000010103	CONSTRUCTION/PROVISION OF MARKETS/PARKS	886,822,823.54	1,850,000,000.00	963,177,176.46
00120000030101	ESTABLISHMENT OF KWARA GARMENT PRODUCTION VILLAGE	1,203,352,354.43	3,500,000,000.00	2,296,647,645.57
00120000060101	ESTABLISHMENT OF SHEAU NUTS BUTTER PROCESSING PLANT	-	45,000,000.00	45,000,000.00
00120000060103	CONSTRUCTION OF FILM FACTORY	-	-	-
00130000030107	CONSTRUCTION OF OFFICE BUILDING	-	-	-
00130000050101	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	212,928,051.76	727,233,849.00	514,305,797.24
00130000050101	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	420,600,796.07	1,852,538,526.00	1,431,937,729.93
00130000050102	CONTRACTUAL OBLIGATION FOR COMPLETED PROJECTS	-	500,000,000.00	500,000,000.00
00130000080113	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	225,000.00	25,000,000.00	24,775,000.00
00130000150101	CONSTRUCTION OF POLICE STATIONS/POSTS	-	400,000,000.00	400,000,000.00
00130000170101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	-	200,000,000.00	200,000,000.00
00130000170104	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	2,428,900,993.68	3,955,500,000.00	1,507,833,420.07
00130000190101	GRASSROOT DEVELOPMENT PROJECTS	-	480,000,000.00	480,000,000.00
00130000240101	EXIGENCY PROGRAMME PROJECT FUND (GENERAL)	63,177,900.00	230,000,000.00	166,822,100.00
00130000240102	EMERGENCY INTERVENTION FUND (NATURAL OCCURRENCE AND UNFORSEEN CIRCUMSTANCES)	96,934,740.00	80,000,000.00	(16,934,740.00)
00140000010107	CONSTRUCTION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDERS	-	200,000,000.00	200,000,000.00
00140000010108	CONSTRUCTION/PROVISION OF ELECTRICITY	-	807,500,000.00	807,500,000.00
00170000010103	CONSTRUCTION/PROVISION OF ROADS	11,052,649,785.06	16,707,833,511.00	5,655,183,725.94
00170000010104	CONSTRUCTION OF STATE RURAL ROADS	269,954,148.29	300,000,000.00	30,045,851.71
00170000010114	CONSTRUCTION/PROVISION OF FLYOVER	1,685,714,537.36	2,200,000,000.00	514,285,462.64
	<b>Total</b>	<b>20,633,928,799.06</b>	<b>43,247,792,332.00</b>	<b>22,595,097,946.69</b>

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
00020000050102	REHABILITATION AND UPGRADING OF INFRASTRUCTURE	83,901,856.25	140,500,000.00	56,598,143.75
00020000050103	REHABILITATION UPGRADING OF STATE CULTURAL CENTRE	-	-	-
00020000050105	MUSEUM UPGRADE	-	210,000,000.00	210,000,000.00
00030000040102	RENOVATION OF AMOYO REHABILITATION CENTRE	3,004,000.00	32,694,000.00	29,690,000.00
00040000060101	REHABILITATION/REPAIR OF HOSPITALS/HEALTH CENTRES	13,653,129.49	500,000,000.00	486,346,870.51
00040000060102	REHABILITATION/REPAIR OF HOSPITALS/HEALTH EQUIPMENT	-	-	-
00040000060103	REHABILITATION OF LABORATORY & INSTALLATION OF EQUIPMENT	14,974,244.51	5,000,000.00	(9,974,244.51)
00050000050103	REHABILITATION/UPGRADING OF CLASSROOMS, ADMINISTRATIVE BLOCKS AND COMPUTER ROOMS	144,042,646.19	378,456,491.00	234,413,844.81
00060000010102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	-	-	-
00070000030101	REHABILITATION OF MARRIAGE REGISTRY	-	25,000,000.00	25,000,000.00
00080000020102	REHABILITATION/REPAIRS OF SPORTING FACILITIES - INDOOR SPORT HALL AT STADIUM COMPLEX	-	250,000,000.00	250,000,000.00
00080000020108	REHABILITATION OF RECREATIONAL FACILITIES (METROPOLITAN SQUARE)	500,000.00	156,169,995.00	155,669,995.00
00090000010107	REHABILITATION/FABRICATION OF ROLL-ON ROLL-OFF WASTE BINS	-	-	-
00100000040102	REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME	340,391,287.08	700,000,000.00	359,608,712.92
00130000080101	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	18,713,653.00	310,932,943.00	292,219,290.00
00130000080111	REHABILITATION/REPAIRS OF GOVERNMENT HOUSE AND DEPUTY GOVERNOR'S LODGE	-	-	-
00130000080113	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	45,902,843.20	900,256,312.00	854,353,468.80
00130000130107	REHABILITATION/REPAIRS OF COURT ROOMS	15,000,000.00	80,000,000.00	65,000,000.00
00130000150102	REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS	4,510,000.00	20,000,000.00	15,490,000.00
00130000240102	EMERGENCY INTERVENTION FUND (NATURAL OCCURRENCE AND UNFORSEEN CIRCUMSTANCES)	120,146,321.62	200,000,000.00	79,853,678.38
00140000010104	PROVISION OF SOLAR POWERED MINI GRID	-	-	-
00140000010109	REHABILITATION/REPAIRS OF ELECTRICITY	-	3,200,000.00	3,200,000.00
00170000010110	REHABILITATION/REPAIRS OF ROADS	393,232,222.52	400,000,000.00	6,767,777.48
	<b>Total</b>	<b>1,197,972,203.86</b>	<b>4,312,209,741.00</b>	<b>3,114,237,537.14</b>
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2022 Financial Year		
		ACTUAL	BUDGET	VARIANCE
00010000070101	KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	-	15,000,000.00	15,000,000.00
00010000090101	LIVESTOCK DISEASES CONTROL	-	3,000,000.00	3,000,000.00
00010000140101	RABIES CONTROL	1,000,000.00	3,000,000.00	2,000,000.00
00090000010104	POLLUTION PREVENTION & CONTROL(WASTE MANAGEMENT)	29,918,250.00	100,000,000.00	70,081,750.00
00090000010105	TREE PLANTING:HIGH FOREST REGENERATION	-	5,175,000.00	5,175,000.00
00090000050101	EROSION & FLOOD CONTROL: CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE	-	20,351,629.00	20,351,629.00
00130000110104	CLEAN KWARA PROGRAMME (ONGOING SDG NON-CGS INITIATIVES)	-	-	-
	<b>Total</b>	<b>30,918,250.00</b>	<b>131,526,629.00</b>	<b>115,608,379.00</b>
230501	ACQUISITION OF NON TANGIBLE ASSETS	2022 Financial Year		
CODE		ACTUAL	BUDGET	VARIANCE
00010000020101	AGRO PROCESSING, PRODUCTIVITY, ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSISTED) APPEALS	3,168,966,970.00	4,949,256,000.00	1,780,289,030.00
00010000030101	AGRICULTURAL MECHANIZATION (FARM ASSET)	-	-	-
00010000040101	FERTILIZER PROCUREMENT	-	-	-
00010000060102	FG CONTRIBUTION ON LIVESTOCK TRANSFORMATION PLAN	-	-	-
00010000120101	FOOD AND NUTRITION - WORLD BANK / FGN (STATE COUNTERPART FUND) (ANRIN)	-	-	-
00010000170102	ARMTI PARTNERSHIP ACTIVITIES	-	-	-
00010000180103	RURAL ACCESS AGRICULTURAL AND MARKETING PROJECT (RAAMP)	-	1,620,000,000.00	1,620,000,000.00
00010000201001	FADAMA RELATED ACTIVITIES (CARES DRIVEN)	-	-	-
00020000040101	PRODUCTION OF CALENDAR AND DIARIES	-	-	-
00020000040102	PUBLIC ORIENTATION ACTIVITIES	51,058,750.00	7,195,000.00	(43,863,750.00)
00020000040104	ANNIVERSARIES AND CELEBRATIONS (GENERAL)	1,500,000.00	85,675,000.00	84,175,000.00
00030000010101	MICRO CREDIT LOAN FOR WOMEN COOPERATION GROUPS AND PROCUREMENT & DISTRIBUTION OF EQUIPMENT	-	50,000,000.00	50,000,000.00
00030000020102	KWARA SOCIAL INVESTMENT SCHEME	-	-	-
00030000020103	STAGING OF TRADE FAIR IN THE STATE	-	-	-
00040000010101	MATERNAL, NEONATAL AND CHILD HEALTH WEEK	-	-	-
00040000010105	FAMILY PLANNING	-	-	-
00040000010106	MATERNAL PERINATAL DEATH SURVILLANCE & RESPONSE (MPDSR)	-	-	-
00040000030102	DISEASE CONTROL & HEALTH EMERGENCY RESPONSE	-	-	-
00040000030104	TUBERCULOSIS CONTROL PROGRAMME	-	-	-
00040000030105	SUPPORT FOR HEALTHCARE OUTREACH PROGRAMME	-	-	-
00040000050104	LOGISTIC MANAGEMENT COORDINATING UNIT PROGRAMME	105,560,000.00	270,722,750.00	165,162,750.00
00040000200102	HEALTH PROMOTIONAL ACITIVITIES	1,000,000.00	10,000,000.00	9,000,000.00
00040000110104	PAYMENT OF STIPEND TO LABOUR INTENSIVE PUBLIC WORK FORCE (CARES)	378,329,380.00	1,708,911,532.00	1,330,582,152.00
00040000110105	COVID - 19 SOCIAL CASH DISBURSEMENT TO THE LESS PRIVILEGE (PALLIATIVE)	-	-	-
00040000110106	FGN COVID-19 INTERVENTION FACILITY TO THE STATE GOVERNMENT	-	-	-
00040000140104	UNICEF ASSISTED PROGRAMMES - ALL PROJECTS	53,100,000.00	2,107,000,000.00	2,053,900,000.00
00040000150103	KWARA EYE CARE PROGRAMME	-	-	-

00040000170105	MALARIA FREE KWARA	-	-	-
00040000210101	TAKE OFF GRANT (HEALTH)	-	201,770,000.00	201,770,000.00
00040000220102	NEGLECTED TROPICAL DISEASES	9,289,209,639.33	8,272,717,919.00	(1,016,491,720.33)
00040000230101	NATIONAL PROGRAMME ON IMMUNISATION (STATE COUNTERPART FUND)	-	-	-
00040000230102	FEDERAL MINISTRY OF HEALTH (NATIONAL PROGRAMME ON IMMUNISATION ACTIVITIES)	-	-	-
00040000260101	DRUG CONTROL PROGRAMME (NARCOTICS)	-	-	-
00050000010101	UNIVERSAL BASIC EDUCATION	-	-	-
00050000010102	EMERGENCY SCHOOL INTERVENTION FUND	-	-	-
00050000010103	FGN TRAINING FUND FOR UNIVERSAL BASIC EDUCATION (UBE)	-	-	-
00050000010104	BI-LINGUA EDUCATION FUND PROGRAMME	939,529,723.34	1,937,803,754.00	998,274,030.66
00050000010106	UNICEF GRANTS TO UNIVERSAL BASIC EDUCATION (UBE)	7,750,997,742.69	5,942,454,350.00	(1,808,543,392.69)
00050000060104	ACCREDITATION SUPPORT SERVICES FOR TERTIARY INSTITUTIONS	2,864,110,473.41	675,632,000.00	(2,188,478,473.41)
00050000060105	SCHOLARSHIP PROGRAMME	119,169,779.60	150,000,000.00	30,830,220.40
00060000010103	KWARA STATE HOUSING MASTER PLAN	100,000,000.00	300,000,000.00	200,000,000.00
00060000020101	SURVEY & DOCUMENTATION OF GOVERNMENT LANDED PROPERTIES	24,281,000.00	70,000,000.00	45,719,000.00
00060000020102	ELECTRONIC DOCUMENTS AND HUMAN RESOURCE MANAGEMENT SYSTEM	-	-	-
00080000010103	EMPOWERMENT PROGRAMMES	4,448,656,195.01	11,646,060,236.00	7,197,404,040.99
00080000030101	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	-	42,069,440.00	42,069,440.00
00100000020107	WASH PROGRAMMES	-	-	-
00110000040101	ELECTRONIC DOCUMENTATION	-	50,000,000.00	50,000,000.00
00110000050101	COMPUTER SOFTWARE ACQUISITION	13,900,000.00	145,150,000.00	131,250,000.00
00120000050101	EXPLORATION OF SOLID MINERALS/ROCKS IN THE STATE AND MINING RELATED ACTIVITIES	3,680,000.00	55,000,000.00	51,320,000.00
00120000060101	ESTABLISHMENT OF SHEAU NUTS BUTTER PROCESSING PLANT	-	-	-
00130000050101	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	-	-	-
00130000020101	CONSTRUCTION OF KWARA STATE HALL OF FAME AT GOVT. HOUSE ANNEX	1,580,214,952.56	2,000,000,000.00	419,785,047.44
00130000110101	SUSTAINABLE DEVELOPMENT GOALS (SDGS) - STATE COUNTERPART FUND	-	205,000,000.00	205,000,000.00
	UNIVERSAL BASIC EDUCATION (STATE COUNTERPART FUND)	-	-	-
00130000110105	HUMAN CAPITAL SUPPORT FUND	-	-	-
00130000170101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	-	-	-
00130000220101	WORLD BANK COMMUNITY SOCIAL DEVELOPMENT PROJECT -CSDP (STATE COUNTERPART FUND)	-	-	-
00130000220102	PROVISION OF GRANT	-	103,000,000.00	103,000,000.00
00130000240102	EMERGENCY INTERVENTION FUND (NATURAL OCCURRENCE AND UNFORSEEN CIRCUMSTANCES)	-	5,000,000.00	5,000,000.00
00130000230101	STATE ECONOMIC MASTER PLAN (DEVELOPMENT PLAN)	-	-	-
00130000240101	EXIGENCY PROGRAMME PROJECT FUND (GENERAL)	-	-	-
00130000270101	RESEARCH AND DEVELOPMENT	75,000,000.00	562,394,000.00	487,394,000.00
00130000270102	STATISTICAL REFORM/STATISTICAL DEVELOPMENT	32,681,057.05	153,431,768.00	120,750,710.95
	<b>Total</b>	<b>31,000,945,662.99</b>	<b>43,326,243,749.00</b>	<b>12,325,298,086.01</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
22,590,526,593.30
91,727,203.27
<b>23,573,751,965.11</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
11,995,803,573.04
23,423,894,863.22
1,427,688,715.19
74,249,825.96
7,025,772,843.74
1,220,044,604.60
<b>45,167,454,425.75</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
2,873,211,400.87
12,177,201,848.38
2,320,810,120.40
90,476,751.15
18,447,382,899.23
<b>35,909,083,020.03</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
22,590,526,593.30
<b>23,440,173,542.58</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
91,727,203.27
<b>91,727,203.27</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
11,995,803,573.04
<b>11,995,803,573.04</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
657,148,155.58
717,051,333.10
1,150,326,631.15
819,667,499.82
207,322,285.91
5,340,343,110.67
3,126,520,411.87
514,875,654.75
3,721,153,126.77
7,169,486,653.60
<b>23,423,894,863.22</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
1,427,688,715.19
<b>1,427,688,715.19</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
74,249,825.96
<b>74,249,825.96</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
7,025,772,843.74
<b>7,025,772,843.74</b>
<b>2021 Financial Year</b>

<b>ACTUAL</b>
-
1,220,044,604.60
<b>1,220,044,604.60</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
2,873,211,400.87
<b>2,873,211,400.87</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
12,177,201,848.38
<b>12,177,201,848.38</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
2,320,810,120.40
<b>2,320,810,120.40</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
90,476,751.15
<b>90,476,751.15</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
18,447,382,899.23
<b>18,447,382,899.23</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
15,191,045,303.55
360,948,438.51
6,997,835,169.08
40,697,682.16
<b>22,590,526,593.30</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
-
<b>2021 Financial Year</b>
<b>ACTUAL</b>
7,000,000.00
84,727,203.27
<b>91,727,203.27</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
3,501,851,275.71
8,493,952,297.33
<b>11,995,803,573.04</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
422,594,758.79
71,224,591.33
-
422,438,278.66
<b>916,257,628.78</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
634,233,924.27
9,322,087.00
221,938,817.27
19,096,789.49
3,086,375.00
18,114,599.05
<b>905,792,592.08</b>
<b>2021 Financial Year</b>

<b>ACTUAL</b>
139,100,153.93
17,993,656.14
24,208,001.42
16,698,307.13
152,991,750.65
131,538,045.25
787,802,474.90
-
35,397,687.00
6,922,002.00
246,240,500.01
153,162,714.51
<b>1,712,055,292.94</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
178,056,789.51
27,800,352.09
190,814,626.73
60,048,982.44
132,683,710.80
132,583,735.94
84,112,820.77
-
3,478,700.00
432,747.20
8,039,450.00
<b>818,051,915.48</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
301,094,518.43
137,101,630.00
<b>438,196,148.43</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
2,375,668,010.13
758,000.00
-
96,199,595.33
2,332,240,764.41
<b>5,340,343,110.67</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
4,680,443,745.33
17,313,390.00
156,739,635.62
3,701,308.24
6,822,650.00
800,000.00
561,391,584.24
10,000,000.00
6,245,000.00
<b>5,443,457,313.43</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
211,254,772.79
3,049,999.92
280,803,398.84
9,323,193.50
<b>504,431,365.05</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
92,169,225.52
103,165,353.78
725,146,085.79
1,746,427.57
12,024,850.00
<b>934,251,942.66</b>



2021 Financial Year
ACTUAL
85,589,310.40
371,273,125.65
382,048,083.78
61,593,366.31
211,661,559.88
13,463,273.34
510,130,329.98
10,615,379.96
103,538,675.00
1,908,000.00
2,499,283.38
200,000.00
19,500,000.00
32,365,734.46
-
3,838,130,215.90
121,266,496.25
469,438,478.62
3,935,664.00
23,909,000.00
75,376,259.93
46,113,233.71
1,300,000.00
86,880,568.38
20,947,995.20
176,299,446.47
15,000,000.00
2,468,000.00
15,000,000.00
7,435,000.00
900,000.00
150,000,000.00
-
1,700,000.00
14,145,570.00
2,768,000.00
900,000.00
225,789,027.35
40,000,000.00
-
-
-
-
-
-
-
-
-
<b>7,146,089,077.95</b>

2021 Financial Year
ACTUAL
1,427,688,715.19
<b>1,427,688,715.19</b>

2021 Financial Year
ACTUAL
65,291,075.96
2,558,750.00
900,000.00
5,500,000.00
<b>74,249,825.96</b>

2021 Financial Year
ACTUAL
2,719,181,531.12
166,528,977.67
2,166,042,927.09
388,822,337.54
20,671,467.36
-

702,962,734.58
861,562,868.38
<b>7,025,772,843.74</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
1,220,044,604.60
<b>1,220,044,604.60</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
262,151,047.00
-
31,250,000.00
1,305,815,856.35
-
-
30,617,650.00
8,476,650.00
1,000,000.00
17,353,723.52
-
266,906,586.73
4,500,000.00
-
-
-
29,816,533.33
10,731,200.00
-
124,487,079.34
-
8,603,775.00
1,200,000.00
334,864,236.99
-
-
14,140,750.00
204,188,506.01
119,052,750.00
-
-
-
-
-
-
74,287,005.50
-
6,782,051.10
16,986,000.00
<b>2,873,211,400.87</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
1,000,000,000.00
679,725.00
-
-
161,643,050.50
544,889,211.61
248,298,385.10



-
-
<b>18,447,382,899.23</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
727,788.90
414,293,665.00
-
110,401,662.32
152,899,328.99
56,360,855.72
146,500,555.05
41,146,146.58
908,063,171.72
78,135,355.00
81,093,052.40
15,025,977.86
355,255,145.41
1,792,789.00
582,843,311.66
1,201,708,970.50
239,065,356.28
5,468,751.00
150,295,829.47
85,153,933.11
46,306,269.00
-
389,202,887.37
14,180,680.59
118,860,508.96
39,006,473.77
-
136,024,639.62
1,841,377.24
64,622,064.00
188,414,427.12
-
93,836,062.70
25,188,510.58
129,178,943.38
230,580,402.00
663,314,501.66
159,462,516.87
103,029,158.53
234,881,311.91
84,743,843.95
16,000,682.48
21,335,198.88
1,552,195,392.46
570,201,792.70
804,391,829.00
328,955,321.00
2,161,048,133.47
157,176,963.94
5,998,206,975.11
75,148,867.00
2,899,997,555.91
16,168,116.00
30,615,030.40
39,972,075.00
158,094,340.38
6,418,130.04
48,945,865.51
34,607,297.04
240,420,000.00
81,720,801.76
<b>22,590,526,593.30</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
-
-

-
<b>2021 Financial Year</b>
<b>ACTUAL</b>
84,727,203.27
7,000,000.00
<b>91,727,203.27</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
9,693,952,297.33
<b>9,693,952,297.33</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
202,346,850.82
44,420,216.00
40,753,628.20
2,023,000.00
-
1,162,000.00
1,500,000.00
621,500.00
-
715,670.33
788,151.00
9,998,900.00
5,000,000.00
-
500,000.00
-
104,000.00
-
365,362,643.84
33,384,183.56
160,000.00
-
2,078,000.00
1,437,000.00
799,998.00
-
-
-
450,000.00
-
-
1,306,500.00
-
1,905,000.00
-
-
-
1,760,883.23
1,499,600.00
5,394,000.00
885,495.00
6,967,000.00
640,000.00
1,570,000.00
40,300,000.00
10,515,018.00
-
5,250,000.00
7,994,854.00
5,261,286.40
4,786,500.00
3,621,270.00
51,352,860.00
4,655,650.00
-
2,460,601.00
400,000.00
1,324,000.00
-

690,000.00
-
1,524,370.00
715,000.00
-
-
-
40,392,000.00
-
-
<b>916,777,629.38</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
94,942,516.00
1,162,000.00
1,200,000.00
1,117,995.32
240,000.00
132,000.00
1,173,407.02
828,000.00
4,678,671.38
170,400.00
253,337.00
8,960,000.00
385,000.00
899,749.97
200,000.00
201,000.00
225,052.53
155,007.34
48,000.00
7,772,334.32
40,692,282.71
757,800.00
156,000.00
504,480.00
298,367,641.92
86,400.00
-
350,000.00
-
167,760.00
100,000.00
830,997.00
800,000.00
162,000.00
198,021,798.21
89,500.00
-
60,000.00
34,000.00
499,400.00
1,628,165.00
14,671,727.63
4,000,000.00
267,882.99
283,250.00
339,719.25
8,575,000.00
47,347,910.18
5,977,441.00
12,786,046.00
12,656,177.00
102,640,240.00
8,473,070.63
114,000.00
3,102,877.00
-
353,754.69
3,970,000.00
420,000.00
517,200.00
6,530,350.00

1,260,000.00
126,000.00
108,000.00
-
194,500.00
2,776,800.00
219,830.00
28,119.99
<b>905,792,592.08</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
57,810,000.00
1,486,000.00
5,510,004.00
714,000.00
1,189,000.00
706,500.00
532,670.04
2,664,067.26
2,695,630.00
1,913,150.00
621,000.00
13,421,413.58
3,879,741.33
25,175,000.00
10,267,766.43
3,792,250.08
1,740,646.00
683,400.56
1,939,155.96
589,044.84
51,000.00
61,884,569.01
139,980,498.27
1,707,758.00
1,178,000.00
2,026,404.00
1,048,236.00
429,535.00
-
17,340,000.00
478,000.00
1,318,999.92
466,000.00
1,183,605.00
1,070,000.00
900,000.00
1,277,300.04
328,918.65
419,090.00
-
308,000.00
1,761,210.00
1,574,540.00
1,140,000.00
2,274,187.00
16,590,074.00
7,774,999.70
1,033,132.98
199,567,500.01
10,597,700.00
390,000.00
53,778,000.00
191,710,756.00
24,416,244.00
14,283,506.00
19,233,906.00
21,212,924.00
4,184,122.50
1,399,074.98
13,904,744.00
160,473.91
301,869,686.18
2,521,533.00

3,734,691.98
421,940,494.15
16,142,300.00
4,037,500.00
312,499.92
659,491.96
1,258,856.74
60,000.00
904,700.00
628,040.00
272,049.96
<b>1,712,055,292.94</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
276,986,771.23
7,654,000.00
5,300,000.00
699,997.66
1,196,000.00
430,200.00
507,999.96
2,133,410.64
4,191,260.00
3,833,635.00
450,900.00
432,465.33
9,099,700.00
6,866,646.00
1,324,252.13
5,205,180.01
1,871,000.00
1,179,029.56
3,992,879.09
894,329.75
156,400.00
33,362,427.09
38,678,289.97
2,042,616.80
1,426,583.00
4,470,979.00
1,274,411.85
1,086,311.00
-
2,953,451.00
999,000.00
1,510,239.84
1,785,850.00
1,583,718.00
2,337,853.34
1,187,000.00
1,736,484.00
28,299,310.18
396,600.00
-
816,000.00
3,095,513.00
1,598,600.00
960,000.00
3,060,400.00
4,886,130.00
13,880,018.58
1,111,284.72
1,354,227.00
7,977,700.00
625,000.00
37,524,000.00
14,994,463.00
18,890,056.85
7,365,057.00
8,933,660.00
75,034,370.00
94,479,231.77
745,999.66
11,483,814.00



260,158.00
2,451,188.74
1,570,000.00
2,530,000.00
2,850,003.00
11,515,900.00
5,632,500.00
8,788,447.16
1,385,019.36
993,678.51
1,440,000.00
7,900,000.00
2,016,491.00
365,822.70
<b>818,051,915.48</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
2,960,000.00
14,340,000.00
7,225,000.00
-
-
2,000,000.00
645,615.76
-
-
31,452,321.46
10,000,000.00
9,484,819.04
645,000.00
-
-
2,665,494.00
36,562,600.00
34,412,461.00
-
-
570,000.00
-
3,112,085.00
-
425,000.00
-
1,500,000.00
-
319,000.00
-
-
420,000.00
592,875.42
-
-
-
3,500,000.00
16,455,000.00
68,715,000.00
63,522,000.00
-
500,000.00
9,969,740.00
-
20,500,000.00
19,630,500.00
2,357,200.00
3,500,000.00
966,000.00
8,221,045.00
41,316,623.75
1,262,500.00
5,766,318.00
-
-
-

-
-
9,561,950.00
1,750,000.00
370,000.00
-
-
-
1,000,000.00
-
-
<b>438,196,148.43</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
2,034,819,358.00
9,900,000.00
160,309,204.00
159,997.66
150,000.00
732,000.00
60,000.00
231,500.00
1,569,600.00
3,470,000.00
90,000.00
803,833.26
31,390,116.28
681,200.00
214,752.33
285,000.00
900,000.00
860,000.00
2,477,600.33
2,344,994,488.97
35,554,155.00
300,000.00
50,000.00
528,000.00
98,976.00
334,497.00
-
2,041,463.00
235,000.00
1,099,999.92
938,505.00
645,550.00
50,000.00
199,992.00
156,451.00
-
764,400.00
546,099.00
300,000.00
819,210.00
11,622,800.00
5,886,501.00
90,496.98
9,000,000.00
749,000.00
9,450,000.00
79,873,392.16
985,500.00
10,242,334.00
1,481,100.00
15,275,870.00
4,337,390.00
100,000.00
2,777,050.00
391,206.27
527,000.00
199,200.00
460,236.00
5,234,930.00
1,112,500.00

124,999.92
284,996.48
1,018,333.33
60,000.00
3,706,000.00
1,105,160.00
9,424.98
<b>4,804,866,369.87</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
269,507,200.00
2,500,000.00
3,231,600.00
4,512,187.18
-
276,484,883.64
10,000,000.00
5,280,000.00
-
800,000.00
2,116,346,861.97
1,913,492,531.38
-
-
449,998.00
2,000,000.00
-
-
3,226,393.90
-
4,822,650.00
-
140,402,700.00
830,000.00
-
-
360,800,000.00
11,588,500.00
11,824,256.68
2,299,000.00
120,000.00
3,799,890.00
3,762,700.00
900,000.00
1,950,000.00
-
500,000.00
1,570,000.00
4,762,500.00
284,906,700.60
-
486,760.08
300,000.00
-
-
<b>5,443,457,313.43</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
124,753,500.00
7,380,000.00
9,320,004.00
471,997.66
1,538,000.00
382,103.49
897,318.00
2,623,064.27
14,000,000.00
27,205,725.83
850,050.00

4,277,120.00
3,499,994.67
4,956,603.00
578,213.53
4,307,041.63
1,636,292.83
279,686.32
2,617,479.14
1,717,662.67
347,811.00
18,790,282.74
58,155,743.67
1,507,821.00
145,000.00
5,393,303.63
1,572,000.00
761,158.00
-
3,194,640.00
1,148,360.84
3,100,000.56
959,883.00
1,277,585.58
1,115,288.00
1,613,532.00
2,964,880.00
567,960.00
-
643,623.28
3,533,474.16
949,600.00
769,816.00
155,840.00
10,805,000.00
5,989,000.00
1,203,646.98
2,684,692.46
5,894,000.00
498,084.55
3,635,435.00
10,498,275.00
4,259,800.00
2,115,000.00
4,712,300.00
70,230,955.00
17,958,593.50
931,512.00
3,518,545.00
160,233.53
2,751,022.60
4,502,385.11
3,609,529.01
4,388,729.00
2,161,662.00
2,264,800.00
468,749.88
2,915,717.92
721,996.03
420,000.00
10,165,200.00
2,880,615.00
126,424.98
<b>504,431,365.05</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
1,200,000.00
1,046,427.57
-
33,108,036.30
725,146,085.79
16,823,236.82
93,750.00
399,999.96
83,563.64

5,000,000.00
610,402.93
13,193,349.88
7,089,705.30
9,227,388.00
1,000,000.00
94,302,222.53
13,884,129.80
2,898,425.00
2,571,813.95
956,250.00
4,867,155.19
750,000.00
<b>934,251,942.66</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
619,940,420.07
96,399,960.50
883,442,130.31
736,004.68
3,287,000.00
149,300.00
32,400.00
1,764,321,994.63
17,340,480.75
38,506,596.13
10,464,637.09
3,587,271.80
4,169,950.00
555,000.00
6,197,917.69
31,056,306.37
2,908,151.00
256,374.66
25,247,921.05
360,000.00
6,840,332.15
16,247,945.56
2,076,987.33
4,000.00
319,836,792.15
188,363,117.46
4,277,168.50
741,572.00
7,655,000.00
600,000.00
901,635.00
-
30,836,051.21
702,000.00
1,514,609.76
2,380,121.73
95,203,076.00
4,903,500.00
1,552,892.50
1,197,139.83
11,469,707.51
1,225,133.01
-
328,153.00
24,591,401.00
6,353,093.37
79,581,114.97
14,644,586.00
79,959,245.83
42,506,541.38
23,948,704.85
218,151,709.88
38,896,825.00
1,213,200.00
157,996,939.98
172,351,856.75
69,829,586.23
80,862,448.00
69,653,003.00

1,010,484,609.82
45,687,198.06
9,329,674.26
37,424,546.00
265,000.00
15,846,196.12
515,000.00
62,197,800.00
173,101,079.92
76,571,679.00
31,729,719.00
31,953,463.89
1,220,000.00
79,075,709.16
500,000.00
163,616,618.30
117,315,619.36
1,398,157.39
<b>7,146,589,077.95</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
1,427,688,715.19
<b>1,427,688,715.19</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
2,558,750.00
900,000.00
5,500,000.00
65,291,075.96
-
-
<b>74,249,825.96</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
7,025,772,843.74
<b>7,025,772,843.74</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
1,220,044,604.60
<b>1,220,044,604.60</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
1,098,953,582.00
20,000,000.00
69,663,923.50
93,440,000.00
-
-
900,000.00
1,187,000.00
181,156,010.69
-
-
352,217,960.51
-
17,840,750.00
-
2,491,850.00
-
329,741,256.01
263,951,047.00
-
6,986,000.00
44,942,650.00
16,000,000.00
31,920,308.33

21,250,000.00
283,906,586.73
4,064,175.00
32,598,301.10
-
-
-
<b>2,873,211,400.87</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
94,176,182.68
239,000,000.00
832,700,260.71
38,000,000.00
176,783,094.01
-
4,186,528,922.26
3,500,000.00
-
5,256,641,176.65
225,000.00
161,643,050.50
-
18,862,688.01
-
-
-
58,325,786.20
-
248,298,385.10
544,889,211.61
-
36,384,246.85
116,656,726.17
164,587,117.63
<b>12,177,201,848.38</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
667,644,391.49
-
74,083,909.25
62,166,000.00
-
-
60,818,482.75
-
2,000,000.00
434,133,859.08
408,631,169.26
28,361,652.75
-
88,145,159.71
587,600.00
-
385,748,022.09
71,500,000.00
36,989,873.99
-
-
<b>2,320,810,120.37</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
-
5,000,000.00
85,476,751.15
<b>90,476,751.15</b>

<b>2021 Financial Year</b>
----------------------------







-
-
-
-
-
-
-
19,096,789.49
-
-
<b>905,792,592.08</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
-
732,401,427.65
-
131,538,045.25
-
-
-
-
-
-
787,802,474.90
-
-
60,313,345.14
-
-
<b>1,712,055,292.94</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
-
725,466,897.51
-
432,747.20
-
-
-
-
8,039,450.00
-
-







2021 Financial Year
ACTUAL
-
-
-

2021 Financial Year
ACTUAL
1,118,953,582.00
-
-
-
5,000,000.00
93,440,000.00
62,928,650.00
184,834,860.69
900,000.00
17,840,750.00
69,663,923.50
352,217,960.51
-
-
32,598,301.10
263,951,047.00
329,741,256.01
21,064,175.00
266,906,586.73
-
-
21,250,000.00
-
31,920,308.33
<b>2,873,211,400.87</b>

2020 Financial Year
ACTUAL
312,587,541.54
-
-
-
3,848,590,160.86
38,000,000.00
5,074,220,055.52
832,700,260.71
-
36,384,246.85
18,862,688.01
161,643,050.50
444,889,211.61
100,000,000.00
174,982,512.37
164,587,117.63
-
3,500,000.00
248,298,385.10
<b>11,459,245,230.70</b>

2021 Financial Year
ACTUAL
667,644,391.49
-
-
-
62,166,000.00
28,361,652.75
60,818,482.75
-
434,133,859.08
74,083,909.25
71,500,000.00
257,813,033.26
385,748,022.09
125,135,033.70
-
-
2,000,000.00

-
587,600.00
<b>2,169,991,984.37</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
85,476,751.15
5,000,000.00
<b>90,476,751.15</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
953,438,386.43
-
-
-
-
900,000.00
8,000,000.00
3,203,589,604.66
794,284,994.60
170,538,748.00
37,700,000.00
5,000,000.00
-
-
-
181,241,056.05
153,818,136.00
6,567,000.00
3,579,910,820.35
46,148,700.00
-
-
324,363,404.36
8,820,763,091.64
-
<b>18,286,263,942.09</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
17,000,000.00
13,400,750.00
3,070,423.50
3,000,000.00
-
62,888,500.00
355,000.00
2,103,775.00
-
-
266,906,586.73
-
-
-
-
-
262,151,047.00
-
29,816,533.33
24,016,250.00
3,000,000.00
-
6,782,051.10
119,052,750.00
204,188,506.01
6,500,000.00

-
-
-
6,676,650.00
1,000,000.00
7,973,082.00
-
122,227,079.34
-
4,500,000.00
-
1,264,799,606.35
31,250,000.00
-
-
-
30,617,650.00
6,986,000.00
10,000,000.00
10,731,200.00
-
17,353,723.52
-
334,864,236.99
-
-
<b>2,873,211,400.87</b>

<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
38,000,000.00
197,926,075.71
-
27,000,000.00
805,700,260.71
-
444,889,211.61
-
-
100,000,000.00
-
3,500,000.00
248,298,385.10
-
-
18,862,688.01
174,982,512.37
-
161,643,050.50
440,693,792.69
-
200,971,364.48
2,229,888,274.16
-
1,000,000.00
1,000,000,000.00
-
70,526,171.64
176,783,094.01
225,000.00
23,650,011.04
-
-
239,000,000.00
-
-
-
3,560,019,548.82
1,295,685,789.85
843,241,311.04
<b>12,302,486,541.74</b>



<b>2021 Financial Year</b>
<b>ACTUAL</b>
34,566,000.00
11,825,000.00
62,258,909.25
-
-
385,748,022.09
-
-
38,048,756.15
-
72,485,773.22
-
71,500,000.00
257,813,033.26
128,006,082.75
546,077,214.19
102,167,681.63
23,361,652.75
-
-
2,000,000.00
-
434,133,859.08
<b>2,169,991,984.37</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
-
68,588,825.00
-
16,887,926.15
5,000,000.00
<b>90,476,751.15</b>
<b>2021 Financial Year</b>
<b>ACTUAL</b>
-
249,953,950.00
299,849,050.00
39,934,100.00
605,464,344.54
175,152,000.00
200,000,000.00
29,395,894.60
10,000,000.00
-
27,700,000.00
-
595,438,386.43
10,000,000.00
5,000,000.00
400,000.00
450,000.00
9,000,000.00
13,841,000.00
13,000,000.00
-
-
15,911,948.48
14,425,763.00
76,558,618.55
153,384,061.23
4,245,000.00

34,559,144.83
6,567,000.00
-
61,251,276.00
2,749,466,651.20
2,000,000.00
3,856,477,108.31
50,538,748.00
329,688,328.24
-
-
265,369,604.36
58,993,800.00
120,000,000.00
181,241,056.05
900,000.00
250,000,000.00
153,818,136.00
3,000,000.00
25,800,000.00
-
40,000,000.00
269,443,151.24
108,242,165.00
1,400,000,000.00
2,761,490,571.11
1,500,000,000.00
83,207,260.77
146,148,700.00
-
400,000.00
1,051,011,603.41
208,663,932.74
18,881,588.00
<b>18,286,263,942.09</b>

KWARA STATE GOVERNMENT			
Statement Of Cash Flow			
Period : 2022 Financial Year			
NOTE 49a			
<b>Government Share of FAAC (Statutory Revenue)c</b>			
Code	Description	2022 Financial Year	2021 Financial Year
11010101	SHARE FROM FEDERATION ACCOUNT	18,870,345,531.91	22,953,019,853.27
11010104	EXCHANGE DIFFERENCE	172,594,951.69	165,073,661.68
11010106	EXCESS BANK CHARGES	54,266,117.46	11,809,665.71
11010108	NON OIL REVENUE	1,892,013,250.31	1,953,045,935.81
11010109	FOREX EQUALIZATION	-	84,813,717.83
11010110	SFTAS FUND	2,920,585,000.00	3,765,497,150.00
11010107	SOLID MINERAL REVENUE	-	54,461,430.59
11010111	COVID 19 PUBLIC DONATION	-	-
11010301	EXCESS CRUDE	-	-
11010303	OTHER SUNDRY REVENUE FROM FAAC	13,357,307,956.42	362,416,653.61
	<b>Total</b>	<b>37,267,112,807.79</b>	<b>29,350,138,068.50</b>
<b>NOTE 49b</b>			
<b>Government Share of VAT</b>			
Code	Description	2022 Financial Year	2021 Financial Year
11010201	SHARE FROM VAT ALLOCATION	23,371,319,683.39	18,931,940,333.82
	<b>Total</b>	<b>23,371,319,683.39</b>	<b>18,931,940,333.82</b>
<b>NOTE 49c</b>			
<b>Tax Revenue</b>			
Code	Description	2022 Financial Year	2021 Financial Year
12010103	CAPITAL GAINS TAX	33,123,438.33	31,250,062.29
12010101	PAYASYOUEARN	8,245,790,523.48	7,270,612,538.11
12010102	DIRECT ASSESSMENT	1,108,284,934.06	1,230,621,328.43
12010105	STAMP DUTIES AND PENALTIES	1,326,038,820.73	39,220,688.76
12010106	PAYE RECOVERABLES	1,689,922,328.58	1,620,658,765.42
	<b>Total</b>	<b>12,403,160,045.18</b>	<b>10,192,363,383.01</b>
<b>NOTE 49d</b>			
<b>NonTax Revenue</b>			
Code	Description	2022 Financial Year	2021 Financial Year
12020101	REGISTRATION OF ARTISANS	1,650,000.00	3,632,000.00
12020102	REGISTRATION OF DEVELOPERS	10,000.00	250,000.00
12020103	TRADE ANIMAL LICENCES	25,913,000.00	18,176,787.82
12020104	REGISTRATION OF AGRO DEALERS	10,000.00	200,500.00

12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCAFE CERTIFICATION AND RENEWAL	2,158,000.00	3,160,100.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKATERIAS & CLUB HOUSES	1,045,161.25	1,459,000.00
12020107	REGISTRATION OF CRÈCHES/DAY CARE CENTRES	207,000.00	615,000.00
12020108	ISSUANCE OF ENVIRONMENTAL IMPACT REPORTS (EIR)		240,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	2,156,600.00	2,178,900.00
12020111	REGISTRATION OF FEED MILL CENTRES	5,000.00	14,000.00
12020112	REGISTRATION OF LIVESTOCK FARMS	220,000.00	435,000.00
12020113	REGISTRATION OF COOPERATIVE SOCIETY	1,180,000.00	1,563,000.00
12020114	REGISTRSTION OF EVENT CENTRES	628,000.00	-
12020115	REGISTRATION OF VETERINARY DRUG STORES	235,000.00	186,000.00
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AGENCIES	350,000.00	1,550,000.00
12020117	REGISTRATION OF AUCTIONERS	40,000.00	120,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENTERPRISES	2,439,500.01	2,306,000.00
12020119	FISHING PERMITS	152,000.00	210,000.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTRATION	50,000.00	80,000.00
12020122	PRODUCE BUYING LICENCES	100,000.00	3,478,950.00
12020123	REGISTRATION OF EVENING CLASSES	352,000.00	212,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	145,000.00	45,000.00
12020125	FISHER LICENCES/FISH COLD ROOMS	20,000.00	85,000.00
12020127	DRILLING PERMIT	7,611,250.00	1,803,700.00
12020128	GAMING/POOL BETTING & CASINO LICENCES	2,275,000.00	87,573,301.52
12020129	REGISTRATION OF PRIVATE TERTIARY INSTITUTIONS	66,386,308.43	9,196,000.00
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES.	-	75,000.00
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	182,053,658.50	169,263,350.00
12020133	DRIVERS LICENCES & DRIVERS PERMIT	95,690,690.00	71,154,550.00
12020134	REGISTRATION OF NUR/PRIMARY & POST PRIMARY PRIVATE SCHOOLS	12,805,000.00	-
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STORES LICENCE	2,758,000.00	20,901,000.00
12020136	TRADE PERMIT LICENSES	40,000.00	
12020137	REGISTRATION OF DOCUMENT	56,431,766.31	39,659,499.85
12020140	HACKNEY PERMIT LICENCES	32,245,140.00	29,437,580.00
12020141	MOTOR DEALERSHIP LICENCES	3,481,590.00	4,583,675.00
12020146	REGISTRATION RENEWAL LICENSE	25,000.00	
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	40,000.00	36,000.00
12020148	REGISTRATION OF LIBRARY USERS	-	118,800.00
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING COMPANIES	100,000.00	640,000.00
12020150	REGISTRATION OF CONSULTANTS	1,892,152.67	
12020151	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	2,940,000.00	
12020152	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	227,500.00	
12020153	REGISTRATION OF FISH FARMERS	1,385,000.00	
12020154	RIGHT OF WAY LICENSE	111,500.00	
12020155	BUILDING PLAN PERMIT	15,600.00	
12020156	CERTIFICATE OF TEMPORARY OCCUPANCY (CTO)	-	

12020160	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	-	2,693,500.00
12020161	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	-	340,000.00
12020210	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	4,072,480.00	6,441,000.00
12020211	SURFACE RENT ON MINING SITE	-	
12020401	COURT FEES	97,617,431.70	48,243,211.00
12020404	STUDENTS UNION FEES	55,000.00	6,000.00
12020405	CHANGE OF CATEGORY	15,977,445.00	431,500.00
12020406	ADMINISTRATIVE CHARGES	196,423,839.81	336,697,716.34
12020407	RELIGIOUS PILGRIMAGE FEES	2,517,407,132.00	688,660,850.00
12020408	LABORATORY CERTIFICATE & TEST FEES	-	74,000.00
12020409	WEIGHTS & MEASURE DEPOSIT FEES	1,039,000.00	233,000.00
12020410	LAND DEVELOPMENT FEE	14,440,205.00	101,039,797.00
12020411	INSURANCE FEES	29,844,200.00	37,584,800.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	1,948,040.00	3,067,000.00
12020413	DEPARTMENTAL FEES	872,936,775.00	388,342,937.00
12020414	HOSPITAL ATTENDANT FEES	21,583,077.00	40,051,693.00
12020415	TRADE TESTING FEES	57,000.00	97,000.00
12020416	MATERIAL TESTING FEES	-	-
12020417	CONTRACTOR REGISTRATION FEES (NONREFUNDABLE)	32,222,190.40	136,341,899.03
12020418	MARRIAGE/DIVORCE FEES	26,018,550.00	25,576,900.00
12020419	ACCEPTANCE FEES	588,199,108.00	161,690,500.00
12020420	WELFARE FEES	233,115,694.00	63,460,077.44
12020421	CONTRACT DEVELOPMENT FEES (NONREFUNDABLE)	-	70,000.00
12020422	COMPUTER TRAINING FEES	9,186,000.00	1,596,000.00
12020424	ACCREDITATION FEES	950,000.00	
12020427	TENDER FEES (NONREFUNDABLE)	56,872,450.00	94,802,500.00
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICATE FEES	35,000.00	1,771,000.00
12020429	REGISTRATION/REGISTRATION RENEWAL	107,218,078.68	118,545,566.33
12020430	REGISTRATION FEES (STUDENTS)	490,203,408.00	112,102,186.88
12020431	ENVIRONMENTAL IMPACT ASSESMENT FEES/ASSESMENT FEE	175,370,690.69	167,595,420.00
12020432	ESTATE DISTRIBUTION FEES	270,000.00	480,000.00
12020433	ALUMNI FEES	58,096,669.41	37,207,597.80
12020434	CAUTION FEES	72,906,769.41	112,697,764.20
12020435	OTHER SUNDRIES FEES	637,584,761.71	601,731,146.37
12020436	GEO SPATIAL INFORMATION REQUEST FEES	9,900.00	30,000.00
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	866,000.00	443,191.00
12020438	SURVEY FEES	22,450,244.00	18,013,625.00
12020440	MEDICAL CHARGES FEES	150,881,667.50	31,722,681.00
12020441	LABORATORY FEES	127,412,459.00	80,321,895.00
12020442	REGISTRATION OF COMMUNITY DEVELOPMENT ASSOCIATION IN THE STATE		-
12020443	STREET NAMING/HOUSE NUMBERING FEES	2,927,000.00	2,498,400.00
12020444	ROAD SET BACKS FEES	7,047,016.00	11,572,440.09
12020445	CHANGE OF OWNERSHIP FEES	5,692,100.00	8,161,240.00

12020447	LAND USE CHARGE	137,751,819.16	136,509,495.04
12020448	DEVELOPMENT LEVIES/FEES	813,114,636.16	808,058,710.66
12020449	BUSINESS/TRADE OPERATING FEES	750,000.00	1,050,000.00
12020450	INSPECTION FEES	27,572,000.00	23,663,562.17
12020451	FOREST REGENERATION /TIMBER / FOREST FEES	3,988,100.00	2,841,500.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEESUNDERGRADUATE	4,440,158,687.90	3,329,213,856.14
12020453	APPLICATION FEES	1,009,132,516.49	139,285,801.00
12020454	PARKING & GATE FEES	7,597,800.00	5,901,750.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEESOTHERS	107,026,800.00	173,625,300.00
12020457	CERTIFICATE OF ROAD WORTHINESS	59,901,977.90	44,574,911.03
12020458	PROOF OF OWNERSHIP	13,229,725.00	16,103,075.00
12020460	SHORT TERM SEMINAR AND WORKSHOP (MDU)	90,981.00	
12020461	GRAZING RESERVE FEES	49,500.00	20,000.00
12020462	VALUATION VETTING FEES	1,300,000.00	1,198,400.00
12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	79,683,911.24	61,084,501.06
12020464	C. OF O. PROCESSING FEES (SURVEY)	8,842,415.18	11,388,966.54
12020465	SPORTS/RECREATIONAL FACILITIES FEES	320,456,429.54	192,182,219.71
12020466	C OF O CERTIFIED TRUE COPY FEE	1,072,500.00	808,560.00
12020467	REGULARIZATION FEES	-	1,832,091.00
12020468	CAVEAT EMPTOR FEES	61,600.00	110,000.00
12020469	PEST CONTROL SERVICES CHARGE	6,241,500.02	3,609,350.00
12020470	ACQUISITION LOGISTIC FEES	-	50,000.00
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEME)	23,257,626.00	12,210,649.45
12020472	CHANGE OF PURPOSE CLAUSE	932,500.00	1,625,000.00
12020473	RECERTIFICATION OF CERTIFICATE OF OCCUPANCY	281,700.00	400,000.00
12020474	HOSPITAL CARD FEES	44,801,536.00	39,796,589.00
12020475	COMPLIANT FEES (PPA)	492,000.00	550,000.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL MINING	7,471,685.00	2,845,000.00
12020477	CONTRACT AGREEMENT FEES	330,003,881.87	205,666,450.51
12020478	URBAN & REGIONAL PLANNING CHARGES	6,594,174.00	25,604,305.00
12020479	PLANTS/TOOLS HIRING CHARGES	48,400.00	244,000.00
12020480	FEES ON SITE ANALYSIS AND REPORT (PPA)	461,000.00	451,000.00
12020481	STATE INDUSTRIAL FUNCTIONING FEES	-	
12020482	FEE FROM PUBLIC TOILET	505,000.00	190,700.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	53,815,839.82	4,426,100.00
12020484	DISEASE SURVEILLANCE FEE	-	
12020485	EFFLUENT DISCHARGE PERMIT FEES	1,045,000.00	
12020486	SCHOOL HEALTH SAFETY PERMIT	2,294,000.00	
12020487	CHATTING FOR CONFIRMATION	505,325.00	
12020488	LAYOUT REGISTRATION FEES	855,000.00	
12020501	PENALTIES (SANCTION)	-	7,250,000.00
12020502	COURTS FINES	5,204,385.00	4,866,860.00
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	119,000.00	177,000.00

12020504	FOOD OUTLET FINES (FOOD VENDOR)	748,500.00	459,500.00
12020505	PRIVATE REFUSE COLLECTION AGENCIES FINES	-	136,000.00
12020506	UNCOVERED TIPPER LOADS FINES	10,000.00	20,000.00
12020507	CONTRAVENTION/FINE	12,753,100.00	13,124,050.00
12020508	TOWING FINE	1,672,800.00	1,434,600.00
12020509	DEMURRAGE	316,450.00	187,700.00
12020511	VIO FINES	2,731,000.00	5,253,450.00
12020512	FINES FROM LABORATORY DEPARTMENT INSPECTION	-	341,500.00
12020513	FINES ON ENCROACHMENT	138,500.00	166,500.00
12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	-	5,000.00
12020515	ENVIRONMENTAL HAZARD INSPECTION CONTROL FINES	-	
12020516	ENVIRONMENTAL SANITATION AFFAIRS CHARGES	1,386,100.00	
12020517	FINES FROM WASTE BINS & BAGS (MODEL) VIOLATION	440,000.00	
12020518	FINES ON WASTE MANAGEMENT AGENTS (DEFAULT/VIOLATION)	33,000.00	
12020601	SALES OF JOURNAL & PUBLICATIONS	42,841,591.52	25,642,199.84
12020602	SALES OF HANDBOOK	2,178,000.00	1,563,500.00
12020603	SALES OF I D CARDS	136,965,144.76	165,198,739.51
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	5,918,757.50	9,403,943.00
12020606	SALES OF APPLICATION FORMS	138,722,080.33	130,851,073.51
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	-	
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	-	
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES	-	
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATIONS	456,894,363.51	367,704,008.67
12020613	PROCEED FROM HOSTEL	14,246,000.00	10,492,000.00
12020614	SALES OF GOVERNMENT BUILDINGS	5,455,000.00	75,202,109.91
12020615	SALES OF UNIFORMS & OTHERS	34,302,000.00	27,910,000.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	11,466,612.00	13,382,750.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	229,232,400.00	202,514,925.00
12020621	PROCEED FROM UNIVERSITY PROCESSED GRANTS	-	1,200,000.00
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EXTENTION PRODUCTS (GENDER: WOMEN IN AGRICULTURE)	23,000.00	5,000.00
12020623	SALES OF FERTILIZER	-	148,713,168.00
12020624	SALES OF TRACTORS UNDER LOAN SUBSIDY SCHEME	3,031,907.78	1,415,420.01
12020625	PROCEED FROM THE SALES OF IMPROVED SEEDLING	391,800.00	98,697.00
12020626	SALES OF COCOA SEEDLINGS	-	-
12020627	SALES OF LIVESTOCK INPUTS	38,300.00	
12020629	SALES OF GRAPHIC ART PRODUCTS	-	3,000.00
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES OF WORSHIP	871,000.00	332,000.00
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	6,695,440.00	1,277,712.25
12020632	SALES OF TEXTILE, TIE & DYE	5,000.00	40,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	20,000.00	-
12020635	PROCEED FROM CONFERENCE/SEMINAR	240,000.00	28,441,150.00
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	416,000.00	438,000.00

12020638	BUILDING SERVICES CHARGES	186,000.00	70,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	60,000.00	52,000.00
12020642	SALES OF SHOPS	700,000.00	250,000.00
12020644	SALES OF CUSTOMISED ITEMS	-	
12020701	EARNINGS FROM CONSULTANCY SERVICES	11,552,338.57	5,552,355.00
12020702	EARNINGS FROM LABORATORY SERVICES	33,314,299.58	112,193,508.72
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPMENT	-	25,800.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL / OFFICES	1,933,000.00	475,000.00
12020706	EARNINGS FROM NHIS	38,876,475.50	37,606,649.00
12020707	EARNINGS FROM MEDICAL SERVICES	310,011,948.63	99,692,254.64
12020708	EARNINGS FROM AGRICULTURAL PRODUCE (MECHANIZATION)	249,000.00	1,860,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,580,680.00	682,000.00
12020710	HEALTH RESEARCH ETHICS CLEARANCE	342,500.00	250,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	128,645,761.92	134,503,575.83
12020712	EARNINGS FROM MINISTRY OF FINANCE INCORPORATED (MOFI)	-	1,552,237.00
12020713	EARNINGS FROM LIBRARY SERVICES	309,673,478.54	206,182,311.31
12020714	EARNINGS FROM ICT SERVICES	571,022,207.65	256,806,368.45
12020715	EARNINGS FROM INFORMAL SECTOR	249,616,213.27	229,440,612.91
12020716	EARNINGS FROM CATERING SERVICE	-	
12020717	EARNINGS FROM ALLOCATION OF PLOTS FROM THE NEW GRA	74,429,000.00	56,126,870.00
12020718	EARNINGS FROM CLINICAL TREATMENT OF ANIMALS	560,600.00	184,001.00
12020719	EARNINGS FROM BUFFER STOCK (STRATEGIC INTERVENTION)	-	
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENTRE, MALETE	-	181,500.00
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING INSTITUTES	360,500.00	180,000.00
12020723	EARNINGS FROM KWAMALL	-	-
12020724	EARNINGS FROM CONTROL POST (FOREST PRODUCTS)	39,572,900.00	45,678,500.00
12020725	EARNINGS FROM MISCELLANEOUS INSURANCE POLICIES	54,473,290.00	55,498,425.00
12020726	EARNINGS FROM WASTE BINS & BAGS		105,000.00
12020727	EARNING FROM RETRIVAL OF VITAL INFORMATION ABOUT THE STATE (ARCHIVES)	-	
12020728	EARNINGS FROM RENAL AND DENTAL SERVICES	29,455,355.00	10,035,453.00
12020729	EARNINGS FROM GASEOUS EMISSION	129,000.00	2,401,000.00
12020730	EARNINGS FROM PRINTING	48,000.00	140,000.00
12020731	EARNINGS FROM VIDEO SERVICES AND PUB. ADDRESS SYSTEM	-	40,000.00
12020732	EARNINGS FROM KWASAA	-	13,775,582.70
12020733	EARNINGS FROM PHOTOGRAPHIC/VIDEOGRAPHIC TRAINING SERVICE	-	-
12020734	EARNINGS FROM POST GRADUATE SCHOOL	206,998,300.00	144,717,016.00
12020735	EARNINGS FROM OTHER REVENUE	349,092,338.11	573,651,103.66
12020736	EARNINGS FROM STREET LIGHT DECOMMISSION MATERIALS		-
12020737	EARNINGS FROM SIWES	10,362,862.01	15,350,400.00
12020738	EARNINGS FROM ROAD CUTTING	165,000.00	150,000.00
12020739	EARNINGS FROM MECHANICAL WORKSHOP	575,000.00	501,000.00
12020740	EARNINGS FROM SALES OF HIGHWAY CODE	1,000,000.00	658,001.00
12020741	EARNINGS FROM DRIVING SCHOOL	645,001.00	979,177.00



12020742	EARNING FROM VALUATION FEES	305,486.00	824,013.00
12020743	EARNINGS FROM TRANSPORT MANAGEMENT	16,901,543.05	8,794,746.00
12020744	EARNINGS FROM FIRE PREVENTION / INSPECTION OF INDUSTRIAL ESTABLISHMENTS/TRAINING	7,630,900.00	5,376,018.00
12020745	EARNINGS FROM DRIVER'S BADGE	1,870,500.00	1,357,000.00
12020746	EARNING FROM VEHICLE INSPECTION UNIT	8,523,100.00	7,974,500.00
12020750	EARNINGS FROM TOPUP DEGREE	394,456,556.00	455,935,278.00
12020751	EARNINGS FROM S.S.C.E. (SENIOR SECONDARY CERTIFICATE EXAMINATION)	2,165,400.00	
12020752	EARNINGS FROM SALES OF LEARNER'S PERMIT & PLATE	4,400,000.00	6,154,000.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	1,060,000.00	50,000.00
12020757	EARNINGS FROM PAY AS YOU DRINK	134,219,538.47	113,714,464.18
12020758	EARNINGS FROM PUBIC STAND PIPE	-	6,350,897.95
12020759	EARNINGS FROM TANKER SERVICES	3,446,647.76	1,068,000.00
12020760	EARNINGS FROM CONNECTION	1,335,329.70	752,500.00
12020761	EARNINGS FROM THE USE OF OPEN SPACE	2,310,750.00	2,306,600.00
12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	2,090,000.00	1,598,100.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	658,344,200.00	403,654,380.00
12020765	EARNINGS FROM TESTING OF WATER SAMPLE	165,000.00	75,000.00
12020766	EARNINGS FROM ENTREPRENEURSHIP DEVT	518,465,463.17	262,216,273.13
12020767	EARNING FROM DIPLOMA COURSES	-	1,849,500.00
12020768	PROFESSIONAL POSTGRADUATE PROGRAM (PPP)	94,759,600.00	170,300,150.00
12020769	PROFESSIONAL DEGREE PROGRAMME	433,807,071.00	230,299,000.00
12020770	EARNING FROM JINGLES & DOCUMENTARIES PRODUCTION	5,000.00	
12020771	EARNINGS FROM BASIC & REMEDIAL STUDIES	120,000.00	1,229,300.00
12020772	EARNINGS FROM POST UTME/PRE ADMISSION SCREENING	52,789,700.00	30,869,400.00
12020773	EARNINGS FROM COLLECTION OF CERTIFICATES/STATEMENT OF RESULTS/VERIFICATION OF RESULTS/INTERNATIONAL STUDIES CERTIFICATE/CERTIFICATE COMMUNITY DEVELOPMENT	578,425,602.00	1,022,620,027.57
12020774	EARNINGS FROM TEACHING PRACTICE/KITS AND REGISTRATION	25,727,800.00	24,084,700.00
12020775	EARNING FROM AUTOMATED VEHICLE INSPECTION AND ROAD WORTHINESS CERTIFICATE	28,253,098.32	36,799,251.28
12020776	EARNINGS FROM UTILITY FEES	9,168,900.00	24,475,874.46
12020777	EARNINGS FROM TELEVISION SERVICES	2,865,056.38	372,989.05
12020778	EARNINGS FROM TEACHER REGISTRATION COUNCIL OF NIGERIA	6,925,000.00	9,087,000.00
12020779	EARNINGS FROM SANDWICH PROGRAMMES (DEGREE & NCE)	50,661,200.00	57,097,700.00
12020780	EARNINGS FROM CCE	656,289,318.03	232,953,532.40
12020781	EARNINGS FROM ADVERTISEMENT	30,558,336.71	28,593,194.32
12020782	EARNING FROM SERVICE PROVIDERS		620,000.00
12020783	EARNING FROM OTHER SCHOOL PROGRAMMES	185,800,850.00	384,423,100.00
12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	-	15,000.00
12020785	EARNINGS FROM PUBLIC CLINIC CARD/FOLDER	4,860,000.00	2,518,700.00
12020786	EARNINGS FROM BASIC EDUCATION CERTIFICATE EXAMINATION (BECE)	145,942,234.32	129,576,872.58
12020787	EARNING FROM MASS TITLING SCHEME	-	10,000.01

12020788	EARNINGS FROM KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	12,950,183.48	
12020789	EARNINGS FROM EDUCATIONAL PORTAL	44,905,400.00	40,041,950.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	50,000.00	-
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT TRAINING	3,711,154.50	273,883.00
12020792	EARNINGS MEDICAL / HEALTH INSURANCE	11,886,068.90	103,472,665.09
12020794	EARNING FROM ACCIDENT INSPECTION	105,000.00	123,500.00
12020795	EARNING FROM CALL DEPOSIT	-	
12020796	EARNINGS FROM CULTURAL EDUCATION	255,000.00	83,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	25,552,846.00	19,341,743.00
12020799	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE/KIDDIES CENTRE	224,000.00	148,000.00
12020801	RENT ON GOVERNMENT QUARTERS	8,676,590.48	6,900,576.29
12020803	RENT ON GOVERNMENT BUILDINGS	14,950,000.00	5,520,000.00
12020804	RENT ON COLLEGE HALL/CONFERENCE CENTRES	-	
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	94,690.15	302,460.60
12020806	GRAND RENT ON ULTRAL MODERN MARKET	1,216,000.00	1,176,000.00
12020807	GRANT FROM SIWES SUPERVISION	-	
12020901	RENT ON GOVERNMENT LAND	23,973,870.81	48,023,009.25
12020902	RENT ON COSTUMES & SEWING	120,900.00	35,000.00
12020903	PREMIUM ON THE ALLOCATION OF LAND	183,149,659.87	95,212,310.58
12020905	LEASE RENTAL	3,224,000.00	925,500.00
12020906	RENT ON GOVERNMENT PROPERTIES	9,453,755.00	10,941,810.00
12020907	RENT ON ACADEMIC/MATRIC GOWN	572,000.00	106,180.00
12021006	REFUND TO KWSG ON STRUCTURES AT ULTRAL MODERN MAR (RINCON)	200,000.00	800,000.00
12021008	REVENUE ON MASS TRANSIT	1,650,000.00	
12021010	REPAYMENT OF MONITISED VEHICLES	-	-
12021012	LOAN REPAYMENT		
12021103	KWSG INVESTMENT WITH INVESTMENT ONE		-
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES		
12021210	BANK INTEREST	1,153,972.00	1,466,455.00
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	335,882.75	373,099.99
12021301	COOPERATIVE AUDIT AND SUPERVISION FEES	18,215,161.57	14,273,598.24
12021302	AUDIT FEES	32,200,000.00	45,471,065.65
12021303	REFUND OF 11% NET PROFIT KWSG BY DEVELOPER	-	-
	<b>Total</b>	<b>22,602,519,965.36</b>	<b>16,478,005,699.52</b>

**NOTE 49e**

**Aid and Grants**

<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
13010102	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	4,117,070,084.48	2,749,466,651.20
13010201	NEGLECTED TROPICAL DISEASES	45,068,339.00	41,399,170.00
13010202	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	195,024,010.00	210,478,724.32
13010205	GLOBAL ALLIANCE VACCINE AND IMMUNIZATION (GAVI) DONOR AGENCY		

13010207	AGROPROCESSING PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSITED)		
13010211	AGROCLIMATIC RESILIENCE IN SEMIARID LANDSCAPE (ACResal Project) FG CONTRIBUTION		
13010216	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME (RUPBIS) FG CONTRIBUTION	-	
13020301	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)		-
13020302	FG TRAINING FUND FOR UBE		-
13020303	SBMC SIP PROGRAMME		1,875,000.00
13020304	SPECIAL GRANT FROM UBEC FOR SPECIAL NEEDS		
13020305	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)		-
13020106	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	719,199,988.06	970,795,096.08
13020107	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,882,513,174.69	1,091,846,614.91
13020308	KWARA STATE COLLEGE OF EDUCATION, ILORIN (TETFUND)	378,667,779.94	
13020309	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	456,224,309.00	-
13020312	PEPFAR CONTRIBUTION FOR THE CONTROL OF HIV/AIDS		
13020313	SDGS (FEDERAL CONTRIBUTIONS)		
13020315	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS		18,036,000.00
13020317	FGN COVID19 INTERVENTION FACILITY TO STATE GOVERNMENT		-
13020321	GRANTS TO KWARA STATE INTERNAL REVENUE SERVICES (KWIRS)		1,500,000,000.00
13020404	UNICEF GRANT TO UBE	-	
13020407	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) GLOBAL FINANCING FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	24,507,872.93	22,404,813.97
13020410	GRANT TO KFA ON SOLIDARITY COMPENSATION	6,013,440.00	
	<b>Total</b>	<b>7,824,288,998.10</b>	<b>6,606,302,070.48</b>

**NOTE 49f**

**Other Capital Receipts**

<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
14020206	RECEIPT FROM OTHER SOURCES	-	-
14030101	PROVISION OF INFRASTRUCTURAL DEVELOPMENT PROJECT (INTERNAL LOAN) TERM LOAN	-	-
14030103	DOMESTIC BONDS	-	-
14030203	EXTERNAL LOANS/BORROWINGS OTHERS	-	-
14030205	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDAINTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	792,421,224.26	724,427,036.49
14030206	WORLD BANK LOAN ON COMMUNITY AND SOCIAL DEVELOPMENT PROGRAMME (DONOR)	-	-
14030209	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	-
14030212	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	-	-
14030213	COVID19 ACTION RECOVERY AND ECONOMIC STIMULUS (CARES) WB	900,000,000.00	-
14030214	NATIONAL SOCIAL SAFETY COORDINATING OFFICE (NASSCO)	112,631,953.06	98,842,165.00

	<b>Total</b>	<b>1,805,053,177.32</b>	<b>823,269,201.49</b>
<b>NOTE 49g</b>			
<b>Transfer from other Government Entities</b>			
<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
15010101	LGA'S BAILOUT REFUND (REFUND FROM LGA TO STATE GOVERNMENT)	131,965,842.24	193,322,645.76
	<b>Total</b>	<b>131,965,842.24</b>	<b>193,322,645.76</b>
<b>NOTE 49h</b>			
<b>Salaries &amp; Wages</b>			
<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
21010101	SALARY	18,025,449,763.59	15,215,496,970.77
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	646,144,044.72	360,948,438.51
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIARY INSTITUTIONS	9,237,043,847.84	6,997,835,169.08
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	51,814,990.00	40,697,682.16
21020202	CONTRIBUTORY PENSION	104,819,769.31	84,727,203.27
21020103	REGULAR ALLOWANCES/EMOLUMENT	93,005,652.00	-
21020201	NHIS CONTRIBUTION	8,000,000.00	7,000,000.00
	<b>Total</b>	<b>28,166,278,067.46</b>	<b>22,706,705,463.79</b>
<b>NOTE 49i</b>			
<b>Social Benefits</b>			
<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
41040102	PENSION & GRATUITY	-	-
22010102	PENSION	9,147,001,138.06	8,493,952,297.33
22010101	GRATUITY	1,204,999,999.67	1,200,000,000.00
	<b>Total</b>	<b>10,352,001,137.73</b>	<b>9,693,952,297.33</b>
<b>NOTE 49j</b>			
<b>Overhead Cost(c)</b>			
<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	415,654,794.64	422,594,758.79
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	65,821,222.00	71,224,591.33
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	205,619,222.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,447,469,066.91	422,438,278.66
22020201	ELECTRICITY CHARGES	707,834,635.95	634,233,924.27
22020202	TELEPHONE CHARGES	10,992,925.00	9,322,087.00
22020203	INTERNET ACCESS CHARGES	254,183,531.88	221,938,817.27
22020204	SATELLITE BROADCASTING ACCESS CHARGES	32,725,879.38	19,096,789.49
22020205	WATER RATES	1,986,430.00	3,086,375.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	24,010,539.14	18,114,599.05
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	199,383,433.44	139,100,153.93

22020302	BOOKS	51,039,514.84	17,993,656.14
22020303	NEWSPAPERS	27,524,944.71	24,208,001.42
22020304	MAGAZINES & PERIODICALS	25,245,705.09	16,698,307.13
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,012,892.16	152,991,750.65
22020306	PRINTING OF SECURITY DOCUMENTS	157,142,972.77	131,538,045.25
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	634,173,625.06	787,802,474.90
22020309	UNIFORMS & OTHER CLOTHING	41,589,530.00	35,397,687.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	211,520,052.17	6,922,002.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	249,599,999.89	246,240,500.01
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF ANNUAL FINANCIAL STATEMENTS/ANNUAL REPORT/BUDGET ESTIMATES	36,340,585.43	153,162,714.51
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	198,273,506.20	178,056,789.51
22020402	MAINTENANCE OF OFFICE FURNITURE	37,238,200.00	27,800,352.09
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	234,914,049.43	190,814,626.73
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	65,400,028.38	60,048,982.44
22020405	MAINTENANCE OF PLANTS/GENERATORS	154,925,294.61	132,683,710.80
22020406	OTHER MAINTENANCE SERVICES	226,842,206.99	132,583,735.94
22020407	MAINTENANCE OF AIRCRAFTS	11,848,611.84	84,112,820.77
22020410	MAINTENANCE OF STREET LIGHTINGS	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,547,000.00	3,478,700.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,206,748.00	432,747.20
22020413	MINOR ROAD MAINTENANCE	9,145,400.00	8,039,450.00
22020501	LOCAL TRAINING	244,811,427.00	301,094,518.43
22020502	INTERNATIONAL TRAINING	90,626,304.25	137,101,630.00
22020601	SECURITY SERVICES/EXPENSES	2,549,108,183.09	2,375,668,010.13
22020602	OFFICE RENT	758,000.00	758,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	187,706,475.00	-
22020605	CLEANING & FUMIGATION SERVICES	105,470,764.47	96,199,595.33
22020606	SERVICEWIDE VOTE	-	2,332,240,764.41
22020701	FINANCIAL CONSULTING	4,371,610,250.55	4,680,443,745.33
22020702	INFORMATION TECHNOLOGY CONSULTING	16,442,975.00	17,313,390.00
22020703	LEGAL SERVICES	153,748,511.95	156,739,635.62
22020704	ENGINEERING SERVICES	9,237,850.00	3,701,308.24
22020706	SURVEYING SERVICES	9,221,600.00	6,822,650.00
22020707	AGRICULTURAL CONSULTING	-	800,000.00
22020709	WASTE MANAGEMENT CONSULTING	635,908,700.02	561,391,584.24
22020710	IPSAS CONSULTING	10,000,000.00	10,000,000.00
22020711	OTHER CONSULTING SERVICES	3,372,300.00	6,245,000.00
22020801	MOTOR VEHICLE FUEL COST	262,683,896.34	211,254,772.79
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,720,000.04	3,049,999.92
22020803	PLANT/GENERATOR FUEL COST	522,121,074.26	280,803,398.84
22020804	AIRCRAFT FUEL COST	24,703,900.00	9,323,193.50
22021001	REFRESHMENT & MEALS	108,992,427.29	85,589,310.40

22021002	HONORARIUM & SITTING ALLOWANCE	424,182,745.72	371,273,125.65
22021003	PUBLICITY & ADVERTISEMENTS	285,644,089.52	382,048,083.78
22021004	MEDICAL EXPENSES LOCAL	64,549,369.00	61,593,366.31
22021005	SCHOOL SERVICES	191,694,487.00	211,661,559.88
22021006	POSTAGES & COURIER SERVICES	13,431,030.74	13,463,273.34
22021007	WELFARE PACKAGES	927,720,988.76	510,130,329.98
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	9,853,499.96	10,615,379.96
22021009	SPORTING ACTIVITIES	140,178,099.33	103,538,675.00
22021010	DIRECT TEACHING & LABORATORY COST	4,968,200.00	1,908,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	2,500,000.00	2,499,283.38
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	200,000.00	200,000.00
22021013	PROMOTION (SERVICE WIDE)	9,000,000.00	19,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	31,990,990.00	32,365,734.46
22021015	CRECHE (MAINTENANCE)	60,000.00	-
22021016	OPERATIONAL EXPENSES	5,864,570,402.98	3,838,130,215.90
22021017	MONITORING & EVALUATION	105,997,067.69	121,266,496.25
22021019	INCIDENTIAL EXPENSES	410,971,254.58	469,438,478.62
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME	3,298,756.00	3,935,664.00
22021021	SPECIAL DAY/CELEBRATIONS	54,006,039.00	23,909,000.00
22021022	MEETING/VISITATION	77,724,567.72	75,376,259.93
22021023	EXIGENCY PROGRAMME PROJECT EXPENSES	97,049,938.71	46,113,233.71
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	-	1,300,000.00
22021025	RESEARCH ACTIVITIES	36,516,488.00	86,880,568.38
22021026	LEGAL EXPENSES	34,200,000.00	20,947,995.20
22021027	PROGRAMMES/ACTIVITIES	199,148,040.05	176,299,446.47
22021029	GOVERNORS' FORUM EXPENSES	-	15,000,000.00
22021030	STATISTICAL MANAGEMENT FUND	-	2,468,000.00
22021031	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATION CENTRE (SERICC)	16,950,000.00	15,000,000.00
22021032	FGN SOCIAL INTERVENTION PROGRAMME	-	7,435,000.00
22021033	AMBULANCE POINTS	-	900,000.00
22021034	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY & SUSTANABILITY (SFTAS) PROGRAMME EXPENSES	30,000,000.00	150,000,000.00
22021035	BOARD OF SURVEY	4,923,000.00	
22021036	HEALTH CARE SERVICES	2,000,000.04	1,700,000.00
22021037	MATRICULATION. CONVOCATION & ACCREDITATION EXPENSES	28,625,022.51	14,145,570.00
22021038	VERIFICATION FOR SERVING CIVIL SERVANTS & SCREENING EXERCISE FOR PENSIONERS	-	2,768,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	6,754,750.00	900,000.00
22021040	GENERAL OFFICE EXPENSES	261,796,037.00	225,789,027.35
22021041	COMMUNITY HEALTH INFLUENCERS, PROMOTERS AND SERVICES (CHIPS) PROGRAMME	-	40,000,000.00
22021042	COMMERCIAL ACTIVITIES (MATERIALS FOR COMMERCIAL JOB)	-	-
22021043	CHEMICAL FOAM COMPOUND	-	-

22021044	COVID19 RESPONSE ACTIVITIES	46,189,800.00	-
22021045	CHILDREN PARLIAMENT	300,000.00	-
22021046	ENTERPRENEURSHIP CONSUMABLES	62,979,350.00	-
22021047	ALUMNA (GRADUATE SUPPORT)	102,234,337.00	-
22021049	MUSLIM & CHRISTIAN PILGRIM WELFARE BOARDS	239,716,170.00	-
22070101	TRANSFER TO CDF (SWV)	8,300,000,000.00	-
	<b>Total</b>	<b>33,399,381,708.48</b>	<b>22,689,197,704.01</b>
<b>NOTE 49k</b>			
<b>Grants and Contributions</b>			
<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	88,090,956.29	65,291,075.96
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	3,340,000,000.00	2,558,750.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	-	900,000.00
22040114	STUDENT/STAFF REGISTRATION	9,104,250.00	5,500,000.00
	<b>Total</b>	<b>3,437,195,206.29</b>	<b>74,249,825.96</b>
<b>NOTE 49l</b>			
<b>Transfer to other Government Entities</b>			
<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,433,111,329.93	1,220,044,604.60
	<b>Total</b>	<b>1,433,111,329.93</b>	<b>1,220,044,604.60</b>
<b>NOTE 49m</b>			
<b>Finance Cost</b>			
<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	98,343,298.39	92,169,225.52
22020902	INSURANCE PREMIUM	85,190,762.65	103,165,353.78
22020904	OTHER CRF BANK CHARGES	7,385,068.07	1,746,427.57
22020905	AUDIT FEES/AUDITING OF ACCOUNT	11,477,950.00	12,024,850.00
22030109	LOAN REPAYMENT	700,000,000.00	1,427,688,715.19
	<b>Total</b>	<b>902,397,079.11</b>	<b>1,636,794,572.06</b>
<b>NOTE 49n</b>			
<b>Purchase/Construction/Rehabilitation of PPE</b>			
<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
32010101	LAND & BUILDINGS OFFICE	9,331,588,301.85	7,180,970,226.40
32010102	LAND & BUILDINGS RESIDENTIAL	75,606,056.64	1,123,259,031.70
32010104	STORAGE FACILITIES	-	71,500,000.00
32010202	ROADS & BRIDGES	13,731,719,130.41	5,664,548,367.47
32010205	ZOOS, PARKS & RESERVES	615,877,952.74	276,509,307.39
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	61,424,792.77	20,731,200.00

32010208	WATER DISTRIBUTION NETWORK	575,584,791.12	
32010209	SEWAGE/ DRAINAGE NETWORK	29,918,250.00	16,887,926.15
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	109,160,400.00	743,177,297.24
32010301	EARTH MOVING EQUIPMENT BULL DOZERS ETC.	241,683,362.50	-
32010302	INDUSTRIAL EQUIPMENT	455,375,306.46	15,140,750.00
32010303	NAVIGATIONAL EQUIPMENT	7,923,675.00	7,973,082.00
32010304	POWER PLANTS	439,040,728.78	-
32010305	POWER GENERATING SETS	24,882,162.16	-
32010405	MOTOR VEHICLES	1,149,509,814.83	1,307,015,856.35
32010407	MOTOR CYCLES	800,000.00	31,250,000.00
32010501	COMPUTERS	2,950,000.00	30,463,650.00
32010502	PRINTERS	942,000.00	8,124,175.00
32010505	PHOTOCOPIERS	1,000,000.00	3,103,775.00
32010601	CHAIRS	1,137,350.00	25,825,000.00
32010602	TABLES	-	-
32010603	FILE CABINETS/ CUPBOARDS	56,812,860.00	120,543,554.34
41040104	GOODS & SERVICES	-	975,795,878.87
	<b>Total</b>	<b>26,912,936,935.26</b>	<b>17,622,819,077.91</b>

**NOTE 49o**

**Purchase of Intangible Assets**

<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
33010109	RESEARCH & DEVELOPMENT	29,549,700,816.31	18,286,263,942.09
	<b>Total</b>	<b>29,549,700,816.31</b>	<b>18,286,263,942.09</b>

**NOTE 49p**

**Acquisition of Investments**

<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**NOTE 49q**

**Proceeds from Borrowings**

<b>Code</b>	<b>Description</b>	<b>2022 Financial Year</b>	<b>2021 Financial Year</b>
14030103	DOMESTIC BONDS	-	27,260,000,000.00
14030212	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	271,538,859.00	1,639,505,000.00
14030213	BRIDGING FACILITY(FGN LOAN)	15,035,902,285.70	3,007,180,457.14
	<b>Total</b>	<b>15,307,441,144.70</b>	<b>31,906,685,457.14</b>



KWARA STATE GOVERNMENT			
Capital Expenditure Notes			
Period : 2022 Financial Year			
Description	Budget	Actual	Variance
<b>FIXED ASSETS PURCHASED   2301</b>			
<b>PURCHASE OF COMPUTERS   23010113</b>			
COMPUTERS   32010501		5,250,000.00	
<b>TOTAL PURCHASE OF COMPUTERS   23010113</b>	<b>60,294,240.00</b>	<b>5,250,000.00</b>	<b>55,044,240.00</b>
<b>PURCHASE OF POWER GENERATING SET   23010119</b>			
POWER GENERATING SETS   32010305		25,182,162.16	
<b>TOTAL PURCHASE OF POWER GENERATING SET   23010119</b>	<b>136,300,000.00</b>	<b>25,182,162.16</b>	<b>111,117,837.84</b>
<b>PURCHASE OF OFFICE EQUIPMENT   23010141</b>			
CHAIRS   32010601		1,137,350.00	
COMPUTERS   32010501		56,812,860.00	
SECURITY INSTALLATIONS/ EQUIPMENT   32010206		942,000.00	
<b>TOTAL PURCHASE OF OFFICE EQUIPMENT   23010141</b>	<b>195,170,000.00</b>	<b>58,892,210.00</b>	<b>136,277,790.00</b>
<b>PURCHASE OF BOOKS-AIDS PROGRAMME   23010157</b>			
RESEARCH & DEVELOPMENT   33010109		4,910,400.00	
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)   32010211		29,250,000.00	
<b>TOTAL PURCHASE OF BOOKS-AIDS PROGRAMME   23010157</b>	<b>50,000,000.00</b>	<b>34,160,400.00</b>	<b>15,839,600.00</b>
<b>PROCUREMENT OF INSTRUCTIONAL MATERIALS &amp; EQUIPMENT   23010168</b>			
LAND & BUILDINGS - RESIDENTIAL   32010102		2,519,800.00	
<b>TOTAL PROCUREMENT OF INSTRUCTIONAL MATERIALS &amp; EQUIPMENT   23010168</b>	<b>190,190,000.00</b>	<b>2,519,800.00</b>	<b>187,670,200.00</b>
<b>PURCHASE MOTOR CYCLES   23010104</b>			
MOTOR CYCLES   32010407		800,000.00	
<b>TOTAL PURCHASE MOTOR CYCLES   23010104</b>	<b>13,675,000.00</b>	<b>800,000.00</b>	<b>12,875,000.00</b>
<b>PURCHASE OF MOTOR VEHICLES   23010105</b>			
MOTOR VEHICLES   32010405		998,114,543.66	
<b>TOTAL PURCHASE OF MOTOR VEHICLES   23010105</b>	<b>2,795,744,000.00</b>	<b>998,114,543.66</b>	<b>1,797,629,456.34</b>
<b>PURCHASE OF TRUCKS   23010107</b>			
MOTOR VEHICLES   32010405		233,542,875.00	
SEWAGE/ DRAINAGE NETWORK   32010209		4,841,556.25	
<b>TOTAL PURCHASE OF TRUCKS   23010107</b>	<b>397,413,000.00</b>	<b>238,384,431.25</b>	<b>159,028,568.75</b>
<b>PURCHASE OF FIRE FIGHTING EQUIPMENT   23010123</b>	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>
<b>PURCHASE OF COMMUNICATION EQUIPMENT   23010140</b>	<b>12,000,000.00</b>	-	<b>12,000,000.00</b>
<b>PURCHASE OF SPARE PARTS   23010147</b>	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>
<b>PURCHASE OF TOOLS AND EQUIPMENT   23010153</b>			
SEWAGE/ DRAINAGE NETWORK   32010209		12,255,000.00	
INDUSTRIAL EQUIPMENT   32010302		2,653,675.00	
EARTH MOVING EQUIPMENT - BULL DOZERS ETC.   32010301		18,382,500.00	
<b>TOTAL PURCHASE OF TOOLS AND EQUIPMENT   23010153</b>	<b>165,641,980.00</b>	<b>33,291,175.00</b>	<b>132,350,805.00</b>
<b>PURCHASE OF TRAFFIC CONES   23010165</b>	<b>2,000,000.00</b>	-	<b>2,000,000.00</b>
<b>PURCHASE OF VANS   23010106</b>			
RESEARCH & DEVELOPMENT   33010109		4,000,000.00	
MOTOR VEHICLES   32010405		67,027,027.03	
<b>TOTAL PURCHASE OF VANS   23010106</b>	<b>1,176,000,000.00</b>	<b>71,027,027.03</b>	<b>1,104,972,972.97</b>
<b>PURCHASE OF HEALTH / MEDICAL EQUIPMENT   23010122</b>			
RESEARCH & DEVELOPMENT   33010109		137,800,300.00	
<b>TOTAL PURCHASE OF HEALTH / MEDICAL EQUIPMENT   23010122</b>	<b>870,500,000.00</b>	<b>137,800,300.00</b>	<b>732,699,700.00</b>
<b>PURCHASE OF DRUGS   23010159</b>	<b>300,000,000.00</b>	-	<b>300,000,000.00</b>

<b>PURCHASE OF LABORATORY EQUIPMENT   23010163</b>	<b>75,000,000.00</b>	<b>-</b>	<b>75,000,000.00</b>
<b>PURCHASE OF HOSPITAL FURNITURE   23010172</b>	<b>210,000,000.00</b>	<b>-</b>	<b>210,000,000.00</b>
<b>PURCHASE OF MATERIALS   23010145</b>			
RESEARCH & DEVELOPMENT   33010109		3,000,000.00	
<b>TOTAL PURCHASE OF MATERIALS   23010145</b>	<b>23,225,000.00</b>	<b>3,000,000.00</b>	<b>20,225,000.00</b>
<b>PURCHASE OF WATER TREATMENT CHEMICAL   23010154</b>			
SEWAGE/ DRAINAGE NETWORK   32010209		235,193,504.04	
<b>TOTAL PURCHASE OF WATER TREATMENT CHEMICAL   23010154</b>	<b>235,193,496.00</b>	<b>235,193,504.04</b>	<b>- 8.04</b>
<b>PURCHASE OF LIBRARY BOOKS &amp; EQUIPMENT   23010125</b>	<b>34,582,000.00</b>	<b>-</b>	<b>34,582,000.00</b>
<b>PURCHASE OF LAW REPORT   23010181</b>	<b>14,729,720.00</b>	<b>-</b>	<b>14,729,720.00</b>
<b>PURCHASE OF AGRICULTURAL EQUIPMENT   23010127</b>	<b>1,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>
<b>PURCHASE OF COMMODITIES   23010160</b>	<b>45,000,000.00</b>	<b>-</b>	<b>45,000,000.00</b>
<b>PURCHASE OF INDUSTRIAL EQUIPMENT   23010129</b>			
LAND & BUILDINGS - OFFICE   32010101		892,495,797.01	
<b>TOTAL PURCHASE OF INDUSTRIAL EQUIPMENT   23010129</b>	<b>1,350,000,000.00</b>	<b>892,495,797.01</b>	<b>457,504,202.99</b>
<b>PURCHASE OF PHOTOCOPYING MACHINES   23010115</b>	<b>5,515,000.00</b>	<b>-</b>	<b>5,515,000.00</b>
<b>PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT   23010180</b>			
SEWAGE/ DRAINAGE NETWORK   32010209		5,270,000.00	
<b>TOTAL PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT   23010180</b>	<b>100,000,000.00</b>	<b>5,270,000.00</b>	<b>94,730,000.00</b>
<b>PURCHASE OF OFFICE FURNITURE AND FITTINGS   23010112</b>	<b>126,000,000.00</b>	<b>-</b>	<b>126,000,000.00</b>
<b>PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING   23010162</b>	<b>150,000,000.00</b>	<b>-</b>	<b>150,000,000.00</b>
<b>PURCHASE OF BUSES   23010108</b>			
MOTOR VEHICLES   32010405		65,450,000.00	
<b>TOTAL PURCHASE OF BUSES   23010108</b>	<b>611,000,000.00</b>	<b>65,450,000.00</b>	<b>545,550,000.00</b>
<b>PURCHASE OF CANTEEN / KITCHEN EQUIPMENT   23010120</b>	<b>20,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
<b>PURCHASE OF RESIDENTIAL FURNITURE   23010121</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
<b>PURCHASE OF SECURITY EQUIPMENT   23010128</b>			
SECURITY INSTALLATIONS/ EQUIPMENT   32010206		7,636,056.73	
<b>TOTAL PURCHASE OF SECURITY EQUIPMENT   23010128</b>	<b>103,000,000.00</b>	<b>7,636,056.73</b>	<b>95,363,943.27</b>
<b>PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT   23010176</b>			
COMPUTERS   32010501		117,524,899.00	
LAND & BUILDINGS - OFFICE   32010101		37,800,000.00	
POWER PLANTS   32010304		41,845,000.00	
INDUSTRIAL EQUIPMENT   32010302		2,500,000.00	
RESEARCH & DEVELOPMENT   33010109		23,380,425.00	
TELEVISION SETS   32010607		39,814,376.00	
<b>TOTAL PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT   23010176</b>	<b>476,980,000.00</b>	<b>262,864,700.00</b>	<b>214,115,300.00</b>
<b>PURCHASE OF PRINTING MACHINE   23010144</b>	<b>107,000,000.00</b>	<b>-</b>	<b>107,000,000.00</b>
<b>PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT   23010173</b>	<b>4,353,750.00</b>	<b>-</b>	<b>4,353,750.00</b>
<b>PURCHASE OF POSTAL REMOVAL MACHINE   23010170</b>	<b>2,500,000.00</b>	<b>-</b>	<b>2,500,000.00</b>
<b>PURCHASE OF ARCHIVES MATERIALS FOR   23010177</b>	<b>537,500.00</b>	<b>-</b>	<b>537,500.00</b>
<b>PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT   23010149</b>			
POWER PLANTS   32010304		439,040,728.78	
<b>TOTAL PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT   23010149</b>	<b>888,659,486.00</b>	<b>439,040,728.78</b>	<b>449,618,757.22</b>
<b>PURCHASE / ACQUISITION OF LAND   23010101</b>			
LAND & BUILDINGS - OFFICE   32010101		7,500,000.00	
<b>TOTAL PURCHASE / ACQUISITION OF LAND   23010101</b>	<b>900,000,000.00</b>	<b>7,500,000.00</b>	<b>892,500,000.00</b>
<b>PURCHASE OF AIRCRAFT BASIC EQUIPMENT   23010151</b>			
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)   32010211		75,000,000.00	
<b>TOTAL PURCHASE OF AIRCRAFT BASIC EQUIPMENT   23010151</b>	<b>245,140,362.00</b>	<b>75,000,000.00</b>	<b>170,140,362.00</b>

<b>PURCHASE OF SLASHERS, MOWERS &amp; TRACTOR   23010142</b>	<b>2,000,000.00</b>	<b>-</b>	<b>2,000,000.00</b>
<b>TOTAL FIXED ASSETS PURCHASED   2301</b>	<b>9,089,737,536.00</b>	<b>3,598,872,835.66</b>	<b>5,490,864,700.34</b>
<b>CONSTRUCTION / PROVISION   2302</b>			
<b>CONSTRUCTION / PROVISION OF INFRASTRUCTURE   23020118</b>			
LAND & BUILDINGS - OFFICE   32010101		4,041,605,174.48	
RESEARCH & DEVELOPMENT   33010109		146,420,407.15	
ROADS & BRIDGES   32010202		42,209,877.15	
<b>TOTAL CONSTRUCTION / PROVISION OF INFRASTRUCTURE   23020118</b>	<b>9,226,127,134.00</b>	<b>4,230,235,458.78</b>	<b>4,995,891,675.22</b>
<b>CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS   23020107</b>			
LAND & BUILDINGS - RESIDENTIAL   32010102		15,000,000.00	
LAND & BUILDINGS - OFFICE   32010101		1,199,998,800.03	
<b>TOTAL CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS   23020107</b>	<b>3,225,558,088.00</b>	<b>1,214,998,800.03</b>	<b>2,010,559,287.97</b>
<b>CONSTRUCTION / PROVISION OF ROADS   23020114</b>			
ROADS & BRIDGES   32010202		12,945,573,428.90	
LAND & BUILDINGS - OFFICE   32010101		3,209,360.82	
<b>TOTAL CONSTRUCTION / PROVISION OF ROADS   23020114</b>	<b>13,007,833,511.00</b>	<b>12,948,782,789.72</b>	<b>59,050,721.28</b>
<b>CONSTRUCTION OF MARKETS/PARKS   23020124</b>			
LAND & BUILDINGS - OFFICE   32010101		304,060,559.97	
ZOOS, PARKS & RESERVES   32010205		582,762,263.57	
<b>TOTAL CONSTRUCTION OF MARKETS/PARKS   23020124</b>	<b>1,850,000,000.00</b>	<b>886,822,823.54</b>	<b>963,177,176.46</b>
<b>CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES   23020106</b>			
LAND & BUILDINGS - OFFICE   32010101		71,022,546.38	
<b>TOTAL CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES   23020106</b>	<b>1,000,000,000.00</b>	<b>71,022,546.38</b>	<b>928,977,453.62</b>
<b>CONSTRUCTION / PROVISION OF WATER FACILITIES   23020105</b>	<b>67,821,750.00</b>	<b>-</b>	<b>67,821,750.00</b>
<b>CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES   23020113</b>			
LAND & BUILDINGS - OFFICE   32010101		780,400,000.00	
<b>TOTAL CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES   23020113</b>	<b>2,600,000,000.00</b>	<b>780,400,000.00</b>	<b>1,819,600,000.00</b>
<b>PROVISION OF SHEA-BUTTER PROCESSING CENTRES/CLUSTERS   23020140</b>	<b>45,000,000.00</b>	<b>-</b>	<b>45,000,000.00</b>
<b>CONSTRUCTION / PROVISION OF HOUSING   23020104</b>			
LAND & BUILDINGS - OFFICE   32010101		30,000,000.00	
<b>TOTAL CONSTRUCTION / PROVISION OF HOUSING   23020104</b>	<b>270,000,000.00</b>	<b>30,000,000.00</b>	<b>240,000,000.00</b>
<b>CONSTRUCTION/PROVISION OF PUBLIC TOILET   23020115</b>	<b>30,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>
<b>CONSTRUCTION/PROVISION OF POLICE POSTS   23020108</b>	<b>400,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>
<b>CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES   23020119</b>	<b>460,000,000.00</b>	<b>-</b>	<b>460,000,000.00</b>
<b>CONSTRUCTION / PROVISION OF ELECTRICITY   23020103</b>	<b>807,500,000.00</b>	<b>-</b>	<b>807,500,000.00</b>
<b>CONSTRUCTION OF INJECTION SUB-STATIONS &amp; POWER EVACUATION LINES/FEEDERS   23020141</b>	<b>200,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
<b>CONSTRUCTION OF ICT INFRASTRUCTURES   23020127</b>			
LAND & BUILDINGS - OFFICE   32010101		246,260,878.41	
<b>TOTAL CONSTRUCTION OF ICT INFRASTRUCTURES   23020127</b>	<b>450,718,000.00</b>	<b>246,260,878.41</b>	<b>204,457,121.59</b>
<b>CONSTRUCTION / PROVISION OF OFFICE BUILDINGS   23020101</b>	<b>200,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
<b>CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS   23020102</b>	<b>200,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
<b>TOTAL CONSTRUCTION / PROVISION   2302</b>	<b>34,040,558,483.00</b>	<b>20,408,523,296.86</b>	<b>13,632,035,186.14</b>
<b>REHABILITATION / REPAIRS   2303</b>			
<b>REHABILITATION / REPAIRS OF OFFICE BUILDINGS   23030121</b>			
LAND & BUILDINGS - OFFICE   32010101		18,713,653.00	
<b>TOTAL REHABILITATION / REPAIRS OF OFFICE BUILDINGS   23030121</b>	<b>210,932,943.00</b>	<b>18,713,653.00</b>	<b>192,219,290.00</b>
<b>REHABILITATION/REPAIRS - INFRASTRUCTURES   23030127</b>			
NAVIGATIONAL EQUIPMENT   32010303		727,882.50	
RESEARCH & DEVELOPMENT   33010109		120,205,339.12	
LAND & BUILDINGS - OFFICE   32010101		22,601,856.25	

SEWAGE/ DRAINAGE NETWORK   32010209		76,513,100.00	
LAND & BUILDINGS - RESIDENTIAL   32010102		2,004,000.00	
<b>TOTAL REHABILITATION/REPAIRS - INFRASTRUCTURES   23030127</b>	<b>688,194,000.00</b>	<b>222,052,177.87</b>	<b>466,141,822.13</b>
<b>REHABILITATION / REPAIRS - PUBLIC SCHOOLS   23030106</b>			
LAND & BUILDINGS - OFFICE   32010101		144,042,646.19	
<b>TOTAL REHABILITATION / REPAIRS - PUBLIC SCHOOLS   23030106</b>	<b>378,456,491.00</b>	<b>144,042,646.19</b>	<b>234,413,844.81</b>
<b>REHABILITATION / REPAIRS - ROADS   23030113</b>			
ROADS & BRIDGES   32010202		491,748,962.74	
<b>TOTAL REHABILITATION / REPAIRS - ROADS   23030113</b>	<b>400,000,000.00</b>	<b>491,748,962.74</b>	<b>- 91,748,962.74</b>
<b>REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES   23030105</b>			
LAND & BUILDINGS - OFFICE   32010101		28,627,374.00	
<b>TOTAL REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES   23030105</b>	<b>505,000,000.00</b>	<b>28,627,374.00</b>	<b>476,372,626.00</b>
<b>REHABILITATION AND EXPANSION OF SEMI-URBAN &amp; URBAN WATER SCHEME   23030144</b>			
SEWAGE/ DRAINAGE NETWORK   32010209		340,391,287.08	
<b>TOTAL REHABILITATION AND EXPANSION OF SEMI-URBAN &amp; URBAN WATER SCHEME   23030144</b>	<b>700,000,000.00</b>	<b>340,391,287.08</b>	<b>359,608,712.92</b>
<b>REHABILITATION / REPAIRS - RECREATIONAL FACILITIES   23030118</b>			
LAND & BUILDINGS - OFFICE   32010101		500,000.00	
<b>TOTAL REHABILITATION / REPAIRS - RECREATIONAL FACILITIES   23030118</b>	<b>156,169,995.00</b>	<b>500,000.00</b>	<b>155,669,995.00</b>
<b>REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING   23030101</b>			
LAND & BUILDINGS - RESIDENTIAL   32010102		21,500,000.00	
LAND & BUILDINGS - OFFICE   32010101		24,402,843.20	
<b>TOTAL REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING   23030101</b>	<b>1,000,256,312.00</b>	<b>45,902,843.20</b>	<b>954,353,468.80</b>
<b>REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS   23030107</b>			
LAND & BUILDINGS - OFFICE   32010101		4,510,000.00	
<b>TOTAL REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS   23030107</b>	<b>20,000,000.00</b>	<b>4,510,000.00</b>	<b>15,490,000.00</b>
<b>REHABILITATION / REPAIRS - ELECTRICITY   23030102</b>	<b>3,200,000.00</b>	<b>-</b>	<b>3,200,000.00</b>
<b>REHABILITATION / REPAIRS - SPORTING FACILITIES   23030111</b>	<b>250,000,000.00</b>	<b>-</b>	<b>250,000,000.00</b>
<b>TOTAL REHABILITATION / REPAIRS   2303</b>	<b>4,312,209,741.00</b>	<b>1,296,488,944.08</b>	<b>3,015,720,796.92</b>
<b>OTHER CAPITAL PROJECTS   2305</b>			
<b>COMPUTER SOFTWARE ACQUISITION   23050102</b>			
RESEARCH & DEVELOPMENT   33010109		13,900,000.00	
<b>TOTAL COMPUTER SOFTWARE ACQUISITION   23050102</b>	<b>195,150,000.00</b>	<b>13,900,000.00</b>	<b>181,250,000.00</b>
<b>TAKE-OFF GRANT   23050107</b>			
RESEARCH & DEVELOPMENT   33010109		32,681,057.05	
<b>TOTAL TAKE-OFF GRANT   23050107</b>	<b>448,201,768.00</b>	<b>32,681,057.05</b>	<b>415,520,710.95</b>
<b>PROGRAMMES/ACTIVITIES   23050106</b>			
RESEARCH & DEVELOPMENT   33010109		5,942,923,728.79	
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)   32010211		4,690,000.00	
LAND & BUILDINGS - OFFICE   32010101		81,150,809.38	
SEWAGE/ DRAINAGE NETWORK   32010209		10,000,000.00	
LAND & BUILDINGS - RESIDENTIAL   32010102		18,500,000.00	
<b>TOTAL PROGRAMMES/ACTIVITIES   23050106</b>	<b>16,122,749,272.00</b>	<b>6,057,264,538.17</b>	<b>10,065,484,733.83</b>
<b>DONOR ASSISTED PROJECTS/PROGRAMMES   23050109</b>			
LAND & BUILDINGS - OFFICE   32010101		1,609,214,952.56	
RESEARCH & DEVELOPMENT   33010109		19,928,417,855.43	
<b>TOTAL DONOR ASSISTED PROJECTS/PROGRAMMES   23050109</b>	<b>20,832,817,709.00</b>	<b>21,537,632,807.99</b>	<b>- 704,815,098.99</b>
<b>RESEARCH AND DEVELOPMENT   23050101</b>			
RESEARCH & DEVELOPMENT   33010109		102,961,000.00	
<b>TOTAL RESEARCH AND DEVELOPMENT   23050101</b>	<b>692,394,000.00</b>	<b>102,961,000.00</b>	<b>589,433,000.00</b>
<b>ANNIVERSARIES/CELEBRATIONS   23050104</b>			

RESEARCH & DEVELOPMENT   33010109		1,500,000.00	
<b>TOTAL ANNIVERSARIES/CELEBRATIONS   23050104</b>	<b>85,675,000.00</b>	<b>1,500,000.00</b>	<b>84,175,000.00</b>
<b>STATE COUNTERPART FUND ON ASSISTED PROJECTS   23050108</b>			
RESEARCH & DEVELOPMENT   33010109		3,168,966,970.00	
<b>TOTAL STATE COUNTERPART FUND ON ASSISTED PROJECTS   23050108</b>	<b>4,949,256,000.00</b>	<b>3,168,966,970.00</b>	<b>1,780,289,030.00</b>
<b>TOTAL OTHER CAPITAL PROJECTS   2305</b>	<b>39,826,243,749.00</b>	<b>31,000,945,662.99</b>	<b>8,825,298,086.01</b>
<b>PRESERVATION OF THE ENVIRONMENT   2304</b>			
TREE PLANTING:- HIGH FOREST REGENERATION   23040101	5,175,000.00	-	5,175,000.00
KWARA STATE FISHERIES DEVELOPMENT PROGRAMME   23040108	15,000,000.00	-	15,000,000.00
LIVESTOCK DISEASES CONTROL   23040109	3,000,000.00	-	3,000,000.00
<b>RABIES CONTROL   23040110</b>			
RESEARCH & DEVELOPMENT   33010109		1,000,000.00	
<b>TOTAL RABIES CONTROL   23040110</b>	<b>3,000,000.00</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>
EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE   23040102	20,351,629.00	-	20,351,629.00
<b>INDUSTRIAL POLLUTION PREVENTION &amp; CONTROL (WASTE MANAGEMENT)   23040104</b>			
SEWAGE/ DRAINAGE NETWORK   32010209		14,321,500.00	
ROADS & BRIDGES   32010202		13,000,000.00	
MOTOR VEHICLES   32010405		2,596,750.00	
<b>TOTAL INDUSTRIAL POLLUTION PREVENTION &amp; CONTROL (WASTE MANAGEMENT)   23040104</b>	<b>100,000,000.00</b>	<b>29,918,250.00</b>	<b>70,081,750.00</b>
<b>TOTAL PRESERVATION OF THE ENVIRONMENT   2304</b>	<b>146,526,629.00</b>	<b>30,918,250.00</b>	<b>115,608,379.00</b>
<b>PUBLIC DEBT CHARGES   2206</b>			
<b>CONTRACTUAL PAYMENT   22060204</b>			
LAND & BUILDINGS - OFFICE   32010101		212,928,051.76	
<b>TOTAL CONTRACTUAL PAYMENT   22060204</b>	<b>-</b>	<b>212,928,051.76</b>	<b>- 212,928,051.76</b>
<b>TOTAL PUBLIC DEBT CHARGES   2206</b>	<b>-</b>	<b>212,928,051.76</b>	<b>- 212,928,051.76</b>
<b>TOTAL CAPITAL EXPENSE</b>	<b>86,915,276,138.00</b>	<b>56,462,637,751.57</b>	<b>30,452,638,386.43</b>