

KWARA STATE GOVERNMENT



REPORT OF THE ACCOUNTANT-GENERAL WITH
FINANCIAL STATEMENTS
2017





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Nigeria, officially the **Federal Republic of Nigeria**, is a federal constitutional republic comprising thirty six states and **the** Federal Capital Territory. The country is located in West Africa and shares land borders with the Republic of Benin in the **West**, Chad and Cameroun in the **East** and Niger in the **North**. Its coast in the South lies on the Gulf of Guinea on the Atlantic Ocean. The three largest and most influential ethnic groups in Nigeria are the **Hausas, Igbos and Ycrubas**. In terms of religion, Nigeria is roughly split half and half between Muslims and Christians with a very small minority who practice **T**raditional religion.

The people of Nigeria have an extensive history. Archaeological evidence shows that human habitation of the area dates back to at least 9000 BC. The area around the Benue and Cross River is thought to be the original homeland of the Bantu

migrants who spread across most **Central** and **Southern Africa** in waves between the 1st Millennium BC and the second Millennium.

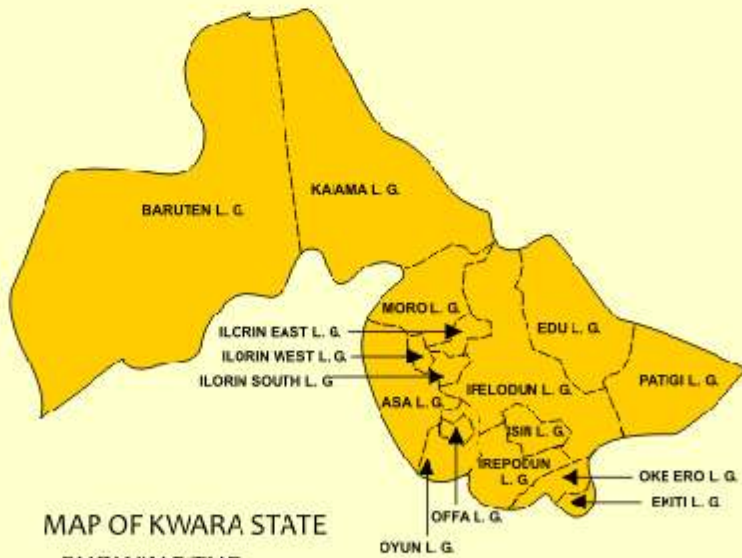
The name was taken from the Niger River running through the country. This name was coined by Flora Shaw, **the wife of Baron Lugard**, a British Colonial Administrator, in the late 19th century.

Nigeria is the most populous country in Africa, the most populous black nation and the seventh most populous in the World. it is listed among the "Next Eleven" economies and is a member of the Commonwealth of Nations. The economy of Nigeria is one of the fastest growing in the World with the International Monetary Fund (IMF) projecting a growth rate of 9% in 2008 and 8.3% in 2009. The IMF further projects an 8% growth in the Nigerian economy **by** 2011.





Welcome to
STATE OF HARMONY
KWARA STATE



MAP OF KWARA STATE
SHOWING THE
16 LOCAL GOVERNMENT AREAS



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KWARA STATE GOVERNMENT
2017 REPORT OF THE ACCOUNTANT GENERAL

STATE OF **KWARA** harmony

04

ISO 3166-2 : NG-KW

Date Created : 27th May 1967

Capital : Ilorin

Area : 36,825 km

Population : 2,591,555 (2005 est.)

Governor : Abdulfatah Ahmed

Major Languages : Nupe, Yoruba,
Batunu, Hausa & Boko Baro

Population Rank :
Ranked 31st

LOCATION

Kwara State was created on 27th May 1967 when the Federal Military Government of General Yakubu Gowon broke the four regions that then constituted the Federation of Nigeria into 12 states. At its creation, the state was made up of the former Ilorin and Kabba provinces of the then Northern Region and was initially named the West Central State but later changed to Kwara, a local name for the River Niger. The capital of the State is Ilorin, which lies 306km northeast of Lagos and 500km southwest of Abuja.

Kwara State shares common boundaries with Niger States to the North, Oyo, Osun, Ekiti States to the South, and Kogi State to the East. It maintains an international boundary with the Republic of Benin to the West. Because of its location between the Northern and Southern parts of Nigeria, Kwara State is referred to as the gateway.

HISTORY

The territorial unit now known as Kwara State emerged as one of the twelve States created on May 27, 1967. It first assumed the name West Central State before it was later changed to Kwara which is the local name for the Niger river.

AGRICULTURE

Agriculture is the main stay of the economy and the principal cash crops are : cotton, cocoa, coffee, kolanut, tobacco, benseed and palm produce.

MINERAL RESOURCES

Mineral resources abound in the state. Among these are limestone, marble, feldspar, clay, kaolin, quartz and granite rocks.

EDUCATION

Education received priority in the state. There are many primary and secondary schools. Higher institutions in the state includes the federally owned University of Ilorin, Federal Polytechnic, Offa, Federal Training Centre, Ilorin, State College of Education, Ilorin and Oro, Lafiag (Technical), Kwara State Polytechnic, Ilorin, Kwara State University (KWASU), Malete and the Schools of Nursing and Midwifery, Ilorin and Oke-Ode. College of Health Technology, Offa.

TOURISM

- * Owu Water Falls
- * Owa Kajola Natural
- * Wreckage of Mungo Park Boat, Monuments Jebba
- * Owa Kajola Fall Physical
- * Esie Museum
- * Odo Owa Black Soap
- * Tomb of Past Emirs
- * Ilorin Monument
- * Obo Aiyegunle Lakes Physical

PEOPLE

The main ethnic groups are Yoruba, Hausa, Fulani and Nupe. However each of the Local Government Areas is endowed with a set of languages including Hausa, Fulani, Nupe, Yoruba, Bokobara, Kambari, Ekiti and Kakanda.

LOCAL GOVERNMENT AREAS

Asa, Baruten, Edu, Ekiti, Ifelodun, Ilorin East, Ilorin South, Ilorin West, Kaiama, Irepodun, Isin, Moro, Offa, Oke-Ero, Oyun and Patigi.

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HIS EXCELLENCY
ALHAJI (DR.) ABDULFATAH AHMED
EXECUTIVE GOVERNOR
KWARA STATE

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HIS EXCELLENCY
ELDER PETER KISRA
DEPUTY GOVERNOR
KWARA STATE

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ENGR. ADEMOLA BANU
COMMISSIONER FOR FINANCE
KWARA STATE

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ALHAJI S. O. ISHOLA BSC, MBA, FCA
ACCOUNTANT GENERAL/PERMANENT SECRETARY
KWARA STATE

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MR. BENJAMIN SEHINDE FATIGUN
PERMANENT SECRETARY
MINISTRY OF FINANCE
KWARA STATE

Treasury Team



MR. JIBRIL AHMED.A
DIRECTOR MAIN ACCOUNT



ALH. S.O. ISHOLA FCA
ACCOUNTANT-GENERAL /
PERMANENT SECRETARY
KWARA STATE



DR. WAHEED KAYODE ISMAIL
DEPUTY ACCOUNTANT GENERAL /
DIRECTOR TREASURY



MRS. OYEKALE VICTORIA B.
DIRECTOR INSPECTORATE / TRAINING



ALH. ANIFOWOSE YUSUF
HEAD PFMU



ALH. IDRIS HAKEEM. O.
EXPENDITURE CONTROLLER



MRS. AREGBESOLA BOLA
CHIEF STORE OFFICER



MR. YAKUBU SIKIRU.A
DATA PROCESSING



MRS. BAMIDELE MOJI
STAFF OFFICER

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KWARA STATE GOVERNMENT

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Treasury Management Team With Main Account Staff



Report of The Accountant-General

WITH THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2017



ALH. S.O. ISHOLA
ACCOUNTANT-GENERAL /
PERMANENT SECRETARY
KWARA STATE

INTRODUCTION: I have the honour and privilege to present the report on the account of the Government of Kwara State of Nigeria for the year ended 31st December, 2017 together with the notes thereon. This report reviews the financial efforts and outcomes of the State Government in an attempt to match the objective of financial management with the goals of Governance. The publication is expected to serve as proper documentary evidence of transparency in the Government financial administration and record of published accounts as instrument of accountability.

LEGAL AUTHORITY: In compliance with section 101 of the Financial Regulation as well as provisions of the finance control and management Act now cap F.26 LFN 2004. The approval of the Federal Executive Council (FEC) for the adoption in Nigeria of IPSAS at its meeting of 28th July 2010 and provision of the National Circular letter issued by FAAC Sub-Committee dated 18th May, 2013 to the Three (3) tiers of Government on the commencement of the implementation of IPSAS.

PRINCIPAL ACTIVITIES: The main activities of the Office of Accountant General includes the receipts ,custody ,disbursement of all Government funds, record keeping, preparations and publication of Financial Statement .The preparations have been made to comply substantially with the provision of

cash basis International Public Sector accounting standard.

2. STATEMENT OF ACCOUNTING POLICIES.

The following is the summary of some of the Accounting policies adopted by the Government of Kwara State in the preparation of year 2017 Financial Statements.

- I. **Basis of Account:**
The account are prepared on cash basis Accounting. The cash basis accounting recognizes transactions and events only when cash and cash equivalents are received or paid by an entity.
- II. **Accounting Policies:**
These are specific principles, bases, conventions, rules and practices adopted by Kwara State Government in preparing its Financial Statement.
- III. **Cash:**
Cash comprises cash on hand, demand deposits, and cash equivalent.
- IV. **Cash Equivalent:**
These are short terms, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

V. Cash Flow: These are inflows and outflows of cash.	3. THE 2017 BUDGET The 2017 budget marks the continuation of the administration's desire to consolidate and	ii. To block leakages through sustenance of the Treasury Single Account (TSA) system and moderation of recurrent expenditure that will result in significant savings for Infrastructure development.
VI. Cash Receipts: are cash inflows	a. promote sustainable economic development of the State in line with Shared Prosperity Agenda	iii. Provision of infrastructure that will deepen the socio-economic development of the State and enhance the welfare of citizenry.
VII. Cash Payments: are cash outflows	b. The 2017 budget therefore is a symbolic bridge between past achievements, current accomplishments and future aspirations achieved for the good people of Kwara State.	iv. Ensuring job creation and inclusive growth.
VIII. Note to the Accounts: These are narratives description or more detailed analyses of the amounts shown on the face of statements, as well as additional information.	c. In the light of these realities, the 2017 budget is christened "Budget of Introspection and Sustenance". Sustained Expansion underlines the determination to implement those programs stalled by lack of funds in the outgoing year.	v. Ensure efficient expenditure that will result in significant savings.
IX. Accounting Period: The Accounting year is from 1st January 2017 to 31st December, 2017	It also underscores our resolve to birth new programs and projects in order to expand opportunities for the collective prosperity and economic empowerment for all, especially job creation for our youth. While the financial crisis facing our country is serious, the Budget of Introspection and Sustenance focuses on opportunities: Opportunities for growth, the new investment, for renewed agribusiness, for strong entrepreneurship and for direct and indirect jobs.	In order to facilitate the attainment of these objectives, the following policies will be strictly pursued:- 1. The diversification of production and revenue base of the State economy
X. Reporting Currency: The Statements are prepared in Nigeria Naira	Therefore, the main objectives of the budget are:	2. Reduction in the cost of governance and prudent utilization of available resources in critical areas.
XI. Foreign Currency: They are stated at the Naira value as at 31st December, 2017.	i. To expand and improve the Internally Generated Revenue base and reduce dependence on Federal Allocation.	3. The Completion of on-going capital projects, especially in the areas which have direct impact on the welfare of the people.
XII. Investments: All state investment have been transferred to Harmony Holdings Limited fully owned company by the State Government		4. Improved service delivery and elimination of all areas of waste.
XIII. Capital Costs: These are recognisable in the year of occurrences only.		In the 2017 fiscal year, the Kwara State Government proposes spending total sum of One Hundred and Sixty Billion
XIV. Assets and liabilities: Assets are stated at their net value while liabilities are recognised in full.		

Nine Hundred Million, Three Hundred and Eighty Eight Thousand and Seventeen Naira only (N160,900,388,017.00).

This shows an increase of Forty Eight Billion, Nine Hundred and Forty Million, Two Hundred and Ten Thousand, Four Hundred and Nineteen Naira only (N48,940,210,419.00) over the 2016 revised appropriation and this represents 30% increase.

Out of this Total Budget Size, a total sum of Sixty Three Billion Six Hundred and Sixty Million, Seven Hundred and Thirty Eight Thousand, Seven Hundred and Seventy Five Naira only (N63,660,738,775.00) is for Recurrent Expenditure. This represents 44% of the total budget size.

The Public Debt Servicing is Seven Billion, Ninety Eight Million, Two Hundred and Twenty-Eight Thousand, Nine Hundred and Seventy Five Naira only (N7,098,228,975.00) which represents 4% of the total budget size.

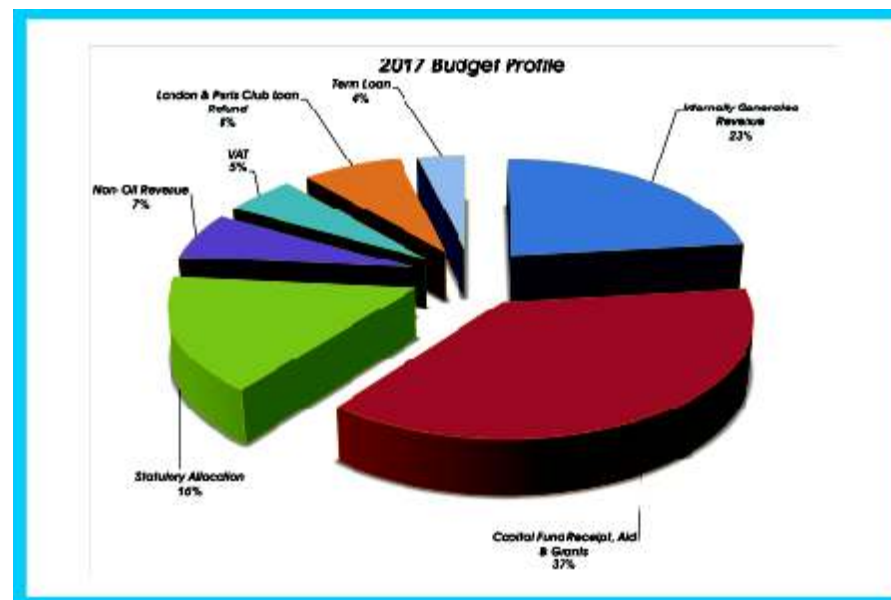
The capital Expenditure is Ninety Billion, One Hundred and Forty One Million, Four Hundred and Twenty

Thousand, Two Hundred and Sixty-Seven Naira only (N90,141,420,267.00) representing 56% of the total budget size.

4. **FUNDING OF THE 2017 BUDGET**
The projected Total Revenue estimate of One Hundred and Sixty Billion, Nine Hundred Million, Three Hundred and Eighty Eight Thousand, and Seventeen

Naira (N160,900,388,017.00) only from all available sources to the state from which the 2017 Budget is to be funded are broken into the following sources:

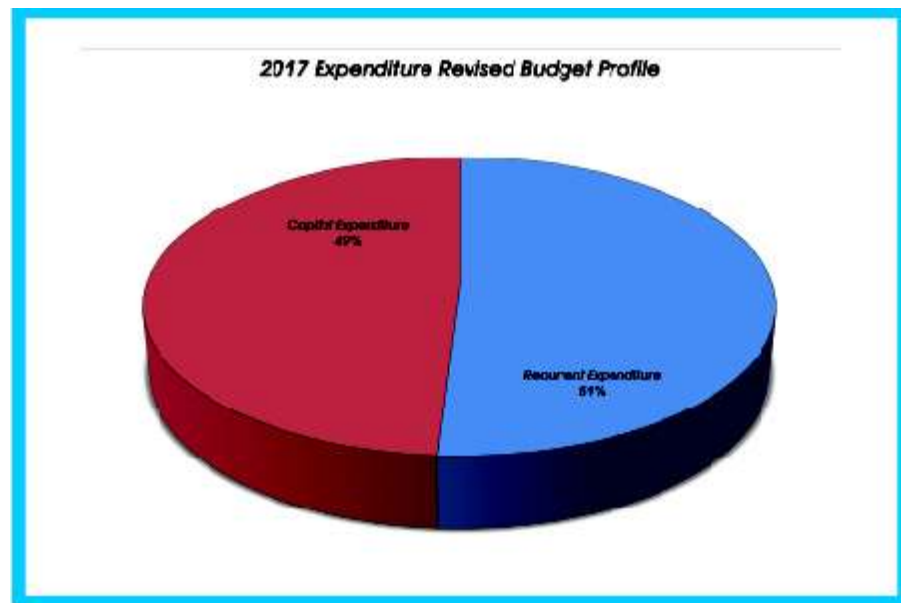
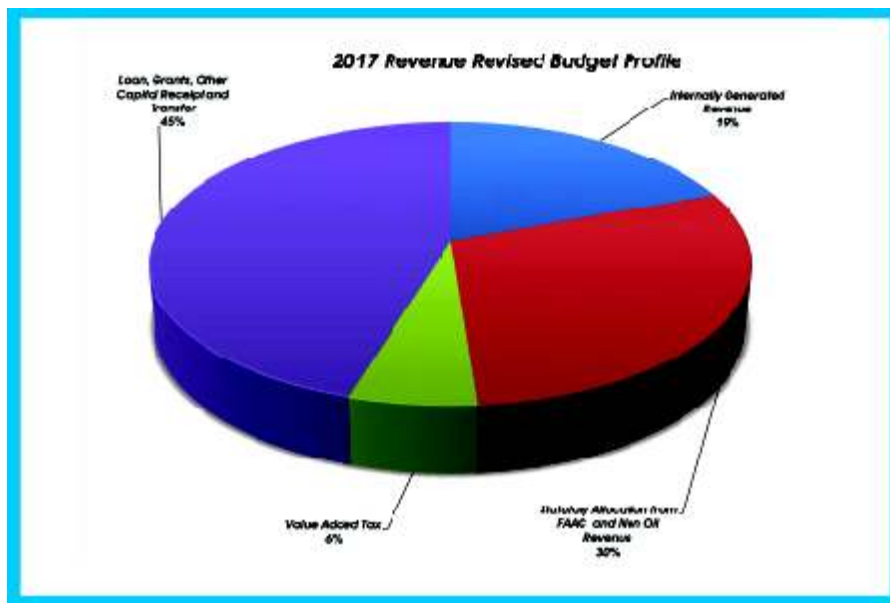
S/NO	REVENUE AND EXPENDITURE ITEM	BUDGET
1.	Internally Generated Revenue	37,353,690,319.00
2.	Capital Fund Receipt, Aid & Grants	59,941,767,089.00
		97,295,458,128.00
3.	Other Expected Receipt are:	
4.	Statutory Allocation	25,793,893,175.00
5.	Non-Oil Revenue	10,713,396,144.00
6.	VAT	8,892,640,570.00
7.	London & Paris Club Loan Refund	12,205,000,000.00
8.	Term Loan	6,000,000,000.00
	B	63,604,929,889.00
	(A + B)	160,900,388,017.00



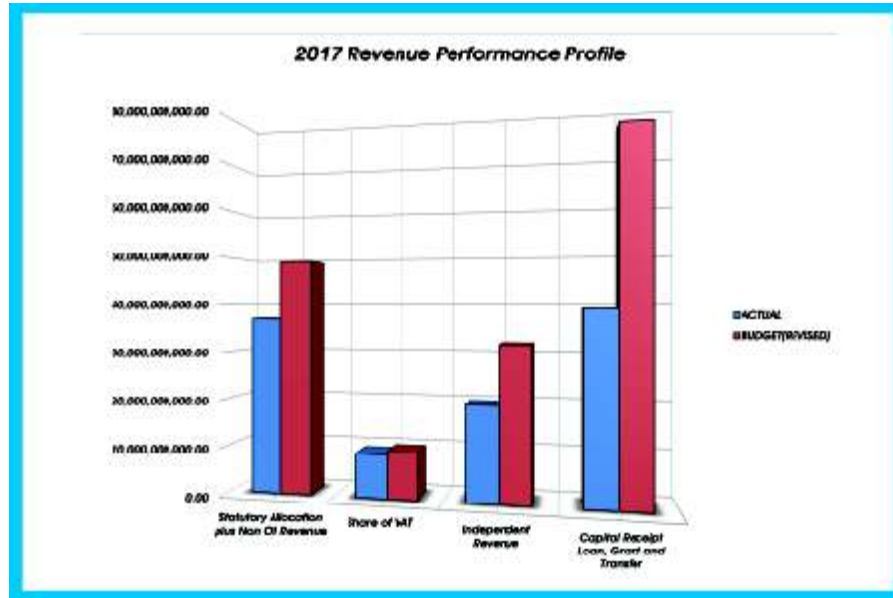
5. REVISED BUDGET

However, during the year under review, the original estimates was revised to take care of some exigencies of government and to show the economic reality of the moment due to reduction in the Revenue coming from the Federation Account. The breakdown of the revised budget for the year is as stated below

S/NO	REVENUE AND EXPENDITURE	ORIGINAL BUDGET 2017	REVISED BUDGET 2017
1.	Internally Generated Revenue	37,353,690,319.00	32,057,154,402.00
2.	Statutory Allocation from FAAC and Non Oil Revenue	36,507,289,319.00	49,007,169,727.00
3.	Value Added Tax	8,892,640,570.00	9,779,935,565.00
4.	Loan, Grants, Other Capital Receipt and Transfer	78,146,767,809.00	75,260,787,711.00
	TOTAL	160,900,388,017.00	166,105,047,405.00
1.	Recurrent Expenditure	70,251,107,355.00	84,639,636,304.00
2.	Capital Expenditure	90,649,280,662.00	81,465,411,101.00
	TOTAL	160,900,388,017.00	166,105,047,405.00



S/NO	REVENUE PERFORMANCE	ACTUAL 2017	BUDGET (REVISED) 2017
1.	Statutory Allocation plus Non Oil Revenue	36,917,026,771.43	49,007,169,727.00
2.	Share of VAT	9,090,178,115.30	9,779,935,565.00
3.	Independent Revenue	19,783,471,899.29	32,057,154,402.00
4.	Capital Receipt Loan, Grant and Transfer	39,135,516,348.00	75,260,787,711.00
	TOTAL	104,926,192,134.02	166,105,047,405.00



The total Revenue Received in the year was One Hundred and four billion, Nine Hundred and Twenty Six Million, One Hundred and Ninety Two Thousand One Hundred and Thirty Four Naira Two Kobo (N104,926,192,134.02) as against One Hundred and Sixty Six Billion, One Hundred and Five Million, Forty Seven Thousand Four Hundred Five Naira only (N166,105,047,405.00) representing only 63% percent of the budget.

The total Revenue Received in the year was One Hundred and four billion, Nine Hundred and Twenty Six Million, One Hundred and Ninety Two Thousand One Hundred and Thirty Four Naira Two Kobo (N104,926,192,134.02) as against One Hundred and Sixty Six Billion, One Hundred and Five Million, Forty Seven Thousand Four Hundred

Five Naira only (N166,105,047,405.00) representing only 63% percent of the budget.

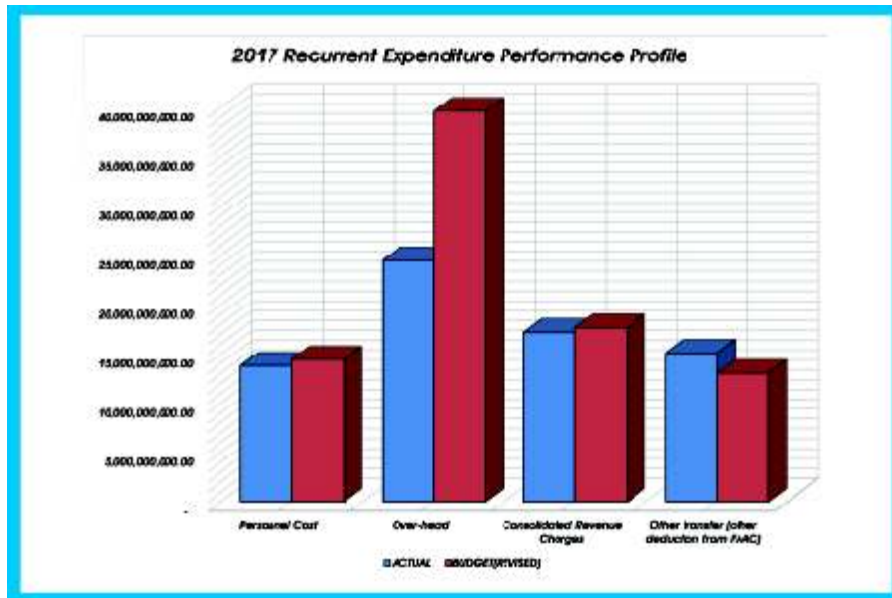
6. BUDGET PERFORMANCE DURING THE YEAR

As for recurrent expenditure, a sum of Eighty Four Billion Six Hundred and Thirty Nine Million Six Hundred and

Thirty Six, Three Hundred and Four Naira. (N84,639,636,304.00) was budgeted while Seventy Billion Four Hundred and Seventy Million Five Hundred and Thirty One Thousand Ninety Four Naira Sixty Eighty Kobo (N70,478,531,094.68) was expended during the year representing 83% performance.

B. RECURRENT EXPENDITURE BUDGET PERFORMANCE

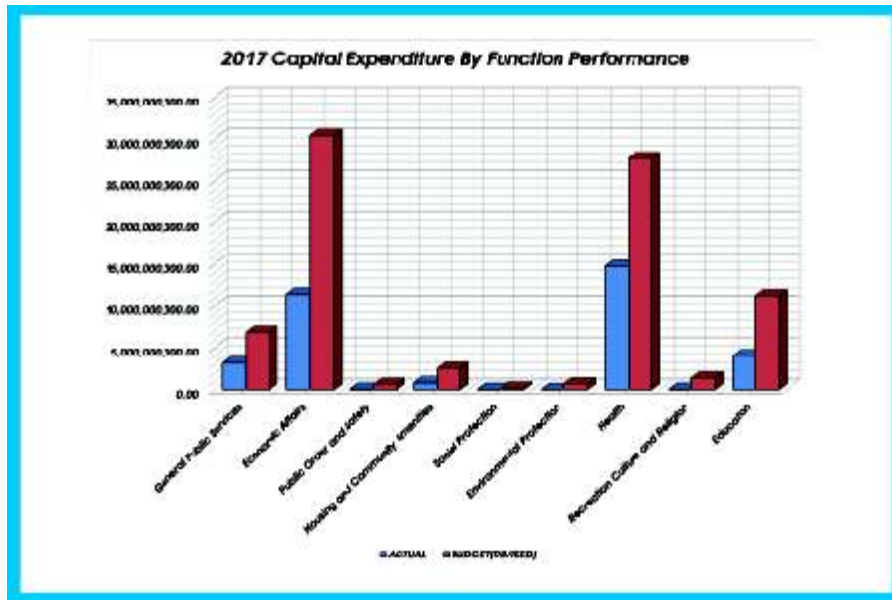
S/NO	EXPENDITURE PERFORMANCE	ACTUAL 2017	BUDGET (REVISED) 2017
1.	Personnel Cost	13,781,176,479.63	14,397,170,963.00
2.	Over-head	24,464,735,796.02	39,607,151,252.00
3.	Consolidated Revenue Charges	17,148,269,181.12	17,621,853,915.00
4.	Other transfer (other deduction from FAAC)	15,084,349,637.91	13,013,460,174.00
	TOTAL	70,478,531,094.68	84,639,636,304.00



C. CAPITAL EXPENDITURE PERFORMANCE BY FUNCTION

The capital Expenditure budget for the year was Eighty One Billion Four Hundred and Sixty Five Million Four Hundred and Eleven Thousand One Hundred and One Naira (N81,465,411,101.00) while the actual capital expenditure was Thirty Four Billion Two Hundred and Nine Million Nine Hundred and Seventy Seven Thousand Two Hundred and Sixty Four Naira Ten Kobo (N34,209,977,264.10) representing only 42%.

S/NO	CAPITAL EXPENDITURE	ACTUAL 2017	FINAL BUDGET 2017	PERFORMANCE ON BUDGET %
1.	General Public Services	3,125,498,879.73	6,833,646,332.00	46%
2.	Economic Affairs	11,419,227,180.65	30,473,546,679.00	37%
3.	Public Order and Safety	48,630,000.00	593,887,391.00	8%
4.	Housing and Community Amenities	786,109,941.50	2,500,555,062.00	31%
5.	Social Protection	26,200,000.00	142,750,000.00	18%
6.	Environmental Protection	5,577,500.00	660,325,563.00	1%
7.	Health	14,726,275,282.22	27,706,235,341.00	53%
8.	Recreation Culture and Religion	38,600,000.00	1,328,052,549.00	3%
9.	Education	4,033,858,480.00	11,226,412,184.00	36%
	TOTAL	34,209,977,264.10	81,465,411,101.00	42%



Conclusion

Efforts were made to ensure that these Financial Statements reflects the Financial Position of the Government as at 31st December 2017.

Considering the analysis and appraisal above, it is evident that the State Government has met some of the 2017 budget. Particularly on recurrent expenditure. It is therefore my pleasure at this moment to appreciate all the staff of the Accountant-General Office for their Loyalty commitment and dedication to duties during the preparation of the account.

ALH. S. O. ISHOLA
ACCOUNTANT GENERAL/PERMANENT
SECRETARY.

Considering the analysis and appraisal above, it is evident that the State Government has met some of the 2017 budget. Particularly on recurrent expenditure.

It is therefore my pleasure at this moment to appreciate all the staff of the Accountant-General Office for their Loyalty commitment and dedication to duties during the preparation of the account.

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. The Financial Statements comply with the generally accepted accounting practice.

To fulfill accounting reporting responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government. Responsibility for the integrity and objectives of the Financial Statements reflect the financial position of Government as at 31st December, 2017 and its operations for the year ended on that date.

Alhaji S. O. Ishola
Accountant General,
Kwara State

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

In our opinion, these Financial Statements fairly reflect the financial position of the Kwara State Government of Nigeria as at 31st December, 2017 and its operations for the year ended on that date.

Accountant General
Kwara State

6/3/2018

Commissioner for Finance
Kwara State

6/3/2018

Auditor General's *Certificate*


On the Accounts of Kwara State Government of Nigeria for the Year ended 31st December, 2017

The Accounts of Kwara State Government of Nigeria for the year ended 31st December, 2017 have been examined in accordance with the provisions of section 125 of the constitution of the Federal Republic of Nigeria 1999 as amended, chapter (1) section (1) of the Audit Act 1956 as amended and in accordance with generally accepted auditing standards.

The audit includes examination of evidences supporting the accounts and disclosures in the Financial Statements. The audit also includes assessing the accounting policies used and as significant estimates made by Government as well as evaluating the overall Financial Statements presentation.

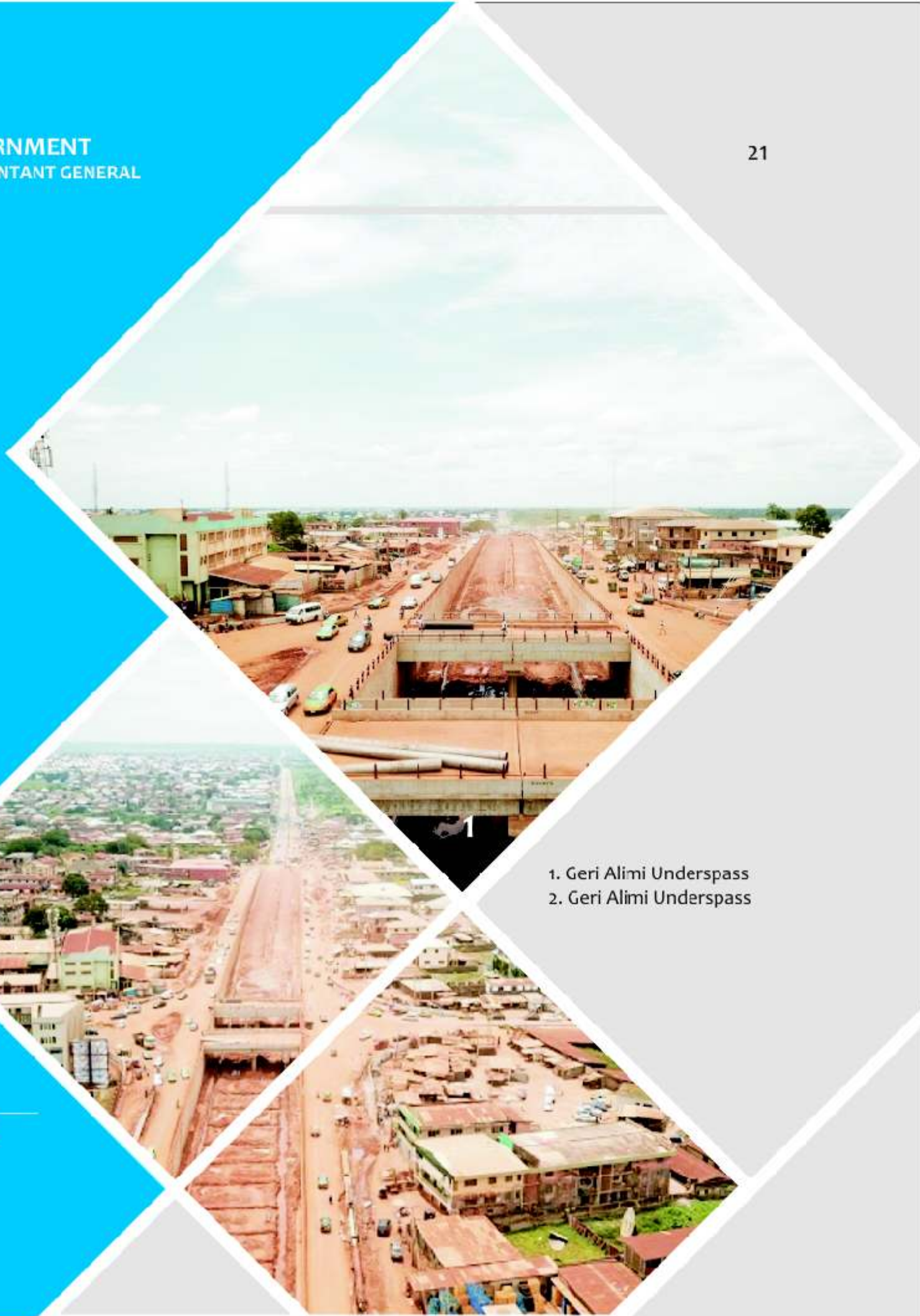
The Financial (Control and Management) Act 1958 as amended and section 125 of the Constitution of the Federal Republic of Nigeria 1999 places a responsibility on the Accountant-General of the State to prepare and ensure that the Financial Statements fairly reflect the Financial Performance and Position of the State Government.

In my opinion, these Financial Statements fairly reflect the Financial Position of Kwara State Government of Nigeria for the year ended 31st December, 2017, the results of its operations for the year ended on that date.


ADEYEYE O. SAMUEL MBA, FCA, FCTI
Kwara State Auditor General

7/6/2018

Performance



1. Geri Alimi Underspass
2. Geri Alimi Underspass

**INFRASTRUCTURAL
DEVELOPMENT**

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KWARA STATE GOVERNMENT

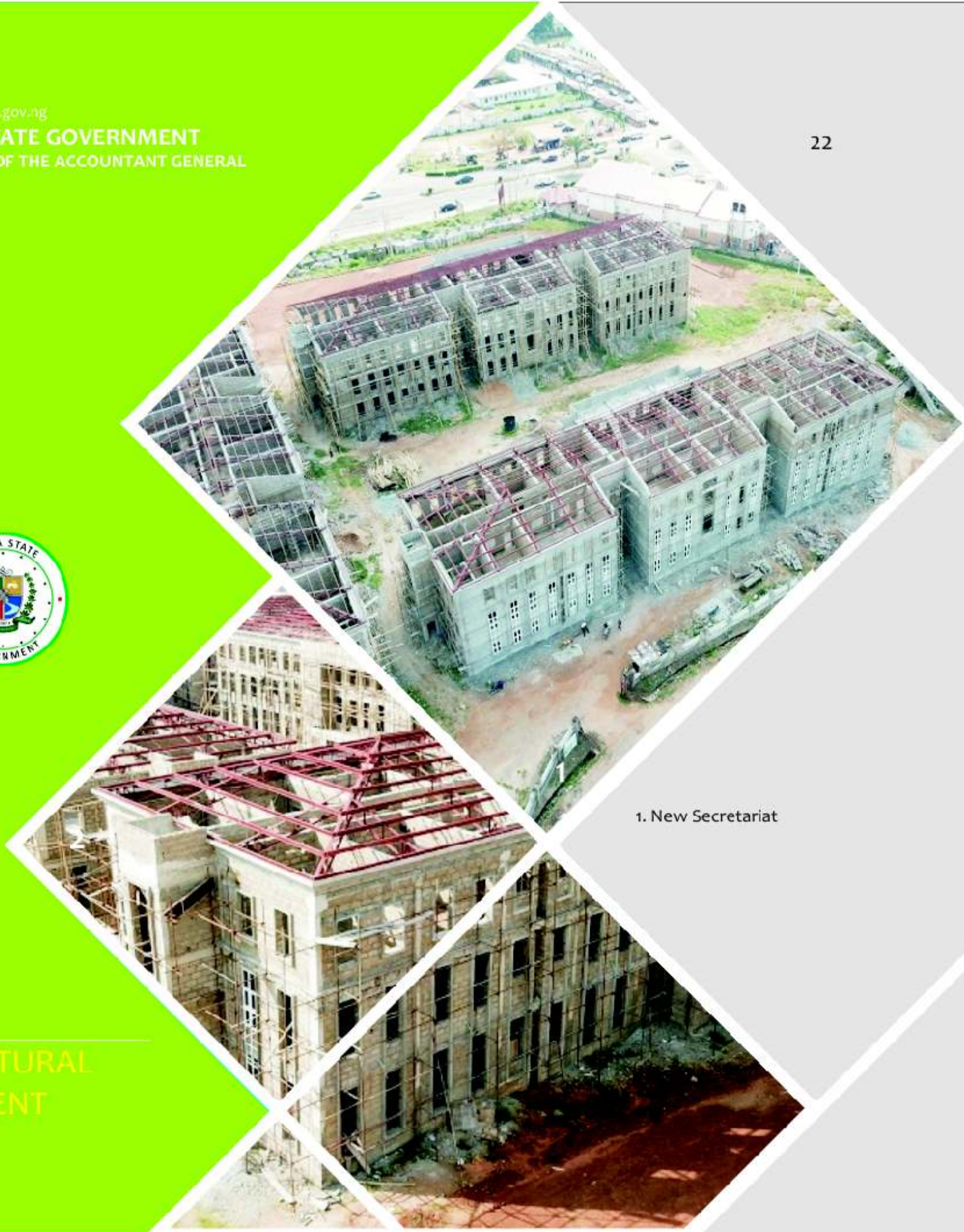
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Performance



INFRASTRUCTURAL
DEVELOPMENT



1. New Secretariat

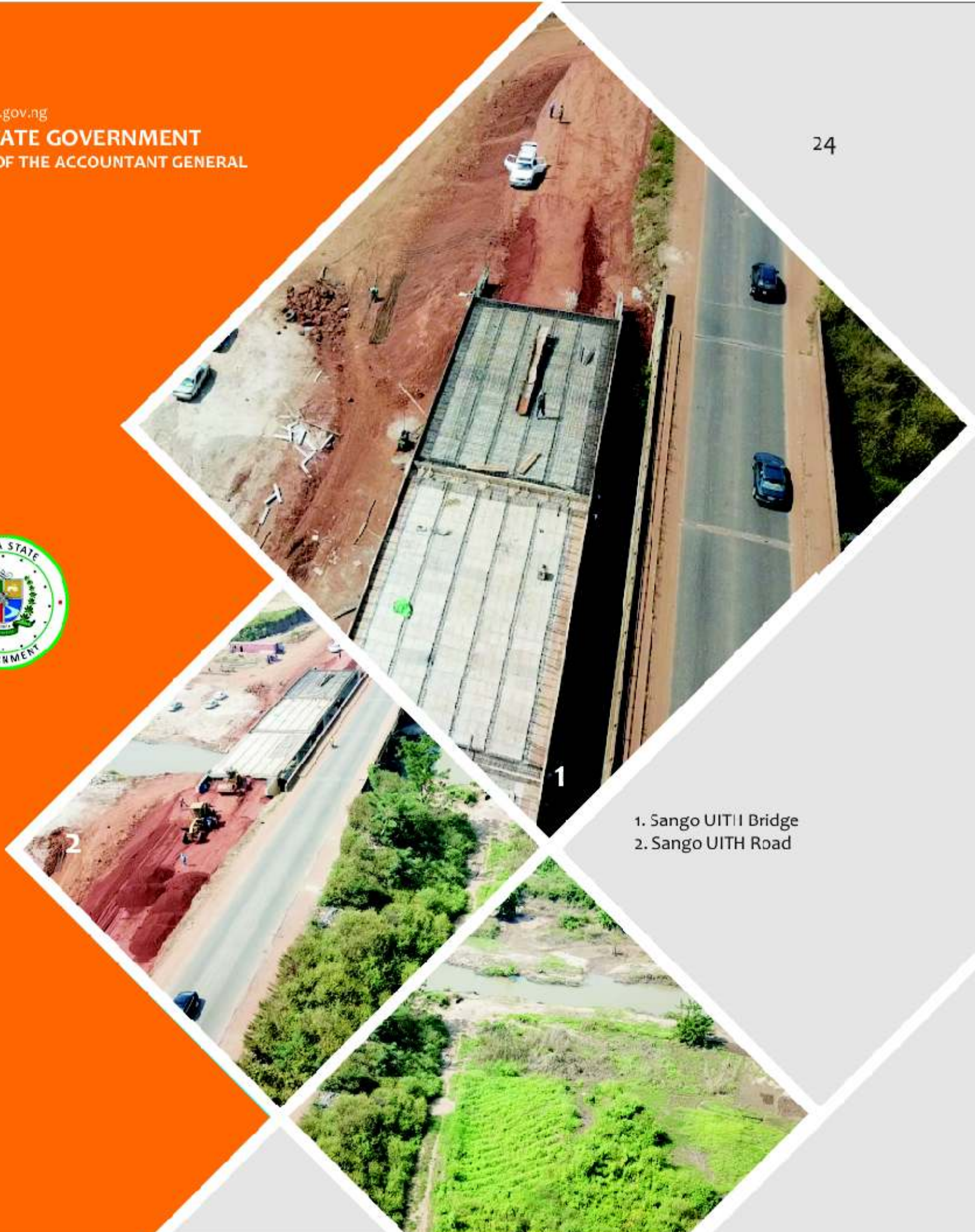
Performance



1. KWASU, School of Governance
2. KWASU Engineering Complex

EDUCATIONAL

Performance



1. Sango UITI Bridge
2. Sango UITH Road

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
10 YEARS FINANCIAL SUMMARY, 2008 - 2017

S/NO	DESCRIPTION	₦ 2008	₦ 2009	₦ 2010	₦ 2011	₦ 2012
A	REVENUE	1	2	3	4	5
1	Statutory Allocation	26,015,486,432.35	22,067,926,857.35	25,689,196,277.99	33,784,739,430.70	38,184,932,801.86
2	Internally Generated Revenue	16,557,137,278.83	6,204,249,755.71	7,295,348,963.22	8,816,657,953.50	11,317,269,584.36
3	Value Added Tax	3,897,462,576.48	4,490,076,130.41	5,379,608,906.62	6,147,890,061.33	6,712,688,930.43
4	Grants & Reimbursement	9,541,625,375.20	9,042,671,865.29	4,899,832,860.91	7,051,965,047.99	6,026,788,176.83
5	External & Internal Loans	2,002,639,878.64	17,903,688,557.01	1,623,521,174.95	8,162,542,808.92	14,255,072,460.06
6	Other Incomes	579,366,415.14	-	-	2,865,934,114.47	1,190,754,613.08
	Total Revenue	58,593,717,956.64	59,708,613,165.77	44,887,508,183.69	66,829,729,416.91	77,687,506,566.62
B	EXPENDITURE					
1	Personnel Costs	4,797,385,737.08	5,557,651,198.78	6,145,650,537.52	8,509,015,234.15	10,412,404,387.25
2	Overhead	10,168,151,462.39	9,968,988,972.66	12,382,910,608.06	17,872,826,837.60	14,642,727,180.25
3	Consolidated Revenue Fund Charges	5,617,926,372.38	3,969,312,145.79	4,598,857,478.16	7,734,162,622.27	11,022,586,624.94
4	Parastatals Retained /Subvention	1,626,046,849.28	1,958,850,669.14	3,077,652,732.08	3,106,547,099.99	1,190,754,613.08
5	Loan Repayments	11,800,567,518.73	2,872,895,913.95	5,138,851,491.05	8,302,749,736.07	14,380,657,621.18
6	Capital Expenditure	19,890,139,850.81	29,597,761,556.54	25,939,122,967.51	21,153,136,926.57	23,462,392,648.68
7	Purchase of Financial Instruments	-	25,000,000.00	-	-	-
8	Loss on Investment	-	-	-	-	-
9	Loans Granted	-	-	-	-	-
10	Other deduction from FAAC & others	-	-	-	-	609,837,496.12
	Total Expenditure	53,900,217,790.67	53,950,460,456.86	57,283,045,814.38	66,678,438,456.65	75,721,360,571.50
C	CASH BALANCE					
1	Net Cash Balance	4,693,500,165.97	5,758,152,708.91	(12,395,537,630.69)	151,290,960.26	1,966,145,995.12
2	Opening Balance	1,902,227,509.11	7,748,424,421.84	14,313,875,431.41	1,918,337,800.72	2,069,628,760.98
3	Government Funds in Ministries, Depts & Agencies	1,152,696,746.76	807,298,300.66	-	-	-
3	Closing Balance	7,748,424,421.84	14,313,875,431.41	1,918,337,800.72	2,069,628,760.98	4,035,774,756.10

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
10 YEARS FINANCIAL SUMMARY, 2008 - 2017

S/NO	DESCRIPTION	₦ 2013	₦ 2014	₦ 2015	₦ 2016	₦ 2017
A	REVENUE	6	7	8	9	10
1	Statutory Allocation	38,712,086,277.67	34,752,985,343.68	25,191,689,735.51	28,252,335,591.03	34,626,726,142.96
2	Internally Generated Revenue	13,838,085,972.51	14,302,185,382.79	8,326,449,040.98	17,752,566,708.96	19,783,471,899.29
3	Value Added Tax	7,540,482,220.12	7,433,141,017.80	7,313,735,329.54	7,594,883,451.92	9,090,178,115.30
4	Grants & Reimbursement	7,053,021,659.22	4,626,235,234.30	18,625,181,289.00	17,019,107,440.00	17,977,915,768.00
5	External & Internal Loans	7,360,494,093.39	13,801,496,286.57	30,520,499,048.58	1,303,710,612.67	5,280,165,283.16
6	Other Incomes	2,287,974,335.86	4,537,028,559.31	3,537,012,000.79	7,393,369,050.39	18,167,735,925.31
	Total Revenue	76,792,144,558.77	79,453,071,824.45	93,514,566,444.40	79,315,972,854.97	104,926,193,134.02
B	EXPENDITURE					
1	Personnel Costs	11,358,634,392.08	13,062,307,927.44	13,385,999,494.99	13,382,970,667.98	13,781,176,479.63
2	Overhead	18,402,843,553.35	13,087,454,711.71	14,543,882,936.44	18,385,035,060.85	16,959,243,858.48
3	Consolidated Revenue Fund Charges	11,370,224,787.11	11,700,121,368.78	12,341,430,625.55	14,748,957,813.53	21,960,972,770.39
4	Parastatals Retained /Subvention	3,363,839,931.05	-	1,261,813,567.12	1,669,369,984.51	7,505,491,937.54
5	Loan Repayments	12,920,306,978.96	16,986,699,584.18	30,407,641,570.00	5,258,720,470.05	5,033,711,875.76
6	Capital Expenditure	20,746,608,697.94	15,007,514,127.74	23,953,413,571.59	24,212,821,261.88	34,209,777,264.50
7	Purchase of Financial Instruments	-	-	-	-	-
8	Loss on Investment	-	1,007,059,684.00	-	-	-
9	Loans Granted	-	-	-	-	-
10	Other deduction from FAAC & others	-	5,958,040,373.06	1,736,293,403.65	1,542,709,637.98	5,237,934,172.88
	Total Expenditure	78,162,458,340.49	76,809,197,776.91	97,630,475,169.34	79,200,584,896.78	104,688,308,359.18
C	CASH BALANCE					
1	Net Cash Balance	(1,370,313,781.72)	2,643,874,047.54	(4,115,908,724.94)	115,387,958.19	237,884,774.84
2	Opening Balance	4,035,774,756.10	2,665,460,974.38	5,309,335,021.92	1,193,426,296.98	1,308,814,255.17
3	Government Funds in Ministries, Depts & Agencies	-	-	-	-	-
3	Closing Balance	2,665,460,974.38	5,309,335,021.92	1,193,426,296.98	1,308,814,255.17	1,546,699,030.01

STATEMENT No.1
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017

₦			₦	₦
ANNUAL BUDGET 2017	DETAILS	NOTES	ACTUAL YEAR 2017	ACTUAL YEAR 2016
	Cashflows from Operating Activities:			
	Receipts:	1		
26,293,893,175.00	Statutory Allocations : FAAC	1	34,626,726,142.96	28,252,335,591.03
9,779,935,565.00	Value Added Tax Allocation	-	-9,090,178,115.30	7,594,883,451.92
36,073,828,740.00	Sub-Total- Statutory Allocation	-	43,716,904,258.26	35,847,219,042.95
		2		
7,569,113,870.00	Direct Taxes	2	6,144,565,999.39	6,566,165,361.84
330,089,242.00	Licences	2	208,595,403.47	182,299,246.08
15,270,000.00	Mining Rents	2	13,816,000.00	-
3,504,122,929.00	Fees	2	1,449,867,336.15	2,702,675,814.51
25,127,355.00	Fines	2	17,155,215.00	22,459,270.50
493,325,822.00	Sales	2	263,644,285.77	116,457,182.47
1,322,588,032.00	Earnings	2	651,072,783.10	230,116,143.75
5,677,000.00	Sales/Rent of Government Buildings	2	5,832,176.57	8,786,468.46
238,173,360.00	Sale/Rent on Lands and Others	2	56,598,584.08	123,581,980.70
4,543,389,795.00	Repayment-General	2	4,072,017,100.42	149,716,629.54
-	Investment Income (Harmony Holding Ltd)	2	-	-
-	Interest Earned	2	-	-
142,700,000.00	Re-imburement	2	14,498,266.00	-
13,867,576,997.00	Earnings of Parastatals		6,885,808,749.34	7,650,308,611.11
32,057,154,402.00	Sub-Total - Independent Revenue		19,783,471,899.29	17,752,566,708.96
46,098,850,080.00	Other Revenue Sources of the Kwara State Government	3	18,167,735,925.31	7,393,369,050.39
114,229,833,222.00	Total Receipts		81,668,112,082.86	60,993,154,802.30
	Payments			
14,397,170,963.00	Personnel Cost (Including Salaries on CRF Charges)	4	13,781,176,479.63	13,382,970,667.98
23,745,716,823.00	Overhead Charges	6	16,959,243,858.48	18,385,035,060.85
	Consolidated Revenue Fund Charges	7		
17,621,853,915.00	(Including Service wide Votes ,P&G)	8	17,148,269,181.12	14,049,705,451.40
15,861,434,429.00	Parastatals Recurrent Cost		7,505,491,937.54	1,669,369,984.51
5,990,630,000	Other Operating Activities (Including JAAC & LGA BailOut)	27	4,812,703,589.27	699,252,362.13
1,147,171,147.00	Other Transfers(Other deduction from FAAC)	28	5,237,934,172.88	1,542,709,637.98
78,763,977,277.00	Total Payments		65,444,819,218.92	49,729,043,164.85
35,465,855,945.00	Net Cash Flow from Operating Activities		16,223,292,863.94	11,264,111,637.45

STATEMENT No.1
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017

ANNUAL BUDGET 2017	DETAILS	NOTES	ACTUAL YEAR 2017	ACTUAL YEAR 2016
	CashFlows from Investment Activities:			
6,653,646,332.00	Capital Expenditure:General Public Services	11	(2,972,565,701.97)	(1,170,044,361.72)
593,887,391.00	Capital Expenditure:Public Order and Safety	11	(48,630,000.00)	(4,954,000.00)
18,873,928,721.00	Capital Expenditure:Economic Affairs	11	(8,009,299,445.65)	(4,885,169,337.78)
260,719,475.00	Capital Expenditure: Enviromental Protection	11	- (5,577,500.00)	(91,593,153.25)
2,500,555,062.00	Capital Expenditure: Housing and Community Amenities	11	-(786,109,941.50)	(70,000,000.00)
1,319,488,259.00	Capital Expenditure: Health	11	(235,046,769.22)	(443,650,295.74)
1,328,052,549.00	Capital Expenditure: Recreation Culture andReligion	11	(38,600,000.00)	(2,900,000.00)
7,082,979,252.00	Capital Expenditure: Education	11	(2,672,051,225.40)	(401,192,060.72)
142,750,000.00	Capital Expenditure: Social Protection	11	(26,200,000.00)	(20,500,000.00)
42,709,404,060.00	Capital Expenditure: Funded from Aid and Grants,External Loan	10	(19,415,696,680.76)	(17,122,818,052.67)
81,465,411,101.00	Net Cash Flow from Investment Activities:		(34,209,777,264.50)	(24,212,821,261.88)
	CashFlows from Financing Activities:			
37,633,221,369.00	Proceeds from Aid and Grants	10	17,977,915,768.00	17,019,107,440.00
9,241,992,814.00	Proceeds from External Loan	19	1,437,780,912.76	103,710,612.67
-	Proceeds from Internal Loan: State Bonds	20	-	-
-	Proceeds from Internal Loan NTBs	21	-	-
-	Proceeds from Development of Nat Resources	23	-	-
5,000,000,000.00	Proceeds of Loans from Others Funds	24	3,842,384,370.40	1,200,000,000.00
390,000,000.00	Repayment of External Loans(Including Servicing)	19	(399,659,412.70)	(270,487,932.23)
3,004,096,366.00	Repayment of FGN Bonds	20	(3,004,096,365.96)	(3,004,096,365.96)
-	Repayment of Internal Loan- NTBs	21	-	-
-	Repayment of Loans from Development of Nat Resources	23	-	-
2,481,562,661.00	Repayment of Loans from Other Funds	24	(1,629,956,097.10)	(1,984,136,171.86)
45,999,555,156.00	Net Cash Flow from Financing Activities:		18,224,369,175.40	13,064,097,582.62
	Movement in Other Cash Equivalent Accounts			
-	(Increase)/Decrease in Investments		-	-
-	Net(Increase)/Decrease in Other Cash Equivalent		-	-
-	Total Cashflow from other Cash equivalent Accounts		-	-
-	Net Cash for the Year		237,884,774.84	115,387,958.19
-	Cash & Its Equivalent as at 1st January 2017		1,308,814,255.17	1,193,426,296.98
-	Cash & Its Equivalent as at 31st December 2017		1,546,699,030.01	1,308,814,255.17

The Accompanying Notes form part of these Statement



ALH. S. O. ISHOLA
Accountant General of Kwara State

STATEMENT No.2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2017

ASSETS	NOTES	₦ CURRENT YEAR 2017	₦ PREVIOUS YEAR 2016
Liquid Assets			
Cash Held by Kwara State Accountant General:		-	-
CRF Bank Balance(CBN/CRF Bank)		-	-
Pension Account (CBN/Bank)		-	-
Other Bank of the Treasury		1,138,380,588.51	736,329,685.27
Cash Balances of Trust & Other Funds of the State	12	372,776,995.81	551,875,522.46
Cash Balances with Sub-Treasury	13	35,541,445.69	20,609,047.44
Cash Held by Ministries, Department & Agencies	14	-	-
TOTAL LIQUID ASSETS		1,546,699,030.01	1,308,814,255.17
Investments and Other Cash Assets:			
State Government Investment	15	120,120,000.00	120,120,000.00
Imprests	16	-	-
Advances	17	8,170,000.00	-
Revolving Loans Granted	18	95,005,037.20	1,933,808,115.57
Intangible Assets		37,979,835,216.09	31,134,023,971.70
TOTAL INVESTMENTS AND OTHER CASH ASSETS		38,203,130,253.29	33,187,952,087.27
TOTAL ASSETS		39,749,829,283.30	34,496,766,342.44
LIABILITIES:			
PUBLIC FUNDS			
Consoildated Revenue Fund		-	-
Capital Development Fund	STAT No. 4	(35,827,629,372.29)	(19,831,405,666.71)
Trust & Other Public Funds		-	-
Police Reward Fund		-	-
TOTAL PUBLIC FUNDS		(35,827,629,372.29)	(19,831,405,666.71)
EXTERNAL AND INTERNAL LOANS			
External Loans: State	19	8,120,378,393.08	7,082,256,893.02
FGN & Treasury Bonds	20	13,157,823,639.56	16,161,920,005.52
Nigerian Treasury Bills	21	-	-
Development Loan Stock	22	-	-
Other Internal Loans(Promissory Notes)	23	-	-
Internal Loans from Other Funds (FGN BOND)	24	11,808,319,505.86	9,595,891,232.56
TOTAL EXTERNAL AND INTERNAL LOANS		33,086,521,538.50	32,840,068,131.10

STATEMENT No.2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2017

ASSETS	NOTES	₦ CURRENT YEAR 2017	₦ PREVIOUS YEAR 2016
OTHER LIABILITIES			
Deposits	25	-	-
Pension and Gratuity Due	26	7,290,949,956.64	5,421,357,299.23
Outstanding Contractors Liabilities(According to MDA)	26	35,117,119,910.45	16,066,746,578.82
Pending Litigations(According to MDA)	26	82,867,250.00	-
Guarantees (According to MDA)	26	-	-
SUB TOTAL		42,490,937,117.09	21,488,103,878.05
TOTAL LIABILITIES		39,749,829,283.30	34,496,766,342.44

The Accompanying Notes form part of these Statement

ALH. S. O. ISHOLA
Accountant General of Kwara State

STATEMENT No.3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR 31ST DECEMBER 2017

ACTUAL PREVIOUS YEAR 2016	NOTES	ACTUAL YEAR 2017	FINAL BUDGET 2017	INITIAL/ORIGINAL BUDGET 2017	SUPPLEMENTARY BUDGET 2017	VARIANCE ON FINAL BUDGET
(23,439,499,647.82)	Opening Balance	(16,234,108,480.42)	-	-	-	(16,412,021,887.93)
	ADD: REVENUE					
28,252,335,591.03	Statutory Allocation: FAAC	34,626,726,142.96	26,293,893,175.00	25,793,893,175.00	26,293,893,175.00	8,332,832,967.96
7,594,883,451.92	Value Added Tax Allocation	9,090,178,115.30	9,779,935,565.00	8,892,640,570.00	9,779,935,565.00	(689,757,449.70)
35,847,219,042.95	Sub-Total - Statutory Allocation	43,716,904,258.26	36,073,828,740.00	34,686,533,745.00	36,073,828,740.00	7,643,075,518.26
6,566,165,361.84	Direct Taxes	6,144,565,999.39	7,569,113,870.00	8,054,821,745.00	7,569,113,870.00	(1,424,547,870.61)
182,299,246.08	Licences	208,595,403.47	330,089,242.00	398,174,929.00	330,089,242.00	(121,493,838.53)
-	Mining Rents	13,816,000.00	15,270,000.00	14,400,000.00	15,270,000.00	(1,454,000.00)
2,702,675,814.51	Fees	1,449,867,336.15	3,504,122,929.00	5,360,046,181.00	3,504,122,929.00	(2,054,255,592.85)
22,459,270.50	Fines	17,155,215.00	25,127,355.00	34,300,000.00	25,127,355.00	(7,972,140.00)
116,457,182.47	Sales	263,644,285.77	493,325,822.00	3,834,553,972.00	493,325,822.00	(229,681,536.23)
230,116,143.75	Earnings:	651,072,783.10	1,322,588,032.00	4,231,590,907.00	1,322,588,032.00	(671,515,248.91)
8,786,468.46	Sales / Rent of Government Building	5,832,176.57	5,677,000.00	5,774,000.00	5,677,000.00	155,176.57
123,581,980.70	Sales / Rent on Lands and Others	56,598,584.08	238,173,360.00	498,064,900.00	238,173,360.00	(181,574,775.92)
149,716,629.54	Repayment: General	4,072,017,100.42	4,543,389,795.00	3,607,140,395.00	4,543,389,795.00	(471,372,694.58)
-	Investment Income	-	-	-	-	-
-	Interest Earned	-	-	-	-	-
-	Re-imbursments	14,498,266.00	142,700,000.00	139,651,388.00	142,700,000.00	(128,201,734.00)
7,650,308,611.11	Retained Earnings of Parastatals	6,885,808,749.34	13,867,576,997.00	11,177,216,902.00	13,867,576,997.00	(6,981,768,247.66)
17,752,566,708.96	Sub-Total - Independent Revenue	19,783,471,899.29	32,057,154,402.00	37,355,735,319.00	32,057,154,402.00	(12,273,682,502.71)
	Other Revenue Sources of the					
7,393,369,050.39	Kwara State Government	18,167,735,925.31	46,098,850,080.00	22,918,396,144.00	46,098,850,080.00	(27,931,114,154.69)
-	Federal Govt Salary Bail Out	-	-	-	-	-
1,200,000,000.00	Internal Loan	-	-	-	-	-
38,753,655,154.48	TOTAL REVENUE	65,434,003,602.44	114,229,833,222.00	94,960,665,208.00	114,229,833,222.00	(48,973,743,027.07)

STATEMENT No.3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR 31ST DECEMBER 2017

ACTUAL PREVIOUS YEAR 2016	NOTES	₦ ACTUAL YEAR 2017	₦ FINAL BUDGET 2017	₦ INITIAL/ORIGINAL BUDGET 2017	₦ SUPPLEMENTARY BUDGET 2017	₦ VARIANCE ON FINAL BUDGET
	LESS: EXPENDITURE					
	Personnel Costs					
13,382,970,667.98	(Including Salaries on CRF Charges) 4	13,781,176,479.63	14,397,170,963.00	14,407,008,765.00	14,397,170,963.00	615,994,483.37
-	State Contribution to Pension 5	-	-	-	-	-
18,385,035,060.85	Overhead Charges 6	16,959,243,858.48	23,745,716,823.00	23,750,693,289.00	23,745,716,823.00	6,786,472,964.53
	Consolidated Revenue Fund					
14,049,705,451.40	(Including Service Wide Votes & Pension) 7	17,148,269,181.12	17,621,853,915.00	13,800,000,000.00	17,621,853,915.00	473,584,733.88
1,669,369,984.51	Parastatals Recurrent Cost 8	7,505,491,937.54	15,861,434,429.00	9,912,573,212.00	15,861,434,429.00	8,355,942,491.46
699,252,362.13	Other Operating Activities (JAAC) 27	4,812,703,589.27	5,990,630,000.00	1,790,463,509.00	5,990,630,000	1,177,926,410.73
	Other Transfers 28					
4,546,806,003.94	(Other deduction from FAAC & IGR)	8,242,030,538.84	4,151,267,513.00	4,083,767,513.00	4,151,267,513.00	(4,090,763,025.84)
	OTHER RECURRENT PAYMENT/EXPENDITURE:					
270,487,932.23	Repayment :External Loans :State 19	399,659,412.70	390,000,000.00	600,923,059.00	390,000,000.00	(9,659,412.70)
-	Repayment :FGN Bond & Treasury 20	-	-	-	-	-
-	Repayments: Nigerian Treasury Bills 21	-	-	-	-	-
-	Repayments: Development Loan Stock 22	-	-	-	-	-
-	Repayments: Other Internal Loans 23	-	-	-	-	-
-	Repayments: Internal Loans from 24	-	-	-	-	-
1,984,136,171.86	Others Funds	1,629,956,097.10	2,481,562,661.00	1,905,678,008.00	2,481,562,661.00	851,606,563.90
54,987,763,634.90	TOTAL EXPENDITURE	70,478,531,094.68	84,639,636,304.00	70,251,107,355.00	84,639,636,304.00	14,161,105,209.33
(16,234,108,480.42)	OPERATING BALANCE	(5,044,527,492.24)	29,590,196,918.00	24,709,557,853.00	29,590,196,918.00	
	APPROPRIATION/TRANSFERS:					
(16,234,108,480.42)	Transfer to Capital Development Fund 9	(5,044,527,492.24)				
-	Closing Balance	-				

The Accompanying Notes form part of these Statement



ALH. S. O. ISHOLA
Accountant General of Kwara State

STATEMENT No.4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR 31ST DECEMBER 2017

ACTUAL PREVIOUS YEAR 2016	NOTES	₦ TOTAL CAPITAL EXPENDITURE 2017	₦ FINAL BUDGET 2017	₦ INITIAL/ORIGINAL BUDGET 2017	₦ SUPPLEMENTARY BUDGET 2017	₦ PERFORMANCE ON TOTAL %
3,492,706,022.92	Opening Balance	(19,831,405,666.71)				
	ADD: REVENUE					
(16,234,108,480.42)	Transfer from Consolidated Revenue Fund 9	(5,044,527,492.24)	29,082,336,523.00	24,199,652,458.00	29,082,336,523.00	-17%
17,019,107,440.00	Aid and Grants 10	17,977,915,768.00	37,633,221,369.00	46,032,782,182.00	37,633,221,369.00	48%
103,710,612.67	External Loans: State 19	1,437,780,912.76	9,241,992,814.00	13,908,985,627.00	9,241,992,814.00	16%
-	FGN Bond & Treasury 20	-	-	-	-	0%
-	Nigerian Treasury Bills 21	-	-	-	-	0%
-	Development Loan Stock 22	-	-	-	-	0%
-	Other Internal Loans(Promissory Notes) 23	-	-	-	-	0%
-	Internal Loans from Other Funds 24	3,842,384,370.40	5,000,000,000.00	6,000,000,000.00	5,000,000,000.00	77%
4,381,415,595.17	TOTAL REVENUE AVAILABLE	(1,617,852,107.79)	80,957,550,706.00	90,141,420,267.00	80,957,550,706.00	-2%
	LESS :CAPITAL EXPENDITURE					
1,170,044,361.72	Capital Expenditure: General Public Services 11	2,972,565,701.97	6,653,646,332.00	7,262,460,690.00	6,653,646,332.00	45%
4,954,000.00	Capital Expenditure: Public Order and Safety 11	48,630,000.00	593,887,391.00	977,324,114.00	593,887,391.00	8%
4,885,169,337.78	Capital Expenditure: Economic Affairs 11	8,009,299,445.65	18,873,928,721.00	22,284,595,026.00	18,873,928,721.00	42%
91,593,153.25	Capital Expenditure: Environmental Protection 11	5,577,500.00	260,719,475.00	262,579,075.00	260,719,475.00	2%
	Capital Expenditure: Housing and Community Amenities 11	786,109,941.50	2,500,555,062.00	4,588,360,143.00	2,500,555,062.00	31%
70,000,000.00	Capital Expenditure: Health 11	235,046,769.22	1,319,488,259.00	2,529,063,271.00	1,319,488,259.00	18%
443,650,295.74	Capital Expenditure: Recreation 11					3%
2,900,000.00	Culture and Religion	38,600,000.00	1,328,052,549.00	1,177,434,477.00	1,328,052,549.00	
401,192,060.72	Capital Expenditure: Education 11	2,672,051,225.40	7,082,979,252.00	9,115,324,471.00	7,082,979,252.00	38%
20,500,000.00	Capital Expenditure: Social Protection 11	26,200,000.00	142,750,000.00	150,000,000.00	142,750,000.00	18%
17,122,818,052.67	Capital Expenditure: Funded from Aid & Grants 10	19,415,696,680.76	42,709,404,060.00	42,110,147,563.00	42,709,404,060.00	45%
24,212,821,261.88	TOTAL CAPITAL EXPENDITURE	34,209,777,264.50	81,465,411,101.00	90,457,288,830.00	81,465,411,101.00	42%
	Intangible Assets					
(19,831,405,666.71)	CLOSING BALANCE	(35,827,629,372.29)	(507,860,395.00)	(315,868,563.00)	(507,860,395.00)	

The Accompanying Notes form part of these Statement



ALH. S. O. ISHOLA
Accountant General of Kwara State

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
1	A - Share of Statutory Allocation					
	Net Share of Statutory Allocation from FAAC	A	20,688,866,823.79			
	Add: Deduction at Source for Loan Repayment	B	4,550,926,925.86			
	Sub-Total		25,239,793,749.65	26,293,893,175.00	(1,054,099,425.35)	
	Share of Statutory - Other Agencies	C	-	-		
	Share of Federal Accounts Allocation- Excess PPT	D	9,386,932,393.31	22,713,276,552.00	(13,326,344,158.69)	
	TOTAL (GROSS)FAAC ALLOCATION TO STATE GOVERNMENT		34,626,726,142.96	49,007,169,727.00	(14,380,443,584.04)	
	B - Value Added Tax	E	9,090,178,115.30	9,779,935,565.00		
	SHARE OF VALUE ADDED TAX (VAT)		9,090,178,115.30	9,779,935,565.00	(689,757,449.70)	
2	INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	DIRECT TAXES					
	Kwara State Internal Revenue Service(KWIRS)		6,144,565,999.39	7,569,113,870.00	(1,424,547,870.61)	
	TOTAL DIRECT TAXES		6,144,565,999.39	7,569,113,870.00	(1,424,547,870.61)	
	LICENCES	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Agriculture & Natural resources		19,088,930.00	19,030,000.00	58,930.00	
	Ministry of Commerce and Co-operatives		2,452,000.00	2,250,000.00	202,000.00	
	Ministry of Industry & Solid Minerals		180,000.00	280,000.00	(100,000.00)	
	Ministry of Energy		135,000.00	840,000.00	(705,000.00)	
	Ministry of Works and Transport		2,330,000.00	1,800,000.00	530,000.00	
	Kwara State Internal Revenue Service(KWIRS)		119,793,034.49	166,598,292.00	(46,805,257.51)	
	Governor's office		-	-	-	
	Ministry of Culture & Tourism		1,070,500.00	3,031,000.00	(1,960,500.00)	
	Ministry of Health		8,077,000.00	42,500,000.00	(34,423,000.00)	
	Ministry of Environment & Forestry		6,446,950.00	9,268,450.00	(2,821,500.00)	
	Head of Service		-	-	-	
	Ministry of Water Resources		-	-	-	
	State Audit Department		100,000.00	250,000.00	(150,000.00)	
	Ministry of Housing and Urban Development		300,000.00	300,000.00	-	
	Bureau of Lands		27,102,488.98	40,000,000.00	(12,897,511.02)	
	Ministry of Sport And Youth Development		181,000.00	222,000.00	(41,000.00)	
	Ministry of Women Affairs & Social Development		790,000.00	18,150,000.00	(17,360,000.00)	
	Ministry of Tertiary Education & Scien.Tech.		-	6,000,000.00	(6,000,000.00)	
	Ministry of Education & Human Capital Deve.		18,298,500.00	12,783,500.00	5,515,000.00	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	Agency For Mass Education		790,000.00	1,856,000.00	(1,066,000.00)	
	Ministry of Local Government & Chieftancy Affairs		1,420,000.00	4,890,000.00	(3,470,000.00)	
	Ministry of Information & Communication		40,000.00	40,000.00	-	
	TOTAL LICENCES		208,595,403.47	330,089,242.00	(121,493,838.53)	
	MINING RENTS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Min. Of Industries & Solid minerals		13,816,000.00	15,270,000.00	(1,454,000.00)	
	TOTAL MINING RENTS		13,816,000.00	15,270,000.00	(1,454,000.00)	
	ROYALTIES	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	MDA 1		-	-	-	
	MDA 2		-	-	-	
	MDA 3		-	-	-	
	TOTAL ROYALTIES		-	-	-	
	FEES	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Governor's office		5,505,000.00	7,650,000.00	(2,145,000.00)	
	Head of Service		20,662,705.70	35,681,819.00	(15,019,113.30)	
	Ministry of Information & Communications		90,000.00	120,000.00	(30,000.00)	
	Audit Department (State)		180,000.00	300,000.00	(120,000.00)	
	Ministry of Agriculture & Natural resources		16,045,970.00	18,074,070.00	(2,028,100.00)	
	Ministry of Commerce and Co-operatives		6,149,000.00	7,000,000.00	(851,000.00)	
	Ministry of Industry & Solid Minerals		1,100,000.00	1,785,000.00	(685,000.00)	
	Ministry of Energy		1,787,030.00	6,262,230.00	(4,475,200.00)	
	Ministry of Works & Transport		55,039,250.00	46,219,500.00	8,819,750.00	
	Ministry of Culture & Tourism		-	2,538,000.00	(2,538,000.00)	
	Ministry of Water Resources		360,000.00	825,000.00	(465,000.00)	
	Ministry of Housing & Urban Development		170,227,831.34	638,415,845.00	(468,188,013.66)	
	Office of the Surveyor General		18,586,250.00	30,997,513.00	(12,411,263.00)	
	Bureau of Lands		266,222,545.03	817,320,284.00	(551,097,738.97)	
	Judiciary (High Court of Justice)		20,296,114.00	36,000,000.00	(15,703,886.00)	
	Judiciary (Sharia Court of Appeal)		840,875.00	1,150,000.00	(309,125.00)	
	Ministry of Women Affairs		14,512,500.00	13,862,000.00	650,500.00	
	Ministry of Education & Human Capital Dev.		28,810,500.00	40,908,299.00	(12,097,799.00)	
	Agency for Mass Education		250,000.00	414,750.00	(164,750.00)	
	Ministry of Tertiary Education & Scien.Tech.		1,195,000.00	6,763,750.00	(5,568,750.00)	
	Ministry of Health		176,924,973.00	172,504,313.00	4,420,660.00	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	Ministry of Environment & Forestry		43,299,440.00	41,407,690.00	1,891,750.00	
	Ministry of Justice		47,732,051.73	33,300,000.00	14,432,051.73	
	Ministry of Sport And Youth Development		526,000.00	8,210,000.00	(7,684,000.00)	
	Ministry of Local Govt. & Chieftaincy Affairs		24,000.00	70,000.00	(46,000.00)	
	Ministry of Finance		-	152,216,280.00	(152,216,280.00)	
	Kwara State Internal Revenue Services(KWIRS)		552,495,300.35	1,383,126,586.00	(830,631,285.65)	
	Kwara State House of Assembly		1,005,000.00	1,000,000.00	5,000.00	
	TOTAL FEES		1,449,867,336.15	3,504,122,929.00	(2,054,255,592.85)	
	FINES	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Judiciary (High Court of Justice)		3,922,185.00	14,000,000.00	(10,077,815.00)	
	Ministry of Housing & Urban Development		-	-	-	
	Ministry of Works & Transport		229,500.00	-	229,500.00	
	Local Government Audit Department		650,000.00	300,000.00	350,000.00	
	Ministry Of Environment & Forestry		12,353,530.00	10,827,355.00	1,526,175.00	
	TOTAL FINES		17,155,215.00	25,127,355.00	(7,972,140.00)	
	SALES	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Head of Service		20,073,500.00	158,477,405.00	(138,403,905.00)	
	Ministry of Information & Communications		-	312,000.00	(312,000.00)	
	Ministry of Agriculture & Natural resources		1,936,894.72	27,900,000.00	(25,963,105.28)	
	Ministry of Environment & Forestry		-	-	-	
	Ministry of Women Affairs & Social Affairs		684,000.00	95,000.00	589,000.00	
	Ministry of Works & Transport		1,940,000.00	1,500,000.00	440,000.00	
	Governor's office		-	-	-	
	Ministry of Finance		11,756,920.00	10,500,000.00	1,256,920.00	
	Kwara State Internal Revenue Services (KWIRS)		60,370,400.00	93,565,090.00	(33,194,690.00)	
	Ministry of Planning & Economic Development		1,699,500.00	1,820,000.00	(120,500.00)	
	Bureau of Statistics		-	1,500,000.00	(1,500,000.00)	
	Ministry of Housing & Urban Development		9,272,914.55	54,284,155.00	(45,011,240.45)	
	Bureau of Lands		13,150,000.00	15,000,000.00	(1,850,000.00)	
	Ministry of Justice		424,500.00	2,450,000.00	(2,025,500.00)	
	Ministry of Health		142,315,656.50	125,902,172.00	16,413,484.50	
	Ministry of Commerce and Co-operatives		-	-	-	
	Kwara State House of Assembly		20,000.00	20,000.00	-	
	TOTAL SALES		263,644,285.77	493,325,822.00	(229,681,536.23)	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	EARNINGS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Head of Service		-	-	-	
	Governor's office		-	140,000.00	(140,000.00)	
	Ministry of Information & Communications		44,341,050.00	90,011,000.00	(45,669,950.00)	
	Ministry of Agriculture & Natural resources		319,650.00	7,030,000.00	(6,710,350.00)	
	Ministry of Finance		-	-	-	
	Kwara State Internal Revenue Services(KWIRS)		318,009,154.10	687,548,428.00	(369,539,273.91)	
	Ministry of Commerce and Co-operatives		-	500,000.00	(500,000.00)	
	Ministry of Energy		-	-	-	
	Ministry of Works & Transport		35,018,821.00	33,130,296.00	1,888,525.00	
	Bureau of Lands		108,834,340.00	306,281,713.00	(197,447,373.00)	
	Bureau of Statistics		-	1,425,222.00	(1,425,222.00)	
	Ministry of Sport And Youth Development		50,000.00	350,000.00	(300,000.00)	
	Ministry of Women Affairs & Social Development		489,500.00	767,000.00	(277,500.00)	
	Ministry of Education & Human Capital Develop		123,707,199.00	164,884,963.00	(41,177,764.00)	
	Ministry of Health		9,297,539.00	19,616,055.00	(10,318,516.00)	
	Ministry of Culture & Tourism		-	-	-	
	Ministry of Planning & Economic Development		-	-	-	
	Ministry Of Environment & Forestry		10,999,530.00	10,897,355.00	102,175.00	
	Kwara State House of Assembly		6,000.00	6,000.00	-	
	TOTAL EARNINGS		651,072,783.10	1,322,588,032.00	(671,375,248.91)	
	SALES / RENT ON LANDS AND OTHERS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Governor's office		-	-	-	
	Ministry of Agriculture & Natural resources		1,086,000.00	31,100,000.00	(30,014,000.00)	
	Ministry of Commerce and Co-operatives		-	-	-	
	Ministry of Culture & Tourism		-	-	-	
	Ministry of Housing and Urban Development		5,105,115.00	7,000,000.00	(1,894,885.00)	
	Ministry of Women Affairs & Social Development		-	3,192,500.00	(3,192,500.00)	
	Bureau of Lands		50,407,469.08	196,880,860.00	(146,473,390.92)	
	Kwara State House of Assembly		-	-	-	
	Kwara State Internal Revenue Services(KWIRS)		-	-	-	
	TOTAL SALES / RENT ON LANDS AND OTHERS		56,598,584.08	238,173,360.00	(181,574,775.92)	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	SALES / RENT OF GOVERNMENT BUILDINGS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Head of Service		3,553,000.00	3,657,000.00	(104,000.00)	
	Ministry of Commerce and Co-operatives		130,000.00	20,000.00	110,000.00	
	Bureau of Lands		2,149,176.57	2,000,000.00	149,176.57	
	Kwara State House of Assembly		-	-	-	
	TOTAL SALES / RENT OF GOVERNMENT BUILDINGS		5,832,176.57	5,677,000.00	155,176.57	
	REPAYMENT	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Finance		-	402,165,391.00	(402,165,391.00)	
	Ministry of Commerce and Co-operatives		38,180,000.00	6,000,000.00	32,180,000.00	
	Governor's office		3,995,454,306.74	4,096,841,610.00	(101,387,303.26)	
	Kwara State House of Assembly		38,382,793.68	38,382,794.00	(0.32)	
	TOTAL REPAYMENT		4,072,017,100.42	4,543,389,795.00	(471,372,694.58)	
	INVESTMENT INCOME	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Finance					
	TOTAL INVESTMENT INCOME					
	INTEREST EARNED	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Finance					
	TOTAL INTEREST EARNED					
	RE-IMBURSEMENT	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	State Audit Department		-	500,000.00	(500,000.00)	
	Local Government Audit Department		-	126,000,000.00	(126,000,000.00)	
	Ministry of Commerce and Co-operatives		14,498,266.00	16,200,000.00	(1,701,734.00)	
	TOTAL RE-IMBURSEMENT		14,498,266.00	142,700,000.00	(128,201,734.00)	
	EARNINGS OF PARASTATALS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Kwara State Television		7,764,789.12	30,000,000.00	(22,235,210.88)	
	Kwara State Muslim Pilgrims Welfare Board		21,364,286.99	27,005,000.00	(5,640,713.01)	
	Kwara State Christian Pilgrims Welfare Board		42,463,602.50	1,500,000.00	40,963,602.50	
	Kwara State Broadcasting Corporation		72,289,177.53	138,656,909.00	(66,367,731.47)	
	Kwara State printing & Publishing Corporation		25,205,265.00	33,751,080.00	(8,545,815.00)	
	Kwara State Electrification Board, Ilorin		-	-	-	
	Kwara State Road Traffic Management Authority		22,529,750.00	32,079,750.00	(9,550,000.00)	
	Kwara State Council for Arts & Culture, Ilorin		2,158,250.00	3,632,250.00	(1,474,000.00)	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	Ministry of Environment & Forestry		43,299,440.00	41,407,690.00	1,891,750.00	
	Ministry of Justice		47,732,051.73	33,300,000.00	14,432,051.73	
	Ministry of Sport And Youth Development		526,000.00	8,210,000.00	(7,684,000.00)	
	Ministry of Local Govt. & Chieftaincy Affairs		24,000.00	70,000.00	(46,000.00)	
	Ministry of Finance		-	152,216,280.00	(152,216,280.00)	
	Kwara State Internal Revenue Services(KWIRS)		552,495,300.35	1,383,126,586.00	(830,631,285.65)	
	Kwara State House of Assembly		1,005,000.00	1,000,000.00	5,000.00	
	TOTAL FEES		1,449,867,336.15	3,504,122,929.00	(2,054,255,592.85)	
4	A -TOTAL PERSONNEL COSTS (Including Salaries directly to CRF in Note 4B below):	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	GENERAL PUBLIC SERVICES					
	Government House		1,620,049.52	1,804,412.00	184,362.48	
	Deputy Governor		-	-	-	
	Governor's Office		591,053,859.68	682,218,565.00	91,164,705.32	
	House of Assembly		198,163,790.00	200,000,000.00	1,836,210.00	
	Head of Service		906,436,626.95	940,495,276.00	34,058,649.05	
	State Audit		64,194,941.17	72,411,394.00	8,216,452.83	
	Local Government Audit		61,505,726.07	65,358,547.00	3,852,820.93	
	Civil Service Commission		7,384,143.73	7,388,459.00	4,315.27	
	Local Government Service Commission		-	-	-	
	State Independent Electoral Commission		-	-	-	
	Ministry of Information		84,264,935.88	84,772,029.00	507,093.12	
	SUB-TOTAL		1,914,624,073.00	2,054,448,682.00	139,824,609.00	
	ECONOMIC AFFAIRS					
	Ministry of Agriculture & Natural Resources		303,741,517.65	303,746,360.00	4,842.35	
	Ministry of Finance		519,474,878.53	550,000,000.00	30,525,121.47	
	Ministry of Commerce & Co-operatives		159,656,529.81	159,667,272.00	10,742.19	
	Ministry of Industry & Solid Minerals		20,616,027.20	20,914,310.00	298,282.80	
	Ministry of Energy		61,551,549.54	61,572,033.00	20,483.46	
	Ministry of Works & Transport		158,070,361.90	158,844,148.00	773,786.10	
	Ministry of Planning & Economic Development		74,897,449.70	88,268,459.00	13,371,009.30	
	Bureau of Statistics		99,962,332.73	100,834,683.00	872,350.27	
	Fiscal Responsibility Commission		1,507,662.84	2,975,304.00	1,467,641.16	
	SUB-TOTAL		1,399,478,309.90	1,446,822,569.00	47,344,259.10	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	PUBLIC ORDER AND SAFETY					
	State Judicial Service Commission		24,403,112.26	25,106,009.00	702,896.74	
	Ministry of Justice		108,724,697.15	108,756,353.00	31,655.85	
	High Court of Justice		609,314,129.30	631,118,603.00	21,804,473.70	
	Sharia Court		111,774,216.25	119,276,795.00	7,502,578.75	
	SUB-TOTAL		854,216,154.96	884,257,760.00	30,041,605.04	
	HOUSING AND COMMUNITY AMENITIES					
	Ministry of Housing & Urban Development		160,263,385.45	164,999,999.00	4,736,613.55	
	Office of Surveyor General		18,695,800.87	18,722,294.00	26,493.13	
	Bureau of Lands		65,591,861.05	65,675,240.00	83,378.95	
	Ministry of Water Resources		61,279,980.92	61,280,893.00	912.08	
	SUB-TOTAL		305,831,028.29	310,678,426.00	4,847,397.71	
	RECREATION, CULTURE AND RELIGION					
	Ministry of Culture & Tourism		52,497,037.09	68,748,754.00	16,251,716.91	
	Ministry Sports & Youth Development		34,151,305.43	34,211,953.00	60,647.57	
	Ministry Local Government & Chieftaincy Affairs		66,621,752.26	66,679,092.00	57,339.74	
	SUB-TOTAL		153,270,094.78	169,639,799.00	16,369,704.22	
	SOCIAL PROTECTION					
	Ministry of Women Affairs & Social Development		2,453,418.60	2,864,689.00	411,270.40	
	SUB-TOTAL		2,453,418.60	2,864,689.00	411,270.40	
	EDUCATION	NOTE				REMARKS
	Ministry of Education & Human Capital Development		218,188,147.07	218,270,605.00	82,457.93	
	Scholarship Board		-	-	-	
	Agency for Mass Education		22,039,989.14	24,554,874.00	2,514,884.86	
	Teaching Service Commission		6,273,179,893.80	6,638,292,958.00	365,113,064.20	
	Ministry of Tertiary Education, Science & Technology		103,128,664.36	112,506,291.00	9,377,626.64	
	SUB-TOTAL		6,616,536,694.37	6,993,624,728.00	377,088,033.63	
	HEALTH					
	Ministry of Health		2,397,015,523.43	2,397,069,190.00	53,666.57	
	SUB-TOTAL		2,397,015,523.43	2,397,069,190.00	53,666.57	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	ENVIRONMENTAL PROTECTION					
	Ministry of Environment & Forestry		137,751,182.30	137,765,120.00	13,937.70	
	SUB-TOTAL		137,751,182.30	137,765,120.00	13,937.70	
	TOTAL PERSONNEL COST		13,781,176,479.63	14,397,170,963.00	615,994,483.37	
	B - SALARIES DIRECTLY CHARGED TO CRF (included in Note 4A above)		ACTUAL	BUDGET	VARIANCE	
	LIST OF MINISTRIES, PARASTATALS AND AGENCIES:					
	Auditor-General for State		6,957,527.04	6,957,527.04	-	
	Auditor-General for Local Government		6,957,527.04	6,957,527.04	-	
	CSC, KWSINEC Chairman and Commissioners		30,207,923.04	30,207,923.04	-	
	TOTAL		44,122,977.12	44,122,977.12	-	
5	EMPLOYER CONTRIBUTION TO PENSION (According to Function)	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	General Public Services		-	-	-	
	Economic Affairs		-	-	-	
	Public Order and Safety		-	-	-	
	Housing and Community Amenities		-	-	-	
	Recreation Culture and Religion		-	-	-	
	Social Protection		-	-	-	
	Education		-	-	-	
	Health		-	-	-	
	Environmental Protection		-	-	-	
	TOTAL EMPLOYER CONTRIBUTION TO PENSION		-	-	-	
6	OVERHEAD COST	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	GENERAL PUBLIC SERVICES					
	Government House		3,441,494,785.57	4,032,250,000.00	590,755,214.43	
	Deputy Governor		222,578,500.00	282,020,000.00	59,441,500.00	
	Governor's Office		5,361,247,812.82	5,696,610,800.00	335,362,987.18	
	House of Assembly		1,179,036,994.74	1,518,147,489.00	339,110,494.26	
	Head of Service		343,893,070.00	458,930,106.00	115,037,036.00	
	State Audit		45,979,048.88	66,350,000.00	20,370,951.12	
	Local Government Audit		13,703,338.00	24,441,082.00	10,737,744.00	
	Civil Service Commission		20,413,186.63	44,241,625.00	23,828,438.37	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	Local Government Service Commission		4,896,666.62	8,113,332.00	3,216,665.39	
	State Independent Electoral Commission		9,534,362.49	19,033,300.00	9,498,937.51	
	Ministry of Information		33,237,338.00	63,238,764.00	30,001,426.00	
	SUB-TOTAL		10,676,015,103.75	12,213,376,498.00	1,507,359,968.26	
	ECONOMIC AFFAIRS		ACTUAL	BUDGET	VARIANCE	
	Ministry of Agriculture & Natural Resources		32,930,176.67	83,345,056.00	50,414,879.33	
	Ministry of Finance		3,948,756,667.42	1,577,932,358.00	(2,370,824,309.42)	
	Kwara State Internal Revenue Service		-	5,836,064,625.00	5,836,064,625.00	
	Ministry of Commerce & Co-operatives		23,131,885.38	27,200,299.00	4,068,413.62	
	Ministry of Industry & Solid Minerals		5,413,749.96	17,353,200.00	11,939,450.04	
	Ministry of Energy		429,399,252.55	618,660,600.00	189,261,347.45	
	Ministry of Works & Transport		15,345,700.20	32,450,856.00	17,105,155.80	
	Ministry of Planning & Economic Development		71,637,060.89	334,133,369.00	262,496,308.11	
	Bureau of Statistics		9,578,601.06	44,597,702.00	35,019,100.94	
	Fiscal Responsibility Commission		7,726,767.88	12,506,965.00	4,780,197.12	
	SUB-TOTAL		4,543,919,862.01	8,584,245,030.00	4,040,325,167.99	
	PUBLIC ORDER AND SAFETY		ACTUAL	BUDGET	VARIANCE	
	State Judicial Service Commission		9,429,305.74	10,495,014.00	1,065,708.26	
	Ministry of Justice		121,533,019.00	421,349,438.00	299,816,419.00	
	High Court of Justice		191,760,702.38	342,453,523.00	150,692,820.62	
	Sharia Court		56,169,380.05	27,796,319.00	(28,373,061.05)	
	SUB-TOTAL		378,892,407.17	802,094,294.00	423,201,886.83	
	HOUSING AND COMMUNITY AMENITIES		ACTUAL	BUDGET	VARIANCE	
	Ministry of Housing & Urban Development		23,431,232.78	45,806,000.00	22,374,767.22	
	Office of Surveyor General		32,534,211.00	50,421,541.00	17,887,330.00	
	Bureau of Lands		29,735,604.63	105,737,332	76,001,727.37	
	Ministry of Water Resources		15,989,994.40	26,159,369.00	10,169,374.60	
	SUB-TOTAL		101,691,042.81	228,124,242.00	126,433,199.19	
	RECREATION, CULTURE AND RELIGION		ACTUAL	BUDGET	VARIANCE	
	Ministry of Culture & Tourism		12,401,208.01	40,333,782.00	27,932,573.99	
	Ministry Sports & Youth Development		100,283,675.25	220,232,708.00	119,949,032.75	
	Ministry Local Government & Chieftaincy Affairs		109,491,846.69	122,619,760.00	13,127,913.31	
	SUB-TOTAL		222,176,729.95	383,186,250.00	161,009,520.05	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	SOCIAL PROTECTION		ACTUAL	BUDGET	VARIANCE	
	Ministry of Women Affairs & Social Development		19,095,684.74	62,565,570.00	43,469,885.26	
	SUB-TOTAL		19,095,684.74	62,565,570.00	43,469,885.26	
	EDUCATION		ACTUAL	BUDGET	VARIANCE	
	Ministry of Education & Human Capital Development		299,967,387.48	537,473,670.00	237,506,282.52	
	Scholarship Board		1,050,000.00	2,100,000.00	1,050,000.00	
	Agency for Mass Education		1,418,261.68	3,735,380.00	2,317,118.32	
	Teaching Service Commission		4,974,125.00	29,250,125.00	24,276,000.00	
	Ministry of Tertiary Education, Science & Technology		4,361,446.75	11,704,186.00	7,342,739.25	
	SUB-TOTAL		311,771,220.91	584,263,361.00	272,492,140.09	
	HEALTH		ACTUAL	BUDGET	VARIANCE	
	Ministry of Health		35,321,046.85	50,253,727.00	14,932,680.15	
	Bureau of Hospital Management		360,182,099.20	417,878,346.00	57,696,246.80	
	Primary Health Care Development Agency		11,711,124.99	26,729,467.00	15,018,342.01	
	SUB-TOTAL		407,214,271.04	494,861,540.00	87,647,268.96	
	ENVIRONMENTAL PROTECTION		ACTUAL	BUDGET	VARIANCE	
	Ministry of Environment & Forestry		298,467,536.10	393,000,038.00	94,532,501.90	
	SUB-TOTAL		298,467,536.10	393,000,038.00	94,532,501.90	
	TOTAL OVERHEAD COST		16,959,243,858.48	23,745,716,823.00	6,756,471,538.53	
7	CONSOLIDATED REVENUE FUND CHARGES	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	(Incl. SERVICE WIDE VOTES)					
	Pension and Gratuity- Civilian, Parastatals		6,218,449,181.12	6,621,853,915.00	403,404,733.88	
	Pension and Gratuity- Judiciary		-	-	-	
	Pension and Gratuity- State Assembly		-	-	-	
	SERVICE WIDE VOTE		10,929,820,000.00	11,000,000,000.00	70,180,000.00	
	TOTAL CONSOLIDATED REVENUE FUND CHARGES		17,148,269,181.12	17,621,853,915.00	473,584,733.88	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
8	PARASTATALS RECURRENT COST (According to Function-List)	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	GENERAL PUBLIC SERVICES					
	Kwara State Television		77,894,902.80	74,365,395.00	(3,529,507.80)	
	Kwara State Broadcasting Corporation		172,556,659.66	177,670,159.00	5,113,499.34	
	Kwara State printing & Publishing Corporation		65,801,533.14	66,000,000.00	198,466.86	
	Kwara State Muslim Pilgrim Welfare Board		1,690,000.00	3,816,600.00	2,126,600.00	
	Kwara State Christian Pilgrim Welfare Board		1,266,914.00	2,501,718.00	1,234,804.00	
	ECONOMIC AFFAIRS		ACTUAL	BUDGET	VARIANCE	
	Kwara State Agric Development Project		6,523,746.72	23,268,888.00	16,745,141.28	
	Kwara State Fadama Development Project		4,624,610.69	6,000,000.00	1,375,389.31	
	Kwara State Electrification Board, Ilorin		55,485,327.00	55,475,317.00	(10,010.00)	
	Kwara State Road Traffic Management Authority		72,735,650.00	89,498,280.00	16,762,630.00	
	PUBLIC ORDER AND SAFETY		ACTUAL	BUDGET	VARIANCE	
			-	-	-	
	HOUSING AND COMMUNITY AMENITIES		ACTUAL	BUDGET	VARIANCE	
	Kwara State Water Corporation		223,391,775.59	240,955,612.00	17,563,836.41	
	Kw. St. Rural Water Supply and Sanitation Agency		2,492,362.98	8,206,500.00	5,714,137.02	
	Kwara State Housing Corporation		1,790,641.66	4,912,650.00	3,122,008.34	
	RECREATION,CULTURE AND RELIGION		ACTUAL	BUDGET	VARIANCE	
	Kwara State Council for Arts & Culture, Ilorin		55,239,858.52	63,272,657.00	8,032,798.48	
	Kwara State Sports Council		31,741,637.90	42,185,100.00	10,443,462.10	
	Kwara United Football Club		290,580,029.00	601,360,858.00	310,780,829.00	
	EDUCATION		ACTUAL	BUDGET	VARIANCE	
	Kwara State Universal Basic Education Board		190,866,807.65	264,058,588.00	73,191,780.35	
	Kwara State College of Education, Oro		432,434,461.31	1,022,617,896.00	590,183,434.69	
	Kwara State College of Education, Ilorin		389,210,902.82	1,048,783,190.00	659,572,287.18	
	Kwara State Polytechnic, Ilorin		1,675,727,829.70	3,849,393,250.00	2,173,665,420.30	
	Kwara State College of Education (T) Lafiagi		158,267,420.56	686,456,328.00	528,188,907.44	
	Kwara College of Arabic & Islamic Legal Studies		156,231,659.59	305,466,390.00	149,234,730.41	
	Kwara State University, Malete		2,899,742,376.45	6,574,910,600.00	3,675,168,223.55	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
		NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Kwara State College of Health Technology Offa		425,813,500.00	434,904,550.00	9,091,050.00	
	kwara State College of Nursing and Midwifery, Ilorin		77,853,654.00	93,801,017.00	15,947,363.00	
	Kwara State College of Nursing ,Oke-Ode		25,215,025.17	104,824,634.00	79,609,608.83	
	ENVIRONMENTAL PROTECTION		ACTUAL	BUDGET	VARIANCE	
	Kwara State Environmental Protection Agency		10,312,650.63	16,728,252.00	6,415,601.37	
	TOTAL PARASTATALS RECURRENT COST		7,505,491,937.54	15,861,434,429.00	8,355,942,491.46	
10	TRANSFER TO CAPITAL DEVELOPMENT FUND (According to Functions)	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	General Public Services					
	Economic Affairs					
	Public Order and Safety					
	Housing and Community Amenities					
	Recreation Culture and Religion					
	Social Protection					
	Education					
	Health					
	Environmental Protection		-			
	TOTAL TRANSFER TO CAPITAL DEVELOPMENT FUND		(35,827,629,372.29)			
	DETAILS OF AID AND GRANTS RECEIVED	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Bilateral		-	-	-	
	Multi Lateral		17,977,915,768.00	42,709,404,060.00	(24,731,488,292.00)	
	TOTAL DETAILS OF AID AND GRANTS RECEIVED		17,977,915,768.00	42,709,404,060.00	(24,731,488,292.00)	
11	A - DETAILS OF TOTAL CAPITAL EXPENDITURES (According to Functions)	NOTE	ACTUAL	BUDGET	VARIANCE	Include Parastatals Capital
	GENERAL PUBLIC SERVICES					Capital
	Governor's Office		2,120,808,857.31	3,551,645,307.00	1,430,836,449.69	Exp in Note 11.B
	Kwara State House of Assembly		363,025,914.75	715,700,000.00	352,674,085.25	
	Head of Service		483,503,929.91	2,017,848,539.00	1,534,344,609.09	
	Auditor General (State Audit)		1,750,000.00	9,000,000.00	7,250,000.00	
	Auditor General (Local Government Audit)		3,477,000.00	5,895,000.00	2,418,000.00	
	Ministry of Information & Communication		-	353,557,486.00	353,557,486.00	
	SUB-TOTAL		2,972,565,701.97	6,653,646,332.00	3,681,080,630.03	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
		NOTE	ACTUAL	BUDGET	VARIANCE	Include Parastatals Capital
	ECONOMIC AFFAIRS					
	Ministry of Agriculture & Natural Resource		37,200,898.00	3,483,171,791.00	3,445,970,893.00	
	Ministry of Finance		627,798,310.48	1,934,493,395.00	1,306,695,084.52	Exp in Note 11.B
	Kwara State Internal Revenue Service		184,604,303.78	289,436,002.00	104,831,698.22	
	Ministry of Commerce & Co-Operatives		213,807,871.92	627,635,000.00	413,827,128.08	
	Ministry of Energy		1,430,992,511.07	2,833,144,213.00	1,402,151,701.93	
	Ministry of Industry & Solid Minerals		4,500,000.00	26,859,000.00	22,359,000.00	
	Ministry of Works & Transport		5,492,546,850.40	8,478,628,320.00	2,986,081,469.60	
	Ministry of Planning & Economic Development		17,313,400.00	1,104,366,000.00	1,087,052,600.00	
	Bureau of Statistics		-	93,470,000.00	93,470,000.00	
	Fiscal Responsibility Commission		535,300.00	2,725,000.00	2,189,700.00	
	SUB-TOTAL		8,009,299,445.65	18,873,928,721.00	10,864,629,275.35	
	PUBLIC ORDER AND SAFETY	NOTE	ACTUAL	BUDGET	VARIANCE	Include Parastatals Capital
	Judicial Service Commission		-	5,000,000.00	5,000,000.00	
	Ministry of Justice		30,000,000.00	436,372,349.00	406,372,349.00	
	Judiciary (High Court)		18,630,000.00	147,315,042.00	128,685,042.00	Exp in Note 11.B
	Sharia Court		-	5,200,000.00	5,200,000.00	
	SUB-TOTAL		48,630,000.00	593,887,391.00	545,257,391.00	
	HOUSING AND COMMUNITY AMENITIES	NOTE	ACTUAL	BUDGET	VARIANCE	Include Parastatals Capital
	Ministry of Water Resources		423,375,920.54	1,436,195,770.00	1,012,819,849.46	
	Ministry of Housing & Urban Development		-	86,083,283.00	86,083,283.00	
	Bureau of Lands		362,734,020.96	978,276,009.00	615,541,988.04	Exp in Note 11.B
	SUB-TOTAL		786,109,941.50	2,500,555,062.00	1,714,445,120.50	
	RECREATION, CULTURE AND RELIGION	NOTE	ACTUAL	BUDGET	VARIANCE	Include Parastatals Capital
	Ministry Culture & Tourism		2,350,000.00	42,534,293.00	40,184,293.00	
	Ministry of Sports & Youth Development		3,250,000.00	1,044,000,184.00	1,040,750,184.00	
	Ministry of Local Government, Chieftancy Affairs		33,000,000.00	241,518,072.00	208,518,072.00	Exp in Note 11.B
	SUB-TOTAL		38,600,000.00	1,328,052,549.00	1,289,452,549.00	
	SOCIAL PROTECTION	NOTE	ACTUAL	BUDGET	VARIANCE	Include Parastatals Capital
	Ministry of Women Affairs & Social Development		26,200,000.00	142,750,000.00	116,550,000.00	
	SUB-TOTAL		26,200,000.00	142,750,000.00	2,655,270,805.00	Exp in Note 11.B

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
		NOTE	ACTUAL	BUDGET	VARIANCE	Include
	EDUCATION					Parastatals
	Ministry of Education & Human Capital Development		1,098,282,057.58	4,170,190,992.00	3,071,908,934.42	Capital
	Ministry of Tertiary Education, Science & Technology		1,573,769,167.82	2,912,788,260.00	1,339,019,092.18	Exp in Note 11.B
	SUB-TOTAL		2,672,051,225.40	7,082,979,252.00	4,410,928,026.60	
	HEALTH	NOTE	ACTUAL	BUDGET	VARIANCE	Include
	Ministry of Health		235,046,769.22	1,319,488,259.00	1,084,441,489.78	Parastatals
	Kwara State Hospital Management Bureau		-	-	-	Capital
	Primary Health Care Development Agency		-	-	-	Exp in Note 11.B
	SUB-TOTAL		235,046,769.22	1,319,488,259.00	1,084,441,489.78	
	ENVIRONMENTAL PROTECTION	NOTE	ACTUAL	BUDGET	VARIANCE	Include
	Ministry of Environment & Forestry		5,577,500.00	260,719,475.00	255,141,975.00	Parastatals
	SUB-TOTAL		5,577,500.00	260,719,475.00	255,141,975.00	Capital
	TOTAL DETAILS OF CAPITAL EXPENDITURES		14,794,080,583.74	38,756,007,041.00	26,500,647,262.26	Exp in Note 11.B
	B - DETAILS OF TOTAL CAPITAL EXPENDITURES OF PARASTATALS (Included in 11A above)	NOTE	ACTUAL	BUDGET	VARIANCE	
	GENERAL PUBLIC SERVICES		-	221,910,646.00	221,910,646.00	
	Kwara State Television		-	72,184,583.00	72,184,583.00	
	Kwara State Broadcasting Corporation		-	20,000,000.00	20,000,000.00	
	Kwara State printing & Publishing Corporation		-	314,095,229.00	314,095,229.00	
	SUB-TOTAL		-	528,190,458.00	528,190,458.00	
	ECONOMIC AFFAIRS	NOTE	ACTUAL	BUDGET	VARIANCE	
	Kwara State Agric Development Project		-	-	-	
	Kwara State Fadama Development Project		-	-	-	
	Kwara State Electrification Board, Ilorin		-	-	-	
	Kwara State Road Traffic Management Authority		-	-	-	
	Kwara State Council for Arts & Culture, Ilorin		-	-	-	
	Kwara State Water Corporation		-	-	-	
	Kw. St. Rural Water Supply and Sanitation Agency		-	-	-	
	Kwara State Housing Corporation		-	-	-	
	SUB-TOTAL		-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
	PUBLIC ORDER AND SAFETY	NOTE	ACTUAL	BUDGET	VARIANCE	
	RECREATION, CULTURE AND RELIGION					
	Kwara State Sports Council		-	-	-	
	Kwara United Football Club		-	-	-	
	Kwara State Football Academy		-	-	-	
	SUB-TOTAL		-	-	-	
	EDUCATION	NOTE	ACTUAL	BUDGET	VARIANCE	
	Kwara State Universal Basic Education Board		-	-	-	
	Kwara State College of Education, Oro		-	-	-	
	Kwara State College of Education, Ilorin		-	-	-	
	Kwara State Polytechnic, Ilorin		-	-	-	
	Kwara State College of Education (T) Lafiagi		-	-	-	
	Kwara College of Arabic & Islamic Legal Studies		-	-	-	
	Kwara State University, Malete		-	-	-	
	Kwara State College of Health Technology Offa		-	-	-	
	Kwara State College of Nursing and Midwifery, Ilorin		-	-	-	
	Kwara State College of Nursing ,Oke-Ode		-	-	-	
	SUB-TOTAL		-	-	-	
	ENVIRONMENTAL PROTECTION	NOTE	ACTUAL	BUDGET	VARIANCE	
	Kwara State Environmental Protection Agency		-	-	-	
	SUB-TOTAL		-	-	-	
	TOTAL DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS		-	314,095,229.00	314,095,229.00	
12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	NOTE	AMOUNT 2017	AMOUNT 2016		
	List all the Other Funds Cash Balances Subsidiary Account (main Account)		305,095,289.20	485,707,717.23		
	Pension Board		67,681,706.61	66,167,805.23		
	TOTAL BOOK BALANCES		372,776,995.81	551,875,522.46		

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
13	CLOSING BOOK BALANCES OF SUB-TREASURY	NOTE	AMOUNT 2017	AMOUNT 2016		
	Sub- Treasury Afon		-	42,959.58		
	Sub- Treasury Share		-	31,175.84		
	Sub- Treasury Bode-Saadu		-	235,916.92		
	Sub- Treasury Lafiagi		-	-		
	sub- Treasury Offa		-	-		
	Sub- treasury Kaima		-	2,581.62		
	Sub- Treasury Omu-Aran		-	19,282.76		
	Sub- Treasury Kosubosu		-	475.80		
	Sub- Treasury Ilorin		35,520,944.82	20,268,375.51		
	Lagos Liasion Office		2,324.01	-		
	Kaduna Liasion Office		11,000.00	1,050.00		
	Abuja Liasion Office		7,176.86	7,229.41		
	TOTAL BALANCES OF SUB TREASURY		35,541,445.69	20,609,047.44		
14	CLOSING CASH BOOK BALANCES OF MINISTRIES, DEPARTMENTS (BY SECTOR)	NOTE	AMOUNT 2017	AMOUNT 2016		
	General Public Services		-	-		
	Economic Affairs		-	-		
	Public Order and Safety		-	-		
	Housing and Community Amenities		-	-		
	Recreation Culture and Religion		-	-		
	Social Protection		-	-		
	Education		-	-		
	Health		-	-		
	Environmental Protection		-	-		
	TOTAL DETAILS OF CASH BOOK BALANCES					
15	INVESTMENT	NOTE	AMOUNT 2017	AMOUNT 2016		
	Investments in Quoted Companies		120,120,000.00	120,120,000.00		
	Investments in UnQuoted Companies		-	-		
	Loans to Government Companies		-	-		
	Loans to Other Government		-	-		
	TOTAL INVESTMENT		120,120,000.00	120,120,000.00		

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARK
16	LIST OF OUTSTANDING IMPRESTS	NOTE	AMOUNT 2017	AMOUNT 2016		REMARK
	General Public Services		-	-		
	Economic Affairs		-	-		SOURCE:
	Public Order and Safety		-	-		MINISTRY OF
	Housing and Community Amenities		-	-		LOCAL
	Recreation Culture and Religion		-	-		GOVERNMENT
	Social Protection		-	-		
	Education		-	-		SOURCE:
	Health		-	-		MINISTRY OF
	Environmental Protection		-	-		LOCAL
	TOTAL OUTSTANDING IMPRESTS		-	-		GOVERNMENT
17	LIST OF OUTSTANDING ADVANCES	NOTE	AMOUNT 2017	AMOUNT 2016		
	General Public Services		-	-		
	Economic Affairs		5,170,000.00	-		
	Public Order and Safety		-	-		
	Housing and Community Amenities		-	-		
	Recreation Culture and Religion		3,000,000.00	-		
	Social Protection		-	-		
	Education		-	-		
	Health		-	-		
	Environmental Protection		-	-		
	TOTAL OUTSTANDING ADVANCES		8,170,000.00	-		
18	REVOLVING LOAN ACCOUNT	NOTE	Bal. as at 1/1/2017	Additional	Loan Paid Back	Bal. as at 31/12/2017
	Kwara State Govt Staff Housing Loan 2 (Irewolede)		2,194,074.11	-	1,276,051.73	918,022.38
	Kwara State Housing Loan 1		561,014.05	-	561,014.05	-
	Kwara State Motor Vehicle Loan		1,926,046,576.64	-	1,831,959,561.82	94,087,014.82
	Ministry of Finance Motor Cycle		5,006,450.77	-	5,006,450.77	-
	TOTAL		1,933,808,115.57	-	1,838,803,078.37	95,005,037.20
19	EXTERNAL LOANS: FGN/State/LGC	NOTE	Bal. as at 1/1/2017	Additional	Loan Paid Back	Bal. as at 31/12/2017
	Loan 1		7,082,256,893.02	1,437,780,912.76	399,659,412.70	8,120,378,393.08
	Loan 2		-	-	-	-
	Loan 3		-	-	-	-
	Loan 4		-	-	-	-
	TOTAL		7,082,256,893.02	1,437,780,912.76	399,659,412.70	8,120,378,393.08

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
20	FGN BONDS & TREASURY	NOTE	Bal. as at 1/1/2017	Additional Loan	Loan Paid Back	Bal. as at 31/12/2017
	FED GOVT BOND 1 (FGN SALARY BAILOUT)		12,462,997,344.56	-	2,537,575,861.68	9,925,421,482.88
	FED GOVT BOND 2 (COM.LOAN RESTRUCTING)		3,698,922,660.96	-	466,520,504.28	3,232,402,156.68
			-	-	-	-
			-	-	-	-
			-	-	-	-
	TOTAL		16,161,920,005.52		3,004,096,365.96	13,157,823,639.56
21	NIGERIAN TREASURY BILLS(NTB)	NOTE	Amount 2017	Amount 2016	Loan Paid Back	Bal. as at 31/12/2016
	Opening Balance at as 1st January 2017		-	-	-	-
	Add: Additional NTB Issued		-	-	-	-
	Less: NTB Repaid		-	-	-	-
	LOANS AS AT 31st DECEMBER 2017		-	-	-	-
22	DEVELOPMENT LOAN STOCK	NOTE	Bal. as at 1/1/2016	Additional Loan	Loan Paid Back	Bal. as at 31/12/2016
	Loan 1		-	-	-	-
	Loan 2		-	-	-	-
	Loan 3		-	-	-	-
	Loan 4		-	-	-	-
	TOTAL		-	-	-	-
23	OTHER INTERNAL LOANS (Promissory Notes)	NOTE	Bal. as at 1/1/2016	Additional Loan	Loan Paid Back	Bal. as at 31/12/2016
	Loan 1		-	-	-	-
	Loan 2		-	-	-	-
	Loan 3		-	-	-	-
	Loan 4		-	-	-	-
	TOTAL		-	-	-	-
24	INTERNAL LOANS FROM OTHER FUNDS	NOTE	Bal. as at 1/1/2017	Additional Loan	Loan Paid Back	Bal. as at 31/12/2017
	GUARANTY TRUST BANK		4,415,178,128.73	473,395,599.89	102,609,009.39	4,785,964,719.23
	STERLING BANK		4,415,178,128.73	473,395,599.89	102,609,009.39	4,785,964,719.23
	STERLING BANK		765,534,975.10	195,650,859.92	332,405,770.74	628,780,064.28
	STERLING BANK		-	2,399,942,310.70	847,410,273.31	1,552,532,037.39
	STERLING BANK		-	300,000,000.00	244,922,034.27	55,077,965.73
	TOTAL		9,595,891,232.56	3,842,384,370.40	1,629,956,097.10	11,808,319,505.86

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017
NOTES No. 1 - 26

NOTE	DETAILS	REF. NOTE	₦ AMOUNT	₦ BUDGET	₦ VARIANCE	₦ REMARKS
25	SCHEDULE OF DEPOSIT		Balance as at	2016 Figures	Amount as at	Balance as at
	General Public Services		1/1/2017		31/04/2017	31/12/2017
	Economic Affairs		-	-	-	-
	Public Order and Safety		-	-	-	-
	Housing and Community Amenities		-	-	-	-
	Recreation Culture and Religion		-	-	-	-
	Social Protection		-	-	-	-
	Education		-	-	-	-
	Health		-	-	-	-
	Environmental Protection		-	-	-	-
	TOTAL OUTSTANDING DEPOSIT		-	-	-	-
26	CONTINGENT LIABILITIES AS AT YEAR END 2017	NOTE	Bal. as at 1/1/2017	2017 Figures	Amount as at	List all contingent
	Pension and Gratuity Due		5,421,357,299.23	1,869,592,657.41	7,290,949,956.64	Liabilities
	Outstanding Contractors Liabilities (According to MDA)		16,066,746,578.82	19,050,373,331.63	35,117,119,910.45	SOURCE: PENSION BOARD
	Pending Litigations(According to MDA)		-	82,867,250.00	82,867,250.00	SOURCE: MINISTRY OF PLANNING & ECONOMIC DEVELOPMENT
	Guarantees (According to MDA)		-	-	-	SOURCE: MINISTRY OF JUSTICE
	Others		-	-	-	
	TOTAL CONTINGENT LIABILITIES		21,488,103,878.05	21,002,833,239.04	42,490,937,117.09	
27	OTHER OPERATING ACTIVITIES(JAAC)	NOTE	ACTUAL	BUDGET	VARIANCE	REMARK
	Local Government joint Account		552,148,750.56	590,630,000.00	38,481,249.44	SOURCE: EXPENDITURE CONTROL
	LGAs Salary Bailout		4,260,554,838.71	5,400,000,000.00	1,139,445,161.29	SOURCE: EXPENDITURE CONTROL
	TOTAL OTHER OPERATING ACTIVITIES(JAAC)		4,812,703,589.27	5,990,630,000.00	1,177,926,410.73	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	2017		ALLOCATION AUGUMENTATION	TOTAL
	₦ A NET RECEIPT	₦ B DEDUCTED AT SOURCE		
JANUARY	889,675,448.34	369,557,135.85	-	1,259,232,584.19
FEBRUARY	1,212,914,749.81	372,915,176.21	-	1,585,829,926.02
MARCH	1,027,054,505.03	372,915,176.21	-	1,399,969,681.24
APRIL	1,244,890,599.61	380,415,176.21	-	1,625,305,775.82
MAY	1,101,253,990.30	380,415,176.21	-	1,481,669,166.51
JUNE	1,377,946,516.95	380,415,176.21	-	1,758,361,693.16
JULY	2,892,563,438.42	380,415,176.21	-	3,272,978,614.63
AUGUST	1,777,655,814.85	382,775,746.55	-	2,160,431,561.40
SEPTEMBER	2,720,128,936.69	382,775,746.55	-	3,102,904,683.24
OCTOBER	1,975,327,770.78	382,775,746.55	-	2,358,103,517.33
NOVEMBER	1,896,744,964.30	382,775,746.55	-	2,279,520,710.85
DECEMBER	2,572,710,088.71	382,775,746.55	-	2,955,485,835.26
TOTAL	20,688,866,823.79	4,550,926,925.86	-	25,239,793,749.65

MONTH	2016		TOTAL
	₦ NET RECEIPT	₦ DEDUCTED AT SOURCE	
JANUARY	1,262,662,127.16	494,327,279.14	1,756,989,406.30
FEBRUARY	1,139,808,900.04	496,991,160.03	1,636,800,060.07
MARCH	1,107,476,684.56	407,018,564.47	1,514,495,249.03
APRIL	892,119,940.33	407,018,564.45	1,299,138,504.78
MAY	798,096,287.71	407,018,564.45	1,205,114,852.16
JUNE	936,377,868.44	407,018,564.47	1,343,396,432.91
JULY	1,964,362,872.63	359,836,347.86	2,324,199,220.49
AUGUST	1,178,605,835.37	359,836,347.86	1,538,442,183.23
SEPTEMBER	1,408,189,424.11	369,557,135.85	1,777,746,559.96
OCTOBER	1,063,391,064.68	369,557,135.85	1,432,948,200.53
NOVEMBER	781,486,678.02	369,557,135.85	1,151,043,813.87
DECEMBER	796,037,856.73	369,557,135.85	1,165,594,992.58
TOTAL	13,328,615,539.78	4,817,293,936.13	18,145,909,475.91

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

SHARE OF STATUTORY ALLOCATION						
MONTH	₦ C	₦ D	₦ E	₦ F	G	H
	BUDGET SUPPORT	EXCESS PPT ACCOUNT	VALUE ADDED TAX ALLOCATION	REFUND OF PARIS CLUB	NNPC REFUND	EXCESS BANK CHARGES
JANUARY	1,111,000,000.00	234,632,512.10	741,053,380.88	3,773,082,953.54	-	-
FEBRUARY	1,111,000,000.00	332,051,480.35	696,946,056.22	-	-	-
MARCH	1,111,000,000.00	332,324,324.62	650,180,324.70	-	-	-
APRIL	1,111,000,000.00	121,467,463.53	750,151,123.02	-	-	-
MAY	1,111,000,000.00	111,456,612.71	802,787,619.90	1,624,983,472.57	-	-
JUNE	1,000,000,000.00	-	740,466,876.53	-	-	-
JULY	-	-	777,424,827.47	5,120,644,326.57	-	-
AUGUST	900,000,000.00	-	761,922,956.83	-	-	-
SEPTEMBER	-	-	813,167,009.88	-	-	-
OCTOBER	800,000,000.00	-	772,813,180.21	-	-	-
NOVEMBER	-	-	839,708,020.67	5,120,644,326.57	163,706,563.85	5,919,705.11
DECEMBER	-	-	743,556,738.99	-	-	-
TOTAL	8,255,000,000.00	1,131,932,393.31	9,090,178,115.30	15,639,355,079.25	163,706,563.85	5,919,705.11
MONTH	₦ I	₦ J	₦ K	₦ TOTAL 2017	₦ TOTAL 2016	
	STABILIZATION ACCOUNT	REFUND OF INFRASTRUCTURE	EXCHANGE DIFFERENCE			
JANUARY	-	-	295,420,618.54	6,155,189,465.06	608,253,478.45	
FEBRUARY	-	-	268,935,737.24	2,408,933,273.81	675,204,983.73	
MARCH	-	-	222,943,714.99	2,316,448,364.31	636,266,875.24	
APRIL	-	-	371,578,590.45	2,354,197,177.00	627,759,617.55	
MAY	-	238,080,217.59	213,146,511.11	4,101,454,433.88	620,204,704.68	
JUNE	-	-	366,010,940.95	2,106,477,817.48	2,008,273,038.01	
JULY	94,084,232.10	-	-	5,992,153,386.14	2,543,271,282.95	
AUGUST	-	-	-	1,661,922,956.83	2,220,646,628.56	
SEPTEMBER	-	-	-	813,167,009.88	2,478,190,347.95	
OCTOBER	-	-	288,554,014.13	1,861,367,194.34	2,297,506,359.73	
NOVEMBER	-	-	-	6,129,978,616.20	7,986,189,617.65	
DECEMBER	-	-	-	743,556,738.99	2,392,911,682.93	
TOTAL	94,084,232.10	238,080,217.59	2,026,590,127.41	36,644,846,433.92	25,094,678,617.43	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : GOVERNMENT HOUSE

CODE	CODE NAME : GOVERNMENT HOUSE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATES 2017	₦ VARIANCE
0111001					
210101	SALARIES & WAGES				
21010101	Salaries	1,620,049.52	1,804,412.00	1,804,412.00	184,362.48
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	362,204,999.51	395,500,000.00	395,500,000.00	33,295,000.49
22020102	Local Travel and Transport: Others (Out of Station Expenses)	50,000,000.00	50,000,000.00	50,000,000.00	-
22020103	International Travel and Transport	38,646,998.98	40,000,000.00	40,000,000.00	1,353,001.02
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	2,000,000.00	2,000,000.00	2,000,000.00	-
22020203	Internet Access Charges	46,882,499.96	48,000,000.00	48,000,000.00	1,117,500.04
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	5,160,000.00	6,000,000.00	6,000,000.00	840,000.00
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	450,000.00	450,000.00	450,000.00	-
22020302	Books	-	-	-	-
22020303	Newspaper	1,400,000.00	1,400,000.00	1,400,000.00	-
22020304	Magazines & Periodicals	400,000.00	400,000.00	400,000.00	-
22020305	Printing of Non Security Documents	-	-	-	-
22020306	Printing of Security Documents	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	1,700,000.00	6,000,000.00	6,000,000.00	4,300,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms & Other Clothing	-	-	-	-
22020310	Teaching Aids/Instructional Materials	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	44,000,000.00	50,000,000.00	50,000,000.00	6,000,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	56,787,717.44	60,107,365.00	65,000,000.00	8,212,282.56
22020402	Maintenance of Office Furniture	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00
22020403	Maintenance of Building & Residential QTRS	324,963,014.21	450,000,000.00	400,000,000.00	75,036,985.79
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	69,828,782.56	80,000,000.00	95,000,000.00	25,171,217.44
22020406	Other Maintenance Services	-	-	-	-
22020411	Maintenance of Communication Equipments	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : GOVERNMENT HOUSE

CODE	CODE NAME : GOVERNMENT HOUSE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATES 2017	₦ VARIANCE
0111001					
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	1,655,030,368.71	1,812,000,000.00	1,800,000,000.00	144,969,631.29
22020602	Office Rent	-	-	-	-
22020603	Residential Rent	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-
22020605	Cleaning & Fumigation Services	10,381,238.00	12,000,000.00	12,000,000.00	1,618,762.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	83,153,958.09	60,500,000.00	110,000,000.00	26,846,041.91
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	84,400,000.00	60,000,000.00	110,000,000.00	25,600,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	120,994,000.00	140,000,000.00	130,000,000.00	9,006,000.00
22021003	Publicity & Advertisements	304,247,266.68	320,000,000.00	413,000,000.00	108,752,733.32
22021004	Medical Expenses	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Package (Staff Allowance)	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	1,000,000.00	500,000.00	-
22021022	Incidental Expenses	125,183,941.43	120,000,000.00	232,000,000.00	106,816,058.57
22021023	Operational Expenses	49,180,000.00	60,000,000.00	60,000,000.00	10,820,000.00
22021028	Public Private Partnership	-	-	-	-
	TOTAL FOR CODE 0111001	3,441,494,785.57	3,780,357,365.00	4,032,250,000.00	590,755,214.43
	GRAND TOTAL	3,443,114,835.09	3,782,161,777.00	4,034,054,412.00	590,939,576.91

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : CODE NAME : OFFICE OF THE DEPUTY GOVERNOR

CODE NO :	CODE NAME : OFFICE OF THE DEPUTY GOVERNOR	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0111002					
210101	SALARIES & WAGES				
21010101	Salaries	-	-	-	-
210201	Allowances	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	60,026,000.00	75,000,000.00	75,000,000.00	14,974,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	275,000.00	300,000.00	300,000.00	25,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	704,000.00	768,000.00	768,000.00	64,000.00
22020304	Magazines & Periodicals	66,000.00	72,000.00	72,000.00	6,000.00
22020305	Printing of Non Security Documents	-	-	-	-
22020306	Printing of Security Documents	-	-	-	-
22020307	Drugs & Medical Supplies	88,000.00	96,000.00	96,000.00	8,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	16,820,000.00	17,000,000.00	17,000,000.00	180,000.00
22020402	Maintenance of Office Furniture	3,880,000.00	4,236,000.00	4,236,000.00	356,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	3,540,000.00	3,600,000.00	3,600,000.00	60,000.00
22020405	Maintenance of Plant/Generators	4,930,000.00	5,000,000.00	5,000,000.00	70,000.00
22020406	Other Maintenance Services	-	-	-	-
22020411	Maintenance of Communication Equipment	3,990,000.00	4,000,000.00	4,000,000.00	10,000.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-
22020605	Cleaning & Fumigation Services	5,300,000.00	5,375,000.00	5,375,000.00	75,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
 GENERAL PUBLIC SERVICES : CODE NAME : OFFICE OF THE DEPUTY GOVERNOR

CODE NO :	CODE NAME : OFFICE OF THE DEPUTY GOVERNOR	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0111002					
220207	CONSULTING & PROFESSIONAL SERVICE				
22020701	Financial Consulting	-		-	-
22020702	Information Technology Consulting	-		-	-
22020703	Legal Service	-		-	-
22020704	Engineering Services	-		-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	21,750,000.00	20,000,000.00	25,000,000.00	3,250,000.00
22020803	Plant/Generator Fuel Cost	24,570,000.00	20,000,000.00	25,000,000.00	430,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	26,480,000.00	32,000,000.00	32,000,000.00	5,520,000.00
22021003	Publicity & Advertisements	-	-	-	-
22021006	Postages & Courier Services	44,000.00	48,000.00	48,000.00	4,000.00
22021007	Welfare Package	4,150,000.00	4,475,000.00	4,475,000.00	325,000.00
22021014	Annual Budget Expenses & Administration	-	50,000.00	50,000.00	50,000.00
22021022	Incidental Expenses	-	-	-	-
22021023	Upkeep of Deputy Governor's Lodge	27,500,000.00	30,000,000.00	30,000,000.00	2,500,000.00
22021027	Committee & Commission	9,153,500.00	10,000,000.00	10,000,000.00	846,500.00
22021033	Kwassaca Activities	9,312,000.00	50,000,000.00	40,000,000.00	30,688,000.00
	TOTAL FOR CODE : 0111002	222,578,500.00	282,020,000.00	282,020,000.00	59,441,500.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : CODE NAME: GOVERNOR'S OFFICE

CODE:	CODE NAME: GOVERNOR'S OFFICE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0111003					
210101	SALARIES & WAGES				
21010101	Salaries	19,430,015.00	28,325,647.00	22,218,565.00	2,788,550.00
21010103	Salaries for Public Officers	539,463,844.68	455,484,141.00	560,000,000.00	20,536,155.32
21010104	Salaries of Parastatal Board Members	32,160,000.00	100,000,000.00	100,000,000.00	67,840,000.00
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport: Training	90,485,770.00	60,000,000.00	95,000,000.00	4,514,230.00
22020104	International Travel and Transport: Others	27,639,862.00	20,000,000.00	30,000,000.00	2,360,138.00
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	360,000.00	360,000.00	360,000.00	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	4,200,000.00	4,204,000.00	4,204,000.00	4,000.00
22020302	Books	-	-	-	-
22020303	Newspaper	810,000.00	810,000.00	810,000.00	-
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	1,500,000.00	1,500,000.00	1,500,000.00	-
22020306	Printing of Security Documents	570,000.00	570,000.00	570,000.00	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	4,524,000.00	4,524,000.00	4,524,000.00	-
22020402	Maintenance of Office Furniture	960,000.00	800,000.00	960,000.00	-
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	300,000.00	300,000.00	300,000.00	-
22020406	Other Maintenance Services	1,192,200.00	1,192,200.00	1,192,200.00	-
22020411	Maintenance of Communication Equipment	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	7,975,000.00	2,750,000.00	10,000,000.00	2,025,000.00
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	179,612,558.00	160,000,000.00	190,000,000.00	10,387,442.00
22020605	Cleaning & Fumigation Services	600,000.00	600,000.00	600,000.00	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : CODE NAME: GOVERNOR'S OFFICE

CODE:	CODE NAME: GOVERNOR'S OFFICE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0111003					
220207	CONSULTING & PROFESSIONAL SERVICES- GENERAL				-
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	5,742,000.00	5,742,000.00	5,742,000.00	-
22020803	Plant/Generator Fuel Cost	4,850,000.00	11,520,000.00	11,520,000.00	6,670,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	39,983,100.00	60,000,000.00	60,000,000.00	20,016,900.00
22021002	Honorarium & Sitting Allowance	48,573,122.27	150,000,000.00	55,000,000.00	6,426,877.73
22021003	Publicity & Advertisement	-	5,000,000.00	5,000,000.00	5,000,000.00
22021007	Welfare Package	102,859,000.00	500,000,000.00	200,000,000.00	97,141,000.00
22021014	Annual Budget Expenses & Administration	780,000.00	1,000,000.00	1,000,000.00	220,000.00
22021022	Incidental Expenses	684,270,560.50	600,000,000.00	700,000,000.00	15,729,439.50
22021023	Operational Expenses	125,742,710.71	137,500,000.00	137,500,000.00	11,757,289.29
22021024	Muslim & Christian Pilgrim Welfare Boards	102,433,939.04	152,860,000.00	132,860,000.00	30,426,060.96
22021026	Monitoring & Evaluation	1,800,000.00	5,800,000.00	2,000,000.00	200,000.00
22021027	Committees and Commissions	4,980,000.00	4,980,000.00	4,980,000.00	-
22021031	Meeting/Visitation	4,143,350.00	6,276,600.00	6,276,600.00	2,133,250.00
22021035	Youth Employment and Social Support Operation (YESSO)	30,000,000.00	35,192,000.00	35,192,000.00	5,192,000.00
22021037	Newly Recruited Staff of SA(PIU)	-	-	-	-
22021064	Quickwin Intervention Programme	-	-	-	-
22021071	Special Committees and Commissions	13,750,000.00	30,000,000.00	30,000,000.00	16,250,000.00
	TOTAL FOR CODE 0111003	5,361,247,812.82	4,693,480,800.00	5,696,610,800.00	335,362,987.18
	TOTAL RECURRENT	5,952,301,672.50	5,277,290,588.00	6,378,829,365.00	426,527,692.50
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040111	Administrative Contingences on-shore, off-shore (in dollars)	3,870,610,640.30	2,730,000,000.00	3,969,520,000.00	98,909,359.70
	RECURRENT COST OF GOVERNMENT PARASTATAL				
0111011	Kwara State Muslim Pilgrim Welfare Board	1,690,000.00	3,816,600.00	3,816,600.00	2,126,600.00
0111012	Kwara State Christian Pilgrim Welfare Board	1,266,914.00	2,501,718.00	2,501,718.00	1,234,804.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE : GOVERNOR'S OFFICE

CODE: 111003	CODE NAME: GOVERNOR'S OFFICE	₦	₦	₦	₦
		ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE 2017	
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010105	Purchase Motor Vehicles: All Political Office holders	278,432,694.55	1,151,378,000.00	300,000,000.00	21,567,305.45
23010106	Purchase of Vans	-	150,000,000.00	50,000,000.00	50,000,000.00
23010108	Purchase of Buses (Operation Activities)	-	50,000,000.00	25,000,000.00	25,000,000.00
23010112	Purchase of Office Furniture & Fittings: (All Political Office Holders)	-	67,122,000.00	10,000,000.00	10,000,000.00
23010120	Purchase of Canteen/Kitchen Equipment	42,823,244.00	25,000,000.00	100,000,000.00	57,176,756.00
23010121	Purchase of Residential Furniture (Govt. Chalets)	253,160,844.56	50,000,000.00	350,000,000.00	96,839,155.44
23010128	Purchase of Security Equipment	30,069,050.00	50,000,000.00	80,000,000.00	49,930,950.00
23010139	Purchase of Police Equipment	-	-	-	-
23010140	Purchase of Communication Equipment	-	7,200,000.00	7,200,000.00	7,200,000.00
23010141	Purchase of Office Equipment for Political Office Holders	3,329,000.00	20,000,000.00	10,000,000.00	6,671,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020102	Construction/Provision of Residential Buildings	425,232,070.37	500,000,000.00	500,000,000.00	74,767,929.63
23020108	Construction/Provision of Police Posts	-	-	10,000,000.00	10,000,000.00
23020119	Construction/Prov. of Recreational Facilities (Metropolitan)	-	-	-	-
23020128	Construction of Kwara State Hall of Fame	-	500,000,000.00	50,000,000.00	50,000,000.00
23020129	Other New Projects	10,266,860.61	100,000,000.00	100,000,000.00	89,733,139.39
23020130	Construction of Police College	-	-	-	-
23020300	Contractual Obligation for on-going Projects	-	19,175,307.00	19,175,307.00	19,175,307.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030101	Rehabilitation/ Repairs of Residential Buildings (Govt. Chalets)	349,136,859.42	300,000,000.00	570,000,000.00	220,863,140.58
23030107	Rehabilitation/Repairs of Police Stations/Posts	7,851,263.80	40,000,000.00	10,000,000.00	2,148,736.20
23030129	Rehabilitation of Deputy Governor's Office/Lodge	-	150,000,000.00	100,000,000.00	100,000,000.00
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050104	Anniversaries/Celebrations	140,803,500.00	180,270,000.00	180,270,000.00	39,466,500.00
23050109	2015 (May-June) Quickwin Intervention Programme	-	-	-	-
23050125	Government and Institution Reforms	-	-	-	-
23050146	Capital Grant to State KWSIEC Office	579,703,470.00	720,000,000.00	930,000,000.00	350,296,530.00
23050160	2015/2016 Youth Intervention Programme	-	-	-	-
23050161	KWASSACA Grants (HIV/AIDS) KWSG Contribution	-	50,000,000.00	50,000,000.00	50,000,000.00
23050249	Youth Empowerment and Social Support Operation (YESSO), (KWSG Contribution)	-	100,000,000.00	100,000,000.00	100,000,000.00
	Total	2,120,808,857.31	4,230,145,307.00	3,551,645,307.00	1,430,836,449.69

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICE : KWARA STATE HOUSE OF ASSEMBLY

CODE:	CODE NAME : KWARA STATE HOUSE OF ASSEMBLY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0112001	DETAILS OF EXPENDITURE				
210101	SALARIES & WAGES				
210101	Salaries	198,163,790.00	200,000,000.00	200,000,000.00	1,836,210.00
21010101	Gratuity (Severiance)	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport: Training	60,501,720.00	55,000,000.00	70,000,000.00	9,498,280.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges State Assembly	3,665,797.60	6,000,000.00	4,000,000.00	334,202.40
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumables	3,898,950.00	4,000,000.00	6,000,000.00	2,101,050.00
22020302	Books	-	300,000.00	300,000.00	300,000.00
22020303	Newspapers	1,875,000.00	2,000,000.00	1,937,500.00	62,500.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents (Hanzard)	380,000.00	500,000.00	1,800,000.00	1,420,000.00
22020306	Printing of Security Documents	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	43,500.00	250,000.00	150,000.00	106,500.00
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms & Other Clothing	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	14,180,216.00	17,000,000.00	16,000,000.00	1,819,784.00
22020402	Maintenance of Office Furniture	1,122,850.00	10,000,000.00	2,000,000.00	877,150.00
22020403	Maintenance of Office Building & Residential QTRS	58,285,705.00	55,000,000.00	60,000,000.00	1,714,295.00
22020404	Maintenance of Office/IT Equipments	13,939,879.30	25,000,000.00	15,742,379.00	1,802,499.70
22020405	Maintenance of Plant/Generators in the Assembly	1,521,600.00	2,000,000.00	1,581,600.00	60,000.00
22020406	Other Maintenance Services	5,422,000.00	10,000,000.00	6,893,000.00	1,471,000.00
22020411	Maintenance of Communication Equipments	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	658,000.00	1,500,000.00	1,500,000.00	842,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop and Conferences	216,718,300.00	400,000,000.00	446,430,550.00	229,712,250.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICE : KWARA STATE HOUSE OF ASSEMBLY

CODE:	CODE NAME : KWARA STATE HOUSE OF ASSEMBLY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0112001	DETAILS OF EXPENDITURE				
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	2,925,000.00	2,000,000.00	4,200,000.00	1,275,000.00
22020605	Cleaning & Fumigation Services	9,960,000.00	10,500,000.00	10,000,000.00	40,000.00
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	3,000,000.00	3,000,000.00	7,500,000.00	4,500,000.00
22020704	Engineering Service	-	-	-	-
22020711	Other Consulting Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	26,323,080.00	30,000,000.00	27,754,000.00	1,430,920.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	28,333,000.00	30,000,000.00	28,883,000.00	550,000.00
220209	FINANCIAL CHARGES - GENERAL				
22020901	Bank Charges (Other Than Interest)	1,232,762.84	2,000,000.00	1,300,000.00	67,237.16
22020902	Insurance Premium	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	67,596,400.00	70,000,000.00	70,000,000.00	2,403,600.00
22021002	Honorarium & Sitting Allowance	381,227,364.00	420,000,000.00	410,000,000.00	28,772,636.00
22021003	Publicity & Advertisements	6,513,910.00	16,000,000.00	16,000,000.00	9,486,090.00
22021004	Medical Expenses - Local	282,000.00	2,500,000.00	2,100,000.00	1,818,000.00
22021006	Postages & Courier Services	-	-	250,000.00	250,000.00
22021007	Welfare Package	53,711,000.00	70,000,000.00	70,000,000.00	16,289,000.00
22021014	Annual Budget Expenses & Administration	200,000.00	1,500,000.00	1,500,000.00	1,300,000.00
22021019	Medical Expenses - International	-	-	-	-
22021022	Incidental Expenses	125,054,460.00	125,000,000.00	126,825,460.00	1,771,000.00
22021027	Committee & Commission	69,964,500.00	65,000,000.00	70,000,000.00	35,500.00
22030107	Furnishing Advance	-	-	-	-
	TOTAL FOR CODE 0112001	1,179,036,994.74	1,478,550,000.00	1,518,147,489.00	339,110,494.26
	TOTAL RECURRENT	1,377,200,784.74	1,678,550,000.00	1,718,147,489.00	340,946,704.26
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040202	Grants to Foreign International Organisations	20,500,000.00	42,500,000.00	37,500,000.00	17,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : KWARA STATE HOUSE OF ASSEMBLY

CODE: 0112001	CODE NAME: KWARA STATE HOUSE OF ASSEMBLY	₦	₦	₦	₦
2301	DETAILS OF EXPENDITURE	ACTUAL	ESTIMATES	REVISED	VARIANCE
230101	Fixed Assets Purchase	2017	2017	ESTIMATE 2017	
23010104	Purchase of Fixed Assets - General				
23010105	Purchase of Motor Cycles	-	200,000.00	100,000.00	100,000.00
23010112	Purchase of Motor Vehicles	-	48,500,000.00	48,500,000.00	48,500,000.00
23010122	Purchase of Office Furniture and Fittings	-	5,000,000.00	100,000,000.00	100,000,000.00
23010125	Purchase of Health/Medical Equipment	-	10,000,000.00	5,000,000.00	5,000,000.00
23010128	Purchase of Library Books & Equipment	-	400,000.00	200,000.00	200,000.00
23010140	Purchase of Security Equipment	-	2,000,000.00	1,000,000.00	1,000,000.00
23010141	Purchase of Communication Equipment	-	5,000,000.00	2,500,000.00	2,500,000.00
23010142	Purchase of Office Equipment	-	9,000,000.00	1,000,000.00	1,000,000.00
23010143	Purchase of Slasher, Mower & Hydraulic Lift	-	600,000.00	100,000.00	100,000.00
2302	Purchase of Robe	-	-	-	-
230201	Construction/Provision				
23020101	Construction/Provision of Fixed Assets - General				
23020103	Construction/Provision of Office Buildings	300,073,517.08	200,000,000.00	400,000,000.00	99,926,482.92
23020110	Construction/Provision of Electricity (Solar Light)	-	2,000,000.00	1,000,000.00	1,000,000.00
23020118	Construction/Provision of Fire Fighting Station	-	16,500,000.00	5,000,000.00	
23020124	Construction/Provision of Infrastructures (Gymnasium)	-	-	-	-
23020169	Construction of Car Parks	-	-	-	-
2303	Construction of Assembly e-Library	-	-	-	-
230301	Rehabilitation/Repairs				
23030101	Rehabilitation/Repairs of Fixed Assets - General				
23030102	Rehabilitaion/Repairs of Residential Buildings	-	2,000,000.00	1,000,000.00	1,000,000.00
23030118	Rehabilitation/Repairs - Electricity	-	1,200,000.00	100,000.00	100,000.00
23030121	Rehabilitation of Recreational Facilities/Centre	-	-	-	-
2305	Rehabilitaion of Office Buildings	62,952,397.67	100,000,000.00	147,500,000.00	84,547,602.33
230501	Other Capital Projects				
23050102	Acquisition of Non Tangible Assets				
23050110	Computer Software Acquisition:	-	2,000,000.00	200,000.00	200,000.00
	Design, Setting up and Subscription of e-legislature	-	5,000,000.00	2,500,000.00	2,500,000.00
	Total	363,025,914.75	409,400,000.00	715,700,000.00	352,674,085.25

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : CODE NAME: OFFICE OF HEAD OF SERVICE

CODE:	CODE NAME: OFFICE OF HEAD OF SERVICE	₦ ACTUAL 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0125001					
210101	SALARIES & WAGES				
21010101	Salaries	906,436,626.95	967,323,444.00	940,495,276.00	34,058,649.05
2201	SOCIAL BENEFITS				
22010101	Gratuity	525,000,000.00	1,800,000,000.00	825,000,000.00	300,000,000.00
22010102	Pension	5,693,449,181.12	6,000,000,000.00	5,796,853,915.00	103,404,733.88
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
220201	Local Travel and Transport	1,474,000.00	5,920,000.00	5,747,125.00	4,273,125.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	400,000.00	200,000.00	200,000.00
22020203	Internet Access Charges	-	280,800.00	140,400.00	140,400.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	1,258,000.00	2,500,000.00	2,283,000.00	1,025,000.00
22020302	Books	500,000.00	2,500,000.00	4,445,000.00	3,945,000.00
22020303	Newspapers	600,000.00	1,204,800.00	1,002,400.00	402,400.00
22020304	Magazines & Periodicals	-	2,000,000.00	500,000.00	500,000.00
22020305	Printing of Non Security Documents	-	-	-	-
22020306	Printing of Security Documents	-	2,800,000.00	1,400,000.00	1,400,000.00
22020307	Drugs & Medical Supplies	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms & Other Clothing	-	-	-	-
22020310	Teaching Aids/Instruction Material	-	2,000,000.00	1,000,000.00	1,000,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	750,000.00	1,750,000.00	1,375,000.00	625,000.00
22020402	Maintenance of Office Furniture	787,500.00	2,000,000.00	1,525,000.00	737,500.00
22020403	Maintenance of Building & Residential Qtrs	-	-	-	-
22020404	Maintenance of Office/IT Equipments	911,950.00	3,200,000.00	2,511,950.00	1,600,000.00
22020405	Maintenance of Plant/Generators	-	2,000,000.00	1,000,000.00	1,000,000.00
22020411	Maintenance of Communication Equipment	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	69,502,250.00	120,000,000.00	130,035,250.00	60,533,000.00
22020502	International Training	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : CODE NAME: OFFICE OF HEAD OF SERVICE

CODE:	CODE NAME: OFFICE OF HEAD OF SERVICE	₦ ACTUAL 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0125001					-
22020503	Seminars, Workshop and Conferences	7,008,000.00	25,000,000.00	12,361,000.00	5,353,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Service	11,790,000.00	88,066,000.00	11,790,755.00	755.00
22020605	Cleaning & Fumigation Services	-	750,000.00	245,000.00	245,000.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020709	Waste Management/Cleaning Consulting	178,475,000.00	201,600,000.00	179,290,000.00	815,000.00
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	750,000.00	2,540,000.00	1,770,000.00	1,020,000.00
22020803	Plant/Generator Fuel Cost	-	5,600,000.00	2,800,000.00	2,800,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	750,000.00	1,280,000.00	1,140,000.00	390,000.00
22021002	Honorarium		2,000,000.00	-	
22021003	Publicity & Advertisements	1,011,330.00	2,000,000.00	2,011,330.00	1,000,000.00
22021007	Welfare Package	-	10,000,000.00	3,000,000.00	3,000,000.00
22021014	Annual Budget Expenses & Administration	310,000.00	312,490.00	312,490.00	2,490.00
22021021	Special Day/Celebrations	3,375,000.00	10,000,000.00	6,840,000.00	3,465,000.00
22021022	Incidental Expenses	8,230,290.00	15,300,000.00	13,698,781.00	5,468,491.00
22021023	Operational Expenses	3,825,000.00	10,000,000.00	7,550,000.00	3,725,000.00
22021026	Monitoring & Evaluation	-	1,000,000.00	1,850,000.00	1,850,000.00
22021031	Meeting/Visitation	-	500,000.00	250,000.00	250,000.00
22021032	KWABES	-	-	-	-
22021033	Kwassaca Activities	-	-	-	-
22021038	Institutionalization and Implementation of State Service Charter	600,000.00	5,200,000.00	600,000.00	-
22021039	Employees' Compensation Act (ECA) 2010	-	1,500,000.00	750,000.00	750,000.00
22021083	Certificate Verification for serving Civil Servants & Screening Exercise for Pensioners	45,828,000.00	4,350,000.00	48,381,625.00	2,553,625.00
22021084	Enhancement of Civil Service Etiquette	-	500,000.00	500,000.00	500,000.00
22021085	Aerobic Exercise	2,500,000.00	1,000,000.00	2,500,000.00	-
22021086	Creation of Civil Service Data bank	-	1,500,000.00	750,000.00	750,000.00
22021087	Matriculation, Convocation and College Accreditation	3,656,750.00	5,000,000.00	7,374,000.00	3,717,250.00
	TOTAL OVERHEAD	343,893,070.00	543,554,090.00	458,930,106.00	115,037,036.00
	TOTAL RECURRENT	1,250,329,696.95	1,510,877,534.00	1,399,425,382.00	149,095,685.05

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : CODE NAME : OFFICE OF HEAD OF SERVICE

CODE:0125001	CODE NAME : OFFICE OF HEAD OF SERVICE	₦	₦	₦	₦
		ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010105	Purchase of Motor Vehicles : All Ministries/ Two-Term Governor & Deputy Governor	-	1,129,516,910.00	290,920,953.00	290,920,953.00
23010112	Purchase of Office Furniture and Fittings (within the office of the Head of Service)	3,414,600.00	22,400,000.00	15,614,000.00	12,199,400.00
23010113	Purchase of Computer & Assesories (All MDAs & SDC)	3,330,000.00	36,000,000.00	14,580,000.00	11,250,000.00
23010119	Purchase of Power Generator (75KVA Set) for S.D.C.and 250 KVA for MOH & 100 KVA for CSC	-	15,000,000.00	15,500,000.00	15,500,000.00
23010141	Purchase of Office Equipments (All Ministries)	10,913,400.00	50,000,000.00	248,543,400.00	237,630,000.00
23010162	Purchase of Biometric Finger printer and Reader Machines for e-auditing	-	15,600,000.00	7,800,000.00	7,800,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020102	Construction of Residential Buildings (for two term Governor and Deputy Governor)	-	-	-	-
23020133	Construction of Hall (Multipurpose Hall Building for Civil Service Commission)	-	21,675,005.00	61,675,005.00	61,675,005.00
23020134	Construction of Conference/Seminar Building (for SDC)	-	5,805,142.00	25,902,571.00	25,902,571.00
23020135	Construction/Provision of Complex (Secretariat Complex Building "Prototype")	443,208,202.66	650,000,000.00	1,108,000,000.00	664,791,797.34
23020175	Construction of Archive (for Pension Board)	-	5,030,706.00	3,015,353.00	3,015,353.00
23020300	Contractual Obligation for on-going Project	-	-	-	-
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030101	Rehabilitation of Residential Building (Staff Quarters)	6,788,128.00	24,600,000.00	19,400,676.00	12,612,548.00
23030121	Rehabilitation of Office Building - All Ministries/ Departments (MANR, TSC & MOWR)	15,849,599.25	174,916,918.00	190,906,066.00	175,056,466.75
23030132	Rehabilitation/Upgrading of Classrooms, Administrative Blocks and Computer Room for Staff Development College	-	4,267,000.00	4,095,900.00	4,095,900.00
23030133	Rehabilitation of Permanent Site of State Pension Board (Old Herald Building)	-	9,843,729.00	2,921,865.00	2,921,865.00
23030134	Rehabilitation of Administrative Block & 25 Rooms at SDC	-	3,151,500.00	1,075,750.00	1,075,750.00
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050102	Computer Software Acquisition	-	6,210,000.00	4,997,000.00	4,997,000.00
23050117	Archiving of Service and Staff records for OHOS and Pensioners documents	-	5,800,000.00	2,900,000.00	2,900,000.00
	Total	483,503,929.91	2,179,816,910.00	2,017,848,539.00	1,534,344,609.09

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : OFFICE OF HEAD OF SERVICE

CODE:	CODE NAME: OFFICE OF HEAD OF SERVICE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017
0125001				
701	General Public Services	-	-	-
7011	Executive Legislative Organs, Financial and Fiscal Affairs, External Affairs	-	-	-
7012	Foreign Economic Add	-	-	-
7013	General Services	483,503,929.91	2,179,816,910.00	2,017,848,539.00
7014	Basic Research	-	-	-
7015	R & D General Public Services	-	-	-
7016	General Public Services N.E.C	-	-	-
7017	Public Debt Transactions	-	-	-
7018	Transfers of General Character between Different Levels of Government	-	-	-
	Non-Aids and Grants	483,503,929.91	2,179,816,910.00	2,017,848,539.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : MINISTRY OF INFORMATION AND COMMUNICATION

CODE :	CODE NAME : MINISTRY OF INFORMATION AND COMMUNICATION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0123001	COMMUNICATION				
210101	SALARIES & WAGES				
21010101	Salaries	84,264,935.88	79,009,532.00	84,772,029.00	507,093.12
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport	1,290,000.00	2,465,200.00	2,465,000.00	1,175,000.00
22020103	International Travel and Transport: Training	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	64,000.00	195,000.00	192,000.00	128,000.00
22020203	Internet Access Charges	61,668.00	200,000.00	185,004.00	123,336.00
22020204	Satellite Broadcasting Access Charges	-	96,000.00	96,000.00	96,000.00
22020205	Water Rates	-	-	-	-
22020205	GLO Mobile to all tiers of Kwara State Govt.	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	156,956.00	500,000.00	470,868.00	313,912.00
22020302	Books	13,332.00	100,000.00	39,996.00	26,664.00
22020303	Newspaper	173,332.00	520,000.00	519,996.00	346,664.00
22020304	Magazines & Periodicals	1,422,000.00	1,896,000.00	1,896,000.00	474,000.00
22020305	Printing of Non Security Documents	11,401,668.00	13,884,000.00	12,105,000.00	703,332.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	279,532.00	838,400.00	838,400.00	558,868.00
22020402	Maintenance of Office Furniture	453,753.00	605,004.00	605,004.00	151,251.00
22020403	Maintenance of Building & Residential QTRS	38,552.00	115,656.00	115,656.00	77,104.00
22020404	Maintenance of Office/IT Equipments	374,994.00	500,000.00	499,992.00	124,998.00
22020405	Maintenance of Plant/Generators	191,432.00	576,000.00	574,296.00	382,864.00
22020406	Other Maintenance Services	-	-	-	-
22020411	Maintenance of Communication Equipments	100,000.00	300,000.00	300,000.00	200,000.00
220205	TRAINING - GENERAL				
22020501	Local Training	1,666,000.00	2,950,000.00	3,178,000.00	1,512,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	816,000.00	3,883,200.00	3,883,200.00	3,067,200.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	195,003.00	260,004.00	260,004.00	65,001.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE : MINISTRY OF INFORMATION AND COMMUNICATION

CODE:	CODE NAME : MINISTRY OF INFORMATION AND COMMUNICATION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0123001	COMMUNICATION				
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010104	Purchase of Motor Cycles	-	-	-	-
23010105	Purchase of Motor Vehicles (2 Nos of Toyota Hilux and 1 no of Toyota Hiace Bus for KWASSA)	-	20,000,000.00	10,000,000.00	10,000,000.00
23010106	Purchase of Vans (1 no of customised P.A Van and 2 nos of 18 seater Toyota Haice Bus for Information Division)	-	-	-	-
23010113	Purchase of Computers (i.e 17" Flat screen (3) /A3 Printer 7100 series.(Government Printing Press)	-	1,050,000.00	1,050,000.00	1,050,000.00
23010119	Purchase of Power Generator (Lister), (250 KVA) for Herald)	-	-	-	-
23010140	Purchase of Communication Equipment	-	410,150.00	410,150.00	410,150.00
23010144	Purchase of printing machine (Government Printer, Graphic, and Removal Machine KWASSA)	-	-	-	-
23010145	Purchase of Materials (Graphic)	-	-	-	-
23010146	Purchase of Transmitter (Radio Kwara)	-	-	-	-
23010147	Purchase of Spare Parts (Radio Kwara)	-	-	-	-
23010170	Purchase of Removal Machine.(KWASSA)	-	2,000,000.00	2,000,000.00	2,000,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020300	Contractual Obligation for on-going Project	-	15,268,175.00	15,268,175.00	15,268,175.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030121	Rehabilitation/Repairs of Office Buildings	-	5,733,932.00	5,733,932.00	5,733,932.00
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050112	Connection of KWTV to PHCN Urban feeder.	-	-	-	-
23050113	Payment of subscription to Intel Sat for Satelite Service	-	-	-	-
23050114	Payment for NBC License fee for 2008 Radio Kwara and Kwara TV.	-	-	-	-
23050224	Operational Cost for Public Orientation Activities (1 No. of Toyota Hilux Van and a Toyota Haice Bus	-	5,000,000.00	5,000,000.00	5,000,000.00
23050248	Documentaries and Jingles on Government Projects/Programmes	-	-	-	-
	TOTAL	-	49,462,257.00	39,462,257.00	39,462,257.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE : MINISTRY OF INFORMATION AND COMMUNICATION

CODE:	CODE NAME : MINISTRY OF INFORMATION AND COMMUNICATION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0123001	COMMUNICATION				
0123011	Kwara State Television	-	104,121,450.00	221,910,646.00	221,910,646.00
0123012	Kwara State Broadcasting Corporation	-	138,673,166.00	72,184,583.00	72,184,583.00
0123013	Kwara State Printing & Publishing Corporation	-	137,441,600.00	20,000,000.00	20,000,000.00
	SUB-TOTAL	-	380,236,216.00	314,095,229.00	314,095,229.00
	GRAND TOTAL	-	429,698,473.00	353,557,486.00	353,557,486.00

CAPITAL EXPENDITURE BASED ON FUNCTION
CODE NAME: MINISTRY OF INFORMATION AND COMMUNICATION

CODE	DETAILS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
:0123001					
704	Economic Affairs	-	-	-	-
7041	General Economic, Commercial and Labour Affairs	-	-	-	-
7042	Agriculture, Forestry, Fishing and Hunting	-	-	-	-
7043	Fuel and Energy	-	-	-	-
7044	Mining, Manufacturing and Construction	-	-	-	-
7045	Transport	-	-	-	-
7046	Communication	-	429,698,473.00	353,557,486.00	353,557,486.00
7047	Other Industries	-	-	-	-
7048	R & D Economic Affairs	-	-	-	-
7049	Economic Affairs N.E.C	-	-	-	-
	Non-Aids and Grants		429,698,473.00	353,557,486.00	353,557,486.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : CODE NAME : AUDIT DEPARTMENT (STATE)

CODE :	CODE NAME : AUDIT DEPARTMENT (STATE)	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0140001					
210101	SALARIES & WAGES				
21010101	Salaries	64,194,941.17	72,411,394.00	72,411,394.00	8,216,452.83
22020000	OVERHEAD COST				
22020100	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	3,920,000.00	5,000,000.00	5,000,000.00	1,080,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	1,190,400.00	1,500,000.00	1,500,000.00	309,600.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
22020208	Software Charges/License Renewal	-	7,000,000.00	5,000,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	2,550,000.02	3,500,000.00	3,200,000.00	649,999.98
22020303	Newspapers	340,000.02	350,500.00	350,000.00	9,999.98
22020304	Magazines & Periodicals	100,000.00	100,000.00	100,000.00	-
22020305	Printing of Non Security Documents	9,003,858.33	12,000,000.00	12,000,000.00	2,996,141.67
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	3,004,000.02	2,000,000.00	3,400,000.00	395,999.98
22020402	Maintenance of Office Furniture	725,599.91	700,000.00	900,000.00	174,400.09
22020403	Maintenance of Building & Residential QTRS	475,000.00	100,000.00	500,000.00	25,000.00
22020404	Maintenance of Office/IT Equipments	572,291.65	300,000.00	1,000,000.00	427,708.35
22020405	Maintenance of Plant/Generators	620,000.00	400,000.00	1,500,000.00	880,000.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	6,700,000.00	20,000,000.00	12,000,000.00	5,300,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	9,998,000.00	10,000,000.00	10,000,000.00	2,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	275,000.00	300,000.00	1,000,000.00	725,000.00
22020605	Cleaning & Fumigation Services	275,000.00	100,000.00	500,000.00	225,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : CODE NAME : AUDIT DEPARTMENT (STATE)

CODE :	CODE NAME : AUDIT DEPARTMENT (STATE)	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0140001					
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL		-	-	-
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	690,000.00	700,000.00	1,000,000.00	310,000.00
22020803	Plant/Generator Fuel Cost	2,440,000.00	1,600,000.00	3,000,000.00	560,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	999,999.00	1,000,000.00	1,000,000.00	1.00
22021003	Publicity & Advertisements	-	-	-	-
22021006	Postages & Courier Services	178,383.30	100,000.00	200,000.00	21,616.70
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	200,000.00	100,000.00	200,000.00	-
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Expenses	1,721,516.63	1,500,000.00	3,000,000.00	1,278,483.37
	TOTAL FOR CODE 0140001	45,979,048.88	68,350,500.00	66,350,000.00	20,370,951.12
	TOTAL RECURRENT	110,173,990.05	140,761,894.00	138,761,394.00	28,587,403.95

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE : AUDIT DEPARTMENT (STATE)

CODE :	CODE NAME : AUDIT DEPARTMENT (STATE)	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0140001	Fixed Assets Purchase				
2301	Purchase of Fixed Assets - General				
23010108	Purchase of Buses	-	-	-	-
23010112	Purchase of Power Generating Set	-	1,000,000.00	1,000,000.00	1,000,000.00
23010119	Purchase of Furniture and Fittings	1,750,000.00	1,500,000.00	3,000,000.00	1,250,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020101	Construction/Provision of Office Building	-	-	-	-
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050102	Computer Software Acquisition:- Audit Office	-	5,000,000.00	5,000,000.00	5,000,000.00
	Total	1,750,000.00	7,500,000.00	9,000,000.00	7,250,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : AUDIT DEPARTMENT (STATE)

CODE :	CODE NAME : AUDIT DEPARTMENT (STATE)	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	
701	General Public Services	-	-	-	
7011	Executive Legislative Organs, Financial and Fiscal Affairs, External Affairs	-	-	-	
7012	Foreign Economic Add	-	-	-	
7013	General Services	-	-	-	
7014	Basic Research	-	-	-	
7015	R & D General Public Servicess	-	-	-	
7016	General Public Servicess N.E.C	1,750,000.00	7,500,000.00	9,000,000.00	
7017	Public Debt Transactions	-	-	-	
7018	Transfers of General Character between Different Levels of Government	-	-	-	
	Non-Aids and Grants	1,750,000.00	7,500,000.00	9,000,000.00	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : LOCAL GOVERNMENT AUDIT

CODE :	CODE NAME : LOCAL GOVERNMENT AUDIT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0140002					
210101	SALARIES & WAGES	61,505,726.07	78,080,654.00	65,358,547.00	3,852,820.93
21010101	Salaries				
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT	1,970,000.00	1,672,000.00	3,490,286.00	1,520,286.00
22020101	Local Travel and Transport	-	-	-	-
22020103	International Travel and Transport				
220202	UTILITIES - GENERAL	-	-	-	-
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	229,178.60	200,000.00	250,000.00	20,821.40
22020203	Internet Access Charges	45,836.03	50,000.00	50,000.00	4,163.97
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
22020208	Software Charges/License Renewal				
220203	MATERIALS & SUPPLIES - GENERAL	473,000.00	1,000,000.00	1,200,000.00	727,000.00
22020301	Office Stationeries/Computer Consumable	-	-	-	-
22020302	Books	33,550.00	36,600.00	36,600.00	3,050.00
22020303	Newspapers	-	-	-	-
22020304	Magazines & Periodicals	3,740,250.00	1,500,000.00	7,476,500.00	3,736,250.00
22020305	Printing of Non Security Documents				
220204	MAINTENANCE SERVICES - GENERAL	1,375,000.00	645,175.00	2,000,000.00	625,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	366,666.63	300,000.00	500,000.00	133,333.37
22020402	Maintenance of Office Furniture	-	-	-	-
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	73,818.74	102,000.00	202,000.00	128,181.26
22020405	Maintenance of Plant/Generators	-	-	-	-
22020406	Other Maintenance Services				
220205	TRAINING - GENERAL	1,849,000.00	2,000,000.00	2,791,000.00	942,000.00
22020501	Local Training	-	-	-	-
22020502	International Training	2,352,000.00	2,000,000.00	5,000,000.00	2,648,000.00
22020503	Seminars, Workshop,National/State Council and Conferences				
220206	OTHER SERVICES - GENERAL	-	-	-	-
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services				

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
 GENERAL PUBLIC SERVICES : LOCAL GOVERNMENT AUDIT

CODE :	CODE NAME : LOCAL GOVERNMENT AUDIT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0140002					
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL			-	
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	518,375.00	535,000.00	565,500.00	47,125.00
22020803	Plant/Generator Fuel Cost	73,333.37	139,200.00	239,200.00	165,866.63
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	366,666.63	300,000.00	400,000.00	33,333.37
22021003	Publicity & Advertisements	-	-	-	-
22021006	Postages & Courier Services	36,663.00	40,000.00	39,996.00	3,333.00
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	100,000.00	100,000.00	100,000.00	-
22021022	Incidental Expenses	100,000.00	100,000.00	100,000.00	-
	TOTAL FOR CODE 0140002	13,703,338.00	10,719,975.00	24,441,082.00	10,737,744.00
	TOTAL RECURRENT	75,209,064.07	88,800,629.00	89,799,629.00	14,590,564.93

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE : CODE NAME : LOCAL GOVERNMENT AUDIT

CODE :	CODE NAME : LOCAL GOVERNMENT AUDIT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0140002					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010115	Purchase of Photocopying Machines	639,000.00	650,000	650,000	11,000.00
23010119	Purchase of Power Generator (KVA Honda)	245,000.00	250,000	245,000	-
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
		-	-	-	-
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
		-	-	-	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050102	Computer Software Acquisition	2,593,000.00	5,000,000.00	5,000,000.00	2,407,000.00
	Total	3,477,000.00	5,900,000.00	5,895,000.00	2,418,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : LOCAL GOVERNMENT AUDIT

CODE :	DETAILS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	
0140002					
701	General Public Services				
7011	Executive Legislative Organs, Financial and Fiscal Affairs, External Affairs	-	-	-	-
7012	Foreign Economic Add	-	-	-	-
7013	General Services	-	-	-	-
7014	Basic Research	-	-	-	-
7015	R & D General Public Servicess	-	-	-	-
7016	General Public Servicess N.E.C	3,477,000.00	5,900,000.00	5,895,000.00	
7017	Public Debt Transactions	-	-	-	-
7018	Transfers of General Character between Different Levels of Government	-	-	-	-
	Non-Aids and Grants	3,477,000.00	5,900,000.00	5,895,000.00	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
 GENERAL PUBLIC SERVICE : CIVIL SERVICE COMMISSION

CODE:	CODE NAME : CIVIL SERVICE COMMISSION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0147001					
210101	SALARIES & WAGES				
21010101	Salaries	7,384,143.73	7,342,922.00	7,388,459.00	4,315.27
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	2,776,000.00	5,000,000.00	4,880,000.00	2,104,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	300,000.00	300,000.00	300,000.00	-
22020204	Satellite Broadcasting Access Charges	-	200,000.00	50,000.00	50,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	846,000.00	1,500,000.00	1,500,000.00	654,000.00
22020302	Books	-	100,000.00	20,000.00	20,000.00
22020303	Newspapers	178,500.00	457,950.00	318,225.00	139,725.00
22020304	Magazines & Periodicals	-	100,000.00	50,000.00	50,000.00
22020305	Printing of Non Security Documents	450,000.00	1,400,000.00	1,400,000.00	950,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	515,186.63	750,000.00	750,000.00	234,813.37
22020402	Maintenance of Office Furniture	247,250.00	601,000.00	430,500.00	183,250.00
22020403	Maintenance of Building & Residential QTRS	70,000.00	400,000.00	400,000.00	330,000.00
22020404	Maintenance of Office/IT Equipments	210,000.00	1,000,000.00	600,000.00	390,000.00
22020405	Maintenance of Plant/Generators	189,000.00	900,000.00	544,500.00	355,500.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	2,097,000.00	3,200,000.00	2,176,000.00	79,000.00
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	47,250.00	300,000.00	197,250.00	150,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICE : CIVIL SERVICE COMMISSION

CODE:	CODE NAME : CIVIL SERVICE COMMISSION	₦	₦	₦	₦
		ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	444,000.00	795,000.00	619,500.00	175,500.00
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020711	Other Consulting Services	-	2,300,000.00	2,300,000.00	2,300,000.00
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	240,000.00	846,800.00	543,400.00	303,400.00
22020803	Plant/Generator Fuel Cost	420,000.00	897,000.00	688,500.00	268,500.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	420,000.00	1,500,000.00	930,000.00	510,000.00
22021003	Publicity & Advertisements	584,000.00	1,000,000.00	1,000,000.00	416,000.00
22021006	Postages & Courier Services	-	100,000.00	50,000.00	50,000.00
22021007	Welfare Package	-	-	-	-
22021011	Recrutment and Appointment (Service Wide)	-	1,000,000.00	500,000.00	500,000.00
22021012	Discipline and Appointment (Service Wide)	-	1,000,000.00	500,000.00	500,000.00
22021013	Promotion (Service Wide)	9,398,000.00	28,785,500.00	20,492,750.00	11,094,750.00
22021014	Annual Budget Expenses & Administration	-	200,000.00	200,000.00	200,000.00
22021022	Incidental Expenses	-	1,000,000.00	500,000.00	500,000.00
22021023	Operational Expenses	981,000.00	2,112,000.00	1,601,000.00	620,000.00
22021026	Monitoring & Evaluation	-	1,400,000.00	700,000.00	700,000.00
	TOTAL FOR CODE 0147001	20,413,186.63	59,145,250.00	44,241,625.00	23,828,438.37
	TOTAL RECURRENT	27,797,330.36	66,488,172.00	51,630,084.00	23,832,753.64

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : STATE INDEPENDENT ELECTORAL COMMISSION

CODE:	CODE NAME: STATE INDEPENDENT ELECTORAL	₦ ACTUAL	₦ ESTIMATES	₦ REVISED	₦ VARIANCE
0148001	COMMISSION	2017	2017	ESTIMATE 2017	
210101	SALARIES & WAGES				-
21010101	Salaries	-	-		
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	9,000,000.00	6,500,000.00	6,500,000.00
22020103	International Travel and Transport	-			-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	123,000.00	180,000.00	180,000.00	57,000.00
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	44,000.00	144,000.00	144,000.00	100,000.00
22020205	Water Rates	52,000.00	60,000.00	60,000.00	8,000.00
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	218,471.67	350,000.00	350,000.00	131,528.33
22020302	Books	-	-	-	-
22020303	Newspapers	190,631.67	351,000.00	351,000.00	160,368.33
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	90,000.00	90,000.00	90,000.00	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	537,000.00	750,000.00	750,000.00	213,000.00
22020402	Maintenance of Office Furniture	195,908.33	202,900.00	202,900.00	6,991.67
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	345,224.17	750,000.00	750,000.00	404,775.83
22020405	Maintenance of Plant/Generators	197,948.33	41,400.00	241,400.00	43,451.67
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	732,000.00	1,200,000.00	1,200,000.00	468,000.00
22020605	Cleaning & Fumigation Services	60,000.00	60,000.00	60,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020706	Surveying Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : STATE INDEPENDENT ELECTORAL COMMISSION

CODE:	CODE NAME: STATE INDEPENDENT ELECTORAL COMMISSION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0148001	COMMISSION				
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	300,000.00	300,000.00	300,000.00	-
22020803	Plant/Generator Fuel Cost	162,448.34	150,000.00	300,000.00	137,551.66
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	214,333.32	350,000.00	350,000.00	135,666.68
22021006	Postages & Courier Services	45,000.00	60,000.00	60,000.00	15,000.00
22021007	Welfare Package	403,500.00	1,248,000.00	1,248,000.00	844,500.00
22021014	Annual Budget Expenses	12,000.00	40,000.00	40,000.00	28,000.00
22021022	Incidental Expenses	234,896.66	250,000.00	250,000.00	15,103.34
22021023	Operational Expenses	5,376,000.00	3,456,000.00	5,606,000.00	230,000.00
	TOTAL FOR CODE 0148001	9,534,362.49	19,033,300.00	19,033,300.00	9,498,937.51

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
GENERAL PUBLIC SERVICES : LOCAL GOVERNMENT SERVICE COMMISSION

CODE:	CODE NAME : LOCAL GOVERNMENT SERVICE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
00147002	COMMISSION				
210101	SALARIES & WAGES				
21010101	Salaries	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport	-	-	-	-
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIAL & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	533,866.67	950,000.00	803,533.00	269,666.33
22020302	Books	-	-	-	-
22020303	Newspapers	632,666.67	1,100,000.00	939,333.00	306,666.33
22020304	Magazines & Periodicals	140,833.33	260,000.00	216,666.00	75,832.67
22020305	Printing of Non Security Documents	809,791.63	1,500,000.00	1,248,333.00	438,541.38
220204	MAINTENANCE SERVICE - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	439,833.34	850,000.00	695,667.00	255,833.66
22020402	Maintenance of Office Furniture	65,000.00	150,000.00	115,000.00	50,000.00
22020403	Maintenance of Building & Residential QTRS	130,000.00	220,000.00	190,000.00	60,000.00
22020404	Maintenance of Office/IT Equipments	130,000.00	200,000.00	180,000.00	50,000.00
22020405	Maintenance of Plant/Generators	162,500.00	350,000.00	275,000.00	112,500.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	195,000.00	370,000.00	305,000.00	110,000.00
22020605	Cleaning & Fumigation Services	245,916.65	350,000.00	326,333.00	80,416.35
220207	CONSULTING & PROFESSIONAL SERVICE GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	500,000.00	500,000.00	500,000.00
22020704	Engineering Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
PUBLIC ORDER & SAFETY : KWARA STATE JUDICIAL SERVICE COMMISSION

CODE:-	CODE NAME : KWARA STATE JUDICIAL SERVICE	₦	₦	₦	₦
0318001	COMMISSION	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
210101	SALARIES & WAGES				
21010101	Salaries	24,403,112.26	22,520,000.00	25,106,009.00	702,896.74
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	704,000.00	773,960.00	710,980.00	6,980.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	100,000.00	50,000.00	50,000.00
22020202	Telephone Charges	155,000.00	198,000.00	169,000.00	14,000.00
22020203	Internet Access Charges	115,000.00	160,000.00	155,000.00	40,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	495,900.07	600,960.00	581,380.00	85,479.93
22020302	Books	-	-	-	-
22020303	Newspapers	380,000.00	519,600.00	499,800.00	119,800.00
22020304	Magazines & Periodicals	125,500.00	145,065.00	147,533.00	22,033.00
22020305	Printing of Non Security Documents	270,300.00	377,500.00	339,050.00	68,750.00
22020309	Uniform & other clothing	-	-	-	-
22020312	Examination Materials	125,000.00	594,000.00	297,000.00	172,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	735,000.00	749,190.00	739,595.00	4,595.00
22020402	Maintenance of Office Furniture	445,530.00	602,075.00	539,039.00	93,509.00
22020403	Maintenance of Building & Residential QTRS	1,111,900.00	1,290,950.00	1,180,775.00	68,875.00
22020404	Maintenance of Office/IT Equipments	535,470.00	468,940.00	535,470.00	-
22020405	Maintenance of Plant/Generators	125,000.00	107,760.00	153,880.00	28,880.00
22020406	Other Maintenance Services	460,000.00	671,049.00	540,525.00	80,525.00
22020411	Maintenance of Communication Equipments	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop and Conferences	519,000.00	2,500,000.00	600,000.00	81,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
PUBLIC ORDER & SAFETY : KWARA STATE JUDICIAL SERVICE COMMISSION

CODE:-	CODE NAME : KWARA STATE JUDICIAL SERVICE	₦	₦	₦	₦
0318001	COMMISSION	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	330,500.00	354,174.00	362,587.00	32,087.00
22020803	Plant/Generator Fuel Cost	25,000.00	190,000.00	95,000.00	70,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	997,100.00	1,038,800.00	1,000,000.00	2,900.00
22021003	Publicity & Advertisements	-	-	-	-
22021006	Postages & Courier Services	40,000.00	50,000.00	45,000.00	5,000.00
22021007	Welfare Package	354,000.00	245,000.00	366,500.00	12,500.00
22021011	Recruitment & Appointment (Service Wide)	40,000.00	50,000.00	45,000.00	5,000.00
22021012	Discipline & Appointment (Service Wide)	20,500.00	50,000.00	45,500.00	25,000.00
22021013	Promotion (Service Wide)	760,200.00	800,000.00	781,600.00	21,400.00
22021014	Annual Budget Expenses	25,000.00	50,000.00	25,000.00	-
22021022	Incidental Expenses	534,405.67	410,000.00	489,800.00	- 44,605.67
	TOTAL FOR CODE 0318001	9,429,305.74	13,097,023.00	10,495,014.00	1,065,708.26
	TOTAL RECURRENT	33,832,418.00	35,617,023.00	35,601,023.00	1,768,605.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : KWARA STATE JUDICIAL SERVICE COMMISSION

CODE:-	CODE NAME : KWARA STATE JUDICIAL SERVICE	ACTUAL	ESTIMATES	REVISED	VARIANCE
0318001	COMMISSION	2017	2017	ESTIMATE	
				2017	
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General	-			
23010108	Purchase of Buses		10,000,000.00	5,000,000.00	5,000,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General	-			
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General	-			
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets	-			
	TOTAL		10,000,000.00	5,000,000.00	5,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : KWARA STATE JUDICIAL SERVICE COMMISSION

CODE:-	DETAILS	ACTUAL	ESTIMATES	REVISED	
0318001		2017	2017	ESTIMATE	
				2017	
703	Public Order and Safety	-	-		
7031	Police Services	-	-		
7032	Fire-Protection Services	-	-		
7033	Law Courts	-	-		
7034	Prisons	-	-		
7035	R & D Public Order and Safety	-	-		
7036	Public Order and Safety N.E.C	-	10,000,000.00	5,000,000.00	
7037	Economic Affairs	-	-		
	Non-Aids and Grants	-	10,000,000.00	5,000,000.00	
	Aids and Grants	-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
PUBLIC ORDER & SAFETY : CODE NAME : MINISTRY OF JUSTICE

CODE:-	CODE NAME : MINISTRY OF JUSTICE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0326001					
210101	SALARIES & WAGES				
21010101	Salaries	108,724,697.15	102,000,000.00	108,756,353.00	31,655.85
210102	Allowances	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	15,764,500.00	21,848,000.00	21,800,000.00	6,035,500.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	225,000.00	400,000.00	400,000.00	175,000.00
22020302	Books	-	-	-	-
22020303	Newspaper	506,250.00	600,000.00	600,000.00	93,750.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	112,500.00	300,000.00	200,000.00	87,500.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	225,000.00	400,000.00	350,000.00	125,000.00
22020402	Maintenance of Office Furniture	75,000.00	150,000.00	100,000.00	25,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	247,500.00	400,000.00	400,000.00	152,500.00
22020405	Maintenance of Plant/Generators	45,500.00	120,000.00	120,000.00	74,500.00
22020406	Other Maintenance Services	75,000.00	120,000.00	120,000.00	45,000.00
220205	TRAINING - GENERAL				
22020501	Local Training /Law Retreat	1,995,000.00	10,000,000.00	10,000,000.00	8,005,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	41,187,452.00	35,000,000.00	50,000,000.00	8,812,548.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
PUBLIC ORDER & SAFETY : CODE NAME : MINISTRY OF JUSTICE

CODE:-	CODE NAME : MINISTRY OF JUSTICE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0326001					
220207	CONSULTING & PROFESSIONAL SERVICE				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	18,200,000.00	50,000,000.00	85,000,000.00	66,800,000.00
22020704	Gazetting	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	265,317.00	1,000,000.00	1,000,000.00	734,683.00
22020802	Plant/Generator Fuel Cost	150,000.00	400,000.00	400,000.00	250,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	-	-	-	-
22021002	Honorarium & Sitting Allowance	-	153,959,438.00	153,959,438.00	153,959,438.00
22021003	Publicity & Advertisements	-	-	-	-
22021004	NBA ANNUAL BAR DINNER FOR THE STATE COUNSEL	-	1,500,000.00	1,500,000.00	1,500,000.00
22021006	Postages & Courier Services	-	-	-	-
22021007	Prison Decongestion (Welfare Package)	3,750,000.00	30,000,000.00	15,000,000.00	11,250,000.00
22021008	Subscription to Professional Bodies	3,000,000.00	5,000,000.00	3,000,000.00	-
22021014	Annual Budget Expenses & Administration	-	100,000.00	150,000.00	150,000.00
22021022	Incidental Expenses (Payment for State Counsels, annual practising / registration fee.)	-	1,800,000.00	1,800,000.00	1,800,000.00
22021023	Operational Expenses	2,029,000.00	7,950,000.00	6,950,000.00	4,921,000.00
22021027	Committee & Commission	-	-	-	-
22021029	Administrative Charges	-	-	-	-
22021051	Judgement Sums & Damages	-	23,000,000.00	15,000,000.00	15,000,000.00
22021052	Prosecution of Cases (Criminal & Civil)	-	3,000,000.00	1,500,000.00	1,500,000.00
22021053	Alternate Dispute Resolution Center (Mediation)	4,400,000.00	9,000,000.00	9,000,000.00	4,600,000.00
22021054	Public Defender	4,880,000.00	9,000,000.00	9,000,000.00	4,120,000.00
22021055	Perogative of Mercy	2,400,000.00	4,000,000.00	4,000,000.00	1,600,000.00
22021056	Justice Sector Reform	22,000,000.00	30,000,000.00	30,000,000.00	8,000,000.00
	TOTAL FOR CODE 0326001	121,533,019.00	399,047,438.00	421,349,438.00	299,816,419.00
	TOTAL RECURRENT	230,257,716.15	501,047,438.00	530,105,791.00	299,848,074.85

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF JUSTICE

CODE:-	CODE NAME : MINISTRY OF JUSTICE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0326001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010104	Purchase of Motor Cycles	-	-	-	-
23010105	Purchase of Motor Vehicles	-	-	-	-
23010108	Purchase of Buses	-	-	-	-
23010112	Purchase of Office Furniture & Fittings	-	-	-	-
23010115	Purchase of Photocopying Machines	-	-	-	-
23010119	Purchase of Power Generating Set	-	-	-	-
23010125	Purchase of Library Books & Equipment (Law Books)	-	13,000,000.00	10,000,000.00	10,000,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020101	Construction/Provision of Office Building	-	376,372,349.00	376,372,349.00	376,372,349.00
23020160	Construction of Court Rooms	-	-	-	-
23020300	Contractual Obligation for on-going Projects	-	30,121,680.00	-	-
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030101	Rehabilitation/Repairs of Residential Building	-	-	-	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050102	Computer Software Acquisition	-	-	-	-
23050183	Update of Law of Kwara State	30,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00
	TOTAL	30,000,000.00	469,494,029.00	436,372,349.00	406,372,349.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF JUSTICE

CODE:-	DETAILS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦
0326001					
703	Public Order and Safety				
7031	Police Services				
7032	Fire-Protection Services	-	-	-	-
7033	Law Courts	-	-	-	-
7034	Prisons	-	-	-	-
7035	R & D Public Order and Safety	-	-	-	-
7036	Public Order and Safety N.E.C	-	-	-	-
7037	Economic Affairs	30,000,000.00	469,494,029.00	436,372,349.00	
	Non-Aids and Grants	-	-	-	-
	Aids and Grants	30,000,000.00	469,494,029.00	436,372,349.00	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
PUBLIC ORDER & SAFETY : KWARA STATE HIGH COURT OF JUSTICE (JUDICIARY)

CODE:-	CODE NAME : KWARA STATE HIGH COURT OF JUSTICE (JUDICIARY)	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0326002					
210101	SALARIES & WAGES				
21010101	Salaries	609,314,129.30	572,297,161.00	631,118,603.00	21,804,473.70
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	11,812,420.00	10,000,000.00	11,822,420.00	10,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	10,106,956.72	10,000,000.00	10,143,057.00	36,100.28
22020202	Telephone Charges	3,018,000.00	3,000,000.00	3,040,000.00	22,000.00
22020203	Internet Access Charges	1,810,215.00	3,000,000.00	2,695,755.00	885,540.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	6,383,170.00	8,000,000.00	7,000,000.00	616,830.00
22020302	Books	930,000.00	5,000,000.00	3,600,000.00	2,670,000.00
22020303	Newspapers	2,931,300.00	3,000,000.00	3,106,400.00	175,100.00
22020304	Magazines & Periodicals	-	1,000,000.00	500,000.00	500,000.00
22020305	Printing of Non Security Documents	2,359,650.00	3,000,000.00	3,250,650.00	891,000.00
22020307	Drugs & Medical Supplies	-	1,000,000.00	500,000.00	500,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms & Other Clothing	23,093,333.33	45,000,000.00	60,280,000.00	37,186,666.67
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,578,979.57	5,000,000.00	3,000,000.00	1,421,020.43
22020402	Maintenance of Office Furniture	1,414,240.00	2,781,981.00	2,461,331.00	1,047,091.00
22020403	Maintenance of Office Building/Residential Qtrs	2,024,371.80	3,500,000.00	3,083,272.00	1,058,900.20
22020404	Maintenance of Office/IT Equipments	1,333,476.00	1,300,000.00	1,416,146.00	82,670.00
22020405	Maintenance of Plant/Generators	2,528,900.00	2,858,820.00	2,858,820.00	329,920.00
22020406	Other Maintenance Services	2,362,200.00	2,493,240.00	2,691,780.00	329,580.00
220205	TRAINING - GENERAL				
22020501	Local Training	515,000.00	800,000.00	915,000.00	400,000.00
22020502	International Training	42,255,812.00	35,000,000.00	65,696,908.00	23,441,096.00
22020503	Seminars, Workshop and Conferences	11,144,000.00	17,000,000.00	18,900,000.00	7,756,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	5,086,200.00	5,200,000.00	5,200,000.00	113,800.00
22020605	Cleaning & Fumigation Services	2,538,000.00	2,000,000.00	2,762,000.00	224,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
PUBLIC ORDER & SAFETY : KWARA STATE HIGH COURT OF JUSTICE (JUDICIARY)

CODE:-	CODE NAME : KWARA STATE HIGH COURT OF JUSTICE (JUDICIARY)	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	4,853,500.00	6,000,000.00	5,783,500.00	930,000.00
22020803	Plant/Generator Fuel Cost	9,805,300.00	8,000,000.00	9,942,500.00	137,200.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	4,236,500.00	4,200,000.00	4,326,000.00	89,500.00
22021002	Honorarium & Sitting Allowance	29,932,249.99	50,000,000.00	91,000,000.00	61,067,750.01
22021003	Publicity & Advertisements	191,600.00	1,000,000.00	1,000,000.00	808,400.00
22021006	Postages & Courier Services	2,905,367.97	3,000,000.00	2,929,184.00	23,816.03
22021007	Welfare Package	-	-	-	-
22021008	Subscription to Professional Bodies	-	500,000.00	500,000.00	500,000.00
22021009	Sporting Activities	-	-	-	-
22021014	Annual Budget Expenses & Administration	17,160.00	248,800.00	248,800.00	231,640.00
22021021	Special Day/Celebrations	-	3,000,000.00	4,000,000.00	4,000,000.00
22021023	Operational Expenses	4,296,800.00	4,800,000.00	4,300,000.00	3,200.00
22021024	Monitoring and Evaluation	296,000.00	2,000,000.00	1,000,000.00	704,000.00
22021051	Judgement sum & Damages	-	5,000,000.00	2,000,000.00	2,000,000.00
22021057	Body of Benchers and out fit yearly contributions	-	500,000.00	500,000.00	500,000.00
	TOTAL FOR CODE 0326002	191,760,702.38	258,182,841.00	342,453,523.00	150,692,820.62
	TOTAL RECURRENT	801,074,831.68	830,480,002.00	973,572,126.00	172,497,294.32

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : KWARA STATE HIGH COURT OF JUSTICE(JUDICIARY)

CODE:	CODE NAME : KWARA STATE HIGH COURT OF JUSTICE(JUDICIARY)	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010102	Purchase of Motor Vehicle for all the Magistrate and Area court Judges.	18,630,000.00	105,000,000.00	52,500,000.00	33,870,000.00
23010105	Purchase of Office Furniture and Fittings (20 Set of befitting Furniture/ Set of Massager Chairs and Treadmill for High Court Judges.)	-	31,300,000.00	10,650,000.00	10,650,000.00
23010106	Purchase of Office equipment i.e.50Steel Cabinet and 20 Computers and 21nos of Photocopier Machines.	-	5,720,000.00	2,860,000.00	2,860,000.00
23010119	Purchase of Power Generator (350 KVA 400/230 Volts for High Court Complex)	-	25,000,000.00	10,500,000.00	10,500,000.00
23010113	Purchase of Computers(20 Sets) & Accesories	-	4,954,000.00	2,477,000.00	2,477,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020109	Construction of Prisoners Cell and Toilet at High Court of Justice.	-	9,266,935.00	4,633,467.00	4,633,467.00
23020124	Construction of Car Park (Danpalon Car Park-High Court of Justice)	-	30,000,000.00	5,000,000.00	5,000,000.00
23020126	Construction of Exhibit Rooms (High Court Complex, Ilorin)	-	11,313,352.00	5,656,676.00	5,656,676.00
23020127	Construction of Family Court Buildings (Chambers with furnishing)	-	15,828,607.00	7,914,304.00	7,914,304.00
23020147	Construction of Clinic (High Court of Justice)	-	10,253,849.00	5,126,924.00	5,126,924.00
23020156	Construction of Local Govt. Court Room (10 Court rooms across the 16 Local Govt.of the State)	-	100,071,816.00	10,035,908.00	10,035,908.00
23020160	Construction of Court Rooms (Magistrate Courts at Offa)	-	8,501,766.00	4,250,883.00	4,250,883.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030101	Rehabilitation of Office Building (20 Magistrates Court, 20 Area Courts and 10 High Court Building across the				
23030146	16 Local Govt.in the State)	-	125,168,875.00	20,584,437.00	20,584,437.00
2305	Rehabilitation and Furnishing of High Court Ilorin	-	10,250,885.00	5,125,443.00	5,125,443.00
230501	Other Capital Projects				
	Acquisition of Non Tangible Assets				
	TOTAL	18,630,000.00	492,630,085.00	147,315,042.00	128,685,042.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
PUBLIC ORDER & SAFETY : KWARA STATE SHARIA COURT OF APPEAL (JUDICIARY)

CODE:-	CODE NAME : KWARA STATE SHARIA COURT OF APPEAL (JUDICIARY)	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0326003					
210101	SALARIES & WAGES				
21010101	Salaries	111,774,216.25	115,000,000.00	119,276,795.00	7,502,578.75
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	4,027,257.24	4,540,000.00	4,540,000.00	512,742.76
22020104	International Travel and Transport: Others	10,520,297.00	-	-	(10,520,297.00)
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	1,200,000.00	1,200,000.00	1,200,000.00	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	1,708,000.00	708,000.00	708,000.00	(1,000,000.00)
22020302	Books	-	-	-	-
22020303	Newspapers	377,250.00	378,000.00	378,000.00	750.00
22020304	Magazines & Periodicals	159,000.00	153,600.00	153,600.00	(5,400.00)
22020305	Printing and Publication of Non Security Documents	1,977,399.57	440,000.00	440,000.00	(1,537,399.57)
22020309	Uniforms & Other Clothing	3,000,000.00	2,000,000.00	2,000,000.00	(1,000,000.00)
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,900,000.00	900,000.00	900,000.00	(1,000,000.00)
22020402	Maintenance of Office Furniture	1,500,000.00	800,000.00	800,000.00	(700,000.00)
22020403	Maintenance of Building & Residential QTRS	1,500,000.00	395,000.00	395,000.00	(1,105,000.00)
22020404	Maintenance of Office/IT Equipments	1,500,000.00	392,000.00	392,000.00	(1,108,000.00)
22020405	Maintenance of Plant/Generators	270,000.00	68,800.00	68,800.00	(201,200.00)
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminar/workshop and conference	7,169,000.00	3,230,000.00	3,230,000.00	(3,939,000.00)
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	2,020,000.00	720,000.00	720,000.00	(1,300,000.00)
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
PUBLIC ORDER & SAFETY : KWARA STATE SHARIA COURT OF APPEAL (JUDICIARY)

CODE:-	CODE NAME : KWARA STATE SHARIA COURT OF APPEAL (JUDICIARY)	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0326003	APPEAL (JUDICIARY)				
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Services	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	1,060,000.00	360,000.00	360,000.00	(700,000.00)
22020803	Plant/Generator Fuel Cost	1,500,000.00	450,000.00	450,000.00	(1,050,000.00)
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	201,600.00	201,600.00	201,600.00	-
22021002	Honorarium & Sitting Allowance	7,379,576.24	7,229,319.00	6,229,319.00	(1,150,257.24)
22021003	Publicity & Advertisements	430,000.00	360,000.00	360,000.00	(70,000.00)
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses	50,000.00	50,000.00	50,000.00	-
22021021	Special Day/Celebrations	3,000,000.00	500,000.00	500,000.00	(2,500,000.00)
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Expenses	3,720,000.00	3,720,000.00	3,720,000.00	-
	TOTAL FOR CODE 0326003	56,169,380.05	28,796,319.00	27,796,319.00	(28,373,061.05)
	TOTAL RECURRENT	167,943,596.30	143,796,319.00	147,073,114.00	(20,870,482.30)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : KWARA STATE SHARIA COURT OF APPEAL (JUDICIARY)

CODE:-	CODE NAME : KWARA STATE SHARIA COURT OF APPEAL (JUDICIARY)	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General	-			
23010107	Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
23010115	Purchase of Photocopying Machines	-	1,200,000.00	1,200,000.00	1,200,000.00
23010141	Purchase of Office Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General	-			
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General	-			
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets	-			
	TOTAL		5,200,000.00	5,200,000.00	5,200,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : KWARA STATE SHARIA COURT OF APPEAL (JUDICIARY)

CODE:-	DETAILS	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	
-0326003					
703	Public Order and Safety				
7031	Police Services				
7032	Fire-Protection Services				
7033	Law Courts				
7034	Prisons				
7035	R & D Public Order and Safety				
7036	Public Order and Safety N.E.C	-	5,200,000.00	5,200,000.00	
7037	Economic Affairs				
	Non-Aids and Grants	-	5,200,000.00	5,200,000.00	
	Aids and Grants	-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF AGRIC. & NATURAL RESOURCES

CODE:	CODE NAME : MINISTRY OF AGRIC. & NATURAL RESOURCES	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0215001	RESOURCES				
210101	SALARIES & WAGES				
21010101	Salaries	303,741,517.65	299,741,256.00	303,746,360.00	4,842.35
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,705,000.00	2,600,000.00	6,350,000.00	4,645,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	26,000.00	54,000.00	54,000.00	28,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	510,104.17	1,000,000.00	1,000,000.00	489,895.83
22020302	Books	-	-	-	-
22020303	Newspaper	241,850.00	400,000.00	457,600.00	215,750.00
22020304	Magazines & Periodicals	7,000.00	52,500.00	52,500.00	45,500.00
22020305	Printing of Non Security Documents	62,000.00	200,000.00	200,000.00	138,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	720,000.00	1,500,000.00	1,500,000.00	780,000.00
22020402	Maintenance of Office Furniture	76,166.71	300,000.00	300,000.00	223,833.29
22020403	Maintenance of Building & Residential QTRS	104,325.00	300,000.00	300,000.00	195,675.00
22020404	Maintenance of Office/IT Equipments	100,000.00	300,000.00	300,000.00	200,000.00
22020405	Maintenance of Plant/Generators	138,500.00	258,700.00	258,700.00	120,200.00
22020414	Maintenance of Farm House/Ranches	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	500,000.00	500,000.00	500,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	2,507,200.00	1,000,000.00	1,000,000.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF AGRIC. & NATURAL RESOURCES

CODE:	CODE NAME : MINISTRY OF AGRIC. & NATURAL RESOURCES	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
220207	CONSULTING & PROFESSIONAL SERVICE				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	11,000,000.00	321,371.00	321,371.00
22020704	Engineering Services	-	-	-	-
22020707	Agricultural Consulting	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	889,000.00	1,600,000.00	1,600,000.00	711,000.00
22020803	Plant/Generator Fueling Cost	1,200,000.00	3,900,000.00	3,231,500.00	2,031,500.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	178,500.00	480,000.00	480,000.00	301,500.00
22021002	Honorarium & Sitting Allowance	-	-	-	-
22021003	Publicity & Advertisements	-	1,000,000.00	1,000,000.00	1,000,000.00
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	387,875.00	361,500.00	361,500.00
22021018	Genderwomen	-	205,263.00	205,263.00	205,263.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Expenses	1,272,900.00	3,843,700.00	3,843,700.00	2,570,800.00
22021025	Business Promotion/Trade Fair/Trade Mission	-	1,000,000.00	1,000,000.00	1,000,000.00
22021026	Monitoring & Evaluation	-	2,000,000.00	1,000,000.00	1,000,000.00
22021031	Meeting/Visitation	-	-	-	-
22021040	Malete Farm Settlement	18,352,580.79	31,972,772.00	35,960,772.00	17,608,191.21
22021041	Fadama Programme	-	-	-	-
22021066	Buffer Stock	-	2,390,150.00	2,390,150.00	2,390,150.00
22021088	Fulani Herdsman/crop farmers conflict prevention meetings	-	1,500,000.00	1,500,000.00	1,500,000.00
22021089	KWAMALL Activities	7,346,250.00	14,598,000.00	15,678,000.00	8,331,750.00
22021101	Expenses on all tree crops	-	2,500,000.00	2,500,000.00	
	TOTAL FOR CODE 0215001	32,930,176.67	88,350,160.00	83,345,056.00	47,914,879.33
	TOTAL RECURRENT	336,671,694.32	388,091,416.00	387,091,416.00	50,419,721.68
220501	RECURRENT COST OF GOVERNMENT PARASTATAL				
0215011	Kwara State Agric Development Project	6,523,746.72	43,235,820.00	23,268,888.00	16,745,141.28
0215012	Kwara State Fadama Development Project	4,624,610.69	6,000,000.00	6,000,000.00	1,375,389.31

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF AGRIC. & NATURAL RESOURCES

CODE:	CODE NAME : MINISTRY OF AGRIC. &	₦	₦	₦	₦
0215001	NATURAL RESOURCES	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010104	Purchase of Motor Cycles	-	15,000,000	10,000,000	
23010105	Purchase of Motor Vehicle	-	-	-	-
23010127	Purchase of Agricultural Equipment	4,000,000.00	10,760,000	4,760,000	760,000.00
23010141	Purchase of Office Equipment	-	-	-	-
23010164	Purchase of Knapsck:Gender	-	-	-	-
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020106	Construction/Provision of Hospital/Health Centres	-	-	-	-
23020113	Construction/Provision of Agricultural Facilities	-	-	-	-
23020137	Construction/Provision of Fence	4,500,000.00	7,819,630	7,819,630	3,319,630.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030105	Rehabilitation/Repairs Hospital/Health Centres	-	-	-	-
23030135	Rehabilitation and Development of Tree Crop	3,845,500.00	4,845,000	4,845,000	999,500.00
23030136	Rehabilitation and Desilting of Duku-Lade Irrigation Scheme	-	3,000,000	1,000,000	1,000,000.00
2304	Preservation				
230401	Preservation of the Environment - General				
23040101	Pasture Development	-	2,710,000	1,710,000	
23040107	Cocoa Production Programme	-	300,000	300,000	300,000.00
23040108	Kwara State Fisheries Development Programme	1,900,000.00	4,200,000	2,200,000	300,000.00
23040109	Livestock Diseases Control	-	8,000,000	3,000,000	3,000,000.00
23040110	Rabies Control	4,050,000.00	5,000,000	5,000,000	950,000.00
23040111	Bovine Tuberculosis Control (State Contribution)	-	-	-	-
23040112	Development of Disease Control Posts	-	-	-	-
23040113	Rural Poultry Biosecurity Improvement Scheme (RUPBIS) (State Contribution)	-	5,000,000	3,000,000	3,000,000.00
23040114	Development of Grazing Reserve	-	-	-	-
23040115	Stock Route Development	-	-	-	-
23040116	Cassava Mechanization & Agro-Processing Project (CAMAP)	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF AGRIC. & NATURAL RESOURCES

CODE:	CODE NAME : MINISTRY OF AGRIC. &	₦	₦	₦	₦
0215001	NATURAL RESOURCES	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050107	Take off Grant for Agric Mall	339,000.00	78,000,000	78,000,000	77,661,000.00
23050120	KWSG (GES) Crop	-	-	-	-
23050121	ADB Fadama Dev. Fund (Counterpart Fund)	-	-	-	-
23050122	KWSG (GES) Livestock & Aquaculture	-	-	-	-
23050123	National Agric. Insurance Scheme (State Contribution)	-	-	-	-
23050124	Integrated Youth Farm Settlement	24,361,898.00	86,290,761	86,290,761	61,928,863.00
23050126	National Program for Food Security (NPFS) (State Contribution)	-	42,400,000	21,200,000	
23050127	Community Based Agric & Rural Development Project (State Counterpart Fund)	-	-	-	
23050128	World Bank FADAMA III Development Project (being annual State Counterpart Fund for project extention)	-	35,872,000	17,936,000	17,936,000.00
23050129	Market Prices Survey (MPS)	-	-	-	-
23050130	Veterinary Drug Revolving Scheme	-	-	-	-
23050131	Livestock Feed Quality Laboratory	-	2,810,000	2,810,000	2,810,000.00
23050133	Fertilizer Procurement	-	2,416,048,000	1,000,000,000	1,000,000,000.00
23050134	Buffer Stock	-	138,000,000	138,000,000	138,000,000.00
23050115	Agricultural Production Survey (APS) Wet & Dry Seasons (Annual)	-	-	-	-
23050138	Weather Survey (WS)	-	-	-	-
23050139	Livestock: Disease Control (Vaccination against NCD and PPR)	-	3,500,000	3,500,000	3,500,000.00
23050140	Sourcing for Improved Agricultural Technologies from Research Institutes and Agencies	-	-	-	-
23050147	Extension Services on Production Techniques of Management Training Plots (MTPs)/Demonstration	-	1,092,000	1,092,000	1,092,000.00
23050149	Agric Field Days and Farmers' adoption meetings	-	340,000	340,000	340,000.00
23050150	Agric Fair	-	500,000	500,000	500,000.00
23050151	Women In Agric. (WIA) activities on processing and utilization options	-	-	-	-
23050167	Rural Access and Mobility Project (RAMP)	12,500,000.00	150,000,000	150,000,000	137,500,000.00
23050232	FGN Intervention on Agric Mechanization (State Counterpart Fund)	-	1,939,868,400	1,939,868,400	1,939,868,400.00
	TOTAL	37,200,898.00	4,961,355,791.00	3,483,171,791.00	3,445,970,893.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF FINANCE

CODE:-	CODE NAME : MINISTRY OF FINANCE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0220001					
210101	SALARIES & WAGES				
21010101	Salaries	519,474,878.53	449,693,487.00	550,000,000.00	30,525,121.47
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	24,045,000.00	20,000,000.00	25,000,000.00	955,000.00
22020103	International Travel and Transport: Training	-	-	-	-
22020104	International Travel and Transport: Others	209,236,582.00	200,000,000.00	325,000,000.00	115,763,418.00
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	2,782,800.00	3,000,000.00	3,000,000.00	217,200.00
22020204	Satellite Broadcasting Access Charges	378,466.80	500,000.00	500,000.00	121,533.20
22020205	Water Rates	-	-	-	-
22020208	Software Charges/License Renewal	3,225,574.40	4,000,000.00	4,000,000.00	774,425.60
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	7,511,600.00	8,000,000.00	8,000,000.00	488,400.00
22020302	Books	89,281.50	100,000.00	100,000.00	10,718.50
22020303	Newspaper	1,394,878.50	1,804,500.00	1,804,500.00	409,621.50
22020304	Magazines & Periodicals	1,443,345.60	1,500,000.00	1,500,000.00	56,654.40
22020305	Printing of Non Security Documents	6,155,500.00	20,000,000.00	15,000,000.00	8,844,500.00
22020306	Printing of Security Documents	-	-	-	-
22020313	Motor Vehicle Licence Guide & Identification Badges/Plates	-	-	-	-
220204	MAINTENANCE SERVICE - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	4,802,829.50	5,000,000.00	5,000,000.00	197,170.50
22020402	Maintenance of Office Furniture	1,388,308.00	1,600,000.00	1,600,000.00	211,692.00
22020403	Maintenance of Building & Residential QTRS	9,769,074.40	10,000,000.00	10,000,000.00	230,925.60
22020404	Maintenance of Office/IT Equipments	7,737,709.50	8,000,000.00	8,000,000.00	262,290.50
22020405	Maintenance of Plant/Generators	2,773,616.00	3,500,000.00	3,500,000.00	726,384.00
22020406	Other Maintenance Services	1,070,605.00	1,200,000.00	1,200,000.00	129,395.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	25,303,000.00	20,000,000.00	30,000,000.00	4,697,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF FINANCE

CODE:-	CODE NAME : MINISTRY OF FINANCE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0220001					
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	9,848,400.00	10,000,000.00	10,000,000.00	151,600.00
22020605	Cleaning & Fumigation Services	2,439,530.30	2,754,000.00	2,754,000.00	314,469.70
22020606	Service-Wide Vote	10,929,820,000.00	6,000,000,000.00	11,000,000,000.00	70,180,000.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020710	IPSAS Consulting	63,182,380.00	50,000,000.00	64,000,000.00	817,620.00
22020711	Other Consulting Services	426,321,700.00	1,400,000,000.00	875,000,000.00	448,678,300.00
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	3,497,128.30	3,868,020.00	3,868,020.00	370,891.70
22020803	Plant/Generator Fuel Cost	14,224,682.30	15,000,000.00	15,000,000.00	775,317.70
220209	FINANCIAL CHARGES - GENERAL				
22020901	Bank charges/other than Interest	-	-	-	-
22020902	Insurance Premium	-	-	-	-
22020903	Loss of Foreign Exchange	-	-	-	-
22020904	Others CRF Bank charges	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	4,160,286.60	4,500,000.00	4,500,000.00	339,713.40
22021003	Publicity & Advertisements	4,981,700.00	5,840,370.00	5,000,000.00	18,300.00
22021006	Postages & Courier Services	927,600.00	1,000,000.00	1,000,000.00	72,400.00
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	350,000.00	350,000.00	350,000.00	-
22021022	Incidental Expenses	-	-	-	0.00
22021023	Operational Expenses	8,215,500.00	8,820,000.00	8,820,000.00	604,500.00
22021026	Monitoring & Evaluation	-	-	-	-
22021031	Meeting/Visitation	-	-	-	-
22021042	Finance-Incorporated	-	-	-	-
22021043	Expected 2nd Tranch FG Salary Bailout	-	-	-	-
22021044	Kwara State PPP Bureau	37,248,118.30	104,637,155.00	44,435,838.00	7,187,719.70
22021093	Refund of Payment General	3,064,251,470.42	-	-	(3,064,251,470.42)
	TOTAL FOR CODE 0220001	14,878,576,667.42	8,014,974,045.00	12,577,932,358.00	(2,300,644,309.42)
	GRAND TOTAL	15,398,051,545.95	8,464,667,532.00	13,127,932,358.00	(2,270,119,187.95)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF FINANCE

CODE:-	CODE NAME : MINISTRY OF FINANCE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0220001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010104	Purchase of Motor Cycles	-	-	-	-
23010105	Purchase of Motor Vehicles	-	-	-	-
23010106	Purchase of Vans	-	-	-	-
23010108	Purchase of Buses	-	-	-	-
23010112	Purchase of Office Furniture and Fittings	1,438,000.00	2,000,000.00	3,000,000.00	1,562,000.00
23010113	Purchase of Computers (System Development & Automation for Main Treasury and Account Dept. in all MDAs)	900,000.00	20,000,000.00	5,000,000.00	4,100,000.00
23010119	Purchase of Power Generating Set	-	2,000,000.00	2,000,000.00	2,000,000.00
23010141	Purchase of Office Equipment	1,000,000.00	1,000,000.00	3,000,000.00	2,000,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020101	Construction/Provision of Office Building	-	-	-	-
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030121	Rehabilitation/Repairs of Office Buildings	-	-	-	-
23030137	Rehabilitation and Furnishing of Area Offices	-	-	-	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050101	Research and Development:-Land Consultancy Services	-	-	-	-
23050102	Computer Software Acquisition	3,820,000.00	5,000,000	10,000,000	6,180,000.00
23050107	Take-Off Grant	-	-	-	-
23050126	Statutory deduction for the Infrastructure Fund Investment under Kwara State PPP Bureau	-	-	-	-
23050129	Other New Projects (KP3)	311,672,000.00	1,998,190,000	603,633,000	291,961,000.00
23050135	Staff Vehicle Loan Subsidy	-	400,000,000	200,000,000	200,000,000.00
23050136	Harmony Holdings Company (Recapitalization)	-	-	600,000,000	600,000,000.00
22060012	Contractual Payment	308,968,310.48	295,746,883.00	507,860,395.00	198,892,084.52
	TOTAL	627,798,310.48	2,723,936,883.00	1,934,493,395.00	1,306,695,084.52

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : KWARA STATE INTERNAL REVENUE SERVICES (KWIRS)

CODE:-	CODE NAME : KWARA STATE INTERNAL REVENUE	₦	₦	₦	₦
0220002	SERVICES (KWIRS)	ACTUAL	ESTIMATES	REVISED	VARIANCE
220001		2017	2017	ESTIMATE	
				2017	
	TOTAL FOR CODE 0220001		6,836,064,625.00	5,836,064,625.00	2,842,209,664.17

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)

CODE:	CODE NAME: KWARA STATE INTERNAL REVENUE	₦	₦	₦	₦
220002	SERVICE (KWIRS)	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	57,859,446.89	60,900,000.00	60,900,000.00	3,040,553.11
23010141	Purchase of Office Equipment	63,823,750.00	63,823,750.00	63,823,750.00	0.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
2303	REHABILITATION/REPAIRS				
	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
230301	ASSETS - GENERAL				
23030121	Rehabilitation/Repairs of Office Buildings (Area Offices across the state)	62,921,106.89	164,712,251.00	164,712,252.00	101,791,145.11
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
	TOTAL	184,604,303.78	289,436,001.00	289,436,002.00	104,831,698.22

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF COMMERCE & CO-OPERATIVE

CODE:	CODE NAME : MINISTRY OF COMMERCE & CO-OPERATIVE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
210101	SALARIES & WAGES				
21010101	Salaries	159,656,529.81	137,681,725.00	159,667,272.00	10,742.19
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport: Training	1,763,000.00	2,500,000.00	2,360,000.00	597,000.00
22020103	International Travel and Transport: Training	-	-	-	-
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	126,437.50	144,000.00	138,629.00	12,191.50
22020204	Satellite Broadcasting Access Charges	140,000.00	200,000.00	200,000.00	60,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	430,625.00	430,800.00	430,800.00	175.00
22020302	Books	-	-	-	-
22020303	Newspaper	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	395,000.00	400,000.00	498,000.00	103,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	600,000.00	465,500.00	605,500.00	5,500.00
22020402	Maintenance of Office Furniture	250,000.00	250,000.00	250,000.00	-
22020404	Maintenance of Office/IT Equipments	300,000.00	450,000.00	450,000.00	150,000.00
22020405	Maintenance of Plant/Generators	94,625.00	95,000.00	95,000.00	375.00
22020407	Other Maintenance Services	-	-	-	-
22020412	Maintenance of Markets/Public Places	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	300,000.00	315,391.00	597,000.00	297,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	498,000.00	1,000,000.00	1,000,000.00	502,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Service	-	-	-	-
22020602	Office Rent	-	1,300,000.00	350,000.00	350,000.00
22020605	Cleaning & Fumigation Services	-	97,400.00	97,400.00	97,400.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
 ECONOMIC AFFAIRS : MINISTRY OF COMMERCE & CO-OPERATIVE

CODE:	CODE NAME :	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
-0222001	MINISTRY OF COMMERCE & CO-OPERATIVE				
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	1,000,000.00	320,000.00	320,000.00
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Service	-	-	-	-
22020706	Surveying Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	608,812.50	626,400.00	626,400.00	17,587.50
22020803	Plant/Generator Fuel Cost	1,028,250.00	1,000,000.00	1,065,970.00	37,720.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	64,334.46	84,000.00	84,000.00	19,665.54
22021002	Honorarium & Sitting Allowance	-	-	-	-
22021003	Publicity & Advertisements	296,000.00	300,000.00	300,000.00	4,000.00
22021004	Medical Expenses - Local	-	-	-	-
22021006	Postages & Courier Services	50,000.00	100,000.00	100,000.00	50,000.00
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	141,600.00	141,600.00	141,600.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Cost	453,700.00	600,000.00	600,000.00	146,300.00
22021025	Business Promotion/Trade Fair/Trade Mission	1,907,500.00	2,500,000.00	2,050,000.00	142,500.00
22021027	Committee & Commission(Export Promotion)	-	-	-	-
0222011	Bureau of Micro, Small & Medium Enterprises	13,825,600.92	19,340,000.00	14,840,000.00	1,014,399.08
	TOTAL FOR CODE 0220001	23,131,885.38	33,340,091.00	27,200,299.00	4,068,413.62
	TOTAL RECURRENT	182,788,415.19	171,021,816.00	186,867,571.00	4,079,155.81

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF COMMERCE & CO-OPERATIVE

CODE:-	CODE NAME : MINISTRY OF COMMERCE & CO-OPERATIVE	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0222001	CO-OPERATIVE				
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010104	Purchase of Buses	-	-	-	-
23010148	Purchase of Training Equipment	-	-	-	-
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020118	Construction/Provision of Infrastructures	-	-	-	-
23020132	Construction/Provision of Facilities	-	-	-	-
23020141	Construction/Provision of Free Zone	-	-	-	-
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030121	Rehabilitation of Office Building (Export promotion office)	-	2,200,000.00	2,200,000.00	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050103	Monitoring & Evaluation	-	-	-	-
23050107	Take-off Grant	-	-	-	-
23050137	Micro-Credit Scheme(Medium Entreprises)	213,807,871.92	500,000,000.00	500,000,000.00	286,192,128.08
23050141	Staging of Trade Fair in the State	-	15,000,000.00	15,000,000.00	15,000,000.00
23050142	Development of a Commercial Policy Document	-	-	-	-
23050143	Survey and Registration of Business premises	-	-	-	-
23050144	WTO/NEPC/State -Tripitite Sponsor Shea Butter Processing Facilities /STDF P (72) Kaima LGA	-	4,435,000.00	4,435,000.00	4,435,000.00
23050146	Capital Grant to Bureau of Micro-Credit Scheme Medium Entreprises	-	-	-	-
23050154	Proposed International Border Market - Chikada, Baruteen L G A	-	6,000,000.00	6,000,000.00	-
23050164	Sales of essential commodity (intervention)	-	100,000,000.00	100,000,000.00	-
	TOTAL	213,807,871.92	627,635,000.00	627,635,000.00	413,827,128.08

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF ENERGY

CODE:-	CODE NAME : MINISTRY OF ENERGY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0231001					
210101	SALARIES & WAGES				
21010101	Salaries	61,551,549.54	57,329,755.00	61,572,033.00	20,483.46
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,276,000.00	1,190,000.00	3,500,000.00	2,224,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges (All MDAs)	423,104,349.22	600,000,000.00	600,000,000.00	176,895,650.78
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
22020204	Satellite Broadcasting Access Charges	162,000.00	250,000.00	250,000.00	88,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	683,624.00	1,200,000.00	1,200,000.00	516,376.00
22020302	Books	-	-	-	-
22020303	Newspapers	170,954.00	280,000.00	280,000.00	109,046.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	96,506.00	193,000.00	193,000.00	96,494.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	605,512.00	1,200,000.00	1,200,000.00	594,488.00
22020402	Maintenance of Office Furniture	187,500.00	375,000.00	375,000.00	187,500.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	217,294.00	336,000.00	336,000.00	118,706.00
22020405	Maintenance of Plant/Generators	122,500.00	216,000.00	216,000.00	93,500.00
22020406	Other Maintenance Services	-	-	-	-
22020410	Maintenanace of Street Lighting	-	-	-	-
22020416	Maintenance of MDAs Electricity/ Electrical Facilities.	-	3,197,200.00	1,197,200.00	1,197,200.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	1,295,000.00	1,296,250.00	3,060,000.00	1,765,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF ENERGY

CODE:-	CODE NAME : MINISTRY OF ENERGY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0231001					
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Consultancy Service	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Service	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	684,000.00	1,100,000.00	1,100,000.00	416,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	375,169.00	800,000.00	800,000.00	424,831.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	418,844.33	573,400.00	573,400.00	154,555.67
22021003	Publicity & Advertisements	-	760,000.00	760,000.00	760,000.00
22021006	Postages & Courier Services	-	200,000.00	200,000.00	200,000.00
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	100,000.00	100,000.00	100,000.00
22021022	Incidental Expenses	-	200,000.00	200,000.00	200,000.00
22021022	Operational Expenses	-	720,000.00	720,000.00	720,000.00
22021026	Monitoring & Evaluation	-	1,400,000.00	1,400,000.00	1,400,000.00
	TOTAL FOR CODE 0231001	429,399,252.55	616,586,850.00	618,660,600.00	189,261,347.45
	TOTAL RECURRENT	490,950,802.09	673,916,605.00	680,232,633.00	189,281,830.91
220501	SUBSIDY GENERAL				
0231011	Kwara State Electrification Board, Ilorin	55,485,327.00	49,863,731.00	55,475,317.00	(10,010.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF ENERGY

CODE:-	CODE NAME : MINISTRY OF ENERGY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0231001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010106	Purchase of Vans	-	-	-	-
23010113	Purchase of Computer	-	-	-	-
23010145	Purchase of materials	-	-	-	-
23010149	Purchase of Transformer and Electrical Plant and Equipment	95,414,057.61	875,688,183.00	150,000,000.00	54,585,942.39
23010153	Purchase of Tools and Equipment (Electrical Tools)	-	6,183,416.00	6,183,416.00	6,183,416.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020101	Construction/Provision of Office Buildings	-	-	-	-
23020123	Construction of Traffic Lights	-	44,410,969.00	5,000,000.00	5,000,000.00
23020139	Provision/Connection of Towns/Villages to National Grid	-	139,145,797.00	40,000,000.00	40,000,000.00
23020141	Construction of Injection Sub-Stations & Power Evacuation Lines/Feeders	-	362,047,844.00	60,000,000.00	60,000,000.00
23020170	Provision/Installation of Street Lights in Ilorin Metropolis(PPP) (IF-K: Light up Kwara)	1,265,308,216.00	739,981,280.00	2,414,919,741.00	1,149,611,525.00
23020300	Contractual Obligation for on-going Projects	70,270,237.46	259,606,185.00	150,000,000.00	79,729,762.54
23020301	Completion of on-going Projects - Electrification (REB)	-	7,041,056.00	7,041,056.00	7,041,056.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs o-Generalf Fixed Assets				
23030123	Rehabilitation of Street Light	-	-	-	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050101	Research and Development	-	-	-	-
23050103	Monitoring & Evaluation	-	-	-	-
23050145	Feasibility Study for the 100 MW Harmony Independent power project	-	-	-	-
23050146	Capital Grant-Rural Electrification Board	-	-	-	-
	TOTAL	1,430,992,511.07	2,434,104,730.00	2,833,144,213.00	1,402,151,701.93

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF INDUSTRY AND SOLID MINERALS DEVELOPMENT

CODE:-	CODE NAME: MINISTRY OF INDUSTRY AND SOLID	₦	₦	₦	₦
0233001	MINERALS DEVELOPMENT	ACTUAL	ESTIMATE	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
210101	SALARIES WAGES				
21010101	Salaries	20,616,027.20	20,914,310.00	20,914,310.00	298,282.80
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	400,000.00	2,000,000.00	2,000,000.00	1,600,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	90,000.00	90,000.00	90,000.00
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	115,200.00	115,200.00	115,200.00
22020205	Water Rates	-	60,000.00	60,000.00	60,000.00
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	275,833.31	300,000.00	300,000.00	24,166.69
22020302	Books	9,333.32	28,000.00	28,000.00	18,666.68
22020303	Newspapers	83,333.32	250,000.00	250,000.00	166,666.68
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	57,250.03	110,000.00	110,000.00	52,749.97
22020307	Drugs/Laboratory/Medical Supplies	29,333.32	88,000.00	88,000.00	58,666.68
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,181,625.03	1,200,000.00	1,200,000.00	18,374.97
22020402	Maintenance of Office Furniture	184,999.98	200,000.00	200,000.00	15,000.02
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	-	200,000.00	200,000.00	200,000.00
22020406	Other Maintenance Services	60,000.00	180,000.00	180,000.00	120,000.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	197,000.00	1,000,000.00	1,000,000.00	803,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF INDUSTRY AND SOLID MINERALS DEVELOPMENT

CODE:-	CODE NAME: MINISTRY OF INDUSTRY AND SOLID	₦	₦	₦	₦
0233001	MINERALS DEVELOPMENT	ACTUAL	ESTIMATE	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
220207	CONSULTING & PROFESSIONAL SERVICE				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	641,774.97	1,000,000.00	1,000,000.00	358,225.03
22020803	Plant/Generator Fuel Cost	200,000.00	750,000.00	750,000.00	550,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	76,666.68	150,000.00	150,000.00	73,333.32
22021003	Publicity & Advertisements	-	-	-	-
22021004	Medical Expenses - Local	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Package	-	-	-	-
22021008	Subscription to Professional Bodies	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	140,000.00	140,000.00	140,000.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Expenses	288,000.00	1,200,000.00	1,200,000.00	912,000.00
22021025	Business Promotion/Trade Fair/Trade Mission	-	1,200,000.00	1,200,000.00	1,200,000.00
22021026	Monitoring & Evaluation	-	1,000,000.00	1,000,000.00	1,000,000.00
22021027	Committee & Commission	-	-	-	-
22021031	Meeting/Visitation	-	-	-	-
22021044	Nigeria Investment Promotion Council (NIPC), Nigeria Export Promotion Council (NEPC), SMEDAN and Raw Material, Research & Development Council.				
	Workshop/Seminar	1,728,600.00	1,992,000.00	1,992,000.00	263,400.00
22021045	Entrepreneurship Development Interventions	-	2,000,000.00	2,000,000.00	2,000,000.00
22021046	Yearly Collaboration with Industrial Development Centre (IDC)	-	2,100,000.00	2,100,000.00	2,100,000.00
	TOTAL FOR CODE 0233001	5,413,749.96	17,353,200.00	17,353,200.00	11,939,450.04
	TOTAL RECURRENT	26,029,777.16	38,267,510.00	38,267,510.00	12,237,732.84

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF INDUSTRY AND SOLID MINERALS DEVELOPMENT

CODE:-	CODE NAME: MINISTRY OF INDUSTRY AND SOLID	₦	₦	₦	₦
0233001	MINERALS DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2301	Fixed Assets Purchase		-		
230101	Purchase of Fixed Assets - General				
23010105	Purchase of Motor Vehicles (2 nos for operations)	-		-	-
23010150	Purchase of Processing and Milling Machines		-	-	-
23010163	Purchase of Laboratory Equipment & Glass Wares		2,000,000.00	1,000,000.00	1,000,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23010140	Provision for Shea-butter Processing Centre/Clusters		3,000,000.00	1,000,000.00	1,000,000.00
23010142	Construction/Provision of Quarry/Industry through PPP.	-	-	-	-
23020143	Construction of Industrial Estate (Eyenkorin)	-	15,000,000.00	5,000,000.00	5,000,000.00
23020144	Provision of Technology Incubator Centre	-	3,000,000.00	1,000,000.00	1,000,000.00
23020145	Provision of Business Information Offices	-	-	-	-
23020146	Provision of Mining Clusters(Solid mineral reform and investment programme via PPP	4,500,000.00	50,000,000.00	10,000,000.00	5,500,000.00
23020177	Construction of Mineral Market		10,000,000.00	5,000,000.00	
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030121	Rehabilitaion/Repairs of Office Buildings	-	1,397,000.00	1,000,000.00	1,000,000.00
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050101	Research and Development	-	5,000,000.00	1,000,000.00	1,000,000.00
23050148	Preliminary Exploration of Solid Minerals/Rocks in the State and Mining related activities	-	9,321,000.00	1,859,000.00	1,859,000.00
	TOTAL	4,500,000.00	98,718,000.00	26,859,000.00	22,359,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF WORKS

CODE:-	CODE NAME : MINISTRY OF WORKS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0234001					
210101	SALARIES & WAGES				
21010101	Salaries	158,070,361.90	141,433,987.00	158,844,148.00	773,786.10
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,606,000.00	2,400,000.00	2,400,000.00	794,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	227,320.00	500,000.00	386,560.00	159,240.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	263,272.68	800,668.00	597,789.00	334,516.32
22020302	Books	-	-	-	-
22020303	Newspapers	337,920.00	500,000.00	500,000.00	162,080.00
22020304	Magazines & Periodicals	14,080.00	42,240.00	31,680.00	17,600.00
22020305	Printing of Non Security Documents	-	100,000.00	100,000.00	100,000.00
22020306	Printing of Security Documents	-	200,000.00	200,000.00	200,000.00
22020307	Drugs & Medical Supplies	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms and Other Clothing	-	3,470,000.00	3,470,000.00	3,470,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-
22020311	Foodstuff/Catering Materials Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,795,034.97	2,500,000.00	2,500,000.00	704,965.03
22020402	Maintenance of Office Furniture	52,353.88	115,280.00	101,004.00	48,650.12
22020403	Maintenance of Building & Residential QTRS	-	99,000.00	49,500.00	49,500.00
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	225,122.40	368,532.00	284,320.00	59,197.60
22020406	Other Maintenance Services(ASPHALT FOR KWARMA)	-	30,000.00	30,000.00	30,000.00
22020407	Maintenance of Aircraft	-	-	-	-
22020408	Maintenance of Seaboats	-	-	-	-
22020409	Maintenance of Railway Equipment	-	-	-	-
22020410	Maintenance of Street Lightings	-	-	-	-
22020411	Maintenance of Communication Equipment	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF WORKS

CODE:-	CODE NAME : MINISTRY OF WORKS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0234001					
22020412	Maintenance of Markets/Public Places	-	-	-	-
22020413	Minor Road Maintenance	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	1,769,000.00	5,000,000.00	5,000,000.00	3,231,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	1,120,000.00	3,360,000.00	3,360,000.00	2,240,000.00
22020602	Office Rent	-	-	-	-
22020603	Residential Rent	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020706	Surveying Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	274,786.12	500,000.00	500,000.00	225,213.88
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	1,643,834.97	3,000,000.00	2,000,000.00	356,165.03
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	64,856.00	226,248.00	226,248.00	161,392.00
22021003	Publicity & Advertisements	316,785.00	2,400,000.00	2,400,000.00	2,083,215.00
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	400,000.00	400,000.00	400,000.00
22021021	Special Day/Celebrations	-	572,000.00	572,000.00	572,000.00
22021022	Incidental Expenses	199,998.68	1,000,000.00	1,000,000.00	800,001.32
22021023	Operational Expenses	5,435,335.50	10,040,000.00	5,435,355.00	19.50
22021026	Monitoring & Evaluation	-	906,400.00	906,400.00	906,400.00
	TOTAL FOR CODE 0234001	15,345,700.20	38,530,368.00	32,450,856.00	17,105,155.80
	TOTAL RECURRENT	173,416,062.10	179,964,355.00	191,295,004.00	17,878,941.90
220501	RECURRENT COST OF GOVERNMENT PARASTATAL	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE	VARIANCE
0234011	Kwara State Road Traffic Management Authority	87,282,780.00	89,598,280.00	89,498,280.00	2,215,500.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WORKS

CODE:-	CODE NAME : MINISTRY OF WORKS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0234001					
2301	Fixed Assets Purchase				-
230101	Purchase of Fixed Assets - General	-	-	-	-
23010105	Purchase of Motor Vehicles (V.I.O Patrol Vehicles)	-	-	-	-
23010107	Purchase of Trucks	-	-	-	-
23010108	Purchase of Buses (1 No 18 seater Toyota) -operational	-	-	-	-
23010123	Purchase of Fire Fighting Equipment (Spare part for Vehicles)	-	16,762,500.00	10,762,500.00	10,762,500.00
23010140	Purchase of Communication Equipment (workshop and spare part for fire engine)	-	11,506,423.00	11,506,422.00	11,506,422.00
23010141	Purchase of office equipment	-	6,051,108.00	3,025,554.00	3,025,554.00
23020147	Purchase Of Spare Parts for Heavy Tow Trucks (KWARTMA)	-	2,909,370.00	2,909,370.00	2,909,370.00
23010151	Purchase of Aircraft Basic Equipment (International Aviation College -IAC)	30,000,000.00	200,000,000.00	200,000,000.00	170,000,000.00
23010152	Purchase of Towing Vehicles (heavy 1 No) for Kwara Road Traffic Management Authority (KWARTMA)	-	6,000,000.00	6,000,000.00	6,000,000.00
23010153	Purchase of Tools and Equipment (KWARMA)	52,000,000.00	112,770,939.00	62,770,939.00	10,770,939.00
23010165	Purchase of Traffic Cones(KWARMA)	-	3,795,000.00	3,975,000.00	3,975,000.00
23010171	Purchase of Asphalt Plant & Equipment (KWARMA)	34,028,211.07	90,000,000.00	90,000,000.00	55,971,788.93
2302	Construction/Provision	-	-	-	-
230201	Construction/Provision of Fixed Assets - General	-	-	-	-
23020101	Construction/Provision of Office Buildings	-	-	-	-
23020102	Construction/Provision of Residential Buildings (Hostel Facilities for IAC)	-	-	-	-
23020110	Provision/Extension of Fire Services to L.G.A Hqtrs.	-	36,195,626.00	10,000,000.00	10,000,000.00
23020114	Provision/Construction of Roads (Construction of GERI ALIMI underpass, Kulende UITH - IF-K Funded Project)	1,178,956,761.72	1,400,000,000.00	1,880,654,643.00	701,697,881.28
23020118	Construction of Infrastructure (New Roads)	563,702,136.00	2,846,165,953.00	1,483,492,037.00	919,789,901.00
23020125	Construction of Rural Roads	-	-	-	-
23020126	Construction of Kishi-Kaiama Road	-	2,000,000,000.00	-	-
23020137	Construction/Provision of Fence (KWARTMA)	-	6,754,370.00	4,754,370.00	4,754,370.00
23020148	Construction of Cargo/Apron and Taxi Way	-	-	20,000,000.00	20,000,000.00
23020149	Construction of Bus Depots / Laybys/ Road Signage	-	-	-	-
23020150	Construction of Speed Breaker	-	9,948,960.00	2,000,000.00	2,000,000.00
23020300	Contractual Obligation for On-going Projects (IF-K)	2,946,697,394.11	2,249,255,860.00	3,609,255,860.00	662,558,465.89
23020302	On going - Construction/Provision of Roads.	220,000,000.00	-	300,000,000.00	80,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WORKS

CODE:-	CODE NAME : MINISTRY OF WORKS	₦	₦	₦	₦
0234001		ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2303	Rehabilitation/Repairs				-
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030109	Rehabilitation/Repairs of Fire Station (Ahmadu Bello Way and Folawiyo road)	-	11,042,968.00	11,042,969.00	11,042,969.00
23030113	Rehabilitation/Repairs of Roads (Asphalt Plant for KWARMA)	341,669,367.40	500,000,000.00	614,878,656.00	273,209,288.60
23030121	Rehabilitation/Repairs of Office Building	-	-	-	-
23030124	Rehabilitation/Repairs of Access Road (College of Education, Ilorin)	-	30,000,000.00	24,500,000.00	24,500,000.00
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050103	Monitoring & Evaluation:- Project design/supervision fees	-	-	-	-
23050152	Chemical foam compound	-	1,600,000	1,600,000	1,600,000.00
23050167	Rural/Feeder Road (Office of S.A)	125,492,980.10	120,000,000	125,500,000	7,019.90
	TOTAL	5,492,546,850.40	9,660,759,077.00	8,478,628,320.00	2,986,081,469.60

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF WORKS

CODE:-	CODE NAME : MINISTRY OF WORKS	₦	₦	₦
0234001		ACTUAL	ESTIMATES	REVISED
		2017	2017	ESTIMATE
				2017
704	Economic Affairs		-	
7041	General Economic, Commercial and Labour Affairs	-	-	-
7042	Agriculture, Forestry, Fishing and Hunting	-	-	-
7043	Fuel and Energy	-	-	-
7044	Mining, Manufacturing and Construction	-	-	-
7045	Transport	-	9,660,759,077.00	9,338,628,320.00
7046	Communication	5,492,546,850.40	-	-
7047	Other Industries	-	-	-
7048	R & D Economic Affairs	-	-	-
7049	Economic Affairs N.E.C	-	-	-
	Non-Aids and Grants	-	9,660,759,077.00	8,478,628,320.00
	Aids and Grants	5,492,546,850.40	-	860,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF PLANNING & ECONOMIC DEVT.

CODE:-	CODE NAME: MINISTRY OF PLANNING & ECONOMIC DEVT.	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
210101	SALARIES & WAGES				
21010101	Salaries	74,897,449.70	88,268,459.00	88,268,459.00	13,371,009.30
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	22,356,000.00	20,500,000	25,000,000	2,644,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	198,000.00	216,000	216,000	18,000.00
22020203	Internet Access Charges	297,000.00	524,000	524,000	227,000.00
22020204	Satellite Broadcasting Access Charges	396,000.00	432,000	432,000	36,000.00
22020205	Water Rates	-	-	-	-
22020208	Software Charges/License Renewal	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	915,000.00	1,820,000.00	1,820,000.00	905,000.00
22020302	Newspaper	618,970.00	675,250.00	675,250.00	56,280.00
22020303	Magazines & Periodicals	88,000.00	96,000.00	96,000.00	8,000.00
22020304	Printing of Non Security Documents	1,480,356.00	8,000,000.00	7,800,000.00	6,319,644.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,669,770.00	1,728,511.00	1,728,511.00	58,741.00
22020402	Maintenance of Office Furniture	341,000.00	400,000.00	400,000.00	59,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	944,543.50	1,030,400.00	1,030,400.00	85,856.50
22020405	Maintenance of Plant/Generators	739,918.00	750,000.00	750,000.00	10,082.00
220205	TRAINING - GENERAL				
22020501	Local Training	2,497,000.00	2,500,000.00	2,500,000.00	3,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop and Conferences	6,119,200.00	8,321,600.00	8,321,600.00	2,202,400.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	264,000.00	288,000.00	288,000.00	24,000.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Service	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : MINISTRY OF PLANNING & ECONOMIC DEVT.

CODE:-	CODE NAME: MINISTRY OF PLANNING & ECONOMIC DEVT.	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	2,516,800.00	3,239,808.00	3,239,808.00	723,008.00
22020803	Plant/Generator Fuel Cost	1,181,249.00	1,436,400.00	1,436,000.00	254,751.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	704,000.00	768,000.00	768,000.00	64,000.00
22021002	Honorarium & Setting Allowance	2,833,019.89	6,120,000.00	4,566,000.00	1,732,980.11
22021003	Publicity & Advertisement		-	-	
22021014	Annual Budget Expenses & Administration	4,468,000.00	4,500,000.00	4,500,000.00	32,000.00
22021022	Incidental Expenses	412,500.00	450,000.00	450,000.00	37,500.00
22021023	Operational Expenses	4,570,332.00	5,364,000.00	5,364,000.00	793,668.00
22021026	Monitoring & Evaluation	1,700,000.00	4,727,800.00	2,227,800.00	527,800.00
22021070	Operational Expenses Of National Social Safety				
	Net Cordinating Office	-	-	-	-
22021079	SDGs Operations	860,000.00	5,000,000.00	5,000,000.00	
22021081	FGN Social Intervention Programme	12,226,402.50	15,000,000.00	50,000,000.00	
22021082	Kwara State Economic Summit	1,240,000.00	10,000,000.00	5,000,000.00	
22021102	Exigency Programme Project Fund	-	-	200,000,000.00	
	TOTAL FOR CODE 0238001	71,637,060.89	103,887,769.00	334,133,369.00	16,822,710.61
	TOTAL RECURRENT	146,534,510.59	192,156,228.00	422,401,828.00	275,867,317.41

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF PLANNING & ECONOMIC DEVT.

CODE:-	CODE NAME: MINISTRY OF PLANNING & ECONOMIC DEVT.	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010112	Purchase of Office Furniture and Fittings	-	-	-	-
23010113	Purchase of Computer	-	3,000,000.00	1,500,000.00	1,500,000.00
23010141	Purchase of Office Equipment	903,000.00	7,615,300.00	3,500,000.00	2,597,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Asset-General				
23020101	Construction of Office Building	-	-	-	-
23020151	SDGs (State Contributions)	16,410,400.00	600,000,000.00	600,000,000.00	583,589,600.00
23020155	MDGs-CGS	-	-	-	-
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets-General				
23030121	Rehabilitation of Central Planning office	-	29,825,384.00	-	-
2305	Other Capital Project				
230501	Acquisition of Non Tangible Assets				
23050108	Unicef Assisted Project (State Counterpart Fund) (All Projects)	-	30,000,000.00	20,000,000.00	20,000,000.00
23050155	UNDP 8th Country Programme Activities - State Contribution	-	5,000,000.00	5,000,000.00	5,000,000.00
23050156	World Bank Community Social Development Project (CSDP) (State Contribution)	-	165,000,000.00	165,000,000.00	165,000,000.00
23050157	Set up of Central Network Mangt. Inf. System (MIS) in MPED for the State including the 16 LGAs of the State	-	-	-	-
23050159	MDG-CGS (CCT) - State Counterpart	-	-	-	-
23050170	Long Term development plan (2016-2030)	-	8,366,000.00	8,366,000.00	8,366,000.00
23050227	Supply of Modern Equipment to Planning Studio	-	5,000,000.00	1,000,000.00	1,000,000.00
23050233	Exigency programme Project Expenses General	-	-	300,000,000.00	300,000,000.00
	TOTAL	17,313,400.00	848,806,684.00	1,104,366,000.00	1,087,052,600.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : STATE BUREAU OF STATISTICS

CODE:-	CODE NAME : STATE BUREAU OF STATISTICS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0238002					
210101	SALARIES & WAGES				
21010101	Salaries	99,962,332.73	80,500,776.00	100,834,683.00	872,350.27
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	185,000.00	4,000,000.00	4,000,000.00	3,815,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	400,000.00	1,000,000.00	1,000,000.00	600,000.00
22020204	Satellite Broadcasting Access Charges	116,000.00	168,000.00	168,000.00	52,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIAL & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	410,000.00	962,600.00	962,600.00	552,600.00
22020302	Books	-	-	-	-
22020303	Newspaper	365,000.00	472,500.00	472,500.00	107,500.00
22020304	Magazines & Periodicals	90,000.00	214,400.00	214,400.00	124,400.00
22020305	Printing of Non Security Documents	698,000.00	704,000.00	704,000.00	6,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	443,171.58	592,000.00	592,000.00	148,828.42
22020402	Maintenance of Office Furniture	-	420,000.00	420,000.00	420,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	328,857.90	1,257,000.00	1,257,000.00	928,142.10
22020405	Maintenance of Plant/Generators	402,000.00	451,160.00	451,160.00	49,160.00
22020406	Other Maintenance Services	830,000.00	1,800,000.00	1,800,000.00	970,000.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	2,396,912.00	2,396,912.00	2,396,912.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	403,000.00	10,177,400.00	10,177,400.00	9,774,400.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	200,000.00	960,000.00	960,000.00	760,000.00
22020605	Cleaning & Fumigation Services	420,000.00	430,670.00	430,670.00	10,670.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : STATE BUREAU OF STATISTICS

CODE:-	CODE NAME : STATE BUREAU OF STATISTICS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0238002					
220207	CONSULTING & PROFESSIONAL SERVICE				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	5,000,000.00	5,000,000.00	5,000,000.00
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020706	Surveying Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	499,285.79	1,000,000.00	1,000,000.00	500,714.21
22020803	Plant/Generator Fuel Cost	1,029,285.79	1,500,000.00	1,500,000.00	470,714.21
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	510,000.00	991,060	991,060	481,060.00
22021007	Welfare Package	-	2,400,000	500,000	500,000.00
22021014	Annual Budget Expenses & Administration	-	200,000	100,000	100,000.00
22021021	Special Day/Celebrations	-	1,000,000	500,000	500,000.00
22021023	Operational Expenses	1,910,000.00	8,000,000	8,000,000	6,090,000.00
22021048	Statistical Management Fund	339,000.00	2,000,000	1,000,000	661,000.00
	TOTAL FOR CODE 0238002	9,578,601.06	48,097,702.00	44,597,702.00	35,019,100.94
	TOTAL RECURRENT	109,540,933.79	128,598,478.00	145,432,385.00	35,891,451.21

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE NON AIDS AND GRANTS

CODE		₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0238002	BUREAU OF STATISTICS				
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010104	Purchase of Motor Cycles	-	-	-	-
23010105	Purchase of Motor Vehicles	-	-	-	-
23010113	Purchase of Computer	-	7,754,000.00	7,754,000.00	7,754,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020111	Construction/Provision of Libraries (Statistical Library/Laboratory)	-	-	-	-
23020136	Construction of Data Processing Centre		33,053,990.00	5,000,000.00	5,000,000.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030101	Rehabilitation/Repairs of Residential Building	-	3,781,000.00	-	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050101	Research & Development	-	-	-	-
23050102	Computer Software Acquisition	-	-	-	-
23050105	Appropriate Deployment of ICT Equipment & Furnishing of State Data Processing Centre	-	101,990,470.00	30,000,000.00	30,000,000.00
23050111	Statistical Reforms	-	64,560,000.00	10,000,000.00	10,000,000.00
23050118	Support for Statistical Development	-	1,916,000.00	1,916,000.00	1,916,000.00
23050162	Activation of Statistical Master Plan and Hosting Kwara State Statistical Summit	-	2,800,000.00	2,800,000.00	2,800,000.00
23050163	Development of State Education Portal	-	-	-	-
23050169	Counter Funding for Statistical Development	-	-	-	-
23050171	Socio-Economic Data Generation (KWARA Residents Registration)	-	211,795,470.00	16,000,000.00	16,000,000.00
23050172	Community Data Base/ State Support for 2016 Census	-	214,466,930.00	20,000,000.00	20,000,000.00
	TOTAL	-	642,117,860.00	93,470,000.00	93,470,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ECONOMIC AFFAIRS : FISCAL RESPONSIBILITY COMMISSION

CODE:-	CODE NAME : FISCAL RESPONSIBILITY COMMISSION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0250001					
210101	SALARIES & WAGES				
21010101	Salaries	1,507,662.84	2,975,304.00	2,975,304.00	1,467,641.16
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	542,100.00	542,100.00	542,100.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	360,000.00	360,000.00	360,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	871,000.00	925,000.00	925,000.00	54,000.00
22020302	Books	-	250,000.00	250,000.00	250,000.00
22020303	Newspapers	345,000.00	345,465.00	345,465.00	465.00
22020304	Magazines & Periodicals	237,000.00	237,500.00	237,500.00	500.00
22020305	Printing of Non Security Documents	247,000.00	370,000.00	370,000.00	123,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	393,975.00	501,400.00	501,400.00	107,425.00
22020402	Maintenance of Office Furniture	311,500.00	311,500.00	311,500.00	-
22020403	Maintenance of Office Building	-	-	-	-
22020404	Maintenance of Office/IT Equipments	465,000.00	494,000.00	494,000.00	29,000.00
22020405	Maintenance of Plant/Generators	151,000.00	180,000.00	180,000.00	29,000.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	500,000.00	500,000.00	500,000.00
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	288,000.00	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	Consultancy Services	-	750,000.00	500,000.00	500,000.00
22020702	Information Technology Consulting	-	100,800.00	100,000.00	100,000.00
22020703	Legal Services	-	200,000.00	100,000.00	100,000.00
22020704	Engineering Services	-	500,000.00	100,000.00	100,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : FISCAL RESPONSIBILITY COMMISSION

CODE:-	CODE NAME : FISCAL RESPONSIBILITY COMMISSION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0250001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010104	Purchase of Motor Cycle	-	-	-	-
23010105	Purchase of Motor Vehicle	-	-	-	-
23010141	Purchase of Office Equipment	535,300.00	2,725,000.00	2,725,000.00	2,189,700.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
	TOTAL	535,300.00	2,725,000.00	2,725,000.00	2,189,700.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : FISCAL RESPONSIBILITY COMMISSION

CODE:-	CODE NAME : FISCAL RESPONSIBILITY COMMISSION	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017
0250001				
704	Economic Affairs			
7041	General Economic, Commercial and Labour Affairs	535,300.00	2,725,000.00	2,725,000.00
7042	Agriculture, Forestry, Fishing and Hunting			
7043	Fuel and Energy			
7044	Mining, Manufacturing and Construction			
7045	Transport			
7046	Communication			
7047	Other Industries			
7048	R & D Economic Affairs			
7049	Economic Affairs N.E.C			
	Non-Aids and Grants	535,300.00	2,725,000.00	2,725,000.00
	Aids and Grants	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ENVIRONMENT PROTECTION : MINISTRY OF ENVIRONMENT & FORESTRY

CODE:-	CODE NAME : MINISTRY OF ENVIRONMENT & FORESTRY	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
210101	SALARIES & WAGES				
21010101	Salaries	137,751,182.30	128,000,000.00	137,765,120.00	13,937.70
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport	1,291,000.00	2,500,000.00	2,500,000.00	1,209,000.00
22020102	Local Travel and Transport: Others	-	960,000.00	1,200,000.00	1,200,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	480,000.00	80,000.00	80,000.00
22020204	Satellite Broadcasting Access Charges	-	72,000.00	72,000.00	72,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumables	135,000.00	180,000.00	180,000.00	45,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	292,500.00	300,000.00	300,000.00	7,500.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	315,000.00	400,000.00	400,000.00	85,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	789,400.00	2,195,600.00	6,195,600.00	5,406,200.00
22020402	Maintenance of Office Furniture	72,000.00	96,000.00	96,000.00	24,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	189,000.00	252,000.00	252,000.00	63,000.00
22020405	Maintenance of Plant/Generators	108,000.00	144,000.00	144,000.00	36,000.00
22020406	Other Maintenance Services	18,279,504.50	26,650,000.00	46,650,000.00	28,370,495.50
22020413	Maintenance of Road Median/set back	3,495,000.00	5,000,000.00	5,305,000.00	
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	-	2,000,000.00	2,000,000.00	2,000,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Services	-	-	-	-
22020605	Cleaning & Fumigation Services	150,000.03	200,000.00	200,000.00	49,999.97

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
ENVIRONMENT PROTECTION : MINISTRY OF ENVIRONMENT & FORESTRY

CODE:-	CODE NAME : MINISTRY OF ENVIRONMENT & FORESTRY	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Services	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020709	Waste Management Consulting	258,886,398.24	257,657,598.00	272,403,198.00	13,516,799.76
220208	FUEL & LUBRICANTS - GENERAL				
22020801	Motor Vehicle Fuel Cost	296,833.33	751,680.00	751,680.00	454,846.67
22020802	Other Transport Equipment Fuel Cost	-	-	-	0.00
22020803	Plant/Generator Fuel Cost	144,000.00	520,000.00	520,000.00	376,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	176,000.00	528,000.00	528,000.00	352,000.00
22021003	Publicity & Advertisements	-	2,600,000.00	2,600,000.00	2,600,000.00
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Packages	-	-	-	-
22021014	Annual Budget Expenses	-	500,000.00	500,000.00	500,000.00
22021021	Special Day/Celebrations	-	1,000,000.00	1,000,000.00	1,000,000.00
22021022	Incidental Expenses	-	800,000.00	400,000.00	400,000.00
22021023	Operational Expenses	2,570,000.00	4,504,000.00	4,504,000.00	1,934,000.00
22021062	Monitoring & Evaluation	-	-	-	-
22021061	Maintenance of city roundabout	-	-	-	-
22021062	Monthly Recurrent/ Operational Cost YESSO	1,277,900.00	1,980,000.00	1,980,000.00	702,100.00
22021060	Research Activities	-	7,279,200.00	7,279,200.00	7,279,200.00
22021063	Payment of Stipend to PWF participants for 12 Months	10,000,000.00	25,355,000.00	25,355,000.00	15,355,000.00
22021064	Annual Group Insurance for PWF Beneficiaries	-	6,836,360.00	6,836,360.00	6,836,360.00
22021100	Training (YESSO)	-	2,768,000.00	2,768,000.00	-
220501	TOTAL FOR CODE 0535001	298,467,536.10	354,509,438.00	393,000,038.00	89,954,501.90
0535011	TOTAL RECURRENT COSTS	436,218,718.40	482,509,438.00	530,765,158.00	94,546,439.60
	RECURRENT COST OF GOVERNMENT PARASTATAL	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
	Kwara Environment Protection Agency	10,312,650.63	21,413,383.00	16,728,252.00	6,415,601.37

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF ENVIRONMENT & FORESTRY

CODE:-	CODE NAME : MINISTRY OF ENVIRONMENT & FORESTRY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0535001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General	-	-	-	-
23010104	Purchase of Motocycles (20 Nos for Monitoring & House to House inspection)	1,977,500.00	50,000,000.00	149,549,950.00	147,572,450.00
23010107	Purchase of Trucks (Waste Management)	-	42,000,000.00	-	-
23010161	Purchase of Waste Compactors/Rollers	-	-	2,450,050.00	
23010153	Purchase of tools and Equipment (city roundabout)				
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General	-			-
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030108	Rehabilitation of Prisons/Public Toilet	-	10,500,000.00	5,000,000.00	5,000,000.00
23030121	Rehabilitation of Office Building	-	3,433,321.00	2,433,321.00	2,433,321.00
23030130	Rehabilitation of Laboratory and Installation of Equipments at KWEPA		10,000,000.00	5,000,000.00	
23030155	Rehabilitation and equipping of Area Forest Offices	-	5,000,000.00	3,000,000.00	3,000,000.00
23030156	Rehabilitation of 30 Roro -Bins	-	12,014,000.00	12,014,000.00	12,014,000.00
2304	Preservation				
230401	Preservation of the Environment - General				
23040101	Tree Planting:- High Forest Regeneration	-	7,359,600.00	5,000,000.00	5,000,000.00
23040102	Erosion & Flood Control:- Channelization and Dredging of Ecological Problem Site	3,600,000.00	24,105,154.00	24,105,154.00	20,505,154.00
23040104	Pollution Prevention & Control:-Upgrading of Existing Waste Dumpsite	-	60,000,000.00	-	-
23040106	Communal Woodlots	-	-		-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050107	Take-off grant for the world bank supported public workfare project implementation unit	-	875,000.00	875,000.00	875,000.00
23050200	Annual procurement of working tools/uniforms/other consumables for the operation of PWF beneficiaries	-	37,052,000.00	37,052,000.00	37,052,000.00
23050201	Procurement of 1 No identity cards making machine for production of ID cards for the PWF beneficiaries	-	240,000.00	240,000.00	240,000.00
23050221	ARMECO Balance Payment	-	-		-
23050222	Insurance Policy on Waste Management trucks	-	-		-
23050223	Production of Bill of Engineering Measurement and Evaluation and Engineering Design for all ecological problems areas in Kwara State	-	-	14,000,000.00	14,000,000.00
	TOTAL CAPITAL EXPENDITURE	5,577,500.00	262,579,075.00	260,719,475.00	255,141,975.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
HOUSING AND COMMUNITY AMENITIES : MINISTRY OF HOUSING & URBAN DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF HOUSING &	₦	₦	₦	₦
0253001	URBAN DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
210101	SALARIES & WAGES				
21010101	Salaries	160,263,385.45	150,000,000.00	164,999,999.00	4,736,613.55
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	450,000.00	2,084,000.00	2,084,000.00	1,634,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Satellite Broadcasting Access Charges	-	-	-	-
22020204	Internet Access Charges	-	500,000.00	500,000.00	500,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	430,232.78	700,000.00	700,000.00	269,767.22
22020302	Books	-	-	-	-
22020303	Newspaper	250,000.00	412,000.00	412,000.00	162,000.00
22020304	Magazines & Periodicals	35,000.00	50,000.00	60,000.00	25,000.00
22020305	Printing of Non Security Documents	-	300,000.00	300,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	330,000.00	1,000,000.00	720,000.00	390,000.00
22020402	Maintenance of Office Furniture	300,000.00	500,000.00	480,000.00	180,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	320,000.00	500,000.00	500,000.00	180,000.00
22020405	Maintenance of Plant/Generators	75,000.00	200,000.00	180,000.00	105,000.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	600,000.00	600,000.00	600,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	2,561,000.00	6,000,000.00	7,500,000.00	4,939,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	310,000.00	500,000.00	960,000.00	650,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF HOUSING & URBAN DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF HOUSING & URBAN DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010103	Purchase of Property situated @ 17 Ahmadu Bello Way GRA,Ilorin.	-	-	-	-
23010105	Purchase of Motor Vehicle	-	-	-	-
23010119	Purchase of Power Generating Set		3,600,000.00	1,600,000.00	
23010133	Purchase of Surveying Equipment(2 No.Toatal Station & Accessories)	-	6,000,000.00	6,000,000.00	6,000,000.00
23010141	Purchase of Office Equipment		-	-	-
23010156	Purchase of Earth-Moving Equipment for TPDA	-	-	-	-
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020101	Construction/Provision of Office building TPDA	-	50,022,714.00	50,022,714.00	50,022,714.00
23020102	Construction/Provision of Residential Building	-	-	-	-
23020158	(9 Khadis Quarters and 9 Boys Quarters)				
	Construction/Provision of Design Studio (for MHUD Headquarter)	-	18,460,569.00	18,460,569.00	18,460,569.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030113	Rehabilitation/Repairs of Road(upgrading of Isale Ajanaku & opening of Igbaja road @Irewolede Housing Estate	-	-	-	-
23030121	Rehabilitation of Office Building (TPDA Turn Around Projects)				
2305	Other Capital Projects				

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF HOUSING & URBAN DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF HOUSING &	₦	₦	₦	₦
0253001	URBAN DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
230501	Acquisition of Non Tangible Assets				
23050102	Computer software acquisition for TPDA	-	-	-	-
23050146	Capital Grant:- to Housing Corporation	-	-	-	-
23050173	Neighbourhood Upgrading	-	20,000,000.00	10,000,000.00	10,000,000.00
23050175	Mordernization and Efficient Delivery of Survey Services	-	-	-	-
23050176	Survey & Documentation of Government Landed Properties	-	-	-	-
23050177	Review of Master Plan of Ilorin Metropolis - 25Km radius from the General Post Office	-	55,000,000.00	-	-
23050178	Revision of State and Local Government Maps and production of Gazette of place names	-	-	-	-
23050179	Establishment of 2nd Order Universal Transverse Marcator (UTM) Control Points	-	-	-	-
23050181	Demarcation/Survey of Boundaries	-	-	-	-
	TOTAL	-	153,083,283.00	86,083,283.00	86,083,283.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF HOUSING & URBAN DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF HOUSING & URBAN	₦	₦	₦	
0253001	DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	
		2017	2017	ESTIMATE	
				2017	
706	Housing and Community Amenities	-	-	-	
7061	Housing Development	-	153,083,283.00	86,083,283.00	
7062	Community Development	-	-	-	
7063	Water Supply	-	-	-	
7064	Street Lighting	-	-	-	
7065	R & D Housing and Community Amenities	-	-	-	
7066	Housing and Community Amenities N.E.C	-	-	-	
	Non-Aids and Grants	-	153,083,283.00	86,083,283.00	
	Aids and Grants	-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
HOUSING AND COMMUNITY AMENITIES : OFFICE OF THE SURVEYOR GENERAL

CODE:-	CODE NAME : OFFICE OF THE SURVEYOR GENERAL	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0253002					
210101	SALARIES & WAGES				
21010101	Salaries	18,695,800.87	18,543,259.00	18,722,294.00	26,493.13
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	720,000.00	2,500,000.00	1,690,000.00	970,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	87,600.00	43,800.00	43,800.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	250,000.00	344,230.00	272,115.00	22,115.00
22020302	Books	-	-	-	-
22020303	Newspapers	100,000.00	234,000.00	217,000.00	117,000.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	887,941.00	938,300.00	1,218,444.00	330,503.00
22020402	Maintenance of Office Furniture	70,000.00	60,000.00	80,000.00	10,000.00
22020403	Maintenance of Building & Residential QTRS	238,000.00	219,000.00	247,500.00	9,500.00
22020404	Maintenance of Office/IT Equipments	100,000.00	109,000.00	154,500.00	54,500.00
22020405	Maintenance of Plant/Generators	100,000.00	140,000.00	120,000.00	20,000.00
22020406	Other Maintenance Services	50,000.00	109,000.00	104,500.00	54,500.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	1,310,000.00	1,510,400.00	1,745,200.00	435,200.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	180,000.00	300,000.00	230,000.00	50,000.00
22020605	Cleaning & Fumigation Services	28,647.00	70,200.00	35,100.00	6,453.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
HOUSING AND COMMUNITY AMENITIES : CODE NAME: BUREAU OF LANDS

CODE:-	CODE NAME: BUREAU OF LANDS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0260001					
210101	SALARIES & WAGES				
21010101	Salaries	65,591,861.05	51,768,332.00	65,675,240.00	83,378.95
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	867,889.00	2,500,000.00	1,607,097.00	739,208.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	474,450.17	1,500,000.00	900,123.00	425,672.83
22020302	Books	-	-	-	-
22020303	Newspapers	162,665.00	200,000.00	187,665.00	25,000.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	89,710.00	125,000.00	99,275.00	9,565.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	585,647.00	1,592,400.00	920,493.00	334,846.00
22020402	Maintenance of Office Furniture	93,105.00	115,000.00	112,763.00	19,658.00
22020403	Maintenance of Building & Residential QTRS	101,250.00	190,050.00	153,125.00	51,875.00
22020404	Maintenance of Office/IT Equipments	232,355.00	1,000,000.00	430,263.00	197,908.00
22020405	Maintenance of Plant/Generators	297,273.00	858,200.00	380,808.00	83,535.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	400,000.00	500,000.00	500,000.00	100,000.00
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	245,000.00	408,000.00	400,000.00	155,000.00
22020605	Cleaning & Fumigation Services	576,000.00	1,000,000.00	800,000.00	224,000.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : BUREAU OF LANDS

CODE:-	CODE NAME: BUREAU OF LANDS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0260001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020118	Provision of Infrastructure (Engineering Infrastructure at New GRA Zone A1 Project)	-	277,256,707.00	277,256,707.00	277,256,707.00
23020159	Provision of Land Infrastructural Schemes	186,444,500.00	500,000,000.00	516,123,739.00	329,679,239.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050102	Computer Software Acquisition(Upgrading of Software)	1,310,160.00	68,000,000.00	6,000,000.00	4,689,840.00
23050182	Payment of Land Compensation (General)	174,979,360.96	667,156,530.00	164,125,398.00	- 10,853,962.96
23050209	Operational cost of Mass Titling Scheme	-	434,822,210.00	14,770,165.00	14,770,165.00
	TOTAL	362,734,020.96	1,947,235,447.00	978,276,009.00	615,541,988.04

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : BUREAU OF LANDS

CODE:-	CODE NAME: BUREAU OF LANDS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	
0260001					
706	Housing and Community Amenities				
7061	Housing Development	362,734,020.96	1,947,235,447.00	978,276,009.00	
7062	Community Development				
7063	Water Supply				
7064	Street Lighting				
7065	R & D Housing and Community Amenities				
7066	Housing and Community Amenities N.E.C				
	Non-Aids and Grants	362,734,020.96	1,947,235,447.00	978,276,009.00	
	Aids and Grants	-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
HOUSING AND COMMUNITY AMENITIES : MINISTRY OF WATER RESOURCES

CODE:-	CODE NAME : MINISTRY OF WATER RESOURCES	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0252001					
210101	SALARIES & WAGES				
21010101	Salaries	61,279,980.92	56,463,362.00	61,280,893.00	912.08
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,365,000.00	1,200,000	6,000,000	4,635,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	66,000.00	66,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	536,924.97	355,900.00	656,242.00	119,317.03
22020302	Books	-	-	-	-
22020303	Newspapers	245,000.00	156,000.00	385,000.00	140,000.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	105,000.00	60,000.00	165,000.00	60,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,251,749.97	1,165,000.00	1,529,917.00	278,167.03
22020402	Maintenance of Office Furniture	-	-	100,000.00	100,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	-	-	-	-
22020406	Other Maintenance Services	1,425,282.26	1,872,000.00	2,076,000.00	650,717.74
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminar and Conference Workshop Shops	-	-	750,000.00	750,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WATER RESOURCES

CODE:-	CODE NAME : MINISTRY OF WATER RESOURCES	ACTUAL	ESTIMATES	REVISED	VARIANCE
0252001		2017	2017	ESTIMATE	
				2017	
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010113	Purchase of computers	-	819,000.00	319,000.00	319,000.00
23010115	Purchase of photocopying Machines	-	-	-	-
23010145	Purchase of Materials	-	10,000,000.00	10,000,000.00	10,000,000.00
23010154	Purchase of Water Treatment Chemical	112,800,000.00	336,465,000.00	241,010,000.00	128,210,000.00
23010155	Purchase of Drilling Equipment & Geophysical Survey	-	7,000,000.00	7,000,000.00	7,000,000.00
23020167	Purchase of water tanker	-	-	-	-
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020105	Construction/Provision of Water Facilities	65,771,932.00	499,996,750.00	234,014,032.00	168,242,100.00
23020157	Construction/Provision of Toilets	-	29,775,130.00	29,775,130.00	29,775,130.00
23020168	Construction of New Waterworks Project	-	1,000,000,000.00	100,000,000.00	100,000,000.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030104	Rehabilitation of Water Facilities (water/works)KWAPOLY	-	-	-	-
23030143	Rehabilitation / Maintenance of Rig	-	39,945,002.00	29,945,002.00	29,945,002.00
23030144	Rehabilitation and Expansion of Semi-Urban & Urban Water Scheme	244,803,988.54	547,540,531.00	775,882,606.00	531,078,617.46
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050101	Research & Development:	-	16,500,000.00	8,250,000.00	8,250,000.00
23050103	Monitoring & Evaluation of water facilities (water works and Borehole)	-	-	-	-
23050174	Counterpart Fund to Replicate UNICEF and other Donor Agency on WASH projects in the State	-	-	-	-
	TOTAL	423,375,920.54	2,488,041,413.00	1,436,195,770.00	1,012,819,849.46

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
HEALTH : MINISTRY OF HEALTH

CODE:-	CODE NAME : MINISTRY OF HEALTH	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0521001					
2101	SALARIES & WAGES				
210101	Salaries	2,397,015,523.43	2,382,769,720.00	2,397,069,190.00	53,666.57
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
220201	Local Travel and Transport	2,031,700.00	4,000,000.00	3,700,000.00	1,668,300.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	120,000.00	360,000.00	300,000.00	180,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	1,259,940.00	2,000,000.00	1,839,960.00	580,020.00
22020302	Books	-	-	-	-
22020303	Newspapers	207,600.00	734,400.00	574,800.00	367,200.00
22020304	Magazines & Periodicals	171,600.00	702,000.00	175,000.00	3,400.00
22020305	Printing of Non Security Documentss	-	2,200,800.00	2,200,800.00	2,200,800.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	755,800.00	2,508,064.00	2,009,832.00	1,254,032.00
22020402	Maintenance of Office Furniture	92,000.00	276,000.00	230,000.00	138,000.00
22020403	Maintenance of Building & Residential QTRS	67,827.68	500,000.00	351,742.00	283,914.32
22020404	Maintenance of Office/IT Equipments	140,000.00	464,970.00	372,485.00	232,485.00
22020405	Maintenance of Plant/Generators	28,400.00	428,800.00	257,000.00	228,600.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	1,500,000.00	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	719,400.00	3,000,000.00	3,000,000.00	2,280,600.00
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	99,999.99	400,000.00	300,000.00	200,000.01

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF HEALTH

CODE:-	CODE NAME : MINISTRY OF HEALTH	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0521001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010104	Purchase of Motor Cycles	-	-	-	-
23010105	Purchase of Motor Vehicles	-	-	-	-
23010106	Purchase of Vans	-	-	-	-
23010107	Purchase of Trucks	-	-	-	-
23010108	Purchase of Buses (Ambulances)	-	50,000,000.00	50,000,000.00	50,000,000.00
23010113	Purchase of Computer Printers	-	1,030,000.00	1,030,000.00	1,030,000.00
23010114	Purchase of Computer	-	3,000,000.00	3,000,000.00	3,000,000.00
23010115	Purchase of Photocopying Machines	-	900,000.00	900,000.00	900,000.00
23010118	Purchase of Scanners	-	90,000.00	90,000.00	90,000.00
23010119	Purchase of Power Generating Set	-	5,650,000.00	5,650,000.00	5,650,000.00
23010122	Purchase of Health/Medical Equipment	-	300,000,000.00	100,000,000.00	100,000,000.00
23010141	Purchase of Office Equipment	-	-	-	-
23010159	Purchase of Drugs	-	-	-	-
23010160	Purchase of Commodities for MNCH. UNICEF Child Survival Programme (State Counterpart)	-	42,988,400.00	42,988,400.00	42,988,400.00
23010163	Purchase of Laboratory Equipment	55,000,000.00	211,564,720.00	111,564,720.00	56,564,720.00
23010166	Purchase of AGFA Digitizer	-	19,300,000.00	10,000,000.00	10,000,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020106	Construction/Provision of Hospitals/Health Centres	-	7,845,152.00	7,845,152.00	7,845,152.00
23020138	Provision of Nutritional Units and Nutrition Activities	-	-	-	-
23020152	Construction of Incinerator in all Hospitals	-	-	-	-
23020167	Building of Radiotherapy Unit	-	-	-	-
23020300	Contractual Obligation for on-going projects	110,197,101.05	200,000,000.00	200,000,000.00	89,802,898.95
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030105	Rehabilitation/Repairs of Hospitals/Health Centres	14,188,068.17	500,000,000.00	300,000,000.00	285,811,931.83
23030121	Rehabilitation/Repairs of Office Buildings	-	15,000,000.00	5,000,000.00	5,000,000.00
23030127	Repairs/Maintenance and Replacement of A/C Units, Computers and Accessories	-	3,855,000.00	1,855,000.00	-
23030128	Rehabilitation/Repairs of Hospitals/Health Equipment	2,810,000.00	50,000,000.00	15,000,000.00	12,190,000.00
23030153	Rehabilitation/Repairs of Laboratory	-	-	-	-
23030154	Vescico Vaginal Fistula (Obstetric Activities)	-	15,000,000.00	17,500,000.00	17,500,000.00
2305	Other Capital Projects				

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF HEALTH

CODE:-	CODE NAME : MINISTRY OF HEALTH	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0521001					
230501	Acquisition of Non Tangible Assets				
23050102	Computer Software Acquisition	-	-	-	-
23050153	State Counterpart Fund to draw PEPFAR Contribution for HIV/Aids	34,851,600.00	70,000,000.00	70,000,000.00	35,148,400.00
23050181	NHIS for Primary School Pupils (Counterpart Fund)	-	300,523,608.00	-	-
23050188	Blood Bank	-	5,664,987.00	5,664,987.00	5,664,987.00
23050208	Health System Fund Project, World Bank Loan Phase II (Counterpart Fund)	-	-	-	-
23050210	National Programme on Immunisation (State Counterpart Fund)	9,000,000.00	25,000,000.00	25,000,000.00	16,000,000.00
23050211	Global Alliance Vaccine and Immunization (GAVI) (State Counterpart Fund)	-	10,000,000.00	10,000,000.00	10,000,000.00
23050212	Kwara Eye Care Programme	-	12,400,000.00	5,400,000.00	5,400,000.00
23050213	Kwara State Health Insurance Scheme/Agency	-	300,000,000.00	150,000,000.00	150,000,000.00
23050214	Viral Hemorrhagic Fever	7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00
23050215	Disease Control & Health Emergency Response	2,000,000.00	10,000,000.00	10,000,000.00	8,000,000.00
23050216	Schistosomiasis Control Programme	-	-	-	-
23050217	Maternal, Neonatal and Child Health Week	-	10,000,000.00	10,000,000.00	10,000,000.00
23050218	Primary Health Care Dev. Agency	-	-	-	-
23050219	Health Data on Human Resource for Health Unit	-	-	-	-
23050220	Respectful Maternity Care	-	1,000,000.00	1,000,000.00	1,000,000.00
23050230	Inverter (Solar)	-	343,251,404.00	100,000,000.00	100,000,000.00
23050231	Food and Nutrition (FGN)	-	5,000,000.00	50,000,000.00	50,000,000.00
	TOTAL	235,046,769.22	2,529,063,271.00	1,319,488,259.00	1,082,586,489.78

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
HEALTH : KWARA STATE HOSPITALS MANAGEMENT BUREAU

CODE:-	CODE NAME: KWARA STATE HOSPITALS	₦	₦	₦	₦
0521002	MANAGEMENT BUREAU	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2101	SALARIES AND WAGES				
210101	Salaries	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	747,500.00	4,302,000.00	4,302,000.00	3,554,500.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES-GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	420,000.00	420,000.00	420,000.00	-
22020204	Satellite Broadcasting Access Charges	97,200.00	97,200.00	97,200.00	-
220203	MATERIALS & SUPPLIES-GENERAL				
22020301	Office Stationaries/Computer Consumable	1,488,000.00	1,440,000.00	1,488,000.00	-
22020303	Newspapers	480,000.00	436,000.00	480,000.00	-
22020304	Magazines/Journals/ E-books	-	300,000.00	150,000.00	150,000.00
22020305	Printing of Non Security documents	1,200,000.00	5,000,000.00	5,000,000.00	3,800,000.00
22020307	Drugs/Laboratory/Medical Supplies for State owned Hospitals	199,297,247.20	144,000,000.00	199,297,248.00	0.80
220204	MAINTENANCE SERVICES-GENERAL				
22020401	Maintenance of Vehicles/ Transport Equipment	1,680,000.00	1,680,000.00	1,680,000.00	-
22020402	Maintenance of Office Furniture	1,080,000.00	1,080,000.00	1,080,000.00	-
22020404	Maintenance of Office /IT Equipment	1,260,000.00	1,260,000.00	1,260,000.00	-
22020406	Other Maintenance Services	750,000.00	750,000.00	750,000.00	-
220205	TRAINING- GENERAL				
22020501	Local Training	3,700,000.00	8,000,000.00	4,209,600.00	509,600.00
22020503	Seminars/Workshops/National/ State Council Conferences	-	-	-	-
22020605	OTHER SERVICES-GENERAL				
22020605	Cleaning & Fumigation Services	490,000.00	500,000.00	500,000.00	10,000.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	300,000.00	300,000.00	300,000.00
220208	FUEL AND LUBRICANT-GENERAL				
22020801	Motor Vehicle Fuel Cost	4,130,400.00	4,000,000.00	4,130,400.00	-
22020803	Plant/Generator Fuel Cost	1,518,960.00	1,300,000.00	1,518,960.00	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
HEALTH : PRIMARY HEALTHCARE DEVELOPMENT AGENCY

CODE:-	CODE NAME : PRIMARY HEALTHCARE DEVELOPMENT AGENCY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
2101	SALARIES & WAGES	-	-	-	-
210101	Salaries	-	-	-	-
2202	OVERHEAD COST	-	-	-	-
220201	TRAVEL AND TRANSPORT	-	-	-	-
22020101	Local Travel and Transport	-	2,000,000.00	1,386,750.00	1,386,750.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES-GENERAL	-	-	-	-
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	420,000.00	402,500.00	402,500.00
22020203	Internet Access Charges	262,500.00	120,000.00	60,000.00	- 202,500.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	-
22020301	Office Stationeries/Computer Consumable	807,750.00	1,292,400.00	1,238,550.00	430,800.00
22020302	Books	156,249.00	250,000.00	239,582.00	83,333.00
22020303	Newspapers	547,500.00	876,000.00	839,500.00	292,000.00
22020304	Magazines & Periodicals	126,750.00	203,000.00	194,450.00	67,700.00
22020305	Printing of Non Security Documents	-	-	-	-
22020306	Printing of Security Documents	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	1,153,374.00	2,000,000.00	1,768,508.00	615,134.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	693,750.00	1,110,000.00	1,063,750.00	370,000.00
22020402	Maintenance of Office Furniture	75,000.00	120,000.00	115,000.00	40,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	262,500.00	420,000.00	402,500.00	140,000.00
22020405	Maintenance of Plant/Generators	150,000.00	250,000.00	230,000.00	80,000.00
22020406	Other Maintenance Services	475,500.00	1,000,000.00	1,454,260.00	978,760.00
220205	TRAINING - GENERAL	-	-	-	-
22020501	Local Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	3,000,000.00	2,500,000.00	2,500,000.00
220206	OTHER SERVICES - GENERAL	-	-	-	-
22020605	Cleaning & Fumigation Services	125,001.99	200,000.00	191,667.00	66,665.01

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
HEALTH : PRIMARY HEALTHCARE DEVELOPMENT AGENCY

CODE:-	CODE NAME : PRIMARY HEALTHCARE	₦	₦	₦	₦
0521003	DEVELOPMENT AGENCY	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
220207	OTHER SERVICES - GENERAL		-		
22020701	Cleaning & Fumigation Services			-	-
22020702	CONSULTING & PROFESSIONAL SERVICES				
22020703	Financial Consulting	-			
22020704	Information Technology Consulting	-	-		-
22020706	Legal Service	-	-	-	-
22020708	Engineering Services	-	-	-	-
220208	Surveying Services	-	-	-	-
22020801	Medical Consulting	-	-	-	-
22020803	FUEL & LUBRICANT - GENERAL				
220209	Motor Vehicle Fuel Cost	1,584,000.00	2,534,400.00	2,428,800.00	844,800.00
22020901	Plant/Generator Fuel Cost	1,245,750.00	2,500,000.00	2,163,550.00	917,800.00
220210	FINANCIAL CHARGES - GENERAL				
22021001	Bank Charges		-	-	-
22021003	MISCELLANEOUS EXPENSES - GENERAL				
22021006	Refreshment & Meals	153,000.00	249,600.00	234,600.00	81,600.00
22021014	Publicity & Advertisements	-	1,800,000.00	900,000.00	900,000.00
22021021	Postages & Courier Services	142,500.00	228,000.00	218,500.00	76,000.00
22021022	Annual Budget Expenses & Administration	-	300,000.00	300,000.00	300,000.00
22021023	Special Day/Celebrations	-	1,500,000.00	750,000.00	750,000.00
22021025	Incidental Expenses	-	-	-	-
22021026	Operational Expenses	3,750,000.00	6,000,000.00	5,750,000.00	2,000,000.00
22021031	Business Promotion/Trade Fair/Trade Mission	-	-	-	-
22021036	Monitoring & Evaluation	-	1,000,000.00	500,000.00	500,000.00
22021037	Meeting/Visitation	-	1,000,000.00	500,000.00	500,000.00
22021037	Health Care Services	-	1,000,000.00	500,000.00	500,000.00
	Midwifery Service Scheme	-	-	-	-
	Research Activities	-	794,000.00	397,000.00	397,000.00
	TOTAL FOR CODE 0521003	11,711,124.99	32,167,400.00	26,729,467.00	14,518,342.01
	TOTAL RECURRENT COSTS	11,711,124.99	32,167,400.00	26,729,467.00	14,518,342.01

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
RECREATION, CULTURE AND RELIGION : MINISTRY OF CULTURE & TOURISM

CODE:-	CODE NAME : MINISTRY OF CULTURE & TOURISM	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0236001					
210101	SALARIES & WAGES				
21010101	Salaries	52,497,037.09	37,396,224.00	68,748,754.00	16,251,716.91
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	2,990,000.00	3,000,000.00	3,000,000.00	10,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	63,747.00	98,400.00	84,996.00	21,249.00
22020204	Satellite Broadcasting Access Charges	94,500.00	126,000.00	126,000.00	31,500.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	469,647.00	626,196.00	626,196.00	156,549.00
22020302	Books	-	-	-	-
22020303	Newspapers	209,423.01	279,000.00	279,000.00	69,576.99
22020304	Magazines & Periodicals	39,753.00	53,004.00	53,004.00	13,251.00
22020305	Printing of Non Security Documents	333,332.00	1,000,000.00	1,000,000.00	666,668.00
22020314	Handicapped Aids/Material Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	825,003.00	1,100,004.00	1,100,004.00	275,001.00
22020402	Maintenance of Office Furniture	74,997.00	125,000.00	99,996.00	24,999.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	93,332.00	280,000.00	280,000.00	186,668.00
22020405	Maintenance of Plant/Generators	9,000.00	72,000.00	72,000.00	63,000.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	1,500,000.00	4,500,000.00	4,500,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	60,000.00	120,000.00	120,000.00	60,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
RECREATION, CULTURE AND RELIGION : MINISTRY OF CULTURE & TOURISM

CODE:-	CODE NAME : MINISTRY OF CULTURE & TOURISM	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0236001					
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL	-	-	-	-
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020711	Other Consulting Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL	-	-	-	-
22020801	Motor Vehicle Fuel Cost	1,546,578.00	2,062,104.00	2,062,104.00	515,526.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	455,228.00	1,365,684.00	1,365,684.00	910,456.00
220210	MISCELLANEOUS EXPENSES - GENERAL	-	-	-	-
22021001	Refreshment & Meals	220,000.00	360,000.00	360,000.00	140,000.00
22021003	Publicity & Advertisements	471,840.00	1,325,520.00	1,325,520.00	853,680.00
22021006	Postages & Courier Services	-	50,000.00	50,000.00	50,000.00
22021007	Welfare Package	-	-	-	-
22021009	Sporting Activities	-	-	-	-
22021014	Annual Budget Expenses & Administration	200,000.00	200,000.00	200,000.00	-
22021021	Special Day/Celebrations	-	1,200,000.00	1,200,000.00	1,200,000.00
22021022	Incidental Expenses	554,000.00	2,503,100.00	4,503,100.00	3,949,100.00
22021023	Operational Expenses	1,112,828.00	1,538,378.00	3,538,378.00	2,425,550.00
22021025	Business Promotion/Trade Fair/Trade Mission	-	2,235,933.00	5,235,933.00	5,235,933.00
22021029	Administrative Charges	-	-	-	-
22021030	Empowerment and Repatriation of Street Beggars	-	-	-	-
22021034	School Services	-	-	-	-
22021046	Rehabilitation/Empowerment Programme for Disabled Persons	-	-	-	-
22021047	Cultural/Carnival Activities	2,578,000.00	2,835,933.00	5,835,933.00	3,257,933.00
22021094	Kwara State Culture Quiz and Arts Competition for Secondary School	-	3,315,934.00	3,315,934.00	3,315,934.00
	TOTAL FOR CODE 0236001	12,401,208.01	27,372,190.00	40,333,782.00	27,932,573.99
	TOTAL RECURRENT	64,898,245.10	64,768,414.00	109,082,536.00	44,184,290.90
220501	RECURRENT COST OF GOVERNMENT PARASTATAL	-	-	-	-
0236011	Kwara State Council for Arts & Culture, Ilorin	55,239,858.52	63,299,513.00	63,272,657.00	8,032,798.48

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
RECREATION, CULTURE AND RELIGION : MINISTRY OF SPORTS & YOUTH DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF SPORTS & YOUTH DEVELOPMENT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0513001	DEVELOPMENT				
210101	SALARIES & WAGES				
21010101	Salaries	34,151,305.43	25,418,684.00	34,211,953.00	60,647.57
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport	638,000.00	3,000,000.00	1,000,000.00	362,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	136,328.00	200,000.00	152,998.00	16,670.00
22020204	Satellite Broadcasting Access Charges	204,323.00	340,800.00	255,600.00	51,277.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumables	281,191.33	505,400.00	377,775.00	96,583.67
22020302	Books	9,332.33	28,000.00	20,999.00	11,666.67
22020303	Newspapers	306,664.67	500,000.00	390,999.00	84,334.33
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	111,625.00	150,000.00	111,625.00	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	308,496.33	362,900.00	308,497.00	0.67
22020402	Maintenance of Office Furniture	89,831.33	284,000.00	208,165.00	118,333.67
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	80,574.00	250,000.00	184,741.00	104,167.00
22020405	Maintenance of Plant/Generators	58,829.17	198,900.00	141,704.00	82,874.83
22020406	Other Maintenance Services	59,385.42	75,000.00	62,660.00	3,274.58
22020412	Maintenance of Markets/Public Places	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop and Conferences	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Services	687,164.67	1,820,000.00	1,357,883.00	670,718.33
22020605	Cleaning & Fumigation Services	787,828.00	1,100,000.00	987,498.00	199,670.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
RECREATION, CULTURE AND RELIGION : MINISTRY OF SPORTS & YOUTH DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF SPORTS & YOUTH DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
220207	CONSULTING & PROFESSIONAL SERVICES -GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Services	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANTS - GENERAL				
22020801	Motor Vehicle Fuel Cost	543,500.00	1,200,000.00	943,500.00	400,000.00
22020803	Plant/Generator Fuel Cost	532,350.00	897,000.00	757,100.00	224,750.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	-	-	-	-
22021003	Publicity & Advertisements	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Packages	3,387,000.00	7,000,000.00	4,550,000.00	1,163,000.00
22021009	Sporting Activities	31,496,866.00	49,596,482.00	78,901,641.00	47,404,775.00
22021010	Sporting Activities {kwara state falcons }	16,440,000.00	15,000,000.00	16,560,000.00	120,000.00
22021014	Annual Budget Expenses & Administration	-	120,000.00	120,000.00	120,000.00
22021021	Special Day	3,000,000.00	7,500,000.00	5,500,000.00	2,500,000.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Expenses	209,723.00	36,885,333.00	15,509,999.00	15,300,276.00
22021026	Monitoring & Evaluation	-	360,000.00	360,000.00	-
22021030	Committee & Commission	-	-	-	-
22021031	Youth Programme/Activities	2,301,000.00	10,000,000.00	8,000,000.00	5,699,000.00
22040110	Grants to KFA	38,613,663.00	44,606,660.00	83,469,324.00	-
	TOTAL FOR CODE 0513001	100,283,675.25	181,980,475.00	220,232,708.00	119,949,032.75
	TOTAL RECURRENT	134,434,980.68	207,399,159.00	254,444,661.00	120,009,680.32
220501	RECURRENT COST OF GOVERNMENT PARASTATAL				
0513011	Kwara State Sports Council, Ilorin	31,741,637.90	42,185,099.00	42,185,100.00	10,443,462.10
0513012	Kwara United Football Club	290,580,029.00	308,855,780.00	601,360,858.00	310,780,829.00
	TOTAL SUBSIDY	322,321,666.90	351,040,879.00	643,545,958.00	321,224,291.10

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF SPORTS & YOUTH DEVELOPMENT

CODE:-	MINISTRY OF SPORTS & YOUTH DEVELOPMENT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0513001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010108	Purchase of Buses(1 No. Coaster bus and Hummer bus)	-	-	-	-
23010142	Purchase of Slashers, Mowers & Tractor	-	10,900,000.00	5,000,000.00	
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020112	Construction/Provision of Sporting Facilities	-	-	-	-
23020137	Construction/Provision of Fence	-	3,750,000.00	3,750,000.00	3,750,000.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030101	Rehabilitation/Repairs of Residential Buildings	-	25,000,000.00	15,000,000.00	
23030111	Rehabilitation/Repairs of Sporting Facilities at Stadium Complex	-	720,000,000.00	720,000,000.00	720,000,000.00
23030147	Rehabilitation/Repairs of Main Bowl Stadium Complex, Ilorin.	-	15,250,184.00	15,250,184.00	15,250,184.00
23030148	Rehabilitation of olympic size swimming pool at Stadium Complex, Ilorin.	-	35,000,000.00	35,000,000.00	
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050168	International Sport Competition	-	-	-	-
23050228	Youth Improvement & Empowerment Programme	3,250,000.00	250,000,000.00	250,000,000.00	
	TOTAL	3,250,000.00	1,059,900,184.00	1,044,000,184.00	1,040,750,184.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF SPORTS & YOUTH DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF SPORTS & YOUTH DEVELOPMENT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	
0513001					
708	Recreation Culture and Religion	-	-	-	
7081	Recreation and Sporting Services	3,250,000.00	1,059,900,184.00	1,044,000,184.00	
7082	Cultural Services	-	-	-	
7083	Broadcasting and Publishing Services	-	-	-	
7084	Religious and Other Community Services	-	-	-	
7085	R & D Recreation, Culture and Religion	-	-	-	
7086	Recreation, Culture and Religion N.E.C	-	-	-	
	Non-Aids and Grants	3,250,000.00	1,059,900,184.00	1,044,000,184.00	
	Aids and Grants	-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
RECREATION, CULTURE AND RELIGION : MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS
& COMMUNITY DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF LOCAL GOVT. &	₦	₦	₦	₦
0551001	CHIEFTANCY AFFAIRS & COMMUNITY DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
210101	SALARIES & WAGES				
21010101	Salaries	66,621,752.26	63,019,080.00	66,679,092.00	57,339.74
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT- GENERAL				
22020101	Local Travel and Transport	310,000.00	400,000.00	400,000.00	90,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	100,000.00	240,000.00	180,000.00	80,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumables	158,415.00	380,200.00	285,149.00	126,734.00
22020302	Books	-	-	-	-
22020303	Newspapers	255,000.00	612,000.00	459,000.00	204,000.00
22020304	Magazines & Periodicals	66,864.00	105,600.00	94,442.00	27,578.00
22020305	Printing of Non Security Documents	190,000.00	285,000.00	261,250.00	71,250.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	546,000.00	936,000.00	780,000.00	234,000.00
22020402	Maintenance of Office Furniture	41,665.00	100,000.00	74,999.00	33,334.00
22020403	Maintenance of Office Building	-	-	-	-
22020404	Maintenance of Office/IT Equipments	51,500.00	123,600.00	92,400.00	40,900.00
22020405	Maintenance of Plant/Generators	25,000.00	60,000.00	45,000.00	20,000.00
22020406	Other Maintenance Services	-	-	-	-
22020407	Maintenance of Royal Chalets	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	1,589,000.00	4,110,000.00	2,055,000.00	466,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Service	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF LOCAL GOVT. & CHIEFTANCY
AFFAIRS & COMMUNITY DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF LOCAL GOVT. &	₦	₦	₦	₦
0551001	CHIEFTANCY AFFAIRS & COMMUNITY DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General	-			
23010105	Purchase of Motor Vehicles		-	-	-
23010140	Purchase of Communication Equipments	-	1,500,000.00	1,500,000.00	1,500,000.00
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020104	Construction/Provision of Housing - Palaces for traditional rulers (Grant)	33,000,000.00	33,481,928.00	200,000,000.00	167,000,000.00
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030101	Rehabilitation/Repairs of Residential Buildings (Else's Palace)	-	-	-	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets		-	-	
23050225	Matching Grant for communities Self-Help priority projects	-	40,018,072.00	40,018,072.00	40,018,072.00
	TOTAL	33,000,000.00	75,000,000.00	241,518,072.00	208,518,072.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS &
COMMUNITY DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF LOCAL GOVT. &	₦	₦	₦
0551001	CHIEFTANCY AFFAIRS & COMMUNITY DEVELOPMENT	ACTUAL	ESTIMATES	REVISED
		2017	2017	ESTIMATE
				2017
708	Recreation Culture and Religion	-	-	-
7081	Recreation and Sporting Services	-	-	-
7082	Cultural Services	-	-	-
7083	Broadcasting and Publishing Services	-	-	-
7084	Religious and Other Community Services	-	-	-
7085	R & D Recreation, Culture and Religion	-	-	-
7086	Recreation, Culture and Religion N.E.C	33,000,000.00	75,000,000.00	241,518,072.00
	Non-Aids and Grants	33,000,000.00	75,000,000.00	241,518,072.00
	Aids and Grants	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

CODE :	CODE NAME : MINISTRY OF EDUCATION AND HUMAN	₦	₦	₦	₦
		ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
0517001	CAPITAL DEVELOPMENT				
2101	SALARIES & WAGES				
210101	Salaries	218,188,147.07	217,660,643.00	218,270,605.00	82,457.93
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	619,000.00	1,998,667.00	2,500,000.00	1,881,000.00
22020102	Local Travel and Transport: Others	455,000.00	10,000,000.00	3,000,000.00	2,545,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	220,000.00	528,000.00	396,000.00	176,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	975,000.00	1,800,000.00	1,500,000.00	525,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	280,000.00	500,000.00	370,000.00	90,000.00
22020304	Magazines & Periodicals	-	1,000,000.00	1,000,000.00	1,000,000.00
22020305	Printing of Non Security Documents	-	-	-	-
22020310	Teaching Aids/Intruccion Materials	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	96,607,250.00	196,000,000.00	196,000,000.00	99,392,750.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,032,000.00	2,000,000.00	1,480,000.00	448,000.00
22020402	Maintenance of Office Furniture	408,872.29	500,000.00	505,000.00	96,127.71
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	237,500.00	322,000.00	261,000.00	23,500.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	350,000.00	5,000,000.00	5,000,000.00	4,650,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

CODE :	CODE NAME : MINISTRY OF EDUCATION AND HUMAN	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0517001	CAPITAL DEVELOPMENT				
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERALS				
22020801	Motor Vehicle Fuel Cost	3,271,000.00	4,078,364.00	4,018,182.00	747,182.00
22020803	Plant/Generator Fuel Cost	902,822.90	1,414,375.00	1,219,538.00	316,715.10
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	761,410.00	1,200,000.00	1,000,000.00	238,590.00
22021003	Publicity & Advertisements	-	400,000.00	200,000.00	200,000.00
22021006	Postages & Courier Services	-	40,000.00	20,000.00	20,000.00
22021007	Welfare Package	-	-	-	-
22021009	Sporting Activities	-	5,000,000.00	2,000,000.00	2,000,000.00
22021010	Director Teaching & Laboratory Cost	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	250,000.00	250,000.00	250,000.00
22021016	Inclusive Education	-	2,500,000.00	1,250,000.00	
22021017	Gifted and Talented School (Oke-Oyi)	-	3,000,000.00	1,500,000.00	
22021021	Special Day/Celebrations	-	1,000,000.00	1,000,000.00	1,000,000.00
22021022	Incidental Expenses	239,625.00	500,000.00	250,000.00	10,375.00
22021023	Operational Expenses	5,743,507.29	15,000,000.00	7,000,000.00	1,256,492.71
22021026	Monitoring & Evaluation	160,000.00	5,580,500.00	2,790,250.00	2,630,250.00
22021027	Committees and Commissions	-	-	-	-
22021034	School Services	132,425,400.00	220,475,000.00	214,204,700.00	81,779,300.00
22021058	Instructors/ Mandatory Fees	-	150,000.00	150,000.00	150,000.00
22021062	Quiz and Debate competition	580,000.00	1,200,000.00	1,600,000.00	1,020,000.00
22021065	School Development Fund	-	-	-	-
22021066	Yearly School Data Update	-	3,000,000.00	1,500,000.00	1,500,000.00
22021067	Annual JCCE/NCE Meeting/NEMIS Conference	24,219,000.00	32,024,000.00	25,924,000.00	1,705,000.00
22021068	Preparation of School Calender for all Schools in the State	-	200,000.00	200,000.00	200,000.00
22021069	Board of Arabic Education	30,000,000.00	100,000,000.00	50,000,000.00	20,000,000.00
22021096	Education Merit Award	-	3,000,000.00	1,500,000.00	1,500,000.00
22021097	Author/Publisher Exhibition Day	480,000.00	1,000,000.00	600,000.00	120,000.00
22021098	International Vocational Centre	-	10,570,000.00	5,285,000.00	5,285,000.00
	TOTAL FOR CODE0517001	299,967,387.48	633,230,906.00	537,473,670.00	237,506,282.52
	TOTAL RECURRENT	518,155,534.55	850,891,549.00	755,744,275.00	237,588,740.45
220501	RECURRENT COST OF GOVERNMENT PARASTATAL				
0517004	Grant to Kwara State Universal Basic Education	190,866,807.65	258,251,459.00	264,058,588.00	73,191,780.35

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF EDUCATION AND
HUMAN CAPITAL DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF EDUCATION AND HUMAN	₦	₦	₦	₦
0517001	CAPITAL DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010106	Purchase of Vans	-	-	-	-
23010112	Purchase of Office Furniture and Fittings	-	-	-	-
23010113	Purchase of Computers	-	4,772,500.00	2,386,250.00	2,386,250.00
23010115	Purchase of Photocopying Machines	-	1,220,000.00	610,000.00	610,000.00
23010124	Purchase of Teaching/Learning Aids Equipments (Schools for the Special Needs)	-	20,000,000.00	5,000,000.00	5,000,000.00
23010125	Purchase of Library Books & Equipment	-	-	-	-
23010141	Purchase of Office Equipment	-	6,000,000.00	2,000,000.00	2,000,000.00
23010153	Purchase of Tools and Equipment	-	4,000,000.00	1,000,000.00	1,000,000.00
23010157	Purchase of Books-Aids Programme (Teachers' guide, Work Books and Branded Exercise books) and Kwara State Library	-	-	-	-
23010158	Purchase of School Mapping Equipment (both Public and Private Schools)	-	-	-	-
23010168	Procurement of Instructional Materials & Equipment (SUBEB)		170,905,906.00	169,452,953.00	
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020101	Construction/Provision of Office Building (QAB Zonal Offices)	-	-	-	-
23020137	Construction/Provision of Fence	-	-	-	-
23020153	Construction of Drainage	-	-	-	-
23020157	Construction/Provision of Toilets	-	-	-	-
23020163	Construction/Provision of Furniture and Equipment	-	10,140,000.00	3,070,000.00	3,070,000.00
23020164	Construction/Provision of Education Resources Centre	-	-	-	-
23020171	Construction/Provision of Economic Laboratory and Equipment	-	-	-	-
23020172	Provision of Standard Student Lockers Chairs	-	108,615,000.00	34,307,500.00	34,307,500.00
23020173	Construction of EMIS/ICT Centre	-	-	-	-
23020174	Construction of Classrooms (SUBEB)	-	-	-	-
23020300	Contractual Obligation for on-going projects	-	-	-	-
2303	Rehabilitation/Repairs				

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF EDUCATION AND
HUMAN CAPITAL DEVELOPMENT

CODE:-	CODE NAME : MINISTRY OF EDUCATION AND HUMAN	₦	₦	₦	₦
0517001	CAPITAL DEVELOPMENT	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
230301	Rehabilitation/Repairs of Fixed Assets - General				-
23030106	Rehabilitation/Repairs of Public Schools	-	750,000,000.00	300,000,000.00	300,000,000.00
23030110	Rehabilitation/Repairs of Libraries	-	27,405,620.00	7,405,620.00	7,405,620.00
23030121	Rehabilitation/Repairs of Office Buildings (Renovation of Annex 1)	-	-	-	-
23030147	Rehabilitation/Repairs of classroom (300) SUBEB	-	-	-	-
23030152	Rehabilitation/Upgrading of Facilities of Kwara Football Academy for WAEC/NECO Accreditation	-	-	-	-
23030158	Renovation & Equipping of Women Development Centres	-	-	-	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050116	Bi-Lingua Education Fund Programme	-	-	-	-
23050146	Capital Grants: Agency for Mass Education	-	-	-	-
23050185	Kwara State: Arabic Education Board	-	-	-	-
23050195	State Contribution on Universal Basic Education	888,284,845.08	2,871,121,121.00	2,631,063,398.00	1,742,778,552.92
23050196	International Vocational Education Technical & Enterprenurship College	209,997,212.50	1,700,000,000.00	993,895,271.00	783,898,058.50
23050197	Development of Kwara State Educational Portal	-	-	-	-
23050198	Pilot Scheme for Computer in Secondary Schools	-	-	-	-
23050199	Emergency School Intervention Fund	-	100,000,000.00	20,000,000.00	20,000,000.00
23050226	Teaching Service Commission	-	-	-	-
	TOTAL	1,098,282,057.58	5,774,180,147.00	4,170,190,992.00	3,071,908,934.42

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : AGENCY FOR MASS EDUCATION

CODE:-	CODE NAME : AGENCY FOR MASS EDUCATION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0517002					
2101	SALARIES & WAGES				
210101	Salaries	22,039,989.14	27,222,426.00	24,554,874.00	2,514,884.86
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	50,000.00	250,000.00	150,000.00	100,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	150,000.00	166,666.00	183,000.00	33,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	53,485.34	96,000.00	54,380.00	894.66
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents (Printing of Certificate)	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	200,000.00	290,000.00	200,000.00	-
22020402	Maintenance of Office Furniture	109,097.17	250,000.00	200,000.00	90,902.83
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	287,500.00	350,000.00	300,000.00	12,500.00
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : AGENCY FOR MASS EDUCATION

CODE:-	CODE NAME : AGENCY FOR MASS EDUCATION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0517002					
220208	FUEL & LUBRICANT - GENERAL	-			
22020801	Motor Vehicle Fuel Cost	242,888.00	400,000.00	398,000.00	155,112.00
22020803	Plant/Generator Fuel Cost	168,194.00	350,000.00	350,000.00	181,806.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	59,097.17	150,000.00	150,000.00	90,902.83
22021003	Publicity & Advertisements	-	-	-	-
22021006	Postages & Courier Services	-	200,000.00	200,000.00	200,000.00
22021007	Welfare Package	-	100,000.00	50,000.00	50,000.00
22021010	Direct Teaching & Laboratory Cost	50,000.00	200,000.00	200,000.00	150,000.00
22021014	Annual Budget Expenses & Administration	-	100,000.00	100,000.00	100,000.00
22021021	Special Day/Celebrations	-	350,000.00	350,000.00	350,000.00
22021022	Incidental Expenses	-	100,000.00	100,000.00	100,000.00
22021023	Operational Expenses	48,000.00	500,000.00	400,000.00	352,000.00
22021026	Monitoring & Evaluation	-	100,000.00	50,000.00	50,000.00
22021058	Instructors/ Mandatory Fees	-	300,000.00	300,000.00	300,000.00
22021059	Adult Literacy Education	-	-	-	-
	TOTAL FOR CODE 0517002	1,418,261.68	4,252,666.00	3,735,380.00	2,317,118.32
	TOTAL RECURRENT	23,458,250.82	31,475,092.00	28,290,254.00	4,832,003.18

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : TEACHING SERVICE COMMISSION

CODE:-	CODE NAME : TEACHING SERVICE COMMISSION	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0517003					
2101	SALARIES & WAGES				
210101	Salaries	6,273,179,893.80	6,991,969,408.00	6,638,292,958.00	365,113,064.20
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	1,365,000.00	1,365,000.00	1,365,000.00
22020102	Local Travel and Transport: Others	-	-	-	-
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	32,500.00	66,000.00	54,375.00	21,875.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	735,875.00	992,000.00	816,000.00	80,125.00
22020302	Books	-	-	-	-
22020303	Newspapers	257,500.00	428,000.00	334,000.00	76,500.00
22020304	Magazines & Periodicals	40,000.00	160,000.00	120,000.00	80,000.00
22020305	Printing of Non Security Documents	-	500,000.00	500,000.00	500,000.00
22020310	Teaching Aids/Instructional Materials	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	335,000.00	600,000.00	460,000.00	125,000.00
22020402	Maintenance of Office Furniture	-	500,000.00	743,000.00	743,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	75,000.00	275,000.00	212,500.00	137,500.00
22020406	Other Maintenance Services	33,250.00	120,000.00	93,250.00	60,000.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	3,000,000.00	2,770,000.00	2,770,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop and Conferences	-	3,000,000.00	1,881,000.00	1,881,000.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	-	300,000.00	150,000.00	150,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : SCHOLARSHIP BOARD

CODE:-	CODE NAME : SCHOLARSHIP BOARD	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0517020					
2101	SALARIES & WAGES				
210101	Salaries	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	250,000.00	300,000.00	1,260,000.00	1,010,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	48,000.00	-	-
22020204	Satellite Broadcasting Access Charges	-	72,000.00	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	140,000.00	228,400.00	175,000.00	35,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	-	72,000.00	-	-
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	-	38,600.00	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	180,000.00	177,080.00	210,000.00	30,000.00
22020402	Maintenance of Office Furniture	160,000.00	77,540.00	175,000.00	15,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	-	24,000.00	-	-
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : SCHOLARSHIP BOARD

CODE:-	CODE NAME : SCHOLARSHIP BOARD	₦	₦	₦	₦
		ACTUAL	ESTIMATES	REVISED	VARIANCE
		2017	2017	ESTIMATE	
				2017	
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	-	167,040.00	-	-
22020803	Plant/Generator Fuel Cost	-	114,840.00	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	-	180,000.00	-	-
22021003	Publicity & Advertisements	-	50,000.00	-	-
22021006	Postages & Courier Services	-	60,000.00	-	-
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	10,500.00	-	-
22021022	Incidental Expenses	320,000.00	-	-	-
22021023	Operational Expenses	-	480,000.00	280,000.00	280,000.00
	TOTAL FOR CODE 0517020	1,050,000.00	2,100,000.00	2,100,000.00	1,370,000.00
	TOTAL RECURRENT	1,050,000.00	2,100,000.00	2,100,000.00	1,370,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

CODE:-	CODE NAME : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
2101	SALARIES & WAGES				
210101	Salaries	103,128,664.36	123,996,605.00	112,506,291.00	9,377,626.64
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	552,500.00	1,650,000.00	1,650,000.00	1,097,500.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	1,685,000.00	842,500.00	842,500.00
22020204	Satellite Broadcasting Access Charges	180,800.00	280,800.00	210,600.00	29,800.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	295,000.00	650,000	505,000	210,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	310,000.00	460,800	410,400	100,400.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	97,600.00	173,500	123,350	25,750.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	242,312.50	617,250.00	500,000.00	257,687.50
22020402	Maintenance of Office Furniture	-	-	-	-
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	78,699.50	200,000.00	200,000.00	121,300.50
22020405	Maintenance of Plant/Generators	10,000.00	100,000.00	60,000.00	50,000.00
22020406	Other Maintenance Services	6,000.00	41,000.00	26,500.00	20,500.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	1,000,000.00	2,164,000.00	2,164,000.00	1,164,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	54,000.00	144,000.00	126,000.00	72,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EDUCATION : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

CODE:-	CODE NAME : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
220207	CONSULTING & PROFESSIONAL SERVICES				-
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services				
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	359,498.50	2,100,000.00	1,255,150.00	895,651.50
22020802	Plant/Generator Fuel Cost	46,436.25	1,696,500.00	894,686.00	848,249.75
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	30,600.00	72,000.00	46,000.00	15,400.00
22021003	Publicity & Advertisements	-	500,000.00	250,000.00	250,000.00
22021006	Postages & Courier Services	-		-	-
22021007	Incidental Expences/ Staff Welfare Package	98,000.00	500,000.00	313,000.00	215,000.00
22021014	Annual Budget Expenses & Administration	-	-	-	-
22021023	Incidental expenses	-	-	-	-
22021023	Operational Expenses	1,000,000.00	1,384,000.00	1,384,000.00	384,000.00
22021026	Monitoring & Evaluation	-	500,000.00	250,000.00	250,000.00
22021027	Committee & Commission	-	300,000.00	150,000.00	150,000.00
22021031	Meeting/Visitation	-	486,000.00	243,000.00	243,000.00
22021060	Research Activities	-	200,000.00	100,000.00	100,000.00
22021080	Government Intervention to some tertiary institutions from London and Paris Club Refund	-	-	-	-
	TOTAL FOR CODE 0517010	4,361,446.75	15,904,850.00	11,704,186.00	7,342,739.25
	TOTAL RECURRENT	107,490,111.11	139,901,455.00	124,210,477.00	16,720,365.89
220501	RECURRENT COST OF GOVERNMENT PARASTATAL				
0517011	Kwara State College of Education, Oro	432,434,461.31	748,769,740.00	1,022,617,896.00	590,183,434.69
0517012	Kwara State College of Education, Ilorin	389,210,902.82	907,518,912.00	1,048,783,190.00	659,572,287.18
0517013	Kwara State Polytechnic, Ilorin	1,675,727,829.70	2,318,131,000.00	3,849,393,250.00	2,173,665,420.30
0517014	Kwara State College of Education (T) Lafiagi	158,267,420.56	584,086,245.00	686,456,328.00	528,188,907.44
0517015	Kwara College of Arabic & Islamic Legal Studies	156,231,659.59	221,344,104.00	305,466,390.00	149,234,730.41
0517016	Kwara State University, Maletе	2,899,742,376.45	3,238,763,640.00	6,574,910,600.00	3,675,168,223.55
0517017	Kwara State College of Health Technology Offa	425,813,500.00	299,296,877.00	434,904,550.00	9,091,050.00
0517018	kwara State College of Nursing and Midwifery, Ilorin	77,853,654.00	61,201,016.00	93,801,017.00	15,947,363.00
0517019	Kwara State College of Nursing ,Oke-Ode	25,215,025.17	71,632,025.00	104,824,634.00	79,609,608.83
		6,240,496,829.60	7,701,973,819.00	14,121,157,855.00	7,880,661,025.40

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF
TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

CODE:-	CODE NAME : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010105	Purchase of Motor Vehicles (College of Education, Ilorin) 1 No HILUX JEEP, 2 NO 18 SEATER HIACE BUS (MOTEST)	-	-	-	-
23010113	Purchase of Computers (College & Arabic Islamic Legal Studies Ilorin)	-	6,363,000.00	6,363,000.00	6,363,000.00
23010124	Purchase of Teaching/Learning Aids Equipments (College of Education Oro)	-	5,500,000.00	5,500,000.00	5,500,000.00
23010145	Purchase of Materials: Laboratory Equipments (for College of Education, Ilorin)	-	-	-	-
23010153	Purchase of Tools and Equipment	-	-	-	-
23010163	Purchase of Laboratory Equipment	-	-	-	-
23010168	Procurement of Materials and equipment (KWARA POLY, Ilorin)	-	-	-	-
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020102	Construction/Provision of Residential Buildings	-	-	-	-
23020104	Construction/Provision of Housing	42,750,769.63	120,000,000.00	120,000,000.00	77,249,230.37
23020105	Construction/Provision of Water Facilities	-	15,000,000.00	5,000,000.00	5,000,000.00
23020107	Construction/Provision of Public School	-	40,000,000.00	5,000,000.00	5,000,000.00
23020111	Construction Provision of Libraries (Anatomy Classroom College of Nursing Oke-Ode)	-	32,169,500.00	32,169,500.00	
23020118	Construction /Provision infrastructure of (Administrative Block, Clinic, Classroom & Laboratory at College of Health Tech Offa)	-	89,493,000.00	27,000,000.00	
23020131	KWSG Contribution for the completion and equipping of College of Engineering Phase II Kwara State University	-	-	-	-
23020133	Construction of Halls KWASU	-	-	-	-
23020135	Construction/Provision of Complex	-	20,000,000.00	5,000,000.00	5,000,000.00
23020153	Construction of Drainage KWAPOLY	-	50,400,000.00	12,000,000.00	12,000,000.00
23020165	Completion of College of Engineering Phase I KWASU	55,000,000.00	132,499,657.00	132,499,657.00	77,499,657.00
23020176	Construction of KWASU Saterlites Campuses at Osi, Malete and Ilesa Baruba (KWSG Infransructure Fund)	1,340,458,301.22	1,234,390,511.00	1,340,458,301.00	(0.22)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF
TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

CODE:-	CODE NAME : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0517010					
23020178	Construction of KWASU School of Pre-Degree and Remedial Study in SHARE		-		
23020300	Contractual Obligation for on-going projects	14,760,096.97	115,075,411.00	72,297,802.00	57,537,705.03
2303	Rehabilitation/Repairs				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030101	Rehabilitation/Repairs of Residential Building	-	20,000,000.00	-	-
23030121	Rehabilitation/Repairs Office Building	-	50,000,000.00	-	-
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050102	Computer Software Acquisition		6,000,000.00	2,000,000.00	2,000,000.00
23050146	Capital Grants	-	-	-	-
23050186	Cost of Introduction of School of Midwifery (Oke- Ode)	-	44,253,245.00	5,000,000.00	5,000,000.00
23050187	Convocation Expenses	-	50,000,000.00	7,500,000.00	7,500,000.00
23050202	Support for Entrepreneurship Scheme	-	10,000,000.00	5,000,000.00	5,000,000.00
23050203	Technical Education Support Programme	-	-	-	-
23050204	Scholarship Programme	800,000.00	450,000,000.00	400,000,000.00	399,200,000.00
23050205	College of Nursing & midwifery, Ilorin	-	-	-	-
23050206	Accreditation Support Fund for Tertiary Institutions	20,000,000.00	350,000,000.00	80,000,000.00	60,000,000.00
23050207	Scholarship Board - Bursary (Kwara Students in Tertiary Institutions)	100,000,000.00	500,000,000.00	400,000,000.00	300,000,000.00
	TOTAL	1,573,769,167.82	3,341,144,324.00	2,912,788,260.00	1,029,849,592.18

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF TERTIARY EDUCATION,
SCIENCE AND TECHNOLOGY

CODE:-	CODE NAME : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	ACTUAL	ESTIMATES	REVISED
0517010		2017	2017	ESTIMATE 2017
709	Education	-	-	-
7091	Pre-minary and Primary Education	-	-	-
7092	Secondary Education	-	-	-
7093	Post-secondary Non-tertiary Education	-	-	-
7094	Tertiary Education	2,400,595,348.82	7,610,824,324.00	5,872,151,343.00
7095	Education not Definable by Level	-	-	-
7096	Subsidiary Services to Education	-	-	-
7097	R & D Education	-	-	-
7098	Education N.E.C	-	-	-
	Non-Aids and Grants	1,573,769,167.82	3,341,144,324.00	2,912,788,260.00
	Aids and Grants	826,826,181.00	4,269,680,000	2,959,363,083

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
SOCIAL PROTECTION : MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT.

CODE:-	CODE NAME : MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT.	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
2101	SALARIES & WAGES				
210101	Salaries	2,453,418.60	52,642,656.00	2,864,689.00	411,270.40
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	2,410,000.00	6,000,000	6,000,000	3,590,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	300,000.00	300,000.00	300,000.00
22020203	Internet Access Charges	40,000.00	200,000.00	200,000.00	160,000.00
22020204	Satellite Broadcasting Access Charges	214,800.00	300,000.00	300,000.00	85,200.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	469,230.03	1,000,000.00	1,000,000.00	530,769.97
22020302	Books	-	-	-	-
22020303	Newspapers	199,416.65	300,000.00	300,000.00	100,583.35
22020304	Magazines & Periodicals	17,332.35	52,000.00	52,000.00	34,667.65
22020305	Printing of Non Security Documents	375,000.03	500,000.00	500,000.00	124,999.97
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	417,600.00	1,000,000.00	1,000,000.00	582,400.00
22020402	Maintenance of Office Furniture	-	200,000.00	200,000.00	200,000.00
22020403	Maintenance of Building & Residential QTRS	-	200,000.00	200,000.00	200,000.00
22020404	Maintenance of Office/IT Equipments	-	250,000.00	250,000.00	250,000.00
22020405	Maintenance of Plant/Generators	-	400,000.00	400,000.00	400,000.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	-	1,000,000.00	2,075,000.00	2,075,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	200,000.00	200,000.00	200,000.00
		-	-	-	-
		-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
SOCIAL PROTECTION : MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT.

CODE:-	CODE NAME : MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT.	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0514001	SOCIAL DEVELOPMENT.				-
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-		-	
22020702	Information Technology Consulting	-		-	
22020703	Legal Service	-		-	
22020704	Engineering Services	-		-	
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	304,166.65	1,000,000.00	1,000,000.00	695,833.35
22020803	Plant/Generator Fuel Cost	281,666.68	2,000,000.00	2,000,000.00	1,718,333.32
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	318,361.35	1,000,000.00	1,000,000.00	681,638.65
22021003	Publicity & Advertisements	-	1,000,000.00	1,000,000.00	1,000,000.00
22021006	Postages & Courier Services	-	-	-	
22021007	Welfare Package	-	5,000,000.00	4,000,000.00	4,000,000.00
22021009	Sporting Activities	-	200,000.00	200,000.00	
22021014	Annual Budget Expenses & Administration	-	100,000.00	200,000.00	200,000.00
22021015	Creche	44,755.00	2,000,000.00	2,000,000.00	1,955,245.00
22021018	Gender	-	1,087,500.00	1,087,500.00	1,087,500.00
22021021	Special Day/Celebrations	3,900,000.00	15,000,000.00	10,000,000.00	6,100,000.00
22021022	Incidental Expenses	-			
22021023	Operational Expenses	5,712,250.00	16,800,000.00	16,067,500.00	10,355,250.00
22021026	Monitoring and Evaluation	-	500,000.00	500,000.00	500,000.00
22021072	Handicapped Aids/ Materials Supplies	-			
22021073	Business Promotion/Trade Fair	-	200,000.00	200,000.00	200,000.00
22021074	Empowerment and Repatriation of Street Beggars	1,500,000.00	2,100,000.00	2,657,500.00	1,157,500.00
22021075	Rehabilitation/Empowerment Programme for Disabled Persons	2,891,106.00	3,676,070.00	3,676,070.00	784,964.00
22021095	Operation of Children Parliament		1,000,000.00	1,000,000.00	
	TOTAL FOR CODE 0514001	19,095,684.74	70,565,570.00	62,565,570.00	42,269,885.26
	TOTAL RECURRENT	21,549,103.34	123,208,226.00	65,430,259.00	43,881,155.66
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040113	Grant to Unadoptable Kwarans in homes outside the state	-	6,000,000.00	3,000,000.00	3,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WOMEN AFFAIRS

CODE:	CODE NAME: MINISTRY OF WOMEN AFFAIRS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0514001					
2301	Fixed Assets Purchase				
230101	Purchase of Fixed Assets - General				
23010106	Purchases of Vans	-	-	-	-
23010108	Purchases of Buses	-	-	-	-
23010115	Purchase of Photocopiing Machines	-	3,250,000.00	1,000,000.00	1,000,000.00
23010119	Purchases of Power generating set	-	-	-	-
23010145	Purchase of Materials (Handicapped Aids/ Material supplies)	-	2,156,395.00	2,156,395.00	2,156,395.00
23010148	Purchases of Traning Equipment	-	-	-	-
2302	Construction/Provision				
230201	Construction/Provision of Fixed Assets - General				
23020103	Provision of Electrical / Electronics and Hospital Equipment at all Care Centres	-	2,000,000.00	2,000,000.00	2,000,000.00
23020113	Construction/provision of Hall (Marriage Registry Hall - Offa)	-	-	-	-
23020153	Construction of Drainage and Landscaping of the Social Welfare Area Office at Sabo-Line, Ilorin	-	808,490.00	808,490.00	808,490.00
23020154	Construction/Provision of VIP public Toilet in the Marriage Registry	-	1,955,554.00	1,955,554.00	1,955,554.00
23020161	Construction/Provision of Creches (Additional 1 nos in the 3 Senatorial Districts)	-	-	-	-
23020162	Construction of Drop-in-Shelter (for Victims of Traffiicking and Repatriated Children and train them in various Vocational and after training Empowerment)	-	-	-	-
23020300	Contractual obligation for ongoing projects	-	2,900,000.00	2,900,000.00	2,900,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General				
230301	Rehabilitation/Repairs of Fixed Assets - General				
23030125	Connection of Amoyo eletrification to national grid	-	2,000,000.00	2,000,000.00	2,000,000.00
23030126	Renovation of Children Reception Centre (Gaa-Akanbi)	-	297,156.00	297,156.00	297,156.00
23030138	Rehabilitation/Resuscitation of Women Development Centres	-	-	-	-
23030140	Repair of Rehabilitation Centre, Amayo	-	4,997,905.00	4,997,905.00	4,997,905.00
23030141	Rehabilitation of Juvenile correctional institution Oko-Erin.	-	5,000,000.00	2,000,000.00	2,000,000.00
23030149	Rehabilitation of the Conference Room	-	-	-	-
23030151	Rehabilitation of Shea Butter processing	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WOMEN AFFAIRS

CODE:	CODE NAME: MINISTRY OF WOMEN AFFAIRS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0514001					
23030155	Rehabilitation of women multipurpose centre fate	-	2,000,000.00	1,000,000.00	1,000,000.00
2305	Other Capital Projects				
230501	Acquisition of Non Tangible Assets				
23050101	Research and Development:- Skill acquisition in soap & candle making, tie & dye & groundnut oil production for women	-	1,500,000.00	500,000.00	500,000.00
23050103	Monitoring & Evaluation:- Mentoring Programme for School Children	-	-	-	-
23050104	Anniversaries/Celebrations:- Annual World Peace Day	-	1,040,000.00	1,040,000.00	1,040,000.00
23050106	Counterpart funds for International Donor Agencies and WOFFEE Loan	-	-	-	-
23050118	Support/Care for 1000 people living positive to HIV/AIDS	-	1,000,000.00	1,000,000.00	1,000,000.00
23050119	Training, Empowerment and Distribution of equipments to Orphans and Vulnerables Children (OVCs) in the 16 LGAs in the State	-	11,074,050.00	11,074,050.00	11,074,050.00
23050184	Training and Holiday Camp for children from 16 Local Government area of the State	-	1,088,750.00	1,088,750.00	1,088,750.00
23050189	Knitting Programme for Women Empowerment	-	1,500,000.00	1,500,000.00	1,500,000.00
23050190	Micro Credit Loan for Women Coop. Groups and Procurement and distribution of Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
23050191	Empowerment of widows, provision of relief materials grant.	1,200,000.00	1,200,000.00	1,200,000.00	-
23050192	Dissemination of National Gender Policy and Implementation Strategy	-	1,031,700.00	1,031,700.00	1,031,700.00
23050193	Advocacy and Enlightenment on Women related health issues like Cancer, Menopause, Cervical Uterus, Breast Cancer, etc	-	1,200,000.00	1,200,000.00	1,200,000.00
23050194	Awareness programme on MDG and Seminars on control and reduction of maternal mortality	-	-	-	-
23050195	Women Empowerment Programmes for Women Development	25,000,000.00	100,000,000.00	100,000,000.00	75,000,000.00
23050229	Land Survey of Amoyo Rehab Centre	-	-	-	-
	TOTAL	26,200,000.00	150,000,000.00	142,750,000.00	116,550,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
22002 KWARA STATE INTERNAL REVENUE SERVICE(KWIRS)

ECONOMIC CODE	DIRECT TAXES	ACTUAL 2017	ESTIMATE 2017	REVISED ESTIMATE 2017	VARIANCE
1201	TAX REVENUE				
120101	PERSONAL TAXES				
12010101	Pay-As-You-Earn	5,232,899,525.95	6,160,000,000.00	5,875,992,139.00	(643,092,613.05)
12010104	Direct Assessment	881,326,196.38	1,840,000,000.00	1,627,606,100.00	(746,279,903.62)
12010105	Entertainment Tax	-	-	-	-
12010107	Sales Tax Arrears	-	-	-	-
12010108	Motor Vehicle Resale Tax	-	451,359.00	225,680.00	(225,680.00)
12010109	Purchase Tax	-	-	-	-
12010110	Stamp Duties and Penalties	8,023,075.00	6,770,386.00	8,055,093.00	(32,018.00)
12020106	Capital Gains Tax(KWIRS)	22,317,202.06	32,000,000.00	32,234,858.00	(9,917,655.94)
	Sub-Total	6,144,565,999.39	8,039,221,745.00	7,544,113,870.00	(1,399,547,870.61)
12020106	Capital Gains Tax(Bureau of Land)	-	15,600,000.00	25,000,000.00	(25,000,000.00)
1202	NON-TAX REVENUE				
120201	LICENCES - GENERAL	ACTUAL 2017	ESTIMATE 2017	REVISED ESTIMATE 2017	VARIANCE
12020132	Motor Vehicle Licences/Reg.	96,336,234.49	146,691,697.00	122,249,076.00	(25,912,841.51)
12020133	Drivers Licences & Drivers Permit	19,480,200.00	23,567,954.00	27,251,477.00	(7,771,277.00)
12020139	Motor Driver's and Conductor's Badges	-	4,000,000.00	2,000,000.00	(2,000,000.00)
12020140	Hackney Permit Licences	2,670,000.00	9,412,354.00	7,206,177.00	(4,536,177.00)
12020141	Hotel Licences	20,000.00	3,400,000.00	1,720,000.00	(1,700,000.00)
12020142	Motor Dealership Licences	250,000.00	2,094,924.00	1,134,962.00	(884,962.00)
12020143	Carriage/ Roof-rack Permit	-	4,000,000.00	2,000,000.00	(2,000,000.00)
12020144	Heavy Duty Permit	-	4,000,000.00	2,000,000.00	(2,000,000.00)
12020145	Motocycle Rider's Permit	-	-	-	-
12020146	Registration of Artisans	1,036,600.00	-	1,036,600.00	-
	Sub-Total	119,793,034.49	197,166,929.00	166,598,292.00	(46,805,257.51)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
22002 KWARA STATE INTERNAL REVENUE SERVICE(KWIRS)

ECONOMIC CODE	FEES - GENERAL	ACTUAL 2017	ESTIMATE 2017	REVISED ESTIMATE 2017	VARIANCE
1201					
120204	Change of Category	176,350.00	173,063.00	185,557.00	
12020405	Weights & Measure Fees	-	-	-	
12020409	Change of Ownership Fees	6,984,225.00	4,395,375.00	5,569,863.00	1,414,362.00
12020445	Property & Tenement	124,707,697.57	649,565,389.00	391,113,958.00	
12020447	Development Levies	341,851,435.83	1,440,000,000.00	905,815,452.00	(563,964,016.17)
12020448	Education Levy	-	-	-	-
12020452	Administrative Charges	8,244,000.00	10,366,200.00	9,661,100.00	(1,417,100.00)
12020455	Certificate of Road Worthiness	64,951,591.95	57,055,400.00	61,712,559.00	3,239,032.95
12020457	Proof of Ownership	5,168,000.00	5,880,194.00	5,656,097.00	(488,097.00)
12020458	Drivers Testing Fee	412,000.00	6,000,000.00	3,412,000.00	9,868,000.00
12020459	Sub-Total	552,495,300.35	2,173,435,621.00	1,383,126,586.00	(551,347,818.22)
120206	SALES - GENERAL	ACTUAL 2017	ESTIMATE 2017	REVISED ESTIMATE 2017	VARIANCE
12020606	Sales of Application Forms (Miscellaneous)	523,750.00	714,402.00	678,701.00	(154,951.00)
12020616	Sales of Registration Booklet	5,763,125.00	9,600,000.00	7,602,500.00	(1,839,375.00)
12020617	Sales of New Standardized Plate Number	53,274,800.00	108,326,177.00	82,533,889.00	(29,259,089.00)
12020618	Sales of Properties (Abuja Plaza)	-	-	-	-
12020650	Proceeds from Consolidated Emblem	808,725.00	4,000,000.00	2,750,000.00	(1,941,275.00)
	Sub-Total	60,370,400.00	122,640,579.00	93,565,090.00	(33,194,690.00)
120207	EARNINGS - GENERAL	ACTUAL 2017	ESTIMATE 2017	REVISED ESTIMATE 2017	VARIANCE
12020713	Earnings from Miscellaneous Insurance Policies	7,866,082.66	5,760,000.00	6,177,304.00	1,688,778.66
12020714	Earning from Motor Vehicle Reg. and Weighing	5,991,520.00	28,800,000.00	18,066,195.00	(12,074,675.00)
12020715	Earning from Informal Sector	304,151,551.44	1,208,780,774.00	663,304,929.00	(359,153,377.57)
	Sub-Total	318,009,154.10	1,243,340,774.00	687,548,428.00	(369,539,273.91)
	TOTAL FOR: CODE 0220002 - KWARA STATE INTERNAL REVENUE SERVICES (GROSS TOTAL COLLECTION)	7,195,233,888.33	11,775,805,648.00	9,874,952,266.00	(2,400,434,910.25)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
LICENCES GENERAL : CODE:- 120201 JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATE 2017	REVISED ESTIMATE 2017	VARIANCE
0111003	GOVERNOR'S OFFICE				
120201	LICENCES - GENERAL				
12020108	Issuance of Certificate of Origin	-	-	-	-
	Sub-Total	-	-	-	-
0125001	OFFICE OF HEAD OF SERVICE				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	-	-	-	-
	Sub-Total	-	-	-	-
0140001	STATE AUDIT DEPARTMENT				
120201	LICENCES - GENERAL				
12020165	Regist. Accounting Firms & Statutory Corp.	100,000.00	250,000.00	250,000.00	(150,000.00)
	Sub-Total	100,000.00	250,000.00	250,000.00	(150,000.00)
0123001	MINISTRY OF INFORMATION AND COMMUNICATION				
120201	LICENCES - GENERAL				-
12020146	Registration of Artisans	-	1,000,000.00	-	-
12020162	Registration of Auctioners	40,000.00	100,000.00	40,000.00	-
	Sub-Total	40,000.00	1,100,000.00	40,000.00	-
0215001	MINISTRY OF AGRIC. & NAT. RESOURCES				
120201	LICENCES-GENERAL				
12020119	Fishing Permits	102,000.00	500,000.00	400,000.00	(298,000.00)
12020122	Produce buyers	180,000.00	120,000.00	210,000.00	(30,000.00)
12020148	Trade Animal Licences	18,728,930.00	18,000,000.00	18,000,000.00	728,930.00
12020149	Hide and Skin Buyer Licences	-	-	-	-
12020150	Fish Cold Rooms	-	-	-	-
12020151	Registration of Private Veterinary Clinics	-	-	-	-
12020152	Registration of Agro Dealers	-	40,000.00	40,000.00	(40,000.00)
12020153	Registration of Slaughter House and Meat Shop	35,000.00	60,000.00	60,000.00	(25,000.00)
12020154	Registration of Veterinary Drug Stores	20,000.00	50,000.00	20,000.00	-
12020171	Registration of Feed Mill Centres	15,000.00	60,000.00	20,000.00	(5,000.00)
12020172	Registration of Livestock Farms	8,000.00	481,000.00	280,000.00	(272,000.00)
	Sub-Total	19,088,930.00	19,311,000.00	19,030,000.00	58,930.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
LICENCES GENERAL : CODE:- 120201 JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	₦ ACTUAL 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0222001	MINISTRY OF COMMERCE & CO-OPERATIVES				
120201	CODE NAME: LICENCES-GENERAL				
12020146	Registration of Artisans				
12020155	Registration of Business Premises	1,387,000.00	1,000,000.00	1,000,000.00	387,000.00
12020173	Registration of Cooperative Society	1,065,000.00	1,250,000.00	1,250,000.00	(185,000.00)
	Sub-Total	2,452,000.00	2,250,000.00	2,250,000.00	202,000.00
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	180,000.00	200,000.00	280,000.00	(100,000.00)
	Sub - Total	180,000.00	200,000.00	280,000.00	(100,000.00)
0231001	MINISTRY OF ENERGY				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	135,000.00	765,000.00	840,000.00	(705,000.00)
	Sub-Total	135,000.00	765,000.00	840,000.00	(705,000.00)
0234001	MINISTRY OF WORKS & TRANSPORT				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	2,330,000.00	1,200,000.00	1,800,000.00	530,000.00
	Sub-Total	2,330,000.00	1,200,000.00	1,800,000.00	530,000.00
0236001	MINISTRY OF CULTURE & TOURISM				
120201	LICENCES - GENERAL				
12020109	Registration of Voluntary Organisation CBO, NGOs (Adult)	-	-	-	-
12020146	Registration of Artisans	36,500.00	100,000.00	100,000.00	(63,500.00)
12020163	Registration of Hospitality and Tourism Enterprises	616,000.00	1,665,000.00	810,000.00	(194,000.00)
12020174	Registration of Event Centres	393,000.00	2,740,000.00	1,141,000.00	(748,000.00)
12020175	Registration of Eatery, Restaurant, Bukaterias etc	25,000.00	980,000.00	980,000.00	(955,000.00)
	Sub-Total	1,070,500.00	5,485,000.00	3,031,000.00	(1,960,500.00)
0252001	MINISTRY OF WATER RESOURCES				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	-	-	-	-
	Sub-Total	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
LICENCES - GENERAL : CODE:- 120201 JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATE 2017	REVISED ESTIMATE 2017	VARIANCE
0253001	MINISTRY OF HOUSING & URBAN DEVELOPMENT				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	-	160,000.00	-	-
12020147	Registration of Developers (Housing Corp)	300,000.00	1,000,000.00	300,000.00	-
	Sub-Total	300,000.00	1,160,000.00	300,000.00	-
0260001	KWARA STATE BUREAU OF LANDS				
120201	LICENCES - GENERAL				
12020146	Registration of Document	27,102,488.98	40,000,000.00	40,000,000.00	(12,897,511.02)
	Sub-Total	27,102,488.98	40,000,000.00	40,000,000.00	(12,897,511.02)
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT				
120201	LICENCES - GENERAL				
12020109	Registration of Voluntary Organisation	166,000.00	150,000.00	170,000.00	(4,000.00)
12020170	Registration of Youth Sport Association	15,000.00	52,000.00	52,000.00	(37,000.00)
	Sub-Total	181,000.00	202,000.00	222,000.00	(41,000.00)
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEV.				
120201	LICENCES - GENERAL				
12020109	Registration of Voluntary Organisation for Women & Children	20,000.00	200,000.00	100,000.00	(80,000.00)
12020110	Registration of Voluntary Organisation CBO,NGOs (Adult) and for Women & Children	540,000.00	520,000.00	530,000.00	10,000.00
12020164	Registration of creches and day care centres	230,000.00	34,860,000.00	17,520,000.00	(17,290,000.00)
	Sub-Total	790,000.00	35,580,000.00	18,150,000.00	(17,360,000.00)
0517001	MINISTRY OF EDUCATION & HUMAN CAPITAL DEV.				
120201	LICENCES - GENERAL				
12020146	Registration of Cybercafe Certification/ Renewal	146,000.00	520,000.00	406,000.00	(260,000.00)
12020166	Registration of Nursery/Primary and Post Primary Private Schools	18,152,500.00	7,250,000.00	12,377,500.00	5,775,000.00
	Sub-Total	18,298,500.00	7,770,000.00	12,783,500.00	5,515,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
LICENCES - GENERAL : CODE:- 120201 JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATE 2017	REVISED ESTIMATE 2017	VARIANCE
0517002	AGENCY FOR MASS EDUCATION				
120201	LICENCES - GENERAL				
12020167	Registration / Approval of Evening Classes	698,000.00	1,700,000.00	984,000.00	(286,000.00)
12020168	Registration / Approval of Computer Training Centres	92,000.00	1,700,000.00	872,000.00	(780,000.00)
	Sub-Total	790,000.00	3,400,000.00	1,856,000.00	(1,066,000.00)
0517010	MINISTRY OF TERTIARY EDUCATION & SCIE. TECH.				
120201	LICENCES - GENERAL				
12020169	Registration of private tertiary institutions	-	6,000,000.00	6,000,000.00	(6,000,000.00)
	Sub-Total	-	6,000,000.00	6,000,000.00	(6,000,000.00)
0521001	MINISTRY OF HEALTH				
120201	LICENCES - GENERAL				
12020134	Patent Medicine & Drug Stores Licencce	4,820,500.00	16,000,000.00	16,000,000.00	(11,179,500.00)
12020160	Registration of Private Hospitals/Clinics	2,744,000.00	20,000,000.00	20,000,000.00	(17,256,000.00)
12020161	Registration of Traditional Medicine Cenrtes	512,500.00	6,500,000.00	6,500,000.00	(5,987,500.00)
	Sub-Total	8,077,000.00	42,500,000.00	42,500,000.00	(34,423,000.00)
0535001	MINISTRY OF ENVIRONMENT & FORESTRY				
120201	LICENCES - GENERAL				
12020121	Hunting Permits (Trophies)	1,950.00	520,000.00	8,450.00	(6,500.00)
12020156	Registration of Private Refuse Collection Agencies	2,850,000.00	1,950,000.00	2,650,000.00	200,000.00
12020157	Registration of fumigation and pest control Agents/Chemical Dealers	15,000.00	285,000.00	60,000.00	(45,000.00)
12020158	Registration of Sawmills	3,580,000.00	20,000,000.00	5,710,000.00	(2,130,000.00)
12020176	Registration of Cesspool Emptier Services providers	-	80,000.00	40,000.00	(40,000.00)
12020177	Issuance of EIA report on every Borehole Drillers and Quarry Operators	-	3,000,000.00	800,000.00	(800,000.00)
	Sub-Total	6,446,950.00	25,835,000.00	9,268,450.00	(2,821,500.00)
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS				
120201	LICENCES - GENERAL				
12020159	Registration of Comm. Devt. In the State	1,420,000.00	8,000,000.00	4,890,000.00	(3,470,000.00)
	Sub-Total	1,420,000.00	8,000,000.00	4,890,000.00	(3,470,000.00)
	GRAND TOTAL	88,802,368.98	201,008,000.00	163,490,950.00	(74,688,581.02)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FEES - GENERAL : CODE : 120204 FEES JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003	GOVERNOR'S OFFICE				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	1,775,000.00	2,300,000.00	2,300,000.00	(525,000.00)
12020427	Tender fees	3,480,000.00	4,350,000.00	4,350,000.00	(870,000.00)
12020429	Renewal Fees for all service provider	250,000.00	1,000,000.00	1,000,000.00	(750,000.00)
12020465	Miscellaneous Revenue (Hajj Fees)	-	-	-	-
	Sub-Total	5,505,000.00	7,650,000.00	7,650,000.00	(2,145,000.00)
0125001	OFFICE OF HEAD OF SERVICE				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	12,340,905.70	52,687,438.00	28,443,719.00	(16,102,813.30)
12020452	School/Tuition/Examination Fees	8,121,800.00	7,015,600.00	7,015,600.00	1,106,200.00
12020460	Short Term Seminar and Workshop (MDU)	200,000.00	45,000.00	222,500.00	(22,500.00)
	Sub-Total	20,662,705.70	59,748,038.00	35,681,819.00	(15,019,113.30)
0112001	KWARA STATE HOUSE OF ASSEMBLY				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	1,005,000.00	400,000.00	1,000,000.00	5,000.00
	Sub-Total	1,005,000.00	400,000.00	1,000,000.00	5,000.00
0123001	MINISTRY OF INFORMATION AND COMMUNICATION				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020429	Renewal Fees (Auctioner)	90,000.00	200,000.00	120,000.00	(30,000.00)
	Sub-Total	90,000.00	200,000.00	120,000.00	(30,000.00)
0140001	STATE AUDIT DEPARTMENT				
120204	FEES - GENERAL				
12020429	Renewal Fees (Accounting Firms & Statutory Corp.)	180,000.00	300,000.00	300,000.00	(120,000.00)
	Sub-Total	180,000.00	300,000.00	300,000.00	(120,000.00)
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	185,800.00	1,200,000.00	50,000.00	135,800.00
12020429	Renewal Fees	516,500.00	600,000.00	1,200,000.00	(683,500.00)
12020441	Laboratory Fees(Feed Lab. Service)	-	-	600,000.00	(600,000.00)
12020447	Land use fees (Clearing)	-	20,488,000.00	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FEES - GENERAL : CODE : 120204 FEES JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
12020450	Inspection Fees	15,323,670.00		16,174,070.00	(850,400.00)
12020455	Administrative Charges	-	-	-	-
12020482	Pest Control Services Charge	-	-	-	-
12020483	Grazing Reserve Fees	20,000.00	50,000.00	50,000.00	(30,000.00)
	Sub-Total	16,045,970.00	22,338,000.00	18,074,070.00	(2,028,100.00)
0222001	MINISTRY OF COMMERCE AND COOPERATIVE				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	2,550,500.00	-	-	2,550,500.00
12020429	Renewal Fees (Business Premises)	-	3,000,000.00	3,000,000.00	(3,000,000.00)
12020454	Parking / Gate Fees (Ultra Modern Market)	3,598,500.00	4,000,000.00	4,000,000.00	(401,500.00)
12020455	Administrative & Handing Charges	-	-	-	-
	Sub-Total	6,149,000.00	7,000,000.00	7,000,000.00	(851,000.00)
12020400	MINISTRY OF INDUSTRY AND SOLID MINERALS				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees: (Non - Refundable)	-	-	-	-
12020430	Registration Fees (Professional)	-	-	-	-
12020484	Issuance of Certificate to Potential Miners	-	250,000.00	125,000.00	(125,000.00)
12020485	Industrial Permit Fees	-	500,000.00	250,000.00	(250,000.00)
12020488	Haulage Fees (Industrial Goods/Local Production)	1,100,000.00	1,200,000.00	1,310,000.00	(210,000.00)
12021410	Manufacturing Processing Levy	-	200,000.00	100,000.00	-
	Sub - Total	1,100,000.00	2,150,000.00	1,785,000.00	(685,000.00)
0231001	MINISTRY OF ENERGY				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	706,000.00	7,879,500.00	4,326,000.00	(3,620,000.00)
12020429	Renewal of contract registration	-	1,270,000.00	-	-
12020455	Administrative Charges	1,081,030.00	956,250.00	1,936,230.00	(855,200.00)
	Sub-Total	1,787,030.00	10,105,750.00	6,262,230.00	(4,475,200.00)
0234001	MINISTRY OF WORKS & TRANSPORT				
120204	FEES - GENERAL				
12020415	Trade Testing Fees/ Material testing fees	60,000.00	256,000.00	50,000.00	10,000.00
12020416	Material Testing and valuation fees	6,628,750.00	2,000,000.00	7,500,000.00	(871,250.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FEES - GENERAL : CODE : 120204 FEES JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
12020417	Contractor Registration Fees (Non-Refundable)	5,660,000.00	12,735,500.00	3,000,000.00	2,660,000.00
12020428	Fire Safety Certificate / Services Fees	200,500.00	1,050,000.00	169,500.00	31,000.00
12020429	Renewal Fees (Contract basic Registration)	32,925,000.00	27,000,000.00	27,000,000.00	5,925,000.00
12020454	Parking Fees (On- Street)	-	6,000,000.00	-	-
12020455	Administrative Charges	475,000.00	4,265,000.00	1,500,000.00	(1,025,000.00)
12020427	Tender Process Fees	9,090,000.00	13,000,000.00	7,000,000.00	2,090,000.00
	Sub-Total	55,039,250.00	66,306,500.00	46,219,500.00	8,819,750.00
0236001	MINISTRY OF CULTURE & TOURISM				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	693,075.00	-	-
12020429	Renewal Fees (Hotels)	-	11,980,000.00	2,538,000.00	(2,538,000.00)
12020455	Administrative Charges	-	-	-	-
	Sub-Total	-	12,673,075.00	2,538,000.00	(2,538,000.00)
0252001	MINISTRY OF WATER RESOURCES				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	360,000.00	4,055,000.00	825,000.00	(465,000.00)
	Sub-Total	360,000.00	4,055,000.00	825,000.00	(465,000.00)
0253001	MINISTRY OF HOUSING & URBAN DEVELOPMENT				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020427	Tender Fees	-	240,000.00	-	-
12020429	Renewal Fees (Developers)	-	500,000.00	-	-
12020431	Building Plan Assessment Fee	91,259,325.00	200,000,000.00	120,000,000.00	(28,740,675.00)
12020450	Inspection Fees (Site) TPDA	4,929,500.00	12,000,000.00	6,000,000.00	(1,070,500.00)
12020453	Application Fees (TPDA)	4,929,500.00	12,000,000.00	6,000,000.00	(1,070,500.00)
12020455	Administrative Charges (Retained Earnings TPDA, MHUD AND HOUSING)	964,000.00	15,000,000.00	1,200,000.00	(236,000.00)
12020475	Compliant Fees (TPDA)	218,500.00	800,000.00	600,000.00	(381,500.00)
12020476	Fees on Street Naming/House Numbering (TPDA)	980,000.00	1,000,000.00	1,980,000.00	(1,000,000.00)
12020477	Fees on Road Set Backs	55,136,700.00	502,000,000.00	488,141,785.00	(433,005,085.00)
12020478	Urban & Regional Planning Charges	11,289,806.34	20,000,000.00	14,000,060.00	(2,710,253.66)
12020479	Plant Hiring Charges	42,000.00	240,000.00	44,000.00	(2,000.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FEES - GENERAL : CODE : 120204 FEES JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
12020480	Fees on Site Analysis and Report (TPDA)	478,500.00	600,000.00	450,000.00	28,500.00
	Sub-Total	170,227,831.34	764,380,000.00	638,415,845.00	(468,188,013.66)
0253002	OFFICE OF THE SURVEYOR GENERAL				
120204	FEES - GENERAL				
12020438	Survey Fees	13,257,405.00	24,342,200.00	24,342,200.00	(11,084,795.00)
12020442	Plot Allocation	-	-	-	-
12020443	Public and Miscellaneous	-	-	-	-
12020447	Land Use Charge (Land Registration)	287,450.00	786,000.00	786,000.00	(498,550.00)
12020455	Administrative Charges	1,445,575.00	1,072,950.00	1,072,950.00	372,625.00
12020465	Fees from other Service (Miscellaneous)	3,402,320.00	4,287,363.00	4,287,363.00	(885,043.00)
12020498	Geo Spatial Information Request Fees	193,500.00	509,000.00	509,000.00	(315,500.00)
	Sub-Total	18,586,250.00	30,997,513.00	30,997,513.00	(12,411,263.00)
0260001	KWARA STATE BUREAU OF LANDS				
120204	FEES - GENERAL				
12020437	Deeds Registration Fees (Deeds of Release)	40,000.00	100,000.00	50,000.00	(10,000.00)
12020447	Land Use Charge	118,575,017.74	250,000,000.00	250,000,000.00	(131,424,982.26)
12020455	Administrative Charges	29,524,283.47	85,923,555.00	57,554,187.00	(28,029,903.53)
12020461	Document Search and Verification Fees	840,000.00	1,000,000.00	1,000,000.00	(160,000.00)
12020462	Valuation Fees	1,408,438.09	3,000,000.00	2,000,000.00	(591,561.91)
12020463	Subsequent Transaction Approval Fees	49,447,946.22	50,000,000.00	50,000,000.00	(552,053.78)
12020464	C. of O. Processing Fees (Survey)	11,767,374.00	26,000,000.00	18,480,000.00	(6,712,626.00)
12020465	Fees from other Service (Miscellaneous)	-	1,000,000.00	500,000.00	(500,000.00)
12020466	C of O Certified True Copy Fee	820,000.00	700,000.00	700,000.00	120,000.00
12020467	Regularization Fees	845,578.53	-	5,623,061.00	(4,777,482.47)
12020468	Caveat Emptor Fees	10,000.00	50,000.00	20,000.00	(10,000.00)
12020469	Compensation Fees (Land Development)	73,721,860.33	746,718,804.00	106,351,085.00	(32,629,224.67)
12020470	Private Acquisition fees	25,438,011.86	33,419,549.00	32,128,212.00	(6,690,200.14)
12020471	Land Infrastructural Charges (Special Scheme) / GSS Fate Complex	100,813,336.00	494,433,246.00	289,103,739.00	(188,290,403.00)
12020472	Charges of Purpose Clause	830,000.00	3,360,000.00	3,360,000.00	(2,530,000.00)
12020473	Re-Certification of Certificate of Occupancy	240,000.00	450,000.00	450,000.00	(210,000.00)
	Sub-Total	266,222,545.03	1,696,155,154.00	817,320,284.00	(402,998,437.76)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FEES - GENERAL : CODE : 120204 FEES JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
0326001	MINISTRY OF JUSTICE				
120204	FEES - GENERAL				
12020417	Tender Fees (Non-Refundable)	-	600,000.00	300,000.00	(300,000.00)
12020455	Administrative Charges	4,816,652.88	2,000,000.00	3,000,000.00	1,816,652.88
12020489	Fees on Standard. Contract agreement drafted and vetted by MOJ	42,915,398.85	20,000,000.00	30,000,000.00	12,915,398.85
12020490	Legal Services Fees (MOJ)	-	-	-	-
	Sub-Total	47,732,051.73	22,600,000.00	33,300,000.00	14,432,051.73
0326002	JUDICIARY (HIGH COURT OF JUSTICE)				
120204	CODE NAME: FEES - GENERAL				
12020401	Courts Fees (High Court, Magistrate Courts and Area Court)	20,296,114.00	36,000,000.00	36,000,000.00	(15,703,886.00)
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020426	Court Summons Fees	-	-	-	-
	Sub-Total	20,296,114.00	36,000,000.00	36,000,000.00	(15,703,886.00)
0326003	JUDICIARY (SHARIA COURT OF APPEAL)				
120204	FEES - GENERAL				
12020401	Court Fees (Oath Affidavit)	259,375.00	500,000.00	500,000.00	(240,625.00)
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020418	Marriage / Divorce Fees (Certificate)	184,500.00	250,000.00	173,000.00	11,500.00
12020426	Court Summons Fees	-	-	-	-
12020491	Estate Distribution Fees	397,000.00	400,000.00	477,000.00	(80,000.00)
	Sub-Total	840,875.00	1,150,000.00	1,150,000.00	(309,125.00)
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
120204	FEES - GENERAL				
12021411	Adult Voluntary Child related NGOs (Renewal)	100,000.00	310,000.00	235,000.00	(135,000.00)
12021412	Marriage licence for religious Institutions (Renewal)	860,000.00	600,000.00	600,000.00	260,000.00
12021413	Fees on pre- marriage counselling	2,423,000.00	2,010,000.00	1,932,000.00	491,000.00
12021414	Notice of marriage Fees	4,386,000.00	4,500,000.00	3,900,000.00	486,000.00
12021415	Fees for Religious Marriage	3,552,000.00	3,500,000.00	3,237,000.00	315,000.00
12021416	Fees For Registry Marriage	2,423,500.00	3,200,000.00	3,200,000.00	(776,500.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FEES - GENERAL : CODE : 120204 FEES JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
12021417	Marriage Certified True Copy	193,000.00	100,000.00	113,000.00	80,000.00
12020418	Marriage / Divorce Fees	545,000.00	-	545,000.00	-
12020429	Renewal Fees	30,000.00	200,000.00	100,000.00	(70,000.00)
	Sub-Total	14,512,500.00	14,420,000.00	13,862,000.00	650,500.00
0517001	MINISTRY OF EDUCATION & HUMAN CAPITAL DEV.				
120204	CODE NAME: FEES - GENERAL				
12020417	Contract Registration Fees: Non-Refundable(including	1,300,000.00	1,500,000.00	2,422,799.00	(1,122,799.00)
12020427	Tender Fees	60,000.00	1,980,000.00	1,050,000.00	(990,000.00)
12020429	Renewal Fees on Nursery/Primary and Post Primary Private Schools	27,450,500.00	-	-	27,450,500.00
12020455	Administrative Charges	-	28,270,000.00	37,435,500.00	(37,435,500.00)
	Sub-Total	28,810,500.00	32,295,000.00	40,908,299.00	(12,097,799.00)
0517002	AGENCY FOR MASS EDUCATION				
120204	FEES - GENERAL				
12020429	Renewal Fees (Evening Class, Computer Training Centers)	250,000.00	637,500.00	414,750.00	(164,750.00)
	Sub-Total	250,000.00	637,500.00	414,750.00	(164,750.00)
0517010	MINISTRY OF TERTIARY EDUCATION & SCIE. TECH.				
120204	CODE NAME: FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020429	Renewal Fees (private tertiary institutions)	1,195,000.00	6,763,750.00	6,763,750.00	(5,568,750.00)
12020455	Administrative Charges	-	-	-	-
	Sub-Total	1,195,000.00	6,763,750.00	6,763,750.00	(5,568,750.00)
0521001	MINISTRY OF HEALTH				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees: (Non - Refundable)	280,000.00	7,040,000.00	7,040,000.00	(6,760,000.00)
12021418	Application Form for Hospital Clinics	-	-	-	-
12020429	Renewal Fees (Private Hosp./Clinics & Traditional Medicine Centres)	2,472,000.00	6,400,000.00	6,400,000.00	(3,928,000.00)
12020440	Medical Charges Fees(HMB)	72,065,744.00	24,000,000.00	30,472,654.00	41,593,090.00
12020441	Laboratory Fees (Lab. Test Drugs)	34,304,899.00	56,705,000.00	45,380,919.00	(11,076,020.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FEES - GENERAL : CODE : 120204 FEES JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
12020450	Inspection Fees (Pharmacy)	285,000.00	1,970,000.00	1,970,000.00	(1,685,000.00)
12020474	Hospital Cards Fees (HMB)	23,881,470.00	40,000,000.00	32,074,935.00	(8,193,465.00)
12020497	Hospital Attendance Fees (HMB)	43,635,860.00	31,284,000.00	49,165,805.00	(5,529,945.00)
	Sub-Total	176,924,973.00	167,399,000.00	172,504,313.00	4,420,660.00
0535001	MINISTRY OF ENVIRONMENT & FORESTRY				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	180,000.00	180,000.00	(180,000.00)
12020429	Renewal Fees	40,000.00	-	-	40,000.00
12020431	Environmental Impact Assessment Fees (Communication Mast)	765,000.00	-	-	765,000.00
12020451	Timber / Forest Fees (Forest Re-Generation)	42,364,440.00	60,000,000.00	41,077,690.00	1,286,750.00
12020455	Administrative Charges	-	-	-	-
12020485	Fee from Public Toilet	130,000.00	180,000.00	150,000.00	(20,000.00)
	Sub-Total	43,299,440.00	60,360,000.00	41,407,690.00	1,891,750.00
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT				
120204	CODE NAME: FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020427	Tender Fees (Non-Refundable)	500,000.00	200,000.00	200,000.00	300,000.00
12020454	Parking Fees & Gate-Taking Fees for National and International Matches	-	-	-	-
12020448	Development Levies (on Sports Contract)	-	-	-	-
12020455	Administrative Charges	26,000.00	8,010,000.00	8,010,000.00	(7,984,000.00)
	Sub-Total	526,000.00	8,210,000.00	8,210,000.00	(7,684,000.00)
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS				
12020400	CODE NAME: FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020429	Renewal Fees (Comm. Devt. In the State)	24,000.00	100,000.00	70,000.00	(46,000.00)
12020447	Collection of LG Tenement Rate/Land Use Charge	-	-	-	-
12020499	Chieftancy Matters	-	-	-	-
	Sub-Total	24,000.00	100,000.00	70,000.00	(46,000.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FEES - GENERAL : CODE : 120204 FEES JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0111003					
0220001	MINISTRY OF FINANCE				
120204	FEES - GENERAL				
12020427	Tender Fees	-	20,000,000.00	20,000,000.00	(20,000,000.00)
12020455	Administrative Charges	-	132,216,280.00	132,216,280.00	(132,216,280.00)
	Sub-Total	-	152,216,280.00	152,216,280.00	(152,216,280.00)
0521003	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY				
120204	FEES - GENERAL				
12020497	Hospitals Attendant Fees	-	-	-	-
12020417	Contract Documents: Non - Refundable Processing Fees	-	-	-	-
	Sub-Total	-	-	-	-
	GRAND-TOTAL	897,372,035.80	3,186,610,560.00	2,120,996,343.00	(1,060,889,206.99)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
MINING RENT : JANUARY - DECEMBER 2017

CODE :	MINISTRY OF INDUSTRY AND SOLID MINERALS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
120202					
0233001	MINING RENT				
12020210	Reclamation Fees from Mining Operators (Tipper Loaders)	13,816,000.00	14,400,000.00	15,270,000.00	(1,454,000.00)
	Sub - Total	13,816,000.00	14,400,000.00	15,270,000.00	(1,454,000.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
FINES GENERAL : CODE : 120205 FINES JANUARY-DECEMBER 2017

ECONOMIC CODE	DETAILS	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0140002	LOCAL GOVT. AUDIT DEPARTMENT				
120205	FINES - GENERAL				
12020501	Penalties (Sanction)	650,000.00	300,000.00	300,000.00	350,000.00
	Sub-Total	650,000.00	300,000.00	300,000.00	350,000.00
0326002	HIGH COURT (JUDICIARY)				
120205	FINES - GENERAL				
12020503	Courts Fines (High Court, Magistrate Courts and Area Court)	3,922,185.00	14,000,000.00	14,000,000.00	(10,077,815.00)
	Sub-Total	3,922,185.00	14,000,000.00	14,000,000.00	(10,077,815.00)
0234001	MINISTRY OF WORKS & TRANSPORT				
120205	CODE NAME - FINES - GENERAL		-		
12020502	Chargeable Fine from KWARTMA	229,500.00	-		229,500.00
	Sub-Total	229,500.00			229,500.00
0253001	MINISTRY OF HOUSING & URBAN DEVELOPMENT				
120205	CODE NAME: FINES - GENERAL		-		
12020501	Penalty on Plan Approvial (TPDA)				
	Sub-Total	-			-
0535001	MINISTRY OF ENVIRONMENT & FORESTRY				
120205	FINES - GENERAL				
12020501	Fine for Illegal Removal of Forest Product	12,353,530.00	20,000,000.00	10,827,355.00	1,526,175.00
	Sub-Total	12,353,530.00	20,000,000.00	10,827,355.00	1,526,175.00
	Grand -Total	17,155,215.00	34,300,000.00	25,127,355.00	(7,972,140.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
SALES GENERAL : CODE : 120206 SALES, JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003	GOVERNOR'S OFFICE				
120206	SALES - GENERAL				
12020603	Sales of I.D Card i.e. pilgrims board	-	-	-	-
	Sub-Total	-	-	-	-
0125001	OFFICE OF HEAD OF SERVICE				
120206	SALES - GENERAL				
12020603	Sales of I D card (Civil Servant and Pesioners)	105,500.00	9,541,809.00	4,876,405.00	(4,770,905.00)
12020606	Sales of Application Forms (S.D.C)	368,000.00	300,000.00	326,000.00	42,000.00
12020614	Sales of Govt. Building (Quarters)	19,600,000.00	302,500,000.00	153,275,000.00	(133,675,000.00)
	Sub-Total	20,073,500.00	312,341,809.00	158,477,405.00	(138,403,905.00)
0112001	KWARA STATE HOUSE OF ASSEMBLY				
120206	SALES - GENERAL				
12020620	Sales of Hansard	20,000.00	20,000.00	20,000.00	-
	Sub-Total	20,000.00	20,000.00	20,000.00	-
0123001	MINISTRY OF INFORMATION AND COMMUNICATION				
120206	SALES - GENERAL				
12020633	Sales of Graphic Art Products	125,000.00	700,000.00	312,000.00	(187,000.00)
	Sub-Total	125,000.00	700,000.00	312,000.00	(187,000.00)
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				
120206	SALES - GENERAL				
12020609	Proceed from Sales of Farm Produce	-	-	-	-
12020621	Sales of Veterinary Drug Revolving Scheme	-	-	-	-
12020622	Proceed from the Sales of Home Economic Extention Products (Gendre: Women in Agriculture)	9,000.00	50,000.00	50,000.00	(41,000.00)
12020623	Sales of Fertilizer	-	2,767,000,000.00	10,000,000.00	(10,000,000.00)
12020624	Sales of Tractors under Loan Subsidy Scheme	1,838,894.72	59,323,661.00	2,300,000.00	(461,105.28)
12020625	Proceed from the Sales of Improved Seed	74,000.00	7,790,000.00	7,790,000.00	(7,716,000.00)
12020626	Sales of Cocol Seedlings	15,000.00	4,500,000.00	4,500,000.00	(4,485,000.00)
12020627	Sales of Artificial Insemination	-	-	-	-
12020628	Sales of Livestock Inputs	-	3,260,000.00	3,260,000.00	(3,260,000.00)
	Sub-Total	1,936,894.72	2,841,923,661.00	27,900,000.00	(25,963,105.28)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
SALES GENERAL : CODE : 120206 SALES, JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0222001	MINISTRY OF COMMERCE AND COOPERATIVE				
120206	SALES - GENERAL				
12020629	Sales of Essential Commodity (Intervention)	-			
	Sub-Total	-	-	-	-
0220001	MINISTRY OF FINANCE				
120206	SALES - GENERAL				
12020604	Proceeds from sales of Condemned Stores/ Scraps & Plant	11,756,920.00	2,000,000.00	10,500,000.00	1,256,920.00
	Sub-Total	11,756,920.00	2,000,000.00	10,500,000.00	1,256,920.00
0234001	MINISTRY OF WORKS & TRANSPORT				
120206	CODE NAME - SALES - GENERAL				
12020603	Sales of I D Card (Contract Identity Cards)	660,000.00	300,000.00	500,000.00	160,000.00
12020606	Sales of Application Forms	1,280,000.00	720,000.00	1,000,000.00	280,000.00
	Sub-Total	1,940,000.00	1,020,000.00	1,500,000.00	440,000.00
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
120206	SALES - GENERAL				
12020634	Sales of Marriage Certif. Booklet to places of Worship	684,000.00	140,000.00	95,000.00	589,000.00
	Sub-Total	684,000.00	140,000.00	95,000.00	589,000.00
0238001	MINISTRY OF PLANNING & ECONOMIC DEV.				
120206	SALES - GENERAL				
12020601	Sales of Journal & Publications (Estimates Book)	1,699,500.00	1,820,000.00	1,820,000.00	(120,500.00)
	Sub-Total	1,699,500.00	1,820,000.00	1,820,000.00	(120,500.00)
0238002	BUREAU OF STATISTICS				
120206	CODE NAME - SALES - GENERAL				
12020601	Sales of Journal & Publications (Statistical)	-	1,500,000.00	1,500,000.00	(1,500,000.00)
	Sub-Total	-	1,500,000.00	1,500,000.00	(1,500,000.00)
0253001	MINISTRY OF HOUSING & URBAN DEVELOPMENT				
120206	SALES - GENERAL				
12020601	Sales of Journal (Edict) & Publication (TPDA)	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
SALES GENERAL : CODE : 120206 SALES, JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
12020614	Sales of Govt. Buildings(Irewolede,Housing Estate, Legislative Quarters Irewolede and Mandate 1&11)	9,272,914.55	161,375,587.00	16,784,155.00	(7,511,240.45)
12020639	Sales of proposed shops at Mandate 1 Estates (Hajj camp)	-	-	-	-
12020640	Sales of dilapidated Govt Quarters (housing corp)	-	-	-	-
12020641	Sales of Maigida Estates (housing corp)	-	266,250,000.00	37,500,000.00	(37,500,000.00)
	Sub-Total	9,272,914.55	427,625,587.00	54,284,155.00	(45,011,240.45)
0260001	KWARA STATE BUREAU OF LANDS				
120206	SALES - GENERAL				
12020606	Sales of Application Forms	13,150,000.00	15,000,000.00	15,000,000.00	(1,850,000.00)
12020619	Proceeds from the Sales of New Allocation of 100 Plots	-	-	-	-
	Sub-Total	13,150,000.00	15,000,000.00	15,000,000.00	(1,850,000.00)
0326001	MINISTRY OF JUSTICE				
120206	SALES - GENERAL				
12020601	Sales of Journal & Publications	424,500.00	2,450,000.00	2,450,000.00	(2,025,500.00)
	Sub-Total	424,500.00	2,450,000.00	2,450,000.00	(2,025,500.00)
0521001	MINISTRY OF HEALTH				
120206	SALES - GENERAL				
12020612	Proceed from the Sales of Drugs & Medications (HMB)	142,315,656.50	105,372,336.00	125,902,172.00	16,413,484.50
12020630	Sales of Hospitals Card	-	-	-	-
12020631	Proceeds from the use of Oxygen Plant	-	-	-	-
	Sub-Total	142,315,656.50	105,372,336.00	125,902,172.00	16,413,484.50
0535001	MINISTRY OF ENVIRONMENT & FORESTRY				
120206	SALES - GENERAL				
12020604	Sales of Metal Scrab/gas Emission	-	-	-	-
	Sub-Total	-	-	-	-
	Grand-Total	203,398,885.77	3,711,913,393.00	399,760,732.00	(196,361,846.23)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EARNINGS GENERAL : CODE:- 120207 EARNINGS , JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003	GOVERNOR'S OFFICE				
120207	EARNINGS - GENERAL				
12020716	Earnings from Catering Services (Government Guest House Kaduna)	-	-	-	-
12020782	Earning from Service Providers	-	140,000.00	140,000.00	(140,000.00)
	Sub-Total	-	140,000.00	140,000.00	(140,000.00)
0125001	OFFICE OF HEAD OF SERVICE				
120207	EARNINGS - GENERAL				
12020711	Earnings from printing of all categories of Scratch cards for online activities	-	3,000,000.00	-	-
	Sub-Total	-	3,000,000.00	-	-
0112001	KWARA STATE HOUSE OF ASSEMBLY				
120207	EARNINGS GENERAL				
12020704	Earnings from the use of Government Vehicles	-	-	-	-
12020716	Earnings from Catering Service	6,000.00	-	6,000.00	-
	Sub-Total	6,000.00	-	6,000.00	-
0123001	MINISTRY OF INFORMATION AND COMMUNICATION				
120207	CODE NAME - EARNINGS GENERAL				
12020730	Earnings from Printing	-	-	-	-
12020731	Earnings from Video Services and Pub. Address System	33,000.00	130,000.00	11,000.00	22,000.00
12020732	Earnings from KWASSA	44,308,050.00	115,000,000.00	90,000,000.00	(45,691,950.00)
12020733	Earnings from Information Video/Videoscope Services	-	-	-	-
12021701	Earnings from Information and Communications Mgt. TrainingVideo/Videoscope Services	-	500,000.00	-	-
	Sub-Total	44,341,050.00	115,630,000.00	90,011,000.00	(45,669,950.00)
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				
120207	EARNINGS GENERAL				
12020718	Earnings from Clinical Treatment of Animals	200,350.00	180,000.00	180,000.00	20,350.00
12020719	Earnings from Buffer stock (Strategic Intervention)	-	150,000,000.00	5,000,000.00	(5,000,000.00)
12020720	Earnings from Integrated Youth Farm Centre, Malet	-	15,000,000.00	1,000,000.00	(1,000,000.00)
12020721	Earnings from Fish Farming Multiplication (Fingerling Production)	-	6,200,000.00	600,000.00	(600,000.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EARNINGS GENERAL : CODE:- 120207 EARNINGS , JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
12020723	Earnings from KWAMALL	119,300.00	4,180,000.00	250,000.00	(130,700.00)
12020725	Earnings from Livestock Disease Control	-	-	-	-
	Sub-Total	319,650.00	175,560,000.00	7,030,000.00	(6,710,350.00)
0220001	MINISTRY OF FINANCE				
120207	EARNINGS - GENERAL				
12020712	Earnings from Ministry of Finance Incorporated (MOFI)	-	-	-	-
	Sub-Total	-	-	-	-
0222001	MINISTRY OF COMMERCE AND COOPERATIVE				
120207	CODE NAME - EARNINGS GENERAL				
12020716	Earnings from Catering Service (Govt. Guest House Lagos)	-	-	-	-
12020722	Earnings from Kwara Cooperative Training Institutes	185,000.00	500,000.00	500,000.00	(315,000.00)
	Sub-Total	185,000.00	500,000.00	500,000.00	(315,000.00)
12020700	Ministry of Energy				
120207	CODE NAME - EARNINGS GENERAL				
12020704	Hire of Plant/Equipments	-	1,500,000.00	-	-
	Sub-Total	-	1,500,000.00	-	-
0234001	MINISTRY OF WORKS & TRANSPORT				
120207	EARNINGS GENERAL				
12020736	Earnings from Fire prevention/inspection of industrial from Establishment	3,233,500.00	10,000,000.00	7,500,000.00	(4,266,500.00)
12020738	Earnings from Road Crossing	19,798,996.00	2,434,510.00	2,247,296.00	17,551,700.00
12020739	Earnings from Mechanical Workshop	180,000.00	300,000.00	300,000.00	(120,000.00)
12020740	Earning from Sales of Highway Code	434,000.00	1,225,595.00	1,000,000.00	(566,000.00)
12020741	Earning from Driving School	320,000.00	350,000.00	260,000.00	60,000.00
12020742	Earning from Valuation Fees	992,825.00	1,500,000.00	1,500,000.00	(507,175.00)
12020743	Earning from Transport Management	3,391,000.00	4,500,000.00	3,776,000.00	(385,000.00)
12020744	Earning from Okada Riders Certificate/VIO Testing	-	-	-	-
12020745	Earning from Driver Badge	1,650,000.00	3,000,000.00	3,000,000.00	(1,350,000.00)
12021702	Earning from VIO Testing Fees	2,446,500.00	600,000.00	1,400,000.00	1,046,500.00
12021707	Earning from Freight & Haulage	349,000.00	-	300,000.00	49,000.00
12021708	Earning from Roof Rack (VIU)	1,085,000.00	-	940,000.00	145,000.00
12021709	Earning from Heavy Duty (VIU)	1,138,000.00	-	907,000.00	231,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EARNINGS GENERAL : CODE:- 120207 EARNINGS , JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
12021710	Earning from Sales of Asphalt	-	-		
	Sub-Total	35,018,821.00	23,910,105.00	10,000,000.00	(10,000,000.00)
				33,130,296.00	1,888,525.00
0238001	MINISTRY OF PLANNING & ECONOMIC DEV.				
120207	EARNINGS GENERAL				
12020740	Earnings from MDG programmes	-	-		
	Sub-Total	-	-	-	-
0238002	BUREAU OF STATISTICS				
120207	EARNINGS - GENERAL				
12020701	Earnings from Consultancy/Contractual Services	-	1,425,222.00	1,425,222.00	(1,425,222.00)
	Sub-Total	-	1,425,222.00	1,425,222.00	(1,425,222.00)
0260001	KWARA STATE BUREAU OF LANDS				
120207	EARNINGS GENERAL				
12020717	Earnings from Allocation of Plots from the new GRA	96,928,440.00	409,724,606.00	282,595,213.00	(185,666,773.00)
12020787	Earning from Mass Titling Scheme	11,905,900.00	2,075,000,000.00	23,686,500.00	(11,780,600.00)
	Sub-Total	108,834,340.00	2,484,724,606.00	306,281,713.00	(197,447,373.00)
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
120207	EARNINGS - GENERAL				
12020745	Earnings from Kiddies Centre at FSP	117,500.00	90,000.00	90,000.00	27,500.00
12020746	Earnings from Creche at MOWA Hqrt.	312,000.00	500,000.00	427,000.00	(115,000.00)
12020747	Earnings from Vocational Training Centre	-	500,000.00	250,000.00	(250,000.00)
12020748	Earnings from Multipurpose Youth Development Centre (Fate)	40,000.00	-	-	40,000.00
12020749	Earnings from Stella Obasanjo Multipurpose Hall	-	-	-	-
12020783	Earnings from Day Care Centre (plus Renewal)	20,000.00	-	-	20,000.00
	Sub-Total	489,500.00	1,090,000.00	767,000.00	(277,500.00)
0517001	MINISTRY OF EDUCATION & HUMAN CAPITAL DEV.				
120207	EARNINGS - GEN.				
12020705	Earnings from the use of Government Halls (Library)	1,425,000.00	1,500,000.00	763,150.00	661,850.00
12020751	Earnings from S.S.C.E. (Senior Secondary Certificate Examination)	31,803,750.00	30,800,000.00	45,618,550.00	(13,814,800.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EARNINGS GENERAL : CODE:- 120207 EARNINGS , JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003					
12020752	Earnings from Teachers' Registration	-	-	-	-
12020753	Earnings from Education Resource Centre	763,150.00	1,020,000.00	688,150.00	75,000.00
12020754	Earnings from Internet System Services	-	-	-	-
12020786	Earnings from Examination and Workshop (BECE)	89,630,049.00	96,750,000.00	117,670,013.00	(28,039,964.00)
12020799	Earnings from Registration of Library Users	85,250.00	200,200.00	145,100.00	(59,850.00)
	Sub-Total	123,707,199.00	130,270,200.00	164,884,963.00	(41,177,764.00)
0535001	MINISTRY OF ENVIRONMENT & FORESTRY				
120207	EARNINGS - GENERAL				
12020724	Earnings from Control Post (Forest Products)	10,999,530.00	20,000,000.00	10,897,355.00	102,175.00
12020726	Earnings from Commercial waste Collection and Disposal	-	-	-	-
	Sub-Total	10,999,530.00	20,000,000.00	10,897,355.00	102,175.00
0521001	MINISTRY OF HEALTH				
120207	EARNINGS GENERAL				
12021703	Harmony Advanced Diagnostic Centre (HADDC)	-	24,000,000.00	12,000,000.00	(12,000,000.00)
12020706	NHIS drugs	9,133,539.00	5,000,000.00	6,466,055.00	2,667,484.00
12020707	Earnings from Medical Services	-	-	-	-
12020710	Ethical Research Clearance Paper	129,000.00	435,000.00	435,000.00	(306,000.00)
12020784	Earnings from Ambulances Hearse Services	35,000.00	455,000.00	455,000.00	(420,000.00)
12020785	Earnings from Public Clinic Card/Folder	-	260,000.00	260,000.00	(260,000.00)
	Sub-Total	9,297,539.00	30,150,000.00	19,616,055.00	(10,318,516.00)
0236001	MINISTRY OF CULTURE & TOURISM				
120207	EARNINGS GENERAL				
12020770	Earnings from Imole - boja	-	-	-	-
12020783	Earnings from Day Care Centre (plus Renewal)	-	-	-	-
	Sub-Total	-	-	-	-
0513001	MINISTRY OF SPORTS & YOUTH DEVELOPMENT				
120207	CODE NAME - EARNINGS GENERAL				
12020755	Earnings from the use of Yikpata Camp.	50,000.00	200,000.00	200,000.00	(150,000.00)
12020756	Earnings from Camp Market Yikpata NYSC Camp	-	150,000.00	150,000.00	(150,000.00)
	Sub-Total	50,000.00	350,000.00	350,000.00	(300,000.00)
	Grand- Total	333,248,629.00	2,988,250,133.00	635,039,604.00	(301,790,975.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CODE:- 120208 RENT ON GOVERNMENT PROPERTY JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0125001	OFFICE OF HEAD OF SERVICE				
120208	RENT ON GOVERNMENT BUILDING GENERAL				
12020801	Rent on Government Quarters (Senior & Junior Staff)	3,553,000.00	3,774,000.00	3,657,000.00	(104,000.00)
	Sub-Total	3,553,000.00	3,774,000.00	3,657,000.00	(104,000.00)
0112001	KWARA STATE HOUSE OF ASSEMBLY				
120208	RENT ON GOVERNMENT BUILDING GENERAL				
12020801	Rent on Government Quarters (Assembly)	-	-	-	-
	Sub-Total	-	-	-	-
0222001	MINISTRY OF COMMERCE AND COOPERATIVE				
120208	RENT ON LAND & OTHERS-GENERAL				
12020810	Ground Rent on Ultra modern Market	130,000.00		20,000.00	110,000.00
	Sub -Total	130,000.00	-	20,000.00	110,000.00
0260001	KWARA STATE BUREAU OF LANDS				
120208	RENT ON GOVT. PROPERTY GENERAL				
12020806	Certificate Of Occupancy	2,149,176.57	2,000,000.00	2,000,000.00	149,176.57
12020807	Temporary Right of Occupancy	-	-	-	-
	Sub-Total	2,149,176.57	2,000,000.00	2,000,000.00	149,176.57
	Grand-Total	5,832,176.57	5,774,000.00	5,677,000.00	155,176.57

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
RENT ON LAND AND OTHERS GENERAL
CODE:- 120209 RENT ON GOVERNMENT PROPERTY JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	ACTUAL 2017	ESTIMATES 2017	REVISED ESTIMATE 2017	VARIANCE
0111003	GOVERNOR'S OFFICE				
120209	RENT ON LAND AND OTHERS GENERAL				
12020906	Rent on Government Properties	-	-	-	-
12020907	Rent on Abuja Gate-Way Plaza	-	-	-	-
	Sub-Total	-	-	-	-
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				
120209	RENT ON LAND & OTHERS-GENERAL				
12020905	Lease Rental	1,050,000.00	100,000.00	250,000.00	800,000.00
12020906	Rent on Government Properties	36,000.00	30,850,000.00	30,850,000.00	(30,814,000.00)
12020910	Rent on Poultry Demonstration and Holding Centres	-	-	-	-
	Sub-Total	1,086,000.00	30,950,000.00	31,100,000.00	(30,014,000.00)
0222001	MINISTRY OF COMMERCE AND COOPERATIVE				
120208	RENT ON LAND & OTHERS-GENERAL				
12020906	Rent on Government Properties Kulende S C	-	-	-	-
	Sub -Total	-	-	-	-
0236001	MINISTRY OF CULTURE & TOURISM				
120209	RENT ON LAND & OTHERS GENERAL				
12020906	Rent on Government Properties	-	-	-	-
	Sub -Total	-	-	-	-
0253001	MINISTRY OF HOUSING & URBAN DEVELOPMENT				
120209	RENT ON LAND & OTHERS GENERAL				
12020906	Rent on Govt. Properties (Prototype Shops) TPDA	5,105,115.00	6,106,400.00	7,000,000.00	(1,894,885.00)
	Sub-Total	5,105,115.00	6,106,400.00	7,000,000.00	(1,894,885.00)
0260001	KWARA STATE BUREAU OF LANDS				
120209	RENT ON LAND & OTHERS - GENERAL				
12020903	Premium on the Allocation of Land (Residential,commercial,Industrial and Filling Station)	50,407,469.08	457,816,000.00	196,880,860.00	(146,473,390.92)
	Sub -Total	50,407,469.08	457,816,000.00	196,880,860.00	(146,473,390.92)
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMT.				
120209	RENT ON LAND & OTHERS GENERAL				
12020906	Rent on Government Properties (Marriage Registry Hall)	1,529,000.00	3,192,500.00	3,192,500.00	(1,663,500.00)
	Sub-Total	1,529,000.00	3,192,500.00	3,192,500.00	(1,663,500.00)
	Grand-Total	58,127,584.08	498,064,900.00	238,173,360.00	(180,045,775.92)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
INVESTMENT INCOME
CODE:- 12021200 INVESTMENT INCOME JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0220001	MINISTRY OF FINANCE				
120211	INVESTMENT INCOME				
12021102	Harmony Holdings Ltd. (Dividend Received)	-	-	-	-
	Sub - Total	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
INTEREST EARNED
CODE:- 12021200 INTEREST EARNED JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0220001	MINISTRY OF FINANCE				
120212001	Interest Dividend	-	-	-	-
	Sub -Total	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
REPAYMENT GENERAL
CODE:- 12021000 REPAYMENT GENERAL JANUARY - DECEMBER 2017

ECONOMIC CODE	MINISTRY/ DEPARTMENT	₦ ACTUAL 2017	₦ ESTIMATES 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
0111003	GOVERNOR'S OFFICE				
120210	RE-PAYMENTS - GENERAL				
12021010	Repayment of Monitized Vehicles	124,843,666.44	166,516,872.00	127,321,610.00	(2,477,943.56)
	Sub-Total	124,843,666.44	166,516,872.00	127,321,610.00	(2,477,943.56)
0111003	GOVERNOR'S OFFICE				
12020407	Miscellaneous Revenue (MPWB & CPWB Pilgrims Fees)	3,870,610,640.30	2,730,000,000.00	3,969,520,000.00	(98,909,359.70)
	Sub-Total	3,870,610,640.30	2,730,000,000.00	3,969,520,000.00	(98,909,359.70)
0112001	KWARA STATE HOUSE OF ASSEMBLY				
120210	RE-PAYMENTS GENERAL				
12021002	Repayment of Vehicle Loan	38,382,793.68	38,382,784.00	38,382,794.00	(0.32)
	Sub-Total	38,382,793.68	38,382,784.00	38,382,794.00	(0.32)
0220001	MINISTRY OF FINANCE				
120210	RE-PAYMENTS - GENERAL				
12021004	Motor Vehicle, Bicycle & Motor Cycle Loans (Refurbishing)	-	636,241,828.00	400,000,000.00	(400,000,000.00)
12021005	Staff Housing Loan (Refurbishing)	-	-	110,000.00	(110,000.00)
12021007	Irewolede Housing Estate (Repayment)	-	6,598,911.00	2,055,391.00	(2,055,391.00)
	Sub- Total	-	642,840,739.00	402,165,391.00	(402,165,391.00)
0222001	MINISTRY OF COMMERCE & CO-OPERATIVES				
120210	RE-PAYMENTS GENERAL				
12021006	Refund to KWSG on structures take-over by the Developer (Rincon) at Ultral Modern Market	6,810,000.00	29,400,000.00	6,000,000.00	810,000.00
12021008	Repayment of Motor-cycle Micro Credit Loan	-	-	-	-
12021009	Repayment on Poverty Alleviation Programme Loan on Small Scale Enterprise	29,370,000.00	-	-	29,370,000.00
	Revenue on Mass Transit	2,000,000.00	-	-	2,000,000.00
	Sub-Total	38,180,000.00	29,400,000.00	6,000,000.00	32,180,000.00
0238001	MINISTRY OF PLANNING & ECONOMIC DEV.				
120210	CODE NAME - REPAYMENTS GENERAL				
12021001	Refund from DKK to State	-	2,205,000,000.00	2,385,573,528.00	(2,385,573,528.00)
12021006	Refund from FG on Project of REB, NTA & CBN	-	-	-	-
12021012	Refund from London and Paris Club Loan by FGN	-	10,000,000,000.00	21,000,000,000.00	(21,000,000,000.00)
	Sub-Total	-	12,205,000,000.00	23,385,573,528.00	(23,385,573,528.00)
	TOTAL	4,072,017,100.42	3,607,140,395.00	4,543,389,795.00	(471,372,694.58)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
DIVIDEND RECEIVED 2017

ORIGIN	₦ AMOUNT
Nestle Nigeria plc	-
Guaranty Trust Bank	-
Guaranty Trust Bank	-
Guaranty Trust Bank	-
Custodian & Allied Insurance	-
Guaranty Trust Bank	-
Vitafoam Nigeria plc	-
Guaranty Trust Bank	-
warranty into MOFI Account	-
TOTAL	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
DIRECT DEDUCTIONS FROM FEDERAL ALLOCATION 2017

DESCRIPTION	₦ AMOUNT	₦ FOREGIN LOAN	₦ FGN BOND 1 (Salary Bailout)	₦ FGN BOND 2 (Com Loan Restu.)	₦ COMM AGRIC SCHEME	₦ ECA LOAN	₦ CONTRACTUAL OBLI.	₦ ACTUAL OTHER DEDUCTION FROM FAAC
JANUARY								
FL/FGN	29,243,176.42							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	38,876,708.69			38,876,708.69				
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	369,557,135.85	29,243,176.42					340,313,959.43	89,972,595.60
FEBRUARY								
FL/FGN	32,601,216.78							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	38,876,708.69			38,876,708.69				
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	372,915,176.21	32,601,216.78					340,313,959.43	89,972,595.60
MARCH								
FL/FGN	32,601,216.78							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	38,876,708.69			38,876,708.69				
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	372,915,176.21	32,601,216.78					340,313,959.43	89,972,595.60

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
DIRECT DEDUCTIONS FROM FEDERAL ALLOCATION 2017

DESCRIPTION	₦ AMOUNT	₦ FOREGIN LOAN	₦ FGN BOND 1 (Salary Bailout)	₦ FGN BOND 2 (Com Loan Restu.)	₦ COMM AGRIC SCHEME	₦ ECA LOAN	₦ CONTRACTUAL OBLI.	₦ ACTUAL OTHER DEDUCTION FROM FAAC
APRIL								
FL/FGN	32,601,216.78							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	7,500,000.00 38,876,708.69			38,876,708.69	7,500,000.00			
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	380,415,176.21	32,601,216.78					347,813,959.43	97,472,595.60
MAY								
FL/FGN	32,601,216.78							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	7,500,000.00 38,876,708.69			38,876,708.69	7,500,000.00			
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	380,415,176.21	32,601,216.78					347,813,959.43	97,472,595.60
JUNE								
FL/FGN	32,601,216.78							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	7,500,000.00 38,876,708.69			38,876,708.69	7,500,000.00			
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	380,415,176.21	32,601,216.78					347,813,959.43	97,472,595.60

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
DIRECT DEDUCTIONS FROM FEDERAL ALLOCATION 2017

DESCRIPTION	₦ AMOUNT	₦ FOREGIN LOAN	₦ FGN BOND 1 (Salary Bailout)	₦ FGN BOND 2 (Com Loan Restu.)	₦ COMM AGRIC SCHEME	₦ ECA LOAN	₦ CONTRACTUAL OBLI.	₦ ACTUAL OTHER DEDUCTION FROM FAAC
JULY								
FL/FGN	32,601,216.78							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	7,500,000.00 38,876,708.69			38,876,708.69	7,500,000.00			
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	380,415,176.21	32,601,216.78					347,813,959.43	97,472,595.60
AUGUST								
FL/FGN	34,961,787.12							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	7,500,000.00 38,876,708.69			38,876,708.69	7,500,000.00			
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	382,775,746.55	34,961,787.12					347,813,959.43	97,472,595.60
SEPTEMBER								
FL/FGN	34,961,787.12							
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME FG SALARY BAIL OUT TO STATE	7,500,000.00 38,876,708.69			38,876,708.69	7,500,000.00			
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	382,775,746.55	34,961,787.12					347,813,959.43	97,472,595.60

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
DIRECT DEDUCTIONS FROM FEDERAL ALLOCATION 2017

DESCRIPTION	₦ AMOUNT	₦ FOREGIN LOAN	₦ FGN BOND 1 (Salary Bailout)	₦ FGN BOND 2 (Com Loan Restu.)	₦ COMM AGRIC SCHEME	₦ ECA LOAN	₦ CONTRACTUAL OBLI.	₦ ACTUAL OTHER DEDUCTION FROM FAAC
OCTOBER								
FL/FGN	34,961,787.12							
RESTRUCTURING OF COMM BANK LOAN								
INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME	7,500,000.00				7,500,000.00			
FG SALARY BAIL OUT TO STATE	38,876,708.69			38,876,708.69				
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	382,775,746.55	34,961,787.12					347,813,959.43	97,472,595.60
NOVEMBER								
FL/FGN	34,961,787.12							
RESTRUCTURING OF COMM BANK LOAN								
INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME	7,500,000.00				7,500,000.00			
FG SALARY BAIL OUT TO STATE	38,876,708.69			38,876,708.69				
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	382,775,746.55	34,961,787.12					347,813,959.43	97,472,595.60
DECEMBER								
FL/FGN	34,961,787.12							
RESTRUCTURING OF COMM BANK LOAN								
INTO FGN BOND	211,464,655.14		211,464,655.14					
COMM AGRIC SCHEME	7,500,000.00				7,500,000.00			
FG SALARY BAIL OUT TO STATE	38,876,708.69			38,876,708.69				
ECA LOAN FACILITY TO THE STATE	89,972,595.60					89,972,595.60		
TOTAL	382,775,746.55	34,961,787.12		466,520,504.28			347,813,959.43	97,472,595.60
G TOTAL	4,550,926,925.86	399,659,412.70	2,537,575,861.68		67,500,000.00	1,079,671,147.20	4,151,267,513.16	1,147,171,147.20
EXTERNAL LOAN REPAYMENT	399,659,412.70							

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE - AIDS & GRANTS AND EXTERNAL LOANS 2017
SUMMARY

ADMIN CODE	DETAILS OF EXPENDITURE	₦ ACTUAL AS AT DECEMBER 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017
0111003	GOVERNOR'S OFFICE	152,933,177.76	180,000,000.00	180,000,000.00
0215001	Ministry of Agriculture and Natural Resources	779,000,000.00	1,420,000,000.00	2,195,000,000.00
0231001	Ministry of Energy	-	7,472,365,381.00	3,736,182,691.00
0535001	Ministry of Environment	-	399,606,088.00	399,606,088.00
0238001	Ministry of Planning and Economic Development	2,630,927,735.00	4,852,630,533.00	4,808,435,267.00
0517001	Ministry of Education & Human Capital Development	60,000,000.00	4,973,138,138.00	3,067,582,582.00
0517010	Ministry of Tertiary Education, Science & Technology	1,301,607,255.00	1,811,000,000.00	1,075,850,350.00
0521001	Ministry of Health	14,491,228,513.00	21,001,407,423.00	26,386,747,082.00
	Total Capital Expenditure - Aids & Grants	19,415,696,680.76	42,110,147,563.00	41,849,404,060.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL RECEIPT- AIDS AND GRANTS, LOANS AND OTHER CAPITAL RECEIPTS 2016
SUMMARY

ADMIN CODE	DETAILS OF RECEIPTS	₦ ACTUAL AS AT DECEMBER 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017
0111003	GOVERNOR'S OFFICE	-	180,000,000.00	180,000,000.00
0215001	Ministry of Agriculture and Natural Resources	-	420,000,000.00	2,195,000,000.00
0220001	Ministry of Finance	2,794,026,542.00	19,500,000,000.00	7,500,000,000.00
0231001	Ministry of Energy	-	7,472,365,381.00	3,736,182,691.00
0234001	Ministry of Works and Transport	288,080,217.00	-	860,000,000.00
0238001	Ministry of Planning and Economic Development	-	10,184,250,779.00	6,474,245,390.00
0517001	Ministry of Education & Human Capital Development	-	4,973,138,138.00	3,067,582,582.00
0517010	Ministry of Tertiary Education, Science & Technology	-	1,811,000,000.00	1,075,850,350.00
0521001	Ministry of Health	-	21,001,407,423.00	26,386,747,082.00
0535001	Ministry of Environment and Forestry	-	399,606,088.00	399,606,088.00
14010101	Budget Surplus from Recurrent Revenue	-	24,199,652,458.00	29,082,336,523.00
	Total Capital Receipts	3,082,106,759.00	90,141,420,267.00	80,957,550,706.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE AIDS & GRANTS AND EXTERNAL LOANS 2017

EXPENDITURE CODE SECTOR	DETAILS OF EXPENDITURE/MDA'S	₦ ACTUAL AS AT DECEMBER 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017
CODE: 0111003	GOVERNOR'S OFFICE			
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050300	KWASSACA Grants (HIV/AIDS) FGN Contribution	-	-	-
23050301	Youth Empowerment and Social Support Operation (YESSO)	152,933,177.76	180,000,000.00	180,000,000.00
	Sub-Total	152,933,177.76	180,000,000.00	180,000,000.00
Sector Code: 0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	ACTUAL AS AT DECEMBER 2017	ESTIMATE 2017	REVISED ESTIMATE 2017
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020222	UNICEF Assisted Project (Donor Contribution)	-	80,390,533.00	40,195,267.00
23020223	World Bank Loan on Community & Social Development Programme (Donor)	505,847,735.00	675,000,000.00	675,000,000.00
23020224	MDGs-CGS 2013 State Track (FGN Contribution)	-	-	-
23020225	MDGs-CGS 2011 State Track (Governance) FG Contribution	-	-	-
23020226	MDGs-CGS to 6 LGAs (FGN + LGA) Offa, Oyun, Ilorin West, Ilorin South, Edu & Baruten	-	840,000,000.00	840,000,000.00
23020227	MDGs-CGS (FG Contribution)	-	-	-
23020228	MDGs-CGS 2012 LG Track for 4 Local Govt.- Ilorin East, Oke-Ero, Ekiti & Patigi (FGN + LG Contribution)	-	-	-
23020229	MDGs-CGS 2011 LG Track (3 LGs) Asa, Kaiama & Ifelodun (FGN + LG Contribution)	-	-	-
23020238	MDGs-CGS 2014/2014 LG Track; Ilorin West, Ilorin South, Edu, Baruteen, Oyun, Offa, Moro, Irepodun, Isin, Ifelodun LG	-	-	-
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050305	UNDP 8th Country Programme	-	8,000,000.00	4,000,000.00
23050306	Support for Statistical Devt	-	-	-
23050307	FGN Social Intervention Programme	2,125,080,000.00	2,649,240,000.00	2,649,240,000.00
23050308	MDGs-CGS (CCT) FG Contribution	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE AIDS & GRANTS AND EXTERNAL LOANS 2017

EXPENDITURE CODE SECTOR	DETAILS OF EXPENDITURE/MDA'S	₦ ACTUAL AS AT DECEMBER 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017
23050309	SDGs (Federal Contributions)	-	600,000,000.00	600,000,000.00
	S/Total	2,630,927,735.00	4,852,630,533.00	4,808,435,267.00
Sector Code: 0234001	MINISTRY OF WORKS AND TRANSPORT	ACTUAL AS AT DECEMBER 2017	ESTIMATE 2017	REVISED ESTIMATE 2017
23020222	Construction of Kishi-Kaiama Road (Refund from FGN to State Government)	-	-	860,000,000
	Sub-Total	-	-	860,000,000.00
Sector Code: 0517001	MINISTRY OF EDUCATION & HUMAN CAPITAL DEVELOPMENT	ACTUAL AS AT DECEMBER 2017	ESTIMATE 2017	REVISED ESTIMATE 2017
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020231	Provision of School Turn Around project (STAP) 120 Schools (Expected Grants)	-	-	-
23020232	ESSPIN (DFID)	-	-	-
23020233	FG Contribution on Universal Basic Education	-	1,042,027,027.00	1,042,027,027.00
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050311	FGN Training Fund for UBE	60,000,000.00	120,000,000.00	120,000,000.00
23050312	UNICEF Grant to UBE	-	-	-
23050313	Bi-Lingna Education Fund Programme	-	3,811,111,111.00	1,905,555,555.00
23050314	Education Tax Fund (ETF) for Public Library	-	-	-
	S/Total	60,000,000.00	4,973,138,138.00	3,067,582,582.00
Sector Code: 0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE & TECHNOLOGY	ACTUAL AS AT DECEMBER 2017	ESTIMATE 2017	REVISED ESTIMATE 2017
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020234	Kwara State Polytechnic Ilorin (ETF)	742,530,905.00	253,000,000.00	137,500,000.00
23020235	Kwara State College of Education (Technical) Lafiagi (TET FUND)	40,000,000.00	338,000,000.00	169,000,000.00
23020236	Kwara State University Malete (ETF)	519,076,350.00	720,000,000.00	769,350,350.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE AIDS & GRANTS AND EXTERNAL LOANS 2017

EXPENDITURE CODE SECTOR	DETAILS OF EXPENDITURE/MDA'S	₦ ACTUAL AS AT DECEMBER 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017
				-
23020237	Local Government Contribution to KWASU Projects	-	-	
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050236	Kwara State College of Education, Oro (TET FUND)	-	500,000,000	-
23050237	Kwara State College of Education, Ilorin (TET FUND)	-	-	-
	S/Total	1,301,607,255.00	1,811,000,000.00	1,075,850,350.00
Sector Code:	MINISTRY OF HEALTH	ACTUAL AS AT	ESTIMATE	REVISED
0521001		DECEMBER 2017	2017	ESTIMATE 2017
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050317	Neglected Tropical Diseases	5,400,000.00	6,200,000,000.00	6,200,000,000.00
23050318	UNICEF Supported Child Survival Programme Global Alliance Vaccine and Immunization	28,020,600.00	90,000,000.00	90,000,000.00
23050319	(GAVI) Donor Agency	-	22,000,000.00	22,000,000.00
23050320	Sight Savers International (SSI)	-	20,000,000.00	-
23050321	Dutch Government Assistant to CHIS	-	-	-
23050322	Food and Nutrition (FGN)	-	5,000,000.00	4,575,000,000.00
23050323	Federal Ministry of Health (NPI Activities)	8,625,869,906.00	7,500,000,000.00	8,627,688,731.00
23050324	PEPFAR Contribution for the control of HIV/Aids	253,862,717.00	385,311,019.00	385,311,019.00
23050325	NHIS for Primary School Pupils (Counterpart Fund)	-	200,349,072.00	-
23050326	Saving One Million Lives Programmes for Result (SOMLP for R445,252,269.00	445,252,269.00	562,500,000.00	562,500,000.00
23050327	EU-SIGN (UNICEF Mornitoring & Evaluation Project)	2,107,519.00	100,000,000.00	8,000,000.00
23050328	Global Fund support	5,130,715,502.00	5,916,247,332.00	5,916,247,332.00
	S/Total	14,491,228,513.00	21,001,407,423.00	26,386,747,082.00
SECTOR CODE:	MINISTRY OF ENVIRONMENT	ACTUAL AS AT	ESTIMATE	REVISED
0535001		DECEMBER 2017	2017	ESTIMATE 2017
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050329	Support from International Development Agency (IDA)	-	399,606,088.00	399,606,088.00
	S/Total	-	399,606,088.00	399,606,088.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
CAPITAL EXPENDITURE AIDS & GRANTS AND EXTERNAL LOANS 2017

EXPENDITURE CODE SECTOR	DETAILS OF EXPENDITURE/MDA'S	₦ ACTUAL AS AT DECEMBER 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017
SECTOR CODE:	MINISTRY OF ENERGY	ACTUAL AS AT DECEMBER 2017	ESTIMATE 2017	REVISED ESTIMATE 2017
0231001				-
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050302	Kwara State Investment on Electricity Assets in IBEDC Network from 1974 to 1992	-	14,439,296.00	7,219,648.00
23050303	Kwara State Investment on Electricity Assets in IBEDC Network from 1992 to Dec. 2012	-	6,445,707,834.00	3,222,853,917.00
23050304	Kwara State Investment on Electricity Assets in IBEDC Network from 2013 to Sept. 2015	-	1,012,218,251.00	506,109,126.00
	S/Total	-	7,472,365,381.00	3,736,182,691.00
Sector Code:	MINISTRY OF AGRICULTURE	ACTUAL AS AT DECEMBER 2017	ESTIMATE 2017	REVISED ESTIMATE 2017
0521001				
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020212	ADB Loan on National FADAMA Project II	-	-	-
23020213	Federal Govt. Grant Intervention Improved on Seedlings (Crop)	-	-	-
23020214	Growth Enhancement Scheme (GES) Livestock (FG Contribution)	-	-	-
23020215	World Bank FADAMA III Development Project (Loan)	-	250,000,000.00	125,000,000.00
23020216	Root and Tuber Expansion Programme (FG Contribution)	-	-	-
23020217	World Bank on Commercial Agric. Development Programme	-	-	-
23020218	IFAD Loan on Root and Tuber Projects	-	-	-
23020219	National Programme for Food Security (FG Contribution)	-	105,000,000.00	52,500,000.00
23020220	Off Take Demand Driven Agric. (ODDA) CBN CACS Loan	779,000,000.00	1,000,000,000.00	1,000,000,000.00
23020239	Community Based Agriculture and Rural Development Project (CBARDP) Loan	-	-	-
23020240	National Agric. Insurance Scheme (FG Contribution)	-	-	-
23020241	CBN Anchor Borrowers Programme (Loan)	-	-	1,000,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
2017 CAPITAL EXPENDITURE BY FUNCTION(INCLUDING AIDS & GRANTS)

FUNCTION CODE	DETAILS OF EXPENDITURE	₦ ACTUAL 2017	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017
70100				
0111003	GENERAL PUBLIC SERVICES			
0112001	Governor's Office	2,273,742,035.07	4,230,145,307.00	3,731,645,307.00
0125001	Kwara State House of Assembly	363,025,914.75	409,400,000.00	715,700,000.00
0140001	Head of Service	483,503,929.91	2,179,816,910.00	2,017,848,539.00
0140002	Auditor General (State Audit)	1,750,000.00	7,500,000.00	9,000,000.00
0123001	Local Government Audit	3,477,000.00	5,900,000.00	5,895,000.00
00123011	Ministry of Information and Communications	-	49,462,257.00	39,462,257.00
00123012	Kwara State Television Services	-	104,121,450.00	221,910,646.00
00123013	Kwara State Broadcasting Corporation	-	138,673,166.00	72,184,583.00
	Kwara State Printing & Publishing Corporation	-	137,441,600.00	20,000,000.00
	Sub-Total	3,125,498,879.73	7,262,460,690.00	6,833,646,332.00
70300	PUBLIC ORDER AND SAFETY			
0318001	State Judicial Service Commission	-	10,000,000.00	5,000,000.00
0326001	Ministry of Justice	30,000,000.00	439,372,349.00	436,372,349.00
0326002	Judiciary (High Court)	18,630,000.00	492,630,085.00	147,315,042.00
0326053	Sharia Court of Appeal	-	5,200,000.00	5,200,000.00
	Sub-Total	48,630,000.00	947,202,434.00	593,887,391.00
70400	ECONOMIC AFFAIRS			
0215001	Ministry of Agriculture and Natural Resources	816,200,898.00	4,961,355,791.00	5,678,171,791.00
0220001	Ministry of Finance	627,798,310.48	2,723,936,883.00	1,934,493,395.00
0220002	Kwara State Internal Revenue Services	184,604,303.78	289,436,001.00	289,436,002.00
0222001	Ministry of Commerce and Cooperatives	213,807,871.92	627,635,000.00	627,635,000.00
0231001	Ministry of Energy	1,430,992,511.07	2,434,104,730.00	6,569,326,904.00
0223001	Ministry of Industry and Solid Minerals	4,500,000.00	98,718,000.00	26,859,000.00
0234001	Ministry of Works and Transport	5,492,546,850.40	9,660,759,077.00	9,338,628,320.00
0238001	Ministry of Planning and Economic Development	2,648,241,135.00	853,806,684.00	5,912,801,267.00
0238002	Bureau of Statistics	-	642,117,860.00	93,470,000.00
0250001	Fiscal Responsibility Commission	535,300.00	2,725,000.00	2,725,000.00
	Sub-Total	11,419,227,180.65	22,294,595,026.00	30,473,546,679.00
70500	ENVIRONMENTAL PROTECTION			
0535001	Ministry of Environment and Forestry	5,577,500.00	262,579,075.00	660,325,563.00
	Sub-Total	5,577,500.00	262,579,075.00	660,325,563.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
OUTSTANDING GRATUITY AND PENSION AS AT 31/12/2017

S/NO:	MONTHS	₦ AMOUNT
	B/C 2016	5,421,357,299.23
1	JANUARY	184,346,854.00
2	FEBRUARY	247,874,329.31
3	MARCH	157,335,185.68
4	APRIL	159,746,560.24
5	MAY	115,320,975.25
6	JUNE	186,701,845.07
7	JULY	133,792,765.03
8	AUGUST	98,272,948.72
9	SEPTEMBER	300,066,399.60
10	OCTOBER	182,526,808.92
11	NOVEMBER	156,753,639.96
12	DECEMBER	171,854,345.63
13	SUB TOTAL	7,515,949,956.64
	LESS PAYMENT 2017	225,000,000.00
	TOTAL	7,290,949,956.64

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
OUTSTANDING CONTINGENT LAIBILITIES ON LITIGATION AS AT 31ST DECEMBER2017

S/NO	MDAS	₦ AMOUNT 2017
1	MINISTRY OF JUSTICE	
	Fund for payment of professional fees to A.A Ibrahim & B.F. Folorunsho	3,500,000.00
	HND I	912,000.00
	A case of riverdale financial services	793,250.00
	Fund for payment of professional fees to Chief Olalekan & Com	15,000,000.00
	Fund for fower of Abdulwahab Bamidele, Illofa, Odo-owa case	4,000,000.00
	Fund in favour of R.A. Lawal Rabana & Co for a case of Attorney Gen. Of Kwara State & Anners	13,000,000.00
	A case of Ismaila Kiuro	662,000.00
	A case of PDP Vs Kwara State Independent Electoral	45,000,000.00
	TOTAL	82,867,250.00

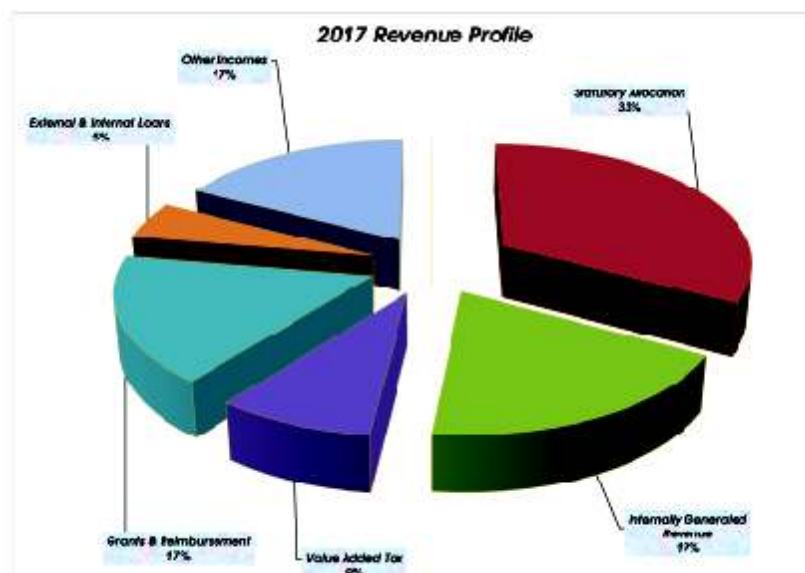
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
EARNINGS OF PARASTATALS

HEAD	INSTITUTION	₦ ACTUAL 2017 (KWIRS RETURNS)	₦ ESTIMATE 2017	₦ REVISED ESTIMATE 2017	₦ VARIANCE
1	College of Arabic & Islamic Legal Studies	87,023,394.75	221,344,104.00	196,209,531.00	(109,186,136.25)
2	College of Education, Ilorin	861,819,555.61	907,518,912.00	882,040,008.00	(20,220,452.39)
3	College of Education, Oro	244,557,865.17	838,658,216.00	732,729,421.00	(488,171,555.83)
4	College of Education, Science & Technical, Lafiagi	298,642,782.52	584,086,245.00	524,241,960.00	(225,599,177.48)
5	College of Nursing & Midwifery, Ilorin	60,569,500.00	61,201,016.00	77,858,653.00	(17,289,153.00)
6	College of Nursing & Midwifery, Oke Ode	82,323,950.00	71,632,025.00	84,768,900.00	(2,444,950.00)
7	Kwara Polytechnic, Ilorin	1,675,727,829.70	2,414,131,000.00	3,849,393,250.00	(2,173,665,420.30)
8	Kwara State Road Maintenance Agency (KWARMA)	-	-	-	-
9	Kwara State Art & culture	2,158,250.00	5,631,000.00	3,632,250.00	(1,474,000.00)
10	Kwara State Broadcasting corporation	72,289,177.53	199,500,000.00	138,656,909.00	(66,367,731.47)
11	Kwara State Christian Pilgrims Welfare Board	42,463,602.50	1,500,000.00	1,500,000.00	40,963,602.50
12	Kwara State College of Health Technology, Offa	425,813,500.00	318,921,750.00	434,904,550.00	(9,091,050.00)
13	Kwara State Environmental Protection agency	4,017,750.00	25,096,000.00	6,562,500.00	(2,544,750.00)
14	Kwara State Housing Corporation	-	689,371,488.00	803,790.00	(803,790.00)
15	Kwara State Muslim Pilgrims Welfare Board	21,364,286.99	23,000,000.00	27,005,000.00	(5,640,713.01)
1	Kwara State Printing & Publishing Corporation	25,205,265.00	75,000,000.00	33,751,080.00	(8,545,815.00)
16	Kwara State Road Traffic Management Authority (KWARTMA)	22,529,750.00	41,504,000.00	32,079,750.00	(9,550,000.00)
17	Kwara State Rurral Water Supply & Sanitation Agency	200,000.00	7,120,000.00	650,000.00	(450,000.00)
18	Kwara State Sports Council	3,769,710.00	4,208,000.00	4,208,000.00	(438,290.00)
19	Kwara State United Football Club	359,980.00	400,000.00	3,934,465.00	(3,574,485.00)
20	Kwara State University, Malete	2,899,742,376.45	4,214,448,000.00	6,574,910,600.00	(3,675,168,223.55)
21	Kwara State Water Corporation	47,465,434.00	279,865,200.00	217,736,380.00	(170,270,946.00)
22	Kwara Television Service	7,764,789.12	154,553,000.00	30,000,000.00	(22,235,210.88)
23	Rural Electrification Board	-	1,748,000.00	-	-
24	Kwara State Universal Basic Education(SUBEB)	-	36,778,946.00	10,000,000.00	(10,000,000.00)
	TOTAL	6,885,808,749.34	11,177,216,902.00	13,867,576,997.00	(6,981,768,247.66)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017
OUTSTANDING CONTRACTORS LAIBILITIES AS AT 31ST DECEMBER 2017

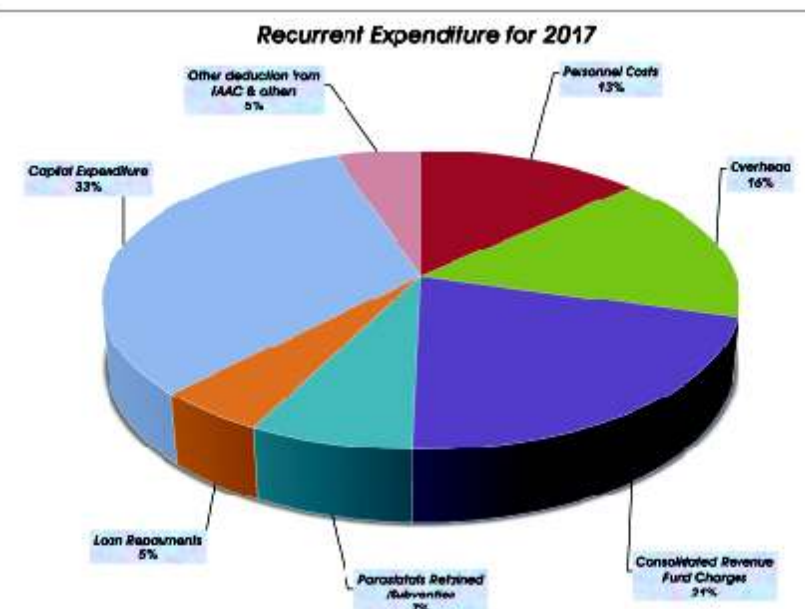
S/NO	MDAS	₦ AMOUNT 2017
1	BUREAU OF LAND	436,446,488.79
2	HEAD OF SERVICE	-
3	MINISTRY OF AGRIC & NATURAL RESOURCES	118,867,481.26
4	MINISTRY OF COMMERCE AND COOPERATIVES	76,924,529.98
5	MINISTRY OF ENERGY	1,261,021,752.20
6	MINISTRY OF EDUCATION & HCD	134,669,889.21
7	MINISTRY OF HEALTH	288,428,029.27
8	MINISTRY OF HOUSING & URBAN DEV	30,424,821.34
9	MINISTRY OF INDUSTRY & SOLID MINERALS	20,000,000.00
10	MINISTRY OF ENVIRONMENT & FORESTRY	24,997,862.74
11	MINISTRY OF TERTIARY EDUCATION	2,926,518,455.70
12	MINISTRY OF WORKS	12,607,196,521.15
13	MINISTRY OF INFORMATION & COMMUNICATIONS	73,659,271.59
14	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT	2,900,000.39
15	MINISTRY OF WATER RESSOURCE	633,418,255.59
16	GOVERNOR OFFICE	414,899,972.42
	TOTAL	19,050,373,331.63

charts



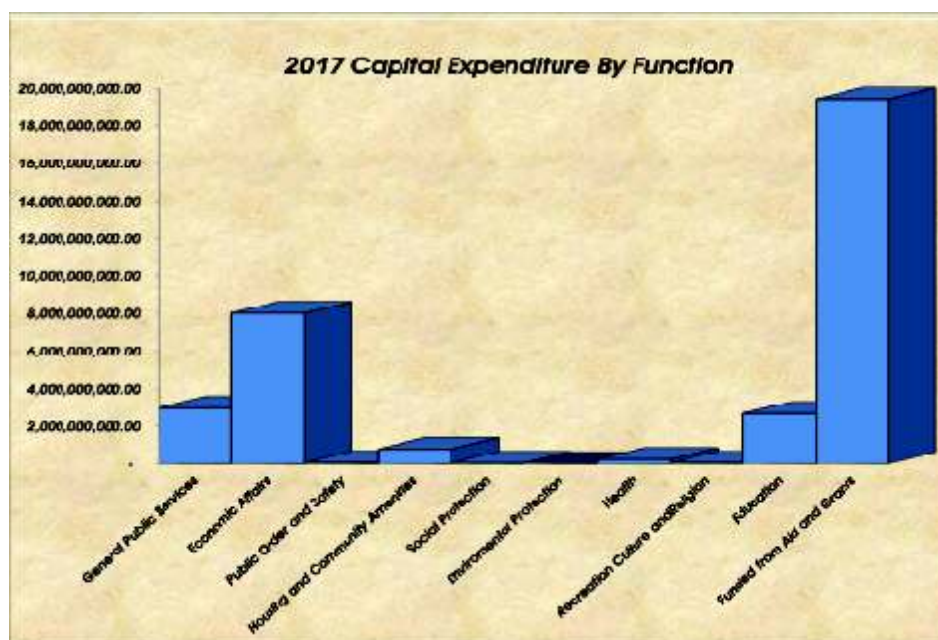
REVENUE 2017

	₦
Statutory Allocation	34,626,726,142.96
Internally Generated Revenue	19,783,471,899.29
Value Added Tax	9,090,178,115.30
Grants & Reimbursement	17,977,915,768.00
External & Internal Loans	5,280,165,283.16
Other Incomes	18,167,735,925.31



RECURRENT EXPENDITURE 2017

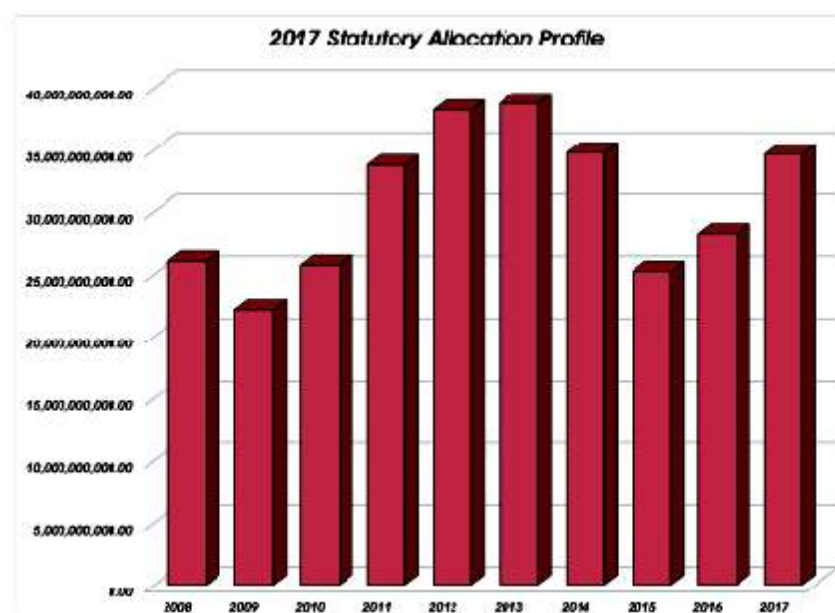
	₦
Personnel Costs	13,781,176,479.63
Overhead	16,959,243,858.48
Consolidated Revenue Fund Charges	21,960,972,770.39
Parastatals Retained / Subvention	7,505,491,937.54
Loan Repayments	5,033,711,875.76
Capital Expenditure	34,209,777,264.50
Other deduction from FAAC & others	5,237,934,172.88



CAPITAL EXPENDITURE 2017

	₦
General Public Services	2,972,565,701.97
Economic Affairs	8,009,299,445.65
Public Order and Safety	48,630,000.00
Housing and Community Amenities	786,109,941.50
Social Protection	26,200,000.00
Environmental Protection	5,577,500.00
Health	235,046,769.22
Recreation Culture and Religion	38,600,000.00
Education	2,672,051,225.40
Funded from Aid and Grants	19,415,696,680.76

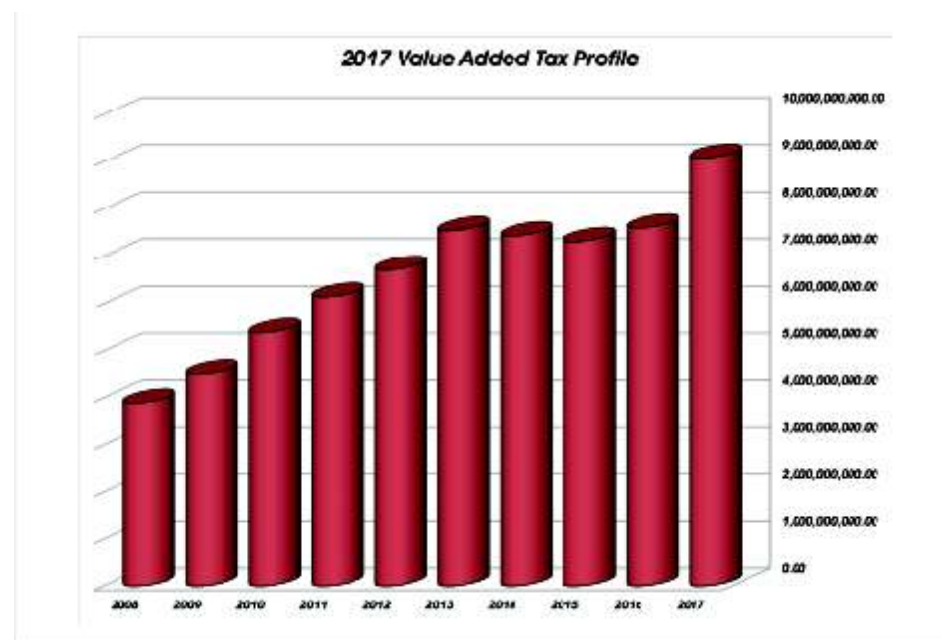
Charts



2017 STATUTORY ALLOCATION PROFILE

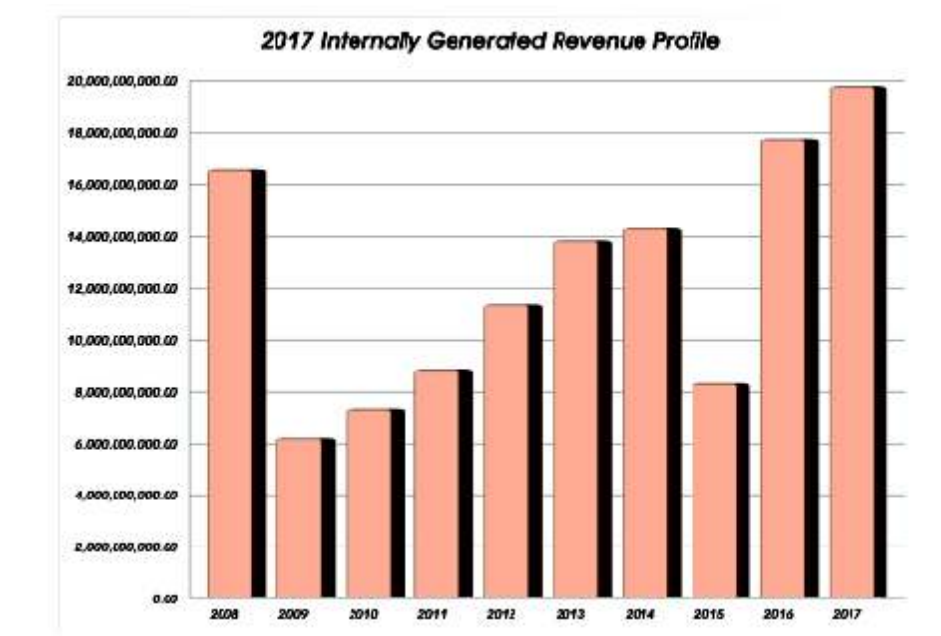
Years	Statutory Allocation
2008	26,015,486,432.35
2009	22,067,926,857.35
2010	25,689,196,277.99
2011	33,784,739,430.70
2012	38,184,932,801.86
2013	38,712,086,277.67
2014	34,752,985,343.68
2015	25,191,689,735.51
2016	28,252,335,591.03
2017	34,626,726,142.96

Charts



2017 VALUE ADDED TAX PROFILE

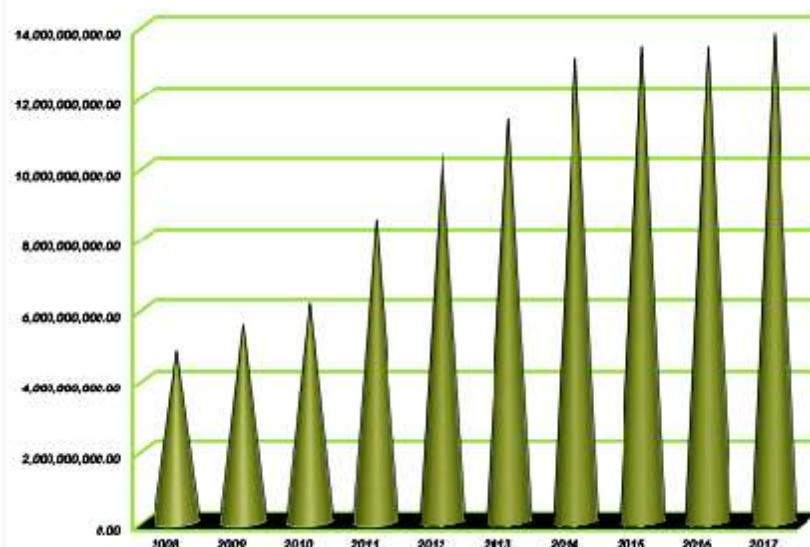
Years	Value Added Tax
2008	3,897,462,576.48
2009	4,490,076,130.41
2010	5,379,608,906.62
2011	6,147,890,061.33
2012	6,712,688,930.43
2013	7,540,482,220.12
2014	7,433,141,017.80
2015	7,313,735,329.54
2016	7,594,883,451.92
2017	9,090,178,115.30



2017 INTERNALLY GENERATED REVENUE PROFILE

Years	Internally Generated Revenue
2008	16,557,137,278.83
2009	6,204,249,755.71
2010	7,295,348,963.22
2011	8,816,657,953.50
2012	11,317,269,584.36
2013	13,838,085,972.51
2014	14,302,185,382.79
2015	8,326,449,040.98
2016	17,752,566,708.96
2017	19,783,471,899.29

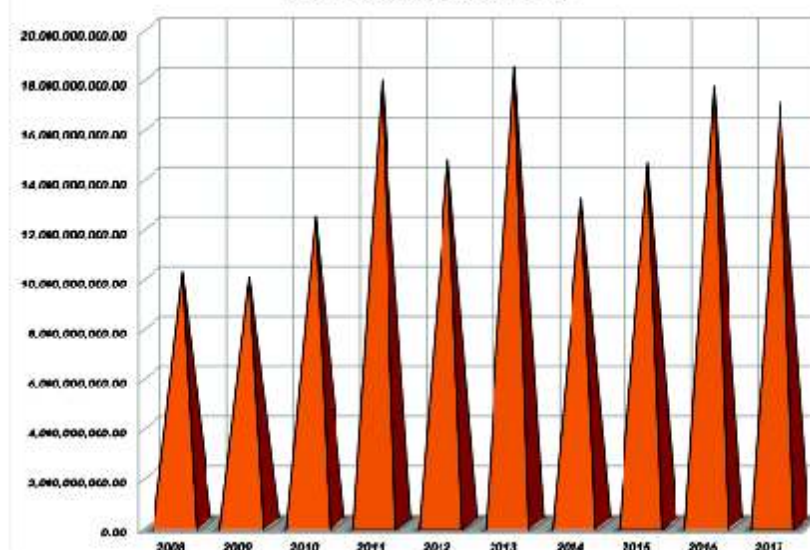
2017 Personnel Cost Profile



2017 PERSONNEL COST PROFILE

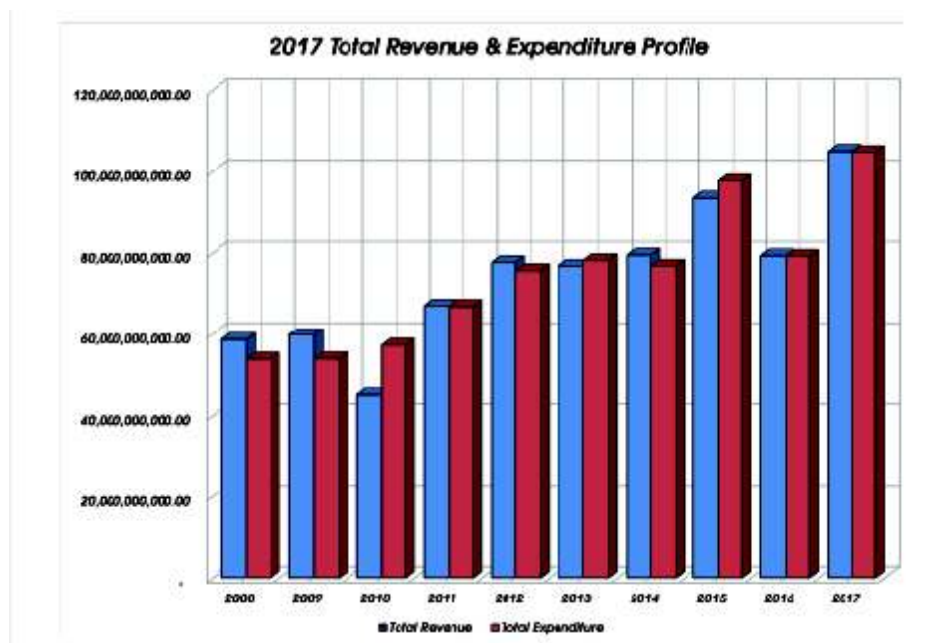
Years	Personnel Costs ₦
2008	4,797,385,737.08
2009	5,557,651,198.78
2010	6,145,650,537.52
2011	8,509,015,234.15
2012	10,412,404,387.25
2013	11,358,634,392.08
2014	13,062,307,927.44
2015	13,385,999,494.99
2016	13,368,218,005.66
2017	13,781,176,479.63

2017 Overhead Cost Profile



2017 OVERHEAD COST PROFILE

Years	Overhead ₦
2008	10,168,151,462.39
2009	9,968,988,972.66
2010	12,382,910,608.06
2011	17,872,826,837.60
2012	14,642,727,180.25
2013	18,402,843,553.35
2014	13,087,454,711.71
2015	14,543,882,936.44
2016	17,647,200,351.65
2017	16,959,243,858.48



2017 TOTAL REVENUE & EXPENDITURE PROFILE

Years	Total Revenue	Total Expenditure
2008	58,593,717,956.64	53,900,217,790.67
2009	59,708,613,165.77	53,950,460,456.86
2010	44,887,508,183.69	57,283,045,814.38
2011	66,829,729,416.91	66,678,438,456.65
2012	77,687,506,566.62	75,721,360,571.50
2013	76,792,144,558.77	78,162,458,340.49
2014	79,453,071,824.45	76,809,197,776.91
2015	93,514,566,444.40	97,630,475,169.34
2016	79,315,972,854.97	79,200,584,896.78
2017	104,926,193,134.02	104,688,308,359.18

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FOR ENQUIRY AND FURTHER INFORMATION :

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2017 REPORT OF THE ACCOUNTANT-GENERAL

