

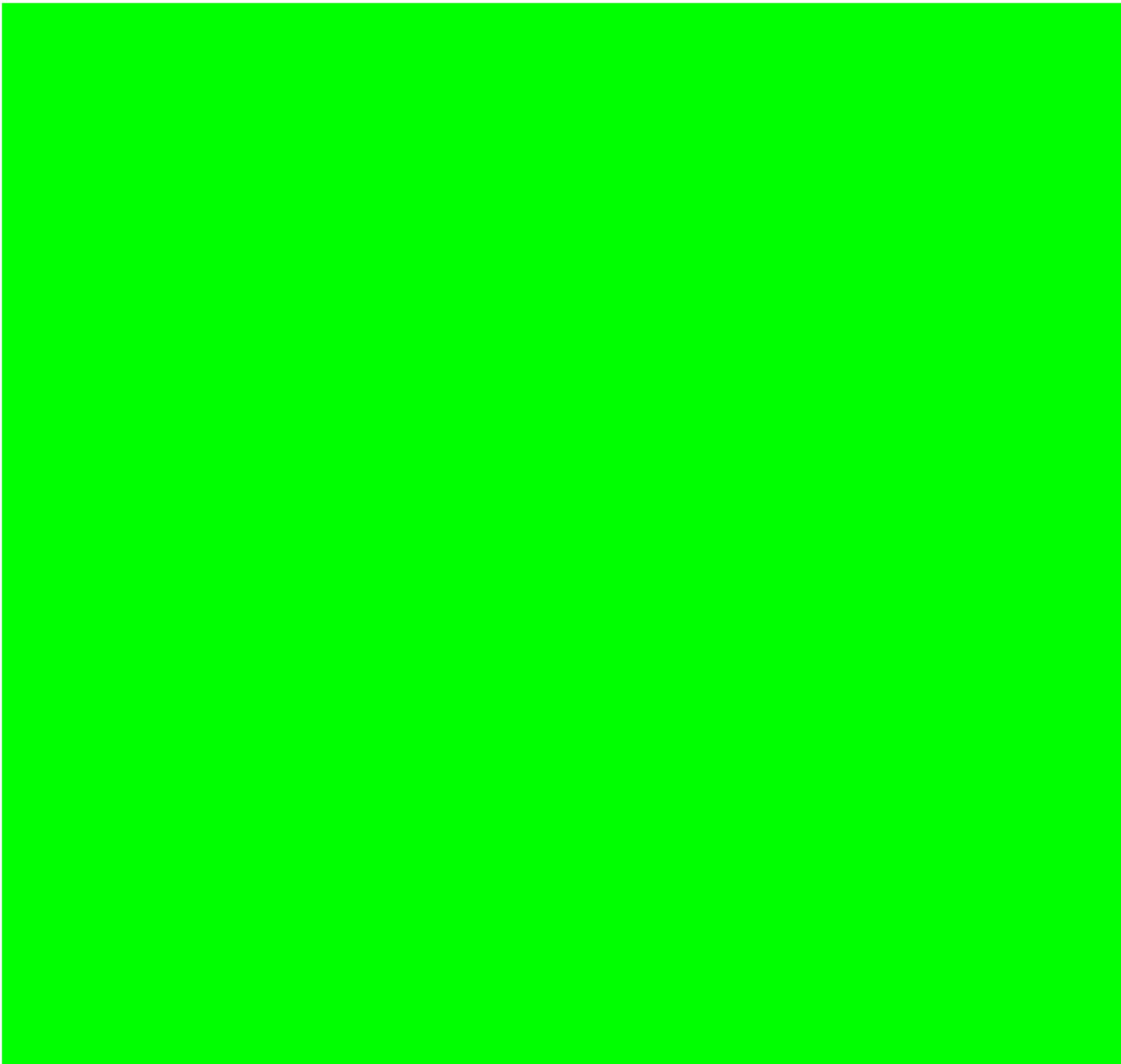


**KWARA STATE GOVERNMENT**

REPORT OF THE  
**ACCOUNTANT - GENERAL**  
WITH

# **Financial Statements** 2018





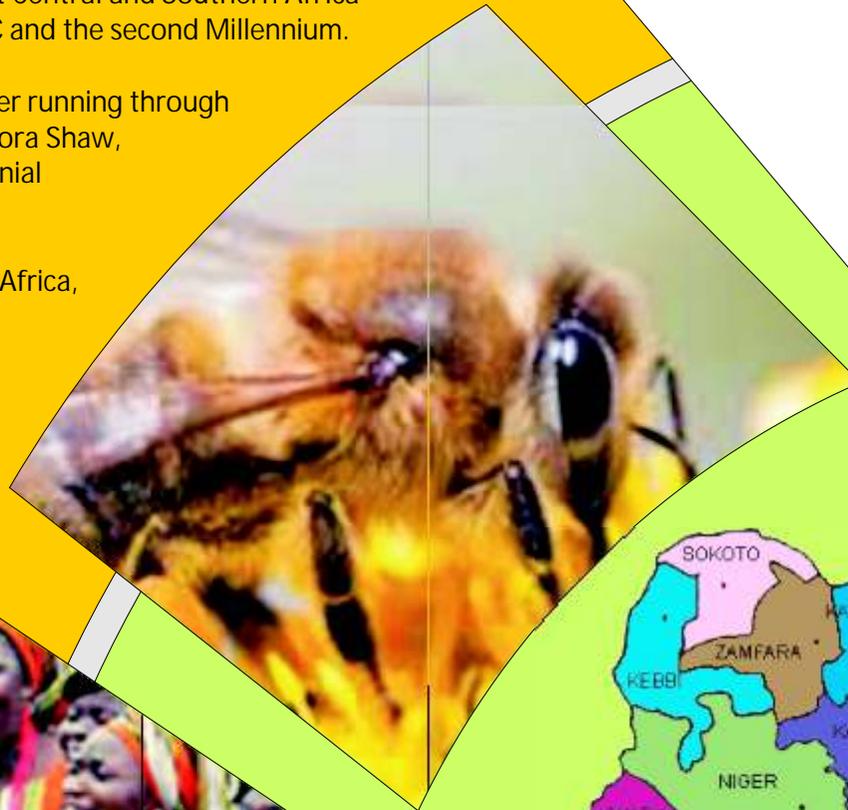
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Nigeria, officially the Federal Republic of Nigeria, is a federal constitutional republic comprising thirty six states and Federal Capital Territory. The country is located in West Africa and shares land borders with the Republic of Benin in the West, 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 Yorubas. In terms of religion, Nigeria is roughly split half and half between Muslims and Christians with a very small minority who practice Traditional 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. The 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.



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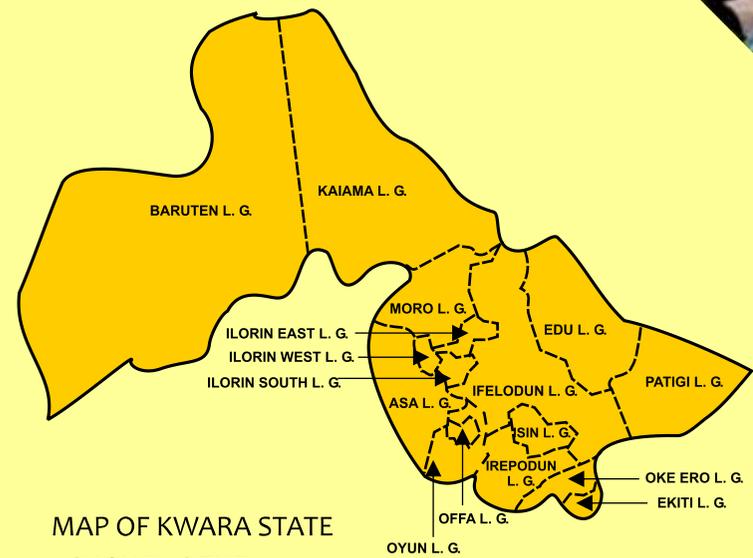
**KWARA STATE GOVERNMENT**  
2018 REPORT OF THE ACCOUNTANT GENERAL

03



Welcome to  
**STATE OF HARMONY**

# KWARA STATE



MAP OF KWARA STATE  
SHOWING THE  
16 LOCAL GOVERNMENT AREAS



# STATE OF KWARA harmony

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, Lafiagi (Technical), Kwara State Polytechnic, Ilorin, Kwara State University (Kwasu), Maletete and the Schools of Nursing and Midwifery, Ilorin and Oke-Ode. College of Health Technology, Offa and Aviation College, Ilorin.

#### TOURISM

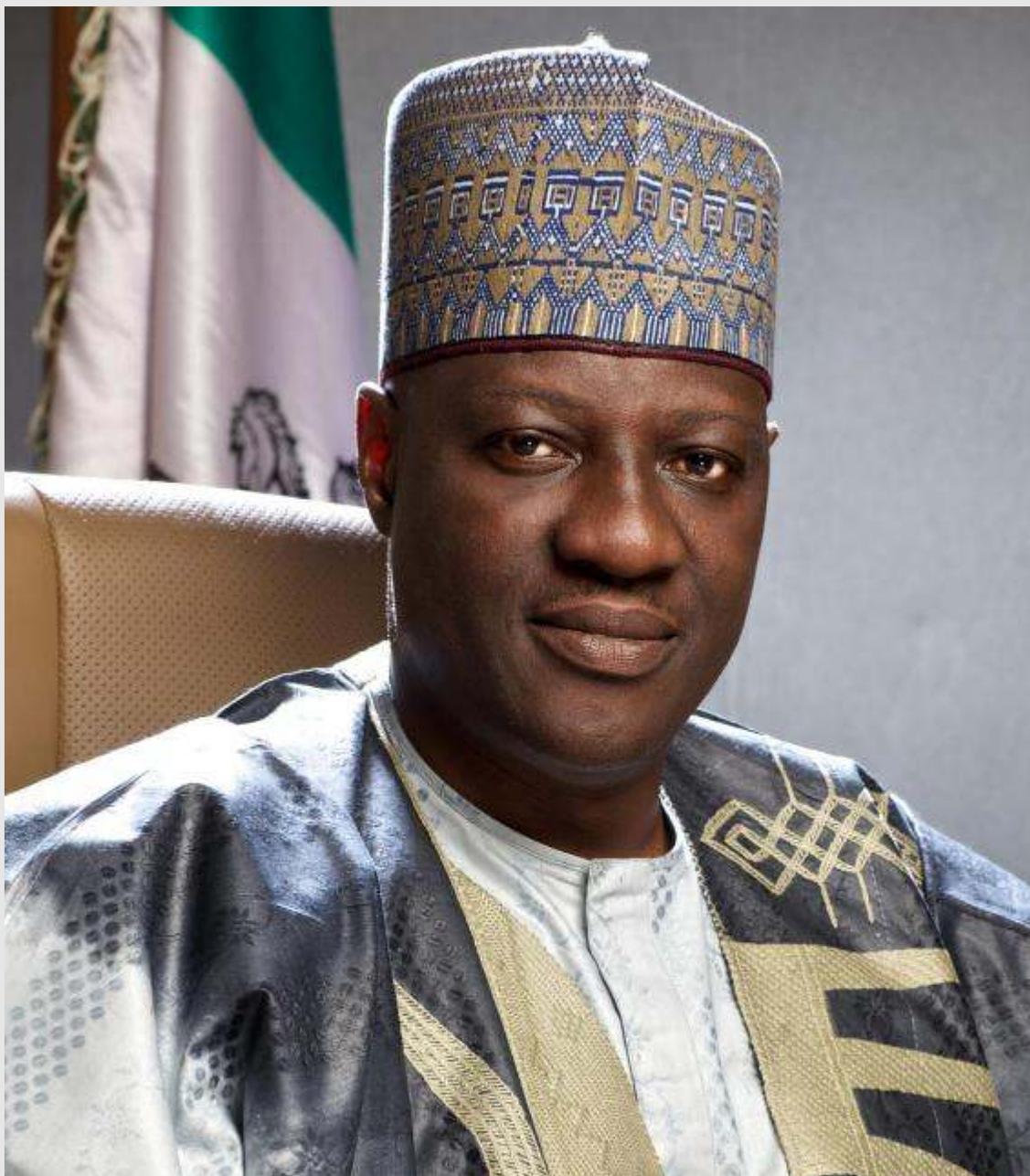
- \* Owa Water Falls
- \* Owa Kajola Natural
- \* Wreckage of Mungo Park Boat, Monuments Jebba
- \* Owa Kajola Fall Physical
- \* Esie Museum
- \* Odo Owa Black Soap
- \* Tomb of Past Emirs
- \* Ilorin Monument
- \* Obo Aiyegunle Lakes Physical

#### PEOPLE

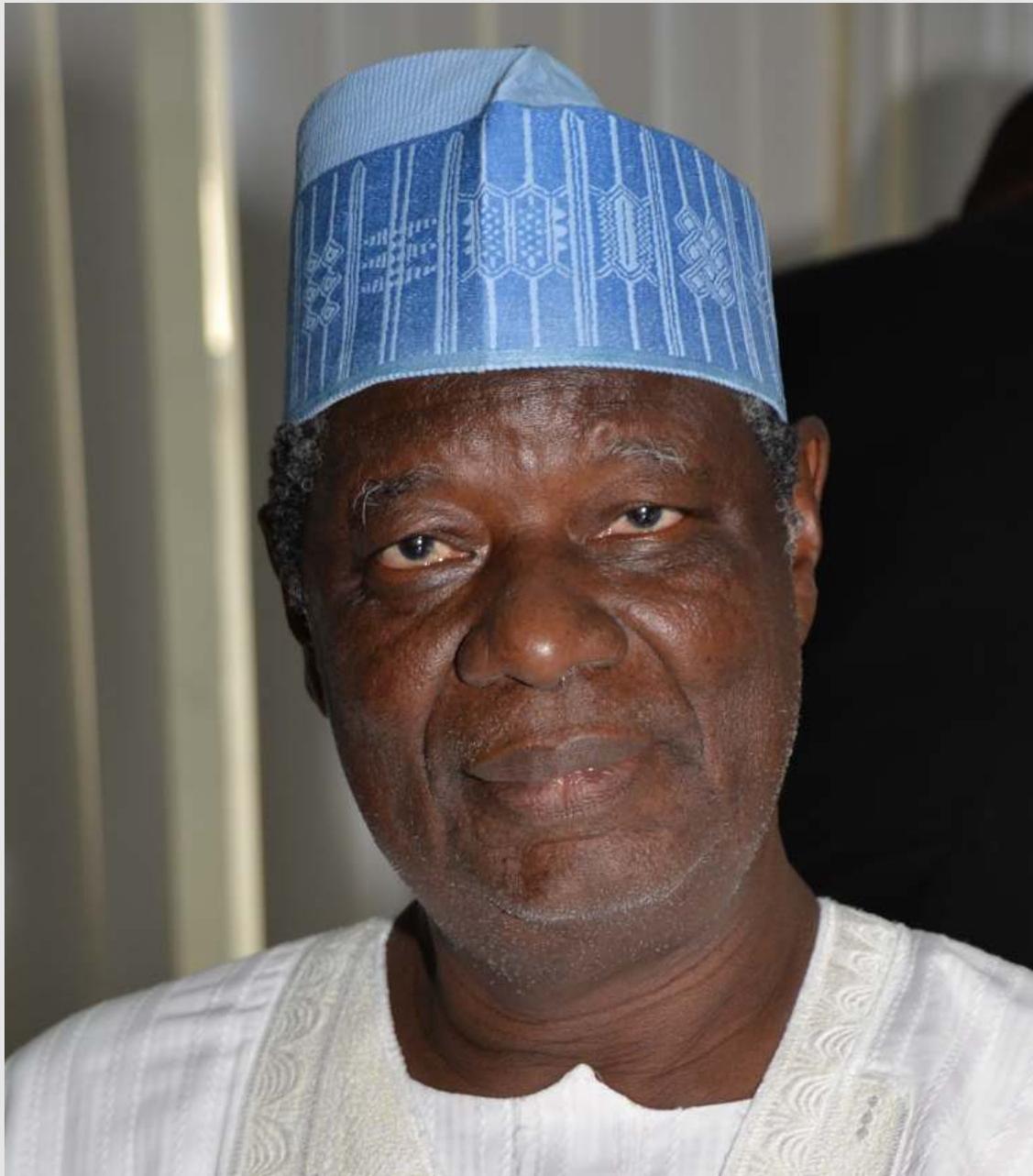
The main ethnic groups are Yoruba, Hausa, Fulani and Nupe. However each of the Local Government Areas is endowed with a set of languages including Hausa, Fulani, Nupe, Yoruba, Bokobaru, Kambari, Ekiti and Kakanda.

#### LOCAL GOVERNMENT AREAS

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



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



HIS EXCELLENCY  
**ELDER PETER KISRA**  
DEPUTY GOVERNOR  
KWARA STATE





**ENGR. ADEMOLA BANU**  
COMMISSIONER FOR FINANCE  
KWARA STATE



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



**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

# Treasury Management Team With Main Account Staff



# Report of The Accountant-General

WITH THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018



**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, 2018 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 2018 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 2018 BUDGET The 2018 Budget seek to consolidate the gains of 2017 budget which sought to sustain the work towards the realization of the commitments made to the people of Kwara State as outlined in the shared prosperity agenda. 2018 Budget is developed in line with the improvement in the country's economy, arising from the positive economy indices recorded in year 2017. In view of this development particular attention is geared towards implementations of policies and programmes that will ensure prosperity for the people of Kwara State by enhancing infrastructure, stimulating the socio-economic environment, boosting the informal sector and expanding job creation.	urban areas and the supply of agricultural inputs to farmlands/rural communities;
VI.	Cash Receipts: are cash inflows		iv. Job and wealth creation for youths through promotion of agricultural value chain and sustenance of human capacity building especially in the vocational and technical areas.
VII.	Cash Payments: are cash outflows		
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.		Based on these parameters, 2018 Appropriation is themed "BUDGET OF SUSTAINED GROWTH AND PROSPERITY".
IX.	Accounting Period: The Accounting year is from 1st January 2018 to 31st December, 2018	The Main Policy Thrust of 2018 Budget is to strengthen the Internally Generated Revenue (IGR) mechanism for increased revenue collection, the focus on revenue collection is premised on the need to ensure the completion of all on-going infrastructure development projects and the funding of new ones. It is important to states that the focus on increasing and strengthening IGR is not to impose new taxes or levies but rather to widen the tax net and plug loop holes.	The 2018 Budget is formulated using the Zero-Based Budgeting Approach and the projections were based on the following underlying assumptions as adopted by the Federal Government, these include:
X.	Reporting Currency: The Statements are prepared in Nigeria Naira		a. Oil price Benchmark of US \$45 per barrel; b. Oil production Estimate of 2.3 million barrel per day c. Exchange Rate of N305/US\$ d. Real GDP Growth of 3.5 percent e. Inflated Rated of 12.4 percent.
XI.	Foreign Currency: They are stated at the Naira value as at 31st December, 2018.	Objectives of the 2018 Budget are as follows:	Based on the above fiscal assumptions and parameters, the size of 2018 Budget is One Hundred and Ninety Billion Nine Hundred and Ninety Seven Million Four Hundred and Twenty Five Thousand Five Hundred and Seventy One Naira only (N190,997,425,571.00) for services of the State in 2018.
XII.	Investments: All state investment have been transferred to Harmony Holdings Limited fully owned company by the State Government	i. Strengthening of internal Revenue Generation (IGR) drive through land administration as a basis for increased revenue generation, as well as identification and leveraging on other revenue sources;	This reflects an increase of Twenty Four Billion Eight Hundred and Ninety Million Three Hundred and Seventy Eight Thousand One Hundred and Sixty Six Naira only (N24,892,378,166.00) over the 2017 Revised Appropriation and this represents 13% increment.
XIII.	Capital Costs: These are recognisable in the year of occurrences only.	ii. Infrastructural Development through the completion of all on-going projects in order to boost socio-economic activities in the State;	
XIV.	Assets and liabilities: Assets are stated at their net value while liabilities are recognised in full.	iii. Rural Roads Development for evacuation of agricultural produce from rural areas to	

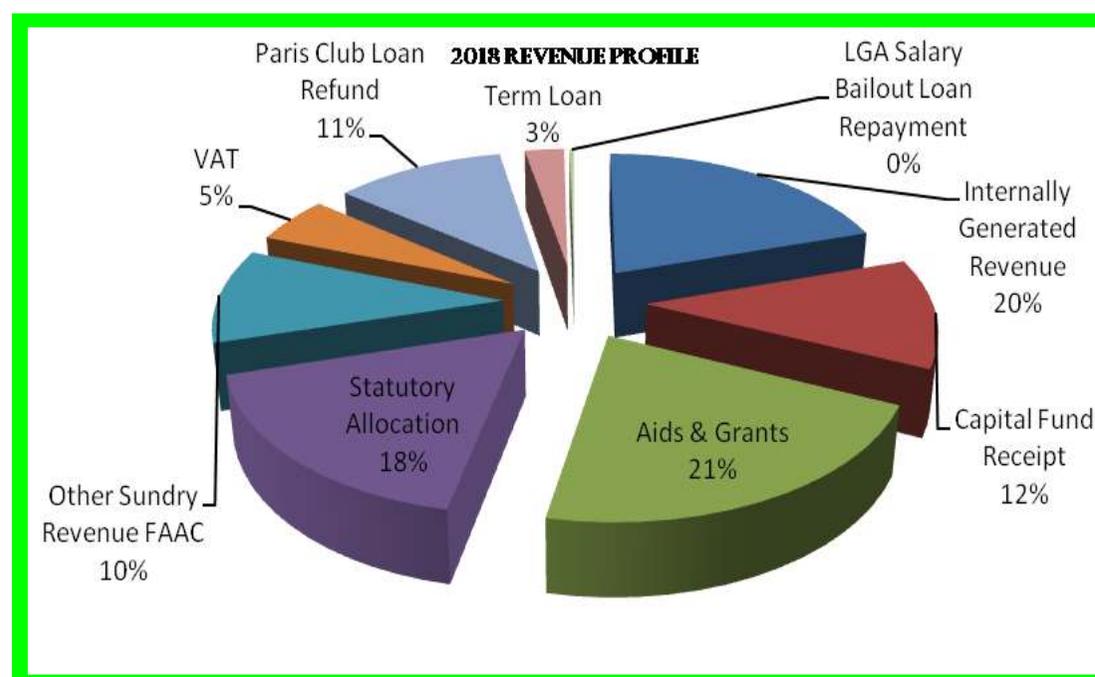
Out of the Total Budget Size, a total sum of Seventy Four Billion Seven Hundred and Two Million, Three Hundred and Seventy Five Thousand, Eight Hundred and Seventy Naira only (N74,702,375,870.00) is for Recurrent Expenditure. This represents 39% of the total budget size

The Public Debt Servicing is Five Billion Six Hundred and Five Million, Eight Hundred and Eight Hundred and Seventy Six Thousand, Two Hundred and Sixty Seven Naira only (N5,605,876,267.00) which represents 3% of the total budget size. The capital Expenditure is One Hundred and Ten Billion, Six Hundred and Eighty Nine Million, One Hundred and Seventy Three Thousand, Four Hundred and Thirty Four Naira only (N110,689,173,434.00) representing 58% of the total budget size.

#### 4. SOURCES OF REVENUE FOR 2018 BUDGET

The main sources of the Total Revenue Estimate of One Hundred and Ninety Billion, Nine Hundred and Ninety Seven Million, Four Hundred and Twenty Five Thousand, Five Hundred and Seventy One Naira only (N190,997,425,571.00) which the 2018 Budget is to be funded are broken down into the following:

INTERNALLY GENERATED REVENUE	₦ 38,336,131,710.00
CAPITAL FUND RECEIPT	22,445,439,296.00
AIDS & GRANTS	40,722,374,259.00
TOTAL (A)	₦ 101,503,945,265.00
<i>OTHER EXPECTED RECEIPT ARE :</i>	
STATUTORY ALLOCATION	33,116,928,484.00
OTHER SUNDRY REVENUE FAAC	19,431,868,893.00
VAT	9,779,928,565.00
PARIS CLUB LOAN REFUND	21,600,000,000.00
TERM LOAN	5,000,000,000.00
LGA SALARY BAILOUT LOAN REPAYMENT	564,754,364.00
TOTAL (B)	₦ 89,493,480,306.00
GRAND TOTAL (A+B)	190,977,425,571.00

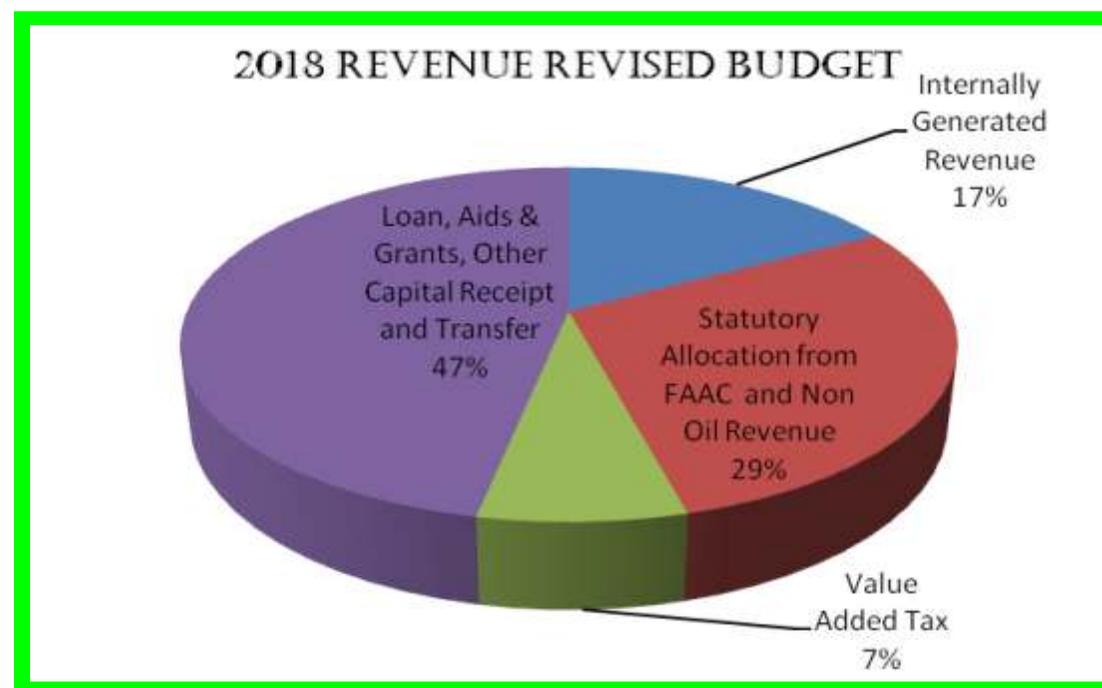


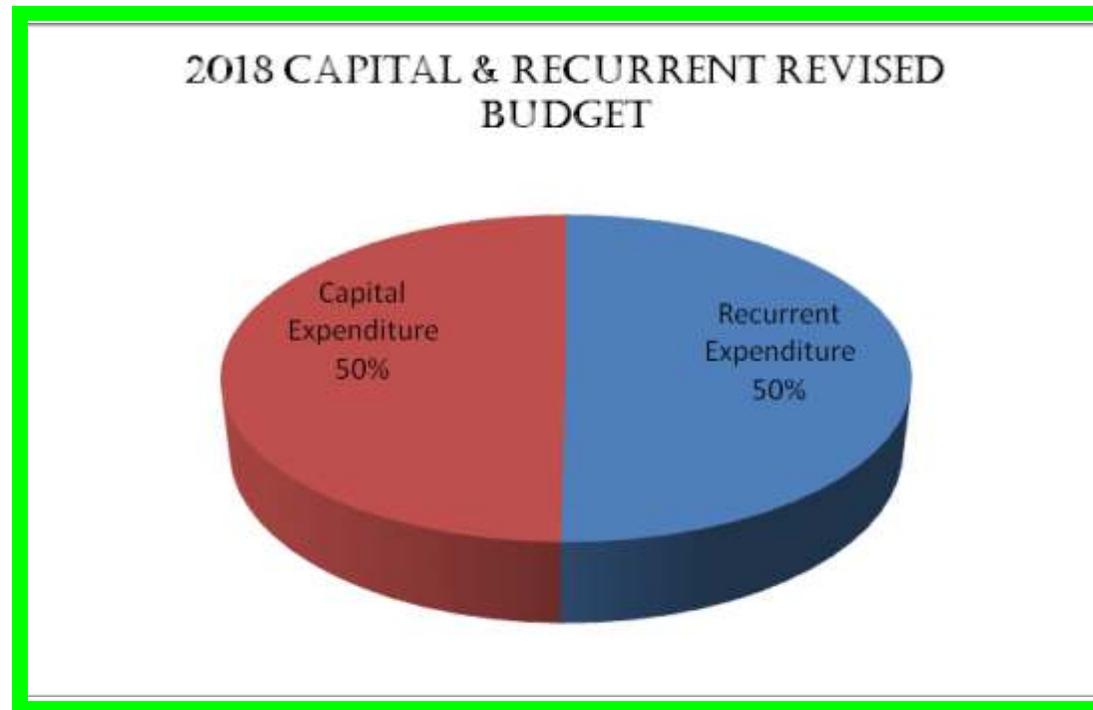


S/NO	REVENUE AND EXPENDITURE ITEMS	ORIGINAL ₦ BUDGET 2018	REVISED ₦ BUDGET 2018
1	INTERNALLY GENERATED REVENUE	38,336,131,710.00	26,526,243,686.00
2	STATUTORY ALLOCATION FROM FAAC AND NON OIL REVENUE	53,113,551,741.00	45,094,377,928.00
3	VALUE ADDED TAX	9,779,928,565.00	11,350,071,111.00
4	LOAN, AIDS & GRANTS, OTHER CAPITAL RECEIPT AND TRANSFER	89,767,813,555.00	73,072,647,074.00
	<b>TOTAL</b>	<b>190,997,425,517.00</b>	<b>156,043,339,799.00</b>
1	RECURRENT EXPENDITURE	80,308,252,137.00	78,339,398,906.00
2	CAPITAL EXPENDITURE	110,689,173,434.00	77,703,940,893.00
	<b>TOTAL</b>	<b>190,997,425,571.00</b>	<b>156,043,339,779.00</b>

5. REVISED BUDGET

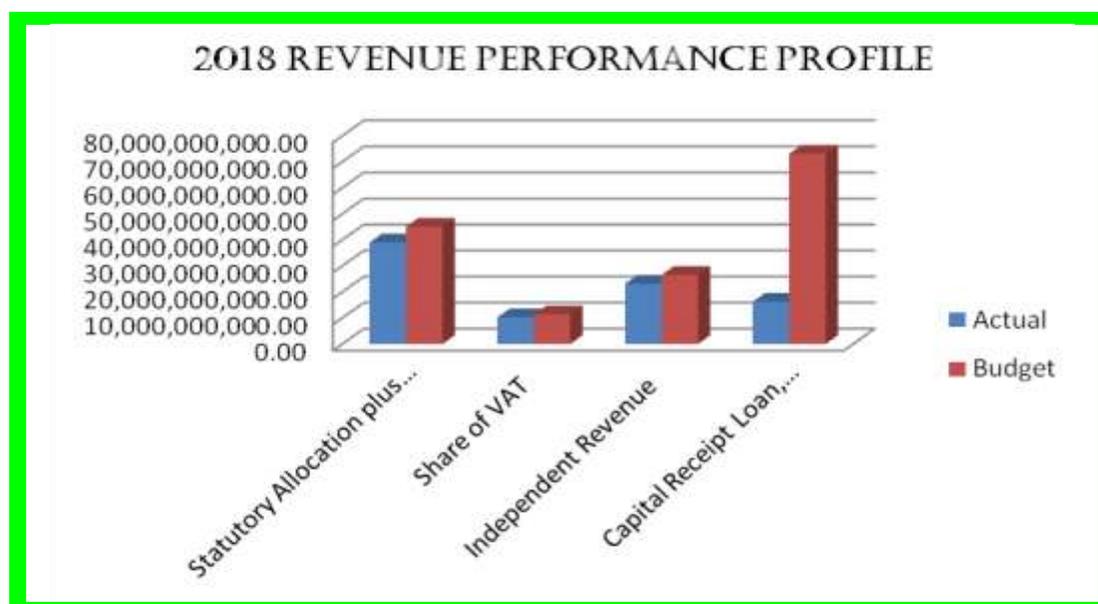
However, during the year under review, the original estimates was revised to take care of some exigencies of government and to show the economic reality. The breakdown of the revised budget for the year is as stated below





**6. BUDGET PERFORMANCE DURING THE YEAR**

DESCRIPTION OF REVENUE	ACTUAL 2018 ₦	BUDGET ₦ (REVISED) 2018	PERFORMANCE ON BUDGET %
STATUTORY ALLOCATION PLUS NON-OIL REVENUE	39,029,298,295.21	45,094,377,928.00	87%
SHARE OF VAT	10,248,448,176.37	11,350,071,111.00	90%
INDEPENDENT REVENUE	23,133,478,575.32	26,526,243,686.00	87%
CAPITAL RECEIPT, LOAN, GRANT AND TRANSFER	16,268,127,520.84	73,072,647,074.00	22%
<b>TOTAL</b>	<b>88,669,353,567.74</b>	<b>156,043,339,799.00</b>	<b>57%</b>



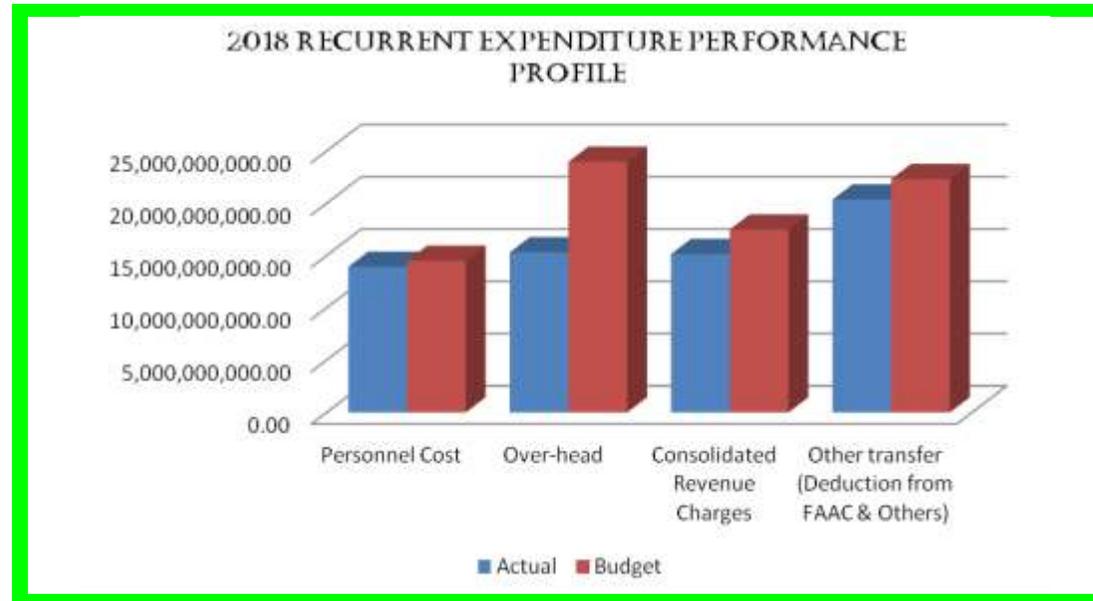
The Total Revenue Received in the year was Eighty Eight Billion, SIX Hundred and sixty NINE Million, THREE Hundred and fifty three Thousand FIVE Hundred and SIXTY Seven Naira seventy FOUR Kobo (N 88,669,353,567.74) as against One Hundred and

Fifty Six Billion Forty Three Million Three Hundred and Thirty Nine Thousand Seven Hundred Ninety Nine Naira only (N156,043,339,799.00) representing only 57% percent of the budget.

*The Total Revenue Received in the year was Eighty Eight Billion, SIX Hundred and sixty NINE Million, THREE Hundred and fifty three Thousand FIVE Hundred and SIXTY Seven Naira seventy FOUR Kobo (N 88,669,353,567.74) as against One Hundred and Fifty Six Billion Forty Three Million Three Hundred and Thirty Nine Thousand Seven Hundred Ninety Nine Naira only (N156,043,339,799.00) representing only 57% percent of the budget.*

**B. RECURRENT EXPENDITURE BUDGET PERFORMANCE**

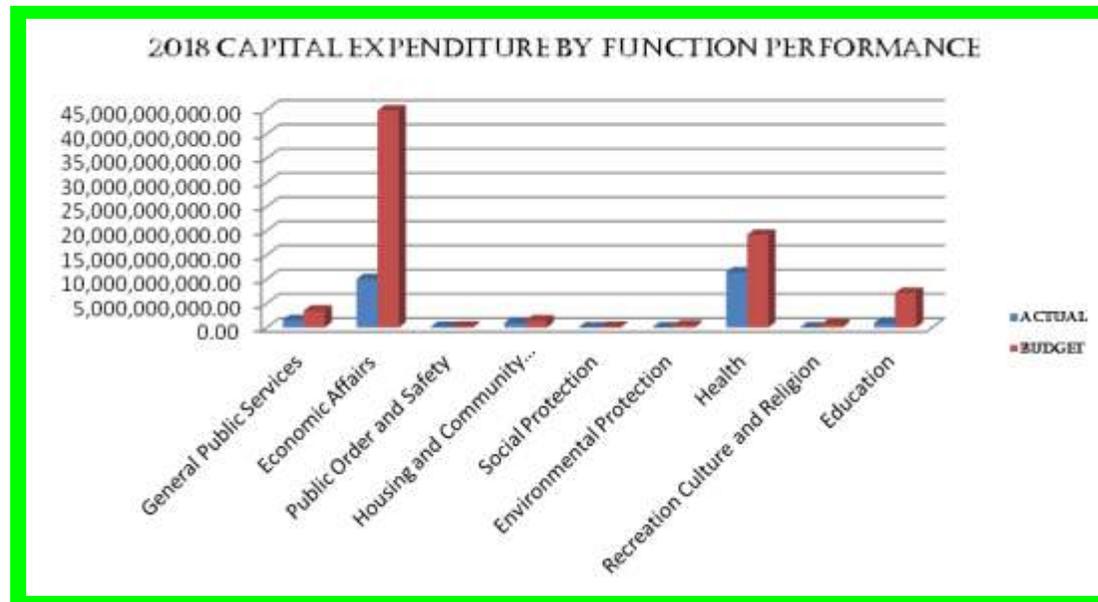
EXPENDITURE	ACTUAL N 2018	FINAL BUDGET 2018	PERFOR- MANCE ON BUDGET %
PERSONNEL COST	13,951,945,424.07	14,501,951,211.00	96%
OVER-HEAD	15,317,095,305.98	23,993,486,803.00	64%
CONSOLIDATED REVENUE CHARGES	15,160,306,551.38	17,507,572,634.00	87%
OTHER TRANSFER (DEDUCTION FROM FAAC & OTHERS)	20,370,921,714.34	22,336,388,258.00	91%
<b>TOTAL</b>	<b>64,800,259,455.77</b>	<b>78,339,398,906.00</b>	<b>83%</b>



As for recurrent expenditure, a sum of Seventy EIGHT Billion Three Hundred and Thirty NINE Million Three Hundred and NINETY EIGHT Thousand NINE Hundred and SIX Naira Only (N78,339,398,906.00) was budgeted while Sixty Four Billion eight Hundred Million TWO Hundred and FIFTY NINE Thousand FOUR Hundred and Fifty five Naira SEVENTY seven Kobo only (N64,800,259,455.77) was expended during the year representing 83% performance.

**C. CAPITAL EXPENDITURE PERFORMANCE BY FUNCTION**

CAPITAL EXPENDITURE	ACTUAL N 2018	FINAL BUDGET 2018	PERFORMANCE ON BUDGET %
GENERAL PUBLIC SERVICES	1,561,680,463.39	3,487,365,468.00	45%
ECONOMIC AFFAIRS	10,024,600,603.76	44,867,052,051.00	22%
PUBLIC ORDER AND SAFETY	120,000,000.00	220,572,625.00	54%
HOUSING AND COMMUNITY AMENITIES	958,396,348.94	1,487,081,167.00	64%
SOCIAL PROTECTION	25,091,000.00	136,181,200.00	18%
ENVIRONMENTAL PROTECTION	27,000,000.00	453,483,101.00	6%
HEALTH	11,425,258,914.15	19,194,484,489.00	60%
RECREATION CULTURE AND RELIGION	23,717,258.00	669,187,258.00	4%
EDUCATION	948,391,815.22	7,188,533,534.00	13%
<b>TOTAL</b>	<b>25,114,136,403.46</b>	<b>77,703,940,893.00</b>	<b>32%</b>



The capital Expenditure budget for the year was Seventy Seven Billion Seven Hundred and Three Million Nine Hundred and Forty Thousand Eight Hundred and Ninety Three Naira (N77,703,940,893.00) while the actual capital expenditure was Twenty FIVE Billion one Hundred and FOURTEEN Million ONE Hundred and THIRTY SIX Thousand Four Hundred and THREE Naira Forty SIX Kobo (N25,114,136,403.46) representing only 32% .

#### Conclusion

Efforts were made to ensure that these Financial Statements reflects the Financial Position of the Government as at 31st December 2018.

Considering the analysis and appraisal above, it is evident that the State Government has met some of the 2018 budget. 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 2018 budget. 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, 2018 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, 2018 and its operations for the year ended on that date.

Accountant General  
Kwara State

15/03/2019

Commissioner for Finance  
Kwara State

15/03/2019

# Auditor General's Certificate

## On the Accounts of Kwara State Government of Nigeria for the Year ended 31st December, 2018

The Accounts of Kwara State Government of Nigeria for the year ended 31st December, 2018 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 the Position of the State Government.

In my opinion, this Financial Statements fairly reflect the Financial position of Kwara State Government of Nigeria as at 31st December, 2018, the results of its operations for the year ended on that date.



ADEYEYE O. SAMUEL FCA  
Kwara State Auditor-General

02/05/2019

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KWARA STATE GOVERNMENT  
2018 REPORT OF THE ACCOUNTANT GENERAL

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# Performance

INFRASTRUCTURAL DEVELOPMENT



Dualization of Sango-UITH Road









# Performance

INFRASTRUCTURAL DEVELOPMENT



Geri-Alimi Underpass



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 10 YEARS FINANCIAL SUMMARY, 2009 - 2018

S/NO	DESCRIPTION	₦ 2009	₦ 2010	₦ 2011	₦ 2012	₦ 2013
A	REVENUE	1	2	3	4	5
1	Statutory Allocation	22,067,926,857.35	25,689,196,277.99	33,784,739,430.70	38,184,932,801.86	38,712,086,277.67
2	Internally Generated Revenue	6,204,249,755.71	7,295,348,963.22	8,816,657,953.50	11,317,269,584.36	13,838,085,972.51
3	Value Added Tax	4,490,076,130.41	5,379,608,906.62	6,147,890,061.33	6,712,688,930.43	7,540,482,220.12
4	Grants & Reimbursement	9,042,671,865.29	4,899,832,860.91	7,051,965,047.99	6,026,788,176.83	7,053,021,659.22
5	External & Internal Loans	17,903,688,557.01	1,623,521,174.95	8,162,542,808.92	14,255,072,460.06	7,360,494,093.39
6	Other Incomes	-	-	2,865,934,114.47	1,190,754,613.08	2,287,974,335.86
	Total Revenue	59,708,613,165.77	44,887,508,183.69	66,829,729,416.91	77,687,506,566.62	76,792,144,558.77
B	EXPENDITURE					
1	Personnel Costs	5,557,651,198.78	6,145,650,537.52	8,509,015,234.15	10,412,404,387.25	11,358,634,392.08
2	Overhead	9,968,988,972.66	12,382,910,608.06	17,872,826,837.60	14,642,727,180.25	18,402,843,553.35
3	Consolidated Revenue Fund Charges	3,969,312,145.79	4,598,857,478.16	7,734,162,622.27	11,022,586,624.94	11,370,224,787.11
4	Parastatals Retained /Subvention	1,958,850,669.14	3,077,652,732.08	3,106,547,099.99	1,190,754,613.08	3,363,839,931.05
5	Loan Repayments	2,872,895,913.95	5,138,851,491.05	8,302,749,736.07	14,380,657,621.18	12,920,306,978.96
6	Capital Expenditure	29,597,761,556.54	25,939,122,967.51	21,153,136,926.57	23,462,392,648.68	20,746,608,697.94
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	53,950,460,456.86	57,283,045,814.38	66,678,438,456.65	75,721,360,571.50	78,162,458,340.49
C	CASH BALANCE					
1	Net Cash Balance	5,758,152,708.91	(12,395,537,630.69)	151,290,960.26	1,966,145,995.12	(1,370,313,781.72)
2	Opening 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
3	Government Funds in Ministries, Depts & Agencies	807,298,300.66	-	-	-	-
	Closing Balance	14,313,875,431.41	1,918,337,800.72	2,069,628,760.98	4,035,774,756.10	2,665,460,974.38

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018**  
**10 YEARS FINANCIAL SUMMARY, 2009 - 2018**

S/NO	DESCRIPTION	₦ 2014	₦ 2015	₦ 2016	₦ 2017	₦ 2018
A	REVENUE	6	7	8	9	10
1	Statutory Allocation	34,752,985,343.68	25,191,689,735.51	28,252,335,591.03	34,626,726,142.96	38,079,794,716.52
2	Internally Generated Revenue	14,302,185,382.79	8,326,449,040.98	17,752,566,708.96	19,783,471,899.29	23,133,478,575.32
3	Value Added Tax	7,433,141,017.80	7,313,735,329.54	7,594,883,451.92	9,090,178,115.30	10,248,449,176.37
4	Grants & Reimbursement	4,626,235,234.30	18,625,181,289.00	17,019,107,440.00	17,977,915,768.00	14,616,865,898.40
5	External & Internal Loans	13,801,496,286.57	30,520,499,048.58	1,303,710,612.67	5,280,165,283.16	1,641,261,622.44
6	Other Incomes	4,537,028,559.31	3,537,012,000.79	7,393,369,050.39	18,167,735,925.31	949,503,578.69
	Total Revenue	79,453,071,824.45	93,514,566,444.40	79,315,972,854.97	104,926,193,134.02	88,669,353,567.74
B	EXPENDITURE					
1	Personnel Costs	13,062,307,927.44	13,385,999,494.99	13,368,218,005.66	13,781,176,479.63	13,951,945,424.07
2	Overhead	13,087,454,711.71	14,543,882,936.44	18,399,787,723.17	16,959,243,858.48	15,317,095,305.98
3	Consolidated Revenue Fund Charges	11,700,121,368.78	12,341,430,625.55	14,748,957,813.53	21,960,972,770.39	15,160,306,551.38
4	Parastatals Retained /Subvention	-	1,261,813,567.12	1,669,369,984.51	7,505,491,937.54	12,156,294,189.24
5	Loan Repayments	16,986,699,584.18	30,407,641,570.00	5,258,720,470.05	5,033,711,875.76	5,763,735,147.77
6	Capital Expenditure	15,007,514,127.74	23,953,413,571.59	24,212,821,261.88	34,209,777,264.50	25,114,136,403.46
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	2,450,822,837.33
	Total Expenditure	76,809,197,776.91	97,630,475,169.34	79,200,584,896.78	104,688,308,359.18	89,914,395,859.23
C	CASH BALANCE					
1	Net Cash Balance	2,643,874,047.54	(4,115,908,724.94)	115,387,958.19	237,884,774.84	(1,245,042,291.49)
2	Opening 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
3	Government Funds in Ministries, Depts & Agencies	-	-	-	-	-
	Closing Balance	5,309,335,021.92	1,193,426,296.98	1,308,814,255.17	1,546,699,030.01	301,656,738.52

**STATEMENT No.1**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018**

₦			₦	₦
ANNUAL BUDGET 2018	DESCRIPTIONS	NOTES	ACTUAL YEAR 2018	ACTUAL YEAR 2017
	CASHFLOWS FROM OPERATING ACTIVITIES:			
	RECEIPTS:			
42,832,616,343.00	Statutory Allocations : FAAC	1	38,079,794,716.52	34,626,726,142.96
11,350,071,111.00	Value Added Tax Allocation	1	10,248,449,176.37	9,090,178,115.30
54,182,687,454.00	SUB-TOTAL- STATUTORY ALLOCATION		48,328,243,892.89	43,716,904,258.26
8,934,208,812.00	Direct Taxes	2	7,188,886,356.09	6,144,565,999.39
287,780,554.00	Licences	2	226,134,364.54	208,595,403.47
12,524,000.00	Mining Rents	2	14,944,500.00	13,816,000.00
2,009,237,563.00	Fees	2	1,405,392,459.92	1,449,867,336.15
22,251,570.00	Fines	2	15,844,269.50	17,155,215.00
499,099,748.00	Sales	2	151,706,830.89	263,644,285.77
518,715,427.00	Earnings	2	724,019,100.84	651,072,783.10
4,246,051.00	Sales/Rent of Government Buildings	2	4,109,463.72	5,832,176.57
96,473,508.00	Sale/Rent on Lands and Others	2	73,377,629.90	56,598,584.08
3,425,814,570.00	Repayment-General	2	2,491,424,408.52	4,072,017,100.42
-	Investment Income (Harmony Holding Ltd)	2	-	-
-	Interest Earned	2	-	-
172,972,738.00	Re-imburement	2	63,000,000.00	14,498,266.00
10,542,919,145.00	Earnings of Parastatals	2	10,774,639,191.40	6,885,808,749.34
26,526,243,686.00	SUB-TOTAL - INDEPENDENT REVENUE		23,133,478,575.32	19,783,471,899.29
12,316,781,891.00	Other Revenue Sources of the Kwara State Government	3	949,503,578.69	18,167,735,925.31
93,025,713,031.00	TOTAL RECEIPTS		72,411,226,046.90	81,668,112,082.86
	PAYMENTS			
14,501,951,211.00	Personnel Cost(Including Salaries on CRF Charges)	4	13,951,945,424.07	13,781,176,479.63
23,993,486,803.00	Overhead Charges	6	15,317,095,305.98	16,959,243,858.48
17,507,572,634.00	Consolidated Revenue Fund Charges (Including Service wide Votes,Pension & Gratuity)	7	15,160,306,551.38	17,148,269,181.12
13,073,912,760.00	Parastatals Recurrent Cost	8	12,156,294,189.24	7,505,491,937.54
1,721,045,769.00	Other Operating Activities(JAAC & LGA Bailout)	27	632,103,446.37	4,812,703,589.27
1,818,779,391.00	Other Transfers (Other deduction from FAAC & Others)	28	1,818,779,390.96	5,237,934,172.88
72,616,748,568.00	TOTAL PAYMENTS		59,036,524,308.00	65,444,819,218.92
	NET CASHFLOW FROM OPERATING ACTIVITIES		13,374,701,738.90	16,223,292,863.94

STATEMENT No.1 (Cont'd.)  
 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018

₦			₦	₦
ANNUAL BUDGET 2018	DESCRIPTIONS	NOTES	ACTUAL YEAR 2018	ACTUAL YEAR 2017
	<b>CASHFLOWS FROM INVESTMENT ACTIVITIES:</b>			
3,047,365,468.00	Capital Expenditure: General Public Services	11	(1,249,653,701.39)	(2,972,565,701.97)
220,572,625.00	Capital Expenditure: Public Order and Safety	11	(120,000,000.00)	(48,630,000.00)
24,339,872,755.00	Capital Expenditure: Economic Affairs	11	(6,345,470,748.48)	(8,009,299,445.65)
1,487,081,167.00	Capital Expenditure: Housing and Community Amenities	11	(958,396,348.94)	(786,109,941.50)
136,181,200.00	Capital Expenditure: Social Protection	11	(25,091,000.00)	(26,200,000.00)
53,877,013.00	Capital Expenditure: Environmental Protection	11	(27,000,000.00)	(5,577,500.00)
518,868,573.00	Capital Expenditure: Health	11	(34,522,443.75)	(235,046,769.22)
663,332,000.00	Capital Expenditure: Recreation Culture and Religion	11	(17,862,000.00)	(38,600,000.00)
2,719,163,324.00	Capital Expenditure: Education	11	(948,391,815.22)	(2,672,051,225.40)
44,517,626,768.00	Capital Expenditure: Funded from Aid and Grants & External Loan	10 & 19	(15,387,748,345.68)	(19,415,696,680.76)
77,703,940,893.00	<b>NET CASHFLOWS FROM INVESTMENT ACTIVITIES</b>		(25,114,136,403.46)	(34,209,777,264.50)
	<b>CASHFLOWS FROM FINANCING ACTIVITIES:</b>			
33,942,187,472.00	Proceeds from Aid and Grants	10	14,616,865,898.40	17,977,915,768.00
24,075,439,296.00	Proceeds from External Loan	19	770,882,447.28	1,437,780,912.76
-	Proceeds from Internal Loan: FGN/State Bonds	20	-	-
-	Proceeds from Internal Loan (Nigeria Treasury Bills)	21	-	-
-	Proceeds from Development of Nat Resources	23	-	-
5,000,000,000.00	Proceeds of Loans from Others Funds (Commercial Bank Loan)	24	870,379,175.16	3,842,384,370.40
463,803,766.00	Repayment of External Loans (Including Servicing)	19	(463,803,764.80)	(399,659,412.70)
3,004,096,366.00	Repayment of FGN Bonds (Restructured Com Loan & Salary Bailout)	20	(3,004,096,365.96)	(3,004,096,365.96)
-	Repayment of Internal Loan-(Nigeria Treasury Bills)	21	-	-
-	Repayment of Loans from Development of Nat Resources	23	-	-
2,254,750,206.00	Repayment of Loans from Other Funds(Commercial Bank Loan)	24	(2,295,835,017.01)	(1,629,956,097.10)
57,294,976,430.00	<b>NET CASHFLOWS FROM FINANCING ACTIVITIES:</b>		10,188,946,809.83	18,224,369,175.40
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS</b>			
-	(Increase)/Decrease in Investments		-	-
-	Net (Increase)/Decrease in Other Cash Equivalents		-	-
-	<b>TOTAL CASHFLOW FROM OTHER CASH EQUIVALENT ACCOUNTS</b>		-	-
-	<b>Net Cash for the Year</b>		(1,245,042,291.49)	237,884,774.84
-	Cash & Its Equivalent as at 1st January 2018		1,546,699,030.01	1,308,814,255.17
-	Cash & Its Equivalent as at 31st December 2018		301,656,738.52	1,546,699,030.01

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 2018**

DESCRIPTIONS	NOTES	₦ CURRENT YEAR 2018	₦ PREVIOUS YEAR 2017
<b>ASSETS</b>			
<b>LIQUID ASSETS</b>			
Cash Held by Kwara State Accountant General:		-	-
CRF Bank Balance(CBN/CRF Bank)		-	-
Pension Account (CBN/Bank)		-	-
Other Bank of the Treasury		142,601,563.68	1,138,380,588.51
Cash Balances of Trust & Other Funds of the State	12	80,659,756.96	372,776,995.81
Cash Balances with Sub-Treasury	13	3,490,165.57	35,541,445.69
Cash Held by Ministries, Department & Agencies	14	74,905,252.31	-
<b>TOTAL LIQUID ASSETS</b>		<b>301,656,738.52</b>	<b>1,546,699,030.01</b>
<b>INVESTMENTS AND OTHER CASH ASSETS</b>			
State Government Investment	15	120,120,000.00	120,120,000.00
Imprests	16	-	-
Advances	17	8,170,000.00	8,170,000.00
Revolving Loans Granted	18	20,000,000.00	95,005,037.20
Intangible Assets		58,073,322,999.76	37,979,835,216.09
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>58,221,612,999.76</b>	<b>38,203,130,253.29</b>
<b>TOTAL ASSETS</b>		<b>58,523,269,738.28</b>	<b>39,749,829,283.30</b>
<b>LIABILITIES:</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund		-	-
Capital Development Fund	STAT No. 4	(42,117,199,156.02)	(35,827,629,372.29)
Trust & Other Public Funds		-	-
Police Reward Fund		-	-
<b>TOTAL PUBLIC FUNDS</b>		<b>(42,117,199,156.02)</b>	<b>(35,827,629,372.29)</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans: State	19	8,122,011,512.32	8,120,378,393.08
FGN & Treasury Bonds	20	10,153,724,273.90	13,157,823,639.56
Nigerian Treasury Bills	21	-	-
Development Loan Stock	22	-	-
Other Internal Loans(Promissory Notes)	23	-	-

STATEMENT No.2 (Cont'd.)  
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2018

DESCRIPTIONS	NOTES	₦ CURRENT YEAR 2018	₦ PREVIOUS YEAR 2017
Internal Loans from Other Funds	24	10,327,785,698.28	11,808,319,505.86
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>28,603,521,484.50</b>	<b>33,086,521,538.50</b>
<b>OTHER LIABILITIES</b>			
Deposits	25	-	-
Pension and Gratuity Due	26	10,126,060,851.69	7,290,949,956.64
Outstanding Contractors Liabilities(According to MDA)	26	19,408,266,838.85	35,117,119,910.45
Pending Litigations(According to MDA)	26	79,975,000.00	82,867,250.00
Guarantees (According to MDA)	26	-	-
<b>SUB TOTAL</b>		<b>29,614,302,690.54</b>	<b>42,490,937,117.09</b>
<b>TOTAL LIABILITIES</b>		<b>58,523,269,738.28</b>	<b>39,749,829,283.30</b>

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 2018**

ACTUAL PREVIOUS YEAR 2017	DESCRIPTIONS	NOTES	ACTUAL YEAR 2018	FINAL BUDGET 2018	INITIAL/ORIGINAL BUDGET 2018	SUPPLEMENTARY BUDGET 2018	VARIANCE ON FINAL BUDGET
(16,234,108,480.42)	OPENING BALANCE		(5,044,527,492.24)	-	-	-	(5,044,527,492.24)
	ADD: REVENUE						
34,626,726,142.96	Statutory Allocation: FAAC	1	38,079,794,716.52	42,832,616,343.00	33,116,928,484.00	42,832,616,343.00	(4,752,821,626.48)
9,090,178,115.30	Value Added Tax Allocation	1	10,248,449,176.37	11,350,071,111.00	9,779,935,565.00	11,350,071,111.00	(1,101,621,934.63)
43,716,904,258.26	SUB-TOTAL- STATUTORY ALLOCATION		48,328,243,892.89	54,182,687,454.00	42,896,864,049.00	54,182,687,454.00	(5,854,443,561.11)
6,144,565,999.39	Direct Taxes	2	7,188,886,356.09	8,934,208,812.00	10,052,959,027.00	8,934,208,812.00	(1,745,322,455.91)
208,595,403.47	Licences	2	226,134,364.54	287,780,554.00	354,895,643.00	287,780,554.00	(61,646,189.46)
13,816,000.00	Mining Rents	2	14,944,500.00	12,524,000.00	25,400,000.00	12,524,000.00	2,420,500.00
1,449,867,336.15	Fees	2	1,405,392,459.92	2,009,237,563.00	4,842,757,824.00	2,009,237,563.00	(603,845,103.08)
17,155,215.00	Fines	2	15,844,269.50	22,251,570.00	27,600,000.00	22,251,570.00	(6,407,300.50)
263,644,285.77	Sales	2	151,706,830.89	499,099,748.00	3,739,581,506.00	499,099,748.00	(347,392,917.11)
651,072,783.10	Earnings:	2	724,019,100.84	518,715,427.00	1,550,406,352.00	518,715,427.00	205,303,673.84
5,832,176.57	Sales / Rent of Government Building	2	4,109,463.72	4,246,051.00	3,714,000.00	4,246,051.00	(136,587.28)
56,598,584.08	Sales / Rent on Lands and Others	2	73,377,629.90	96,473,508.00	511,518,500.00	96,473,508.00	(23,095,878.10)
4,072,017,100.42	Repayment: General	2	2,491,424,408.52	3,425,814,570.00	5,720,672,164.00	3,425,814,570.00	(934,390,161.48)
-	Investment Income	2	-	-	-	-	-
-	Interest Earned	2	-	-	-	-	-
14,498,266.00	Re-imbursments	2	63,000,000.00	172,972,738.00	172,972,738.00	172,972,738.00	(109,972,738.00)
6,885,808,749.34	Retained Earnings of Parastatals	2	10,774,639,191.40	10,542,919,145.00	11,308,653,956.00	10,542,919,145.00	231,720,046.40
19,783,471,899.29	SUB-TOTAL - INDEPENDENT REVENUE		23,133,478,575.32	26,526,243,686.00	38,311,131,710.00	26,526,243,686.00	(3,392,765,110.68)
18,167,735,925.31	Other Revenue Sources of theKwara State Govt.	3	949,503,578.69	12,316,781,891.00	41,596,616,257.00	12,316,781,891.00	(11,367,278,312.31)
-	Federal Govt Salary Bail Out	20	-	-	-	-	-
-	Internal Loan	24	-	-	-	-	-
65,434,003,602.44	TOTAL REVENUE		67,366,698,554.66	93,025,713,031.00	122,804,612,016.00	93,025,713,031.00	(25,659,014,476.34)
	LESS: EXPENDITURE						
13,781,176,479.63	Personnel Costs (Including Salaries on CRF Charges)	4	13,951,945,424.07	14,501,951,211.00	14,598,543,471.00	14,501,951,211.00	550,005,786.93
-	State Contribution to Pension	5	-	-	-	-	-
16,959,243,858.48	Overhead Charges	6	15,317,095,305.98	23,993,486,803.00	28,210,368,726.00	23,993,486,803.00	8,676,391,497.02
17,148,269,181.12	Consolidated Revenue Fund Charges (Including Service wide Votes,Pension & Gratuity)	7	15,160,306,551.38	17,507,572,634.00	15,800,000,000.00	17,507,572,634.00	2,347,266,082.62
7,505,491,937.54	Parastatals Recurrent Cost	8	12,156,294,189.24	13,073,912,760.00	13,529,191,324.00	13,073,912,760.00	917,618,570.76
4,812,703,589.27	Other Operating Activities(JAAC & LGA Bailout)	27	632,103,446.37	1,721,045,769.00	2,550,000,000.00	1,721,045,769.00	1,088,942,322.63
8,242,030,538.84	Other Transfers (Other deduction from FAAC & Others)	28	4,822,875,756.92	4,822,875,757.00	4,822,875,757.00	4,822,875,757.00	0.08

STATEMENT No.3 (Cont'd.)  
 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR 31ST DECEMBER 2018

ACTUAL PREVIOUS YEAR 2017	DESCRIPTIONS	NOTES	ACTUAL YEAR 2018	FINAL BUDGET 2018	INITIAL/ORIGINAL BUDGET 2018	SUPPLEMENTARY BUDGET 2018	VARIANCE ON FINAL BUDGET
	OTHER RECURRENT PAYMENT/EXPENDITURE:						
399,659,412.70	Repayment : External Loans :State	19	463,803,764.80	463,803,766.00	419,541,445.00	463,803,766.00	1.20
-	Repayment : FGN Bond & Treasury	20	-	-	-	-	-
-	Repayments: Nigerian Treasury Bills (NTB)	21	-	-	-	-	-
-	Repayments: Development Loan Stock	22	-	-	-	-	-
-	Repayments: Other Internal Loans(Promissory Notes)	23	-	-	-	-	-
1,629,956,097.10	Repayments: Internal Loans from Others Funds	24	2,295,835,017.01	2,254,750,206.00	1,012,567,309.00	2,254,750,206.00	(41,084,811.01)
70,478,531,094.68	TOTAL EXPENDITURE		64,800,259,455.77	78,339,398,906.00	80,943,088,032.00	78,339,398,906.00	13,539,139,450.23
(5,044,527,492.24)	OPERATING BALANCE		2,566,439,098.89	14,686,314,125.00	41,861,523,984.00	14,686,314,125.00	(12,119,875,026.11)
	APPROPRIATION/TRANSFERS:						
(5,044,527,492.24)	Transfer to Capital Development Fund	9	2,566,439,098.89	14,686,314,125.00	41,861,523,984.00	14,686,314,125.00	(12,119,875,026.11)
-	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 2018**

ACTUAL PREVIOUS YEAR 2017	DESCRIPTIONS	NOTES	TOTAL CAPITAL EXPENDITURE 2018	FINAL BUDGET 2018	INITIAL/ ORIGINAL BUDGET 2018	SUPPLEMENTARY BUDGET 2018	PERFORMANCE ON TOTAL %
(19,831,405,666.71)	OPENING BALANCE		(35,827,629,372.29)	-	-	-	
-	ADD: REVENUE						
(5,044,527,492.24)	Transfer from Consolidated Revenue Fund	9	2,566,439,098.89	14,686,314,125.00	42,521,359,879.00	14,686,314,125.00	17%
17,977,915,768.00	Aid and Grants	10	14,616,865,898.40	33,942,187,472.00	40,722,374,259.00	33,942,187,472.00	43%
1,437,780,912.76	External Loans: State	19	770,882,447.28	24,075,439,296.00	22,445,439,296.00	24,075,439,296.00	3%
-	FGN Bond & Treasury	20	-	-	-	-	-
-	Nigerian Treasury Bills(NTB)	21	-	-	-	-	-
-	Development Loan Stock	22	-	-	-	-	-
-	Other Internal Loans(Promissory Notes)	23	-	-	-	-	-
3,842,384,370.40	Internal Loans from Other Funds	24	870,379,175.16	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	17%
(1,617,852,107.79)	TOTAL REVENUE AVAILABLE		(17,003,062,752.56)	77,703,940,893.00	110,689,173,434.00	77,703,940,893.00	
	LESS : CAPITAL EXPENDITURE						
2,972,565,701.97	Capital Expenditure: General Public Services	11	1,249,653,701.39	3,047,365,468.00	6,708,332,164.00	3,047,365,468.00	41%
8,009,299,445.65	Capital Expenditure: Economic Affairs	11	6,345,470,748.48	24,339,872,755.00	33,380,881,083.00	24,339,872,755.00	26%
48,630,000.00	Capital Expenditure: Public Order and Safety	11	120,000,000.00	220,572,625.00	1,464,856,353.00	220,572,625.00	54%
786,109,941.50	Capital Expenditure: Housing and Community Amenities	11	958,396,348.94	1,487,081,167.00	5,177,908,667.00	1,487,081,167.00	64%
26,200,000.00	Capital Expenditure: Social Protection	11	25,091,000.00	136,181,200.00	277,106,360.00	136,181,200.00	18%
5,577,500.00	Capital Expenditure: Environmental Protection	11	27,000,000.00	53,877,013.00	358,253,446.00	53,877,013.00	50%
235,046,769.22	Capital Expenditure: Health	11	34,522,443.75	518,868,573.00	2,459,852,943.00	518,868,573.00	7%
38,600,000.00	Capital Expenditure: Recreation Culture and Religion	11	17,862,000.00	663,332,000.00	1,539,944,870.00	663,332,000.00	3%
2,672,051,225.40	Capital Expenditure: Education	11	948,391,815.22	2,719,163,324.00	11,404,223,993.00	2,719,163,324.00	35%
19,415,696,680.76	Capital Expenditure: Funded from Aid and Grants	10	15,387,748,345.68	44,517,626,768.00	47,917,813,555.00	44,517,626,768.00	35%
34,209,777,264.50	TOTAL CAPITAL EXPENDITURE		25,114,136,403.46	77,703,940,893.00	110,689,173,434.00	77,703,940,893.00	
-	Intangible Assets		-	-	-	-	
(35,827,629,372.29)	CLOSING BALANCE		(42,117,199,156.02)	-	-	-	

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, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	NOTE	AMOUNT	AMOUNT	BUDGET	
1	A- Share of Statutory Allocation					
	Net Share of Statutory Allocation from FAAC	A	32,625,217,211.03			
	Add: Deduction at Source for Loan Repayment	B	5,286,679,521.72	37,911,896,732.75		
	Share of Statutory - Other Agencies	C		-		
	Share of Federal Accounts Allocation- Excess PPT	D		167,897,983.77		
	Total (GROSS) FAAC Allocation to State Government			38,079,794,716.52	42,832,616,343.00	
	B- Value Added Tax					
	Share of Value Added Tax (VAT)	E		10,248,449,176.37	11,350,071,111.00	
2	Internally General Revenue (Independent Revenue)	Note	Actual	Budget	Variance	REMARKS
	Direct Taxes					
	Kwara State Internal Revenue Service(KWIRS)		7,188,886,356.09	8,934,208,812.00	(1,745,322,455.91)	
	Total Direct Taxes		7,188,886,356.09	8,934,208,812.00	(1,745,322,455.91)	
	Licences	Note	Actual	Budget	Variance	REMARKS
	Ministry of Agriculture & Natural resources		21,869,890.00	34,473,250.00	(12,603,360.00)	
	Ministry of Commerce and Co-operatives		-	2,134,333.00	(2,134,333.00)	
	Ministry of Industry & Solid Minerals		40,000.00	60,000.00	(20,000.00)	
	Ministry of Energy		30,000.00	840,000.00	(810,000.00)	
	Ministry of Works and Transport		200,000.00	500,000.00	(300,000.00)	
	Kwara State Internal Revenue Service (KWIRS)		157,313,821.48	189,750,643.00	(32,436,821.52)	
	Ministry of Culture & Tourism		1,990,642.13	5,461,500.00	(3,470,857.87)	
	Ministry of Health		-	8,086,333.00	(8,086,333.00)	
	Ministry of Environment & Forestry		6,790,309.00	9,600,310.00	(2,810,001.00)	
	State Audit Department		-	350,000.00	(350,000.00)	
	Ministry of Housing and Urban Development		200,000.00	300,000.00	(100,000.00)	
	Bureau of Lands		15,379,701.93	14,765,185.00	614,516.93	
	Ministry of Sport And Youth Development		217,500.00	251,500.00	(34,000.00)	
	Ministry of Women Affairs & Social Development		896,500.00	945,000.00	(48,500.00)	
	Ministry of Tertiary Education & Science Tech.		2,722,500.00	2,000,000.00	722,500.00	
	Ministry of Education & Human Capital Development		17,241,500.00	14,102,500.00	3,139,000.00	
	Agency For Mass Education		252,000.00	1,940,000.00	(1,688,000.00)	
	Ministry of Local Government & Chieftaincy Affairs		970,000.00	2,200,000.00	(1,230,000.00)	
	Ministry of Information & Communication		20,000.00	20,000.00	-	
	Total Licences		226,134,364.54	287,780,554.00	(61,646,189.46)	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	<b>MINING RENTS</b>					
	Min. Of Industries & Solid minerals		14,944,500.00	12,524,000.00	2,420,500.00	
	Total Mining Rents		14,944,500.00	12,524,000.00	2,420,500.00	
	<b>ROYALTIES</b>	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	MDA 1		-	-	-	
	MDA 2		-	-	-	
	MDA 3		-	-	-	
	Total Royalties		-	-	-	
	<b>FEES</b>	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Governor's office		1,860,000.00	2,750,000.00	(890,000.00)	
	Head of Service		14,431,763.41	21,674,182.00	(7,242,418.59)	
	Ministry of Information & Communications		40,000.00	110,000.00	(70,000.00)	
	Audit Department (State)		300,000.00	360,000.00	(60,000.00)	
	Ministry of Agriculture & Natural resources		18,713,360.00	22,304,000.00	(3,590,640.00)	
	Ministry of Commerce and Co-operatives		-	7,500,000.00	(7,500,000.00)	
	Ministry of Industry & Solid Minerals		150,000.00	471,000.00	(321,000.00)	
	Ministry of Energy		160,250.00	3,408,750.00	(3,248,500.00)	
	Ministry of Works & Transport		15,390,000.00	34,565,000.00	(19,175,000.00)	
	Ministry of Culture & Tourism		2,991,725.19	8,957,000.00	(5,965,274.81)	
	Ministry of Water Resources		-	2,970,000.00	(2,970,000.00)	
	Ministry of Housing & Urban Development		206,523,843.44	330,426,029.00	(123,902,185.56)	
	Office of the Surveyor General		9,959,450.00	25,165,417.00	(15,205,967.00)	
	Bureau of Lands		253,533,568.60	408,674,104.00	(155,140,535.40)	
	Ministry of Justice		65,088,594.96	76,840,545.00	(11,751,950.04)	
	Judiciary (High Court of Justice)		14,599,271.50	25,796,412.00	(11,197,140.50)	
	Judiciary(Sharia Court of Appeal)		796,400.00	1,125,317.00	(328,917.00)	
	Ministry of Women Affairs		16,253,000.00	13,990,500.00	2,262,500.00	
	Ministry of Education & Human Capital Dev.		27,795,500.00	43,109,000.00	(15,313,500.00)	
	Agency for Mass Education		344,000.00	606,750.00	(262,750.00)	
	Ministry of Tertiary Education & Scien.Tech.		2,570,000.00	3,941,250.00	(1,371,250.00)	
	Ministry of Health		-	16,075,000.00	(16,075,000.00)	
	Ministry Of Environment & Forestry		36,359,000.00	37,514,000.00	(1,155,000.00)	
	Ministry of Sport And Youth Development		34,000.00	12,571,547.00	(12,537,547.00)	
	Ministry of Local Govt. & Chieftancy Affairs		14,000.00	42,000.00	(28,000.00)	
	Ministry of Finance		525,000.00	525,000.00	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Kwara State Internal Revenue Services (KWIRS)		716,959,732.82	873,831,058.00	(156,871,325.18)	
	Kwara State House of Assembly		-	1,000,000.00	(1,000,000.00)	
	Kwara State Universal Basic Education (SUBEB)		-	32,933,702.00	(32,933,702.00)	
	Total Fees		1,405,392,459.92	2,009,237,563.00	(603,845,103.08)	
	<b>FINES</b>	<b>NOTE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>REMARKS</b>
	Judiciary (High Court of Justice)		2,364,069.50	8,927,570.00	(6,563,500.50)	
	Ministry of Housing & Urban Development		-	-	-	
	Ministry of Works & Transport		810,200.00	500,000.00	310,200.00	
	Local Government Audit Department		-	-	-	
	Ministry Of Environment & Forestry		12,670,000.00	12,824,000.00	(154,000.00)	
	Total Fines		15,844,269.50	22,251,570.00	(6,407,300.50)	
	<b>SALES</b>	<b>NOTE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>REMARKS</b>
	Head of Service		24,679,500.00	111,891,167.00	(87,211,667.00)	
	Ministry of Information & Communications		-	50,000.00	(50,000.00)	
	Ministry of Agriculture & Natural resources		1,012,241.92	11,051,964.00	(10,039,722.08)	
	Ministry of Women Affairs & Social Affairs		320,000.00	310,000.00	10,000.00	
	Ministry of Works & Transport		530,000.00	820,000.00	(290,000.00)	
	Governor's office		2,000,000.00	2,000,000.00	-	
	Ministry of Finance		5,480,083.50	4,000,000.00	1,480,083.50	
	Kwara State Internal Revenue Services(KWIRS)		103,358,155.00	93,415,400.00	9,942,755.00	
	Ministry of Planning & Economic Development		717,500.00	1,820,000.00	(1,102,500.00)	
	Bureau of Statistics		-	3,500,000.00	(3,500,000.00)	
	Ministry of Housing & Urban Development		3,409,100.47	58,906,800.00	(55,497,699.53)	
	Bureau of Lands		9,536,250.00	208,890,417.00	(199,354,167.00)	
	Ministry of Justice		664,000.00	2,424,000.00	(1,760,000.00)	
	Ministry of Health		-	-	-	
	Kwara State House of Assembly		-	20,000.00	(20,000.00)	
	Total Sales		151,706,830.89	499,099,748.00	(347,392,917.11)	
	<b>EARNINGS</b>	<b>NOTE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Variance</b>	<b>REMARKS</b>
	Governor's office		-	100,000.00	(100,000.00)	
	Ministry of Information & Communications		39,210,000.00	51,372,300.00	(12,162,300.00)	
	Ministry of Agriculture & Natural resources		525,200.00	8,293,300.00	(7,768,100.00)	
	Ministry of Finance		-	-	-	
	Kwara State Internal Revenue Services(KWIRS)		264,287,944.84	138,091,000.00	126,196,944.84	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Commerce and Co-operatives		400,000.00	530,000.00	(130,000.00)	
	Ministry of Works & Transport		22,722,240.00	26,679,250.00	(3,957,010.00)	
	Ministry of Energy		-	1,000,000.00		
	Ministry of Planning and Economic Development		675,000.00	1,025,000.00		
	Bureau of Lands		249,362,254.00	89,265,410.00	160,096,844.00	
	Bureau of Statistics		-	1,925,222.00	(1,925,222.00)	
	Ministry of Sport And Youth Development		248,000.00	326,666.00	(78,666.00)	
	Ministry of Women Affairs & Social Development		558,000.00	507,000.00	51,000.00	
	Ministry of Education & Human Capital Develop		133,680,462.00	182,041,612.00	(48,361,150.00)	
	Ministry of Health		-	562,667.00	(562,667.00)	
	Ministry of Culture & Tourism		5,000.00	4,200,000.00	(4,195,000.00)	
	Ministry Of Environment & Forestry		12,345,000.00	12,760,000.00	(415,000.00)	
	Kwara State House of Assembly		-	36,000.00	(36,000.00)	
	Total Earnings		724,019,100.84	518,715,427.00	206,653,673.84	
	SALES / RENT OF GOVERNMENT BUILDINGS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Head of Service		3,647,000.00	3,644,500.00	2,500.00	
	Ministry of Commerce and Co-operatives		27,840.00	260,000.00	(232,160.00)	
	Bureau of Lands		434,623.72	341,551.00	93,072.72	
	Total Sales / Rent of Government Building		4,109,463.72	4,246,051.00	(136,587.28)	
	SALES / RENT ON LANDS AND OTHERS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Agriculture & Natural resources		7,750,000.00	8,550,000.00	(800,000.00)	
	Ministry of Commerce and Co-operatives		-	2,110,000.00	(2,110,000.00)	
	Ministry of Housing and Urban Development		4,988,054.00	6,644,737.00	(1,656,683.00)	
	Ministry of Women Affairs & Social Development		1,397,500.00	1,737,500.00	(340,000.00)	
	Bureau of Lands		59,242,075.90	77,431,271.00	(18,189,195.10)	
	Total Sales / Rent on Lands and Others		73,377,629.90	96,473,508.00	(23,095,878.10)	
	REPAYMENT-GENERAL	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Finance		-	96,142,406.00	(96,142,406.00)	
	Ministry of Commerce and Co-operatives		-	37,800,000.00	(37,800,000.00)	
	Governor's office		2,453,041,624.56	3,253,489,380.00	(800,447,755.44)	
	Kwara State House of Assembly		38,382,783.96	38,382,784.00	(0.04)	
	Total Repayment		2,491,424,408.52	3,425,814,570.00	(934,390,161.48)	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	INVESTMENT INCOME/INFORMER SECTOR	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		21,000,000.00	500,000.00	20,500,000.00	
	Local Government Audit Department		42,000,000.00	158,000,000.00	(116,000,000.00)	
	Ministry of Commerce and Co-operatives		-	14,472,738.00	(14,472,738.00)	
	Total Re-Imbursement		63,000,000.00	172,972,738.00	(109,972,738.00)	
	EARNINGS OF PARASTATALS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Kwara State Television		11,697,073.94	29,970,178.00	(18,273,104.06)	
	Kwara State Muslim Pilgrims Welfare Board		14,798,109.48	18,380,000.00	(3,581,890.52)	
	Kwara State Christian Pilgrims Welfare Board		5,313,300.00	2,250,000.00	3,063,300.00	
	Kwara State Broadcasting Corporation		65,934,911.61	111,111,187.00	(45,176,275.39)	
	Kwara State printing & Publishing Corporation		19,516,730.00	26,797,505.00	(7,280,775.00)	
	Kwara State Electrification Board, Ilorin		27,460.00	-	27,460.00	
	Kwara State Road Traffic Management Authority		9,988,650.00	15,247,000.00	(5,258,350.00)	
	Kwara State Council for Arts & Culture, Ilorin		724,550.00	3,874,050.00	(3,149,500.00)	
	Kwara State Water Corporation		158,348,528.52	224,662,407.00	(66,313,878.48)	
	Kw. St. Rural Water Supply and Sanitation Agency		-	650,000.00	(650,000.00)	
	Kwara State Housing Corporation		-	-	-	
	Kwara State Universal Basic Education Board		-	-	-	
	Kwara State College of Education, Oro		266,937,029.12	199,346,850.00	67,590,179.12	
	Kwara State College of Education, Ilorin		567,272,135.00	455,228,124.00	112,044,011.00	
	Kwara State Polytechnic, Ilorin		2,550,952,967.25	3,341,948,523.00	(790,995,555.75)	
	Kwara State College of Education (T) Lafiagi		355,455,613.47	184,180,876.00	171,274,737.47	
	Kwara College of Arabic & Islamic Legal Studies		35,892,837.00	53,510,755.00	(17,617,918.00)	
	Kwara State University, Malete		5,705,008,085.00	4,938,071,743.00	766,936,342.00	
	Kwara State College of Health Technology Offa		428,263,100.00	442,238,237.00	(13,975,137.00)	
	kwara State College of Nursing and Midwifery, Ilorin		115,950,014.00	64,003,557.00	51,946,457.00	
	Kwara State College of Nursing ,Oke-Ode		103,841,417.01	74,327,134.00	29,514,283.01	
	Kwara State Environmental Protection Agency		8,915,450.00	12,122,175.00	(3,206,725.00)	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Kwara State Sports Council		3,852,900.00	4,455,200.00	(602,300.00)	
	Kwara United Football Club		1,117,700.00	12,088,375.00	(10,970,675.00)	
	Kwara State Hospital Management Bureau		344,830,630.00	328,455,269.00	16,375,361.00	
	Total Retained Earnings		10,774,639,191.40	10,542,919,145.00	231,720,046.40	
3	OTHER REVENUE SOURCES OF THE KWARA STATE GOVERNMENT	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Finance (Paris Club Refund)		-	10,055,020,306.00	(10,055,020,306.00)	
	Ministry of Finance (Refund of Infrastructure)		-	-	-	
	Ministry of Finance (Refund of Bank Charges)		92,422,193.43	2,006,533,653.00	(1,358,054,272.47)	
	Ministry of Finance (NNPC Refund)		65,482,625.54			
	Ministry of Finance (Stabilization Account)		-			
	Ministry of Finance (Exchange Difference)		490,574,561.56			
	LGAs Salary Bailout (Loan Repayment)		301,024,198.16	255,227,932.00	45,796,266.16	
	Total Other Revenue Sources		949,503,578.69	12,316,781,891.00	(11,367,278,312.31)	
4	A - TOTAL PERSONNEL COSTS (INCLUDING SALARIES DIRECTLY TO CRF IN NOTE 4B BELOW):	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	GENERAL PUBLIC SERVICES					
	Government House		1,635,287.52	1,804,412.00	169,124.48	
	Deputy Governor		-	-	-	
	Governor's Office		692,350,256.67	738,768,301.00	46,418,044.33	
	House of Assembly		185,920,658.22	200,000,000.00	14,079,341.78	
	Head of Service		920,004,768.94	931,117,067.00	11,112,298.06	
	State Audit		70,970,755.66	78,583,130.00	7,612,374.34	
	Local Government Audit		64,557,412.02	65,358,547.00	801,134.98	
	Civil Service Commission		8,255,412.68	10,940,953.00	2,685,540.32	
	Local Government Service Commission		-	-	-	
	State Independent Electoral Commission		-	-	-	
	Ministry of Information		87,404,696.61	87,619,554.00	214,857.39	
	Sub-Total		2,031,099,248.32	2,114,191,964.00	83,092,715.68	
	ECONOMIC AFFAIRS					
	Ministry of Agriculture & Natural Resources		315,910,359.71	341,115,711.00	25,205,351.29	
	Ministry of Finance		501,926,725.36	513,501,930.00	11,575,204.64	
	Ministry of Commerce & Co-operatives		177,249,225.16	180,004,931.00	2,755,705.84	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Industry & Solid Minerals		25,890,769.25	25,047,925.00	(842,844.25)	
	Ministry of Energy		70,399,137.53	70,364,329.00	(34,808.53)	
	Ministry of Works & Transport		168,277,177.34	168,293,161.00	15,983.66	
	Ministry of Planning & Economic Development		73,718,236.77	89,588,479.00	15,870,242.23	
	Bureau of Statistics		114,348,611.24	113,153,976.00	(1,194,635.24)	
	Fiscal Responsibility Commission		1,516,371.84	2,076,838.00	560,466.16	
	Sub-Total		1,449,236,614.20	1,503,147,280.00	53,910,665.80	
	<b>PUBLIC ORDER AND SAFETY</b>					
	State Judicial Service Commission		26,467,937.16	38,459,803.00	11,991,865.84	
	Ministry of Justice		117,724,768.52	122,552,984.00	4,828,215.48	
	High Court of Justice		608,851,261.01	680,081,508.00	71,230,246.99	
	Sharia Court		128,799,460.69	131,090,721.00	2,291,260.31	
	Sub-Total		881,843,427.38	972,185,016.00	90,341,588.62	
	<b>HOUSING AND COMMUNITY AMENITIES</b>					
	Ministry of Housing & Urban Development		172,833,385.89	171,402,305.00	(1,431,080.89)	
	Office of Surveyor General		20,364,249.87	30,440,073.00	10,075,823.13	
	Bureau of Lands		74,646,636.02	77,394,333.00	2,747,696.98	
	Ministry of Water Resources		63,694,978.87	63,900,898.00	205,919.13	
	Sub-Total		331,539,250.65	343,137,609.00	11,598,358.35	
	<b>RECREATION CULTURE AND RELIGION</b>					
	Ministry of Culture & Tourism		42,772,130.62	66,290,480.00	23,518,349.38	
	Ministry Sports & Youth Development		37,216,573.18	36,548,536.00	(668,037.18)	
	Ministry Local Government & Chieftaincy Affairs		71,938,103.79	73,763,752.00	1,825,648.21	
	Sub-Total		151,926,807.59	176,602,768.00	24,675,960.41	
	<b>SOCIAL PROTECTION</b>					
	Ministry of Women Affairs & Social Development		5,498,065.49	4,511,415.00	(986,650.49)	
	Sub-Total		5,498,065.49	4,511,415.00	(986,650.49)	
	<b>EDUCATION</b>					
	Ministry of Education & Human Capital Development		229,018,148.06	223,309,536.00	(5,708,612.06)	
	Scholarship Board		-	-	-	
	Agency for Mass Education		17,374,285.73	24,554,874.00	7,180,588.27	
	Teaching Service Commission		5,973,775,391.50	6,306,056,951.00	332,281,559.50	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
NOTES No. 1 - 28

NOTE	DETAILS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Ministry of Tertiary Education, Science & Technology		115,742,546.02	124,234,299.00	8,491,752.98	
	Sub-Total		6,335,910,371.31	6,678,155,660.00	342,245,288.69	
	<b>HEALTH</b>					
	Ministry of Health		2,617,300,252.90	2,568,883,569.00	(48,416,683.90)	
	Sub-Total		2,617,300,252.90	2,568,883,569.00	(48,416,683.90)	
	<b>ENVIRONMENTAL PROTECTION</b>					
	Ministry of Environment & Forestry		147,591,386.23	141,135,930.00	(6,455,456.23)	
	Sub-Total		147,591,386.23	141,135,930.00	(6,455,456.23)	
	Total Personnel Cost		13,951,945,424.07	14,501,951,211.00	550,005,786.93	
	<b>B - SALARIES DIRECTLY CHARGED TO CRF (INCLUDED IN NOTE 4A ABOVE)</b>	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	LIST OF 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	<b>EMPLOYER CONTRIBUTION TO PENSION ACCORDING TO SECTOR</b>	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		-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

		₦	₦	₦	₦	₦
6	OVERHEAD COSTS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	General Public Services					
	Government House		4,184,592,768.22	4,718,360,000.00	533,767,231.78	
	Deputy Governor		149,279,000.00	271,892,446.00	122,613,446.00	
	Governor's Office		3,199,330,907.98	4,841,710,017.00	1,642,379,109.02	
	House of Assembly		1,037,411,798.61	1,522,200,000.00	484,788,201.39	
	Head of Service		282,870,500.00	452,073,800.00	169,203,300.00	
	State Audit		42,177,000.00	72,245,960.00	30,068,960.00	
	Local Government Audit		17,679,064.00	35,718,170.00	18,039,106.00	
	Civil Service Commission		14,996,334.97	22,924,225.00	7,927,890.03	
	Local Government Service Commission		2,260,000.00	5,129,412.00	2,869,412.00	
	State Independent Electoral Commission		7,032,345.00	12,995,781.00	5,963,436.00	
	Ministry of Information		8,376,494.12	22,248,687.00	13,872,192.88	
	Sub-Total		8,946,006,212.90	11,977,498,498.00	3,017,620,092.22	
	ECONOMIC AFFAIRS					
	Ministry of Agriculture & Natural Resources		29,707,223.34	68,953,334.00	39,246,110.66	
	Ministry of Finance		475,025,511.17	1,589,493,342.00	1,114,467,830.83	
	Kwara State Internal Revenue Service		3,665,630,795.97	6,143,090,316.00	2,477,459,520.03	
	Ministry of Commerce & Co-operatives		25,660,673.00	34,320,773.00	8,660,100.00	
	Ministry of Industry & Solid Minerals		2,420,300.00	9,631,083.00	7,210,783.00	
	Ministry of Energy		187,219,801.28	280,424,198.00	93,204,396.72	
	Ministry of Works & Transport		11,218,168.20	239,007,132.00	227,788,963.80	
	Ministry of Planning & Economic Development		66,312,504.74	458,560,469.00	392,247,964.26	
	Bureau of Statistics		16,130,887.38	37,677,625.00	21,546,737.62	
	Fiscal Responsibility Commission		7,051,792.88	9,627,843.00	2,576,050.12	
	Sub-Total		4,486,377,657.96	8,870,786,115.00	4,384,408,457.04	
	PUBLIC ORDER AND SAFETY					
	State Judicial Service Commission		10,143,187.56	19,393,453.00	9,250,265.44	
	Ministry of Justice		146,669,431.62	412,509,816.00	265,840,384.38	
	High Court of Justice		195,268,829.45	537,109,422.00	341,840,592.55	
	Sharia Court		57,502,018.07	96,223,279.00	38,721,260.93	
	Sub-Total		409,583,466.70	1,065,235,970.00	655,652,503.30	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	<b>HOUSING AND COMMUNITY AMENITIES</b>					
	Ministry of Housing & Urban Development		22,228,666.52	31,888,238.00	9,659,571.48	
	Office of Surveyor General		5,080,535.00	27,582,223.00	22,501,688.00	
	Bureau of Lands		5,832,608.76	58,210,325.00	52,377,716.24	
	Ministry of Water Resources		11,596,151.26	23,632,731.00	12,036,579.74	
	Sub-Total		44,737,961.54	141,313,517.00	96,575,555.46	
	<b>RECREATION CULTURE AND RELIGION</b>					
	Ministry of Culture & Tourism		8,200,793.34	23,994,691.00	15,793,897.66	
	Ministry Sports & Youth Development		87,920,747.60	186,567,576.00	98,646,828.40	
	Ministry Local Government & Chieftaincy Affairs		114,680,305.24	193,186,828.00	78,506,522.76	
	Sub-Total		210,801,846.18	403,749,095.00	192,947,248.82	
	<b>SOCIAL PROTECTION</b>					
	Ministry of Women Affairs & Social Development		20,806,762.00	47,376,080.00	26,569,318.00	
	Sub-Total		20,806,762.00	47,376,080.00	26,569,318.00	
	<b>EDUCATION</b>					
	Ministry of Education & Human Capital Development		417,861,361.45	590,804,354.00	172,942,992.55	
	Scholarship Board		756,000.00	3,075,981.00	2,319,981.00	
	Agency for Mass Education		2,149,583.00	3,735,380.00	1,585,797.00	
	Teaching Service Commission		5,961,750.00	17,285,975.00	11,324,225.00	
	Ministry of Tertiary Education, Science & Technology		2,164,898.50	7,548,297.00	5,383,398.50	
	Sub-Total		428,893,592.95	622,449,987.00	5,383,398.50	
	<b>HEALTH</b>					
	Ministry of Health		29,767,383.18	60,271,181.00	30,503,797.82	
	Bureau of Hospital Management		433,546,190.38	456,618,213.00	23,072,022.62	
	Primary Health Care Development Agency		14,049,849.97	21,576,315.00	7,526,465.03	
	Sub-Total		477,363,423.53	538,465,709.00	7,526,465.03	
	<b>ENVIRONMENTAL PROTECTION</b>					
	Ministry of Environment & Forestry		292,524,382.22	326,611,832.00	34,087,449.78	
	Sub-Total		292,524,382.22	326,611,832.00	34,087,449.78	
	Total Overhead Cost		15,317,095,305.98	23,993,486,803.00	8,420,770,488.15	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

		₦	₦	₦	₦	₦
7	CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Pension and Gratuity- Civilian, Parastatals		6,677,306,551.38	8,007,572,634.00	1,330,266,082.62	
	Pension and Gratuity- Judiciary		-	-	-	
	Pension and Gratuity- State Assembly		-	-	-	
	SERVICE WIDE VOTE		8,483,000,000.00	9,500,000,000.00	1,017,000,000.00	
	Total Consolidated Revenue Fund Charges		15,160,306,551.38	17,507,572,634.00	2,347,266,082.62	
8	PARASTATALS RECURRENT COST (ACCORDING TO SECTOR-LIST)	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	GENERAL PUBLIC SERVICES					
	Kwara State Television		74,063,486.37	85,550,533.00	11,487,046.63	
	Kwara State Broadcasting Corporation		182,221,242.56	195,419,123.00	13,197,880.44	
	Kwara State printing & Publishing Corporation		67,559,536.08	74,296,244.00	6,736,707.92	
	Kwara State Muslim Pilgrim Welfare Board		780,000.00	2,906,550.00	2,126,550.00	
	Kwara State Christian Pilgrim Welfare Board		584,952.00	1,364,890.00	779,938.00	
	ECONOMIC AFFAIRS					
	Kwara State Agric Development Project		2,360,320.49	16,706,455.00	14,346,134.51	
	Kwara State Fadama Development Project		2,977,658.35	6,000,000.00	3,022,341.65	
	Kwara State Electrification Board, Ilorin		55,485,327.00	55,485,327.00	-	
	Kwara State Road Traffic Management Authority		72,735,650.00	103,354,070.00	30,618,420.00	
	PUBLIC ORDER AND SAFETY					
	HOUSING AND COMMUNITY AMENITIES					
	Kwara State Water Corporation		221,012,489.94	495,906,004.00	274,893,514.06	
	Kw. St. Rural Water Supply and Sanitation Agency		927,624.00	9,975,050.00	9,047,426.00	
	Kwara State Housing Corporation		818,225.00	2,394,500.00	1,576,275.00	
	RECREATION CULTURE AND RELIGION					
	Kwara State Council for Arts & Culture, Ilorin		45,631,004.46	54,900,206.00	9,269,201.54	
	Kwara State Sports Council		33,299,684.64	43,221,384.00	9,921,699.36	
	Kwara United Football Club		376,301,067.00	652,212,959.00	275,911,892.00	
	EDUCATION					
	Kwara State Universal Basic Education Board		614,667,841.73	185,515,580.00	(429,152,261.73)	
	Kwara State College of Education, Oro		410,309,979.54	675,475,998.00	265,166,018.46	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

NOTE	DETAILS	₦	₦	₦	₦	₦
		NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Kwara State College of Education, Ilorin		502,665,753.24	883,765,709.00	381,099,955.76	
	Kwara State Polytechnic, Ilorin		2,550,952,967.25	3,341,948,523.00	790,995,555.75	
	Kwara State College of Education (T) Lafiagi		183,322,561.83	418,611,282.00	235,288,720.17	
	Kwara College of Arabic & Islamic Legal Studies		349,034,474.09	194,345,888.00	(154,688,586.09)	
	Kwara State University, Malete		5,705,008,085.00	4,938,071,743.00	(766,936,342.00)	
	Kwara State College of Health Technology Offa		428,263,100.00	442,238,237.00	13,975,137.00	
	kwara State College of Nursing and Midwifery, Ilorin		137,663,546.00	79,945,920.00	(57,717,626.00)	
	Kwara State College of Nursing ,Oke-Ode		129,123,044.65	100,307,771.00	(28,815,273.65)	
	ENVIRONMENTAL PROTECTION					
	Kwara State Environmental Protection Agency		8,524,568.02	13,992,814.00	5,468,245.98	
	Total Parastatals Recurrent Cost		12,156,294,189.24	13,073,912,760.00	917,618,570.76	
9	TRANSFER TO CAPITAL DEVELOPMENT FUND (ACCORDING TO SECTORS)	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		(42,117,199,156.02)	-	-	
10	DETAILS OF AID & GRANTS RECEIVED	NOTE	ACTUAL	BUDGET	VARIANCE	REMARKS
	Bilateral		-	-	-	
	Multi Lateral		14,616,865,898.40	43,568,020,680.00	(28,951,154,781.60)	
	Total Details of Aid & Grants Received		14,616,865,898.40	43,568,020,680.00	(28,951,154,781.60)	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

		₦	₦	₦	₦	₦
11	A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	Include Parastatals Capital Exp In Note 11.b
	<b>GENERAL PUBLIC SERVICES</b>					
	Governor's Office		756,095,625.77	1,309,405,308.00	553,309,682.23	
	Kwara State House of Assembly		38,924,001.95	519,600,000.00	480,675,998.05	
	Head of Service		448,934,073.67	1,101,144,903.00	652,210,829.33	
	Auditor General (State Audit)		-	5,950,000.00	5,950,000.00	
	Auditor General (Local Government Audit)		700,000.00	2,800,000.00	2,100,000.00	
	Ministry of Information & Communication		5,000,000.00	108,465,257.00	103,465,257.00	
	Sub-Total		1,249,653,701.39	3,047,365,468.00	1,797,711,766.61	
	<b>ECONOMIC AFFAIRS</b>	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	Include Parastatals Capital Exp In Note 11.B
	Ministry of Agriculture & Natural Resource		985,000.00	116,961,584.00	115,976,584.00	
	Ministry of Finance		444,430,268.16	1,443,710,000.00	999,279,731.84	
	Kwara State Internal Revenue Service		436,920,389.86	463,486,875.00	26,566,485.14	
	Ministry of Commerce & Co-Operatives		303,500,000.00	1,514,717,500.00	1,211,217,500.00	
	Ministry of Energy		70,000,810.78	1,993,118,605.00	1,923,117,794.22	
	Ministry of Industry & Solid Minerals		-	18,485,610.00	18,485,610.00	
	Ministry of Works & Transport		4,524,545,957.45	14,062,414,521.00	9,537,868,563.55	
	Ministry of Planning & Economic Development		561,113,282.23	4,435,552,910.00	3,874,439,627.77	
	Bureau of Statistics		3,975,040.00	290,425,150.00	286,450,110.00	
	Fiscal Responsibility Commission		-	1,000,000.00	1,000,000.00	
	Sub-Total		6,345,470,748.48	24,339,872,755.00	17,994,402,006.52	
	<b>PUBLIC ORDER AND SAFETY</b>	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	Include Parastatals Capital Exp in Note 11.B
	Judicial Service Commission		-	12,072,625.00	12,072,625.00	
	Ministry of Justice		-	32,500,000.00	32,500,000.00	
	Judiciary (High Court)		120,000,000.00	171,450,000.00	51,450,000.00	
	Sharia Court		-	4,550,000.00	4,550,000.00	
	Sub-Total		120,000,000.00	220,572,625.00	100,572,625.00	
	<b>HOUSING AND COMMUNITY AMENITIES</b>	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	Include Parastatals Capital Exp in Note 11.B
	Ministry of Water Resources		723,926,650.49	908,056,880.00	184,130,229.51	
	Ministry of Housing & Urban Development		176,782,118.01	255,500,000.00	78,717,881.99	
	Bureau of Lands		57,687,580.44	323,524,287.00	265,836,706.56	
	Sub-Total		958,396,348.94	1,487,081,167.00	528,684,818.06	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

	₦	₦	₦	₦	₦
	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	REMARKS
RECREATION CULTURE AND RELIGION					
Ministry Culture & Tourism		3,900,000.00	11,500,000.00	7,600,000.00	Include
Ministry of Sports & Youth Development		13,962,000.00	600,832,000.00	586,870,000.00	Parastatals
Ministry of Local Government, Chieftaincy Affairs		-	51,000,000.00	51,000,000.00	Capital Exp
Sub-Total		17,862,000.00	663,332,000.00	645,470,000.00	in Note 11.B
SOCIAL PROTECTION	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	
Ministry of Women Affairs & Social Development		25,091,000.00	136,181,200.00	111,090,200.00	
Sub-Total		25,091,000.00	136,181,200.00	111,090,200.00	Include
EDUCATION	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	Parastatals
Ministry of Education & Human Capital Development		27,000,000.00	784,550,000.00	757,550,000.00	Capital Exp
Ministry of Tertiary Education, Science & Technology		921,391,815.22	1,934,613,324.00	1,013,221,508.78	in Note 11.B
Sub-Total		948,391,815.22	2,719,163,324.00	1,770,771,508.78	
HEALTH	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	Include
Ministry of Health		34,522,443.75	518,868,573.00	484,346,129.25	Parastatals
Kwara State Hospital Management Bureau		-	-	-	Capital Exp
Primary Health Care Development Agency		-	-	-	in Note 11.B
Sub-Total		34,522,443.75	518,868,573.00	484,346,129.25	
ENVIRONMENTAL PROTECTION	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	Include
Ministry of Environment & Forestry		27,000,000.00	53,877,013.00	26,877,013.00	Parastatals
Sub-Total		27,000,000.00	53,877,013.00	26,877,013.00	Capital Exp
Total Details of Capital Expenditures		9,726,388,057.78	33,186,314,125.00	23,459,926,067.22	In Note 11.B
B - DETAILS OF TOTAL CAPITAL EXPENDITURES OF PARASTATALS (INCLUDED IN 11A ABOVE)	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	
GENERAL PUBLIC SERVICES					
Kwara State Television		-	42,100,000.00	42,100,000.00	Include
Kwara State Broadcasting Corporation		-	2,900,000.00	2,900,000.00	Parastatals
Kwara State printing & Publishing Corporation		-	6,000,000.00	6,000,000.00	Capital Exp
Sub-Total		-	51,000,000.00	51,000,000.00	in Note 11.B

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
NOTES No. 1 - 28

	₦	₦	₦	₦	₦
	NOTE	ACTUAL	TOTAL BUDGET	VARIANCE	REMARKS
<b>ECONOMIC AFFAIRS</b>					
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		-	-	-	
<b>PUBLIC ORDER AND SAFETY</b>					
<b>RECREATION CULTURE AND RELIGION</b>					
Kwara State Sports Council		-	-	-	
Kwara United Football Club		-	-	-	
Kwara State Football Academy		-	-	-	
Sub-Total		-	-	-	
<b>EDUCATION</b>					
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		-	-	-	
<b>ENVIROMENTAL PROTECTION</b>					
Kwara State Environmental Protection Agency		-	-	-	
Sub-Total		-	-	-	
Total Details of Capital Expenditures of Parastatals		-	51,000,000.00	51,000,000.00	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

			₦	₦	₦	₦	₦
15	INVESTMENT	NOTE	AMOUNT 2018	AMOUNT 2017			
	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			
16	LIST OF OUTSTANDING IMPRESTS	NOTE	AMOUNT 2018	AMOUNT 2017			
	General Public Services		-	-			
	Economic Affairs		-	-			
	Public Order and Safety		-	-			
	Housing and Community Amenities		-	-			
	Recreation Culture and Religion		-	-			
	Social Protection		-	-			
	Education		-	-			
	Health		-	-			
	Environmental Protection		-	-			
	Total Outstanding Imprests		-	-			
17	LIST OF OUTSTANDING ADVANCES	NOTE	AMOUNT 2018	AMOUNT 2017			
	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 1/1/2018	Additional	Loan Paid Back	Bal. as at 31/12/2018	
	Kwara State Govt Staff Housing Loan		918,022.38	-	918,022.38	-	
	Kwara State Housing Loan		-	15,000,000.00	-	15,000,000.00	
	Kwara State Motor Vehicle Loan		94,087,014.82	5,000,000.00	94,087,014.82	5,000,000.00	
	Ministry of Finance Motor Cycle		-	-	-	-	
	Total		95,005,037.20	20,000,000.00	95,005,037.20	20,000,000.00	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

			₦	₦	₦	₦	₦
19	EXTERNAL LOANS: FGN/State/LGC			Balance as at 1/1/2018	Additional	Loan Paid Back	Balance as at 31/12/2018
	Loan 1		8,120,378,393.08	770,882,447.28	769,249,328.04	8,122,011,512.32	
	Loan 2		-	-	-	-	
	Loan 3		-	-	-	-	
	Loan 4		-	-	-	-	
	Total		8,120,378,393.08	770,882,447.28	769,249,328.04	8,122,011,512.32	
20	FGN BONDS & TREASURY	NOTE	Balance as at 1/1/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2018	
	FED GOVT BOND 1(COM.LOAN RESTRUCTING)		9,925,418,483.18	-	2,537,575,861.68	7,387,842,621.50	
	FED GOVT BOND 2 (FGN SALARY BAILOUT)		3,232,402,156.68	-	466,520,504.28	2,765,881,652.40	
			-	-	-	-	
			-	-	-	-	
			-	-	-	-	
	Total		13,157,820,639.86		3,004,096,365.96	10,153,724,273.90	
21	NIGERIAN TREASURY BILS (NTB)	NOTE	AMOUNT 2018	AMOUNT 2017		Balance as at 31/12/2018	
	Opening Balance at as 1st January 2018						
	Add:Additional NTB Issued		-	-		-	
	Less: NTB Repaid		-	-		-	
	Loans as at 31st December, 2018		-	-		-	
22	DEVELOPMENT LOAN STOCK	NOTE	Balance as at 1/1/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2018	
	Loan 1			-	-	-	
	Loan 2		-	-	-	-	
	Total		-				
23	OTHER INTERNAL LOANS(PROMISSORY NOTES)	NOTE	Balance as at 1/1/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2018	
	Loan 1		-	-	-	-	
	Loan 2		-	-	-	-	
	Total						

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 NOTES No. 1 - 28

		₦	₦	₦	₦	₦
24	INTERNAL LOANS FROM OTHER FUNDS	NOTE	Balance as at 1/1/2018	Additional Loan	Loan Paid Back	Balance as at 31/12/2018
	GUARANTY TRUST BANK (ECA LOAN FACILITY TO STATE)		4,785,964,719.23	-	233,260,252.14	4,552,704,467.09
	STERLING BANK (ECA LOAN FACILITY TO STATE)		4,785,964,719.23	-	233,260,252.14	4,552,704,467.09
	STERLING BANK		628,780,064.28	-	243,000,771.78	385,779,292.50
	STERLING BANK		1,552,532,037.39	-	715,934,565.79	836,597,471.60
	ECOBANK N250M (KWARA STATE LAND ADM )		-	269,296,885.08	269,296,885.08	-
	STERLING BANK N400 M (TERTIARY INST.SALARY)		-	430,875,016.14	430,875,016.14	-
	STERLING BANK N300 M		-	170,207,273.94	170,207,273.94	-
	Total		11,753,241,540.13	870,379,175.16	2,295,835,017.01	10,327,785,698.28
25	SCHEDULE OF DEPOSIT	NOTE	Balance as at 1/1/2018	2018 Figures	Amount as at 31/12/2018	Balance as at 31/12/2018
	General Public Services		-	-	-	-
	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 2018	NOTE	Balance as at 1/1/2018	2018 Figures	Amount as at 31/12/2018	REMARKS List all Contingent Liabilities
	Pension and Gratuity Due		7,290,949,956.64	2,835,110,895.05	10,126,060,851.69	Source: State Pension Board
	Outstanding Contractors Liabilities (According to MDA)		19,050,373,331.63	357,893,507.22	19,408,266,838.85	Source: Min of Planning
	Pending Litigations(According to MDA)		29,500,000.00	50,475,000.00	79,975,000.00	Source: Min of Justice
	Guarantees (According to MDA)		-	-	-	-
	Others		-	-	-	-
	Total Contingent Liabilities		26,370,823,288.27	3,243,479,402.27	29,614,302,690.54	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
2018 SALARIES CHARGE TO CFR ( KWSINEC CHAIRMAN & COMMISSIONERS )

CODE	STATUS	RANK	MONTHLY SALARY ₦	YEARLY SALARY ₦	STATUS
0	EXEC	CHRM-CON	599,242.92	7,190,915.04	CSC chairman
1	EXEC	CHRM-CON	599,242.92	7,190,915.04	KWSINEC chairman
2	EXEC	COMM-CON	329,710.27	3,956,523.24	COMMISSIONERS kwsinec
3	EXEC	COMM-CON	329,710.27	3,956,523.24	COMMISSIONERS kwsinec
4	EXEC	COMM-CON	329,710.27	3,956,523.24	COMMISSIONERS kwsinec
5	EXEC	COMM-CON	329,710.27	3,956,523.24	COMMISSIONERS kwsinec
			2,517,326.92	30,207,923.04	
6	OFF-HOS	PERM-SEC	579,793.92	6,957,527.04	STATE AUDITOR GENERAL
7	OFF-HOS	PERM-SEC	579,793.92	6,957,527.04	LOCAL GOVT AUDITOR GENERAL
			1,159,587.84	13,915,054.08	





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 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	-	167,897,983.77	785,738,397.77	-	-	12,160,008.86
FEBRUARY	-	-	898,432,750.53	-	-	-
MARCH	-	-	876,841,666.94	-	-	4,105,199.04
APRIL	-	-	794,311,758.63	-	-	-
MAY	-	-	835,956,268.57	-	-	2,627,317.36
JUNE	-	-	871,579,065.51	-	-	-
JULY	-	-	800,155,369.71	-	-	45,914,396.00
AUGUST	-	-	739,360,558.03	-	65,482,625.54	-
SEPTEMBER	-	-	1,058,544,238.44	-	-	-
OCTOBER	-	-	735,699,362.29	-	-	27,615,272.17
NOVEMBER	-	-	1,006,717,214.66	-	-	-
DECEMBER	-	-	845,112,525.29	-	-	-
TOTAL	-	167,897,983.77	10,248,449,176.37	-	65,482,625.54	92,422,193.43
MONTH	₦ I	₦ J	₦ K	₦ L	₦ TOTAL 2018	₦ TOTAL 2017
	STABILISATION ACCOUNT	REFUND OF INFRASTRUCTURE	EXCHANGE DIFFERENCE	FOREX EQUALISATION		
JANUARY	-	-	-	-	965,796,390.40	6,155,189,465.06
FEBRUARY	-	-	-	-	898,432,750.53	2,408,933,273.81
MARCH	-	-	-	-	880,946,865.98	2,316,448,364.31
APRIL	-	-	341,210,003.77	-	1,135,521,762.40	2,354,197,177.00
MAY	-	-	-	-	838,583,585.93	4,101,454,433.88
JUNE	-	-	-	-	871,579,065.51	2,106,477,817.48
JULY	-	-	-	228,361,257.84	1,074,431,023.55	5,992,153,386.14
AUGUST	-	-	136,571,551.80	-	941,414,735.37	1,661,922,956.83
SEPTEMBER	-	-	894,367.41	-	1,059,438,605.85	813,167,009.88
OCTOBER	-	-	1,516,878.54	272,844,273.09	1,037,675,786.09	1,861,367,194.34
NOVEMBER	-	-	4,425,163.30	-	1,011,142,377.96	6,129,978,616.20
DECEMBER	-	-	5,956,596.74	381,981,982.32	1,233,051,104.35	743,556,738.99
TOTAL	-	-	490,574,561.56	883,187,513.25	11,948,014,053.92	36,644,846,433.92

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : GOVERNMENT HOUSE

CODE 0111001	CODE NAME : GOVERNMENT HOUSE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	1,635,287.52	1,804,412.00	1,804,412.00	169,124.48
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport	392,074,000.00	395,500,000.00	395,500,000.00	3,426,000.00
22020102	Local Travel and Transport: Others	49,896,000.00	50,000,000.00	50,000,000.00	104,000.00
22020103	International Travel and Transport	40,000,000.00	40,000,000.00	40,000,000.00	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	70,682,000.00	60,000,000.00	82,764,000.00	12,082,000.00
22020202	Telephone Charges	1,200,000.00	2,000,000.00	2,000,000.00	800,000.00
22020203	Internet Access Charges	48,982,499.87	48,000,000.00	50,000,000.00	1,017,500.13
22020204	Satellite Broadcasting Access Charges	16,203,320.00	13,000,000.00	26,000,000.00	9,796,680.00
22020205	Water Rates	-	6,000,000.00	6,000,000.00	6,000,000.00
220203	MATERIALS AND SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	4,313,506.03	4,320,000.00	4,320,000.00	6,493.97
22020302	Books	-	-	-	-
22020303	Newspaper	2,976,000.00	2,976,000.00	2,976,000.00	-
22020304	Magazines & Periodicals	400,000.00	400,000.00	400,000.00	-
22020305	Printing of Non Security Documents	1,200,000.00	1,200,000.00	1,200,000.00	-
22020306	Printing of Security Documents	1,200,000.00	1,200,000.00	1,200,000.00	-
22020307	Drugs/Laboratory/Medical Supplies	1,500,000.00	6,000,000.00	3,000,000.00	1,500,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms & Other Clothing	-	-	-	-
22020310	Teaching Aids/Instructional Materials	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	50,000,000.00	50,000,000.00	50,000,000.00	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	15,123,143.98	65,000,000.00	65,000,000.00	49,876,856.02
22020402	Maintenance of Office Furniture	1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00
22020403	Maintenance of Building & Residential QTRS	295,588,574.25	300,000,000.00	350,000,000.00	54,411,425.75
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	92,556,000.00	95,000,000.00	95,000,000.00	2,444,000.00
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, 2018  
GENERAL PUBLIC SERVICE : OFFICE OF THE DEPUTY GOVERNOR

CODE 0111002	CODE NAME : OFFICE OF THE DEPUTY GOVERNOR	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	-	-	-	-
21020101	Allowances	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	30,114,000.00	75,000,000.00	75,000,000.00	44,886,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	1,505,946.00	1,505,946.00	1,505,946.00
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	148,500.00	162,000.00	162,000.00	13,500.00
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	137,500.00	150,000.00	150,000.00	12,500.00
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	1,540,000.00	1,680,000.00	1,680,000.00	140,000.00
22020402	Maintenance of Office Furniture	550,000.00	600,000.00	600,000.00	50,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	572,000.00	624,000.00	624,000.00	52,000.00
22020405	Maintenance of Plant/Generators	605,000.00	660,000.00	660,000.00	55,000.00
22020406	Other Maintenance Services	21,260,000.00	25,540,000.00	25,540,000.00	4,280,000.00
22020411	Maintenance of Communication Equipment	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	3,034,000.00	5,000,000.00	5,000,000.00	1,966,000.00
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : GOVERNOR'S OFFICE

CODE 0111003	CODE NAME : GOVERNOR'S OFFICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	20,875,970.08	22,218,565.00	25,768,301.00	4,892,330.92
21010103	Salaries for Public Officers	553,529,286.59	563,000,000.00	563,000,000.00	9,470,713.41
21010104	Salaries of Parastatal Board Members	117,945,000.00	100,000,000.00	150,000,000.00	32,055,000.00
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport: Training	32,209,000.00	95,000,000.00	65,000,000.00	32,791,000.00
22020104	International Travel and Transport: Others	30,644,795.00	25,000,000.00	40,000,000.00	9,355,205.00
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	2,235,650.00	4,093,921.00	4,093,921.00	1,858,271.00
22020202	Telephone Charges	360,000.00	360,000.00	360,000.00	-
22020203	Internet Access Charges	1,200,000.00	1,200,000.00	1,200,000.00	-
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	960,000.00	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	8,500,000.00	20,000,000.00	10,000,000.00	1,500,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	3,500,000.00	2,500,000.00	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	147,472,800.00	147,472,800.00	147,472,800.00	-
22020605	Cleaning & Fumigation Services	600,000.00	600,000.00	600,000.00	-
22020607	Annual Festivals Peace Keeping Activities	14,605,000.00	56,156,000.00	56,156,000.00	41,551,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 GENERAL PUBLIC SERVICE : GOVERNOR'S OFFICE

CODE 0111003	CODE NAME : GOVERNOR'S OFFICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ 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	5,742,000.00	5,742,000.00	5,742,000.00	-
22020803	Plant/Generator Fuel Cost	900,000.00	11,520,000.00	7,570,000.00	6,670,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	3,873,000.00	3,873,000.00	3,873,000.00	-
22021002	Honorarium & Sitting Allowance	24,478,167.20	55,000,000.00	30,000,000.00	5,521,832.80
22021003	Publicity & Advertisement	800,000.00	5,000,000.00	4,000,000.00	3,200,000.00
22021007	Welfare Package	88,735,597.40	200,000,000.00	250,000,000.00	161,264,402.60
22021014	Annual Budget Expenses & Administration	850,000.00	1,000,000.00	1,750,000.00	900,000.00
22021022	Incidental Expenses	331,707,336.25	686,555,496.00	686,555,496.00	354,848,159.75
22021023	Operational Expenses	40,822,071.63	109,000,000.00	100,000,000.00	59,177,928.37
22021024	Muslim & Christian Pilgrim Welfare Boards	101,797,688.15	132,860,000.00	132,860,000.00	31,062,311.85
22021026	Monitoring & Evaluation	1,800,000.00	1,800,000.00	1,800,000.00	-
22021027	Committees and Commissions	4,980,000.00	4,980,000.00	4,980,000.00	-
22021031	Meeting/Visitation	3,037,470.50	7,636,600.00	7,636,600.00	4,599,129.50
22021035	Youth Employment and Social Support Operation (YESSO)	27,845,330.00	33,500,000.00	33,500,000.00	5,654,670.00
22021037	Newly Recruited Staff of SA(PIU)	-	-	-	-
22021064	Quickwin Intervention Programme	-	-	-	-
22021071	Special Committees and Commissions	4,050,000.00	30,000,000.00	20,000,000.00	15,950,000.00
22021103	Hosting of VIP	18,107,560.00	50,000,000.00	50,000,000.00	31,892,440.00
22021104	Northern State Governors' Forum Expenses	-	100,000,000.00	10,000,000.00	10,000,000.00
	TOTAL FOR CODE 0111003	3,199,330,907.98	7,340,910,017.00	4,841,710,017.00	1,639,879,109.02
	TOTAL RECURRENT	3,891,681,164.65	8,026,128,582.00	5,580,478,318.00	1,686,297,153.35
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040111	Miscellaneous Expenditure On-shore/Off-shore (MPWB & CPWB Pilgrims)	2,287,921,241.85	5,535,000,000.00	3,150,000,000.00	862,078,758.15
	RECURRENT OVERHEAD COST OF GOVERNMENT AGENCIES				
0111011	Kwara State Muslim Pilgrim Welfare Board	780,000.00	5,759,876.00	2,906,550.00	2,126,550.00
0111012	Kwara State Christian Pilgrim Welfare Board	584,952.00	2,579,142.00	1,364,890.00	779,938.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE : GOVERNOR'S OFFICE

CODE 111003	DETAILS OF EXPENDITURE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles (All Political Office Holders)	181,070,300.00	300,000,000.00	300,000,000.00	118,929,700.00
23010106	Purchase of Vans	37,999,999.99	100,000,000.00	40,000,000.00	2,000,000.01
23010108	Purchase of Buses	-	50,000,000.00	-	-
23010112	Purchase of Office Furniture & Fittings (All Political Office Holders)	900,000.00	10,000,000.00	3,000,000.00	2,100,000.00
23010120	Purchase of Canteen / Kitchen Equipment	8,556,830.00	75,000,000.00	10,000,000.00	1,443,170.00
23010121	Purchase of Residential Furniture (Govt. Chalets)	74,161,250.00	100,000,000.00	100,000,000.00	25,838,750.00
23010128	Purchase of Security Equipment	22,652,450.00	80,000,000.00	65,000,000.00	42,347,550.00
23010140	Purchase of Communication Equipment	-	7,200,000.00	1,200,000.00	1,200,000.00
23010141	Purchase of Office Equipment (All Political Office Holders)	1,000,000.00	10,000,000.00	15,000,000.00	14,000,000.00
2302	CONSTRUCTION/PROVISION				-
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				-
23020102	Construction/Provision of Residential Buildings	26,806,500.00	350,000,000.00	30,000,000.00	3,193,500.00
23020108	Construction/Provision of Police Posts	49,005,601.87	48,000,000.00	72,030,000.00	23,024,398.13
23020128	Construction of Kwara State Hall of Fame	-	150,000,000.00	-	-
23020129	Other New Projects	11,269,828.50	200,000,000.00	30,000,000.00	18,730,171.50
23020300	Contractual Obligation for on-going Projects	340,272,865.41	620,175,308.00	520,175,308.00	179,902,442.59
2303	REHABILITATION/REPAIRS				-
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				-
23030101	Rehabilitation/ Repairs of Residential Buildings (Govt. Chalets)	-	100,000,000.00	2,000,000.00	2,000,000.00
23030107	Rehabilitation/Repairs of Police Stations/Posts	-	10,000,000.00	1,000,000.00	1,000,000.00
23030129	Rehabilitation of Deputy Governor's Office	-	25,000,000.00	10,000,000.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS				-
230501	ACQUISITION OF NON TANGIBLE ASSETS				-
23050104	Anniversaries/ Celebrations	-	15,000,000.00	10,000,000.00	10,000,000.00
23050146	Capital Grant to State KWSIEC Office	-	100,000,000.00	50,000,000.00	50,000,000.00
23050160	2015/2016 Youth Intervention Programme	-	-	-	-
23050161	KWASSACA Grants (HIV/AIDS) KWSG Contribution	2,400,000.00	250,000,000.00	50,000,000.00	47,600,000.00
23050249	Youth Employment and Social Support Operation (YESSO) KWSG Contribution	-	-	-	-
	Total	756,095,625.77	2,600,375,308.00	1,309,405,308.00	553,309,682.23



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : KWARA STATE HOUSE OF ASSEMBLY

CODE 0112001	CODE NAME : KWARA STATE HOUSE OF ASSEMBLY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
210101	Salaries	185,920,658.22	200,000,000.00	200,000,000.00	14,079,341.78
21010101	Gratuity (Severance)	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport: Training	56,782,000.00	70,000,000.00	70,000,000.00	13,218,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges State Assembly	4,260,499.33	5,400,000.00	5,400,000.00	1,139,500.67
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumables	3,404,204.00	6,000,000.00	6,000,000.00	2,595,796.00
22020302	Books	-	2,000,000.00	2,000,000.00	2,000,000.00
22020303	Newspapers	1,875,000.00	2,000,000.00	2,000,000.00	125,000.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents (Hazard)	1,004,833.34	2,000,000.00	2,000,000.00	995,166.66
22020306	Printing of Security Documents	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	250,000.00	250,000.00	250,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms & Other Clothing	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	21,371,577.58	17,000,000.00	35,000,000.00	13,628,422.42
22020402	Maintenance of Office Furniture	1,536,711.00	5,000,000.00	5,000,000.00	3,463,289.00
22020403	Maintenance of Office Building & Residential QTRS	52,392,500.00	70,000,000.00	75,000,000.00	22,607,500.00
22020404	Maintenance of Office/IT Equipments	5,220,938.46	20,000,000.00	20,000,000.00	14,779,061.54
22020405	Maintenance of Plant/Generators in the Assembly	1,962,668.34	2,000,000.00	2,000,000.00	37,331.66
22020406	Other Maintenance Services	5,877,160.66	6,000,000.00	7,117,000.00	1,239,839.34
22020411	Maintenance of Communication Equipments	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	6,000,000.00	6,000,000.00	6,000,000.00
22020502	International Training	-	250,000,000.00	250,000,000.00	250,000,000.00
22020503	Seminars, Workshop and Conferences	61,366,602.00	100,000,000.00	115,000,000.00	53,633,398.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : KWARA STATE HOUSE OF ASSEMBLY

CODE 0112001	CODE NAME : KWARA STATE HOUSE OF ASSEMBLY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	7,622,388.88	7,000,000.00	10,000,000.00	2,377,611.12
22020605	Cleaning & Fumigation Services	9,960,000.00	10,500,000.00	10,500,000.00	540,000.00
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00
22020704	Engineering Service	-	-	-	-
22020711	Other Consulting Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	27,681,440.00	32,000,000.00	37,000,000.00	9,318,560.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	29,880,000.00	25,000,000.00	29,883,000.00	3,000.00
220209	FINANCIAL CHARGES - GENERAL				
22020901	Bank Charges (Other Than Interest)	1,208,630.70	1,300,000.00	1,300,000.00	91,369.30
22020902	Insurance Premium	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	74,477,900.00	70,000,000.00	75,000,000.00	522,100.00
22021002	Honorarium & Sitting Allowance	384,477,844.75	400,000,000.00	410,000,000.00	25,522,155.25
22021003	Publicity & Advertisements	14,545,762.00	16,000,000.00	19,000,000.00	4,454,238.00
22021004	Medical Expenses - Local	100,000.00	2,000,000.00	2,000,000.00	1,900,000.00
22021006	Postages & Courier Services	15,500.00	250,000.00	250,000.00	234,500.00
22021007	Welfare Package	53,373,000.00	70,000,000.00	70,000,000.00	16,627,000.00
22021008	Subscription to Professional Bodies		5,000,000.00	5,000,000.00	5,000,000.00
22021014	Annual Budget Expenses & Administration	570,000.00	1,500,000.00	1,500,000.00	930,000.00
22021019	Medical Expenses - International	-	-	-	-
22021022	Incidental Expenses	129,945,637.57	131,000,000.00	131,000,000.00	1,054,362.43
22021027	Committee & Commission	85,499,000.00	111,000,000.00	111,000,000.00	25,501,000.00
22030107	Furnishing Advance	-	70,000,000.00	-	-
	TOTAL FOR CODE 0112001	1,037,411,798.61	1,522,200,000.00	1,522,200,000.00	484,788,201.39
	TOTAL RECURRENT	1,223,332,456.83	1,722,200,000.00	1,722,200,000.00	498,867,543.17
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040202	Grants to Foreign International Organisations	-	1,000,000.00	1,000,000.00	1,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : KWARA STATE HOUSE OF ASSEMBLY

CODE 0112001	CODE NAME : KWARA STATE HOUSE OF ASSEMBLY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
	DETAILS OF EXPENDITURE				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010104	Purchase of Motor Cycles	-	300,000.00	300,000.00	300,000.00
23010105	Purchase of Motor Vehicles	-	48,500,000.00	20,500,000.00	20,500,000.00
23010112	Purchase of Office Furniture and Fittings	-	65,000,000.00	65,000,000.00	65,000,000.00
23010122	Purchase of Health/Medical Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
23010125	Purchase of Library Books & Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
23010128	Purchase of Security Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
23010130	Purchase of Recreational Facilities	-	15,000,000.00	15,000,000.00	15,000,000.00
23010140	Purchase of Communication Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
23010141	Purchase of Office Equipment	-	6,000,000.00	6,000,000.00	6,000,000.00
23010142	Purchase of Slasher, Mower & Hydraulic Lift	-	600,000.00	600,000.00	600,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020101	Construction/Provision of Office Buildings	-	155,000,000.00	147,575,998.00	147,575,998.00
23020103	Construction/Provision of Electricity (Solar Light)	-	5,000,000.00	5,000,000.00	5,000,000.00
23020110	Construction/Provision of Fire Fighting Station		-	-	-
23020118	Construction/Provision of Infrastructures (Gymnasium)	2,500,000.00	200,000,000.00	200,000,000.00	197,500,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030101	Rehabilitation/Repairs of Residential Buildings	-	2,000,000.00	5,000,000.00	5,000,000.00
23030102	Rehabilitation/Repairs - Electricity	-	1,200,000.00	1,200,000.00	1,200,000.00
23030121	Rehabilitaion of Office Buildings (Hallowed Chamber and Administrative Block)	36,424,001.95	4,000,000.00	36,424,002.00	0.05
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050102	Computer Software Acquisition	-	2,000,000.00	2,000,000.00	2,000,000.00
23050110	Design, Setting up and Subscription of e-legislature	-	5,000,000.00	5,000,000.00	5,000,000.00
	Total	38,924,001.95	519,600,000.00	519,600,000.00	480,675,998.05



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : OFFICE OF HEAD OF SERVICE

CODE	CODE NAME : OFFICE OF HEAD OF SERVICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	920,004,768.94	940,495,276.00	931,117,067.00	11,112,298.06
220101	SOCIAL BENEFITS				
22010101	Gratuity	160,000,000.00	1,800,000,000.00	1,261,592,707.00	1,101,592,707.00
22010102	Pension	6,517,306,551.38	6,000,000,000.00	6,745,979,927.00	228,673,375.62
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,576,000.00	5,341,000.00	3,036,333.00	1,460,333.00
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	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	540,000.00	5,105,360.00	2,151,787.00	1,611,787.00
22020302	Books	-	3,750,000.00	2,500,000.00	2,500,000.00
22020303	Newspapers	480,000.00	1,204,800.00	801,600.00	321,600.00
22020304	Magazines & Periodicals	-	2,000,000.00	680,000.00	680,000.00
22020305	Printing of Non Security Documents	-	-	-	-
22020306	Printing of Security Documents	-	2,800,000.00	940,000.00	940,000.00
22020307	Drugs & Medical Supplies	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms & Other Clothing	-	-	-	-
22020310	Teaching Aids/Instruction Material	-	2,000,000.00	200,000.00	200,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	600,000.00	1,600,490.00	1,100,000.00	500,000.00
22020402	Maintenance of Office Furniture	630,000.00	2,260,000.00	1,298,340.00	668,340.00
22020403	Maintenance of Building & Residential Qtrs	-	-	-	-
22020404	Maintenance of Office/IT Equipments	535,000.00	3,200,000.00	2,000,000.00	1,465,000.00
22020405	Maintenance of Plant/Generators	-	2,000,000.00	666,700.00	666,700.00
22020411	Maintenance of Communication Equipment	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	37,582,000.00	148,000,000.00	87,516,000.00	49,934,000.00
22020502	International Training	-	40,000,000.00	5,000,000.00	5,000,000.00
22020503	Seminars, Workshop and Conferences	13,094,000.00	20,127,000.00	16,480,000.00	3,386,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 GENERAL PUBLIC SERVICE : OFFICE OF HEAD OF SERVICE

CODE 0125001	CODE NAME : OFFICE OF HEAD OF SERVICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
220206	OTHER SERVICES - GENERAL				
22020601	Security Service	30,693,000.00	60,000,000.00	44,262,000.00	13,569,000.00
22020605	Cleaning & Fumigation Services	-	1,000,000.00	1,000,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020709	Waste Management/Cleaning Consulting	175,422,500.00	180,000,000.00	192,507,500.00	17,085,000.00
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	600,000.00	2,540,000.00	1,246,700.00	646,700.00
22020803	Plant/Generator Fuel Cost	-	4,050,000.00	1,350,000.00	1,350,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	600,000.00	1,500,000.00	1,000,000.00	400,000.00
22021002	Honorarium	-	3,000,000.00	1,000,000.00	-
22021003	Publicity & Advertisements	-	1,009,000.00	336,340.00	336,340.00
22021007	Welfare Package	-	5,000,000.00	1,600,000.00	1,600,000.00
22021014	Annual Budget Expenses & Administration	350,000.00	350,150.00	370,000.00	20,000.00
22021021	Special Day/Celebrations	7,500,000.00	10,000,000.00	15,000,000.00	7,500,000.00
22021022	Incidental Expenses	8,548,000.00	13,698,781.00	20,000,000.00	11,452,000.00
22021023	Operational Expenses	3,060,000.00	6,120,000.00	6,120,000.00	3,060,000.00
22021026	Monitoring & Evaluation	650,000.00	3,000,000.00	2,000,000.00	1,350,000.00
22021031	Meeting/Visitation	-	4,000,000.00	1,300,000.00	1,300,000.00
22021032	KWABES	-	-	-	-
22021033	Kwassaca Activities	-	-	-	-
22021038	Institutionalization and Implementation of State Service Charter	-	10,000,000.00	3,000,000.00	3,000,000.00
22021039	Employees' Compensation Act (ECA) 2010	-	1,500,000.00	500,000.00	500,000.00
22021083	Certificate Verification for serving Civil Servants & Screening Exercise for Pensioners	410,000.00	50,000,000.00	25,410,500.00	25,000,500.00
22021084	Enhancement of Civil Service Etiquette	-	1,000,000.00	1,000,000.00	1,000,000.00
22021085	Aerobic Exercise	-	3,000,000.00	3,000,000.00	3,000,000.00
22021086	Creation of Civil Service Data bank	-	3,000,000.00	1,500,000.00	1,500,000.00
22021087	Matriculation, Convocation and College Accreditation	-	5,000,000.00	4,000,000.00	4,000,000.00
	TOTAL OVERHEAD	282,870,500.00	608,556,581.00	452,073,800.00	168,203,300.00
	TOTAL RECURRENT	1,202,875,268.94	1,549,051,857.00	1,383,190,867.00	180,315,598.06



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : OFFICE OF HEAD OF SERVICE

CODE	CODE NAME : OFFICE OF HEAD OF SERVICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
	DETAILS OF EXPENDITURE				
2301	FIXED ASSETS PURCHASE	-			
230101	PURCHASE OF FIXED ASSETS - GENERAL	-			
23010105	Purchase of Motor Vehicles (All Ministries/ Two-Term Governor & Deputy Governor)	50,440,000.00	1,626,460,000.00	130,000,000.00	79,560,000.00
23010112	Purchase of Office Furniture and Fittings	-	21,840,000.00	5,280,000.00	5,280,000.00
23010113	Purchase of Computer & Assesories (All MDAs & SDC)	1,250,000.00	31,500,000.00	5,500,000.00	4,250,000.00
23010119	Purchase of Power Generator	-	5,000,000.00	1,666,670.00	1,666,670.00
23010141	Purchase of Office Equipments (All Ministries)	6,095,000.00	500,000,000.00	30,000,000.00	23,905,000.00
23010162	Purchase of Biometric Finger printer and Reader Machines for e-auditing	-	-	-	-
2302	CONSTRUCTION/PROVISION	-			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-			
23020133	Construction of Hall (Civil Service Commission)	-	63,513,725.00	5,000,000.00	5,000,000.00
23020134	Construction of Conference/Seminar Building (SDC)	-	25,805,142.00	5,601,714.00	5,601,714.00
23020135	Construction/ Provision Complex (Secretariat Complex "Prototype" )	329,785,447.03	800,000,000.00	800,000,000.00	470,214,552.97
23020175	Construction of Archive (Pension Board)	-	3,015,353.00	1,000,000.00	1,000,000.00
2303	REHABILITATION/REPAIRS	-			
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-			
23030101	Rehabilitation of Residential Building (Staff Quarters)	-	19,400,676.00	5,000,000.00	5,000,000.00
23030121	Rehabilitation of Office Building	61,363,626.64	154,000,000.00	100,741,726.00	39,378,099.36
23030132	Rehabilitation/Upgrading of Classrooms, Administrative Blocks and Computer Room (SDC)	-	4,267,000.00	1,422,340.00	1,422,340.00
23030133	Rehabilitation of Permanent Site (State Pension Board)	-	9,844,358.00	3,281,453.00	3,281,453.00
23030134	Rehabilitation of Administrative Block (SDC)	-	3,151,500.00	1,051,000.00	1,051,000.00
2305	OTHER CAPITAL PROJECTS	-			
230501	ACQUISITION OF NON TANGIBLE ASSETS	-			
23050102	Computer Software Acquisition	-	4,997,000.00	3,000,000.00	3,000,000.00
23050117	Archiving of Service and Staff records for OHOS and Pensioners documents	-	7,800,000.00	2,600,000.00	2,600,000.00
	Total	448,934,073.67	3,280,594,754.00	1,101,144,903.00	652,210,829.33



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : MINISTRY OF INFORMATION AND COMMUNICATION

CODE 0123001	CODE NAME : MINISTRY OF INFORMATION AND COMMUNICATION	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	87,404,696.61	84,772,029.00	87,619,554.00	214,857.39
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport	-	2,701,600.00	2,306,000.00	2,306,000.00
22020103	International Travel and Transport: Training	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	2,140,303.00	-	-
22020202	Telephone Charges	48,750.00	234,000.00	107,250.00	58,500.00
22020203	Internet Access Charges	37,500.00	180,000.00	82,500.00	45,000.00
22020204	Satellite Broadcasting Access Charges	22,500.00	108,000.00	49,500.00	27,000.00
22020205	Water Rates	-	-	-	-
22020206	Glo mobile to all tiers of Kwara State Govt.	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	104,387.50	501,060.00	229,654.00	125,266.50
22020302	Books	6,250.00	30,000.00	13,750.00	7,500.00
22020303	Newspaper	140,832.50	676,000.00	309,834.00	169,001.50
22020304	Magazines & Periodicals	282,500.00	1,356,000.00	621,500.00	339,000.00
22020305	Printing of Non Security Documents	50,000.00	240,000.00	110,000.00	60,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	174,707.50	838,596.00	384,358.00	209,650.50
22020402	Maintenance of Office Furniture	126,042.50	605,004.00	277,295.00	151,252.50
22020403	Maintenance of Building & Residential QTRS	67,520.00	324,096.00	148,544.00	81,024.00
22020404	Maintenance of Office/IT Equipments	100,000.00	480,000.00	220,000.00	120,000.00
22020405	Maintenance of Plant/Generators	120,416.65	578,000.00	264,915.00	144,498.35
22020406	Other Maintenance Services	-	-	-	-
22020411	Maintenance of Communication Equipments	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	230,000.00	2,970,000.00	1,730,000.00	1,500,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	1,633,000.00	3,883,200.00	2,319,000.00	686,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	95,541.28	458,596.00	210,188.00	114,646.72



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE : MINISTRY OF INFORMATION AND COMMUNICATIONS

CODE 0123001	CODE NAME : MINISTRY OF INFORMATION AND COMMUNICATIONS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010104	Purchase of Motor Cycles	-	-	-	-
23010105	Purchase of Motor Vehicles	-	-	-	-
23010106	Purchase of Vans	-	-	-	-
23010113	Purchase of Computers	-	1,050,000.00	998,000.00	998,000.00
23010119	Purchase of Power Generator (Lister), (250 KVA) for Herald)	-	-	-	-
23010140	Purchase of Communications Equipment	-	410,150.00	210,150.00	210,150.00
23010144	Purchase of Printing Machine	-	300,000.00	300,000.00	300,000.00
23010145	Purchase of Materials (Graphic)	-	500,000.00	100,000.00	100,000.00
23010146	Purchase of Transmitter (Radio Kwara)	-	-	-	-
23010147	Purchase of Spare parts (Radio kwara)	-	-	-	-
23010170	Purchase of Removal Machine. (KWASSA)	-	2,000,000.00	1,000,000.00	1,000,000.00
23010173	Purchase of Video Graphic Equipment	-	2,000,000.00	1,530,000.00	1,530,000.00
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	-	5,733,931.00	2,733,932.00	2,733,932.00
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050224	Public Orientation Activities (Operational Cost)	-	-	-	-
23050250	Production of Calendar and Diaries	5,000,000.00	14,825,000.00	35,325,000.00	30,325,000.00
	Total	5,000,000.00	42,087,256.00	57,465,257.00	52,465,257.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE TO GOVERNMENT PARASTATALS

CODE	CODE NAME	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2018	2018	ESTIMATE 2018	
0123011	KWARA STATE TELEVISION SERVICE				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-		
23010153	Purchase of Tools and Equipment (KW TV Repositioning Project)	-	45,600,000.00	42,100,000.00	42,100,000.00
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 FOR CODE 0123011	-	45,600,000.00	42,100,000.00	42,100,000.00
0123012	KWARA STATE BROADCASTING CORPORATION				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010106	Purchase of Vans	-	-		
23010153	Purchase of Tools and Equipment	-	116,927,886.00	2,900,000.00	2,900,000.00
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 FOR CODE 0123012	-	116,927,886.00	2,900,000.00	2,900,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE TO GOVERNMENT PARASTATALS

CODE 0123011	CODE NAME : KWARA STATE TELEVISION SERVICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010169	The Herald Newspaper Repositioning Project	-	57,946,960.00	6,000,000.00	6,000,000.00
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	-	57,946,960.00	6,000,000.00	6,000,000.00
	TOTAL FOR CODE 0123013	5,000,000.00	262,562,102.00	108,465,257.00	103,465,257.00

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

CODE 0123001	DETAILS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
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	5,000,000.00	262,562,102.00	108,465,257.00	103,465,257.00
7047	Other Industries	-	-	-	-
7048	R & D Economic Affairs	-	-	-	-
7049	Economic Affairs N.E.C	-	-	-	-
	Non-Aids and Grants	5,000,000.00	262,562,102.00	108,465,257.00	103,465,257.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : AUDIT DEPARTMENT (STATE)

CODE 0140001	CODE NAME : AUDIT DEPARTMENT (STATE)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	Personnel Cost				
210101	SALARIES & WAGES				
21010101	Salaries	70,970,755.66	75,593,130.00	78,583,130.00	7,612,374.34
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	325,000.00	5,000,000.00	5,000,000.00	4,675,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	640,000.00	960,000.00	800,000.00	160,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
22020208	Software Charges/License Renewal	5,000,000.00	5,000,000.00	5,000,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	2,290,000.00	3,600,000.00	2,800,000.00	510,000.00
22020303	Newspapers	320,000.00	480,000.00	400,000.00	80,000.00
22020304	Magazines & Periodicals	240,000.00	360,000.00	300,000.00	60,000.00
22020305	Printing of Non Security Documents	7,400,000.00	14,496,500.00	14,496,500.00	7,096,500.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,120,000.00	2,888,000.00	2,404,000.00	284,000.00
22020402	Maintenance of Office Furniture	640,000.00	960,000.00	800,000.00	160,000.00
22020403	Maintenance of Building & Residential QTRS	480,000.00	720,000.00	600,000.00	120,000.00
22020404	Maintenance of Office/IT Equipments	800,000.00	1,200,000.00	1,000,000.00	200,000.00
22020405	Maintenance of Plant/Generators	1,200,000.00	1,800,000.00	1,500,000.00	300,000.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	9,314,000.00	25,000,000.00	14,500,000.00	5,186,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	6,300,000.00	25,000,000.00	15,000,000.00	8,700,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	240,000.00	361,200.00	300,600.00	60,600.00
22020605	Cleaning & Fumigation Services	208,000.00	320,000.00	264,000.00	56,000.00
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE : AUDITOR GENERAL (STATE AUDIT)

CODE 0140001	CODE NAME : AUDITOR GENERAL (STATE AUDIT)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010108	Purchase of Buses	-	-	-	-
23010112	Purchase of Power Generating Set	-	4,000,000.00	1,000,000.00	1,000,000.00
23010119	Purchase of Office Furniture and Fittings	-	12,900,000.00	2,450,000.00	2,450,000.00
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	-	10,000,000.00	2,500,000.00	2,500,000.00
	Total		26,900,000.00	5,950,000.00	5,950,000.00

CAPITAL EXPENDITURE BASED ON FUNCTION  
CODE NAME: AUDITOR GENERAL (STATE AUDIT)

CODE: 0140001	DETAILS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	
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 Services	-	-	-	
7016	General Public Services N.E.C	-	26,900,000.00	5,950,000.00	
7017	Public Debt Transactions	-	-	-	
7018	Transfers of General Character between Different Levels of Government	-	-	-	
	Non-Aids and Grants	-	26,900,000.00	5,950,000.00	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : LOCAL GOVERNMENT AUDIT

CODE 0140002	CODE NAME : LOCAL GOVERNMENT AUDIT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	64,557,412.02	65,358,547.00	65,358,547.00	801,134.98
2202	OVERHEAD COST	-			
220201	TRAVEL AND TRANSPORT	-			
22020101	Local Travel and Transport	2,560,000.00	5,344,000.00	5,344,000.00	2,784,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL	-			
22020201	Electricity Charges	-	518,748.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	166,666.64	516,000.00	516,000.00	349,333.36
22020204	Satellite Broadcasting Access Charges	33,333.36	134,400.00	134,400.00	101,066.64
22020205	Water Rates	-	-	-	-
22020208	Software Charges/License Renewal	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL	-			
22020301	Office Stationeries/Computer Consumable	344,000.00	1,500,000.00	1,500,000.00	1,156,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	24,400.00	109,500.00	109,500.00	85,100.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	1,302,000.00	1,630,000.00	1,630,000.00	328,000.00
220204	MAINTENANCE SERVICES - GENERAL	-			
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,000,000.00	825,675.00	1,200,000.00	200,000.00
22020402	Maintenance of Office Furniture	266,666.64	600,000.00	600,000.00	333,333.36
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	53,333.36	102,000.00	102,000.00	48,666.64
22020406	Other Maintenance Services	2,450,000.00	3,840,000.00	3,840,000.00	1,390,000.00
220205	TRAINING - GENERAL	-			
22020501	Local Training	1,835,000.00	5,344,000.00	5,344,000.00	3,509,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	6,920,000.00	8,000,000.00	8,396,000.00	1,476,000.00
220206	OTHER SERVICES - GENERAL	-			
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE : AUDITOR GENERAL (LOCAL GOVERNMENT AUDIT)

CODE 0140002	CODE NAME : AUDITOR GENERAL (LOCAL GOVERNMENT AUDIT)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010113	Purchase of Computer			300,000.00	300,000.00
23010115	Purchase of Photocopying Machines	-	1,300,000.00	-	0.00
23010119	Purchase of Power Generator	-	-	-	-
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	700,000.00	17,000,000.00	2,500,000.00	1,800,000.00
	Total	700,000.00	18,300,000.00	2,800,000.00	2,100,000.00

 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE BASED ON FUNCTION : LOCAL GOVERNMENT AUDIT DEPARTMENT

CODE :140002	CODE NAME: LOCAL GOVERNMENT AUDIT DEPARTMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	
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 Services				
7016	General Public Services N.E.C	700,000.00	18,300,000.00	2,800,000.00	
7017	Public Debt Transactions				
7018	Transfers of General Character between Different Levels of Government				
	Non-Aids and Grants	700,000.00	18,300,000.00	2,800,000.00	





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : LOCAL GOVERNMENT SERVICE COMMISSION

CODE 00147002	CODE NAME : LOCAL GOVERNMENT SERVICE COMMISSION	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
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	160,990.00	965,945.00	724,619.00	563,629.00
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	114,020.00	424,800.00	219,115.00	105,095.00
22020205	Water Rates	-	-	-	-
220203	MATERIAL & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	271,990.00	969,400.00	523,123.00	251,133.00
22020302	Books	-	-	-	-
22020303	Newspapers	236,500.00	939,333.00	471,111.00	234,611.00
22020304	Magazines & Periodicals	48,000.00	192,000.00	96,000.00	48,000.00
22020305	Printing of Non Security Documents	316,000.00	1,100,000.00	590,667.00	274,667.00
220204	MAINTENANCE SERVICE - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	213,000.00	850,000.00	425,333.00	212,333.00
22020402	Maintenance of Office Furniture	37,500.00	150,000.00	75,000.00	37,500.00
22020403	Maintenance of Building & Residential QTRS	57,000.00	220,000.00	111,333.00	54,333.00
22020404	Maintenance of Office/IT Equipments	49,999.98	200,000.00	100,000.00	50,000.02
22020405	Maintenance of Plant/Generators	87,000.00	357,000.00	177,000.00	90,000.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	76,500.00	305,000.00	152,667.00	76,167.00
22020605	Cleaning & Fumigation Services	81,600.00	326,333.00	163,177.00	81,577.00





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
GENERAL PUBLIC SERVICE : STATE INDEPENDENT ELECTORAL COMMISSION

CODE 0148001	CODE NAME : STATE INDEPENDENT ELECTORAL COMMISSION	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	10,714,000.00	2,000,000.00	2,000,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	120,928.33	365,828.00	253,842.00	132,913.67
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	144,000.00	72,000.00	72,000.00
22020205	Water Rates	20,000.00	60,000.00	30,000.00	10,000.00
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	108,400.00	443,340.00	276,070.00	167,670.00
22020302	Books	-	-	-	-
22020303	Newspapers	26,000.00	351,000.00	181,500.00	155,500.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	-	90,000.00	45,000.00	45,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	204,480.00	953,700.00	596,330.00	391,850.00
22020402	Maintenance of Office Furniture	176,350.00	225,400.00	197,050.00	20,700.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	156,390.00	237,550.00	208,165.00	51,775.00
22020405	Maintenance of Plant/Generators	20,850.00	41,400.00	31,050.00	10,200.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	1,000,000.00	300,000.00	
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	287,500.00	1,200,000.00	600,000.00	312,500.00
22020605	Cleaning & Fumigation Services	28,000.00	60,000.00	46,000.00	18,000.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 PUBLIC ORDER & SAFETY : JUDICIAL SERVICE COMMISSION

CODE 0318001	CODE NAME : JUDICIAL SERVICE COMMISSION	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	26,467,937.16	48,459,803.00	38,459,803.00	11,991,865.84
21010101	Salaries (Customary Court)	-	20,000,000.00	10,000,000.00	10,000,000.00
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	340,800.00	1,000,000.00	500,000.00	159,200.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	45,000.00	180,000.00	180,000.00	135,000.00
22020202	Telephone Charges	305,000.00	420,000.00	420,000.00	115,000.00
22020203	Internet Access Charges	175,000.00	232,800.00	232,800.00	57,800.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	896,200.00	1,155,440.00	1,155,440.00	259,240.00
22020302	Books	-	-	-	-
22020303	Newspapers	448,800.00	448,800.00	448,800.00	-
22020304	Magazines & Periodicals	147,000.00	147,533.00	147,533.00	533.00
22020305	Printing of Non Security Documents	408,300.00	408,300.00	408,300.00	-
22020309	Uniform & other clothing	-	-	-	-
22020312	Examination Materials	-	300,000.00	300,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	536,810.09	567,435.00	567,435.00	30,624.91
22020402	Maintenance of Office Furniture	365,000.00	531,740.00	531,740.00	166,740.00
22020403	Maintenance of Building & Residential QTRS	613,500.00	1,180,775.00	1,180,775.00	567,275.00
22020404	Maintenance of Office/IT Equipments	450,000.00	486,200.00	486,200.00	36,200.00
22020405	Maintenance of Plant/Generators	90,000.00	196,900.00	196,900.00	106,900.00
22020406	Other Maintenance Services	485,000.00	540,525.00	540,525.00	55,525.00
22020411	Maintenance of Communication Equipments	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	605,000.00	1,875,125.00	1,875,125.00	1,270,125.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop and Conferences	950,800.00	1,000,000.00	1,000,000.00	49,200.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	239,400.00	239,400.00	239,400.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : STATE JUDICIAL SERVICE COMMISSION

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
0318001	STATE JUDICIAL SERVICE COMMISSION				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010106	Purchase of Vans		6,000,000.00	1,000,000.00	1,000,000.00
23010108	Purchase of Buses	-	8,544,000.00	2,272,000.00	2,272,000.00
23010112	Purchase of Office Furniture & Fittings: (All Political Office Holders)	-	7,733,250.00	2,866,625.00	2,866,625.00
23010115	Purchase of Photocopying Machines	-	468,000.00	234,000.00	234,000.00
23010119	Purchase of Power Generating Set	-	3,349,500.00	1,000,000.00	1,000,000.00
23010141	Purchase of Office Equipment	-	670,000.00	200,000.00	200,000.00
2302	CONSTRUCTION/PROVISION	-			-
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020135	Construction/ Provision Complex ( Secretariat)		79,320,000.00	2,000,000.00	2,000,000.00
2303	REHABILITATION/REPAIRS	-			-
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				-
2305	OTHER CAPITAL PROJECTS				-
230501	ACQUISITION OF NON TANGIBLE ASSETS				-
23050102	Computer Software Acquisition		9,472,440.00	2,500,000.00	2,500,000.00
	Total	-	115,557,190.00	12,072,625.00	12,072,625.00

 CAPITAL EXPENDITURE BASED ON FUNCTION  
 CODE NAME : STATE JUDICIAL SERVICE COMMISSION

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	
0318001	STATE JUDICIAL SERVICE COMMISSION				
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	-	115,557,190.00	12,072,625.00	
7037	Economic Affairs	-	-	-	
	Non-Aids and Grants	-	115,557,190.00	12,072,625.00	
	Aids and Grants	-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
PUBLIC ORDER & SAFETY : MINISTRY OF JUSTICE

CODE 0326001	CODE NAME : MINISTRY OF JUSTICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	117,724,768.52	110,584,701.00	122,552,984.00	4,828,215.48
210102	Allowances	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	15,101,250.00	25,000,000.00	25,000,000.00	9,898,750.00
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	90,000.00	360,000.00	360,000.00	270,000.00
22020302	Books	-	-	-	-
22020303	Newspaper	202,500.00	810,000.00	810,000.00	607,500.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	45,000.00	180,000.00	180,000.00	135,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	90,000.00	360,000.00	360,000.00	270,000.00
22020402	Maintenance of Office Furniture	30,000.00	120,000.00	120,000.00	90,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	99,000.00	396,000.00	396,000.00	297,000.00
22020405	Maintenance of Plant/Generators	21,000.00	84,000.00	84,000.00	63,000.00
22020406	Other Maintenance Services	30,000.00	120,000.00	120,000.00	90,000.00
220205	TRAINING - GENERAL				
22020501	Local Training /Law Retreat	-	10,000,000.00	3,000,000.00	3,000,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	15,685,000.00	50,000,000.00	30,000,000.00	14,315,000.00
22020504	National State Council and Conferences	-	5,000,000.00	2,000,000.00	2,000,000.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	-	-	-	-





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF JUSTICE

CODE 0326001	CODE NAME : MINISTRY OF JUSTICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010104	Purchase of Motor Cycles	-	-	-	-
23010105	Purchase of Motor Vehicles	-	-	-	-
23010108	Purchase of Buses	-	-	-	-
23010113	Purchase of Computers	-	5,000,000.00	1,000,000.00	1,000,000.00
23010115	Purchase of Photocopying Machines	-	3,000,000.00	1,500,000.00	1,500,000.00
23010125	Purchase of Library Books & Equipment (Law Books)	-	10,000,000.00	5,000,000.00	5,000,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020101	Construction/Provision of Office Buildings (IF-K)	-	563,265,421.00	5,000,000.00	5,000,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	-
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050102	Computer Software Acquisition	-	-	-	-
23050183	Update of Law of Kwara State	-	25,000,000.00	20,000,000.00	20,000,000.00
	Total	-	606,265,421.00	32,500,000.00	32,500,000.00

 CAPITAL EXPENDITURE BASED ON FUNCTION  
 CODE NAME: MINISTRY OF JUSTICE

CODE 0326001	CODE NAME: MINISTRY OF JUSTICE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	
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	-	606,265,421.00	32,500,000.00	
7037	Economic Affairs	-	-	-	
	Non-Aids and Grants	-	606,265,421.00	32,500,000.00	
	Aids and Grants	-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 PUBLIC ORDER & SAFETY : JUDICIARY (HIGH COURT OF JUSTICE)

CODE 0326002	CODE NAME : JUDICIARY (HIGH COURT OF JUSTICE)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	608,851,261.01	680,081,508.00	680,081,508.00	71,230,246.99
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	15,088,120.00	15,036,250.00	16,143,125.00	1,055,005.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	13,399,651.61	15,000,000.00	14,024,348.00	624,696.39
22020202	Telephone Charges	1,380,000.00	6,018,000.00	3,699,000.00	2,319,000.00
22020203	Internet Access Charges	1,115,640.00	4,075,200.00	2,576,440.00	1,460,800.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	7,673,050.00	15,242,800.00	10,933,400.00	3,260,350.00
22020302	Books	280,000.00	7,560,000.00	7,560,000.00	7,280,000.00
22020303	Newspapers	3,207,300.00	5,138,400.00	4,134,700.00	927,400.00
22020304	Magazines & Periodicals	-	1,960,000.00	980,000.00	980,000.00
22020305	Printing of Non Security Documents	1,929,000.00	4,160,000.00	2,874,000.00	945,000.00
22020307	Drugs & Medical Supplies	-	1,679,900.00	839,950.00	839,950.00
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms & Other Clothing	-	43,699,667.00	43,699,667.00	43,699,667.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	666,230.44	8,588,800.00	4,646,369.00	3,980,138.56
22020402	Maintenance of Office Furniture	718,200.00	5,000,000.00	2,989,800.00	2,271,600.00
22020403	Maintenance of Office Building/Residential Qtrs	1,175,840.00	5,550,000.00	3,348,400.00	2,172,560.00
22020404	Maintenance of Office/IT Equipments	1,396,452.00	2,000,000.00	1,701,746.00	305,294.00
22020405	Maintenance of Plant/Generators	711,800.00	2,858,820.00	1,838,210.00	1,126,410.00
22020406	Other Maintenance Services	1,161,681.82	4,019,520.00	2,601,623.00	1,439,941.18
220205	TRAINING - GENERAL				
22020501	Local Training	18,500.00	800,000.00	418,500.00	400,000.00
22020502	International Training	29,663,300.00	91,183,264.00	91,183,264.00	61,519,964.00
22020503	Seminars, Workshop and Conferences	18,870,000.00	18,900,000.00	18,900,000.00	30,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	4,987,200.00	7,200,000.00	6,258,800.00	1,271,600.00
22020605	Cleaning & Fumigation Services	2,558,965.52	3,000,000.00	2,640,000.00	81,034.48

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
PUBLIC ORDER & SAFETY : JUDICIARY (HIGH COURT OF JUSTICE)

CODE 0326002	CODE NAME : JUDICIARY (HIGH COURT OF JUSTICE)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ 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	2,670,500.00	9,048,000.00	5,410,500.00	2,740,000.00
22020803	Plant/Generator Fuel Cost	10,300,100.00	10,560,000.00	10,318,800.00	18,700.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	6,823,550.00	5,108,160.00	6,892,130.00	68,580.00
22021002	Honorarium & Sitting Allowance	65,938,088.56	251,800,000.00	251,800,000.00	185,861,911.44
22021003	Publicity & Advertisements	-	1,000,000.00	500,000.00	500,000.00
22021006	Postages & Courier Services	262,659.50	4,320,000.00	2,332,250.00	2,069,590.50
22021007	Welfare Package	-	-	-	-
22021008	Subscription to Professional Bodies	150,000.00	500,000.00	500,000.00	350,000.00
22021009	Sporting Activities	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	248,800.00	248,800.00	248,800.00
22021021	Special Day/Celebrations	-	4,000,000.00	4,000,000.00	4,000,000.00
22021023	Operational Expenses	2,298,000.00	6,360,000.00	4,378,000.00	2,080,000.00
22021024	Monitoring and Evaluation	825,000.00	2,737,600.00	2,737,600.00	1,912,600.00
22021051	Judgement sum & Damages	-	3,500,000.00	3,500,000.00	3,500,000.00
22021057	Body of Benchers and out fit yearly contributions	-	500,000.00	500,000.00	500,000.00
	TOTAL FOR CODE 0326002	195,268,829.45	568,353,181.00	537,109,422.00	341,840,592.55
	TOTAL RECURRENT	804,120,090.46	1,248,434,689.00	1,217,190,930.00	413,070,839.54

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : JUDICIARY (HIGH COURT OF JUSTICE)

CODE 0326002	CODE NAME : JUDICIARY (HIGH COURT OF JUSTICE)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010102	Purchase of Motor Vehicle	-	52,500,000.00	3,125,000.00	3,125,000.00
23010105	Purchase of Office Furniture and Fittings	-	10,650,000.00	2,325,000.00	2,325,000.00
23010112	Purchase of Office Furniture and Fittings (Judges Quarters)	120,000,000.00	170,000,000.00	150,000,000.00	30,000,000.00
23010141	Purchase of Office Equipment	-	3,000,000.00	1,500,000.00	1,500,000.00
23010119	Purchase of Power Generator	-	25,000,000.00	2,500,000.00	2,500,000.00
23010113	Purchase of Computer	-	2,477,000.00	1,000,000.00	1,000,000.00
2302	CONSTRUCTION/PROVISION				-
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				-
23020109	Construction of Prisoners Cell and Toilet	-	4,633,467.00	500,000.00	500,000.00
23020124	Construction of Car Park	-	7,500,000.00	500,000.00	500,000.00
23020126	Construction of Exhibit Rooms	-	5,656,676.00	1,000,000.00	1,000,000.00
23020127	Construction of Family Court Buildings	-	7,914,304.00	1,000,000.00	1,000,000.00
23020147	Construction of Clinic	-	5,126,924.00	1,000,000.00	1,000,000.00
23020156	Construction of Local Government Court Room	-	37,526,931.00	2,000,000.00	2,000,000.00
23020160	Construction of Court Rooms	-	8,501,766.00	2,000,000.00	2,000,000.00
23020161	Construction of New High Court	-	297,911,794.00	1,000,000.00	1,000,000.00
2303	REHABILITATION/REPAIRS				-
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				-
23030121	Rehabilitation/Repairs of Office Building	-	20,584,437.00	1,000,000.00	1,000,000.00
23030146	Rehabilitation/Repairs of Court Rooms	-	5,125,443.00	1,000,000.00	1,000,000.00
2305	OTHER CAPITAL PROJECTS				-
230501	ACQUISITION OF NON TANGIBLE ASSETS				-
	Total	120,000,000.00	664,108,742.00	171,450,000.00	51,450,000.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 PUBLIC ORDER & SAFETY : JUDICIARY (SHARIA COURT OF APPEAL)

CODE 0326003	CODE NAME : JUDICIARY (SHARIA COURT OF APPEAL)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	128,799,460.69	131,090,721.00	131,090,721.00	2,291,260.31
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	662,000.00	5,000,000.00	5,000,000.00	4,338,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	1,971,000.00	1,200,000.00	2,000,000.00	29,000.00
22020202	Telephone Charges	1,000,000.00	732,000.00	1,000,670.00	670.00
22020203	Internet Access Charges	1,200,000.00	420,000.00	1,200,000.00	-
22020204	Satellite Broadcasting Access Charges	892,000.00	396,000.00	900,000.00	8,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	1,570,000.00	779,400.00	1,575,000.00	5,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	870,647.17	686,400.00	976,400.00	105,752.83
22020304	Magazines & Periodicals	396,638.68	96,000.00	400,000.00	3,361.32
22020305	Printing and Publication of Non Security Documents	1,425,000.00	740,000.00	1,425,750.00	750.00
22020309	Uniforms & Other Clothing	-	10,500,000.00	10,500,000.00	10,500,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,999,797.00	1,500,000.00	3,000,000.00	203.00
22020402	Maintenance of Office Furniture	3,983,000.00	2,200,000.00	3,990,000.00	7,000.00
22020403	Maintenance of Building & Residential QTRS	5,460,000.00	3,720,000.00	5,483,850.00	23,850.00
22020404	Maintenance of Office/IT Equipments	2,917,238.78	2,280,000.00	2,925,450.00	8,211.22
22020405	Maintenance of Plant/Generators	2,260,000.00	680,000.00	2,341,200.00	81,200.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminar/workshop and conference	-	3,230,000.00	3,230,000.00	3,230,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	5,127,000.00	1,984,500.00	5,486,501.00	359,501.00
22020605	Cleaning & Fumigation Services	2,365,000.00	1,800,000.00	2,400,000.00	35,000.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : JUDICIARY (SHARIA COURT OF APPEAL)

CODE 0326053	CODE NAME : JUDICIARY (SHARIA COURT OF APPEAL)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE	-			
230101	PURCHASE OF FIXED ASSETS - GENERAL	-			
23010105	Purchase of Motor Vehicles	-	28,000,000.00	1,000,000.00	1,000,000.00
23010113	Purchase of Computers	-	825,000.00	300,000.00	300,000.00
23010115	Purchase of Photocopying Machines	-	1,100,000.00	250,000.00	250,000.00
23010119	Purchase of Power Generator	-	24,000,000.00	1,000,000.00	1,000,000.00
23010141	Purchase of Office Equipment	-	-	-	-
2302	CONSTRUCTION/PROVISION	-			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-			-
2303	REHABILITATION/REPAIRS	-			
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-			
			10,000,000.00	1,000,000.00	1,000,000.00
			15,000,000.00	1,000,000.00	1,000,000.00
2305	OTHER CAPITAL PROJECTS	-			
230501	ACQUISITION OF NON TANGIBLE ASSETS	-			-
	TOTAL		78,925,000.00	4,550,000.00	4,550,000.00

 CAPITAL EXPENDITURE BASED ON FUNCTION  
 CODE NAME: SHARIA COURT OF APPEAL

CODE 0326053	CODE NAME: SHARIA COURT OF APPEAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	
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	-	78,925,000.00	4,550,000.00	
7037	Economic Affairs				
	Non-Aids and Grants	-	78,925,000.00	4,550,000.00	
	Aids and Grants	-	-	-	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
ECONOMIC : MINISTRY OF AGRIC. & NATURAL RESOURCES

CODE 0215001	CODE NAME : MINISTRY OF AGRIC. & NATURAL RESOURCES	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	315,910,359.71	318,156,607.00	341,115,711.00	2,246,247.29
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	230,000.00	8,000,000.00	2,500,000.00	7,770,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	1,505,946.00	-	1,505,946.00
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	11,250.00	36,000.00	33,750.00	24,750.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	179,500.00	837,600.00	538,500.00	658,100.00
22020302	Books	-	-	-	-
22020303	Newspaper	89,250.00	434,100.00	267,750.00	344,850.00
22020304	Magazines & Periodicals	-	42,000.00	42,000.00	42,000.00
22020305	Printing of Non Security Documents	37,500.00	180,000.00	112,500.00	142,500.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	300,000.00	1,440,000.00	1,560,000.00	1,140,000.00
22020402	Maintenance of Office Furniture	21,666.69	140,000.00	65,000.00	118,333.31
22020403	Maintenance of Building & Residential QTRS	33,312.50	172,200.00	99,937.00	138,887.50
22020404	Maintenance of Office/IT Equipments	20,000.00	96,000.00	60,000.00	76,000.00
22020405	Maintenance of Plant/Generators	53,750.00	204,000.00	225,500.00	150,250.00
22020406	Other Maintenance Services	-	2,346,000.00	1,000,000.00	2,346,000.00
22020414	Maintenance of Farm House/Ranches	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	2,000,000.00	1,000,000.00	2,000,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	2,536,030.00	1,500,000.00	2,536,030.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 ECONOMIC : MINISTRY OF AGRIC. & NATURAL RESOURCES

CODE 0215001	CODE NAME : MINISTRY OF AGRIC. & NATURAL RESOURCES	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
220207	CONSULTING & PROFESSIONAL SERVICE				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	300,000.00	-	300,000.00
22020704	Engineering Services	-	-	-	-
22020707	Agricultural Consulting	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	317,500.00	1,524,000.00	952,500.00	1,206,500.00
22020803	Plant/Generator Fueling Cost	500,000.00	2,400,000.00	1,500,000.00	1,900,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	63,750.00	306,000.00	165,750.00	242,250.00
22021002	Honorarium & Sitting Allowance	-	-	-	-
22021003	Publicity & Advertisements	-	2,000,000.00	1,000,000.00	2,000,000.00
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	387,875.00	387,875.00	387,875.00
22021018	Gender (Women in Agric)	-	300,000.00	100,000.00	300,000.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Expenses	125,000.00	600,000.00	600,000.00	475,000.00
22021025	Business Promotion/Trade Fair/Trade Mission	-	1,020,000.00	200,000.00	1,020,000.00
22021026	Monitoring & Evaluation	-	2,000,000.00	50,000.00	2,000,000.00
22021031	Meeting/Visitation	-	-	-	-
22021040	Malete Farm Settlement	17,976,994.15	35,960,772.00	35,960,772.00	17,983,777.85
22021041	Fadama Programme	-	-	-	-
22021066	Buffer Stock	-	2,390,150.00	-	2,390,150.00
22021088	Fulani Herdsman/crop farmers conflict prevention meetings	-	1,500,000.00	1,000,000.00	1,500,000.00
22021089	KWAMALL Activities	9,747,750.00	15,678,000.00	18,031,500.00	5,930,250.00
22021101	Expenses on all tree crops	-	-	-	-
	TOTAL FOR CODE 0215001	29,707,223.34	86,336,673.00	68,953,334.00	56,629,449.66
	TOTAL RECURRENT	345,617,583.05	404,493,280.00	410,069,045.00	64,451,461.95
220501	RECURRENT COST FOR MDA's				
0215011	Kwara State Agric Development Project	2,360,320.49	25,581,509.00	16,706,455.00	14,346,134.51
0215012	Kwara State Fadama Development Project	2,977,658.35	6,000,000.00	6,000,000.00	3,022,341.65

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

CODE 0215001	CODE NAME : MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010104	Purchase of Motor Cycles	-	10,000,000.00	300,000.00	300,000.00
23010105	Purchase of Motor Vehicle	-	-	-	-
23010127	Purchase of Agricultural Equipment	-	10,000,000.00	200,000.00	200,000.00
23010141	Purchase of Office Equipment	-	5,245,000.00	300,000.00	300,000.00
23010164	Purchase of Knapsack: Gender	-	805,000.00	200,000.00	200,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-			
23020137	Construction/Provision of Fence		7,819,630.00	500,000.00	500,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-			
23030135	Rehabilitation and Development of Tree Crop	-	4,845,000.00	200,000.00	200,000.00
23030136	Rehabilitation and Desilting of Duku-Lade Irrigation Scheme				
2304	PRESERVATION				
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-			
23040101	Pasture Development	-	1,710,000.00	200,000.00	200,000.00
23040107	Cocoa Production Programme		2,000,000.00	200,000.00	200,000.00
23040108	Kwara State Fisheries Development Programme	-	2,120,000.00	500,000.00	500,000.00
23040109	Livestock Diseases Control	985,000.00	3,000,000.00	2,000,000.00	1,015,000.00
23040110	Rabies Control	-	5,000,000.00	1,000,000.00	1,000,000.00
23040113	Rural Poultry Biosecurity Improvement Scheme (RUPBIS) (State Contribution)				
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050123	National Agric. Insurance Scheme	-	5,000,000.00	500,000.00	500,000.00
23050124	Integrated Youth Farm Settlement	-	42,261,584.00	5,261,584.00	5,261,584.00
23050126	National Program for Food Security - NPFS	-	-	-	-
23050128	World Bank FADAMA III Development Project	-	-	-	-
23050130	Veterinary Drug Revolving Scheme	-	2,000,000.00	1,000,000.00	1,000,000.00
23050131	Livestock Feed Quality Laboratory	-	2,810,000.00	500,000.00	500,000.00
23050133	Fertilizer Procurement	-	3,012,000,000.00	-	-
23050134	Buffer Stock	-	83,770,000.00	1,000,000.00	1,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

CODE 0215001	CODE NAME : MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
23050139	Livestock Disease Control (Vaccination against NCD and PPR)	-	3,500,000.00	1,000,000.00	1,000,000.00
23050147	Extension Services on Production Techniques of Management Training Plots (MTPs)/Demonstration	-	1,092,000.00	100,000.00	100,000.00
23050149	Agric Field Days and Farmers' adoption meetings	-	-	-	-
23050150	Agric Fair	-	-	-	-
23050167	Rural Access and Mobility Project (RAMP)	-	-	-	-
23050232	FGN Intervention on Agric Mechanization (CAMACO)	-	1,939,868,400.00	100,000,000.00	100,000,000.00
23050251	Agric Mall	-	67,800,000.00	2,000,000.00	2,000,000.00
	Total	985,000.00	5,212,646,614.00	116,961,584.00	115,976,584.00

 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

CODE 0215001	CODE NAME : MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018
704	ECONOMIC AFFAIRS	-	-	-
7041	General Economic, Commercial and Labour Affairs	-	-	-
7042	Agriculture, Forestry, Fishing and Hunting	12,645,000.00	9,323,646,614.00	4,087,961,584.00
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	985,000.00	5,212,646,614.00	116,961,584.00
	Aids and Grants	11,660,000.00	4,111,000,000.00	3,971,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
ECONOMIC : MINISTRY OF FINANCE

CODE 0220001	CODE NAME : MINISTRY OF FINANCE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	501,926,725.36	451,385,041.00	513,501,930.00	11,575,204.64
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	25,825,000.00	25,905,000.00	29,550,000.00	3,725,000.00
22020103	International Travel and Transport: Training	-	-	-	-
22020104	International Travel and Transport: Others	218,351,130.00	250,000,000.00	250,000,000.00	31,648,870.00
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	3,703,595.00	3,066,000.00	3,816,000.00	112,405.00
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	3,850,000.00	3,000,000.00	3,850,000.00	0.00
22020204	Satellite Broadcasting Access Charges	449,600.00	500,000.00	489,600.00	40,000.00
22020205	Water Rates	-	-	-	-
22020208	Software Charges/License Renewal	3,996,666.63	4,000,000.00	4,000,000.00	3,333.37
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	7,938,479.93	8,000,000.00	8,000,000.00	61,520.07
22020302	Books	114,175.00	100,000.00	115,500.00	1,325.00
22020303	Newspaper	1,804,125.00	1,804,500.00	1,804,500.00	375.00
22020304	Magazines & Periodicals	1,836,600.00	1,500,000.00	1,867,200.00	30,600.00
22020305	Printing of Non Security Documents	2,690,000.00	15,000,000.00	23,200,000.00	20,510,000.00
22020306	Printing of Security Documents	-	-	-	-
22020313	Motor Vehicle Licence Guide & Identification Badges/Plates	-	-	-	-
220204	MAINTENANCE SERVICE - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	5,816,769.50	5,000,000.00	6,435,000.00	618,230.50
22020402	Maintenance of Office Furniture	1,776,653.35	1,600,000.00	1,796,000.00	19,346.65
22020403	Maintenance of Building & Residential QTRS	10,996,960.00	10,000,000.00	14,500,000.00	3,503,040.00
22020404	Maintenance of Office/IT Equipments	7,973,733.36	8,000,000.00	8,000,000.00	26,266.64
22020405	Maintenance of Plant/Generators	3,314,000.00	3,500,000.00	3,456,000.00	142,000.00
22020406	Other Maintenance Services	1,369,583.36	1,200,000.00	1,385,000.00	15,416.64
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	36,289,000.00	55,000,000.00	45,000,000.00	8,711,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 ECONOMIC : MINISTRY OF FINANCE

CODE 0220001	CODE NAME : MINISTRY OF FINANCE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	9,860,000.00	10,000,000.00	12,000,000.00	2,140,000.00
22020605	Cleaning & Fumigation Services	2,953,775.00	2,754,000.00	2,988,300.00	34,525.00
22020606	Service-Wide Vote	8,483,000,000.00	8,000,000,000.00	9,500,000,000.00	1,017,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020710	IPSAS Consulting	27,293,000.00	100,000,000.00	60,000,000.00	32,707,000.00
22020711	Other Consulting Services	10,800,000.00	750,000,000.00	745,000,000.00	734,200,000.00
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	3,865,685.00	3,868,020.00	3,868,020.00	2,335.00
22020803	Plant/Generator Fuel Cost	14,889,653.36	15,000,000.00	14,959,840.00	70,186.64
220209	FINANCIAL CHARGES - GENERAL				
22020901	Bank charges/other than Interest	-	46,725,857.00	46,725,857.00	46,725,857.00
22020902	Insurance Premium	-	-	-	-
22020903	Loss of Foreign Exchange	-	-	-	-
22020904	Others CRF Bank charges	-	30,000,000.00	30,000,000.00	30,000,000.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	5,308,500.00	4,500,000.00	5,382,000.00	73,500.00
22021003	Publicity & Advertisements	11,336,700.00	10,000,000.00	12,000,000.00	663,300.00
22021006	Postages & Courier Services	1,083,000.00	1,000,000.00	1,200,000.00	117,000.00
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	512,325.00	512,325.00	512,325.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Expenses	8,735,000.00	8,820,000.00	8,820,000.00	85,000.00
22021026	Monitoring & Evaluation	-	-	-	-
22021031	Meeting/Visitation	-	-	-	-
22021042	Finance-Incorporated	-	-	-	-
22021043	Expected 2nd Tranche FG Salary Bailout	-	-	-	-
22021044	Kwara State PPP Bureau	40,804,126.68	45,000,000.00	45,000,000.00	4,195,873.32
22021079	Refund of Payment General	-	-	-	-
	TOTAL FOR CODE 0220001	8,958,025,511.17	9,525,355,702.00	10,945,721,142.00	1,987,695,630.83
	GRAND TOTAL	9,459,952,236.53	9,976,740,743.00	11,459,223,072.00	1,999,270,835.47



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF FINANCE

CODE	CODE NAME : MINISTRY OF FINANCE	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
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	-	-	-	-
23010113	Purchase of Computers (System Development & Automation for Main Treasury and Account Dept. in all MDAs)	12,707,700.00	13,330,000.00	13,330,000.00	622,300.00
23010119	Purchase of Power Generating Set	380,000.00	7,000,000.00	1,000,000.00	620,000.00
23010141	Purchase of Office Equipment	2,659,000.00	6,800,000.00	4,880,000.00	2,221,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020101	Construction/Provision of Office Building	-	-	-	-
23020310	Contractual Obligation on Completed Capital Projects (MDAs)	409,536,068.16	1,566,112,946.00	650,000,000.00	240,463,931.80
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030121	Rehabilitation/Repairs of Office Buildings	5,925,500.00	5,000,000.00	6,000,000.00	74,500.00
23030137	Rehabilitation and Furnishing of Area Offices	-	-	-	-
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050102	Computer Software Acquisition	13,222,000.00	10,000,000.00	13,500,000.00	278,000.00
23050129	Other New Projects (KP3)	-	-	200,000,000.00	200,000,000.00
23050135	Staff Vehicle Loan Subsidy	-	-	-	-
23050136	Harmony Holdings Company (Recapitalization)	-	360,000,000.00	360,000,000.00	360,000,000.00
23050243	One Note Accounting software deployment	-	-	195,000,000.00	195,000,000.00
	Total	444,430,268.16	1,968,242,946.00	1,443,710,000.00	999,279,731.84







NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)

CODE 0220002	CODE NAME: KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	192,466,212.50	146,000,000.00	193,466,212.00	999,999.50
23010141	Purchase of Office Equipment	39,883,514.86	64,450,000.00	64,450,000.00	24,566,485.14
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-			-
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030121	Rehabilitation/Repairs of Office Buildings (Area Offices across the state)	204,570,662.50	200,000,000.00	205,570,663.00	1,000,000.50
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-		-
	<b>TOTAL</b>	<b>436,920,389.86</b>	<b>410,450,000.00</b>	<b>463,486,875.00</b>	<b>26,566,485.14</b>

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE BASED ON FUNCTION : KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)

CODE 220002	CODE NAME : KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018
704	ECONOMIC AFFAIRS			
7041	General Economic, Commercial and Labour Affairs	436,920,389.86	410,450,000	463,486,875
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	436,920,389.86	410,450,000.00	463,486,875.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 ECONOMIC : MINISTRY OF COMMERCE & CO-OPERATIVE

CODE 0222001	CODE NAME : MINISTRY OF COMMERCE & CO-OPERATIVE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	177,249,225.16	153,081,901.00	180,004,931.00	2,755,705.84
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport: Training	442,000.00	2,500,000.00	2,500,000.00	2,058,000.00
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	118,700.00	144,000.00	118,700.00	0
22020204	Satellite Broadcasting Access Charges	78,500.00	200,400.00	100,200.00	21,700.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	380,000.00	430,800.00	380,000.00	0
22020302	Books	-	-	-	-
22020303	Newspaper	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	655,000.00	782,500.00	782,500.00	127,500.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	267,625.00	669,504.00	484,752.00	217127
22020402	Maintenance of Office Furniture	247,625.00	249,996.00	247,625.00	0
22020404	Maintenance of Office/IT Equipments	450,000.00	450,000.00	450,000.00	0
22020405	Maintenance of Plant/Generators	87,625.00	95,004.00	87,625.00	0
22020407	Other Maintenance Services	-	-	-	-
22020412	Maintenance of Markets/Public Places	885,000.00	900,000.00	900,000.00	15,000.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	645,230.00	550,000.00	550,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	2,150,000.00	2,376,000.00	2,376,000.00	226,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Service	-	-	-	-
22020602	Office Rent	1,300,000.00	1,300,000.00	1,300,000.00	-
22020605	Cleaning & Fumigation Services	-	129,600.00	64,800.00	64,800.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
ECONOMIC : MINISTRY OF COMMERCE & CO-OPERATIVE

CODE 0222001	CODE NAME : MINISTRY OF COMMERCE & CO-OPERATIVE	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Service	-	-	-	-
22020706	Surveying Services	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	305,250.00	626,400.00	400,825.00	95,575.00
22020803	Plant/Generator Fuel Cost	377,625.00	1,000,113.00	637,682.00	260,057.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	50,000.00	84,000.00	50,000.00	0.00
22021002	Honorarium & Sitting Allowance	-	96,000.00	48,000.00	48,000.00
22021003	Publicity & Advertisements	296,000.00	300,000.00	300,000.00	4,000.00
22021004	Medical Expenses - Local	-	-	-	-
22021006	Postages & Courier Services	-	99,996.00	49,998.00	49,998.00
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	141,600.00	141,600.00	141,600.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Cost	907,000.00	1,960,000.00	1,652,950.00	745,950.00
22021025	Business Promotion/Trade Fair/Trade Mission	-	2,500,000.00	2,000,000.00	2,000,000.00
22021027	Committee & Commission (Export Promotion)	-	2,000,000.00	1,000,000.00	1,000,000.00
22021105	Bureau of Micro, Small & Medium Enterprises	16,662,723.00	17,697,516.00	17,697,516.00	1,034,793.00
	TOTAL FOR CODE 0220001	25,660,673.00	37,378,659.00	34,320,773.00	8,660,100.00
	TOTAL RECURRENT	202,909,898.16	190,460,560.00	214,325,704.00	11,415,805.84





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 ECONOMIC : MINISTRY OF ENERGY

CODE 0231001	CODE NAME : MINISTRY OF ENERGY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	70,399,137.53	65,691,072.00	70,364,329.00	(34,808.53)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	2,335,000.00	3,390,000.00	3,890,000.00	1,555,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges (All MDAs)	178,937,890.81	123,456,758.00	259,600,135.00	80,662,244.19
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	1,000,000.00	50,000.00	50,000.00
22020204	Satellite Broadcasting Access Charges	189,000.00	250,000.00	250,000.00	61,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	785,408.00	1,200,000.00	1,073,221.00	287,813.00
22020302	Books	-	-	-	-
22020303	Newspapers	170,954.00	289,200.00	242,932.00	71,978.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	112,581.00	193,000.00	143,000.00	30,419.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	708,790.00	1,500,000.00	1,107,540.00	398,750.00
22020402	Maintenance of Office Furniture	218,751.47	380,000.00	314,167.00	95,415.53
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	217,294.00	336,000.00	298,252.00	80,958.00
22020405	Maintenance of Plant/Generators	150,350.00	216,000.00	194,351.00	44,001.00
22020406	Other Maintenance Services	-	-	-	-
22020410	Maintenanace of Street Lighting	-	2,220,000.00	220,000.00	220,000.00
22020416	Maintenance of MDAs Electricity/ Electrical Facilities.	-	1,197,200.00	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	1,029,500.00	2,885,000.00	7,000,000.00	5,970,500.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	300,000.00	300,000.00	300,000.00





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF ENERGY

CODE 0231001	CODE NAME : MINISTRY OF ENERGY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010106	Purchase of Vans	-	-	-	-
23010113	Purchase of Computer	-	-	-	-
23010149	Purchase of Transformer and Electrical Plant and Equipment	21,504,990.02	500,000,000.00	110,845,853.00	89,340,862.98
23010153	Purchase of Tools and Equipment (Electrical Tools)	-	6,183,416.00	1,000,000.00	1,000,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020101	Construction/Provision of Office Buildings	-	-	-	-
23020123	Construction of Traffic Lights	-	5,000,000.00	1,500,000.00	1,500,000.00
23020139	Provision/Connection of Towns/ Villages to National Grid	-	40,000,000.00	2,000,000.00	2,000,000.00
23020141	Construction of Injection Sub-Stations & Power Evacuation Lines/Feeders	7,000,000.00	142,586,263.00	15,000,000.00	8,000,000.00
23020170	Provision/Installation of Street Lights in Ilorin Metropolis (PPP) (IF-K: Light up Kwara)	35,176,500.00	1,526,710,508.00	1,526,710,508.00	1,491,534,008.00
23020179	Provision of Solar Powered Mini Grid (PPP)		450,000,000.00	50,000,000.00	50,000,000.00
23020180	Renewable Energy Solution for Selected MDAs (Solar PPP)		450,000,000.00	50,000,000.00	50,000,000.00
23020300	Contractual Obligation for On-going Projects	6,319,320.76	234,062,244.00	234,062,244.00	227,742,923.24
23020301	Completion of On-going Projects - Electrification (REB)	-	7,041,056.00	2,000,000.00	2,000,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050146	Capital Grant-Rural Electrification Board	-	-	-	-
	Total	70,000,810.78	3,361,583,487.00	1,993,118,605.00	1,923,117,794.22



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
ECONOMIC SECTOR : MINISTRY OF INDUSTRY AND SOLID MINERALS DEVELOPMENT

CODE 0233001	CODE NAME : MINISTRY OF INDUSTRY AND SOLID MINERALS DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES WAGES				
21010101	Salaries	25,890,769.25	25,047,925.00	25,047,925.00	(842,844.25)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	2,000,000.00	660,000.00	660,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	427,053.00	-	-
22020202	Telephone Charges	-	90,000.00	29,700.00	29,700.00
22020203	Internet Access Charges	-	345,000.00	113,850.00	113,850.00
22020204	Satellite Broadcasting Access Charges	-	115,200.00	38,016.00	38,016.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	169,164.99	730,000.00	286,733.00	117,568.01
22020302	Books	2,333.33	28,000.00	11,573.00	9,239.67
22020303	Newspapers	160,363.33	654,250.00	236,736.00	76,372.67
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	17,400.01	178,000.00	67,907.00	50,506.99
22020307	Drugs/Laboratory/Medical Supplies	7,333.33	110,000.00	43,633.00	36,299.67
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	525,165.01	2,346,200.00	905,538.00	380,372.99
22020402	Maintenance of Office Furniture	30,833.33	445,720.00	177,921.00	147,087.67
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	-	207,240.00	68,389.00	68,389.00
22020406	Other Maintenance Services	15,000.00	210,800.00	84,564.00	69,564.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	500,000.00	165,000.00	165,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	1,000,000.00	830,000.00	830,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	200,000.00	66,000.00	66,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 ECONOMIC SECTOR : MINISTRY OF INDUSTRY AND SOLID MINERALS DEVELOPMENT

CODE 0233001	CODE NAME : MINISTRY OF INDUSTRY AND SOLID MINERALS DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
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	306,539.99	1,244,000.00	481,828.00	175,288.01
22020803	Plant/Generator Fuel Cost	100,000.00	897,000.00	346,010.00	246,010.00
220210	MISCELLANEOUS EXPENSES - GENERAL				-
22021001	Refreshment & Meals	19,166.68	250,600.00	101,865.00	82,698.32
22021003	Publicity & Advertisements	-	-	-	-
22021004	Medical Expenses - Local	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Package	-	1,000,000.00	330,000.00	330,000.00
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	72,000.00	1,596,000.00	598,680.00	526,680.00
22021025	Business Promotion/Trade Fair/Trade Mission	995,000.00	1,500,000.00	1,490,000.00	495,000.00
22021026	Monitoring & Evaluation	-	1,000,000.00	330,000.00	330,000.00
22021027	Committee & Commission	-	500,000.00	165,000.00	165,000.00
22021031	Meeting/Visitation	-	-	-	-
22021044	Nigeria Investment Promotion Council (NIPC), Nigeria Export Promotion Council (NEPC), SMEDAN and Raw Material, Research & Development Council. Workshop/Seminar	-	2,887,000.00	452,710.00	452,710.00
22021045	Entrepreneurs Development Interventions	-	2,171,000.00	716,430.00	716,430.00
22021046	Yearly Collaboration with Industrial Development Centre (IDC)	-	2,100,000.00	693,000.00	693,000.00
	TOTAL FOR CODE -0233001	2,420,300.00	24,873,063.00	9,631,083.00	7,210,783.00
	TOTAL RECURRENT	28,311,069.25	49,920,988.00	34,679,008.00	6,367,938.75





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
ECONOMIC : MINISTRY OF WORKS

CODE	CODE NAME	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2018	2018	ESTIMATE 2018	
0234001	MINISTRY OF WORKS				
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	168,277,177.34	154,757,400.00	168,293,161.00	(13,519,777.34)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,578,000.00	2,400,000.00	2,883,000.00	822,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	2,357,761.00	-	2,357,761.00
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	45,520.00	529,200.00	264,600.00	483,680.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	65,818.17	777,700.00	388,850.00	711,881.83
22020302	Books	-	-	-	-
22020303	Newspapers	168,960.00	513,600.00	299,040.00	344,640.00
22020304	Magazines & Periodicals	3,520.00	42,240.00	10,560.00	38,720.00
22020305	Printing of Non Security Documents	-	240,000.00	240,000.00	240,000.00
22020306	Printing of Security Documents	150,000.00	420,000.00	420,000.00	270,000.00
22020307	Drugs & Medical Supplies	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-
22020309	Uniforms and Other Clothing	1,800,000.00	4,000,000.00	4,000,000.00	2,200,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-
22020311	Foodstuff/Catering Materials Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	780,293.32	1,760,000.00	1,760,000.00	979,706.68
22020402	Maintenance of Office Furniture	8,989.44	179,300.00	179,300.00	170,310.56
22020403	Maintenance of Building & Residential QTRS	-	99,000.00	49,500.00	99,000.00
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	100,054.40	314,916.00	182,472.00	214,861.60
22020406	Other Maintenance Services(ASPHALT FOR KWARMA)	833,000.00	2,090,000.00	1,850,400.00	1,257,000.00
22020407	Maintenance of Aircraft	-	-	-	-



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 ECONOMIC : MINISTRY OF WORKS

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
0234001	MINISTRY OF WORKS				
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	1,325,000.00	5,000,000.00	5,178,000.00	3,675,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	280,000.00	3,360,000.00	3,360,000.00	3,080,000.00
22020605	Cleaning & Fumigation Services	-	-	250,000.00	-
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	123,038.06	640,320.00	348,870.00	517,281.94
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	730,593.32	3,054,480.00	1,412,167.00	2,323,886.68
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	16,214.00	205,680.00	102,840.00	189,466.00
22021003	Publicity & Advertisements	1,050,000.00	2,403,786.00	2,410,000.00	1,353,786.00
22021006	Postages & Courier Services	-	-	150,000.00	-
22021007	Welfare Package	-	-	-	-
22021014	Annual Budget Expenses & Administration	17,500.00	400,000.00	304,000.00	382,500.00
22021021	Special Day/Celebrations	-	572,000.00	572,000.00	572,000.00
22021022	Incidental Expenses	49,999.99	1,000,000.00	500,000.00	950,000.01
22021023	Operational Expenses	2,091,667.50	10,040,000.00	11,438,333.00	7,948,332.50
22021026	Monitoring & Evaluation	-	906,400.00	453,200.00	906,400.00
22021077	International Aviation College	-	-	200,000,000.00	-
	TOTAL FOR CODE 0234001	11,218,168.20	43,306,383.00	239,007,132.00	32,088,214.80
	TOTAL RECURRENT	179,495,345.54	198,063,783.00	407,300,293.00	18,568,437.46
220501	SUBSIDY GENERAL				
0234011	Kwara State Road Traffic Management Authority	87,282,780.00	104,218,070.00	103,354,070.00	16,935,290.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WORKS AND TRANSPORT

CODE 0234001	CODE NAME : MINISTRY OF WORKS AND TRANSPORT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010107	Purchase of Trucks	-	20,850,230.00	2,000,000.00	2,000,000.00
23010108	Purchase of Buses	-	-	-	-
23010123	Purchase of Fire Fighting Equipment	2,156,500.00	10,762,500.00	4,656,500.00	2,500,000.00
23010140	Purchase of Communication Equipment	-	11,504,163.00	2,593,067.00	2,593,067.00
23010141	Purchase of Office Equipment	639,000.00	3,025,554.00	1,039,000.00	400,000.00
23010147	Purchase of Spare Parts (KWARTMA)	1,500,000.00	1,900,800.00	1,900,800.00	400,800.00
23010151	Purchase of Aircraft Basic Equipment (IAC)	-	200,000,000.00	100,000,000.00	100,000,000.00
23010152	Purchase of Towing Vehicles (KWARTMA)	-	4,000,000.00	2,000,000.00	2,000,000.00
23010153	Purchase of Tools and Equipment (KWARMA)	-	179,770,939.00	-	-
23010165	Purchase of Traffic Cones	-	3,275,000.00	1,637,500.00	1,637,500.00
23010171	Purchase of Asphalt Plant & Equipment (KWARMA)	-	-	-	-
2302	CONSTRUCTION/PROVISION	-	-	-	-
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-	-	-
23020101	Construction/Provision of Office Buildings	2,400,000.00	13,824,782.00	2,500,000.00	100,000.00
23020110	Provision/Extension of Fire Services to L.G.A Hqtrs.	-	10,000,000.00	-	-
23020114	Construction/Provision of Roads (Geri Alimi Underpass, Kulende UITH; IF-K Funded Project)	1,378,991,936.12	3,579,181,921.00	4,579,181,921.00	3,200,189,984.88
23020118	Construction of Infrastructure (New Roads)	185,112,378.31	2,278,326,972.00	1,237,326,972.00	1,052,214,593.69
23020125	Construction of Rural Roads (State Rural Road Intervention Project)	134,831,392.81	626,867,138.00	400,000,000.00	265,168,607.19
23020126	Construction of Kishi-Kaiama Road	17,458,622.88	1,100,000,000.00	1,100,000,000.00	1,082,541,377.12
23020137	Construction/Provision of Fence (KWARTMA)	-	-	-	-
23020148	Construction of Cargo/Apron and Taxi Way	-	-	-	-
23020149	Construction of Bus Depots / Laybys/ Road Signage	-	3,000,000.00	1,000,000.00	1,000,000.00
23020150	Construction of Speed Breaker	-	1,989,792.00	1,000,000.00	1,000,000.00
23020300	Contractual Obligation for On-going Projects (IF-K)	2,107,408,347.83	4,917,388,046.00	4,917,388,046.00	2,809,979,698.17
23020302	On going - Construction/Provision of Roads.	7,805,000.00	385,647,747.00	385,647,747.00	377,842,747.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030109	Rehabilitation/Repairs of Fire Station	-	11,042,968.00	11,042,968.00	11,042,968.00
23030113	Rehabilitation/Repairs of Roads (Asphalt Plant for KWARMA)	684,704,779.50	900,000,000.00	1,288,000,000.00	603,295,220.50

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WORKS AND TRANSPORT

CODE 0234001	CODE NAME : MINISTRY OF WORKS AND TRANSPORT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
23030121	Rehabilitation/Repairs of Office Building	-	14,245,930.00	-	-
23030124	Rehabilitation/Repairs of Access Road (College of Education, Ilorin)	-	30,000,000.00	21,000,000.00	21,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	-
23050152	Chemical foam compound	1,538,000.00	1,600,000.00	2,500,000.00	962,000.00
23050167	Rural/Feeder Road (Office of S.A)	-	-	-	-
	<b>Total</b>	<b>4,524,545,957.45</b>	<b>14,308,204,482.00</b>	<b>14,062,414,521.00</b>	<b>9,783,658,524.55</b>

 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF WORKS AND TRANSPORT

CODE 0234001	MINISTRY OF WORKS AND TRANSPORT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018
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	4,524,545,957.45	17,338,204,482.00	19,462,414,521.00
7046	Communication	-	-	-
7047	Other Industries	-	-	-
7048	R & D Economic Affairs	-	-	-
7049	Economic Affairs N.E.C	-	-	-
	Non-Aids and Grants	4,524,545,957.45	14,308,204,482.00	14,062,414,521.00
	Aids and Grants	-	3,030,000,000.00	5,400,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
ECONOMIC : MINISTRY OF PLANNING & ECONOMIC DEVT.

CODE 0238001	CODE NAME : MINISTRY OF PLANNING & ECONOMIC DEVT.	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	73,718,236.77	89,588,479.00	89,588,479.00	15,870,242.23
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	13,200,000.00	40,000,000.00	25,000,000.00	11,800,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	1,800,000.00	1,800,000.00	1,800,000.00
22020202	Telephone Charges	54,000.00	216,000.00	216,000.00	162,000.00
22020203	Internet Access Charges	134,367.50	524,000.00	524,000.00	389,632.50
22020204	Satellite Broadcasting Access Charges	108,000.00	432,000.00	432,000.00	324,000.00
22020205	Water Rates	-	-	-	-
22020208	Software Charges/License Renewal	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	255,000.00	1,820,000.00	1,820,000.00	1,565,000.00
22020302	Newspaper	168,810.00	675,250.00	675,250.00	506,440.00
22020303	Magazines & Periodicals	24,000.00	96,000.00	96,000.00	72,000.00
22020304	Printing of Non Security Documents	3,000,000.00	8,000,000.00	8,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,375,350.00	1,728,511.00	1,728,511.00	353,161.00
22020402	Maintenance of Office Furniture	93,000.00	400,000.00	400,000.00	307,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	257,602.50	1,030,400.00	1,030,400.00	772,797.50
22020405	Maintenance of Plant/Generators	228,750.00	750,000.00	750,000.00	521,250.00
220205	TRAINING - GENERAL				
22020501	Local Training	1,376,000.00	5,000,000.00	5,000,000.00	3,624,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop and Conferences	2,792,000.00	14,380,600.00	8,000,000.00	5,208,000.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	72,000.00	288,000.00	288,000.00	216,000.00
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, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT

CODE 0238001	CODE NAME : MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ 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	-	2,500,000.00	2,500,000.00	2,500,000.00
23010141	Purchase of Office Equipment	-	7,550,000.00	500,000.00	500,000.00
23010160	Purchase of Commodities for MNCH. UNICEF Child Survival Programme (State Counterpart Fund)	-	42,988,400.00	5,494,200.00	5,494,200.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020101	Construction/Provision of Office Buildings	-	-	-	-
23020151	SDGs (State Counterpart Fund)	437,671,163.99	600,000,000.00	600,000,000.00	162,328,836.01
23020155	MDGs-CGS (State)	-	5,000,000.00	5,000,000.00	5,000,000.00
23020180	MDGs-CGS (LG)	-	5,000,000.00	5,000,000.00	5,000,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030121	Rehabilitation of Central Planning office	-	-	-	-
2304	PRESERVATION				
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL				
23040113	Rural Poultry Biosecurity Improvement Scheme - RUPBIS (State Counterpart Fund)	-	5,000,000.00	500,000.00	500,000.00
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050108	Unicef Assisted Project (State Counterpart Fund) (All Projects)	-	50,000,000.00	1,000,000.00	1,000,000.00
23050126	National Program for Food Security - NPFS (State Counterpart Fund)	-	42,400,000.00	-	-
23050128	World Bank FADAMA III Development Project (State Counterpart Fund)	31,957,333.00	35,872,000.00	35,872,000.00	3,914,667.00
23050153	PEPFAR Contribution for HIV/AIDS (State Counterpart Fund)	-	70,000,000.00	2,000,000.00	2,000,000.00
23050155	UNDP 8th Country Programme Activities - State Contribution	-	10,000,000.00	2,000,000.00	2,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT

CODE	CODE NAME : MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
23050156	World Bank Community Social Development Project (CSDP) (State Contribution)	-	170,000,000.00	70,000,000.00	70,000,000.00
23050170	Long Term development plan (2016-2030)	-	10,000,000.00	3,000,000,000.00	3,000,000,000.00
23050195	Universal Basic Education (State Counterpart Fund)	-	2,328,370,210.00	2,328,370,210.00	2,328,370,210.00
230502	ACQUISITION OF NON TANGIBLE AND TANGIBLE ASSETS				
23050210	National Programme on Immunization (State Counterpart Fund)	8,613,913.10	25,000,000.00	15,000,000.00	6,386,086.90
23050211	Global Alliance Vaccine and Immunization - GAVI (State Counterpart Fund)	-	10,000,000.00	1,000,000.00	1,000,000.00
23050227	Supply of Modern Equipment to Planning Studio	-	10,000,000.00	3,000,000.00	3,000,000.00
23050231	Food and Nutrition - World Bank / FGN (State Counterpart Fund)	-	50,000,000.00	50,000,000.00	50,000,000.00
23050233	Exigency Programme Project Fund (General)	78,049,126.14	700,000,000.00	700,000,000.00	621,950,873.86
23050235	FGN Social Intervention Programme (Matching Fund)	-	1,433,600,000.00	100,000,000.00	100,000,000.00
23050237	Global Fund Support on Malaria and HIV/AIDS (State Counterpart Fund)	-	20,000,000.00	5,000,000.00	5,000,000.00
23050238	Neglected Tropical Diseases (State Counterpart Fund)	-	30,633,000.00	5,316,500.00	5,316,500.00
23050239	MEDSHARE (NGO) Partnership (State Counterpart Fund)	-	76,250,000.00	5,000,000.00	5,000,000.00
23050249	Youth Employment and Social Support Operation - YESSO (State Counterpart Fund)	-	100,000,000.00	100,000,000.00	100,000,000.00
23050255	Rural Road RAAMP Project (State Counterpart Fund)	4,821,746.00	200,000,000.00	300,000,000.00	295,178,254.00
23050256	Payment of Stipend to PWF participants - YESSO (State Counterpart Fund)	-	50,364,000.00	80,000,000.00	80,000,000.00
23050258	Rural Electrification Fund (State Counterpart Fund)	-	250,000,000.00	10,000,000.00	10,000,000.00
	<b>Total</b>	<b>561,113,282.23</b>	<b>6,340,527,610.00</b>	<b>4,435,552,910.00</b>	<b>3,874,439,627.77</b>





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
ECONOMIC : STATE BUREAU OF STATISTICS

CODE 0238002	CODE NAME : STATE BUREAU OF STATISTICS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	114,348,611.24	103,535,829.00	113,153,976.00	(1,194,635.24)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,594,000.00	4,000,000.00	2,000,000.00	406,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	1,080,000.00	-	-
22020202	Telephone Charges	151,714.74	200,000.00	200,000.00	48,285.26
22020203	Internet Access Charges	600,000.00	1,000,000.00	683,333.00	83,333.00
22020204	Satellite Broadcasting Access Charges	94,571.58	168,000.00	105,000.00	10,428.42
22020205	Water Rates	-	-	-	-
220203	MATERIAL & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	550,000.00	962,600.00	670,867.00	120,867.00
22020302	Books	-	-	-	-
22020303	Newspaper	496,000.00	540,000.00	502,000.00	6,000.00
22020304	Magazines & Periodicals	153,000.00	214,400.00	177,467.00	24,467.00
22020305	Printing of Non Security Documents	-	734,000.00	600,000.00	600,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	750,171.58	593,000.00	800,000.00	49,828.42
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	1,040,143.16	5,000,000.00	4,000,000.00	2,959,856.84
22020405	Maintenance of Plant/Generators	422,000.00	471,160.00	471,160.00	49,160.00
22020406	Other Maintenance Services	555,571.58	2,000,000.00	2,000,000.00	1,444,428.42
220205	TRAINING - GENERAL				
22020501	Local Training	500,000.00	2,396,912.00	1,200,000.00	700,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	1,502,000.00	10,177,400.00	5,088,700.00	3,586,700.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	430,670.00	430,670.00	430,670.00











NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : FISCAL RESPONSIBILITY COMMISSION

CODE 0250001	CODE NAME : FISCAL RESPONSIBILITY COMMISSION	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010104	Purchase of Motor Cycle		-	-	-
23010105	Purchase of Motor Vehicle	-	-	-	-
23010106	Purchase of Office Equipment	-	2,725,000.00	1,000,000.00	1,000,000.00
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		2,725,000.00	1,000,000.00	1,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE BASED ON FUNCTION : FISCAL RESPONSIBILITY COMMISSION

CODE 0250001	CODE NAME: FISCAL RESPONSIBILITY COMMISSION	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	
704	ECONOMIC AFFAIRS				
7041	General Economic, Commercial and Labour Affairs	-	2,725,000.00	1,000,000.00	
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	-	2,725,000.00	1,000,000.00	
	Aids and Grants	-	-	-	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 HOUSING AND COMMUNITY AMENITIES : MINISTRY OF HOUSING & URBAN DEVELOPMENT

CODE 0253001	CODE NAME : MINISTRY OF HOUSING & URBAN DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	172,833,385.89	164,999,999.00	171,402,305.00	(1,431,080.89)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	2,084,000.00	294,667.00	294,667.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Satellite Broadcasting Access Charges	-	-	-	-
22020204	Internet Access Charges	-	300,000.00	100,000.00	100,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	193,616.52	713,280.00	370,504.00	176,887.48
22020302	Books	-	-	-	-
22020303	Newspaper	95,000.00	403,200.00	194,400.00	99,400.00
22020304	Magazines & Periodicals	10,000.00	19,200.00	11,400.00	1,400.00
22020305	Printing of Non Security Documents	-	144,000.00	48,000.00	48,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	140,000.00	1,000,000.00	443,333.00	303,333.00
22020402	Maintenance of Office Furniture	120,000.00	500,000.00	246,667.00	126,667.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	80,000.00	300,000.00	140,000.00	60,000.00
22020405	Maintenance of Plant/Generators	30,000.00	60,000.00	35,000.00	5,000.00
22020406	Other Maintenance Services	999,050.00	2,000,000.00	2,065,667.00	1,066,617.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	300,000.00	100,000.00	100,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	3,000,000.00	2,100,000.00	2,100,000.00
22020504	National/State Council and Conferences	1,097,000.00	5,000,000.00	1,900,000.00	
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	100,000.00	240,000.00	130,000.00	30,000.00





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF HOUSING AND URBAN DEVELOPMENT

CODE 0253001	CODE NAME : MINISTRY OF HOUSING AND URBAN DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010119	Purchase of Power Generating Set	-	-	-	-
23010133	Purchase of Surveying Equipment	-	-	-	-
23010141	Purchase of Office Equipment	-	1,751,380.00	500,000.00	500,000.00
23010156	Purchase of Earth Moving Equipment (TPDA)	-	50,000,000.00	1,000,000.00	1,000,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020101	Construction/Provision of Office building TPDA	-	-	-	-
23020102	Construction/Provision of Residential Building (9 Khadis Quarters and 9 Boys Quarters)	-	-	-	-
23020138	Construction of Kwara State Land Administration Secretariat (KW-LAS)	176,782,118.01	250,000,000.00	250,000,000.00	73,217,881.99
23020158	Construction/Provision of Design Studio (for MHUD Headquarter)	-	32,000,000.00	1,000,000.00	1,000,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050173	Neighbourhood Upgrading	-	20,000,000.00	1,000,000.00	1,000,000.00
23050175	Mordernization and Efficient Delivery of Survey Services	-	-	-	-
23050176	Survey & Documentation of Government Landed Properties	-	10,000,000.00	1,000,000.00	1,000,000.00
23050178	Revision of State and Local Government Maps and production of Gazettee of place names	-	7,000,000.00	1,000,000.00	1,000,000.00
	Total	176,782,118.01	370,751,380.00	255,500,000.00	78,717,881.99



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 HOUSING AND COMMUNITY AMENITIES : OFFICE OF THE SURVEYOR GENERAL

CODE 0253002	CODE NAME : OFFICE OF THE SURVEYOR GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	20,364,249.87	20,951,743.00	30,440,073.00	10,075,823.13
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	597,000.00	2,290,000.00	1,361,133.00	764,133.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	905,946.00	301,982.00	301,982.00
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	54,000.00	18,000.00	18,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	200,000.00	368,810.00	222,937.00	22,937.00
22020302	Books	-	-	-	-
22020303	Newspapers	100,000.00	336,000.00	112,000.00	12,000.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	500,000.00	1,218,825.00	756,275.00	256,275.00
22020402	Maintenance of Office Furniture	100,000.00	202,500.00	117,500.00	17,500.00
22020403	Maintenance of Building & Residential QTRS	200,000.00	419,070.00	219,690.00	19,690.00
22020404	Maintenance of Office/IT Equipments	107,294.00	200,000.00	123,960.00	16,666.00
22020405	Maintenance of Plant/Generators	200,000.00	400,000.00	213,333.00	13,333.00
22020406	Other Maintenance Services	300,000.00	2,463,360.00	761,120.00	461,120.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	1,910,400.00	1,722,800.00	1,722,800.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	75,000.00	200,000.00	91,666.00	16,666.00
22020605	Cleaning & Fumigation Services	45,000.00	140,400.00	71,800.00	26,800.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
HOUSING AND COMMUNITY AMENITIES : BUREAU OF LANDS

CODE 0260001	CODE NAME : BUREAU OF LANDS	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	74,646,636.02	64,925,080.00	77,394,333.00	2,747,696.98
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,810,000.00	4,765,800.00	3,020,000.00	1,210,000.00
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	105,000.59	932,400.00	882,001.00	777,000.41
22020302	Books	-	-	-	-
22020303	Newspapers	42,500.00	312,000.00	302,500.00	260,000.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	16,458.17	113,500.00	111,042.00	94,583.83
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	112,807.00	1,055,000.00	991,974.00	879,167.00
22020402	Maintenance of Office Furniture	18,000.00	105,000.00	105,500.00	87,500.00
22020403	Maintenance of Building & Residential QTRS	26,700.00	182,700.00	178,950.00	152,250.00
22020404	Maintenance of Office/IT Equipments	65,750.00	987,000.00	888,250.00	822,500.00
22020405	Maintenance of Plant/Generators	117,600.00	1,107,800.00	1,040,767.00	923,167.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	60,000.00	432,000.00	420,000.00	360,000.00
22020605	Cleaning & Fumigation Services	160,000.00	1,200,000.00	1,160,000.00	1,000,000.00
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, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : KWARA STATE BUREAU OF LANDS

CODE 0260001	CODE NAME : KWARA STATE BUREAU OF LANDS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
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	50,256,707.00	50,256,707.00
23020159	Provision of Land Infrastructural Schemes	12,920,000.00	414,386,445.00	20,000,000.00	7,080,000.00
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)	-	-	-	-
23050182	Payment of Land Compensation (General)	44,767,580.44	609,896,953.00	253,267,580.00	208,499,999.56
23050209	Operational cost of Mass Titling Scheme	-	7,265,000.00	-	-
	Total	57,687,580.44	1,308,805,105.00	323,524,287.00	265,836,706.56

 CAPITAL EXPENDITURE BASED ON FUNCTION  
 CAPITAL EXPENDITURE BASED ON FUNCTION : BUREAU OF LANDS

CODE 0260001	CODE NAME : BUREAU OF LANDS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	
706	HOUSING AND COMMUNITY AMENITIES				
7061	Housing Development	57,687,580.44	1,308,805,105.00	323,524,287.00	
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	57,687,580.44	1,308,805,105.00	323,524,287.00	
	Aids and Grants	-	-	-	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
HOUSING AND COMMUNITY AMENITIES : MINISTRY OF WATER RESOURCES

CODE 0252001	CODE NAME : MINISTRY OF WATER RESOURCES	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	63,694,978.87	63,578,824.00	63,900,898.00	205,919.13
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	3,000,000.00	2,500,000.00	2,500,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	40,500.00	162,000.00	74,250.00	33,750.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	229,625.00	918,500.00	397,562.00	167,937.00
22020302	Books	-	-	-	-
22020303	Newspapers	95,550.00	382,200.00	168,375.00	72,825.00
22020304	Magazines & Periodicals	18,000.00	72,000.00	33,000.00	15,000.00
22020305	Printing of Non Security Documents	68,750.00	275,000.00	171,875.00	103,125.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	453,750.00	1,815,000.00	1,201,875.00	748,125.00
22020402	Maintenance of Office Furniture	71,500.00	286,000.00	210,150.00	138,650.00
22020403	Maintenance of Building & Residential QTRS	-	360,000.00	180,000.00	180,000.00
22020404	Maintenance of Office/IT Equipments	61,875.00	247,500.00	163,437.00	101,562.00
22020405	Maintenance of Plant/Generators	4,500.00	18,000.00	8,250.00	3,750.00
22020406	Other Maintenance Services	166,835.50	1,872,000.00	1,019,418.00	852,582.50
220205	TRAINING - GENERAL				
22020501	Local Training	-	1,000,000.00	500,000.00	500,000.00
22020502	International Training	-	-	-	-
22020503	Seminar and Conference Workshop Shops	-	750,000.00	500,000.00	500,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	120,000.00	480,000.00	300,000.00	180,000.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WATER RESOURCES

CODE 0252001	CODE NAME : MINISTRY OF WATER RESOURCES	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-	-	
23010113	Purchase of Computers	-	319,000.00	200,000.00	200,000.00
23010115	Purchase of Photocopying Machines	-	600,000.00	300,000.00	300,000.00
23010145	Purchase of Materials	-	10,000,000.00	3,000,000.00	3,000,000.00
23010154	Purchase of Water Treatment Chemical	112,860,000.00	241,010,000.00	171,820,000.00	58,960,000.00
23010155	Purchase of Drilling Equipment & Geophysical Survey	-	7,000,000.00	1,000,000.00	1,000,000.00
23010167	Purchase of Water Tanker	-	-	-	-
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020105	Construction/Provision of Water Facilities	56,022,591.41	2,191,470,000.00	60,000,000.00	3,977,408.59
23020157	Construction/Provision of Toilets	-	29,775,130.00	1,000,000.00	1,000,000.00
23020168	Construction of New Water Works Project	-	-	-	-
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030143	Rehabilitation/Maintenance of Rig	-	29,945,002.00	1,000,000.00	1,000,000.00
23030144	Rehabilitation and Expansion of Semi-Urban & Urban Water Scheme	555,044,059.08	978,233,050.00	668,736,880.00	113,692,820.92
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050101	Research and Development	-	-	-	-
23050171	Take-off grant for RUWASSA	-	10,000,000.00	1,000,000.00	1,000,000.00
	Total	723,926,650.49	3,498,352,182.00	908,056,880.00	184,130,229.51



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 EDUCATION : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

CODE 0517001	CODE NAME : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
2101	SALARIES & WAGES				
210101	Salaries	229,018,148.06	212,170,605.00	223,309,536.00	(5,708,612.06)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	756,000.00	5,000,000.00	1,852,667.00	1,096,667.00
22020102	Local Travel and Transport: Others	8,366,500.00	8,517,000.00	12,000,000.00	3,633,500.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	2,598,348.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	300,000.00	150,000.00	150,000.00
22020204	Satellite Broadcasting Access Charges	88,000.00	528,000.00	264,000.00	176,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	398,000.00	1,800,000.00	900,000.00	502,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	80,000.00	480,000.00	240,000.00	160,000.00
22020304	Magazines & Periodicals	-	3,000,000.00	1,000,000.00	1,000,000.00
22020305	Printing of Non Security Documents	-	-	-	-
22020310	Teaching Aids/Intruction Materials	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	164,045,000.00	196,854,000.00	196,854,000.00	32,809,000.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	399,875.00	2,208,000.00	1,104,000.00	704,125.00
22020402	Maintenance of Office Furniture	95,625.00	765,000.00	382,500.00	286,875.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	50,000.00	300,000.00	150,000.00	100,000.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	305,000.00	3,000,000.00	1,800,000.00	1,495,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop,National/State Council and Conferences	563,000.00	5,000,000.00	2,000,000.00	1,437,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	4,640,000.00	2,000,000.00	2,000,000.00
22020605	Cleaning & Fumigation Services	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 EDUCATION : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

CODE	CODE NAME	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2018	2018	ESTIMATE 2018	
0517001	MINISTRY OF EDUCATION AND HUMAN 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	1,000,000.00	2,943,000.00	1,471,500.00	471,500.00
22020803	Plant/Generator Fuel Cost	320,629.16	1,923,774.00	961,887.00	641,257.84
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	272,907.29	1,200,000.00	600,000.00	327,092.71
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	579,000.00	2,000,000.00	1,500,000.00	921,000.00
22021010	Director Teaching & Laboratory Cost	-	-	-	-
22021014	Annual Budget Expenses & Administration	-	286,000.00	286,000.00	286,000.00
22021015	Bi Lingua Education	614,000.00	70,000,000.00	2,430,000.00	1,816,000.00
22021016	Inclusive Education	-	1,250,000.00	600,000.00	600,000.00
22021017	Gifted and Talented School (Oke-Oyi)	-	1,500,000.00	-	-
22021021	Special Day/Celebrations	-	2,263,800.00	2,263,800.00	2,263,800.00
22021022	Incidental Expenses	932,000.00	1,000,000.00	1,000,000.00	68,000.00
22021023	Operational Expenses	2,909,485.00	14,550,000.00	5,000,000.00	2,090,515.00
22021026	Monitoring & Evaluation	156,650.00	5,000,000.00	2,000,000.00	1,843,350.00
22021027	Committees and Commissions	-	-	-	-
22021034	School Services	216,988,250.00	296,339,000.00	306,539,000.00	89,550,750.00
22021058	Instructors/ Mandatory Fees	-	150,000.00	150,000.00	150,000.00
22021062	Quiz and Debate competition	310,000.00	3,000,000.00	1,500,000.00	1,190,000.00
22021065	School Development Fund	-	-	-	-
22021066	Yearly School Data Update	-	10,000,000.00	4,000,000.00	4,000,000.00
22021067	Annual JCCE/NCE Meeting/NEMIS Conference	876,000.00	5,000,000.00	2,000,000.00	1,124,000.00
22021068	Preparation of School Calender for all Schools in the State	-	300,000.00	300,000.00	300,000.00
22021069	Board of Arabic Education	17,755,440.00	64,500,000.00	30,000,000.00	12,244,560.00
22021096	Education Merit Award	-	15,000,000.00	1,000,000.00	1,000,000.00
22021097	Author/Publisher Exhibition Day	-	1,000,000.00	1,000,000.00	1,000,000.00
22021098	International Vocational Centre	-	5,285,000.00	5,285,000.00	5,285,000.00
22021117	Supply of National Dailies	-	912,500.00	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 EDUCATION : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

CODE	CODE NAME : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
	TOTAL FOR CODE 0517001	417,861,361.45	740,833,422.00	590,804,354.00	172,942,992.55
	TOTAL RECURRENT	646,879,509.51	953,004,027.00	814,113,890.00	167,234,380.49
220501	SUBSIDY GENERAL				
0517004	Kwara State Universal Basic Education	614,667,841.73	279,670,911.00	185,515,580.00	(429,152,261.73)

 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

CODE	CODE NAME: MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
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	-	12,300,400.00	1,600,000.00	1,600,000.00
23010115	Purchase of Photocopying Machines	-	1,694,000.00	500,000.00	500,000.00
23010124	Purchase of Teaching/Learning Aids Equipment (Schools for the Special Needs)	-	8,000,000.00	1,000,000.00	1,000,000.00
23010125	Purchase of Library Books & Equipment	-	16,381,590.00	1,000,000.00	1,000,000.00
23010141	Purchase of Office Equipment	-	2,000,000.00	1,000,000.00	1,000,000.00
23010153	Purchase of Tools and Equipment	-	1,000,000.00	300,000.00	300,000.00
23010157	Purchase of Books-Aids Programme (Purchase of 3 core subject Text books Eng, Maths & Civic Education)	-	-	-	-
23010168	Procurement of Instructional Materials & Equipment (SUBEB)		300,000,000.00	100,000,000.00	100,000,000.00
23010174	Procurement of textbooks for JSS 1 and SSS1 Students		-	10,250,000.00	10,250,000.00
2302	CONSTRUCTION/PROVISION	-			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-			

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

CODE	CODE NAME	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT				
23020163	Construction/Provision of Furniture and Equipment		3,070,000.00	1,500,000.00	1,500,000.00
23020172	Provision of Standard Student Lockers and Chairs	-	30,000,000.00	4,400,000.00	4,400,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030106	Rehabilitation/Repairs of Public Schools	27,000,000.00	2,200,000,000.00	200,000,000.00	173,000,000.00
23030110	Rehabilitation/Repairs of Libraries	-	30,361,880.00	7,000,000.00	7,000,000.00
23030112	Rehabilitation/Repairs of Classrooms (SUBEB)		3,000,000,000.00	200,000,000.00	200,000,000.00
23030121	Rehabilitation/Repairs of Office Buildings	-	-	-	-
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050116	Bi-Lingua Education Fund Programme	-	185,000,000.00	-	-
23050146	Capital Grants: Agency for Mass Education	-	23,300,000.00	1,000,000.00	1,000,000.00
23050185	Kwara State Education Arabic Board		-	-	-
23050195	Universal Basic Education (State counterpart fund)	-	-	-	-
23050196	International Vocational Technical & Entrepreneurship College	-	1,556,104,729.00	200,000,000.00	200,000,000.00
23050199	Emergency School Intervention Fund	-	20,000,000.00	5,000,000.00	5,000,000.00
23050241	Revitalization of EMIS	-	-	50,000,000.00	50,000,000.00
	Total	27,000,000.00	7,389,212,599.00	784,550,000.00	757,550,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF EDUCATION & HUMAN CAPITAL DEVELOPMENT

CODE	CODE NAME	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018
0517001	MINISTRY OF EDUCATION & HUMAN CAPITAL DEVELOPMENT			
709	Education			
7091	Pre-minary and Primary Education	27,000,000.00	10,232,582,809.00	3,442,920,210.00
7092	Secondary Education	-	-	-
7093	Post-secondary Non-tertiary Education	-	-	-
7094	Tertiary Education	-	-	-
7095	Education not Definable by Level	-	-	-
7096	Subsidiary Services to Education	-	-	-
7097	R & D Education	-	-	-
7098	Education N.E.C	-	-	-
	Non-Aids and Grants			
	Aids and Grants	27,000,000.00	7,389,212,599.00	784,550,000.00
		-	2,843,370,210.00	2,658,370,210.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
EDUCATION : AGENCY FOR MASS EDUCATION

CODE 0517002	CODE NAME : AGENCY FOR MASS EDUCATION	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
2101	SALARIES & WAGES				
210101	Salaries	17,374,285.73	24,554,874.00	24,554,874.00	7,180,588.27
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	145,000.00	150,000.00	150,000.00	5,000.00
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	50,000.00	183,000.00	183,000.00	133,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	45,485.83	52,380.00	52,380.00	6,894.17
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents (Printing of Certificate)	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	100,000.00	200,000.00	200,000.00	100,000.00
22020402	Maintenance of Office Furniture	93,000.00	200,000.00	200,000.00	107,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	50,000.00	200,000.00	200,000.00	150,000.00
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, 2018  
EDUCATION : SCHOLARSHIP BOARD

CODE 0517020	CODE NAME : SCHOLARSHIP BOARD	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
2101	SALARIES & WAGES	-			
210101	Salaries	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	351,000.00	1,260,000.00	1,260,000.00	909,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	48,000.00	48,000.00	48,000.00
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 Consumable	80,000.00	175,000.00	175,000.00	95,000.00
22020302	Books	-	-	-	-
22020303	Newspapers	-	72,000.00	72,000.00	72,000.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	-	38,600.00	38,600.00	38,600.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	90,000.00	210,000.00	210,000.00	120,000.00
22020402	Maintenance of Office Furniture	75,000.00	175,000.00	175,000.00	100,000.00
22020403	Maintenance of Building & Residential QTRS	-	49,500.00	49,500.00	49,500.00
22020404	Maintenance of Office/IT Equipments	-	100,000.00	100,000.00	100,000.00
22020405	Maintenance of Plant/Generators	-	24,000.00	24,000.00	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	-	-	-	-
22020704	Engineering Services	-	-	-	-



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
EDUCATION : TEACHING SERVICE COMMISSION

CODE 0517003	CODE NAME : TEACHING SERVICE COMMISSION	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
2101	SALARIES & WAGES				
210101	Salaries	5,973,775,391.50	6,638,292,958.00	6,306,056,951.00	332,281,559.50
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	202,000.00	2,000,000.00	500,000.00	298,000.00
22020102	Local Travel and Transport: Others	-	-	500,000.00	500,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	18,000.00	9,000.00	9,000.00
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	20,000.00	114,000.00	67,000.00	47,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	382,500.00	1,250,150.00	907,575.00	525,075.00
22020302	Books	-	-	-	-
22020303	Newspapers	100,000.00	468,000.00	294,000.00	194,000.00
22020304	Magazines & Periodicals	-	90,000.00	45,000.00	45,000.00
22020305	Printing of Non Security Documents	200,000.00	1,128,700.00	332,175.00	132,175.00
22020310	Teaching Aids/Instructional Materials	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	70,000.00	306,000.00	193,000.00	123,000.00
22020402	Maintenance of Office Furniture	-	184,000.00	92,000.00	92,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-
22020405	Maintenance of Plant/Generators	50,000.00	274,800.00	167,400.00	117,400.00
22020406	Other Maintenance Services	-	1,211,300.00	605,650.00	605,650.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	3,500,000.00	1,000,000.00	1,000,000.00
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop and Conferences	980,000.00	5,000,000.00	2,500,000.00	1,520,000.00
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, 2018  
EDUCATION : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

CODE 0517010	CODE NAME : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
2101	SALARIES & WAGES				
210101	Salaries	115,742,546.02	124,234,299.00	124,234,299.00	8,491,752.98
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	1,090,000.00	2,364,000.00	2,272,000.00	1,182,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	960,000.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	46,800.00	280,800.00	140,400.00	93,600.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	103,400.00	375,900.00	187,950.00	84,550.00
22020302	Books	-	-	-	-
22020303	Newspapers	140,000.00	460,800.00	230,400.00	90,400.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	34,000.00	145,584.00	72,792.00	38,792.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	190,899.50	432,450.00	216,225.00	25,325.50
22020402	Maintenance of Office Furniture	30,000.00	360,000.00	180,000.00	150,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	50,000.00	108,600.00	54,300.00	4,300.00
22020405	Maintenance of Plant/Generators	10,000.00	77,000.00	38,500.00	28,500.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	240,000.00	3,000,000.00	1,500,000.00	1,260,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	10,000.00	144,000.00	72,000.00	62,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 EDUCATION : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

CODE 0517010	CODE NAME : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ 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	139,799.00	751,680.00	375,840.00	236,041.00
22020802	Plant/Generator Fuel Cost	60,000.00	125,280.00	62,640.00	2,640.00
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	20,000.00	67,500.00	33,750.00	13,750.00
22021003	Publicity & Advertisements	-	300,000.00	150,000.00	150,000.00
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Package	-	350,000.00	175,000.00	175,000.00
22021014	Annual Budget Expenses & Administration	-	43,500.00	43,500.00	43,500.00
22021021	Special Day / Celebration	-	-	-	-
22021023	Incidental expenses	-	1,000,000.00	500,000.00	500,000.00
22021023	Operational Expenses	-	400,000.00	400,000.00	400,000.00
22021026	Monitoring & Evaluation	-	300,000.00	300,000.00	300,000.00
22021027	Committee & Commission	-	200,000.00	200,000.00	200,000.00
22021031	Meeting/Visitation	-	243,000.00	243,000.00	243,000.00
22021060	Research Activities	-	100,000.00	100,000.00	100,000.00
22021080	Government Intervention for Tertiary Institution	-	400,000,000.00	-	-
	TOTAL FOR CODE 0517010	2,164,898.50	412,590,094.00	7,548,297.00	5,383,398.50
	TOTAL RECURRENT	117,907,444.52	536,824,393.00	131,782,596.00	13,875,151.48
220501	SUBSIDY GENERAL				
0517011	Kwara State College of Education, Oro	410,309,979.54	461,719,322.00	675,475,998.00	265,166,018.46
0517012	Kwara State College of Education, Ilorin	502,665,753.24	883,765,709.00	883,765,709.00	381,099,955.76
0517013	Kwara State Polytechnic, Ilorin	2,550,952,967.25	3,618,607,016.00	3,341,948,523.00	790,995,555.75
0517014	Kwara State College of Education (T) Lafiagi	183,322,561.83	444,807,521.00	418,611,282.00	235,288,720.17
0517015	Kwara College of Arabic & Islamic Legal Studies	349,034,474.09	201,931,224.00	194,345,888.00	(154,688,586.09)
0517016	Kwara State University, Malete	5,705,008,085.00	5,162,256,168.00	4,938,071,743.00	(766,936,342.00)
0517017	Kwara State College of Health Technology Offa	428,263,100.00	443,551,096.00	442,238,237.00	13,975,137.00
0517018	kwara State College of Nursing and Midwifery, Ilorin	137,663,546.00	70,955,920.00	79,945,920.00	(57,717,626.00)
0517019	Kwara State College of Nursing ,Oke-Ode	129,123,044.65	109,635,127.00	100,307,771.00	(28,815,273.65)
		10,396,343,511.60	10,935,509,781.00	11,074,711,071.00	678,367,559.40



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010113	Purchase of Computers	-	3,785,000.00	-	-
23010124	Purchase of Teaching/Learning Aids Equipment (for College of Education Oro)	-	-	-	-
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020104	Construction/Provision of Housing	-	137,625,834.00	60,000,000.00	60,000,000.00
23020105	Construction/Provision of Water Facilities	-	-	-	-
23020107	Construction/Provision of Public Toilet & Classroom	-	40,000,000.00	1,000,000.00	1,000,000.00
23020111	Construction Provision of Libraries (Anatomy Classroom College of Nursing Oke-Ode)	-	-	-	-
23020118	Construction / Provision Infrastruture	-	70,000,000.00	1,000,000.00	1,000,000.00
23020135	Construction/Provision of Classrooms	-	20,661,547.00	1,000,000.00	1,000,000.00
23020153	Construction of Drainage	-	15,000,000.00	1,000,000.00	1,000,000.00
23020165	Completion of College of Engineering Phase I (KWASU)	-	-	-	-
23020176	Construction of KWASU Satelites Campuses (IF-k Funded Project)	840,458,301.22	1,680,916,602.00	1,180,916,602.00	340,458,300.78
23020178	Construction of KWASU School of Pre-Degree and Remedial Study (Share)	-	600,000,000.00	200,000,000.00	200,000,000.00
23020300	Contractual Obligation for on-going Projects	-	115,075,411.00	264,096,722.00	264,096,722.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030101	Rehabilitation/Repairs of Residential Buildings	-	15,000,000.00	-	-
23030121	Rehabilitation/Repairs of Office Buildings	-	5,000,000.00	1,500,000.00	1,500,000.00
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050102	Computer Software Acquisition	-	1,947,000.00	1,600,000.00	1,600,000.00
23050186	Cost of Introduction of School of Midwifery (Oke-Ode)	-	-	-	-
23050187	Convocation Expenses	-	15,000,000.00	10,000,000.00	10,000,000.00
23050202	Support for Entrepreneurship Scheme	2,000,000.00	5,000,000.00	2,500,000.00	500,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

CODE 0517010	CODE NAME : MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
23050204	Scholarship Programme	-	400,000,000.00	50,000,000.00	50,000,000.00
23050205	College of Nursing & midwifery, Ilorin	-	40,000,000.00	10,000,000.00	10,000,000.00
23050206	Accreditation Support Fund for Tertiary Institutions	51,933,514.00	450,000,000.00	100,000,000.00	48,066,486.00
23050207	Scholarship Board - Bursary (Kwara Students in Tertiary Institutions)	27,000,000.00	400,000,000.00	50,000,000.00	23,000,000.00
	<b>Total</b>	<b>921,391,815.22</b>	<b>4,015,011,394.00</b>	<b>1,934,613,324.00</b>	<b>1,013,221,508.78</b>

 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF TERTIARY EDUCATION, SCIENCE & TECHNOLOGY

CODE 0517010	CODE NAME: MINISTRY OF TERTIARY EDUCATION, SCIENCE & TECHNOLOGY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018
709	Education	-	-	-
7091	Pre-minary and Primary Education	-	-	-
7092	Secondary Education	-	-	-
7093	Post-secondary Non-tertiary Education	-	-	-
7094	Tertiary Education	921,391,815.22	5,826,011,394.00	3,745,613,324.00
7095	Education not Definable by Level	-	-	-
7096	Subsidiary Services to Education	-	-	-
7097	R & D Education	-	-	-
7098	Education N.E.C	-	-	-
	Non-Aids and Grants	921,391,815.22	4,015,011,394.00	1,934,613,324.00
	Aids and Grants	-	1,811,000,000.00	1,811,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 HEALTH : MINISTRY OF HEALTH

CODE 0521001	CODE NAME : MINISTRY OF HEALTH	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
2101	SALARIES & WAGES				
210101	Salaries	2,617,300,252.90	2,568,883,569.00	2,568,883,569.00	(48,416,683.90)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
220201	Local Travel and Transport	2,984,000.00	4,000,000.00	7,694,333.00	4,710,333.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	1,440,000.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	-	-	-
22020204	Satellite Broadcasting Access Charges	180,000.00	360,000.00	240,000.00	60,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	1,079,920.00	1,319,880.00	1,299,900.00	219,980.00
22020302	Books	-	-	-	-
22020303	Newspapers	311,400.00	622,800.00	415,200.00	103,800.00
22020304	Magazines & Periodicals	257,400.00	514,800.00	343,200.00	85,800.00
22020305	Printing of Non Security Documents	1,099,699.02	2,199,408.00	1,466,269.00	366,569.98
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,112,333.35	1,688,000.00	2,393,334.00	1,281,000.65
22020402	Maintenance of Office Furniture	138,000.00	276,000.00	184,000.00	46,000.00
22020403	Maintenance of Building & Residential QTRS	203,494.98	406,992.00	271,327.00	67,832.02
22020404	Maintenance of Office/IT Equipments	280,000.00	420,000.00	350,000.00	70,000.00
22020405	Maintenance of Plant/Generators	85,200.00	170,400.00	113,600.00	28,400.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	858,000.00	1,500,000.00	1,358,000.00	500,000.00
22020503	Seminars, Workshop, National/State Council and Conferences	4,217,000.00	3,000,000.00	7,346,000.00	3,129,000.00
22020502	International Training	-	-	-	-
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	199,999.98	400,000.00	266,667.00	66,667.02



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF HEALTH

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
0521001	MINISTRY OF HEALTH				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010104	Purchase of Motor Cycles	-	3,000,000.00	300,000.00	300,000.00
23010105	Purchase of Motor Vehicles	-	-	-	-
23010106	Purchase of Vans	-	-	-	-
23010108	Purchase of Buses (Ambulances)	-	145,000,000.00	5,000,000.00	5,000,000.00
23010113	Purchase of Computers Printers	-	900,000.00	300,000.00	300,000.00
23010114	Purchase of Computers	1,891,000.00	3,000,000.00	2,891,000.00	1,000,000.00
23010115	Purchase of Photocopying Machines	-	900,000.00	300,000.00	300,000.00
23010118	Purchase of Scanners	-	90,000.00	30,000.00	30,000.00
23010119	Purchase of Power Generating Set	-	12,210,000.00	1,500,000.00	1,500,000.00
23010122	Purchase of Health/Medical Equipment	1,500,000.00	100,000,000.00	10,000,000.00	8,500,000.00
23010160	Purchase of Commodities for MNCH. UNICEF Child Survival Programme (State Counterpart)	-	-	-	-
23010163	Purchase of Laboratory Equipment	-	100,000,000.00	10,000,000.00	10,000,000.00
23010166	Purchase of AGFA Digitizer	-	10,000,000.00	3,000,000.00	3,000,000.00
23010172	Purchase of Hospital Furniture	1,500,000.00	10,000,000.00	4,800,000.00	3,300,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020106	Construction/Provision of Hospitals/Health Centres	-	7,845,152.00	2,615,051.00	2,615,051.00
23020300	Contractual Obligation for on-going projects	-	63,039,196.00	21,013,065.00	21,013,065.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030105	Rehabilitation/ Repair of Hospitals / Health Centres	13,290,323.75	890,546,223.00	150,000,000.00	136,709,676.25
23030121	Rehabilitaion/Repairs of Office Buildings	-	-	-	-
23030127	Repairs/Maintenance and Replacement of A/C Units, Computers and Accessories	-	-	-	-
23030128	Rehabilitation/Repairs of Hospitals/Health Equipment	-	10,000,000.00	3,283,333.00	3,283,333.00
23030154	Vescico Vaginal Fistula (Obstetric Activities)	2,000,000.00	15,000,000.00	2,000,000.00	-
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050153	State Counterpart Fund to draw PEPFAR Contribution for HIV/AIDS	-	-	-	-
23050188	Blood Bank	-	4,946,650.00	1,648,883.00	1,648,883.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF HEALTH

CODE 0521001	CODE NAME : MINISTRY OF HEALTH	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
23050208	Health System Development Project II (HSDP II) - World Bank Assisted Project	-	107,575,722.00	10,858,574.00	10,858,574.00
23050210	National Programme on Immunisation (State Counterpart Fund)	-	-	-	-
23050211	Global Alliance Vaccine and Immunization (GAVI) (State Counterpart Fund)	-	-	-	-
23050212	Kwara Eye Care Programme	-	9,800,000.00	3,266,667.00	3,266,667.00
23050213	Kwara State Health Insurance Agency	11,729,000.00	600,000,000.00	251,729,000.00	240,000,000.00
23050214	Viral Hemorrhagic Fever	-	10,000,000.00	3,000,000.00	3,000,000.00
23050215	Disease Control & Health Emergency Response	2,612,120.00	20,000,000.00	5,000,000.00	2,387,880.00
23050216	Control of River Blindness / Schistosomiasis control programme	-	10,000,000.00	8,500,000.00	8,500,000.00
23050217	Maternal, Neonatal and Child Health Week	-	10,000,000.00	3,000,000.00	3,000,000.00
23050220	Respectful Maternity Care	-	1,000,000.00	333,000.00	333,000.00
23050230	Inverter (Solar)	-	-	-	-
23050231	Food and Nutrition (World Bank / FGN) Counterpart Fund	-	-	-	-
23050234	Malaria Free Kwara	-	303,000,000.00	10,000,000.00	10,000,000.00
23050240	Support for Healthcare Outreach Programmes	-	12,000,000.00	2,000,000.00	2,000,000.00
23050242	Family Planning	-	-	2,500,000.00	2,500,000.00
	Total	34,522,443.75	2,459,852,943.00	518,868,573.00	484,346,129.25

 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF HEALTH

CODE 521001	CODE NAME: MINISTRY OF HEALTH	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018
707	HEALTH	11,425,258,914.15	24,508,380,992.00	19,194,484,489.00
7071	Medical Products, Appliances and Equipment			
7072	Outpatient Services			
7073	Hospital Services			
7074	Public Health Services			
7075	R & D Health			
7076	Health N.E.C			
	Non-Aids and Grants	34,522,443.75	2,459,852,943.00	518,868,573.00
	Aids and Grants	11,390,736,470.40	22,048,528,049.00	18,675,615,916.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
HEALTH : KWARA STATE HOSPITALS MANAGEMENT BUREAU

CODE 0521002	CODE NAME : KWARA STATE HOSPITALS MANAGEMENT BUREAU	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES AND WAGES				
21010101	Salaries	-	-	-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	5,000,000.00	2,500,000.00	2,500,000.00
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 Charge	97,200.00	97,200.00	97,200.00	-
220203	MATERIALS & SUPPLIES-GENERAL				
22020301	Office Stationaries/Computer Consumable	1,488,000.00	1,488,000.00	1,488,000.00	-
22020303	Newspapers	480,000.00	480,000.00	480,000.00	-
22020304	Magazines & Periodicals		2,000,000.00	2,000,000.00	2,000,000.00
22020305	Printing of Non Security documents	-	5,000,000.00	5,000,000.00	5,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	265,908,838.38	228,000,000.00	268,133,361.00	2,224,522.62
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				
22020503	Seminars/Workshops/National/ State Council Conferences	5,890,000.00	12,837,500.00	12,837,500.00	6,947,500.00
220206	OTHER SERVICES-GENERAL				
22020605	Cleaning & Fumigation Services	-	500,000.00	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES				
22020701	Financial Consulting	-	300,000.00	100,000.00	100,000.00
220208	FUEL AND LUBRICANT-GENERAL				
22020801	Motor Vehicle Fuel Cost	4,130,400.00	4,130,400.00	4,130,400.00	-
22020803	Plant/Generator Fuel Cost	1,518,960.00	1,518,960.00	1,518,960.00	-





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
HEALTH : PRIMARY HEALTHCARE DEVELOPMENT AGENCY

CODE 0521003	CODE NAME : PRIMARY HEALTHCARE DEVELOPMENT AGENCY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
2101	SALARIES & WAGES				
210101	Salaries	-		-	-
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	2,784,000.00	500,000.00	2,784,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES-GENERAL				
22020201	Electricity Charges	-	-	-	-
22020202	Telephone Charges	-	420,000.00	385,000.00	420,000.00
22020203	Internet Access Charges	315,000.00	-	-	- 315,000.00
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	969,300.00	1,537,900.00	1,184,700.00	568,600.00
22020302	Books	187,497.00	250,000.00	229,164.00	62,503.00
22020303	Newspapers	657,000.00	876,000.00	803,000.00	219,000.00
22020304	Magazines & Periodicals	152,100.00	203,000.00	185,900.00	50,900.00
22020305	Printing of Non Security Documentss	-	-	-	-
22020306	Printing of Security Documentss	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	1,384,047.00	3,663,000.00	1,691,615.00	2,278,953.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	832,500.00	1,284,000.00	1,017,500.00	451,500.00
22020402	Maintenance of Office Furniture	90,000.00	120,000.00	110,000.00	30,000.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	315,000.00	420,000.00	385,000.00	105,000.00
22020405	Maintenance of Plant/Generators	180,000.00	250,000.00	220,000.00	70,000.00
22020406	Other Maintenance Services	570,600.00	1,000,000.00	697,400.00	429,400.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	-	5,000,000.00	1,000,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL				
22020605	Cleaning & Fumigation Services	150,005.97	200,000.00	183,336.00	49,994.03

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
HEALTH : PRIMARY HEALTHCARE DEVELOPMENT AGENCY

CODE 0521003	CODE NAME : PRIMARY HEALTHCARE DEVELOPMENT AGENCY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
220207	CONSULTING & PROFESSIONAL SERVICES		-	-	-
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Service	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020706	Surveying Services	-	-	-	-
22020708	Medical Consulting	-	-	-	-
220208	FUEL & LUBRICANT - GENERAL				
22020801	Motor Vehicle Fuel Cost	1,900,800.00	2,714,400.00	2,323,200.00	813,600.00
22020803	Plant/Generator Fuel Cost	1,494,900.00	3,066,000.00	1,827,100.00	1,571,100.00
220209	FINANCIAL CHARGES - GENERAL				
22020901	Bank Charges		-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	180,100.00	244,800.00	224,400.00	64,700.00
22021003	Publicity & Advertisements	-	3,000,000.00	700,000.00	3,000,000.00
22021006	Postages & Courier Services	171,000.00	228,000.00	209,000.00	57,000.00
22021014	Annual Budget Expenses & Administration	-	200,000.00	200,000.00	200,000.00
22021021	Special Day/Celebrations	-	1,500,000.00	300,000.00	1,500,000.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Expenses	4,500,000.00	6,000,000.00	5,500,000.00	1,500,000.00
22021025	Business Promotion/Trade Fair/Trade Mission	-	-	-	-
22021026	Monitoring & Evaluation	-	1,000,000.00	500,000.00	1,000,000.00
22021031	Meeting/Visitation	-	1,000,000.00	500,000.00	1,000,000.00
22021036	Health Care Services	-	1,000,000.00	500,000.00	1,000,000.00
22021037	Midwifery Service Scheme	-	-	-	-
22021037	Research Activities	-	800,000.00	200,000.00	800,000.00
	<b>TOTAL FOR CODE 0521003</b>	<b>14,049,849.97</b>	<b>38,761,100.00</b>	<b>21,576,315.00</b>	<b>24,711,250.03</b>

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 ENVIRONMENT : MINISTRY OF ENVIRONMENT & FORESTRY

CODE 0535001	CODE NAME : MINISTRY OF ENVIRONMENT & FORESTRY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	147,591,386.23	139,767,070.00	141,135,930.00	(6,455,456.23)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport	320,000.00	2,500,000.00	1,500,000.00	1,180,000.00
22020102	Local Travel and Transport: Others	-	1,200,000.00	320,000.00	320,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	427,053.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	-	480,000.00	-	-
22020204	Satellite Broadcasting Access Charges	-	72,000.00	24,000.00	24,000.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumables	165,000.00	180,000.00	165,000.00	-
22020302	Books	-	-	-	-
22020303	Newspapers	357,500.00	390,000.00	357,500.00	-
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	385,000.00	420,000.00	385,000.00	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	567,600.00	619,200.00	567,600.00	-
22020402	Maintenance of Office Furniture	88,000.00	96,000.00	88,000.00	-
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	231,000.00	252,000.00	231,000.00	-
22020405	Maintenance of Plant/Generators	132,000.00	144,000.00	132,000.00	-
22020406	Other Maintenance Services	15,346,335.00	46,400,000.00	23,372,324.00	8,025,989.00
22020413	Maintenance of Road Median/set back	2,935,000.00	6,000,000.00	4,000,000.00	1,065,000.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	480,000.00	2,000,000.00	1,500,000.00	1,020,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Services	-	-	-	-
22020605	Cleaning & Fumigation Services	183,333.37	200,000.00	183,333.00	(0.37)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
ENVIRONMENT : MINISTRY OF ENVIRONMENT & FORESTRY

CODE 0535001	CODE NAME : MINISTRY OF ENVIRONMENT & FORESTRY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	Financial Consulting	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-
22020703	Legal Services	-	-	-	-
22020704	Engineering Services	-	-	-	-
22020709	Waste Management Consulting	263,970,513.85	272,403,198.00	272,403,198.00	8,432,684.15
220208	FUEL & LUBRICANTS - GENERAL				
22020801	Motor Vehicle Fuel Cost	687,500.00	750,000.00	687,500.00	-
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	176,000.00	192,000.00	176,000.00	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	484,000.00	528,000.00	484,000.00	-
22021003	Publicity & Advertisements	-	2,600,000.00	669,067.00	669,067.00
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Packages	-	-	-	-
22021014	Annual Budget Expenses	-	500,000.00	500,000.00	500,000.00
22021021	Special Day/Celebrations	986,000.00	1,000,000.00	1,000,000.00	14,000.00
22021022	Incidental Expenses	-	800,000.00	400,000.00	400,000.00
22021023	Operational Expenses	3,850,000.00	4,870,000.00	4,587,000.00	737,000.00
22021062	Monitoring & Evaluation	-	-	-	-
22021061	Maintenance of city roundabout	-	1,980,000.00	1,320,000.00	1,320,000.00
22021062	Monthly Recurrent/ Operational Cost YESSO	1,179,600.00	6,179,200.00	1,769,400.00	589,800.00
22021060	Research Activities	-	-	-	-
22021063	Payment of Stipend to PWF participants for 12 Months	-	-	-	-
22021064	Annual Group Insurance for PWF Beneficiaries	-	6,685,821.00	3,342,910.00	3,342,910.00
22021100	Training ( YESSO)	-	3,500,000.00	1,750,000.00	1,750,000.00
22021110	Production of Identity Cards @ N750.00 for 5,596 PWF Beneficiaries	-	4,197,000.00	4,197,000.00	4,197,000.00
22021111	Training and Capacity Building on Climate Change	-	2,000,000.00	500,000.00	500,000.00
22021112	Climate Change advocacy and public enlightenment	-	5,000,000.00	-	-
	TOTAL FOR CODE 0535001	292,524,382.22	374,565,472.00	326,611,832.00	34,087,449.78
	TOTAL RECURRENT	440,115,768.45	514,332,542.00	467,747,762.00	27,631,993.55
220501	SUBSIDY GENERAL				
0535011	Kwara Environment Protection Agency	8,524,568.02	23,163,756.00	13,992,814.00	5,468,245.98

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF ENVIRONMENT AND FORESTRY

CODE 0535001	CODE NAME : MINISTRY OF ENVIRONMENT AND FORESTRY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010104	Purchase of Motor Cycles	-	5,200,000.00	200,000.00	200,000.00
23010107	Purchase of Trucks (Waste Management)	10,000,000.00	149,549,950.00	10,000,000.00	0.00
23010153	Purchase of tools and Equipment (city roundabout)		1,039,025.00	1,039,025.00	1,039,025.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-			-
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030108	Rehabilitation of Public Toilets	-	5,000,000.00	500,000.00	500,000.00
23030121	Rehabilitation/Repairs of Office Buildings (KWEPA)	-	2,433,321.00	433,321.00	433,321.00
23030130	Rehabilitation of Laboratory and Installation of Equipments at KWEPA		5,000,000.00	1,200,000.00	1,200,000.00
23030155	Rehabilitation and Equipping of Area Forest Offices	-	3,000,000.00	1,000,000.00	1,000,000.00
23030156	Rehabilitation of 30 Roro -Bins	3,000,000.00	12,014,000.00	4,004,667.00	1,004,667.00
2304	PRESERVATION				
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL				
23040101	Tree Planting:- High Forest Regeneration	-	5,000,000.00	500,000.00	500,000.00
23040102	Erosion & Flood Control:- Channelization and Dredging of Ecological Problem Site	4,000,000.00	81,720,150.00	6,500,000.00	2,500,000.00
23040104	Pollution Prevention & Control:-Upgrading of Existing Waste Dumpsite	-	39,000,000.00	7,500,000.00	7,500,000.00
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	-	-	-	-
23050200	Annual Procurement of working Tools/Uniforms/ other cosummables for the operations of PWF Beneficiaries	10,000,000.00	37,052,000.00	20,000,000.00	10,000,000.00
23050201	Procurement of 1 no Identity cards making machine for production of ID cards for the PWF Beneficiaries	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF ENVIRONMENT AND FORESTRY

CODE 0535001	CODE NAME : MINISTRY OF ENVIRONMENT AND FORESTRY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
23050223	Production of Bill of Engineering Measurement and Evaluation and Engineering Design for all ecological problems areas in Kwara State	-	10,000,000.00	-	-
23050256	Climate Change Take-Off Grant		2,245,000.00	1,000,000.00	1,000,000.00
23050257	Purchase of Climate Change Mitigation / Adaptation and Environmental Equipment		-	-	-
	<b>Total</b>	<b>27,000,000.00</b>	<b>358,253,446.00</b>	<b>53,877,013.00</b>	<b>26,877,013.00</b>

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF ENVIRONMENT AND FORESTRY

CODE 0535001	CODE NAME: MINISTRY OF ENVIRONMENT AND FORESTRY	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	
705	ENVIRONMENTAL PROTECTION				
7051	Waste management	27,000,000.00	811,529,446.00	453,483,101.00	
7052	Waste Water Management				
7053	Pollution Abatement				
7054	Protection of Biodiversity and Landscape				
7055	R & D Environment Protection				
7056	Environmental Protection N.E.C				
	Non-Aids and Grants		-	-	
	Aids and Grants	27,000,000.00	358,253,446.00	53,877,013.00	
		-	453,276,000.00	399,606,088.00	

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
RECREATION,CULTURE AND RELIGION : MINISTRY OF CULTURE & TOURISM

CODE 0236001	CODE NAME : MINISTRY OF CULTURE & TOURISM	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries (Ministry)	42,772,130.62	52,018,131.00	66,290,480.00	23,518,349.38
21010101	Salaries (Tourism Board)		14,272,349.00	-	
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	-	1,850,000.00	1,000,000.00	1,000,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	1,647,915.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	28,332.00	84,996.00	49,581.00	21,249.00
22020204	Satellite Broadcasting Access Charges	42,000.00	126,000.00	73,500.00	31,500.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	208,732.00	626,196.00	365,281.00	156,549.00
22020302	Books	-	-	-	-
22020303	Newspapers	72,967.67	279,000.00	162,750.00	89,782.33
22020304	Magazines & Periodicals	17,668.00	53,000.00	30,917.00	13,249.00
22020305	Printing of Non Security Documents	166,666.00	1,000,000.00	583,333.00	416,667.00
22020314	Handicapped Aids/Material Supplies	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,091,668.00	1,100,000.00	1,100,000.00	8,332.00
22020402	Maintenance of Office Furniture	33,332.00	99,996.00	58,331.00	24,999.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	43,333.34	280,000.00	163,333.00	119,999.66
22020405	Maintenance of Plant/Generators	4,500.66	72,000.00	38,250.00	33,749.34
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	2,150,000.00	4,500,000.00	2,250,000.00	100,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	20,000.00	120,000.00	70,000.00	50,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
RECREATION,CULTURE AND RELIGION : MINISTRY OF CULTURE & TOURISM

CODE 0236001	CODE NAME : MINISTRY OF CULTURE & TOURISM	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
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	687,368.00	2,062,104.00	1,202,894.00	515,526.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-
22020803	Plant/Generator Fuel Cost	227,614.00	1,365,684.00	796,649.00	569,035.00
220210	MISCELLANEOUS EXPENSES - GENERAL	-	-	-	-
22021001	Refreshment & Meals	120,000.00	360,000.00	210,000.00	90,000.00
22021003	Publicity & Advertisements	344,195.33	1,200,000.00	710,460.00	366,264.67
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	500,000.00	1,000,000.00	1,000,000.00	500,000.00
22021022	Incidental Expenses	450,000.00	2,800,000.00	2,800,000.00	2,350,000.00
22021023	Operational Expenses	1,212,416.34	3,538,378.00	2,330,045.00	1,117,628.66
22021025	Business Promotion/Trade Fair/Trade Mission	-	5,235,933.00	2,235,933.00	2,235,933.00
22021029	Administrative Charges	-	-	-	-
22021030	Empowerment and Repatriations of Street Beggars	-	-	-	-
22021034	School Services	-	-	-	-
22021046	Rehabilitation/Empowerment Programme for Disabled Persons	-	-	-	-
22021047	Cultural/Carnival Activities	780,000.00	4,000,000.00	3,000,000.00	2,220,000.00
22021094	Kwara State Culture Quiz and Arts Competition for Secondary School	-	3,315,934.00	2,315,934.00	2,315,934.00
22021106	National Council Meeting	-	1,197,500.00	1,197,500.00	1,197,500.00
22021107	Monitoring, Grading and Inspection of all Hospitality outfit in the State.	-	-	-	-
22021108	Kwara State Hotel and Tourism Week (KWASHAT)	-	4,150,000.00	-	-
	TOTAL FOR CODE 0236001	8,200,793.34	42,314,636.00	23,994,691.00	14,596,397.66
	TOTAL RECURRENT	50,972,923.96	108,605,116.00	90,285,171.00	39,312,247.04
220501	SUBSIDY GENERAL	-	-	-	-
0236011	Kwara State Council for Arts & Culture, Ilorin	45,631,004.46	66,660,202.00	54,900,206.00	9,269,201.54



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF SOCIAL DEVELOPMENT, CULTURE & TOURISM

CODE	CODE NAME	ACTUAL	ESTIMATES	REVISED	VARIANCE
		2018	2018	ESTIMATE	
				2018	
0236001	MINISTRY OF SOCIAL DEVELOPMENT, CULTURE & TOURISM				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010106	Purchase of Van		-	-	
23010108	Purchase of Buses	-	-	-	-
23010115	Purchase of Photocopying Machines	-	1,005,000.00	200,000.00	200,000.00
23010141	Purchase of Office Equipment		2,140,000.00	300,000.00	300,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-			-
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030139	Rehabilitation and Upgrading of Infrastructure (Art Council)	1,900,000.00	3,640,000.00	1,000,000.00	900,000.00
23030142	Rehabilitation Upgrading of State Cultural Centre (Art & Culture)	-	27,608,358.00	2,500,000.00	2,500,000.00
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050104	Anniversaries/Celebrations	2,000,000.00	20,000,000.00	3,000,000.00	1,000,000.00
23050146	Capital Grant to Tourism Board	-	3,607,279.00	1,000,000.00	1,000,000.00
23050252	Equipment for the Troupes of Art Council		1,018,000.00	1,000,000.00	1,000,000.00
23050253	Performing Tools for Arts and Culture (Cultural Education, FAAC, Administration and Account Departments)		2,842,000.00	1,000,000.00	1,000,000.00
23050254	Costume Equipment for Art Council		1,886,000.00	1,500,000.00	1,500,000.00
	Total	3,900,000.00	63,746,637.00	11,500,000.00	7,600,000.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 RECREATION, CULTURE AND RELIGION : MINISTRY OF SPORTS & YOUTH DEVELOPMENT

CODE 0513001	CODE NAME : MINISTRY OF SPORTS & YOUTH DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	37,216,573.18	36,227,722.00	36,548,536.00	(668,037.18)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local Travel and Transport	2,758,000.00	3,000,000.00	3,000,000.00	242,000.00
22020103	International Travel and Transport	-	25,000,000.00	20,000,000.00	20,000,000.00
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	427,053.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	66,664.00	200,000.00	116,665.00	50,001.00
22020204	Satellite Broadcasting Access Charges	88,882.00	340,000.00	202,215.00	113,333.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumables	154,116.00	560,000.00	300,783.00	146,667.00
22020302	Books	2,333.00	28,000.00	11,666.00	9,333.00
22020303	Newspapers	163,666.00	500,000.00	290,333.00	126,667.00
22020304	Magazines & Periodicals	-	-	-	-
22020305	Printing of Non Security Documents	142,356.50	305,000.00	212,666.00	70,309.50
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	140,629.00	382,000.00	242,962.00	102,333.00
22020402	Maintenance of Office Furniture	48,666.00	284,000.00	116,632.00	67,966.00
22020403	Maintenance of Building & Residential QTRS	-	-	-	-
22020404	Maintenance of Office/IT Equipments	20,833.00	250,000.00	104,166.00	83,333.00
22020405	Maintenance of Plant/Generators	80,851.00	250,000.00	109,184.00	28,333.00
22020406	Other Maintenance Services	55,238.50	100,000.00	55,272.00	33.50
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	-	-	-	-
22020605	Cleaning & Fumigation Services	381,332.00	1,500,000.00	761,332.00	380,000.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF SPORT AND YOUTH DEVELOPMENT

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010108	Purchase of Buses (One Coaster bus and Hummer bus)	-	-	-	-
23010114	Purchase of Computers	-	1,590,000.00	500,000.00	500,000.00
23010115	Purchase of Photocopying Machines	-	1,140,000.00	500,000.00	500,000.00
23010142	Purchase of Slashers, Mowers & Tractor	-	20,452,000.00	500,000.00	500,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020112	Construction/Provision of Sporting Facilities	-	-	-	-
23020137	Construction/Provision of Fence at Stadium Complex Ilorin	-	-	-	-
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030101	Rehabilitation/Repairs of Residential Buildings	13,962,000.00	15,000,000.00	18,962,000.00	5,000,000.00
23030111	Rehabilitation/Repairs of indoor sport Hall at stadium complex	-	925,877,977.00	406,000,000.00	406,000,000.00
23030147	Rehabilitation/Repairs of Basket ball court, Volley ball and Car park Stadium Complex, Ilorin.	-	15,250,184.00	2,000,000.00	2,000,000.00
23030148	Rehabilitation of olympic size swimming pool at Stadium Complex, Ilorin.	-	35,000,000.00	2,000,000.00	2,000,000.00
23030159	Rehabilitation/Repairs of Main Bowl Stadium Complex, Ilorin.		370,000.00	370,000.00	370,000.00
2305	OTHER CAPITAL PROJECTS				
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050228	Youth Improvement & Empowerment Programme	134,590,000.00	220,000,000.00	170,000,000.00	35,410,000.00
	Total	148,552,000.00	1,234,680,161.00	600,832,000.00	452,280,000.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 RECREATION, CULTURE AND RELIGION : MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS & COMMUNITY DEVELOPMENT

CODE 0551001	CODE NAME : MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS & COMMUNITY DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
210101	SALARIES & WAGES				
21010101	Salaries	71,938,103.79	64,979,092.00	73,763,752.00	1,825,648.21
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT- GENERAL				
22020101	Local Travel and Transport	482,000.00	1,130,000.00	1,000,000.00	518,000.00
22020103	International Travel and Transport	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	1,037,496.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	40,000.00	180,000.00	90,000.00	50,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumables	63,366.00	285,149.00	142,574.00	79,208.00
22020302	Books	-	-	-	-
22020303	Newspapers	102,000.00	459,000.00	229,500.00	127,500.00
22020304	Magazines & Periodicals	25,221.00	94,442.00	47,221.00	22,000.00
22020305	Printing of Non Security Documents	71,250.00	261,250.00	130,625.00	59,375.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	312,000.00	780,000.00	390,000.00	78,000.00
22020402	Maintenance of Office Furniture	16,666.00	74,999.00	37,499.50	20,833.50
22020403	Maintenance of Office Building	-	-	-	-
22020404	Maintenance of Office/IT Equipments	20,600.00	92,400.00	46,200.00	25,600.00
22020405	Maintenance of Plant/Generators	22,371.00	45,000.00	22,500.00	129.00
22020406	Other Maintenance Services	-	-	-	-
22020415	Maintenance of Royal Chalets	420,000.00	4,560,000.00	1,940,000.00	1,520,000.00
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	240,000.00	3,055,000.00	1,018,333.00	778,333.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Service	-	2,000,000.00	1,000,000.00	1,000,000.00
22020605	Cleaning & Fumigation Services	-	500,000.00	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
RECREATION, CULTURE AND RELIGION : MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS & COMMUNITY DEVELOPMENT

CODE	CODE NAME : MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS & COMMUNITY DEVELOPMENT	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
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	834,400.00	2,358,800.00	1,179,400.00	345,000.00
22020803	Plant/Generator Fuel Cost	378,450.00	1,703,025.00	851,512.50	473,062.50
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	-	-	-	-
22021003	Publicity & Advertisements	-	420,000.00	420,000.00	420,000.00
22021004	Medical Expenses - Local	-	-	-	-
22021006	Postages & Courier Services	-	120,000.00	60,000.00	60,000.00
22021007	Welfare Packages	95,841,781.24	160,948,063.00	160,948,063.00	65,106,281.76
22021014	Annual Budget Expenses & Administration	-	56,400.00	56,400.00	56,400.00
22021021	Special Day/Celebrations	-	957,000.00	957,000.00	957,000.00
22021022	Incidental Expenses	-	-	-	-
22021023	Operational Cost	5,700,000.00	5,760,000.00	7,620,000.00	1,920,000.00
22021026	Monitoring & Evaluation	-	1,295,000.00	-	-
22021027	Committee & Commission	-	-	-	-
22021031	Meeting/Visitation	-	510,800.00	-	-
22021061	Presentation of Staff of Office to Newly Graded Chiefs in the State	10,110,200.00	18,000,000.00	15,000,000.00	4,889,800.00
	TOTAL FOR CODE 0551001	114,680,305.24	206,683,824.00	193,186,828.00	78,506,522.76
	TOTAL RECURRENT	186,618,409.03	271,662,916.00	266,950,580.00	80,332,170.97



## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	Purchase of Motor Vehicles	-	-	-	-
23010141	Purchase of Office Equipment	-	1,500,000.00	1,000,000.00	1,000,000.00
2302	CONSTRUCTION/PROVISION				
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				
23020104	Construction/Provision of Housing - Palaces for Traditional Rulers (Grant)	-	200,000,000.00	50,000,000.00	50,000,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
2305	OTHER CAPITAL PROJECTS				-
230501	ACQUISITION OF NON TANGIBLE ASSETS				
23050225	Matching Grant for Communities Self-Help Priority Projects	-	40,018,072.00	-	-
	Total	-	241,518,072.00	51,000,000.00	51,000,000.00

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## CAPITAL EXPENDITURE BASED ON FUNCTION : MINISTRY OF LOCAL GOVERNMENT, CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018
0551001	MINISTRY OF LOCAL GOVERNMENT, CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT			
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	-	241,518,072.00	51,000,000.00
	Non-Aids and Grants	-	241,518,072.00	51,000,000.00
	Aids and Grants	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
SOCIAL PROTECTION : MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT.

CODE 0514001	CODE NAME : MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT.	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
21	PERSONNEL COST				
2101	SALARIES & WAGES				
210101	Salaries	5,498,065.49	25,678,302.00	4,511,415.00	(986,650.49)
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT				
22020101	Local Travel and Transport	5,053,000.00	6,000,000.00	7,396,000.00	2,343,000.00
22020104	International Travel and Transport: Others	-	-	-	-
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	-	1,037,496.00	-	-
22020202	Telephone Charges	-	-	-	-
22020203	Internet Access Charges	48,000.00	96,000.00	56,000.00	8,000.00
22020204	Satellite Broadcasting Access Charges	257,760.00	300,000.00	300,720.00	42,960.00
22020205	Water Rates	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	Office Stationeries/Computer Consumable	312,816.00	625,640.00	364,952.00	52,136.00
22020302	Books	-	-	-	-
22020303	Newspapers	239,298.00	478,600.00	278,921.00	39,623.00
22020304	Magazines & Periodicals	20,796.00	41,580.00	24,262.00	3,466.00
22020305	Printing of Non Security Documents	249,996.00	500,000.00	291,662.00	41,666.00
220204	MAINTENANCE SERVICES - GENERAL				
22020401	Maintenance of Motor Vehicle/Transport Equipment	278,400.00	556,800.00	324,800.00	46,400.00
22020402	Maintenance of Office Furniture	-	160,000.00	106,667.00	106,667.00
22020403	Maintenance of Building & Residential QTRS	-	200,000.00	133,333.00	133,333.00
22020404	Maintenance of Office/IT Equipments	-	251,750.00	167,833.00	167,833.00
22020405	Maintenance of Plant/Generators	-	215,520.00	352,080.00	352,080.00
22020406	Other Maintenance Services	-	-	-	-
220205	TRAINING - GENERAL				
22020501	Local Training	-	-	-	-
22020502	International Training	-	-	-	-
22020503	Seminars, Workshop, National/State Council and Conferences	1,445,000.00	3,180,000.00	3,120,000.00	1,675,000.00
220206	OTHER SERVICES - GENERAL				
22020601	Security Expenses	-	-	-	-
22020605	Cleaning & Fumigation Services	-	100,000.00	66,667.00	66,667.00
		-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 SOCIAL PROTECTION : MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT.

CODE 0514001	CODE NAME : MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT.	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ 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	364,998.00	730,000.00	425,831.00	60,833.00
22020803	Plant/Generator Fuel Cost	422,496.00	845,000.00	422,496.00	-
220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment & Meals	249,996.00	399,998.00	291,662.00	41,666.00
22021003	Publicity & Advertisements	-	3,784,100.00	1,522,733.00	1,522,733.00
22021006	Postages & Courier Services	-	-	-	-
22021007	Welfare Package	-	1,600,000.00	1,066,667.00	1,066,667.00
22021009	Sporting Activities	-	320,000.00	213,333.00	213,333.00
22021014	Annual Budget Expenses & Administration	-	200,000.00	133,333.00	133,333.00
22021015	Creche	53,706.00	570,000.00	216,853.00	163,147.00
22021018	Gender	-	1,087,500.00	247,231.00	247,231.00
22021021	Special Day/Celebrations	4,250,000.00	10,000,000.00	7,000,000.00	2,750,000.00
22021022	Incidental Expenses	2,450,000.00	10,180,000.00	6,786,667.00	4,336,667.00
22021023	Operational Expenses	5,110,500.00	14,426,178.00	6,613,976.00	1,503,476.00
22021026	Monitoring and Evaluation	-	500,000.00	642,458.00	642,458.00
22021072	Handicapped Aids/ Materials Supplies	-	-	-	-
22021073	Business Promotion/Trade Fair	-	200,000.00	133,333.00	133,333.00
22021074	Empowerment and Repatriation of Street Beggars	1,000,000.00	2,700,000.00	1,900,000.00	900,000.00
22021075	Rehabilitation/Empowerment Programme for Disabled Persons	3,854,748.00	4,348,800.00	3,854,743.00	(5.00)
22021095	Operation of Children Parliament	-	1,381,300.00	920,867.00	920,867.00
	TOTAL FOR CODE 0514001	25,661,510.00	70,016,262.00	47,376,080.00	21,714,570.00
	TOTAL RECURRENT	31,159,575.49	95,694,564.00	51,887,495.00	20,727,919.51
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040113	Grant to Unadoptable Kwarans in homes outside the state	-	3,000,000.00	2,000,000.00	2,000,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WOMEN AFFAIRS

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
0514001	MINISTRY OF WOMEN AFFAIRS				
2301	FIXED ASSETS PURCHASE				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010106	Purchase of Vans	-	-	-	-
23010108	Purchase of Buses	-	-	-	-
23010115	Purchase of Photocopying Machines	-	3,250,000.00	500,000.00	500,000.00
23010145	Purchase of Materials (Handicapped Aids/ Material supplies)	-	2,156,395.00	500,000.00	500,000.00
23010148	Purchase of Training Equipment	-	3,200,000.00	500,000.00	500,000.00
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	1,000,000.00	1,000,000.00
23020113	Construction/provision of Hall (Marriage Registry Hall - Offa)	-	24,153,679.00	1,000,000.00	1,000,000.00
23020153	Construction of Drainage and Landscaping of the Social Welfare Area Office at Sabo-Line, Ilorin	-	2,425,470.00	500,000.00	500,000.00
23020154	Construction/Provision of VIP public Toilet in the Marriage Registry	-	1,955,553.00	500,000.00	500,000.00
23020161	Construction/Provision of Creches (Additional 1 nos in the 3 Senatorial Districts)	-	17,300,000.00	1,500,000.00	1,500,000.00
23020162	Construction of Drop-in-Shelter (for Victims of Trafficking and Repatriated Children and train them in various Vocational and after training Empowerment)	-	28,921,500.00	1,000,000.00	1,000,000.00
23020300	Contractual obligation for ongoing projects	-	2,900,000.00	2,900,000.00	2,900,000.00
2303	REHABILITATION/REPAIRS				
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030125	Connection of Amoyo Electrification to National Grid	-	5,000,000.00	500,000.00	500,000.00
23030126	Renovation of Children Reception Centre (Gaa-Akanbi)	-	891,468.00	500,000.00	500,000.00
23030140	Repair of Rehabilitation Centre, Amayo	-	14,993,715.00	1,000,000.00	1,000,000.00
23030141	Rehabilitation of Juvenile correctional institution Oko-Erin.	-	15,000,000.00	1,000,000.00	1,000,000.00
23030155	Rehabilitation of Women Multipurpose Centre, MWA H/Qs	-	2,000,000.00	500,000.00	500,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - NON AIDS AND GRANTS : MINISTRY OF WOMEN AFFAIRS

CODE	CODE NAME	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
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	-	2,780,480.00	500,000.00	500,000.00
23050104	Anniversaries/Celebrations:- Annual World Peace Day	-	1,040,000.00	1,000,000.00	1,000,000.00
23050118	Support/Care for 1000 people living positive to HIV/AIDS	-	1,886,900.00	1,000,000.00	1,000,000.00
23050119	Training, Empowerment and Distribution of equipments to Orphans and Vulnerable Children (OVCs) in the 16 LGAs in the State	910,000.00	16,000,000.00	2,780,000.00	1,870,000.00
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	-	2,000,000.00	2,000,000.00	2,000,000.00
23050190	Micro Credit Loan for Women Coop. Groups and Procurement & Distribution of Equipment	-	10,000,000.00	2,000,000.00	2,000,000.00
23050191	Widows Empowerment Programme	-	3,000,000.00	3,000,000.00	3,000,000.00
23050192	Dissemination of National Gender Policy and Implementation Strategy	-	2,000,000.00	2,000,000.00	2,000,000.00
23050193	Advocacy and Enlightenment on Women Related Health Issues	-	1,662,450.00	1,662,450.00	1,662,450.00
23050194	Awareness programme on MDG and Seminars on control and reduction of maternal mortality	-	2,000,000.00	2,000,000.00	2,000,000.00
23050195	Women Empowerment Programmes	24,181,000.00	100,000,000.00	100,000,000.00	75,819,000.00
23050229	Land Survey of Amoyo Rehab. Centre	-	7,500,000.00	3,750,000.00	3,750,000.00
	<b>Total</b>	<b>25,091,000.00</b>	<b>277,106,360.00</b>	<b>136,181,200.00</b>	<b>111,090,200.00</b>



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CODE NAME: KWARA STATE INTERNAL REVENUE SERVICE(KWIRS)

CODE 22002	CODE NAME : KWARA STATE INTERNAL REVENUE SERVICE(KWIRS)	₦ ACTUAL 2018	₦ ESTIMATE 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	DIRECT TAXES				
1201	TAX REVENUE				
120101	PERSONAL TAXES				
12010101	Pay-As-You-Earn	6,000,301,815.08	7,700,000,000.00	7,700,000,000.00	(1,699,698,184.92)
12010104	Direct Assessment	1,078,140,238.93	2,300,000,000.00	1,200,000,000.00	(121,859,761.07)
12020106	Capital Gains Tax(KWIRS)	1,126,093.62	40,000,000.00	12,000,000.00	(10,873,906.38)
12010108	Motor Vehicle Resale Tax	-	-	-	-
12010110	Stamp Duties and Penalties	6,556,835.00	12,959,027.00	8,991,310.00	(2,434,475.00)
12010114	Claims from FIRS	92,318,920.42	-	-	92,318,920.42
	Sub-Total	7,178,443,903.05	10,052,959,027.00	8,920,991,310.00	(1,742,547,406.95)
12020106	Capital Gains Tax(Bureau of Land)	10,442,453.04	25,000,000.00	13,217,502.00	(2,775,048.96)
	TOTAL	10,442,453.04	25,000,000.00	13,217,502.00	(2,775,048.96)
1202	NON-TAX REVENUE	ACTUAL	ESTIMATE	REVISED	VARIANCE
120201	LICENCES - GENERAL	2018	2018	ESTIMATE 2018	
12020132	Motor Vehicle Licences/Reg.	113,676,421.48	123,761,250.00	147,398,750.00	(33,722,328.52)
12020133	Drivers Licences & Drivers Permit	34,221,900.00	30,463,693.00	30,463,693.00	3,758,207.00
12020139	Motor Driver's and Conductor's Badges	-	-	-	-
12020140	Hackney Permit Licences	5,300,000.00	9,508,200.00	9,508,200.00	(4,208,200.00)
12020141	Hotel Licences	-	-	-	-
12020142	Motor Dealership Licences	2,490,500.00	880,000.00	880,000.00	1,610,500.00
12020143	Carriage/ Roof-rack Permit	-	-	-	-
12020144	Heavy Duty Permit	-	-	-	-
12020146	Registration of Artisans	1,625,000.00	23,637,500.00	1,500,000.00	125,000.00
	Sub-Total	157,313,821.48	188,250,643.00	189,750,643.00	(32,436,821.52)
120204	FEES - GENERAL	ACTUAL	ESTIMATE	REVISED	VARIANCE
		2018	2018	ESTIMATE 2018	
12020405	Change of Category	190,575.00	217,000.00	217,000.00	
12020445	Change of Ownership Fees	12,508,075.00	8,329,700.00	8,329,700.00	4,178,375.00
12020447	Property & Tenement	176,157,722.78	385,000,000.00	276,171,368.00	
12020448	Development Levies	440,296,151.68	1,800,000,000.00	500,000,000.00	(59,703,848.32)
12020452	Education Levy	-	-	-	-
12020455	Administrative Charges	13,579,965.50	9,661,100.00	9,661,100.00	3,918,865.50
12020457	Certificate of Road Worthiness	71,889,542.86	71,887,890.00	71,887,890.00	1,652.86
12020458	Proof of Ownership	2,337,700.00	7,564,000.00	7,564,000.00	(5,226,300.00)
12020459	Drivers Testing Fee	-	-	-	-
	Sub-Total	716,959,732.82	2,282,659,690.00	873,831,058.00	(56,831,254.96)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CODE NAME: KWARA STATE INTERNAL REVENUE SERVICE(KWIRS)

		₦	₦	₦	₦
CODE 22002	CODE NAME : KWARA STATE INTERNAL REVENUE SERVICE(KWIRS)	ACTUAL 2018	ESTIMATE 2018	REVISED ESTIMATE 2018	VARIANCE
120206	SALES - GENERAL				
12020606	Sales of Application Forms (Miscellaneous)	298,300.00	756,400.00	756,400.00	(458,100.00)
12020616	Sales of Registration Booklet	5,052,780.00	9,455,000.00	9,455,000.00	(4,402,220.00)
12020617	Sales of New Standardized Plate Number	98,007,075.00	83,204,000.00	83,204,000.00	14,803,075.00
12020650	Proceeds from Consolidated Emblem	-	-	-	-
	Sub-Total	103,358,155.00	93,415,400.00	93,415,400.00	9,942,755.00
120207	EARNINGS - GENERAL				
		ACTUAL 2018	ESTIMATE 2018	REVISED ESTIMATE 2018	VARIANCE
12020713	Earnings from Miscellaneous Insurance Policies	21,373,873.29	7,142,380.00	7,142,380.00	14,231,493.29
12020714	Earning from Motor Vehicle Reg. and Weighing	-	-	-	-
12020715	Earning from Informal Sector	242,914,071.55	726,000,000.00	130,948,620.00	111,965,451.55
	Sub-Total	264,287,944.84	733,142,380.00	138,091,000.00	126,196,944.84
	TOTAL FOR: CODE 0220002 - KWIRS	8,430,806,010.23	13,350,427,140.00	10,216,079,411.00	(1,695,675,783.59)



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 MINISTRY/ DEPARTMENT : LICENCES GENERAL

CODE	MINISTRY/ DEPARTMENT : LICENCES GENERAL	ACTUAL 2018	ESTIMATE 2018	REVISED ESTIMATE 2018	VARIANCE
ECONOMIC CODE	GOVERNOR'S OFFICE				
0111003	LICENCES - GENERAL				
120201	Issuance of Certificate of Origin	-	-	-	-
12020108	Sub-Total	-	-	-	-
0140001	STATE AUDIT DEPARTMENT				
120201	LICENCES - GENERAL				
12020165	Registration Accounting Firms & Statutory Corp.	-	350,000.00	350,000.00	(350,000.00)
	Sub-Total	-	350,000.00	350,000.00	(350,000.00)
0123001	MINISTRY OF INFORMATION AND COMMUNICATION				
120201	LICENCES - GENERAL				-
12020162	Registration of Auctioners	20,000.00	40,000.00	20,000.00	-
	Sub-Total	20,000.00	40,000.00	20,000.00	
0215001	MINISTRY OF AGRIC. & NAT. RESOURCES				
120201	LICENCES-GENERAL				
12020119	Fishing Permits	75,650.00	600,000.00	372,250.00	(296,600.00)
12020122	Produce buyers	60,000.00	300,000.00	300,000.00	(240,000.00)
12020148	Trade Animal Licences	21,679,240.00	30,240,000.00	33,441,000.00	(11,761,760.00)
12020150	Fish Cold Rooms	-	120,000.00	60,000.00	(60,000.00)
12020152	Registration of Agro Dealers	-	80,000.00	40,000.00	(40,000.00)
12020153	Registration of Slaughter House and Meat Shop	-	120,000.00	60,000.00	(60,000.00)
12020154	Registration of Veterinary Drug Stores	-	100,000.00	50,000.00	(50,000.00)
12020171	Registration of Feed Mill Centres	-	100,000.00	50,000.00	(50,000.00)
12020172	Registration of Livestock Farms	55,000.00	1,925,000.00	100,000.00	(45,000.00)
	Sub-Total	21,869,890.00	33,585,000.00	34,473,250.00	(12,603,360.00)
0222001	MINISTRY OF COMMERCE & CO-OPERATIVES				
120201	CODE NAME: LICENCES-GENERAL				
12020155	Registration of Business Premises	-	2,000,000.00	884,333.00	(884,333.00)
12020173	Registration of Cooperative Society	-	1,250,000.00	1,250,000.00	(1,250,000.00)
	Sub-Total	-	3,250,000.00	2,134,333.00	(2,134,333.00)
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	40,000.00	280,000.00	60,000.00	(20,000.00)
	Sub - Total	40,000.00	280,000.00	60,000.00	(20,000.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 MINISTRY/ DEPARTMENT : LICENCES GENERAL

CODE 120201	MINISTRY/ DEPARTMENT : LICENCES GENERAL	₦ ACTUAL 2018	₦ ESTIMATE 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE					
0231001	MINISTRY OF ENERGY				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	30,000.00	840,000.00	840,000.00	(810,000.00)
	Sub-Total	30,000.00	840,000.00	840,000.00	(810,000.00)
0234001	MINISTRY OF WORKS & TRANSPORT				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	200,000.00	2,160,000.00	500,000.00	(300,000.00)
	Sub-Total	200,000.00	2,160,000.00	500,000.00	(300,000.00)
0236001	MINISTRY OF CULTURE & TOURISM				
120201	LICENCES - GENERAL				
12020109	Registration of Voluntary Organisation Cultural Related NGO's,Cultural	95,000.00	150,000.00	80,000.00	15,000.00
12020146	Registration of Artisans	1,000.00	200,000.00	200,000.00	(199,000.00)
12020163	Registration of Hospitality and Tourism Enterprises	414,782.99	2,010,000.00	2,010,000.00	(1,595,217.01)
12020174	Registration of Event Centres	290,000.00	1,350,000.00	1,350,000.00	(1,060,000.00)
12020175	Registration of Eatery, Restaurant, Bukaterias etc.	639,109.14	980,000.00	980,000.00	(340,890.86)
12020178	Registration of Tourism Traveling Agencies. Registration of Liquor Licence	5,000.00 545,750.00	200,000.00 -	200,000.00 641,500.00	(195,000.00) (95,750.00)
	Sub-Total	1,990,642.13	4,890,000.00	5,461,500.00	(3,470,857.87)
0253001	MINISTRY OF HOUSING & URBAN DEVELOPMENT				
120201	LICENCES - GENERAL				
12020146	Registration of Artisans	-	200,000.00	66,667.00	(66,667.00)
12020147	Registration of Developers (Housing Corp)	200,000.00	400,000.00	233,333.00	(33,333.00)
	Sub-Total	200,000.00	600,000.00	300,000.00	(100,000.00)
0260001	KWARA STATE BUREAU OF LANDS				
120201	LICENCES - GENERAL				
12020146	Registration of Document	15,379,701.93	40,000,000.00	14,765,185.00	614,516.93
	Sub-Total	15,379,701.93	40,000,000.00	14,765,185.00	614,516.93



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
MINISTRY/ DEPARTMENT : LICENCES GENERAL

CODE	MINISTRY/ DEPARTMENT : LICENCES GENERAL	ACTUAL 2018	ESTIMATE 2018	REVISED ESTIMATE 2018	VARIANCE
ECONOMIC CODE					
0521001	MINISTRY OF HEALTH				
120201	LICENCES - GENERAL				
12020134	Registration of Patient Medicine & Drug Stores Licence	-	7,500,000.00	2,900,000.00	(2,900,000.00)
12020160	Registration of Private Hospitals/Clinics	-	6,500,000.00	3,954,667.00	(3,954,667.00)
12020161	Registration of Traditional Medicine Centres	-	3,500,000.00	1,231,666.00	(1,231,666.00)
	Sub-Total	-	17,500,000.00	8,086,333.00	(8,086,333.00)
0535001	MINISTRY OF ENVIRONMENT & FORESTRY				
120201	LICENCES - GENERAL				
12020121	Registration of Hunters	-	260,000.00	30,000.00	(30,000.00)
12020158	Registration of Sawmills	3,050,309.00	2,650,000.00	2,670,000.00	380,309.00
12020176	Registration of Cesspool Emptier Services providers	-	60,000.00	60,000.00	(60,000.00)
12020177	Issuance of EIA report on every Borehole Drillers and Quarry Operators	715,000.00	6,000,000.00	5,845,310.00	(5,130,310.00)
12020156	Registration of Private Refuse Collection Agencies	2,945,000.00	80,000.00	40,000.00	2,905,000.00
12020157	Registration of Fumigation and Pest Control Agents/Chemical Dealers	80,000.00	5,000,000.00	955,000.00	(875,000.00)
	Sub-Total	6,790,309.00	14,050,000.00	9,600,310.00	(2,810,001.00)
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS				
120201	LICENCES - GENERAL				
12020159	Registration of Comm. Devt. In the State	970,000.00	4,000,000	2,200,000.00	(1,230,000.00)
	Sub-Total	970,000.00	4,000,000.00	2,200,000.00	(1,230,000.00)
	GRAND TOTAL	68,820,543.06	166,645,000.00	98,029,911.00	(29,209,367.94)



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 FEES - GENERAL

CODE 120204	CODE NAME : FEES - GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
0111003	GOVERNOR'S OFFICE				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020427	Tender fees	1,360,000.00	6,750,000	1,750,000.00	(390,000.00)
12020429	Renewal Fees (for all service provider)	500,000.00	1,000,000	1,000,000.00	(500,000.00)
	Sub-Total	1,860,000.00	7,750,000.00	2,750,000.00	(890,000.00)
0125001	OFFICE OF HEAD OF SERVICE				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	7,053,563.41	22,606,358.00	14,429,016.00	(7,375,452.59)
12020452	School/Tuition/Examination Fees	7,163,200.00	6,153,000.00	6,948,500.00	214,700.00
12020460	Short Term Seminar and Workshop (MDU)	215,000.00	245,000.00	296,666.00	(81,666.00)
	Sub-Total	14,431,763.41	29,004,358.00	21,674,182.00	(7,242,418.59)
0112001	KWARA STATE HOUSE OF ASSEMBLY				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	1,000,000.00	1,000,000.00	(1,000,000.00)
	Sub-Total	-	1,000,000.00	1,000,000.00	(1,000,000.00)
0123001	MINISTRY OF INFORMATION AND COMMUNICATION				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	120,000.00	60,000.00	(60,000.00)
12020429	Renewal Fees (Auctioner)	40,000.00	120,000.00	50,000.00	(10,000.00)
	Sub-Total	40,000.00	240,000.00	110,000.00	(70,000.00)
0140001	STATE AUDIT DEPARTMENT				
120204	FEES - GENERAL				
12020429	Renewal Fees (Accounting Firms & Statutory Corp)	300,000.00	360,000.00	360,000.00	(60,000.00)
	Sub-Total	300,000.00	360,000.00	360,000.00	(60,000.00)
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	-	-	-
12020429	Renewal Fees	975,800.00	1,315,000.00	1,315,000.00	(339,200.00)
12020441	Laboratory Fees (Feed Lab. Service)	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 FEES - GENERAL

CODE 120204	CODE NAME : FEES - GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
12020450	Inspection Fees	17,737,560.00	18,320,000.00	20,939,000.00	(3,201,440.00)
12020482	Pest Control Services Charge	-	-	-	-
12020483	Grazing Reserve Fees	-	50,000.00	50,000.00	(50,000.00)
	Sub-Total	18,713,360.00	19,685,000.00	22,304,000.00	(3,590,640.00)
0222001	MINISTRY OF COMMERCE AND COOPERATIVE				
120204	FEES - GENERAL	-	3,500,000.00	3,500,000.00	(3,500,000.00)
12020429	Renewal Fees (Business Premises)	-	-	-	-
12020454	Parking & Gate Fees (Ultral Modern Market)	-	4,000,000.00	4,000,000.00	(4,000,000.00)
	Sub-Total	-	7,500,000.00	7,500,000.00	(7,500,000.00)
12020400	MINISTRY OF INDUSTRY AND SOLID MINERALS				
120204	FEES - GENERAL				
12020484	Issuance of Certificate to Potential Miners	-	250,000.00	5,000.00	(5,000.00)
12020485	Industrial Permit Fees	150,000.00	500,000.00	200,000.00	(50,000.00)
12020488	Haulage Fees (Industrial Goods/Local Production)	-	1,500,000.00	66,000.00	(66,000.00)
12021410	Economic Development Levy	-	200,000.00	200,000.00	-
	Sub - Total	150,000.00	2,450,000.00	471,000.00	(321,000.00)
0231001	MINISTRY OF ENERGY				
120204	FEES - GENERAL	111,500.00	3,360,000.00	3,360,000.00	(3,248,500.00)
12020427	Tender Fees (Non-Refundable)	48,750.00	-	48,750.00	-
12020455	Administrative Charges	160,250.00	3,360,000.00	3,408,750.00	(3,248,500.00)
	Sub-Total				
0234001	MINISTRY OF WORKS & TRANSPORT				
120204	FEES - GENERAL				
12020415	Trade Testing Fees	65,000.00	80,000.00	60,000.00	5,000.00
12020416	Material testing fees	1,710,000.00	7,500,000.00	3,200,000.00	(1,490,000.00)
12020417	Contractor Registration Fees (Non-Refundable)	3,220,000.00	5,350,000.00	5,245,000.00	(2,025,000.00)
12020428	Fire Safety Certificate / Services Fees	180,000.00	200,000.00	240,000.00	(60,000.00)
12020429	Renewal Fees (Contract Basic Registration)	7,445,000.00	20,600,000.00	20,600,000.00	(13,155,000.00)
12020455	Administrative Charges	650,000.00	4,200,000.00	1,300,000.00	(650,000.00)
12020427	Tender Process Fees	2,120,000.00	16,800,000.00	3,920,000.00	(1,800,000.00)
	Sub-Total	15,390,000.00	54,730,000.00	34,565,000.00	(19,175,000.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 FEES - GENERAL

CODE 120204	CODE NAME : FEES - GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
0236001	MINISTRY OF CULTURE & TOURISM				
120204	FEES - GENERAL				
12021417	Contractor Registration Fees	-	720,000.00	360,000.00	(360,000.00)
12021423	Renewal of Artisans	25,000.00	60,000.00	60,000.00	(35,000.00)
12021424	Renewal of Hospitality and Tourism Enterprises	2,966,725.19	6,140,000.00	6,140,000.00	(3,173,274.81)
12021425	Renewal of Event Centres	1,590,609.14	1,767,000.00	1,767,000.00	(176,390.86)
12021426	Renewal of Eatery, Restaurant, Bukaterias etc	80,000.00	630,000.00	630,000.00	(550,000.00)
	Sub-Total	2,991,725.19	9,317,000.00	8,957,000.00	(5,965,274.81)
0252001	MINISTRY OF WATER RESOURCES				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	3,450,000.00	2,970,000.00	(2,970,000.00)
	Sub-Total	-	3,450,000.00	2,970,000.00	(2,970,000.00)
0253001	MINISTRY OF HOUSING & URBAN DEVELOPMENT				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	-	100,000.00	(100,000.00)
	Tender Fees	150,000.00			
12020431	Building Plan Assessment Fee (TPDA)	91,753,010.00	160,000,000.00	117,293,083.00	(25,540,073.00)
12020450	Inspection Fees - Site (TPDA)	7,513,000.00	10,000,000.00	10,000,000.00	(2,487,000.00)
12020453	Application Fees (TPDA)	7,878,000.00	10,000,000.00	10,000,000.00	(2,122,000.00)
12020455	Administrative Charges (Retained Earnings TPDA, MHUD AND HOUSING)	247,500.00	1,200,000.00	1,200,000.00	(952,500.00)
12020475	Compliant Fees (TPDA)	375,000.00	600,000.00	600,000.00	(225,000.00)
12020476	Fees on Street Naming / House Numbering (TPDA)	720,000.00	2,000,000.00	1,256,667.00	(536,667.00)
12020477	Fees on Road Set Backs	88,518,583.44	488,141,785.00	176,596,112.00	(88,077,528.56)
12020478	Urban & Regional Planning Charges	9,056,750.00	23,000,000.00	12,920,167.00	(3,863,417.00)
12020479	Plant Hiring Charges	-	90,000.00	30,000.00	(30,000.00)
12020480	Fees on Site Analysis and Report (TPDA)	312,000.00	600,000.00	430,000.00	(118,000.00)
	Sub-Total	206,523,843.44	695,631,785.00	330,426,029.00	(123,902,185.56)
0253002	OFFICE OF THE SURVEYOR GENERAL				
120204	FEES - GENERAL				
12020438	Survey Fees	7,835,800.00	27,000,000	21,239,250.00	(13,403,450.00)
12020447	Land Use Charge (Land Registration)	411,500.00	900,000	576,200.00	(164,700.00)



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 FEES - GENERAL

CODE 120204	CODE NAME : FEES - GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
12020455	Administrative Charges	599,550.00	1,500,000	786,850.00	(187,300.00)
12020465	Fees from other Service (Miscellaneous)	1,067,950.00	5,000,000	2,336,117.00	(1,268,167.00)
12020498	Geo Spatial Information Request Fees	44,650.00	600,000	227,000.00	(182,350.00)
	Sub-Total	9,959,450.00	35,000,000.00	25,165,417.00	(15,205,967.00)
0260001	KWARA STATE BUREAU OF LANDS				
120204	FEES - GENERAL				
12020437	Deeds Registration Fees (Deeds of Release)	55,000.00	50,000.00	40,000.00	15,000.00
12020447	Land Use Charge	151,236,650.92	250,000,000.00	251,319,150.00	(100,082,499.08)
12020455	Administrative Charges	13,304,658.27	87,962,500.00	27,076,013.00	(13,771,354.73)
12020461	Document Search and Verification Fees	625,000.00	1,500,000.00	520,000.00	105,000.00
12020462	Valuation Fees	481,000.00	1,500,000.00	653,833.00	(172,833.00)
12020463	Subsequent Transaction Approval Fees	21,141,459.41	60,000,000.00	21,285,188.00	(143,728.59)
12020464	C. of O. Processing Fees (Survey)	8,473,250.00	25,000,000.00	9,364,500.00	(891,250.00)
12020465	Fees from other Service (Miscellaneous)	-	1,000,000.00	50,000.00	(50,000.00)
12020466	C of O Certified True Copy Fee	558,655.00	1,000,000.00	430,000.00	128,655.00
12020467	Regularization Fees	-	14,729,619.00	-	-
12020468	Great Emptor Fees	-	50,000.00	10,000.00	(10,000.00)
12020469	Land Development Fees	5,384,400.00	525,520,781.00	24,073,900.00	(18,689,500.00)
12020470	Private Acquisition Fees	43,600,000.00	36,316,500.00	49,850,000.00	(6,250,000.00)
12020471	Land Infrastructural Charges (Special Scheme) / GSS Fate Complex	7,788,495.00	378,035,000.00	23,061,520.00	(15,273,025.00)
12020472	Charges of Purpose Clause	790,000.00	700,000.00	730,000.00	60,000.00
12020473	Re-Certification of Certificate of Occupancy	95,000.00	450,000.00	210,000.00	(115,000.00)
	Sub-Total	253,533,568.60	1,383,814,400.00	408,674,104.00	(155,140,535.40)
0326001	MINISTRY OF JUSTICE				
120204	FEES - GENERAL				
12020427	Tender Fees (Non-Refundable)	-	600,000.00	300,000.00	(300,000.00)
12020455	Administrative Charges	6,424,951.50	6,000,000.00	7,370,147.00	(945,195.50)
12020489	Fees on standard contract agreement drafted and vetted by MOJ	58,663,643.46	60,000,000.00	69,170,398.00	(10,506,754.54)
	Sub-Total	65,088,594.96	66,600,000.00	76,840,545.00	(11,751,950.04)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 FEES - GENERAL

CODE 120204	CODE NAME : FEES - GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
0326002	JUDICIARY (HIGH COURT OF JUSTICE)				
120204	CODE NAME: FEES - GENERAL				
12020401	Courts Fees (High Court, Magistrate Courts and Area Court)	14,599,271.50	36,000,000.00	25,796,412.00	(11,197,140.50)
	Sub-Total	14,599,271.50	36,000,000.00	25,796,412.00	(11,197,140.50)
0326003	JUDICIARY (SHARIA COURT OF APPEAL)				
120204	FEES - GENERAL	205,400.00	600,000.00	332,650.00	(127,250.00)
12020401	Court Fees (Oath Affidavit)	136,000.00	300,000.00	186,000.00	(50,000.00)
12020418	Marriage / Divorce Fees (Certificate)	455,000.00	500,000.00	606,667.00	(151,667.00)
12020491	Estate Distribution Fees	796,400.00	1,400,000.00	1,125,317.00	(328,917.00)
	Sub-Total				
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
120204	FEES - GENERAL				
12020418	Marriage / Divorce Fees	10,000.00	-	10,000.00	-
12020429	Renewal Fees	25,000.00	200,000.00	50,000.00	(25,000.00)
12021411	Adult Voluntary Child related NGOs (Renewal)	30,000.00	250,000.00	100,000.00	(70,000.00)
12021412	Marriage licence for religious Institutions (Renewal)	860,000.00	800,000.00	820,000.00	40,000.00
12021413	Fees on pre- marriage counseling	2,731,900.00	2,100,000.00	2,120,500.00	611,400.00
12021414	Notice of marriage Fees	4,747,400.00	3,600,000.00	3,924,000.00	823,400.00
12021415	Fees for Religious Marriage	4,042,500.00	3,500,000.00	3,410,500.00	632,000.00
12021416	Fees For Registry Marriage	2,564,200.00	3,600,000.00	2,940,500.00	(376,300.00)
12021417	Marriage Certified True Copy	1,242,000.00	200,000.00	615,000.00	627,000.00
	Sub-Total	16,253,000.00	14,250,000.00	13,990,500.00	2,262,500.00
0517001	MINISTRY OF EDUCATION & HUMAN CAPITAL DEV.				
120204	CODE NAME: FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refunfable)	80,000.00	2,500,000.00	1,000,000.00	(920,000.00)
12020427	Tender Fees	60,000.00	12,000,000.00	4,060,000.00	(4,000,000.00)
12020429	Renewal Fees (Nursery/Primary and Post Primary Private Schools)	27,655,500.00	37,435,500.00	38,049,000.00	(10,393,500.00)
	Sub-Total	27,795,500.00	51,935,500.00	43,109,000.00	(15,313,500.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 FEES - GENERAL

CODE 120204	CODE NAME : FEES - GENERAL	ACTUAL	ESTIMATES	REVISED	VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT	2018	2018	ESTIMATE 2018	
0517002	AGENCY FOR MASS EDUCATION				
120204	FEES - GENERAL				
12020429	Renewal Fees ( Evening Class, Computer Training Centers)	344,000.00	637,500.00	606,750.00	(262,750.00)
	Sub-Total	344,000.00	637,500.00	606,750.00	(262,750.00)
0517010	MINISTRY OF TERTIARY EDUCATION & SCIE. TECH.				
120204	CODE NAME: FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	1,500,000.00	1,000,000.00	(1,000,000.00)
12020429	Renewal Fees (Private Tertiary Institutions)	2,570,000.00	2,463,750.00	2,941,250.00	(371,250.00)
	Sub-Total	2,570,000.00	3,963,750.00	3,941,250.00	(1,371,250.00)
0521001	MINISTRY OF HEALTH				
120204	FEES - GENERAL				
12020427	Tender Fees (Non-Refundable)	-	6,420,000.00	2,270,000.00	(2,270,000.00)
12020429	Renewal Fees (Private Hospitals/Clinics, Patient Medicine & Drug Store, Traditional Medicine Centres & Tender: Non- Refundable Processing Fees )	-	14,800,000.00	13,018,333.00	
12020440	Medical Charges Fees (HMB)	-	-	-	-
12020441	Laboratory Fees (Lab. Test Drugs) (HMB)	-	-	-	-
12020450	Pharmacy Operating Fees.	-	1,970,000.00	786,667.00	(786,667.00)
12020474	Hospital Card Fees (HMB)	-	-	-	-
12020497	Hospital Attendant Fees (HMB)	-	-	-	-
	Sub-Total	-	23,190,000.00	16,075,000.00	(16,075,000.00)
0535001	MINISTRY OF ENVIRONMENT & FORESTRY				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	650,000.00	180,000.00	500,000.00	150,000.00
12020451	Timber / Forest Fees (Forest Re-Generation)	35,579,000.00	37,800,000.00	36,869,000.00	(1,290,000.00)
12020455	Administrative Charges	-	-	-	-
12020486	Fee from Public Toilet	130,000.00	180,000.00	145,000.00	(15,000.00)
	Sub-Total	36,359,000.00	38,160,000.00	37,514,000.00	(1,155,000.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
FEES - GENERAL

CODE 120204	CODE NAME : FEES - GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY OF SPORT AND				
0513001	YOUTH DEVELOPMENT				
120204	CODE NAME: FEES - GENERAL				
12020427	Tender Fees (Non-Refundable)	-	600,000.00	200,000.00	(200,000.00)
12020448	Development Levies (Sports Contract)	-	27,776,339.00	9,258,780.00	(9,258,780.00)
12020455	Administrative Charges	34,000.00	9,258,800.00	3,112,767.00	(3,078,767.00)
	Sub-Total	34,000.00	37,635,139.00	12,571,547.00	(12,537,547.00)
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTANCY AFFAIRS				
120204	CODE NAME: FEES - GENERAL				
12020429	Renewal Fees (Comm. Devt. In the State)	14,000.00	100,000.00	42,000.00	(28,000.00)
	Sub-Total	14,000.00	100,000.00	42,000.00	(28,000.00)
0220001	MINISTRY OF FINANCE				
120204	FEES - GENERAL				
12020427	Tender Fees	350,000.00	-	350,000.00	-
12020455	Administrative Charges	175,000.00	-	175,000.00	-
	Sub-Total	525,000.00	-	525,000.00	-
0517004	KWARA STATE UNIVERSAL BASIC				
	EDUCATION (SUBEB)				
120204	FEES - GENERAL				
12020417	Contractor Registration Fees (Non-Refundable)	-	650,000.00	650,000.00	(650,000.00)
12020427	Tender Fees	-	9,000,000.00	9,000,000.00	(9,000,000.00)
12020455	Administrative Charges	-	23,283,702.00	23,283,702.00	(23,283,702.00)
	Sub-Total	-	32,933,702.00	32,933,702.00	(32,933,702.00)
	Grand-Total	688,432,727.10	2,560,098,134.00	1,135,406,505.00	(446,973,777.90)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 FINES GENERAL

CODE 120205	CODE NAME : FINES GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MONTH				
0140002	LOCAL GOVT. AUDIT DEPARTMENT				
120205	FINES - GENERAL				
12020501	Penalties (Sanction)	-	-	-	-
	Sub-Total	-	-	-	-
0326002	HIGH COURT (JUDICIARY)				
120205	FINES - GENERAL				
12020503	Courts Fines (High Court, Magistrate Courts and Area Court)	2,364,069.50	14,000,000.00	8,927,570.00	(6,563,500.50)
	Sub-Total	2,364,069.50	14,000,000.00	8,927,570.00	(6,563,500.50)
0234001	MINISTRY OF WORKS & TRANSPORT				
120205	CODE NAME - FINES - GENERAL				
12020514	VIO Fines	810,200.00	1,000,000.00	500,000.00	310,200.00
	Sub-Total	810,200.00	1,000,000.00	500,000.00	310,200.00
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	12,670,000.00	12,600,000.00	12,824,000.00	(154,000.00)
	Sub-Total	12,670,000.00	12,600,000.00	12,824,000.00	(154,000.00)
	Grand -Total	15,844,269.50	27,600,000.00	22,251,570.00	(6,407,300.50)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 SALES GENERAL

CODE 120206	CODE NAME : SALES, JANUARY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
0111003	GOVERNOR'S OFFICE				
120206	SALES - GENERAL				
12020603	Sales of I D Card	-	-	-	-
12020614	Sales of Government Buildings	2,000,000.00	-	2,000,000.00	-
	Sub-Total	2,000,000.00	-	2,000,000.00	-
0125001	OFFICE OF HEAD OF SERVICE				
120206	SALES - GENERAL				
12020603	Sales of I D card (Civil Servant and Pensioners)	65,500.00	240,000.00	121,500.00	(56,000.00)
12020606	Sales of Application Forms (S.D.C)	8,864,000.00	200,000.00	274,667.00	8,589,333.00
12020614	Sales of Govt. Building (Quarters)	15,750,000.00	290,115,000.00	111,495,000.00	(95,745,000.00)
	Sub-Total	24,679,500.00	290,555,000.00	111,891,167.00	(87,211,667.00)
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	25,000.00	162,000.00	50,000.00	(25,000.00)
	Sub-Total	25,000.00	162,000.00	50,000.00	(25,000.00)
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				
120206	SALES - GENERAL				
12020622	Proceed from the Sales of Home Economic Extention Products (Gender: Women in Agriculture)	55,000.00	50,000.00	64,000.00	(9,000.00)
12020623	Sales of Fertilizer	-	3,115,200,000.00	-	-
12020624	Sales of Tractors under Loan Subsidy Scheme	948,241.92	45,843,766.00	1,487,964.00	(539,722.08)
12020625	Proceed from the Sales of Improved Seedling	9,000.00	10,000,000.00	5,000,000.00	(4,991,000.00)
12020626	Sales of Cocoa Seedlings	-	5,000,000.00	2,500,000.00	(2,500,000.00)
12020628	Sales of Livestock Inputs	-	3,260,000.00	2,000,000.00	(2,000,000.00)
	Sub-Total	1,012,241.92	3,179,353,766.00	11,051,964.00	(10,039,722.08)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 SALES GENERAL

CODE 120206	CODE NAME : SALES, JANUARY	ACTUAL 2018	ESTIMATES 2018	REVISED ESTIMATE 2018	VARIANCE
ECONOMIC CODE	MINISTRY OF FINANCE				
0220001	SALES - GENERAL				
120206	Proceeds from sales of Condemned Stores/ Scraps & Plant	5,480,083.50	4,000,000.00	4,000,000.00	1,480,083.50
12020604	Sub-Total	5,480,083.50	4,000,000.00	4,000,000.00	1,480,083.50
0234001	MINISTRY OF WORKS & TRANSPORT				
120206	CODE NAME - SALES - GENERAL				
12020603	Sales of I D Card (Contract Identity Cards)	160,000.00	300,000.00	270,000.00	(110,000.00)
12020606	Sales of Application Forms	370,000.00	720,000.00	550,000.00	(180,000.00)
	Sub-Total	530,000.00	1,020,000.00	820,000.00	(290,000.00)
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
120206	SALES - GENERAL				
12020634	Sales of Marriage Certif. Booklet to places of Worship	320,000.00	300,000.00	310,000.00	10,000.00
	Sub-Total	320,000.00	300,000.00	310,000.00	10,000.00
0238001	MINISTRY OF PLANNING & ECONOMIC DEV.				
120206	SALES - GENERAL				
12020601	Sales of Estimates Books	717,500.00	1,820,000.00	1,820,000.00	(1,102,500.00)
	Sub-Total	717,500.00	1,820,000.00	1,820,000.00	(1,102,500.00)
0238002	BUREAU OF STATISTICS				
120206	CODE NAME - SALES - GENERAL				
12020601	Sales of Journal & Publications (Statistical)	-	6,000,000.00	3,500,000.00	(3,500,000.00)
	Sub-Total	-	6,000,000.00	3,500,000.00	(3,500,000.00)
0253001	MINISTRY OF HOUSING & URBAN DEVELOPMENT				
120206	SALES - GENERAL				
12020614	Sales of Government Buildings	3,409,100.47	125,885,340.00	43,806,800.00	(40,397,699.53)
12020641	Sale of Maigida Estate (Housing Corp)	-	15,000,000.00	15,000,000.00	(15,000,000.00)
12020654	Building Services Charges	-	100,000.00	100,000.00	(100,000.00)
	Sub-Total	3,409,100.47	140,985,340.00	58,906,800.00	(55,497,699.53)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
SALES GENERAL

CODE 120206	CODE NAME : SALES, JANUARY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECON. CODE 0260001	KWARA STATE BUREAU OF LANDS				
120206	SALES - GENERAL				
12020606	Sales of Application Forms	9,536,250.00	18,000,000.00	8,890,417.00	645,833.00
12020607	Land Swap in New GRA Zone A1 Project	-	-	200,000,000.00	(200,000,000.00)
	Sub-Total	9,536,250.00	18,000,000.00	208,890,417.00	(199,354,167.00)
0326001	MINISTRY OF JUSTICE				
120206	SALES - GENERAL				
12020601	Sales of Journal & Publications	664,000.00	3,950,000.00	2,424,000.00	(1,760,000.00)
	Sub-Total	664,000.00	3,950,000.00	2,424,000.00	(1,760,000.00)
0521001	MINISTRY OF HEALTH				
120206	SALES - GENERAL				
12020612	Proceed from the Sales of Drugs & Medications (HMB)	-	-	-	-
	Sub-Total	-	-	-	-
	Grand-Total	48,373,675.89	3,646,166,106.00	405,684,348.00	(357,310,672.11)



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 EARNINGS GENERAL : EARNINGS

CODE 120207	CODE NAME : EARNINGS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
0111003	GOVERNOR'S OFFICE				
120207	EARNINGS - GENERAL				
12020782	Earning from Service Providers	-	140,000.00	100,000.00	(100,000.00)
	Sub-Total	-	140,000.00	100,000.00	(100,000.00)
0112001	KWARA STATE HOUSE OF ASSEMBLY				
120207	EARNINGS GENERAL				
12020704	Earnings from the use of Government Vehicles	-	-	-	-
12020716	Earnings from Catering Service	-	-	36,000.00	-
	Sub-Total	-	-	36,000.00	-
0123001	MINISTRY OF INFORMATION AND COMMUNICATION				
120207	CODE NAME - EARNINGS GENERAL				
12020731	Earnings from Video Services and Pub. Address System	-	130,000.00	-	-
12020732	Earnings from KWASAA	39,210,000.00	133,500,000.00	49,872,300.00	(10,662,300.00)
12020733	Earnings from Information Video/ Videoscope Services	-	6,200,000.00	1,500,000.00	(1,500,000.00)
12021701	Earnings from Information and Communications Services	-	500,000.00	-	-
	Sub-Total	39,210,000.00	140,330,000.00	51,372,300.00	(12,162,300.00)
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				
120207	EARNINGS GENERAL				
12020718	Earnings from Clinical Treatment of Animals	215,000.00	360,000.00	396,000.00	(181,000.00)
12020719	Earnings from Buffer stock (Strategic Intervention)	-	90,000,000.00	-	-
12020720	Earnings from Integrated Youth Farm Centre, Malete	-	11,801,500.00	5,000,000.00	(5,000,000.00)
12020721	Earnings from Fish Farming Multiplication (Fingerling Production)	-	3,600,000.00	1,800,000.00	(1,800,000.00)
12020723	Earnings from KWAMALL	310,200.00	4,000,000.00	1,097,300.00	(787,100.00)
	Sub-Total	525,200.00	109,761,500.00	8,293,300.00	(7,768,100.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 EARNINGS GENERAL : EARNINGS

CODE 120207	CODE NAME : EARNINGS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
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				
12020722	Earnings from Kwara Cooperative Training Institutes	-	400,000.00	530,000.00	(530,000.00)
	Sub-Total	-	400,000.00	530,000.00	(530,000.00)
0231001	MINISTRY OF ENERGY				
120207	CODE NAME - EARNINGS GENERAL				
12020736	Earnings from Street Light Decommission Materials	-	-	1,000,000.00	(1,000,000.00)
	SUB-TOTAL	-	-	1,000,000.00	(1,000,000.00)
0234001	MINISTRY OF WORKS & TRANSPORT				
120207	CODE NAME - EARNINGS GENERAL				
12020736	Earnings from Fire Prevention / Inspection of Industrial Establishments	2,025,000.00	7,500,000.00	3,000,000.00	(975,000.00)
12020738	Earnings from Road Crossing	5,198,320.00	2,000,000.00	5,000,000.00	198,320.00
12020739	Earnings from Mechanical Workshop	265,000.00	300,000.00	330,000.00	(65,000.00)
12020740	Earning from Sales of Highway Code	463,000.00	600,000.00	400,000.00	63,000.00
12020741	Earning from Driving School	465,000.00	425,000.00	472,500.00	(7,500.00)
12020742	Earning from Valuation Fees	617,910.00	1,100,000.00	1,150,750.00	(532,840.00)
12020743	Earning from Transport Management	2,875,000.00	3,050,000.00	4,200,000.00	(1,325,000.00)
12020745	Earning from Driver's Badge	1,622,000.00	3,000,000.00	2,300,000.00	(678,000.00)
12021702	Earning from VIO Testing Fees	2,232,010.00	2,400,000.00	2,400,000.00	(167,990.00)
12021707	Earning from Freight & Haulage	588,000.00	-	-	588,000.00
12021708	Earning from Roof Rack (VIU)	1,522,500.00	1,000,000.00	1,574,000.00	(51,500.00)
12021709	Earning from Heavy Duty (VIU)	1,808,500.00	1,500,000.00	1,802,000.00	6,500.00
12021710	Earning from Asphalt Plant	3,000,000.00	14,700,000.00	4,000,000.00	(1,000,000.00)
12021711	Earning from Accident Inspection	40,000.00	200,000.00	50,000.00	(10,000.00)
	Sub-Total	22,722,240.00	37,775,000.00	26,679,250.00	(3,957,010.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 EARNINGS GENERAL : EARNINGS

CODE 120207	CODE NAME : EARNINGS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY OF PLANNING AND				
0238001	ECONOMIC DEVELOPMENT				
120207	EARNINGS - GENERAL				
12020749	Earnings from SDG programmes	675,000.00	-	1,025,000.00	(350,000.00)
	Sub-Total	675,000.00	-	1,025,000.00	(350,000.00)
0238002	BUREAU OF STATISTICS				
120207	EARNINGS - GENERAL				
12020701	Earnings from Consultancy/Contractual Services	-	1,925,222.00	1,925,222.00	(1,925,222.00)
	Sub-Total	-	1,925,222.00	1,925,222.00	(1,925,222.00)
0260001	KWARA STATE BUREAU OF LANDS				
120207	EARNINGS GENERAL				
12020717	Earnings from Allocation of Plots from the New GRA	247,880,754.00	344,829,000.00	88,082,410.00	159,798,344.00
12020787	Earning from Mass Titling Scheme	1,481,500.00	12,000,000.00	1,183,000.00	298,500.00
	Sub-Total	249,362,254.00	356,829,000.00	89,265,410.00	160,096,844.00
0514001	MINISTRY OF WOMEN AFFAIRS AND				
	SOCIAL DEVELOPMENT				
120207	EARNINGS - GENERAL				
12020745	Earnings from Kiddies Centre at FSP	99,000.00	108,000.00	120,000.00	(21,000.00)
12020746	Earnings from Creche at MOWA Hqrt.	389,000.00	360,000.00	387,000.00	2,000.00
12020747	Earnings from Vocational Training Centre	-	400,000.00	-	-
12020748	Earnings from Multipurpose Youth Devlpt. Centre (Fate)	-	-	-	-
12020783	Earnings from Day Care Centre (plus Renewal)	70,000.00	200,000.00	-	70,000.00
	Sub-Total	558,000.00	1,068,000.00	507,000.00	51,000.00
0517001	MINISTRY OF EDUCATION & HUMAN CAPITAL DEV.				
120207	EARNINGS - GEN.				
12020705	Earnings from the use of Government Halls (Library)	1,245,000.00	2,040,000.00	1,800,000.00	(555,000.00)
12020751	Earnings from S.S.C.E. (Senior Secondary Certificate Examination)	41,015,902.00	43,000,000.00	55,349,235.00	(14,333,333.00)
12020753	Earnings from Education Resource Centre	500,000.00	2,220,000.00	740,000.00	(240,000.00)
12020786	Earnings from Examination and Workshop (BECE)	90,587,310.00	103,400,000.00	123,888,377.00	(33,301,067.00)
12020799	Earnings from Registration of Library Users	77,250.00	200,250.00	144,000.00	(66,750.00)
12021714	Earnings from using school premises as event centre	255,000.00	-	120,000.00	135,000.00
	Sub-Total	133,680,462.00	150,860,250.00	182,041,612.00	(48,361,150.00)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 EARNINGS GENERAL : EARNINGS

CODE 120207	CODE NAME : EARNINGS	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY OF ENVIRONMENT & FORESTRY				
0535001	EARNINGS - GENERAL				
120207	Earnings from Control Post (Forest Products)	12,345,000.00	12,600,000.00	12,760,000.00	(415,000.00)
12020724	Sub-Total	12,345,000.00	12,600,000.00	12,760,000.00	(415,000.00)
0521001	MINISTRY OF HEALTH				
120207	EARNINGS GENERAL				
12020784	Earnings from Ambulances Hearse Services	-	480,000.00	175,000.00	(175,000.00)
12020785	Earnings from Public Clinic Card/Folder	-	260,000.00	86,667.00	(86,667.00)
12020710	Health Research Ethics Clearance	-	435,000.00	301,000.00	(301,000.00)
12020706	NHIS DRUGS (HMB)	-	-	-	-
12021703	Harmony Advanced Diagnostic Centre (HADC)	-	-	-	-
	Sub-Total	-	1,175,000.00	562,667.00	(562,667.00)
0236001	MINISTRY OF CULTURE & TOURISM				
120207	EARNINGS GENERAL				
12021716	Earnings from Kwara State Hotel and Tourism Week (KWASHAT)	5,000.00	4,200,000.00	4,200,000.00	(4,195,000.00)
	Sub-Total	5,000.00	4,200,000.00	4,200,000.00	(4,195,000.00)
0513001	MINISTRY OF SPORTS & YOUTH DEVELOPMENT				
120207	CODE NAME - EARNINGS GENERAL				
12020755	Earnings from the use of Yikpata Camp.	-	200,000.00	66,666.00	(66,666.00)
12020756	Earnings from Camp Market Yikpata NYSC Camp	-	-	-	-
12020790	Earnings from Baseball Stadium Shops	48,000.00	-	60,000.00	(12,000.00)
12020791	Earnings from Harmony Holdings for the use of Kwara State Stadium	200,000.00	-	200,000.00	-
	Sub-Total	248,000.00	200,000.00	326,666.00	(78,666.00)
	Grand- Total	459,331,156.00	817,263,972.00	380,624,427.00	78,742,729.00











NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 REPAYMENT GENERAL

CODE 12021000	CODE NAME : REPAYMENT GENERAL	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018	₦ VARIANCE
ECONOMIC CODE	MINISTRY/ DEPARTMENT				
0111003	GOVERNOR'S OFFICE				
120210	RE-PAYMENTS - GENERAL				
12021010	Repayment of Monitised Vehicles	75,402,570.40	103,489,380.00	103,489,380.00	(28,086,809.60)
	Sub-Total	75,402,570.40	103,489,380.00	103,489,380.00	(28,086,809.60)
0111003	GOVERNOR'S OFFICE				
12020407	Miscellaneous Revenue (MPWB & CPWB Pilgrims fees)	2,377,639,054.16	5,535,000,000.00	3,150,000,000.00	(772,360,945.84)
	Sub-Total	2,377,639,054.16	5,535,000,000.00	3,150,000,000.00	(772,360,945.84)
0112001	KWARA STATE HOUSE OF ASSEMBLY				
120210	RE-PAYMENTS GENERAL				
12021002	Repayment of Vehicle Loan	38,382,783.96	38,382,784.00	38,382,784.00	(0.04)
	Sub-Total	38,382,783.96	38,382,784.00	38,382,784.00	(0.04)
0220001	MINISTRY OF FINANCE				
120210	RE-PAYMENTS - GENERAL				
12021004	Motor Vehicle, Bicycle & Motor Cycle Loans (Refurbising)	-	-	94,087,015.00	(94,087,015.00)
12021005	Staff Housing Loan (Refurbising)	-	-	-	-
12021007	Irewolde Housing Estate (Repayment)	-	-	2,055,391.00	(2,055,391.00)
	Sub- Total	-	-	96,142,406.00	(96,142,406.00)
0222001	MINISTRY OF COMMERCE & CO-OPERATIVES				
120210	RE-PAYMENTS GENERAL				
12021006	Refund to KWSG on structures at Ultral Modern Mar (Rincon)	-	9,000,000.00	3,000,000.00	(3,000,000.00)
12021009	Repayment on Poverty Alleviation Programm Loan on Small Scale Enterprise	-	30,000,000.00	30,000,000.00	(30,000,000.00)
12021014	Revenue on Mass Transit	-	4,800,000.00	4,800,000.00	(4,800,000.00)
	Sub-Total	-	43,800,000.00	37,800,000.00	(37,800,000.00)
0238001	MINISTRY OF PLANNING & ECONOMIC DEV.				
120210	CODE NAME - REPAYMENTS GENERAL				
12021001	Refund from DKK to State	-	2,385,573,528.00	-	-
12021012	Refund from London and Paris Club Loan by FGN	-	21,600,000,000.00	10,055,020,306.00	(10,055,020,306.00)
	Sub-Total	-	23,985,573,528.00	10,055,020,306.00	(10,055,020,306.00)
	TOTAL	2,491,424,408.52	5,720,672,164.00	3,425,814,570.00	(934,390,161.48)







NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CODE: 22040104 CODE NAME: LOCAL GOVERNMENT SHARE OF STATE IGR (LOCAL GOVERNMENT JOINT ACCOUNT)

2018 CONTRIBUTION OF 10% IGR TO LOCAL GOVT. COUNCILS

MONTH	AMOUNT ₦
JANUARY	47,696,391.06
FEBRUARY	127,060,757.30
MARCH	45,009,731.81
APRIL	43,458,040.87
MAY	49,610,341.94
JUNE	74,307,472.92
JULY	53,325,427.85
AUGUST	40,229,015.21
SEPTEMBER	46,298,876.48
OCTOBER	40,283,537.47
NOVEMBER	32,411,926.73
DECEMBER	32,411,926.73
TOTAL	632,103,446.37

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## FG BOND(SALARY BAILOUT &amp; RESTRUCTURED COMMERCIAL LOAN) REPAYMENT 2018

S/No	BANK	₦ BALANCE AS AT 1ST JAN.2018	₦ ADDITIONAL BOND RECEIVED	₦ REPAYMENT (PRINCIPAL)	₦ INTEREST PAID	₦ TOTAL PAYMENT	₦ BALANCE AS AT 31ST DEC.2018
1	FED GOVT BOND(RESTRUCTURED COMMERCIAL LOAN)	9,925,418,483.18	-	2,537,575,861.68	-	2,537,575,861.68	7,387,842,621.50
2	FED GOVT BOND(SALARY BAILOUT)	3,232,402,156.68	-	466,520,504.28	-	466,520,504.28	2,765,881,652.40
3	GUARANTY TRUST BANK(ECA LOAN FACILITY TO STATE)	4,785,964,719.23	-	233,260,252.14	-	233,260,252.14	4,552,704,467.09
4	STERLING BANK(ECA LOAN FACILITY TO STATE)	4,785,964,719.23	-	233,260,252.14	-	233,260,252.14	4,552,704,467.09
	TOTAL	22,729,750,078.32		3,470,616,870.24		3,470,616,870.24	19,259,133,208.08

## INTERNAL LOAN 2018

S/No	BANK	₦ BALANCE AS AT 1ST JAN.2018	₦ ADDITIONAL LOAN RECEIVED	₦ REPAYMENT (PRINCIPAL)	₦ INTEREST PAID	₦ TOTAL PAYMENT	₦ BALANCE AS AT 31ST DEC.2018
1	STERLING BANK (POLIT VEH LOAN) N1.2 B	628,780,064.28	-	243,000,771.78	109,350,502.36	352,351,274.14	385,779,292.50
2	STERLING BANK N2.3 B	1,552,532,037.39	-	715,934,565.79	285,578,570.80	1,001,513,136.59	836,597,471.60
3	ECOBANK N250M(ENDING NOV 2018 LAND ADM)	-	269,296,885.08	269,296,885.08	-	269,296,885.08	-
4	STERLING BANK N400 M (ENDING SEPT 2018 TERTIARY INST.SALARY)	-	430,875,016.14	430,875,016.14	-	430,875,016.14	-
5	STERLING BANK N300 M	-	170,207,273.94	170,207,273.94	-	170,207,273.94	-
	TOTAL	2,181,312,101.67	870,379,175.16	1,829,314,512.73	394,929,073.16	2,224,243,585.89	1,222,376,764.10

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 DIRECT DEDUCTIONS FROM FEDERAL ALLOCATION 2018

DESCRIPTION	₦ AMOUNT	₦ FGN BOND I (Com Loan Restu.)	₦ FGN BOND II (Salary Bailout)	₦ COMM AGRIC SCHEME I	₦ COMM AGRIC SCHEME II	₦ ECA LOAN	₦ CONTRACTUAL OBLIGATION	₦ ACTUAL OTHER DEDUCTION FROM FAAC	₦ FOREIGN LOAN
JANUARY, 2018									
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						347,813,959.43	97,472,595.60	34,961,787.12
FEBRUARY, 2018									
FL/FGN	38,446,982.48								
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	386,260,941.91						347,813,959.43	97,472,595.60	38,446,982.48
MARCH, 2018									
FL/FGN	38,446,982.48								
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	386,260,941.91						347,813,959.43	97,472,595.60	38,446,982.48

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 DIRECT DEDUCTIONS FROM FEDERAL ALLOCATION 2018

DESCRIPTION	₦ AMOUNT	₦ FGN BOND I (Com Loan Restu.)	₦ FGN BOND II (Salary Bailout)	₦ COMM AGRIC SCHEME I	₦ COMM AGRIC SCHEME II	₦ ECA LOAN	₦ CONTRACTUAL OBLIGATION	₦ ACTUAL OTHER DEDUCTION FROM FAAC	₦ FOREIGN LOAN
APRIL, 2018									
FL/FGN	38,446,982.48								
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14	211,464,655.14							
COMM AGRIC SCHEME	45,684,742.28			45,684,742.28					
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	424,445,684.19						385,998,701.71	135,657,337.88	38,446,982.48
MAY, 2018				45,684,742.28					
FL/FGN	38,446,982.48								
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14	211,464,655.14							
COMM AGRIC SCHEME	45,684,742.28			45,684,742.28					
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	424,445,684.19						385,998,701.71	135,657,337.88	38,446,982.48
JUNE, 2018				45,684,742.28					
FL/FGN	38,446,982.48								
RESTRUCTURING OF COMM BANK LOAN INTO FGN BOND	211,464,655.14	211,464,655.14							
COMM AGRIC SCHEME	45,684,742.28			45,684,742.28					
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	424,445,684.19						385,998,701.71	135,657,337.88	38,446,982.48





NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
DIRECT DEDUCTIONS FROM FEDERAL ALLOCATION 2018

DESCRIPTION	₦ AMOUNT	₦ FGN BOND I (Com Loan Restu.)	₦ FGN BOND II (Salary Bailout)	₦ COMM AGRIC SCHEME I	₦ COMM AGRIC SCHEME II	₦ ECA LOAN	₦ CONTRACTUAL OBLIGATION	₦ ACTUAL OTHER DEDUCTION FROM FAAC	₦ FOREIGN LOAN
OCTOBER, 2018									
FL/FGN	39,632,016.56								
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	45,684,742.28			45,684,742.28					
ECA LOAN FACILITY TO THE STATE	38,876,708.69		38,876,708.69						
COMM AGRIC SCHEME 2	89,972,595.60					89,972,595.60			
TOTAL	70,736,390.81				70,736,390.81				
	496,367,109.08						456,735,092.52	206,393,728.69	39,632,016.56
NOVEMBER, 2018									
FL/FGN	39,632,016.56								
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	45,684,742.28			45,684,742.28					
ECA LOAN FACILITY TO THE STATE	38,876,708.69		38,876,708.69						
COMM AGRIC SCHEME 2	89,972,595.60					89,972,595.60			
TOTAL	70,736,390.81				70,736,390.81				
	496,367,109.08						456,735,092.52	206,393,728.69	39,632,016.56



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE - AIDS & GRANTS AND EXTERNAL LOANS 2018 : SUMMARY

CODE	CAPITAL EXPENDITURE - AIDS & GRANTS AND EXTERNAL LOANS 2018 : SUMMARY	₦ ACTUAL 2018	₦ ESTIMATES 2018	₦ REVISED ESTIMATE 2018
0111003	GOVERNOR'S OFFICE	312,026,762.00	180,000,000.00	440,000,000.00
0215001	Ministry of Agriculture and Natural Resources	11,660,000.00	4,111,000,000.00	3,971,000,000.00
0220001	Ministry of Finance	-	4,500,000,000.00	4,500,000,000.00
0231001	Ministry of Energy	-	214,439,296.00	964,439,296.00
0234001	Ministry of Works and Transport	-	3,030,000,000.00	5,400,000,000.00
0238001	Ministry of Planning and Economic Development	3,667,469,855.28	8,726,200,000.00	5,691,740,000.00
0513001	Ministry of Sport and Youth Development	5,855,258.00	-	5,855,258.00
0517001	Ministry of Education & Human Capital Development	-	2,843,370,210.00	2,658,370,210.00
0517010	Ministry of Tertiary Education, Science & TECHNOLOGY	-	1,811,000,000.00	1,811,000,000.00
0521001	Ministry of Health	11,390,736,470.40	22,048,528,049.00	18,675,615,916.00
0535001	Ministry of Environment	-	453,276,000.00	399,606,088.00
	Total Capital Expenditure - Aids & Grants	15,387,748,345.68	47,917,813,555.00	44,517,626,768.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL RECEIPT- AIDS AND GRANTS, LOANS AND OTHER CAPITAL RECEIPTS 2018 : SUMMARY

CODE	Details of Receipts	₦ ACTUAL AS AT DECEMBER 2018	₦ ESTIMATE 2018	₦ REVISED ESTIMATE 2018
0111003	GOVERNOR'S OFFICE	-	180,000,000.00	440,000,000.00
0215001	Ministry of Agriculture and Natural Resources	-	4,111,000,000.00	3,971,000,000.00
0220001	Ministry of Finance	-	14,000,000,000.00	23,000,000,000.00
0231001	Ministry of Energy	-	964,439,296.00	964,439,296.00
0234001	Ministry of Works and Transport	-	13,030,000,000.00	5,400,000,000.00
0238001	Ministry of Planning and Economic Development	-	8,726,200,000.00	5,691,740,000.00
0513001	Ministry of Sport and Youth Development	-	-	5,855,258.00
0517001	Ministry of Education & Human Capital Development	-	2,843,370,210.00	2,658,370,210.00
0517010	Ministry of Tertiary Education, Science & TechNology	-	1,811,000,000.00	1,811,000,000.00
0521001	Ministry of Health	-	22,048,528,049.00	18,675,615,916.00
0535001	Ministry of Environment and Forestry	-	453,276,000.00	399,606,088.00
1401010	Budget Surplus from Recurrent Revenue	-	42,521,359,879.00	14,636,314,125.00
	Total Capital Receipts	-	110,689,173,434.00	77,653,940,893.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE AIDS & GRANTS AND EXTERNAL LOANS 2018

Expenditure Code	DETAILS OF EXPENDITURE/MDA's	₦ ACTUAL AS AT DECEMBER 2018	₦ ESTIMATE 2018	₦ REVISED ESTIMATE 2018
SECTOR CODE:	GOVERNOR'S OFFICE			
0111003				
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)	- 312,026,762.00	- 180,000,000.00	- 440,000,000.00
	Sub-Total	312,026,762.00	180,000,000.00	440,000,000.00
SECTOR CODE:	MINISTRY OF FINANCE			
0220001				
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020243	NEMCO Fund	-	4,500,000,000.00	4,500,000,000.00
	S/Total	-	4,500,000,000.00	4,500,000,000.00
SECTOR CODE:	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT			
0238001				
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020222	UNICEF Assisted Project (Donor Contribution)	-	120,000,000.00	60,000,000.00
23020223	World Bank Loan on Community & Social Development Programme (Donor)	447,195,685.28	550,000,000.00	550,000,000.00
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050305	UNDP 8th Country Programme	-	10,000,000.00	5,000,000.00
23050307	FGN Social Intervention Programme	3,220,274,170.00	7,446,200,000.00	4,476,740,000.00
23050309	SDGs (Federal Contributions)	-	600,000,000.00	600,000,000.00
	S/Total	3,667,469,855.28	8,726,200,000.00	5,691,740,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE AIDS & GRANTS AND EXTERNAL LOANS 2018

Expenditure Code	DETAILS OF EXPENDITURE/MDA's	₦ ACTUAL AS AT DECEMBER 2018	₦ ESTIMATE 2018	₦ REVISED ESTIMATE 2018
SECTOR CODE:				
0234001	MINISTRY OF WORKS AND TRANSPORT			
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020222	Construction of Kishi-Kaiama Road (Refund from FGN to State Government)	-	1,200,000,000	1,200,000,000
23020231	Rural Access And Agricultural Marketing Projects (RAAMP)	-	1,830,000,000	4,200,000,000
	S/Total	-	3,030,000,000.00	5,400,000,000.00
SECTOR CODE:	MINISTRY OF SPORT AND YOUTH DEVELOPMENT			
0513001				
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050332	Grant to KFA on Solidarity Compensation	5,855,258.00	-	5,855,258.00
	S/Total	5,855,258.00	-	5,855,258.00
SECTOR CODE:	MINISTRY OF EDUCATION & HUMAN CAPITAL DEVELOPMENT			
0517001				
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020233	Universal Basic Education (FG Contribution)	-	2,328,370,210.00	2,328,370,210.00
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050311	FGN Training Fund for UBE	-	330,000,000.00	330,000,000.00
23050313	Bi-Lingna Education Fund Programme	-	185,000,000.00	-
	S/Total	-	2,843,370,210.00	2,658,370,210.00
SECTOR CODE:	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY			
0517010				
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020234	Kwara State Polytechnic Ilorin (ETF)	-	253,000,000.00	253,000,000.00
23020235	Kwara State College of Education (Technical) Lafiagi (TET FUND)	-	338,000,000.00	338,000,000.00
23020236	Kwara State University Malete (ETF)	-	720,000,000.00	720,000,000.00
23020237	Local Government Contribution to KWASU Projects	-	-	-

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 CAPITAL EXPENDITURE AIDS & GRANTS AND EXTERNAL LOANS 2018

Expenditure Code	DETAILS OF EXPENDITURE/MDA's	₦ ACTUAL AS AT DECEMBER 2018	₦ ESTIMATE 2018	₦ REVISED ESTIMATE 2018
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050315	Kwara State College of Education, Oro (TET FUND)	-	500,000,000.00	500,000,000.00
23050316	Kwara State College of Education, Ilorin (TET FUND)	-	-	-
	S/Total	-	1,811,000,000.00	1,811,000,000.00
SECTOR CODE:				
0521001	MINISTRY OF HEALTH			
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050317	Neglected Tropical Diseases	6,523,430,494.00	6,200,000,000.00	8,580,296,497.00
23050318	UNICEF Supported Child Survival Programme	121,020,709.00	90,000,000.00	149,595,709.00
23050319	Global Alliance Vaccine and Immunization (GAVI) Donor Agency	-	22,000,000.00	7,333,333.00
23050320	Sight Savers International (SSI)	-	-	-
23050321	Dutch Government Assistant to CHIS	-	-	-
23050322	Food and Nutrition (FGN)	-	4,575,000,000.00	1,525,000,000.00
23050323	Federal Ministry of Health (NPI Activities)	4,209,406,806.00	9,000,000,000.00	7,209,406,086.00
23050324	PEPFAR Contribution for the control of HIV/Aids	-	385,310,547.00	224,467,209.00
23050325	NHIS for Primary School Pupils (Counterpart Fund)	-	-	-
23050326	Saving One Million Lives Programmes for Result (SOMLP for R)	467,767,213.40	455,000,000.00	455,000,000.00
23050327	EU-SIGN (UNICEF Mornitoring & Evaluation Project)	-	100,000,000.00	48,333,333.00
23050328	Global Fund support	69,111,248.00	306,217,502.00	171,183,749.00
23050330	MEDSHARE (NGO) Partnership	-	915,000,000.00	305,000,000.00
	S/Total	11,390,736,470.40	22,048,528,049.00	18,675,615,916.00
SECTOR CODE:				
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY			
2305	OTHER CAPITAL PROJECTS			
230501	ACQUISITION OF NON TANGIBLE ASSETS			
23050329	Support from International Development Agency (IDA)	-	453,276,000.00	399,606,088.00
	S/Total	-	453,276,000.00	399,606,088.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
CAPITAL EXPENDITURE AIDS & GRANTS AND EXTERNAL LOANS 2018

Expenditure Code	DETAILS OF EXPENDITURE/MDA's	₦ ACTUAL AS AT DECEMBER 2018	₦ ESTIMATE 2018	₦ REVISED ESTIMATE 2018
SECTOR CODE:				
0231001	MINISTRY OF ENERGY			
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	14,439,296.00
23050303	Kwara State Investment on Electricity Assets in IBEDC Network from 1992 to Dec. 2012	-	100,000,000.00	100,000,000.00
23050304	Kwara State Investment on Electricity Assets in IBEDC Network from 2013 to Sept. 2015	-	100,000,000.00	100,000,000.00
23050331	Rural Electrification Fund (FGN)	-	750,000,000.00	750,000,000.00
	S/Total	-	964,439,296.00	964,439,296.00
SECTOR CODE:	MINISTRY OF AGRICULTURE AND			
0215001	NATURAL RESOURCES			
2302	CONSTRUCTION/PROVISION			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
23020215	World Bank FADAMA III Development Project (Loan)	-	250,000,000.00	250,000,000.00
23020219	National Programme for Food Security (FG Contribution)	-	105,000,000.00	-
23020220	Off Take Demand Driven Agric. (ODDA) CBN CACS Loan	10,000,000.00	221,000,000.00	221,000,000.00
23020241	CBN Anchor Borrowers Programme (Loan)	1,660,000.00	1,000,000,000.00	1,000,000,000.00
2304	PRESERVATION			
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL			
23040152	Rural Poultry Biosecurity Improvement Scheme (RUPBIS) (FG Contribution)	-	35,000,000.00	-
23040153	Accelerated Agricultural Development Scheme	-	2,500,000,000.00	2,500,000,000.00
	S/Total	11,660,000.00	4,111,000,000.00	3,971,000,000.00
	GRAND TOTAL	15,387,748,345.68	48,667,813,555.00	44,517,626,768.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
2018 CAPITAL EXPENDITURE BY FUNCTION(INCLUDING AIDS & GRANTS)

FUNCTION CODE	DETAILS OF EXPENDITURE	₦ ACTUAL 2018	₦ ESTIMATE 2018	₦ REVISED ESTIMATE 2018
70100	GENERAL PUBLIC SERVICES			
0111003	Governor's Office	1,068,122,387.77	2,780,375,308.00	1,749,405,308.00
0112001	Kwara State House of Assembly	38,924,001.95	519,600,000.00	519,600,000.00
0125001	Head of Service	448,934,073.67	3,280,594,754.00	1,101,144,903.00
0140001	Auditor General (State Audit)	-	26,900,000.00	5,950,000.00
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	700,000.00	18,300,000.00	2,800,000.00
0123001	Ministry of Information and Communications	5,000,000.00	262,562,102.00	108,465,257.00
	Sub-Total	1,561,680,463.39	6,888,332,164.00	3,487,365,468.00
70300	PUBLIC ORDER AND SAFETY			
0318001	State Judicial Service Commission	-	115,557,190.00	12,072,625.00
0326001	Ministry of Justice	-	606,265,421.00	32,500,000.00
0326002	Judiciary (High Court)	120,000,000.00	664,108,742.00	171,450,000.00
0326053	Sharia Court of Appeal	-	78,925,000.00	4,550,000.00
	Sub-Total	120,000,000.00	1,464,856,353.00	220,572,625.00
70400	ECONOMIC AFFAIRS			
0215001	Ministry of Agriculture and Natural Resources	12,645,000.00	9,323,646,614.00	4,087,961,584.00
0220001	Ministry of Finance	444,430,268.16	6,468,242,946.00	5,943,710,000.00
0220002	Kwara State Internal Revenue Services	436,920,389.86	410,450,000.00	463,486,875.00
0222001	Ministry of Commerce and Cooperatives	303,500,000.00	641,256,334.00	1,514,717,500.00
0231001	Ministry of Energy	70,000,810.78	3,576,022,783.00	2,957,557,901.00
0223001	Ministry of Industry and Solid Minerals	-	106,017,000.00	18,485,610.00
0234001	Ministry of Works and Transport	4,524,545,957.45	17,338,204,482.00	19,462,414,521.00
0238001	Ministry of Planning and Economic Development	4,228,583,137.51	15,066,727,610.00	10,127,292,910.00
0238002	Bureau of Statistics	3,975,040.00	1,029,227,610.00	290,425,150.00
0250001	Fiscal Responsibility Commission	-	2,725,000.00	1,000,000.00
	Sub-Total	10,024,600,603.76	53,962,520,379.00	44,867,052,051.00
70500	ENVIRONMENTAL PROTECTION			
0535001	Ministry of Environment and Forestry	27,000,000.00	811,529,446.00	453,483,101.00
	Sub-Total	27,000,000.00	811,529,446.00	453,483,101.00
70600	HOUSING AND COMMUNITY AMENITIES			
0253001	Ministry of Housing and Urban Development	176,782,118.01	370,751,380.00	255,500,000.00
0252001	Ministry of Water Resources	723,926,650.49	3,498,352,182.00	908,056,880.00
0260001	Bureau of Lands	57,687,580.44	1,308,805,105.00	323,524,287.00
	Sub-Total	958,396,348.94	5,177,908,667.00	1,487,081,167.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
OUTSTANDING GRATUITY AND PENSION AS AT DECEMBER 2018

		₦
		AMOUNT
	B/C 2017	7,290,949,956.64
1	JANUARY	255,751,999.76
2	FEBRUARY	341,237,383.82
3	MARCH	251,775,775.38
4	APRIL	263,159,423.54
5	MAY	-
6	JUNE	221,306,909.03
7	JULY	345,449,921.24
8	AUGUST	167,735,901.20
9	SEPTEMBER	263,506,262.52
10	OCTOBER	487,001,033.74
11	NOVEMBER	171,636,976.95
12	DECEMBER	226,549,307.87
13	SUB TOTAL	10,286,060,851.69
	LESS PAYMENT 2018	160,000,000.00
	TOTAL	10,126,060,851.69

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 OUTSTANDING CONTINGENT LAIBILITIES ON LITIGATION AS AT 31ST DECEMBER 2018

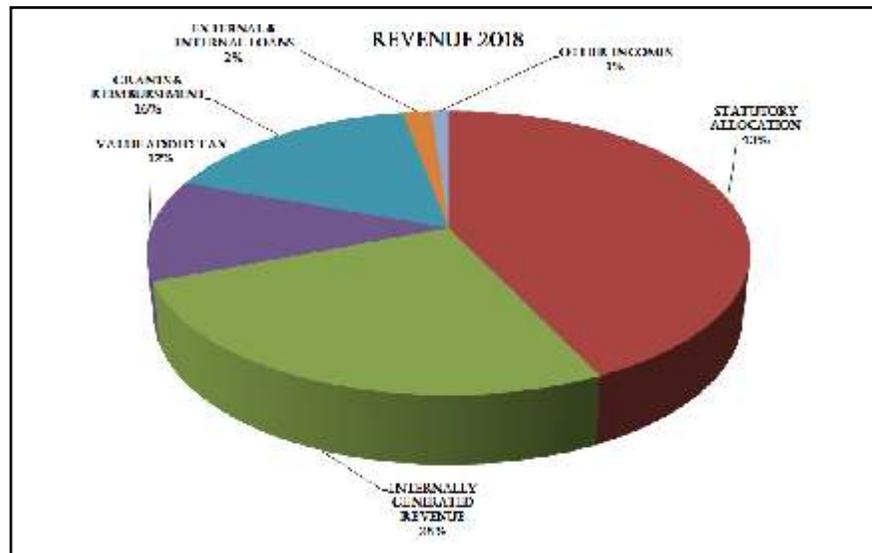
S/NO		N	N
		AMOUNT	AMOUNT
		N	N
	MINISTRY OF JUSTICE		
	2018 CONTINGENT LITIGATION		
1	Fund for payment of professional fees to A.A Ibrahim & B.F. Folorunsho		3,500,000.00
2	HND I		912,000.00
3	A case of riverdale financial services		793,250.00
4	Fund for payment of professional fees to Chief Olalekan & Com		15,000,000.00
5	Fund for fower of Abdulwahab Bamidele, Ilofa, Odo-owa case		4,000,000.00
6	Fund in favour of R.A. Lawal Rabana & Co for a case of Attorney Gen. Of Kwara State & Anners (HAG & Others Vs Alh Ishola)		13,000,000.00
7	A case of Ismaila Kiuro		662,000.00
8	A case of PDP Vs Kwara State Independent Electoral		45,000,000.00
	Total		82,867,250.00
	LESS: LITIGATION LAIBILITIES PAYMENT OF 2017 MADE IN YEAR 2018		
1	HND I	912,000.00	
2	A case of Ismaila Kiuro	662,000.00	
3	A case of riverdale financial services	793,250.00	
4	Update of Law of Kwara State & A case of PDP Vs Kwara State Independent Electoral	45,000,000.00	
5	A case of Judicial commission of enquiry into Ilofa/Odo - Owa	1,000,000.00	
6	Fund in favour of R.A. Lawal Rabana & Co for a case of Attorney Gen. Of Kwara State & Anners (HAG & Others Vs Alh Ishola)	5,000,000.00	53,367,250.00
	Total Outstanding Balance (2017)		29,500,000.00
	2018 CONTINGENT LITIGATION OUTSTANDING		
1	A case between Action Democratic Party & 3 others VS Kwara State Independent Electoral commission & 2 others	5,000,000.00	
2	A case between Hon. Saheed Popoola Vs Kwara State House of Assembly & 3 others	6,000,000.00	
3	A case between Attorney Gen. Kwara State Vs Attorney Gen Kaduna State on property at 8 Emir's road Ugwar Rimi Kaduna State	5,000,000.00	
4	A case of Adedokun Makinde Vs The President and Commander in Chief of the Republic of Nigeria	2,500,000.00	
5	A case between Abdulmumin Musbau Esinrogunjo and 1 other Vs Kwara State Independent Electoral Commission	3,000,000.00	
6	Gazetting of Law of Kwara State	5,000,000.00	
7	Update of Law of Kwara State	19,975,000.00	
8	Green Horizon case	4,000,000.00	50,475,000.00
	TOTAL CONTINGENT LITIGATION LIABILITIES		79,975,000.00

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 OUTSTANDING CONTRACTORS LAIBILITIES AS AT 31ST DECEMBER2018

S/NO	MDAS	₦ AMOUNT, 2018	₦ AMOUNT, 2017	₦ AMOUNT, 2016
1	BUREAU OF LAND	436,446,488.79	436,446,488.79	194,251,661.80
2	HEAD OF SERVICE	-	-	14,608,000.00
3	MINISTRY OF AGRIC & NATURAL RESOURCES	118,867,481.26	118,867,481.26	-
4	MINISTRY OF COMMERCE AND COOPERATIVES	76,924,529.98	76,924,529.98	5,134,087.50
5	MINISTRY OF ENERGY	3,311,942,770.34	1,261,021,752.20	84,611,879.18
6	MINISTRY OF EDUCATION & HCD	155,636,721.61	134,669,889.21	31,759,431.11
7	MINISTRY OF HEALTH	294,626,493.77	288,428,029.27	121,779,293.49
8	MINISTRY OF HOUSING & URBAN DEV	30,424,821.34	30,424,821.34	-
9	MINISTRY OF INDUSTRY & SOLID MINERALS	20,000,000.00	20,000,000.00	5,550,000.00
10	MINISTRY OF ENVIRONMENT & FORESTRY	5,787,862.74	24,997,862.74	-
11	MINISTRY OF TERTIARY EDUCATION	2,814,306,911.42	2,926,518,455.70	33,115,117.56
12	MINISTRY OF WORKS	11,029,525,064.31	12,607,196,521.15	3,303,315,545.23
13	MINISTRY OF INFORMATION & COMMUNICATIONS	72,855,000.00	73,659,271.59	-
14	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT	2,900,000.39	2,900,000.39	21,000,000.00
15	MINISTRY OF WATER RESSOURCE	23,064,115.62	633,418,255.59	57,741,031.58
16	GOVERNOR OFFICE	393,071,475.65	414,899,972.42	16,387,000.00
17	MINISTRY OF JUSTICE	621,887,101.63	-	-
	<b>TOTAL</b>	<b>19,408,266,838.85</b>	<b>19,050,373,331.63</b>	<b>3,889,253,047.45</b>

 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018  
 OUTSTANDING ADVANCE AS AT 31ST DECEMBER2018

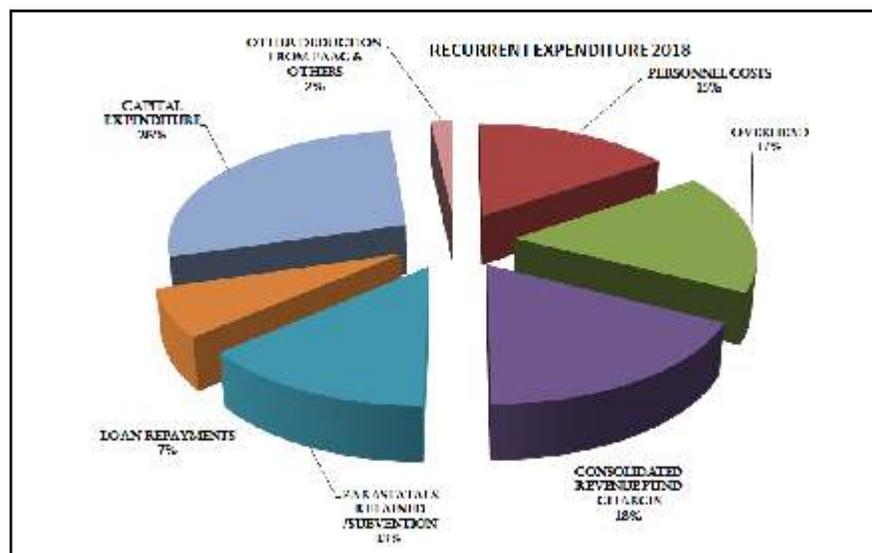
S/N	MDAS	₦ AMOUNT, 2018	₦ AMOUNT, 2017
1	KWARA GOVT LOAN ADVANCE TO ILORIN SOUTH LOCAL GOVT (RENT JUDGEMENT DEBT)	-	5,170,000.00
2	KWARA GOVT LOAN ADVANCE TO IFELODUN LOCAL GOVT (SECURITY MATTERS)	-	3,000,000.00
	<b>TOTAL</b>	<b>-</b>	<b>8,170,000.00</b>



REVENUE 2018

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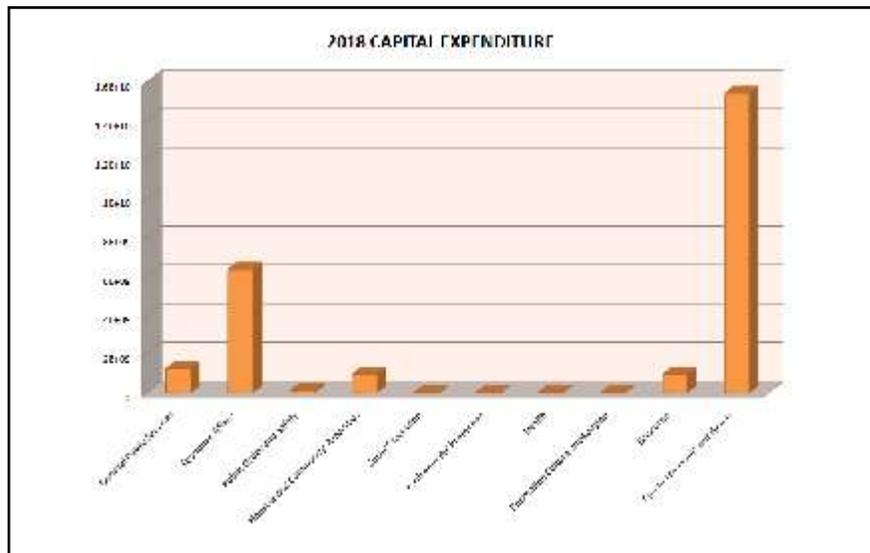
Statutory Allocation	38079794717
Internally Generated Revenue	23,133,478,575.32
Value Added Tax	10,248,449,176.37
Grants & Reimbursement	14,616,865,898.40
External & Internal Loans	1,641,261,622.44
Other Incomes	949,503,578.69



RECURRENT EXPENDITURE 2018

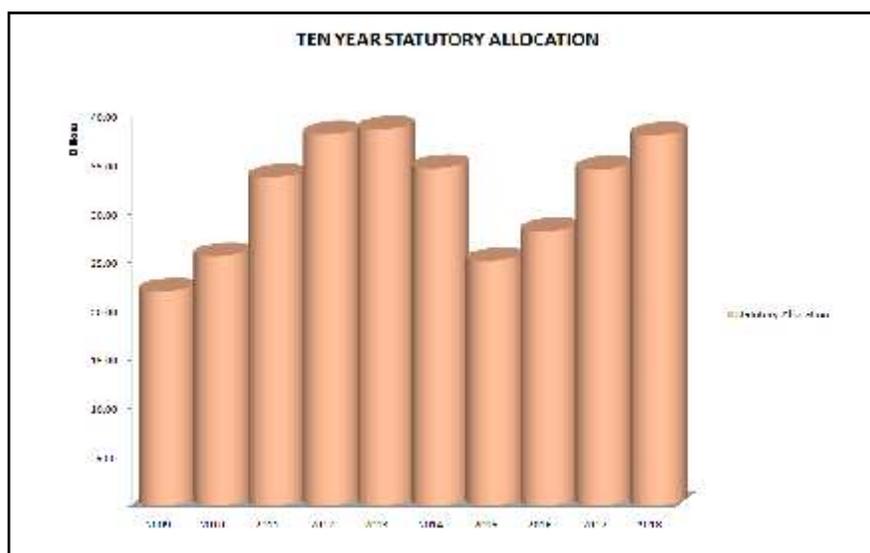
₦

Personnel Costs	13,951,945,424.07
Overhead	15,317,095,305.98
Consolidated Revenue Fund Charges	15,792,409,997.75
Parastatals Retained /Subvention	12,156,294,189.24
Loan Repayments	6,069,180,711.01
Capital Expenditure	25,114,136,403.46
Other deduction from FAAC & others	1,513,333,827.72



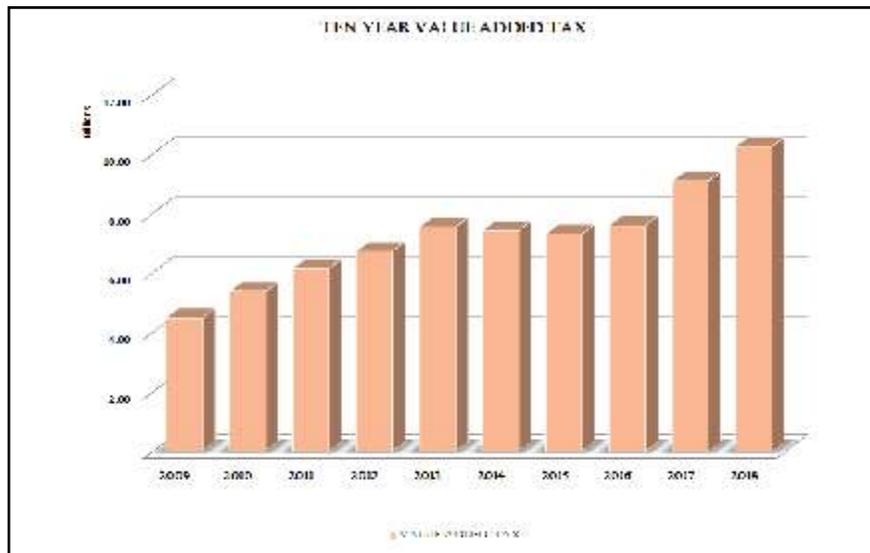
**CAPITAL EXPENDITURE 2018 ₦**

General Public Services	1249653701
Economic Affairs	6,345,470,748.48
Public Order and Safety	120,000,000.00
Housing and Community Amenities	958,396,348.94
Social Protection	25,091,000.00
Environmental Protection	27,000,000.00
Health	34,522,443.75
Recreation Culture and Religion	17,862,000.00
Education	948,391,815.22
Funded from Aid and Grants	15,387,748,345.68



**TEN YEAR STATUTORY ALLOCATION 2018 ₦**

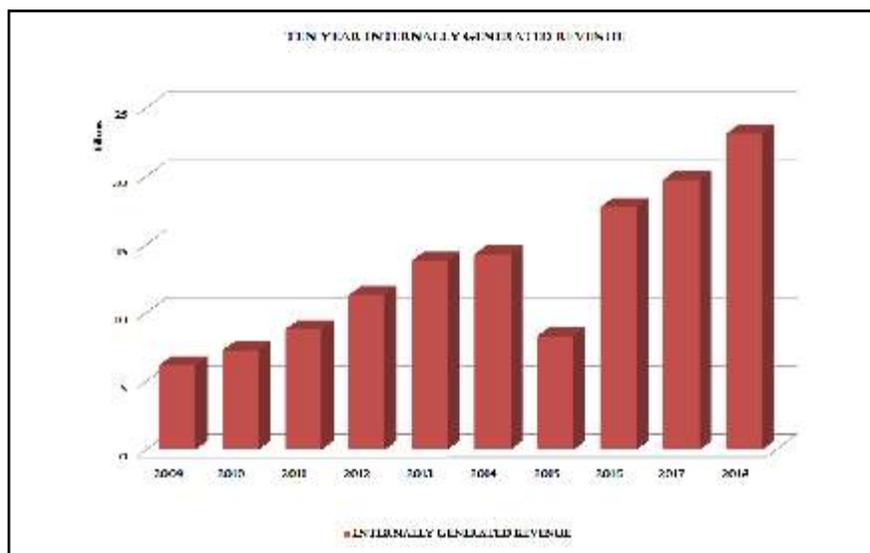
Years	Statutory Allocation
2009	22,067,926,857.35
2010	25,689,196,277.99
2011	33,784,739,430.70
2012	38,184,932,801.86
2013	38,712,086,277.67
2014	34,752,985,343.68
2015	25,191,689,735.51
2016	28,252,335,591.03
2017	34,626,726,142.96
2018	38,079,794,716.52



TEN YEAR VALUE ADDED TAX  
(2009 - 2018)

₦

Years	Value Added Tax
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
2018	10,248,449,176.37

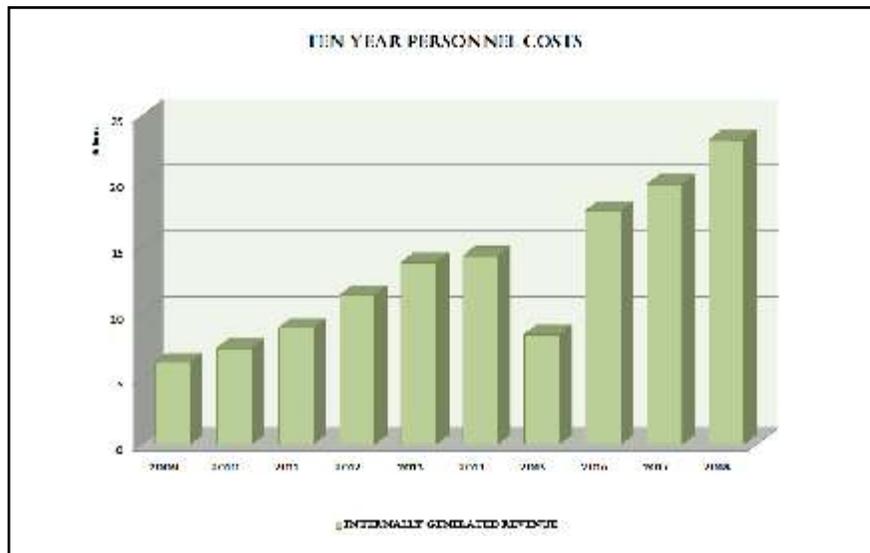


TEN YEAR INTERNALLY GENERATED  
REVENUE (2009 - 2018)

₦

Year	Internally Generated Revenue
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
2018	23,133,478,575.32

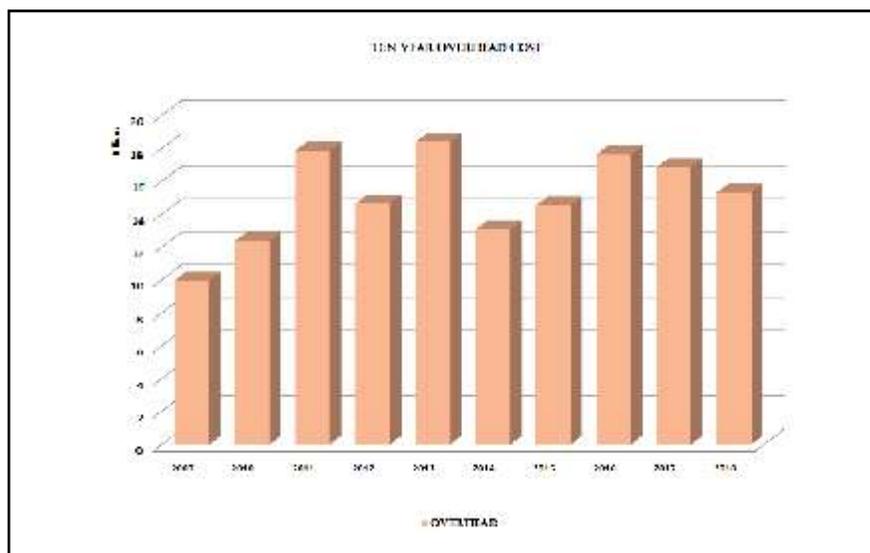




**TEN YEAR PERSONNEL COST**  
(2009 - 2018)

**₦**

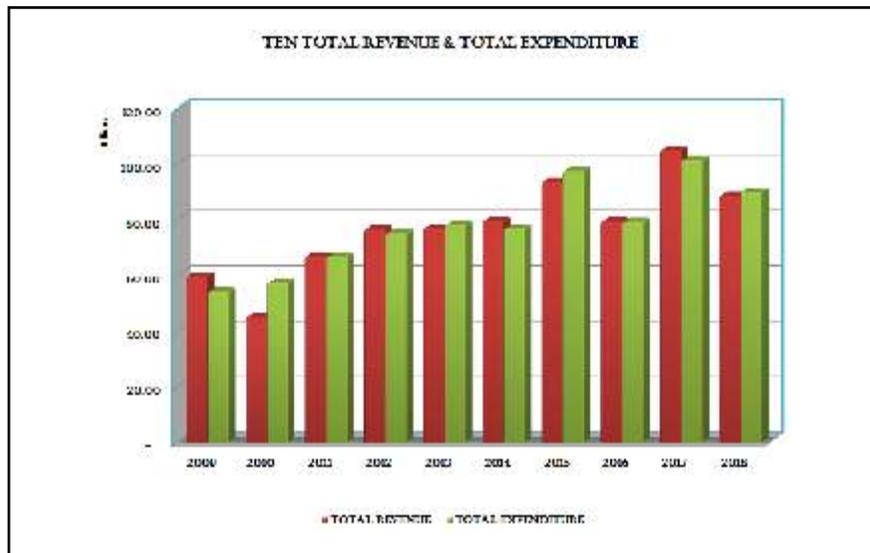
Year	Personnel Costs
2009	5,557,651,198.78
2010	6,145,650,537.52
2011	8,509,015,234.15
2012	10,412,404,387.25
2013	11,358,634,392.08
2014	13,062,307,927.44
2015	13,385,999,494.99
2016	13,368,218,005.66
2017	13,781,166,587.84
2018	13,951,945,424.07



**TEN YEAR OVERHEAD COST**  
(2009 - 2018)

**₦**

Year	Overhead
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	16,865,372,740.39
2018	15,317,095,305.98



TEN YEAR REVENUE & TOTAL EXPENDITURE (2009 - 2018)

₦

Year	Total Revenue	Total Expenditure
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	76,496,751,953.54	75,111,523,075.38
2013	76,924,170,100.95	78,162,458,340.49
2014	79,453,071,824.45	76,809,197,776.91
2015	93,514,568,461.40	97,630,475,169.34
2016	79,315,972,854.97	79,186,037,766.78
2017	104,956,734,659.01	101,412,197,725.48
2018	88,669,353,567.74	89,914,395,859.23

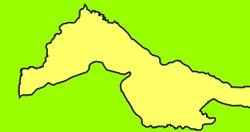
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FOR ENQUIRY AND FURTHER INFORMATION :

**OFFICE OF THE  
ACCOUNTANT - GENERAL  
STATE TREASURY  
MINISTRY OF FINANCE  
ILORIN  
KWARA STATE**

email : [kwarastateag@gmail.com](mailto:kwarastateag@gmail.com)



**KWARA STATE GOVERNMENT**

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