



Kwara State Government

2024 Citizens' Budget

Budget for
Economic Expansion and Collective Prosperity

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Budget Directorate
Ministry of Planning and Economic Development

Table of Contents

Budget Policy Overview..... 3

Section 1 Overview of Budget Framework..... 4

Section 2 Where will the money come from? 6

Section 3 What will the money be spent on? 8

Section 4 Who will be spending the Money?..... 9

Section 5 What are the major Investments being made by the State? 15

Section 6 Which Citizens Nominated Projects have been included in the Budget? 17

Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens..... 19

Section 8 How does the current year budget compare to last year’s Budget and Out-Turn?..... 20

Section 9 Glossary of Terms..... 25

About the Citizens Budget

The Kwara State 2024 Citizens Budget (CB) is abridged and easy-to-understand version of the approved budget which presents key information about where the government expects money to come from as well as what the State Government intends to purchase in undertaking its delivery of public goods and services to the citizens of Kwara State in the 2024 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2024 Appropriation Law: <https://kwarastate.gov.ng/wp-content/uploads/Kwara-State-FY.-Budget-Publication-2024.pdf>
- Link to 2024 Detailed Budget Publication: <https://kwarastate.gov.ng/wp-content/uploads/Kwara-State-FY.-Budget-Publication-2024.pdf>

Budget Policy Overview

The Kwara State budget for 2024 has been christened “the Budget for Economic Expansion and Collective Prosperity” with the government policy focus on the following areas:

- Improved economic activities;
- Improving Health Care Service delivery;
- Agriculture and Food Security;
- Basic and Post Basic Education.

In line with these objectives, the government plans to execute the following key projects.

- SAPZ project which will support inclusive and sustainable Agro industrial development in the State;
- Livestock Productivity and Resilience Support (L-PRES) for improving productivity, commercialization and resilience of targeted livestock value chain;
- Construction of new wards and Expansion of Maternity unit at Civil Service Hospital (13) to improve the availability, accessibility, affordability and quality health services to the populace;
- Kwara Social Investment Programme (Owo-Isowo and Owo-Arugbo) to strengthening small scale businesses, artisans and reduction of poverty;
- Construction of roads across the three senatorial districts (On-going) to provide infrastructural mobility for the movement of people and goods as well as providing accessibility to wide range of varieties of commercial and social activities;
- Comprehensive Renovation of 3 Technical and Vocational College and Secondary Schools for developing industrial potentials through massive investment and support in technical and vocational education in the State.

Section 1 Overview of Budget Framework

General Framework

The Kwara State Government approved 2024 budget has a total expenditure outlay of N292,741,292,132 billion for Fiscal Year 2024. Of this amount, N261.97 bn is expected to come from the Federal Government as Federal Accounts Allocation Committee (FAAC), Internally Generated Revenue (IGR), Grant as well as Opening Balance (money remaining in the bank after last year's budget expenditure). A budget deficit of N30.77 billion exists which is the shortfall of total recurrent revenue compared to the total budget. Kwara State Government will finance the deficit through N27.38 billion of domestic borrowing and foreign loans, and N3.39bn of other receipt.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see Figure 2 on budget overview.

Figure 1 Financing Framework

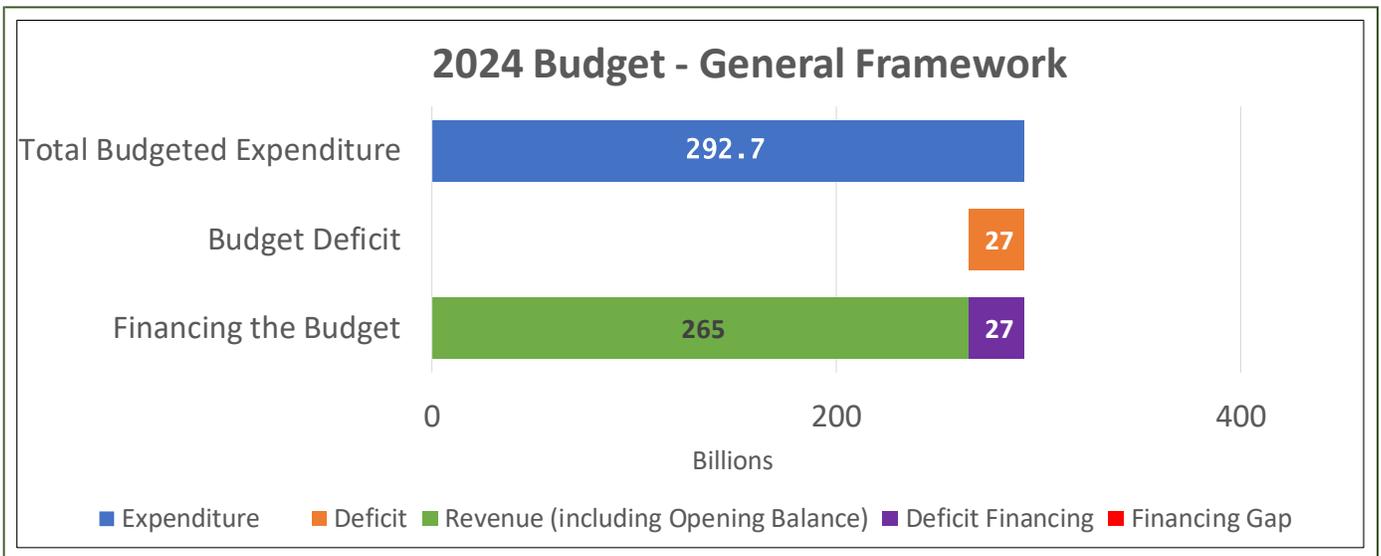
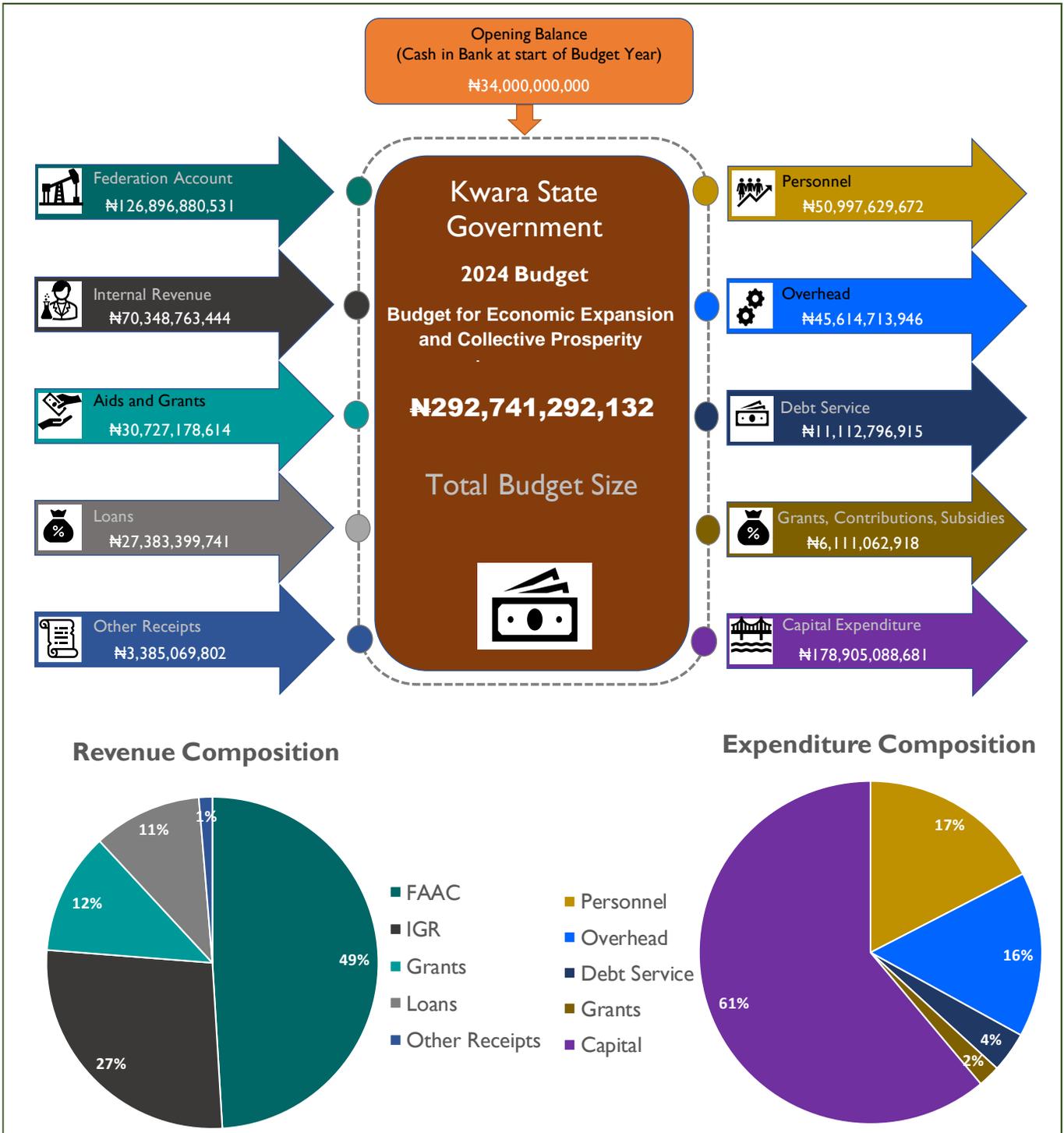


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Kwara Government anticipate that a total of N126.89bn will come from the Federation Account. The chief sources of Federation Account Receipt include N50.47bn from statutory allocation, VAT N39.77bn and Other Sundry N36.65bn.
- A total sum of N70.35bn is projected to be generated internally by the state (IGR), Aids and Grant N30.73bn, Other receipt N3.39bn and N27.38 billion from loan.

Table 1 Sources of Revenues

| Revenue | 2024 Budget |
|--|------------------------|
| Opening Balance | 34,000,000,000 |
| Federation Account | 126,896,880,531 |
| Statutory Allocation | 50,470,289,704 |
| Derivation | - |
| VAT | 39,771,598,514 |
| Other FAAC Receipts | 36,654,992,313 |
| Internally Generated Revenues | 70,348,763,444 |
| <i>Tax Revenue, of which</i> | <i>13,634,776,155</i> |
| Tax Revenues - Personal | 13,494,776,155 |
| Tax Revenue - Other | 140,000,000 |
| Non-Tax Revenue | 56,713,987,289 |
| Other Sources | 61,495,648,157 |
| Aids and Grants | 30,727,178,614 |
| Loans | 27,383,399,741 |
| Other Receipts | 3,385,069,802 |
| Total Revenue (including Opening Balance) | 292,741,292,132 |

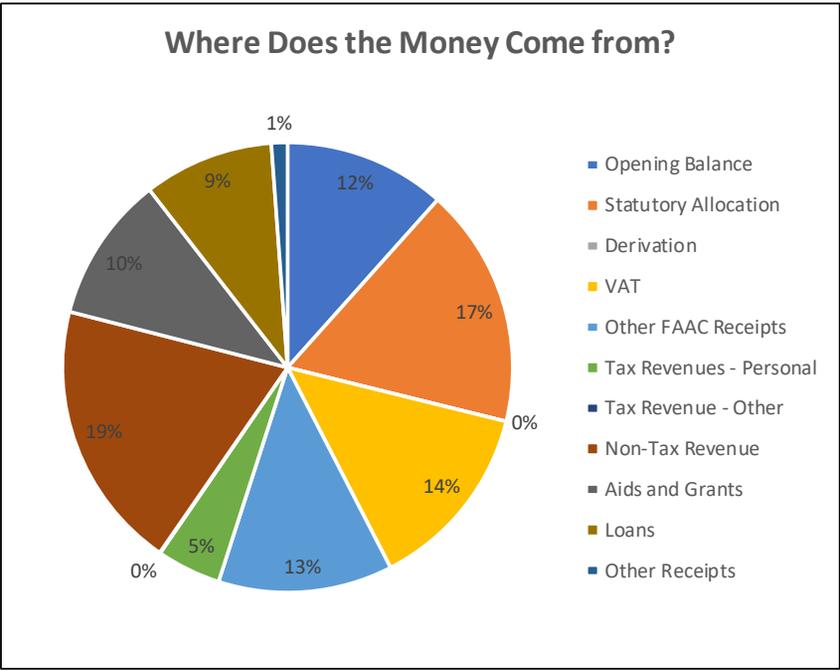


Table 2 Grants Receipts

| Domestic Aids and Grants (Top 5) | | Foreign Aids and Grants (Top 5) | |
|---|-----------------------|--|-----------------------|
| Source and Purpose | 2024 Budget | Source and Purpose | 2024 Budget |
| Federal Ministry of Health Support for NPI Activities | 4,174,500,000 | World Bank Support for Neglected Tropical Diseases | 9,074,675,000 |
| FG Contribution on Universal Basic Education | 2,000,000,000 | UNICEF Support Child Survival Programme | 764,465,000 |
| TETFUND to Kwara State University Malete | 2,500,000,000 | World Bank Grant on Accelerating Nutrition Results in Nigeria Projects (ANRIN) -Global Financing Facility Grant. (World Bank IDA) Food and Nutrition | 19,656,000 |
| TETFUND to Kwara State Polytechnic, Ilorin | 2,119,000,000 | Foreign Grant to Kwara Football Academy (KFA) on Solidarity Compensation | 35,000,000 |
| FG Contribution on Livestock Transformation Plan | 2,000,000,000 | Global Partnership for Education (GPE) and Adeta School | 3,700,000,000 |
| Others | 4,339,882,614 | Others | - |
| Total Domestic Aids and Grants | 17,133,382,614 | Total Foreign Aids and Grants | 13,593,796,000 |

Table 3 Borrowing (Loans)

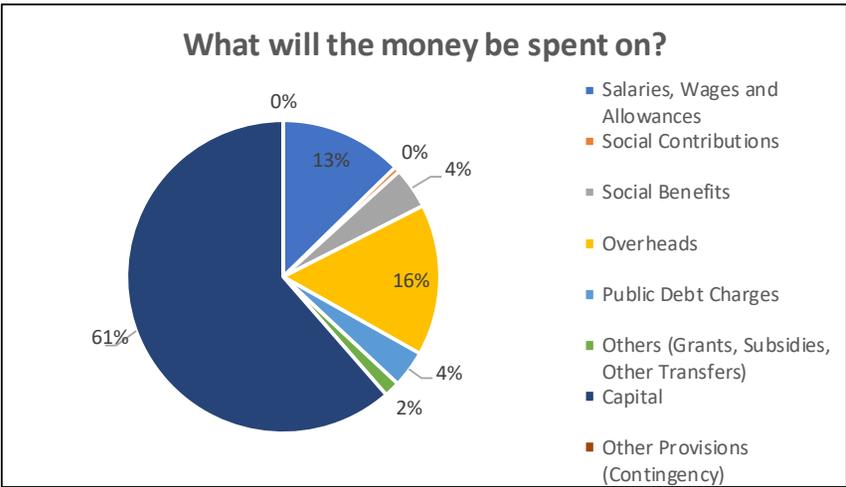
| Domestic Loans (Top 3) | | Foreign Loans (Top 5) | |
|--|--------------------|---|-----------------------|
| Source (and Purpose where applicable) | 2024 Budget | Source and Purpose | 2024 Budget |
| | - | SAPZ. National Livestock Transformation Plan. | 5,000,000,000 |
| | - | World Bank loan on Rural Access and Agricultural Marketing Projects (RAAMP) | 4,000,000,000 |
| | - | World Bank Supported NG-CARES Program (Reimbursement expected from all the program Delivery Results) | 5,178,843,092 |
| Others | - | World Bank Loan on Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT) | 2,108,352,649 |
| Total Domestic Loans | | World Bank Loan Receipt (\$5,573,000) on AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project) | 2,340,660,000 |
| | | Others | 8,755,544,000 |
| | | Total Foreign Loans | 27,383,399,741 |

Section 3 What will the money be spent on?

Of the total N292.74 billion, the State government intends to spend N178.90 billion (61%) on capital expenditure while the remaining N113.84 (39%) will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities).

Table 4 Nature of Expenditure

| Expenditure | 2024 Budget |
|--|------------------------|
| Personnel | 50,997,629,672 |
| Salaries, Wages and Allowances | 36,897,225,026 |
| Social Contributions | 1,676,853,202 |
| Social Benefits | 12,423,551,444 |
| Other Recurrent | 62,838,573,779 |
| Overheads | 45,614,713,946 |
| Public Debt Charges | 11,112,796,915 |
| Others (Grants, Subsidies, Other Transfers) | 4,713,263,873 |
| Capital | 178,905,088,681 |
| Other Provisions (Contingency) | - |
| Total Expenditure (including Contingencies) | 292,741,292,132 |



Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 3 Expenditure by Main Sectors of Government

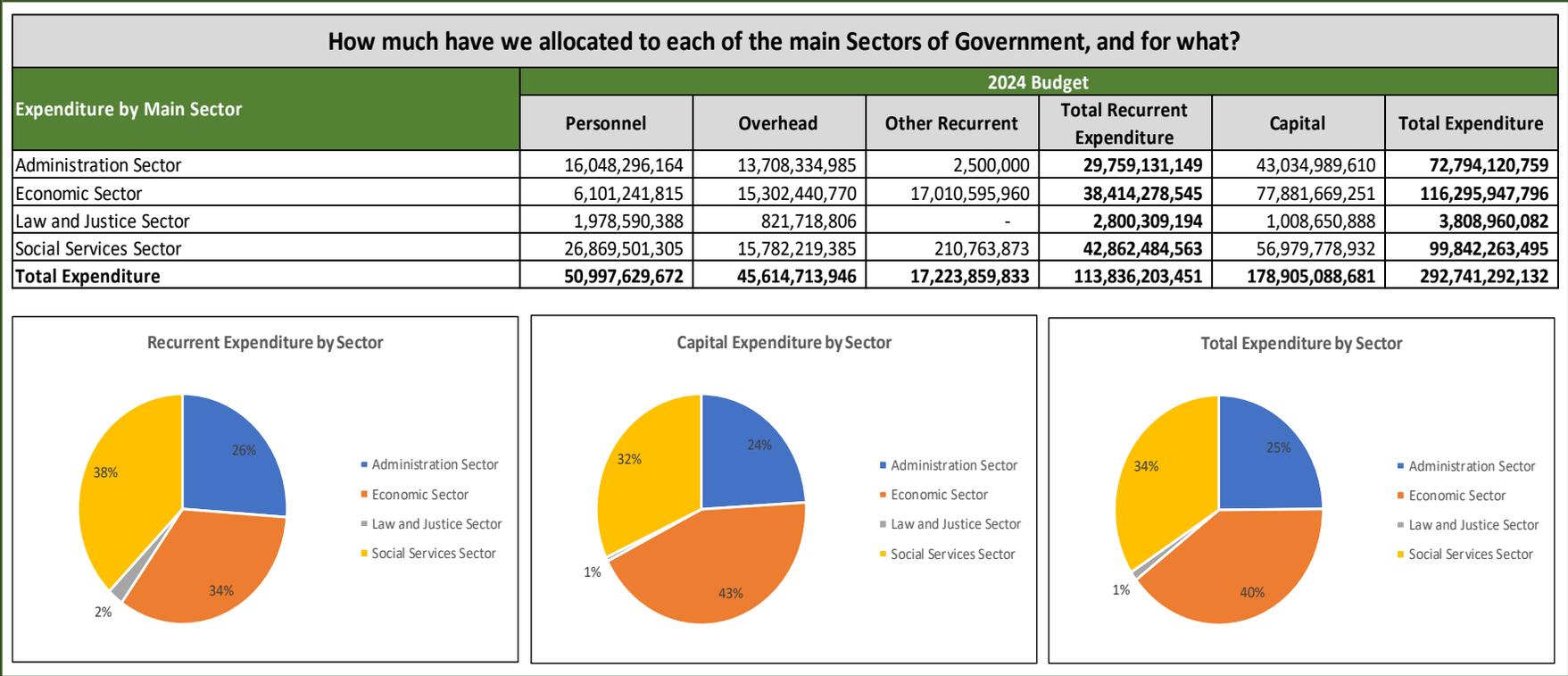


Figure 4 Personnel Expenditure by Planning Sector

| Personnel Expenditure by Sector | | | | | |
|---|---|---|---|---|---|
| Agriculture | Commerce and Industry | Education | Environment | Finance and Economic Planning | General Government Administration |
|  |  |  |  |  |  |
| N0.576 Billion | N0.353 Billion | N21.013 Billion | N0.241 Billion | N0.973 Billion | N16.048 Billion |
| Health | Infrastructure | Law and Justice | Water | Women, Youth and Sports | Other |
|  |  |  |  |  | <i>Others</i> |
| N4.723 Billion | N0.281 Billion | N1.979 Billion | N0.344 Billion | N0.405 Billion | N4.062 Billion |

Figure 5 Other Recurrent Expenditure by Planning Sector

| Other Recurrent Expenditure by Sector | | | | | |
|---|---|--|---|---|---|
| Agriculture | Commerce and Industry | Education | Environment | Finance and Economic Planning | General Government Administration |
|  |  |  |  |  |  |
| N0.144 Billion | N1.239 Billion | N11.064 Billion | N1.574 Billion | N22.902 Billion | N13.711 Billion |
| Health | Infrastructure | Law and Justice | Water | Women, Youth and Sports | Other |
|  |  |  |  |  | <i>Others</i> |
| N2.117 Billion | N0.055 Billion | N0.822 Billion | N0.546 Billion | N0.862 Billion | N7.803 Billion |

Figure 6 Capital Expenditure by Planning Sector

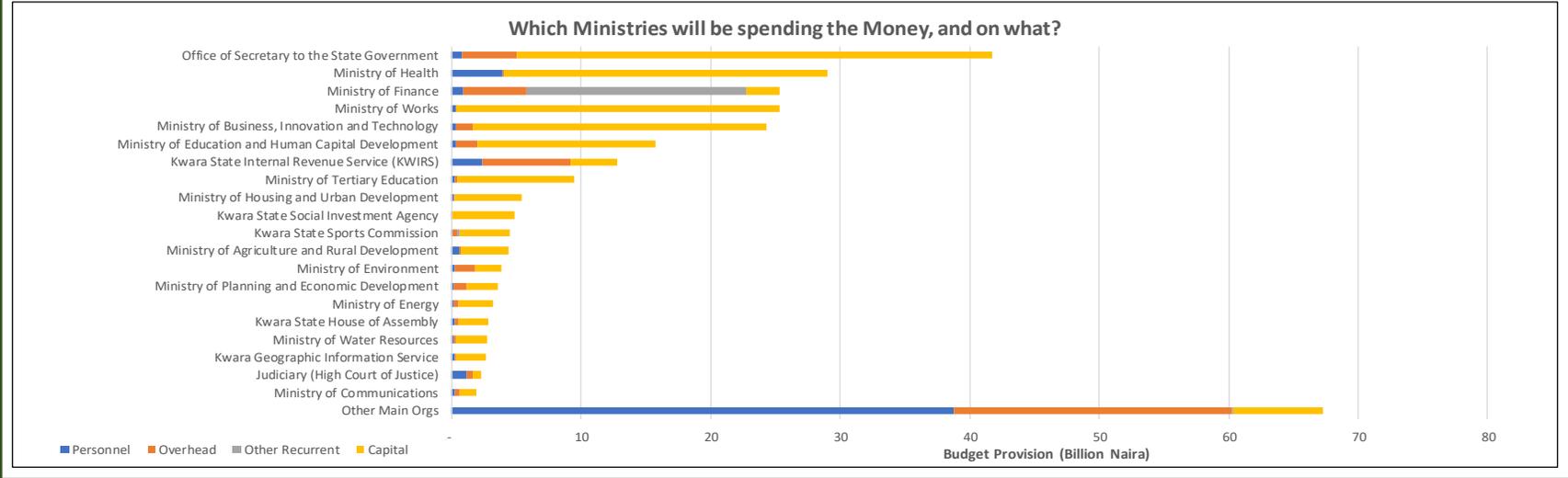
| Capital Expenditure by Sector | | | | | |
|---|---|---|---|---|---|
| Agriculture | Commerce and Industry | Education | Environment | Finance and Economic Planning | General Government Administration |
|  |  |  |  |  |  |
| N3.638 Billion | N27.531 Billion | N13.724 Billion | N2.043 Billion | N5.001 Billion | N43.035 Billion |
| Health | Infrastructure | Law and Justice | Water | Women, Youth and Sports | Other |
|  |  |  |  |  | <i>Others</i> |
| N25.394 Billion | N24.971 Billion | N1.009 Billion | N2.407 Billion | N4.716 Billion | N25.434 Billion |

Figure 7 Total Expenditure by Planning Sector

| Total Expenditure by Sector | | | | | |
|---|---|--|---|---|---|
| Agriculture | Commerce and Industry | Education | Environment | Finance and Economic Planning | General Government Administration |
|  |  |  |  |  |  |
| N4.359 Billion | N29.123 Billion | N45.801 Billion | N3.859 Billion | N28.876 Billion | N72.794 Billion |
| Health | Infrastructure | Law and Justice | Water | Women, Youth and Sports | Other |
|  |  |  |  |  | <i>Others</i> |
| N32.234 Billion | N25.307 Billion | N3.809 Billion | N3.298 Billion | N5.984 Billion | N37.299 Billion |

Figure 8 Largest Spending Ministries (including all Departments and Agencies)

| Which Ministries will be spending the Money, and on what? | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------------|------------------------|------------------------|
| Expenditure by Ministry (Top 20) | 2024 Budget | | | | | |
| | Personnel | Overhead | Other Recurrent | Total Recurrent Expenditure | Capital | Total Expenditure |
| Office of Secretary to the State Government | 767,732,480 | 4,267,140,192 | - | 5,034,872,672 | 36,684,853,350 | 41,719,726,022 |
| Ministry of Health | 3,894,926,239 | 110,461,387 | - | 4,005,387,626 | 24,997,151,908 | 29,002,539,534 |
| Ministry of Finance | 865,377,321 | 4,853,755,839 | 17,010,595,960 | 22,729,729,120 | 2,582,262,375 | 25,311,991,495 |
| Ministry of Works | 280,973,049 | 36,786,603 | - | 317,759,652 | 24,971,452,000 | 25,289,211,652 |
| Ministry of Business, Innovation and Technology | 353,327,732 | 1,219,418,164 | - | 1,572,745,896 | 22,699,000,000 | 24,271,745,896 |
| Ministry of Education and Human Capital Development | 344,899,921 | 1,618,086,772 | - | 1,962,986,693 | 13,724,460,091 | 15,687,446,784 |
| Kwara State Internal Revenue Service (KWIRS) | 2,344,413,116 | 6,815,704,705 | - | 9,160,117,821 | 3,617,500,000 | 12,777,617,821 |
| Ministry of Tertiary Education | 187,565,747 | 193,558,196 | - | 381,123,943 | 9,091,153,923 | 9,472,277,866 |
| Ministry of Housing and Urban Development | 170,254,988 | 24,970,466 | - | 195,225,454 | 5,202,001,110 | 5,397,226,564 |
| Kwara State Social Investment Agency | - | 19,200,000 | - | 19,200,000 | 4,831,750,000 | 4,850,950,000 |
| Kwara State Sports Commission | 76,276,581 | 361,193,277 | 163,869,873 | 601,339,731 | 3,881,915,106 | 4,483,254,837 |
| Ministry of Agriculture and Rural Development | 575,628,600 | 128,850,480 | - | 704,479,080 | 3,638,456,400 | 4,342,935,480 |
| Ministry of Environment | 220,778,849 | 1,543,587,260 | - | 1,764,366,109 | 2,043,313,993 | 3,807,680,102 |
| Ministry of Planning and Economic Development | 107,233,113 | 1,037,168,100 | - | 1,144,401,213 | 2,419,115,000 | 3,563,516,213 |
| Ministry of Energy | 124,722,060 | 378,958,827 | - | 503,680,887 | 2,666,312,886 | 3,169,993,773 |
| Kwara State House of Assembly | 193,500,000 | 294,600,000 | 2,500,000 | 490,600,000 | 2,317,500,000 | 2,808,100,000 |
| Ministry of Water Resources | 94,930,036 | 245,521,144 | - | 340,451,180 | 2,406,913,500 | 2,747,364,680 |
| Kwara Geographic Information Service | 250,267,957 | 99,508,257 | - | 349,776,214 | 2,252,240,000 | 2,602,016,214 |
| Judiciary (High Court of Justice) | 1,176,357,910 | 398,047,200 | - | 1,574,405,110 | 660,600,000 | 2,235,005,110 |
| Ministry of Communications | 232,939,285 | 407,004,631 | - | 639,943,916 | 1,290,466,260 | 1,930,410,176 |
| Other Main Orgs | 38,735,524,688 | 21,561,192,446 | 46,894,000 | 60,343,611,134 | 6,926,670,779 | 67,270,281,913 |
| Total Expenditure | 50,997,629,672 | 45,614,713,946 | 17,223,859,833 | 113,836,203,451 | 178,905,088,681 | 292,741,292,132 |



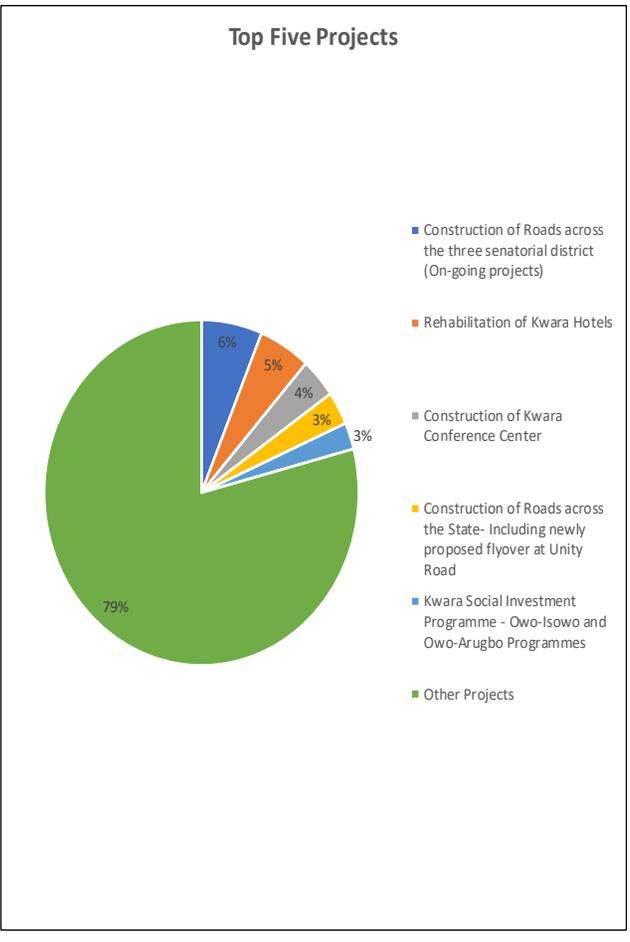
Section 5 What are the major Investments being made by the State?

The state government, as part of the measure to bring about meaningful development to the state, will execute the following investment among others:

- SAPZ project which will support inclusive and sustainable Agro industrial development in the State;
- Livestock Productivity and Resilience Support (L-PRES) for improving productivity, commercialization and resilience of targeted livestock value chain;
- Construction of new wards and Expansion of Maternity unit at Civil Service Hospital (13) to improve the availability, accessibility, affordability and quality health services to the populace;
- Kwara Social Investment Programme (Owo-Isowo and Owo-Arugbo) to strengthening small scale businesses, artisans and reduction of poverty;
- Construction of roads across the three senatorial districts (On-going) to provide infrastructural mobility for the movement of people and goods as well as providing accessibility to wide range of varieties of commercial and social activities;
- Comprehensive Renovation of 3 Technical and Vocational College and Secondary Schools for developing industrial potentials through massive investment and support in technical and vocational education in the State.

Table 5 Largest Capital Expenditure Projects

| What are the major Capital Investments we are planning? | | |
|---|------------------------|--------------|
| Project Description | 2024 Budget | Location |
| Construction of Roads across the three senatorial district (On-going projects) | 10,000,000,000 | State Wide |
| Rehabilitation of Kwara Hotels | 8,500,000,000 | Ilorin South |
| Construction of Kwara Conference Center | 6,000,000,000 | Ilorin South |
| Construction of Roads across the State- Including newly proposed flyover at Unity Road | 5,000,000,000 | State Wide |
| Kwara Social Investment Programme - Owo-Isowo and Owo-Arugbo Programmes | 4,000,000,000 | State Wide |
| Construction of New Headquarter for Kwara State Internal Revenue Service (KWIRS) | 3,000,000,000 | Ilorin South |
| Provision of Health Care Infrastructure - Construction of new wards and Expansion of Maternity unit at Civil Service Hospital Ilorin (Expansion of 13 hospital) | 3,000,000,000 | State Wide |
| Agro processing facilities- shea nut butter processing | 2,500,000,000 | Baruten |
| Renovation of Indoor Sport Hall at Stadium Complex and stadia at Local Govt. Areas (part of outcomes of citizens engagement) | 2,500,000,000 | Ilorin West |
| Repairs of Roads in the three senatorial district | 2,000,000,000 | State Wide |
| SAPZ Project | 1,000,000,000 | State Wide |
| Grading of State Rural Roads across the State | 1,000,000,000 | State Wide |
| Completion of Film Factory | 900,000,000 | Ilorin East |
| Comprehensive Renovation of 3 Technical and Vocational College and Secondary Schools | 852,835,522 | State Wide |
| Upgrading and procurement equipment towards the conversion of General Hospital Ilorin to Kwara State University Teaching Hospital | 500,000,000 | State Wide |
| Flower garden Phase 2 | 500,000,000 | Ilorin South |
| CBT center across 3 senatorial districts | 500,000,000 | State Wide |
| Provision of sport infrastructure for youth development | 290,000,000 | State Wide |
| Adolescent Girls Initiative for Learning and Empowerment (AGILE) | 150,000,000 | State Wide |
| Livestock Productivity and Resilience Support (L-PRES) | 100,000,000 | State Wide |
| Other Projects | 126,612,253,159 | |
| Total Capital Expenditure | 178,905,088,681 | |



Section 6 Which Citizens Nominated Projects have been included in the Budget?

Standard Narrative

Kwara State has made it an annual practice to engage the citizens throughout the budget development process. The state from the start through the government officials in collaboration with members of the State House of Assembly, civil societies organisations, community-based organisations, community leaders and academia conducted a sensitisation workshop on Medium Term Expenditure Framework (MTEF) to present and give details explanations on the projection on revenue and expenditure of the State.

Also, town hall meetings are conducted across the three senatorial zones of the state and organised by the Ministry of Planning and Economic Development for citizens' demands/inputs into the state budget.

Furthermore, there is also citizen representative during budget Bilateral discussions in the ministry across all the sectors.

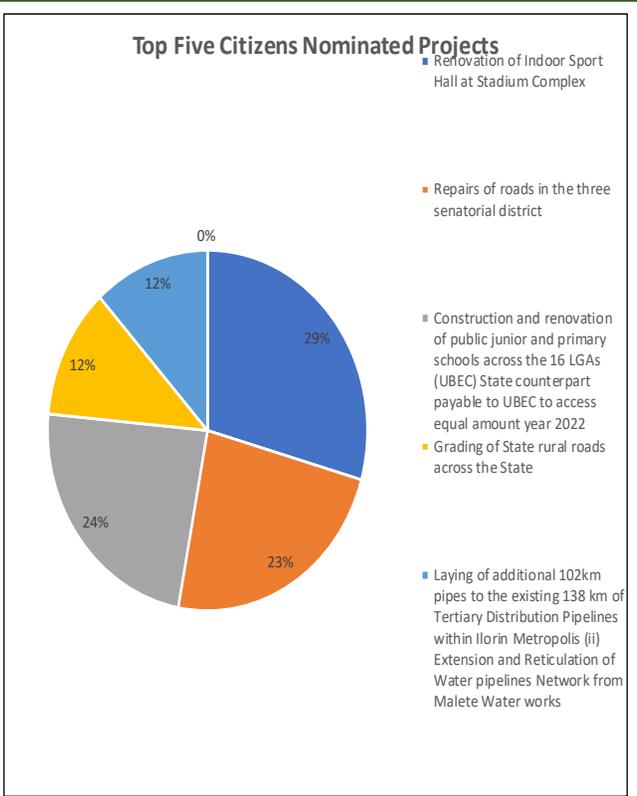
The following are the top five key citizens nominated projects included in the approved budget:

Present a short and concise narrative explaining five key citizens' nominated projects and how they aligned with the state policy objective for the fiscal year under consideration;

- Procurement of 70 transformers and purchase of hydraulic platform for Installation of Street Lights and 1 Hiab so as to provide regular and adequate electricity power supply;
- Laying of additional 102km pipes to the existing 138 km of Tertiary Distribution Pipelines within Ilorin Metropolis with Extension and Reticulation of Water pipelines Network from Maleté Water work in order to improve the quality of life of people through access to water supply in the State;
- Construction and renovation of public junior and primary schools across the 16 LGAs (UBEC) to improve quality of education, skill development and innovation;
- Construction of culverts/drainages at some LGA, control of erosion in (Ilorin West LGA) and desilting of drainages across the Metropolis to secure and protect environment depredation;
- Construction of Mini-Stadium across the three senatorial districts so as to provide sporting facilities for grassroot sport development.

Table 6 Citizens Nominated Projects

| How much have we allocated to Citizens Nominated Projects? | | |
|--|-----------------------|------------|
| Project Description | 2024 Budget | Location |
| Renovation of Indoor Sport Hall at Stadium Complex | 2,500,000,000 | State Wide |
| Repairs of roads in the three senatorial district | 2,000,000,000 | State Wide |
| Construction and renovation of public junior and primary schools across the 16 LGAs (UBEC) State counterpart payable to UBEC to access equal amount year 2022 | 2,000,000,000 | State Wide |
| Grading of State rural roads across the State | 1,000,000,000 | State Wide |
| Laying of additional 102km pipes to the existing 138 km of Tertiary Distribution Pipelines within Ilorin Metropolis (ii) Extension and Reticulation of Water pipelines Network from Malete Water works | 1,000,000,000 | State Wide |
| Construction of Mini-Stadium across the three senatorial districts | 1,000,000,000 | State Wide |
| Procurement of 70 nos of transformers and purchase of hydraulic platform for Installation of Street Lights and 1 no of Hiab | 750,000,000 | State Wide |
| Procurement of Essential Medical Equipment for General Hospital, for Laboratory and Radiology and Primary Health Centres. | 500,000,000 | State Wide |
| Completion of ongoing Construction of palaces for traditional rulers | 200,000,000 | State Wide |
| Construction of Culverts and desilting of Drainages across the State. | 195,000,000 | State Wide |
| Citizen Engagement Projects | 150,000,000 | State Wide |
| Empowerment of youth with Programmes | 100,000,000 | State Wide |
| Construction of the Second phase of Gbugbu International Market | 50,000,000 | Edu LG |
| Others Citizens Nominated Projects | - | |
| Total Value of Citizens Nominated Projects | 11,445,000,000 | |

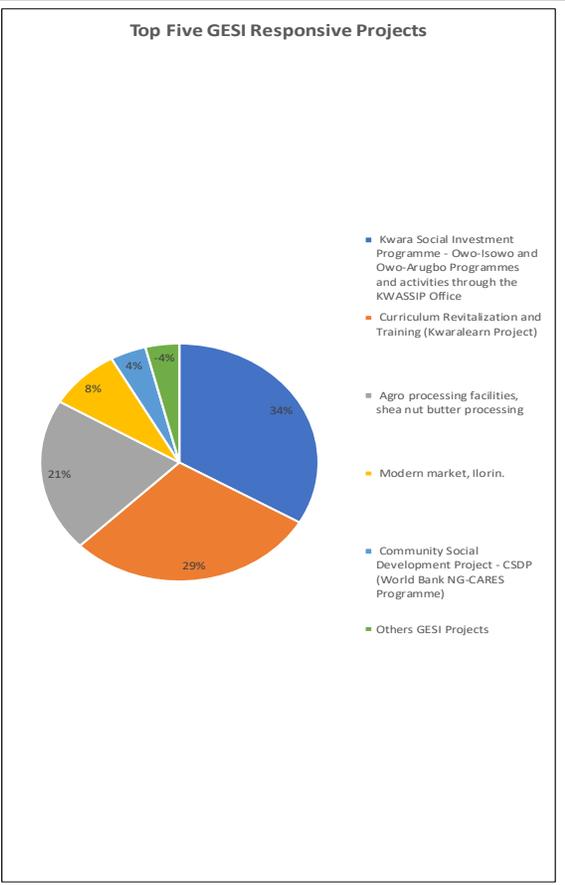


Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

Gender and social inclusion is a component in the budget call circular issued to all the sectors as one of the budget best practices adopted by Kwara State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Women Affairs and Ministry of Business, Innovation and Technology, Ministry of Youth, Sports Commission, Ministry of Health, Ministry of Education as well as Agency of People with Disability play a vital role for ensuring inclusiveness in the budget. The sum of N12.7bn was allocated in the approved budget to implement gender and inclusive projects in the 2024 fiscal year.

Table 7 Projects that respond to GESI Needs

| How much have we allocated to Gender, Equity and Social Inclusion responsive Projects? | | |
|---|-----------------------|---|
| Project Description | 2024 Budget | Implementing MDA |
| Kwara Social Investment Programme - Owo-Isowo and Owo-Arugbo Programmes and activities through the KWASSIP Office | 4,000,000,000 | Kwara State Social Investment Agency |
| Curriculum Revitalization and Training (Kwaralearn Project) | 3,500,000,000 | Ministry of Education and Human Capital Development |
| Agro processing facilities, shea nut butter processing | 2,500,000,000 | Ministry of Business, Innovation and Technology |
| Modern market, Ilorin. | 1,000,000,000 | Ministry of Business, Innovation and Technology |
| Community Social Development Project - CSDP (World Bank NG-CARES Programme) | 500,000,000 | Ministry of Planning and Economic Development |
| MSMEs support fund | 500,000,000 | Ministry of Business, Innovation and Technology |
| Provision of sport infrastructure for youth development | 290,000,000 | Ministry of Youth Development |
| Rehabilitation of Ajase-Ipo market | 150,000,000 | Ministry of Business, Innovation and Technology |
| Rehabilitation of Ifelodun market park | 150,000,000 | Ministry of Business, Innovation and Technology |
| Adolescent Girls Initiative for Learning and Empowerment (AGILE) | 150,000,000 | Ministry of Education and Human Capital Development |
| Women Empowerment activities | 150,000,000 | Ministry of Women Affairs |
| Empowerment of youth with Programmes | 100,000,000 | Ministry of Youth Development |
| International Border Market: construction of frontier perimeter fencing, gate, Other drug abuse prevention activities | 50,000,000 | Ministry of Business, Innovation and Technology |
| provision of Youth Resource Centers | 50,000,000 | Ministry of Youth Development |
| Women in Agric. Improving Parboiling Rice with False Bottom Method: Demonstration and Training of Rice processor and Train of Trainers (TOT) | 11,379,900 | Ministry of Agriculture and Rural Development |
| Support for Orphan and Vulnerable Children (OVC) and their caregiver. Health care support, Educational support, Nutritional support, Empowerment for caregiver and child headed home | 10,000,000 | Ministry of Women Affairs |
| Purchase of material to Equip the women development center in (3) Senatorial District i.e Sewing machines, Make-up kits and Catering and event management tools for the vocational centres. | 8,000,000 | Ministry of Women Affairs |
| Empowerment for Indigent women; Sewing machines, Deep Freezers, Refrigerators, Cash to kick start petty trading & Logistics for distribution of empowerment materials across the 16 LGAs | 7,000,000 | Ministry of Women Affairs |
| Provision for sexual and Gender Based Violence activities and programmes (Office of her Excellency) Funds for SGBV survivors | 2,500,000 | Ministry of Women Affairs |
| Others GESI Projects | - 470,000,000 | |
| Total Value of GESI Responsive Projects | 12,708,879,900 | |



Section 8 How does the current year budget compare to last year's Budget and Out-Turn?

Presented in

Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn.

Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital, and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

| How do our Revenue Estimates for 2024 compare to what we budgeted and actually collected in 2023? | | | | | | | |
|---|------------------------|------------------------|------------------------------------|------------------------|------------------------------------|------------------------|------------------------------------|
| Revenue | 2024 Budget | 2023 Original Budget | | 2023 Final Budget | | 2023 Out-Turn | |
| | | Provision | % Increase/Decrease in 2024 Budget | Provision | % Increase/Decrease in 2024 Budget | Amount | % Increase/Decrease in 2024 Budget |
| Opening Balance | 34,000,000,000 | 30,000,000,000 | 13.3% | 19,703,007,934 | 72.6% | 19,703,007,934 | 72.6% |
| Federation Account | 126,896,880,531 | 72,071,040,170 | 76.1% | 90,169,411,438 | 40.7% | 116,404,005,070 | 9.0% |
| Statutory Allocation | 50,470,289,704 | 40,070,289,704 | 26.0% | 40,470,289,704 | 24.7% | 40,835,406,553 | 23.6% |
| Derivation | - | - | | - | | - | |
| VAT | 39,771,598,514 | 25,273,629,953 | 57.4% | 29,771,598,514 | 33.6% | 31,625,842,660 | 25.8% |
| Other FAAC Receipts | 36,654,992,313 | 6,727,120,513 | 444.9% | 19,927,523,220 | 83.9% | 43,942,755,857 | -16.6% |
| Internally Generated Revenues | 70,348,763,444 | 41,040,870,229 | 71.4% | 64,893,698,574 | 8.4% | 48,470,326,754 | 45.1% |
| <i>Tax Revenue, of which</i> | <i>13,634,776,155</i> | <i>13,122,861,718</i> | <i>3.9%</i> | <i>15,183,898,373</i> | <i>-10.2%</i> | <i>15,264,550,393</i> | <i>-10.7%</i> |
| Tax Revenues - Personal | 13,494,776,155 | 12,982,861,718 | 3.9% | 13,672,784,047 | -1.3% | 13,227,416,664 | 2.0% |
| Tax Revenue - Other | 140,000,000 | 140,000,000 | | 1,511,114,326 | -90.7% | 2,037,133,729 | -93.1% |
| Non-Tax Revenue | 56,713,987,289 | 27,918,008,511 | 103.1% | 49,709,800,201 | 14.1% | 33,205,776,361 | 70.8% |
| Other Sources | 61,495,648,157 | 45,733,693,162 | 34.5% | 81,835,601,567 | -24.9% | 23,263,054,943 | 164.3% |
| Aids and Grants | 30,727,178,614 | 20,300,242,992 | 51.4% | 20,869,466,006 | 47.2% | 21,185,819,194 | 45.0% |
| Loans | 27,383,399,741 | 16,332,040,478 | 67.7% | 19,087,704,104 | 43.5% | 2,077,235,749 | 1218.3% |
| Other Receipts | 3,385,069,802 | 9,101,409,692 | -62.8% | 41,878,431,457 | -91.9% | - | |
| Total Revenue (including Opening Balance) | 292,741,292,132 | 188,845,603,561 | 55.0% | 256,601,719,513 | 14.1% | 207,840,394,700 | 40.8% |

Table 9 Comparison of Expenditure Estimates with Prior Year

| How do our Expenditure Estimates for 2024 compare to what we budgeted and actually spent in 2023? | | | | | | | |
|---|------------------------|------------------------|------------------------------------|------------------------|------------------------------------|------------------------|------------------------------------|
| Expenditure | 2024 Budget | 2023 Original Budget | | 2023 Final Budget | | 2023 Out-Turn | |
| | | Provision | % Increase/Decrease in 2024 Budget | Provision | % Increase/Decrease in 2024 Budget | Amount | % Increase/Decrease in 2024 Budget |
| Personnel | 50,997,629,672 | 40,536,640,884 | 25.8% | 57,565,909,212 | -11.4% | 44,038,107,875 | 15.8% |
| Salaries, Wages and Allowances | 36,897,225,026 | 29,743,009,314 | 24.1% | 40,354,832,012 | -8.6% | 32,405,846,230 | 13.9% |
| Social Contributions | 1,676,853,202 | 428,131,570 | 291.7% | 2,455,791,508 | -31.7% | 275,402,106 | 508.9% |
| Social Benefits | 12,423,551,444 | 10,365,500,000 | 19.9% | 14,755,285,692 | -15.8% | 11,356,859,539 | 9.4% |
| Other Recurrent | 62,838,573,779 | 53,453,166,181 | 17.6% | 63,904,745,575 | -1.7% | 47,453,219,574 | 32.4% |
| Overheads | 45,614,713,946 | 29,658,961,237 | 53.8% | 41,004,203,515 | 11.2% | 32,605,954,601 | 39.9% |
| Public Debt Charges | 11,112,796,915 | 16,363,717,097 | -32.1% | 17,095,528,296 | -35.0% | 13,158,963,634 | -15.5% |
| Transfers of State IGR to LGCs | 1,397,799,045 | 1,248,419,724 | 12.0% | 1,622,945,641 | -13.9% | 1,585,709,466 | -11.9% |
| Others (Grants, Subsidies, Other Transfers) | 4,713,263,873 | 6,182,068,123 | -23.8% | 4,182,068,123 | 12.7% | 102,591,873 | 4494.2% |
| Capital | 178,905,088,681 | 94,855,796,496 | 88.6% | 135,131,064,726 | 32.4% | 82,583,063,128 | 116.6% |
| Other Provisions (Contingency) | - | - | | - | | - | |
| Total Expenditure (including Contingencies) | 292,741,292,132 | 188,845,603,561 | 55.0% | 256,601,719,513 | 14.1% | 174,074,390,577 | 68.2% |

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

| How much have we allocated to each Ministry in 2024 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2023? | | | | | | | |
|--|------------------------|-----------------------|------------------------------------|------------------------|------------------------------------|-----------------------|------------------------------------|
| Recurrent Expenditure by Ministry (Top 20 Spending Ministries) | 2024 Budget | 2023 Original Budget | | 2023 Final Budget | | 2023 Out-Turn | |
| | | Provision | % Increase/Decrease in 2024 Budget | Provision | % Increase/Decrease in 2024 Budget | Amount | % Increase/Decrease in 2024 Budget |
| Office of Secretary to the State Government | 5,034,872,672 | 3,713,443,352 | 35.6% | 4,706,513,573 | 7.0% | 3,246,173,302 | 55.1% |
| Ministry of Health | 4,005,387,626 | 3,469,791,427 | 15.4% | 4,892,002,964 | -18.1% | 4,227,595,590 | -5.3% |
| Ministry of Finance | 22,729,729,120 | 9,914,045,799 | 129.3% | 11,207,645,802 | 102.8% | 5,232,599,809 | 334.4% |
| Ministry of Works | 317,759,652 | 287,676,035 | 10.5% | 382,096,764 | -16.8% | 282,934,297 | 12.3% |
| Ministry of Business, Innovation and Technology | 1,572,745,896 | 990,698,890 | 58.8% | 1,435,630,777 | 9.6% | 528,417,455 | 197.6% |
| Ministry of Education and Human Capital Development | 1,962,986,693 | 822,265,210 | 138.7% | 1,338,145,210 | 46.7% | 1,108,163,389 | 77.1% |
| Kwara State Internal Revenue Service (KWIRS) | 9,160,117,821 | 5,792,020,897 | 58.2% | 8,914,479,130 | 2.8% | 5,126,748,761 | 78.7% |
| Ministry of Tertiary Education | 381,123,943 | 213,976,704 | 78.1% | 277,842,844 | 37.2% | 207,205,316 | 83.9% |
| Ministry of Housing and Urban Development | 195,225,454 | 158,972,002 | 22.8% | 219,777,024 | -11.2% | 162,561,392 | 20.1% |
| Kwara State Social Investment Agency | 19,200,000 | - | - | - | - | - | - |
| Kwara State Sports Commission | 601,339,731 | 460,443,179 | 30.6% | 424,432,109 | 41.7% | 275,592,439 | 118.2% |
| Ministry of Agriculture and Rural Development | 704,479,080 | 485,872,336 | 45.0% | 628,741,020 | 12.0% | 518,042,395 | 36.0% |
| Ministry of Environment | 1,764,366,109 | 663,161,512 | 166.1% | 765,244,944 | 130.6% | 689,803,001 | 155.8% |
| Ministry of Planning and Economic Development | 1,144,401,213 | 517,543,765 | 121.1% | 809,165,139 | 41.4% | 678,245,902 | 68.7% |
| Ministry of Energy | 503,680,887 | 469,989,437 | 7.2% | 483,970,267 | 4.1% | 438,837,098 | 14.8% |
| Kwara State House of Assembly | 490,600,000 | 463,660,000 | 5.8% | 513,660,000 | -4.5% | 381,256,272 | 28.7% |
| Ministry of Water Resources | 340,451,180 | 93,879,112 | 262.6% | 132,802,306 | 156.4% | 110,119,861 | 209.2% |
| Kwara Geographic Information Service | 349,776,214 | 337,793,685 | 3.5% | 426,642,327 | -18.0% | 328,434,396 | 6.5% |
| Judiciary (High Court of Justice) | 1,574,405,110 | 1,194,889,941 | 31.8% | 1,638,234,442 | -3.9% | 1,272,470,441 | 23.7% |
| Ministry of Communications | 639,943,916 | 404,440,316 | 58.2% | 432,701,559 | 47.9% | 336,909,678 | 89.9% |
| Other Main Orgs | 60,343,611,134 | 63,535,243,466 | -5.0% | 81,840,926,586 | -26.3% | 66,339,216,655 | -9.0% |
| Total Expenditure | 113,836,203,451 | 93,989,807,065 | 21.1% | 121,470,654,787 | -6.3% | 91,491,327,449 | 24.4% |

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

| How much have we allocated to each Ministry in 2024 for Capital Expenditure compared to what they were allocated and what they actually spent in 2023? | | | | | | | |
|--|------------------------|-----------------------|------------------------------------|------------------------|------------------------------------|-----------------------|------------------------------------|
| Capital Expenditure by Ministry (Top 20 Spending Ministries) | 2024 Budget | 2023 Original Budget | | 2023 Final Budget | | 2023 Out-Turn | |
| | | Provision | % Increase/Decrease in 2024 Budget | Provision | % Increase/Decrease in 2024 Budget | Amount | % Increase/Decrease in 2024 Budget |
| Office of Secretary to the State Government | 36,684,853,350 | 15,467,553,266 | 137.2% | 35,706,871,750 | 2.7% | 15,017,406,630 | 144.3% |
| Ministry of Health | 24,997,151,908 | 14,936,775,398 | 67.4% | 18,714,993,156 | 33.6% | 18,681,937,426 | 33.8% |
| Ministry of Finance | 2,582,262,375 | 511,500,000 | 404.8% | 5,511,500,000 | -53.1% | 2,890,547,533 | -10.7% |
| Ministry of Works | 24,971,452,000 | 15,793,350,900 | 58.1% | 18,043,350,900 | 38.4% | 13,273,285,029 | 88.1% |
| Ministry of Business, Innovation and Technology | 22,699,000,000 | 9,687,065,116 | 134.3% | 14,908,452,830 | 52.3% | 10,478,330,982 | 116.6% |
| Ministry of Education and Human Capital Development | 13,724,460,091 | 7,180,610,502 | 91.1% | 7,780,610,502 | 76.4% | 6,581,092,111 | 108.5% |
| Kwara State Internal Revenue Service (KWIRS) | 3,617,500,000 | 1,784,000,000 | 102.8% | 2,284,000,000 | 58.4% | 866,989,955 | 317.2% |
| Ministry of Tertiary Education | 9,091,153,923 | 7,003,487,035 | 29.8% | 7,586,990,164 | 19.8% | 3,238,528,867 | 180.7% |
| Ministry of Housing and Urban Development | 5,202,001,110 | 1,755,000,000 | 196.4% | 1,375,000,000 | 278.3% | 260,262,954 | 1898.7% |
| Kwara State Social Investment Agency | 4,831,750,000 | - | - | - | - | - | - |
| Kwara State Sports Commission | 3,881,915,106 | 1,879,734,471 | 106.5% | 1,904,721,031 | 103.8% | 387,322,948 | 902.2% |
| Ministry of Agriculture and Rural Development | 3,638,456,400 | 3,947,121,800 | -7.8% | 3,547,125,000 | 2.6% | 1,981,911,673 | 83.6% |
| Ministry of Environment | 2,043,313,993 | 1,925,516,090 | 6.1% | 2,901,483,980 | -29.6% | 2,343,411,346 | -12.8% |
| Ministry of Planning and Economic Development | 2,419,115,000 | 1,784,224,000 | 35.6% | 2,071,987,803 | 16.8% | 1,233,615,257 | 96.1% |
| Ministry of Energy | 2,666,312,886 | 1,985,000,000 | 34.3% | 1,885,000,000 | 41.4% | 631,018,910 | 322.5% |
| Kwara State House of Assembly | 2,317,500,000 | 2,189,200,000 | 5.9% | 2,993,625,000 | -22.6% | 1,518,799,470 | 52.6% |
| Ministry of Water Resources | 2,406,913,500 | 1,170,643,496 | 105.6% | 1,170,643,496 | 105.6% | 1,003,686,112 | 139.8% |
| Kwara Geographic Information Service | 2,252,240,000 | 832,000,000 | 170.7% | 982,000,000 | 129.4% | 370,360,540 | 508.1% |
| Judiciary (High Court of Justice) | 660,600,000 | 365,534,720 | 80.7% | 615,534,720 | 7.3% | 530,404,791 | 24.5% |
| Ministry of Communications | 1,290,466,260 | 1,776,126,252 | -27.3% | 1,599,126,252 | -19.3% | 381,867,059 | 237.9% |
| Other Main Orgs | 6,926,670,779 | 2,881,353,450 | 140.4% | 3,548,048,142 | 95.2% | 912,283,532 | 659.3% |
| Total Expenditure | 178,905,088,681 | 94,855,796,496 | 88.6% | 135,131,064,726 | 32.4% | 82,583,063,128 | 116.6% |

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

| How much have we allocated to each Ministry in 2024 for Total Expenditure compared to what they were allocated and what they actually spent in 2023? | | | | | | | |
|--|------------------------|------------------------|------------------------------------|------------------------|------------------------------------|------------------------|------------------------------------|
| Total Expenditure by Ministry (Top 20 Spending Ministries) | 2024 Budget | 2023 Original Budget | | 2023 Final Budget | | 2023 Out-Turn | |
| | | Provision | % Increase/Decrease in 2024 Budget | Provision | % Increase/Decrease in 2024 Budget | Amount | % Increase/Decrease in 2024 Budget |
| Office of Secretary to the State Government | 41,719,726,022 | 19,180,996,618 | 117.5% | 40,413,385,323 | 3.2% | 18,263,579,932 | 128.4% |
| Ministry of Health | 29,002,539,534 | 18,406,566,825 | 57.6% | 23,606,996,120 | 22.9% | 22,909,533,017 | 26.6% |
| Ministry of Finance | 25,311,991,495 | 10,425,545,799 | 142.8% | 16,719,145,802 | 51.4% | 8,123,147,343 | 211.6% |
| Ministry of Works | 25,289,211,652 | 16,081,026,935 | 57.3% | 18,425,447,664 | 37.3% | 13,556,219,326 | 86.6% |
| Ministry of Business, Innovation and Technology | 24,271,745,896 | 10,677,764,006 | 127.3% | 16,344,083,607 | 48.5% | 11,006,748,437 | 120.5% |
| Ministry of Education and Human Capital Development | 15,687,446,784 | 8,002,875,712 | 96.0% | 9,118,755,712 | 72.0% | 7,689,255,500 | 104.0% |
| Kwara State Internal Revenue Service (KWIRS) | 12,777,617,821 | 7,576,020,897 | 68.7% | 11,198,479,130 | 14.1% | 5,993,738,716 | 113.2% |
| Ministry of Tertiary Education | 9,472,277,866 | 7,217,463,739 | 31.2% | 7,864,833,008 | 20.4% | 3,445,734,182 | 174.9% |
| Ministry of Housing and Urban Development | 5,397,226,564 | 1,913,972,002 | 182.0% | 1,594,777,024 | 238.4% | 422,824,346 | 1176.5% |
| Kwara State Social Investment Agency | 4,850,950,000 | - | | - | | - | |
| Kwara State Sports Commission | 4,483,254,837 | 2,340,177,650 | 91.6% | 2,329,153,140 | 92.5% | 662,915,387 | 576.3% |
| Ministry of Agriculture and Rural Development | 4,342,935,480 | 4,432,994,136 | -2.0% | 4,175,866,020 | 4.0% | 2,499,954,068 | 73.7% |
| Ministry of Environment | 3,807,680,102 | 2,588,677,602 | 47.1% | 3,666,728,924 | 3.8% | 3,033,214,346 | 25.5% |
| Ministry of Planning and Economic Development | 3,563,516,213 | 2,301,767,765 | 54.8% | 2,881,152,942 | 23.7% | 1,911,861,159 | 86.4% |
| Ministry of Energy | 3,169,993,773 | 2,454,989,437 | 29.1% | 2,368,970,267 | 33.8% | 1,069,856,009 | 196.3% |
| Kwara State House of Assembly | 2,808,100,000 | 2,652,860,000 | 5.9% | 3,507,285,000 | -19.9% | 1,900,055,742 | 47.8% |
| Ministry of Water Resources | 2,747,364,680 | 1,264,522,608 | 117.3% | 1,303,445,802 | 110.8% | 1,113,805,974 | 146.7% |
| Kwara Geographic Information Service | 2,602,016,214 | 1,169,793,685 | 122.4% | 1,408,642,327 | 84.7% | 698,794,936 | 272.4% |
| Judiciary (High Court of Justice) | 2,235,005,110 | 1,560,424,661 | 43.2% | 2,253,769,162 | -0.8% | 1,802,875,232 | 24.0% |
| Ministry of Communications | 1,930,410,176 | 2,180,566,568 | -11.5% | 2,031,827,811 | -5.0% | 718,776,738 | 168.6% |
| Other Main Orgs | 67,270,281,913 | 66,416,596,916 | 1.3% | 85,388,974,728 | -21.2% | 67,251,500,186 | 0.0% |
| Total Expenditure | 292,741,292,132 | 188,845,603,561 | 55.0% | 256,601,719,513 | 14.1% | 174,074,390,577 | 68.2% |

Disclaimer

The State Financial Statement 2023 figures given as at the time of this production was unaudited.

Section 9 Glossary of Terms

| Terms | Explanation |
|----------------------|---|
| Deficit | This is an excess of expenditure over the expected income in a fiscal year (Budget year). |
| Deficit Financing | This means generating funds to finance the deficit which results from excess expenditure over revenue. |
| FAAC | The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted to, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee. |
| Internal Revenue | This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state. |
| Aids and Grants | These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget |
| Loans | This is an amount borrowed as part of the financing option that is expected to be paid back with interest. |
| Other Receipts | This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated. |
| Personnel | These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries. |
| Overhead | This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government. |
| Debt Service | This is the repayments of loans taken by the government to finance the budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and the cost of issuing new borrowings. |
| Capital Expenditure | This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment. |
| Statutory Allocation | Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios. |
| Derivation | This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state. |
| VAT | This is an ad valorem tax on most goods and services. |