



Kwara State Government

2025 Citizens Budget

Budget of
Economic Stability and Sustained Prosperity

Incorporating:
Basic Education Citizens Budget
Primary Healthcare Citizens Budget

Published: 28/02/2025

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's budget compared to last year's Budget and Out-Turn? 20

Section 9 Glossary of Terms 24

Annexure 1: Basic Education sector Citizens Budget..... 25

Annexure 2: Primary Healthcare sector Citizens Budget 30

About the Citizens' Budget

The Kwara State 2025 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 2025 Fiscal Year.

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

- Link to 2025 Appropriation Law: <https://kwarastate.gov.ng/wp-content/uploads/Kwara-State-Approved-Budget-FY-2025.pdf>
- Link to 2025 Detailed Budget Publication: <https://kwarastate.gov.ng/wp-content/uploads/Kwara-State-Approved-Budget-FY-2025.pdf>

This Kwara State 2025 Citizens Budget (CB) incorporates as annexures specific Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.

Budget Policy Overview

The Kwara State budget for 2025 has been christened “the Budget of Economic Stability and Sustained 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:

- Construction of new wards and Expansion of Maternity unit at Civil Service Hospital to improve the availability, accessibility, affordability and quality health services to the populace.
- Livestock Productivity to bolster food security and strengthen livestock development across Kwara’s 16 local government areas.
- Construction of Schools across Kwara Central, Kwara North, Kwara South

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.

Section 1 Overview of Budget Framework

General Framework

The Kwara State Government approved 2025 budget has a total expenditure outlay of N584,693,486,685 billion for Fiscal Year 2025. Of this amount, N514.24 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 N70.45 billion exists which is the shortfall of total recurrent revenue compared to the total budget. Kwara State Government will finance the deficit through N70.43 billion of domestic borrowing and foreign loans, and N20 millions 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

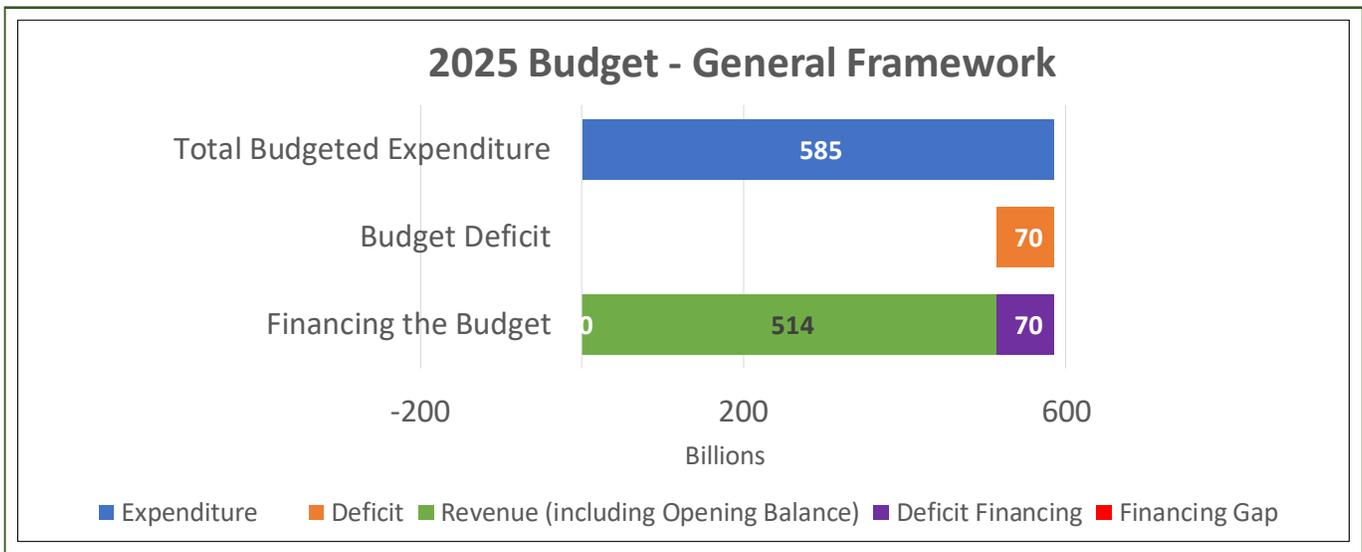
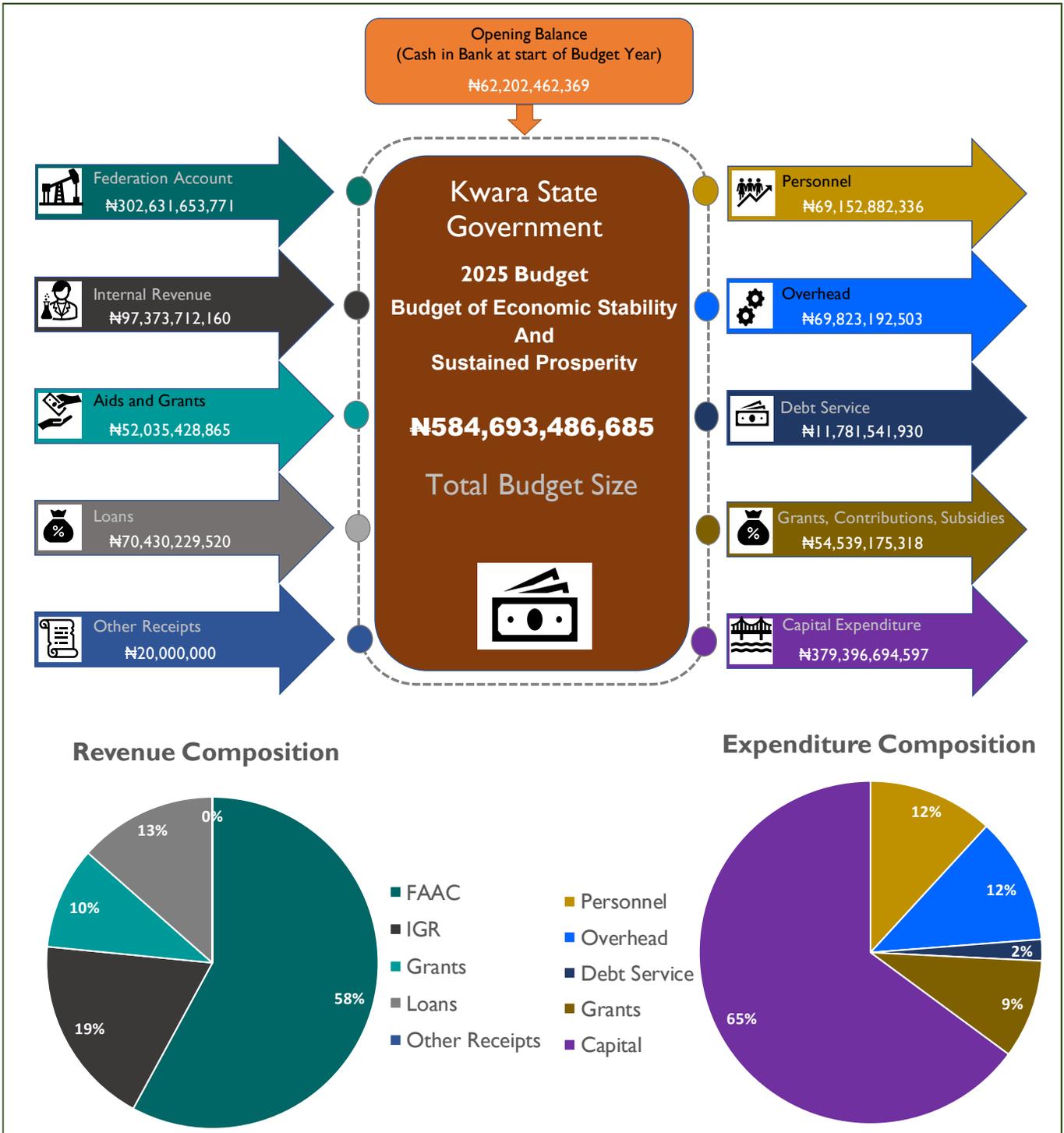


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Kwara Government anticipate that a total of N302.63bn will come from the Federation Account. The chief sources of Federation Account Receipt include N49.02bn from statutory allocation, VAT N84.87bn and Other FAAC receipts N168.74bn.
- A total sum of N97.37bn is projected to be generated internally by the state (IGR), Aids and Grant N52.03bn, Other receipt N20million and N70.43 billion from loan.

Table 1 Sources of Revenues

Revenue	2025 Budget
Opening Balance	62,202,462,369
Federation Account	302,631,653,771
Statutory Allocation	49,018,210,702
VAT	84,866,893,565
Other FAAC Receipts	168,746,549,503
Internally Generated Revenues	97,373,712,160
<i>Tax Revenue, of which</i>	<i>17,143,241,971</i>
Tax Revenues - Personal	16,973,241,971
Tax Revenue - Other	170,000,000
Non-Tax Revenue	80,230,470,189
Other Sources	122,485,658,385
Aids and Grants	52,035,428,865
Loans	70,430,229,520
Total Revenue (including Opening Balance)	584,693,486,685

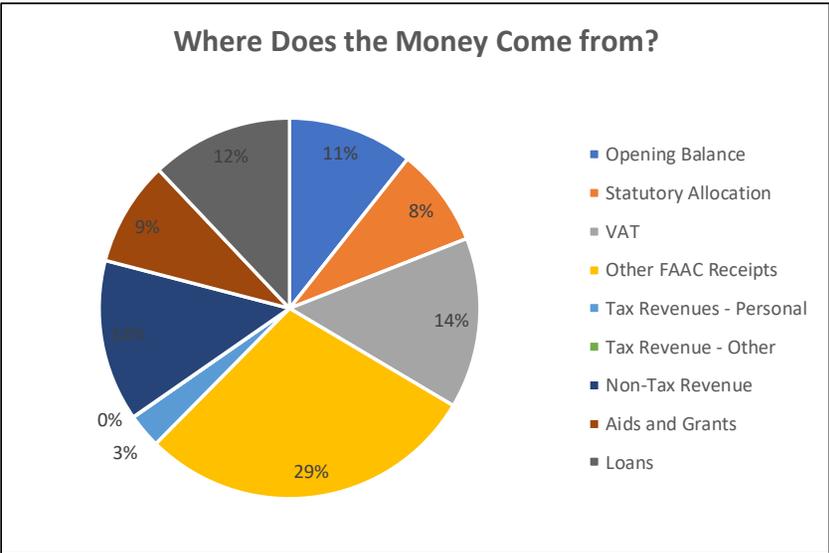


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2025 Budget	Source and Purpose	2025 Budget
FGN Grant & Contribution on Universal Basic Education	11,544,574,420	World Bank Grant Counterpart Contribution for Adolescent Girl Init	10,000,000,000
FGN AIDS & Federal Ministry of Health Support for NPI Activities	6,215,539,451	World Bank AIDS & Support for Negleted Tropical Diseases	9,855,750,144
FGN TETFUND grant to Kwara State Polytechnic, Ilorin	2,207,000,000	World Bank Grant on Global Partnership for Education (GPE) for Basic schools	3,000,000,000
FGN Contribution on Livestock (Grazing Reserve at Lata & Kaima)	1,000,000,000	UNICEF AIDS & Support Child Survival Programme	764,465,000
FGN Matching Grant Intervention on Sustainable Development Gc	1,000,000,000	Grants from UNDP Economic Privatization Programme for Micro S	250,000,000
Others	5,978,443,850	Others	219,656,000
Total Domestic Aids and Grants	27,945,557,721	Total Foreign Aids and Grants	24,089,871,144

Table 3 Borrowing (Loans)

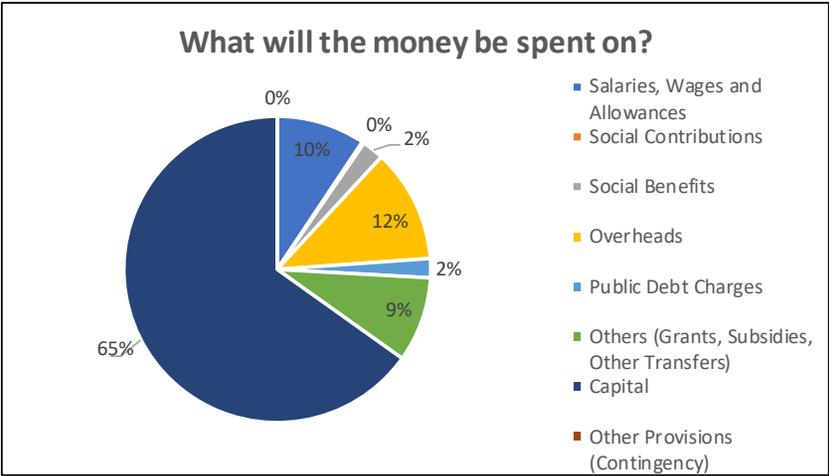
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2025 Budget	Source and Purpose	2025 Budget
	-	World Bank loan on Rural Access and Agricultural Marketing Proj	30,366,189,500
	-	World Bank Loan on NG-CARES Program (Reimbursement expected from all the program Delivery Results)	21,315,365,000
	-	World Bank Loan Receipt on AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project)	8,000,000,000
Others	-	World Bank Loan on State Action on Business Enabling Reforms (SABER) - Fund	5,000,000,000
Total Domestic Loans		World Bank Loan on Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	2,108,352,649
		Others	3,640,322,371
		Total Foreign Loans	70,430,229,520

Section 3 What will the money be spent on?

Of the total N584.69 billion, the State government intends to spend N379.39 billion (65%) on capital expenditure while the remaining N205.3 (35%) 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	2025 Budget
Personnel	69,152,882,336
Salaries, Wages and Allowances	54,466,212,492
Social Contributions	1,250,847,420
Social Benefits	13,435,822,424
Other Recurrent	136,143,909,751
Overheads	69,823,192,503
Public Debt Charges	11,781,541,930
Others (Grants, Subsidies, Other Transfers)	52,365,422,582
Capital	379,396,694,597
Other Provisions (Contingency)	-
Total Expenditure (including Contingencies)	584,693,486,685



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

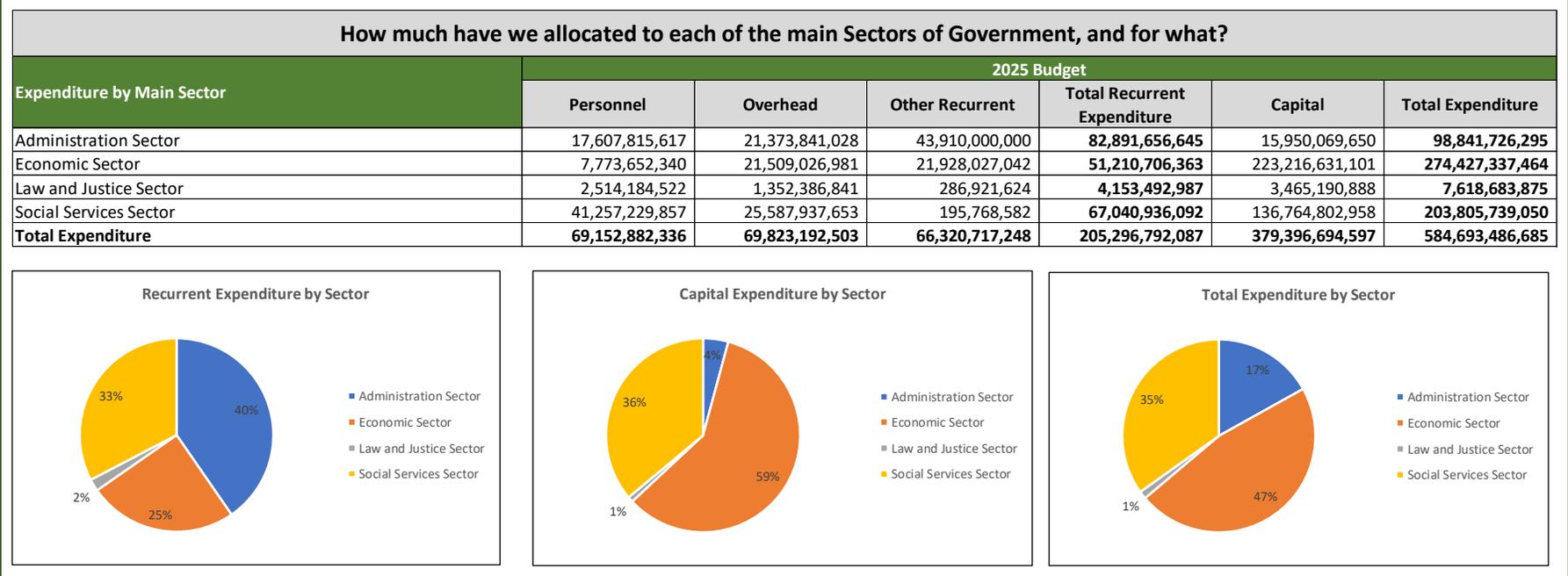


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.753 Billion	N0.459 Billion	N32.965 Billion	N0.329 Billion	N4.287 Billion	N17.608 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N6.824 Billion	N1.357 Billion	N2.514 Billion	N0.439 Billion	N0.495 Billion	N1.123 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
					
N0.333 Billion	N1.674 Billion	N14.403 Billion	N1.19 Billion	N39.565 Billion	N65.284 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N7.145 Billion	N0.318 Billion	N1.639 Billion	N0.782 Billion	N1.409 Billion	N2.401 Billion

Figure 6 Capital Expenditure by Planning Sector

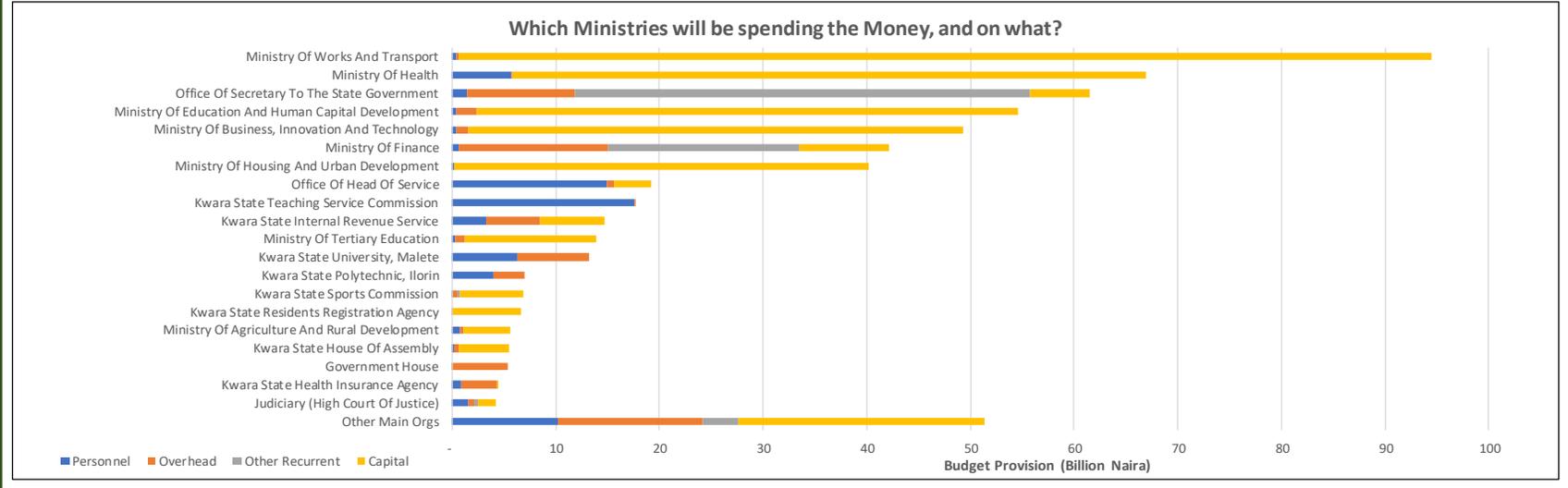
Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N4.561 Billion	N50.659 Billion	N52.173 Billion	N2.111 Billion	N24.475 Billion	N15.95 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N61.222 Billion	N136.422 Billion	N3.465 Billion	N3.081 Billion	N6.637 Billion	N18.639 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
					
N5.647 Billion	N52.792 Billion	N99.542 Billion	N3.63 Billion	N68.327 Billion	N98.842 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N75.191 Billion	N138.097 Billion	N7.619 Billion	N4.303 Billion	N8.542 Billion	N22.163 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)	2025 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry Of Works And Transport	454,890,434	155,698,503	-	610,588,937	93,840,927,790	94,451,516,727
Ministry Of Health	5,709,526,438	126,767,012	-	5,836,293,450	61,110,798,859	66,947,092,309
Office Of Secretary To The State Government	1,454,366,018	10,404,805,192	43,910,000,000	55,769,171,210	5,696,061,450	61,465,232,660
Ministry Of Education And Human Capital Development	418,357,435	1,997,079,526	-	2,415,436,961	52,173,494,814	54,588,931,775
Ministry Of Business, Innovation And Technology	459,326,051	1,122,133,164	-	1,581,459,215	47,658,986,679	49,240,445,894
Ministry Of Finance	653,642,825	14,390,145,839	18,455,294,666	33,499,083,330	8,632,262,375	42,131,345,705
Ministry Of Housing And Urban Development	190,000,000	22,470,459	-	212,470,459	39,948,175,000	40,160,645,459
Office Of Head Of Service	14,893,568,455	718,484,791	-	15,612,053,246	3,628,720,000	19,240,773,246
Kwara State Teaching Service Commission	17,559,081,620	74,220,587	-	17,633,302,207	-	17,633,302,207
Kwara State Internal Revenue Service	3,245,162,974	5,187,650,271	-	8,432,813,245	6,304,895,000	14,737,708,245
Ministry Of Tertiary Education	244,183,795	995,278,864	-	1,239,462,659	12,685,822,685	13,925,285,344
Kwara State University, Malete	6,273,556,018	6,947,521,304	-	13,221,077,322	-	13,221,077,322
Kwara State Polytechnic, Ilorin	4,017,884,664	2,951,365,690	-	6,969,250,354	-	6,969,250,354
Kwara State Sports Commission	81,104,458	460,277,204	195,768,582	737,150,244	6,102,371,440	6,839,521,684
Kwara State Residents Registration Agency	-	106,400,000	-	106,400,000	6,500,000,000	6,606,400,000
Ministry Of Agriculture And Rural Development	752,645,187	317,625,922	-	1,070,271,109	4,560,557,300	5,630,828,409
Kwara State House Of Assembly	166,400,000	421,300,000	-	587,700,000	4,941,100,000	5,528,800,000
Government House	1,047,746	5,353,069,150	-	5,354,116,896	-	5,354,116,896
Kwara State Health Insurance Agency	839,291,005	3,498,833,620	-	4,338,124,625	111,660,818	4,449,785,443
Judiciary (High Court Of Justice)	1,581,370,483	600,235,200	286,921,624	2,468,527,307	1,768,600,000	4,237,127,307
Other Main Orgs	10,157,476,730	13,971,830,205	3,472,732,376	27,602,039,311	23,732,260,387	51,334,299,698
Total Expenditure	69,152,882,336	69,823,192,503	66,320,717,248	205,296,792,087	379,396,694,597	584,693,486,685



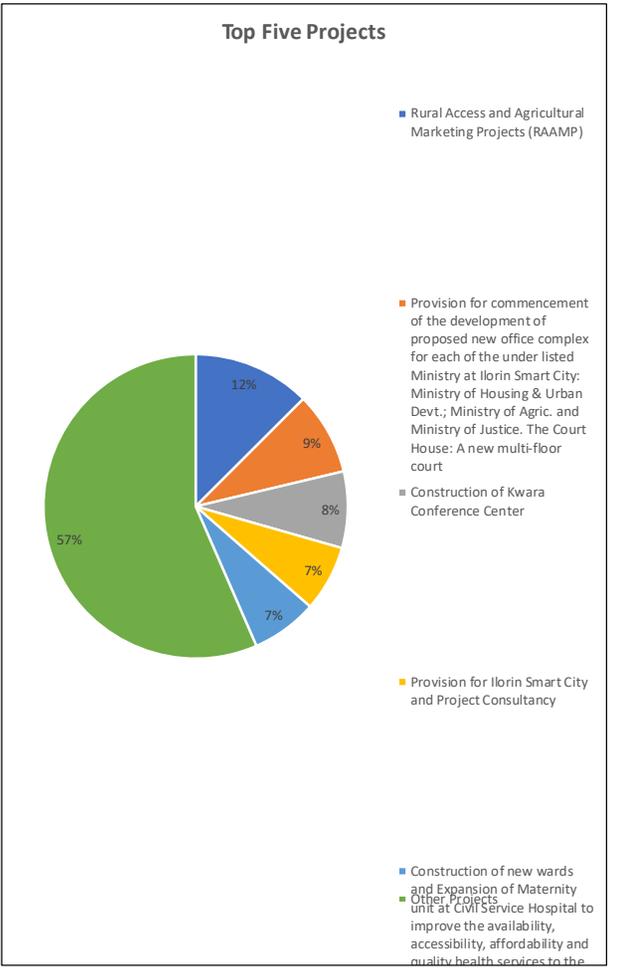
Section 5 What are the major Investments being made by the State?

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

- Construction of new wards and Expansion of Maternity unit at Civil Service Hospital to improve the availability, accessibility, affordability and quality health services to the populace.
- Livestock Productivity to bolster food security and strengthen livestock development across Kwara's 16 local government areas.
- Construction of Schools across Kwara Central, Kwara North, Kwara South
- 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.

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
Rural Access and Agricultural Marketing Projects (RAAMP)	35,656,370,000	State Wide
Provision for commencement of the development of proposed new office complex for each of the under listed Ministry at Ilorin Smart City: Ministry of Housing & Urban Devt.; Ministry of Agric. and Ministry of Justice. The Court House: A new multi-floor court building sited along Ahmadu Bello Way, Ilorin	25,000,000,000	Ilorin East
Construction of Kwara Conference Center	23,161,966,506	Ilorin South
Provision for Ilorin Smart City and Project Consultancy	20,000,000,000	State Wide
Construction of new wards and Expansion of Maternity unit at Civil Service Hospital to improve the availability, accessibility, affordability and quality health services to the	20,000,000,000	Ilorin South
Construction of Schools across Kwara Central, Kwara North, Kwara South	15,000,000,000	State Wide
Procurement of Essential Medical Equipment for General Hospital, for Laboratory and Radiology and Primary Health Centres. KWSUTH Equipment procurement	13,000,000,000	Ilorin West
Rehabilitation of Kwara Hotels	10,000,000,000	Ilorin South
Construction of Roads across the State. New Road for 2025	10,000,000,000	State Wide
Adolescent Girls Initiative for Learning and Empowerment (AGILE)	10,000,000,000	State Wide
Ongoing new Revenue House construction (Headquarter for KWIRS) including furniture	5,000,000,000	Ilorin South
Construction of Industrial Park Phase 2: Solar and Virtual Pipeline (CNG)	5,000,000,000	Ilorin West
Construction of 250 housing units under the proposed Mass Housing Scheme of the State Governemnt	5,000,000,000	State Wide
Constructions and Completion of Tertiary Institutions	5,000,000,000	State Wide
Upgrading and procurement equipment towards the conversion of General Hospital Ilorin to Kwara State University Teaching Hospital	3,000,000,000	Ilorin West
Upgrade & completion of Ilorin Metropolitan Square project	3,000,000,000	Asa
Completion of the ongoing, redesigning & construction of Govt House gate building, fence and Banquet-Hall Expansion Projects	3,000,000,000	Ilorin South
Comprehensive Renovation of Technical and Vocational College	3,000,000,000	State Wide
Global partnership for Education	3,000,000,000	State Wide
Construction Prototype School Adeta and others Schools across three Senatorial district	1,500,000,000	State Wide
Other Projects	161,078,358,091	
Total Capital Expenditure	379,396,694,597	



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

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 (Baruten LGA, Oke-Ero LGA & Ilorin South LGA) and organised by the Ministry of Planning and Economic Development for citizens' demands/inputs into the state budget.

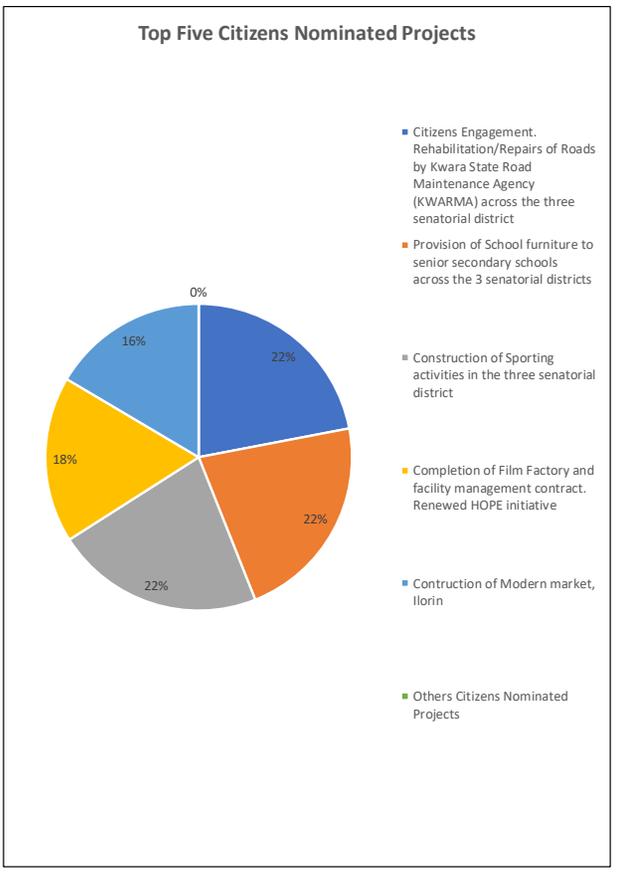
Furthermore, there is also citizen representative during budget Bilateral discussions in the ministry across all the sectors.

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

- Citizens Engagement. Rehabilitation/Repairs of Roads by Kwara State Road Maintenance Agency (KWARMA) across the three senatorial districts.
- Provision of School furniture to senior secondary schools across the 3 senatorial districts.
- Construction of Sporting activities in the three senatorial districts.
- Completion of Film Factory and facility management contract. Renewed HOPE initiative.
- Construction of Modern market, Ilorin.

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2025 Budget	Location
Citizens Engagement. Rehabilitation/Repairs of Roads by Kwara State Road Maintenance Agency (KWARMA) across the three senatorial district	2,000,000,000	State Wide
Provision of School furniture to senior secondary schools across the 3 senatorial districts	2,000,000,000	State Wide
Construction of Sporting activities in the three senatorial district	2,000,000,000	State Wide
Completion of Film Factory and facility management contract. Renewed HOPE initiative	1,595,130,941	State Wide
Contruccion of Modern market, Ilorin	1,500,000,000	Ilorin West
A physical centre that provides ICT services and by extention innovation and technology entrepreneurship (Innovative Hub Project) across the state and Innovation programmes and activities	1,500,000,000	State Wide
Construction of Industrial Park at Eyenkorin and The Fence of Industrial Park	1,500,000,000	Asa
Livestock Productivity and Resilience Support (L-PRES)	1,100,000,000	State Wide
Rehabilitation of dilapidated 34 health infrastructure across the State	1,025,000,000	State Wide
Citizens Engagement. Grading of State Rural Roads across the State and Interlock Access Road across the State	1,000,000,000	State Wide
FADAMA Related Activities (CARES Driven) To achieve 437,000 Farmers Beneficiaries	1,000,000,000	State Wide
Community Social Development Project - CSDP (World Bank NG-CARES Programme)	1,000,000,000	State Wide
Purchase of buses for selected schools across the 3 senatorial district	1,000,000,000	State Wide
Procurement of Laboratory consumables for Public Health Lab., 23 Primary Health Care Centre Laboratories,	1,000,000,000	State Wide
Renovation of Health Centres. On-going projects Prescribed	1,000,000,000	State Wide
Contruccion of Offa and Lafiagi sports stadium	1,000,000,000	State Wide
Empowerment to the grassroot by the provision of Grinding Machine, Clippers, Hair Dryers, Generators, Tricycles, Solar panels for 24 Constituency across 16LGAs in Kwara State	960,000,000	State Wide
Procurement and Installation of 70 nos Transformers of various capacities	750,000,000	State Wide
	0	-
	0	-
Others Citizens Nominated Projects	-	-
Total Value of Citizens Nominated Projects	22,930,130,941	

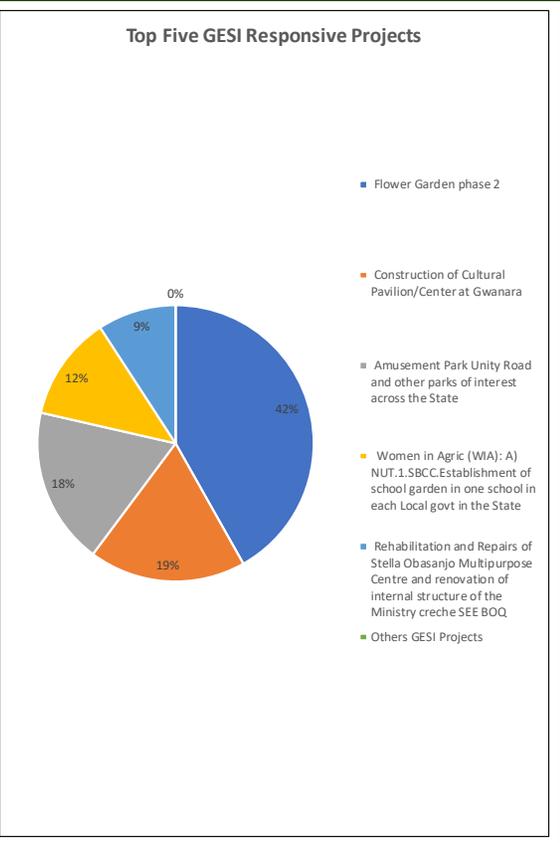


Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

Gender and social inclusion are components 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, Ministry of Communication, Ministry of Youth, Ministry of Agriculture and Rural Development, as well as Ministry of Environment play a vital role for ensuring inclusiveness in the budget. The sum of N1.8bn was allocated in the approved budget to implement gender and inclusive projects in the 2025 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	2025 Budget	Implementing MDA
Flower Garden phase 2	683,358,498	Ministry Of Environment
Construction of Cultural Pavilion/Center at Gwanara	300,000,000	Ministry Of Communications
Amusement Park Unity Road and other parks of interest across the State	300,000,000	Ministry Of Environment
Women in Agric (WIA): A) NUT.1.SBCC.Establishment of school garden in one school in each Local govt in the State	200,055,800	Ministry Of Agriculture And Rural Development
Rehabilitation and Repairs of Stella Obasanjo Multipurpose Centre and renovation of internal structure of the Ministry creche SEE BOQ	150,000,000	Ministry Of Women Affairs
Provision of Youth Resource center	100,000,000	Ministry Of Youth Development
Upgrading of State Cultural Centre (Renovation of the Main theater)	50,000,000	Ministry Of Communications
End of the year Women Empowerment for 500 indigent women across the 16 LGAs in	50,000,000	Ministry Of Women Affairs
Scaling up (Value Adding) Processing- i) Smoking Klin ii) Fish Farming Training/Empowerment for Women, Youths and potential retirees iii) Fish Inputs Subsidy	33,000,000	Ministry Of Agriculture And Rural Development
Mapping and need assessment of OVC to ascertain the actual number of OVC in Kwara State	10,000,000	Ministry Of Women Affairs
Support /Grant for Gender Base Violence (GBV) Survivors, at both SARCs. that is,purchase of forensic kit for both Centre and other consumable	10,000,000	Ministry Of Women Affairs
Support for Orphan and Vulnerable Children (OVC) and their caregiver. Health care support, Educational support, Nutritional support, Empowerment for caregiver and child headed home	7,000,000	Ministry Of Women Affairs
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
Others GESI Projects	-	-
Total Value of GESI Responsive Projects	1,893,414,298	



Section 8 How does the current year's budget compared 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 2025 compare to what we budgeted and actually collected in 2024?							
Revenue	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Opening Balance	62,202,462,369	34,000,000,000	82.9%	26,553,097,865	134.3%	26,553,097,865	134.3%
Federation Account	302,631,653,771	126,896,880,531	138.5%	280,552,917,682	7.9%	214,253,737,690	41.2%
Statutory Allocation	49,018,210,702	50,470,289,704	-2.9%	39,651,100,407	23.6%	12,145,860,721	303.6%
Derivation	-	-		-		-	
VAT	84,866,893,565	39,771,598,514	113.4%	69,132,821,015	22.8%	62,230,200,933	36.4%
Other FAAC Receipts	168,746,549,503	36,654,992,313	360.4%	171,768,996,259	-1.8%	139,877,676,036	20.6%
Internally Generated Revenues	97,373,712,160	70,348,763,444	38.4%	85,489,519,011	13.9%	65,098,919,224	49.6%
<i>Tax Revenue, of which</i>	<i>17,143,241,971</i>	<i>13,634,776,155</i>	<i>25.7%</i>	<i>16,926,898,757</i>	<i>1.3%</i>	<i>16,773,344,904</i>	<i>2.2%</i>
Tax Revenues - Personal	16,973,241,971	13,494,776,155	25.8%	16,782,898,757	1.1%	16,399,173,310	3.5%
Tax Revenue - Other	170,000,000	140,000,000	21.4%	144,000,000	18.1%	374,171,594	-54.6%
Non-Tax Revenue	80,230,470,189	56,713,987,289	41.5%	68,562,620,254	17.0%	48,325,574,320	66.0%
Other Sources	122,485,658,385	61,495,648,157	99.2%	108,187,138,979	13.2%	22,848,829,379	436.1%
Aids and Grants	52,035,428,865	30,727,178,614	69.3%	44,193,520,422	17.7%	7,131,901,630	629.6%
Loans	70,430,229,520	27,383,399,741	157.2%	58,312,659,020	20.8%	15,716,927,749	348.1%
Other Receipts	20,000,000	3,385,069,802	-99.4%	5,680,959,537	-99.6%	-	
Total Revenue (including Opening Balance)	584,693,486,685	292,741,292,132	99.7%	500,782,673,537	16.8%	328,754,584,157	77.9%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2025 compare to what we budgeted and actually spent in 2024?							
Expenditure	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Personnel	69,152,882,336	50,997,629,672	35.6%	66,226,918,574	4.4%	51,045,933,398	35.5%
Salaries, Wages and Allowances	54,466,212,492	36,897,225,026	47.6%	48,099,853,157	13.2%	38,481,048,047	41.5%
Social Contributions	1,250,847,420	1,676,853,202	-25.4%	2,179,909,163	-42.6%	455,197,730	174.8%
Social Benefits	13,435,822,424	12,423,551,444	8.1%	15,947,156,254	-15.7%	12,109,687,621	11.0%
Other Recurrent	136,143,909,751	62,838,573,779	116.7%	92,470,912,293	47.2%	62,324,396,486	118.4%
Overheads	69,823,192,503	45,614,713,946	53.1%	68,513,667,284	1.9%	44,106,041,810	58.3%
Public Debt Charges	11,781,541,930	11,112,796,915	6.0%	16,443,930,669	-28.4%	13,026,523,912	-9.6%
Transfers of State IGR to LGCs	2,173,752,736	1,397,799,045	55.5%	2,853,050,467	-23.8%	2,238,176,320	-2.9%
Others (Grants, Subsidies, Other Transfers)	52,365,422,582	4,713,263,873	1011.0%	4,660,263,873	1023.7%	2,953,654,444	1672.9%
Capital	379,396,694,597	178,905,088,681	112.1%	342,084,842,670	10.9%	182,803,976,922	107.5%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	584,693,486,685	292,741,292,132	99.7%	500,782,673,537	16.8%	296,174,306,806	97.4%

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

How much have we allocated to each Ministry in 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry Of Works And Transport	610,588,937	317,759,652	92.2%	403,851,567	51.2%	369,872,535	65.1%
Ministry Of Health	5,836,293,450	4,005,387,626	45.7%	5,181,865,498	12.6%	5,144,273,888	13.5%
Office Of Secretary To The State Government	55,769,171,210	5,034,872,672	1007.7%	9,575,112,416	482.4%	5,482,211,775	917.3%
Ministry Of Education And Human Capital Development	2,415,436,961	1,962,986,693	23.0%	2,654,437,212	-9.0%	1,460,308,144	65.4%
Ministry Of Business, Innovation And Technology	1,581,459,215	1,572,745,896	0.6%	1,679,744,216	-5.9%	1,098,557,098	44.0%
Ministry Of Finance	33,499,083,330	22,729,729,120	47.4%	41,682,883,947	-19.6%	25,588,815,509	30.9%
Ministry Of Housing And Urban Development	212,470,459	195,225,454	8.8%	246,301,950	-13.7%	207,301,366	2.5%
Office Of Head Of Service	15,612,053,246	14,624,563,088	6.8%	18,778,616,305	-16.9%	13,943,392,490	12.0%
Kwara State Teaching Service Commission	17,633,302,207	10,561,055,689	67.0%	13,721,872,115	28.5%	10,064,956,395	75.2%
Kwara State Internal Revenue Service	8,432,813,245	9,160,117,821	-7.9%	10,252,387,322	-17.7%	8,553,603,289	-1.4%
Ministry Of Tertiary Education	1,239,462,659	381,123,943	225.2%	548,378,667	126.0%	397,813,005	211.6%
Kwara State University, Malete	13,221,077,322	9,577,549,350	38.0%	11,530,139,121	14.7%	11,201,667,758	18.0%
Kwara State Polytechnic, Ilorin	6,969,250,354	5,215,614,478	33.6%	6,734,318,631	3.5%	4,621,825,111	50.8%
Kwara State Sports Commission	737,150,244	437,469,858	68.5%	466,236,902	58.1%	393,022,228	87.6%
Kwara State Residents Registration Agency	106,400,000	-	-	41,800,000	154.5%	1,333,334	7880.0%
Ministry Of Agriculture And Rural Development	1,070,271,109	704,479,080	51.9%	857,452,848	24.8%	747,696,210	43.1%
Kwara State House Of Assembly	587,700,000	490,600,000	19.8%	473,500,000	24.1%	108,786,936	440.2%
Government House	5,354,116,896	5,173,960,567	3.5%	6,485,371,755	-17.4%	4,577,501,840	17.0%
Kwara State Health Insurance Agency	4,338,124,625	697,828,270	521.7%	920,768,178	371.1%	150,967,502	2773.5%
Judiciary (High Court Of Justice)	2,468,527,307	1,574,405,110	56.8%	2,078,377,363	18.8%	1,468,562,458	68.1%
Other Main Orgs	27,602,039,311	19,418,729,084	42.1%	24,384,414,854	13.2%	17,787,861,012	55.2%
Total Expenditure	205,296,792,087	113,836,203,451	80.3%	158,697,830,867	29.4%	113,370,329,883	81.1%

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

How much have we allocated to each Ministry in 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry Of Works And Transport	93,840,927,790	24,971,452,000	275.8%	88,631,302,000	5.9%	56,049,706,660	67.4%
Ministry Of Health	61,110,798,859	24,997,151,908	144.5%	38,702,621,925	57.9%	15,870,725,464	285.1%
Office Of Secretary To The State Government	5,696,061,450	36,684,853,350	-84.5%	51,224,042,683	-88.9%	16,014,892,674	-64.4%
Ministry Of Education And Human Capital Development	52,173,494,814	13,724,460,091	280.1%	21,435,237,080	143.4%	14,600,764,671	257.3%
Ministry Of Business, Innovation And Technology	47,658,986,679	22,699,000,000	110.0%	39,507,805,103	20.6%	29,879,706,235	59.5%
Ministry Of Finance	8,632,262,375	2,582,262,375	234.3%	14,085,553,755	-38.7%	7,507,859,127	15.0%
Ministry Of Housing And Urban Development	39,948,175,000	5,202,001,110	667.9%	20,755,856,292	92.5%	10,589,429,500	277.2%
Office Of Head Of Service	3,628,720,000	2,634,670,000	37.7%	4,134,670,000	-12.2%	3,568,849,361	1.7%
Kwara State Teaching Service Commission	-	-	-	-	-	-	-
Kwara State Internal Revenue Service	6,304,895,000	3,617,500,000	74.3%	9,117,500,000	-30.8%	6,895,086,819	-8.6%
Ministry Of Tertiary Education	12,685,822,685	9,091,153,923	39.5%	12,721,392,245	-0.3%	4,441,370,393	185.6%
Kwara State University, Maletе	-	-	-	-	-	-	-
Kwara State Polytechnic, Ilorin	-	-	-	-	-	-	-
Kwara State Sports Commission	6,102,371,440	3,881,915,106	57.2%	3,881,915,106	57.2%	1,846,479,514	230.5%
Kwara State Residents Registration Agency	6,500,000,000	-	-	2,035,438,000	219.3%	55,251,350	11664.4%
Ministry Of Agriculture And Rural Development	4,560,557,300	3,638,456,400	25.3%	9,619,366,400	-52.6%	3,834,347,662	18.9%
Kwara State House Of Assembly	4,941,100,000	2,317,500,000	113.2%	2,317,500,000	113.2%	983,200,000	402.6%
Government House	-	-	-	-	-	-	-
Kwara State Health Insurance Agency	111,660,818	397,106,250	-71.9%	197,106,250	-43.3%	-	-
Judiciary (High Court Of Justice)	1,768,600,000	660,600,000	167.7%	873,200,000	102.5%	837,600,000	111.2%
Other Main Orgs	23,732,260,387	21,805,006,168	8.8%	22,844,335,831	3.9%	9,828,707,492	141.5%
Total Expenditure	379,396,694,597	178,905,088,681	112.1%	342,084,842,670	10.9%	182,803,976,922	107.5%

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

How much have we allocated to each Ministry in 2025 for Total Expenditure compared to what they were allocated and what they actually spent in 2024?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry Of Works And Transport	94,451,516,727	25,289,211,652	273.5%	89,035,153,567	6.1%	56,419,579,195	67.4%
Ministry Of Health	66,947,092,309	29,002,539,534	130.8%	43,884,487,423	52.6%	21,014,999,352	218.6%
Office Of Secretary To The State Government	61,465,232,660	41,719,726,022	47.3%	60,799,155,099	1.1%	21,497,104,449	185.9%
Ministry Of Education And Human Capital Development	54,588,931,775	15,687,446,784	248.0%	24,089,674,292	126.6%	16,061,072,815	239.9%
Ministry Of Business, Innovation And Technology	49,240,445,894	24,271,745,896	102.9%	41,187,549,319	19.6%	30,978,263,333	59.0%
Ministry Of Finance	42,131,345,705	25,311,991,495	66.4%	55,768,437,702	-24.5%	33,096,674,636	27.3%
Ministry Of Housing And Urban Development	40,160,645,459	5,397,226,564	644.1%	21,002,158,242	91.2%	10,796,730,866	272.0%
Office Of Head Of Service	19,240,773,246	17,259,233,088	11.5%	22,913,286,305	-16.0%	17,512,241,851	9.9%
Kwara State Teaching Service Commission	17,633,302,207	10,561,055,689	67.0%	13,721,872,115	28.5%	10,064,956,395	75.2%
Kwara State Internal Revenue Service	14,737,708,245	12,777,617,821	15.3%	19,369,887,322	-23.9%	15,448,690,108	-4.6%
Ministry Of Tertiary Education	13,925,285,344	9,472,277,866	47.0%	13,269,770,912	4.9%	4,839,183,398	187.8%
Kwara State University, Malete	13,221,077,322	9,577,549,350	38.0%	11,530,139,121	14.7%	11,201,667,758	18.0%
Kwara State Polytechnic, Ilorin	6,969,250,354	5,215,614,478	33.6%	6,734,318,631	3.5%	4,621,825,111	50.8%
Kwara State Sports Commission	6,839,521,684	4,319,384,964	58.3%	4,348,152,008	57.3%	2,239,501,742	205.4%
Kwara State Residents Registration Agency	6,606,400,000	-		2,077,238,000	218.0%	56,584,684	11575.2%
Ministry Of Agriculture And Rural Development	5,630,828,409	4,342,935,480	29.7%	10,476,819,248	-46.3%	4,582,043,872	22.9%
Kwara State House Of Assembly	5,528,800,000	2,808,100,000	96.9%	2,791,000,000	98.1%	1,091,986,936	406.3%
Government House	5,354,116,896	5,173,960,567	3.5%	6,485,371,755	-17.4%	4,577,501,840	17.0%
Kwara State Health Insurance Agency	4,449,785,443	1,094,934,520	306.4%	1,117,874,428	298.1%	150,967,502	2847.5%
Judiciary (High Court Of Justice)	4,237,127,307	2,235,005,110	89.6%	2,951,577,363	43.6%	2,306,162,458	83.7%
Other Main Orgs	51,334,299,698	41,223,735,252	24.5%	47,228,750,685	8.7%	27,616,568,504	85.9%
Total Expenditure	584,693,486,685	292,741,292,132	99.7%	500,782,673,537	16.8%	296,174,306,806	97.4%

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, 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 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

Annexure 1: Basic Education sector Citizens Budget

The Kwara State 2025 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2025 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the state usually through the ministry of education or the ministry for Basic Education, State Universal Basic Education Board (SUBEB) as well as agency for mass education.

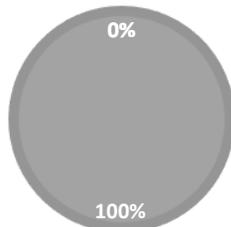
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

Table 13 present a brief description of the share of basic education in the total expenditure as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.

What proportion of the State Government Budget is being spent on Basic Education?

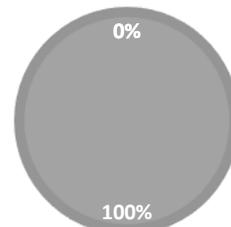
Recurrent Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Capital Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Total Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	354,727,749.00	-	354,727,749.00
Basic Education	354,727,749.00	-	354,727,749.00
Other levels of Education	-	-	-
All Other Expenditure	204,942,064,338.32	379,396,694,597.40	584,338,758,935.72
Total Expenditure	205,296,792,087.32	379,396,694,597.40	584,693,486,684.72

Table 14 Nature of Basic Education Expenditure

Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure.

This also presents the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2025 fiscal year.

The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also present the total Capital Expenditure in the basic education sub-sector as well as expenditures on contingencies.

What will the Basic Education sector spend its money on?

Expenditure	2023 Budget (Billion Naira)
Personnel Expenditure:	0.147
Salaries, Wages and Allowances	0.147
Social Contributions	-
Social Benefits	-
Overheads	0.207
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	-
Contingencies	-
Total Expenditure (including Contingencies)	0.355

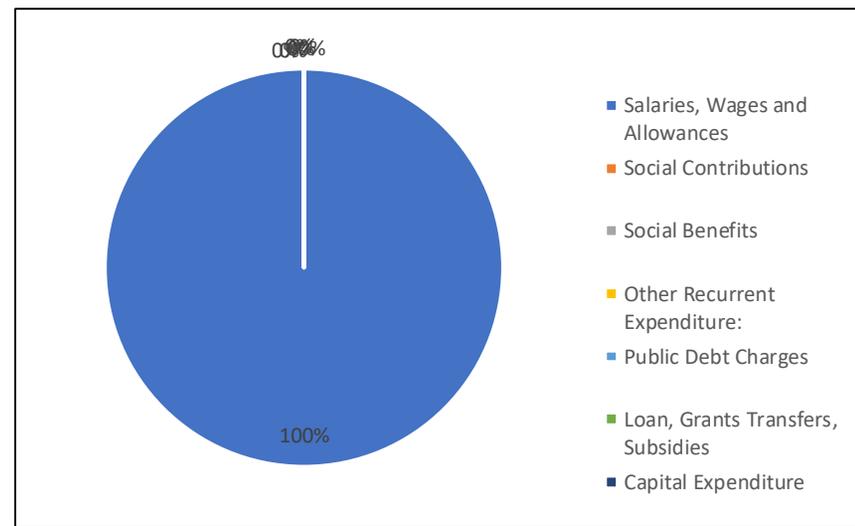


Table 15 Basic Education Expenditure by Administrative Classification

Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

Which Ministries, Departments and Agencies will be spending the Money, and on what?

Expenditure by MDA (Top 5)	2023 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Kwara State Universal Basic Education Board	0.1	0.2	-	0.4	-	0.4
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
Total Expenditure	0.1	0.2	-	0.4	-	0.4

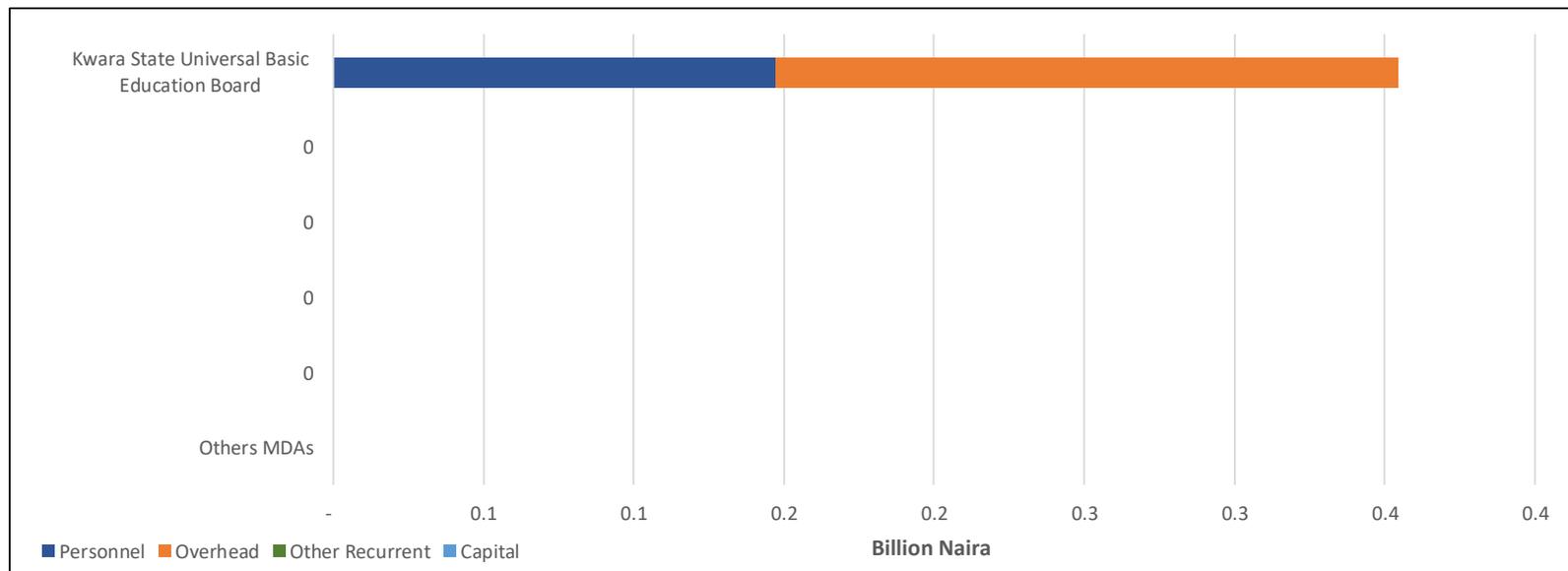
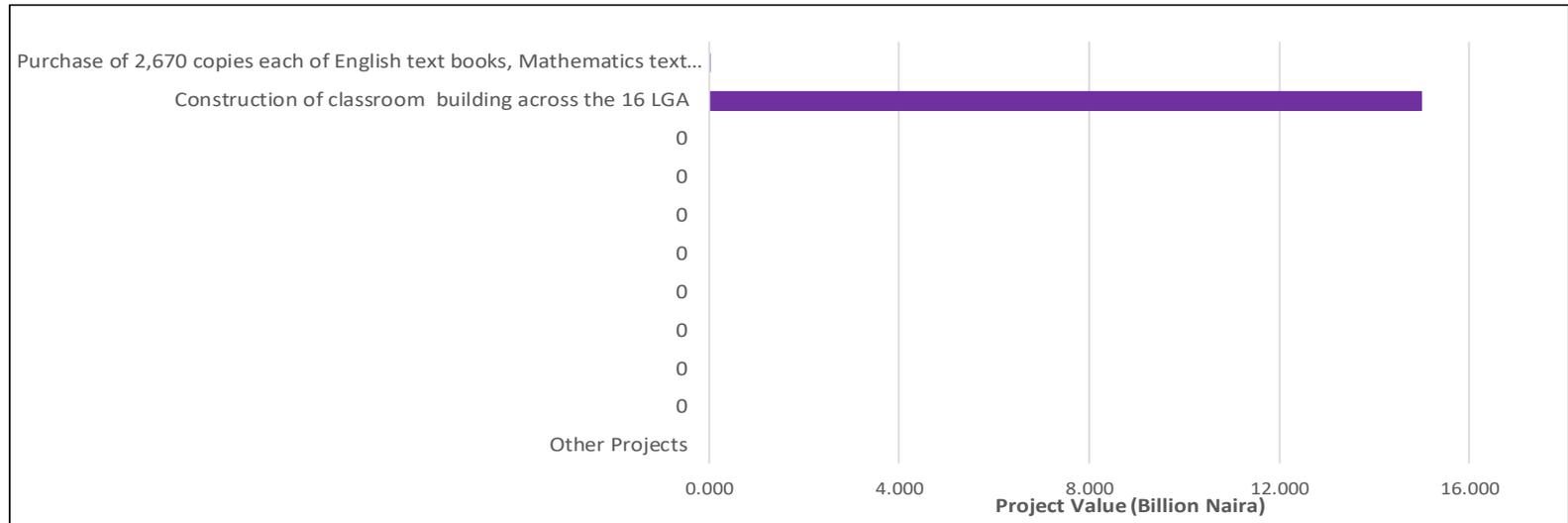


Table 16 Projects that Respond to Basic Education Needs

Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

What are the major Capital Investments Projects in the Basic Education sector?

Project	Location (LGA)	Ongoing / New	2023 Budget Provision
Purchase of 2,670 copies each of English text books, Mathematics text books, and Civic Education	State Wide	New	15,000,000.00
Construction of classroom building across the 16 LGA	State Wide	Ongoing	15,000,000,000.00
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
Other Projects			-
Total Capital Expenditure			15,015,000,000.00



Annexure 2: Primary Healthcare sector Citizens Budget

The Kwara State 2025 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the 2025 Fiscal Year.

The Primary Healthcare sub-sector CB contains highlight of the proportion of state government budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.

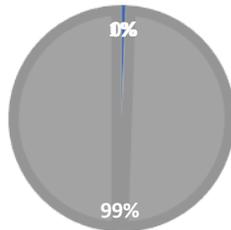
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Kwara State for the year 2025. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

What proportion of the State Government Budget is being spent on Primary Healthcare?

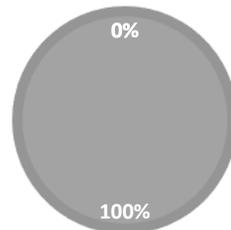
Recurrent Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



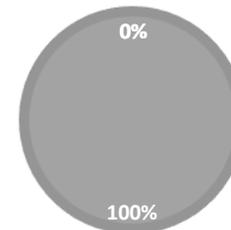
Capital Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Total Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	1,118,987,511.00	111,660,818.00	1,230,648,329.00
Primary Healthcare	1,118,987,511.00	111,660,818.00	1,230,648,329.00
Other levels of Healthcare	-	-	-
All Other Expenditure	204,177,804,576.32	379,285,033,779.40	583,462,838,355.72
Total Expenditure	205,296,792,087.32	379,396,694,597.40	584,693,486,684.72

Table 18 Nature of Primary Healthcare Expenditure

Table 18 seeks to answer the question, what will the primary healthcare sub-sector spend its money on in the year 2025. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2025 fiscal year.

The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also president the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.

What will the Primary Healthcare sector spend its money on?

Expenditure	2023 Budget (Billion Naira)
Personnel Expenditure:	0.803
Salaries, Wages and Allowances	0.803
Social Contributions	-
Social Benefits	-
Overheads	0.316
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	0.112
Contingencies	-
Total Expenditure (including Contingencies)	1.231

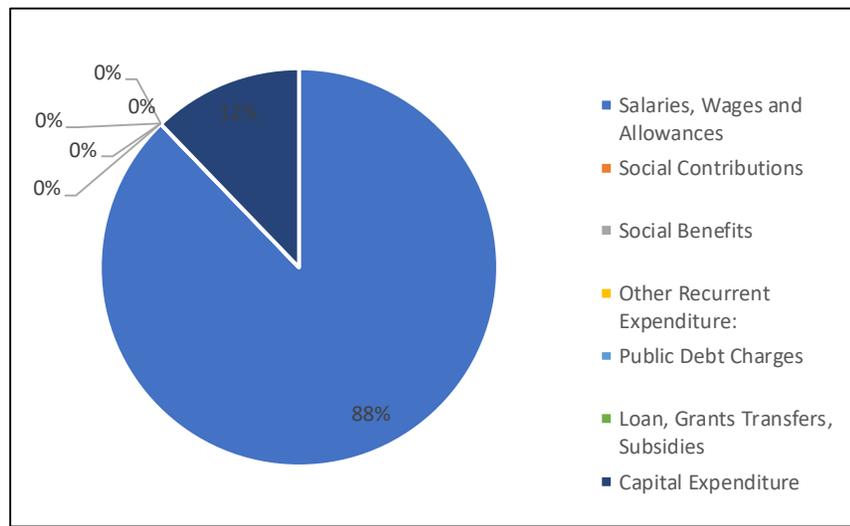


Table 19 Primary Healthcare Expenditure by Administrative Classification

Presented in 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

Which Ministries, Departments and Agencies will be spending the Money, and on what?

Expenditure by MDA (Top 5)	2023 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Kwara State Primary Health Care Development Agency	-	0.0	-	0.0	-	0.0
Kwara State Health Insurance Agency	0.8	-	-	0.8	0.1	0.9
Kwara State College of Nursing and Midwifery, Ilorin	-	0.3	-	0.3	-	0.3
Ministry of Communication	-	0.0	-	0.0	-	0.0
Ministry of Tertiary	-	0.0	-	0.0	-	0.0
Others MDAs	-	0.0	-	0.0	-	0.0
Total Expenditure	0.8	0.3	-	1.1	0.1	1.2

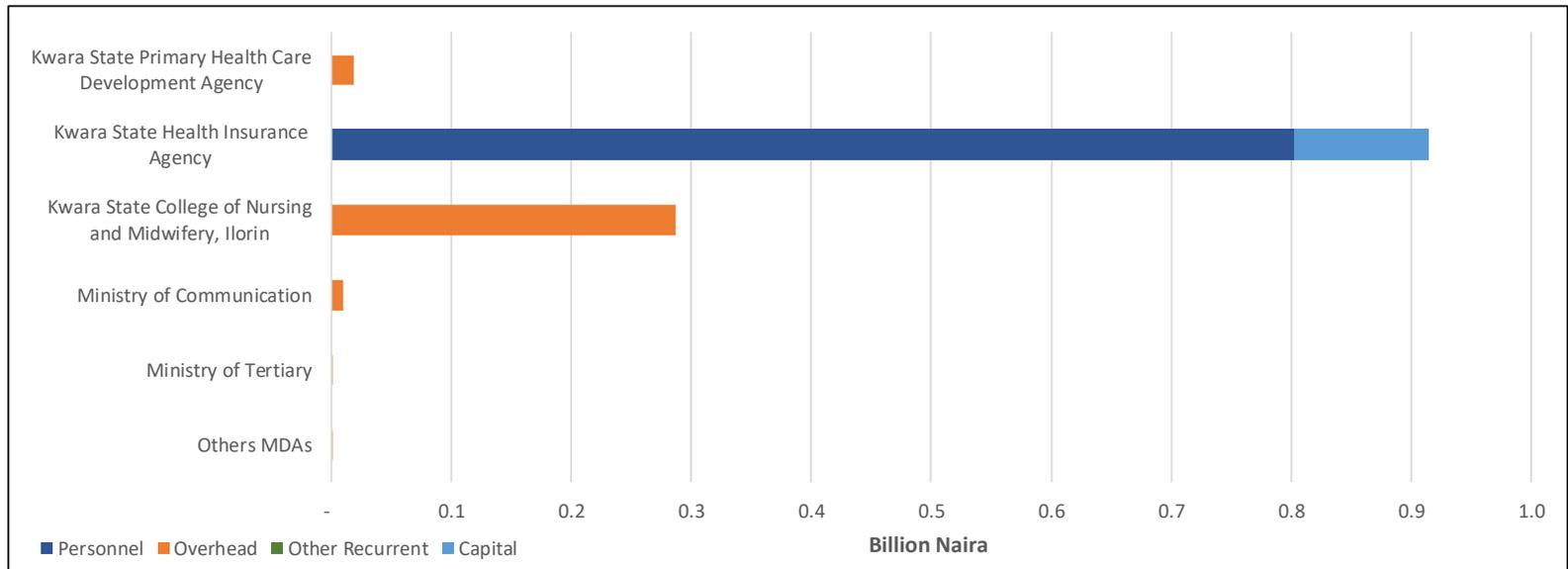


Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question ‘what are the major capital investment projects in the Primary Healthcare sub-sector’ in Kwara State for the 2025 fiscal year.

What are the major Capital Investments Projects in the Primary Healthcare sector?

Project	Location (LGA)	Ongoing / New	2023 Budget Provision
Purchase of 2 nos motorcycles for dispatch of letters	State Wide	New	2,400,000.00
Procurement of Printing machine which is used for printing of beneficiary cards A) Purch	State Wide	New	43,706,250.00
Renovation of office at kwara state health insurance scheme office	Ilorin Sout	New	50,554,568.00
Provision of NIN Identification Software under BHCPF for Five(5) Regional centres and to	State Wide	New	15,000,000.00
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
Other Projects			-
Total Capital Expenditure			111,660,818.00

