



Kwara State Government

2026 Citizens Budget

Budget of Consolidation and Sustained Growth

Incorporating:

Basic Education Citizens Budget

Primary Healthcare Citizens Budget

Published: 21/02/2026

Budget Directorate
Ministry of Planning and Economic Development

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About the Citizens' Budget

The Kwara State 2026 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 2026 Fiscal Year.

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

- Link to 2026 Appropriation Law and 2026 Detailed Budget Publication:
<https://kwarastate.gov.ng/wp-content/uploads/Kwara-State-2026-Approved-Budget-NGF-Publication-Version.pdf>

This Kwara State 2026 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 2026 has been christened “the Budget of” 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 schools across Kwara Central, Kwara North, Kwara South.
- Livestock Productivity to bolster food security and strengthen livestock development across Kwara’s 16 Local Government Areas.
- 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.
- Construction of Kwara Convention Centre.
- Procurement of security equipment.
- Rehabilitation of health facilities across Kwara Central, Kwara North, Kwara South.
- Construction of sporting facilities
- 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 2026 budget has a total expenditure outlay of N656,595,559,298.49 billion for Fiscal Year 2026. Of this amount, N536,814,353,886.49 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 N77 billion exists which is the shortfall of total recurrent revenue compared to the total budget. Kwara State Government will finance the deficit through N77 billion of foreign loans.

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

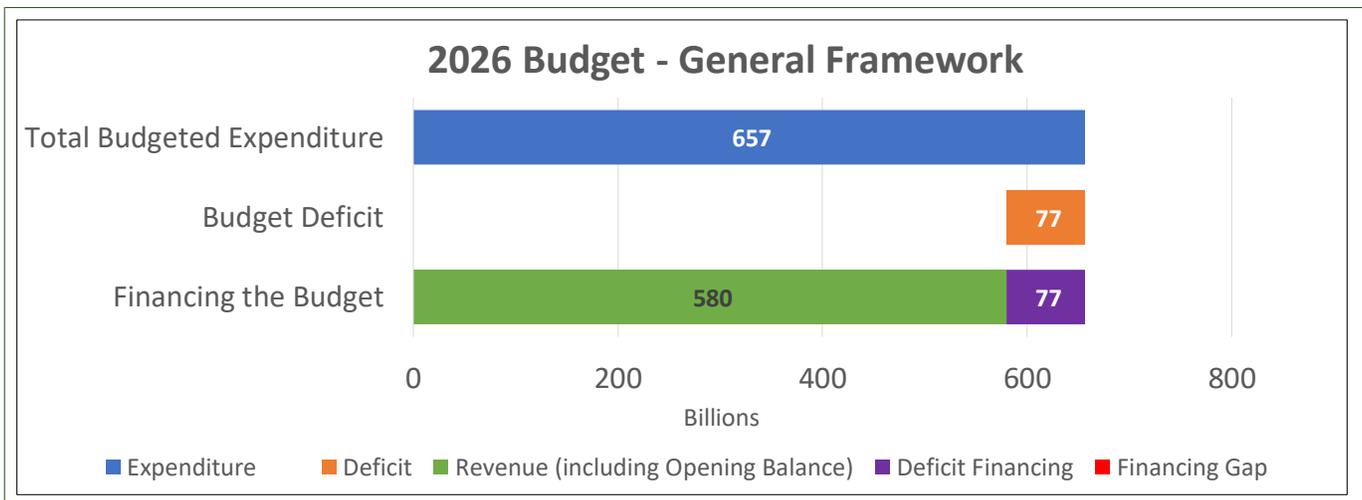
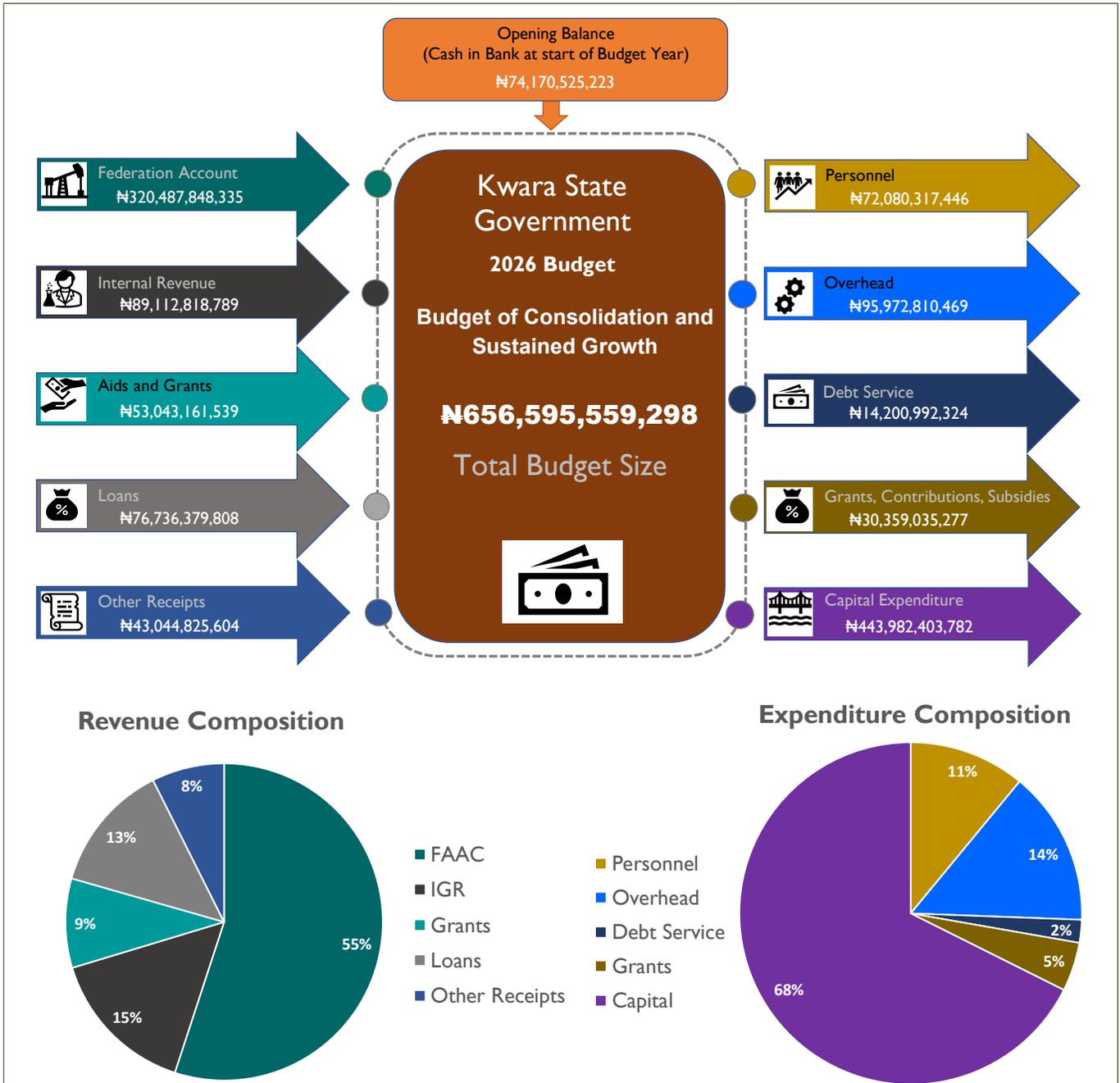


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Kwara Government anticipate that a total of N320.48bn will come from the Federation Account. The chief sources of Federation Account Receipt include N72.87bn from statutory allocation, VAT N88.68bn and Other FAAC receipts N158.93bn.
- A total sum of N89.11bn is projected to be generated internally by the state (IGR), Aids and Grant N53.04bn and N77 billion from loan.

Table 1 Sources of Revenues

Revenue	2026 Budget
Opening Balance	74,170,525,223
Federation Account	320,487,848,335
Statutory Allocation	72,875,034,529
VAT	88,681,525,676
Other FAAC Receipts	158,931,288,130
Internally Generated Revenues	89,112,818,789
<i>Tax Revenue, of which</i>	<i>25,616,665,859</i>
Tax Revenues - Personal	20,505,450,706
Tax Revenue - Other	5,111,215,153
Non-Tax Revenue	63,496,152,930
Other Sources	172,824,366,951
Aids and Grants	53,043,161,539
Loans	76,736,379,808
Total Revenue (including Opening Balance)	656,595,559,298

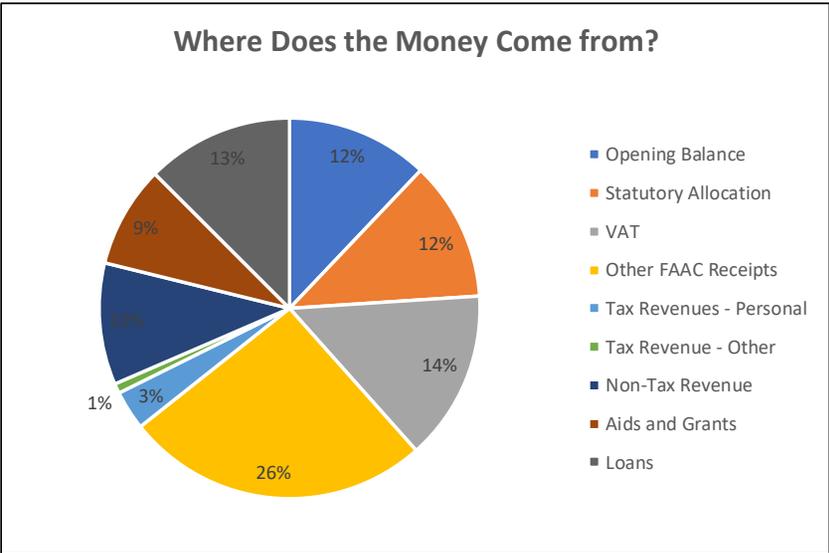


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2026 Budget	Source and Purpose	2026 Budget
FGN UBEC Grant to SUBEB for Construction of Classroom	11,544,574,420	Grant from UNICEF Fund for Global Partnership for Education GPE (f	1,000,000,000
FGN Grant on Global Fund Support on Malaria and HIV/AIDS	8,287,263,599	Grant from UNICEF Support Child Survival Programme	764,465,000
Grant from Federal Ministry of Health Support for NPI Activities (pro	8,080,201,286	World Bank Loan for Neglected Tropical Diseases (provides drug to c	301,500,500
Grant on Sustainable Power and Irrigation for Nigeria (SPIN) Progran	7,500,000,000	Grants from Water Supply, Sanitation and Hygiene Programme (WA	300,000,000
FGN Grant on National Programme for Food Security benefited by t	4,560,000,000	Grants from UNDP Economic Privatization Programme for Micro Sm	250,000,000
Others	10,069,086,886	Others	386,069,848
Total Domestic Aids and Grants	50,041,126,191	Total Foreign Aids and Grants	3,002,035,348

Table 3 Borrowing (Loans)

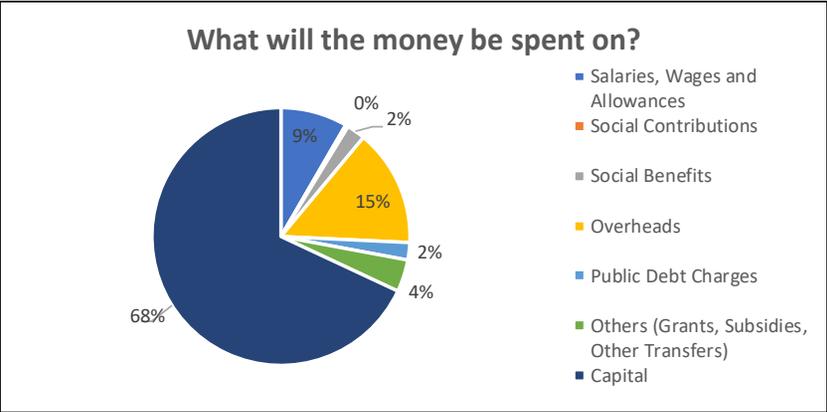
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2026 Budget	Source and Purpose	2026 Budget
		World Bank Loan on Rural Access and Agricultural Marketing Projec	21,503,770,907
		World Bank Loan Receipt on AGRO-CLIMATIC RESILIENCE IN SEMI-A	14,650,000,000
		World Bank Loan on State Action on Business Enabling Reforms (SA	10,000,000,000
Others	-	World Bank Loan for Adolescent Girl Initiative for Learning and Empo	10,000,000,000
Total Domestic Loans		World Bank Loan Supported Nigeria COVID-19 Action Recovery and	5,000,000,000
		Others	15,582,608,901
		Total Foreign Loans	76,736,379,808

Section 3 What will the money be spent on?

Of the total N656.59 billion, the State government intends to spend N443.98 billion (68%) on capital expenditure while the remaining N212.61 (32%) 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	2026 Budget
Personnel	72,080,317,446
Salaries, Wages and Allowances	54,584,828,371
Social Contributions	2,295,489,075
Social Benefits	15,200,000,000
Other Recurrent	140,532,838,070
Overheads	95,972,810,469
Public Debt Charges	14,200,992,324
Others (Grants, Subsidies, Other Transfers)	26,347,031,980
Capital	443,982,403,782
Total Expenditure (including Contingencies)	656,595,559,298



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

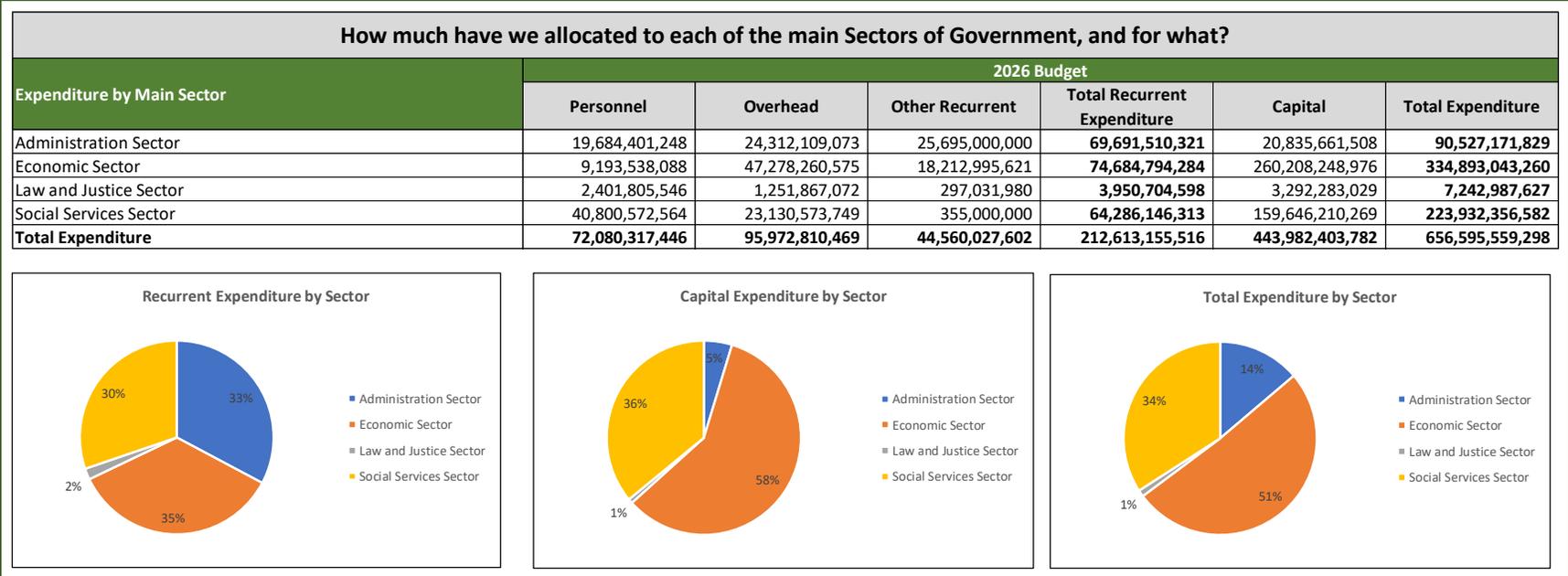


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.777 Billion	N0.492 Billion	N29.601 Billion	N0.456 Billion	N5.084 Billion	N19.684 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N9.413 Billion	N0.811 Billion	N2.402 Billion	N0.681 Billion	N0.554 Billion	N2.124 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
					
N0.269 Billion	N2.147 Billion	N11.347 Billion	N1.136 Billion	N60.673 Billion	N50.007 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N8.686 Billion	N0.106 Billion	N1.549 Billion	N1.225 Billion	N1.13 Billion	N2.259 Billion

Figure 6 Capital Expenditure by Planning Sector

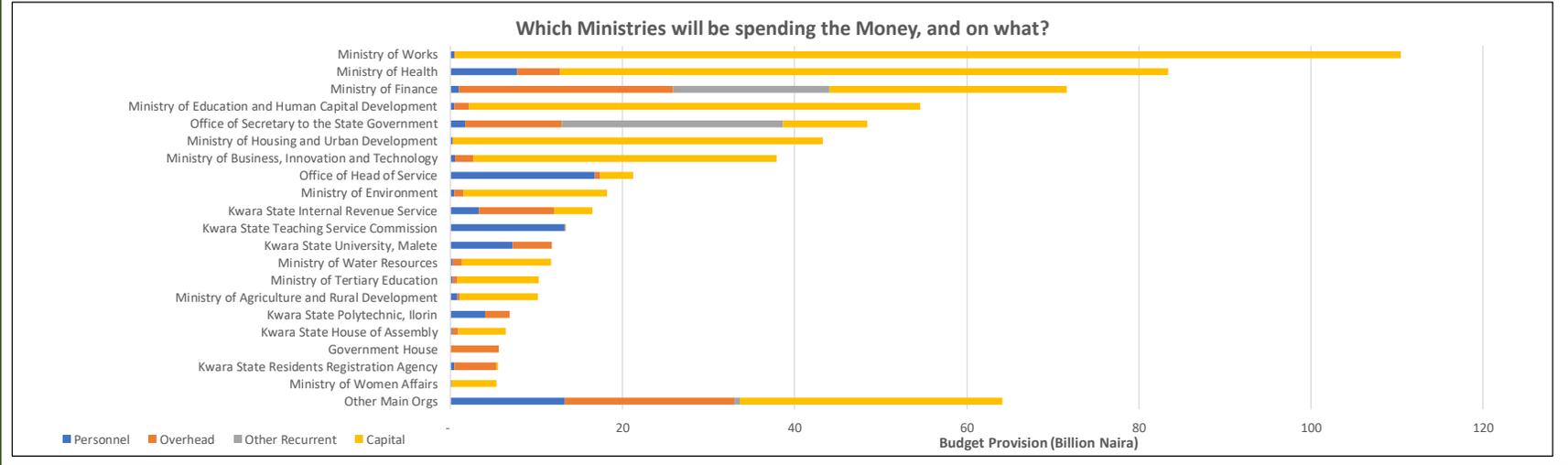
Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N9.128 Billion	N39.252 Billion	N52.529 Billion	N16.638 Billion	N34.042 Billion	N20.836 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N70.884 Billion	N109.962 Billion	N3.292 Billion	N10.39 Billion	N8.257 Billion	N68.773 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
					
N10.174 Billion	N41.891 Billion	N93.477 Billion	N18.229 Billion	N99.799 Billion	N90.527 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N88.983 Billion	N110.88 Billion	N7.243 Billion	N12.295 Billion	N9.942 Billion	N73.155 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)	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Works	427,897,093	95,313,903	-	523,210,996	109,962,355,435	110,485,566,431
Ministry of Health	7,766,673,032	4,974,718,669	-	12,741,391,701	70,712,889,793	83,454,281,494
Ministry of Finance	933,434,572	24,905,525,339	18,212,995,621	44,051,955,532	27,602,342,375	71,654,297,907
Ministry of Education and Human Capital Development	435,922,863	1,651,367,467	-	2,087,290,330	52,528,889,520	54,616,179,850
Office of Secretary to the State Government	1,648,020,573	11,297,905,192	25,695,000,000	38,640,925,765	9,769,228,739	48,410,154,504
Ministry of Housing and Urban Development	216,157,476	20,300,459	-	236,457,935	43,063,602,732	43,300,060,667
Ministry of Business, Innovation and Technology	491,748,231	2,132,963,995	-	2,624,712,226	35,251,889,232	37,876,601,458
Office of Head of Service	16,757,746,031	658,750,791	-	17,416,496,822	3,792,174,464	21,208,671,286
Ministry of Environment	425,172,037	1,106,379,997	-	1,531,552,034	16,637,521,055	18,169,073,089
Kwara State Internal Revenue Service	3,282,149,524	8,762,708,846	-	12,044,858,370	4,413,227,500	16,458,085,870
Kwara State Teaching Service Commission	13,263,846,673	59,422,387	-	13,323,269,060	-	13,323,269,060
Kwara State University, Maletе	7,187,465,356	4,569,295,000	-	11,756,760,356	-	11,756,760,356
Ministry of Water Resources	249,635,151	1,049,522,635	-	1,299,157,786	10,390,018,000	11,689,175,786
Ministry of Tertiary Education	289,191,492	512,288,680	-	801,480,172	9,428,278,501	10,229,758,673
Ministry of Agriculture and Rural Development	777,231,865	247,674,250	-	1,024,906,115	9,128,154,800	10,153,060,915
Kwara State Polytechnic, Ilorin	4,017,884,664	2,812,318,802	-	6,830,203,466	-	6,830,203,466
Kwara State House of Assembly	166,400,000	739,600,000	-	906,000,000	5,472,663,288	6,378,663,288
Government House	860,639	5,584,587,205	-	5,585,447,844	-	5,585,447,844
Kwara State Residents Registration Agency	424,800,000	4,928,573,100	-	5,353,373,100	200,000,000	5,553,373,100
Ministry of Women Affairs	55,037,473	137,019,174	-	192,056,647	5,106,000,000	5,298,056,647
Other Main Orgs	13,263,042,701	19,726,574,578	652,031,980	33,641,649,259	30,523,168,348	64,164,817,607
Total Expenditure	72,080,317,446	95,972,810,469	44,560,027,602	212,613,155,516	443,982,403,782	656,595,559,298



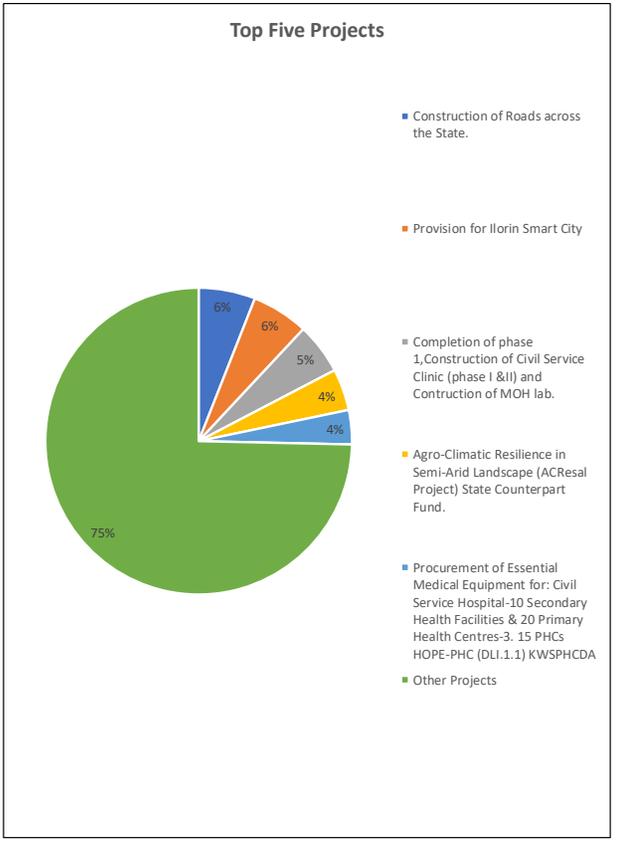
Section 5 What are the major Investments being made by the State?

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 schools across Kwara Central, Kwara North, Kwara South.
- 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.
- Construction of Kwara Convention Centre.
- Rehabilitation of health facilities across Kwara Central, Kwara North, Kwara South.
- Construction of sporting facilities
- 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	2026 Budget	Location
Construction of Roads across the State.	20,000,000,000	State Wide
Provision for Ilorin Smart City	20,000,000,000	State Wide
Completion of phase 1,Construction of Civil Service Clinic (phase I &II) and Construction of MOH lab.	18,024,900,000	Ilorin South
Agro-Climatic Resilience in Semi-Arid Landscape (ACResal Project) State Counterpart Fund.	14,650,000,000	State Wide
Procurement of Essential Medical Equipment for: Civil Service Hospital-10 Secondary Health Facilities & 20 Primary Health Centres-3. 15 PHCs HOPE-PHC (DLI.1.1) KWSPHCDA	12,083,925,000	State Wide
Rehabilitation of Public Schools	11,544,574,420	State Wide
Construction of a new modern central office complex (Proposed Finance House)	10,000,000,000	Ilorin South
Construction of Kwara Convention Centre	10,000,000,000	Ilorin South
Renovation of 3 Technical and Vocational College. GTC Patigi. Rehabilitation of agency for Mass Education Centre, Shao, Ilorin, Patigi Lafiagi	10,000,000,000	State Wide
Construction of Schools across Kwara Central, Kwara North, Kwara South	9,000,000,000	State Wide
Construction of KwasUED Central Admin / Senate Building.	8,353,633,000	Ilorin South
Rehabilitation of Kwara Hotels	8,000,000,000	Ilorin South
Construction of Ilorin Conference Center	7,100,000,000	Ilorin South
PHC Capital activities on Human Capital Opportunities for Prosperity and Equity(HOPE) Project in the State.	7,000,000,000	State Wide
Construction of Court House.	6,586,983,000	Ilorin South
BED Capital activities on Human Capital Opportunities for Prosperity and Equity(HOPE) Project in the State.	5,000,000,000	State Wide
Repair/Upgrading and procurement equipment towards the conversion of General Hospital Ilorin to Kwara State University Teaching Hospital	5,000,000,000	Ilorin West
KwaraLearn Activities	5,000,000,000	State Wide
Purchase of Security Equipment	4,000,000,000	Ilorin South
Construction of Key Facilities at Offa Sports Stadium	3,000,000,000	Ilorin South
Other Projects	249,638,388,362	
Total Capital Expenditure	443,982,403,782	



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 (Moro LGA, Oyun LGA & Asa 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:

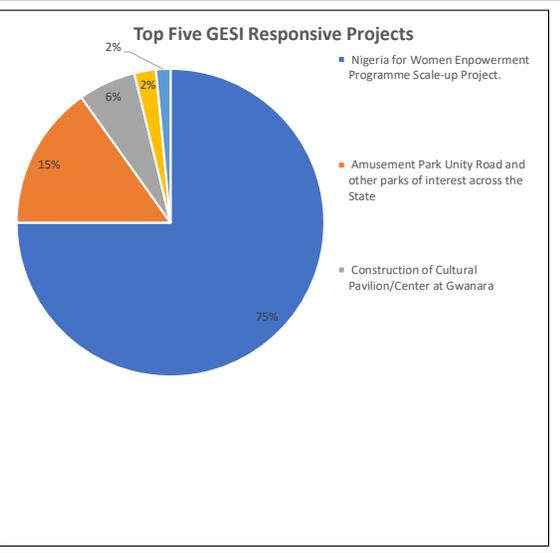
- Grading of State Rural Roads across the State and Interlock Access Road across the State.
- Rehabilitation of Roads by Kwara State Road Maintenance Agency (KWARMA) across the three senatorial district.
- Construction of youth sporting centre no2, Resource centre no2 and provision of acquisition centre.
- Construction of Television Station at Ilesha, Gwanara, Yashikira etc.
- Assisting the youth through the empowerment of unemployed youth across the three senatorial district.
- Provision of Culverts/Drainages at Wayata, Nyamikpan, Kpada Road, Wadata Extension and Nassarawa (2) Construction of Culverts/at Emi Tsaduko shonga to Masalachi Bologi.
- Establishment of New Tertiary Institutions.

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 N6.7bn was allocated in the approved budget to implement gender and inclusive projects in the 2026 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	2026 Budget	Implementing MDA
Nigeria for Women Empowerment Programme Scale-up Project.	4,950,000,000	Ministry of Women Affairs
Amusement Park Unity Road and other parks of interest across the State	1,000,000,000	Ministry of Environment
Construction of Cultural Pavilion/Center at Gwanara	400,000,000	Ministry of Communications
Renovation of theater Hall of Kwara State Council for Arts & Culture	150,086,506	Ministry of Communications
End of the year women empowerment for 500 indigent women across the 16 LGAs in Kwara State being anchored by Her Excellency office @ 200,000 * 500 = 100,000,000.00	100,000,000	Ministry of Women Affairs
Provision of Youth Resource center	50,000,000	Ministry of Youth Development
Girls' Child Empowerment for girls aged 10-18 years across pilot and scale phases	40,000,000	Ministry of Women Affairs
Scaling up (Value Adding) Processing- i) Smoking Klin ii) Fish Farming	27,354,000	Ministry of Agriculture And Rural
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
Others GESI Projects	-	-
Total Value of GESI Responsive Projects	6,717,440,506	



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 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	74,170,525,223	62,202,462,369	19.2%	35,954,516,005	106.3%	23,488,357,557	215.8%
Federation Account	320,487,848,335	302,631,653,771	5.9%	383,193,300,433	-16.4%	222,475,087,749	44.1%
Statutory Allocation	72,875,034,529	49,018,210,702	48.7%	57,745,723,212	26.2%	69,036,586,307	5.6%
Derivation	-	-	-	-	-	-	-
VAT	88,681,525,676	84,866,893,565	4.5%	85,936,893,565	3.2%	80,401,386,918	10.3%
Other FAAC Receipts	158,931,288,130	168,746,549,503	-5.8%	239,510,683,656	-33.6%	73,037,114,524	117.6%
Internally Generated Revenues	89,112,818,789	97,373,712,160	-8.5%	82,320,106,653	8.3%	85,208,357,151	4.6%
<i>Tax Revenue, of which</i>	<i>25,616,665,859</i>	<i>17,143,241,971</i>	<i>49.4%</i>	<i>18,183,775,354</i>	<i>40.9%</i>	<i>25,094,561,789</i>	<i>2.1%</i>
Tax Revenues - Personal	20,505,450,706	16,973,241,971	20.8%	17,993,775,354	14.0%	24,912,374,323	-17.7%
Tax Revenue - Other	5,111,215,153	170,000,000	2906.6%	190,000,000	2590.1%	182,187,466	2705.5%
Non-Tax Revenue	63,496,152,930	80,230,470,189	-20.9%	64,136,331,299	-1.0%	60,113,795,362	5.6%
Other Sources	172,824,366,951	122,485,658,385	41.1%	125,178,686,491	38.1%	64,855,036,779	166.5%
Aids and Grants	53,043,161,539	52,035,428,865	1.9%	57,912,880,008	-8.4%	23,587,568,006	124.9%
Loans	76,736,379,808	70,430,229,520	9.0%	67,245,806,483	14.1%	41,267,468,773	85.9%
Other Receipts	43,044,825,604	20,000,000	215124.1%	20,000,000	215124.1%	-	-
Total Revenue (including Opening Balance)	656,595,559,298	584,693,486,685	12.3%	626,646,609,582	4.8%	396,026,839,236	65.8%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Personnel	72,080,317,446	69,152,882,336	4.2%	68,918,617,318	4.6%	65,222,126,884	10.5%
Salaries, Wages and Allowances	54,584,828,371	54,466,212,492	0.2%	52,565,769,898	3.8%	50,400,880,423	8.3%
Social Contributions	2,295,489,075	1,250,847,420	83.5%	1,152,847,420	99.1%	426,324,707	438.4%
Social Benefits	15,200,000,000	13,435,822,424	13.1%	15,200,000,000		14,394,921,754	5.6%
Other Recurrent	140,532,838,070	136,143,909,751	3.2%	128,074,524,244	9.7%	101,755,855,572	38.1%
Overheads	95,972,810,469	69,823,192,503	37.5%	81,387,081,487	17.9%	58,961,846,415	62.8%
Public Debt Charges	14,200,992,324	11,781,541,930	20.5%	15,359,309,288	-7.5%	14,951,320,103	-5.0%
Transfers of State IGR to LGCs	4,012,003,297	2,173,752,736	84.6%	3,869,095,589	3.7%	3,869,095,589	3.7%
Others (Grants, Subsidies, Other Transfers)	26,347,031,980	52,365,422,582	-49.7%	27,459,037,880	-4.0%	23,973,593,465	9.9%
Capital	443,982,403,782	379,396,694,597	17.0%	429,653,468,020	3.3%	162,038,720,026	174.0%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	656,595,559,298	584,693,486,685	12.3%	626,646,609,582	4.8%	329,016,702,482	99.6%

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

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	523,210,996	610,588,937	-14.3%	529,182,937	-1.1%	477,369,187	9.6%
Ministry of Health	12,741,391,701	5,836,293,450	118.3%	6,919,417,770	84.1%	6,863,624,114	85.6%
Ministry of Finance	44,051,955,532	33,499,083,330	31.5%	46,057,635,110	-4.4%	37,170,020,588	18.5%
Ministry of Education and Human Capital Development	2,087,290,330	2,415,436,961	-13.6%	2,269,822,115	-8.0%	1,272,789,203	64.0%
Office of Secretary to the State Government	38,640,925,765	55,769,171,210	-30.7%	32,318,590,863	19.6%	29,104,295,923	32.8%
Ministry of Housing and Urban Development	236,457,935	212,470,459	11.3%	268,691,027	-12.0%	250,461,959	-5.6%
Ministry of Business, Innovation and Technology	2,624,712,226	1,581,459,215	66.0%	1,614,001,491	62.6%	1,211,359,616	116.7%
Office of Head of Service	17,416,496,822	15,612,053,246	11.6%	17,398,961,822	0.1%	16,363,790,039	6.4%
Ministry of Environment	1,531,552,034	1,453,976,146	5.3%	1,113,324,651	37.6%	984,846,299	55.5%
Kwara State Internal Revenue Service	12,044,858,370	8,432,813,245	42.8%	12,492,252,960	-3.6%	7,272,621,922	65.6%
Kwara State Teaching Service Commission	13,323,269,060	17,633,302,207	-24.4%	13,419,449,925	-0.7%	13,383,990,172	-0.5%
Kwara State University, Malete	11,756,760,356	13,221,077,322	-11.1%	13,914,294,572	-15.5%	13,712,855,267	-14.3%
Ministry of Water Resources	1,299,157,786	925,502,820	40.4%	1,295,394,599	0.3%	1,176,277,195	10.4%
Ministry of Tertiary Education	801,480,172	1,239,462,659	-35.3%	809,924,995	-1.0%	702,735,026	14.1%
Ministry of Agriculture and Rural Development	1,024,906,115	1,070,271,109	-4.2%	924,357,787	10.9%	802,379,545	27.7%
Kwara State Polytechnic, Ilorin	6,830,203,466	6,969,250,354	-2.0%	7,534,619,664	-9.3%	5,938,412,290	15.0%
Kwara State House of Assembly	906,000,000	174,697,000	418.6%	174,697,000	418.6%	100,980,630	797.2%
Government House	5,585,447,844	5,354,116,896	4.3%	5,486,646,610	1.8%	4,915,026,239	13.6%
Kwara State Residents Registration Agency	5,353,373,100	106,400,000	4931.4%	107,692,205	4871.0%	59,391,476	8913.7%
Ministry of Women Affairs	192,056,647	140,640,048	36.6%	174,540,048	10.0%	151,726,960	26.6%
Other Main Orgs	33,641,649,259	33,038,725,473	1.8%	32,169,643,411	4.6%	25,063,028,807	34.2%
Total Expenditure	212,613,155,516	205,296,792,087	3.6%	196,993,141,562	7.9%	166,977,982,456	27.3%

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

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	109,962,355,435	93,840,927,790	17.2%	118,253,497,790	-7.0%	60,547,390,457	81.6%
Ministry of Health	70,712,889,793	61,110,798,859	15.7%	59,914,798,859	18.0%	24,270,005,736	191.4%
Ministry of Finance	27,602,342,375	8,632,262,375	219.8%	20,592,262,375	34.0%	15,094,199,575	82.9%
Ministry of Education and Human Capital Development	52,528,889,520	52,173,494,814	0.7%	53,072,101,897	-1.0%	9,560,314,914	449.4%
Office of Secretary to the State Government	9,769,228,739	5,696,061,450	71.5%	5,761,257,450	69.6%	1,983,855,492	392.4%
Ministry of Housing and Urban Development	43,063,602,732	39,948,175,000	7.8%	40,284,815,507	6.9%	19,549,993,509	120.3%
Ministry of Business, Innovation and Technology	35,251,889,232	47,658,986,679	-26.0%	47,547,020,173	-25.9%	8,411,235,625	319.1%
Office of Head of Service	3,792,174,464	3,628,720,000	4.5%	4,594,320,000	-17.5%	1,715,276,691	121.1%
Ministry of Environment	16,637,521,055	2,110,799,666	688.2%	6,060,626,991	174.5%	848,148,560	1861.6%
Kwara State Internal Revenue Service	4,413,227,500	6,304,895,000	-30.0%	9,267,402,645	-52.4%	3,595,814,890	22.7%
Kwara State Teaching Service Commission	-	-	-	-	-	-	-
Kwara State University, Malete	-	-	-	-	-	-	-
Ministry of Water Resources	10,390,018,000	3,081,366,000	237.2%	3,781,366,000	174.8%	1,489,528,924	597.5%
Ministry of Tertiary Education	9,428,278,501	12,685,822,685	-25.7%	10,685,822,685	-11.8%	3,473,775,756	171.4%
Ministry of Agriculture and Rural Development	9,128,154,800	4,560,557,300	100.2%	2,788,557,300	227.3%	819,699,279	1013.6%
Kwara State Polytechnic, Ilorin	-	-	-	-	-	-	-
Kwara State House of Assembly	5,472,663,288	4,941,100,000	10.8%	4,941,100,000	10.8%	9,245,000	59095.9%
Government House	-	-	-	-	-	-	-
Kwara State Residents Registration Agency	200,000,000	6,500,000,000	-96.9%	6,500,000,000	-96.9%	3,421,960,984	-94.2%
Ministry of Women Affairs	5,106,000,000	235,000,000	2072.8%	5,205,000,000	-1.9%	132,893,640	3742.2%
Other Main Orgs	30,523,168,348	26,287,726,979	16.1%	30,403,518,348	0.4%	7,115,380,994	329.0%
Total Expenditure	443,982,403,782	379,396,694,597	17.0%	429,653,468,020	3.3%	162,038,720,026	174.0%

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

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	110,485,566,431	94,451,516,727	17.0%	118,782,680,727	-7.0%	61,024,759,644	81.1%
Ministry of Health	83,454,281,494	66,947,092,309	24.7%	66,834,216,629	24.9%	31,133,629,850	168.1%
Ministry of Finance	71,654,297,907	42,131,345,705	70.1%	66,649,897,485	7.5%	52,264,220,163	37.1%
Ministry of Education and Human Capital Development	54,616,179,850	54,588,931,775	0.0%	55,341,924,012	-1.3%	10,833,104,117	404.2%
Office of Secretary to the State Government	48,410,154,504	61,465,232,660	-21.2%	38,079,848,313	27.1%	31,088,151,415	55.7%
Ministry of Housing and Urban Development	43,300,060,667	40,160,645,459	7.8%	40,553,506,534	6.8%	19,800,455,468	118.7%
Ministry of Business, Innovation and Technology	37,876,601,458	49,240,445,894	-23.1%	49,161,021,664	-23.0%	9,622,595,241	293.6%
Office of Head of Service	21,208,671,286	19,240,773,246	10.2%	21,993,281,822	-3.6%	18,079,066,730	17.3%
Ministry of Environment	18,169,073,089	3,564,775,812	409.7%	7,173,951,642	153.3%	1,832,994,859	891.2%
Kwara State Internal Revenue Service	16,458,085,870	14,737,708,245	11.7%	21,759,655,605	-24.4%	10,868,436,812	51.4%
Kwara State Teaching Service Commission	13,323,269,060	17,633,302,207	-24.4%	13,419,449,925	-0.7%	13,383,990,172	-0.5%
Kwara State University, Malete	11,756,760,356	13,221,077,322	-11.1%	13,914,294,572	-15.5%	13,712,855,267	-14.3%
Ministry of Water Resources	11,689,175,786	4,006,868,820	191.7%	5,076,760,599	130.2%	2,665,806,119	338.5%
Ministry of Tertiary Education	10,229,758,673	13,925,285,344	-26.5%	11,495,747,680	-11.0%	4,176,510,782	144.9%
Ministry of Agriculture and Rural Development	10,153,060,915	5,630,828,409	80.3%	3,712,915,087	173.5%	1,622,078,824	525.9%
Kwara State Polytechnic, Ilorin	6,830,203,466	6,969,250,354	-2.0%	7,534,619,664	-9.3%	5,938,412,290	15.0%
Kwara State House of Assembly	6,378,663,288	5,115,797,000	24.7%	5,115,797,000	24.7%	110,225,630	5686.9%
Government House	5,585,447,844	5,354,116,896	4.3%	5,486,646,610	1.8%	4,915,026,239	13.6%
Kwara State Residents Registration Agency	5,553,373,100	6,606,400,000	-15.9%	6,607,692,205	-16.0%	3,481,352,460	59.5%
Ministry of Women Affairs	5,298,056,647	375,640,048	1310.4%	5,379,540,048	-1.5%	284,620,600	1761.4%
Other Main Orgs	64,164,817,607	59,326,452,452	8.2%	62,573,161,759	2.5%	32,178,409,801	99.4%
Total Expenditure	656,595,559,298	584,693,486,685	12.3%	626,646,609,582	4.8%	329,016,702,482	99.6%

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 2026 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 2026 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.

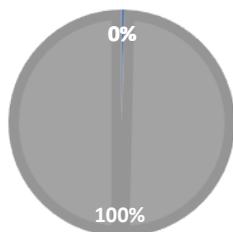
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

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?

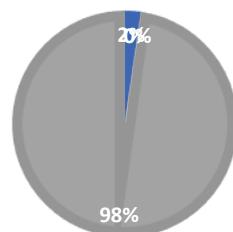
Recurrent Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



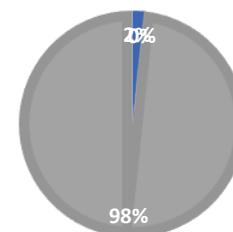
Capital Expenditure

- 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:	749,125,195.00	10,000,000,000.00	10,749,125,195.00
Basic Education	749,125,195.00	10,000,000,000.00	10,749,125,195.00
Other levels of Education	-	-	-
All Other Expenditure	211,864,030,321.12	433,982,403,782.37	645,846,434,103.49
Total Expenditure	212,613,155,516.12	443,982,403,782.37	656,595,559,298.49

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 2026 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.

What will the Basic Education sector spend its money on?

Expenditure	2023 Budget (Billion Naira)
Personnel Expenditure:	0.163
Salaries, Wages and Allowances	0.163
Social Contributions	-
Social Benefits	-
Overheads	0.586
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	10.000
Contingencies	-
Total Expenditure (including Contingencies)	10.749

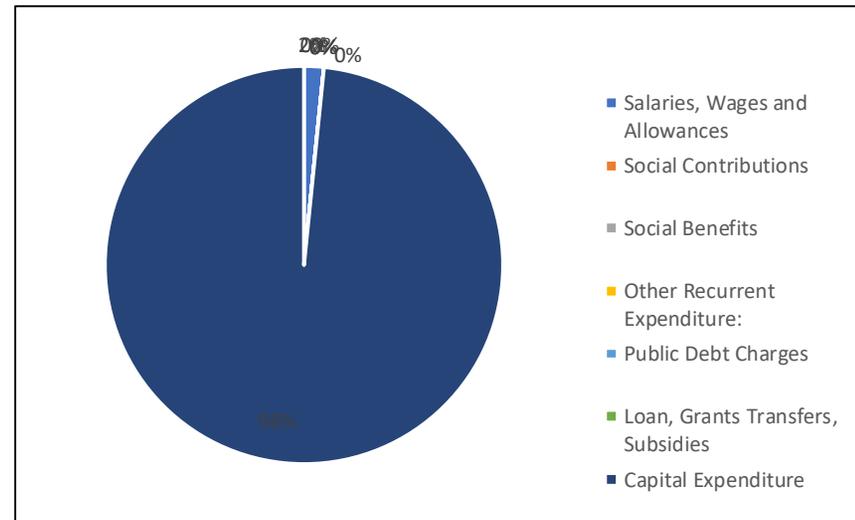


Table 15 Basic Education Expenditure by Administrative Classification

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	0.2	0.6	-	0.7	-	0.7
Ministry of Education and Human Capital Development	-	-	-	-	5.0	5.0
Ministry of Finance	-	-	-	-	5.0	5.0
0	-	-	-	-	-	-
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
Total Expenditure	0.2	0.6	-	0.7	10.0	10.7

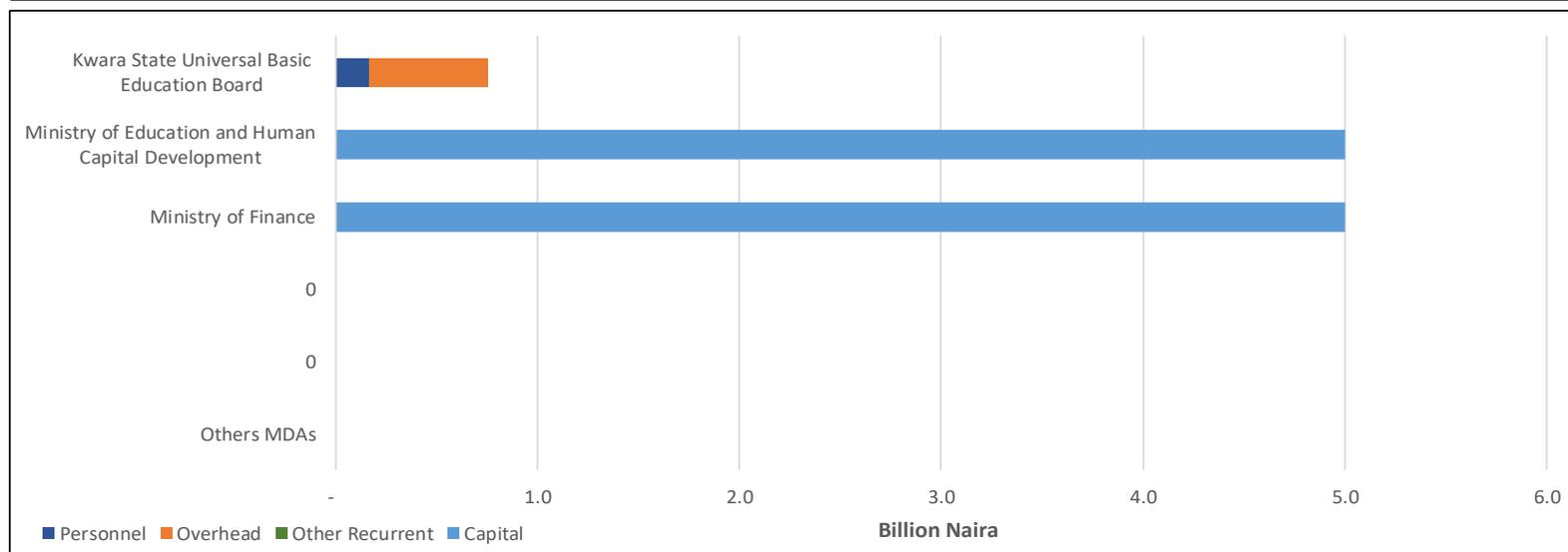
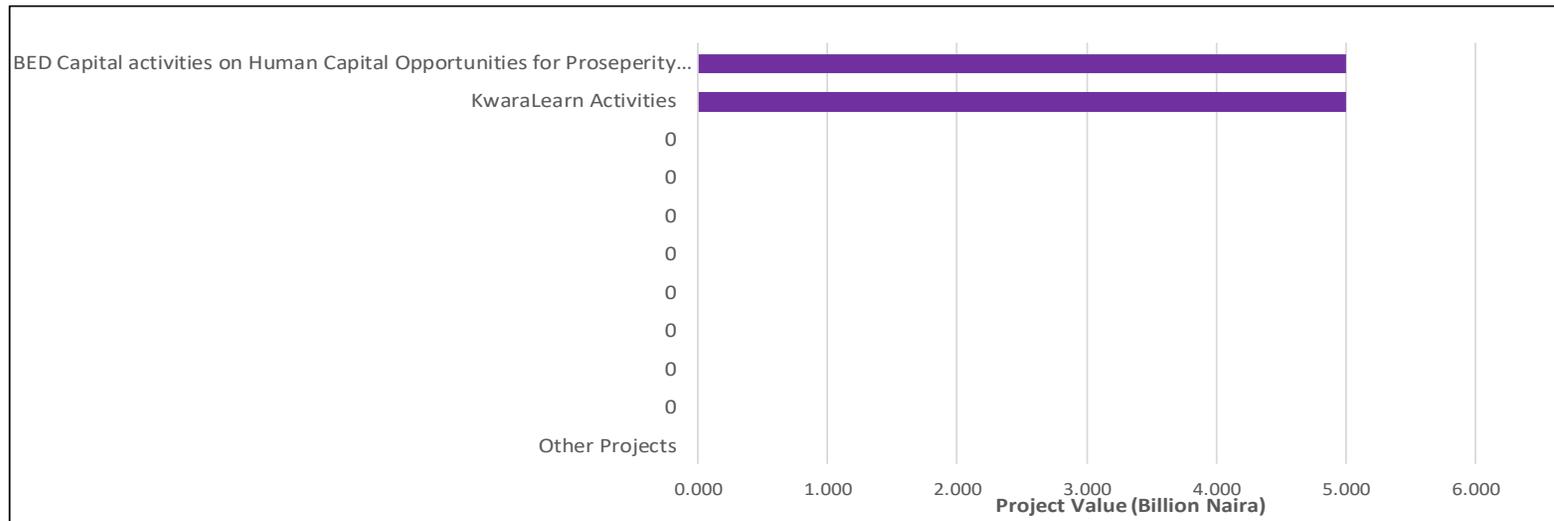


Table 16 Projects that Respond to Basic Education Needs

Presented in Table 16 are the top 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
BED Capital activities on Human Capital Opportunities for Proseperity and Equity(HOPE)	State Wide	New	5,000,000,000.00
KwaraLearn Activities	State Wide	Ongoing	5,000,000,000.00
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
Other Projects			-
Total Capital Expenditure			10,000,000,000.00



Annexure 2: Primary Healthcare sector Citizens Budget

The Kwara State 2026 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 2026 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.

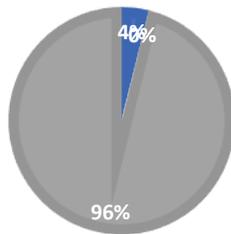
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Kwara State for the year 2026. 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?

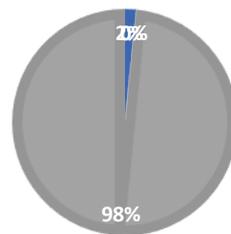
Recurrent Expenditure

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



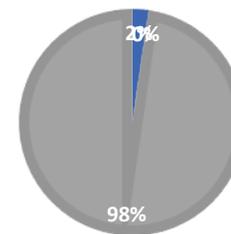
Capital Expenditure

- 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:	8,152,232,667.00	7,000,000,000.00	15,152,232,667.00
Primary Healthcare	8,152,232,667.00	7,000,000,000.00	15,152,232,667.00
Other levels of Healthcare	-	-	-
All Other Expenditure	204,460,922,849.12	436,982,403,782.37	641,443,326,631.49
Total Expenditure	212,613,155,516.12	443,982,403,782.37	656,595,559,298.49

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 2026. 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 2026 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.

What will the Primary Healthcare sector spend its money on?

Expenditure	2023 Budget (Billion Naira)
Personnel Expenditure:	7.767
Salaries, Wages and Allowances	7.767
Social Contributions	-
Social Benefits	-
Overheads	0.386
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	7.000
Contingencies	-
Total Expenditure (including Contingencies)	15.152

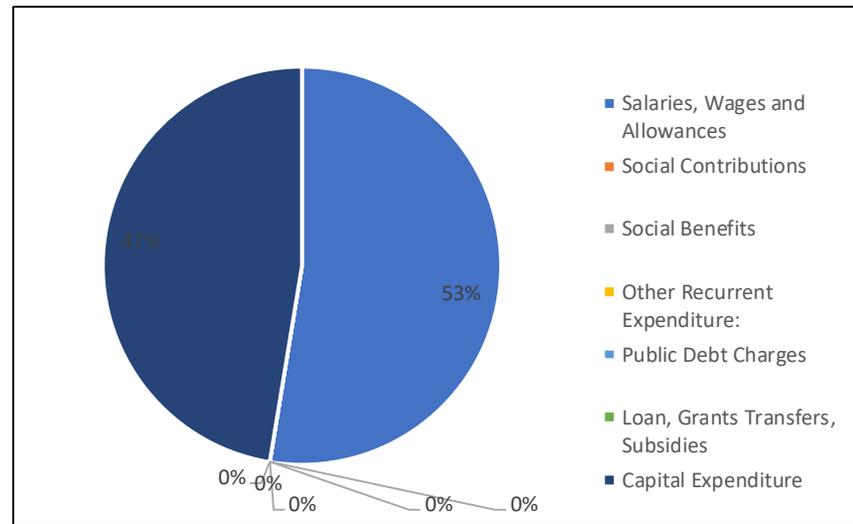


Table 19 Primary Healthcare Expenditure by Administrative Classification

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	-	0.4	-	0.4	-	0.4
Ministry of Health	7.8	-	-	7.8	7.0	14.8
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
Total Expenditure	7.8	0.4	-	8.2	7.0	15.2

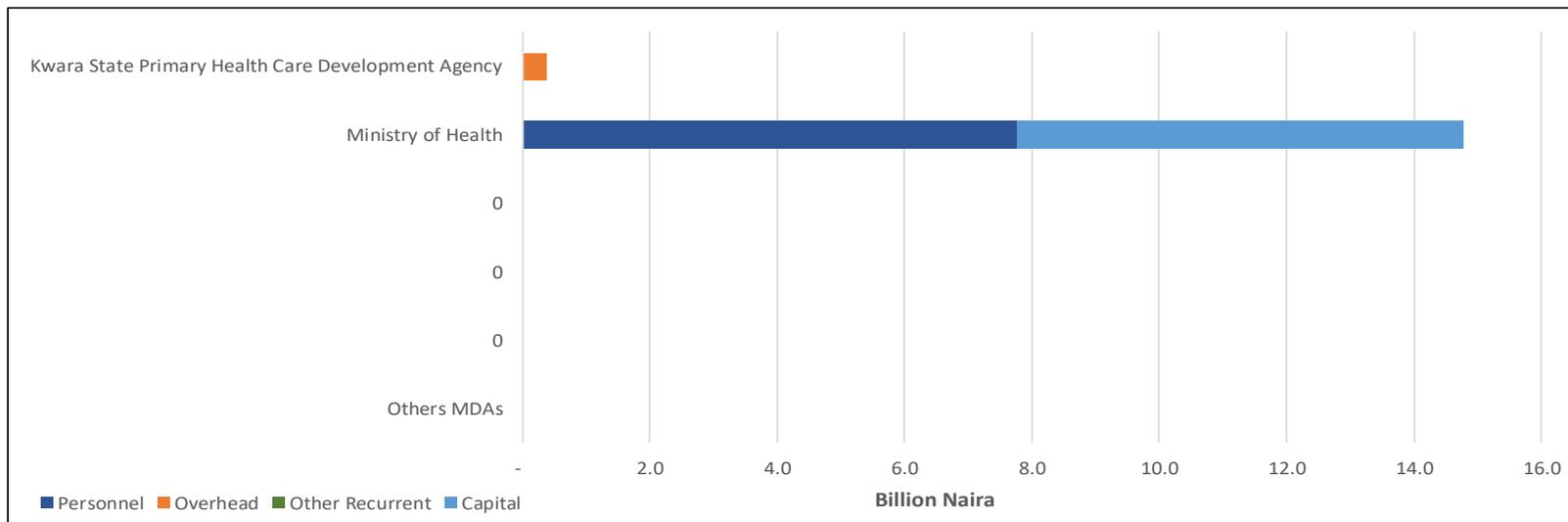


Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the 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 2026 fiscal year.

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

Project	Location (LGA)	Ongoing / New	2023 Budget Provision
PHC Capital activities on Human Capital Opportunities for Proseperity and Equity(HOPE)	State Wide	New	7,000,000,000.00
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
Other Projects			-
Total Capital Expenditure			7,000,000,000.00

