



**2022 MID-YEAR
BUDGET
IMPLEMENTATION
APPRAISAL**

BY

**MONITORING & EVALUATION
DEPARTMENT,**

**MINISTRY OF ECONOMIC
PLANNING & BUDGET**

July, 2022

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FOREWORD

The 2022 Budget christened “**Budget of Economic Re-Engineering**” is premised on the theme “Industrialisation for Inclusive Growth, Empowerment and Wealth Creation”. It also defines clear pathway of Arakunrin Akeredolu-led Administration towards steady progress as the government continues to improve on building strong foundation for economic resilience and social transformation for the State.

Budget Implementation Reports serves as a vital instrument through which Ministries, Extra- Ministerial Departments and Agencies (MEDAs) of Government can be held accountable for their revenue and expenditure as well as the realization of government’s objectives.

The 2022 Mid-Year Budget Implementation Appraisal report was prepared in compliance with the Ondo State Fiscal Responsibility Law (FRL,2017) to further promote transparency and accountability in governance. The report provides detailed analysis and track records of Government activities for the 2022 Mid-Year.

The Budget Implementation Appraisal Report had been uploaded on the State Budget website: www.ondobudget.org in compliance with the FRL, 2017 and it is available for free download by the general public.

I therefore urge the general public and readers of this report to maintain active interest in tracking progress towards the attainment of Government’s goals and objectives. We count on your partnership to enthrone good governance in Ondo State and look forward to your active participation in the entire Budget process.

Pastor Emmanuel Igbasan

Honourable Commissioner,

Ministry of Economic Planning & Budget,

Alagbaka, Akure.

PREFACE

Budget is the vehicle through which government allocates resources to the various sectors of the economy with a view to ensuring economic transformation of the society. Budget performance report therefore, is an essential part of the State accountability mechanism stipulated in the Ondo State Fiscal Responsibility Law(FRL, 2017).

The 2022 Mid-Year Budget Implementation Appraisal Report is part of the efforts of the Ministry of Economic Planning and Budget to comply with the FRL, 2017 and more importantly to promote budget transparency, accountability and credibility as a key component of the State's commitment to Open Government Partnership (OGP).

This report therefore, provides information on the distribution and utilization of public resources by Ministries, Extra-Ministerial Department and Agencies (MEDAs) between January to June, 2022. It also highlights significant accomplishments, provides lessons, identifies gaps and offers recommendations for improvement.

I appreciate the support and cooperation of the Ministry of Finance, Office of the Accountant General, Debt Management Department and Ondo State Internal Revenue Service (ODIRS) towards the production of this report. I also commend the concerted efforts of the Monitoring and Evaluation Department, Ministry of Economic Planning and Budget, for producing this report within the Fiscal Responsibility Law (FRL, 2017) and State Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme for Result (PforR) stipulated timelines.

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Ministry of Economic Planning & Budget,
Alagbaka, Akure, Ondo State.*

EXECUTIVE SUMMARY

The 2022 Budget themed “Budget of Economic Re-Engineering” was designed to drive an all-inclusive socio-economic transformation of the State in tandem with the eight (8) cardinal programmes of this administration, acronymed “**REDEEMED**” and consolidate the modest achievements of this Government.

The State approved a total Budget of ₦199.282 billion for 2022 fiscal year. The Budget has a provision of ₦85.968 billion for Capital Projects and ₦86.385 billion for Recurrent Expenditure. It also has a provision of ₦13.058 billion and ₦13.872 billion for Statutory Transfers and Debt Repayment respectively.

The Revenue side of the Budget for the Mid-Year recorded total receipts of ₦64.709 billion against proposed target of ₦99.641 billion, representing 64.9% performance level for the Mid-Year while the corresponding 2021 Mid-Year actual of ₦67.437 billion recorded a performance of 77.1%. The breakdown of the 2022 Mid-Year revenue shows that Internally Generated Revenue (IGR) was ₦11.073 billion, revenue from the Federation Account amounted to ₦38.988 billion, while revenue from Other Sources was ₦14.648 billion. The overall revenue for the State, inclusive of revenue from Revenue Retaining Agencies (RRAs) was ₦67.168 billion, representing 67.4% performance.

On the other hand, the total actual expenditure for the Mid-Year was ₦64.682 billion, against the proposed estimates of ₦99.641 billion. This figure depicted overall performance level of 64.9% for the mid-year while

the corresponding 2021 Mid-Year actual of ₦53.275 billion recorded an overall performance of 60.9%.

The breakdown of expenditure for the 2022 Mid-Year shows that the actual Recurrent Expenditure was ₦36.068 billion, representing 83.5% performance, Debt Repayment ₦6.075 billion, representing 87.6%, Statutory Transfers ₦2.053 billion, representing 31.5%, while the actual Capital expenditure was ₦20.486 billion, representing 47.7% performance.

The 2022 Mid-Year Budget Implementation Appraisal report was prepared in Administrative, Functional and Economic segments in line with State Fiscal Transparency and Accountability (SFTAS) Program for Result (PforR) guidelines and Nigerian Governors Forum (NGF) Budget reporting templates. Further breakdown and analysis of the 2022 Mid-Year report was structured in chapters. Chapter One discusses the introduction, objectives and policy thrust of the 2022 Budget. Details of revenue profile and analysis for the Mid-Year are contained in Chapter Two. Chapter Three focuses on the expenditure profile and analysis while Chapter Four highlights the observations, recommendations and conclusion.

CHAPTER ONE

1.1 INTRODUCTION

The year 2022 Budget termed "Budget of Economic Re-Engineering" was designed to complete on-going projects and commence the implementation of second term's eight (8) cardinal programmes of Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) led-administration acronymed "**REDEEMED**". The Budget was also designed to focus on rebuilding the State's economy by providing roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy. The eight (8) cardinal programmes are:

- R** - Rural and Agriculture Development;
- E** - Educational Advancement and Human Capital Development;
- D** - Development through Massive Infrastructure;
- E** - Efficient Service Delivery, Development and Policy Implementation;
- E** - Effective Healthcare and Social Welfare Services;
- M** -Maintenance of Law and Order for Adequate Security;
- E** -Energy, Mining and Sustainable Industries; and
- D** -Digital Revolution and Entrepreneurship.

The 2022 Mid-Year Budget Implementation Appraisal Report provides insight into the Ondo State Government's Revenue and Expenditure trend from January to June, 2022. It also presents an overview of Budget implementation activities and a brief analysis of the macroeconomic context within which the 2022 Budget was crafted.

1.2 OBJECTIVES OF 2022 BUDGET

The key objectives of 2022 Budget are to:

- i. grow Independent Revenue (IR) by a minimum of 20% every year from 2022 to 2024;
- ii. consolidate on the development of Infrastructure by completing ongoing projects across the State;
- iii. empower Youths, Artisans, Farmers and Market Women;
- iv. sustain the regime of peace being enjoyed in the State;
- v. create rural economy and enhance community development; and
- vi. improve Health Care Delivery System to combat the spread of Covid-19 pandemic and other dreaded diseases in the State.

1.3 STRATEGIES FOR ACHIEVING THE OBJECTIVES OF 2022 BUDGET

The strategies to achieve the objectives of the 2022 Budget, among others, are:

- i. Intensifying effort on Independent Revenue initiatives by expanding the tax net and revenue base on yearly basis;
- ii. Harnessing the public, corporate and private individual grants to boost State's resources;

- iii. Leveraging Donor and Development Partners' support in funding key intervention programmes;
- iv. Encouraging strategic Public – Private – Partnership initiatives;
- v. Prioritizing allocation and release of funds to ongoing projects;
- vi. Training of at least 2,000 Youths and Women in Agric. and Agribusiness;
- vii. Leverage on Loan/Intervention through NG Cares Programme;
- viii. Provision of essential support to security agencies for crime prevention and control;
- ix. Prioritizing Community-Based Infrastructure; and
- x. Leveraging both National and International assistance to fund Health-Care facilities.

1.4 2022 FISCAL FRAMEWORK

The fiscal framework was premised on the projected aggregate resources available to Government to implement its projects/programmes within the fiscal year, which are functions of some macroeconomic assumptions stated as follows:

ASSUMPTION

AVERAGE

i.	National Inflation	-	13.00%
ii.	National Real GDP growth	-	2.5%
iii.	Oil price Benchmark/barrel	-	\$57.00
iv.	Oil production Benchmark	-	1.80 mbpd
v.	USD Exchange Rate	-	N 410.25

1.5 METHODOLOGY

The methodology adopted in the production of the year 2022 Mid-Year Budget Implementation Appraisal Report draws from a number of inter-related approaches. A combination of template design, data collection, desk review and analysis were adopted in order to justify budgetary resource allocation and expenditure. Data were collected through the administration of uniform templates in line with M&E Framework. These primary level data were collected from the MEDAs and validated from the Office of the Accountant General and the State Internal Revenue Service for further assessment and analysis.

1.6 LIMITATIONS

The major limitation encountered during the preparation of this report was on late submission of returns. Some MEDAs did not meet the deadline to which they were expected to submit their returns, which gave unnecessary burden to the department in meeting the timeline for production of the report.

CHAPTER TWO

REVENUE PROFILE AND ANALYSIS

2.1 2022 Mid-Year Revenue

Table 2.1 showed the details of Revenue inflow to the State from all sources in the First and Second Quarter of the year 2022.

Table 2.1: 2022 First and Second Quarter Revenue Details

	REVENUE SOURCES	Quarterly Target	First Quarter Actual	Second Quarter Actual	Second Quarter Variance	Second Quarter Performance
(A)	Revenue from Federation Account	₦	₦	₦	₦	(%)
i.	Statutory Allocation	8,310,688,980.00	6,684,857,666.98	8,081,526,517.24	-229,162,462.76	97.24
ii.	Mineral Derivation Fund	3,670,072,132.00	3,100,726,494.59	5,636,244,473.24	1,966,172,341.24	153.57
iii.	Share of Value Added Tax	3,030,000,000.00	5,919,303,112.38	6,289,672,041.47	3,259,672,041.47	207.58
vi.	Excess Crude/Additional Fund	2,015,000,000.10	2,013,528,429.09	1,261,876,204.64	-753,123,795.46	62.62
	Sub-total	17,025,761,112.10	17,718,415,703.04	21,269,319,236.59	4,243,558,124.49	124.92
(B)	Independent Revenue					
i.	ODIRS	5,378,051,250.00	3,952,187,612.36	4,610,797,919.66	-767,253,330.34	85.73
ii.	MEDAs	2,358,399,788.73	953,018,022.00	1,557,301,076.65	-801,098,712.08	66.03
	Sub-Total (without RRA)	7,736,451,038.73	4,905,205,634.36	6,168,098,996.31	-1,568,352,042.42	79.73
iii.	Revenue Retaining Agencies (RRA)	0.00	1,559,159,576.00	900,016,846.99	900,016,846.99	0.00
	Sub-total (with RRA)	7,736,451,038.73	6,464,365,210.36	7,068,115,843.30	-668,335,195.43	91.36
(C)	Other Revenue Sources					
i.	Roll Over/Opening Balance	4,420,141,137.10	4,420,141,137.10	4,420,141,137.10	0.00	100.00
ii.	Domestic Loan/Borrowing	14,041,052,212.08	28,123,561.71	0.00	-14,041,052,212.08	0.00
iii.	Foreign Loan/Borrowings	3,848,575,000.00	927,246,398.32	1,103,000,000.00	-2,745,575,000.00	28.66
iv.	Domestic Grants	2,444,628,750.00	670,787,706.89	2,985,788,142.39	541,159,392.39	122.14
v.	Foreign Grants	92,500,000.00	0.00	7,852,720.00	-84,647,280.00	8.49
vi.	Health Insurance Contribution	211,500,000.00	84,836,919.55	0.00	-211,500,000.00	0.00
	Sub-Total	25,058,397,099.17	6,131,135,723.57	8,516,781,999.49	-16,541,615,099.68	33.99
	Total	49,820,609,250.00	30,394,860,933.01	35,954,200,232.39	-13,866,409,017.61	72.17
	Less (RRA)	0.00	1,559,159,576.00	900,016,846.99	900,016,846.99	0.00
	GRAND TOTAL	49,820,609,250.00	28,835,701,357.01	35,054,183,385.40	-14,766,425,864.60	70.36

Source: Office of Accountant General, Internal Revenue Service & Other MEDAs

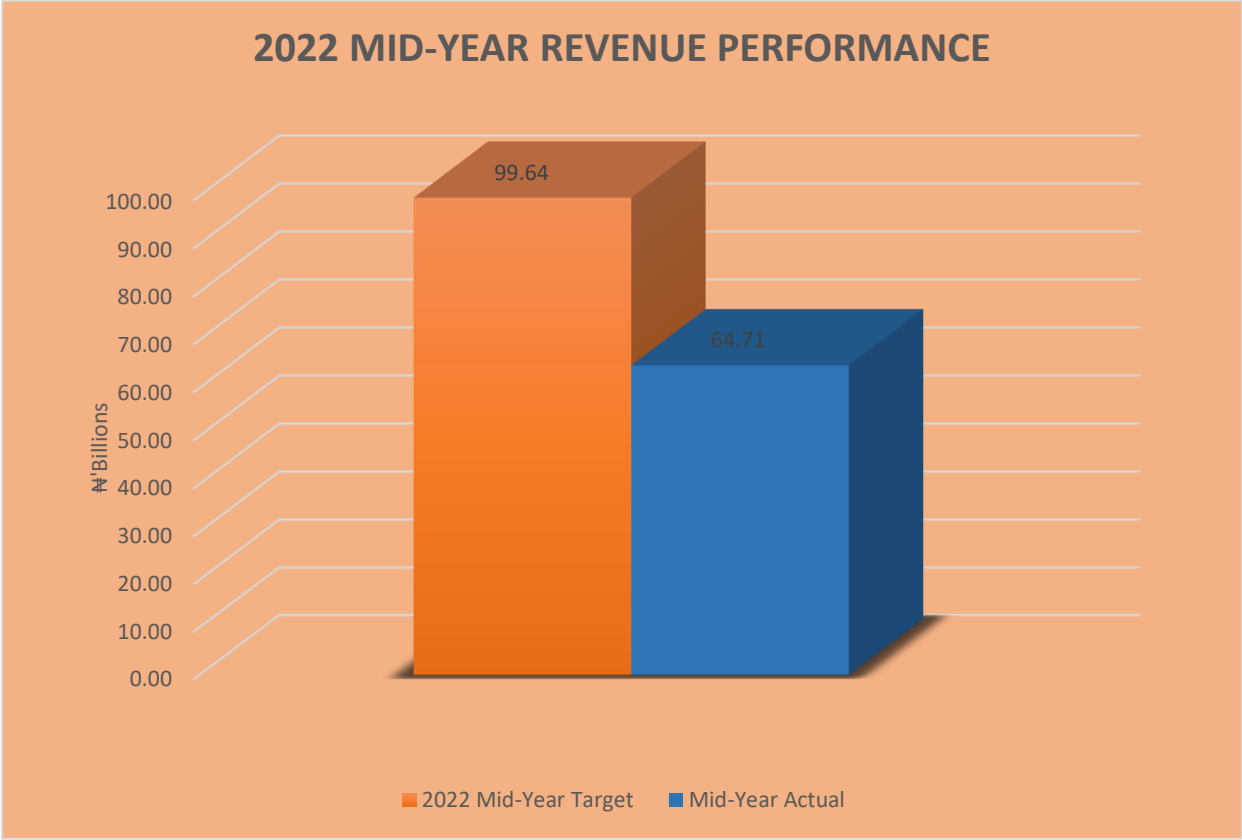
Table 2. 2: Cumulative Revenue as at June, 2022

	REVENUE SOURCES	2022 Approved Target	2022 Mid-Year Target	Mid-Year Actual	Variance	Performance
(A)	Revenue from Federation Account	₦	₦	₦	₦	(%)
i.	Statutory Allocation	33,242,755,920.00	16,621,377,960.00	14,766,384,184.22	-1,854,993,775.78	88.84
ii.	Mineral Derivation Fund	14,680,288,528.00	7,340,144,264.00	8,736,970,967.83	1,396,826,703.83	119.03
iii.	Share of Value Added Tax	12,120,000,000.00	6,060,000,000.00	12,208,975,153.85	6,148,975,153.85	201.47
vi.	Excess Crude/Additional Fund	8,060,000,000.40	4,030,000,000.20	3,275,404,633.73	-754,595,366.47	81.28
	Sub-total	68,103,044,448.40	34,051,522,224.20	38,987,734,939.63	4,936,212,715.43	114.50
(B)	Independent Revenue					
i.	ODIRS	21,512,205,000.00	10,756,102,500.00	8,562,985,532.02	-2,193,116,967.98	79.61
ii.	MEDAs	9,433,599,154.91	4,716,799,577.46	2,510,319,098.65	-2,206,480,478.81	53.22
	Sub-Total (without RRA)	30,945,804,154.91	15,472,902,077.46	11,073,304,630.67	-4,399,597,446.79	71.57
iii.	Revenue Retaining Agencies (RRA)	0.00	0.00	2,459,176,422.99	0.00	-
	Sub-total (with RRA)	30,945,804,154.91	15,472,902,077.46	13,532,481,053.66	-1,940,421,023.80	87.46
(C)	Other Revenue Sources					
i.	Roll Over/Opening Balance	17,680,564,548.38	8,840,282,274.19	8,840,282,274.20	0.00	100.00
ii.	Domestic Loan/Borrowing	56,164,208,848.31	28,082,104,424.16	28,123,561.71	-28,053,980,862.45	0.10
iii.	Foreign Loan/Borrowings	15,394,300,000.00	7,697,150,000.00	2,030,246,398.32	-5,666,903,601.68	26.38
iv.	Domestic Grants	9,778,515,000.00	4,889,257,500.00	3,656,575,849.28	-1,232,681,650.72	74.79
v.	Foreign Grants	370,000,000.00	185,000,000.00	7,852,720.00	-177,147,280.00	0.00
vi.	Health Insurance Contribution	846,000,000.00	423,000,000.00	84,836,919.55	-338,163,080.45	20.06
	Sub-Total	100,233,588,396.69	50,116,794,198.35	14,647,917,723.06	-35,468,876,475.29	29.23
	Total	199,282,437,000.00	99,641,218,500.00	67,168,133,716.35	-32,473,084,783.66	67.41
	Less (RRA)	0.00	0.00	2,459,176,422.99	2,459,176,422.99	
	GRAND TOTAL	199,282,437,000.00	99,641,218,500.00	64,708,957,293.36	-34,932,261,206.65	64.94

Source: Office of Accountant General, Internal Revenue Service & Other MEDAs

Table 2.2 and figure 2.1 showed that the revenue target for the 2022 Mid-Year was ₦99.641 billion and the total actual revenue was ₦64.709 billion, which represents 64.9% performance level. The 2022 Mid-Year revenue increased to ₦67.168 billion when ₦2.459 billion actual revenue generated by the Revenue Retaining Agencies was added, representing overall performance of 67.4% for the Mid-Year.

Figure 2. 1: Bar Chart Showing Cumulative Revenue Performance



2.2 2022 MID-YEAR LOANS & GRANTS

Tables 2.3 and 2.4 showed the breakdown of 2022 Mid-Year Loans and Grants inflow into the State.

Table 2.3: Breakdown of Loans

S/N	DOMESTIC LOANS:	RESPONSIBLE MDA	2022 APPROVED BUDGET	MID-YEAR TARGET	MID-YEAR ACTUAL	PERFORMANCE
			₦	₦	₦	%
1	Ondo State Agro-Processing Productivity Enhancement and Livelihood Improvement Support (OAPPEALS) FGN Supported	Ministry of Agriculture	100,000,000.00	50,000,000.00	0.00	0.00
2	Cocoa Development Initiative (Cocoa Revolution) Credit from FGN	Cocoa Revolution Office	250,000,000.00	125,000,000.00	0.00	0.00
3	Red Gold Oil Palm Project/AADS/National Livestock Transformation Fund CBN Supported	Ondo State Agri-Business Empowerment Centre (OSAEC)	3,260,000,000.00	1,630,000,000.00	28,123,561.71	1.73
4	State Bonds and Other Long term Borrowing	Ministry of Finance	52,354,208,848.31	26,177,104,424.16	0.00	0.00
	Sub-total		55,964,208,848.31	27,982,104,424.16	28,123,561.71	0.10
	FOREIGN LOANS:					
1	LIFE-ND/L-PRES CBN Supported Fund	Ministry of Agriculture	1,114,300,000.00	557,150,000.00	120,000,000.00	21.54
2	AUDA NEPAD Supported Fund for Agric	Ondo State Agri-Business Empowerment Centre (OSAEC)	500,000,000.00	250,000,000.00	0.00	0.00
3	AFD/AfDB Supported Water Infrastructure Development Facility	Ondo State Water Corporation	9,780,000,000.00	4,890,000,000.00	287,246,398.32	5.87
4	Ondo State Erosion and Watershed Management Project (NEWMAP)	New Map Project Office	2,500,000,000.00	1,250,000,000.00	1,623,000,000.00	129.84
5	Rural Access and Agricultural Marketing Project(World Bank Supported)	Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	1,500,000,000.00	750,000,000.00	0.00	0.00
	Sub-total		15,394,300,000.00	7,697,150,000.00	2,030,246,398.32	26.38
	Total		71,358,508,848.31	35,679,254,424.16	2,058,369,960.03	5.77

Table 2.4: Breakdown of Grants

S/N	DOMESTIC GRANTS:	RESPONSIBLE MDA	2022 APPROVED BUDGET	MID-YEAR TARGET	MID-YEAR ACTUAL	PERFORMANCE
			₦	₦	₦	%
1	FGN Conditional Grant	Public & Inter-Governmental Affairs	250,000,000.00	125,000,000.00	0.00	0.00
2	National Gas Expansion Programme (FGN Supported)	General Administration	45,000,000.00	22,500,000.00	0.00	0.00
3	State Fiscal Transparency Accountability and Sustainability Programme for Result SFTAS	Ministry of Finance	4,000,000,000.00	2,000,000,000.00	2,116,600,000.00	105.83
4	FGN Supported N-CARES Programme	Ministry of Economic Planning and Budget	3,276,875,000.00	1,638,437,500.00	537,323,084.00	32.79
5	SUBEB/UBEC Fund	State Universal Basic Education Board (SUBEB) Headquarters	2,043,140,000.00	1,021,570,000.00	1,002,652,765.28	98.15
6	Partnership for Expansion of Water Supply and Sanitation and Hygiene (PEWASH) from FGN	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	350,000,000.00	175,000,000.00	0.00	0.00
7	Basic Health Care Provision Fund from FGN	Emergency Response Service	13,500,000.00	6,750,000.00	0.00	0.00
	Sub-total		9,978,515,000.00	4,989,257,500.00	3,656,575,849.28	73.29
	FOREIGN GRANTS:					
1	Foreign Grant from UNICEF to support Children, Gender and Governance	Ministry of Economic Planning and Budget	230,000,000.00	115,000,000.00	7,852,720.00	6.83
2	REDD+ Project (World Bank Supported)	REDD+	40,000,000.00	20,000,000.00	0.00	0.00
3	Food and Agricultural Organization (FAO) Support	Ministry of Agriculture	100,000,000.00	50,000,000.00	0.00	0.00
	Sub-total		370,000,000.00	185,000,000.00	7,852,720.00	4.24
	Total		10,348,515,000.00	5,174,257,500.00	3,664,428,569.28	70.82

2.3 Revenue Categories

Figure 2.2 and 2.3 depict the three revenue categories in the State. These are: Revenue from the Federation Account, Independent Revenue [Internally Generated Revenue (IGR)] and Revenue from Other Sources.

Figure 2.2: Bar Chart Showing Mid-Year Revenue Categories

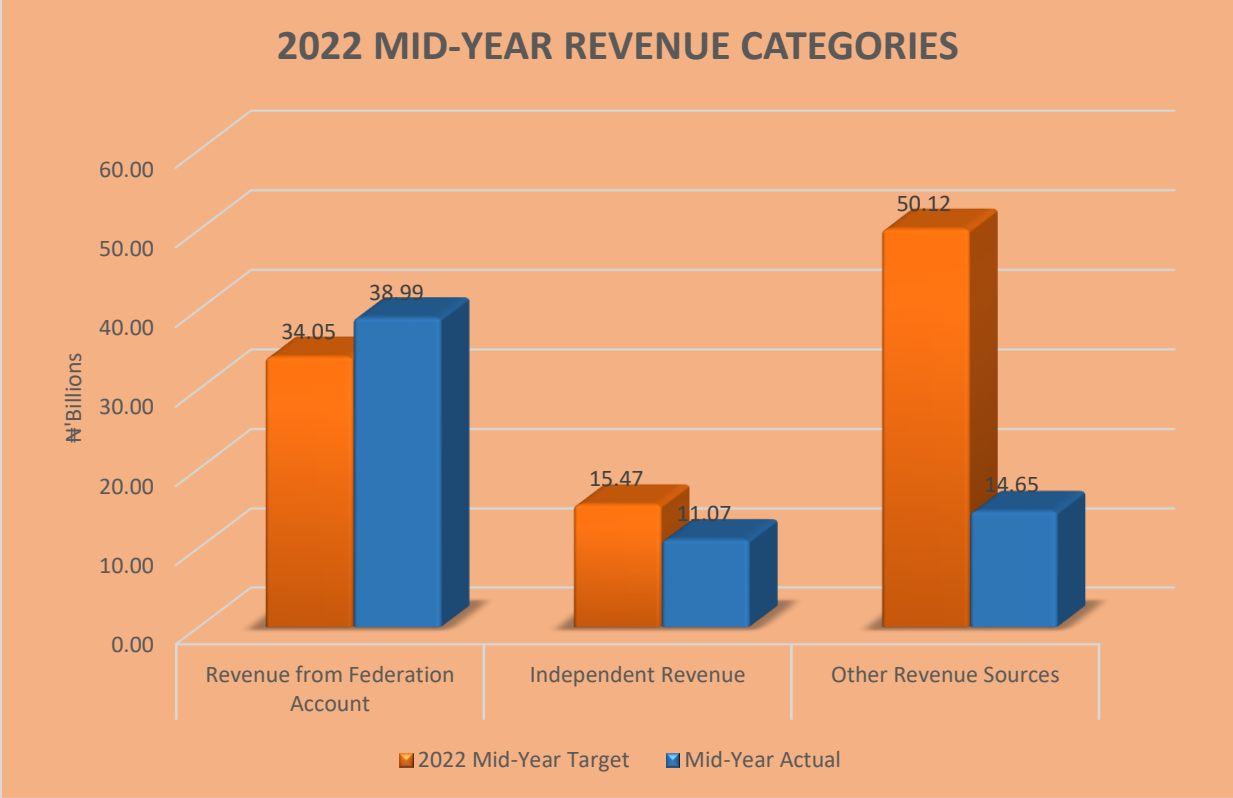


Figure 2.2 depicted the performance of Revenue Categories for the 2022 Mid-Year. As at the end of June, actual revenue from the Federation Account amounted to ~~N~~38.988 billion against a target of ~~N~~34.052 billion, representing 114.5% performance. Independent Revenue without RRAs was ~~N~~11.073 billion against a target of ~~N~~15.473 billion, representing 71.6%, and the performance rose to 87.5% when the RRAs figures were added. While the Revenue from Other Sources amounted to ~~N~~14.648 billion, against a target of ~~N~~50.117 billion, representing 29.2% performance.

Figure 2.3: Pie Chart Showing Share of Revenue Categories

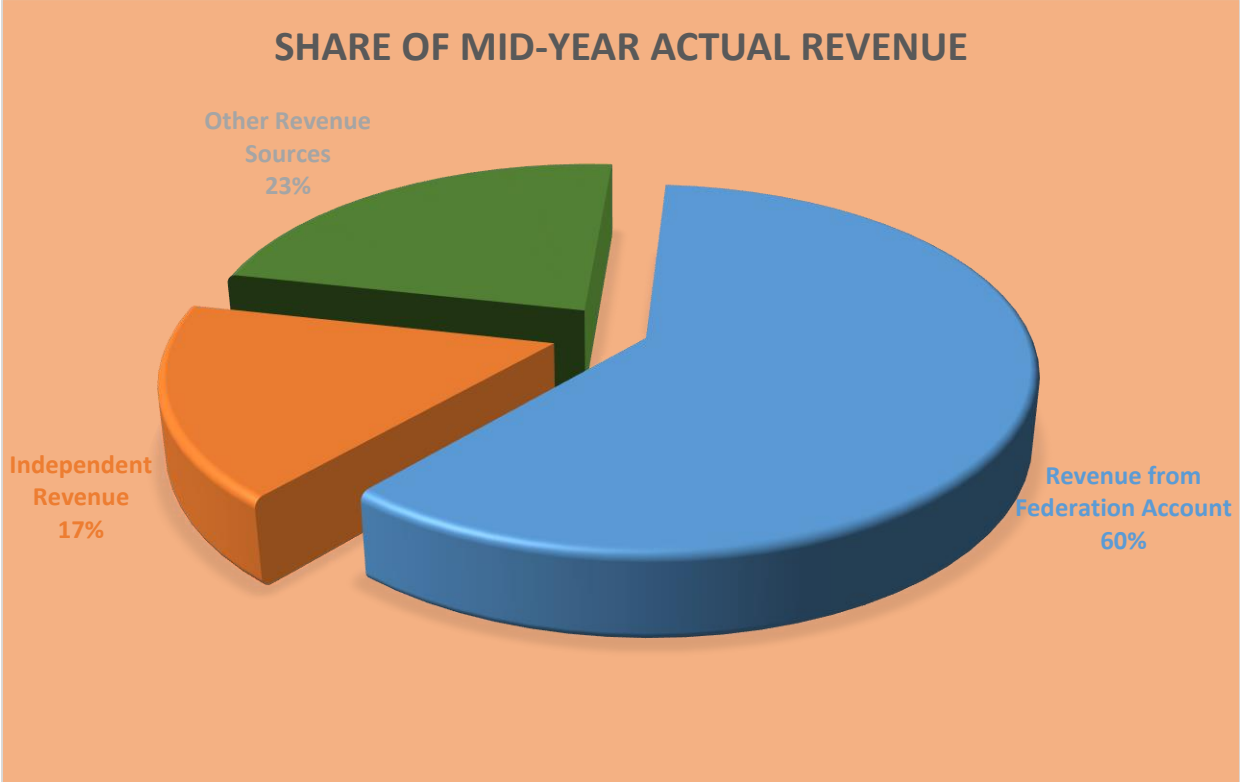


Figure 2.3 showed the proportion of actual revenue receipts from the three Revenue categories. Out of the total actual revenue of ₦64.709 billion in the 2022 Mid-Year, Independent Revenue accounted for 17% (less RRAs), Revenue from Other Sources 23%, while revenue from Federation Account was 60%.

Table 2. 5: Comparison of 2021 & 2022 Mid-Year Revenue Performances

S/N	Revenue Categories	2022 Mid-Year Target	2022 Mid-Year Actual	2021 Mid-Year Target	2021 Mid-Year Actual	Variance
		₦	₦	₦	₦	₦
1	Revenue From Federation Account	34,051,522,224.20	38,987,734,939.63	44,311,410,699.12	46,561,513,434.43	-7,573,778,494.80
2	Independent Revenue (IGR)	15,472,902,077.46	11,073,304,630.67	14,389,066,124.25	15,103,894,427.97	-4,030,589,797.30
3	Other Revenue Sources	50,116,794,198.35	14,647,917,723.06	28,736,175,939.30	5,771,646,861.03	8,876,270,862.03
	Total	99,641,218,500.01	64,708,957,293.36	87,436,652,762.67	67,437,054,723.43	-2,728,097,430.08

Table 2.5 showed the comparison between 2021 and 2022 Mid-Year revenue performances. Revenue from Federation Account and Independent Revenue decreased in 2022 when compared with the corresponding 2021 figures while Revenue from Other Sources increased in the 2022 Mid-Year.

Table 2.6: Comparison of 2021 & 2022 Mid-Year Independent Revenue Performances

COMPONENTS	2022 Mid-Year Actual	2021 Mid-Year Actual
Internal Revenue Service (IRS)	8,562,985,532.02	12,732,888,752.15
Ministries, Extra-Ministerial Departments & Agencies (MEDAs)	2,415,984,919.52	2,115,078,907.53
Education Endowment Fund (EEF)	94,334,179.13	255,926,768.29
Total (Without RRA)	11,073,304,630.67	15,103,894,427.97
Revenue Retaining Agencies (RRA)	2,459,176,422.99	2,804,223,727.99
Grand-Total	13,532,481,053.66	17,908,118,155.96

Source: *Ondo State Internal Revenue Service (ODIRS)*

Table 2.6 showed the comparison between 2021 and 2022 Mid-Year Independent Revenue components. Revenue generated by Ondo State Internal Revenue Service (ODIRS), Education Endowment Fund (EEF) and RRAs decreased in 2022 Mid-Year when compared to the corresponding 2021 figures. On the other hand, revenue generated by MEDAs increased slightly in 2022 Mid-Year when compared to the corresponding 2021 figures.

CHAPTER THREE

EXPENDITURE PROFILE AND ANALYSIS

3.1 2022 MID-YEAR EXPENDITURE

Table 3.1 showed the expenditure details for the First and Second Quarters of the year 2022.

Table 3.1: Summary of First and Second Quarter Expenditure

S/N	EXPENDITURE DETAILS	2022 QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	Q2 PERFORMANCE LEVEL %	VARIANCE ₦
1	PERSONNEL COST	11,011,625,250.00	9,707,511,426.28	9,768,002,794.52	88.71	1,243,622,455.48
2	OVERHEAD COST	4,949,460,400.00	3,063,537,316.99	3,934,188,808.00	79.49	1,015,271,592.00
4	GRANTS AND CONTRIBUTIONS	2,508,975,000.00	1,195,479,600.00	1,662,497,600.00	66.26	846,477,400.00
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	3,126,220,000.00	3,345,311,939.14	3,391,471,062.89	108.48	-265,251,062.89
A	RECURRENT EXPENDITURE	21,596,280,650.00	17,311,840,282.41	18,756,160,265.41	86.85	2,840,120,384.59
B	DEBT SERVICE	3,467,921,250.00	2,490,053,491.81	3,585,133,065.83	103.38	-117,211,815.83
	STATUTORY TRANSFERS					
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	641,420,250.00	120,000,000.00	100,000,000.00	15.59	541,420,250.00
2	TRANSFER TO OSOPADEC	1,248,028,852.75	226,000,000.00	542,886,148.00	43.50	705,142,704.75
3	TRANSFER TO INTERNAL REVENUE SERVICES	1,375,000,000.00	421,162,954.00	643,349,797.87	46.79	731,650,202.13
C	STATUTORY TRANSFER	3,264,449,102.75	767,162,954.00	1,286,235,945.87	39.40	1,978,213,156.88
D	CAPITAL EXPENDITURE	21,491,958,247.25	4,199,752,692.27	16,285,897,881.56	75.78	5,206,060,365.69
	GRAND TOTAL	49,820,609,250.00	24,768,809,420.49	39,913,427,158.67	80.11	9,907,182,091.33

Source: Office of Accountant General and other MEDAs, Ondo State (unaudited)

Figure 3.1: Bar Chart Showing Year 2022 First & Second Quarters Estimates and Actual Expenditure

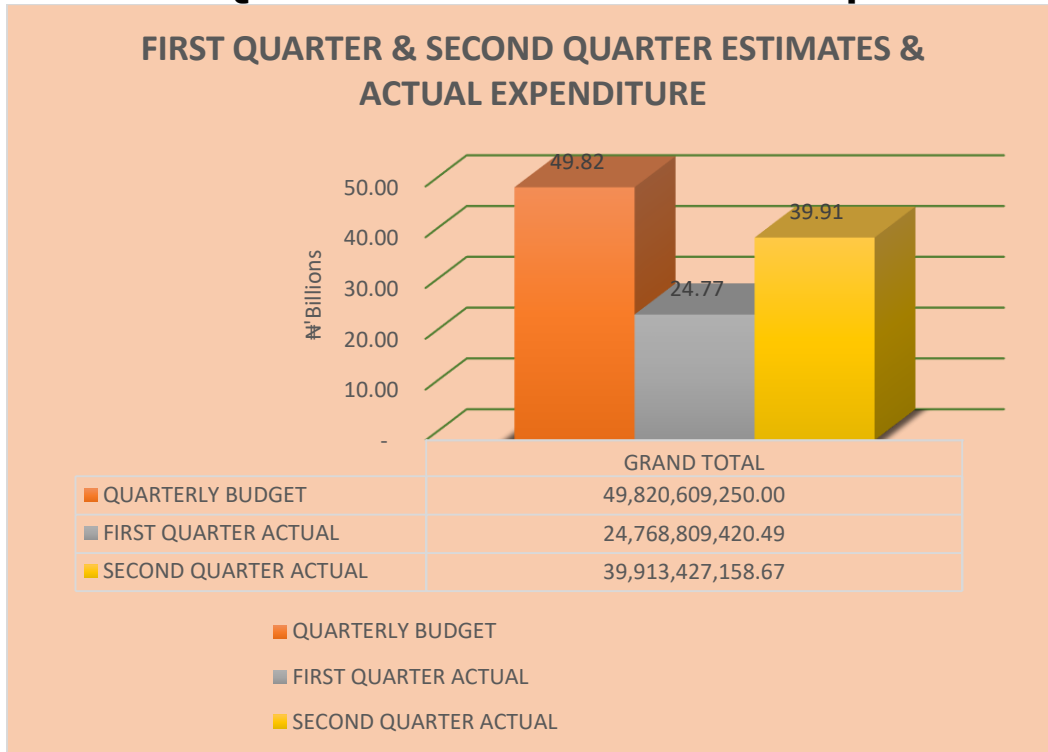


Figure 3.1 above compared the total actual expenditure for the First and Second Quarters of year 2022 with the quarterly estimates. The actual total expenditure for the Second Quarter was ₦39.193 billion against the proposed estimates of ₦49.821 billion. This represents 80.1% performance level for the quarter while the total actual for the First Quarter was ₦24.769 representing performance level of 49.7%.

Table 3.2: Cumulative Expenditure as at June, 2022

S/N	EXPENDITURE DETAILS	2022 APPROVED BUDGET ₦	MID YEAR ESTIMATES ₦	MID YEAR ACTUAL ₦	PERFORMANCE LEVEL %	VARIANCE ₦
1	PERSONNEL COST	44,046,501,000.00	22,023,250,500.00	19,475,514,220.80	88.43	2,547,736,279.20
2	OVERHEAD COST	19,797,841,600.00	9,898,920,800.00	6,997,726,124.99	70.69	2,901,194,675.01
3	GRANTS AND CONTRIBUTIONS	10,035,900,000.00	5,017,950,000.00	2,857,977,200.00	56.96	2,159,972,800.00
4	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	12,504,880,000.00	6,252,440,000.00	6,736,783,002.03	107.75	-484,343,002.03
A	TOTAL RECURRENT EXPENDITURE	86,385,122,600.00	43,192,561,300.00	36,068,000,547.82	83.51	7,124,560,752.18
B	DEBT SERVICE	13,871,685,000.00	6,935,842,500.00	6,075,186,557.64	87.59	860,655,942.36
	STATUTORY TRANSFERS					
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,565,681,000.00	1,282,840,500.00	220,000,000.00	17.15	1,062,840,500.00
2	TRANSFER TO OSOPADEC	4,992,115,411.00	2,496,057,705.50	768,886,148.00	30.80	1,727,171,557.50
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,500,000,000.00	2,750,000,000.00	1,064,512,751.87	38.71	1,685,487,248.13
C	TOTAL STATUTORY TRANSFER	13,057,796,411.00	6,528,898,205.50	2,053,398,899.87	31.45	4,475,499,305.63
D	CAPITAL EXPENDITURE	85,967,832,989.00	42,983,916,494.50	20,485,650,573.83	47.66	22,498,265,920.67
	GRAND TOTAL (A+B+C+D)	199,282,437,000.00	99,641,218,500.00	64,682,236,579.16	64.92	34,958,981,920.84

Source: Office of Accountant General and other MEDAs, Ondo State (unaudited)

Figure 3.2: Bar Chart Showing Mid-Year Estimates & Actual Expenditure as at June, 2022

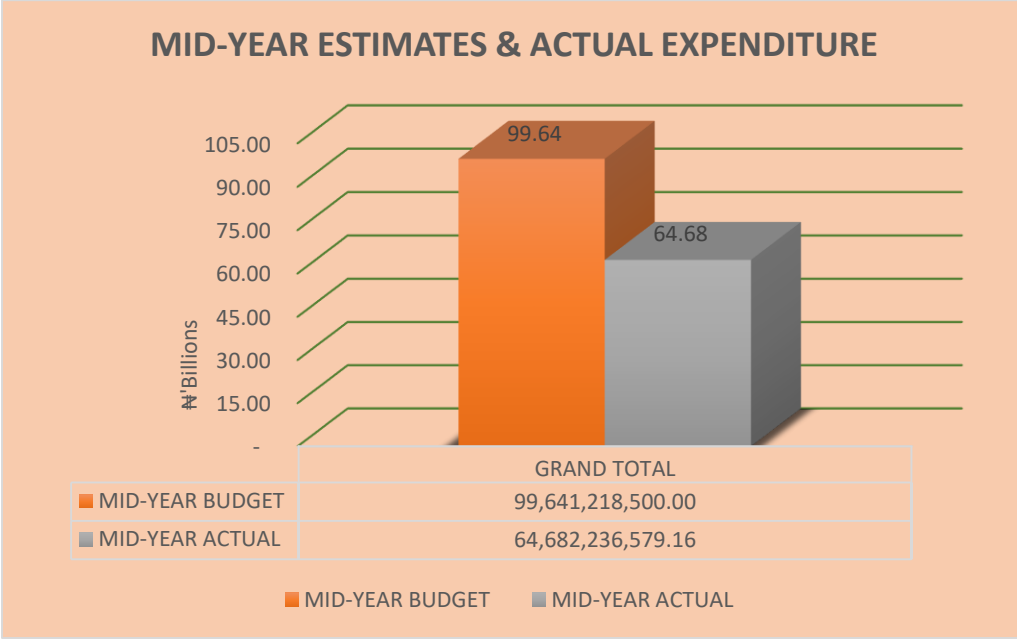


Figure 3.2 above compared the Mid-Year actual expenditure with its estimates. The actual expenditure for the Mid-Year was ₦64.682 billion against the proposed estimates of ₦99.641 billion. This represents 64.9% performance level for the 2022 Mid-Year.

Figure 3.3: Bar Chart Showing Mid-Year Estimates & Actual Expenditure Classifications

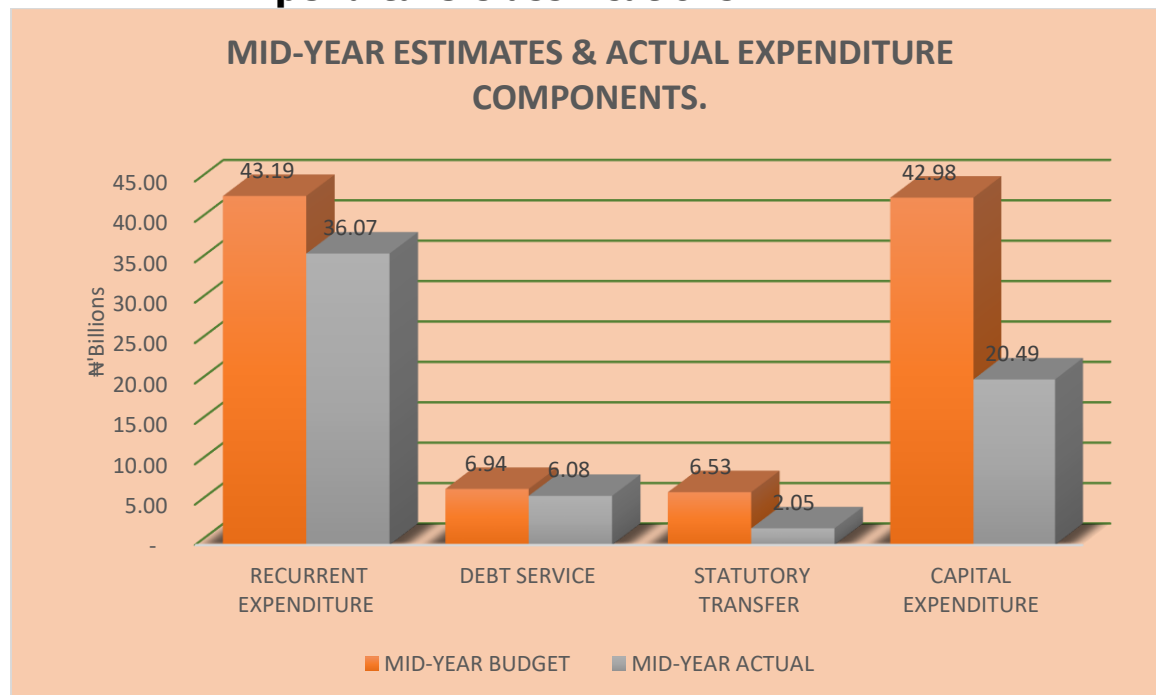


Figure 3.3 showed the Mid-Year actual and estimates of the expenditure classifications for the year 2022. The actual expenditure for the 2022 Mid-Year was compared with its estimates. The actual Recurrent expenditure for the Mid-Year was ₦36.068 billion against the proposed estimates of ₦43.193 billion, representing 83.5% performance level, while the corresponding 2020 Mid-Year actual of ₦26.897 billion against the proposed estimate of ₦39.542 billion depicted a performance of 68.0%.

The 2022 Mid-Year estimates for Debt Repayment was ₦6.936 billion. Actual Debt Repayment figure furnished by the Debt Management Office was ₦6.075 billion, showing 87.6% performance level while the corresponding 2021 mid-year actual of ₦8.182 billion recorded a performance of 120.0% when compared with its estimates of ₦6.816 billion.

In similar manner, the Mid-Year estimates for Statutory Transfer was ₦6.529 billion. At the end of the Mid-Year, actual Statutory Transfer was ₦2.053 billion, representing 31.5% performance level, while the corresponding 2021 Mid-Year actual of ₦5.268 billion recorded a performance of 86.1% when compared with its estimates of ₦6.120 billion.

Also, the Mid-Year actual Capital Expenditure was ₦20.486 billion against its estimates of ₦42.984 billion, performing at 47.7% while the corresponding 2021 Mid-Year actual of ₦12.928 billion recorded a performance of 37.0% when compared with its estimates of ₦34.958 billion.

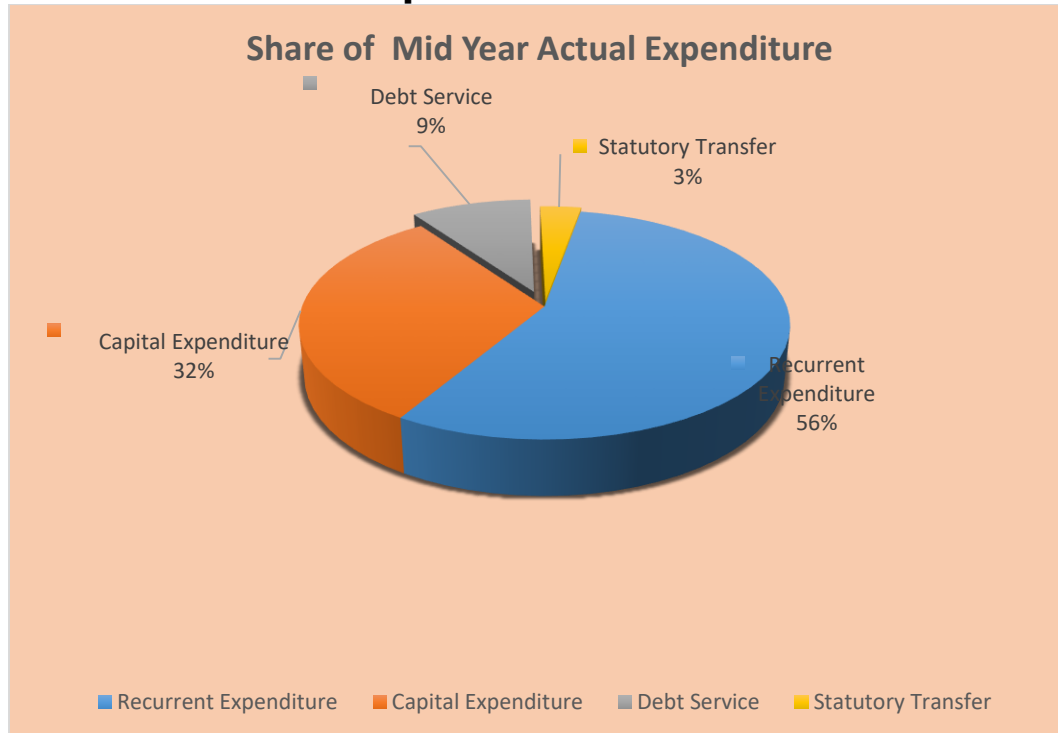
3.2. SHARE OF 2022 MID-YEAR EXPENDITURE

Table 3.3 compared the share of Mid-Year expenditure for years 2021 and 2022. Out of the sum of ₦64.682 billion recorded as the actual total expenditure for the 2022 Mid-Year, Recurrent Expenditure accounted for 56%, Debt Repayment 9%, Statutory Transfer 3% and 32% was expended on Capital Projects. The corresponding year 2021 Mid-Year share revealed that Recurrent Expenditure was 51%, Debt Repayment 15%, Statutory Transfer 10% and 24% as Capital Expenditure.

Table 3.3: Comparison of Share of year 2021 and year 2022 Mid-Year Expenditure

S/N	Expenditure Classification	2022 Mid-Year Estimates ₦	2022 Mid-Year Actual Expenditure ₦	2022 Share to Actual Expenditure %	2021 Mid-Year Estimates ₦	2021 Mid-Year Actual Expenditure ₦	2021 Share to Actual Expenditure %
1	Recurrent Expenditure	43,192,561,300.00	36,068,000,547.82	56	39,542,188,927.29	26,896,664,748.27	51
2	Capital Expenditure	42,983,916,494.50	20,485,650,573.83	32	34,957,742,177.80	12,928,479,423.45	24
3	Debt Service/Repayment	6,935,842,500.00	6,075,186,557.64	9	6,816,427,517.35	8,181,676,296.59	15
4	Statutory Transfer	6,528,898,205.50	2,053,398,899.87	3	6,120,294,140.23	5,268,291,225.35	10
TOTAL		99,641,218,500.00	64,682,236,579.16	100	87,436,652,762.66	53,275,111,693.66	100

Figure 3.4: Pie Chart Showing Share of Mid-Year Actual Expenditure Performance



3.3 RECURRENT EXPENDITURE ANALYSIS

Analysis of the Mid-Year Recurrent expenditure for year 2022 showed that the actual Recurrent expenditure was ₦36.068 billion against the proposed estimates of ₦43.193 billion. This figure showed that Recurrent Expenditure performed at 83.5%.

Table 3.4: Details of Mid-Year Recurrent Expenditure Components

S/N	EXPENDITURE DETAILS	2022 APPROVED BUDGET ₦	MID-YEAR ESTIMATES ₦	MID-YEAR ACTUAL ₦	PERFORMANCE LEVEL %	VARIANCE ₦
1	PERSONNEL COST	44,046,501,000.00	22,023,250,500.00	19,475,514,220.80	88.43	2,547,736,279.20
2	OVERHEAD COST	19,797,841,600.00	9,898,920,800.00	6,997,726,124.99	70.69	2,901,194,675.01
3	GRANTS AND CONTRIBUTIONS	10,035,900,000.00	5,017,950,000.00	2,857,977,200.00	56.96	2,159,972,800.00
4	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	12,504,880,000.00	6,252,440,000.00	6,736,783,002.03	107.75	-484,343,002.03
	TOTAL RECURRENT EXPENDITURE	86,385,122,600.00	43,192,561,300.00	36,068,000,547.82	83.51	7,124,560,752.18

SOURCE: OFFICE OF ACCOUNTANT GENERAL AND OTHER MEDAS, ONDO STATE (Unaudited)

Figure 3.5: Bar Chart Showing 2022 Mid-Year Estimates & Actual Recurrent Expenditure Components

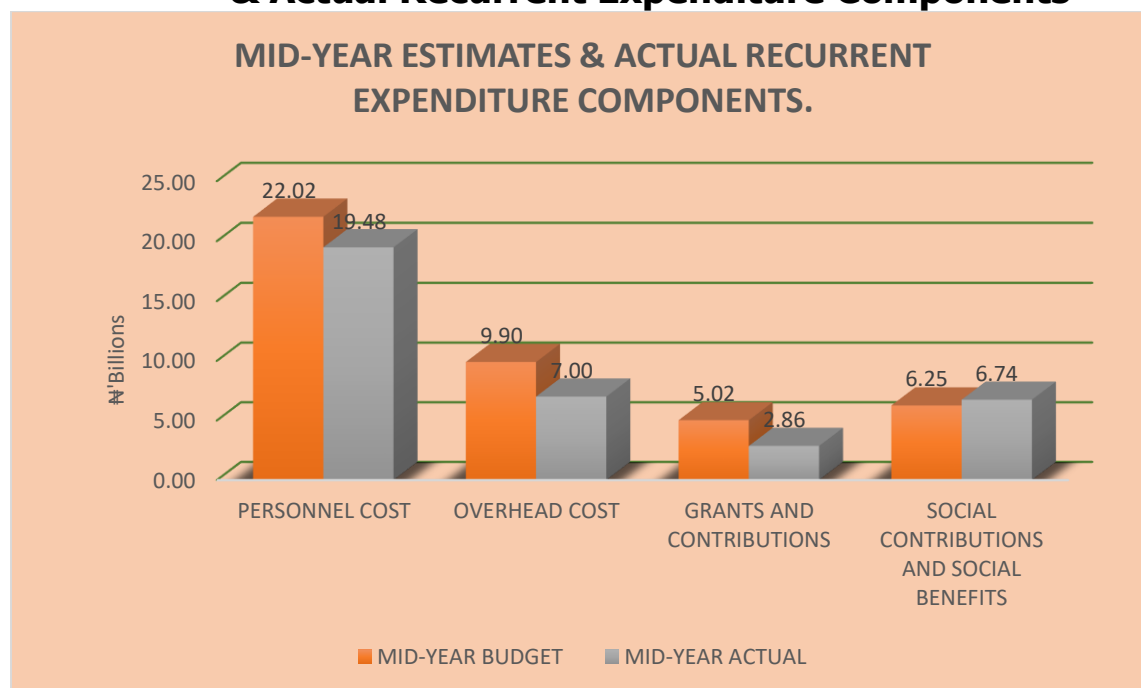


Table 3.4 and Figure 3.5 showed the Mid-Year Recurrent expenditure components for the year 2022. The Mid-Year estimates for Personnel Cost was ~~N~~22.023 billion, Overhead Cost ~~N~~9.899 billion, Grants and Contributions ~~N~~5.018 billion and ~~N~~6.252 billion as Social Contributions & Social Benefits. At the end of June 2022, the actual value and performance level for Personnel Cost was ~~N~~19.476 billion (88.4%), Overhead Cost ~~N~~6.998 billion (70.7%), Grants and Contributions ~~N~~2.858 billion (57.0%) and ~~N~~6.737 billion (107.8%) as Social Contributions & Social Benefits.

3.4 SHARE OF RECURRENT EXPENDITURE COMPONENTS

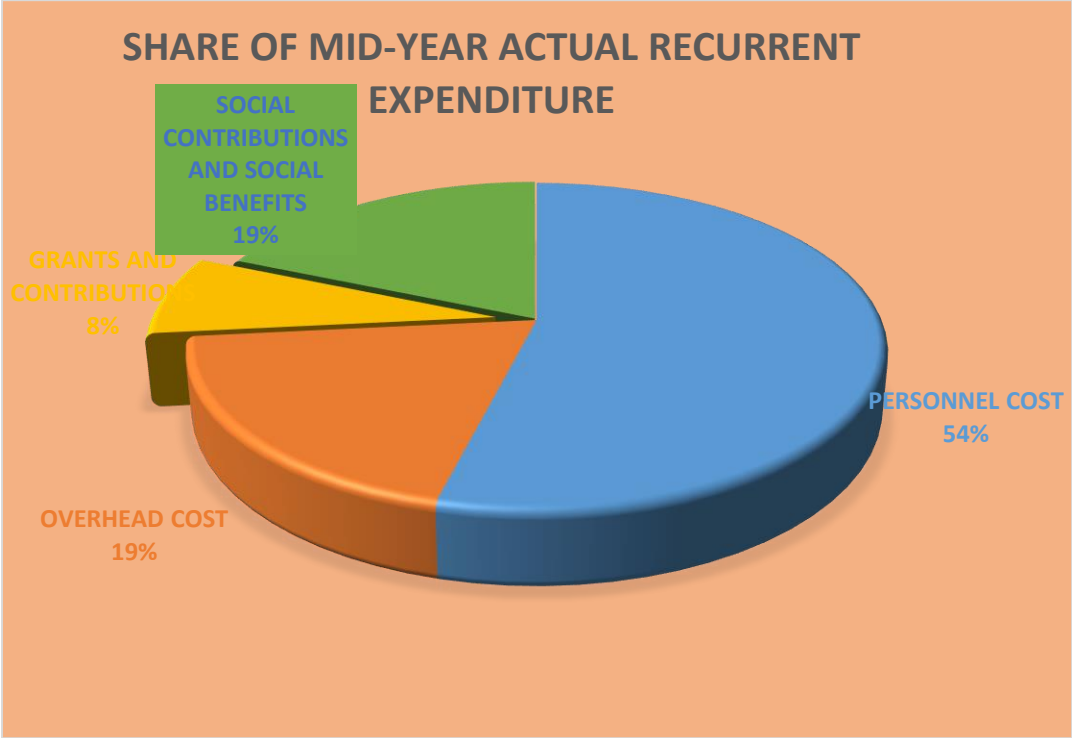
Table 3.5 compared year 2021 and 2022 Mid-Year Actual Recurrent Expenditure components. Out of ~~N~~36.068 billion actual Recurrent Expenditure, Personnel Cost accounted for 54%, Overhead Cost 19%, Grants and Contributions 8% and Social Contributions & Social Benefits 19%

for the 2022 Mid-Year. The corresponding 2021 Mid-Year share revealed that out of ₦26.897 billion actual Recurrent Expenditure, Personnel Cost was 52%, Overhead Cost 4%, Special Programmes 18%, Grants & Contributions 8% and Social Contributions & Social Benefits 18%.

Table 3.5 Comparison of Share of 2021 and 2022 Mid-Year Recurrent Expenditure

S/N	Expenditure Classification	2022 Mid-Year Recurrent Estimates ₦	2022 Mid-Year Actual Recurrent Expenditure ₦	2022 Share to Total Recurrent Expenditure %	2021 Mid-Year Recurrent Estimates ₦	2021 Mid-Year Actual Recurrent Expenditure ₦	2021 Share to Total Recurrent Expenditure %
1	PERSONNEL COST	22,023,250,500.00	19,475,514,220.80	54	21,113,956,552.29	13,854,657,086.49	52
2	OVERHEAD COST	9,898,920,800.00	6,997,726,124.99	19	2,143,164,875.00	1,087,931,630.60	4
3	SPECIAL PROGRAMMES	–	–		6,047,927,500.00	4,925,609,021.56	18
4	GRANTS AND CONTRIBUTIONS	5,017,950,000.00	2,857,977,200.00	8	4,779,200,000.00	2,159,887,200.00	8
5	SC&SB	6,252,440,000.00	6,736,783,002.03	19	5,457,940,000.00	4,868,579,809.62	18
TOTAL		43,192,561,300.00	36,068,000,547.82	100	39,542,188,927.29	26,896,664,748.27	100

Figure 3.6: Pie Chart Showing Share of Mid-Year Actual Recurrent Expenditure Component



3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.6 showed the Sectoral Recurrent expenditure details for the 2022 Mid-Year.

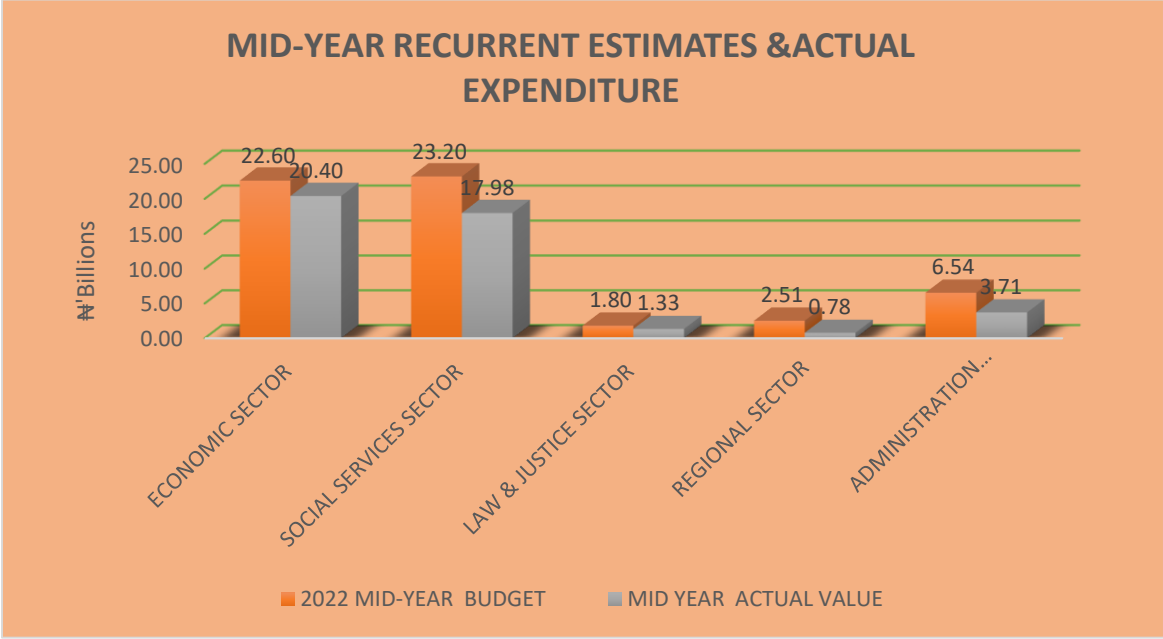
Table 3.6: 2022 Mid-Year Sectoral Recurrent Expenditure

S/N	SUB-SECTOR/SECTOR	2022 APPROVED BUDGET ₦	MID-YEAR ESTIMATES ₦	MID-YEAR ACTUAL VALUE ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
A	ECONOMIC SECTOR					
1	Agriculture	1,493,502,001.84	746,751,000.92	666,329,217.86	89.23	80,421,783.06
2	Trade & Industry	785,662,428.12	392,831,214.06	258,908,513.66	65.91	133,922,700.40
3	Infrastructure	2,664,815,379.44	1,332,407,689.72	1,010,407,396.28	75.83	322,000,293.44
4	Public Finance	40,256,985,527.69	20,128,492,763.85	18,468,588,177.14	91.75	1,659,904,586.71
	ECONOMIC SECTOR TOTAL	45,200,965,337.09	22,600,482,668.55	20,404,233,304.94	90.28	2,196,249,363.61
B	SOCIAL SERVICES SECTOR					
1	Education	28,878,819,861.77	14,439,409,930.89	11,117,852,374.12	77.00	3,321,557,556.77
2	Health	12,157,785,588.42	6,078,892,794.21	5,835,467,755.87	96.00	243,425,038.34
3	Social & Community Development	4,884,594,584.06	2,442,297,292.03	830,352,986.62	34.00	1,611,944,305.41
4	Environment & Sewage Management	475,527,106.77	237,763,553.39	193,940,377.27	81.57	43,823,176.12
	SOCIAL SERVICES SECTOR TOTAL	46,396,727,141.02	23,198,363,570.51	17,977,613,493.88	77.50	5,220,750,076.63
C	LAW & JUSTICE SECTOR					
1	Administration of Justice	3,605,603,370.87	1,802,801,685.44	1,330,183,650.11	73.78	472,618,035.33
	LAW & JUSTICE SECTOR TOTAL	3,605,603,370.87	1,802,801,685.44	1,330,183,650.11	73.78	472,618,035.33
D	REGIONAL SECTOR					
1	Ondo State Oil Producing Area Development Commission	4,992,115,411.00	2,496,057,705.50	768,886,148.00	30.80	1,727,171,557.50
2	Ministry of Regional Integration and Diasporas Affairs	37,350,000.00	18,675,000.00	6,665,000.00	35.69	12,010,000.00
	REGIONAL SECTOR TOTAL	5,029,465,411.00	2,514,732,705.50	775,551,148.00	30.84	1,739,181,557.50
E	ADMINISTRATION SECTOR					
1	General Administration	7,622,513,486.69	3,811,256,743.35	2,555,392,390.36	67.05	1,255,864,352.99
2	Legislative	4,127,728,725.00	2,063,864,362.50	781,140,077.13	37.85	1,282,724,285.37
3	Information	1,331,600,539.33	665,800,269.67	372,471,940.91	55.94	293,328,328.76
	ADMINISTRATION SECTOR TOTAL	13,081,842,751.02	6,540,921,375.51	3,709,004,408.40	56.70	2,831,916,967.11
	GRAND TOTAL(A+B+C+D+E)	113,314,604,011.00	56,657,302,005.50	44,196,586,005.33	78.01	12,460,716,000.17

Source: Office of the Accountant-General and other MEDAs

Table 3.6 showed the 2022 Mid-Year Sectoral Recurrent Expenditure. Economic sector recorded the highest performance of 90.3%. On the other hand, Regional Sector had the least performance of 30.8% while Social Service Sector, Law & Justice Sector and Administrative Sector performances were 77.5%, 73.8% and 56.7% respectively.

Figure 3.7: Bar Chart Showing Mid-Year Estimates & Actual Sectoral Recurrent Expenditure



3.6 CAPITAL EXPENDITURE ANALYSIS

Table 3.7 showed the Mid-Year Sectoral Capital expenditure details for the year. Actual Capital expenditure was ₦20.486 billion representing 47.7% performance level when compared with its estimates of ₦42.984 billion. The corresponding 2021 Mid-Year actual of ₦12.928 billion recorded a performance of 37.0% when compared with the estimates of ₦34.958 billion.

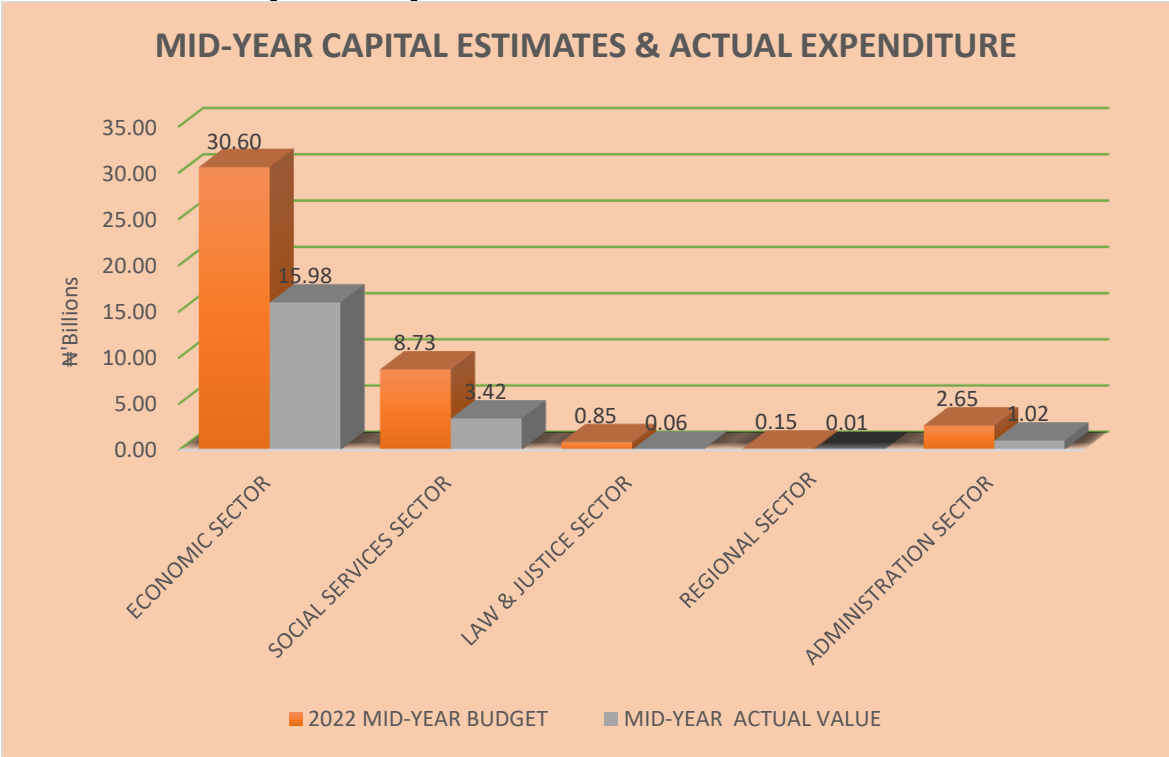
Table 3.7: Mid-Year Sectoral Capital Expenditure Details

S/N	SUB-SECTOR/SECTOR	APPROVED BUDGET ₦	MID-YEAR ESTIMATES ₦	MID-YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
A	ECONOMIC SECTOR					
1	Agriculture	8,085,716,000.00	4,042,858,000.00	1,432,638,792.53	35.44	2,610,219,207.47
2	Trade & Industry	2,245,759,000.00	1,122,879,500.00	242,727,379.00	21.62	880,152,121.00
3	Infrastructure	46,890,704,989.00	23,445,352,494.50	13,125,130,669.07	55.98	10,320,221,825.43
4	Public Finance	3,986,222,000.00	1,993,111,000.00	1,183,465,666.00	59.38	809,645,334.00
	ECONOMIC SECTOR TOTAL	61,208,401,989.00	30,604,200,994.50	15,983,962,506.60	52.23	14,620,238,487.90
B	SOCIAL SERVICES SECTOR					
1	Education	5,852,780,000.00	2,926,390,000.00	1,369,028,765.28	46.78	1,557,361,234.72
2	Health	6,051,777,000.00	3,025,888,500.00	162,639,325.95	5.37	2,863,249,174.05
3	Social & Community Development	1,869,187,000.00	934,593,500.00	162,771,954.00	17.42	771,821,546.00
4	Environment & Sewage Management	3,688,117,000.00	1,844,058,500.00	1,720,934,320.00	93.32	123,124,180.00
	SOCIAL SERVICES SECTOR TOTAL	17,461,861,000.00	8,730,930,500.00	3,415,374,365.23	39.12	5,315,556,134.77
C	LAW & JUSTICE SECTOR					
1	Administration of Justice	1,693,529,000.00	846,764,500.00	58,169,533.00	6.87	788,594,967.00
	LAW & JUSTICE SECTOR TOTAL	1,693,529,000.00	846,764,500.00	58,169,533.00	6.87	788,594,967.00
D	REGIONAL SECTOR					
	Ministry of Regional Integration and Diasporas Affairs	300,000,000.00	150,000,000.00	10,000,000.00	6.67	140,000,000.00
	REGIONAL SECTOR TOTAL	300,000,000.00	150,000,000.00	10,000,000.00	6.67	140,000,000.00
E	ADMINISTRATION SECTOR					
1	General Administration	3,762,541,000.00	1,881,270,500.00	959,896,331.00	51.02	921,374,169.00
2	Legislative	1,102,000,000.00	551,000,000.00	0.00	0.00	551,000,000.00
3	Information	439,500,000.00	219,750,000.00	58,247,838.00	26.51	161,502,162.00
	ADMINISTRATION SECTOR TOTAL	5,304,041,000.00	2,652,020,500.00	1,018,144,169.00	38.39	1,633,876,331.00
	GRAND TOTAL(A+B+C+D+E)	85,967,832,989.00	42,983,916,494.50	20,485,650,573.83	47.66	22,498,265,920.67

SOURCE: OFFICE OF ACCOUNTANT GENERAL AND OTHER MEDAs, ONDO STATE

Table 3.7 showed the 2022 Mid-Year Sectoral Capital expenditure. Economic Sector recorded the highest performance level of 52.2%. On the other hand, Law & Justice sector recorded the least performance of 6.9% while Administration Sector and Social Service Sector performances were 38.4% and 39.1% respectively.

Figure 3.8: Bar Chart Showing Mid-Year Sectoral Capital Expenditure



3.7 STATUTORY TRANSFERS

With Mid-Year estimates of ₦6.529 billion, actual Statutory Transfers was ₦2.053 billion, representing 31.5% performance level.

Table 3.8: Details of Mid-Year Statutory Transfers

S/N	PARTICULARS	2022 APPROVED BUDGET ₦	MID-YEAR ESTIMATES ₦	MID-YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,565,681,000.00	1,282,840,500.00	220,000,000.00	17.15	1,062,840,500.00
2	TRANSFER TO OSOPADEC	4,992,115,411.00	2,496,057,705.50	768,886,148.00	30.80	1,727,171,557.50
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,500,000,000.00	2,750,000,000.00	1,064,512,751.87	38.71	1,685,487,248.13
	TOTAL	13,057,796,411.00	6,528,898,205.50	2,053,398,899.87	31.45	4,475,499,305.63

Source: OFFICE OF ACCOUNTANT-GENERAL

3.8 DEBT SERVICE/REPAYMENT

Table 3.9 showed the breakdown of Debt service/repayment as at June, 2022.

Table 3.9: Details of Mid-Year Debt Service/Repayment

S/N	FACILITY	PRINCIPAL AMOUNT ₦	MID-YEAR ACTUAL PRINCIPAL REPAYMENT ₦	MID-YEAR ACTUAL INTEREST PAID ₦	MID-YEAR PRINCIPAL REPAYMENT & INTEREST ₦
1	Excess Crude Account	10,000,000,000.00	124,793,827.73	325,069,150.21	449,862,977.94
2	Salary Bailout	14,686,558,819.29	305,969,975.40	384,315,054.59	690,285,029.99
3	Restructured Commercial Bank Loan(FGN Bond)	4,195,167,123.56	44,896,025.76	231,551,801.44	276,447,827.20
4	Budget Support Facility	17,569,000,000.00	51,015,927.24	723,524,662.14	774,540,589.38
5	OSAEC/CACS	2,000,000,000.00	58,581,145.76	5,018,319.56	63,599,465.32
6	Micro Credit	1,960,788,794.60	163,399,066.20	8,442,111.30	171,841,177.50
7	Bond 2	30,000,000,000.00	1,785,714,285.75	1,435,637,528.85	3,221,351,814.60
8	FOREIGN LOANS		273,444,912.35	153,812,763.36	427,257,675.71
	TOTAL	80,411,514,737.45	2,807,815,166.19	3,267,371,391.45	6,075,186,557.64

SOURCE: DEBT MANAGEMENT DEPARTMENT (NOTE: All FAAC deductions reported are as at May 31st, 2022)

3.9 EXPENDITURE BY FUNCTIONS OF GOVERNMENT

There are ten (10) functions of Government according to International Public Sector Accounting Standard (IPSAS) classification. The summary of 2022 mid-year Expenditure by functions of Government is depicted in table 3.10 and further details are contained in the appendix.

Table 3.10: Summary of 2022 Mid-Year Estimates and Actual Expenditure by Functions of Government

S/N	Code	Functional (Segment)	Expenditure Approved Budget ₦	Mid-Year Estimates ₦	Mid-Year Expenditure Actual Value ₦	Performance Level %	Variance ₦
1	701	GENERAL PUBLIC SERVICES	51,327,387,194.26	25,663,693,597.13	16,638,942,646.16	64.83	9,024,750,950.97
2	702	DEFENSE					
3	703	PUBLIC ORDER AND SAFETY	6,670,382,370.87	3,335,191,185.44	2,272,611,364.93	68.14	1,062,579,820.51
4	704	ECONOMIC AFFAIRS	40,357,985,561.55	20,178,992,780.78	15,125,363,743.14	74.96	5,053,629,037.64
5	705	ENVIRONMENTAL PROTECTION	4,169,534,106.77	2,084,767,053.39	1,916,874,679.27	91.95	167,892,374.12
6	706	HOUSING AND COMMUNITY AMMENITIES	27,009,049,653.34	13,504,524,826.67	2,258,223,746.04	16.72	11,246,301,080.63
7	707	HEALTH	16,459,562,588.42	8,229,781,294.21	5,998,107,081.82	72.88	2,231,674,212.39
8	708	RECREATION, CULTURE AND RELIGION	3,966,420,779.66	1,983,210,389.83	1,012,209,607.67	51.04	971,000,782.16
9	709	EDUCATION	36,519,699,861.77	18,259,849,930.89	12,489,322,969.39	68.40	5,770,526,961.50
10	710	SOCIAL PROTECTION	12,807,414,883.36	6,403,707,441.68	6,970,580,740.74	108.85	(566,873,299.06)
		TOTAL	199,287,437,000.00	99,641,218,500.00	64,682,236,579.16	64.92	34,958,981,920.84

CHAPTER FOUR

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

4.1 OBSERVATIONS

The following are the observations from the year 2022 Mid-Year Budget Implementation Appraisal:

- i. The revenue side of the budget performed at 70.4% for the Second Quarter and 64.9% for the Mid-Year.
- ii. Revenue receipts from the Federation Account for the Mid-Year was ₦38.988 billion, representing 114.5% performance.
- iii. Internally Generated Revenue for the Mid-Year was ₦11.073 billion, representing 71.6% performance.
- iv. MEDAs performance on IGR was for the Mid-Year was 53.2% while that of ODIRS was 79.6%.
- v. Grants and credits accessed in the Mid-Year increased when compared to the amount accessed in the First Quarter.
- vi. The share of Internally Generated Revenue to total actual revenue was 17%, Revenue from Federation Account was 60% while the share of Revenue from Other Sources was 23% for the Mid-Year.
- vii. The Expenditure side of the budget performed at 64.9% for the 2022 Mid-Year.
- viii. Capital expenditure was ₦20.486 billion against the Mid-Year estimates of ₦42.984 billion, performing at 47.7%.
- ix. Recurrent expenditure recorded a total of ₦36.068 billion against the estimates of ₦43.193 billion, performing at 83.5%.

- x. The Statutory Transfers was ₦2.053 billion against the Mid-Year estimates of ₦6.529 billion, performing at 31.5%.
- xi. The Debt Repayment made for the half year was ₦6.075 billion against the estimates of ₦6.936 billion, performing at 87.6%.
- xii. Recurrent expenditure accounted for 56% of the total actual expenditure for the Mid-Year, Debt repayment 9%, Statutory Transfers 3% and Capital expenditure 32%.

4.2 RECOMMENDATIONS

- i. The revenue generating agencies should be encouraged to improve on the current internally generated revenue performance.
- ii. Measures should be put in place to ensure that grants and credits proposed in the year 2022 Appropriation are accessed maximally to boost Budget performance.
- iii. More efforts should be geared towards attracting Development Partners and Donors to the State so as to complement the financing of the various developmental projects in the State.
- iv. The State should continue to prioritise implementation of developmental programmes/projects that will stimulate economic activities.
- v. Capital Budget implementation should be given more attention in subsequent quarters.
- vi.

4.3 CONCLUSION

The Budget performance in the 2022 Mid-Year decreased when compared to the previous year's budget performance. Revenue and Expenditure performed at 64.9% in the period under review. The thirty-five (35%) percent Budget variance fall far below the State Fiscal Transparency Accountability and Sustainability (SFTAS) recommendation on Budget performance. Therefore, drastic measures should be taken to significantly improve Budget performance in the subsequent quarters, in order to reduce budget variance to less than ten percent at the end of the 2022 fiscal year.

APPENDIX

Details of Revenue on Administrative Segment as at June, 2022

ADMINISTRATIVE UNIT	2022 MID YEAR BUDGET ₦	SECOND QUARTER ACTUAL ₦	MID YEAR ACTUAL ₦	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₦
Total Revenue	99,641,218,500.00	35,954,200,232.39	64,708,957,293.36	64.94	-34,932,261,206.65
Administration Sector	461,075,000.00	53,543,550.00	93,939,200.00	20.37	-367,135,800.00
Governor's Office	279,500,500.00	10,978,500.00	26,370,500.00	9.43	-253,130,000.00
Bureau of Public Procurement (BPP)	150,000,000.00	9,557,000.00	22,732,000.00	15.15	-127,268,000.00
Cabinet and Special Services Department	250,000.00	143,500.00	281,500.00	112.60	31,500.00
Ondo State Pensions Transitional Department	2,347,000.00	1,137,000.00	2,931,000.00	124.88	584,000.00
State Pension Commission	-	11,000.00	16,000.00	-	-
Muslim Welfare Board	1,125,000.00	-	-	-	-
Christian Welfare Board	153,000.00	130,000.00	410,000.00	267.97	257,000.00
Inter-Governmental Affairs and Multilateral Relations	125,625,500.00	-	-	-	-
Office of the Secretary to State Government (SSG)	31,576,500.00	1,627,000.00	3,893,000.00	12.33	-27,683,500.00
General Administration	23,326,500.00	68,000.00	118,000.00	0.51	-23,208,500.00
Liaison Office, Lagos	3,250,000.00	604,000.00	1,300,000.00	40.00	-1,950,000.00
Liaison Office, Abuja	5,000,000.00	955,000.00	2,475,000.00	49.50	-2,525,000.00
State House of Assembly	-	-	80,000.00	-	-
State House of Assembly	-	-	80,000.00	-	-
Ministry of Information and Orientation	62,713,500.00	39,012,250.00	58,303,700.00	92.97	-4,409,800.00
Ministry of Information and Orientation	1,417,500.00	40,000.00	870,000.00	61.38	-547,500.00
Ondo State Signage Agency	61,296,000.00	38,972,250.00	57,433,700.00	93.70	-3,862,300.00
State Security Affairs	50,000,000.00	1,910,000.00	5,155,000.00	10.31	-44,845,000.00
Ondo State Security Network Agency (Amotekun Corps)	50,000,000.00	1,910,000.00	5,155,000.00	10.31	-44,845,000.00
Office of the Head of Service	26,000.00	-	-	-	-
Office of Establishments	26,000.00	-	-	-	-
Office of the Auditor General	37,216,500.00	15,300.00	121,000.00	0.33	-37,095,500.00
Office of the State Auditor General (State)	1,216,500.00	15,300.00	121,000.00	9.95	-1,095,500.00
Office of Auditor General for Local Government	36,000,000.00	-	-	-	-
Civil Service Commission	42,000.00	500	16,000.00	38.10	-26,000.00
Civil Service Commission	42,000.00	500	16,000.00	38.10	-26,000.00
Economic Sector	86,873,976,225.83	34,221,602,909.13	61,374,065,148.82	70.65	-25,499,911,077.01
Ministry of Agriculture	3,318,505,500.00	162,135,500.00	346,984,301.71	10.46	-2,971,521,198.29
Ministry of Agriculture	1,082,150,000.00	32,035,500.00	181,152,000.00	16.74	-900,998,000.00

Details of Revenue on Administrative Segment as at June, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 MID YEAR BUDGET ₦	SECOND QUARTER ACTUAL ₦	MID YEAR ACTUAL ₦	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₦
Agricultural Development Programme	200,000.00	90,000.00	90,000.00	45.00	-110,000.00
Agricultural Input and Supply Agency	255,500.00	-	162,000.00	63.41	-93,500.00
Cocoa Revolution Office	144,700,000.00	-	7,446,740.00	5.15	-137,253,260.00
Ondo State Agri-Business Empowerment Centre (OSAEC)	2,091,200,000.00	130,010,000.00	158,133,561.71	7.56	-1,933,066,438.29
Ministry of Finance	73,324,829,148.36	32,788,839,117.67	58,974,910,214.21	80.43	-14,349,918,934.15
Ministry of Finance	62,393,726,648.36	28,070,339,347.49	50,251,805,312.01	80.54	-12,141,921,336.35
Office of the Accountant General	-	11,689,303.24	13,467,537.94	-	-
Ondo State Internal Revenue Service	10,756,102,500.00	4,610,797,919.66	8,562,958,582.57	79.61	-2,193,143,917.43
Pools Bettings and Lotteries Board	175,000,000.00	96,012,547.28	166,914,855.70	95.38	-8,085,144.30
Ministry of Commerce, Industries and Cooperatives	653,230,000.02	243,464,109.26	303,196,711.18	46.42	-350,033,288.84
Ministry of Commerce, Industries and Cooperatives	100,000,000.00	88,442,242.46	147,917,844.38	147.92	47,917,844.38
Micro Credit Agency	3,230,000.00	6,200.00	263,200.00	8.15	-2,966,800.00
Ondo State Investment Promotion Agency (ONDIPA)	550,000,000.02	155,015,666.80	155,015,666.80	28.18	-394,984,333.22
State Information Technology Agency (SITA)	50,000,000.00	13,422,695.00	32,423,684.70	64.85	-17,576,315.30
State Information Technology Agency (SITA)	50,000,000.00	13,422,695.00	32,423,684.70	64.85	-17,576,315.30
Office of Transport	200,000,000.00	85,417,750.00	168,510,050.00	84.26	-31,489,950.00
Office of Transport	200,000,000.00	85,417,750.00	168,510,050.00	84.26	-31,489,950.00
Ministry of Natural Resources	806,808,500.00	179,449,851.25	384,457,533.78	47.65	-422,350,966.22
Ministry of Natural Resources	786,808,500.00	179,449,851.25	384,457,533.78	48.86	-402,350,966.22
Ondo State UN-REDD+ Project	20,000,000.00	-	-	-	-
Ministry of Works and Infrastructure	775,000,000.32	55,725,000.00	64,965,000.00	8.38	-710,035,000.32
Ministry of Works and Infrastructure	25,000,000.32	55,725,000.00	64,965,000.00	259.86	39,964,999.69
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	750,000,000.00	-	-	-	-
Ministry of Culture and Tourism	5,897,000.00	949,000.00	2,238,000.00	37.95	-3,659,000.00
Ministry of Culture and Tourism	5,897,000.00	949,000.00	2,238,000.00	37.95	-3,659,000.00
Ministry of Economic Planning and Budget	1,753,437,500.00	545,175,804.00	545,175,804.00	31.09	-1,208,261,696.00

Details of Revenue on Administrative Segment as at June, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 MID YEAR BUDGET ₦	SECOND QUARTER ACTUAL ₦	MID YEAR ACTUAL ₦	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₦
Ministry of Economic Planning and Budget	115,000,000.00	7,852,720.00	7,852,720.00	6.83	-107,147,280.00
Youth Employment and Social Support Operations (YESSO)	100,000,000.00	-	-	-	-
Ondo-CARES Programme Coordinating Office	1,538,437,500.00	537,323,084.00	537,323,084.00	34.93	-1,001,114,416.00
Ministry of Water Resources, Public Sanitation and Hygiene	5,075,250,000.00	808,120.00	290,789,918.32	5.73	-4,784,460,081.68
Ondo State Water Corporation	4,900,250,000.00	808,120.00	290,789,918.32	5.93	-4,609,460,081.68
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	175,000,000.00	-	-	-	-
Ministry of Housing and Urban Development	162,000,000.00	18,118,200.50	70,097,084.50	43.26	-91,902,915.50
Ondo State Development and Property Corporation	162,000,000.00	18,118,200.50	70,097,084.50	43.26	-91,902,915.50
Ministry of Lands and Housing	543,893,077.14	92,198,856.45	175,843,213.45	32.33	-368,049,863.69
Ministry of Lands and Housing	543,893,077.14	92,198,856.45	175,843,213.45	32.33	-368,049,863.69
Ministry of Physical Planning and Urban Development	205,000,000.00	35,898,905.00	75,181,855.00	36.67	-129,818,145.00
Ministry of Physical Planning and Urban Development	205,000,000.00	35,898,905.00	75,181,855.00	36.67	-129,818,145.00
Office of Public Utilities	125,500.00	-	-	-	-
Office of Public Utilities	125,500.00	-	-	-	-
Law and Justice Sector	167,824,000.00	51,358,961.36	119,913,107.20	71.45	-47,910,892.80
Ondo State Judiciary	154,319,500.00	42,676,328.86	99,061,998.86	64.19	-55,257,501.14
Ondo State Judiciary	150,000,000.00	41,140,467.86	94,813,007.86	63.21	-55,186,992.14
Customary Court of Appeal	4,069,500.00	1,520,861.00	4,230,991.00	103.97	161,491.00
Ondo State Judicial Service Commission	250,000.00	15,000.00	18,000.00	7.20	-232,000.00
Ministry of Justice	13,504,500.00	8,682,632.50	20,851,108.34	154.40	7,346,608.34
Ministry of Justice	13,254,500.00	8,682,632.50	20,851,108.34	157.31	7,596,608.34
Ondo State Law Commission	250,000.00	-	-	-	-
Social Sector	3,298,060,999.98	1,627,694,811.90	3,121,039,837.34	94.63	-177,021,162.64
Ministry of Youth and Sports Development	11,857,000.00	6,000.00	12,000.00	0.10	-11,845,000.00
Ministry of Youth and Sports Development	-	6,000.00	12,000.00	-	-
Ondo State Football Development Agency	11,857,000.00	-	-	-	-

Details of Revenue on Administrative Segment as at June, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 MID YEAR BUDGET ₦	SECOND QUARTER ACTUAL ₦	MID YEAR ACTUAL ₦	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₦
Ministry of Women Affairs and Social Development	628,000.00	226,500.00	334,500.00	53.26	-293,500.00
Ministry of Women Affairs and Social Development	628,000.00	226,500.00	334,500.00	53.26	-293,500.00
Ministry of Education, Science and Technology	1,552,403,500.00	513,253,781.90	1,384,930,037.79	89.21	-167,473,462.21
Ministry of Education, Science and Technology	502,500,000.00	178,398,119.51	376,928,628.51	75.01	-125,571,371.49
State Universal Basic Education Board (SUBEB) Headquarters	1,047,126,000.00	333,609,762.39	1,005,147,609.28	95.99	-41,978,390.72
Ondo State Library Board	22,500.00	55,000.00	55,000.00	244.44	32,500.00
Teaching Service Commission	5,000.00	1,900.00	3,800.00	76.00	-1,200.00
Board of Adult, Technical and Vocational Education	2,750,000.00	1,189,000.00	2,795,000.00	101.64	45,000.00
Ministry of Health	449,753,500.00	2,922,000.00	91,159,569.55	20.27	-358,593,930.45
Ministry of Health	18,598,000.00	2,672,000.00	5,527,750.00	29.72	-13,070,250.00
Contributory Health Commission	423,000,000.00	-	84,833,819.55	20.06	-338,166,180.45
Hospitals Management Board	1,405,500.00	250,000.00	798,000.00	56.78	-607,500.00
Emergency Response Service	6,750,000.00	-	-	-	-
Ministry of Environment	1,282,698,999.98	1,110,561,530.00	1,639,936,980.00	127.85	357,237,980.02
Ministry of Environment	12,949,999.98	6,035,480.00	13,000,430.00	100.39	50,430.02
New Map Project Office	1,250,000,000.00	1,103,000,000.00	1,623,000,000.00	129.84	373,000,000.00
State Environmental Protection Agency	-	-	540,000.00	-	-
Ondo State Waste Management	19,749,000.00	1,526,050.00	3,396,550.00	17.20	-16,352,450.00
Ministry of Community Development and Cooperatives	-	-	766,750.00	-	-
Directorate of Rural and Community Development	-	-	766,750.00	-	-
Ministry of Local Government and Chieftaincy Affairs	720,000.00	725,000.00	3,900,000.00	514.67	3,180,000.00
Ministry of Local Government and Chieftaincy Affairs	720,000.00	725,000.00	3,900,000.00	541.67	3,180,000.00

Details of Recurrent Expenditure on Administrative Segment as at June, 2022

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Total Recurrent Expenditure	56,657,302,005.50	23,627,529,277.11	44,196,586,005.33	78.01	12,460,716,000.17
Administration Sector	6,540,921,375.51	2,169,610,418.08	3,709,004,408.40	56.70	2,831,916,967.11
Governor's Office	2,433,231,302.27	872,746,694.37	1,445,830,364.33	59.42	987,400,937.94
Governor's Office-Government House and Protocol	727,293,954.32	384,256,710.80	641,909,652.83	88.26	85,384,301.49
Deputy Governor's Office	186,280,225.93	76,988,359.13	139,548,803.29	74.91	46,731,422.64
Office of Senior Special Assistants to the Governor	55,000,000.00	11,000,000.00	16,500,000.00	30.00	38,500,000.00
Office of the Special Advisers to the Governor	41,500,000.00	22,500,000.00	25,000,000.00	60.24	16,500,000.00
Office of ADC, CSO Chief Details and Orderly	14,500,000.00	7,200,000.00	12,000,000.00	82.76	2,500,000.00
Office of Special Adviser on Special Duties	25,000,000.00	4,000,000.00	4,000,000.00	16.00	21,000,000.00
Ondo State Boundary Commission	20,367,735.71	7,013,000.00	11,599,637.22	56.95	8,768,098.49
State Emergency Management Agency (SEMA)	7,000,000.00	2,250,000.00	5,850,000.00	83.57	1,150,000.00
Bureau of Public Procurement (BPP)	61,518,328.20	19,030,805.37	35,509,968.96	57.72	26,008,359.24
Political and Economic Affairs Department	838,470,329.14	193,547,594.51	333,516,503.35	39.78	504,953,825.79
Cabinet and Special Services Department	51,743,411.05	26,637,908.96	43,579,231.62	84.22	8,164,179.43
Ondo State Pensions Transitional Department	34,943,977.60	15,776,753.56	28,898,742.36	82.70	6,045,235.24
State Pension Commission	85,205,057.19	17,415,643.70	38,304,713.55	44.96	46,900,343.64
Muslim Welfare Board	30,598,125.00	44,509,120.00	46,704,120.00	152.64	(16,105,995.00)
Christian Welfare Board	25,775,000.00	4,463,000.00	5,263,000.00	20.42	20,512,000.00
Office of Special Duties	44,562,162.83	12,547,798.34	25,305,991.15	56.79	19,256,171.68
Department of Public Service Reform and Development (DPSRD)	19,500,000.00	10,710,000.00	14,390,000.00	73.79	5,110,000.00
Special Projects Office: World Bank/FGN Assisted	3,000,000.00	500,000.00	750,000.00	25.00	2,250,000.00
Office of the Chief of Staff	24,000,000.00	6,000,000.00	10,000,000.00	41.67	14,000,000.00
Government House and Protocol-Political Functionaries	103,972,995.31	-	-	-	103,972,995.31
Performance and Project Implementation Monitoring Unit (PPIMU)	18,000,000.00	4,000,000.00	4,000,000.00	22.22	14,000,000.00
Inter-Governmental Affairs and Multilateral Relations	15,000,000.00	2,400,000.00	3,200,000.00	21.33	11,800,000.00
Office of the Secretary to State Government (SSG)	287,106,640.40	102,364,776.62	164,719,060.35	57.37	122,387,580.05

Details of Recurrent Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Office of the Secretary to State Government (SSG)	15,000,000.00	6,000,000.00	6,000,000.00	40.00	9,000,000.00
General Administration	223,142,322.17	84,451,393.18	135,276,282.33	60.62	87,866,039.84
Liaison Office, Lagos	12,778,631.53	4,503,262.16	9,140,775.90	71.53	3,637,855.63
Liaison Office, Abuja	36,185,686.71	7,410,121.28	14,302,002.12	39.52	21,883,684.59
State House of Assembly	2,063,864,362.50	452,489,689.53	781,140,077.13	37.85	1,282,724,285.37
State House of Assembly	1,575,972,916.44	398,799,960.27	689,974,971.10	43.78	885,997,945.34
House of Assembly Commission	92,891,446.06	20,056,479.26	37,076,356.03	39.91	55,815,090.03
House Committees	300,000,000.00	10,000,000.00	10,000,000.00	3.33	290,000,000.00
Public Account Secretariat	5,000,000.00	600,000.00	1,500,000.00	30.00	3,500,000.00
Office of the Speaker	50,000,000.00	12,600,000.00	25,200,000.00	50.40	24,800,000.00
Office of the Deputy Speaker	40,000,000.00	10,433,250.00	17,388,750.00	43.47	22,611,250.00
Ministry of Information and Orientation	665,800,269.67	238,820,450.24	372,471,940.91	55.94	293,328,328.76
Ministry of Information and Orientation	372,740,787.82	147,558,542.87	215,124,752.86	57.71	157,616,034.96
Ondo State Radiovision Corporation	164,826,222.20	57,794,978.61	101,635,079.60	61.66	63,191,142.60
Orange FM	48,886,398.04	24,701,025.50	37,599,187.39	76.91	11,287,210.65
Owena Press	61,000,000.00	-	-	-	61,000,000.00
Ondo State Signage Agency	18,346,861.62	8,765,903.26	18,112,921.06	98.72	233,940.56
State Security Affairs	354,970,000.00	226,452,400.00	452,504,800.00	127.48	(97,534,800.00)
Nigeria Security and Civil Defence Corps	1,000,000.00	232,400.00	464,800.00	46.48	535,200.00
Nigerian Legion	1,500,000.00	420,000.00	840,000.00	56.00	660,000.00
Ondo State Security Network Agency (Amotekun Corps)	350,000,000.00	225,000,000.00	450,000,000.00	128.57	(100,000,000.00)
Fire Services	2,470,000.00	800,000.00	1,200,000.00	48.58	1,270,000.00
Office of the Head of Service	274,930,663.20	115,931,173.57	197,006,596.16	71.66	77,924,067.04
Office of the Head of Service	24,000,000.00	12,460,000.00	19,526,950.00	81.36	4,473,050.00
Senior Staff Club	1,250,000.00	525,000.00	525,000.00	42.00	725,000.00
Government Quarters Management Office	1,300,000.00	600,000.00	1,000,000.00	76.92	300,000.00
Public Service Training Institute	16,000,000.00	5,641,830.00	7,241,830.00	45.26	8,758,170.00

Details of Recurrent Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Office of Establishments	143,517,698.67	59,722,755.69	113,324,568.28	78.96	30,193,130.39
E-Personel Administration Salary System (e-PASS) Office	2,000,000.00	300,000.00	500,000.00	25.00	1,500,000.00
Industrial and Labour Relations Office	8,000,000.00	2,700,000.00	4,500,000.00	56.25	3,500,000.00
Committee On Payroll Verification, Scrutinization and Cleanup	15,000,000.00	3,578,000.00	4,578,000.00	30.52	10,422,000.00
Service Matters Department	63,862,964.53	30,403,587.88	45,810,247.88	71.73	18,052,716.65
Office of the Auditor General	324,033,465.64	101,322,890.05	188,147,249.53	58.06	135,886,216.11
Office of the State Auditor General (State)	244,681,319.78	76,386,308.24	143,838,578.61	58.79	100,842,741.17
Office of Auditor General for Local Government	79,352,145.86	24,936,581.81	44,308,670.92	55.84	35,043,474.94
Civil Service Commission	78,119,799.88	36,291,527.47	64,199,694.83	82.18	13,920,105.05
Civil Service Commission	78,119,799.88	36,291,527.47	64,199,694.83	82.18	13,920,105.05
Ondo State Independent Electoral Commission (ODIEC)	57,114,871.97	22,440,816.23	41,984,625.16	73.51	15,130,246.81
Ondo State Independent Electoral Commission (ODIEC)	54,891,871.97	21,360,816.23	40,544,625.16	73.86	14,347,246.81
Ondo State Independent Electoral Commission (ODIEC) Area Offices	2,223,000.00	1,080,000.00	1,440,000.00	64.78	783,000.00
Local Government Service Commission	1,750,000.00	750,000.00	1,000,000.00	57.14	750,000.00
Local Government Service Commission	1,750,000.00	750,000.00	1,000,000.00	57.14	750,000.00
Economic Sector	22,600,482,668.55	10,959,455,150.56	20,404,233,304.94	90.28	2,196,249,363.61
Ministry of Agriculture	417,922,467.67	200,253,993.08	377,965,889.77	90.44	39,956,577.90
Ministry of Agriculture	145,413,213.66	67,277,878.43	124,443,667.69	85.58	20,969,545.97
Ondo State Livelihood Improvement Family Enterprise - Niger Delta (LIFE-ND)	1,187,500.00	-	-	-	1,187,500.00
Ministry of Agriculture: Tree Crop Office	2,500,000.00	1,200,000.00	1,600,000.00	64.00	900,000.00
Forestry Staff Training School, Owo	475,000.00	100,000.00	150,000.00	31.58	325,000.00
Agricultural Development Programme	219,925,872.94	108,383,282.16	211,303,067.03	96.08	8,622,805.90
Fadama Project	4,275,000.00	1,500,000.00	2,000,000.00	46.78	2,275,000.00
Agricultural Input and Supply Agency	35,075,881.07	16,242,832.49	31,469,155.05	89.72	3,606,726.02
Agro-Climatological and Ecological Project	3,000,000.00	2,950,000.00	3,400,000.00	113.33	(400,000.00)
Cocoa Revolution Office	2,470,000.00	800,000.00	1,200,000.00	48.58	1,270,000.00

Details of Recurrent Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Ondo State Agri-Business Empowerment Centre (OSAEC)	3,600,000.00	1,800,000.00	2,400,000.00	66.67	1,200,000.00
Ministry of Finance	19,516,105,211.29	9,826,315,367.40	18,283,516,307.68	93.68	1,232,588,903.61
Ministry of Finance	8,869,571,774.47	5,368,401,923.34	10,781,730,881.79	121.56	(1,912,159,107.32)
Expenditure Office	15,000,000.00	7,500,000.00	12,500,000.00	83.33	2,500,000.00
State Finance	9,000,000.00	4,500,000.00	7,500,000.00	83.33	1,500,000.00
State Resources and Revenue Monitoring Department	6,000,000.00	3,000,000.00	5,000,000.00	83.33	1,000,000.00
Consolidated Revenue Fund Office	443,402,131.23	-	-	-	443,402,131.23
Debt Management Office	6,980,342,500.00	3,607,800,565.83	6,115,474,057.64	87.61	864,868,442.36
Office of the Accountant General	414,263,805.59	177,166,080.36	274,901,616.38	66.36	139,362,189.21
Treasury Cash Offices (TCOs)	18,525,000.00	9,000,000.00	15,000,000.00	80.97	3,525,000.00
Ondo State Internal Revenue Service	2,750,000,000.00	643,349,797.87	1,064,512,751.87	38.71	1,685,487,248.13
Pools Bettings and Lotteries Board	10,000,000.00	5,597,000.00	6,897,000.00	68.97	3,103,000.00
Ministry of Commerce, Industries and Cooperatives	289,767,258.60	110,701,602.73	179,420,607.95	61.92	110,346,650.65
Ministry of Commerce, Industries and Cooperatives	127,271,822.23	63,070,134.70	118,962,284.20	93.47	8,309,538.03
Consumer Protection Committee	4,250,000.00	700,000.00	950,000.00	22.35	3,300,000.00
Micro Credit Agency	54,245,436.37	15,931,468.03	26,508,323.75	48.87	27,737,112.62
Ondo State Entrepreneurship Agency (ONDEA)	15,000,000.00	6,000,000.00	8,000,000.00	53.33	7,000,000.00
Ondo State Investment Promotion Agency (ONDIPA)	89,000,000.00	25,000,000.00	25,000,000.00	28.09	64,000,000.00
State Information Technology Agency (SITA)	80,148,554.37	25,668,908.87	48,823,385.29	60.92	31,325,169.08
State Information Technology Agency (SITA)	77,583,554.37	24,318,908.87	47,023,385.29	60.61	30,560,169.08
State Information Technology Agency (SITA) Area Offices	2,565,000.00	1,350,000.00	1,800,000.00	70.18	765,000.00
Office of Transport	179,782,745.29	51,422,070.56	98,103,966.62	54.57	81,678,778.67
Office of Transport	175,782,745.29	50,672,070.56	97,103,966.62	55.24	78,678,778.67
Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	4,000,000.00	750,000.00	1,000,000.00	25.00	3,000,000.00
Ministry of Energy, Mines and Mineral Resources	280,359,707.74	68,669,102.24	155,478,305.90	55.46	124,881,401.84
Ministry of Energy, Mines and Mineral Resources	12,000,000.00	6,000,000.00	8,000,000.00	66.67	4,000,000.00

Details of Recurrent Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Ondo State Electricity Board	260,859,707.74	59,274,102.24	143,283,305.90	54.93	117,576,401.84
Ondo State Electricity Regulatory Bureau (OSERB)	7,500,000.00	3,395,000.00	4,195,000.00	55.93	3,305,000.00
Ministry of Natural Resources	328,828,533.26	144,008,464.31	288,363,328.09	87.69	40,465,205.17
Ministry of Natural Resources	322,741,033.26	142,508,464.31	286,363,328.09	88.73	36,377,705.17
Ondo State UN-REDD+ Project	3,087,500.00	1,500,000.00	2,000,000.00	64.78	1,087,500.00
Ondo State Aforestation Project	3,000,000.00	-	-	-	3,000,000.00
Ministry of Works and Infrastructure	233,107,778.28	106,935,371.68	203,403,074.34	87.26	29,704,703.94
Ministry of Works and Infrastructure	203,107,778.28	99,869,171.68	191,120,674.34	94.10	11,987,103.94
Public Works Department (OSARMCO)	25,000,000.00	4,666,200.00	9,332,400.00	37.33	15,667,600.00
Office of Surveyor-General of the State	3,000,000.00	1,500,000.00	1,750,000.00	58.33	1,250,000.00
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	2,000,000.00	900,000.00	1,200,000.00	60.00	800,000.00
Ministry of Culture and Tourism	103,063,955.46	40,676,727.11	79,487,905.71	77.12	23,576,049.75
Ministry of Culture and Tourism	103,063,955.46	40,676,727.11	79,487,905.71	77.12	23,576,049.75
Ministry of Economic Planning and Budget	612,387,552.56	117,879,140.75	185,071,869.46	30.22	427,315,683.10
Ministry of Economic Planning and Budget	511,584,718.33	82,188,624.72	128,869,854.21	25.19	382,714,864.12
Budget Office	15,000,000.00	6,000,000.00	8,000,000.00	53.33	7,000,000.00
Manpower Development Office	5,000,000.00	1,500,000.00	2,000,000.00	40.00	3,000,000.00
Youth Employment and Social Support Operations (YESSO)	10,631,500.00	3,000,000.00	4,320,000.00	40.63	6,311,500.00
Economic Intelligence Office	5,610,000.00	2,103,000.00	2,804,000.00	49.98	2,806,000.00
Ondo-CARES Programme Coordinating Office	8,500,000.00	3,204,000.00	4,272,000.00	50.26	4,228,000.00
Monitoring and Evaluation (MEMIS Project) Office	8,000,000.00	3,750,000.00	5,000,000.00	62.50	3,000,000.00
Ondo State Bureau of Statistics	48,061,334.23	16,133,516.03	29,806,015.25	62.02	18,255,318.98
Ministry of Water Resources, Public Sanitation and Hygiene	281,552,165.63	131,566,058.55	254,185,466.96	90.28	27,366,698.67
Ministry of Water Resources, Public Sanitation and Hygiene	8,410,000.00	2,400,000.00	3,600,000.00	42.81	4,810,000.00
Ondo State Water Corporation	223,020,896.59	106,717,447.77	208,873,752.64	93.66	14,147,143.95
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	50,121,269.05	22,448,610.78	41,711,714.32	83.22	8,409,554.73

Details of Recurrent Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Ministry of Housing and Urban Development	65,206,918.39	32,271,050.15	63,176,670.25	96.89	2,030,248.14
Ondo State Development and Property Corporation	65,206,918.39	32,271,050.15	63,176,670.25	96.89	2,030,248.14
Ministry of Lands and Housing	116,677,079.92	53,770,178.71	105,756,072.64	90.64	10,921,007.27
Ministry of Lands and Housing	116,677,079.92	53,770,178.71	105,756,072.64	90.64	10,921,007.27
Ministry of Physical Planning and Urban Development	82,810,240.12	43,167,114.42	73,830,454.28	89.16	8,979,785.84
Ministry of Physical Planning and Urban Development	75,310,240.12	39,167,114.42	69,163,787.28	91.84	6,146,452.84
Ministry of Physical Planning and Urban Development -Area Offices	7,500,000.00	4,000,000.00	4,666,667.00	62.22	2,833,333.00
Office of Public Utilities	12,762,500.00	6,150,000.00	7,650,000.00	59.94	5,112,500.00
Office of Public Utilities	12,762,500.00	6,150,000.00	7,650,000.00	59.94	5,112,500.00
Law and Justice Sector	1,802,801,685.44	682,594,725.17	1,330,183,650.11	73.78	472,618,035.33
Ondo State Judiciary	1,583,618,009.58	602,432,456.57	1,176,893,789.84	74.32	406,724,219.74
Ondo State Judiciary	967,119,557.10	360,518,209.57	906,422,342.84	93.72	60,697,214.26
Customary Court of Appeal	457,204,909.43	207,514,447.00	213,138,447.00	46.62	244,066,462.43
Customary Court of Appeal - Judicial Divisions	15,000,000.00	3,900,000.00	6,500,000.00	43.33	8,500,000.00
Ondo State Judicial Service Commission	69,293,543.05	9,000,000.00	15,000,000.00	21.65	54,293,543.05
Office of Honourable Chief Judge	36,000,000.00	7,999,800.00	13,333,000.00	37.04	22,667,000.00
Judiciary Division	18,000,000.00	6,000,000.00	10,000,000.00	55.56	8,000,000.00
Office of the President of the Customary Court of Appeal	21,000,000.00	7,500,000.00	12,500,000.00	59.52	8,500,000.00
Ministry of Justice	219,183,675.86	80,162,268.60	153,289,860.27	69.94	65,893,815.59
Ministry of Justice	189,437,739.76	75,288,984.36	145,619,085.37	76.87	43,818,654.39
Ondo State Law Commission	20,245,936.11	3,373,284.24	5,420,774.90	26.77	14,825,161.21
Citizen's Right Mediation Centre/Office of Public Defenders	9,500,000.00	1,500,000.00	2,250,000.00	23.68	7,250,000.00
Regional Sector	2,514,732,705.50	547,551,148.00	775,551,148.00	30.84	1,739,181,557.50
Ondo State Oil Producing Area Development Commission	2,514,732,705.50	547,551,148.00	775,551,148.00	30.84	1,739,181,557.50
Ondo State Oil Producing Area Development Commission	2,496,057,705.50	542,886,148.00	768,886,148.00	30.80	1,727,171,557.50
Ministry of Regional Integration and Diasporas Affairs	18,675,000.00	4,665,000.00	6,665,000.00	35.69	12,010,000.00

Details of Recurrent Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Social Sector	23,198,363,570.51	9,268,317,835.30	17,977,613,493.88	77.50	5,220,750,076.63
Ministry of Youth and Sports Development	463,326,780.74	126,892,756.41	238,903,780.65	51.56	224,423,000.09
Ministry of Youth and Sports Development	56,701,822.46	28,305,563.45	45,106,658.33	79.55	11,595,164.13
Ondo State Football Development Agency	406,624,958.28	98,587,192.96	193,797,122.32	47.66	212,827,835.96
Ministry of Women Affairs and Social Development	333,455,906.89	63,482,393.11	126,039,924.28	37.80	207,415,982.61
Ministry of Women Affairs and Social Development	206,375,906.89	39,316,393.11	90,092,924.28	43.65	116,282,982.61
Agency for the Welfare of the Physically Challenged Persons	25,500,000.00	4,846,000.00	8,277,000.00	32.46	17,223,000.00
Ministry of Women Affairs and Social Development Area Offices	2,500,000.00	1,050,000.00	1,400,000.00	56.00	1,100,000.00
Ondo State Agency Against Gender Based Violence (OSAA-GBV)	99,080,000.00	18,270,000.00	26,270,000.00	26.51	72,810,000.00
Ministry of Education, Science and Technology	14,439,409,930.89	5,806,956,832.00	11,117,852,374.12	77.00	3,321,557,556.77
Ministry of Education, Science and Technology	777,536,851.59	355,184,027.02	671,238,632.16	86.33	106,298,219.43
Zonal Education Offices	2,700,000.00	800,000.00	800,000.00	29.63	1,900,000.00
Ondo State Education Endowment Fund Office	2,735,000.00	1,050,000.00	1,400,000.00	51.19	1,335,000.00
State Universal Basic Education Board (SUBEB) Headquarters	197,920,498.73	81,324,959.09	169,484,267.71	85.63	28,436,231.02
State Universal Basic Education Board (Subeb) Zonal Office	11,875,000.00	6,047,799.00	8,063,732.00	67.91	3,811,268.00
Mega Schools	18,000,000.00	6,250,000.00	9,375,000.00	52.08	8,625,000.00
Ondo State Library Board	27,355,153.63	11,344,392.19	21,385,576.89	78.18	5,969,576.74
Rufus Giwa polytechnic, Owo	1,300,000,000.00	598,539,000.00	997,565,000.00	76.74	302,435,000.00
Adekunle Ajasin University, Akungba Akoko	1,051,000,000.00	446,250,000.00	743,750,000.00	70.77	307,250,000.00
Olusegun Agagu University of Science and Technology, Okitipupa	382,500,000.00	126,000,000.00	210,000,000.00	54.90	172,500,000.00
Ondo State University of Medical Sciences	382,500,000.00	135,000,000.00	225,000,000.00	58.82	157,500,000.00
Teaching Service Commission	9,892,042,279.19	3,909,405,221.65	7,814,580,058.25	79.00	2,077,462,220.94
Zonal Teaching Service Commission, Akure	1,800,000.00	550,000.00	800,000.00	44.44	1,000,000.00
Zonal Teaching Service Commission, Ikare	1,800,000.00	850,000.00	1,100,000.00	61.11	700,000.00
Zonal Teaching Service Commission, Irele	1,800,000.00	850,000.00	1,100,000.00	61.11	700,000.00
Zonal Teaching Service Commission, Odigbo	1,800,000.00	550,000.00	800,000.00	44.44	1,000,000.00

Details of Recurrent Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Zonal Teaching Service Commission, Oka	2,300,000.00	850,000.00	1,100,000.00	47.83	1,200,000.00
Zonal Teaching Service Commission, Okitipupa	1,800,000.00	850,000.00	1,100,000.00	61.11	700,000.00
Zonal Teaching Service Commission, Ondo	1,800,000.00	850,000.00	1,100,000.00	61.11	700,000.00
Zonal Teaching Service Commission, Owena	1,800,000.00	850,000.00	1,100,000.00	61.11	700,000.00
Zonal Teaching Service Commission, Owo	1,800,000.00	850,000.00	1,100,000.00	61.11	700,000.00
Board of Adult, Technical and Vocational Education	255,679,282.22	114,286,614.52	219,799,949.54	85.97	35,879,332.68
Ondo State Scholarship Board	120,865,865.54	8,424,818.53	16,110,157.57	13.33	104,755,707.97
Ministry of Health	6,078,892,794.21	2,946,637,907.40	5,835,467,755.87	96.00	243,425,038.34
Ministry of Health	454,519,795.64	201,328,331.74	372,334,199.84	81.92	82,185,595.80
Malaria Elimination and Nutrition Improvement Project Office	3,000,000.00	1,200,000.00	1,600,000.00	53.33	1,400,000.00
Drugs and Health Commodity Management Project	6,000,000.00	2,400,000.00	3,200,000.00	53.33	2,800,000.00
Contributory Health Commission	46,986,107.38	15,458,698.91	31,187,598.07	66.38	15,798,509.31
Primary Health Care Management Board	296,120,909.02	147,492,528.06	303,207,540.79	102.39	(7,086,631.77)
Ondo State University of Medical Sciences Teaching Hospital	875,000,000.00	-	-	-	875,000,000.00
Hospitals Management Board	4,337,930,307.18	2,565,215,348.69	5,107,266,217.17	117.74	(769,335,910.00)
Ondo State Mother and Child Hospital	3,000,000.00	-	-	-	3,000,000.00
Board of Alternative Medicine	1,852,500.00	600,000.00	600,000.00	32.39	1,252,500.00
School of Health Technology	1,425,000.00	675,000.00	900,000.00	63.16	525,000.00
Emergency Response Service	16,359,500.00	3,549,000.00	4,174,000.00	25.51	12,185,500.00
Neuro-Psychiatric Specialist Hospital	3,587,675.00	1,749,000.00	2,332,000.00	65.00	1,255,675.00
Ondo State Agency for the Control of Aids (ODSACA)	33,111,000.00	6,970,000.00	8,666,200.00	26.17	24,444,800.00
Ministry of Environment	237,763,553.39	98,761,096.32	193,940,377.27	81.57	43,823,176.12
Ministry of Environment	98,263,416.31	36,979,871.17	70,536,795.18	71.78	27,726,621.13
New Map Project Office	15,718,869.34	6,269,546.78	14,710,978.31	93.59	1,007,891.03
Ondo State Waste Management	123,781,267.74	55,511,678.37	108,692,603.78	87.81	15,088,663.96
Ondo State Sports Council	257,350,204.61	84,328,073.99	166,311,172.11	64.62	91,039,032.50
Ondo State Sports Council	235,100,204.61	84,328,073.99	166,311,172.11	70.74	68,789,032.50

Details of Recurrent Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	MID-YEAR RECURRENT BUDGET VALUE ₦	2022 Q2 RECURRENT ACTUAL ₦	MID-YEAR ACTUAL RECURRENT ₦	% MID YEAR PERFORMANCE	MID YEAR VARIANCE ₦
Ondo State Football Academy	22,250,000.00	-	-	-	22,250,000.00
Ministry of Community Development and Cooperatives	60,614,338.23	24,283,624.14	45,548,278.86	75.14	15,066,059.37
Directorate of Rural and Community Development	46,614,338.23	21,483,624.14	40,398,278.86	86.66	6,216,059.37
Ondo State Community and Social Development Agency	14,000,000.00	2,800,000.00	5,150,000.00	36.79	8,850,000.00
Ministry of Local Government and Chieftaincy Affairs	1,327,550,061.58	116,975,151.93	253,549,830.72	19.10	1,074,000,230.86
Ministry of Local Government and Chieftaincy Affairs	1,327,550,061.58	116,975,151.93	253,549,830.72	19.10	1,074,000,230.86

Details of Capital Expenditure on Administrative Segment as at June, 2022

ADMINISTRATIVE UNIT	2022 MID-YEAR CAPITAL BUDGET VALUE ₱	SECOND QUARTER CAPITAL ACTUAL ₱	MID-YEAR ACTUAL CAPITAL ₱	% MID-YEAR PERFORMANC E	MID-YEAR VARIANCE ₱
Total Capital Expenditure	42,983,916,494.50	16,285,897,881.56	20,485,650,573.83	47.66	22,498,265,920.67
Administration Sector	2,652,020,500.00	888,774,549.00	1,018,144,169.00	38.39	1,633,876,331.00
Governor's Office	1,099,715,500.00	260,652,637.00	372,122,495.00	33.84	727,593,005.00
Governor's Office-Government House and Protocol	40,000,000.00	20,065,829.00	24,915,829.00	62.29	15,084,171.00
Deputy Governor's Office	11,000,000.00	2,676,000.00	4,421,870.00	40.20	6,578,130.00
Office of Senior Special Assistants to the Governor					
Office of the Special Advisers to the Governor					
Office of ADC, CSO Chief Details and Orderly					
Office of Special Adviser on Special Duties					
Ondo State Boundary Commission	1,800,000.00			-	1,800,000.00
State Emergency Management Agency (SEMA)	75,000,000.00		100,000,000.00	133.33	(25,000,000.00)
Bureau of Public Procurement (BPP)	154,000,000.00				154,000,000.00
Political and Economic Affairs Department					
Cabinet and Special Services Department	5,500,000.00				5,500,000.00
Ondo State Pensions Transitional Department	6,500,000.00	1,583,150.00	1,583,150.00	24.36	4,916,850.00
State Pension Commission	5,000,000.00		4,873,988.00	97.48	126,012.00
Muslim Welfare Board	6,000,000.00				6,000,000.00
Christian Welfare Board	6,000,000.00				6,000,000.00
Office of Special Duties					
Department of Public Service Reform and Development (DPSRD)	2,000,000.00	1,508,108.00	1,508,108.00	75.41	491,892.00
Special Projects Office: World Bank/FGN Assisted					
Office of the Chief of Staff					
Government House and Protocol-Political Functionaries					
Performance and Project Implementation Monitoring Unit (PPIMU)					
Inter-Governmental Affairs and Multilateral Relations	786,915,500.00	234,819,550.00	234,819,550.00	29.84	552,095,950.00
Office of the Secretary to State Government (SSG)	380,000,000.00	130,294,074.00	146,403,836.00	81.08	233,596,164.00
Office of the Secretary to State Government (SSG)					

Details of Capital Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	2022 MID-YEAR CAPITAL BUDGET VALUE ₦	SECOND QUARTER CAPITAL ACTUAL ₦	MID-YEAR ACTUAL CAPITAL ₦	% MID-YEAR PERFORMANC E	MID-YEAR VARIANCE ₦
General Administration	350,000,000.00	120,294,074.00	135,836,836.00	38.81	214,163,164.00
Liaison Office, Lagos	5,000,000.00			-	5,000,000.00
Liaison Office, Abuja	25,000,000.00	10,000,000.00	10,567,000.00	42.27	14,433,000.00
State House of Assembly	551,000,000.00				551,000,000.00
State House of Assembly	500,000,000.00				500,000,000.00
House of Assembly Commission	51,000,000.00				51,000,000.00
House Committees					
Public Account Secretariat					
Office of the Speaker					
Office of the Deputy Speaker					
Ministry of Information and Orientation	219,750,000.00	58,247,838.00	58,247,838.00	74.69	161,502,162.00
Ministry of Information and Orientation	9,500,000.00			-	9,500,000.00
Ondo State Radiovision Corporation	150,000,000.00	40,000,000.00	40,000,000.00	26.67	110,000,000.00
Orange FM	11,250,000.00			-	11,250,000.00
Owena Press	11,000,000.00			-	11,000,000.00
Ondo State Signage Agency	38,000,000.00	18,247,838.00	18,247,838.00	48.02	19,752,162.00
State Security Affairs	342,405,000.00	435,840,000.00	435,840,000.00	127.29	(93,435,000.00)
Nigeria Security and Civil Defence Corps					
Nigerian Legion					
Ondo State Security Network Agency (Amotekun Corps)	342,405,000.00	435,840,000.00	435,840,000.00	127.29	(93,435,000.00)
Fire Services					-
Office of the Head of Service	32,500,000.00	3,740,000.00	5,530,000.00	78.58	26,970,000.00
Office of the Head of Service	6,250,000.00	2,840,000.00	4,630,000.00	74.08	1,620,000.00
Senior Staff Club					-
Government Quarters Management Office					-
Public Service Training Institute	20,000,000.00	900,000.00	900,000.00	4.50	19,100,000.00
Office of Establishments	2,000,000.00			-	2,000,000.00
E-Personel Administration Salary System (e-PASS) Office					
Industrial and Labour Relations Office					

Details of Capital Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	2022 MID-YEAR CAPITAL BUDGET VALUE ₦	SECOND QUARTER CAPITAL ACTUAL ₦	MID-YEAR ACTUAL CAPITAL ₦	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₦
Committee On Payroll Verification, Scrutinization and Cleanup					
Service Matters Department	4,250,000.00				4,250,000.00
Office of the Auditor General	6,500,000.00				6,500,000.00
Office of the State Auditor General (State)	4,000,000.00				4,000,000.00
Office of Auditor General for Local Government	2,500,000.00				2,500,000.00
Civil Service Commission	10,150,000.00				10,150,000.00
Civil Service Commission	10,150,000.00				10,150,000.00
Ondo State Independent Electoral Commission (ODIEC)	5,000,000.00				5,000,000.00
Ondo State Independent Electoral Commission (ODIEC)	5,000,000.00				5,000,000.00
Ondo State Independent Electoral Commission (ODIEC) Area Offices					-
Local Government Service Commission	5,000,000.00				5,000,000.00
Local Government Service Commission	5,000,000.00				5,000,000.00
Economic Sector	30,604,200,994.50	13,293,370,379.17	15,983,962,506.60	52.23	14,620,238,487.90
Ministry of Agriculture	3,900,358,000.00	1,268,850,692.82	1,417,494,254.53	36.34	2,482,863,745.47
Ministry of Agriculture	1,453,858,000.00	1,054,371,068.00	1,174,371,068.00	80.78	279,486,932.00
Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND)					-
Ministry of Agriculture: Tree Crop Office					-
Forestry Staff Training School, Owo					-
Agricultural Development Programme	50,000,000.00	2,784,394.00	2,784,394.00	5.57	47,215,606.00
Fadama Project					-
Agricultural Input and Supply Agency	25,000,000.00	945,500.00	1,465,500.00	5.86	23,534,500.00
Agro-Climatological and Ecological Project	7,500,000.00			-	7,500,000.00
Cocoa Revolution Office	175,000,000.00	4,800,000.00	4,800,000.00	2.74	170,200,000.00
Ondo State Agri-Business Empowerment Centre (OSAEC)	2,189,000,000.00	205,949,730.82	234,073,292.53	10.69	1,954,926,707.47
Ministry of Finance	1,469,267,000.00	1,122,995,301.00	1,172,864,946.00	114.47	296,402,054.00
Ministry of Finance	1,375,252,500.00	1,106,971,180.00	1,145,840,825.00	83.32	229,411,675.00
Expenditure Office					

Details of Capital Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	2022 MID-YEAR CAPITAL BUDGET VALUE ₦	SECOND QUARTER CAPITAL ACTUAL ₦	MID-YEAR ACTUAL CAPITAL ₦	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₦
State Finance					
State Resources and Revenue Monitoring Department					
Consolidated Revenue Fund Office					
Debt Management Office	5,414,500.00			-	5,414,500.00
Office of the Accountant General	86,750,000.00	16,024,121.00	27,024,121.00	31.15	59,725,879.00
Treasury Cash Offices (TCOs)					
Ondo State Internal Revenue Service					
Pools Bettings and Lotteries Board	1,850,000.00				1,850,000.00
Ministry of Commerce, Industries and Cooperatives	1,097,129,500.00	235,447,379.00	237,627,379.00	128.68	859,502,121.00
Ministry of Commerce, Industries and Cooperatives	183,302,000.00	109,520,440.00	109,520,440.00	59.75	73,781,560.00
Consumer Protection Committee	1,250,000.00				1,250,000.00
Micro Credit Agency	162,577,500.00	101,195,520.00	101,195,520.00	62.24	61,381,980.00
Ondo State Entrepreneurship Agency (ONDEA)	250,000,000.00	6,500,000.00	6,500,000.00	2.60	243,500,000.00
Ondo State Investment Promotion Agency (ONDIPA)	500,000,000.00	18,231,419.00	20,411,419.00	4.08	479,588,581.00
State Information Technology Agency (SITA)	51,250,000.00	6,489,904.00	6,489,904.00	12.66	44,760,096.00
State Information Technology Agency (SITA)	51,250,000.00	6,489,904.00	6,489,904.00	12.66	44,760,096.00
State Information Technology Agency (SITA) Area Offices					
Office of Transport	38,500,000.00				38,500,000.00
Office of Transport	38,500,000.00				38,500,000.00
Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	-				-
Ministry of Energy, Mines and Mineral Resources	317,500,000.00	7,518,138.00	7,518,138.00	3.34	309,981,862.00
Ministry of Energy, Mines and Mineral Resources	225,000,000.00	7,518,138.00	7,518,138.00	3.34	217,481,862.00
Ondo State Electricity Board	82,500,000.00				82,500,000.00
Ondo State Electricity Regulatory Bureau (OSERB)	10,000,000.00				10,000,000.00
Ministry of Natural Resources	142,500,000.00	3,455,000.00	15,144,538.00	10.63	127,355,462.00
Ministry of Natural Resources	96,250,000.00	3,455,000.00	15,144,538.00	15.73	81,105,462.00
Ondo State UN-REDD+ Project	46,250,000.00				46,250,000.00
Ondo State Aforestation Project					-

Details of Capital Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	2022 MID-YEAR CAPITAL BUDGET VALUE ₦	SECOND QUARTER CAPITAL ACTUAL ₦	MID-YEAR ACTUAL CAPITAL ₦	% MID-YEAR PERFORMANC E	MID-YEAR VARIANCE ₦
Ministry of Works and Infrastructure	13,571,139,994.50	10,211,293,774.35	12,288,265,868.72	90.55	1,282,874,125.78
Ministry of Works and Infrastructure	12,571,139,994.50	10,211,293,774.35	12,288,265,868.72	97.75	282,874,125.78
Public Works Department (OSARMCO)					-
Office of Surveyor-General of the State					-
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	1,000,000,000.00			-	1,000,000,000.00
Ministry of Culture and Tourism	25,750,000.00	3,592,000.00	5,100,000.00	19.81	20,650,000.00
Ministry of Culture and Tourism	25,750,000.00	3,592,000.00	5,100,000.00	19.81	20,650,000.00
Ministry of Economic Planning and Budget	523,844,000.00	10,600,720.00	10,600,720.00	2.02	513,243,280.00
Ministry of Economic Planning and Budget	318,844,000.00	10,600,720.00	10,600,720.00	3.32	308,243,280.00
Budget Office					
Manpower Development Office					
Youth Employment and Social Support Operations (YESSO)	120,000,000.00				120,000,000.00
Economic Intelligence Office					
Ondo-CARES Programme Coordinating Office					
Monitoring and Evaluation (MEMIS Project) Office					
Ondo State Bureau of Statistics	85,000,000.00				85,000,000.00
Ministry of Water Resources, Public Sanitation and Hygiene	6,048,662,500.00	12,762,500.00	317,846,898.32	5.25	5,730,815,601.68
Ministry of Water Resources, Public Sanitation and Hygiene	8,500,000.00	-	2,125,000.00	25.00	6,375,000.00
Ondo State Water Corporation	5,632,662,500.00	11,868,000.00	301,629,398.32	5.36	5,331,033,101.68
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	407,500,000.00	894,500.00	14,092,500.00	3.46	393,407,500.00
Ministry of Housing and Urban Development	22,500,000.00				22,500,000.00
Ondo State Development and Property Corporation	22,500,000.00				22,500,000.00
Ministry of Lands and Housing	2,544,800,000.00	390,070,081.00	480,116,971.03	18.87	2,064,683,028.97
Ministry of Lands and Housing	2,544,800,000.00	390,070,081.00	480,116,971.03	18.87	2,064,683,028.97
Ministry of Physical Planning and Urban Development	61,000,000.00	6,350,000.00	8,189,000.00	13.42	52,811,000.00
Ministry of Physical Planning and Urban Development	61,000,000.00	6,350,000.00	8,189,000.00	13.42	52,811,000.00
Ministry of Physical Planning and Urban Development -Area Offices					

Details of Capital Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	2022 MID-YEAR CAPITAL BUDGET VALUE ₦	SECOND QUARTER CAPITAL ACTUAL ₦	MID-YEAR ACTUAL CAPITAL ₦	% MID-YEAR PERFORMANC E	MID-YEAR VARIANCE ₦
Office of Public Utilities	790,000,000.00	13,944,889.00	16,703,889.00	2.11	773,296,111.00
Office of Public Utilities	790,000,000.00	13,944,889.00	16,703,889.00	2.11	773,296,111.00
Law and Justice Sector	846,764,500.00	47,972,866.00	58,169,533.00	6.87	788,594,967.00
Ondo State Judiciary	497,500,000.00	36,961,184.00	39,961,184.00	8.03	457,538,816.00
Ondo State Judiciary	440,000,000.00	21,961,184.00	21,961,184.00	4.99	418,038,816.00
Customary Court of Appeal	50,000,000.00	15,000,000.00	18,000,000.00	36.00	32,000,000.00
Customary Court of Appeal - Judicial Divisions					
Ondo State Judicial Service Commission	7,500,000.00				7,500,000.00
Office of Honourable Chief Judge					
Judiciary Division					
Office of the President of the Customary Court of Appeal					
Ministry of Justice	349,264,500.00	11,011,682.00	18,208,349.00	5.21	331,056,151.00
Ministry of Justice	233,000,000.00	9,236,498.00	16,433,165.00	7.05	216,566,835.00
Ondo State Law Commission	114,264,500.00	1,775,184.00	1,775,184.00	1.55	112,489,316.00
Citizen's Right Mediation Centre/Office of Public Defenders	2,000,000.00				2,000,000.00
Regional Sector	150,000,000.00	10,000,000.00	10,000,000.00	6.67	140,000,000.00
Ondo State Oil Producing Area Development Commission	150,000,000.00	10,000,000.00	10,000,000.00	6.67	140,000,000.00
Ondo State Oil Producing Area Development Commission					
Ministry of Regional Integration and Diasporas Affairs	150,000,000.00	10,000,000.00	10,000,000.00	6.67	140,000,000.00
Social Sector	8,730,930,500.00	2,045,780,087.39	3,415,374,365.23	39.12	5,315,556,134.77
Ministry of Youth and Sports Development	17,500,000.00	1,590,000.00	1,590,000.00	9.09	15,910,000.00
Ministry of Youth and Sports Development	7,500,000.00	1,590,000.00	1,590,000.00	21.20	5,910,000.00
Ondo State Football Development Agency	10,000,000.00				10,000,000.00
Ministry of Women Affairs and Social Development	65,020,000.00	2,254,590.00	2,254,590.00	3.47	62,765,410.00
Ministry of Women Affairs and Social Development	21,500,000.00				21,500,000.00
Agency for the Welfare of the Physically Challenged Persons	6,600,000.00	2,254,590.00	2,254,590.00	34.16	4,345,410.00
Ministry of Women Affairs and Social Development Area Offices					

Details of Capital Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	2022 MID-YEAR CAPITAL BUDGET VALUE ₦	SECOND QUARTER CAPITAL ACTUAL ₦	MID-YEAR ACTUAL CAPITAL ₦	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₦
Ondo State Agency Against Gender Based Violence (OSAA-GBV)	36,920,000.00				36,920,000.00
Ministry of Education, Science and Technology	2,926,390,000.00	697,212,058.39	1,369,028,765.28	46.78	1,557,361,234.72
Ministry of Education, Science and Technology	549,500,000.00	361,645,000.00	361,645,000.00	65.81	187,855,000.00
Zonal Education Offices					
Ondo State Education Endowment Fund Office					
State Universal Basic Education Board (SUBEB) Headquarters	2,079,140,000.00	333,747,058.39	1,004,534,765.28	48.31	1,074,605,234.72
State Universal Basic Education Board (Subeb) Zonal Office					
Mega Schools					
Ondo State Library Board	10,000,000.00	900,000.00	900,000.00	9.00	9,100,000.00
Rufus Giwa polytechnic, Owo	35,000,000.00				35,000,000.00
Adekunle Ajasin University, Akungba Akoko	75,000,000.00				75,000,000.00
Olusegun Agagu University of Science and Technology, Okitipupa	60,000,000.00				60,000,000.00
Ondo State University of Medical Sciences	50,000,000.00				50,000,000.00
Teaching Service Commission	10,000,000.00		500,000.00	5.00	9,500,000.00
Zonal Teaching Service Commission, Akure	750,000.00				750,000.00
Zonal Teaching Service Commission, Ikare	500,000.00				500,000.00
Zonal Teaching Service Commission, Irele	500,000.00				500,000.00
Zonal Teaching Service Commission, Odigbo	500,000.00				500,000.00
Zonal Teaching Service Commission, Oka	250,000.00				250,000.00
Zonal Teaching Service Commission, Okitipupa	500,000.00				500,000.00
Zonal Teaching Service Commission, Ondo	750,000.00				750,000.00
Zonal Teaching Service Commission, Owena	750,000.00				750,000.00
Zonal Teaching Service Commission, Owo	750,000.00				750,000.00
Board of Adult, Technical and Vocational Education	42,500,000.00	920,000.00	1,449,000.00	3.41	41,051,000.00
Ondo State Scholarship Board	10,000,000.00				10,000,000.00
Ministry of Health	3,025,888,500.00	28,087,373.00	162,639,325.95	5.37	2,863,249,174.05
Ministry of Health	519,250,000.00	1,408,000.00	1,916,000.00	0.37	517,334,000.00
Malaria Elimination and Nutrition Improvement Project Office	-				

Details of Capital Expenditure on Administrative Segment as at June, 2022 cont'd

ADMINISTRATIVE UNIT	2022 MID-YEAR CAPITAL BUDGET VALUE ₦	SECOND QUARTER CAPITAL ACTUAL ₦	MID-YEAR ACTUAL CAPITAL ₦	% MID-YEAR PERFORMANC E	MID-YEAR VARIANCE ₦
Drugs and Health Commodity Management Project	10,000,000.00				10,000,000.00
Contributory Health Commission	946,334,000.00	10,000,000.00	144,043,952.95	15.22	802,290,047.05
Primary Health Care Management Board	39,328,500.00	10,000,000.00	10,000,000.00	25.43	29,328,500.00
Ondo State University of Medical Sciences Teaching Hospital	1,341,941,500.00				1,341,941,500.00
Hospitals Management Board	100,000,000.00	5,732,673.00	5,732,673.00	5.73	94,267,327.00
Ondo State Mother and Child Hospital	-				-
Board of Alternative Medicine	1,000,000.00				1,000,000.00
School of Health Technology	1,396,500.00				1,396,500.00
Emergency Response Service	11,638,000.00	946,700.00	946,700.00	8.13	10,691,300.00
Neuro-Psychiatric Specialist Hospital	50,000,000.00				50,000,000.00
Ondo State Agency for the Control of Aids (ODSACA)	5,000,000.00				5,000,000.00
Ministry of Environment	1,844,058,500.00	1,161,292,690.00	1,720,934,320.00	93.32	123,124,180.00
Ministry of Environment	154,558,500.00	18,450,000.00	18,450,000.00	11.94	136,108,500.00
New Map Project Office	1,400,000,000.00	1,103,000,000.00	1,623,000,000.00	115.93	(223,000,000.00)
Ondo State Waste Management	289,500,000.00	39,842,690.00	79,484,320.00	27.46	210,015,680.00
Ondo State Sports Council	129,000,000.00				129,000,000.00
Ondo State Sports Council	129,000,000.00				129,000,000.00
Ondo State Football Academy	-				
Ministry of Community Development and Cooperatives	719,073,500.00	154,368,000.00	157,951,988.00	21.97	561,121,512.00
Directorate of Rural and Community Development	496,000,000.00	4,368,000.00	7,951,988.00	1.60	488,048,012.00
Ondo State Community and Social Development Agency	223,073,500.00	150,000,000.00	150,000,000.00	67.24	73,073,500.00
Ministry of Local Government and Chieftaincy Affairs	4,000,000.00	975,376.00	975,376.00	24.38	3,024,624.00
Ministry of Local Government and Chieftaincy Affairs	4,000,000.00	975,376.00	975,376.00	24.38	3,024,624.00

Details of Revenue on Economic Segment as at June, 2022

Code	Economic	2022 MID YEAR BUDGET VALUE ₦	SECOND QUARTER ACTUAL ₦	MID YEAR ACTUAL ₦	% MID-YEAR PERFORMANCE	VARIANCE ₦
1	REVENUE	<u>99,641,218,500.00</u>	<u>35,954,200,232.39</u>	<u>64,708,957,293.36</u>	<u>64.94</u>	<u>-34,932,261,206.65</u>
11	GOVERNMENT SHARE OF FAAC	<u>34,051,522,224.20</u>	<u>25,689,460,373.69</u>	<u>47,793,097,290.84</u>	<u>140.36</u>	<u>13,741,575,066.64</u>
1101	GOVERNMENT SHARE OF FAAC	<u>34,051,522,224.20</u>	<u>25,689,460,373.69</u>	<u>47,793,097,290.84</u>	<u>140.36</u>	<u>13,741,575,066.64</u>
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	<u>23,961,522,224.00</u>	<u>13,717,770,990.48</u>	<u>23,503,355,152.05</u>	<u>98.09</u>	<u>-458,167,071.95</u>
11010101	STATUTORY ALLOCATION	16,621,377,960.00	8,081,526,517.24	14,766,384,184.22	88.84	-1,854,993,775.78
11010104	MINERAL DERIVATION	7,340,144,264.00	5,636,244,473.24	8,736,970,967.83	119.03	1,396,826,703.83
110102	STATE GOVERNMENT SHARE OF VAT	<u>6,060,000,000.00</u>	<u>6,289,672,041.47</u>	<u>12,208,975,153.85</u>	<u>201.47</u>	<u>6,148,975,153.85</u>
11010201	SHARE OF VAT	6,060,000,000.00	6,289,672,041.47	12,208,975,153.85	201.47	6,148,975,153.85
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	<u>4,030,000,000.20</u>	<u>5,682,017,341.74</u>	<u>12,080,766,984.94</u>	<u>190.09</u>	<u>3,630,625,847.64</u>
11010301	EXCESS CRUDE	4,030,000,000.20	4,420,141,137.10	8,840,560,555.17	109.68	390,141,136.90
11010302	EXCHANGE GAIN	-	-	88,560,555.17	-	-
11010304	FAAC SPECIAL ALLOCATIONS	-	1,261,876,204.64	3,151,924,155.57	-	-
12	INDEPENDENT REVENUE	<u>15,472,902,077.46</u>	<u>6,168,098,996.31</u>	<u>11,189,168,849.70</u>	<u>72.31</u>	<u>-4,283,733,227.76</u>
1201	TAX REVENUE	<u>9,706,102,500.02</u>	<u>3,862,516,601.77</u>	<u>7,364,799,220.90</u>	<u>75.88</u>	<u>-2,341,303,279.12</u>
120101	PERSONAL TAXES	<u>8,633,803,999.82</u>	<u>2,950,910,668.58</u>	<u>6,105,733,227.46</u>	<u>70.72</u>	<u>-2,528,070,772.36</u>
12010101	PERSONAL TAXES (E.G PAYE)	8,168,804,000.00	2,766,478,751.80	5,642,815,839.48	69.08	-2,525,988,160.52
12010112	DIRECT ASSESSMENT	464,999,999.82	184,431,916.79	462,917,387.99	99.55	-2,082,611.83
120103	OTHER TAXES	<u>1,072,298,500.20</u>	<u>911,605,933.19</u>	<u>1,259,065,993.44</u>	<u>117.42</u>	<u>186,767,493.24</u>
12010304	STAMP DUTY	87,298,500.20	368,863,833.57	390,952,419.14	447.83	303,653,918.94
12010307	CAPITAL GAIN TAX	40,000,000.00	184,431,916.79	193,163,616.79	482.91	153,163,616.79
12010310	WITHHOLDING TAX	645,000,000.00	165,988,725.11	412,608,041.41	63.97	-232,391,958.59
12010313	Consumption Tax	100,000,000.00	138,323,937.59	167,760,286.97	167.76	67,760,286.97
12010314	EDUCATION ENDOWMENT LEVY	200,000,000.00	53,997,520.13	94,581,629.13	47.29	-105,418,370.87
1202	NON-TAX REVENUE	<u>5,766,799,577.44</u>	<u>2,305,582,394.54</u>	<u>3,824,369,628.80</u>	<u>66.32</u>	<u>-1,942,429,948.64</u>
120201	LICENCES - GENERAL	<u>993,982,609.06</u>	<u>662,417,598.13</u>	<u>1,063,719,023.86</u>	<u>107.02</u>	<u>69,736,414.80</u>
12020109	VOLUNTARY ORGANIZATIONS/NGOs/LICENCES	-	54,360.00	84,360.00	-	-
12020119	FISHING PERMITS	49,999,999.98	961,065.00	3,061,065.00	6.12	-46,938,934.98

Details of Revenue on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID YEAR BUDGET VALUE ₪	SECOND QUARTER ACTUAL ₪	MID YEAR ACTUAL ₪	% MID-YEAR PERFORMANCE	VARIANCE ₪
12020122	PRODUCE BUYING/PRODUCE MERCHANT LICENCES	97,055,833.32	5,337,690.04	5,337,690.04	5.50	-91,718,143.28
12020126	TRACTOR HIRING SERVICES	10,000,000.00	4,805,325.00	4,805,325.00	48.05	-5,194,675.00
12020129	POOL BETTING & CASINO LICENCES/GAMING	148,413,000.00	14,401,882.09	84,054,190.51	56.64	-64,358,809.49
12020132	MOTOR VEHICLE LICENCES	120,000,000.00	184,431,916.79	221,661,116.79	184.72	101,661,116.79
12020133	DRIVERS' LICENCES	95,000,000.00	97,341,023.39	133,259,723.39	140.27	38,259,723.39
12020134	PATENT MEDICINE & DRUG STORES LICENCES	7,170,654.40	534,400.00	565,150.00	7.88	-6,605,504.40
12020135	PRIVATE SCHOOLS LICENCES	36,250,000.00	5,088,105.31	7,790,105.31	21.49	-28,459,894.69
12020138	FORESTRY/TIMBER LICENCE	-	7,116,920.05	9,635,645.05	-	-
12020141	SIGNWRITER ANNUAL PERMIT	-	5,456,115.00	21,388,315.00	-	-
12020143	SAWMILL LICENCES	17,500,000.00	1,779,230.01	8,009,230.01	45.77	-9,490,769.99
12020144	POWER CHAIN LICENCES	96,055,833.36	7,116,920.05	8,486,920.05	8.84	-87,568,913.31
12020145	HAMMER REGISTRATION/RENEWAL	5,000,000.00	10,675,380.08	12,455,380.08	249.11	7,455,380.08
12020146	POOLS AGENT LICENCES/PROMOTERS/LEVI ES/ CHECKING CENTRES	23,000,000.00	28,803,764.18	30,053,764.18	130.67	7,053,764.18
12020147	REGISTRATION FEES	60,766,288.00	88,457,283.58	103,253,983.58	169.92	42,487,695.58
12020148	APPROVAL OF APPOINTMENT OF RECOGNISED OBAS/PRESENTATION OF INSTRUMENT OF APPOINTMENT	600,000.00	217,500.00	317,500.00	52.92	-282,500.00
12020149	CERTIFICATION OF CHIEFTAINCY DOCUMENTS/REGISTRATION OF CHIEFTAINCY DECLARATION/UPGRADING OF CHIEFTAINCY TITLE	120,000.00	290,000.00	365,000.00	304.17	245,000.00
12020150	COMMUNICATION MAST PERMIT	48,500,000.00	4,563,716.30	23,564,706.00	48.59	-24,935,294.00
12020151	SIGNAGE ANNUAL PERMIT	45,751,000.00	7,313,935.00	7,323,935.00	16.01	-38,427,065.00
12020152	ANNUAL RENEWAL FEE- OTHERS	32,250,000.00	10,939,368.96	64,141,868.96	198.89	31,891,868.96

Details of Revenue on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID YEAR BUDGET VALUE ₦	SECOND QUARTER ACTUAL ₦	MID YEAR ACTUAL ₦	% MID-YEAR PERFORMANCE	VARIANCE ₦
12020153	OTHER PERMITS/LICENSES	52,000,000.00	16,888,957.56	24,041,957.56	46.23	-27,958,042.44
12020154	NEW VEHICLE REGISTRATION SCHEME FEES	-	138,323,937.59	239,599,338.59	-	-
12020155	FIXED DEPOSIT LICENSE	1,050,000.00	14,401,882.09	14,401,882.09	1,371.61	13,351,882.09
12020157	PRODUCE STORE / STORE-KEEPER'S LICENSES	2,500,000.00	7,116,920.05	7,521,920.05	300.88	5,021,920.05
12020159	Road Worthiness Fee	45,000,000.00	-	28,028,951.61	62.29	-16,971,048.39
12020162	ENVIRONMENTAL PERMIT	-	-	510,000.00	-	-
120204	FEES - GENERAL	2,247,502,616.20	641,809,538.30	1,245,108,894.15	55.40	-1,002,393,722.05
12020401	COURT FEES	102,519,500.00	15,765,874.26	52,458,759.26	51.17	-50,060,740.74
12020417	CONTRACTOR REGISTRATION FEES	57,800,000.00	3,517,992.23	16,917,992.23	29.27	-40,882,007.77
12020418	MARRIAGE/ DIVORCE FEES	-	182,503.32	245,803.32	-	-
12020424	ACCREDITATION FEES	10,000,000.00	1,695,086.58	4,835,086.58	48.35	-5,164,913.42
12020425	DISINFECTION OF PRODUCE FEES	97,055,833.32	3,558,460.03	3,558,460.03	3.67	-93,497,373.29
12020426	COURT SUMMONS/OATH FEES	35,750,000.00	5,545,972.75	21,240,057.75	59.41	-14,509,942.25
12020427	TENDER FEES	109,699,030.90	82,134,446.15	112,282,446.15	102.36	2,583,415.26
12020428	FIRE SAFETY CERTIFICATE FEES	2,000,000.32	20,061,000.00	20,301,000.00	1,015.05	18,300,999.69
12020431	ENVIRONMENTAL IMPACT ASSESSMENT/ENVIRONMENTAL AUDIT FEES	1,300,000.00	724,257.60	7,554,807.60	581.14	6,254,807.60
12020436	BILL BOARD ADVERTISEMENT FEES	11,720,000.00	5,845,837.50	8,203,087.50	69.99	-3,516,912.50
12020437	DEEDS REGISTRATION FEES	99,538,000.02	12,907,839.90	13,742,339.90	13.81	-85,795,660.12
12020438	SURVEY/ PLANNING/ BUILDING FEES	60,125,000.00	13,829,828.47	23,941,293.47	39.82	-36,183,706.53
12020441	LABORATORY FEES	1,641,375.00	480,960.00	480,960.00	29.30	-1,160,415.00
12020442	ASSOCIATION FEES	-	8,987,219.25	9,007,219.25	-	-
12020445	CHANGE OF OWNERSHIP FEES	5,000,000.00	7,816,688.89	7,852,688.89	157.05	2,852,688.89
12020447	LAND USE FEES	327,000,000.00	51,492,814.95	115,323,715.78	35.27	-211,676,284.22
12020448	DEVELOPMENT LEVIES	15,000,000.00	110,659,150.07	114,988,384.36	766.59	99,988,384.36
12020449	BUSINESS/TRADE OPERATING FEES	32,000,000.00	7,189,775.40	43,988,975.40	137.47	11,988,975.40
12020450	INSPECTION FEES	275,891,000.00	22,695,160.05	140,914,280.94	51.08	-134,976,719.06

Details of Revenue on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID YEAR BUDGET VALUE ₦	SECOND QUARTER ACTUAL ₦	MID YEAR ACTUAL ₦	% MID-YEAR PERFORMANCE	VARIANCE ₦
12020451	TIMBER & FOREST FEES	50,000,000.00	14,233,840.10	24,415,540.10	48.83	-25,584,459.90
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	170,000,000.00	96,194,456.38	190,426,456.38	112.02	20,426,456.38
12020453	APPLICATION FEES	102,225,000.00	12,461,397.74	15,231,397.74	14.90	-86,993,602.26
12020454	PARKING FEES	7,500,000.00	2,061,273.50	5,099,273.50	67.99	-2,400,726.50
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	7,250,000.00	2,480,203.38	4,111,743.38	56.71	-3,138,256.62
12020459	CERTIFICATE OF OCCUPANCY/RIGHT OF OCCUPANCY FEES	169,825,000.00	11,985,851.34	35,119,961.34	20.68	-134,705,038.66
12020460	BUILDING PLAN APPROVAL FEES	90,000,000.00	6,102,813.85	43,697,213.85	48.55	-46,302,786.15
12020480	PUBLIC TAP/RIVERS AND RESERVIORS FEES	1,625,000.00	145,461.60	145,461.60	8.95	-1,479,538.40
12020482	HAULAGE FEES	55,749,000.00	11,183,087.35	17,183,087.35	30.82	-38,565,912.65
12020484	PRODUCE FEES	89,000,000.00	5,337,690.04	8,474,190.04	9.52	-80,525,809.96
12020486	FILING OF ANNUAL ACCOUNT/ REPORT	-	4,194,035.65	4,318,435.65	-	-
12020488	VALUATION OF PROPERTIES	53,899,374.96	15,673,805.60	15,743,805.60	29.21	-38,155,569.36
12020489	TOLL FEES ON ITEMS	10,000,000.00	8,896,150.06	17,221,510.06	172.22	7,221,510.06
12020490	TOLL FEES FROM FOREST SERVICES	7,500,000.00	12,454,610.09	19,560,060.09	260.80	12,060,060.09
12020491	SERVICE CONNECTION FEES	250,000.00	169,705.20	169,705.20	67.88	-80,294.80
12020492	PROTEST/PETITION APPROVAL FEES	3,000,000.00	6,820,791.95	7,049,011.95	234.97	4,049,011.95
12020493	KAADI IGBE-AYO COLLECTION FEES	1,500,000.00	8,858,978.70	8,858,978.70	590.60	7,358,978.70
12020495	OTHER FEES/LEVIES	183,022,500.00	47,063,718.40	109,922,903.24	60.06	-73,099,596.76
12020498	Research Approval Fee	1,117,001.69	400,800.00	522,800.00	46.80	-594,201.69
120205	FINES - GENERAL	117,363,100.00	50,103,305.15	86,476,835.18	73.68	-30,886,264.82
12020501	SUNDRY FINES/PENALTIES	92,500,000.00	41,898,439.14	69,063,419.17	74.66	-23,436,580.83
12020502	COURT FINES	12,500,000.00	5,119,982.14	9,368,532.14	74.95	-3,131,467.86
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	50,000.00	301,774.00	306,774.00	613.55	256,774.00
12020504	Counterfeit and Fake Drugs Penalties/Fines	2,313,100.00	240,480.00	1,730,480.00	74.81	-582,620.00

Details of Revenue on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL ₱	MID YEAR ACTUAL ₱	% MID-YEAR PERFORMANC E	VARIANCE ₱
12020505	Penalty for Unregistered School	10,000,000.00	2,542,629.87	6,007,629.87	60.08	-3,992,370.13
120206	SALES - GENERAL	1,024,048,999.98	349,514,104.85	677,423,461.51	66.15	-346,625,538.47
12020601	SALES OF JOURNAL & PUBLICATIONS	104,500.00	1,476,047.53	1,476,047.53	1,412.49	1,371,547.53
12020602	SALES OF BOOKS	250,000.00	-	-	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVIC EABLE ITEMS	2,830,000.00	308,576.40	308,576.40	10.90	-2,521,423.60
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	3,272,000.00	6,700.00	279,200.00	8.53	-2,992,800.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	100,000.00	58,500.00	58,500.00	58.50	-41,500.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	71,000,000.00	86,460,130.00	93,906,870.00	132.26	22,906,870.00
12020614	PROCEEDS FROM SALES OF GOVT. BUILDING	12,000,000.00	-	-	-	-
12020616	SALES OF FORMS	7,035,500.00	6,578,596.51	9,229,496.51	131.18	2,193,996.51
12020624	SALES OF VEHICLE PLATE NUMBER/VEHICLE REGISTRATION BOOKLET	185,000,000.00	184,431,916.79	185,733,666.79	100.40	733,666.79
12020625	REGISTRATION OF PLAYER/TRANSFER FEES	11,857,000.00	-	-	-	-
12020626	SALES OF OTHER ITEMS	50,600,000.00	4,514,128.29	15,996,628.29	31.61	-34,603,371.71
12020628	SALES OF SOUVENIR (TICKET, STICKERS, APRON, E.TC.)	579,999,999.98	46,107,979.20	300,511,945.86	51.81	-279,488,054.12
12020630	PROCEED FROM SALES OF FLITCHING PLANKS	100,000,000.00	19,571,530.14	69,922,530.14	69.92	-30,077,469.86
120207	EARNINGS -GENERAL	144,558,175.00	50,106,350.36	57,612,750.36	39.85	-86,945,424.64
12020702	EARNINGS FROM LABORATORY SERVICES	467,500.00	88,893.20	88,893.20	19.01	-378,606.80
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,200,000.00	27,000.00	557,000.00	46.42	-643,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	4,075,000.00	4,676,670.00	4,818,670.00	118.25	743,670.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	1,650,000.00	6,687,631.89	7,117,631.89	431.37	5,467,631.89
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,913,550.00	123,370.00	573,370.00	29.96	-1,340,180.00

Details of Revenue on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID YEAR BUDGET VALUE ₪	SECOND QUARTER ACTUAL ₪	MID YEAR ACTUAL ₪	% MID-YEAR PERFORMANCE	VARIANCE ₪
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,627,500.00	121,218.00	2,856,618.00	50.76	-2,770,882.00
12020721	EARNINGS FROM CONTROL POST	85,000,000.00	20,498,040.11	21,272,040.11	25.03	-63,727,959.89
12020722	SUNDRY INCOME	37,124,625.00	17,601,012.73	19,851,012.73	53.47	-17,273,612.27
12020724	EARNINGS FROM THE USE OF SCHOOL PREMISES	7,500,000.00	282,514.43	477,514.43	6.37	-7,022,485.57
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,072,000.00	8,813,180.48	25,886,381.87	2,414.77	24,814,381.87
12020801	RENT ON GOVERNMENT QUARTERS	-	8,542,470.48	16,543,571.87	-	-
12020802	RENT ON GOVERNMENT OFFICES	-	-	15,000.00	-	-
12020803	RENT ON GOVERNMENT BUILDINGS	444,000.00	211,820.00	9,268,920.00	2,087.59	8,824,920.00
12020804	RENT ON CONFERENCE CENTRES	628,000.00	58,890.00	58,890.00	9.38	-569,110.00
120209	RENT ON LAND & OTHERS - GENERAL	1,034,605,577.20	263,845,120.49	315,370,652.49	30.48	-719,234,924.71
12020901	RENT ON GOVERNMENT LAND	650,000,000.04	167,658,587.80	181,602,087.80	27.94	-468,397,912.24
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	123,431,077.16	11,063,862.77	43,308,144.77	35.09	-80,122,932.39
12020905	LEASE RENTAL	10,000,000.00	8,008,875.00	8,008,875.00	80.09	-1,991,125.00
12020906	RENTS ON GOVT. PROPERTIES	251,174,500.00	77,113,794.92	82,451,544.92	32.83	-168,722,955.08
120210	REPAYMENTS - GENERAL	-	-	34,919,922.99	-	-
12021006	REFUNDS	-	-	34,919,922.99	-	-
120211	INVESTMENT INCOME	150,000,000.00	264,278,973.80	299,198,896.79	199.47	149,198,896.79
12021102	DIVIDEND RECEIVED	150,000,000.00	264,278,973.80	299,198,896.79	199.47	149,198,896.79
120212	INTEREST EARNED	12,500,000.00	11,689,303.24	13,467,537.94	107.74	967,537.94
12021210	BANK INTEREST	12,500,000.00	-	31,401.31	0.25	-12,468,598.69
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS	-	11,689,303.24	13,436,136.63	-	-
120213	RE-IMBURSEMENT GENERAL	41,166,500.00	3,004,919.75	5,185,271.67	12.60	-35,981,228.33
12021302	AUDIT FEES	41,166,500.00	3,004,919.75	5,185,271.67	12.60	-35,981,228.33
13	AID AND GRANTS	5,074,257,500.00	2,993,640,862.39	3,664,428,569.28	72.22	-1,409,828,930.72
1302	GRANTS	5,074,257,500.00	2,993,640,862.39	3,664,428,569.28	72.22	-1,409,828,930.72
130201	DOMESTIC GRANTS	4,889,257,500.00	2,985,788,142.39	3,656,575,849.28	74.79	-1,232,681,650.72

Details of Revenue on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL ₱	MID YEAR ACTUAL ₱	% MID-YEAR PERFORMANC E	VARIANCE ₱
13020101	DOMESTIC GRANTS	4,889,257,500.00	2,985,788,142.39	3,656,575,849.28	74.79	-1,232,681,650.72
130202	FOREIGN GRANTS	185,000,000.00	7,852,720.00	7,852,720.00	4.24	-177,147,280.00
13020201	FOREIGN GRANTS	185,000,000.00	7,852,720.00	7,852,720.00	4.24	-177,147,280.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	36,202,254,424.16	1,103,000,000.00	2,143,206,879.58	5.92	-34,059,047,544.58
1403	LOANS/ BORROWINGS RECEIPT	35,779,254,424.16	1,103,000,000.00	2,058,369,960.03	5.75	-33,720,884,464.13
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	28,082,104,424.16	-	28,123,561.71	0.10	-28,053,980,862.45
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	28,082,104,424.16	-	28,123,561.71	0.10	-28,053,980,862.45
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	7,697,150,000.00	1,103,000,000.00	2,030,246,398.32	26.38	-5,666,903,601.68
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	7,697,150,000.00	1,103,000,000.00	2,030,246,398.32	26.38	-5,666,903,601.68
1406	MINORITY INTEREST SHARE OF SURPLUS	-	-	3,100.00	-	-
140601	MINORITY INTEREST SHARE OF SURPLUS	-	-	3,100.00	-	-
14060101	MINORITY INTEREST SHARE OF SURPLUS	-	-	3,100.00	-	-
1407	EXTRAORDINARY ITEMS	423,000,000.00	-	84,833,819.55	20.06	-338,166,180.45
140701	EXTRAORDINARY ITEMS	423,000,000.00	-	84,833,819.55	20.06	-338,166,180.45
14070106	Health Insurance Contribution for reimbursement of PHCs/ Hospital Equipment	423,000,000.00	-	84,833,819.55	20.06	-338,166,180.45

Details of Expenditure on Economic Segment as at June, 2022

Code	Economic	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	VARIANCE ₱
	Total Expenditure	99,641,218,500.00	39,887,873,705.23	64,682,236,579.14	64.92	34,731,231,920.86
2	EXPENDITURES	56,657,302,005.50	23,601,975,823.67	44,196,586,005.31	78.01	34,731,231,920.86
21	PERSONNEL COST	28,268,190,500.00	13,159,473,857.41	26,212,297,222.83	92.73	2,055,893,277.17
2101	SALARY	22,023,250,500.00	9,768,002,794.52	19,475,514,220.80	88.43	2,547,736,279.20
210101	SALARIES AND WAGES	22,023,250,500.00	9,768,002,794.52	19,475,514,220.80	88.43	2,547,736,279.20
21010101	SALARY	21,511,977,868.77	9,768,002,794.52	19,466,760,220.80	90.49	2,045,217,647.97
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	443,402,131.23	-	-	-	443,402,131.23
21010104	WAGES OF ADHOC STAFF	67,870,500.00	-	8,754,000.00	12.90	59,116,500.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,094,500,000.00	71,632,091.69	108,805,156.46	9.94	985,694,843.54
210201	ALLOWANCES	437,000,000.00	46,513,884.00	56,513,884.00	12.93	165,986,116.00
21020104	FURNITURE ALLOWANCE	222,500,000.00	46,513,884.00	56,513,884.00	25.40	165,986,116.00
21020106	10% FREE TRANSPORT ALLOWANCE FOR RETIRING OFFICERS	500,000.00	-	-	-	-
21020108	SEVERANCE ALLOWANCE	175,000,000.00	-	-	-	-
21020109	OTHER ALLOWANCES	39,000,000.00	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	657,500,000.00	25,118,207.69	52,291,272.46	17.43	605,208,727.54
21020201	NHIS CONTRIBUTION	250,000,000.00	-	-	-	250,000,000.00
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	300,000,000.00	25,118,207.69	52,291,272.46	17.43	247,708,727.54
21020203	GROUP LIFE INSURANCE	47,500,000.00	-	-	-	47,500,000.00
21020206	HEALTH INSURANCE	60,000,000.00	-	-	-	60,000,000.00
2103	SOCIAL BENEFITS	5,150,440,000.00	3,319,838,971.20	6,627,977,845.57	356.05	(1,477,537,845.57)
210301	SOCIAL BENEFITS	5,150,440,000.00	3,319,838,971.20	6,627,977,845.57	356.05	(1,477,537,845.57)
21030101	GRATUITY	887,940,000.00	600,000,000.00	1,200,000,000.00	135.14	(312,060,000.00)
21030102	PENSION	4,250,000,000.00	2,713,997,228.46	5,416,294,360.09	127.44	(1,166,294,360.09)
21030104	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	12,500,000.00	5,841,742.74	11,683,485.48	93.47	816,514.52
22	OTHER RECURRENT COSTS	28,389,111,505.50	10,442,501,966.26	17,984,288,782.48	2,476.49	10,381,822,723.02
2202	OVERHEAD COST	9,898,920,800.00	3,908,635,354.56	6,997,726,124.97	2,300.49	2,878,194,675.03

220201	TRAVEL & TRANSPORT - GENERAL	997,698,707.67	370,950,413.44	553,469,714.43	311.92	444,228,993.24
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Details of Expenditure on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	VARIANCE ₱
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,490,000.00	10,730,055.80	15,457,209.65	99.79	32,790.35
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	790,408,707.67	207,230,917.64	378,560,664.78	47.89	411,848,042.89
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	40,000,000.00	40,000,000.00	80.00	10,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	141,800,000.00	112,989,440.00	119,451,840.00	84.24	22,348,160.00
220202	UTILITIES - GENERAL	428,860,974.61	134,134,543.02	256,792,881.26	477.80	172,068,093.35
22020201	ELECTRICITY CHARGES	159,279,951.23	64,330,570.39	146,248,340.81	91.82	13,031,610.42
22020202	TELEPHONE CHARGES	105,468,523.38	34,247,144.73	62,116,299.30	58.90	43,352,224.08
22020203	INTERNET ACCESS CHARGES	42,955,000.00	17,372,536.87	19,419,110.67	45.21	23,535,889.33
22020204	SATELLITE BROADCASTING ACCESS CHARGES	70,000.00	12,434.40	18,651.59	26.65	51,348.41
22020205	WATER RATES	275,000.00	120,000.00	180,000.00	65.45	95,000.00
22020206	SEWAGE CHARGES	1,560,000.00	360,856.63	578,478.89	37.08	981,521.11
22020209	INTERACTIVE LEARNING NETWORK	13,000,000.00	16,441,000.00	18,682,000.00	143.71	(5,682,000.00)
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	106,252,500.00	1,250,000.00	9,550,000.00	8.99	96,702,500.00
220203	MATERIALS & SUPPLIES - GENERAL	800,367,934.51	274,716,356.89	412,392,592.50	547.26	369,975,342.01
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	264,476,587.35	104,409,235.85	166,875,011.04	63.10	97,601,576.31
22020302	BOOKS	4,250,000.00	608,830.15	640,344.96	15.07	3,609,655.04
22020303	NEWSPAPERS	4,325,000.00	1,619,924.48	2,273,978.91	52.58	2,051,021.09
22020304	MAGAZINES & PERIODICALS	64,497,500.00	20,852,125.81	22,372,150.35	34.69	42,125,349.65
22020305	PRINTING OF NON SECURITY DOCUMENTS	173,588,347.16	31,568,825.43	69,062,109.15	39.78	104,526,238.01
22020306	PRINTING OF SECURITY DOCUMENTS	45,415,000.00	23,790,976.49	43,723,776.71	96.28	1,691,223.29
22020307	DRUGS/LABORATORY/MED ICAL SUPPLIES	14,111,000.00	1,887,582.86	3,041,065.96	21.55	11,069,934.04
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,000,000.00	-	50,000.00	5.00	950,000.00
22020309	UNIFORMS & OTHER CLOTHING	85,667,000.00	4,363,281.82	6,538,581.42	7.63	79,128,418.58
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,037,500.00	93,574.00	93,574.00	4.59	1,943,926.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	79,500,000.00	57,282,000.00	68,282,000.00	85.89	11,218,000.00

Details of Expenditure on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	VARIANCE ₱
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	15,000,000.00	4,440,000.00	5,640,000.00	37.60	9,360,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	100,000.00				
22020315	Production of Compendium of Laws/Resolutions/White Papers Etc	28,500,000.00	23,800,000.00	23,800,000.00	83.51	4,700,000.00
22020316	Production of Survey Report/Other Statistical Bulletins	7,500,000.00				
22020317	Production of other reports	10,400,000.00				
220204	MAINTENANCE SERVICES - GENERAL	866,999,948.03	248,373,651.53	403,216,283.91	560.84	458,783,664.12
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	314,629,131.84	101,273,020.78	171,573,957.40	54.53	143,055,174.44
22020402	MAINTENANCE OF OFFICE FURNITURE	129,950,691.19	47,644,124.43	73,739,481.18	56.74	56,211,210.01
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	11,775,000.00	5,197,717.68	10,803,066.92	91.75	971,933.08
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,875,000.00	8,288,041.99	10,198,041.27	54.03	8,676,958.73
22020405	MAINTENANCE OF PLANTS/GENERATORS	54,880,000.00	11,968,722.22	19,760,944.77	36.01	35,119,055.23
22020406	OTHER MAINTENANCE SERVICES	270,260,125.00	63,660,888.76	101,818,578.69	37.67	168,441,546.31
22020408	MAINTENANCE OF SEA BOATS	5,800,000.00	3,842,000.00	4,802,500.00	82.80	997,500.00
22020410	MAINTENANCE OF STREET LIGHTINGS	15,500,000.00	646,666.00	974,786.00	6.29	14,525,214.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	5,000,000.00				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000.00	826,000.00	2,193,200.00	109.66	(193,200.00)
22020414	MAINTENANCE OF BOREHOLE	4,100,000.00	-	460,243.22	11.23	3,639,756.78
22020415	MAINTENANCE OF GOVERNMENT BUILDINGS	34,230,000.00	5,026,469.67	6,891,484.46	20.13	27,338,515.54
220205	TRAINING - GENERAL	766,705,563.71	254,043,821.51	377,872,032.98	49.29	388,833,530.73
22020501	LOCAL TRAINING	368,187,813.71	104,137,062.35	163,729,333.06	44.47	204,458,480.65
22020502	INTERNATIONAL TRAINING	67,700,000.00	24,102,107.04	24,990,278.22	36.91	42,709,721.78
22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	303,999,000.00	119,214,250.50	181,181,894.80	59.60	122,817,105.20

Details of Expenditure on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	VARIANCE ₱
22020504	CONFERENCES/SEMINARS & WORKSHOP-INTERNATIONAL	23,818,750.00	6,590,401.62	7,770,526.90	32.62	16,048,223.10
22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	3,000,000.00	-	200,000.00	6.67	2,800,000.00
220206	OTHER SERVICES - GENERAL	2,283,664,500.00	1,828,664,471.67	3,230,188,386.89	141.45	(946,523,886.89)
22020601	SECURITY SERVICES	166,387,500.00	78,709,790.65	115,821,956.68	69.61	50,565,543.32
22020602	OFFICE RENT	10,500,000.00	184,782.61	12,885,130.43	122.72	(2,385,130.43)
22020603	RESIDENTIAL RENT	500,000.00	-	1,000,000.00	200.00	(500,000.00)
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,984,750,000.00	1,737,740,723.33	3,073,196,478.90	154.84	(1,088,446,478.90)
22020605	CLEANING & FUMIGATION SERVICES	121,527,000.00	12,029,175.08	27,284,820.88	22.45	94,242,179.12
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	406,386,875.00	131,093,997.99	228,953,830.66	56.34	177,433,044.34
22020701	FINANCIAL CONSULTING	120,750,000.00	13,651,923.08	51,473,516.77	42.63	69,276,483.23
22020702	INFORMATION TECHNOLOGY CONSULTING	1,900,000.00	240,963.86	301,204.82	15.85	1,598,795.18
22020703	LEGAL SERVICES	10,150,000.00	1,398,487.35	1,802,731.03	17.76	8,347,268.97
22020706	SURVEYING SERVICES	9,850,000.00	4,175,000.00	4,475,000.00	45.43	5,375,000.00
22020707	AGRICULTURAL CONSULTING	125,000.00		50,000.00	40.00	75,000.00
22020708	MEDICAL CONSULTING	13,000,000.00	111,108.33	185,180.56	1.42	12,814,819.44
22020709	AUDITING OF ACCOUNTS	5,236,125.00	2,467,741.94	2,897,741.94	55.34	2,338,383.06
22020711	MEDIA RELATION SERVICES	154,791,400.00	97,344,028.57	149,313,185.71	96.46	5,478,214.29
22020712	OTHER CONSULTING SERVICES	90,584,350.00	11,704,744.86	18,455,269.83	20.37	72,129,080.17
220208	FUEL & LUBRICANTS - GENERAL	305,775,468.75	100,878,605.40	173,156,936.25	56.63	132,618,532.50
22020801	MOTOR VEHICLE FUEL COST	76,290,900.00	37,989,993.66	45,737,436.72	59.95	30,553,463.28
22020803	PLANT / GENERATOR FUEL COST	226,494,568.75	62,779,725.57	127,238,022.59	56.18	99,256,546.16
22020805	SEA BOAT FUEL COST	2,500,000.00			-	2,500,000.00
22020806	COOKING GAS/FUEL COST	490,000.00	108,886.17	181,476.94	37.04	308,523.06
220209	FINANCIAL CHARGES - GENERAL	115,395,000.00		62,999,145.67	54.59	52,395,854.33
22020901	BANK CHARGES (OTHER THAN INTEREST)	395,000.00	103,453.47	161,869.67	40.98	233,130.33
22020902	INSURANCE PREMIUM	115,000,000.00	25,450,000.00	62,837,276.00	54.64	52,162,724.00

Details of Expenditure on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID-YEAR BUDGET VALUE ₦	SECOND QUARTER ACTUAL VALUE ₦	MID-YEAR ACTUAL ₦	% MID-YEAR PERFORMA NCE	VARIANCE ₦
220210	MISCELLANEOUS EXPENSES GENERAL	2,927,065,827.74	565,779,493.11	1,298,684,320.42	44.37	1,628,381,507.32
22021001	REFRESHMENT & MEALS	220,796,766.91	120,490,054.70	153,088,823.96	69.33	67,707,942.95
22021002	HONORARIUM & SITTING ALLOWANCE	93,325,000.00	35,942,348.21	95,080,796.33	101.88	(1,755,796.33)
22021003	PUBLICITY & ADVERTISEMENTS	273,262,750.00	73,143,227.07	82,273,030.97	30.11	190,989,719.03
22021004	MEDICAL EXPENSES-LOCAL	51,000,000.00	4,168,758.67	8,533,434.42	16.73	42,466,565.58
22021006	POSTAGES & COURIER SERVICES	9,245,000.00	1,929,607.33	2,876,997.18	31.12	6,368,002.82
22021007	WELFARE PACKAGES	397,008,560.83	135,998,760.03	224,866,219.81	56.64	172,142,341.02
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	35,492,500.00	6,876,613.15	7,128,964.54	20.09	28,363,535.46
22021009	SPORTING ACTIVITIES	75,500,000.00	4,250,000.00	6,188,000.00	8.20	69,312,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	3,500,000.00	700,109.53	929,682.37	26.56	2,570,317.63
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	3,250,000.00	1,800,000.00	1,800,000.00	55.38	1,450,000.00
22021013	PROMOTION (SERVICE WIDE)	6,600,000.00	2,070,109.53	3,187,682.37	48.30	3,412,317.63
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	122,750,000.00	342,857.14	4,012,455.00	3.27	118,737,545.00
22021020	ELECTION-LOGISTICS SUPPORT	4,400,000.00			-	4,400,000.00
22021041	CONTINGENCY	637,635,500.00	5,247,567.80	387,423,282.72	60.76	250,212,217.28
22021047	SERVICOM	12,500,000.00	5,030,000.00	6,710,000.00	53.68	5,790,000.00
22021049	GENDER	71,484,000.00	4,065,805.41	13,348,708.11	18.67	58,135,291.89
22021052	SPECIAL DAYS/CELEBRATIONS	81,645,000.00	5,985,392.17	19,254,738.37	23.58	62,390,261.63
22021053	HOTEL ACCOMMODATION	97,500,000.00	45,676,400.00	111,029,200.00	113.88	(13,529,200.00)
22021054	COMPULSORY / CONFIRMATION/CONVERSI ON EXAMINATION /INTERVIEW	3,000,000.00	-	987,500.00	32.92	2,012,500.00
22021055	COMPETITIONS-GENERAL	86,384,500.00	8,072,650.00	16,889,350.00	19.55	69,495,150.00
22021056	SCHOOLS EXAMINATION	62,850,000.00	37,034,064.00	37,034,064.00	58.92	25,815,936.00
22021057	LOCAL SCHOLARSHIP AND BURSARY SCHEME	100,000,000.00	800,000.00	800,000.00	0.80	99,200,000.00
22021058	CONFLICT/DISPUTE MANAGEMENT	34,877,500.00	8,584,607.87	11,155,503.34	31.98	23,721,996.66
22021059	Motorcycle Allowance	1,250,000.00			-	1,250,000.00

Details of Expenditure on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	VARIANCE ₱
22021060	Monitoring and Evaluation	363,658,750.00	52,697,683.20	96,555,409.63	26.55	267,103,340.37
22021061	Valedictory/Graduation /Send Forth Ceremonies	2,650,000.00	233,330.00	373,930.00	14.11	2,276,070.00
22021062	Summits	65,250,000.00	2,084,647.30	4,601,647.30	7.05	60,648,352.70
22021063	Human Trafficking Control	2,500,000.00	600,000.00	600,000.00	24.00	1,900,000.00
22021065	Quality Assurance Services	6,250,000.00	1,254,900.00	1,254,900.00	20.08	4,995,100.00
22021066	Logistics/Support for Revenue Generating Agencies	1,500,000.00	700,000.00	700,000.00	46.67	800,000.00
2203	LOANS AND ADVANCES	7,500,000.00	-	-	-	7,500,000.00
220301	STAFF LOANS & ADVANCES	7,500,000.00	-	-	-	7,500,000.00
22030102	Housing Loans	7,500,000.00			-	7,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,017,950,000.00	1,662,497,600.00	2,857,977,200.00	56.96	2,159,972,800.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,017,950,000.00	1,662,497,600.00	2,857,977,200.00	56.96	2,159,972,800.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	750,000.00			-	750,000.00
22040105	GRANTS TO GOVERNMENT OWNED AGENCIES/COMPANIES - CURRENT	1,023,700,000.00	356,056,200.00	680,357,400.00	66.46	343,342,600.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	3,991,000,000.00	1,305,789,000.00	2,176,315,000.00	54.53	1,814,685,000.00
22040116	GRANTS TO FEDERAL GOVERNMENT AGENCIES	2,500,000.00	652,400.00	1,304,800.00	52.19	1,195,200.00
2206	PUBLIC DEBT CHARGES	6,935,842,500.00	3,585,133,065.83	6,075,186,557.64	87.59	860,655,942.36
220601	FOREIGN INTEREST / DISCOUNT	60,989,935.01	87,252,709.61	87,252,709.61	143.06	-26,262,774.60
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	60,989,935.01	87,252,709.61	87,252,709.61	143.06	-26,262,774.60
220602	DOMESTIC INTEREST / DISCOUNT	3,714,204,617.03	1,853,798,997.17	3,180,118,681.84	85.62	534,085,935.19
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL	3,714,204,617.03	1,853,798,997.17	3,180,118,681.84	85.62	534,085,935.19
220603	FOREIGN PRINCIPAL	182,969,283.46	155,115,928.24	155,115,928.24	84.78	27,853,355.22
22060301	FOREIGN PRINCIPAL - TREASURY BILL	182,969,283.46	155,115,928.24	155,115,928.24	84.78	27,853,355.22
220604	DOMESTIC PRINCIPAL	2,977,678,664.51	1,488,965,430.81	2,652,699,237.95	89.09	324,979,426.56
22060401	DOMESTIC PRINCIPAL - TREASURY BILL	2,977,678,664.51	1,488,965,430.81	2,652,699,237.95	89.09	324,979,426.56
2207	TRANSFERS-PAYMENT	6,528,898,205.50	1,286,235,945.87	2,053,398,899.87	31.45	4,475,499,305.63

Details of Expenditure on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	VARIANCE ₱
220701	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	6,528,898,205.50	1,286,235,945.87	2,053,398,899.87	31.45	4,475,499,305.63
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS (10% IGR)	1,282,840,500.00	100,000,000.00	220,000,000.00	17.15	1,062,840,500.00
22070105	TRANSFER TO OSOPADEC	2,496,057,705.50	542,886,148.00	768,886,148.00	30.80	1,727,171,557.50
22070106	TRANSFER TO INTERNAL REVENUE SERVICES	2,750,000,000.00	643,349,797.87	1,064,512,751.87	38.71	1,685,487,248.13
3	ASSETS	42,983,916,494.50	16,285,897,881.56	20,485,650,573.83	47.66	22,293,515,920.67
32	NON-CURRENT (FIXED) ASSETS	42,983,916,494.50	16,285,897,881.56	20,485,650,573.83	47.66	22,293,515,920.67
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	37,783,606,994.50	15,271,018,883.17	18,647,808,032.05	49.35	19,082,548,962.45
320101	LAND & BUILDING - GENERAL	5,954,563,000.00	530,201,279.00	645,138,982.03	10.83	5,309,424,017.97
32010101	LAND & BUILDINGS - ADMINISTRATIVE	3,457,963,000.00	61,763,349.00	84,368,681.00	2.44	3,373,594,319.00
32010102	LAND & BUILDINGS - RESIDENTIAL	2,430,950,000.00	427,517,930.00	519,321,301.03	21.36	1,911,628,698.97
32010151	LAND & BUILDINGS - SCHOOLS	33,650,000.00	920,000.00	1,449,000.00	4.31	32,201,000.00
32010155	LAND & BUILDINGS - AGRICULTURAL FACILITIES	6,750,000.00			-	6,750,000.00
32010156	LAND & BUILDINGS - STUDIO/WORKSHOP	25,250,000.00	40,000,000.00	40,000,000.00	158.42	(14,750,000.00)
320102	INFRASTRUCTURE - GENERAL	22,572,875,994.50	11,480,421,757.35	14,248,173,792.27	63.12	8,324,702,202.23
32010202	ROADS & BRIDGES	12,915,639,994.50	10,140,495,184.35	12,045,131,474.95	93.26	870,508,519.55
32010204	HARBOURS/ SEA PORTS/ JETTIES	422,500,000.00	18,231,419.00	18,231,419.00	4.32	404,268,581.00
32010205	ZOOS, PARKS & RESERVES	250,000.00			-	250,000.00
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	11,000,000.00	1,571,575.00	1,571,575.00	14.29	9,428,425.00
32010207	ELECTRICITY TRANSMISSION NETWORK	844,750,000.00	13,944,889.00	15,753,889.00	1.86	828,996,111.00
32010208	WATER DISTRIBUTION NETWORK	5,808,412,500.00	11,868,000.00	301,629,398.32	5.19	5,506,783,101.68
32010209	SEWAGE/ DRAINAGE NETWORK	1,683,650,000.00	1,141,942,690.00	1,698,684,320.00	100.89	(15,034,320.00)
32010213	HERITAGE ASSETS	800,000.00			-	800,000.00
32010214	BOREHOLES & OTHER WATER FACILITIES	871,373,500.00	152,368,000.00	167,171,716.00	19.18	704,201,784.00
32010215	WASTE DISPOSAL EQUIPMENTS	2,500,000.00			-	2,500,000.00
32010251	TRAFFIC /STREET LIGHTS	2,000,000.00			-	2,000,000.00
32010252	ROAD SIGNS & FURNITURE	10,000,000.00			-	10,000,000.00

Details of Expenditure on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	VARIANCE ₱
320103	PLANT & MACHINERY - GENERAL	263,560,000.00	38,938,526.00	38,938,526.00	14.77	224,621,474.00
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	23,000,000.00			-	23,000,000.00
32010302	INDUSTRIAL EQUIPMENT	109,235,000.00	410,000.00	410,000.00	0.38	108,825,000.00
32010303	NAVIGATIONAL EQUIPMENT	400,000.00	946,700.00	946,700.00	236.68	(546,700.00)
32010304	POWER PLANTS	108,750,000.00			-	108,750,000.00
32010305	POWER GENERATING SETS	22,175,000.00	37,581,826.00	37,581,826.00	169.48	(15,406,826.00)
320104	FIXED ASSETS - GENERAL	779,052,500.00	142,345,349.00	150,135,668.00	19.27	628,916,832.00
32010405	MOTOR VEHICLES	766,252,500.00	142,345,349.00	150,135,668.00	19.59	616,116,832.00
32010407	MOTOR CYCLES	12,800,000.00			-	12,800,000.00
320105	OFFICE EQUIPMENT - GENERAL	727,083,500.00	541,116,013.00	601,466,216.45	82.72	125,617,283.55
32010501	COMPUTERS	122,810,000.00	4,499,385.00	60,031,668.45	48.88	62,778,331.55
32010502	PRINTERS	28,364,500.00	2,272,433.00	2,772,433.00	9.77	25,592,067.00
32010503	SCANNERS	761,500.00			-	761,500.00
32010505	PHOTOCOPIERS	25,787,500.00		1,075,145.00	4.17	24,712,355.00
32010507	SHREDDING MACHINES	1,115,000.00		242,775.00	21.77	872,225.00
32010508	PROJECTORS	3,505,000.00	858,825.00	858,825.00	24.50	2,646,175.00
32010509	BINDING EQUIPMENT	145,000.00			-	145,000.00
32010550	ROUTERS/SWITCHES	5,250,000.00			-	5,250,000.00
32010551	UPS/INVERTERS	3,175,000.00			-	3,175,000.00
32010552	COMPUTER STORAGE DEVICES	5,195,000.00			-	5,195,000.00
32010553	NETWORKING DEVICES/PERIPHERALS	3,117,500.00			-	3,117,500.00
32010554	CAMERAS	1,775,000.00			-	1,775,000.00
32010555	OTHER EQUIPMENTS	526,082,500.00	533,485,370.00	536,485,370.00	101.98	(10,402,870.00)
320106	FURNITURE & FITTINGS - GENERAL	317,066,500.00	14,078,380.00	15,419,420.00	4.86	301,647,080.00
32010601	CHAIRS	100,030,500.00	4,983,667.00	4,983,667.00	4.98	95,046,833.00
32010602	TABLES	59,254,500.00	1,570,270.00	1,570,270.00	2.65	57,684,230.00
32010603	SAFES/ FILE CABINETS/ CUPBOARDS	38,055,000.00	6,640,243.00	6,640,243.00	17.45	31,414,757.00

Details of Expenditure on Economic Segment as at June, 2022 cont'd

Code	Economic	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	VARIANCE ₱
32010604	TELEVISION SETS	95,575,000.00			-	95,575,000.00
32010605	RADIO SETS	100,000.00			-	100,000.00
32010606	AIR CONDITIONER	10,461,500.00	884,200.00	884,200.00	8.45	9,577,300.00
32010608	SHELVES	365,000.00			-	365,000.00
32010609	FANS	2,095,000.00			-	2,095,000.00
32010610	REFRIDGERATORS	4,330,000.00	-	1,341,040.00	30.97	2,988,960.00
32010611	FIRE PROOF SAFES	3,950,000.00			-	3,950,000.00
32010612	WINDOW BLINDS	2,850,000.00			-	2,850,000.00
320107	SERVICE CONCESSION ASSETS (PPP)-GENERAL	1,000,000.00	-	-	-	1,000,000.00
32010701	SERVICE CONCESSION ASSETS (PPP)	1,000,000.00			-	1,000,000.00
320109	SPECIALISED ASSETS- GENERAL	7,168,405,500.00	2,523,917,578.82	2,948,535,427.30	41.13	4,166,620,072.70
32010902	POLICE/PARA-MILITARY EQUIPMENTS	1,250,000,000.00	1,077,464,175.00	1,093,464,175.00	87.48	156,535,825.00
32010903	BIOLOGICAL ASSETS	4,898,193,500.00	1,425,827,183.82	1,751,059,374.80	35.75	3,147,134,125.20
32010904	LABORATORY/MEDICAL EQUIPMENTS	966,962,000.00	20,626,220.00	104,011,877.50	10.76	862,950,122.50
32010935	AGRICULTURAL EQUIPMENTS	43,250,000.00				
32010936	EDUCATIONAL MATERIALS/EQUIPMENTS	10,000,000.00				
3202	INVESTMENT PROPERTY	160,360,000.00	760,320.00	760,320.00	0.47	9,599,680.00
320201	INVESTMENT - LAND & BUILDING - GENERAL	160,360,000.00	760,320.00	760,320.00	0.47	9,599,680.00
32020101	LAND & BUILDINGS - ADMINISTRATIVE INVESTMENT PROPERTY	150,000,000.00				
32020151	LAND & BUILDINGS - SCHOOLS INVESTMENT PROPERTY	10,360,000.00	760,320.00	760,320.00	7.34	9,599,680.00
3203	INTANGIBLE ASSETS	5,039,949,500.00	1,014,118,678.39	1,837,082,221.78	36.45	3,201,367,278.22
320301	INTANGIBLE ASSETS	5,039,949,500.00	1,014,118,678.39	1,837,082,221.78	36.45	3,201,367,278.22
32030101	GOODWILL (ACQUIRED)	280,550,000.00	10,710,498.00	12,247,498.00	4.37	268,302,502.00
32030109	RESEARCH & DEVELOPMENT	4,697,649,500.00	1,000,578,180.39	1,822,004,723.78	38.79	2,875,644,776.22
32030110	BROADCAST RIGHTS	14,500,000.00	1,330,000.00	1,330,000.00	9.17	13,170,000.00
32030150	CONTINGENCY	1,500,000.00				
32030151	SOFTWARE	45,750,000.00	1,500,000.00	1,500,000.00	3.28	44,250,000.00

Details of Expenditure on Functional Segment as at June, 2022

Code	Function	2022 MID-YEAR BUDGET VALUE ₪	SECOND QUARTER ACTUAL VALUE ₪	MID-YEAR ACTUAL ₪	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₪
-	Total Expenditure	99,641,218,500.00	39,913,427,158.67	64,682,236,579.15	64.92	34,958,981,920.85
701	GENERAL PUBLIC SERVICES	25,663,693,597.13	9,992,358,035.20	16,638,942,646.16	64.83	9,024,750,950.97
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	13,482,881,565.61	5,173,869,694.43	8,674,542,563.35	64.34	4,808,339,002.26
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,974,438,971.36	1,115,156,800.13	1,902,558,337.63	38.25	3,071,880,633.73
70112	FINANCIAL AND FISCAL AFFAIRS	8,508,442,594.25	4,058,712,894.30	6,771,984,225.72	79.59	1,736,458,368.53
7013	GENERAL SERVICES	3,694,468,831.35	1,061,887,369.34	1,561,930,247.05	42.28	2,132,538,584.30
70131	GENERAL PERSONNEL SERVICES	486,679,965.86	188,074,697.97	340,609,173.19	69.99	146,070,792.66
70132	OVERALL PLANNING AND STATISTICAL SERVICES	975,371,552.56	111,922,860.75	173,596,589.46	17.80	801,774,963.10
70133	OTHER GENERAL SERVICES	2,232,417,312.94	761,889,810.61	1,047,724,484.40	46.93	1,184,692,828.54
7016	GENERAL PUBLIC SERVICES N.E.C.	264,410,200.17	70,815,505.60	105,978,478.12	40.08	158,431,722.05
70161	GENERAL PUBLIC SERVICES N.E.C.	264,410,200.17	70,815,505.60	105,978,478.12	40.08	158,431,722.05
7017	PUBLIC DEBT TRANSACTIONS	6,935,842,500.00	3,585,133,065.83	6,075,186,557.64	87.59	860,655,942.36
70171	PUBLIC DEBT TRANSACTIONS	6,935,842,500.00	3,585,133,065.83	6,075,186,557.64	87.59	860,655,942.36
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,286,090,500.00	100,652,400.00	221,304,800.00	17.21	1,064,785,700.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,286,090,500.00	100,652,400.00	221,304,800.00	17.21	1,064,785,700.00
703	PUBLIC ORDER AND SAFETY	3,332,691,185.44	1,390,353,045.72	2,272,611,364.93	68.19	1,060,079,820.51
7032	FIRE PROTECTION SERVICES	2,470,000.00	800,000.00	1,200,000.00	48.58	1,270,000.00
70321	FIRE PROTECTION SERVICES	2,470,000.00	800,000.00	1,200,000.00	48.58	1,270,000.00
7033	LAW COURTS	2,637,816,185.44	728,713,045.72	1,385,571,364.93	52.53	1,252,244,820.51
70331	LAW COURTS	2,637,816,185.44	728,713,045.72	1,385,571,364.93	52.53	1,252,244,820.51
7036	PUBLIC ORDER AND SAFETY N.E.C.	692,405,000.00	660,840,000.00	885,840,000.00	127.94	- 193,435,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	692,405,000.00	660,840,000.00	885,840,000.00	127.94	193,435,000.00
704	ECONOMIC AFFAIRS	20,178,992,780.78	12,335,439,127.76	15,125,363,743.14	74.96	5,053,629,037.64
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,201,016,176.99	370,392,031.88	471,521,675.20	39.26	729,494,501.79
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,201,016,176.99	370,392,031.88	471,521,675.20	39.26	729,494,501.79
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	4,572,586,377.99	1,507,663,750.05	1,887,318,825.36	41.27	2,685,267,552.63

Details of Expenditure on Functional Segment as at June, 2022 cont'd

Code	Function	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMA NCE	MID-YEAR VARIANCE ₱
70421	AGRICULTURE	4,385,258,877.99	1,497,532,750.05	1,858,648,287.36	42.38	2,526,610,590.63
70422	FORESTRY	187,327,500.00	10,131,000.00	28,670,538.00	15.31	158,656,962.00
7043	FUEL AND ENERGY	1,150,859,707.74	76,613,991.24	164,182,194.90	14.27	986,677,512.84
70435	ELECTRICITY	1,150,859,707.74	76,613,991.24	164,182,194.90	14.27	986,677,512.84
7044	MINING, MANUFACTURING, AND CONSTRUCTION	12,774,247,772.78	10,311,162,946.03	12,479,386,543.06	97.69	294,861,229.72
70443	CONSTRUCTION	12,774,247,772.78	10,311,162,946.03	12,479,386,543.06	97.69	294,861,229.72
7045	TRANSPORT	243,282,745.29	56,088,270.56	107,436,366.62	44.16	135,846,378.67
70451	ROAD TRANSPORT	243,282,745.29	56,088,270.56	107,436,366.62	44.16	135,846,378.67
7047	OTHER INDUSTRIES	237,000,000.00	13,518,138.00	15,518,138.00	6.55	221,481,862.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	237,000,000.00	13,518,138.00	15,518,138.00	6.55	221,481,862.00
705	ENVIRONMENTAL PROTECTION	2,084,767,053.39	1,261,553,786.32	1,916,874,679.27	91.95	167,892,374.12
7051	WASTE MANAGEMENT	413,138,767.74	95,354,368.37	188,176,923.78	45.55	224,961,843.96
70511	WASTE MANAGEMENT	413,138,767.74	95,354,368.37	188,176,923.78	45.55	224,961,843.96
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,671,628,285.65	1,166,199,417.95	1,728,697,755.49	103.41	- 57,069,469.85
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,671,628,285.65	1,166,199,417.95	1,728,697,755.49	103.41	57,069,469.85
706	HOUSING AND COMMUNITY AMMENITIES	13,504,524,826.67	1,384,973,856.75	2,258,223,746.04	16.72	11,246,301,080.63
7061	HOUSING DEVELOPMENT	2,744,124,820.04	473,855,527.98	644,667,677.11	23.49	2,099,457,142.93
70611	HOUSING DEVELOPMENT	2,744,124,820.04	473,855,527.98	644,667,677.11	23.49	2,099,457,142.93
7062	COMMUNITY DEVELOPMENT	4,331,922,841.01	740,166,770.22	1,009,395,036.65	23.30	3,322,527,804.36
70621	COMMUNITY DEVELOPMENT	4,331,922,841.01	740,166,770.22	1,009,395,036.65	23.30	3,322,527,804.36
7063	WATER SUPPLY	6,342,977,165.63	150,478,558.55	579,682,365.28	9.14	5,763,294,800.35
70631	WATER SUPPLY	6,342,977,165.63	150,478,558.55	579,682,365.28	9.14	5,763,294,800.35
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	85,500,000.00	20,473,000.00	24,478,667.00	28.63	61,021,333.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	85,500,000.00	20,473,000.00	24,478,667.00	28.63	61,021,333.00
707	HEALTH	8,229,781,294.21	2,974,725,280.40	5,998,107,081.82	72.88	2,231,674,212.39
7072	OUTPATIENT SERVICES	2,448,345,200.09	34,273,237.43	171,774,002.85	7.02	2,276,571,197.24
70721	GENERAL MEDICAL SERVICES	1,106,403,700.09	34,273,237.43	171,774,002.85	15.53	934,629,697.24
70722	SPECIALIZED MEDICAL SERVICES	1,341,941,500.00	-	-	-	1,341,941,500.00

Details of Expenditure on Functional Segment as at June, 2022 cont'd

Code	Function	2022 MID-YEAR BUDGET VALUE ₱	SECOND QUARTER ACTUAL VALUE ₱	MID-YEAR ACTUAL ₱	% MID-YEAR PERFORMANCE	MID-YEAR VARIANCE ₱
7073	HOSPITAL SERVICES	4,406,517,982.18	2,567,514,348.69	5,113,640,217.17	116.05	- 707,122,235.00
70731	GENERAL HOSPITAL SERVICES	4,337,930,307.18	2,565,215,348.69	5,107,266,217.17	117.74	769,335,910.00
70732	SPECIALIZED HOSPITAL SERVICES	68,587,675.00	2,299,000.00	6,374,000.00	9.29	62,213,675.00
7074	PUBLIC HEALTH SERVICES	385,435,516.40	174,151,226.97	345,995,138.86	89.77	39,440,377.54
70741	PUBLIC HEALTH SERVICES	385,435,516.40	174,151,226.97	345,995,138.86	89.77	39,440,377.54
7076	HEALTH N.E.C.	989,482,595.55	198,786,467.31	366,697,722.94	37.06	622,784,872.61
70761	HEALTH N.E.C.	989,482,595.55	198,786,467.31	366,697,722.94	37.06	622,784,872.61
708	RECREATION, CULTURE AND RELIGION	1,983,210,389.83	622,445,339.62	1,012,209,607.67	51.04	971,000,782.16
7081	RECREATIONAL AND SPORTING SERVICES	867,176,985.34	212,810,830.40	406,804,952.76	46.91	460,372,032.58
70811	RECREATIONAL AND SPORTING SERVICES	867,176,985.34	212,810,830.40	406,804,952.76	46.91	460,372,032.58
7082	CULTURAL SERVICES	128,813,955.46	44,268,727.11	84,587,905.71	65.67	44,226,049.75
70821	CULTURAL SERVICES	128,813,955.46	44,268,727.11	84,587,905.71	65.67	44,226,049.75
7083	BROADCASTING AND PUBLISHING SERVICES	918,846,324.03	316,393,662.11	468,849,629.20	51.03	449,996,694.83
70831	BROADCASTING AND PUBLISHING SERVICES	918,846,324.03	316,393,662.11	468,849,629.20	51.03	449,996,694.83
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	68,373,125.00	48,972,120.00	51,967,120.00	76.01	16,406,005.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	68,373,125.00	48,972,120.00	51,967,120.00	76.01	16,406,005.00
709	EDUCATION	18,259,849,930.89	6,506,610,720.38	12,489,322,969.39	68.40	5,770,526,961.49
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,256,860,498.73	408,696,019.48	1,151,181,368.99	51.01	1,105,679,129.74
70912	PRIMARY EDUCATION	2,256,860,498.73	408,696,019.48	1,151,181,368.99	51.01	1,105,679,129.74
7092	SECONDARY EDUCATION	9,862,292,279.19	3,900,258,221.65	7,804,183,058.25	79.13	2,058,109,220.94
70922	UPPER-SECONDARY EDUCATION	9,862,292,279.19	3,900,258,221.65	7,804,183,058.25	79.13	2,058,109,220.94
7094	TERTIARY EDUCATION	4,226,747,490.54	1,311,813,818.53	2,189,225,157.57	51.79	2,037,522,332.97
70941	FIRST STAGE OF TERTIARY EDUCATION	1,335,000,000.00	598,539,000.00	997,565,000.00	74.72	337,435,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,891,747,490.54	713,274,818.53	1,191,660,157.57	41.21	1,700,087,332.97
7095	EDUCATION NOT DEFINABLE BY LEVEL	318,179,282.22	116,106,614.52	222,148,949.54	69.82	96,030,332.68
70951	EDUCATION NOT DEFINABLE BY LEVEL	318,179,282.22	116,106,614.52	222,148,949.54	69.82	96,030,332.68
7096	SUBSIDIARY SERVICES TO EDUCATION	233,893,375.00	38,870,797.00	65,873,396.00	28.16	168,019,979.00
70961	SUBSIDIARY SERVICES TO EDUCATION	233,893,375.00	38,870,797.00	65,873,396.00	28.16	168,019,979.00

Details of Expenditure on Functional Segment as at June, 2022 cont'd

Code	Function	2022 MID-YEAR BUDGET VALUE ₪	SECOND QUARTER ACTUAL VALUE ₪	MID-YEAR ACTUAL ₪	% MID-YEAR PERFORMA NCE	MID-YEAR VARIANCE ₪
7097	R & D EDUCATION	20,355,153.63	9,744,392.19	19,185,576.89	94.25	1,169,576.74
70971	R & D EDUCATION	20,355,153.63	9,744,392.19	19,185,576.89	94.25	1,169,576.74
7098	EDUCATION N.E.C.	1,341,521,851.59	721,120,857.02	1,037,525,462.16	77.34	303,996,389.43
70981	EDUCATION N.E.C	1,341,521,851.59	721,120,857.02	1,037,525,462.16	77.34	303,996,389.43
710	SOCIAL PROTECTION	6,403,707,441.68	3,444,967,966.52	6,970,580,740.74	108.85	- 566,873,299.06
7101	SICKNESS AND DISABILITY	29,100,000.00	7,100,590.00	10,531,590.00	36.19	18,568,410.00
71012	DISABILITY	29,100,000.00	7,100,590.00	10,531,590.00	36.19	18,568,410.00
7102	OLD AGE	5,493,589,034.79	3,364,480,983.41	6,721,936,226.46	122.36	- 1,228,347,191.67
71021	OLD AGE	5,493,589,034.79	3,364,480,983.41	6,721,936,226.46	122.36	1,228,347,191.67
7103	SURVIVORS	47,500,000.00				47,500,000.00
71031	SURVIVORS	47,500,000.00				47,500,000.00
7104	FAMILY AND CHILDREN	366,518,406.89	58,636,393.11	117,762,924.28	32.13	248,755,482.61
71041	FAMILY AND CHILDREN	366,518,406.89	58,636,393.11	117,762,924.28	32.13	248,755,482.61
7105	UNEMPLOYMENT	265,000,000.00	12,500,000.00	14,500,000.00	5.47	250,500,000.00
71051	UNEMPLOYMENT	265,000,000.00	12,500,000.00	14,500,000.00	5.47	250,500,000.00
7109	SOCIAL PROTECTION N.E.C.	202,000,000.00	2,250,000.00	105,850,000.00	52.40	96,150,000.00
71091	SOCIAL PROTECTION N.E.C.	202,000,000.00	2,250,000.00	105,850,000.00	52.40	96,150,000.00

