



2022 THIRD QUARTER BUDGET IMPLEMENTATION APPRAISAL

BY

**MONITORING & EVALUATION DEPARTMENT,
MINISTRY OF ECONOMIC PLANNING &
BUDGET**

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FOREWORD

The 2022 Budget called “**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 serve as a vital instrument through which Ministries, Extra- Ministerial Departments and Agencies (MEDAs) of Government can be held accountable for their revenue and expenditure toward realization of government’s objectives.

The 2022 Third Quarter 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 Third Quarter of year 2022.

The Budget Implementation Appraisal Report has 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 an estimate of income and expenditure 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 year 2022 third quarter Budget Implementation Performance 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) from July to September 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 timelines stipulated by the Fiscal Responsibility Law (FRL, 2017) and for sustaining the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme for Result (PforR).

Mr Bayo Philip

Permanent Secretary,

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 year 2022 third quarter recorded total receipts of ₦45.734 billion against the proposed target of ₦49.821 billion, representing 91.8% performance level for the quarter while the cumulative revenue as at September, 2022 was ₦110.445 billion, representing 73.9% performance. The corresponding 2021 cumulative revenue as September was ₦91.352 billion representing 69.7%. The breakdown of the cumulative revenue as at September 2022 showed that Internally Generated Revenue (IGR) without Revenue Retaining Agencies (RRA) was ₦20.094 billion but when revenue from RRA was added, the IGR increased to ₦23.629 billion. Revenue from the Federation Account amounted to ₦64.681 billion, while revenue from Other Sources was ₦25.669 billion. The overall revenue for the State as at September inclusive of revenue from Revenue Retaining Agencies (RRA) was ₦113.980 billion, representing 76.3% performance.

On the other hand, the total actual expenditure for the year 2022 third quarter was ₦41.851 billion against the proposed estimates of ₦49.821 billion. This figure depicted an overall performance level of 84.0% for the quarter while the cumulative expenditure as at September, 2022 was ₦106.533 billion representing 71.3% performance. The corresponding cumulative expenditure as at September 2021 was ₦81.056 billion representing 61.8% performance. The breakdown of cumulative expenditure as September, 2022 showed that the actual Recurrent expenditure was ₦59.204 billion, representing 91.4% performance, Debt Repayment ₦9.656 billion, representing 92.8%, Statutory Transfer ₦5.975 billion, representing 61.0%, while the actual Capital expenditure was ₦31.698 billion, representing 49.2% performance.

The year 2022 Third Quarter Budget Implementation Appraisal was prepared in Administrative, Functional and Economic segments in line with State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Result (PfR) guidelines on Budget reporting.

Further breakdown and analysis of the year 2022 third quarter report was structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the year 2022 Budget. Details of revenue profile and analysis for the third quarter 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 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 year 2022 Third Quarter Budget Implementation Appraisal Report provides insight into the Ondo State Government's Revenue and Expenditure trend from January to September, 2022. It also presents an overview of Budget implementation activities and a brief analysis of the macroeconomic context within which the year 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 YEAR 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 Third Quarter Budget Implementation Performance 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 Third Quarter Revenue

Table 2.1 shows the details of the Revenue inflow to the State from all sources in the first, second and third quarter of the year 2022.

Table 2.1: 2022 Quarterly Revenue Details

	REVENUE SOURCES	Quarterly Target	First Quarter Actual	Second Quarter Actual	Third Quarter Actual	Third Quarter Variance	Third 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	11,077,086,464.85	2,766,397,484.85	133.29
ii.	Mineral Derivation Fund	3,670,072,132.00	3,100,726,494.59	5,636,244,473.24	7,472,742,824.46	3,802,670,692.46	203.61
iii.	Share of Value Added Tax	3,030,000,000.00	5,919,303,112.38	6,289,672,041.47	6,773,503,979.01	3,743,503,979.01	223.55
vi.	Excess Crude/Additional Fund	2,015,000,000.10	2,013,528,429.09	1,261,876,204.64	369,901,890.91	- 1,645,098,109.19	18.36
	Sub-total	17,025,761,112.10	17,718,415,703.04	21,269,319,236.59	25,693,235,159.23	8,667,474,047.13	150.91
(B)	Independent Revenue						
i.	ODIRS	5,378,051,250.00	3,952,187,612.36	4,610,797,919.66	7,711,749,889.51	2,333,698,639.51	143.39
ii.	MEDAs	2,358,399,788.73	953,018,022.00	1,557,301,076.65	1,309,140,053.74	- 1,049,259,734.99	55.51
	Sub-Total (without RRA)	7,736,451,038.73	4,905,205,634.36	6,168,098,996.31	9,020,889,943.25	1,284,438,904.52	116.60
iii.	Revenue Retaining Agencies (RRA)	0.00	1,559,159,576.00	900,016,846.99	1,075,907,808.12	1,075,907,808.12	
	Sub-total (with RRA)	7,736,451,038.73	6,464,365,210.36	7,068,115,843.30	10,096,797,751.37	2,360,346,712.64	130.51
(C)	Other Revenue Sources						
i.	Roll Over/Opening Balance	4,420,141,137.10	4,420,141,137.10	4,420,141,137.10	8,840,282,274.20	4,420,141,137.10	200.00
ii.	Domestic Loan/Borrowing	14,041,052,212.08	28,123,561.71	0.00	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	700,820,516.00	- 3,147,754,484.00	18.21
iv.	Domestic Grants	2,444,628,750.00	670,787,706.89	2,985,788,142.39	1,477,041,817.00	- 967,586,933.00	60.42
v.	Foreign Grants	92,500,000.00	0.00	7,852,720.00	3,364,840.00	- 89,135,160.00	3.64
vi.	Health Insurance Contribution	211,500,000.00	84,836,919.55	0.00	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	11,021,509,447.20	-14,036,887,651.98	43.98
	Total	49,820,609,250.00	30,394,860,933.01	35,954,200,232.39	46,811,542,357.80	- 3,009,066,892.20	93.96
	Less (RRA)	0.00	1,559,159,576.00	900,016,846.99	1,075,907,808.12	1,075,907,808.12	0.00
	GRAND TOTAL	49,820,609,250.00	28,835,701,357.01	35,054,183,385.40	45,735,634,549.68	- 4,084,974,700.32	91.80

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

Table 2.1 showed that the third quarter actual revenue was ~~N~~45.736 billion against a quarterly target of ~~N~~49.821 billion representing 91.8% performance. Actual revenue from the Federation Account amounted to ~~N~~25.693 billion against a target of ~~N~~17.026 billion representing 150.9%, Independent Revenue without RRA was ~~N~~9.021 billion against a target of ~~N~~7.736 billion representing 116.6%, and the performance rose to 130.5% when the RRA figures were added. While the Revenue from Other Sources amounted to ~~N~~11.022 billion against a target of ~~N~~25.058 billion representing 44.0% performance for the 2022 third quarter.

Table 2.2: Cumulative Revenue (January to September, 2022)

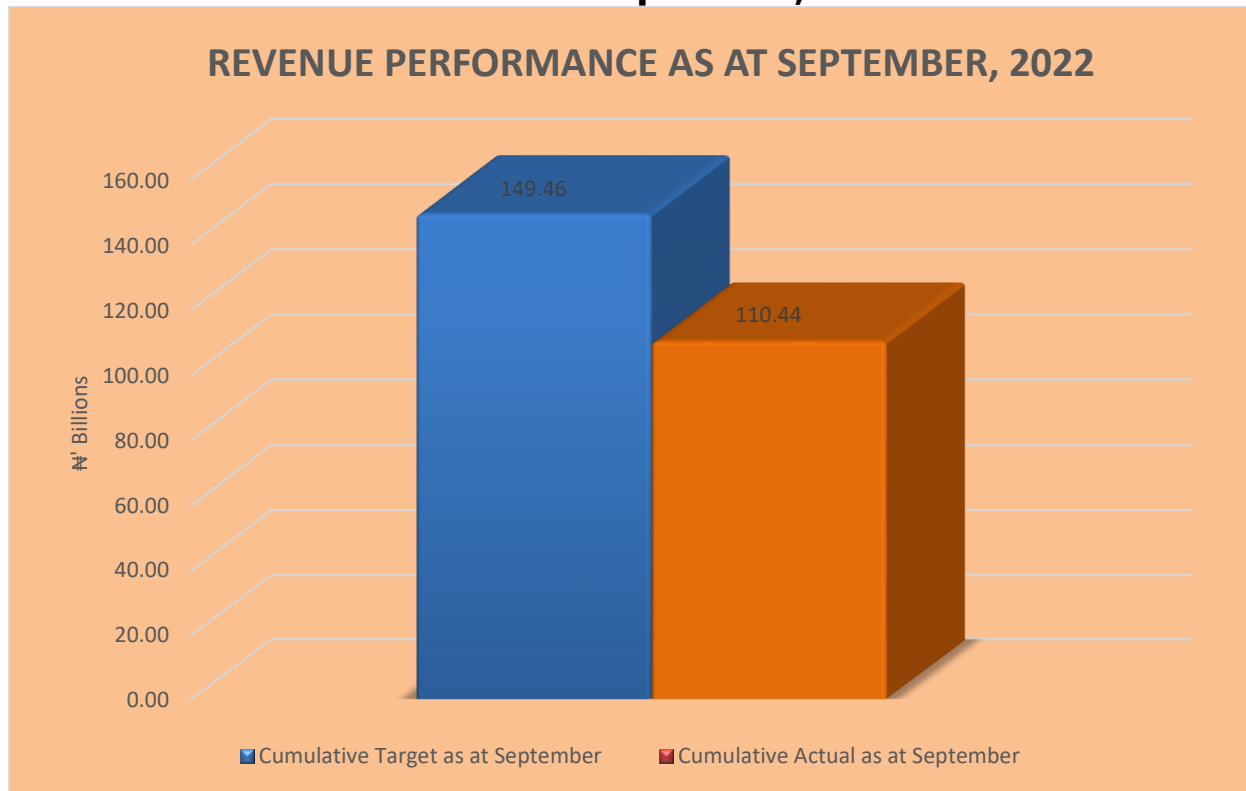
	REVENUE SOURCES	2022 Approved Target	Cumulative Target as at September	Cumulative Actual as at September	Variance	Performance
(A)	Revenue from Federation Account	₦	₦	₦	₦	(%)
i.	Statutory Allocation	33,242,755,920.00	24,932,066,940.00	25,843,470,649.07	911,403,709.07	103.66
ii.	Mineral Derivation Fund	14,680,288,528.00	11,010,216,396.00	16,209,713,792.29	5,199,497,396.29	147.22
iii.	Share of Value Added Tax	12,120,000,000.00	9,090,000,000.00	18,982,479,132.86	9,892,479,132.86	208.83
vi.	Excess Crude/Additional Fund	8,060,000,000.40	6,045,000,000.30	3,645,306,524.64	- 2,399,693,475.66	60.30
	Sub-total	68,103,044,448.40	51,077,283,336.30	64,680,970,098.86	13,603,686,762.56	126.63
(B)	Independent Revenue					
i.	ODIRS	21,512,205,000.00	16,134,153,750.00	16,274,735,421.53	140,581,671.53	100.87
ii.	MEDAs	9,433,599,154.91	7,075,199,366.18	3,819,459,152.39	- 3,255,740,213.79	53.98
	Sub-Total (without RRA)	30,945,804,154.91	23,209,353,116.18	20,094,194,573.92	- 3,115,158,542.26	86.58
iii.	Revenue Retaining Agencies (RRA)	0.00	0.00	3,535,084,231.11	3,535,084,231.11	
	Sub-total (with RRA)	30,945,804,154.91	23,209,353,116.18	23,629,278,805.03	419,925,688.85	101.81
(C)	Other Revenue Sources					
i.	Roll Over/Opening Balance	17,680,564,548.38	17,680,564,548.39	17,680,564,548.39	0.00	100.00
ii.	Domestic Loan/Borrowing	56,164,208,848.31	42,123,156,636.23	28,123,561.71	-42,095,033,074.52	0.07
iii.	Foreign Loan/Borrowings	15,394,300,000.00	11,545,725,000.00	2,731,066,914.32	- 8,814,658,085.68	23.65
iv.	Domestic Grants	9,778,515,000.00	7,333,886,250.00	5,133,617,666.28	- 2,200,268,583.72	70.00
v.	Foreign Grants	370,000,000.00	277,500,000.00	11,217,560.00	- 266,282,440.00	4.04
vi.	Health Insurance Contribution	846,000,000.00	634,500,000.00	84,836,919.55	- 549,663,080.45	13.37
	Sub-Total	100,233,588,396.69	79,595,332,434.62	25,669,427,170.25	-53,925,905,264.37	32.25
	Total	199,282,437,000.00	149,461,827,750.00	113,979,676,074.14	-35,482,151,675.86	76.26
	Less (RRA)	0.00	0.00	3,535,084,231.11	3,535,084,231.11	
	GRAND TOTAL	199,282,437,000.00	149,461,827,750.00	110,444,591,843.03	-39,017,235,906.97	73.89

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

Table 2.2 and figure 2.1 showed that the cumulative revenue target for January to September, 2022 was ₦149.462 billion and the total actual revenue as at September was ₦110.445 billion, which represents 73.9% performance level. This shows an increase of ₦19.093 billion when compared with corresponding figure of ₦91.352 billion recorded as at the end of September, 2021.

The cumulative revenue as at September, 2022 increased to ₦113.980 billion when ₦3.535 billion actual revenue generated by the Revenue Retaining Agencies was added, representing overall performance of 76.3%.

Figure 2. 1: Bar Chart Showing Cumulative Revenue Performance as at September, 2022



2.2 LOANS & GRANTS

Tables 2.3 and 2.4 showed the breakdown of Loans and Grants inflow into the State as at September, 2022 respectively.

Table 2.3: Breakdown of Loans as at September, 2022

S/N	DOMESTIC LOANS:	RESPONSIBLE MDA	2022 APPROVED BUDGET	CUMMULATIVE TARGET AS AT SEPTEMBER	CUMMULATIVE ACTUAL AS AT SEPTEMBER	PERFOR MANCE
			₦	₦	₦	%
1	Ondo State Agro-Processing Productivity Enhancement and Livelihood Improvement Support (OAPPEALS) FGN Supported	Ministry of Agriculture	100,000,000.00	75,000,000.00	0.00	0.00
2	Cocoa Development Initiative (Cocoa Revolution) Credit from FGN	Cocoa Revolution Office	250,000,000.00	187,500,000.00	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	2,445,000,000.00	28,123,561.71	1.15
4	State Bonds and Other Long term Borrowing	Ministry of Finance	52,354,208,848.31	39,265,656,636.23	0.00	0.00
	Sub-total		55,964,208,848.31	41,973,156,636.23	28,123,561.71	0.07
	FOREIGN LOANS:					
1	LIFE-ND/L-PRES CBN Supported Fund	Ministry of Agriculture	1,114,300,000.00	835,725,000.00	210,000,000.00	25.13
2	AUDA NEPAD Supported Fund for Agric	Ondo State Agri-Business Empowerment Centre (OSAEC)	500,000,000.00	375,000,000.00	0.00	0.00
3	AFD/AfDB Supported Water Infrastructure Development Facility	Ondo State Water Corporation	9,780,000,000.00	7,335,000,000.00	776,693,214.32	10.59
4	Ondo State Erosion and Watershed Management Project (NEWMAP)	New Map Project Office	2,500,000,000.00	1,875,000,000.00	1,623,000,000.00	86.56
5	Rural Access and Agricultural Marketing Project(World Bank Supported)	Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	1,500,000,000.00	1,125,000,000.00	121,373,700.00	0.00
	Sub-total		15,394,300,000.00	11,545,725,000.00	2,731,066,914.32	23.65
	Total		71,358,508,848.31	53,518,881,636.23	2,759,190,476.03	5.16

Table 2.4: Breakdown of Grants Inflow as at September, 2022

S/N	DOMESTIC GRANTS:	RESPONSIBLE MDA	2022 APPROVED BUDGET	CUMULATIVE TARGET AS AT SEPTEMBER	CUMULATIVE ACTUAL AS AT SEPTEMBER	PERFORMANCE
			₦	₦	₦	%
1	FGN Conditional Grant	Public & Inter-Governmental Affairs	250,000,000.00	187,500,000.00	227,805,000.00	121.50
2	National Gas Expansion Programme (FGN Supported)	General Administration	45,000,000.00	33,750,000.00	0.00	0.00
3	State Fiscal Transparency Accountability and Sustainability Programme for Result (SFTAS)	Ministry of Finance	4,000,000,000.00	3,000,000,000.00	2,116,600,000.00	70.55
4	FGN Supported N-CARES Programme	Ministry of Economic Planning and Budget	3,276,875,000.00	2,457,656,250.00	1,747,193,128.00	71.09
5	SUBEB/UBEC Fund	State Universal Basic Education Board (SUBEB) Headquarters	2,043,140,000.00	1,532,355,000.00	1,269,824,538.28	82.87
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	262,500,000.00	0.00	0.00
7	Basic Health Care Provision Fund from FGN	Emergency Response Service	13,500,000.00	10,125,000.00	0.00	0.00
	Sub-total		9,978,515,000.00	7,483,886,250.00	5,361,422,666.28	71.64
	FOREIGN GRANTS:					
1	Foreign Grant from UNICEF to support Children, Gender, and Governance	Ministry of Economic Planning and Budget	230,000,000.00	172,500,000.00	11,217,560.00	6.50
2	REDD+ Project (World Bank Supported)	REDD+	40,000,000.00	30,000,000.00	0.00	0.00
3	Food and Agricultural Organization (FAO) Support	Ministry of Agriculture	100,000,000.00	75,000,000.00	0.00	0.00
	Sub-total		370,000,000.00	277,500,000.00	11,217,560.00	4.04
	Total		10,348,515,000.00	7,761,386,250.00	5,372,640,226.28	69.22

2.3 Revenue Categories

Figure 2.2 and 2.3 depicted 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 Revenue Categories as at September, 2022

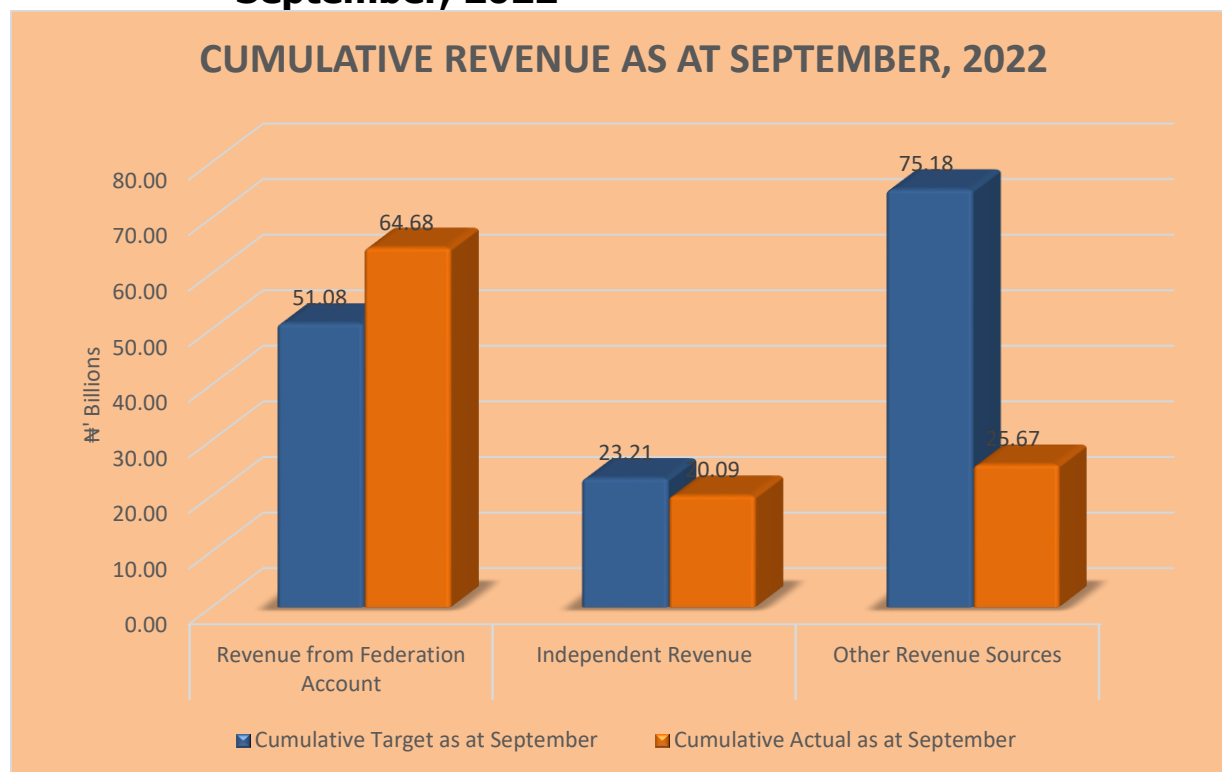


Figure 2.2 depicted the performance of Revenue Categories as at September, 2022. Actual revenue from the Federation Account amounted to ₦64.681 billion against a target of ₦51.077 billion representing 126.6%, Independent Revenue without RRA was ₦20.094 billion against a target of ₦23.209 billion representing 86.6%, and the performance rose to 101.8% when the RRA figures were added. While the Revenue from Other Sources amounted to ₦25.669 billion against a target of ₦79.595 billion representing 32.30% performance.

Figure 2. 3: Pie Chart Showing Share of Revenue Categories as at September, 2022.

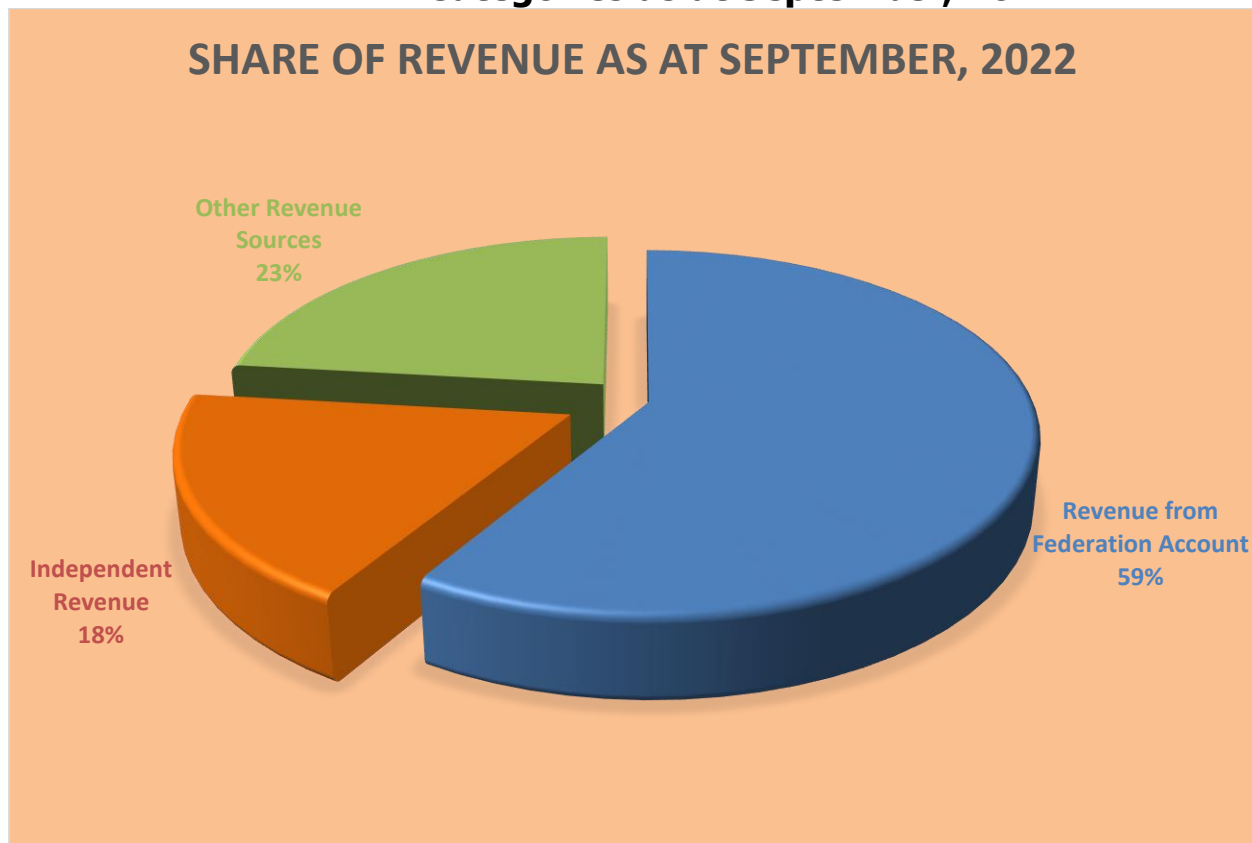


Figure 2.3 showed the proportion of actual revenue receipts from the three Revenue sources as at end of September, 2022. Out of the total actual Revenue of ₦110.445 billion realised, Independent Revenue accounted for 18% (less RRAs), Revenue from Other Sources 23%, while revenue from Federation Account was 59%.

Table 2.5: Comparison of 2021 & 2022 Revenue Performances as at September

S/N	Revenue Categories	2022 Jan - Sept Target	2022 Jan - Sept Actual	2021 Jan - Sept Target	2021 Jan - Sept Actual	Variance (Diff. Btw year 2022 & year 2021)
		₦	₦	₦	₦	₦
1	Revenue From Federation Account	51,077,283,336.30	64,680,970,098.86	66,467,116,048.67	65,508,238,934.08	-827,268,835.22
2	Independent Revenue (IGR)	23,209,353,116.18	20,094,194,573.92	21,583,599,186.37	19,478,459,125.24	615,735,448.68
3	Other Revenue Sources	79,595,332,434.62	25,669,427,170.25	43,104,263,908.95	6,364,968,771.03	19,304,458,399.22
	Total	149,461,827,750.00	110,444,591,843.03	131,154,979,143.99	91,351,666,830.35	19,092,925,012.68

Table 2.5 showed the comparison between 2021 and 2022 revenue performances as at September. Independent Revenue and revenue from other sources recorded increase above the 2021 figure. However, Revenue from Federation Account decreased slightly in 2022 when compared with the corresponding 2021 figure.

Table 2.6: Comparison of 2021 & 2022 Independent Revenue Performances as at September

COMPONENTS	Jan - Sept, 2022	Jan - Sept, 2021
Internal Revenue Service (IRS)	16,274,735,421.53	16,024,526,062.40
Ministries, Extra-Ministerial Departments & Agencies (MEDAs)	3,597,146,074.26	3,134,557,870.55
Education Endowment Fund (EEF)	222,313,078.13	319,375,192.29
Total (Without RRA)	20,094,194,573.92	19,478,459,125.24
Revenue Retaining Agencies (RRA)	3,535,084,231.11	4,181,062,720.22
Grand-Total	23,629,278,805.03	23,659,521,845.46

Source: Ondo State Internal Revenue Service (ODIRS)

Table 2.6 showed the comparison between 2021 and 2022 Independent Revenue components as at September. Revenue generated by ODIRS increased slightly in 2022 when compared with the corresponding 2021 figure while MEDAs also recorded slight increase in 2022 above the 2021 figures.

CHAPTER THREE

EXPENDITURE PROFILE AND ANALYSIS

3.1 2022 THIRD QUARTER EXPENDITURE

Table 3.1 shows the expenditure details of the first, second and third quarters of year 2022 for the State.

Table 3.1: Summary of 2022 First, Second and Third Quarter Expenditures

S/N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦	THIRD QUARTER PERFORMANCE LEVEL %	VARIANCE
1	PERSONNEL COST	11,011,625,250.00	9,707,511,426.28	9,768,002,794.52	12,934,663,444.40	117.46	-1,923,038,194.40
2	OVERHEAD COST	4,949,460,400.00	3,063,537,316.99	3,934,188,808.00	3,867,033,654.45	78.13	1,082,426,745.55
3	GRANTS AND CONTRIBUTIONS	2,508,975,000.00	1,195,479,600.00	1,662,497,600.00	2,927,780,897.33	116.69	-418,805,897.33
4	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	3,126,220,000.00	3,345,311,939.14	3,391,471,062.89	3,406,696,283.54	108.97	-280,476,283.54
A	TOTAL RECURRENT EXPENDITURE	21,596,280,650.00	17,311,840,282.41	18,756,160,265.41	23,136,174,279.72	107.13	-1,539,893,629.72
B	DEBT SERVICE	3,467,921,250.00	2,490,053,491.81	3,585,133,065.83	3,580,951,054.65	103.26	-113,029,804.65
	STATUTORY TRANSFERS						
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	641,420,250.00	120,000,000.00	100,000,000.00	193,140,375.72	30.11	448,279,874.28
2	TRANSFER TO OSOPADEC	1,248,028,852.75	226,000,000.00	542,886,148.00	1,726,104,996.43	138.31	-478,076,143.68
3	TRANSFER TO INTERNAL REVENUE SERVICES	1,375,000,000.00	421,162,954.00	643,349,797.87	2,002,728,989.95	145.65	-627,728,989.95
C	TOTAL STATUTORY TRANSFER	3,264,449,102.75	767,162,954.00	1,286,235,945.87	3,921,974,362.10	120.14	-657,525,259.35
D	TOTAL CAPITAL EXPENDITURE	21,491,958,247.25	4,199,752,692.27	16,285,897,881.56	11,211,909,872.04	52.17	10,280,048,375.21
	GRAND TOTAL (A+B+C+D)	49,820,609,250.00	24,768,809,420.49	39,913,427,158.67	41,851,009,568.51	84.00	7,969,599,681.49

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

Figure 3.1: Bar Chart Showing Year 2022 First, Second and Third Quarters Estimate and Actual Expenditures

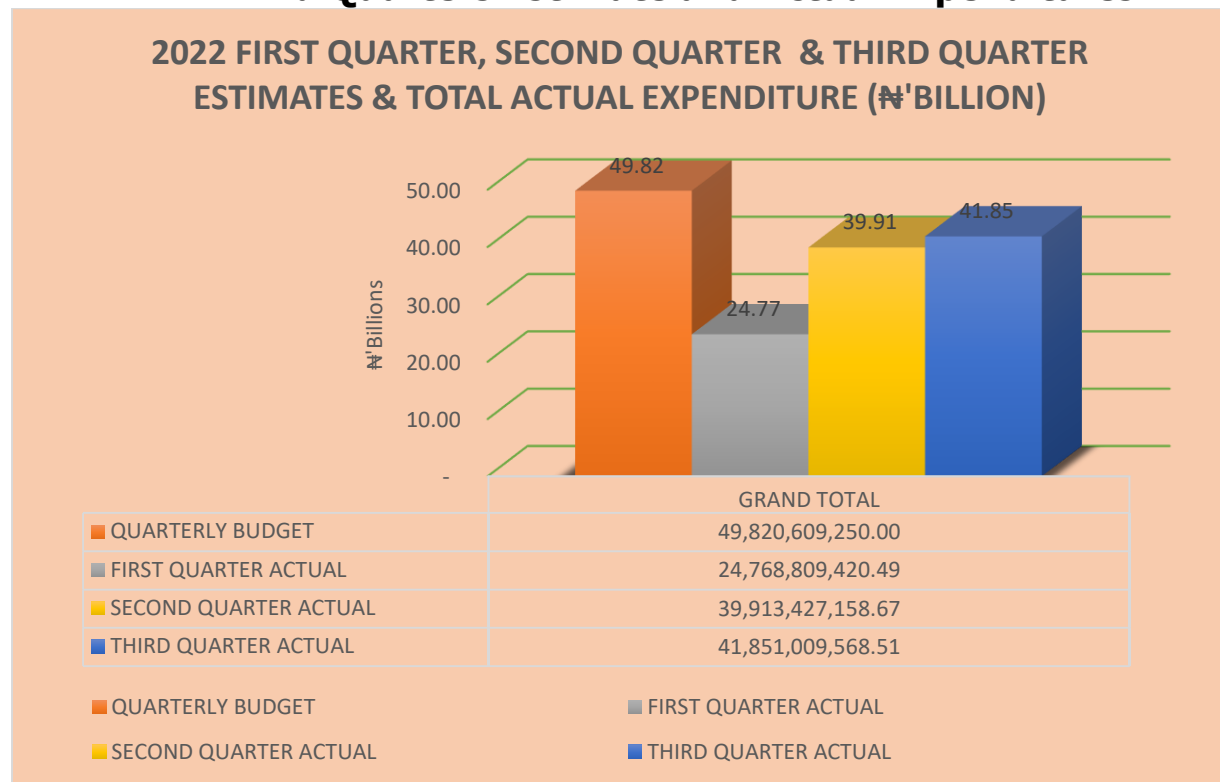


Figure 3.1 above compares the total actual expenditure for the first, second and third quarters of year 2022 with the quarterly estimates. The actual total expenditure for the third quarter was ₦41.851 billion against the proposed estimates of ₦49.821 billion. This represents 84.0% performance level for the quarter while the total actual for the first quarter was ₦24.769 billion representing performance level of 49.7% and second quarter ₦39.913 billion with performance level of 80.1% when compared with the estimates.

Table 3.2: Cumulative Expenditure as at September, 2022

S/N	EXPENDITURE DETAILS	2022 APPROVED BUDGET ₦	ESTIMATE AS AT SEPTEMBER ₦	ACTUAL AS AT SEPTEMBER ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	PERSONNEL COST	44,046,501,000.00	33,034,875,750.00	32,410,177,665.20	98.11	624,698,084.80
2	OVERHEAD COST	19,797,841,600.00	14,848,381,200.00	10,864,759,779.44	73.17	3,983,621,420.56
3	GRANTS AND CONTRIBUTIONS	10,035,900,000.00	7,526,925,000.00	5,785,758,097.33	76.87	1,741,166,902.67
4	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	12,504,880,000.00	9,378,660,000.00	10,143,479,285.57	108.15	-764,819,285.57
A	TOTAL RECURRENT EXPENDITURE	86,385,122,600.00	64,788,841,950.00	59,204,174,827.54	91.38	5,584,667,122.46
B	DEBT SERVICE	13,871,685,000.00	10,403,763,750.00	9,656,137,612.29	92.81	747,626,137.71
	STATUTORY TRANSFERS					
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,565,681,000.00	1,924,260,750.00	413,140,375.72	21.47	1,511,120,374.28
2	TRANSFER TO OSOPADEC	4,992,115,411.00	3,744,086,558.25	2,494,991,144.43	66.64	1,249,095,413.82
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,500,000,000.00	4,125,000,000.00	3,067,241,741.82	74.36	1,057,758,258.18
C	TOTAL STATUTORY TRANSFER	13,057,796,411.00	9,793,347,308.25	5,975,373,261.97	61.01	3,817,974,046.28
D	TOTAL CAPITAL EXPENDITURE	85,967,832,989.00	64,475,874,741.75	31,697,560,445.87	49.16	32,778,314,295.88
	GRAND TOTAL (A+B+C+D)	199,282,437,000.00	149,461,827,750.00	106,533,246,147.67	71.28	42,928,581,602.33

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

Figure 3.2: Bar Chart Showing Cumulative Estimates & Actual Expenditure as at September, 2022

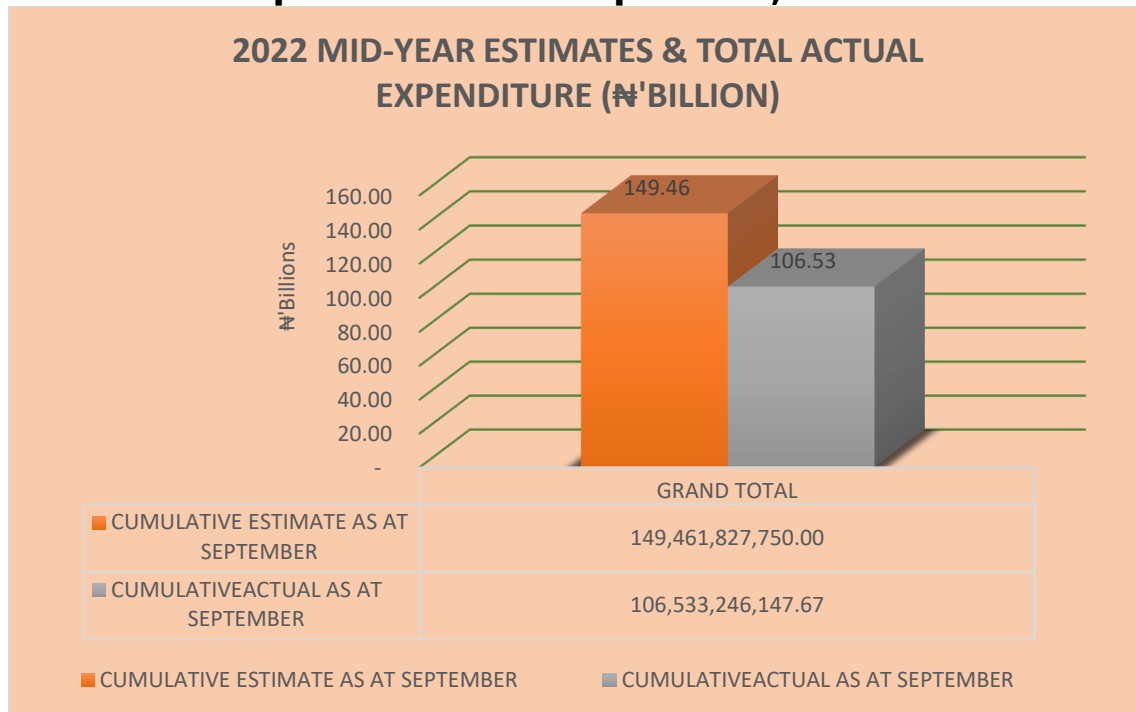


Figure 3.2 above compares the cumulative as at september actual expenditure with its estimates. The actual cumulative expenditure as at september was ₦106.533 billion against the proposed estimates of ₦149.462 billion. This represents a 71.3% performance level.

Figure 3.3: Bar Chart Showing Cumulative Estimates and Actual Expenditure Classifications as at September, 2022

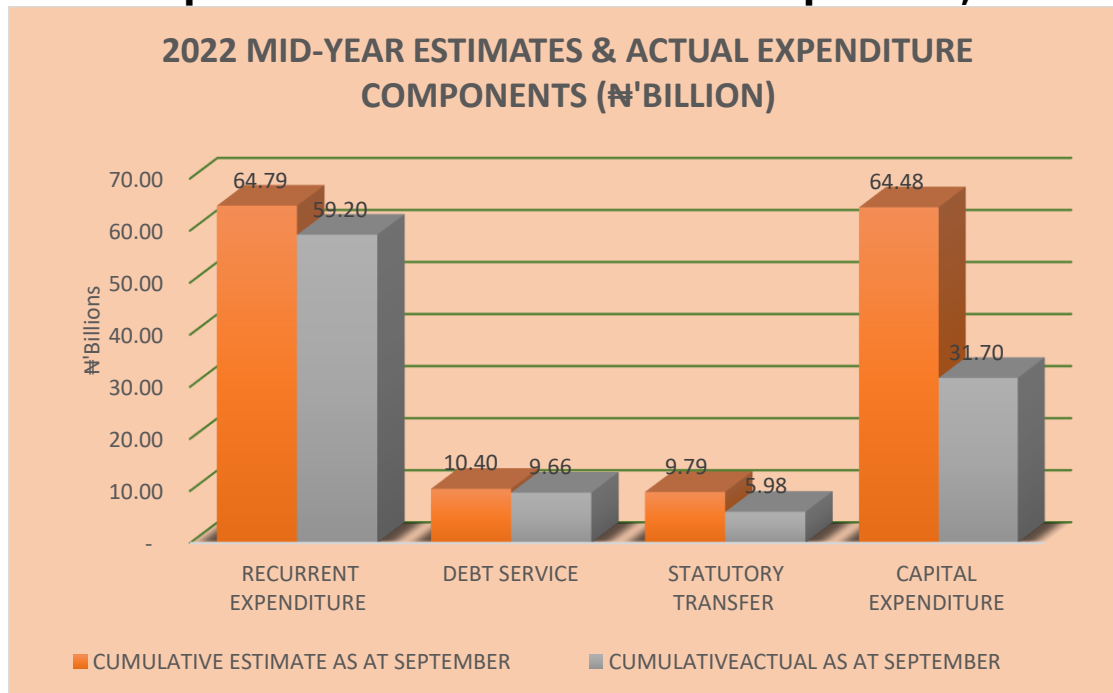


Figure 3.3 shows that actual Recurrent expenditure was ₦59.204 billion against the cumulative estimates of ₦64.789 billion as at september, representing 91.3% performance level, actual Debt Repayment figure furnished by the Debt Management Office as at september was ₦9.656 billion, showing a 92.8% performance level when compared with its estimate of ₦10.404 billion . In similar manner, the estimates for Statutory Transfer was ₦9.793 billion. At the end of september, actual Statutory Transfer was ₦5.975 billion, representing 61.0% performance level. Also, actual Capital Expenditure was ₦31.698 billion against its estimate of ₦64.476 billion, performing at 49.2%.

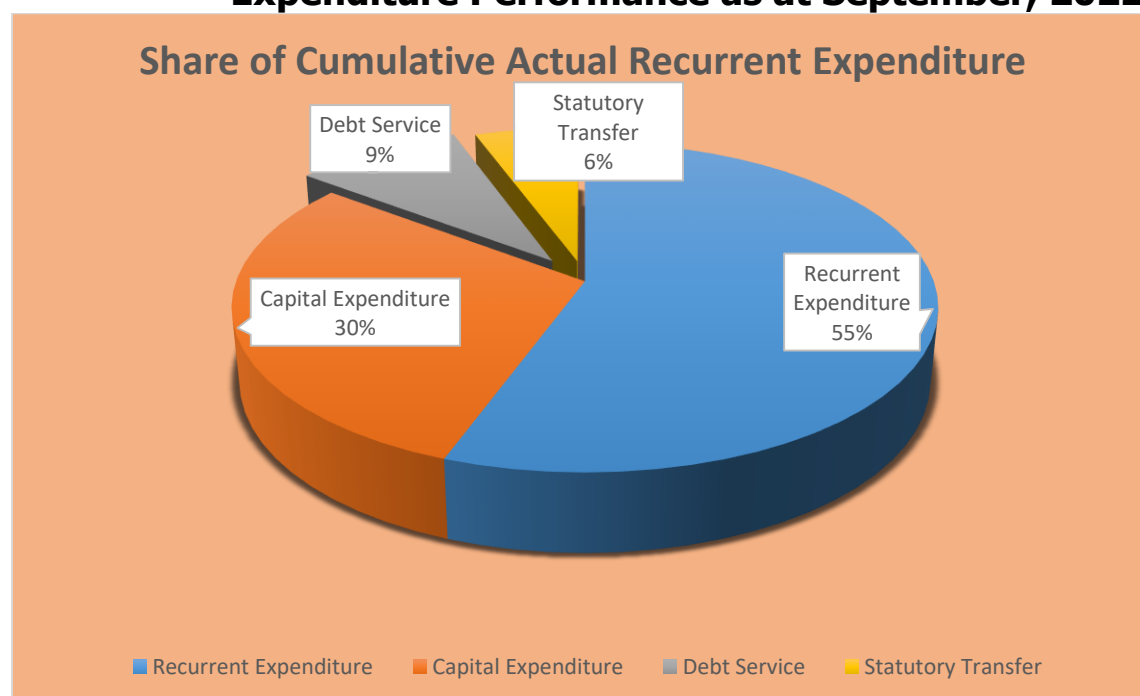
3.2. SHARE OF 2022 CUMULATIVE EXPENDITURE AS AT SEPTEMBER

Table 3.3 shows that out of the sum of ₦106.533 billion recorded as the actual total expenditure as at september, Recurrent Expenditure accounted for 55%, Debt Repayment 9%, Statutory Transfer 6% and 30% was expended on Capital projects . The corresponding 2021 cumulative as at September share revealed that Recurrent Expenditure was 52%, Debt Repayment 14%, Statutory Transfer 8% and 26% as Capital Expenditure.

Table 3.3 Comparison of Share of year 2022 and year 2021 Cumulative Expenditure as at September

S/N	Expenditure Classification	2022 Cumulative as at September Estimates ₦	2022 Cumulative as at September Actual Expenditure ₦	2022 Share to Total Expenditure %	2021 Cumulative as at September Estimates ₦	2021 Cumulative as at September Actual Expenditure ₦	2021 Share to Total Expenditure %
1	Recurrent Expenditure	64,788,841,950.00	59,204,174,827.54	55	59,313,283,390.93	42,179,548,352.86	52
2	Capital Expenditure	64,475,874,741.75	31,697,560,445.87	30	52,436,613,266.69	20,976,196,282.96	26
3	Debt Service/Repayment	10,403,763,750.00	9,656,137,612.29	9	10,224,641,276.03	11,342,033,667.30	14
4	Statutory Transfer	9,793,347,308.25	5,975,373,261.97	6	9,180,441,210.35	6,558,285,544.90	8
TOTAL		149,461,827,750.00	106,533,246,147.67	100	131,154,979,143.99	81,056,063,848.02	100

Figure 3.4: Pie Chart Showing Share of Cumulative Actual Expenditure Performance as at September, 2022



3.3 CUMULATIVE RECURRENT EXPENDITURE ANALYSIS

Analysis of cumulative Recurrent expenditure as at September 2022 shows that the actual Recurrent expenditure as at September was ₦59.204 billion against the proposed estimates of ₦64.789 billion. This figure showed that Recurrent expenditure performed at 91.3% while the corresponding 2021 actual of ₦42.180 billion as at September against the proposed estimates of ₦59.313 billion recorded a performance of 71.1%.

Table 3.4: Details of Cumulative Recurrent Expenditure Components as at September 2022

S/N	EXPENDITURE DETAILS	2022 APPROVED BUDGET ₦	ESTIMATES AS AT SEPTEMBER ₦	ACTUAL AS AT SEPTEMBER ₦	PERFORMANCE LEVEL %	VARIANCE ₦
1	PERSONNEL COST	44,046,501,000.00	33,034,875,750.00	32,410,177,665.20	98.11	624,698,084.80
2	OVERHEAD COST	19,797,841,600.00	14,848,381,200.00	10,864,759,779.44	73.17	3,983,621,420.56
3	GRANTS AND CONTRIBUTIONS	10,035,900,000.00	7,526,925,000.00	5,785,758,097.33	76.87	1,741,166,902.67
4	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	12,504,880,000.00	9,378,660,000.00	10,143,479,285.57	108.15	-764,819,285.57
	TOTAL RECURRENT EXPENDITURE	86,385,122,600.00	64,788,841,950.00	59,204,174,827.54	91.38	5,584,667,122.46

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

Figure 3.5: Bar Chart Showing Cumulative Estimates & Actual Recurrent Expenditure Components

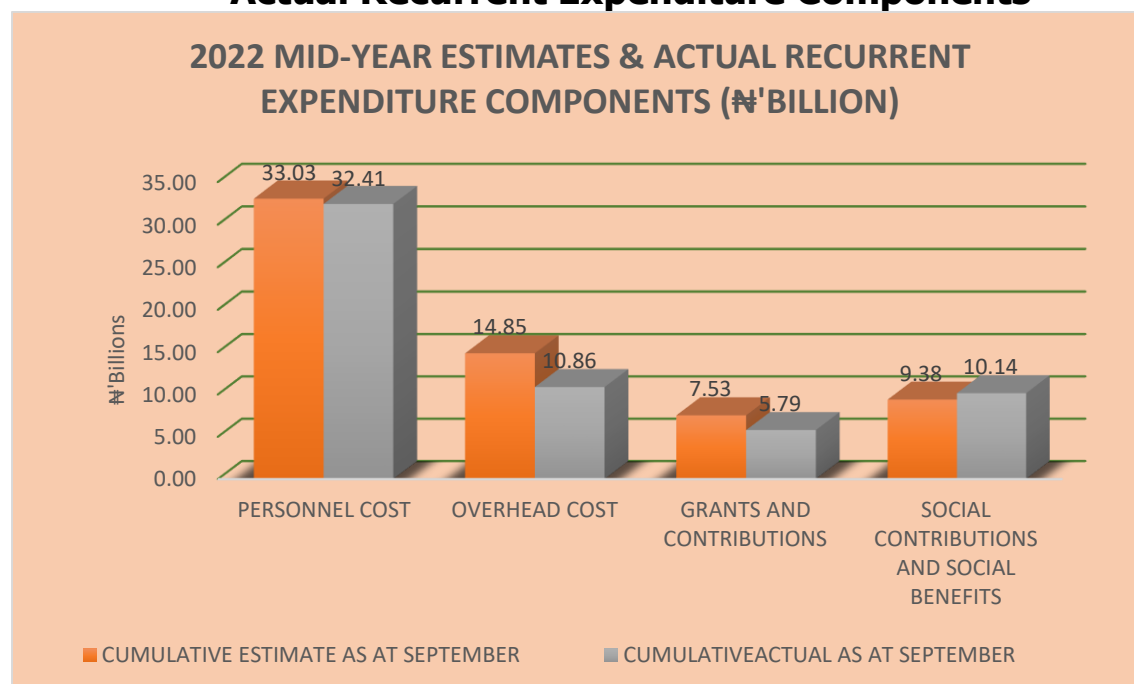


Table 3.4 and Figure 3.5 showed the cumulative Recurrent expenditure components as at september 2022. The estimates projection for Personnel Cost was ₦33.035 billion, Overhead Cost ₦14.848 billion, Grants and Contributions ₦7.527 billion and ₦9.379 billion as Social Contributions & Social Benefits.

At the end of September, the actual value and performance level for Personnel Cost was ₦32.410 billion (98.1%), Overhead Cost ₦10.865 billion (73.2%), Grants and Contributions ₦5.786 billion (76.9%) and ₦10.143 billion (108.2%) as Social Contributions & Social Benefits.

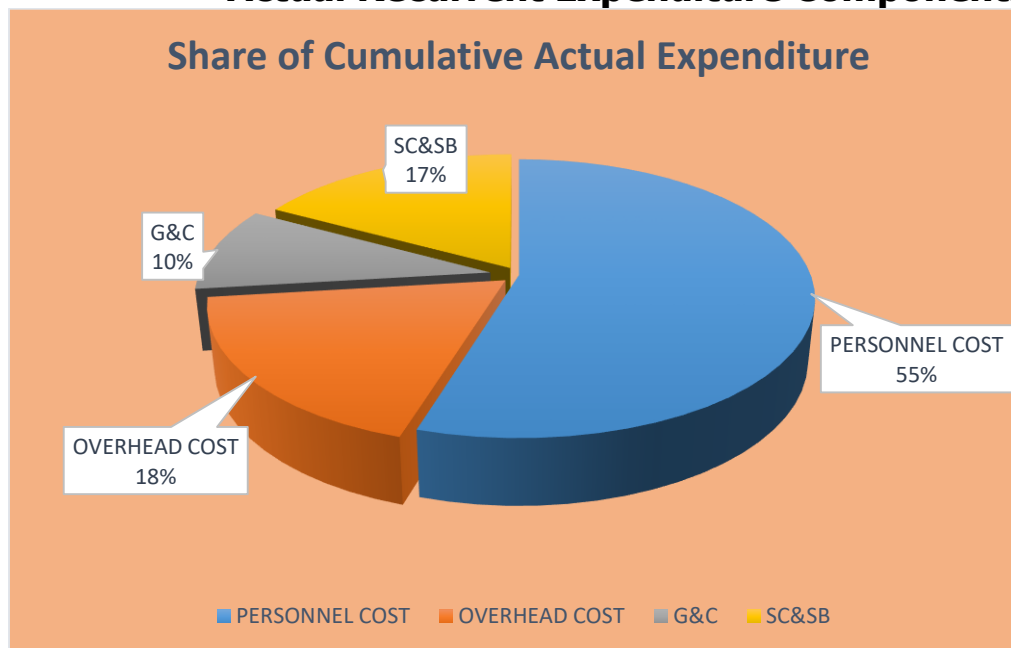
3.4 SHARE OF RECURRENT EXPENDITURE COMPONENTS

Table 3.5 compares year 2022 and 2021 Cumulative Actual Recurrent Expenditure components as at Septmebre. Out of ₦59.20 billion actual Recurrent Expenditure, Personnel cost accounted for 55%, Overhead Cost 18%, Grants and Contributions 10% and Social Contributions & Social Benefits 17% for the 2022 cumulative as at september. The corresponding 2021 cumulative share revealed that out of ₦42.180 billion, Personnel cost was 51%, Overhead Cost 5%, Special Programme 19%, Grants and Contributions 8% and 17% as Social Contributions & Social Benefits.

Table 3.5 Comparison of Share of 2022 and 2021 Cumulative Recurrent Expenditure

S/N	Expenditure Classification	2022 Recurrent Estimates ₦	2022 Actual Recurrent Expenditure ₦	2022 Share to Total Recurrent Expenditure %	2021 Recurrent Estimates ₦	2021 Actual Recurrent Expenditure ₦	2021 Share to Total Recurrent Expenditure %
1	PERSONNEL COST	33,034,875,750.00	32,410,177,665.20	55	31,670,934,828.43	21,544,538,739.43	51
2	OVERHEAD COST	14,848,381,200.00	10,864,759,779.44	18	3,214,747,312.50	2,041,812,506.74	5
3	SPECIAL PROGRAMMES	-			9,071,891,250.00	8,122,828,283.65	19
4	GRANTS AND CONTRIBUTIONS	7,526,925,000.00	5,785,758,097.33	10	7,168,800,000.00	3,164,608,500.00	8
5	SC&SB	9,378,660,000.00	10,143,479,285.57	17	8,186,910,000.00	7,305,760,323.04	17
TOTAL		64,788,841,950.00	59,204,174,827.54	100	59,313,283,390.93	42,179,548,352.86	100

Figure 3.6: Pie Chart Showing Share of Cumulative Actual Recurrent Expenditure Components



3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.6 shows the cumulative sectoral recurrent expenditure details as at september 2022.

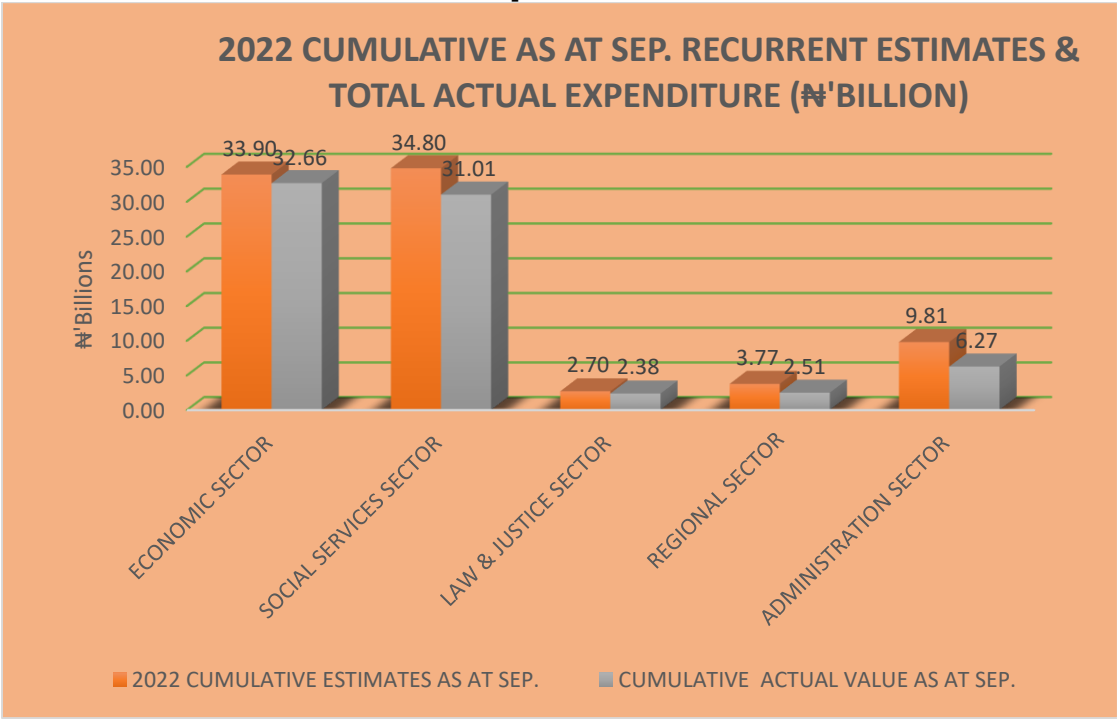
Table 3.6: Break-Down of Cumulative Sectoral Recurrent Expenditure

S/N	Sub-Sector/SECTOR	2022 APPROVED BUDGET ₦	CUMULATIVE ESTIMATES AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL AS AT SEPTEMBER ₦	CUMULATIVE PERFORMANCE LEVEL (%)	CUMULATIVE VARIANCE ₦
1	Agric	1,493,502,001.84	1,120,126,501.38	1,097,619,063.73	97.99	22,507,437.65
2	Trade & Industry	785,662,428.12	589,246,821.09	437,686,060.72	74.28	151,560,760.37
3	Infrastructure	2,664,815,379.44	1,998,611,534.58	1,767,975,692.94	88.46	230,635,841.64
4	Public Finance	40,256,985,527.69	30,192,739,145.77	29,359,348,848.51	97.24	833,390,297.26
A	TOTAL ECONOMIC SECTOR	45,200,965,337.09	33,900,724,002.82	32,662,629,665.90	96.35	1,238,094,336.92
1	Education	28,878,819,861.77	21,659,114,896.33	18,833,454,829.27	86.95	2,825,660,067.06
2	Health	12,157,785,588.42	9,118,339,191.32	10,283,913,707.21	112.78	(1,165,574,515.90)
3	Social & Community Development	4,884,594,584.06	3,663,445,938.05	1,570,791,553.20	42.88	2,092,654,384.85
4	Environment & Sewage Management	475,527,106.77	356,645,330.08	324,664,497.25	91.03	31,980,832.83
B	TOTAL SOCIAL SERVICES SECTOR	46,396,727,141.02	34,797,545,355.77	31,012,824,586.93	89.12	3,784,720,768.84
1	Administration of Justice	3,605,603,370.87	2,704,202,528.15	2,380,671,301.84	88.04	323,531,226.31
C	TOTAL LAW & JUSTICE SECTOR	3,605,603,370.87	2,704,202,528.15	2,380,671,301.84	88.04	323,531,226.31
D	REGIONAL SECTOR	5,029,465,411.00	3,772,099,058.25	2,507,656,144.43	66.48	1,264,442,913.82
1	General Administration	7,622,513,486.69	5,716,885,115.02	4,334,321,784.64	75.82	1,382,563,330.38
2	Legislative	4,127,728,725.00	3,095,796,543.75	1,341,540,797.84	43.33	1,754,255,745.91
3	Information	1,331,600,539.33	998,700,404.50	596,041,420.23	59.68	402,658,984.27
E	TOTAL ADMINISTRATION SECTOR	13,081,842,751.02	9,811,382,063.27	6,271,904,002.71	63.92	3,539,478,060.56
	GRAND TOTAL (A+B+C+D+E)	113,314,604,011.00	84,985,953,008.25	74,835,685,701.80	88.06	10,150,267,306.45

Source: Office of the Accountant-General and other MEDAs

Table 3.6 showed the 2022 Cumulative as at september Sectoral Recurrent Expenditure. Economic sector recorded the highest performance of 96.4%. On the other hand, Administrative Sector had the least performance of 63.2% while Social Service Sector, Law & Justice Sector and Regional Sector performances were 89.1%, 88.0% and 66.5% respectively.

Figure 3.7: Bar Chart Showing Cumulative Sectoral Recurrent Expenditure



3.6 CAPITAL EXPENDITURE ANALYSIS

Table 3.7 shows the cumulative sectoral capital expenditure details as at september 2022.

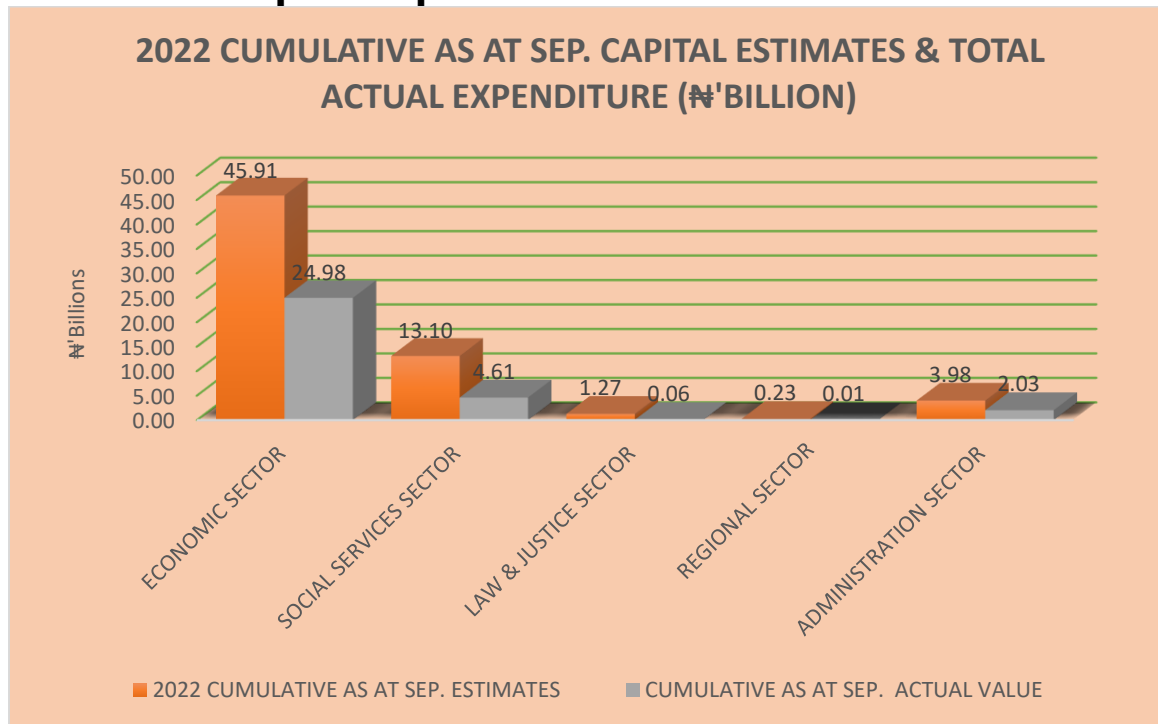
Table 3.7: Cumulative Sectoral Capital Expenditure Details

S/N	SUB-SECTOR/SECTOR	APPROVED BUDGET ₦	CUMULATIVE ESTIMATES ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	Agric	8,085,716,000.00	6,064,287,000.00	2,740,651,528.12	45.19	3,323,635,471.88
2	Trade & Industry	2,245,759,000.00	1,684,319,250.00	518,328,186.25	30.77	1,165,991,063.75
3	Infrastructure	46,890,704,989.00	35,168,028,741.75	18,839,898,908.63	53.57	16,328,129,833.12
4	Public Finance	3,986,222,000.00	2,989,666,500.00	2,883,091,242.61	96.44	106,575,257.39
A	ECONOMIC SECTOR	61,208,401,989.00	45,906,301,491.75	24,981,969,865.61	54.42	20,924,331,626.14
1	Education	5,852,780,000.00	4,389,585,000.00	1,952,471,894.60	44.48	2,437,113,105.40
2	Health	6,051,777,000.00	4,538,832,750.00	225,231,843.71	4.96	4,313,600,906.29
3	Social & Community Development	1,869,187,000.00	1,401,890,250.00	492,745,334.05	35.15	909,144,915.95
4	Environment & Sewage Management	3,688,117,000.00	2,766,087,750.00	1,940,308,712.06	70.15	825,779,037.94
B	SOCIAL SERVICES SECTOR	17,461,861,000.00	13,096,395,750.00	4,610,757,784.42	35.21	8,485,637,965.58
1	Administration of Justice	1,693,529,000.00	1,270,146,750.00	62,297,993.00	4.90	1,207,848,757.00
C	LAW & JUSTICE SECTOR	1,693,529,000.00	1,270,146,750.00	62,297,993.00	4.90	1,207,848,757.00
D	REGIONAL SECTOR	300,000,000.00	225,000,000.00	10,000,000.00	4.44	215,000,000.00
1	General Administration	3,762,541,000.00	2,821,905,750.00	1,802,434,628.92	63.87	1,019,471,121.08
2	Legislative	1,102,000,000.00	826,500,000.00	148,202,335.92	17.93	678,297,664.08
3	Information	439,500,000.00	329,625,000.00	81,897,838.00	24.85	247,727,162.00
E	ADMINISTRATION SECTOR	5,304,041,000.00	3,978,030,750.00	2,032,534,802.84	51.09	1,945,495,947.16
	GRAND TOTAL (A+B+C+D+E)	85,967,832,989.00	64,475,874,741.75	31,697,560,445.87	49.16	32,778,314,295.88

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

Table 3.7 showed the 2022 Cumulative as at september Sectoral Capital expenditure. Economic Sector recorded the highest performance level of 54.4%. On the other hand, Regional sector recorded the least performance of 4.4% while Administration Sector, Social Service Sector and Law & Justice sector performances were 51.1%, 35.2% and 4.9% respectively.

Figure 3.8: Bar Chart Showing Cumulative Sectoral Capital Expenditure



3.7 DETAILS OF DEBT SERVICE/REPAYMENT

Table 3.8 showed the breakdown of Debt service/repayment as at september, 2022.

Table 3.8: Details of Cumulative Debt Service/Repayment

S/N	FACILITY	PRINCIPAL AMOUNT ₦	CUMULATIVE ACTUAL PRINCIPAL REPAYMENT ₦	CUMULATIVE ACTUAL INTEREST PAID ₦	CUMULATIVE PRINCIPAL REPAYMENT & INTEREST ₦
1	Excess Crude Account	10,000,000,000.00	204,647,639.54	515,133,125.17	719,780,764.71
2	Salary Bailout	14,686,558,819.29	489,551,960.64	602,953,654.55	1,092,505,615.19
3	Restructured Commercial Bank Loan(FGN Bond)	4,195,167,123.56	73,187,300.76	369,129,222.76	442,316,523.52
4	Budget Support Facility	17,569,000,000.00	81,579,866.05	1,157,685,076.58	1,239,264,942.63
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	261,438,505.92	13,507,378.08	274,945,884.00
7	Bond 2	30,000,000,000.00	2,857,142,857.20	2,296,955,246.16	5,154,098,103.36
8	FOREIGN LOANS	-	428,560,840.57	241,065,472.99	669,626,313.56
	TOTAL	80,411,514,737.45	4,454,690,116.44	5,201,447,495.85	9,656,137,612.29

SOURCE: DEBT MANAGEMENT DEPARTMENT (NOTE: All FAAC deductions reported are as at August;2022)

CHAPTER FOUR

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

4.1 OBSERVATION

The following are the observations from the year 2022 Third Quarter Budget Implementation Appraisal:

- i. The revenue side of the budget performed at 91.8% for third quarter while the cumulative revenue performance as at September, 2022 was 73.9%.
- ii. Revenue receipt from the Federation Account for third quarter was ₦25.693 billion, representing 150.9% performance while the cumulative revenue as at September, 2022 was ₦64.681 billion representing 126.6% performance.
- iii. Internally Generated Revenue, exclusive of amount generated by the Revenue Retaining Agencies (RRAs), for third performed at 116.6% while the cumulative performance as at September was 86.6%.
- iv. MEDAs performance on IGR for third quarter was 55.5% while the cumulative performance as at September was 54.0%.
- v. ODIRS performance increased significantly in third quarter to 143.4% performance when compared with the second quarter performance of 85.7%. The cumulative performance as at September was 100.9%.
- vi. The share of Internally Generated Revenue to total actual Revenue was 18%, Revenue from Federation Account was 59% while the share of Revenue from Other Sources was 23% as at September.

- vii. The Expenditure side of the Budget performed at 84.0% for third quarter while the cumulative expenditure performance as at September was 71.3%.
- viii. Recurrent expenditure recorded a total of ₦59.204 billion against the estimates of ₦64.789 billion as at September, performing at 1.4%.
- ix. Total Capital expenditure was ₦31.698 billion against the cumulative estimates of ₦64.476 billion, performing at 49.2%.
- x. The Statutory Transfers was ₦5.975 billion against the cumulative estimates of ₦9.793 billion, performing at 61.0%.
- xi. The total debt repayment made as at September was ₦9.656 billion against the estimates of ₦10.404 billion, performing at 92.8%.
- xii. Recurrent expenditures accounted for 55% of the total actual expenditure for the cumulative as at September, debt repayment 9%, statutory transfers 6% and capital expenditure 30%.

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 fourth quarter.

4.3 CONCLUSION

The Revenue and Expenditure performed above 70.0% in the period under review, however, the thirty (30%) percent Budget variance still 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 fourth quarter, 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 September, 2022

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Total Revenue	181,601,872,451.62	136,201,404,338.72	110,444,591,843.04	81.09	- 25,756,812,495.68
Administration Sector	922,150,000.00	691,612,500.00	118,622,800.00	17.15	- 572,989,700.00
Governor's Office	559,001,000.00	419,250,750.00	30,393,500.00	7.25	- 388,857,250.00
Bureau of Public Procurement (BPP)	300,000,000.00	225,000,000.00	25,437,000.00	11.31	- 199,563,000.00
Cabinet and Special Services Department	500,000.00	375,000.00	437,500.00	116.67	62,500.00
Ondo State Pensions Transitional Department	4,694,000.00	3,520,500.00	3,953,000.00	112.29	432,500.00
State Pension Commission	-	-	16,000.00		16,000.00
Muslim Welfare Board	2,250,000.00	1,687,500.00	-		- 1,687,500.00
Christian Welfare Board	306,000.00	229,500.00	550,000.00	239.65	320,500.00
Inter-Governmental Affairs and Multilateral Relations	251,251,000.00	188,438,250.00	-		- 188,438,250.00
Office of the Secretary to State Government (SSG)	63,153,000.00	47,364,750.00	7,552,400.00	15.95	- 39,812,350.00
General Administration	46,653,000.00	34,989,750.00	529,400.00	1.51	- 34,460,350.00
Liaison Office, Lagos	6,500,000.00	4,875,000.00	2,728,000.00	55.96	- 2,147,000.00
Liaison Office, Abuja	10,000,000.00	7,500,000.00	4,295,000.00	57.27	- 3,205,000.00
State House of Assembly	-	-	400,000.00		400,000.00
State House of Assembly	-	-	400,000.00		400,000.00
Ministry of Information and Orientation	125,427,000.00	94,070,250.00	74,204,900.00	78.88	- 19,865,350.00
Ministry of Information and Orientation	2,835,000.00	2,126,250.00	990,000.00	46.56	- 1,136,250.00
Ondo State Signage Agency	122,592,000.00	91,944,000.00	73,214,900.00	79.63	- 18,729,100.00
State Security Affairs	100,000,000.00	75,000,000.00	5,685,000.00	7.58	- 69,315,000.00
Ondo State Security Network Agency (Amotekun Corps)	100,000,000.00	75,000,000.00	5,685,000.00	7.58	- 69,315,000.00
Office of the Head of Service	52,000.00	39,000.00	-	0.00	- 39,000.00
Office of Establishments	52,000.00	39,000.00	-	0.00	- 39,000.00
Office of the Auditor General	74,433,000.00	55,824,750.00	371,000.00	0.66	- 55,453,750.00
Office of the State Auditor General (State)	2,433,000.00	1,824,750.00	371,000.00	20.33	- 1,453,750.00
Office of Auditor General for Local Government	72,000,000.00	54,000,000.00	-	0.00	- 54,000,000.00

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

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Civil Service Commission	84,000.00	63,000.00	16,000.00	25.40	- 47,000.00
Civil Service Commission	84,000.00	63,000.00	16,000.00	25.40	- 47,000.00
Economic Sector	173,747,952,451.66	130,310,964,338.75	102,191,283,872.89	78.42	- 28,119,680,465.86
Ministry of Agriculture	6,637,011,000.00	4,977,758,250.00	484,085,281.71	9.72	- 4,493,672,968.29
Ministry of Agriculture	2,164,300,000.00	1,623,225,000.00	277,678,000.00	17.11	- 1,345,547,000.00
Agricultural Development Programme	400,000.00	300,000.00	90,000.00	30.00	- 210,000.00
Agricultural Input and Supply Agency	511,000.00	383,250.00	162,000.00	42.27	- 221,250.00
Cocoa Revolution Office	289,400,000.00	217,050,000.00	8,021,720.00	3.70	- 209,028,280.00
Ondo State Agri-Business Empowerment Centre (OSAEC)	4,182,400,000.00	3,136,800,000.00	198,133,561.71	6.32	- 2,938,666,438.29
Ministry of Finance	146,649,658,296.71	109,987,243,722.53	101,326,777,854.65	92.13	- 8,660,465,867.89
Ministry of Finance	124,787,453,296.71	93,590,589,972.53	84,803,427,562.39	90.61	- 8,787,162,410.15
Office of the Accountant General	-	-	13,467,537.94		13,467,537.94
Ondo State Internal Revenue Service	21,512,205,000.00	16,134,153,750.00	16,274,708,472.08	100.87	140,554,722.08
Pools Bettings and Lotteries Board	350,000,000.00	262,500,000.00	235,174,282.24	89.59	- 27,325,717.76
Ministry of Commerce, Industries and Cooperatives	1,306,460,000.04	979,845,000.03	458,513,631.80	46.79	- 521,331,368.23
Ministry of Commerce, Industries and Cooperatives	200,000,000.00	150,000,000.00	204,391,023.83	136.26	54,391,023.83
Micro Credit Agency	6,460,000.00	4,845,000.00	263,200.00	5.43	- 4,581,800.00
Ondo State Investment Promotion Agency (ONDIPA)	1,100,000,000.04	825,000,000.03	253,859,407.97	30.77	- 571,140,592.06
State Information Technology Agency (SITA)	100,000,000.00	75,000,000.00	38,023,684.70	50.70	- 36,976,315.30
State Information Technology Agency (SITA)	100,000,000.00	75,000,000.00	38,023,684.70	50.70	- 36,976,315.30
Office of Transport	400,000,000.00	300,000,000.00	252,943,968.82	84.31	- 47,056,031.18
Office of Transport	400,000,000.00	300,000,000.00	252,943,968.82	84.31	- 47,056,031.18
Ministry of Natural Resources	1,613,617,000.00	1,210,212,750.00	537,638,979.28	44.43	- 672,573,770.72
Ministry of Natural Resources	1,573,617,000.00	1,180,212,750.00	537,638,979.28	45.55	- 642,573,770.72
Ondo State UN-REDD+ Project	40,000,000.00	30,000,000.00	-		- 30,000,000.00
Ministry of Works and Infrastructure	1,550,000,000.63	1,162,500,000.47	186,658,700.00	16.06	- 975,841,300.47
Ministry of Works and Infrastructure	50,000,000.63	37,500,000.47	65,285,000.00	174.09	27,784,999.53

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

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	1,500,000,000.00	1,125,000,000.00	121,373,700.00	10.79	- 1,003,626,300.00
Ministry of Culture and Tourism	11,794,000.00	8,845,500.00	2,886,500.00	32.63	- 5,959,000.00
Ministry of Culture and Tourism	11,794,000.00	8,845,500.00	2,886,500.00	32.63	- 5,959,000.00
Ministry of Economic Planning and Budget	3,506,875,000.00	2,630,156,250.00	1,758,410,688.00	66.86	- 871,745,562.00
Ministry of Economic Planning and Budget	230,000,000.00	172,500,000.00	11,217,560.00	6.50	- 161,282,440.00
Youth Employment and Social Support Operations (YESSO)	200,000,000.00	150,000,000.00	1,209,870,044.00	806.58	1,059,870,044.00
Ondo-CARES Programme Coordinating Office	3,076,875,000.00	2,307,656,250.00	537,323,084.00	23.28	- 1,770,333,166.00
Ministry of Water Resources, Public Sanitation and Hygiene	10,150,500,000.00	7,612,875,000.00	780,709,264.32	10.26	- 6,832,165,735.68
Ondo State Water Corporation	9,800,500,000.00	7,350,375,000.00	780,709,264.32	10.62	- 6,569,665,735.68
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	350,000,000.00	262,500,000.00	-	0.00	- 262,500,000.00
Ministry of Housing and Urban Development	324,000,000.00	243,000,000.00	111,997,015.25	46.09	- 131,002,984.75
Ondo State Development and Property Corporation	324,000,000.00	243,000,000.00	111,997,015.25	46.09	- 131,002,984.75
Ministry of Lands and Housing	1,087,786,154.28	815,839,615.71	547,998,551.45	67.17	- 267,841,064.26
Ministry of Lands and Housing	1,087,786,154.28	815,839,615.71	547,998,551.45	67.17	- 267,841,064.26
Ministry of Physical Planning and Urban Development	410,000,000.00	307,500,000.00	124,780,890.00	40.58	- 182,719,110.00
Ministry of Physical Planning and Urban Development	410,000,000.00	307,500,000.00	124,780,890.00	40.58	- 182,719,110.00
Office of Public Utilities	251,000.00	188,250.00	-		- 188,250.00
Office of Public Utilities	251,000.00	188,250.00	-		- 188,250.00
Law and Justice Sector	335,648,000.00	251,736,000.00	164,885,989.13	65.50	- 86,850,010.87
Ondo State Judiciary	308,639,000.00	231,479,250.00	139,694,203.86	60.35	- 91,785,046.14
Ondo State Judiciary	300,000,000.00	225,000,000.00	133,850,542.86	59.49	- 91,149,457.14
Customary Court of Appeal	8,139,000.00	6,104,250.00	5,812,661.00	95.22	- 291,589.00
Ondo State Judicial Service Commission	500,000.00	375,000.00	31,000.00	8.27	- 344,000.00
Ministry of Justice	27,009,000.00	20,256,750.00	25,191,785.27	124.36	4,935,035.27
Ministry of Justice	26,509,000.00	19,881,750.00	25,191,785.27	126.71	5,310,035.27
Ondo State Law Commission	500,000.00	375,000.00	-		- 375,000.00

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

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Social Sector	6,596,121,999.96	4,947,091,499.97	3,594,366,265.96	72.66	- 1,352,725,234.01
Ministry of Youth and Sports Development	23,714,000.00	17,785,500.00	24,000.00	0.13	- 17,761,500.00
Ministry of Youth and Sports Development	-	-	24,000.00		24,000.00
Ondo State Football Development Agency	23,714,000.00	17,785,500.00	-		- 17,785,500.00
Ministry of Women Affairs and Social Development	1,256,000.00	942,000.00	638,000.00	67.73	- 304,000.00
Ministry of Women Affairs and Social Development	1,256,000.00	942,000.00	638,000.00	67.73	- 304,000.00
Ministry of Education, Science and Technology	3,104,807,000.00	2,328,605,250.00	1,847,838,551.41	79.35	- 480,766,698.59
Ministry of Education, Science and Technology	1,005,000,000.00	753,750,000.00	569,738,691.13	75.59	- 184,011,308.87
State Universal Basic Education Board (SUBEB) Headquarters	2,094,252,000.00	1,570,689,000.00	1,273,397,360.28	81.07	- 297,291,639.72
Ondo State Library Board	45,000.00	33,750.00	604,000.00	1789.63	570,250.00
Teaching Service Commission	10,000.00	7,500.00	29,500.00	393.33	22,000.00
Board of Adult, Technical and Vocational Education	5,500,000.00	4,125,000.00	4,069,000.00	98.64	- 56,000.00
Ministry of Health	899,507,000.00	674,630,250.00	94,640,194.55	14.03	- 579,990,055.45
Ministry of Health	37,196,000.00	27,897,000.00	8,758,375.00	31.40	- 19,138,625.00
Contributory Health Commission	846,000,000.00	634,500,000.00	84,833,819.55	13.37	- 549,666,180.45
Hospitals Management Board	2,811,000.00	2,108,250.00	1,048,000.00	49.71	- 1,060,250.00
Emergency Response Service	13,500,000.00	10,125,000.00	-		- 10,125,000.00
Ministry of Environment	2,565,397,999.96	1,924,048,499.97	1,644,978,770.00	85.50	- 279,069,729.97
Ministry of Environment	25,899,999.96	19,424,999.97	13,428,430.00	69.13	- 5,996,569.97
New Map Project Office	2,500,000,000.00	1,875,000,000.00	1,623,000,000.00	86.56	- 252,000,000.00
State Environmental Protection Agency	-	-	3,470,000.00		3,470,000.00
Ondo State Waste Management	39,498,000.00	29,623,500.00	5,080,340.00	17.15	- 24,543,160.00
Ministry of Community Development and Cooperatives	-	-	766,750.00		766,750.00
Directorate of Rural and Community Development	-	-	766,750.00		766,750.00
Ministry of Local Government and Chieftaincy Affairs	1,440,000.00	1,080,000.00	5,480,000.00	507.41	4,400,000.00
Ministry of Local Government and Chieftaincy Affairs	1,440,000.00	1,080,000.00	5,480,000.00	507.41	4,400,000.00

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

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFORMANCE LEVEL %	VARIANCE ₦
<i>Total Expenditure</i>	<i>113,314,604,011.00</i>	<i>84,985,953,008.25</i>	<i>74,835,685,701.80</i>	<i>88.06</i>	<i>10,150,267,306.45</i>
Administration Sector	13,081,842,751.02	9,811,382,063.27	6,271,904,002.71	63.92	3,539,478,060.56
Governor's Office	4,866,462,604.53	3,649,846,953.40	2,502,119,527.90	68.55	1,147,727,425.50
Governor's Office-Government House and Protocol	1,454,587,908.64	1,090,940,931.48	1,055,502,443.17	96.75	35,438,488.31
Deputy Governor's Office	372,560,451.85	279,420,338.89	262,846,378.22	94.07	16,573,960.67
Office of Senior Special Assistants to the Governor	110,000,000.00	82,500,000.00	38,000,000.00	46.06	44,500,000.00
Office of the Special Advisers to the Governor	83,000,000.00	62,250,000.00	44,500,000.00	71.49	17,750,000.00
Office of ADC, CSO Chief Details and Orderly	29,000,000.00	21,750,000.00	21,600,000.00	99.31	150,000.00
Office of Special Adviser on Special Duties	50,000,000.00	37,500,000.00	10,000,000.00	26.67	27,500,000.00
Ondo State Boundary Commission	40,735,471.41	30,551,603.56	15,779,637.22	51.65	14,771,966.34
State Emergency Management Agency (SEMA)	14,000,000.00	10,500,000.00	8,100,000.00	77.14	2,400,000.00
Bureau of Public Procurement (BPP)	123,036,656.40	92,277,492.30	58,657,355.47	63.57	33,620,136.83
Political and Economic Affairs Department	1,676,940,658.28	1,257,705,493.71	618,673,618.04	49.19	639,031,875.67
Cabinet and Special Services Department	103,486,822.10	77,615,116.58	75,936,952.34	97.84	1,678,164.23
Ondo State Pensions Transitional Department	69,887,955.20	52,415,966.40	52,416,910.79	100.00	(944.39)
State Pension Commission	170,410,114.38	127,807,585.79	59,640,836.19	46.66	68,166,749.60
Muslim Welfare Board	61,196,250.00	45,897,187.50	47,904,120.00	104.37	(2,006,932.50)
Christian Welfare Board	51,550,000.00	38,662,500.00	24,364,858.00	63.02	14,297,642.00
Office of Special Duties	89,124,325.65	66,843,244.24	44,884,418.46	67.15	21,958,825.78
Department of Public Service Reform and Development (DPSRD)	39,000,000.00	29,250,000.00	27,087,000.00	92.61	2,163,000.00
Special Projects Office: World Bank/FGN Assisted	6,000,000.00	4,500,000.00	2,250,000.00	50.00	2,250,000.00

Details of Recurrent Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Office of the Chief of Staff	48,000,000.00	36,000,000.00	16,000,000.00	44.44	20,000,000.00
Government House and Protocol-Political Functionaries	207,945,990.62	155,959,492.97	-	-	155,959,492.97
Performance and Project Implementation Monitoring Unit (PPIMU)	36,000,000.00	27,000,000.00	12,375,000.00	45.83	14,625,000.00
Inter-Governmental Affairs and Multilateral Relations	30,000,000.00	22,500,000.00	5,600,000.00	24.89	16,900,000.00
Office of the Secretary to State Government (SSG)	574,213,280.79	430,659,960.59	302,277,498.67	70.19	128,382,461.92
Office of the Secretary to State Government (SSG)	30,000,000.00	22,500,000.00	12,000,000.00	53.33	10,500,000.00
General Administration	446,284,644.33	334,713,483.25	252,034,972.80	75.30	82,678,510.45
Liaison Office, Lagos	25,557,263.05	19,167,947.29	14,378,864.52	75.02	4,789,082.77
Liaison Office, Abuja	72,371,373.41	54,278,530.06	23,863,661.35	43.97	30,414,868.71
State House of Assembly	4,127,728,725.00	3,095,796,543.75	1,341,540,797.84	43.33	1,754,255,745.91
State House of Assembly	3,151,945,832.88	2,363,959,374.66	1,201,826,888.54	50.84	1,162,132,486.12
House of Assembly Commission	185,782,892.12	139,337,169.09	61,691,909.30	44.28	77,645,259.79
House Committees	600,000,000.00	450,000,000.00	10,000,000.00	2.22	440,000,000.00
Public Account Secretariat	10,000,000.00	7,500,000.00	2,400,000.00	32.00	5,100,000.00
Office of the Speaker	100,000,000.00	75,000,000.00	37,800,000.00	50.40	37,200,000.00
Office of the Deputy Speaker	80,000,000.00	60,000,000.00	27,822,000.00	46.37	32,178,000.00
Ministry of Information and Orientation	1,331,600,539.33	998,700,404.50	596,041,420.23	59.68	402,658,984.27
Ministry of Information and Orientation	745,481,575.63	559,111,181.72	327,756,960.48	58.62	231,354,221.24
Ondo State Radiovision Corporation	329,652,444.40	247,239,333.30	170,616,649.87	69.01	76,622,683.43
Orange FM	97,772,796.07	73,329,597.05	69,371,279.23	94.60	3,958,317.82
Owena Press	122,000,000.00	91,500,000.00	-	-	91,500,000.00
Ondo State Signage Agency	36,693,723.23	27,520,292.42	28,296,530.65	102.82	(776,238.23)
State Security Affairs	709,940,000.00	532,455,000.00	705,335,400.00	132.47	(172,880,400.00)
Nigeria Security and Civil Defence Corps	2,000,000.00	1,500,000.00	1,045,400.00	69.69	454,600.00

**Details of Recurrent Expenditure on Administrative Segment as at
September, 2022 Cont'd**

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Nigerian Legion	3,000,000.00	2,250,000.00	1,890,000.00	84.00	360,000.00
Ondo State Security Network Agency (Amotekun Corps)	700,000,000.00	525,000,000.00	700,000,000.00	133.33	(175,000,000.00)
Fire Services	4,940,000.00	3,705,000.00	2,400,000.00	64.78	1,305,000.00
Office of the Head of Service	549,861,326.39	412,395,994.79	309,097,506.07	74.95	103,298,488.73
Office of the Head of Service	48,000,000.00	36,000,000.00	29,126,950.00	80.91	6,873,050.00
Senior Staff Club	2,500,000.00	1,875,000.00	1,575,000.00	84.00	300,000.00
Government Quarters Management Office	2,600,000.00	1,950,000.00	1,800,000.00	92.31	150,000.00
Public Service Training Institute	32,000,000.00	24,000,000.00	17,403,490.00	72.51	6,596,510.00
Office of Establishments	287,035,397.34	215,276,548.01	175,580,401.54	81.56	39,696,146.47
E-Personel Administration Salary System (e-PASS) Office	4,000,000.00	3,000,000.00	800,000.00	26.67	2,200,000.00
Industrial and Labour Relations Office	16,000,000.00	12,000,000.00	8,100,000.00	67.50	3,900,000.00
Committee On Payroll Verification, Scrutinization and Cleanup	30,000,000.00	22,500,000.00	9,578,000.00	42.57	12,922,000.00
Service Matters Department	127,725,929.05	95,794,446.79	65,133,664.53	67.99	30,660,782.26
Office of the Auditor General	648,066,931.28	486,050,198.46	337,632,192.73	69.46	148,418,005.73
Office of the State Auditor General (State)	489,362,639.56	367,021,979.67	248,514,206.10	67.71	118,507,773.57
Office of Auditor General for Local Government	158,704,291.72	119,028,218.79	89,117,986.63	74.87	29,910,232.16
Civil Service Commission	156,239,599.76	117,179,699.82	106,539,683.08	90.92	10,640,016.74
Civil Service Commission	156,239,599.76	117,179,699.82	106,539,683.08	90.92	10,640,016.74
Ondo State Independent Electoral Commission (ODIEC)	114,229,743.94	85,672,307.96	69,569,976.19	81.20	16,102,331.77
Ondo State Independent Electoral Commission (ODIEC)	109,783,743.94	82,337,807.96	67,049,976.19	81.43	15,287,831.77
Ondo State Independent Electoral Commission (ODIEC) Area Offices	4,446,000.00	3,334,500.00	2,520,000.00	75.57	814,500.00
Local Government Service Commission	3,500,000.00	2,625,000.00	1,750,000.00	66.67	875,000.00
Local Government Service Commission	3,500,000.00	2,625,000.00	1,750,000.00	66.67	875,000.00

**Details of Recurrent Expenditure on Administrative Segment as at
September, 2022 Cont'd**

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Economic Sector	45,200,965,337.09	33,900,724,002.82	32,662,629,665.90	96.35	1,238,094,336.92
Ministry of Agriculture	835,844,935.33	626,883,701.50	622,861,021.22	99.36	4,022,680.28
Ministry of Agriculture	290,826,427.32	218,119,820.49	195,382,971.32	89.58	22,736,849.17
Ondo State Livelihood Improvement Family Enterprise - Niger Delta (LIFE-ND)	2,375,000.00	1,781,250.00	300,000.00	16.84	1,481,250.00
Ministry of Agriculture: Tree Crop Office	5,000,000.00	3,750,000.00	2,800,000.00	74.67	950,000.00
Forestry Staff Training School, Owo	950,000.00	712,500.00	300,000.00	42.11	412,500.00
Agricultural Development Programme	439,851,745.87	329,888,809.40	357,500,415.83	108.37	(27,611,606.43)
Fadama Project	8,550,000.00	6,412,500.00	3,500,000.00	54.58	2,912,500.00
Agricultural Input and Supply Agency	70,151,762.14	52,613,821.61	51,727,634.07	98.32	886,187.54
Agro-Climatological and Ecological Project	6,000,000.00	4,500,000.00	4,750,000.00	105.56	(250,000.00)
Cocoa Revolution Office	4,940,000.00	3,705,000.00	2,400,000.00	64.78	1,305,000.00
Ondo State Agri-Business Empowerment Centre (OSAEC)	7,200,000.00	5,400,000.00	4,200,000.00	77.78	1,200,000.00
Ministry of Finance	39,032,210,422.58	29,274,157,816.94	29,016,072,288.22	99.12	258,085,528.72
Ministry of Finance	17,739,143,548.94	13,304,357,661.71	15,623,014,963.21	117.43	(2,318,657,301.51)
Expenditure Office	30,000,000.00	22,500,000.00	22,500,000.00	100.00	-
State Finance	18,000,000.00	13,500,000.00	13,500,000.00	100.00	-
State Resources and Revenue Monitoring Department	12,000,000.00	9,000,000.00	9,000,000.00	100.00	-
Consolidated Revenue Fund Office	886,804,262.46	665,103,196.85	33,075,656.71	4.97	632,027,540.14
Debt Management Office	13,960,685,000.00	10,470,513,750.00	9,735,890,612.29	92.98	734,623,137.71
Office of the Accountant General	828,527,611.18	621,395,708.39	474,052,314.19	76.29	147,343,394.20
Treasury Cash Offices (TCOs)	37,050,000.00	27,787,500.00	27,000,000.00	97.17	787,500.00
Ondo State Internal Revenue Service	5,500,000,000.00	4,125,000,000.00	3,067,241,741.82	74.36	1,057,758,258.18
Pools Bettings and Lotteries Board	20,000,000.00	15,000,000.00	10,797,000.00	71.98	4,203,000.00
Ministry of Commerce, Industries and Cooperatives	579,534,517.20	434,650,887.90	305,344,914.45	70.25	129,305,973.45

Details of Recurrent Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Ministry of Commerce, Industries and Cooperatives	254,543,644.46	190,907,733.35	198,687,547.96	104.08	(7,779,814.62)
Consumer Protection Committee	8,500,000.00	6,375,000.00	2,765,000.00	43.37	3,610,000.00
Micro Credit Agency	108,490,872.74	81,368,154.56	45,392,366.49	55.79	35,975,788.07
Ondo State Entrepreneurship Agency (ONDEA)	30,000,000.00	22,500,000.00	14,000,000.00	62.22	8,500,000.00
Ondo State Investment Promotion Agency (ONDIPA)	178,000,000.00	133,500,000.00	44,500,000.00	33.33	89,000,000.00
State Information Technology Agency (SITA)	160,297,108.73	120,222,831.55	97,453,317.62	81.06	22,769,513.93
State Information Technology Agency (SITA)	155,167,108.73	116,375,331.55	94,303,317.62	81.03	22,072,013.93
State Information Technology Agency (SITA) Area Offices	5,130,000.00	3,847,500.00	3,150,000.00	81.87	697,500.00
Office of Transport	359,565,490.58	269,674,117.94	167,289,062.17	62.03	102,385,055.77
Office of Transport	351,565,490.58	263,674,117.94	165,539,062.17	62.78	98,135,055.77
Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	8,000,000.00	6,000,000.00	1,750,000.00	29.17	4,250,000.00
Ministry of Energy, Mines and Mineral Resources	560,719,415.48	420,539,561.61	308,527,400.96	73.36	112,012,160.65
Ministry of Energy, Mines and Mineral Resources	24,000,000.00	18,000,000.00	14,000,000.00	77.78	4,000,000.00
Ondo State Electricity Board	521,719,415.48	391,289,561.61	287,032,400.96	73.36	104,257,160.65
Ondo State Electricity Regulatory Bureau (OSERB)	15,000,000.00	11,250,000.00	7,495,000.00	66.62	3,755,000.00
Ministry of Natural Resources	657,657,066.51	493,242,799.88	474,758,042.51	96.25	18,484,757.37
Ministry of Natural Resources	645,482,066.51	484,111,549.88	471,258,042.51	97.34	12,853,507.37
Ondo State UN-REDD+ Project	6,175,000.00	4,631,250.00	3,500,000.00	75.57	1,131,250.00
Ondo State Aforestation Project	6,000,000.00	4,500,000.00	-	-	4,500,000.00
Ministry of Works and Infrastructure	466,215,556.55	349,661,667.41	361,918,954.10	103.51	(12,257,286.69)
Ministry of Works and Infrastructure	406,215,556.55	304,661,667.41	335,571,054.10	110.15	(30,909,386.69)
Public Works Department (OSARMCO)	50,000,000.00	37,500,000.00	20,997,900.00	55.99	16,502,100.00

Details of Recurrent Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Office of Surveyor-General of the State	6,000,000.00	4,500,000.00	3,250,000.00	72.22	1,250,000.00
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	4,000,000.00	3,000,000.00	2,100,000.00	70.00	900,000.00
Ministry of Culture and Tourism	206,127,910.92	154,595,933.19	132,341,146.27	85.60	22,254,786.92
Ministry of Culture and Tourism	206,127,910.92	154,595,933.19	132,341,146.27	85.60	22,254,786.92
Ministry of Economic Planning and Budget	1,224,775,105.11	918,581,328.83	343,276,560.29	37.37	575,304,768.54
Ministry of Economic Planning and Budget	1,023,169,436.66	767,377,077.50	254,309,880.68	33.14	513,067,196.82
Budget Office	30,000,000.00	22,500,000.00	12,000,000.00	53.33	10,500,000.00
Manpower Development Office	10,000,000.00	7,500,000.00	3,000,000.00	40.00	4,500,000.00
Youth Employment and Social Support Operations (YESSO)	21,263,000.00	15,947,250.00	7,690,000.00	48.22	8,257,250.00
Economic Intelligence Office	11,220,000.00	8,415,000.00	4,404,000.00	52.34	4,011,000.00
Ondo-CARES Programme Coordinating Office	17,000,000.00	12,750,000.00	5,472,000.00	42.92	7,278,000.00
Monitoring and Evaluation (MEMIS Project) Office	16,000,000.00	12,000,000.00	7,500,000.00	62.50	4,500,000.00
Ondo State Bureau of Statistics	96,122,668.45	72,092,001.34	48,900,679.61	67.83	23,191,321.73
Ministry of Water Resources, Public Sanitation and Hygiene	563,104,331.26	422,328,248.45	417,232,628.00	98.79	5,095,620.44
Ministry of Water Resources, Public Sanitation and Hygiene	16,820,000.00	12,615,000.00	7,200,000.00	57.07	5,415,000.00
Ondo State Water Corporation	446,041,793.17	334,531,344.88	340,494,072.80	101.78	(5,962,727.92)
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	100,242,538.09	75,181,903.57	69,538,555.20	92.49	5,643,348.37
Ministry of Housing and Urban Development	130,413,836.77	97,810,377.58	100,933,540.51	103.19	(3,123,162.93)
Ondo State Development and Property Corporation	130,413,836.77	97,810,377.58	100,933,540.51	103.19	(3,123,162.93)
Ministry of Lands and Housing	233,354,159.83	175,015,619.87	182,251,856.68	104.13	(7,236,236.81)
Ministry of Lands and Housing	233,354,159.83	175,015,619.87	182,251,856.68	104.13	(7,236,236.81)
Ministry of Physical Planning and Urban Development	165,620,480.24	124,215,360.18	119,284,932.90	96.03	4,930,427.28

Details of Recurrent Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Ministry of Physical Planning and Urban Development	150,620,480.24	112,965,360.18	112,618,265.90	99.69	347,094.28
Ministry of Physical Planning and Urban Development -Area Offices	15,000,000.00	11,250,000.00	6,666,667.00	59.26	4,583,333.00
Office of Public Utilities	25,525,000.00	19,143,750.00	13,084,000.00	68.35	6,059,750.00
Office of Public Utilities	25,525,000.00	19,143,750.00	13,084,000.00	68.35	6,059,750.00
Law and Justice Sector	3,605,603,370.87	2,704,202,528.15	2,380,671,301.84	88.04	323,531,226.31
Ondo State Judiciary	3,167,236,019.15	2,375,427,014.36	2,083,508,832.08	87.71	291,918,182.28
Ondo State Judiciary	1,934,239,114.20	1,450,679,335.65	1,740,718,415.08	119.99	(290,039,079.43)
Customary Court of Appeal	914,409,818.86	685,807,364.15	244,307,417.00	35.62	441,499,947.15
Customary Court of Appeal - Judicial Divisions	30,000,000.00	22,500,000.00	10,400,000.00	46.22	12,100,000.00
Ondo State Judicial Service Commission	138,587,086.09	103,940,314.57	28,250,000.00	27.18	75,690,314.57
Office of Honourable Chief Judge	72,000,000.00	54,000,000.00	22,333,000.00	41.36	31,667,000.00
Judiciary Division	36,000,000.00	27,000,000.00	17,500,000.00	64.81	9,500,000.00
Office of the President of the Customary Court of Appeal	42,000,000.00	31,500,000.00	20,000,000.00	63.49	11,500,000.00
Ministry of Justice	438,367,351.72	328,775,513.79	297,162,469.76	90.38	31,613,044.03
Ministry of Justice	378,875,479.51	284,156,609.63	280,996,994.33	98.89	3,159,615.30
Ondo State Law Commission	40,491,872.21	30,368,904.16	10,915,475.43	35.94	19,453,428.73
Citizen's Right Mediation Centre/Office of Public Defenders	19,000,000.00	14,250,000.00	5,250,000.00	36.84	9,000,000.00
Regional Sector	5,029,465,411.00	3,772,099,058.25	2,507,656,144.43	66.48	1,264,442,913.82
Ondo State Oil Producing Area Development Commission	5,029,465,411.00	3,772,099,058.25	2,507,656,144.43	66.48	1,264,442,913.82
Ondo State Oil Producing Area Development Commission	4,992,115,411.00	3,744,086,558.25	2,494,991,144.43	66.64	1,249,095,413.82
Ministry of Regional Integration and Diasporas Affairs	37,350,000.00	28,012,500.00	12,665,000.00	45.21	15,347,500.00

Details of Recurrent Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Social Sector	46,396,727,141.02	34,797,545,355.77	31,012,824,586.93	89.12	3,784,720,768.84
Ministry of Youth and Sports Development	926,653,561.47	694,990,171.10	513,911,957.59	73.95	181,078,213.51
Ministry of Youth and Sports Development	113,403,644.92	85,052,733.69	81,239,662.49	95.52	3,813,071.20
Ondo State Football Development Agency	813,249,916.55	609,937,437.41	432,672,295.10	70.94	177,265,142.31
Ministry of Women Affairs and Social Development	666,911,813.78	500,183,860.34	230,834,698.91	46.15	269,349,161.43
Ministry of Women Affairs and Social Development	412,751,813.78	309,563,860.34	157,684,698.91	50.94	151,879,161.43
Agency for the Welfare of the Physically Challenged Persons	51,000,000.00	38,250,000.00	20,430,000.00	53.41	17,820,000.00
Ministry of Women Affairs and Social Development Area Offices	5,000,000.00	3,750,000.00	2,450,000.00	65.33	1,300,000.00
Ondo State Agency Against Gender Based Violence (OSAA- GBV)	198,160,000.00	148,620,000.00	50,270,000.00	33.82	98,350,000.00
Ministry of Education, Science and Technology	28,878,819,861.77	21,659,114,896.33	18,833,454,829.27	86.95	2,825,660,067.06
Ministry of Education, Science and Technology	1,555,073,703.18	1,166,305,277.39	1,144,589,287.04	98.14	21,715,990.35
Zonal Education Offices	5,400,000.00	4,050,000.00	2,000,000.00	49.38	2,050,000.00
Ondo State Education Endowment Fund Office	5,470,000.00	4,102,500.00	2,450,000.00	59.72	1,652,500.00
State Universal Basic Education Board (SUBEB) Headquarters	395,840,997.46	296,880,748.10	276,323,058.41	93.08	20,557,689.68
State Universal Basic Education Board (Subeb) Zonal Office	23,750,000.00	17,812,500.00	14,111,531.00	79.22	3,700,969.00
Mega Schools	36,000,000.00	27,000,000.00	18,750,000.00	69.44	8,250,000.00
Ondo State Library Board	54,710,307.26	41,032,730.45	35,349,298.61	86.15	5,683,431.84
Rufus Giwa polytechnic, Owo	2,600,000,000.00	1,950,000,000.00	1,795,617,000.00	92.08	154,383,000.00
Adekunle Ajasin University, Akungba Akoko	2,102,000,000.00	1,576,500,000.00	1,338,750,000.00	84.92	237,750,000.00
Olusegun Agagu University of Science and Technology, Okitipupa	765,000,000.00	573,750,000.00	378,000,000.00	65.88	195,750,000.00
Ondo State University of Medical Sciences	765,000,000.00	573,750,000.00	405,000,000.00	70.59	168,750,000.00
Teaching Service Commission	19,784,084,558.37	14,838,063,418.78	13,003,434,136.65	87.64	1,834,629,282.13

Details of Recurrent Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Zonal Teaching Service Commission, Akure	3,600,000.00	2,700,000.00	1,700,000.00	62.96	1,000,000.00
Zonal Teaching Service Commission, Ikare	3,600,000.00	2,700,000.00	2,000,000.00	74.07	700,000.00
Zonal Teaching Service Commission, Irele	3,600,000.00	2,700,000.00	2,000,000.00	74.07	700,000.00
Zonal Teaching Service Commission, Odigbo	3,600,000.00	2,700,000.00	1,700,000.00	62.96	1,000,000.00
Zonal Teaching Service Commission, Oka	4,600,000.00	3,450,000.00	2,000,000.00	57.97	1,450,000.00
Zonal Teaching Service Commission, Okitipupa	3,600,000.00	2,700,000.00	2,000,000.00	74.07	700,000.00
Zonal Teaching Service Commission, Ondo	3,600,000.00	2,700,000.00	2,000,000.00	74.07	700,000.00
Zonal Teaching Service Commission, Owena	3,600,000.00	2,700,000.00	2,000,000.00	74.07	700,000.00
Zonal Teaching Service Commission, Owo	3,600,000.00	2,700,000.00	2,000,000.00	74.07	700,000.00
Board of Adult, Technical and Vocational Education	511,358,564.43	383,518,923.32	372,157,440.69	97.04	11,361,482.63
Ondo State Scholarship Board	241,731,731.07	181,298,798.30	29,523,076.87	16.28	151,775,721.43
Ministry of Health	12,157,785,588.42	9,118,339,191.32	10,283,913,707.21	112.78	(1,165,574,515.90)
Ministry of Health	909,039,591.28	681,779,693.46	611,684,666.33	89.72	70,095,027.13
Malaria Elimination and Nutrition Improvement Project Office	6,000,000.00	4,500,000.00	2,800,000.00	62.22	1,700,000.00
Drugs and Health Commodity Management Project	12,000,000.00	9,000,000.00	5,600,000.00	62.22	3,400,000.00
Contributory Health Commission	93,972,214.76	70,479,161.07	49,938,583.53	70.86	20,540,577.54
Primary Health Care Management Board	592,241,818.03	444,181,363.52	542,325,216.72	122.10	(98,143,853.20)
Ondo State University of Medical Sciences Teaching Hospital	1,750,000,000.00	1,312,500,000.00	672,563,331.33	51.24	639,936,668.67
Hospitals Management Board	8,675,860,614.35	6,506,895,460.76	8,371,114,209.30	128.65	(1,864,218,748.54)
Ondo State Mother and Child Hospital	6,000,000.00	4,500,000.00	-	-	4,500,000.00
Board of Alternative Medicine	3,705,000.00	2,778,750.00	1,500,000.00	53.98	1,278,750.00
School of Health Technology	2,850,000.00	2,137,500.00	1,575,000.00	73.68	562,500.00
Emergency Response Service	32,719,000.00	24,539,250.00	7,124,500.00	29.03	17,414,750.00

**Details of Recurrent Expenditure on Administrative Segment as at
September, 2022 Cont'd**

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Neuro-Psychiatric Specialist Hospital	7,175,350.00	5,381,512.50	4,081,000.00	75.83	1,300,512.50
Ondo State Agency for the Control of Aids (ODSACA)	66,222,000.00	49,666,500.00	13,607,200.00	27.40	36,059,300.00
Ministry of Environment	475,527,106.77	356,645,330.08	324,664,497.25	91.03	31,980,832.83
Ministry of Environment	196,526,832.61	147,395,124.46	114,207,273.78	77.48	33,187,850.68
New Map Project Office	31,437,738.68	23,578,304.01	24,762,292.16	105.02	(1,183,988.15)
Ondo State Waste Management	247,562,535.48	185,671,901.61	185,694,931.31	100.01	(23,029.70)
Ondo State Sports Council	514,700,409.21	386,025,306.91	278,159,932.70	72.06	107,865,374.21
Ondo State Sports Council	470,200,409.21	352,650,306.91	278,159,932.70	78.88	74,490,374.21
Ondo State Football Academy	44,500,000.00	33,375,000.00	-	-	33,375,000.00
Ministry of Community Development and Cooperatives	121,228,676.45	90,921,507.34	78,320,422.13	86.14	12,601,085.21
Directorate of Rural and Community Development	93,228,676.45	69,921,507.34	65,139,422.13	93.16	4,782,085.21
Ondo State Community and Social Development Agency	28,000,000.00	21,000,000.00	13,181,000.00	62.77	7,819,000.00
Ministry of Local Government and Chieftaincy Affairs	2,655,100,123.15	1,991,325,092.36	469,564,541.87	23.58	1,521,760,550.49
Ministry of Local Government and Chieftaincy Affairs	2,655,100,123.15	1,991,325,092.36	469,564,541.87	23.58	1,521,760,550.49

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

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
<i>Total Expenditure</i>	<i>85,967,832,989.00</i>	<i>64,475,874,741.75</i>	<i>31,697,560,445.87</i>	<i>49.16</i>	<i>32,778,314,295.88</i>
Administration Sector	5,304,041,000.00	3,978,030,750.00	2,032,534,802.84	51.09	1,945,495,947.16
Governors Office	2,199,431,000.00	1,649,573,250.00	634,908,056.39	38.49	1,014,665,193.61
Governor's Office-Government House and Protocol	80,000,000.00	60,000,000.00	24,915,829.00	41.53	35,084,171.00
Deputy Governor's Office	22,000,000.00	16,500,000.00	4,421,870.00	26.80	12,078,130.00
Ondo State Boundary Commission	3,600,000.00	2,700,000.00	1,211,098.27	44.86	1,488,901.73
State Emergency Management Agency (SEMA)	150,000,000.00	112,500,000.00	101,936,700.00	90.61	10,563,300.00
Bureau of Public Procurement (BPP)	308,000,000.00	231,000,000.00	15,117,946.89	6.54	215,882,053.11
Cabinet and Special Services Department	11,000,000.00	8,250,000.00	-	-	8,250,000.00
Ondo State Pensions Transitional Department	13,000,000.00	9,750,000.00	3,567,150.00	36.59	6,182,850.00
State Pension Commission	10,000,000.00	7,500,000.00	4,873,988.00	64.99	2,626,012.00
Muslim Welfare Board	12,000,000.00	9,000,000.00	-	-	9,000,000.00
Christian Welfare Board	12,000,000.00	9,000,000.00	-	-	9,000,000.00
Department of Public Service Reform and Development (DPSRD)	4,000,000.00	3,000,000.00	1,964,324.23	65.48	1,035,675.77
Inter-Governmental Affairs and Multilateral Relations	1,573,831,000.00	1,180,373,250.00	476,899,150.00	40.40	703,474,100.00
Office of the Secretary to State Government (SSG)	760,000,000.00	570,000,000.00	719,661,572.53	126.26	(149,661,572.53)
General Administration	700,000,000.00	525,000,000.00	700,000,000.00	133.33	(175,000,000.00)
Liaison Office, Lagos	10,000,000.00	7,500,000.00	-	-	7,500,000.00
Liaison Office, Abuja	50,000,000.00	37,500,000.00	19,661,572.53	52.43	17,838,427.47
State House of Assembly	1,102,000,000.00	826,500,000.00	148,202,335.92	17.93	678,297,664.08
State House of Assembly	1,000,000,000.00	750,000,000.00	148,202,335.92	19.76	601,797,664.08
House of Assembly Commission	102,000,000.00	76,500,000.00	-	-	76,500,000.00
Ministry of Information and Orientation	439,500,000.00	329,625,000.00	81,897,838.00	24.85	247,727,162.00
Ministry of Information and Orientation	19,000,000.00	14,250,000.00	-	-	14,250,000.00
Ondo State Radiovision Corporation	300,000,000.00	225,000,000.00	63,650,000.00	28.29	161,350,000.00

Details of Capital Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Orange FM	22,500,000.00	16,875,000.00	-	-	16,875,000.00
Owena Press	22,000,000.00	16,500,000.00	-	-	16,500,000.00
Ondo State Signage Agency	76,000,000.00	57,000,000.00	18,247,838.00	32.01	38,752,162.00
State Security Affairs	684,810,000.00	513,607,500.00	435,840,000.00	84.86	77,767,500.00
Nigeria Security and Civil Defence Corps	-	-	-	-	-
Nigerian Legion	-	-	-	-	-
Ondo State Security Network Agency (Amotekun Corps)	684,810,000.00	513,607,500.00	435,840,000.00	84.86	77,767,500.00
Fire Services	-	-	-	-	-
Office of the Head of Service	65,000,000.00	48,750,000.00	12,025,000.00	24.67	36,725,000.00
Office of the Head of Service	12,500,000.00	9,375,000.00	7,220,000.00	77.01	2,155,000.00
Senior Staff Club	-	-	-	-	-
Government Quarters Management Office	-	-	-	-	-
Public Service Training Institute	40,000,000.00	30,000,000.00	2,625,000.00	8.75	27,375,000.00
Office of Establishments	4,000,000.00	3,000,000.00	870,000.00	29.00	2,130,000.00
E-Personel Administration Salary System (e-PASS) Office	-	-	-	-	-
Industrial and Labour Relations Office	-	-	-	-	-
Committee On Payroll Verification, Scrutinization and Cleanup	-	-	-	-	-
Service Matters Department	8,500,000.00	6,375,000.00	1,310,000.00	20.55	5,065,000.00
Office of the Auditor General	13,000,000.00	9,750,000.00	-	-	9,750,000.00
Office of the State Auditor General (State)	8,000,000.00	6,000,000.00	-	-	6,000,000.00
Office of Auditor General for Local Government	5,000,000.00	3,750,000.00	-	-	3,750,000.00
Civil Service Commission	20,300,000.00	15,225,000.00	-	-	15,225,000.00
Civil Service Commission	20,300,000.00	15,225,000.00	-	-	15,225,000.00
Ondo State Independent Electoral Commission (ODIEC)	10,000,000.00	7,500,000.00	-	-	7,500,000.00
Ondo State Independent Electoral Commission (ODIEC)	10,000,000.00	7,500,000.00	-	-	7,500,000.00

Details of Capital Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFORMANCE LEVEL %	VARIANCE ₦
Ondo State Independent Electoral Commission (ODIEC) Area Offices	-	-	-	-	-
Local Government Service Commission	10,000,000.00	7,500,000.00	-	-	7,500,000.00
Local Government Service Commission	10,000,000.00	7,500,000.00	-	-	7,500,000.00
Economic Sector	61,208,401,989.00	45,906,301,491.75	24,981,969,865.61	54.42	20,924,331,626.14
Ministry of Agriculture	7,800,716,000.00	5,850,537,000.00	2,704,066,990.12	46.22	3,146,470,009.88
Ministry of Agriculture	2,907,716,000.00	2,180,787,000.00	2,320,949,894.40	106.43	(140,162,894.40)
Ondo State Livelihood Improvement Family Enterprise - Niger Delta (LIFE-ND)	-	-	-	-	-
Ministry of Agriculture: Tree Crop Office	-	-	-	-	-
Forestry Staff Training School, Owo	-	-	-	-	-
Agricultural Development Programme	100,000,000.00	75,000,000.00	8,503,394.00	11.34	66,496,606.00
Fadama Project	-	-	-	-	-
Agricultural Input and Supply Agency	50,000,000.00	37,500,000.00	20,745,500.00	55.32	16,754,500.00
Agro-Climatological and Ecological Project	15,000,000.00	11,250,000.00	3,169,621.05	28.17	8,080,378.95
Cocoa Revolution Office	350,000,000.00	262,500,000.00	14,800,000.00	5.64	247,700,000.00
Ondo State Agri-Business Empowerment Centre (OSAEC)	4,378,000,000.00	3,283,500,000.00	335,898,580.67	10.23	2,947,601,419.33
Ministry of Finance	2,938,534,000.00	2,203,900,500.00	2,798,351,999.61	126.97	(594,451,499.61)
Ministry of Finance	2,750,505,000.00	2,062,878,750.00	2,750,505,000.00	133.33	(687,626,250.00)
Expenditure Office	-	-	-	-	-
State Finance	-	-	-	-	-
State Resources and Revenue Monitoring Department	-	-	-	-	-
Consolidated Revenue Fund Office	-	-	-	-	-
Debt Management Office	10,829,000.00	8,121,750.00	-	-	8,121,750.00
Office of the Accountant General	173,500,000.00	130,125,000.00	46,870,121.00	36.02	83,254,879.00
Treasury Cash Offices (TCOs)	-	-	-	-	-
Ondo State Internal Revenue Service	-	-	-	-	-

Details of Capital Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Pools Bettings and Lotteries Board	3,700,000.00	2,775,000.00	976,878.61	35.20	1,798,121.39
Ministry of Commerce, Industries and Cooperatives	2,194,259,000.00	1,645,694,250.00	509,728,186.25	30.97	1,135,966,063.75
Ministry of Commerce, Industries and Cooperatives	366,604,000.00	274,953,000.00	235,500,630.00	85.65	39,452,370.00
Consumer Protection Committee	2,500,000.00	1,875,000.00	-	-	1,875,000.00
Micro Credit Agency	325,155,000.00	243,866,250.00	202,391,040.00	82.99	41,475,210.00
Ondo State Entrepreneurship Agency (ONDEA)	500,000,000.00	375,000,000.00	51,425,097.25	13.71	323,574,902.75
Ondo State Investment Promotion Agency (ONDIPA)	1,000,000,000.00	750,000,000.00	20,411,419.00	2.72	729,588,581.00
State Information Technology Agency (SITA)	102,500,000.00	76,875,000.00	11,429,475.43	14.87	65,445,524.57
State Information Technology Agency (SITA)	102,500,000.00	76,875,000.00	11,429,475.43	14.87	65,445,524.57
State Information Technology Agency (SITA) Area Offices	-	-	-	-	-
Office of Transport	77,000,000.00	57,750,000.00	-	-	57,750,000.00
Office of Transport	77,000,000.00	57,750,000.00	-	-	57,750,000.00
Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways		-	-		-
Ministry of Energy, Mines and Mineral Resources	635,000,000.00	476,250,000.00	12,139,138.00	2.55	464,110,862.00
Ministry of Energy, Mines and Mineral Resources	450,000,000.00	337,500,000.00	9,654,138.00	2.86	327,845,862.00
Ondo State Electricity Board	165,000,000.00	123,750,000.00	800,000.00	0.65	122,950,000.00
Ondo State Electricity Regulatory Bureau (OSERB)	20,000,000.00	15,000,000.00	1,685,000.00	11.23	13,315,000.00
Ministry of Natural Resources	285,000,000.00	213,750,000.00	36,584,538.00	17.12	177,165,462.00
Ministry of Natural Resources	192,500,000.00	144,375,000.00	15,144,538.00	10.49	129,230,462.00
Ondo State UN-REDD+ Project	92,500,000.00	69,375,000.00	21,440,000.00	30.90	47,935,000.00
Ondo State Aforestation Project	-	-	-		-
Ministry of Works and Infrastructure	27,142,279,989.00	20,356,709,991.75	17,384,425,482.37	85.40	2,972,284,509.38
Ministry of Works and Infrastructure	25,142,279,989.00	18,856,709,991.75	16,813,051,782.37	89.16	2,043,658,209.38
Public Works Department (OSARMCO)	-	-	-		-

Details of Capital Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFORMANCE LEVEL %	VARIANCE ₦
Office of Surveyor-General of the State	-	-	-		-
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	2,000,000,000.00	1,500,000,000.00	571,373,700.00	38.09	928,626,300.00
Ministry of Culture and Tourism	51,500,000.00	38,625,000.00	8,600,000.00	22.27	30,025,000.00
Ministry of Culture and Tourism	51,500,000.00	38,625,000.00	8,600,000.00	22.27	30,025,000.00
Ministry of Economic Planning and Budget	1,047,688,000.00	785,766,000.00	84,739,243.00	10.78	701,026,757.00
Ministry of Economic Planning and Budget	637,688,000.00	478,266,000.00	79,139,243.00	16.55	399,126,757.00
Budget Office	-	-	-		-
Manpower Development Office	-	-	-		-
Youth Employment and Social Support Operations (YESSO)	240,000,000.00	180,000,000.00	5,600,000.00	3.11	174,400,000.00
Economic Intelligence Office	-	-	-		-
Ondo-CARES Programme Coordinating Office	-	-	-		-
Monitoring and Evaluation (MEMIS Project) Office	-	-	-		-
Ondo State Bureau of Statistics	170,000,000.00	127,500,000.00	-	-	127,500,000.00
Ministry of Water Resources, Public Sanitation and Hygiene	12,097,325,000.00	9,072,993,750.00	815,143,714.32	8.98	8,257,850,035.68
Ministry of Water Resources, Public Sanitation and Hygiene	17,000,000.00	12,750,000.00	2,975,000.00	23.33	9,775,000.00
Ondo State Water Corporation	11,265,325,000.00	8,448,993,750.00	798,076,214.32	9.45	7,650,917,535.68
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	815,000,000.00	611,250,000.00	14,092,500.00	2.31	597,157,500.00
Ministry of Housing and Urban Development	45,000,000.00	33,750,000.00	-	-	33,750,000.00
Ondo State Development and Property Corporation	45,000,000.00	33,750,000.00	-	-	33,750,000.00
Ministry of Lands and Housing	5,089,600,000.00	3,817,200,000.00	572,113,049.63	14.99	3,245,086,950.37
Ministry of Lands and Housing	5,089,600,000.00	3,817,200,000.00	572,113,049.63	14.99	3,245,086,950.37
Ministry of Physical Planning and Urban Development	122,000,000.00	91,500,000.00	21,412,160.00	23.40	70,087,840.00
Ministry of Physical Planning and Urban Development	122,000,000.00	91,500,000.00	21,412,160.00	23.40	70,087,840.00
Ministry of Physical Planning and Urban Development -Area Offices	-	-	-		-

Details of Capital Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Office of Public Utilities	1,580,000,000.00	1,185,000,000.00	23,235,888.88	1.96	1,161,764,111.12
Office of Public Utilities	1,580,000,000.00	1,185,000,000.00	23,235,888.88	1.96	1,161,764,111.12
Law and Justice Sector	1,693,529,000.00	1,270,146,750.00	62,297,993.00	4.90	1,207,848,757.00
Ondo State Judiciary	995,000,000.00	746,250,000.00	42,806,184.00	5.74	703,443,816.00
Ondo State Judiciary	880,000,000.00	660,000,000.00	21,961,184.00	3.33	638,038,816.00
Customary Court of Appeal	100,000,000.00	75,000,000.00	20,845,000.00	27.79	54,155,000.00
Customary Court of Appeal - Judicial Divisions	-	-	-	-	-
Ondo State Judicial Service Commission	15,000,000.00	11,250,000.00	-	-	11,250,000.00
Office of Honourable Chief Judge	-	-	-	-	-
Judiciary Division	-	-	-	-	-
Office of the President of the Customary Court of Appeal	-	-	-	-	-
Ministry of Justice	698,529,000.00	523,896,750.00	19,491,809.00	3.72	504,404,941.00
Ministry of Justice	466,000,000.00	349,500,000.00	17,716,625.00	5.07	331,783,375.00
Ondo State Law Commission	228,529,000.00	171,396,750.00	1,775,184.00	1.04	169,621,566.00
Citizen's Right Mediation Centre/Office of Public Defenders	4,000,000.00	3,000,000.00	-	-	3,000,000.00
Regional Sector	300,000,000.00	225,000,000.00	10,000,000.00	4.44	215,000,000.00
Ondo State Oil Producing Area Development Commission	300,000,000.00	225,000,000.00	10,000,000.00	4.44	215,000,000.00
Ondo State Oil Producing Area Development Commission	-	-	-	-	-
Ministry of Regional Integration and Diasporas Affairs	300,000,000.00	225,000,000.00	10,000,000.00	4.44	215,000,000.00
Social Sector	17,461,861,000.00	13,096,395,750.00	4,610,757,784.42	35.21	8,485,637,965.58
Ministry of Youth and Sports Development	35,000,000.00	26,250,000.00	1,590,000.00	6.06	24,660,000.00
Ministry of Youth and Sports Development	15,000,000.00	11,250,000.00	1,590,000.00	14.13	9,660,000.00
Ondo State Football Development Agency	20,000,000.00	15,000,000.00	-	-	15,000,000.00
Ministry of Women Affairs and Social Development	130,040,000.00	97,530,000.00	3,714,590.00	3.81	93,815,410.00

Details of Capital Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFORMANCE LEVEL %	VARIANCE ₦
Ministry of Women Affairs and Social Development	43,000,000.00	32,250,000.00	1,460,000.00	4.53	30,790,000.00
Agency for the Welfare of the Physically Challenged Persons	13,200,000.00	9,900,000.00	2,254,590.00	22.77	7,645,410.00
Ministry of Women Affairs and Social Development Area Offices	-	-	-	-	-
Ondo State Agency Against Gender Based Violence (OSAA-GBV)	73,840,000.00	55,380,000.00	-	-	55,380,000.00
Ministry of Education, Science and Technology	5,852,780,000.00	4,389,585,000.00	1,952,471,894.60	44.48	2,437,113,105.40
Ministry of Education, Science and Technology	1,099,000,000.00	824,250,000.00	643,765,332.00	78.10	180,484,668.00
Zonal Education Offices	-	-	-	-	-
Ondo State Education Endowment Fund Office	-	-	-	-	-
State Universal Basic Education Board (SUBEB) Headquarters	4,158,280,000.00	3,118,710,000.00	1,304,109,238.28	41.82	1,814,600,761.72
State Universal Basic Education Board (Subeb) Zonal Office	-	-	-	-	-
Mega Schools	-	-	-	-	-
Ondo State Library Board	20,000,000.00	15,000,000.00	1,700,000.00	11.33	13,300,000.00
Rufus Giwa polytechnic, Owo	70,000,000.00	52,500,000.00	-	-	52,500,000.00
Adekunle Ajasin University, Akungba Akoko	150,000,000.00	112,500,000.00	-	-	112,500,000.00
Olusegun Agagu University of Science and Technology, Okitipupa	120,000,000.00	90,000,000.00	-	-	90,000,000.00
Ondo State University of Medical Sciences	100,000,000.00	75,000,000.00	-	-	75,000,000.00
Teaching Service Commission	20,000,000.00	15,000,000.00	500,000.00	3.33	14,500,000.00
Zonal Teaching Service Commission, Akure	1,500,000.00	1,125,000.00	-	-	1,125,000.00
Zonal Teaching Service Commission, Ikare	1,000,000.00	750,000.00	-	-	750,000.00
Zonal Teaching Service Commission, Irele	1,000,000.00	750,000.00	-	-	750,000.00
Zonal Teaching Service Commission, Odigbo	1,000,000.00	750,000.00	-	-	750,000.00
Zonal Teaching Service Commission, Oka	500,000.00	375,000.00	-	-	375,000.00
Zonal Teaching Service Commission, Okitipupa	1,000,000.00	750,000.00	-	-	750,000.00
Zonal Teaching Service Commission, Ondo	1,500,000.00	1,125,000.00	-	-	1,125,000.00

Details of Capital Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Zonal Teaching Service Commission, Owena	1,500,000.00	1,125,000.00	-	-	1,125,000.00
Zonal Teaching Service Commission, Owo	1,500,000.00	1,125,000.00	-	-	1,125,000.00
Board of Adult, Technical and Vocational Education	85,000,000.00	63,750,000.00	2,397,324.32	3.76	61,352,675.68
Ondo State Scholarship Board	20,000,000.00	15,000,000.00	-	-	15,000,000.00
Ministry of Health	6,051,777,000.00	4,538,832,750.00	225,231,843.71	4.96	4,313,600,906.29
Ministry of Health	1,038,500,000.00	778,875,000.00	22,648,000.00	2.91	756,227,000.00
Malaria Elimination and Nutrition Improvement Project Office	-	-	-	-	-
Drugs and Health Commodity Management Project	20,000,000.00	15,000,000.00	-	-	15,000,000.00
Contributory Health Commission	1,892,668,000.00	1,419,501,000.00	164,043,952.95	11.56	1,255,457,047.05
Primary Health Care Management Board	78,657,000.00	58,992,750.00	20,000,000.00	33.90	38,992,750.00
Ondo State University of Medical Sciences Teaching Hospital	2,683,883,000.00	2,012,912,250.00	-	-	2,012,912,250.00
Hospitals Management Board	200,000,000.00	150,000,000.00	16,843,190.76	11.23	133,156,809.24
Ondo State Mother and Child Hospital	-	-	-	-	-
Board of Alternative Medicine	2,000,000.00	1,500,000.00	750,000.00	50.00	750,000.00
School of Health Technology	2,793,000.00	2,094,750.00	-	-	2,094,750.00
Emergency Response Service	23,276,000.00	17,457,000.00	946,700.00	5.42	16,510,300.00
Neuro-Psychiatric Specialist Hospital	100,000,000.00	75,000,000.00	-	-	75,000,000.00
Ondo State Agency for the Control of Aids (ODSACA)	10,000,000.00	7,500,000.00	-	-	7,500,000.00
Ministry of Environment	3,688,117,000.00	2,766,087,750.00	1,940,308,712.06	70.15	825,779,037.94
Ministry of Environment	309,117,000.00	231,837,750.00	43,910,942.00	18.94	187,926,808.00
New Map Project Office	2,800,000,000.00	2,100,000,000.00	1,623,000,000.00	77.29	477,000,000.00
Ondo State Waste Management	579,000,000.00	434,250,000.00	273,397,770.06	62.96	160,852,229.94
Ondo State Sports Council	258,000,000.00	193,500,000.00	-	-	193,500,000.00
Ondo State Sports Council	258,000,000.00	193,500,000.00	-	-	193,500,000.00
Ondo State Football Academy	-	-	-	-	-

Details of Capital Expenditure on Administrative Segment as at September, 2022 Cont'd

ADMINISTRATIVE UNIT	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER 2022 ₦	PERFOR MANCE LEVEL %	VARIANCE ₦
Ministry of Community Development and Cooperatives	1,438,147,000.00	1,078,610,250.00	485,620,368.33	45.02	592,989,881.67
Directorate of Rural and Community Development	992,000,000.00	744,000,000.00	39,473,368.33	5.31	704,526,631.67
Ondo State Community and Social Development Agency	446,147,000.00	334,610,250.00	446,147,000.00	133.33	(111,536,750.00)
Ministry of Local Government and Chieftaincy Affairs	8,000,000.00	6,000,000.00	1,820,375.72	30.34	4,179,624.28
Ministry of Local Government and Chieftaincy Affairs	8,000,000.00	6,000,000.00	1,820,375.72	30.34	4,179,624.28

Details of Revenue on Economic Segment as at September, 2022

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
1	REVENUE	181,601,872,451.62	136,201,404,338.72	110,444,591,843.04	81.09	- 25,756,812,495.68
11	GOVERNMENT SHARE OF FAAC	68,103,044,448.40	51,077,283,336.30	82,326,614,724.27	161.18	31,249,331,387.97
1101	GOVERNMENT SHARE OF FAAC	68,103,044,448.40	51,077,283,336.30	82,326,614,724.27	161.18	31,249,331,387.97
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	47,923,044,448.00	35,942,283,336.00	42,053,184,441.36	117.00	6,110,901,105.36
11010101	STATUTORY ALLOCATION	33,242,755,920.00	24,932,066,940.00	25,843,470,649.07	103.66	911,403,709.07
11010104	MINERAL DERIVATION	14,680,288,528.00	11,010,216,396.00	16,209,713,792.29	147.22	5,199,497,396.29
110102	STATE GOVERNMENT SHARE OF VAT	12,120,000,000.00	9,090,000,000.00	18,982,479,132.86	208.83	9,892,479,132.86
11010201	SHARE OF VAT	12,120,000,000.00	9,090,000,000.00	18,982,479,132.86	208.83	9,892,479,132.86
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	8,060,000,000.40	6,045,000,000.30	16,870,810,012.95	279.09	10,825,810,012.65
11010301	EXCESS CRUDE	8,060,000,000.40	6,045,000,000.30	13,260,423,411.30	219.36	7,215,423,411.00
11010302	EXCHANGE GAIN	-	-	88,560,555.17		88,560,555.17
11010304	FAAC SPECIAL ALLOCATIONS	-	-	3,521,826,046.48		3,521,826,046.48
12	INDEPENDENT REVENUE	30,945,804,154.91	23,209,353,116.18	20,173,822,718.95	86.92	- 3,035,530,397.23
1201	TAX REVENUE	19,412,205,000.04	14,559,153,750.03	11,793,356,582.13	81.00	- 2,765,797,167.90
120101	PERSONAL TAXES	17,267,607,999.64	12,950,705,999.73	8,457,816,943.76	65.31	- 4,492,889,055.97
12010101	PERSONAL TAXES (E.G PAYE)	16,337,608,000.00	12,253,206,000.00	7,262,283,316.27	59.27	- 4,990,922,683.73
12010112	DIRECT ASSESSMENT	929,999,999.64	697,499,999.73	1,195,533,627.49	171.40	498,033,627.76
120103	OTHER TAXES	2,144,597,000.40	1,608,447,750.30	3,335,539,638.37	207.38	1,727,091,888.07
12010304	STAMP DUTY	174,597,000.40	130,947,750.30	1,061,874,659.53	810.91	930,926,909.23
12010307	CAPITAL GAIN TAX	80,000,000.00	60,000,000.00	578,751,111.26	964.59	518,751,111.26
12010310	WITHOLDING TAX	1,290,000,000.00	967,500,000.00	690,231,037.43	71.34	- 277,268,962.57
12010313	Consumption Tax	200,000,000.00	150,000,000.00	900,376,526.47	600.25	750,376,526.47

Details of Revenue on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
12010314	EDUCATION ENDOWMENT LEVY	400,000,000.00	300,000,000.00	104,306,303.67	34.77	- 195,693,696.33
1202	NON-TAX REVENUE	11,533,599,154.87	8,650,199,366.15	8,380,466,136.82	96.88	- 269,733,229.34
120201	LICENCES - GENERAL	1,987,965,218.12	1,490,973,913.59	2,516,318,257.67	168.77	1,025,344,344.08
12020109	VOLUNTARY ORGANIZATIONS/NGOs/LIC ENCES	-	-	135,955.00		135,955.00
12020119	FISHING PERMITS	99,999,999.96	74,999,999.97	4,431,525.00	5.91	- 70,568,474.97
12020122	PRODUCE BUYING/PRODUCE MERCHANT LICENCES	194,111,666.64	145,583,749.98	13,464,302.54	9.25	- 132,119,447.44
12020126	TRACTOR HIRING SERVICES	20,000,000.00	15,000,000.00	5,131,625.00	34.21	- 9,868,375.00
12020129	POOL BETTING & CASINO LICENCES/GAMING	296,826,000.00	222,619,500.00	101,753,290.62	45.71	- 120,866,209.38
12020132	MOTOR VEHICLE LICENCES	240,000,000.00	180,000,000.00	630,383,860.93	350.21	450,383,860.93
12020133	DRIVERS' LICENCES	190,000,000.00	142,500,000.00	453,663,164.80	318.36	311,163,164.80
12020134	PATENT MEDICINE & DRUG STORES LICENCES	14,341,308.80	10,755,981.60	726,681.25	6.76	- 10,029,300.35
12020135	PRIVATE SCHOOLS LICENCES	72,500,000.00	54,375,000.00	15,037,621.67	27.66	- 39,337,378.33
12020138	FORESTRY/TIMBER LICENCE	-	-	21,012,902.55		21,012,902.55
12020141	SIGNWRITER ANNUAL PERMIT	-	-	24,544,555.00		24,544,555.00
12020143	SAWMILL LICENCES	35,000,000.00	26,250,000.00	14,510,520.01	55.28	- 11,739,479.99
12020144	POWER CHAIN LICENCES	192,111,666.72	144,083,750.04	18,238,855.05	12.66	- 125,844,894.99
12020145	HAMMER REGISTRATION/RENEWAL	10,000,000.00	7,500,000.00	18,956,670.08	252.76	11,456,670.08
12020146	POOLS AGENT LICENCES/PROMOTERSLEVI ES/ CHECKING CENTRES	46,000,000.00	34,500,000.00	49,487,369.35	143.44	14,987,369.35

Details of Revenue on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
12020147	REGISTRATION FEES	121,532,576.00	91,149,432.00	145,229,315.49	159.33	54,079,883.49
12020148	APPROVAL OF APPOINTMENT OF RECOGNISED OBAS/PRESENTATION OF INSTRUMENT OF APPOINTMENT	1,200,000.00	900,000.00	886,300.00	98.48	- 13,700.00
12020149	CERTIFICATION OF CHIEFTAINCY DOCUMENTS/REGISTRATIO N OF CHIEFTAINCY DECLARATION/UPGRADING OF CHIEFTAINCY TITLE	240,000.00	180,000.00	839,000.00	466.11	659,000.00
12020150	COMMUNICATION MAST PERMIT	97,000,000.00	72,750,000.00	26,700,706.00	36.70	- 46,049,294.00
12020151	SIGNAGE ANNUAL PERMIT	91,502,000.00	68,626,500.00	22,356,202.82	32.58	- 46,270,297.18
12020152	ANNUAL RENEWAL FEE- OTHERS	64,500,000.00	48,375,000.00	73,479,772.02	151.90	25,104,772.02
12020153	OTHER PERMITS/LICENSES	104,000,000.00	78,000,000.00	52,960,270.39	67.90	- 25,039,729.61
12020154	NEW VEHICLE REGISTRATION SCHEME FEES	-	-	740,863,081.41		740,863,081.41
12020155	FIXED DEPOSIT LICENSE	2,100,000.00	1,575,000.00	23,251,432.15	1476.28	21,676,432.15
12020157	PRODUCE STORE / STORE- KEEPER's LICENSES	5,000,000.00	3,750,000.00	21,738,291.80	579.69	17,988,291.80
12020159	Road Worthiness Fee	90,000,000.00	67,500,000.00	33,094,986.74	49.03	- 34,405,013.26
12020162	ENVIRONMENTAL PERMIT	-	-	3,440,000.00		3,440,000.00
120204	FEES - GENERAL	4,495,005,232.39	3,371,253,924.29	2,814,625,956.63	83.49	- 556,627,967.66
12020401	COURT FEES	205,039,000.00	153,779,250.00	53,366,971.33	34.70	- 100,412,278.67
12020417	CONTRACTOR REGISTRATION FEES	115,600,000.00	86,700,000.00	18,891,415.61	21.79	- 67,808,584.39
12020418	MARRIAGE/ DIVORCE FEES	-	-	720,304.32		720,304.32
12020424	ACCREDITATION FEES	20,000,000.00	15,000,000.00	8,789,787.56	58.60	- 6,210,212.44
12020425	DISINFECTION OF PRODUCE FEES	194,111,666.64	145,583,749.98	14,935,717.53	10.26	- 130,648,032.46

Details of Revenue on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
12020426	COURT SUMMONS/OATH FEES	71,500,000.00	53,625,000.00	30,535,024.80	56.94	- 23,089,975.20
12020427	TENDER FEES	219,398,061.79	164,548,546.34	183,485,652.25	111.51	18,937,105.91
12020428	FIRE SAFETY CERTIFICATE FEES	4,000,000.63	3,000,000.47	20,301,000.00	676.70	17,300,999.53
12020431	ENVIRONMENTAL IMPACT ASSESSMENT/ENVIRONME NTAL AUDIT FEES	2,600,000.00	1,950,000.00	7,726,007.60	396.21	5,776,007.60
12020436	BILL BOARD ADVERTISEMENT FEES	23,440,000.00	17,580,000.00	8,992,147.50	51.15	- 8,587,852.50
12020437	DEEDS REGISTRATION FEES	199,076,000.04	149,307,000.03	77,008,747.36	51.58	- 72,298,252.67
12020438	SURVEY/ PLANNING/ BUILDING FEES	120,250,000.00	90,187,500.00	109,537,021.21	121.45	19,349,521.21
12020441	LABORATORY FEES	3,282,750.00	2,462,062.50	868,635.00	35.28	- 1,593,427.50
12020442	ASSOCIATION FEES	-	-	16,348,732.58		16,348,732.58
12020445	CHANGE OF OWNERSHIP FEES	10,000,000.00	7,500,000.00	13,317,943.79	177.57	5,817,943.79
12020447	LAND USE FEES	654,000,000.00	490,500,000.00	858,246,994.77	174.97	367,746,994.77
12020448	DEVELOPMENT LEVIES	30,000,000.00	22,500,000.00	295,443,331.78	1313.08	272,943,331.78
12020449	BUSINESS/TRADE OPERATING FEES	64,000,000.00	48,000,000.00	52,459,952.32	109.29	4,459,952.32
12020450	INSPECTION FEES	551,782,000.00	413,836,500.00	169,983,307.95	41.07	- 243,853,192.05
12020451	TIMBER & FOREST FEES	100,000,000.00	75,000,000.00	31,729,491.35	42.31	- 43,270,508.65
12020452	SCHOOL TUITION/REGISTRATION/EX AMINATION FEES- UNDERGRADUATE	340,000,000.00	255,000,000.00	192,462,441.29	75.48	- 62,537,558.71
12020453	APPLICATION FEES	204,450,000.00	153,337,500.00	32,954,922.33	21.49	- 120,382,577.67
12020454	PARKING FEES	15,000,000.00	11,250,000.00	12,826,726.19	114.02	1,576,726.19

Details of Revenue on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
12020456	SCHOOL TUITION/REGISTRATION/EX AMINATION FEES - OTHERS	14,500,000.00	10,875,000.00	132,791,328.08	1221.07	121,916,328.08
12020459	CERTIFICATE OF OCCUPANCY/RIGHT OF OCCUPANCY FEES	339,650,000.00	254,737,500.00	79,778,601.90	31.32	- 174,958,898.10
12020460	BUILDING PLAN APPROVAL FEES	180,000,000.00	135,000,000.00	50,145,088.40	37.14	- 84,854,911.60
12020480	PUBLIC TAP/RIVERS AND RESERVIORS FEES	3,250,000.00	2,437,500.00	145,461.60	5.97	- 2,292,038.40
12020482	HAULAGE FEES	111,498,000.00	83,623,500.00	19,552,879.81	23.38	- 64,070,620.19
12020484	PRODUCE FEES	178,000,000.00	133,500,000.00	23,102,092.54	17.30	- 110,397,907.46
12020486	FILING OF ANNUAL ACCOUNT/ REPORT	-	-	9,909,280.41		9,909,280.41
12020488	VALUATION OF PROPERTIES	107,798,749.92	80,849,062.44	71,567,106.30	88.52	- 9,281,956.14
12020489	TOLL FEES ON ITEMS	20,000,000.00	15,000,000.00	17,221,510.06	114.81	2,221,510.06
12020490	TOLL FEES FROM FOREST SERVICES	15,000,000.00	11,250,000.00	37,438,607.59	332.79	26,188,607.59
12020491	SERVICE CONNECTION FEES	500,000.00	375,000.00	424,871.40	113.30	49,871.40
12020492	PROTEST/PETITION APPROVAL FEES	6,000,000.00	4,500,000.00	12,504,905.80	277.89	8,004,905.80
12020493	KAADI IGBE-AYO COLLECTION FEES	3,000,000.00	2,250,000.00	11,322,978.70	503.24	9,072,978.70
12020495	OTHER FEES/LEVIES	366,045,000.00	274,533,750.00	136,620,042.62	49.76	- 137,913,707.38
12020498	Research Approval Fee	2,234,003.37	1,675,502.53	1,168,925.00	69.77	- 506,577.53
120205	FINES - GENERAL	234,726,200.00	176,044,650.00	124,467,634.29	70.70	- 51,577,015.71
12020501	SUNDRY FINES/PENALTIES	185,000,000.00	138,750,000.00	90,641,821.18	65.33	- 48,108,178.82
12020502	COURT FINES	25,000,000.00	18,750,000.00	21,753,308.64	116.02	3,003,308.64
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	100,000.00	75,000.00	349,574.00	466.10	274,574.00

Details of Revenue on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
12020504	Counterfeit and Fake Drugs Penalties/Fines	4,626,200.00	3,469,650.00	2,408,911.25	69.43	- 1,060,738.75
12020505	Penalty for Unregistered School	20,000,000.00	15,000,000.00	9,314,019.21	62.09	- 5,685,980.79
120206	SALES - GENERAL	2,048,097,999.96	1,536,073,499.97	1,903,244,375.50	123.90	367,170,875.53
12020601	SALES OF JOURNAL & PUBLICATIONS	209,000.00	156,750.00	1,476,047.53	941.66	1,319,297.53
12020602	SALES OF BOOKS	500,000.00	375,000.00	-	-	- 375,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVIC EABLE ITEMS	5,660,000.00	4,245,000.00	308,576.40	7.27	- 3,936,423.60
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	6,544,000.00	4,908,000.00	279,200.00	5.69	- 4,628,800.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	200,000.00	150,000.00	58,500.00	39.00	- 91,500.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	142,000,000.00	106,500,000.00	111,747,110.00	104.93	5,247,110.00
12020614	PROCEEDS FROM SALES OF GOVT. BUILDING	24,000,000.00	18,000,000.00	37,634,954.99	209.08	19,634,954.99
12020616	SALES OF FORMS	14,071,000.00	10,553,250.00	17,101,157.15	162.05	6,547,907.15
12020624	SALES OF VEHICLE PLATE NUMBER/VEHICLE REGISTRATION BOOKLET	370,000,000.00	277,500,000.00	725,556,159.05	261.46	448,056,159.05
12020625	REGISTRATION OF PLAYER/TRANSFER FEES	23,714,000.00	17,785,500.00	-	-	- 17,785,500.00
12020626	SALES OF OTHER ITEMS	101,200,000.00	75,900,000.00	21,708,203.23	28.60	- 54,191,796.77
12020628	SALES OF SOUVENIR (TICKET, STICKERS, APRON, E.TC.)	1,159,999,999.96	869,999,999.97	917,451,937.02	105.45	47,451,937.05
12020630	PROCEED FROM SALES OF FLITCHING PLANKS	200,000,000.00	150,000,000.00	69,922,530.14	46.62	- 80,077,469.86
120207	EARNINGS -GENERAL	289,116,350.00	216,837,262.50	117,043,991.99	53.98	- 99,793,270.51

Details of Revenue on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
12020702	EARNINGS FROM LABORATORY SERVICES	935,000.00	701,250.00	145,596.80	20.76	- 555,653.20
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	2,400,000.00	1,800,000.00	613,000.00	34.06	- 1,187,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	8,150,000.00	6,112,500.00	6,081,166.00	99.49	- 31,334.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	3,300,000.00	2,475,000.00	9,062,566.80	366.16	6,587,566.80
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	3,827,100.00	2,870,325.00	767,920.00	26.75	- 2,102,405.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	11,255,000.00	8,441,250.00	2,856,618.00	33.84	- 5,584,632.00
12020721	EARNINGS FROM CONTROL POST	170,000,000.00	127,500,000.00	25,566,845.11	20.05	- 101,933,154.89
12020722	SUNDRY INCOME	74,249,250.00	55,686,937.50	68,231,206.67	122.53	12,544,269.17
12020724	EARNINGS FROM THE USE OF SCHOOL PREMISES	15,000,000.00	11,250,000.00	3,719,072.61	33.06	- 7,530,927.39
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,144,000.00	1,608,000.00	37,719,890.25	2345.76	36,111,890.25
12020801	RENT ON GOVERNMENT QUARTERS	-	-	28,016,280.25		28,016,280.25
12020802	RENT ON GOVERNMENT OFFICES	-	-	15,000.00		15,000.00
12020803	RENT ON GOVERNMENT BUILDINGS	888,000.00	666,000.00	9,529,565.00	1430.87	8,863,565.00
12020804	RENT ON CONFERENCE CENTRES	1,256,000.00	942,000.00	159,045.00	16.88	- 782,955.00
120209	RENT ON LAND & OTHERS - GENERAL	2,069,211,154.40	1,551,908,365.80	503,980,955.40	32.47	- 1,047,927,410.40
12020901	RENT ON GOVERNMENT LAND	1,300,000,000.08	975,000,000.06	281,541,233.97	28.88	- 693,458,766.09
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	246,862,154.32	185,146,615.74	84,245,231.95	45.50	- 100,901,383.79
12020905	LEASE RENTAL	20,000,000.00	15,000,000.00	8,726,735.00	58.18	- 6,273,265.00

Details of Revenue on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
12020906	RENTS ON GOVT. PROPERTIES	502,349,000.00	376,761,750.00	129,467,754.48	34.36	- 247,293,995.52
120210	REPAYMENTS - GENERAL	-	-	34,919,922.99		34,919,922.99
12021006	REFUNDS	-	-	34,919,922.99		34,919,922.99
120211	INVESTMENT INCOME	300,000,000.00	225,000,000.00	299,198,896.79	132.98	74,198,896.79
12021102	DIVIDEND RECEIVED	300,000,000.00	225,000,000.00	299,198,896.79	132.98	74,198,896.79
120212	INTEREST EARNED	25,000,000.00	18,750,000.00	20,099,646.51	107.20	1,349,646.51
12021210	BANK INTEREST	25,000,000.00	18,750,000.00	6,663,509.88	35.54	- 12,086,490.12
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS	-	-	13,436,136.63		13,436,136.63
120213	RE-IMBURSEMENT GENERAL	82,333,000.00	61,749,750.00	8,846,608.79	14.33	- 52,903,141.21
12021302	AUDIT FEES	82,333,000.00	61,749,750.00	8,846,608.79	14.33	- 52,903,141.21
13	AID AND GRANTS	10,148,515,000.00	7,611,386,250.00	3,934,965,182.28	51.70	- 3,676,421,067.72
1302	GRANTS	10,148,515,000.00	7,611,386,250.00	3,934,965,182.28	51.70	- 3,676,421,067.72
130201	DOMESTIC GRANTS	9,778,515,000.00	7,333,886,250.00	3,923,747,622.28	53.50	- 3,410,138,627.72
13020101	DOMESTIC GRANTS	9,778,515,000.00	7,333,886,250.00	3,923,747,622.28	53.50	- 3,410,138,627.72
130202	FOREIGN GRANTS	370,000,000.00	277,500,000.00	11,217,560.00	4.04	- 266,282,440.00
13020201	FOREIGN GRANTS	370,000,000.00	277,500,000.00	11,217,560.00	4.04	- 266,282,440.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	72,404,508,848.31	54,303,381,636.23	4,053,897,439.58	7.47	- 50,249,484,196.65
1403	LOANS/ BORROWINGS RECEIPT	71,558,508,848.31	53,668,881,636.23	3,969,060,520.03	7.40	- 49,699,821,116.20
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	56,164,208,848.31	42,123,156,636.23	1,237,993,605.71	2.94	- 40,885,163,030.52
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	56,164,208,848.31	42,123,156,636.23	1,237,993,605.71	2.94	- 40,885,163,030.52

Details of Revenue on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022	ACTUAL AS AT SEPTEMBER, 2022	PERFO RMAN CE LEVEL %	VARIANCE
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	15,394,300,000.00	11,545,725,000.00	2,731,066,914.32	23.65	- 8,814,658,085.68
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	15,394,300,000.00	11,545,725,000.00	2,731,066,914.32	23.65	- 8,814,658,085.68
1406	MINORITY INTEREST SHARE OF SURPLUS	-	-	3,100.00		3,100.00
140601	MINORITY INTEREST SHARE OF SURPLUS	-	-	3,100.00		3,100.00
14060101	MINORITY INTEREST SHARE OF SURPLUS	-	-	3,100.00		3,100.00
1407	EXTRAORDINARY ITEMS	846,000,000.00	634,500,000.00	84,833,819.55	13.37	- 549,666,180.45
140701	EXTRAORDINARY ITEMS	846,000,000.00	634,500,000.00	84,833,819.55	13.37	- 549,666,180.45
14070106	Health Insurance Contribution for reimbursement of PHCs/ Hospital Equipment	846,000,000.00	634,500,000.00	84,833,819.55	13.37	- 549,666,180.45

Details of Expenditure on Economic Segment as at September, 2022

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MAN CE LEVEL %	VARIANCE ₦
	Total Expenditure	199,282,437,000.00	149,461,827,750.00	106,533,246,147.67	71.28	42,928,581,602.33
2	EXPENDITURES	113,314,604,011.00	84,985,953,008.25	74,837,285,701.82	88.06	10,148,667,306.43
21	PERSONNEL COST	56,536,381,000.00	42,402,285,750.00	42,553,656,950.77	100.36	- 151,371,200.77
2101	SALARY	44,046,501,000.00	33,034,875,750.00	32,410,177,665.20	98.11	624,698,084.80
210101	SALARIES AND WAGES	44,046,501,000.00	33,034,875,750.00	32,410,177,665.20	98.11	624,698,084.80
21010101	SALARY	43,023,955,737.54	32,267,966,803.16	32,368,348,008.40	100.31	- 100,381,205.25
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	886,804,262.46	665,103,196.85	33,075,656.80	4.97	632,027,540.05
21010104	WAGES OF ADHOC STAFF	135,741,000.00	101,805,750.00	8,754,000.00	8.60	93,051,750.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,189,000,000.00	1,641,750,000.00	160,503,346.73	9.78	1,481,246,653.27
210201	ALLOWANCES	874,000,000.00	655,500,000.00	56,513,884.00	8.62	598,986,116.00
21020104	FURNITURE ALLOWANCE	445,000,000.00	333,750,000.00	56,513,884.00	16.93	277,236,116.00
21020106	10% FREE TRANSPORT ALLOWANCE FOR RETIRING OFFICERS	1,000,000.00	750,000.00	-	0.00	750,000.00
21020108	SEVERANCE ALLOWANCE	350,000,000.00	262,500,000.00	-	0.00	262,500,000.00
21020109	OTHER ALLOWANCES	78,000,000.00	58,500,000.00	-	0.00	58,500,000.00
210202	SOCIAL CONTRIBUTIONS	1,315,000,000.00	986,250,000.00	103,989,462.73	10.54	882,260,537.27
21020201	NHIS CONTRIBUTION	500,000,000.00	375,000,000.00	-	0.00	375,000,000.00
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	600,000,000.00	450,000,000.00	103,989,462.73	23.11	346,010,537.27
21020203	GROUP LIFE INSURANCE	95,000,000.00	71,250,000.00	-	0.00	71,250,000.00
21020206	HEALTH INSURANCE	120,000,000.00	90,000,000.00	-	0.00	90,000,000.00
2103	SOCIAL BENEFITS	10,300,880,000.00	7,725,660,000.00	9,982,975,938.84	129.22	- 2,257,315,938.84
210301	SOCIAL BENEFITS	10,300,880,000.00	7,725,660,000.00	9,982,975,938.84	129.22	- 2,257,315,938.84
21030101	GRATUITY	1,775,880,000.00	1,331,910,000.00	1,800,000,000.00	135.14	- 468,090,000.00
21030102	PENSION	8,500,000,000.00	6,375,000,000.00	8,165,450,710.62	128.09	- 1,790,450,710.62
21030104	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	18,750,000.00	17,525,228.22	93.47	1,224,771.78

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MAN CE LEVEL %	VARIANCE ₦
22	OTHER RECURRENT COSTS	56,778,223,011.00	42,583,667,258.25	32,283,628,751.05	75.81	10,300,038,507.20
2202	OVERHEAD COST	19,797,841,600.00	14,848,381,200.00	10,864,759,779.44	73.17	3,983,621,420.56
220201	TRAVEL & TRANSPORT - GENERAL	1,995,397,415.33	1,496,548,061.50	993,166,340.38	66.36	503,381,721.11
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,980,000.00	23,235,000.00	22,667,265.44	97.56	567,734.56
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,580,817,415.33	1,185,613,061.50	659,717,914.94	55.64	525,895,146.56
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	75,000,000.00	80,000,000.00	106.67	- 5,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	283,600,000.00	212,700,000.00	230,781,160.00	108.50	- 18,081,160.00
220202	UTILITIES - GENERAL	857,721,949.21	643,291,461.91	411,260,871.94	63.93	232,030,589.96
22020201	ELECTRICITY CHARGES	318,559,902.46	238,919,926.85	209,077,060.24	87.51	29,842,866.61
22020202	TELEPHONE CHARGES	210,937,046.75	158,202,785.06	96,559,507.65	61.04	61,643,277.41
22020203	INTERNET ACCESS CHARGES	85,910,000.00	64,432,500.00	50,718,947.54	78.72	13,713,552.46
22020204	SATELLITE BROADCASTING ACCESS CHARGES	140,000.00	105,000.00	31,085.99	29.61	73,914.01
22020205	WATER RATES	550,000.00	412,500.00	300,000.00	72.73	112,500.00
22020206	SEWAGE CHARGES	3,120,000.00	2,340,000.00	939,335.52	40.14	1,400,664.48
22020209	INTERACTIVE LEARNING NETWORK	26,000,000.00	19,500,000.00	36,094,000.00	185.10	- 16,594,000.00
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	212,505,000.00	159,378,750.00	17,540,935.00	11.01	141,837,815.00
220203	MATERIALS & SUPPLIES - GENERAL	1,600,735,869.01	1,200,551,901.76	741,662,224.56	61.78	458,889,677.20
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	528,953,174.70	396,714,881.03	285,485,774.63	71.96	111,229,106.40
22020302	BOOKS	8,500,000.00	6,375,000.00	1,249,175.11	19.59	5,125,824.89
22020303	NEWSPAPERS	8,650,000.00	6,487,500.00	4,293,903.39	66.19	2,193,596.61
22020304	MAGAZINES & PERIODICALS	128,995,000.00	96,746,250.00	34,834,325.16	36.01	61,911,924.84
22020305	PRINTING OF NON SECURITY DOCUMENTS	347,176,694.31	260,382,520.73	100,209,940.70	38.49	160,172,580.03
22020306	PRINTING OF SECURITY DOCUMENTS	90,830,000.00	68,122,500.00	73,277,445.51	107.57	- 5,154,945.51
22020307	DRUGS/LABORATORY/MEDI CAL SUPPLIES	28,222,000.00	21,166,500.00	4,928,648.82	23.29	16,237,851.18
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000.00	1,500,000.00	50,000.00	3.33	1,450,000.00
22020309	UNIFORMS & OTHER CLOTHING	171,334,000.00	128,500,500.00	53,901,863.24	41.95	74,598,636.76

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MAN CE LEVEL %	VARIANCE ₦
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,075,000.00	3,056,250.00	187,148.00	6.12	2,869,102.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	159,000,000.00	119,250,000.00	125,564,000.00	105.29	- 6,314,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	30,000,000.00	22,500,000.00	10,080,000.00	44.80	12,420,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	200,000.00	150,000.00	-	0.00	150,000.00
22020315	Production of Compendium of Laws/Resolutions/White Papers Etc	57,000,000.00	42,750,000.00	47,600,000.00	111.35	- 4,850,000.00
22020316	Production of Survey Report/Other Statistical Bulletins	15,000,000.00	11,250,000.00	-	0.00	11,250,000.00
22020317	Production of other reports	20,800,000.00	15,600,000.00	-	0.00	15,600,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,733,999,896.05	1,300,499,922.04	713,135,305.17	54.84	587,364,616.87
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	629,258,263.68	471,943,697.76	261,893,191.54	55.49	210,050,506.22
22020402	MAINTENANCE OF OFFICE FURNITURE	259,901,382.37	194,926,036.78	123,526,782.03	63.37	71,399,254.75
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	23,550,000.00	17,662,500.00	15,683,476.90	88.80	1,979,023.10
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	37,750,000.00	28,312,500.00	17,639,714.93	62.30	10,672,785.07
22020405	MAINTENANCE OF PLANTS/GENERATORS	109,760,000.00	82,320,000.00	71,729,666.98	87.14	10,590,333.02
22020406	OTHER MAINTENANCE SERVICES	540,520,250.00	405,390,187.50	195,749,123.44	48.29	209,641,064.06
22020408	MAINTENANCE OF SEA BOATS	11,600,000.00	8,700,000.00	8,644,500.00	99.36	55,500.00
22020410	MAINTENANCE OF STREET LIGHTINGS	31,000,000.00	23,250,000.00	1,621,452.00	6.97	21,628,548.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	10,000,000.00	7,500,000.00	-	0.00	7,500,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	4,000,000.00	3,000,000.00	3,019,200.00	100.64	- 19,200.00
22020414	MAINTENANCE OF BOREHOLE	8,200,000.00	6,150,000.00	610,243.22	9.92	5,539,756.78
22020415	MAINTENANCE OF GOVERNMENT BUILDINGS	68,460,000.00	51,345,000.00	13,017,954.12	25.35	38,327,045.88
220205	TRAINING - GENERAL	1,533,411,127.42	1,150,058,345.57	721,592,786.58	62.74	428,465,558.98
22020501	LOCAL TRAINING	736,375,627.42	552,281,720.57	291,390,832.37	52.76	260,890,888.20

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₱	BUDGET AS AT SEPTEMBER 2022 ₱	ACTUAL AS AT SEPTEMBER, 2022 ₱	PERFOR MAN CE LEVEL %	VARIANCE ₱
22020502	INTERNATIONAL TRAINING	135,400,000.00	101,550,000.00	49,092,385.26	48.34	52,457,614.74
22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	607,998,000.00	455,998,500.00	360,033,040.43	78.95	95,965,459.57
22020504	CONFERENCES/SEMINARS & WORKSHOP- INTERNATIONAL	47,637,500.00	35,728,125.00	20,876,528.52	58.43	14,851,596.48
22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	6,000,000.00	4,500,000.00	200,000.00	4.44	4,300,000.00
220206	OTHER SERVICES - GENERAL	4,567,329,000.00	3,425,496,750.00	4,103,576,423.49	119.80	- 678,079,673.49
22020601	SECURITY SERVICES	332,775,000.00	249,581,250.00	201,342,747.33	80.67	48,238,502.67
22020602	OFFICE RENT	21,000,000.00	15,750,000.00	12,885,130.43	81.81	2,864,869.57
22020603	RESIDENTIAL RENT	1,000,000.00	750,000.00	1,000,000.00	133.33	250,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,969,500,000.00	2,977,125,000.00	3,808,032,406.63	127.91	- 830,907,406.63
22020605	CLEANING & FUMIGATION SERVICES	243,054,000.00	182,290,500.00	80,316,139.09	44.06	101,974,360.91
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	812,773,750.00	609,580,312.50	356,273,206.24	58.45	253,307,106.26
22020701	FINANCIAL CONSULTING	241,500,000.00	181,125,000.00	64,173,516.77	35.43	116,951,483.23
22020702	INFORMATION TECHNOLOGY CONSULTING	3,800,000.00	2,850,000.00	801,204.82	28.11	2,048,795.18
22020703	LEGAL SERVICES	20,300,000.00	15,225,000.00	9,654,437.27	63.41	5,570,562.73
22020706	SURVEYING SERVICES	19,700,000.00	14,775,000.00	8,918,863.64	60.36	5,856,136.36
22020707	AGRICULTURAL CONSULTING	250,000.00	187,500.00	50,000.00	26.67	137,500.00
22020708	MEDICAL CONSULTING	26,000,000.00	19,500,000.00	1,851,288.89	9.49	17,648,711.11
22020709	AUDITING OF ACCOUNTS	10,472,250.00	7,854,187.50	4,865,483.87	61.95	2,988,703.63
22020711	MEDIA RELATION SERVICES	309,582,800.00	232,187,100.00	220,786,714.29	95.09	11,400,385.71
22020712	OTHER CONSULTING SERVICES	181,168,700.00	135,876,525.00	45,171,696.69	33.24	90,704,828.31
220208	FUEL & LUBRICANTS - GENERAL	611,550,937.50	458,663,203.13	304,389,993.96	66.36	154,273,209.17
22020801	MOTOR VEHICLE FUEL COST	152,581,800.00	114,436,350.00	83,610,122.69	73.06	30,826,227.31
22020803	PLANT / GENERATOR FUEL COST	452,989,137.50	339,741,853.13	220,489,508.16	64.90	119,252,344.97
22020805	SEA BOAT FUEL COST	5,000,000.00	3,750,000.00	-	0.00	3,750,000.00
22020806	COOKING GAS/FUEL COST	980,000.00	735,000.00	290,363.11	39.51	444,636.89

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MAN CE LEVEL %	VARIANCE ₦
220209	FINANCIAL CHARGES - GENERAL	230,790,000.00	173,092,500.00	88,552,599.13	51.16	84,539,900.87
22020901	BANK CHARGES (OTHER THAN INTEREST)	790,000.00	592,500.00	265,323.13	44.78	327,176.87
22020902	INSURANCE PREMIUM	230,000,000.00	172,500,000.00	88,287,276.00	51.18	84,212,724.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,854,131,655.48	4,390,598,741.61	2,431,150,027.99	55.37	1,959,448,713.62
22021001	REFRESHMENT & MEALS	441,593,533.82	331,195,150.37	257,163,788.30	77.65	74,031,362.07
22021002	HONORARIUM & SITTING ALLOWANCE	186,650,000.00	139,987,500.00	128,867,312.53	92.06	11,120,187.47
22021003	PUBLICITY & ADVERTISEMENTS	546,525,500.00	409,894,125.00	159,281,618.13	38.86	250,612,506.87
22021004	MEDICAL EXPENSES-LOCAL	102,000,000.00	76,500,000.00	31,402,193.08	41.05	45,097,806.92
22021006	POSTAGES & COURIER SERVICES	18,490,000.00	13,867,500.00	4,627,205.37	33.37	9,240,294.63
22021007	WELFARE PACKAGES	794,017,121.66	595,512,841.25	411,662,845.24	69.13	183,849,996.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	70,985,000.00	53,238,750.00	14,005,577.70	26.31	39,233,172.30
22021009	SPORTING ACTIVITIES	151,000,000.00	113,250,000.00	16,257,466.00	14.36	96,992,534.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	7,000,000.00	5,250,000.00	2,319,538.88	44.18	2,930,461.12
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	6,500,000.00	4,875,000.00	3,600,000.00	73.85	1,275,000.00
22021013	PROMOTION (SERVICE WIDE)	13,200,000.00	9,900,000.00	3,605,864.18	36.42	6,294,135.82
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	245,500,000.00	184,125,000.00	4,355,312.14	2.37	179,769,687.86
22021020	ELECTION-LOGISTICS SUPPORT	8,800,000.00	6,600,000.00	-	0.00	6,600,000.00
22021041	CONTINGENCY	1,275,271,000.00	956,453,250.00	812,229,445.11	84.92	144,223,804.89
22021047	SERVICOM	25,000,000.00	18,750,000.00	17,027,000.00	90.81	1,723,000.00
22021049	GENDER	142,968,000.00	107,226,000.00	31,665,513.52	29.53	75,560,486.48
22021052	SPECIAL DAYS/CELEBRATIONS	163,290,000.00	122,467,500.00	52,411,415.83	42.80	70,056,084.17
22021053	HOTEL ACCOMMODATION	195,000,000.00	146,250,000.00	156,705,600.00	107.15	10,455,600.00
22021054	COMPULSORY / CONFIRMATION/CONVERSIO N EXAMINATION /INTERVIEW	6,000,000.00	4,500,000.00	987,500.00	21.94	3,512,500.00
22021055	COMPETITIONS-GENERAL	172,769,000.00	129,576,750.00	28,003,000.00	21.61	101,573,750.00
22021056	SCHOOLS EXAMINATION	125,700,000.00	94,275,000.00	77,068,128.00	81.75	17,206,872.00

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MAN CE LEVEL %	VARIANCE ₦
22021057	LOCAL SCHOLARSHIP AND BURSARY SCHEME	200,000,000.00	150,000,000.00	3,250,000.00	2.17	146,750,000.00
22021058	CONFLICT/DISPUTE MANAGEMENT	69,755,000.00	52,316,250.00	19,861,711.21	37.96	32,454,538.79
22021059	Motorcycle Allowance	2,500,000.00	1,875,000.00	1,314,000.00	70.08	561,000.00
22021060	Monitoring and Evaluation	727,317,500.00	545,488,125.00	180,281,067.82	33.05	365,207,057.18
22021061	Valedictory/Graduation /Send Forth Ceremonies	5,300,000.00	3,975,000.00	607,260.00	15.28	3,367,740.00
22021062	Summits	130,500,000.00	97,875,000.00	6,186,294.61	6.32	91,688,705.39
22021063	Human Trafficking Control	5,000,000.00	3,750,000.00	1,200,000.00	32.00	2,550,000.00
22021065	Quality Assurance Services	12,500,000.00	9,375,000.00	3,803,370.32	40.57	5,571,629.68
22021066	Logistics/Support for Revenue Generating Agencies	3,000,000.00	2,250,000.00	1,400,000.00	62.22	850,000.00
2203	LOANS AND ADVANCES	15,000,000.00	11,250,000.00	-	0.00	11,250,000.00
220301	STAFF LOANS & ADVANCES	15,000,000.00	11,250,000.00	-	0.00	11,250,000.00
22030102	Housing Loans	15,000,000.00	11,250,000.00	-	0.00	11,250,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,035,900,000.00	7,526,925,000.00	5,787,358,097.33	76.89	1,739,566,902.67
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,035,900,000.00	7,526,925,000.00	5,787,358,097.33	76.89	1,739,566,902.67
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	1,500,000.00	1,125,000.00	-	0.00	1,125,000.00
22040105	GRANTS TO GOVERNMENT OWNED AGENCIES/COMPANIES - CURRENT	2,047,400,000.00	1,535,550,000.00	1,194,492,366.00	77.79	341,057,634.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	7,982,000,000.00	5,986,500,000.00	4,589,930,331.33	76.67	1,396,569,668.67
22040116	GRANTS TO FEDERAL GOVERNMENT AGENCIES	5,000,000.00	3,750,000.00	2,935,400.00	78.28	814,600.00
2206	PUBLIC DEBT CHARGES	13,871,685,000.00	10,403,763,750.00	9,656,137,612.31	92.81	747,626,137.69
220601	FOREIGN INTEREST / DISCOUNT	121,979,870.01	91,484,902.51	174,505,419.26	190.75	83,020,516.75
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	121,979,870.01	91,484,902.51	174,505,419.26	190.75	83,020,516.75
220602	DOMESTIC INTEREST / DISCOUNT	7,428,409,234.06	5,571,306,925.55	5,026,942,076.61	90.23	544,364,848.93
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL	7,428,409,234.06	5,571,306,925.55	5,026,942,076.61	90.23	544,364,848.93
220603	FOREIGN PRINCIPAL	365,938,566.92	274,453,925.19	310,231,856.46	113.04	35,777,931.27
22060301	FOREIGN PRINCIPAL - TREASURY BILL	365,938,566.92	274,453,925.19	310,231,856.46	113.04	35,777,931.27

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MAN CE LEVEL %	VARIANCE ₦
220604	DOMESTIC PRINCIPAL	5,955,357,329.01	4,466,517,996.76	4,144,458,259.98	92.79	322,059,736.78
22060401	DOMESTIC PRINCIPAL - TREASURY BILL	5,955,357,329.01	4,466,517,996.76	4,144,458,259.98	92.79	322,059,736.78
2207	TRANSFERS-PAYMENT	13,057,796,411.00	9,793,347,308.25	5,975,373,261.97	61.01	3,817,974,046.28
220701	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	13,057,796,411.00	9,793,347,308.25	5,975,373,261.97	61.01	3,817,974,046.28
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS (10% IGR)	2,565,681,000.00	1,924,260,750.00	413,140,375.72	21.47	1,511,120,374.28
22070105	TRANSFER TO OSOPADEC	4,992,115,411.00	3,744,086,558.25	2,494,991,144.43	66.64	1,249,095,413.82
22070106	TRANSFER TO INTERNAL REVENUE SERVICES	5,500,000,000.00	4,125,000,000.00	3,067,241,741.82	74.36	1,057,758,258.18
3	ASSETS	85,967,832,989.00	64,475,874,741.75	31,697,560,445.87	49.16	32,778,314,295.88
32	NON-CURRENT (FIXED) ASSETS	85,967,832,989.00	64,475,874,741.75	31,697,560,445.87	49.16	32,778,314,295.88
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	75,567,213,989.00	56,675,410,491.75	28,760,788,348.95	50.75	27,914,622,142.80
320101	LAND & BUILDING - GENERAL	11,909,126,000.00	8,931,844,500.00	1,069,146,032.33	11.97	7,862,698,467.67
32010101	LAND & BUILDINGS - ADMINISTRATIVE	6,915,926,000.00	5,186,944,500.00	375,059,019.40	7.23	4,811,885,480.60
32010102	LAND & BUILDINGS - RESIDENTIAL	4,861,900,000.00	3,646,425,000.00	651,689,688.61	17.87	2,994,735,311.39
32010151	LAND & BUILDINGS - SCHOOLS	67,300,000.00	50,475,000.00	2,397,324.32	4.75	48,077,675.68
32010155	LAND & BUILDINGS - AGRICULTURAL FACILITIES	13,500,000.00	10,125,000.00	-	0.00	10,125,000.00
32010156	LAND & BUILDINGS - STUDIO/WORKSHOP	50,500,000.00	37,875,000.00	40,000,000.00	105.61	2,125,000.00
320102	INFRASTRUCTURE - GENERAL	45,145,751,989.00	33,859,313,991.75	20,233,610,269.33	59.76	13,625,703,722.42
32010202	ROADS & BRIDGES	25,831,279,989.00	19,373,459,991.75	16,977,196,033.74	87.63	2,396,263,958.01
32010204	HARBOURS/ SEA PORTS/ JETTIES	845,000,000.00	633,750,000.00	18,231,419.00	2.88	615,518,581.00
32010205	ZOOS, PARKS & RESERVES	500,000.00	375,000.00	-	0.00	375,000.00
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	22,000,000.00	16,500,000.00	1,571,575.00	9.52	14,928,425.00
32010207	ELECTRICITY TRANSMISSION NETWORK	1,689,500,000.00	1,267,125,000.00	46,735,888.88	3.69	1,220,389,111.12
32010208	WATER DISTRIBUTION NETWORK	11,616,825,000.00	8,712,618,750.00	798,076,214.32	9.16	7,914,542,535.68
32010209	SEWAGE/ DRAINAGE NETWORK	3,367,300,000.00	2,525,475,000.00	1,892,597,770.06	74.94	632,877,229.94
32010213	HERITAGE ASSETS	1,600,000.00	1,200,000.00	-	0.00	1,200,000.00

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFOR MAN CE LEVEL %	VARIANCE ₦
32010214	BOREHOLES & OTHER WATER FACILITIES	1,742,747,000.00	1,307,060,250.00	499,201,368.33	38.19	807,858,881.67
32010215	WASTE DISPOSAL EQUIPMENTS	5,000,000.00	3,750,000.00	-	0.00	3,750,000.00
32010251	TRAFFIC /STREET LIGHTS	4,000,000.00	3,000,000.00	-	0.00	3,000,000.00
32010252	ROAD SIGNS & FURNITURE	20,000,000.00	15,000,000.00	-	0.00	15,000,000.00
320103	PLANT & MACHINERY - GENERAL	527,120,000.00	395,340,000.00	98,987,432.76	25.04	296,352,567.24
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	46,000,000.00	34,500,000.00	410,000.00	1.19	34,090,000.00
32010302	INDUSTRIAL EQUIPMENT	218,470,000.00	163,852,500.00	5,995,606.76	3.66	157,856,893.24
32010303	NAVIGATIONAL EQUIPMENT	800,000.00	600,000.00	-	0.00	600,000.00
32010304	POWER PLANTS	217,500,000.00	163,125,000.00	72,581,826.00	44.49	90,543,174.00
32010305	POWER GENERATING SETS	44,350,000.00	33,262,500.00	20,000,000.00	60.13	13,262,500.00
320104	FIXED ASSETS – GENERAL	1,558,105,000.00	1,168,578,750.00	636,920,337.72	54.50	531,658,412.28
32010405	MOTOR VEHICLES	1,532,505,000.00	1,149,378,750.00	636,412,897.72	55.37	512,965,852.28
32010407	MOTOR CYCLES	25,600,000.00	19,200,000.00	507,440.00	2.64	18,692,560.00
320105	OFFICE EQUIPMENT - GENERAL	1,454,167,000.00	1,090,625,250.00	710,603,375.21	65.16	380,021,874.79
32010501	COMPUTERS	245,620,000.00	184,215,000.00	75,275,444.68	40.86	108,939,555.32
32010502	PRINTERS	56,729,000.00	42,546,750.00	4,772,433.00	11.22	37,774,317.00
32010503	SCANNERS	1,523,000.00	1,142,250.00	-	0.00	1,142,250.00
32010505	PHOTOCOPIERS	51,575,000.00	38,681,250.00	2,500,000.00	6.46	36,181,250.00
32010507	SHREDDING MACHINES	2,230,000.00	1,672,500.00	250,000.00	14.95	1,422,500.00
32010508	PROJECTORS	7,010,000.00	5,257,500.00	858,825.00	16.34	4,398,675.00
32010509	BINDING EQUIPMENT	290,000.00	217,500.00	-	0.00	217,500.00
32010550	ROUTERS/SWITCHES	10,500,000.00	7,875,000.00	-	0.00	7,875,000.00
32010551	UPS/INVERTERS	6,350,000.00	4,762,500.00	984,000.00	20.66	3,778,500.00
32010552	COMPUTER STORAGE DEVICES	10,390,000.00	7,792,500.00	-	0.00	7,792,500.00
32010553	NETWORKING DEVICES/PERIPHERALS	6,235,000.00	4,676,250.00	-	0.00	4,676,250.00
32010554	CAMERAS	3,550,000.00	2,662,500.00	-	0.00	2,662,500.00
32010555	OTHER EQUIPMENTS	1,052,165,000.00	789,123,750.00	625,962,672.53	79.32	163,161,077.47

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERFO RMAN CE LEVEL %	VARIANCE ₦
320106	FURNITURE & FITTINGS - GENERAL	634,133,000.00	475,599,750.00	55,708,258.60	11.71	419,891,491.40
32010601	CHAIRS	200,061,000.00	150,045,750.00	15,817,952.71	10.54	134,227,797.29
32010602	TABLES	118,509,000.00	88,881,750.00	21,570,270.00	24.27	67,311,480.00
32010603	SAFES/ FILE CABINETS/ CUPBOARDS	76,110,000.00	57,082,500.00	10,796,121.61	18.91	46,286,378.39
32010604	TELEVISION SETS	191,150,000.00	143,362,500.00	-	0.00	143,362,500.00
32010605	RADIO SETS	200,000.00	150,000.00	-	0.00	150,000.00
32010606	AIR CONDITIONER	20,923,000.00	15,692,250.00	3,884,200.00	24.75	11,808,050.00
32010608	SHELVES	730,000.00	547,500.00	-	0.00	547,500.00
32010609	FANS	4,190,000.00	3,142,500.00	-	0.00	3,142,500.00
32010610	REFRIDGERATORS	8,660,000.00	6,495,000.00	3,189,714.28	49.11	3,305,285.72
32010611	FIRE PROOF SAFES	7,900,000.00	5,925,000.00	250,000.00	4.22	5,675,000.00
32010612	WINDOW BLINDS	5,700,000.00	4,275,000.00	200,000.00	4.68	4,075,000.00
320107	SERVICE CONCESSION ASSETS (PPP)-GENERAL	2,000,000.00	1,500,000.00	-	0.00	1,500,000.00
32010701	SERVICE CONCESSION ASSETS (PPP)	2,000,000.00	1,500,000.00	-	0.00	1,500,000.00
320109	SPECIALISED ASSETS- GENERAL	14,336,811,000.00	10,752,608,250.00	5,955,812,643.00	55.39	4,796,795,607.00
32010902	POLICE/PARA-MILITARY EQUIPMENTS	2,500,000,000.00	1,875,000,000.00	2,499,941,175.00	133.33	- 624,941,175.00
32010903	BIOLOGICAL ASSETS	9,796,387,000.00	7,347,290,250.00	3,328,268,790.50	45.30	4,019,021,459.50
32010904	LABORATORY/MEDICAL EQUIPMENTS	1,933,924,000.00	1,450,443,000.00	124,352,677.50	8.57	1,326,090,322.50
32010935	AGRICULTURAL EQUIPMENTS	86,500,000.00	64,875,000.00	3,250,000.00	5.01	61,625,000.00
32010936	EDUCATIONAL MATERIALS/EQUIPMENTS	20,000,000.00	15,000,000.00	-	0.00	15,000,000.00
3202	INVESTMENT PROPERTY	320,720,000.00	240,540,000.00	18,378,266.89	7.64	222,161,733.11
320201	INVESTMENT - LAND & BUILDING - GENERAL	320,720,000.00	240,540,000.00	18,378,266.89	7.64	222,161,733.11
32020101	LAND & BUILDINGS - ADMINISTRATIVE INVESTMENT PROPERTY	300,000,000.00	225,000,000.00	17,617,946.89	7.83	207,382,053.11
32020151	LAND & BUILDINGS - SCHOOLS INVESTMENT PROPERTY	20,720,000.00	15,540,000.00	760,320.00	4.89	14,779,680.00
3203	INTANGIBLE ASSETS	10,079,899,000.00	7,559,924,250.00	2,918,393,830.03	38.60	4,641,530,419.97
320301	INTANGIBLE ASSETS	10,079,899,000.00	7,559,924,250.00	2,918,393,830.03	38.60	4,641,530,419.97

Details of Expenditure on Economic Segment as at September, 2022 Cont'd

CODE	ECONOMIC	2022 APPROVED BUDGET ₱	BUDGET AS AT SEPTEMBER 2022 ₱	ACTUAL AS AT SEPTEMBER, 2022 ₱	PERFO RMAN CE LEVEL %	VARIANCE ₱
32030101	GOODWILL (ACQUIRED)	561,100,000.00	420,825,000.00	16,285,958.00	3.87	404,539,042.00
32030109	RESEARCH & DEVELOPMENT	9,395,299,000.00	7,046,474,250.00	2,891,931,872.03	41.04	4,154,542,377.97
32030110	BROADCAST RIGHTS	29,000,000.00	21,750,000.00	1,330,000.00	6.11	20,420,000.00
32030150	CONTINGENCY	3,000,000.00	2,250,000.00	-	0.00	2,250,000.00
32030151	SOFTWARE	91,500,000.00	68,625,000.00	8,846,000.00	12.89	59,779,000.00

Details of Expenditure on Functional Segment as at September, 2022

CODE	FUNCTION	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERF ORMA NCE LEVEL %	VARIANCE ₦
	Total Expenditure	199,282,437,000.00	149,461,827,750.00	106,533,246,147.67	71.28	42,928,581,602.33
701	GENERAL PUBLIC SERVICES	51,327,387,194.26	38,495,540,395.70	29,204,435,750.20	75.86	9,291,104,645.50
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	26,965,763,131.22	20,224,322,348.42	15,699,799,474.92	77.63	4,524,522,873.50
70111	EXECUTIVE AND LEGISLATIVE ORGANS	9,948,877,942.72	7,461,658,457.04	3,522,696,569.25	47.21	3,938,961,887.79
70112	FINANCIAL AND FISCAL AFFAIRS	17,016,885,188.50	12,762,663,891.38	12,177,102,905.67	95.41	585,560,985.71
7013	GENERAL SERVICES	7,388,937,662.70	5,541,703,247.03	3,296,098,671.59	59.48	2,245,604,575.44
70131	GENERAL PERSONNEL SERVICES	973,359,931.71	730,019,948.78	572,539,470.10	78.43	157,480,478.69
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,950,743,105.11	1,463,057,328.83	390,039,803.29	26.66	1,073,017,525.54
70133	OTHER GENERAL SERVICES	4,464,834,625.88	3,348,625,969.41	2,333,519,398.20	69.69	1,015,106,571.21
7016	GENERAL PUBLIC SERVICES N.E.C.	528,820,400.34	396,615,300.26	136,324,215.66	34.37	260,291,084.60
70161	GENERAL PUBLIC SERVICES N.E.C.	528,820,400.34	396,615,300.26	136,324,215.66	34.37	260,291,084.60
7017	PUBLIC DEBT TRANSACTIONS	13,871,685,000.00	10,403,763,750.00	9,656,137,612.31	92.81	747,626,137.69
70171	PUBLIC DEBT TRANSACTIONS	13,871,685,000.00	10,403,763,750.00	9,656,137,612.31	92.81	747,626,137.69
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,572,181,000.00	1,929,135,750.00	416,075,775.72	21.57	1,513,059,974.28
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,572,181,000.00	1,929,135,750.00	416,075,775.72	21.57	1,513,059,974.28
703	PUBLIC ORDER AND SAFETY	6,665,382,370.87	4,999,036,778.15	3,576,572,931.21	71.55	1,422,463,846.95
7032	FIRE PROTECTION SERVICES	4,940,000.00	3,705,000.00	2,400,000.00	64.78	1,305,000.00
70321	FIRE PROTECTION SERVICES	4,940,000.00	3,705,000.00	2,400,000.00	64.78	1,305,000.00
7033	LAW COURTS	5,275,632,370.87	3,956,724,278.15	2,438,332,931.21	61.63	1,518,391,346.95

Details of Expenditure on Functional Segment as at September, 2022 Cont'd

CODE	FUNCTION	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERF ORMA NCE LEVEL %	VARIANCE ₦
70331	LAW COURTS	5,275,632,370.87	3,956,724,278.15	2,438,332,931.21	61.63	1,518,391,346.95
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,384,810,000.00	1,038,607,500.00	1,135,840,000.00	109.36	- 97,232,500.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,384,810,000.00	1,038,607,500.00	1,135,840,000.00	109.36	- 97,232,500.00
704	ECONOMIC AFFAIRS	40,357,985,561.55	30,268,489,171.16	22,026,055,725.07	72.77	8,242,433,446.10
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,402,032,353.97	1,801,524,265.48	860,130,440.57	47.74	941,393,824.91
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,402,032,353.97	1,801,524,265.48	860,130,440.57	47.74	941,393,824.91
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	9,145,172,755.97	6,858,879,566.98	3,485,113,058.02	50.81	3,373,766,508.96
70421	AGRICULTURE	8,770,517,755.97	6,577,888,316.98	3,426,090,520.02	52.08	3,151,797,796.96
70422	FORESTRY	374,655,000.00	280,991,250.00	59,022,538.00	21.01	221,968,712.00
7043	FUEL AND ENERGY	2,301,719,415.48	1,726,289,561.61	320,248,289.84	18.55	1,406,041,271.77
70435	ELECTRICITY	2,301,719,415.48	1,726,289,561.61	320,248,289.84	18.55	1,406,041,271.77
7044	MINING, MANUFACTURING, AND CONSTRUCTION	25,548,495,545.55	19,161,371,659.16	17,148,622,836.47	89.50	2,012,748,822.69
70443	CONSTRUCTION	25,548,495,545.55	19,161,371,659.16	17,148,622,836.47	89.50	2,012,748,822.69
7045	TRANSPORT	486,565,490.58	364,924,117.94	188,286,962.17	51.60	176,637,155.77
70451	ROAD TRANSPORT	486,565,490.58	364,924,117.94	188,286,962.17	51.60	176,637,155.77
7047	OTHER INDUSTRIES	474,000,000.00	355,500,000.00	23,654,138.00	6.65	331,845,862.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	474,000,000.00	355,500,000.00	23,654,138.00	6.65	331,845,862.00
705	ENVIRONMENTAL PROTECTION	4,169,534,106.77	3,127,150,580.08	2,268,473,191.31	72.54	858,677,388.77
7051	WASTE MANAGEMENT	826,277,535.48	619,708,151.61	459,092,701.37	74.08	160,615,450.24
70511	WASTE MANAGEMENT	826,277,535.48	619,708,151.61	459,092,701.37	74.08	160,615,450.24
7056	ENVIRONMENTAL PROTECTION N.E.C.	3,343,256,571.29	2,507,442,428.47	1,809,380,489.94	72.16	698,061,938.53

Details of Expenditure on Functional Segment as at September, 2022 Cont'd

CODE	FUNCTION	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERF ORMA NCE LEVEL %	VARIANCE ₦
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,343,256,571.29	2,507,442,428.47	1,809,380,489.94	72.16	698,061,938.53
706	HOUSING AND COMMUNITY AMMENITIES	27,009,049,653.34	20,256,787,240.01	5,835,800,878.07	28.81	14,420,986,361.93
7061	HOUSING DEVELOPMENT	5,488,249,640.07	4,116,187,230.05	853,585,172.22	20.74	3,262,602,057.83
70611	HOUSING DEVELOPMENT	5,488,249,640.07	4,116,187,230.05	853,585,172.22	20.74	3,262,602,057.83
7062	COMMUNITY DEVELOPMENT	8,663,845,682.01	6,497,884,261.51	3,693,053,536.53	56.83	2,804,830,724.98
70621	COMMUNITY DEVELOPMENT	8,663,845,682.01	6,497,884,261.51	3,693,053,536.53	56.83	2,804,830,724.98
7063	WATER SUPPLY	12,685,954,331.26	9,514,465,748.45	1,245,460,342.32	13.09	8,269,005,406.12
70631	WATER SUPPLY	12,685,954,331.26	9,514,465,748.45	1,245,460,342.32	13.09	8,269,005,406.12
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	171,000,000.00	128,250,000.00	43,701,827.00	34.08	84,548,173.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	171,000,000.00	128,250,000.00	43,701,827.00	34.08	84,548,173.00
707	HEALTH	16,459,562,588.42	12,344,671,941.32	9,836,582,219.59	79.68	2,508,089,721.73
7072	OUTPATIENT SERVICES	4,896,690,400.18	3,672,517,800.14	216,798,340.28	5.90	3,455,719,459.85
70721	GENERAL MEDICAL SERVICES	2,212,807,400.18	1,659,605,550.14	216,798,340.28	13.06	1,442,807,209.85
70722	SPECIALIZED MEDICAL SERVICES	2,683,883,000.00	2,012,912,250.00	-	0.00	2,012,912,250.00
7073	HOSPITAL SERVICES	8,813,035,964.35	6,609,776,973.26	8,379,787,209.30	126.78	- 1,770,010,236.04
70731	GENERAL HOSPITAL SERVICES	8,675,860,614.35	6,506,895,460.76	8,371,114,209.30	128.65	- 1,864,218,748.54
70732	SPECIALIZED HOSPITAL SERVICES	137,175,350.00	102,881,512.50	8,673,000.00	8.43	94,208,512.50
7074	PUBLIC HEALTH SERVICES	770,871,032.79	578,153,274.59	615,063,800.25	106.38	- 36,910,525.66
70741	PUBLIC HEALTH SERVICES	770,871,032.79	578,153,274.59	615,063,800.25	106.38	- 36,910,525.66
7076	HEALTH N.E.C.	1,978,965,191.10	1,484,223,893.33	624,932,869.76	42.11	859,291,023.57
70761	HEALTH N.E.C.	1,978,965,191.10	1,484,223,893.33	624,932,869.76	42.11	859,291,023.57

Details of Expenditure on Functional Segment as at September, 2022 Cont'd

CODE	FUNCTION	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERF ORMA NCE LEVEL %	VARIANCE ₦
708	RECREATION, CULTURE AND RELIGION	3,966,420,779.66	2,974,815,584.75	1,748,012,220.41	58.76	1,226,803,364.34
7081	RECREATIONAL AND SPORTING SERVICES	1,734,353,970.68	1,300,765,478.01	793,661,890.29	61.01	507,103,587.72
70811	RECREATIONAL AND SPORTING SERVICES	1,734,353,970.68	1,300,765,478.01	793,661,890.29	61.01	507,103,587.72
7082	CULTURAL SERVICES	257,627,910.92	193,220,933.19	140,941,146.27	72.94	52,279,786.92
70821	CULTURAL SERVICES	257,627,910.92	193,220,933.19	140,941,146.27	72.94	52,279,786.92
7083	BROADCASTING AND PUBLISHING SERVICES	1,837,692,648.06	1,378,269,486.05	741,140,205.85	53.77	637,129,280.20
70831	BROADCASTING AND PUBLISHING SERVICES	1,837,692,648.06	1,378,269,486.05	741,140,205.85	53.77	637,129,280.20
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	136,746,250.00	102,559,687.50	72,268,978.00	70.47	30,290,709.50
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	136,746,250.00	102,559,687.50	72,268,978.00	70.47	30,290,709.50
709	EDUCATION	36,519,699,861.77	27,389,774,896.33	21,467,618,545.19	78.38	5,922,156,351.14
7091	PRE-PRIMARY AND PRIMARY EDUCATION	4,513,720,997.46	3,385,290,748.10	1,544,187,300.69	45.61	1,841,103,447.41
70912	PRIMARY EDUCATION	4,513,720,997.46	3,385,290,748.10	1,544,187,300.69	45.61	1,841,103,447.41
7092	SECONDARY EDUCATION	19,724,584,558.37	14,793,438,418.78	12,989,287,136.65	87.80	1,804,151,282.13
70922	UPPER-SECONDARY EDUCATION	19,724,584,558.37	14,793,438,418.78	12,989,287,136.65	87.80	1,804,151,282.13
7094	TERTIARY EDUCATION	8,453,494,981.07	6,340,121,235.80	4,612,203,408.20	72.75	1,727,917,827.60
70941	FIRST STAGE OF TERTIARY EDUCATION	2,670,000,000.00	2,002,500,000.00	1,795,617,000.00	89.67	206,883,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	5,783,494,981.07	4,337,621,235.80	2,816,586,408.20	64.93	1,521,034,827.60
7095	EDUCATION NOT DEFINABLE BY LEVEL	636,358,564.43	477,268,923.32	377,179,765.01	79.03	100,089,158.31
70951	EDUCATION NOT DEFINABLE BY LEVEL	636,358,564.43	477,268,923.32	377,179,765.01	79.03	100,089,158.31
7096	SUBSIDIARY SERVICES TO EDUCATION	467,786,750.00	350,840,062.50	112,403,527.00	32.04	238,436,535.50

Details of Expenditure on Functional Segment as at September, 2022 Cont'd

CODE	FUNCTION	2022 APPROVED BUDGET ₦	BUDGET AS AT SEPTEMBER 2022 ₦	ACTUAL AS AT SEPTEMBER, 2022 ₦	PERF ORMA NCE LEVEL %	VARIANCE ₦
70961	SUBSIDIARY SERVICES TO EDUCATION	467,786,750.00	350,840,062.50	112,403,527.00	32.04	238,436,535.50
7097	R & D EDUCATION	40,710,307.26	30,532,730.45	31,349,298.61	102.67	- 816,568.16
70971	R & D EDUCATION	40,710,307.26	30,532,730.45	31,349,298.61	102.67	- 816,568.16
7098	EDUCATION N.E.C.	2,683,043,703.18	2,012,282,777.39	1,801,008,109.03	89.50	211,274,668.35
70981	EDUCATION N.E.C	2,683,043,703.18	2,012,282,777.39	1,801,008,109.03	89.50	211,274,668.35
710	SOCIAL PROTECTION	12,807,414,883.36	9,605,561,162.52	10,571,294,686.65	110.05	- 965,733,524.13
7101	SICKNESS AND DISABILITY	58,200,000.00	43,650,000.00	22,684,590.00	51.97	20,965,410.00
71012	DISABILITY	58,200,000.00	43,650,000.00	22,684,590.00	51.97	20,965,410.00
7102	OLD AGE	10,987,178,069.58	8,240,383,552.19	10,155,683,600.49	123.24	- 1,915,300,048.31
71021	OLD AGE	10,987,178,069.58	8,240,383,552.19	10,155,683,600.49	123.24	- 1,915,300,048.31
7103	SURVIVORS	95,000,000.00	71,250,000.00	-	0.00	71,250,000.00
71031	SURVIVORS	95,000,000.00	71,250,000.00	-	0.00	71,250,000.00
7104	FAMILY AND CHILDREN	733,036,813.78	549,777,610.34	211,864,698.91	38.54	337,912,911.43
71041	FAMILY AND CHILDREN	733,036,813.78	549,777,610.34	211,864,698.91	38.54	337,912,911.43
7105	UNEMPLOYMENT	530,000,000.00	397,500,000.00	65,425,097.25	16.46	332,074,902.75
71051	UNEMPLOYMENT	530,000,000.00	397,500,000.00	65,425,097.25	16.46	332,074,902.75
7109	SOCIAL PROTECTION N.E.C.	404,000,000.00	303,000,000.00	115,636,700.00	38.16	187,363,300.00
71091	SOCIAL PROTECTION N.E.C.	404,000,000.00	303,000,000.00	115,636,700.00	38.16	187,363,300.00



Core Value "Ise Loogun Ise"

Key Goals:

The Second term (2021-2025) eight (8) point Agenda of Arakunrin Oluwarotimi Odunayo Akeredolu led administration is acronymed **"REDEEMED"**



R	RURAL AND AGRICULTURAL DEVELOPMENT
E	EDUCATIONAL ADVANCEMENT AND HUMAN CAPITAL DEVELOPMENT
D	DEVELOPMENT THROUGH MASSIVE INFRASTRUCTURE
E	EFFICIENT SERVICE DELIVERY 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
D	DIGITAL REVOLUTION AND ENTREPRENEURSHIP

FOR ENQUIRIES

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