



2021 FULL YEAR BUDGET IMPLEMENTATION APPRAISAL

BY

**MONITORING & EVALUATION
DEPARTMENT,**

**MINISTRY OF ECONOMIC
PLANNING & BUDGET**

JANUARY, 2022

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FOREWORD

The year 2021 Budget christened '***Budget of Hope***' was designed to build on the first term modest achievements of Arakurin Oluwarotimi Odunayo Akeredolu (SAN) led administration and commence implementation of the second term eight (8) cardinal programmes acronymed 'REDEMEED' which defines the State's strategic development trajectory for the time span of 2021 – 2025.

Budget Implementation Appraisal Report serves as a veritable tool through which Ministries, Extra-Ministerial Departments and Agencies (MEDAs) of Government can be held accountable for the revenue and expenditure they administered and the realization of the government's objectives in period under review.

The 2021 Full-Year Budget Implementation Appraisal report was prepared in compliance with the Ondo State Fiscal Responsibility Law (FRL, 2017) and in line with State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Result (PfR) guidelines on Budget reporting to further promote transparency and accountability in governance.

This report provides detailed analysis and track record of government activities for the year 2021 and had been uploaded on the State Budget website: www.ondobudget.org in compliance with the FRL, 2017 and it is available for free download by the general public.

I therefore urge the general public and readers of this report to imbibe active interest in tracking progress towards the attainment of Government's goals and objectives. We equally count on your partnership and active engagement in the Budget process to enthrone good governance in Ondo State.

Pastor Emmanuel Igbasan,
Honourable Commissioner,
Ministry of Economic Planning
& Budget,
Alagbaka, Akure, Ondo State.

PREFACE

Budget is a key policy instrument for allocating public resources among competing socio-economic needs for overall development. Budget performance report therefore, is an essential part of the State accountability mechanism stipulated in the Ondo State Fiscal Responsibility Law, 2017.

The State Budget process has been undergoing improvements in terms of preparation, execution, monitoring and appraisal in recent time. Budget is now largely the product of inputs garnered during town hall meetings with various stakeholders across the State. This initiative have continued to be applied, leading to the budget progressively being used as a significant tool to address the needs of the people.

The 2021 Full-Year Budget Implementation Appraisal Report provides detailed information on the distribution and utilization of public resources by Ministries, Extra-Ministerial Departments and Agencies (MEDAs) between January and December 2021. Also, it identifies gaps, provides lessons, highlights significant accomplishments, and offers recommendations for improvement.

I appreciate the support and cooperation of Ministry of Finance, Accountant General Office, Debt Management Office and Internal Revenue Service for the production of this report. Also, I commend the concerted effort of the Monitoring and Evaluation Directorate, Ministry of Economic Planning and Budget for producing this report within the Ondo State Fiscal Responsibility Law (FRL, 2017) and State's Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Result (PfR) stipulated timelines.

O. Bunmi Alade,MBA,FCTI,FCA
Permanent Secretary,
Ministry of Economic Planning & Budget,
Alagbaka, Akure, Ondo State.

EXECUTIVE SUMMARY

The 2021 Budget themed “**Budget of Hope**” was designed to consolidate on the achievements of the previous budgets by focusing on continuous provision and maintenance of key infrastructures in various sectors of the economy to further stimulate growth, support the private sector to create more jobs and improve the overall well-being of Ondo State residents.

The State approved a total budget of ₦174.873 billion for 2021 fiscal year. The budget has a provision of ₦69.915 billion for Capital Project and ₦79.084 billion for Recurrent Expenditure. It also has a provision of ₦12.241 billion and ₦13.633 billion for Statutory Transfers and Debt Repayment respectively.

The revenue side of the budget for the year 2021 recorded total receipts of ₦140.719 billion against proposed target of ₦174.873 billion, representing 80.5% performance level for the year, while the corresponding year 2020 actual revenue of ₦134.639 billion recorded a performance of 88.9%. The breakdown of the year 2021 revenue showed that Internally Generated Revenue (IGR) was ₦25.125 billion. Revenue from the Federation Account amounted to ₦83.915 billion, while revenue from Other sources was ₦31.680 billion. The overall revenue for the State inclusive of revenue from Revenue Retaining Agencies (RRA) was ₦146.429 billion, representing 83.7% performance.

On the other hand, the total actual expenditure for year 2021 was ₦128.459 billion against the proposed estimates of ₦174.873 billion. This figure depicted overall performance level of 73.5% for the year while the

corresponding year 2020 actual expenditure of ₦133.283 billion recorded an overall performance of 88.0%. The breakdown of expenditure for the year 2021 showed that the actual Recurrent expenditure was ₦61.420 billion, representing 77.7% performance, Debt Repayment ₦22.804 billion, representing 167.3%, Statutory Transfer ₦8.739 billion, representing 71.4%, while actual Capital expenditure was ₦35.496 billion, representing 50.8% performance.

The year 2021 Budget Implementation Appraisal is prepared on Administrative, Functional and Economic segments in line with State Fiscal Transparency and Accountability (SFTAS) Program for Result (PfR) guideline on Budget reporting.

Further breakdown and analysis of the year 2021 Report is structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2021 budget. Details of revenue profile and analysis 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 2021 Budget was designed to consolidate on the modest achievements of the first term cardinal programmes of Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) led administration by completing on-going projects and commence the implementation of second term eight (8) cardinal programmes acronymed '**REDEEMED**'. The eight (8) cardinal programmes were:

- 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.
- D** - Digital Revolution and Entrepreneurship.

The 2021 Full Year Budget Implementation Appraisal report provides insight into the Ondo State Government's Budget Implementation performance from January to December, 2021. It presents an overview of budget implementation activities, a brief analysis of the macroeconomic context within which the 2021 Budget was crafted, and an analysis of the Government's revenue receipts and expenditure for the year.

1.2 OBJECTIVES OF 2021 BUDGET

The key objectives of 2021 Budget were:

- i. Consolidate and improve on the provision of functional education strategy already embarked upon in the State, with emphasis on technical and technological aspects;
- ii. Sustain and improve the State's healthcare delivery system;
- iii. Enhance the overall improvement in Human Capital Development (HCD) that would empower youths, artisans and market women for wealth and job creation;
- iv. Ensure security of lives and properties of the residents of the State;
- v. Combat the spread of Covid-19 and ameliorate the effects of same on people, SMEs and MSMEs across the State; and
- vi. Ensure the completion of the on-going capital projects and also sustain the current investment in infrastructural facilities.

1.3 STRATEGIES FOR ACHIEVING THE OBJECTIVES OF 2021 BUDGET

The strategies to achieve the objectives of the year 2021 Budget, among others were:

- i. Sustaining the ideal of providing conducive learning environment, instructional materials and improved ICT, while bursary and scholarship to students in tertiary institutions will be given attentions;
- ii. Continuous provision of health facilities and re-invigorating of our existing health institutions;

- iii. Provision of requisite supports to the security agencies for crime prevention and control to attain a safe and secure environment for productive activities;
- iv. Continuous and regular provision of palliatives for the less privileged and credit facilities to SMEs and MSMEs;
- v. Sustaining the hitherto investment friendly environment through improved ease of doing business and other incentives; and
- vi. Provision of adequate support to the Internal Revenue Service on the engagement of professionals and use of ICT to drive Independent Revenue generation.

1.4 2021 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:

GDP Growth (%)	-	3.00
Crude Oil Benchmark price per barrel	-	\$40.00
Average production (million barrel/day)	-	1.8600
Inflation Rate (%)	-	11.95%
Exchange Rate (₦ to US\$)	-	379

1.5 METHODOLOGY

The Methodology adopted in the production of 2021 Full Year Budget Implementation Appraisal report draws from a number of inter-related approaches. A combination of template design, data collection, desk review and analysis were adopted in order to justify budgetary resource allocation

and expenditure. Data were collected through the administration of uniform templates in line with M&E Framework. These primary level data were collected from all MEDAs and validated from the Office of 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 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 2021 QUARTERLY REVENUE ANALYSIS

The details of revenue receipts for each quarter of year 2021 from the three revenue categories of Federation Account, Independent Revenue and Revenue from Other Sources are shown in table 2.1 below.

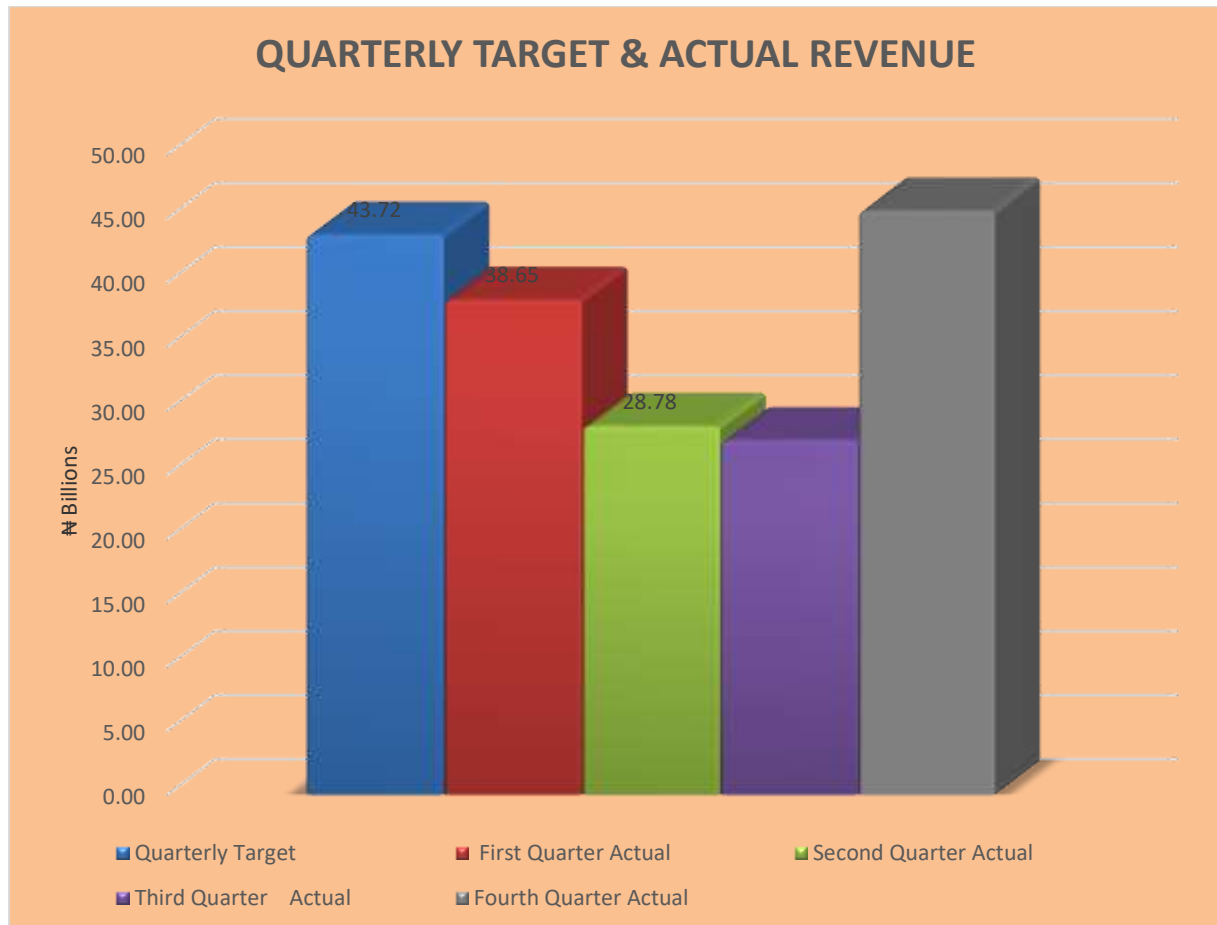
Table 2.1: Summary of 2021 Quarterly Revenue

	REVENUE SOURCES	Quarterly Target	First Quarter Actual	Second Quarter Actual	Third Quarter Actual	Fourth Quarter Actual	Fourth Quarter Variance	Fourth Quarter Performance
(A)	Revenue from Federation Account	N	N	N	N	N	N	%
i.	Statutory Allocation	8,353,316,914.75	7,138,504,293.87	7,075,082,577.85	10,173,459,612.33	8,571,725,682.47	218,408,767.72	102.61
ii.	Mineral Derivation Fund	2,895,944,390.81	2,593,229,098.12	2,470,516,958.51	3,247,351,682.02	3,193,580,338.67	297,635,947.86	110.28
iii.	Share of Value Added Tax	3,231,444,044.00	5,054,046,948.44	5,619,171,504.72	5,127,738,408.43	5,585,382,306.68	2,353,938,262.68	172.84
iv.	Gain on Foreign Exchange	500,000,000.00	182,313,958.32	65,152,650.84	76,477,160.89	98,632,889.79	- 401,367,110.21	19.73
v.	Refund on Excess Crude	6,650,000,000.00	15,080,492,949.33				-6,650,000,000.00	0.00
vi.	Excess Crude/Additional Fund	525,000,000.00	3,302,435.90	1,279,700,058.53	321,698,635.98	957,386,979.51	432,386,979.51	182.36
	Sub-total	22,155,705,349.56	30,051,889,683.98	16,509,623,750.45	18,946,725,499.65	18,406,708,197.12	-3,748,997,152.44	83.08
(B)	Independent Revenue						-	
i.	ODIRS	5,788,552,350.06	3,163,998,202.74	9,568,890,549.41	3,291,637,310.25	4,377,173,463.99	-1,411,378,886.07	75.62
ii.	MEDAs	1,405,980,712.07	1,076,947,955.67	1,294,057,720.15	1,082,927,387.02	1,269,098,759.30	- 136,881,952.77	90.26
	Sub-total without RRA	7,194,533,062.12	4,240,946,158.41	10,862,948,269.56	4,374,564,697.27	5,646,272,223.29	-1,548,260,838.84	78.48
iii.	Revenue Retaining Agencies (RRA)	-	1,316,500,532.21	1,487,723,195.78	1,376,838,992.23	1,528,178,666.08		0.00
	Sub-total with RRA	7,194,533,062.12	5,557,446,690.62	12,350,671,465.34	5,751,403,689.50	7,174,450,889.37	- 20,082,172.76	99.72
(C)	Other Revenue Sources							
i.	Cash Reserve/Roll-Over Fund	4,190,820,683.75	4,190,820,683.75	430,000,000.00	3,760,820,683.75	8,381,641,367.50	4,190,820,683.75	200.00
ii.	Short Term Borrowings/Domestic Loan	3,232,263,535.08				3,026,430,126.63	- 205,833,408.45	93.63
iii.	Long-Term Borrowings	2,803,575,000.00	168,730,462.28	965,571,418.00	447,400,000.00	6,594,044,892.26	3,790,469,892.26	235.20
iv.	Grants	2,618,928,750.82		16,524,297.00	145,921,910.00	3,551,793,688.14	932,864,937.32	135.62
v.	Gain on Disposal of Asset	1,375,000,000.00					-1,375,000,000.00	0.00
vi.	Health Insurance Contribution	147,500,000.00					- 147,500,000.00	0.00
	Sub-total	14,368,087,969.65	4,359,551,146.03	1,412,095,715.00	4,354,142,593.75	21,553,910,074.53	7,185,822,104.88	150.01
	Total	43,718,326,381.33	39,968,887,520.63	30,272,390,930.79	29,052,271,782.90	47,135,069,161.02	3,416,742,779.69	107.82
	Less (RRA)	0.00	1,316,500,532.21	1,487,723,195.78	1,376,838,992.23	1,528,178,666.08	1,528,178,666.08	0.00
	GRAND TOTAL	43,718,326,381.33	38,652,386,988.42	28,784,667,735.01	27,675,432,790.67	45,606,890,494.94	1,888,564,113.61	104.32

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

Table 2.1 compares the total actual Revenue for each quarter of the year 2021 with the proposed quarterly revenue target. The quarterly Revenue target was ~~N~~43.718 billion while the actual Revenue and performance for the four quarters are ~~N~~38.652 billion (88.4%), ~~N~~28.785 billion (65.8%), ~~N~~27.675 billion (63.3%) and ~~N~~45.607 billion (104.3%) respectively. However, when the actual revenue generated by the Revenue Retaining Agencies (RRA) were added, the quarterly figures and performances increased to ~~N~~39.969 billion (91.4%), ~~N~~30.272 billion (69.2%), ~~N~~29.052 (66.5%) billion and ~~N~~47.135 billion (107.8%) respectively for the four quarters.

Figure 2.1: Bar Chart Showing 2021 Quarterly Target and Actual Revenue



2.2 2021 CUMULATIVE REVENUE

The cumulative revenue from all sources in 2021 fiscal year is depicted in table 2.2 below.

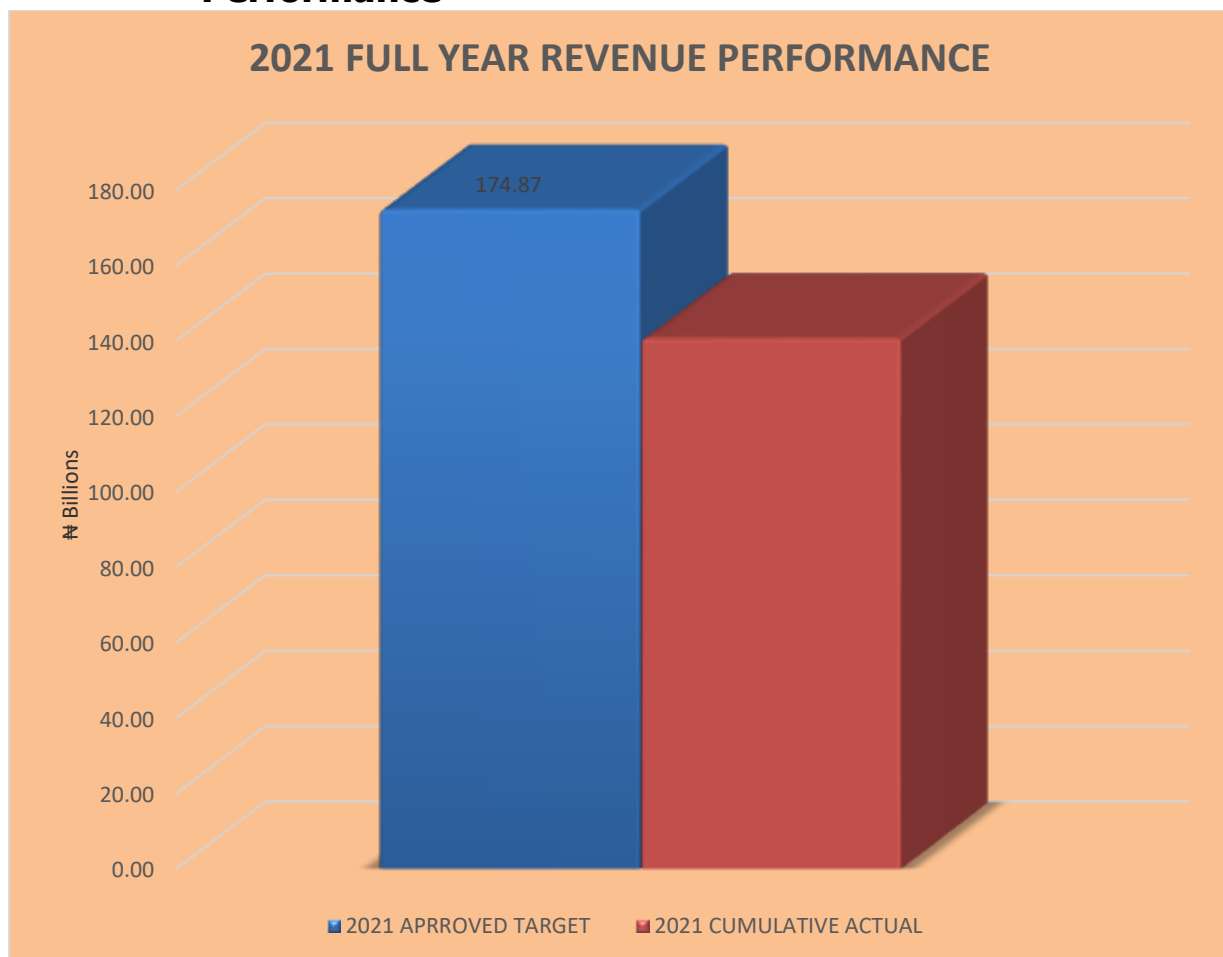
Table 2.2: Summary of 2021 Cumulative Revenue

	REVENUE SOURCES	2021 APPROVED TARGET	2021 CUMULATIVE ACTUAL	VARIANCE	PERFORMANCE
(A)	Revenue from Federation Account	₦	₦	₦	%
i.	Statutory Allocation	33,413,267,659.00	32,958,772,166.52	- 454,495,492.48	98.64
ii.	Mineral Derivation Fund	11,583,777,563.23	11,504,678,077.32	- 79,099,485.91	99.32
iii.	Share of Value Added Tax	12,925,776,176.00	21,386,339,168.27	8,460,562,992.27	165.45
iv.	Gain on Foreign Exchange	2,000,000,000.00	422,576,659.84	- 1,577,423,340.16	21.13
v.	Refund on Excess Crude	26,600,000,000.00	15,080,492,949.33	- 11,519,507,050.67	56.69
vi.	Excess Crude/Additional Fund	2,100,000,000.00	2,562,088,109.92	462,088,109.92	122.00
	Sub-total	88,622,821,398.23	83,914,947,131.20	- 4,707,874,267.03	94.69
(B)	Independent Revenue				
i.	ODIRS	23,154,209,400.22	20,401,699,526.39	- 2,752,509,873.83	88.11
ii.	MEDAs	5,623,922,848.27	4,723,031,822.14	- 900,891,026.13	83.98
	Sub-total without RRA	28,778,132,248.49	25,124,731,348.53	- 3,653,400,899.96	87.30
iii.	Revenue Retaining Agencies (RRA)	0.00	5,709,241,386.30	5,709,241,386.30	0.00
	Sub-total with RRA	28,778,132,248.49	30,833,972,734.83	2,055,840,486.34	107.14
(C)	Other Revenue Sources				
i.	Cash Reserve/Roll-Over Fund	16,763,282,735.00	16,763,282,735.00	-	100.00
ii.	Short Term Borrowings/Domestic Loan	12,929,054,140.32	3,026,430,126.63	- 9,902,624,013.69	23.41
iii.	Long-Term Borrowings	11,214,300,000.00	8,175,746,772.54	- 3,038,553,227.46	72.90
iv.	Grants	10,475,715,003.28	3,714,239,895.14	- 6,761,475,108.14	35.46
v.	Gain on Disposal of Asset	5,500,000,000.00	-	- 5,500,000,000.00	0.00
vi.	Health Insurance Contribution	590,000,000.00	-	- 590,000,000.00	0.00
	Sub-total	57,472,351,878.60	31,679,699,529.31	- 25,792,652,349.29	55.12
	Total	174,873,305,525.32	146,428,619,395.34	- 28,444,686,129.98	83.73
	Less (RRA)	0.00	5,709,241,386.30	5,709,241,386.30	0.00
	GRAND TOTAL	174,873,305,525.32	140,719,378,009.04	- 34,153,927,516.28	80.47

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

Table 2.2 and figure 2.2 showed that the cumulative Revenue target for 2021 was ₦174.873 billion and the total actual Revenue was ₦140.719 billion, which represents 80.5% performance level. The year 2021 actual Revenue increased to ₦146.429 billion when the ₦5.709 billion revenue generated by the Revenue Retaining Agencies was added, representing overall performance of 83.7% for the year.

Figure 2.2: Bar Chart Showing Cumulative Revenue Performance



2.3 REVENUE CATEGORIES

Figure 2.3 and 2.4 depict the three revenue categories in the State. These are: Revenue from the Federation Account, Independent Revenue [Internally Generated Revenue (IGR)] and Revenue from Other Sources.

Figure 2.3: Bar Chart Showing 2021 Cumulative Revenue Categories

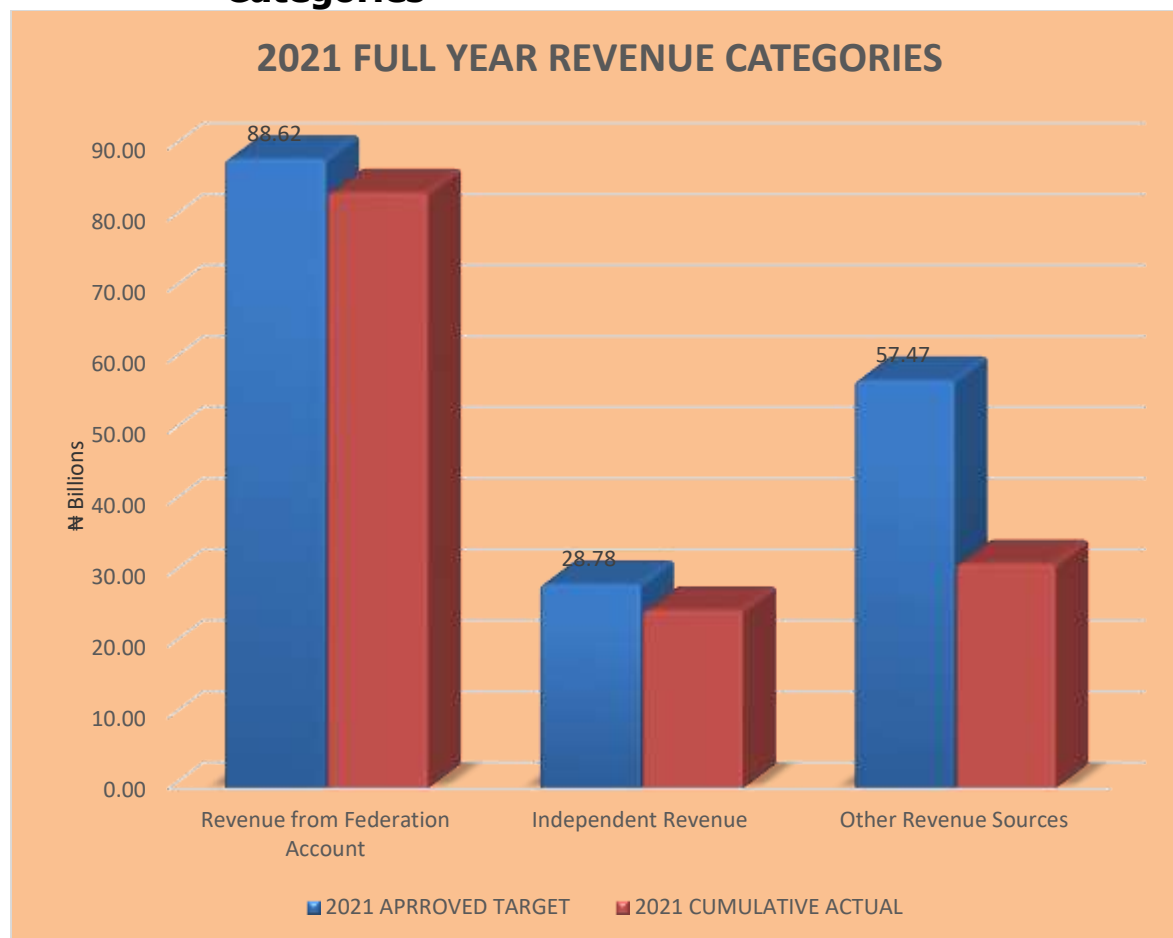


Figure 2.3 depicts the 2021 Full Year performance of Revenue Categories. Actual Revenue from the Federation Account amounted to ₦83.915 billion against a target of ₦88.623 billion representing 94.7%, Independent Revenue without RRA was ₦25.125 billion against a target of ₦28.778 billion representing 87.3%, and the performance rose to 107.1% when the RRA

figures were added. Revenue from Other Sources amounted to ₦31.680 billion against a target of ₦57.472 billion representing 55.1% performance.

Figure 2.4: Pie Chart Showing Share of 2021 Cumulative Actual Revenue

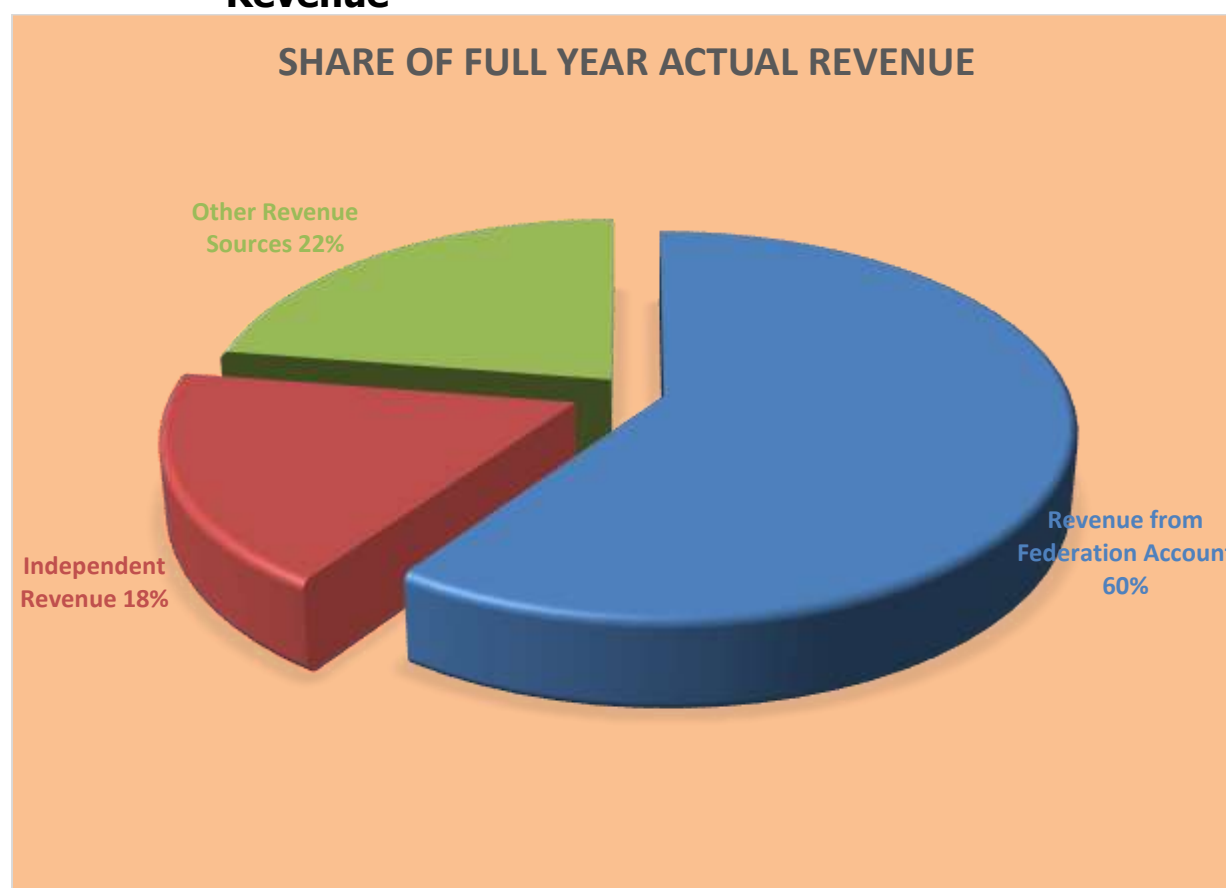


Figure 2.4 showed the proportion of actual Revenue receipts from the three Revenue categories. Out of the total actual Revenue of ₦140.719 billion in 2021, Independent Revenue accounted for 18% (less RRA), Revenue from Other Sources 22%, while revenue from Federation Account was 60%.

2.4 BREAKDOWN OF 2021 LOANS & GRANTS

Table 2.3 and 2.4 show the breakdown of cumulative Loans and Grants inflow into the State for 2021 fiscal year.

Table 2.3: Breakdown of Loan

S/N	INTERNAL LOANS:	RESPONSIBLE MDA	2021 APPROVED BUDGET ₦	2021 CUMULATIVE ACTUAL ₦	PERFORMANCE %
1	Internal Loans/Commercial Bank Loan	Office of the Accountant General	17,929,054,140.32	9,033,610,583.77	50.4
2	Accelerated Agricultural Development Scheme (AADS)	Ministry of Agriculture	100,000,000.00	4,500,000.00	4.5
3	Cocoa Development Initiative	Cocoa Revolution Project	250,000,000.00	0	0
4	National Livestock Transformation Fund	Ondo State Agribusiness Empowerment Centre (OSAEC)	1,000,000,000.00	0	0
5	Livestock Productivity and Resilience Support (L-PRES)	Ministry of Agriculture	600,000,000.00	0	0
6	LIFE-ND project	Ministry of Agriculture	514,300,000.00	500,000,000.00	97.2
	Sub-total		20,393,354,140.32	9,538,110,583.77	46.8
	EXTERNAL LOANS:				
1	Community & Social Development Project (CSDP)	CSDP	0	129,301,780.28	-
2	Rural Access and Agricultural Marketing Project	RAAMP	1,500,000,000.00	0	0
3	African Development Bank (AfDB) Water Facility	Ondo State Water Corporation	1,000,000,000.00	114,759,201.42	11.5
4	Ondo State Erosion & Watershed Management Project (NEWMAP)	NEWMAP	1,250,000,000.00	1,420,005,333.70	113.6
	Sub-total		3,750,000,000.00	1,664,066,315.40	44.4
	Total		24,143,354,140.32	11,202,176,899.17	46.4

Table 2.3 showed that the total expected Internal Loans was ₦20.393 billion and the total inflow at the end of December, 2021 was ₦9.538 billion while the expected External Loans was ₦3.750 billion and the actual inflow was ₦1.664 billion. The total internal and external loans inflow in year 2021 amounted to ₦11.202 billion against a target of ₦24.143 billion.

Table 2.4: Breakdown of Grants

S/N	INTERNAL GRANTS:	RESPONSIBLE MDA	2021 APPROVED BUDGET ₦	2021 CUMULATIVE ACTUAL ₦	PERFORMANCE %
1	IG & MRU FG Conditional Grant	Public & Inter-Governmental Affairs	250,000,000.00	0.00	0.0
2	State Fiscal Transparency & Accountability Sustainability Program for Results (SFTAS)	Office of the Accountant General	6,719,600,000.00	2,779,797,150.00	41.4
3	SUBEB (UBEC)	SUBEB	1,510,664,674.08	715,074,135.14	47.3
4	Basic Health Care Provision Fund –PHCDB	Ondo State Primary Health Care Development Board	251,500,000.00	124,953,850.00	49.7
5	Contributory Health Scheme Fund from FGN	Ondo State Contributory Health Commission	256,000,000.00	0.00	0.0
6	Basic Health Care Provision Fund	Ondo State Emergency Response Agency	13,500,000.00	0	0.0
	Sub-total		9,001,264,674.08	3,619,825,135.14	40.2
	EXTERNAL GRANTS:				
1	UNICEF Grants	Ministry of Economic Planning and Budget	200,000,000.00	94,414,760.00	47.2
2	National Urban Water Supply Reform Project	Ondo State Water Corporation	349,850,833.20	0.00	0.0
3	REDD+ Project (World Bank Supported)	REDD+	40,000,000.00	0.00	0.0
4	Food and Agricultural Organization (FAO) Support	Ministry of Agriculture	175,000,000.00		0.0
5	Partnership for Expansion of Water Supply, Sanitation & Hygiene (PEWASH)	Rural Water Supply and Sanitation Agency	559,599,496.00	0.00	0.0
6	Malaria Control-AfDB Funded	Ministry of Agriculture	150,000,000.00	0	0.0
	Sub-total		1,474,450,329.20	94,414,760.00	6.4
	Total		10,475,715,003.28	3,714,239,895.14	35.5

Table 2.4 showed that the total expected internal Grants was ₦9.001 billion and the total inflow at the end of December, 2021 was ₦3.620 billion while the expected external Grants was ₦1.474 billion and the actual was ₦0.094 billion. The total internal and external Grants inflow in year 2021 amounted to ₦3.714 billion against a target of ₦10.476 billion.

2.5 COMPARISON OF YEAR 2020 & 2021 REVENUE PERFORMANCE

Table 2.5 and 2.6 showed the comparison between the performance of the year 2020 and 2021 revenue categories.

Table 2.5: Comparison of 2020 & 2021 Full-Year Revenue Performance

S/N	Revenue Categories	2021 BUDGET ₦'B	2021 Jan-Dec actual ₦'B	2020 BUDGET ₦'B	2020 Jan-Dec Actual ₦'B	Difference
1	Revenue From Federation Account	88,622,821,398.23	83,914,947,131.20	70,404,587,677.05	69,451,297,561.65	14,463,649,569.55
2	Independent Revenue (IGR)	28,778,132,248.49	25,124,731,348.53	24,244,763,854.86	21,094,342,131.28	4,030,389,217.25
3	Other Revenue Sources	57,472,351,878.60	31,679,699,529.31	56,788,648,468.09	44,093,472,927.83	- 12,413,773,398.52
	Total	174,873,305,525.32	140,719,378,009.04	151,438,000,000.00	134,639,112,620.76	6,080,265,388.28

Table 2.5 and 2.6 showed the comparison between 2020 and 2021 full-year Revenue performances. Revenue from Federation Account increased when compared with the corresponding 2020 figure, Independent Revenue also increased in 2021 above the 2020 figure. However, Revenue from Other Sources recorded a decrease in the 2021 fiscal year.

Table 2.6: Comparison of 2020 & 2021 Full-Year Independent Revenue

S/N	COMPONENTS	Jan-Dec, 2021	Jan-Dec, 2020
1	Ondo State Internal Revenue Services (ODIRS)	20,401,699,526.39	17,237,294,475.53
2	Ministries, Extra-Ministerial Departments & Agencies (MEDAs)	4,377,952,462.85	3,554,147,503.52
3	Education Endowment Fund (EEF)	345,079,359.29	302,900,152.23
	Total (Without RRA)	25,124,731,348.53	21,094,342,131.28
4	Revenue Retaining Agencies (RRAs)	5,709,241,386.30	3,754,124,061.60
	Grand-Total	30,833,972,734.83	24,848,466,192.88

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

CHAPTER THREE

EXPENDITURE PROFILE AND ANALYSIS

3.1 2021 QUARTERLY EXPENDITURE

Table 3.1 showed summary of quarterly expenditure details for year 2021.

Table 3.1: Summary of 2021 Quarterly Expenditure

S/N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦	FOURTH QUARTER ACTUAL ₦	FOURTH QUARTER PERFORMANCE LEVEL %
1	PERSONNEL COST	9,836,382,026.14	8,744,609,847.09	5,110,047,239.40	7,689,881,652.94	9,643,795,566.01	98.04
2	OVERHEAD COST	1,078,178,687.50	170,746,310.00	917,185,320.60	953,880,876.14	993,914,894.65	92.18
3	SPECIAL PROGRAMME	3,667,963,750.00	2,516,378,919.45	2,409,230,102.11	3,197,219,262.09	2,625,091,519.42	71.57
4	GRANTS AND CONTRIBUTIONS	2,459,600,000.00	620,160,600.00	1,539,726,600.00	1,004,721,300.00	3,400,275,200.00	138.25
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	2,728,970,000.00	2,916,418,135.20	1,952,161,674.42	2,437,180,513.42	2,577,817,061.29	94.46
A	TOTAL RECURRENT EXPENDITURE	19,771,094,463.64	14,968,313,811.74	11,928,350,936.53	15,282,883,604.59	19,240,894,241.37	97.32
B	DEBT SERVICE	3,408,213,758.68	4,265,940,003.73	3,915,736,292.86	3,160,357,370.71	11,462,041,765.11	336.31
	STATUTORY TRANSFERS						
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	582,617,504.03	153,437,581.44	116,749,218.82	100,000,000.00	200,000,000.00	34.33
2	TRANSFER TO OSOPADEC	1,158,377,756.32	2,529,505,122.82	587,262,877.84	294,590,000.00	1,067,773,062.45	92.18
3	TRANSFER TO INTERNAL REVENUE SERVICES	1,319,151,809.76	1,027,707,074.17	853,629,350.26	895,404,319.55	912,540,623.57	69.18
C	TOTAL STATUTORY TRANSFER	3,060,147,070.12	3,710,649,778.43	1,557,641,446.92	1,289,994,319.55	2,180,313,686.02	71.25
D	TOTAL CAPITAL EXPENDITURE	17,478,871,088.90	4,725,115,667.05	8,203,363,756.40	8,154,040,879.51	14,413,028,040.33	82.46
	GRAND TOTAL (A+B+C+D)	43,718,326,381.33	27,670,019,260.95	25,605,092,432.71	27,887,276,174.36	47,296,277,732.83	108.18

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

Figure 3.1: Bar Chart Showing Year 2021 Quarterly Estimate and Actual Expenditure

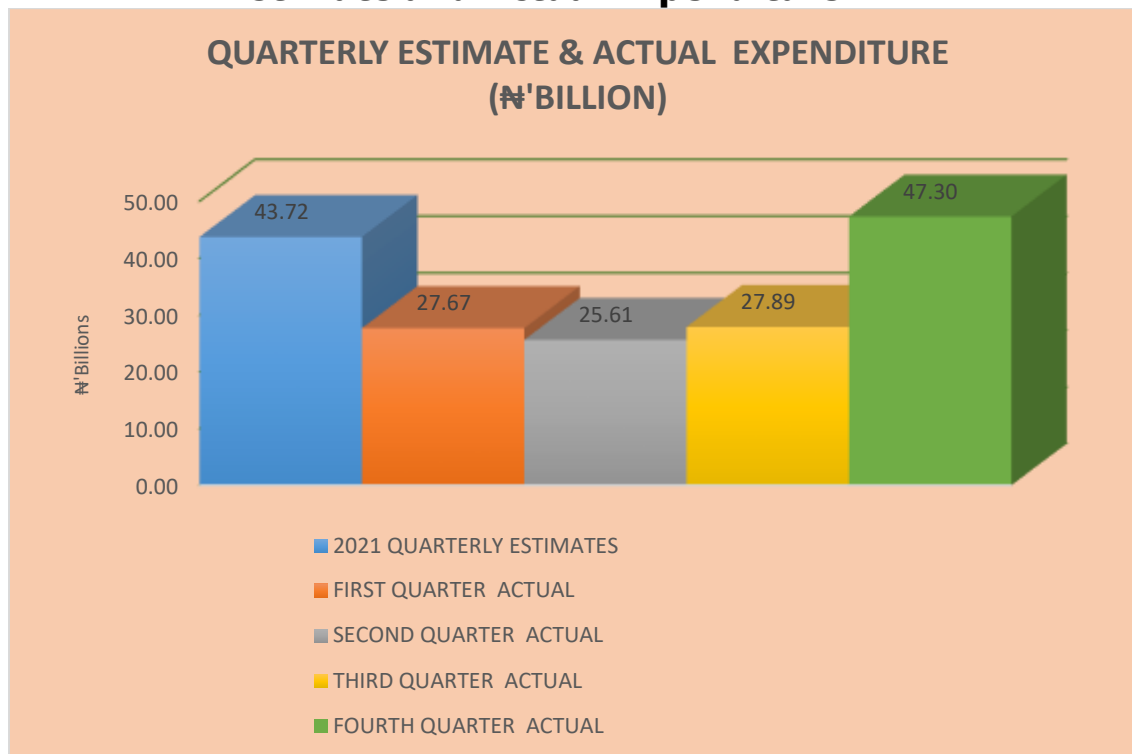


Figure 3.1 compared the total actual expenditure for each quarter of year 2021 with the quarterly estimates. The actual total Expenditure for the fourth quarter was ~~N~~47.296 billion against the proposed quarterly estimates of ~~N~~43.718 billion representing 108.2% performance level. The Expenditure for the first quarter was ~~N~~27.670 billion representing 63.3% performance level, second quarter ~~N~~25.605 billion representing 58.6% performance while the third quarter Expenditure of ~~N~~27.887 billion performed at 63.8% when compared with the quarterly budget.

Table 3.2: Summary of 2021 Cumulative Expenditure

S/N	EXPENDITURE DETAILS	2021 RE-ORDERED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	PERSONNEL COST	39,345,528,104.57	31,188,334,305.44	79.27	8,157,193,799.13
2	OVERHEAD COST	4,312,714,750.00	3,035,727,401.39	70.39	1,276,987,348.61
3	SPECIAL PROGRAMME	14,671,855,000.00	10,747,919,803.07	73.26	3,923,935,196.93
4	GRANTS AND CONTRIBUTIONS	9,838,400,000.00	6,564,883,700.00	66.73	3,273,516,300.00
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,915,880,000.00	9,883,577,384.33	90.54	1,032,302,615.67
A	TOTAL RECURRENT EXPENDITURE	79,084,377,854.57	61,420,442,594.23	77.66	17,663,935,260.35
B	DEBT SERVICE	13,632,855,034.70	22,804,075,432.41	167.27	-9,171,220,397.71
	STATUTORY TRANSFERS				
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,330,470,016.12	570,186,800.26	24.47	1,760,283,215.86
2	TRANSFER TO OSOPADEC	4,633,511,025.29	4,479,131,063.11	96.67	154,379,962.18
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,276,607,239.05	3,689,281,367.55	69.92	1,587,325,871.50
C	TOTAL STATUTORY TRANSFER	12,240,588,280.46	8,738,599,230.92	71.39	3,501,989,049.54
D	TOTAL CAPITAL EXPENDITURE	69,915,484,355.59	35,495,548,343.29	50.77	34,419,936,012.30
	GRAND TOTAL (A+B+C+D)	174,873,305,525.32	128,458,665,600.85	73.46	46,414,639,924.48

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

Figure 3.2: Bar Chart Showing Cumulative Estimate & Actual Expenditure

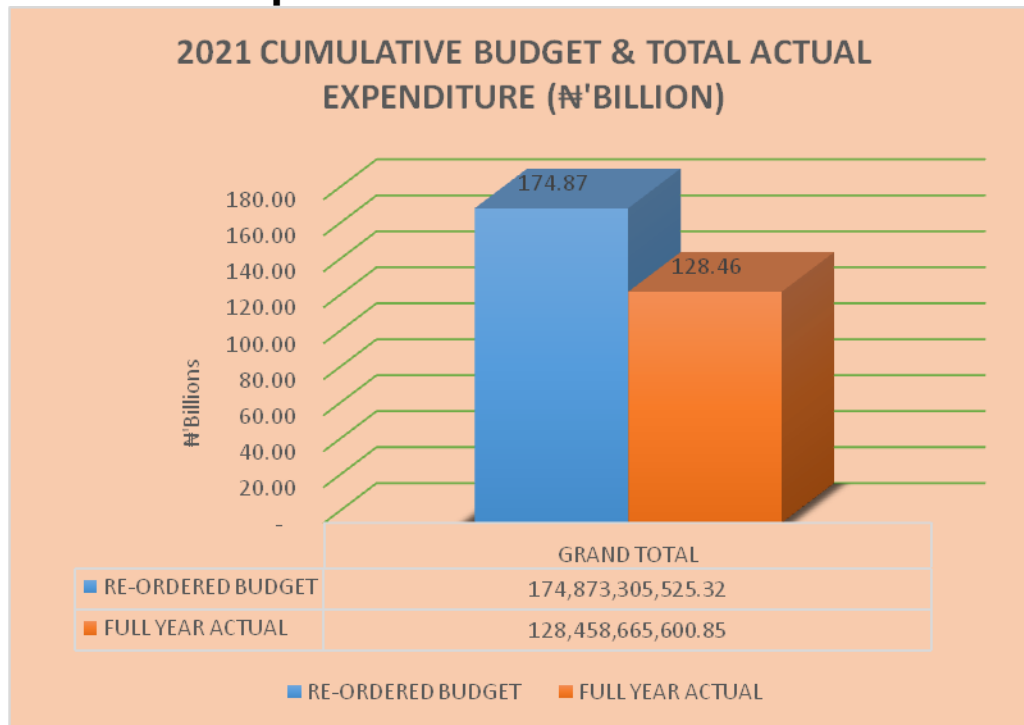


Figure 3.2 above compared the cumulative actual expenditure with its estimates. The 2021 actual cumulative Expenditure was ₦128.459 billion against the proposed estimates of ₦174.873 billion, representing 73.5% performance level.

Figure 3.3: Bar Chart Showing Year 2021 Cumulative Estimates and Actual Expenditure Classifications

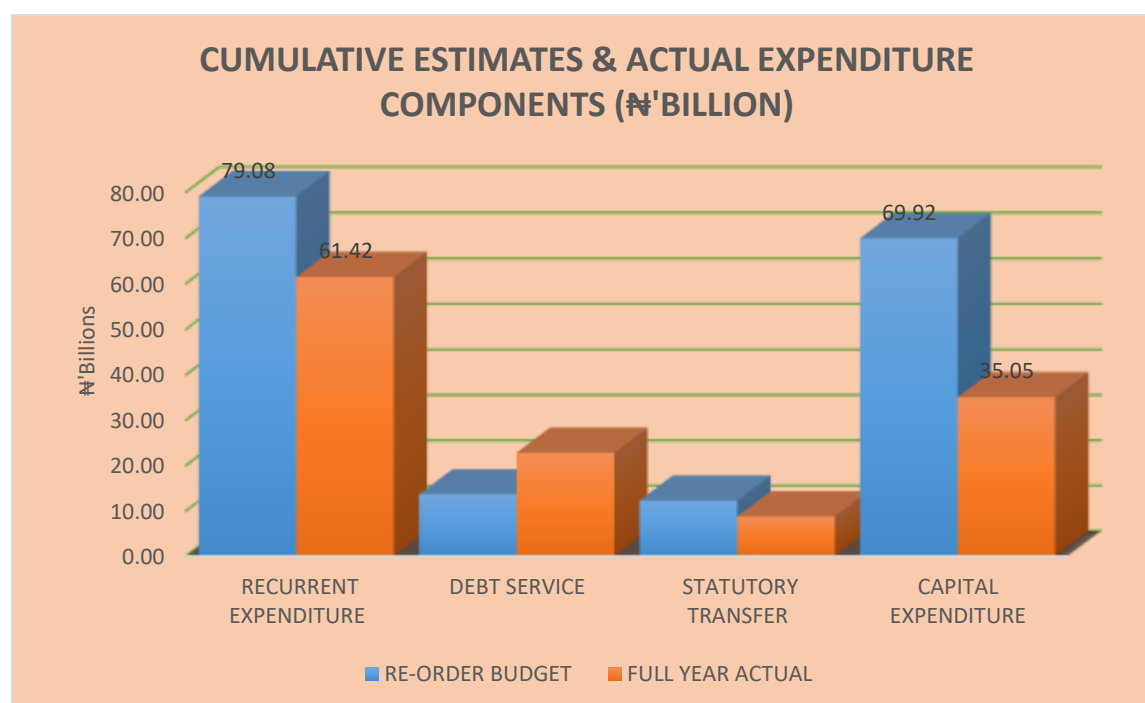


Figure 3.3 showed that actual Recurrent expenditure was ~~N~~61.420 billion against the cumulative estimates of ~~N~~79.084 billion for the year, representing 77.7% performance level. Debt Repayment figures furnished by the Debt Management Office was ~~N~~22.804 billion showing 167.3% performance level when compared with its estimate of ~~N~~13.633 billion. In similar manner, the estimates for Statutory Transfer was ~~N~~12.241 billion while actual Statutory Transfer was ~~N~~8.739 billion, representing 71.4% performance level. Also, actual Capital Expenditure was ~~N~~35.496 billion against its estimate of ~~N~~69.915 billion, performing at 50.8%.

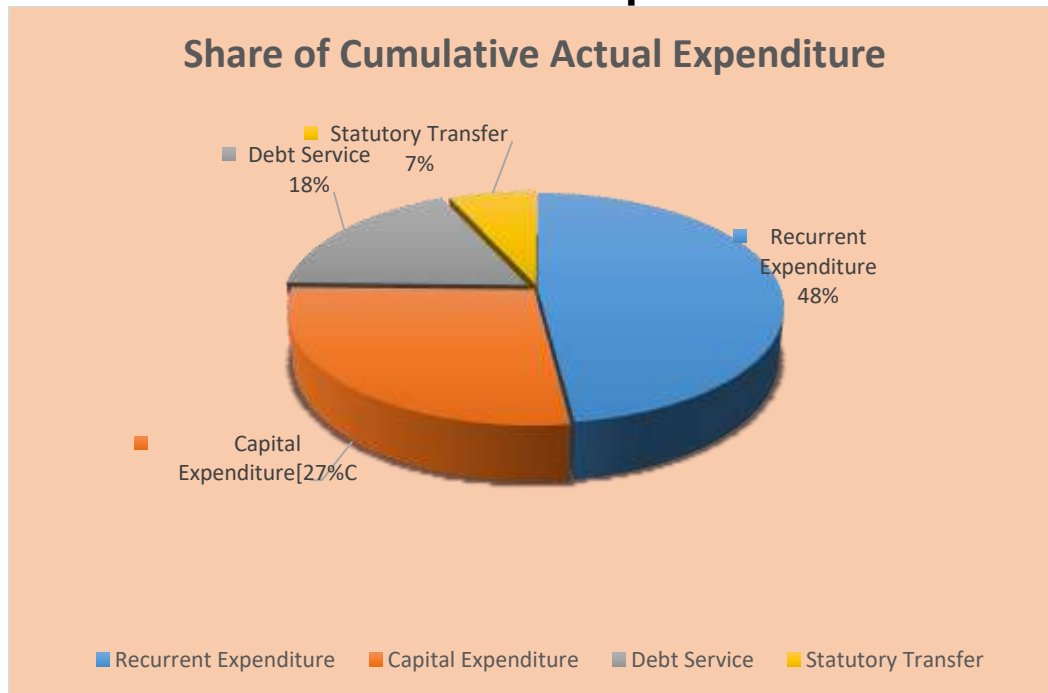
3.2. SHARE OF 2021 CUMULATIVE EXPENDITURE

Table 3.3 showed that out of the sum of ₦128.459 billion recorded as the actual total expenditure for the year, Recurrent Expenditure accounted for 48%, Debt Repayment 18%, Statutory Transfer 7% and 27% was expended on Capital projects. The corresponding 2020 cumulative expenditure analysis revealed that Recurrent Expenditure was 51%, Debt Repayment 13%, Statutory Transfer 6% and 30% as Capital Expenditure.

Table 3.3: Comparison of 2020 and 2021 Cumulative Expenditure

S/N	Expenditure Classification	2021 Actual Expenditure ₦	2021 Share to Total Expenditure %	2020 Actual Expenditure ₦	2020 Share to Total Expenditure %
1	Recurrent Expenditure	61,420,442,594.23	48	67,935,697,512.05	51
2	Capital Expenditure	35,495,548,343.29	27	39,537,366,976.30	30
3	Debt Service/Repayment	22,804,075,432.41	18	16,941,414,297.43	13
4	Statutory Transfer	8,738,599,230.92	7	8,868,243,209.99	6
TOTAL		128,458,665,600.85	100	133,282,721,995.77	100

**Figure 3.4: Pie Chart Showing Share of Year 2021
Cumulative Actual Expenditure Performance**



3.3 CUMULATIVE RECURRENT EXPENDITURE ANALYSIS

Analysis of cumulative Recurrent expenditure for year 2021 showed that the actual Recurrent Expenditure was ₦61.420 billion against the proposed estimates of ₦79.084 billion representing 77.7% performance.

Table 3.4: Details of Cumulative Recurrent Expenditure Components

S/N	EXPENDITURE DETAILS	2021 APPROVED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL %	VARIANCE ₦
1	PERSONNEL COST	39,345,528,104.57	31,188,334,305.44	79.27	8,157,193,799.13
2	OVERHEAD COST	4,312,714,750.00	3,035,727,401.39	70.39	1,276,987,348.61
3	SPECIAL PROGRAMME	14,671,855,000.00	10,747,919,803.07	73.26	3,923,935,196.93
4	GRANTS AND CONTRIBUTIONS	9,838,400,000.00	6,564,883,700.00	66.73	3,273,516,300.00
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,915,880,000.00	9,883,577,384.33	90.54	1,032,302,615.67
	TOTAL RECURRENT EXPENDITURE	79,084,377,854.57	61,420,442,594.23	77.66	17,663,935,260.35

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

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

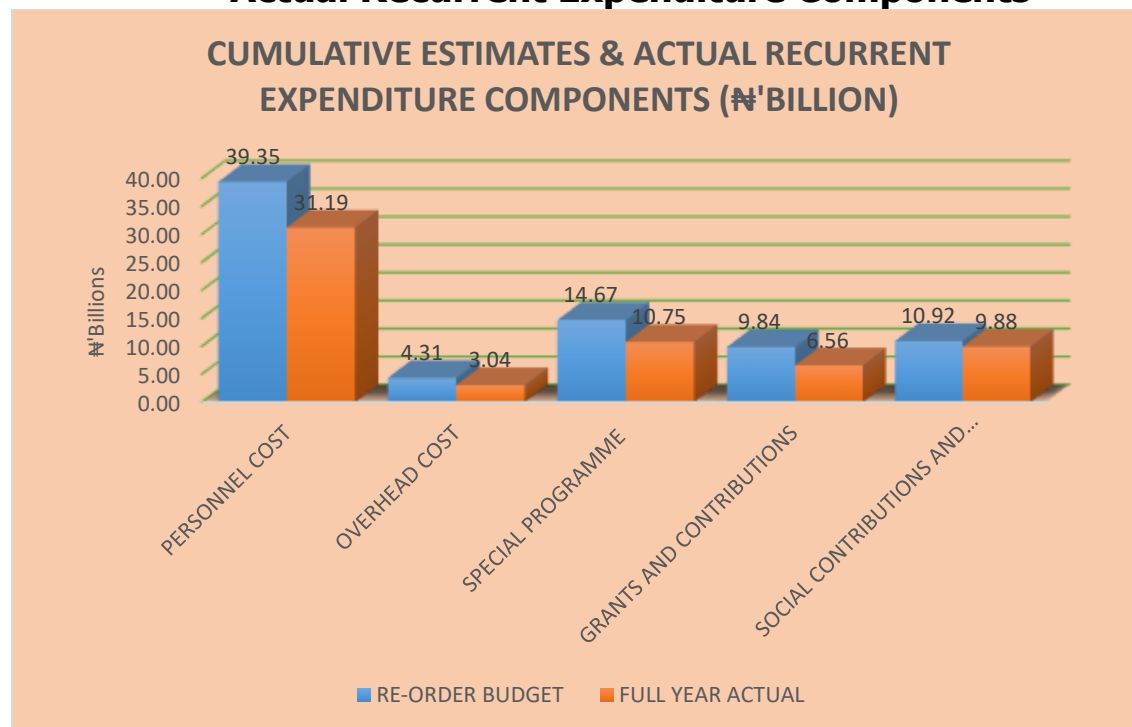


Table 3.4 and Figure 3.5 showed the cumulative Recurrent Expenditure components for year 2021. The estimates projection for Personnel Cost was ₦39.346 billion, Overhead Cost ₦4.313 billion, Special Programme ₦14.672

billion, Grants and Contributions ~~₦~~9.838 billion and ~~₦~~10.916 billion as Social Contributions & Social Benefits.

At the end of the year, the actual value and performance level for Personnel Cost was ~~₦~~31.188 billion (79.3%), Overhead Cost ~~₦~~3.036 billion (70.4%), Special Programme ~~₦~~10.748 billion (73.3%), Grants and Contributions ~~₦~~6.565 billion (66.7%) and ~~₦~~9.884 billion (90.5%) as Social Contributions & Social Benefits.

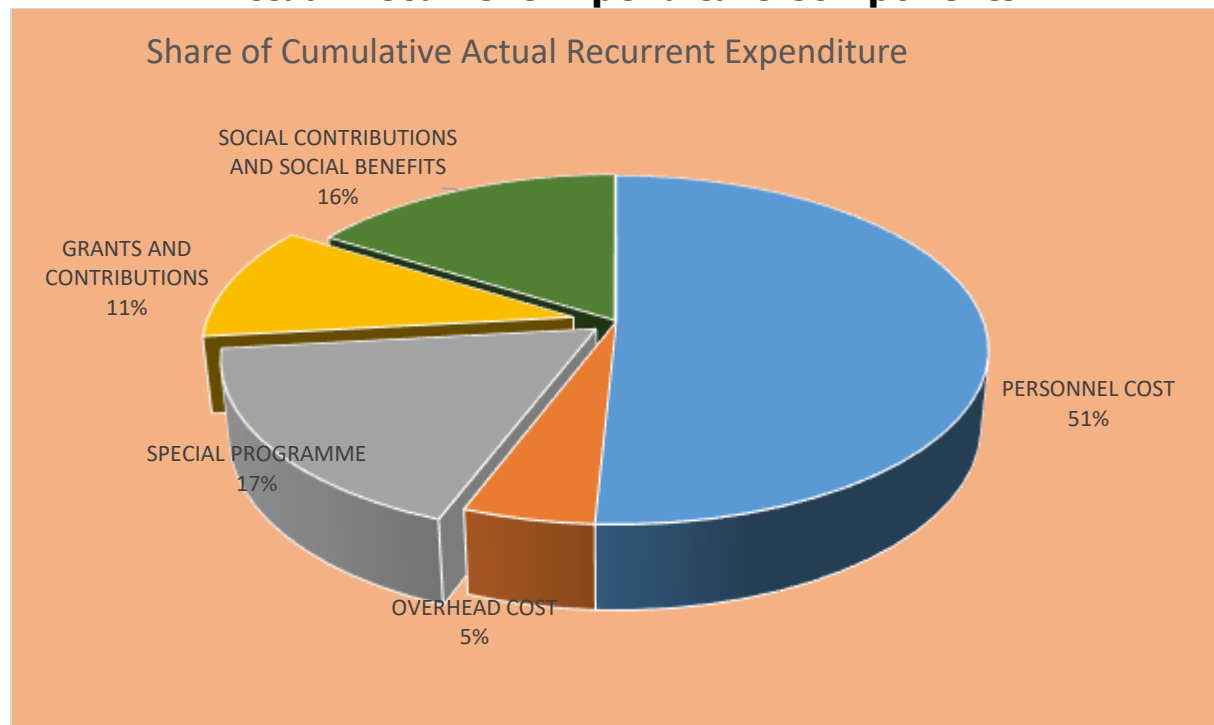
3.4 SHARE OF RECURRENT EXPENDITURE COMPONENTS

Table 3.5 compared year 2021 and 2020 Cumulative Actual Recurrent Expenditure components. Out of ~~₦~~61.420 billion actual Recurrent Expenditure, Personnel cost accounted for 51%, Overhead Cost 5%, Special Programme 17%, Grants and Contributions 11% and Social Contributions & Social Benefits 16% for year 2021. The corresponding 2020 cumulative share revealed that out of ~~₦~~67.936 billion, Personnel cost was 55%, Overhead Cost 4%, Special Programme 15%, Grants and Contributions 10% and 16% as Social Contributions & Social Benefits.

Table 3.5 Comparison of Share of 2020 and 2021 Cumulative Recurrent Expenditure

Expenditure Classification	2021 BUDGET ₦	2021 Actual Recurrent Expenditure ₦	2021 Share to Total Recurrent Exp. %	2020 BUDGET ₦	2020 Actual Recurrent Expenditure ₦	2020 Share to Total Recurrent Exp. %
PERSONNEL COST	39,345,528,104.57	31,188,334,305.44	51	40,059,974,547.92	37,163,627,334.65	55
OVERHEAD COST	4,312,714,750.00	3,035,727,401.39	5	3,764,833,550.00	2,927,547,555.50	4
SPECIAL PROGRAMMES	14,671,855,000.00	10,747,919,803.07	17	12,205,839,307.00	10,445,257,632.64	15
GRANTS AND CONTRIBUTIONS	9,838,400,000.00	6,564,883,700.00	11	8,340,955,000.00	6,848,915,777.48	10
SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS (SC&SB)	10,915,880,000.00	9,883,577,384.33	16	10,650,800,000.00	10,550,349,211.78	16
	79,084,377,854.57	61,420,442,594.23	100	75,022,402,404.92	67,935,697,512.05	100

Figure 3.6: Pie Chart Showing Share of 2021 Cumulative Actual Recurrent Expenditure Components



3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.6 showed the cumulative sectoral Recurrent Expenditure details for year 2021.

Table 3.6: Breakdown of Cumulative Sectoral Recurrent Expenditure

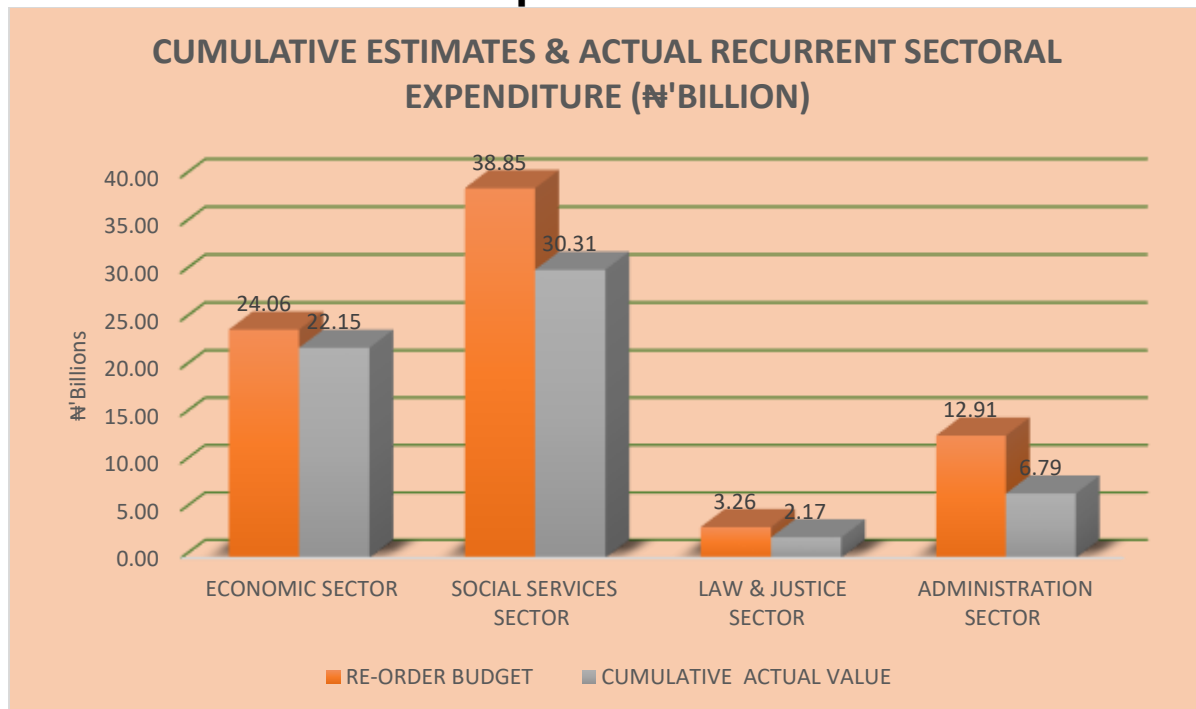
S/N	SUB-SECTOR/SECTOR	2021 APPROVED BUDGET N	CUMULATIVE ACTUAL N	PERFORMANCE LEVEL (%)	VARIANCE N
1	Agric	1,510,078,025.25	1,158,030,808.91	76.69	352,047,216.34
2	Trade & Industry	730,480,374.98	529,242,578.66	72.45	201,237,796.32
3	Infrastructure	2,642,477,831.41	1,870,360,250.13	70.78	772,117,581.28
4	Public Finance	19,175,739,194.53	18,593,260,455.64	96.96	582,478,738.89
A	TOTAL ECONOMIC SECTOR	24,058,775,426.17	22,150,894,093.35	92.07	1,907,881,332.82
1	Education	24,157,260,197.89	19,639,238,905.05	81.30	4,518,021,292.84
2	Health	12,154,960,382.24	9,090,646,769.04	74.79	3,064,313,613.20
3	Social & Community Development	2,027,347,399.52	1,222,217,111.68	60.29	805,130,287.84
4	Environment & Sewage Management	514,802,777.13	361,142,204.02	70.15	153,660,573.11
B	TOTAL SOCIAL SERVICES SECTOR	38,854,370,756.78	30,313,244,989.78	78.02	8,541,125,767.00
1	Administration of Justice	3,259,057,475.18	2,168,365,974.97	66.53	1,090,691,500.21
C	TOTAL LAW & JUSTICE SECTOR	3,259,057,475.18	2,168,365,974.97	66.53	1,090,691,500.21
1	General Administration	7,845,558,403.37	4,830,877,759.70	61.57	3,014,680,643.67
2	Legislative	3,819,915,789.62	1,329,143,347.25	34.80	2,490,772,442.37
3	Information	1,246,700,003.45	627,916,429.17	50.37	618,783,574.28
D	TOTAL ADMINISTRATION SECTOR	12,912,174,196.44	6,787,937,536.12	52.57	6,124,236,660.32
	GRAND TOTAL (A+B+C+D)	79,084,377,854.57	61,420,442,594.22	77.66	17,663,935,260.35

Source: Office of the Accountant-General and other MEDAs

Table 3.6 showed that in the 2021 cumulative Sectoral Recurrent Expenditure, Economic sector recorded the highest performance of 92.1%. On the other hand, Administration Sector had the least performance of 52.6% while Social

service sector and Law & Justice sector performances were 78.0% and 66.5% respectively.

Figure 3.7: Bar Chart Showing Cumulative Sectoral Recurrent Expenditure



3.6 CAPITAL EXPENDITURE ANALYSIS

Table 3.7 showed the cumulative sectoral Capital Expenditure details for the year.

Table 3.7: Cumulative Sectoral Capital Expenditure Details

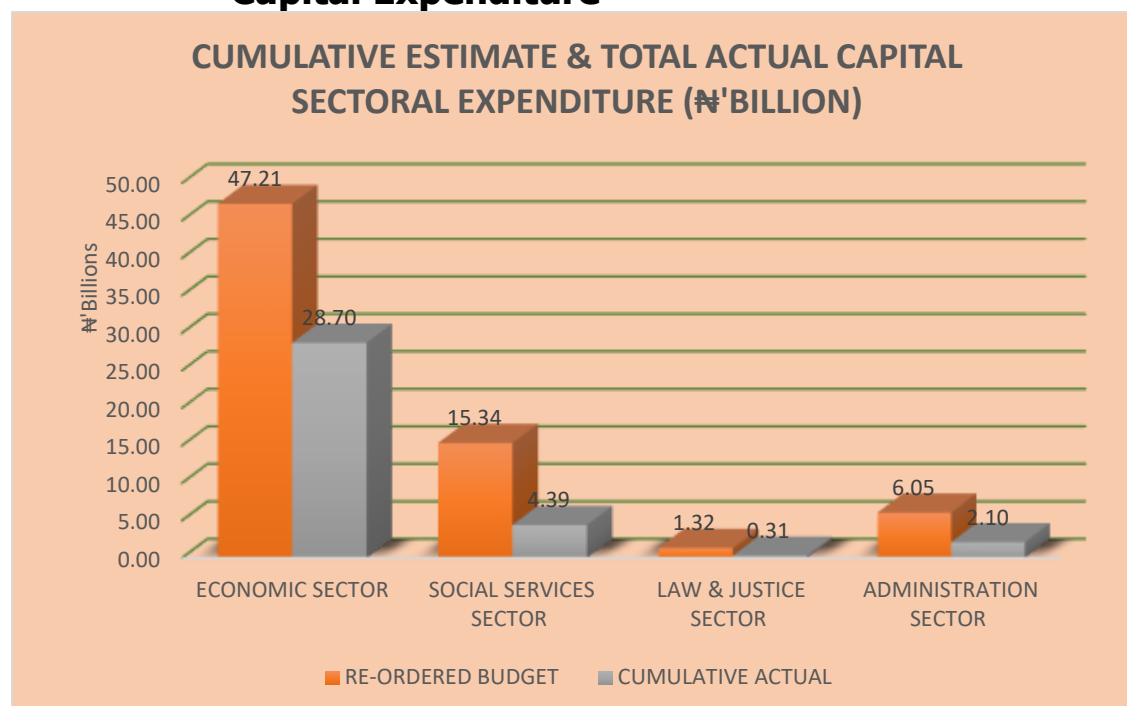
S/N	SUB-SECTOR/SECTOR	APPROVED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	Agric	6,521,006,813.00	1,031,581,838.51	15.82	5,489,424,974.49
2	Trade & Industry	2,575,900,000.00	163,952,354.17	6.36	2,411,947,645.83
3	Infrastructure	32,860,961,484.96	24,471,528,630.86	74.47	8,389,432,854.10
4	Public Finance	5,254,822,709.11	3,028,616,890.83	57.63	2,226,205,818.28
A	ECONOMIC SECTOR	47,212,691,007.07	28,695,679,714.37	60.78	18,517,011,292.70
1	Education	6,965,818,348.52	995,372,635.14	14.29	5,970,445,713.38
2	Health	4,761,875,000.00	1,224,551,273.85	25.72	3,537,323,726.15
3	Social & Community Development	1,233,900,000.00	163,172,095.71	13.22	1,070,727,904.29
4	Environment & Sewage Management	2,376,000,000.00	2,011,748,059.86	84.67	364,251,940.14
B	SOCIAL SERVICES SECTOR	15,337,593,348.52	4,394,844,064.56	28.65	10,942,749,283.96
1	Administration of Justice	1,319,000,000.00	309,022,812.24	23.43	1,009,977,187.76
C	LAW & JUSTICE SECTOR	1,319,000,000.00	309,022,812.24	23.43	1,009,977,187.76
1	General Administration	4,726,900,000.00	1,786,337,630.92	37.79	2,940,562,369.08
2	Legislative	862,300,000.00	110,270,497.90	12.79	752,029,502.10
3	Information	457,000,000.00	199,393,623.30	43.63	257,606,376.70
D	ADMINISTRATION SECTOR	6,046,200,000.00	2,096,001,752.12	34.67	3,950,198,247.88
	GRAND TOTAL (A+B+C+D)	69,915,484,355.59	35,495,548,343.29	50.77	34,419,936,012.30

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

Table 3.7 showed that in the 2021 cumulative Sectoral Capital Expenditure, Economic Sector recorded the highest performance level of 60.8%. On the other hand, Law & Justice Sector recorded the least performance of 23.4%

for the 2021 cumulative, while Administration Sector and Social Services sector performances were 34.7% and 28.7% respectively.

Figure 3.8: Bar Chart Showing Cumulative Sectoral Capital Expenditure



3.7 STATUTORY TRANSFERS

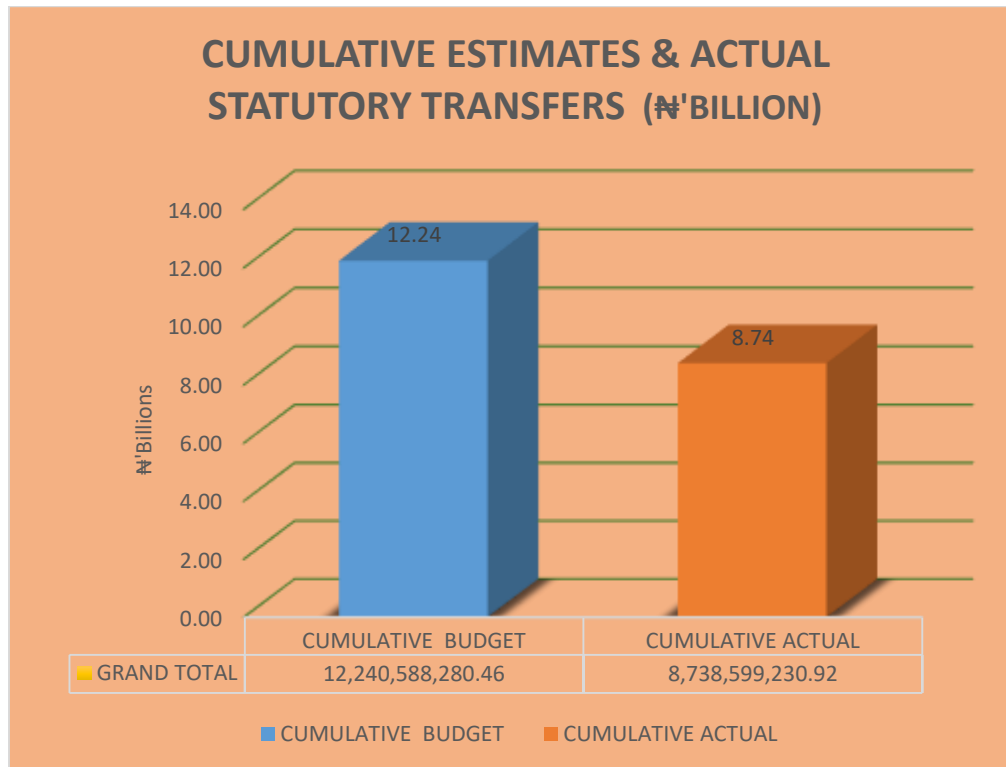
With the approved estimates of ₦12.241 billion, actual cumulative Statutory Transfers was ₦8.739 billion, representing 71.4% performance level.

Table 3.8: Details of Cumulative Statutory Transfer

S/N	PARTICULARS	2021 APPROVED BUDGET ₦	CUMULATIVE ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,330,470,016.12	570,186,800.26	1,760,283,215.86	24.47
2	TRANSFER TO OSOPADEC	4,633,511,025.29	4,479,131,063.11	154,379,962.18	96.67
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,276,607,239.05	3,689,281,367.55	1,587,325,871.50	69.92
	TOTAL	12,240,588,280.46	8,738,599,230.92	3,501,989,049.54	71.39

Source: OFFICE OF ACCOUNTANT-GENERAL

Figure 3.9: Bar Chart Showing Cumulative Statutory Transfers



3.8 DEBT SERVICE/REPAYMENT

Table 3.9 showed the breakdown of Debt service/repayment for 2021.

Table 3.9: 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	158,096,276.72	471,711,892.37	629,808,169.09
2	Salary Bailout	14,686,558,819.29	428,357,965.56	579,867,591.19	1,008,225,556.75
3	Restructured Commercial Bank Loan(FGN Bond)	4,195,167,123.56	120,963,735.83	602,333,754.89	723,297,490.72
4	Budget Support Facility	17,569,000,000.00	72,396,342.71	909,619,543.20	982,015,885.91
5	OSAEC/CACS	2,000,000,000.00	669,109,271.16	30,484,844.36	699,594,115.52
6	Micro Credit	1,960,788,794.60	392,157,758.88	20,261,067.12	412,418,826.00
7	Bond (₦27B Restructured)	4,200,000,000.00	2,900,163,725.63	597,268,126.51	3,497,431,852.14
8	Bond 2	30,000,000,000.00	4,285,714,285.80	3,445,702,869.24	7,731,417,155.04
9	UBEC/SUBEB	3,901,878,378.38	162,578,265.67	0.00	162,578,265.67
10	Water Corporation	702,000,000.00	62,854,995.62	838,066.61	63,693,062.23
11	Vehicle Lease 2019	739,400,000.00	245,135,811.97	15,769,108.95	260,904,920.92
12	Salary Arrears	5,049,934,134.05	5,049,934,134.05	0.00	5,049,934,134.05
13	Contractors Arrears	1,493,554,741.69	470,148,659.27	0.00	470,148,659.27
14	FOREIGN LOANS		770,227,976.40	342,379,362.70	1,112,607,339.10
	TOTAL	95,004,727,249.88	15,787,839,205.27	7,016,236,227.14	22,804,075,432.41

SOURCE: DEBT MANAGEMENT DEPARTMENT (NOTE: All FAAC deductions reported are as at December;2021)

3.9 EXPENDITURE BY FUNCTIONS OF GOVERNMENT

There are ten (10) functions of Government according to International Public Sector Accounting Standard (IPSAS) classification. The summary of 2021 Cumulative Expenditure by functions of Government is depicted in table 3.10 and further details are contained in the appendix.

Table 3.10: Summary of 2021 Cumulative Estimates & Actual Expenditure by Functions of Government

S/N	Code	Functional (Segment)	Expenditure Approved Budget ₦	Cumulative Expenditure Actual Value ₦	Performance Level %	Variance ₦
1	701	GENERAL PUBLIC SERVICES	62,218,933,246.14	56,906,123,141.61	91.46	5,312,810,104.53
2	702	DEFENSE				
3	703	PUBLIC ORDER AND SAFETY	3,563,534,581.85	1,922,651,963.12	53.95	1,640,882,618.73
4	704	ECONOMIC AFFAIRS	37,766,209,586.62	24,888,053,575.31	65.90	12,878,156,011.31
5	705	ENVIRONMENTAL PROTECTION	2,903,199,027.13	2,379,840,263.88	81.97	523,358,763.25
6	706	HOUSING AND COMMUNITY AMMENITIES	17,147,969,732.50	9,773,420,526.29	56.99	7,374,549,206.21
7	707	HEALTH	16,916,835,382.24	10,315,198,042.89	60.98	6,601,637,339.35
8	708	RECREATION, CULTURE AND RELIGION	2,648,510,871.87	1,290,994,789.39	48.74	1,357,516,082.48
9	709	EDUCATION	31,123,078,546.41	20,634,611,540.19	66.30	10,488,467,006.22
10	710	SOCIAL PROTECTION	585,034,550.56	347,771,758.18	59.44	237,262,792.38
TOTAL:			174,873,305,525.32	128,458,665,600.85	73.46	46,414,639,924.47

CHAPTER FOUR

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

4.1 OBSERVATIONS

The following are the observations from the 2021 Full Year Budget Implementation Appraisal:

- i. The revenue side of the budget performed at 80.5% for the year.
- ii. Revenue receipts from the Federation Account was ~~N~~83.915 billion, representing 94.7% performance.
- iii. Internally Generated Revenue exclusive of amount generated by the Revenue Retaining Agencies (RRAs) performed at 87.3%.
- iv. MEDAs performance on IGR for the year was 84.0% while the fourth quarter performance was 90.3%.
- v. ODIRS performance improved in fourth quarter to 75.6% when compared with the third quarter performance of 56.9%. The cumulative performance for the full year was 88.1%.
- vi. The share of Internally Generated Revenue to total actual revenue was 18%, Revenue from Federation Account was 60% while the share of Revenue from Other Sources was 22% for the year.
- vii. Internally Generated Revenue performances on MEDAs basis shows that sixteen (16) MEDAs performed above 100%, thirteen (13) MEDAs performed between 70% and 99%, eight (8) MEDAs performed between 50% and 69%, while thirty-two (32) MEDAs performed below 50%.
- viii. The Expenditure side of the Budget performed at 73.5% for the year.

- ix. Capital expenditure was ~~₦~~35.496 billion against its estimates of ~~₦~~69.915 billion, performing at 50.8%.
- x. Recurrent Expenditure also recorded a total of ~~₦~~61.420 billion, with 77.7% performance level when compared with its estimate of ~~₦~~79.084 billion for the year.
- xi. The Statutory Transfers was ~~₦~~8.739 billion against the cumulative estimates of ~~₦~~12.241 billion, performing at 71.4%.
- xii. The sum of ~~₦~~4.479 billion was paid to OSOPADEC as Statutory Transfer, performing at 96.7%.
- xiii. The sum of ~~₦~~0.570 billion was paid as Statutory Transfer to Local Government Joint Account, representing 24.5% performance.
- xiv. The sum of ~~₦~~15.788 billion was spent as debt repayment while interest paid amounted to ~~₦~~7.016 billion.
- xv. Recurrent Expenditure accounted for 48% of the total actual expenditures for the year, Capital Expenditure 27%, Debt Repayment 18% and 7% for Statutory Transfers.

4.2 RECOMMENDATIONS

The under listed are hereby suggested for better budget performance;

- i. The State should seek debt relief so that the amount deducted from the money that accrued to the State from the Federation account will be suspended or reduced pending the improvement in economic activities after COVID-19 induced recession.
- ii. The State should also look at the option of renegotiating the cost of servicing its debt so that the amount paid as interest on debt yearly can be minimized.

- 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. The revenue generating agencies should be encouraged to sustain and improve on the current Internally Generated Revenue performance.
- vi. Monitoring and Evaluation Department of Ministry of Economic Planning and Budget should be given necessary support to carry out independent monitoring and impact assessment of projects executed in line with the Ondo State Fiscal Responsibility Law (FRL, 2017) and advise government appropriately.

4.3 CONCLUSION

The cumulative Budget performance for the year 2021 decreased when compared with performance of the corresponding period of year 2020. Although, the revenue performance of eighty percent (80%) was impressive but still fall below the eighty five percent (85%) SFTAS Disbursement Link Indicator (DLI) on Budget performance. Therefore, more measures should be taken to further improve budget performance in the State.

In conclusion, efforts should be channelled towards addressing the observations and implementing the recommendations provided in the Appraisal for a better budget performance.

APPENDIX

Details of Revenue on Administrative Segment

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET VALUE ₦	2021 ACTUAL REVENUE ₦	VARIANCE ₦	PERFORM- ANCE (%)
	TOTAL REVENUE	174,873,305,525.32	140,719,378,009.04	34,153,927,516.28	80.47
	Administration Sector	397,963,000.00	160,695,163.01	-237,267,836.99	40.38
011100100100	GOVERNOR'S OFFICE-GOVERNMENT HOUSE AND PROTOCOL	401,000.00		-401,000.00	0.00
011101300200	GENERAL ADMINISTRATION	1,100,000.00	18,374,485.00	17,274,485.00	1,670.41
011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	462,000.00	389,000.00	-73,000.00	84.20
011102100100	LIAISON OFFICE, LAGOS	4,141,000.00	2,120,000.00	-2,021,000.00	51.20
011102100200	LIAISON OFFICE, ABUJA	3,688,000.00	4,940,000.00	1,252,000.00	133.95
011103700100	MUSLIM WELFARE BOARD	2,250,000.00		-2,250,000.00	0.00
011103800100	CHRISTIAN WELFARE BOARD	311,000.00	150,000.00	-161,000.00	48.23
011113200100	INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIONS	252,501,000.00		-252,501,000.00	0.00
012300100100	MINISTRY OF INFORMATION AND ORIENTATION	8,000,000.00	58,720,965.01	50,720,965.01	734.01
012305600100	ONDO STATE SIGNAGE AGENCY	122,592,000.00	70,481,873.00	-52,110,127.00	57.49
012500700100	OFFICE OF ESTABLISHMENTS	103,000.00	1,003,840.00	900,840.00	974.60
014700100100	CIVIL SERVICE COMMISSION	84,000.00	3,110,000.00	3,026,000.00	3,702.38
014800100100	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	1,100,000.00		-1,100,000.00	0.00
014900100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,230,000.00	1,405,000.00	175,000.00	114.23
	Economic Sector	169,081,801,002.97	135,925,023,826.16	33,156,777,176.81	80.39
021500100100	MINISTRY OF AGRICULTURE	1,539,300,000.00	271,967,900.02	-1,267,332,099.98	17.67
021511000100	AGRICULTURAL INPUT AND SUPPLY AGENCY	1,821,000.00	95,900.00	-1,725,100.00	5.27
021511600100	COCOA REVOLUTION OFFICE	279,040,000.00	24,858,984.00	-254,181,016.00	8.91
021511700100	ONDO STATE AGRI-BUSINESS EMPOWERMENT CENTRE (OSAEC)	1,110,001,000.00	333,825,000.00	-776,176,000.00	30.07
022000100100	MINISTRY OF FINANCE	130,328,258,273.55	111,880,406,765.37	18,447,851,508.18	85.85
022000800100	ONDO STATE INTERNAL REVENUE SERVICE	23,154,209,400.22	20,401,699,526.39	-2,752,509,873.83	88.11
022000900100	POOLS BETTINGS AND LOTTERIES BOARD	100,000,000.00	245,100,386.02	145,100,386.02	245.10
022001100100	OFFICE OF THE STATE AUDITOR GENERAL	2,433,000.00	196,100.00	-2,236,900.00	8.06
022001200100	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	66,024,000.00		-66,024,000.00	0.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	127,484,000.00	168,908,120.52	41,424,120.52	132.49

Details of Revenue on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET VALUE ₦	2021 ACTUAL REVENUE ₦	VARIANCE ₦	PERFORM- ANCE (%)
022205100100	MICRO CREDIT AGENCY	10,616,000.00	810,850.00	-9,805,150.00	7.64
022205700100	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	6,000,000,000.00	462,948,170.57	-5,537,051,829.43	7.72
022800700100	STATE INFORMATION TECHNOLOGY AGENCY (SITA)	370,000,000.00	69,296,068.35	-300,703,931.65	18.73
022900100100	OFFICE OF TRANSPORT	130,169,000.00	300,137,734.70	169,968,734.70	230.58
023305100100	MINISTRY OF NATURAL RESOURCES	1,006,282,000.00	809,247,162.97	-197,034,837.03	80.42
023305100200	ONDO STATE UN-REDD+ PROJECT	40,000,000.00		-40,000,000.00	0.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	90,000,000.00	56,928,400.00	-33,071,600.00	63.25
023405600100	ONDO STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	1,500,000,000.00		-1,500,000,000.00	0.00
023600100100	MINISTRY OF CULTURE AND TOURISM	4,898,000.00	5,421,503.00	523,503.00	110.69
023800100100	MINISTRY OF ECONOMIC PLANNING AND BUDGET	200,000,000.00	94,414,760.00	-105,585,240.00	47.21
025000200100	BUREAU OF PUBLIC PROCUREMENT (BPP)	148,000,000.00	18,555,200.00	-129,444,800.00	12.54
025210200100	ONDO STATE WATER CORPORATION	1,370,350,833.20	4,635,950.00	-1,365,714,883.20	0.34
025210300100	ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	559,599,496.00		-559,599,496.00	0.00
025305300100	ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	342,814,000.00	357,990,575.11	15,176,575.11	104.43
026000100100	MINISTRY OF LANDS AND HOUSING	450,000,000.00	314,997,302.14	-135,002,697.86	70.00
026100100100	OFFICE OF PUBLIC UTILITIES	501,000.00		-501,000.00	0.00
026300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	150,000,000.00	102,581,467.00	-47,418,533.00	68.39
	Law and Justice Sector	493,299,000.00	191,243,373.84	-302,055,626.16	38.77
031800100100	ONDO STATE JUDICIARY	151,834,000.00	165,714,563.31	13,880,563.31	109.14
031801100100	ONDO STATE JUDICIAL SERVICE COMMISSION	300,000.00	249,000.00	-51,000.00	83.00
032600100100	MINISTRY OF JUSTICE	324,036,000.00	19,611,240.53	-304,424,759.47	6.05
032605200100	CUSTOMARY COURT OF APPEAL	17,129,000.00	5,668,570.00	-11,460,430.00	33.09
	Regional Sector/Transfers	0.00	0.00	0.00	0.00
	Social Sector	4,900,242,522.35	4,442,415,646.03	-457,826,876.32	90.66
051300100200	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	23,714,000.00	11,000.00	-23,703,000.00	0.05
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	3,325,000.00	1,106,000.00	-2,219,000.00	33.26
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	706,945,848.27	2,626,444,742.90	1,919,498,894.63	371.52
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) HEADQUARTERS	1,557,276,674.08	729,240,165.14	-828,036,508.94	46.83
051700800100	ONDO STATE LIBRARY BOARD	51,000.00	40,000.00	-11,000.00	78.43

Details of Revenue on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET VALUE ₦	2021 ACTUAL REVENUE ₦	VARIANCE ₦	PERFORM- ANCE (%)
051705400100	TEACHING SERVICE COMMISSION	24,000.00	15,000.00	-9,000.00	62.50
051705500100	BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	9,925,000.00	3,494,000.00	-6,431,000.00	35.20
052100100100	MINISTRY OF HEALTH	187,196,000.00	6,518,125.00	-180,677,875.00	3.48
052100200100	CONTRIBUTORY HEALTH COMMISSION	846,000,000.00		-846,000,000.00	0.00
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD	251,500,000.00	124,953,850.00	-126,546,150.00	49.68
052110200100	HOSPITALS MANAGEMENT BOARD	3,031,000.00	917,893,658.00	914,862,658.00	30,283.53
052111500100	EMERGENCY RESPONSE SERVICE	13,500,000.00		-13,500,000.00	0.00
053500100100	MINISTRY OF ENVIRONMENT	10,256,000.00	19,291,590.00	9,035,590.00	188.10
053500100200	NEW MAP PROJECT OFFICE	1,250,000,000.00		-1,250,000,000.00	0.00
053505300100	ONDO STATE WASTE MANAGEMENT BOARD	37,498,000.00	13,407,514.99	-24,090,485.01	35.76

Details of Revenue on Functional Segment

Functional Code	Functional Description	2021 APPROVED BUDGET VALUE ₪	2021 ACTUAL REVENUE ₪	VARIANCE ₪	PERFORMANCE %
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,000,000.00	14,245,580.67	8,245,580.67	237.43
70112	FINANCIAL AND FISCAL AFFAIRS	32,700,000,000.00	31,234,890,560.60	(1,465,109,439.40)	95.52
70113	EXTERNAL AFFAIRS (CS)				
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION				
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS				
70131	GENERAL PERSONNEL SERVICES				
70132	OVERALL PLANNING AND STATISTICAL SERVICES				
70133	OTHER GENERAL SERVICES	132,048,660,869.81	99,884,817,859.97	(32,163,843,009.84)	75.64
70140	BASIC RESEARCH				
70150	R&D GENERAL PUBLIC SERVICES				
70160	GENERAL PUBLIC SERVICES N.E.C.	3,072,182,400.22	3,000,120,000.10	(72,062,400.12)	97.65
70170	PUBLIC DEBT TRANSACTIONS				
70180	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT				
70310	POLICE SERVICES				
70320	FIRE PROTECTION SERVICES				
70330	LAW COURTS	50,500,000.00	52,421,500.00	1,921,500.00	103.80
70340	PRISONS				
70350	R&D PUBLIC ORDER AND SAFETY				
70360	PUBLIC ORDER AND SAFETY				
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,500,850,000.00	3,250,568,726.52	(2,250,281,273.48)	59.09
70412	GENERAL LABOUR AFFAIRS				
70421	AGRICULTURE	430,620,126.00	562,915,532.97	132,295,406.97	130.72
70422	FORESTRY	219,000,000.00	684,458,672.68	465,458,672.68	312.54
70423	FISHING AND HUNTING				
70431	COAL AND OTHER SOLID MINERAL FUEL				
70432	PETROLEUM AND NATURAL GAS				

Details of Revenue on Functional Segment Cont'd

Functional Code	Functional Description	2021 APPROVED BUDGET VALUE M	2021 ACTUAL REVENUE M	VARIANCE M	PERFORMANCE %
70433	NUCLEAR FUEL				
70434	OTHER FUELS				
70435	ELECTRICITY				
70436	NON ELECTRIC ENERGY				
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS				
70442	MANUFACTURING				
70443	CONSTRUCTION				
70451	ROAD TRANSPORT				
70452	WATER TRANSPORT				
70453	RAILWAY TRANSPORT				
70454	AIR TRANSPORT				
70455	PIPELINE AND OTHER TRANSPORT				
70460	COMMUNICATION				
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING				
70472	HOTELS AND RESTUARANTS				
70473	TOURISM				
70474	MULTIPURPOSE DEVELOPMENT PROJECTS				
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS				
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING				
70483	FUEL AND ENERGY				
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION				
70485	R & D TRANSPORT				
70486	R & D COMMUNICATION				
70487	R & D OTHER INDUSTRIES				
70490	ECONOMIC AFFAIRS N.E.C.				
70510	WASTE MANAGEMENT				
70520	WASTE WATER MANAGEMENT				
70530	POLLUTION ABATEMENT				
70540	PROTECTION OF BIODIVERSITY AND LANDSCAPE				

Details of Revenue on Functional Segment Cont'd

Functional Code	Functional Description	2021 APPROVED BUDGET VALUE ₪	2021 ACTUAL REVENUE ₪	VARIANCE ₪	PERFORMANCE %
70550	R & D ENVIRONMENTAL PROTECTION				
70560	ENVIRONMENTAL PROTECTION N.E.C.				
70610	HOUSING DEVELOPMENT	191,250,000.00	764,215,540.00	572,965,540.00	399.59
70620	COMMUNITY DEVELOPMENT				
70630	WATER SUPPLY				
70640	STREET LIGHTING				
70650	R & D HOUSING AND COMMUNITY AMENITIES				
70660	HOUSING AND COMMUNITY AMENITIES N.E.C				
70711	PHARMACEUTICAL PRODUCTS				
70712	OTHER MEDICAL PRODUCTS				
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT				
70721	GENERAL MEDICAL SERVICES	25,072,379.37	903,045,566.61	877,973,187.24	3601.75
70722	SPECIALIZED MEDICAL SERVICES				
70723	DENTAL SERVICES				
70724	PARAMEDICAL SERVICES				
70731	GENERAL HOSPITAL SERVICES				
70732	SPECIALIZED HOSPITAL SERVICES				
70733	MEDICAL AND MATERNITY CENTRE SERVICES				
70734	NURSING AND CONVALESCENT HOME SERVICES				
70740	PUBLIC HEALTH SERVICES	590,000,000.00	340,239,478.34	(249,760,521.66)	57.67
70750	R & D HEALTH				
70760	HEALTH N.E.C				
70810	RECREATIONAL AND SPORTING SERVICES	23,714,000.00	16,450,235.58	(7,263,764.42)	69.37
70820	CULTURAL SERVICES				
70830	BROADCASTING AND PUBLISHING SERVICES				
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES				
70850	R & D RECREATION, CULTURE AND RELIGION				
70860	RECREATION, CULTURE AND RELIGION N.E.C.				

Details of Revenue on Functional Segment Cont'd

Functional Code	Functional Description	2021 APPROVED BUDGET VALUE ₦	2021 ACTUAL REVENUE ₦	VARIANCE ₦	PERFORMANCE %
70911	PRE-PRIMARY EDUCATION				
70912	PRIMARY EDUCATION				
70921	LOWER SECONDARY EDUCATION				
70922	UPPER-SECONDARY EDUCATION				
70930	POST-SECONDARY NON- TERTIARY EDUCATION				
70941	FIRST STAGE OF TERTIARY EDUCATION				
70942	SECOND STAGE OF TERTIARY EDUCATION				
70950	EDUCATION NOT DEFINABLE BY LEVEL	5,079,749.92	4,112,455.00	(967,294.92)	80.96
70960	SUBSIDIARY SERVICES TO EDUCATION				
70970	R & D EDUCATION	10,376,000.00	6,876,300.00	(3,499,700.00)	66.27
70980	EDUCATION N.E.C				
71011	SICKNESS				
71012	DISABILITY				
71020	OLD AGE				
71030	SURVIVORS				
71040	FAMILY AND CHILDREN				
71050	UNEMPLOYMENT				
71060	HOUSING				
71070	SOCIAL EXCLUSION N.E.C.				
71080	R & D SOCIAL PROTECTION				
71090	SOCIAL PROTECTION N.E.C.				
Total Revenue:		174,873,305,525.32	140,719,378,009.04	(34,153,927,516.28)	80.47

Details of Recurrent Expenditure on Administrative Segment

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
TOTAL EXPENDITURE			174,873,305,525.32	128,458,665,600.85	46,414,639,924.47	73.46
TOTAL RECURRENT EXPENDITURE			104,957,821,169.73	92,964,117,257.55	11,993,703,912.18	88.57
A	Administration Sector		15,242,644,212.56	7,358,124,336.39	7,884,519,876.17	48.27
1	011100100100	GOVERNOR'S OFFICE-GOVERNMENT HOUSE AND PROTOCOL	1,896,459,120.65	1,488,709,423.58	407,749,697.07	78.50
2	011100100200	DEPUTY GOVERNOR'S OFFICE	400,483,830.61	327,393,687.83	73,090,142.78	81.75
3	011100200100	OFFICE OF SENIOR SPECIAL ASSISTANTS TO THE GOVERNOR	100,000,000.00	13,900,000.00	86,100,000.00	13.90
4	011100200300	OFFICE OF THE SPECIAL ADVISERS TO THE GOVERNOR	83,000,000.00	6,000,000.00	77,000,000.00	7.23
5	011100300100	ONDO STATE BOUNDARY COMMISSION	22,730,116.08	14,935,075.59	7,795,040.49	65.71
6	011101300100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)	24,000,000.00	13,500,000.00	10,500,000.00	56.25
7	011101300200	GENERAL ADMINISTRATION	455,411,965.11	307,995,805.03	147,416,160.08	67.63
8	011101400100	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	1,955,023,052.75	686,265,927.85	1,268,757,124.90	35.10
9	011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	105,945,952.30	72,310,548.22	33,635,404.08	68.25
10	011102100100	LIAISON OFFICE, LAGOS	37,471,787.76	20,840,760.33	16,631,027.43	55.62
11	011102100200	LIAISON OFFICE, ABUJA	65,719,373.78	58,666,448.28	7,052,925.50	89.27
12	011103500100	ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT	60,021,288.28	53,095,740.75	6,925,547.53	88.46
13	011103500200	STATE PENSION COMMISSION	143,033,271.51	101,677,436.00	41,355,835.51	71.09
14	011103700100	MUSLIM WELFARE BOARD	42,576,250.00	18,868,000.00	23,708,250.00	44.32
15	011103800100	CHRISTIAN WELFARE BOARD	48,650,000.00	19,502,520.00	29,147,480.00	40.09
16	011104400100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	65,271,047.27	41,700,787.68	23,570,259.59	63.89
17	011105200100	DEPARTMENT OF PUBLIC SERVICE REFORM AND DEVELOPMENT (DPSRD)	30,000,000.00	20,311,600.00	9,688,400.00	67.71
18	011111500100	CONSOLIDATED REVENUE FUND CHARGES	614,988,279.46	213,154,009.75	401,834,269.71	34.66
19	011113200100	INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIONS	35,923,699.61	23,961,848.11	11,961,851.50	66.70
20	011200300100	STATE HOUSE OF ASSEMBLY	3,559,252,645.52	1,202,210,590.99	2,357,042,054.53	33.78
21	011200400100	HOUSE OF ASSEMBLY COMMISSION	75,952,394.10	47,155,256.27	28,797,137.83	62.09
22	011200700200	PUBLIC ACCOUNT SECRETARIAT	3,900,000.00	3,000,000.00	900,000.00	76.92

Details of Recurrent Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
23	011202100100	OFFICE OF THE SPEAKER	100,600,000.00	42,000,000.00	58,600,000.00	41.75
24	011202300100	OFFICE OF THE DEPUTY SPEAKER	80,210,750.00	34,777,500.00	45,433,250.00	43.36
25	012300100100	MINISTRY OF INFORMATION AND ORIENTATION	782,615,616.11	419,478,058.23	363,137,557.88	53.60
26	012300300100	ONDO STATE RADIOVISION CORPORATION	256,544,800.85	146,976,901.20	109,567,899.65	57.29
27	012300400200	ORANGE FM	61,357,950.22	46,232,054.82	15,125,895.40	75.35
28	012305500100	OWENA PRESS	122,000,000.00	0.00	122,000,000.00	0.00
29	012305600100	ONDO STATE SIGNAGE AGENCY	24,181,636.27	15,229,414.92	8,952,221.35	62.98
30	012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	2,000,000.00	1,626,800.00	373,200.00	81.34
31	012400400200	NIGERIAN LEGION	3,000,000.00	2,940,000.00	60,000.00	98.00
32	012400400300	ONDO STATE SECURITY NETWORK AGENCY (AMOTEKUN CORPS)	700,000,000.00	661,720,000.00	38,280,000.00	94.53
33	012400700100	FIRE SERVICES	4,940,000.00	3,200,000.00	1,740,000.00	64.78
34	012500100100	OFFICE OF THE HEAD OF SERVICE	48,000,000.00	43,450,000.00	4,550,000.00	90.52
35	012500100200	SENIOR STAFF CLUB	2,500,000.00	1,400,000.00	1,100,000.00	56.00
36	012500100300	GOVERNMENT QUARTERS MANAGEMENT OFFICE	2,600,000.00	2,400,000.00	200,000.00	92.31
37	012500600100	PUBLIC SERVICE TRAINING INSTITUTE	32,400,000.00	24,323,320.00	8,076,680.00	75.07
38	012500700100	OFFICE OF ESTABLISHMENTS	351,783,865.38	238,108,869.74	113,674,995.64	67.69
39	012500700200	E-PERSONEL ADMINISTRATION SALARY SYSTEM (E-PASS) OFFICE	4,000,000.00	1,300,000.00	2,700,000.00	32.50
40	012500700300	INDUSTRIAL AND LABOUR RELATIONS OFFICE	16,000,000.00	13,839,200.00	2,160,800.00	86.50
	012500700400	COMMITTEE ON PAYROLL VERIFICATION SCRUTINIZATION AND CLEANUP	4,000,000.00	0.00	4,000,000.00	0.00
41	012500800100	SERVICE MATTERS DEPARTMENT	104,482,109.74	58,815,620.28	45,666,489.46	56.29
42	014700100100	CIVIL SERVICE COMMISSION	161,782,191.54	125,539,583.65	36,242,607.89	77.60
43	014800100100	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	113,395,476.96	79,814,716.93	33,580,760.03	70.39
44	014800100200	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC) AREA OFFICES	4,446,000.00	2,880,000.00	1,566,000.00	64.78
45	014900100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	2,430,489,740.70	634,416,830.35	1,796,072,910.35	26.10

Details of Recurrent Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
46	014900100200	LOCAL GOVERNMENT SERVICE COMMISSION	3,500,000.00	2,500,000.00	1,000,000.00	71.43
B	Economic Sector		42,968,237,699.92	48,645,250,893.30	-5,677,013,193.38	113.21
47	021500100100	MINISTRY OF AGRICULTURE	484,436,117.90	370,535,267.87	113,900,850.03	76.49
48	021500100300	ONDO STATE LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE - NIGER DELTA (LIFE-ND)	2,375,000.00	-	2,375,000.00	0.00
49	021502100100	FORESTRY STAFF TRAINING SCHOOL, OWO	950,000.00	500,000.00	450,000.00	52.63
50	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	270,867,421.22	187,955,061.73	82,912,359.49	69.39
51	021510200200	FADAMA PROJECT	8,550,000.00	4,500,000.00	4,050,000.00	52.63
52	021511000100	AGRICULTURAL INPUT AND SUPPLY AGENCY	64,786,905.97	53,483,511.25	11,303,394.72	82.55
53	021511500100	AGRO-CLIMATOLOGICAL AND ECOLOGICAL PROJECT	3,396,250.00	2,475,000.00	921,250.00	72.87
54	021511600100	COCOA REVOLUTION OFFICE	4,940,000.00	3,600,000.00	1,340,000.00	72.87
55	021511700100	ONDO STATE AGRI-BUSINESS EMPOWERMENT CENTRE (OSAEC)	3,705,000.00	2,400,000.00	1,305,000.00	64.78
56	022000100100	MINISTRY OF FINANCE	17,048,045,890.18	17,146,253,735.14	-98,207,844.96	100.58
57	022000100200	EXPENDITURE OFFICE	24,000,000.00	22,760,000.00	1,240,000.00	94.83
58	022000100400	STATE FINANCE	12,000,000.00	12,000,000.00	0.00	100.00
59	022000100500	STATE RESOURCES AND REVENUE MONITORING DEPARTMENT	12,000,000.00	11,000,000.00	1,000,000.00	91.67
60	022000200100	DEBT MANAGEMENT OFFICE	13,721,855,034.70	22,837,761,432.41	-9,115,906,397.71	166.43
61	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	471,500,000.00	448,820,784.06	22,679,215.94	95.19
62	022000700200	TREASURY CASH OFFICES (TCOS)	37,050,000.00	36,783,000.00	267,000.00	99.28
63	022000800100	ONDO STATE INTERNAL REVENUE SERVICE	5,276,607,239.05	3,689,281,367.55	1,587,325,871.50	69.92
64	022000900100	POOLS BETTINGS AND LOTTERIES BOARD	9,262,500.00	7,450,000.00	1,812,500.00	80.43
65	022001100100	OFFICE OF THE STATE AUDITOR GENERAL	367,467,428.29	255,152,266.03	112,315,162.26	69.44
66	022001200100	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	102,517,414.28	79,501,075.19	23,016,339.09	77.55
67	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	244,982,005.02	194,654,013.42	50,327,991.60	79.46
68	022200900100	CONSUMER PROTECTION COMMITTEE	5,300,000.00	2,335,000.00	2,965,000.00	44.06

Details of Recurrent Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
69	022205100100	MICRO CREDIT AGENCY	72,008,805.60	48,350,632.86	23,658,172.74	67.15
70	022205600100	ONDO STATE ENTREPRENEURSHIP AGENCY (ONDEA)	24,000,000.00	0.00	24,000,000.00	0.00
71	022205700100	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	178,000,000.00	139,000,000.00	39,000,000.00	78.09
72	022800700100	STATE INFORMATION TECHNOLOGY AGENCY (SITA)	101,967,422.03	75,928,076.73	26,039,345.30	74.46
73	022800700200	STATE INFORMATION TECHNOLOGY AGENCY (SITA) AREA OFFICES	5,130,000.00	4,050,000.00	1,080,000.00	78.95
74	022900100100	OFFICE OF TRANSPORT	310,611,389.41	193,215,638.70	117,395,750.71	62.20
75	022905500100	OFFICE OF TRANSPORT-VEHICLE INSPECTION (AREA) OFFICE AND INLAND WATERWAYS	8,000,000.00	2,000,000.00	6,000,000.00	25.00
76	023100300100	ONDO STATE ELECTRICITY BOARD	557,219,277.46	376,516,326.83	180,702,950.63	67.57
	023100400100	ONDO STATE ELECTRICITY REGULATORY BUREAU (OSERB)	4,000,000.00	0.00	4,000,000.00	0.00
77	023305100100	MINISTRY OF NATURAL RESOURCES	650,191,330.16	524,981,968.06	125,209,362.10	80.74
78	023305100200	ONDO STATE UN-REDD+ PROJECT	6,175,000.00	4,500,000.00	1,675,000.00	72.87
79	023305200100	ONDO STATE AFORESTATION PROJECT	6,000,000.00	700,000.00	5,300,000.00	11.67
80	023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	417,149,226.13	312,086,575.52	105,062,650.61	74.81
	023400200100	OFFICE OF THE SURVEYOR GENERAL FOR THE STATE	4,000,000.00	0.00	4,000,000.00	0.00
81	023400100300	PUBLIC WORKS DEPARTMENT (OSARMCO)	50,000,000.00	32,663,400.00	17,336,600.00	65.33
82	023405600100	ONDO STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	3,705,000.00	2,400,000.00	1,305,000.00	64.78
83	023600100100	MINISTRY OF CULTURE AND TOURISM	206,189,564.36	144,902,932.38	61,286,631.98	70.28
84	023800100100	MINISTRY OF ECONOMIC PLANNING AND BUDGET	795,529,756.61	411,487,945.58	384,041,811.03	51.73
85	023800100200	BUDGET OFFICE	22,000,000.00	15,000,000.00	7,000,000.00	68.18
86	023800100300	MANPOWER DEVELOPMENT OFFICE	10,000,000.00	4,500,000.00	5,500,000.00	45.00
87	023800100500	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATIONS (YESSO)	9,262,500.00	7,536,000.00	1,726,500.00	81.36
88	023800100600	MONITORING AND EVALUATION (MEMIS PROJECT) OFFICE	16,000,000.00	13,750,000.00	2,250,000.00	85.94
89	023800100700	ECONOMIC INTELLIGENCE OFFICE	11,220,000.00	7,711,000.00	3,509,000.00	68.73
90	023800100800	ONDO-CARES PROGRAMME COORDINATING OFFICE	17,100,000.00	10,680,000.00	6,420,000.00	62.46

Details of Recurrent Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
91	023800400100	ONDO STATE BUREAU OF STATISTICS	102,308,705.17	50,188,649.65	52,120,055.52	49.06
92	025000200100	BUREAU OF PUBLIC PROCUREMENT (BPP)	19,475,000.00	19,000,000.00	475,000.00	97.56
93	025200100100	MINISTRY OF WATER RESOURCES, PUBLIC SANITATION AND HYGIENE	16,820,000.00	10,800,000.00	6,020,000.00	64.21
94	025210200100	ONDO STATE WATER CORPORATION	440,582,493.42	362,525,815.90	78,056,677.52	82.28
95	025210300100	ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	97,194,399.56	73,198,316.66	23,996,082.90	75.31
96	025305300100	ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	140,094,955.20	106,073,625.93	34,021,329.27	75.72
97	025305700100	DIRECT LABOUR AGENCY	6,000,000.00	400,000.00	5,600,000.00	6.67
98	026000100100	MINISTRY OF LANDS AND HOUSING	241,860,406.57	177,211,513.25	64,648,893.32	73.27
99	026100100100	OFFICE OF PUBLIC UTILITIES	27,525,000.00	20,426,222.22	7,098,777.78	74.21
100	026300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	152,295,761.63	122,264,738.38	30,031,023.25	80.28
101	026300100200	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT -AREA OFFICES	8,027,500.00	2,000,000.00	6,027,500.00	24.91
102	026300200100	ONDO STATE BUILDING CONTROL AGENCY	54,000,000.00	0.00	54,000,000.00	0.00
C	Law and Justice Sector		3,259,057,475.18	2,168,365,974.97	1,090,691,500.21	66.53
104	031800100100	ONDO STATE JUDICIARY	1,823,028,418.65	1,649,009,342.95	174,019,075.70	90.45
105	031801100100	ONDO STATE JUDICIAL SERVICE COMMISSION	120,916,099.29	97,113,208.62	23,802,890.67	80.31
106	031801200100	OFFICE OF HONOURABLE CHIEF JUDGE	45,000,000.00	30,499,400.00	14,500,600.00	67.78
107	031801300100	JUDICIARY DIVISION	26,000,000.00	20,666,600.00	5,333,400.00	79.49
108	032600100100	MINISTRY OF JUSTICE	386,546,794.04	272,768,694.78	113,778,099.26	70.57
109	032600200100	ONDO STATE LAW COMMISSION	12,053,343.78	8,965,121.02	3,088,222.76	74.38
110	032600300100	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	9,262,500.00	6,750,000.00	2,512,500.00	72.87
111	032605200100	CUSTOMARY COURT OF APPEAL	782,750,319.42	47,693,607.60	735,056,711.82	6.09
112	032605200200	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	36,000,000.00	22,600,000.00	13,400,000.00	62.78
113	032605200300	CUSTOMARY COURT OF APPEAL - JUDICIAL DIVISIONS	17,500,000.00	12,300,000.00	5,200,000.00	70.29
D	Regional Sector/Transfers		4,633,511,025.29	4,479,131,063.11	154,379,962.18	96.67

Details of Recurrent Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
114	45100200100	ONDO STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	4,633,511,025.29	4,479,131,063.11	154,379,962.18	96.67
E	Social Sector		38,854,370,756.78	30,313,244,989.78	8,541,125,767.00	78.02
115	051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	126,232,486.68	82,957,503.26	43,274,983.42	65.72
116	051300100200	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	817,889,625.92	389,268,553.72	428,621,072.20	47.59
117	051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	485,094,550.56	334,801,758.18	150,292,792.38	69.02
118	051400100200	AGENCY FOR THE WELFARE OF THE PHYSICALLY CHALLENGED PERSONS	35,940,000.00	12,970,000.00	22,970,000.00	36.09
119	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,543,822,008.23	1,228,796,797.70	315,025,210.53	79.59
120	051700100200	ZONAL EDUCATION OFFICES	5,400,000.00	1,928,565.00	3,471,435.00	35.71
121	051700100300	ONDO STATE EDUCATION ENDOWMENT FUND OFFICE	6,970,000.00	5,263,670.00	1,706,330.00	75.52
122	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) HEADQUARTERS	436,781,773.08	324,220,376.19	112,561,396.89	74.23
123	051700300200	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) ZONAL OFFICE	23,750,000.00	18,143,397.00	5,606,603.00	76.39
124	051700300300	MEGA SCHOOLS	22,800,000.00	22,000,000.00	800,000.00	96.49
125	051700800100	ONDO STATE LIBRARY BOARD	45,928,935.47	36,275,930.48	9,653,004.99	78.98
126	051701800100	RUFUS GIWA POLYTECHNIC, OWO	2,600,000,000.00	2,493,912,500.00	106,087,500.00	95.92
127	051702100100	ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	2,102,000,000.00	2,058,997,000.00	43,003,000.00	97.95
128	051702100200	OLUSEGUN AGAGU UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	765,000,000.00	336,000,000.00	429,000,000.00	43.92
129	051702100300	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	765,000,000.00	360,000,000.00	405,000,000.00	47.06
130	051705400100	TEACHING SERVICE COMMISSION	15,234,137,277.44	12,284,425,908.14	2,949,711,369.30	80.64
131	051705400200	ZONAL TEACHING SERVICE COMMISSION, AKURE	2,850,000.00	2,250,000.00	600,000.00	78.95
132	051705400300	ZONAL TEACHING SERVICE COMMISSION, IKARE	2,850,000.00	2,250,000.00	600,000.00	78.95
133	051705400400	ZONAL TEACHING SERVICE COMMISSION, IRELE	2,850,000.00	2,250,000.00	600,000.00	78.95
134	051705400500	ZONAL TEACHING SERVICE COMMISSION, ODIGBO	2,850,000.00	2,000,000.00	850,000.00	70.18
135	051705400600	ZONAL TEACHING SERVICE COMMISSION, OKA	2,850,000.00	2,250,000.00	600,000.00	78.95
136	051705400700	ZONAL TEACHING SERVICE COMMISSION, OKITIPUPA	2,850,000.00	2,250,000.00	600,000.00	78.95

Details of Recurrent Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
137	051705400800	ZONAL TEACHING SERVICE COMMISSION, ONDO	2,850,000.00	2,250,000.00	600,000.00	78.95
138	051705400900	ZONAL TEACHING SERVICE COMMISSION, OWENA	2,850,000.00	2,250,000.00	600,000.00	78.95
139	051705401000	ZONAL TEACHING SERVICE COMMISSION, OWO	2,850,000.00	2,250,000.00	600,000.00	78.95
140	051705500100	BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	536,608,830.75	416,569,451.47	120,039,379.28	77.63
141	051705600100	ONDO STATE SCHOLARSHIP BOARD	43,411,372.92	32,705,309.09	10,706,063.83	75.34
142	052100100100	MINISTRY OF HEALTH	840,658,931.39	593,564,483.98	247,094,447.41	70.61
143	052100100200	MALARIA ELIMINATION AND NUTRITION IMPROVEMENT PROJECT OFFICE	6,000,000.00	0.00	6,000,000.00	0.00
	052100100300	CENTRAL MEDICAL STORE	4,000,000.00	0.00	4,000,000.00	0.00
144	052100200100	CONTRIBUTORY HEALTH COMMISSION	25,647,061.25	18,812,957.50	6,834,103.75	73.35
145	052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD	705,024,375.97	443,110,243.73	261,914,132.24	62.85
146	052102600100	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	1,750,000,000.00	95,424,000.00	1,654,576,000.00	5.45
147	052110200100	HOSPITALS MANAGEMENT BOARD	8,786,180,913.63	7,917,416,423.69	868,764,489.94	90.11
148	052110300100	BOARD OF ALTERNATIVE MEDICINE	3,705,000.00	2,700,000.00	1,005,000.00	72.87
149	052110600100	SCHOOL OF HEALTH TECHNOLOGY	2,850,000.00	2,025,000.00	825,000.00	71.05
150	052111500100	EMERGENCY RESPONSE SERVICE	17,718,750.00	8,744,803.00	8,973,947.00	49.35
151	052111600100	NEURO-PSYCHIATRIC SPECIALIST HOSPITAL	7,175,350.00	4,664,000.00	2,511,350.00	65.00
152	052111700100	ONDO STATE AGENCY FOR THE CONTROL OF AIDS (ODSACA)	6,000,000.00	4,184,857.14	1,815,142.86	69.75
153	053500100100	MINISTRY OF ENVIRONMENT	237,555,070.46	173,625,140.59	63,929,929.87	73.09
154	053500100200	NEW MAP PROJECT OFFICE	18,092,058.75	12,672,905.33	5,419,153.42	70.05
155	053505300100	ONDO STATE WASTE MANAGEMENT	259,155,647.92	174,844,158.10	84,311,489.82	67.47
156	053905100100	ONDO STATE SPORTS COUNCIL	411,570,193.84	322,666,724.40	88,903,469.44	78.40
157	053905300100	ONDO STATE FOOTBALL ACADEMY	44,500,000.00	0.00	44,500,000.00	0.00
158	055200100200	DIRECTORATE OF RURAL AND COMMUNITY DEVELOPMENT	92,920,542.52	70,452,572.12	22,467,970.40	75.82
159	055200200100	ONDO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	13,200,000.00	9,100,000.00	4,100,000.00	68.94

Details of Capital Expenditure on Administrative Segment

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
TOTAL CAPITAL EXPENDITURE			69,915,484,355.59	35,494,548,343.30	34,420,936,012.29	50.77
A	Administration Sector		6,046,200,000.00	2,096,001,752.12	3,950,198,247.88	34.67
1	011100100100	GOVERNOR'S OFFICE-GOVERNMENT HOUSE AND PROTOCOL	143,000,000.00	84,940,727.71	58,059,272.29	59.40
2	011100100200	DEPUTY GOVERNOR'S OFFICE	30,000,000.00	19,911,351.00	10,088,649.00	66.37
3	011100300100	ONDO STATE BOUNDARY COMMISSION	1,600,000.00	-	1,600,000.00	0.00
4	011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	250,000,000.00	800,000.00	249,200,000.00	0.32
5	011101300200	GENERAL ADMINISTRATION	1,970,000,000.00	1,443,598,119.01	526,401,880.99	73.28
6	011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	6,000,000.00	2,018,742.86	3,981,257.14	33.65
7	011102100100	LIAISON OFFICE, LAGOS	16,000,000.00	-	16,000,000.00	0.00
8	011102100200	LIAISON OFFICE, ABUJA	65,000,000.00	10,226,925.00	54,773,075.00	15.73
9	011103500100	ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT	10,000,000.00	5,330,311.11	4,669,688.89	53.30
10	011103500200	STATE PENSION COMMISSION	15,000,000.00	-	15,000,000.00	0.00
11	011103700100	MUSLIM WELFARE BOARD	16,000,000.00	3,235,000.00	12,765,000.00	20.22
12	011103800100	CHRISTIAN WELFARE BOARD	3,000,000.00	-	3,000,000.00	0.00
13	011104400100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	60,000,000.00	1,750,000.00	58,250,000.00	2.92
14	011105200100	DEPARTMENT OF PUBLIC SERVICE REFORM AND DEVELOPMENT (DPSRD)	2,000,000.00	548,571.43	1,451,428.57	27.43
15	011113200100	INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIONS	1,468,800,000.00	61,565,949.74	1,407,234,050.26	4.19
16	011200300100	STATE HOUSE OF ASSEMBLY	850,000,000.00	110,270,497.90	739,729,502.10	12.97
17	011200400100	HOUSE OF ASSEMBLY COMMISSION	12,300,000.00	-	12,300,000.00	0.00
18	012300100100	MINISTRY OF INFORMATION AND ORIENTATION	124,000,000.00	89,219,624.08	34,780,375.92	71.95
19	012300300100	ONDO STATE RADIOVISION CORPORATION	183,000,000.00	61,924,515.00	121,075,485.00	33.84
20	012300400200	ORANGE FM	80,000,000.00	42,269,885.85	37,730,114.15	52.84
21	012305500100	OWENA PRESS	20,000,000.00	-	20,000,000.00	0.00
22	012305600100	ONDO STATE SIGNAGE AGENCY	50,000,000.00	5,979,598.37	44,020,401.63	11.96

Details of Capital Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
23	012400400300	ONDO STATE SECURITY NETWORK AGENCY (AMOTEKUN CORPS)	550,000,000.00	146,235,303.06	403,764,696.94	26.59
24	012500100100	OFFICE OF THE HEAD OF SERVICE	9,000,000.00	768,000.00	8,232,000.00	8.53
25	012500600100	PUBLIC SERVICE TRAINING INSTITUTE	40,000,000.00	861,000.00	39,139,000.00	2.15
26	012500700100	OFFICE OF ESTABLISHMENTS	8,000,000.00	-	8,000,000.00	0.00
27	012500800100	SERVICE MATTERS DEPARTMENT	5,000,000.00	900,000.00	4,100,000.00	18.00
28	014700100100	CIVIL SERVICE COMMISSION	20,000,000.00		20,000,000.00	0.00
29	014800100100	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	27,500,000.00	-	27,500,000.00	0.00
30	014900100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	6,000,000.00	647,630.00	5,352,370.00	10.79
31	014900100200	LOCAL GOVERNMENT SERVICE COMMISSION	5,000,000.00	3,000,000.00	2,000,000.00	60.00
B	Economic Sector		47,112,691,007.07	28,695,679,714.38	18,417,011,292.69	60.91
48	021500100100	MINISTRY OF AGRICULTURE	2,597,700,000.00	514,462,000.00	2,083,238,000.00	19.80
49	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	80,000,000.00	12,600,000.00	67,400,000.00	15.75
50	021511000100	AGRICULTURAL INPUT AND SUPPLY AGENCY	25,000,000.00	8,900,000.01	16,099,999.99	35.60
51	021511500100	AGRO-CLIMATOLOGICAL AND ECOLOGICAL PROJECT	9,000,000.00	4,475,000.00	4,525,000.00	49.72
52	021511600100	COCOA REVOLUTION OFFICE	261,000,000.00	15,711,100.00	245,288,900.00	6.02
53	021511700100	ONDO STATE AGRI-BUSINESS EMPOWERMENT CENTRE (OSAEC)	1,660,306,813.00	58,000,268.45	1,602,306,544.55	3.49
54	022000100100	MINISTRY OF FINANCE	3,504,766,709.11	2,839,011,722.03	665,754,987.08	81.00
55	022000200100	DEBT MANAGEMENT OFFICE	17,000,000.00	14,918,951.98	2,081,048.02	87.76
56	022000700100	OFFICE OF THE ACCOUNTANT GENERAL	445,000,000.00	306,837,480.23	138,162,519.77	68.95
57	022000900100	POOLS BETTINGS AND LOTTERIES BOARD	5,000,000.00	-	5,000,000.00	0.00
58	022001100100	OFFICE OF THE STATE AUDITOR GENERAL	7,000,000.00	3,006,000.00	3,994,000.00	42.94
59	022001200100	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	5,000,000.00	-	5,000,000.00	0.00
60	022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	926,900,000.00	35,445,571.43	891,454,428.57	3.82
61	022200900100	CONSUMER PROTECTION COMMITTEE	2,000,000.00	730,000.00	1,270,000.00	36.50

Details of Capital Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
62	022205100100	MICRO CREDIT AGENCY	488,000,000.00	58,229,800.00	429,770,200.00	11.93
63	022205600100	ONDO STATE ENTREPRENEURSHIP AGENCY (ONDEA)	450,000,000.00	-	450,000,000.00	0.00
64	022205700100	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	665,000,000.00	60,740,737.74	604,259,262.26	9.13
65	022800700100	STATE INFORMATION TECHNOLOGY AGENCY (SITA)	128,000,000.00	41,409,922.00	86,590,078.00	32.35
66	022900100100	OFFICE OF TRANSPORT	190,000,000.00	3,748,000.00	186,252,000.00	1.97
67	023100300100	ONDO STATE ELECTRICITY BOARD	160,000,000.00	8,570,000.00	151,430,000.00	5.36
68	023305100100	MINISTRY OF NATURAL RESOURCES	108,000,000.00	30,746,166.50	77,253,833.50	28.47
69	023305100200	ONDO STATE UN-REDD+ PROJECT	80,000,000.00	41,450,000.00	38,550,000.00	51.81
70	023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	22,007,000,000.00	20,210,664,583.03	1,796,335,416.97	91.84
71	023400100300	PUBLIC WORKS DEPARTMENT (OSARMCO)	100,000,000.00	-	100,000,000.00	0.00
72	023405600100	ONDO STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	1,700,000,000.00	-	1,700,000,000.00	0.00
73	023600100100	MINISTRY OF CULTURE AND TOURISM	44,000,000.00	8,806,245.00	35,193,755.00	20.01
74	023800100100	MINISTRY OF ECONOMIC PLANNING AND BUDGET	554,000,000.00	172,614,652.95	381,385,347.05	31.16
75	023800100500	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATIONS (YESSO)	80,000,000.00	-	80,000,000.00	0.00
76	023800400100	ONDO STATE BUREAU OF STATISTICS	50,000,000.00	-	50,000,000.00	0.00
77	025000200100	BUREAU OF PUBLIC PROCUREMENT (BPP)	587,056,000.00	37,465,387.20	549,590,612.80	6.38
78	025200100100	MINISTRY OF WATER RESOURCES, PUBLIC SANITATION AND HYGIENE	38,000,000.00	3,543,000.00	34,457,000.00	9.32
79	025210200100	ONDO STATE WATER CORPORATION	3,389,506,988.96	514,066,039.78	2,875,440,949.18	15.17
80	025210300100	ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	894,599,496.00	63,748,772.98	830,850,723.02	7.13
81	025305300100	ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	45,000,000.00	-	45,000,000.00	0.00
82	025305700100	DIRECT LABOUR AGENCY	60,000,000.00	-	60,000,000.00	0.00
83	026000100100	MINISTRY OF LANDS AND HOUSING	5,555,855,000.00	3,536,687,062.96	2,019,167,937.04	63.66
84	026100100100	OFFICE OF PUBLIC UTILITIES	113,000,000.00	64,647,250.11	48,352,749.89	57.21
85	026300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	80,000,000.00	24,444,000.00	55,556,000.00	30.56

Details of Capital Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
C	Law and Justice Sector		1,419,000,000.00	309,022,812.24	1,109,977,187.76	21.78
89	031800100100	ONDO STATE JUDICIARY	534,000,000.00	103,480,000.00	430,520,000.00	19.38
90	031801100100	ONDO STATE JUDICIAL SERVICE COMMISSION	10,000,000.00	-	10,000,000.00	0.00
91	032600100100	MINISTRY OF JUSTICE	502,000,000.00	188,054,920.70	313,945,079.30	37.46
92	032600200100	ONDO STATE LAW COMMISSION	243,000,000.00	11,732,291.54	231,267,708.46	4.83
93	032605200100	CUSTOMARY COURT OF APPEAL	130,000,000.00	5,755,600.00	124,244,400.00	4.43
D	Social Sector		15,337,593,348.52	4,393,844,064.56	10,943,749,283.96	28.65
94	051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	25,000,000.00	3,170,953.76	21,829,046.24	12.68
95	051300100200	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	10,000,000.00	-	10,000,000.00	0.00
96	051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	42,000,000.00	-	42,000,000.00	0.00
97	051400100200	AGENCY FOR THE WELFARE OF THE PHYSICALLY CHALLENGED PERSONS	22,000,000.00	-	22,000,000.00	0.00
98	051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	2,070,689,000.00	94,160,000.00	1,976,529,000.00	4.55
99	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) HEADQUARTERS	3,061,629,348.52	732,734,135.14	2,328,895,213.38	23.93
100	051700800100	ONDO STATE LIBRARY BOARD	32,000,000.00	4,333,000.00	27,667,000.00	13.54
101	051701800100	RUFUS GIWA POLYTECHNIC, OWO	250,000,000.00	-	250,000,000.00	0.00
102	051702100100	ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	450,000,000.00	-	450,000,000.00	0.00
103	051702100200	OLUSEGUN AGAGU UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	400,000,000.00	50,000,000.00	350,000,000.00	12.50
104	051702100300	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	300,000,000.00	100,000,000.00	200,000,000.00	33.33
105	051705400100	TEACHING SERVICE COMMISSION	10,000,000.00	3,760,000.00	6,240,000.00	37.60
106	051705400200	ZONAL TEACHING SERVICE COMMISSION, AKURE	1,000,000.00		1,000,000.00	0.00
107	051705400300	ZONAL TEACHING SERVICE COMMISSION, IKARE	1,000,000.00		1,000,000.00	0.00
108	051705400400	ZONAL TEACHING SERVICE COMMISSION, IRELE	1,000,000.00		1,000,000.00	0.00
109	051705400500	ZONAL TEACHING SERVICE COMMISSION, ODIGBO	1,000,000.00		1,000,000.00	0.00
110	051705400600	ZONAL TEACHING SERVICE COMMISSION, OKA	1,500,000.00		1,500,000.00	0.00

Details of Capital Expenditure on Administrative Segment Cont'd

S/N	ADMIN CODE	EXECUTING AGENCY	2021 RE-ORDERED BUDGET VALUE ₦	2021 CUMULATIVE ACTUAL VALUE ₦	VARIANCE ₦	PERFORM- ANCE LEVEL (%)
111	051705400700	ZONAL TEACHING SERVICE COMMISSION, OKITIPUPA	1,000,000.00		1,000,000.00	0.00
112	051705400800	ZONAL TEACHING SERVICE COMMISSION, ONDO	1,000,000.00		1,000,000.00	0.00
113	051705400900	ZONAL TEACHING SERVICE COMMISSION, OWENA	1,000,000.00		1,000,000.00	0.00
114	051705401000	ZONAL TEACHING SERVICE COMMISSION, OWO	1,000,000.00		1,000,000.00	0.00
115	051705500100	BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	170,000,000.00	6,155,000.00	163,845,000.00	3.62
116	051705600100	ONDO STATE SCHOLARSHIP BOARD	212,000,000.00	3,230,500.00	208,769,500.00	1.52
117	052100100100	MINISTRY OF HEALTH	1,210,000,000.00	235,248,301.88	974,751,698.12	19.44
118	052100200100	CONTRIBUTORY HEALTH COMMISSION PRIMARY HEALTH CARE MANAGEMENT BOARD	1,601,000,000.00	54,099,850.00	1,546,900,150.00	3.38
119	052100300100	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	394,375,000.00	134,953,850.00	259,421,150.00	34.22
120	052102600100	HOSPITALS MANAGEMENT BOARD	1,100,000,000.00	746,849,468.07	353,150,531.93	67.90
121	052110200100	BOARD OF ALTERNATIVE MEDICINE	250,000,000.00	23,063,403.90	226,936,596.10	9.23
122	052110300100	SCHOOL OF HEALTH TECHNOLOGY	10,000,000.00	870,000.00	9,130,000.00	8.70
123	052110600100	EMERGENCY RESPONSE SERVICE NEURO-PSYCHIATRIC SPECIALIST HOSPITAL	35,000,000.00	-	35,000,000.00	0.00
124	052111500100	ONDO STATE AGENCY FOR THE CONTROL OF AIDS (ODSACA)	15,000,000.00	-	15,000,000.00	0.00
125	052111700100	MINISTRY OF ENVIRONMENT	144,000,000.00	29,466,400.00	114,533,600.00	20.46
126	053500100100	NEW MAP PROJECT OFFICE	311,000,000.00	98,537,523.00	212,462,477.00	31.68
127	053500100200	ONDO STATE WASTE MANAGEMENT	1,550,000,000.00	1,420,005,233.70	129,994,766.30	91.61
128	053505300100	ONDO STATE SPORTS COUNCIL	515,000,000.00	493,205,303.16	21,794,696.84	95.77
129	053905100100	DIRECTORATE OF RURAL AND COMMUNITY DEVELOPMENT	130,000,000.00	213,000.00	129,787,000.00	0.16
130	055200100200	ONDO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	639,500,000.00	30,486,361.67	609,013,638.33	4.77
131	055200200100		365,400,000.00	129,301,780.28	236,098,219.72	35.39

Details of Expenditure on Functional Segment

S/N	Code	Functional (Segment)	Expenditure Re-Ordered Budget (₦)	Cumulative Actual Value (₦)	Variance (₦)
TOTAL:			174,873,305,525.32	128,458,665,600.85	46,414,639,924.47
A	701	GENERAL PUBLIC SERVICES	62,218,933,246.14	56,906,123,141.61	5,312,810,104.53
	7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	53,706,228,032.55	53,642,416,295.22	63,811,737.33
	70111	EXECUTIVE AND LEGISLATIVE ORGANS	17,320,594,555.99	9,569,144,460.96	7,751,450,095.03
	70112	FINANCIAL AND FISCAL AFFAIRS	36,385,633,476.56	44,073,271,834.27	(7,687,638,357.71)
	7012	FOREIGN ECONOMIC AID	1,504,723,699.61	85,527,797.85	1,419,195,901.76
	70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	1,504,723,699.61	85,527,797.85	1,419,195,901.76
	7013	GENERAL SERVICES	5,974,093,242.98	2,634,660,716.13	3,339,432,526.85
	70131	GENERAL PERSONNEL SERVICES	1,242,671,219.84	805,338,346.43	437,332,873.41
	70132	OVERALL PLANNING AND STATISTICAL SERVICES	152,308,705.17	50,188,649.65	102,120,055.52
	70133	OTHER GENERAL SERVICES	4,579,113,317.97	1,779,133,720.06	2,799,979,597.91
	7015	GENERAL PUBLIC SERVICES N.E.C.	1,033,888,271.00	543,518,332.40	490,369,938.60
	70150	GENERAL PUBLIC SERVICES N.E.C.	1,033,888,271.00	543,518,332.40	490,369,938.60
B	702	DEFENSE			
C	703	PUBLIC ORDER AND SAFETY	3,563,534,581.85	1,922,651,963.12	1,640,882,618.73
	7031	LAW COURTS	3,558,594,581.85	1,919,451,963.12	1,639,142,618.73

Details of Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Re-Ordered Budget (₦)	Cumulative Actual Value (₦)	Variance (₦)
	70310	LAW COURTS	3,558,594,581.85	1,919,451,963.12	1,639,142,618.73
	7032	PUBLIC ORDER AND SAFETY	4,940,000.00	3,200,000.00	1,740,000.00
	70320	PUBLIC ORDER AND SAFETY	4,940,000.00	3,200,000.00	1,740,000.00
D	704	ECONOMIC AFFAIRS	37,766,209,586.62	24,888,053,575.31	12,878,156,011.31
	7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,591,303,067.23	1,196,604,553.98	3,394,698,513.25
	70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,571,303,067.23	1,182,765,353.98	3,388,537,713.25
	70412	GENERAL LABOUR AFFAIRS	20,000,000.00	13,839,200.00	6,160,800.00
	7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	8,018,688,588.25	1,837,425,343.87	6,181,263,244.38
	70421	AGRICULTURE	7,167,372,258.09	1,234,547,209.31	5,932,825,048.78
	70422	FORESTRY	851,316,330.16	602,878,134.56	248,438,195.60
	7043	FUEL AND ENERGY	861,744,277.46	469,159,799.17	392,584,478.29
	70432	ELECTRICITY	861,744,277.46	469,159,799.17	392,584,478.29
	7044	MINING, MANUFACTURING, AND CONSTRUCTION	22,644,149,226.13	20,555,814,558.55	2,088,334,667.58
	70443	CONSTRUCTION	22,644,149,226.13	20,555,814,558.55	2,088,334,667.58
	7045	TRANSPORT	508,611,389.41	198,963,638.70	309,647,750.71
	70451	ROAD TRANSPORT	508,611,389.41	198,963,638.70	309,647,750.71

Details of Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Re-Ordered Budget (₦)	Cumulative Actual Value (₦)	Variance (₦)
	7046	COMMUNICATION	1,141,713,038.14	630,085,681.04	511,627,357.10
	70460	COMMUNICATION	1,141,713,038.14	630,085,681.04	511,627,357.10
E	705	ENVIRONMENTAL PROTECTION	2,903,199,027.13	2,379,840,263.88	523,358,763.25
	7051	WASTE MANAGEMENT	774,155,647.92	668,049,461.26	106,106,186.66
	70510	WASTE MANAGEMENT	774,155,647.92	668,049,461.26	106,106,186.66
	7055	R&D ENVIRONMENTAL PROTECTION	12,396,250.00	6,950,000.00	5,446,250.00
	70550	R & D ENVIRONMENTAL PROTECTION	12,396,250.00	6,950,000.00	5,446,250.00
	7056	ENVIRONMENTAL PROTECTION N.E.C.	2,116,647,129.21	1,704,840,802.62	411,806,326.59
	70560	ENVIRONMENTAL PROTECTION N.E.C.	2,116,647,129.21	1,704,840,802.62	411,806,326.59
F	706	HOUSING AND COMMUNITY AMMENITIES	17,147,969,732.50	9,773,420,526.29	7,374,549,206.21
	7061	HOUSING DEVELOPMENT	7,109,554,165.92	4,069,619,874.31	3,039,934,291.61
	70610	HOUSING DEVELOPMENT	7,109,554,165.92	4,069,619,874.31	3,039,934,291.61
	7062	COMMUNITY DEVELOPMENT	5,161,712,188.64	4,675,918,706.66	485,793,481.98
	70620	COMMUNITY DEVELOPMENT	5,161,712,188.64	4,675,918,706.66	485,793,481.98
	7063	WATER SUPPLY	4,876,703,377.94	1,027,881,945.32	3,848,821,432.62
	70630	WATER SUPPLY	4,876,703,377.94	1,027,881,945.32	3,848,821,432.62

Details of Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Re-Ordered Budget (₦)	Cumulative Actual Value (₦)	Variance (₦)
G	707	HEALTH	16,916,835,382.24	10,315,198,042.89	6,601,637,339.35
	7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	202,718,750.00	42,396,060.14	160,322,689.86
	70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	202,718,750.00	42,396,060.14	160,322,689.86
	7072	OUTPATIENT SERVICES	2,066,863,931.39	831,512,785.86	1,235,351,145.53
	70721	GENERAL MEDICAL SERVICES	2,066,863,931.39	831,512,785.86	1,235,351,145.53
	7073	HOSPITAL SERVICES	11,921,206,263.63	8,790,312,295.66	3,130,893,967.97
	70731	GENERAL HOSPITAL SERVICES	11,886,180,913.63	8,782,753,295.66	3,103,427,617.97
	70732	SPECIALIZED HOSPITAL SERVICES	22,175,350.00	4,664,000.00	17,511,350.00
	70734	NURSING AND CONVALESCENT HOME SERVICES	12,850,000.00	2,895,000.00	9,955,000.00
	7074	PUBLIC HEALTH SERVICES	2,726,046,437.22	650,976,901.23	2,075,069,535.99
	70740	PUBLIC HEALTH SERVICES	2,726,046,437.22	650,976,901.23	2,075,069,535.99
H	708	RECREATION, CULTURE AND RELIGION	2,648,510,871.87	1,290,994,789.39	1,357,516,082.48
	7081	RECREATIONAL AND SPORTING SERVICES	1,565,192,306.44	798,276,735.14	766,915,571.30
	70810	RECREATIONAL AND SPORTING SERVICES	1,565,192,306.44	798,276,735.14	766,915,571.30
	7082	CULTURAL SERVICES	250,189,564.36	153,709,177.38	96,480,386.98
	70820	CULTURAL SERVICES	250,189,564.36	153,709,177.38	96,480,386.98

Details of Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Re-Ordered Budget (₦)	Cumulative Actual Value (₦)	Variance (₦)
	7083	BROADCASTING AND PUBLISHING SERVICES	722,902,751.07	297,403,356.87	425,499,394.20
	70830	BROADCASTING AND PUBLISHING SERVICES	722,902,751.07	297,403,356.87	425,499,394.20
	7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	110,226,250.00	41,605,520.00	68,620,730.00
	70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	110,226,250.00	41,605,520.00	68,620,730.00
I	709	EDUCATION	31,123,078,546.41	20,634,611,540.19	10,488,467,006.22
	7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,544,961,121.60	1,097,097,908.33	2,447,863,213.27
	70912	PRIMARY EDUCATION	3,544,961,121.60	1,097,097,908.33	2,447,863,213.27
	7092	SECONDARY EDUCATION	15,619,597,585.83	12,390,994,317.70	3,228,603,268.13
	70922	UPPER-SECONDARY EDUCATION	15,619,597,585.83	12,390,994,317.70	3,228,603,268.13
	7093	POSTSECONDARY NONTERTIARY EDUCATION	706,608,830.75	422,724,451.47	283,884,379.28
	70930	POST-SECONDARY NON-TERTIARY EDUCATION	706,608,830.75	422,724,451.47	283,884,379.28
	7094	TERTIARY EDUCATION	7,632,000,000.00	5,398,909,500.00	2,233,090,500.00
	70941	FIRST STAGE OF TERTIARY EDUCATION	2,850,000,000.00	2,493,912,500.00	356,087,500.00
	70942	SECOND STAGE OF TERTIARY EDUCATION	4,782,000,000.00	2,904,997,000.00	1,877,003,000.00
	7096	SUBSIDIARY SERVICES TO EDUCATION	3,619,911,008.23	1,324,885,362.70	2,295,025,645.53
	70960	SUBSIDIARY SERVICES TO EDUCATION	3,619,911,008.23	1,324,885,362.70	2,295,025,645.53

Details of Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Re-Ordered Budget (₦)	Cumulative Actual Value (₦)	Variance (₦)
J	710	SOCIAL PROTECTION	585,034,550.56	347,771,758.18	237,262,792.38
	7101	SICKNESS AND DISABILITY	57,940,000.00	12,970,000.00	44,970,000.00
	71012	DISABILITY	57,940,000.00	12,970,000.00	44,970,000.00
	7109	SOCIAL PROTECTION N.E.C.	527,094,550.56	334,801,758.18	192,292,792.38
	71090	SOCIAL PROTECTION N.E.C.	527,094,550.56	334,801,758.18	192,292,792.38

Details of Estimates and Actual on Economic Segment

Economic code	Economic Segment	2021 APPROVED BUDGET ₦	2021 ACTUAL ₦	VARIANCE ₦
1	REVENUE	174,873,305,525.32	140,719,378,009.04	(34,153,927,516.28)
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,022,821,398.23	68,411,877,522.03	8,389,056,123.80
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,022,821,398.23	68,411,877,522.03	8,389,056,123.80
110101	GOVERNMENT SHARE OF FAAC	44,997,045,222.23	44,463,450,243.84	(533,594,978.39)
11010101	STATUTORY ALLOCATION	33,413,267,659.00	32,958,772,166.52	(454,495,492.48)
11010106	MINERAL DERIVATION	11,583,777,563.23	11,504,678,077.32	(79,099,485.91)
110102	GOVERNMENT SHARE OF VAT	12,925,776,176.00	21,386,339,168.27	8,460,562,992.27
11010201	SHARE OF VAT	12,925,776,176.00	21,386,339,168.27	8,460,562,992.27
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	2,100,000,000.00	2,562,088,109.92	462,088,109.92
11010301	EXCESS CRUDE	2,100,000,000.00	2,562,088,109.92	462,088,109.92
12	INDEPENDENT REVENUE PAID TO CRF	28,778,132,248.49	25,124,731,348.53	(3,653,400,899.96)
1201	TAX REVENUE	19,150,937,000.00	14,108,839,950.15	(5,042,097,049.85)
120101	PERSONAL TAXES	19,150,937,000.00	14,108,839,950.15	(5,042,097,049.85)
12010101	PERSONAL TAXES (E.G PAYE)	16,000,000,000.00	11,256,048,027.85	(4,743,951,972.15)
12010104	STAMP DUTY	200,000,000.00	173,954,000.00	(26,046,000.00)
12010107	CAPITAL GAIN TAX	100,000,000.00	134,346,435.00	34,346,435.00
12010110	WITHOLDING TAX	2,400,000,000.00	2,150,456,789.65	(249,543,210.35)
12010112	DIRECT ASSESSMENT	450,937,000.00	394,034,697.65	(56,902,302.35)
1202	NON-TAX REVENUE	9,331,625,400.22	10,670,812,039.09	1,339,186,638.87
120201	LICENCES - GENERAL	1,654,947,892.72	1,616,119,014.39	(38,828,878.33)
12020109	VOLUNTARY ORGANIZATIONS/NGOs/LICENCES	960,000.00		(960,000.00)
12020119	FISHING PERMITS	21,000,000.00	13,750,450.55	(7,249,549.45)
12020122	PRODUCE BUYING/PRODUCE MERCHANT LICENCES	5,000,000.00	7,500,000.00	2,500,000.00
12020126	TRACTOR HIRING SERVICES	9,000,000.00	14,610,500.99	5,610,500.99

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₦	2021 ACTUAL ₦	VARIANCE ₦
12020129	POOL BETTING & CASINO LICENCES/GAMING	78,056,000.00	245,100,386.02	167,044,386.02
12020132	MOTOR VEHICLE LICENCES	300,000,000.00	340,660,400.00	40,660,400.00
12020133	DRIVERS' LICENCES	82,290,000.00	92,490,340.40	10,200,340.40
12020134	PATENT MEDICINE & DRUG STORES LICENCES	14,341,308.80	3,500,000.00	(10,841,308.80)
12020135	PRIVATE SCHOOLS LICENCES	64,724,249.88	56,986,340.45	(7,737,909.43)
12020143	SAWMILL LICENCES	35,000,000.00	33,598,685.50	(1,401,314.50)
12020144	POWER CHAIN LICENCES	3,000,000.00	3,200,000.00	200,000.00
12020145	HAMMER REGISTRATION/RENEWAL	10,000,000.00	9,000,000.00	(1,000,000.00)
12020146	POOLS AGENT LICENCES/PROMOTERSLEVIES/ CHECKING CENTRES	18,000,000.00	15,550,000.00	(2,450,000.00)
12020147	REGISTRATION FEES	60,113,576.00	76,567,400.00	16,453,824.00
12020148	APPROVAL OF APPOINTMENT OF RECOGNISED OBAS/PRESENTATION OF INSTRUMENT OF APPOINTMENT	720,000.00	350,000.00	(370,000.00)
12020149	CERTIFICATION OF CHIEFTAINCY DOCUMENTS/REGISTRATION OF CHIEFTAINCY DECLARATION/UPGRADING OF CHIEFTAINCY TITLE	210,000.00	120,000.00	(90,000.00)
12020150	COMMUNICATION MAST PERMIT	350,000,000.00	250,000,000.00	(100,000,000.00)
12020151	SIGNAGE ANNUAL PERMIT	91,502,000.00	81,245,000.00	(10,257,000.00)
12020152	ANNUAL RENEWAL FEE-OTHERS	72,706,750.04	35,400,500.00	(37,306,250.04)
12020153	OTHER PERMITS/LICENSES	94,500,000.00	110,432,330.48	15,932,330.48
12020154	NEW VEHICLE REGISTRATION SCHEME FEES	300,000,000.00	200,000,000.00	(100,000,000.00)
12020155	FIXED DEPOSIT LICENSE	2,000,000.00		(2,000,000.00)
12020157	PRODUCE STORE / STORE-KEEPER'S LICENCES	5,000,000.00	7,606,330.00	2,606,330.00
12020159	ROAD WORTHINESS FEE	30,824,008.00	18,450,350.00	(12,373,658.00)

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₪	2021 ACTUAL ₪	VARIANCE ₪
12020160	TOP LIGHT INSTALLATION ON TAXI/CABS	6,000,000.00		(6,000,000.00)
120204	FEES - GENERAL	3,596,442,411.42	5,818,659,685.84	2,222,217,274.42
12020401	COURT FEES	98,134,000.00	46,900,000.00	(51,234,000.00)
12020417	CONTRACTOR REGISTRATION FEES	374,451,000.00	470,920,000.00	96,469,000.00
12020424	ACCREDITATION FEES	10,000,000.00	8,000,000.00	(2,000,000.00)
12020425	DISINFECTION OF PRODUCE FEES	5,000,000.00	3,500,000.00	(1,500,000.00)
12020426	COURT SUMMONS/OATH FEES	50,529,000.00	45,688,965.77	(4,840,034.23)
12020427	TENDER FEES	149,855,061.83	134,435,000.00	(15,420,061.83)
12020428	FIRE SAFETY CERTIFICATE FEES	2,000,000.00		(2,000,000.00)
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	100,000.00		(100,000.00)
12020436	BILL BOARD ADVERTISEMENT FEES	23,440,000.00	26,390,500.50	2,950,500.50
12020437	DEEDS REGISTRATION FEES	31,600,000.00		(31,600,000.00)
12020438	SURVEY/ PLANNING/ BUILDING FEES	57,250,000.00	492,145,550.00	434,895,550.00
12020441	LABORATORY FEES	3,282,750.00	2,900,000.00	(382,750.00)
12020445	CHANGE OF OWNERSHIP FEES	6,000,000.00	7,100,000.00	1,100,000.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	5,000,004.00	4,600,543.96	(399,460.04)
12020447	LAND USE FEES	1,088,182,400.22	2,350,478,395.65	1,262,295,995.43
12020448	DEVELOPMENT LEVIES	50,000,000.00	49,300,000.00	(700,000.00)
12020449	BUSINESS/TRADE OPERATING FEES	30,000,000.00	45,000,000.00	15,000,000.00
12020450	INSPECTION FEES	332,002,000.00	349,437,459.75	17,435,459.75
12020451	TIMBER & FOREST FEES	60,000,000.00	47,438,129.43	(12,561,870.57)
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	210,620,000.00	301,411,865.00	90,791,865.00
12020453	APPLICATION FEES	28,514,000.00	22,591,400.25	(5,922,599.75)
12020454	PARKING FEES	4,999,992.00	595,342,330.00	590,342,338.00

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₦	2021 ACTUAL ₦	VARIANCE ₦
12020459	CERTIFICATE OF OCCUPANCY/RIGHT OF OCCUPANCY FEES	125,965,200.00	100,599,201.00	(25,365,999.00)
12020460	BUILDING PLAN APPROVAL FEES	116,000,000.00	103,500,000.00	(12,500,000.00)
12020480	PUBLIC TAP/RIVERS AND RESERVIORS FEES	3,250,000.00	2,500,000.00	(750,000.00)
12020482	HAULAGE FEES	71,454,000.00	50,000,000.00	(21,454,000.00)
12020483	REGISTRATION OF PLACE OF WORSHIP	265,000.00	345,700.00	80,700.00
12020484	PRODUCE FEES	190,300,000.00	173,562,600.84	(16,737,399.16)
12020488	VALUATION OF PROPERTIES	60,000,000.00	46,758,274.34	(13,241,725.66)
12020489	TOLL FEES ON ITEMS	20,000,000.00	13,950,300.00	(6,049,700.00)
12020490	TOLL FEES FROM FOREST SERVICES	15,000,000.00	8,500,000.00	(6,500,000.00)
12020491	SERVICE CONNECTION FEES	500,000.00	1,012,500.00	512,500.00
12020492	PROTEST/PETITION APPROVAL FEES	3,000,000.00		(3,000,000.00)
12020493	KAADI IGBE-AYO COLLECTION FEES	20,000,000.00	69,296,068.35	49,296,068.35
12020495	OTHER FEES/LEVIES	344,514,000.00	244,854,901.00	(99,659,099.00)
12020496	LIFE ASSURANCE SCHEME	3,000,000.00		(3,000,000.00)
12020498	RESEARCH APPROVAL FEE	2,234,003.37	200,000.00	(2,034,003.37)
120205	FINES - GENERAL	86,026,200.00	104,598,376.45	18,572,176.45
12020501	SUNDRY FINES/PENALTIES	68,300,000.00	88,522,376.45	20,222,376.45
12020502	COURT FINES	13,000,000.00	16,000,000.00	3,000,000.00
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	100,000.00	20,000.00	(80,000.00)
12020504	COUNTERFEIT AND FAKE DRUGS PENALTIES/FINES	4,626,200.00	56,000.00	(4,570,200.00)
120206	SALES - GENERAL	2,673,929,008.08	2,031,048,221.83	(642,880,786.25)
12020601	SALES OF JOURNAL & PUBLICATIONS	2,561,750.00	3,459,557.10	897,807.10
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	1,292,750.00	560,481.00	(732,269.00)
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	10,700,000.00	8,710,830.88	(1,989,169.12)

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₦	2021 ACTUAL ₦	VARIANCE ₦
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	54,141,008.00	45,941,536.60	(8,199,471.40)
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	3,000,000.00	2,000,000.00	(1,000,000.00)
12020614	PROCEEDS FROM SALES OF GOVT. BUILDING	132,801,000.00		(132,801,000.00)
12020616	SALES OF FORMS	10,322,750.04	12,358,000.00	2,035,249.96
12020624	SALES OF VEHICLE PLATE NUMBER/VEHICLE REGISTRATION BOOKLET	200,000,000.00	265,600,000.51	65,600,000.51
12020625	REGISTRATION OF PLAYER/TRANSFER FEES	23,714,000.00	21,349,340.00	(2,364,660.00)
12020626	SALES OF OTHER ITEMS	15,895,750.04	13,684,321.56	(2,211,428.48)
12020627	SALES OF FRESH FISH	500,000.00	402,375.00	(97,625.00)
12020628	SALES OF SOUVENIR (TICKET, STICKERS, APRON, E.TC.)	2,000,000,000.00	1,458,553,465.58	(541,446,534.42)
12020630	PROCEED FROM SALES OF FLITCHING PLANKS	219,000,000.00	198,428,313.60	(20,571,686.40)
120207	EARNINGS -GENERAL	94,405,100.00	80,594,460.59	(13,810,639.41)
12020702	EARNINGS FROM LABORATORY SERVICES	1,935,000.00	1,574,000.00	(361,000.00)
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,925,000.00	1,680,230.00	(244,770.00)
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	8,150,000.00	7,145,511.59	(1,004,488.41)
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	1,300,000.00	900,000.00	(400,000.00)
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,827,100.00	1,439,340.00	(387,760.00)
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	11,255,000.00	9,453,455.00	(1,801,545.00)
12020721	EARNINGS FROM CONTROL POST	44,000,000.00	39,320,000.00	(4,680,000.00)
12020722	SUNDRY INCOME	13,637,000.00	11,560,000.00	(2,077,000.00)
12020724	EARNINGS FROM THE USE OF SCHOOL PREMISES	10,376,000.00	7,521,924.00	(2,854,076.00)
120208	RENT ON GOVERNMENT BUILDING - GENERAL	1,860,000.00	1,295,960.00	(564,040.00)
12020802	RENT ON GOVERNMENT OFFICES	60,000.00	45,600.00	(14,400.00)
12020804	RENT ON CONFERENCE CENTRES	1,800,000.00	1,250,360.00	(549,640.00)

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₦	2021 ACTUAL ₦	VARIANCE ₦
120209	RENT ON LAND & OTHERS - GENERAL	855,598,788.00	692,949,625.51	(162,649,162.49)
12020901	RENT ON GOVERNMENT LAND	635,892,972.00	567,583,210.34	(68,309,761.66)
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	161,547,800.00	86,426,544.00	(75,121,256.00)
12020905	LEASE RENTAL	1,060,008.00	1,033,500.86	(26,507.14)
12020906	RENTS ON GOVT. PROPERTIES	57,098,008.00	37,906,370.31	(19,191,637.69)
120210	REPAYMENTS - GENERAL	2,145,000.00	-	(2,145,000.00)
12021002	MOTOR VEHICLE ADVANCES - REPAYMENTS	2,145,000.00		(2,145,000.00)
120211	INVESTMENT INCOME	265,000,000.00	236,000,000.00	(29,000,000.00)
12021102	DIVIDEND RECEIVED	265,000,000.00	236,000,000.00	(29,000,000.00)
120212	INTEREST EARNED	25,000,000.00	21,684,560.48	(3,315,439.52)
12021210	BANK INTEREST	25,000,000.00	21,684,560.48	(3,315,439.52)
120213	RE-IMBURSEMENT GENERAL	76,271,000.00	67,862,134.00	(8,408,866.00)
12021302	AUDIT FEES	76,271,000.00	67,862,134.00	(8,408,866.00)
1203	INDIRECT TAX REVENUE	295,569,848.27	345,079,359.29	49,509,511.02
120301	LEVIES	295,569,848.27	345,079,359.29	49,509,511.02
12030101	EDUCATION ENDOWMENT LEVY	295,569,848.27	345,079,359.29	49,509,511.02
13	AID AND GRANTS	10,475,715,003.28	3,714,239,895.14	(6,761,475,108.14)
1302	GRANTS	10,475,715,003.28	3,714,239,895.14	(6,761,475,108.14)
130203	DOMESTIC GRANTS	8,749,764,674.08	3,619,825,135.14	(5,129,939,538.94)
13020301	DOMESTIC GRANTS	8,749,764,674.08	3,619,825,135.14	(5,129,939,538.94)
130204	FOREIGN GRANTS	1,725,950,329.20	94,414,760.00	(1,631,535,569.20)
13020401	FOREIGN GRANTS	1,725,950,329.20	94,414,760.00	(1,631,535,569.20)
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	34,690,000,000.00	15,503,069,609.17	(19,186,930,390.83)
1405	GAIN ON DISPOSAL OF ASSET	5,500,000,000.00	-	(5,500,000,000.00)

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₦	2021 ACTUAL ₦	VARIANCE ₦
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5,500,000,000.00	-	(5,500,000,000.00)
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5,500,000,000.00	-	(5,500,000,000.00)
1407	EXTRAORDINARY ITEMS	27,190,000,000.00	15,080,492,949.33	(12,109,507,050.67)
140701	EXTRAORDINARY ITEMS	590,000,000.00	-	(590,000,000.00)
14070106	HEALTH INSURANCE CONTRIBUTION	590,000,000.00		(590,000,000.00)
140702	REFUND FROM FGN/ OTHERS ON SPECIAL PROJECTS	26,600,000,000.00	15,080,492,949.33	(11,519,507,050.67)
14070208	REFUND ON EXCESS CRUDE	26,600,000,000.00	15,080,492,949.33	(11,519,507,050.67)
1410	GAIN ON FOREIGN EXCHANGE	2,000,000,000.00	422,576,659.84	(1,577,423,340.16)
141001	GAIN ON FOREIGN EXCHANGE	2,000,000,000.00	422,576,659.84	(1,577,423,340.16)
14100101	GAIN ON FOREIGN EXCHANGE	2,000,000,000.00	422,576,659.84	(1,577,423,340.16)
2	EXPENDITURES	174,873,304,355.75	128,458,665,600.85	46,414,639,924.48
21	PERSONNEL COST	50,261,408,104.57	41,071,911,689.77	9,189,496,414.80
2101	SALARY	39,345,528,104.57	31,188,334,305.44	8,157,193,799.13
210101	SALARIES AND WAGES	39,345,528,104.57	31,188,334,305.44	8,157,193,799.13
21010101	SALARY	39,345,528,104.57	31,188,334,305.44	8,157,193,799.13
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000,000.00	92,676,829.14	907,323,170.86
210202	SOCIAL CONTRIBUTIONS	1,000,000,000.00	92,676,829.14	907,323,170.86
21020201	NHIS CONTRIBUTION	500,000,000.00	0.00	500,000,000.00
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	500,000,000.00	92,676,829.14	407,323,170.86
2103	SOCIAL BENEFITS	9,915,880,000.00	9,790,900,555.19	124,979,444.81
210301	SOCIAL BENEFITS	9,915,880,000.00	9,790,900,555.19	124,979,444.81
21030101	GRATUITY	1,390,880,000.00	1,389,000,000.00	1,880,000.00
21030102	PENSION	8,500,000,000.00	8,380,480,831.81	119,519,168.19
21030104	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	21,419,723.38	3,580,276.62
22	OTHER RECURRENT COSTS	41,063,556,860.89	29,087,130,135.38	11,976,427,895.08
2202	OVERHEAD COST	4,312,713,580.43	3,035,727,401.39	1,276,987,348.61

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₪	2021 ACTUAL ₪	VARIANCE ₪
220201	TRAVEL& TRANSPORT - GENERAL	1,301,185,084.30	915,880,497.78	385,304,586.52
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,593,755.78	13,088,176.98	5,505,578.80
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,280,075,939.48	901,021,734.08	379,054,205.40
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,515,389.04	1,770,586.71	744,802.33
220202	UTILITIES - GENERAL	424,581,390.57	298,863,578.09	125,717,812.48
22020201	ELECTRICITY CHARGES	232,413,133.84	163,596,008.48	68,817,125.35
22020202	TELEPHONE CHARGES	181,314,847.05	127,627,835.68	53,687,011.36
22020203	INTERNET ACCESS CHARGES	5,981,595.14	4,210,455.20	1,771,139.93
22020205	WATER RATES	452,770.03	318,705.61	134,064.42
22020206	SEWAGE CHARGES	4,117,197.84	2,898,102.71	1,219,095.13
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	301,846.68	212,470.41	89,376.28
220203	MATERIALS & SUPPLIES - GENERAL	668,827,371.58	470,788,748.25	198,038,623.33
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	355,224,218.92	250,042,944.53	105,181,274.39
22020303	NEWSPAPERS	6,700,996.40	4,716,843.00	1,984,153.40
22020304	MAGAZINES & PERIODICALS	4,422,053.93	3,112,691.44	1,309,362.49
22020305	PRINTING OF NON SECURITY DOCUMENTS	265,151,728.98	186,640,762.45	78,510,966.52
22020306	PRINTING OF SECURITY DOCUMENTS	36,120,986.61	25,425,625.20	10,695,361.41
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,006,155.62	708,234.69	297,920.93
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	201,231.12	141,646.94	59,584.19
220204	MAINTENANCE SERVICES - GENERAL	755,920,247.02	532,093,574.51	223,826,672.52
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	460,731,343.87	324,309,592.99	136,421,750.88
22020402	MAINTENANCE OF OFFICE FURNITURE	267,781,224.17	188,491,668.69	79,289,555.49
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,163,234.57	1,522,704.57	640,530.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,998,937.15	5,630,465.75	2,368,471.40

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₪	2021 ACTUAL ₪	VARIANCE ₪
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,392,994.10	3,796,137.91	1,596,856.19
22020406	OTHER MAINTENANCE SERVICES	10,846,357.54	7,634,769.91	3,211,587.63
22020415	MAINTENANCE OF GOVERNMENT BUILDINGS	1,006,155.62	708,234.69	297,920.93
220205	TRAINING - GENERAL	402,864,804.60	283,575,460.07	119,289,344.53
22020501	LOCAL TRAINING	374,966,252.53	263,937,620.83	111,028,631.71
22020502	INTERNATIONAL TRAINING	648,537.67	456,506.79	192,030.88
22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	21,917,389.63	15,427,688.62	6,489,701.01
22020504	CONFERENCES/SEMINARS & WORKSHOP-INTERNATIONAL	301,846.68	212,470.41	89,376.28
22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	5,030,778.08	3,541,173.43	1,489,604.65
220206	OTHER SERVICES - GENERAL	17,345,116.66	12,209,257.74	5,135,858.93
22020601	SECURITY SERVICES	11,907,851.72	8,381,957.50	3,525,894.22
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,527,700.27	3,187,056.08	1,340,644.19
22020605	CLEANING & FUMIGATION SERVICES	909,564.68	640,244.16	269,320.52
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	44,296,705.30	31,180,527.78	13,116,177.52
22020701	FINANCIAL CONSULTING	3,521,544.66	2,478,821.40	1,042,723.26
22020703	LEGAL SERVICES	402,462.25	283,293.87	119,168.37
22020707	AGRICULTURAL CONSULTING	150,923.34	106,235.20	44,688.14
22020708	MEDICAL CONSULTING	503,077.81	354,117.34	148,960.47
22020709	AUDITING OF ACCOUNTS	2,990,797.57	2,105,227.60	885,569.97
22020711	MEDIA RELATION SERVICES	286,754.35	201,846.89	84,907.47
22020712	OTHER CONSULTING SERVICES	36,441,145.33	25,650,985.48	10,790,159.85
220208	FUEL & LUBRICANTS - GENERAL	28,195,435.94	19,846,816.32	8,348,619.62
22020801	MOTOR VEHICLE FUEL COST	11,537,385.22	8,121,185.49	3,416,199.73
22020803	PLANT / GENERATOR FUEL COST	15,651,895.11	11,017,396.15	4,634,498.96
22020806	COOKING GAS/FUEL COST	1,006,155.62	708,234.69	297,920.93
220209	FINANCIAL CHARGES - GENERAL	256,569.68	180,599.84	75,969.84

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₪	2021 ACTUAL ₪	VARIANCE ₪
22020901	BANK CHARGES (OTHER THAN INTEREST)	256,569.68	180,599.84	75,969.84
220210	MISCELLANEOUS EXPENSES GENERAL	669,050,854.77	470,977,624.43	198,073,230.34
22021001	REFRESHMENT & MEALS	309,396,204.25	217,784,525.43	91,611,678.82
22021002	HONORARIUM & SITTING ALLOWANCE	9,633,940.02	6,781,347.11	2,852,592.91
22021003	PUBLICITY & ADVERTISEMENTS	6,301,049.55	4,435,319.72	1,865,729.83
22021004	MEDICAL EXPENSES-LOCAL	11,570,789.58	8,144,698.88	3,426,090.70
22021006	POSTAGES & COURIER SERVICES	8,542,261.18	6,012,912.48	2,529,348.70
22021007	WELFARE PACKAGES	309,786,056.65	218,090,509.19	91,695,547.46
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,500,296.71	1,759,963.19	740,333.51
22021009	SPORTING ACTIVITIES	503,077.81	354,117.34	148,960.47
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	1,006,155.62	708,234.69	297,920.93
22021013	PROMOTION (SERVICE WIDE)	201,231.12	141,646.94	59,584.19
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	804,924.49	566,587.75	238,336.74
22021041	CONTINGENCY	1,419,685.57	999,319.14	420,366.43
22021052	SPECIAL DAYS/CELEBRATIONS	6,680,873.29	4,702,678.31	1,978,194.98
22021058	CONFLICT/DISPUTE MANAGEMENT	704,308.93	495,764.28	208,544.65
220211	Other CRF Charges	190,000.00	130,716.58	60,452.99
22021101	SERVICE-WIDE VOTE EXPENSES	191,169.57	130,716.58	60,452.99
22021102	Debt Repayment Principal (Budget)	13,632,855,034.70	22,804,075,432.41	-9,171,220,397.71
2204	GRANTS AND CONTRIBUTIONS GENERAL	9,838,400,000.00	6,564,883,700.00	3,273,516,300.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	9,838,400,000.00	6,564,883,700.00	3,273,516,300.00
22040105	GRANTS TO GOVERNMENT OWNED AGENCIES/COMPANIES - CURRENT	1,851,400,000.00	1,215,983,400.00	635,416,600.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	7,982,000,000.00	5,344,333,500.00	2,637,666,500.00
22040116	GRANTS TO FEDERAL GOVERNMENT AGENCIES	5,000,000.00	4,566,800.00	433,200.00

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₦	2021 ACTUAL ₦	VARIANCE ₦
2207	TRANSFERS-PAYMENT	12,240,588,280.46	8,738,599,230.92	3,501,989,049.54
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	12,240,588,280.46	8,738,599,230.92	3,501,989,049.54
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS (10% IGR)	2,330,470,016.12	570,186,800.26	1,760,283,215.86
22070105	TRANSFER TO OSOPADEC	4,633,511,025.29	4,479,131,063.11	154,379,962.18
22070106	TRANSFER TO INTERNAL REVENUE SERVICES	5,276,607,239.05	3,689,281,367.55	1,587,325,871.50
22100000	SPECIAL PROGRAMMES	14,671,855,000.00	10,747,919,803.07	3,923,935,196.93
3	ASSETS	69,915,484,355.59	35,495,548,343.29	34,419,936,012.30
31	CURRENT ASSETS	4,449,306,988.96	2,259,580,402.97	2,189,726,585.99
3101	CASH/BANK BALANCES HELD BY AG	1,400,000.00	701,804.38	698,195.62
310102	CAPITAL DEVELOPMENT FUND	1,400,000.00	701,804.38	698,195.62
3105	INVENTORIES	4,447,906,988.96	2,258,878,598.59	2,189,028,390.37
310501	INVENTORIES	442,550,000.00	710,769.13	441,839,230.87
310502	WORK-IN-PROGRESS	4,005,356,988.96	2,258,167,829.46	1,747,189,159.50
32	NON-CURRENT ASSETS	65,466,177,366.63	33,235,967,940.32	32,230,209,426.31
3201	PROPERTY, PLANT & EQUIPMENT	55,872,741,518.11	28,251,169,283.00	27,621,572,235.11
320101	LAND & BUILDING - GENERAL	15,344,259,000.00	7,758,582,212.95	7,585,676,787.05
320102	INFRASTRUCTURE - GENERAL	27,077,566,496.00	13,691,343,830.02	13,386,222,665.98
320103	PLANT & MACHINERY - GENERAL	622,670,000.00	314,843,250.92	307,826,749.08
320104	FIXED ASSETS - GENERAL	1,418,038,000.00	717,008,517.91	701,029,482.09
320105	OFFICE EQUIPMENT - GENERAL	460,065,000.00	232,624,600.89	227,440,399.11
320106	FURNITURE & FITTINGS - GENERAL	233,801,000.00	118,217,782.95	115,583,217.05
320107	SERVICE CONCESSION ASSETS (PPP)-GENERAL	1,900,000.00	960,704.99	939,295.01
320109	SPECIALISED ASSETS-GENERAL	10,714,442,022.11	5,417,588,382.37	5,296,853,639.74
3202	INVESTMENT PROPERTY	10,000,000.00	4,494,978.65	5,505,021.35
320201	INVESTMENT - LAND & BUILDING - GENERAL	10,000,000.00	4,494,978.65	5,505,021.35
3203	INTANGIBLE ASSETS	9,583,435,848.52	4,980,303,678.68	4,603,132,169.84
320301	INTANGIBLE ASSETS	9,583,435,848.52	4,980,303,678.68	4,603,132,169.84

Details of Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	2021 APPROVED BUDGET ₦	2021 ACTUAL ₦	VARIANCE ₦
4	LIABILITIES/ EQUITY	40,906,636,875.32	27,965,459,634.17	(12,941,177,241.15)
41	LIABILITIES/ EQUITY	12,929,054,140.32	3,026,430,126.63	(9,902,624,013.69)
4102	LOANS AND DEBTS	12,929,054,140.32	3,026,430,126.63	(9,902,624,013.69)
410201	DOMESTIC LOAN STOCK	12,929,054,140.32	3,026,430,126.63	(9,902,624,013.69)
41020101	SHORT TERM BORROWINGS/DOMESTIC LOAN	12,929,054,140.32	3,026,430,126.63	(9,902,624,013.69)
42	NON-CURRENT LIABILITIES	11,214,300,000.00	8,175,746,772.54	(3,038,553,227.46)
4203	LONG-TERM BORROWINGS	11,214,300,000.00	8,175,746,772.54	(3,038,553,227.46)
420301	LONG-TERM BORROWINGS	11,214,300,000.00	8,175,746,772.54	(3,038,553,227.46)
42030101	STATE BONDS and OTHER LONG TERM BORROWINGS	5,000,000,000.00	6,511,680,457.14	1,511,680,457.14
42030103	MULTI-LATERAL LOANS - LONG TERM	4,864,300,000.00	1,664,066,315.40	(3,200,233,684.60)
42030104	CBN SUPPORT FACILITY	1,350,000,000.00		(1,350,000,000.00)
43	CAPITAL & RESERVES	16,763,282,735.00	16,763,282,735.00	-
4303	RESERVES 2	16,763,282,735.00	16,763,282,735.00	-
430301	OTHER RESERVES	16,763,282,735.00	16,763,282,735.00	-
43030104	CASH RESERVE/ROLL-OVER FUND	16,763,282,735.00	16,763,282,735.00	-

BREAKDOWN OF RECURRENT EXPENDITURE

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
ECONOMIC SECTOR						
AGRIC SUB SECTOR						
Ministry of Agriculture	452,336,117.90	357,335,267.87	17,100,000.00	13,200,000.00	15,000,000.00	-
Agric Development Programme	261,736,171.22	183,630,061.73	4,631,250.00	3,375,000.00	4,500,000.00	950,000.00
Fadama Project			8,550,000.00	4,500,000.00		
Agric Input and Supply Agency	61,286,905.97	50,771,011.25	3,500,000.00	2,712,500.00		
Agroclimatology & Ecological Project			3,396,250.00	2,475,000.00		
Cocoa Revolution Office			4,940,000.00	3,600,000.00		
Ondo State UN-REDD+ Project			6,175,000.00	4,500,000.00		
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)			3,705,000.00	2,400,000.00		
Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND)			2,375,000.00	-		
Ondo State Agri-Business Empowerment Centre (OSAEC)			3,705,000.00	2,400,000.00		
Forestry Training School, Owo			950,000.00	500,000.00		
ONDO STATE AFORESTATION PROJECT	6,000,000.00	700,000.00		-		
Ministry of Natural Resources	549,486,330.16	457,338,268.06	22,705,000.00	15,600,700.00	78,000,000.00	52,043,000.00
SUB TOTAL: Agric-sub sector	1,330,845,525.25	1,049,774,608.91	81,732,500.00	55,263,200.00	97,500,000.00	52,993,000.00
TRADE AND INDUSTRY SUB SECTOR						
Ministry of Commerce, Industries and Cooperatives	211,457,005.02	176,808,013.42	18,525,000.00	13,500,000.00	15,000,000.00	4,346,000.00
Consumer Protection Committee	-	-	3,800,000.00	2,335,000.00	1,500,000.00	-
Micro Credit Agency	56,571,305.60	36,420,632.86	15,437,500.00	11,930,000.00	-	-
ONDO STATE ENTREPRENEURSHIP AGENCY (ONDEA)	-	-	24,000,000.00	-	-	-

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
Ministry of Culture and Tourism	143,189,564.36	114,852,286.38	18,000,000.00	11,057,571.00	45,000,000.00	18,993,075.00
Ondo State Investment Promotion Agency (ONDIPA)	178,000,000.00	139,000,000.00		-		-
SUB TOTAL: Trade and Industry Sub-Sector	589,217,874.98	467,080,932.66	79,762,500.00	38,822,571.00	61,500,000.00	23,339,075.00
INFRASTRUCTURAL SUB SECTOR		-				-
Ministry of Works and Infrastructure	404,799,226.13	304,086,575.52	12,350,000.00	8,000,000.00	-	-
OFFICE OF THE SURVEYOR GENERAL FOR THE STATE	-	-	4,000,000.00	-	-	-
Office of Public Utilities	-	-	18,525,000.00	12,400,000.00	9,000,000.00	8,026,222.22
Office of Transport	192,811,389.41	151,130,110.10	17,100,000.00	17,106,328.60	100,700,000.00	24,979,200.00
Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	-	-	8,000,000.00	2,000,000.00	-	-
Ministry of Physical Planning and Urban Development	127,295,761.63	95,754,738.38	20,000,000.00	22,800,000.00	5,000,000.00	3,710,000.00
Ministry of Physical Planning and Urban Development - Area Offices	-	-	8,027,500.00	2,000,000.00	-	-
Ondo state electricity board(oseb)	167,219,277.46	124,798,233.19	15,000,000.00	11,950,000.00	375,000,000.00	238,768,093.65
ONDO STATE ELECTRICITY REGULATORY BUREAU (OSERB)	-	-	4,000,000.00	-	-	-
State Information Technology Agency (SITA)	89,967,422.03	70,078,076.73	12,000,000.00	5,850,000.00	-	-
State Information Technology Agency (SITA) Area Offices			5,130,000.00	4,050,000.00	-	-
Public Works Department (OSARMCO)	50,000,000.00	32,663,400.00		-		-
Ministry of Water Resources, Public Sanitation and Hygiene			14,820,000.00	10,800,000.00	2,000,000.00	-

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
Ondo State Water Corporation	422,057,493.42	349,025,815.90	18,525,000.00	13,500,000.00	-	-
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	70,469,399.56	58,198,316.66	18,525,000.00	13,500,000.00	8,200,000.00	1,500,000.00
Ondo State Development and Property Corporation	135,219,955.20	103,073,625.93	4,875,000.00	3,000,000.00	-	-
Direct Labour Agency	-	-	6,000,000.00	400,000.00	-	-
Ministry of Lands and Housing	220,960,406.57	163,511,513.25	15,900,000.00	11,700,000.00	5,000,000.00	2,000,000.00
Ondo State Building Control Agency	-	-	54,000,000.00	-	-	-
SUB TOTAL: Infrastructure	1,880,800,331.41	1,452,320,405.66	256,777,500.00	139,056,328.60	504,900,000.00	278,983,515.87
PUBLIC FINANCE SUB SECTOR		-				-
Ministry of Economic Planning and Budget	117,529,756.61	82,830,914.33	120,000,000.00	118,225,000.00	558,000,000.00	210,432,031.25
Budget Office	-	-	22,000,000.00	15,000,000.00	-	-
Manpower Development	-	-	10,000,000.00	4,500,000.00	-	-
Ondo State Bureau of Statistics	59,508,705.17	40,520,506.79	12,000,000.00	4,200,000.00	30,800,000.00	5,468,142.86
Monitoring and Evaluation (MEMIS Project) Office	-	-	16,000,000.00	13,750,000.00	-	-
Economic Intelligence Office	-	-	11,220,000.00	7,711,000.00	-	-
Ondo Cares	-	-	17,100,000.00	10,680,000.00	-	-
Ministry of Finance	218,165,890.18	144,539,823.09	150,000,000.00	168,801,000.00	5,764,000,000.00	6,949,335,527.72
Expenditure Office	-	-	24,000,000.00	22,760,000.00	-	-
Debt Management Office	-	-	24,000,000.00	28,000,000.00	65,000,000.00	5,686,000.00
Office of the Accountant General	181,500,000.00	153,606,596.28	140,000,000.00	153,600,000.00	150,000,000.00	141,614,187.78
State Finance	-	-	12,000,000.00	12,000,000.00	-	-
STATE RESOURCES AND REVENUE MONITORING DEPARTMENT	-	-	12,000,000.00	11,000,000.00	-	-
Youth Employment and Social Support Operations (YESSO)	-	-	9,262,500.00	7,536,000.00	-	-
Treasury Cash Office (TCOS)	-	-	37,050,000.00	36,783,000.00	-	-

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
Office of the State Auditor General	282,467,428.29	182,713,666.03	58,000,000.00	51,000,000.00	27,000,000.00	21,438,600.00
Office of Auditor General for Local Government	72,517,414.28	59,025,075.19	15,000,000.00	10,800,000.00	15,000,000.00	9,676,000.00
Bureau of Public Procurement (BPP)	-	-	19,475,000.00	19,000,000.00	-	-
Pools Bettings and Lotteries Board	-	-	9,262,500.00	7,450,000.00	-	-
Social Contributions and Social Benefits					10,915,880,000.00	9,883,577,384.33
Transfer to Internal Revenue Services	5,276,607,239.05	3,689,281,367.55				
SUB TOTAL: Public Finance	6,208,296,433.58	4,352,517,949.26	718,370,000.00	702,796,000.00	17,525,680,000.00	17,227,227,873.94
DEBT SERVICE SUB SECTOR						
Debt Repayment (Principal)	13,632,855,034.70	22,804,075,432.41				
SUB TOTAL: Debt Service	13,632,855,034.70	22,804,075,432.41		-		-
TOTAL ECONOMIC SECTOR	23,642,015,199.92	30,125,769,328.90	1,136,642,500.00	935,938,099.60	18,189,580,000.00	17,582,543,464.81
SOCIAL SERVICES SECTOR:		-				
EDUCATION SUB SECTOR		-				
Ministry of Education, Science and Technology	1,169,738,258.23	970,251,464.42	18,833,750.00	17,125,000.00	355,250,000.00	241,420,333.28
State Universal Basic Education Board (SUBEB) Headquarters	333,401,773.08	264,955,798.19	30,400,000.00	24,983,928.00	72,980,000.00	34,280,650.00
State Universal Basic Education Board (Subeb) Zonal Office	-	-	23,750,000.00	18,143,397.00	-	-
Mega Schools	-	-	22,800,000.00	22,000,000.00	-	-
Ondo State Library Board	37,928,935.47	31,675,930.48	6,000,000.00	3,600,000.00	2,000,000.00	1,000,000.00
Teaching Service Commission	15,185,849,777.44	12,263,212,908.14	15,437,500.00	11,250,000.00	32,850,000.00	9,963,000.00
Zonal Teaching Service Commission, Akure	-	-	2,850,000.00	2,250,000.00	-	-
Zonal Teaching Service Commission, Ikare	-	-	2,850,000.00	2,250,000.00	-	-

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
Zonal Teaching Service Commission, Irele	-	-	2,850,000.00	2,250,000.00	-	-
Zonal Teaching Service Commission, Odigbo	-	-	2,850,000.00	2,000,000.00	-	-
Zonal Teaching Service Commission, Oka	-	-	2,850,000.00	2,250,000.00	-	-
Zonal Teaching Service Commission, Okitipupa	-	-	2,850,000.00	2,250,000.00	-	-
Zonal Teaching Service Commission, Ondo	-	-	2,850,000.00	2,250,000.00	-	-
Zonal Teaching Service Commission, Owena	-	-	2,850,000.00	2,250,000.00	-	-
Zonal Teaching Service Commission, Owo	-	-	2,850,000.00	2,250,000.00	-	-
Ondo State Scholarship Board	33,124,622.92	26,323,309.09	6,236,750.00	4,040,000.00	4,050,000.00	2,342,000.00
Board of Adult, Technical and Vocational Education	459,371,330.75	344,971,271.48	6,792,500.00	5,500,000.00	70,445,000.00	66,098,179.99
Zonal Education Offices	-	-	5,400,000.00	1,928,565.00	-	-
Ondo State Education Endowment Fund Office	-	-	2,470,000.00	1,600,000.00	4,500,000.00	3,663,670.00
Rufus Giwa Polytechnic, Owo	2,600,000,000.00	2,493,912,500.00	-	-	-	-
Adekunle Ajasin University, Akungba Akoko	2,102,000,000.00	2,058,997,000.00	-	-	-	-
Ondo State University of Science and Technology, Okitipupa	765,000,000.00	336,000,000.00	-	-	-	-
Ondo State University of Medical Sciences	765,000,000.00	360,000,000.00	-	-	-	-
SUB TOTAL: Education Sub-sector	23,451,414,697.89	19,150,300,181.78	163,770,500.00	130,170,890.00	542,075,000.00	358,767,833.27
HEALTH SUB SECTOR		-		-		-
Ministry of Health	696,733,931.39	564,144,483.98	13,585,000.00	9,900,000.00	130,340,000.00	19,520,000.00
Primary Health Care Management Board	698,944,375.97	438,910,243.73	6,080,000.00	4,200,000.00	-	-
Hospital Management Board	8,746,213,413.63	7,901,166,423.69	12,967,500.00	9,450,000.00	27,000,000.00	6,800,000.00
Board of Alternative Medicine	-	-	3,705,000.00	2,700,000.00	-	-
School of Health Technology	-	-	2,850,000.00	2,025,000.00	-	-

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
Emergency Medical Services Agency	-	-	7,718,750.00	5,625,000.00	10,000,000.00	3,119,803.00
Neuro-Psychiatric Specialist Hospital	-	-	7,175,350.00	4,664,000.00	-	-
Contributory Health Commission	16,147,061.25	12,062,957.50	9,500,000.00	6,750,000.00	-	-
Ondo State Agency for the Control of Aids (ODSACA)	-	-	6,000,000.00	4,184,857.14	-	-
MALARIA ELIMINATION AND NUTRITION IMPROVEMENT PROJECT OFFICE	-	-	6,000,000.00	-	-	-
CENTRAL MEDICAL STORE		-	4,000,000.00	-		-
University of Medical Science Teaching Hospital	1,750,000,000.00	95,424,000.00		-		-
SUB TOTAL: Health Sub-Sector	11,908,038,782.24	9,011,708,108.90	79,581,600.00	49,498,857.14	167,340,000.00	29,439,803.00
SOCIAL AND COMMUNITY DEV. SUB SECTOR		-		-		-
Ministry of Women Affairs and Social Development	171,277,050.56	116,062,181.82	12,967,500.00	9,450,000.00	300,850,000.00	209,289,576.36
Agency for the Welfare of the Physically Challenged Persons	-	-	4,940,000.00	3,600,000.00	31,000,000.00	9,370,000.00
Ondo State Sports Council	265,485,193.84	218,826,724.40	13,585,000.00	11,500,000.00	132,500,000.00	92,340,000.00
Ondo State Community and Social Development Agency	-	-	6,000,000.00	2,100,000.00	7,200,000.00	7,000,000.00
Directorate of Rural and Community Development	69,395,542.52	55,882,572.12	18,525,000.00	13,500,000.00	5,000,000.00	1,070,000.00
Ministry of Youth and Sports Development	57,032,486.68	43,588,658.75	18,000,000.00	8,865,144.51	51,200,000.00	30,503,700.00
ONDO STATE FOOTBALL ACADEMY	44,500,000.00	-		-		-
Ondo State Football Development Agency	678,189,625.92	389,268,553.72	-	-	139,700,000.00	-
SUB TOTAL: Social and Community Dev. Sub-Sector	1,285,879,899.52	823,628,690.81	74,017,500.00	49,015,144.51	667,450,000.00	349,573,276.36

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
Environment and Sewage Management Sub-Sector		-		-		-
Ministry of Environment	183,970,070.46	119,115,140.59	13,585,000.00	16,270,000.00	40,000,000.00	38,240,000.00
Ondo State Waste Management	217,423,147.92	152,345,158.10	11,732,500.00	7,600,000.00	30,000,000.00	14,899,000.00
New Map Project Office	9,447,058.75	7,072,905.33	8,645,000.00	5,600,000.00	-	-
SUB TOTAL: Environment and Sewage Management	410,840,277.13	278,533,204.02	33,962,500.00	29,470,000.00	70,000,000.00	53,139,000.00
TOTAL SOCIAL SERVICES SECTOR:	37,056,173,656.78	29,264,170,185.50	351,332,100.00	258,154,891.65	1,446,865,000.00	790,919,912.63
LAW AND JUSTICE SECTOR		-				-
Administration of Justice		-				-
MINISTRY OF JUSTICE	326,472,694.04	228,861,167.45	19,834,100.00	14,454,000.00	40,240,000.00	29,453,527.33
ONDO STATE LAW COMMISSION	6,495,843.78	5,365,121.02	5,557,500.00	3,600,000.00	-	-
ONDO STATE JUDICIARY	1,569,362,618.65	1,557,099,735.35	60,665,800.00	46,666,000.00	193,000,000.00	45,243,607.60
ONDO STATE JUDICIAL SERVICE COMMISSION	71,916,099.29	64,113,208.62	39,000,000.00	27,000,000.00	10,000,000.00	6,000,000.00
OFFICE OF HONOURABLE CHIEF JUDGE	-	-	45,000,000.00	30,499,400.00	-	-
CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	-	-	9,262,500.00	6,750,000.00	-	-
CUSTOMARY COURT OF APPEAL	686,750,319.42	-	36,000,000.00	28,120,000.00	60,000,000.00	19,573,607.60
OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	-	-	36,000,000.00	22,600,000.00	-	-
Customary Court of appeal- judicial divisions	-	-	17,500,000.00	12,300,000.00	-	-
JUDICIARY DIVISION	-	-	26,000,000.00	20,666,600.00	-	-
TOTAL: LAW AND JUSTICE SECTOR	2,660,997,575.18	1,855,439,232.44	294,819,900.00	212,656,000.00	303,240,000.00	100,270,742.53
General Administration Sub - Sector		-				-

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
Governor's Office- Government House and Protocol	229,911,120.65	174,836,294.26	364,598,000.00	425,447,439.31	1,301,950,000.00	888,425,690.00
Deputy Governor's Office	66,108,830.61	48,200,934.83	154,375,000.00	146,405,000.00	180,000,000.00	132,787,753.00
Ondo State Boundary Commission	6,960,116.08	4,978,262.59	2,850,000.00	4,000,000.00	12,920,000.00	5,956,813.00
STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		-		-		-
Office of the Secretary to State Government (SSG)	-	-	24,000,000.00	13,500,000.00	-	-
General Administration	98,911,965.11	66,992,204.09	12,500,000.00	9,540,000.00	344,000,000.00	231,463,600.94
Political and Economic Affairs Department	1,191,760,552.75	604,892,734.06	9,262,500.00	7,500,000.00	754,000,000.00	73,873,193.79
Cabinet and Special Services Department	66,287,202.30	49,087,048.22	12,658,750.00	9,385,000.00	27,000,000.00	13,838,500.00
Liaison Office, Lagos	11,071,787.76	8,395,260.33	11,400,000.00	7,200,000.00	15,000,000.00	5,245,500.00
Liaison Office, Abuja	19,019,373.78	14,991,232.86	11,700,000.00	9,000,000.00	35,000,000.00	34,675,215.42
Ondo State Pensions Transitional Department	35,021,288.28	31,616,740.75	15,000,000.00	12,000,000.00	10,000,000.00	9,479,000.00
State Pension Commission	37,633,271.51	34,438,179.93	11,400,000.00	7,889,300.00	94,000,000.00	59,349,956.07
Muslim Welfare Board	-	-	3,396,250.00	2,200,000.00	39,180,000.00	16,668,000.00
Christian Welfare Board	-	-	8,550,000.00	7,200,000.00	40,100,000.00	12,302,520.00
Ministry of Regional Integration and Special Duties	42,921,047.27	31,073,787.68	12,350,000.00	8,000,000.00	10,000,000.00	2,627,000.00
Inter-Governmental Affairs and Multilateral Relations	6,823,699.61	6,657,288.11	12,000,000.00	7,200,000.00	17,100,000.00	10,104,560.00
Fire Services	-	-	4,940,000.00	3,200,000.00	-	-
Office of the Head of Service	-	-	48,000,000.00	43,450,000.00	-	-
Government Quarters Management Office	-	-	2,600,000.00	2,400,000.00	-	-
Public Service Training Institute	-	-	12,400,000.00	8,800,000.00	20,000,000.00	15,523,320.00
Office of Establishments	204,533,865.38	128,161,341.17	42,000,000.00	45,401,428.57	105,250,000.00	64,546,100.00
E-Personel Administration Salary System (e-PASS) Office	-	-	4,000,000.00	1,300,000.00	-	-
Service Matters Department	9,082,109.74	6,780,178.02	30,400,000.00	26,339,942.26	65,000,000.00	25,695,500.00

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
Civil Service Commission	119,782,191.54	92,992,983.65	24,000,000.00	19,561,000.00	18,000,000.00	12,985,600.00
Ondo State Independent Electoral Commission (ODIEC)	87,670,476.96	65,309,716.93	18,525,000.00	12,000,000.00	7,200,000.00	2,505,000.00
Ondo State Independent Electoral Commission (ODIEC) Area Offices	-	-	4,446,000.00	2,880,000.00	-	-
Ministry of Local Government and Chieftaincy Affairs	68,344,724.58	51,354,010.09	12,825,000.00	11,000,000.00	18,850,000.00	1,876,020.00
Local Government Service Commission	-	-	3,500,000.00	2,500,000.00	-	-
Office of the Special Advisers to the Governor	-	-	83,000,000.00	6,000,000.00	-	-
Industrial and Labour Relation Office/Office of Labour and Union Matters	-	-	16,000,000.00	13,839,200.00	-	-
COMMITTEE ON PAYROLL VERIFICATION SCRUITINIZATION AND CLEANUP	-	-	4,000,000.00	-	-	-
Department of Public Service Reform and Development (DPSRD)	-	-	10,000,000.00	8,259,600.00	20,000,000.00	12,052,000.00
Office of Senior Special Assistants to the Governor	-	-	100,000,000.00	13,900,000.00	-	-
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	2,000,000.00	1,626,800.00		-		-
NIGERIAN LEGION	3,000,000.00	2,940,000.00		-		-
SENIOR STAFF CLUB	2,500,000.00	875,000.00		-		-
Nigerian Security Network Agency (Amotekun Corps)	700,000,000.00	662,245,000.00		-		-
Consolidated Revenue Fund Charges	614,988,279.46	213,154,009.75	-		-	
Transfer to Local Government	2,330,470,016.12	570,186,800.26				
SUB TOTAL: General Administration	5,954,801,919.49	2,871,785,807.60	1,086,676,500.00	897,297,910.14	3,134,550,000.00	1,631,980,842.22
REGIONAL SUB-SECTOR /STATUTORY		-				
Transfer to OSOPADEC	4,633,511,025.29	4,479,131,063.11				

BREAKDOWN OF RECURRENT EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	PERSONNEL/ SUBVENTION BUDGET VALUE ₦	PERSONNEL/ SUBVENTION FULL YEAR ACTUAL ₦	OVERHEAD BUDGET VALUE ₦	OVERHEAD FULL YEAR ACTUAL ₦	SPECIAL PROGRAM BUDGET VALUE ₦	SPECIAL PROGRAM FULL YEAR ACTUAL ₦
SUB TOTAL: Regional	4,633,511,025.29	4,479,131,063.11		-		-
LEGISLATIVE SUB-SECTOR		-				
State House of Assembly	403,752,645.52	296,740,656.51	1,200,000,000.00	614,685,000.00	1,955,500,000.00	290,784,934.48
House of Assembly Commission	29,294,394.10	24,850,256.27	28,658,000.00	17,168,000.00	18,000,000.00	5,137,000.00
Public Account secretariat	-	-	3,900,000.00	3,000,000.00	-	-
Offices of the Speaker	-	-	100,600,000.00	42,000,000.00	-	-
Office of the deputy speaker	-	-	80,210,750.00	34,777,500.00	-	-
SUB TOTAL: Legislative	433,047,039.62	321,590,912.77	1,413,368,750.00	711,630,500.00	1,973,500,000.00	295,921,934.48
INFORMATION SUB-SECTOR		-				-
Ministry of Information and Orientation	234,615,616.11	183,572,767.50	18,000,000.00	10,750,000.00	530,000,000.00	225,155,290.73
Orange FM	55,657,950.22	41,432,054.82	5,700,000.00	4,800,000.00	-	-
Ondo State Radiovision Corporation	256,544,800.85	146,976,901.20	-	-	-	-
Ondo State Signage Agency	8,006,636.27	6,024,414.92	6,175,000.00	4,500,000.00	10,000,000.00	4,705,000.00
Owena Press	122,000,000.00	-		-		-
SUB TOTAL: Information	676,825,003.45	378,006,138.44	29,875,000.00	20,050,000.00	540,000,000.00	229,860,290.73
TOTAL: ADMINISTRATION	11,698,184,987.85	8,050,513,921.92	2,529,920,250.00	1,628,978,410.14	5,648,050,000.00	2,157,763,067.43
GRAND TOTAL	75,057,371,419.73	69,295,892,668.77	4,312,714,750.00	3,035,727,401.39	25,587,735,000.00	20,631,497,187.40

BREAKDOWN OF CAPITAL EXPENDITURE

SECTOR/MDAs/INSTITUTIONS	2021 CAPITAL BUDGET VALUE ₦	2021 FULL YEAR ACTUAL TOTAL CAPITAL ₦
ECONOMIC SECTOR		
AGRIC SUB SECTOR		
Ministry of Agriculture	2,597,700,000.00	514,462,000.00
Agric Development Programme	80,000,000.00	12,600,000.00
Fadama Project		-
Agric Input and Supply Agency	25,000,000.00	8,900,000.01
Agroclimatology & Ecological Project	9,000,000.00	4,475,000.00
Cocoa Revolution Office	261,000,000.00	15,711,100.00
Ondo State UN-REDD+ Project	80,000,000.00	41,450,000.00
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	1,700,000,000.00	-
Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND)		-
Ondo State Agri-Business Empowerment Centre (OSAEC)	1,660,306,813.00	58,000,268.45
Forestry Training School, Owo		-
ONDO STATE AFORESTATION PROJECT		-
Ministry of Natural Resources	108,000,000.00	30,746,166.50
SUB TOTAL: Agric-sub sector	6,521,006,813.00	686,344,534.96
TRADE AND INDUSTRY SUB SECTOR		-
Ministry of Commerce, Industries and Cooperatives	926,900,000.00	35,445,571.43
Consumer Protection Committee	2,000,000.00	730,000.00
Micro Credit Agency	488,000,000.00	58,229,800.00
ONDO STATE ENTREPRENEURSHIP AGENCY (ONDEA)	450,000,000.00	-
Ministry of Culture and Tourism	44,000,000.00	8,806,245.00
Ondo State Investment Promotion Agency (ONDIPA)	665,000,000.00	60,740,737.74
SUB TOTAL: Trade and Industry Sub-Sector	2,575,900,000.00	163,952,354.17
INFRASTRUCTURAL SUB SECTOR		-
Ministry of Works and Infrastructure	22,007,000,000.00	20,210,664,583.03
OFFICE OF THE SURVEYOR GENERAL FOR THE STATE		-
Office of Public Utilities	113,000,000.00	64,647,250.11
Office of Transport	190,000,000.00	3,748,000.00
Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways		-
Ministry of Physical Planning and Urban Development	80,000,000.00	24,444,000.00

BREAKDOWN OF CAPITAL EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	2021 CAPITAL BUDGET VALUE ₦	2021 FULL YEAR ACTUAL TOTAL CAPITAL ₦
Ministry of Physical Planning and Urban Development - Area Offices	-	-
Ondo state electricity board (oseb)	160,000,000.00	8,570,000.00
ONDO STATE ELECTRICITY REGULATORY BUREAU (OSERB)		-
State Information Technology Agency (SITA)	128,000,000.00	41,409,922.00
State Information Technology Agency (SITA) Area Offices		-
Public Works Department (OSARMCO)	100,000,000.00	-
Ministry of Water Resources, Public Sanitation and Hygiene	38,000,000.00	3,543,000.00
Ondo State Water Corporation	3,389,506,988.96	514,066,039.78
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	894,599,496.00	63,748,772.98
Ondo State Development and Property Corporation	45,000,000.00	-
Direct Labour Agency	60,000,000.00	-
Ministry of Lands and Housing	5,555,855,000.00	3,536,687,062.96
Ondo State Building Control Agency	100,000,000.00	-
SUB TOTAL: Infrastructure	32,860,961,484.96	24,471,528,630.86
PUBLIC FINANCE SUB SECTOR		-
Ministry of Economic Planning and Budget	554,000,000.00	172,614,652.95
Budget Office		-
Manpower Development		-
Ondo State Bureau of Statistics	50,000,000.00	-
Monitoring and Evaluation (MEMIS Project) Office		-
Economic Intelligence Office		-
Ondo Cares		-
Ministry of Finance	3,504,766,709.11	2,839,011,722.03
Expenditure Office		-
Debt Management Office	17,000,000.00	14,918,951.98
Office of the Accountant General	445,000,000.00	306,837,480.23
State Finance		-
STATE RESOURCES AND REVENUE MONITORING DEPARTMENT		-
Youth Employment and Social Support Operations (YESSO)	80,000,000.00	-
Treasury Cash Office (TCOS)	-	-
Office of the State Auditor General	7,000,000.00	3,006,000.00

BREAKDOWN OF CAPITAL EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	2021 CAPITAL BUDGET VALUE ₦	2021 FULL YEAR ACTUAL TOTAL CAPITAL ₦
Office of Auditor General for Local Government	5,000,000.00	-
Bureau of Public Procurement (BPP)	587,056,000.00	37,465,387.20
Pools Bettings and Lotteries Board	5,000,000.00	-
Social Contributions and Social Benefits		
Transfer to Internal Revenue Services		
SUB TOTAL: Public Finance	5,254,822,709.11	3,373,854,194.39
DEBT SERVICE SUB SECTOR		
Debt Repayment (Principal)		
SUB TOTAL: Debt Service	-	
TOTAL ECONOMIC SECTOR	47,212,691,007.07	28,695,679,714.38
SOCIAL SERVICES SECTOR:		
EDUCATION SUB SECTOR		
Ministry of Education, Science and Technology	2,070,689,000.00	94,160,000.00
State Universal Basic Education Board (SUBEB) Headquarters	3,061,629,348.52	732,734,135.14
State Universal Basic Education Board (Subeb) Zonal Office		-
Mega Schools		-
Ondo State Library Board	32,000,000.00	4,333,000.00
Teaching Service Commission	10,000,000.00	3,760,000.00
Zonal Teaching Service Commission, Akure	1,000,000.00	-
Zonal Teaching Service Commission, Ikare	1,000,000.00	-
Zonal Teaching Service Commission, Irele	1,000,000.00	-
Zonal Teaching Service Commission, Odigbo	1,000,000.00	-
Zonal Teaching Service Commission, Oka	1,500,000.00	1,000,000.00
Zonal Teaching Service Commission, Okitipupa	1,000,000.00	-
Zonal Teaching Service Commission, Ondo	1,000,000.00	-
Zonal Teaching Service Commission, Owena	1,000,000.00	-
Zonal Teaching Service Commission, Owo	1,000,000.00	-
Ondo State Scholarship Board	212,000,000.00	3,230,500.00
Board of Adult, Technical and Vocational Education	170,000,000.00	6,155,000.00

BREAKDOWN OF CAPITAL EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	2021 CAPITAL BUDGET VALUE ₦	2021 FULL YEAR ACTUAL TOTAL CAPITAL ₦
Zonal Education Offices		-
Ondo State Education Endowment Fund Office		-
Rufus Giwa Polytechnic, Owo	250,000,000.00	-
Adekunle Ajasin University, Akungba Akoko	450,000,000.00	-
Ondo State University of Science and Technology, Okitipupa	400,000,000.00	50,000,000.00
Ondo State University of Medical Sciences	300,000,000.00	100,000,000.00
SUB TOTAL: Education Sub-sector	6,965,818,348.52	995,372,635.14
HEALTH SUB SECTOR		-
Ministry of Health	1,210,000,000.00	235,248,301.88
Primary Health Care Management Board	394,375,000.00	134,953,850.00
Hospital Management Board	250,000,000.00	23,063,403.90
Board of Alternative Medicine	2,500,000.00	-
School of Health Technology	10,000,000.00	870,000.00
Emergency Medical Services Agency	35,000,000.00	-
Neuro-Psychiatric Specialist Hospital	15,000,000.00	-
Contributory Health Commission	1,601,000,000.00	54,099,850.00
Ondo State Agency for the Control of Aids (ODSACA)	144,000,000.00	29,466,400.00
MALARIA ELIMINATION AND NUTRITION IMPROVEMENT PROJECT OFFICE		-
CENTRAL MEDICAL STORE		-
University of Medical Science Teaching Hospital	1,100,000,000.00	746,849,468.07
SUB TOTAL: Health Sub-Sector	4,761,875,000.00	1,224,551,273.85
SOCIAL AND COMMUNITY DEV. SUB SECTOR		-
Ministry of Women Affairs and Social Development	42,000,000.00	-
Agency for the Welfare of the Physically Challenged Persons	22,000,000.00	-
Ondo State Sports Council	130,000,000.00	213,000.00
Ondo State Community and Social Development Agency	365,400,000.00	129,301,780.28
Directorate of Rural and Community Development	639,500,000.00	30,486,361.67
Ministry of Youth and Sports Development	25,000,000.00	3,170,953.76
ONDO STATE FOOTBALL ACADEMY	-	-

BREAKDOWN OF CAPITAL EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	2021 CAPITAL BUDGET VALUE ₦	2021 FULL YEAR ACTUAL TOTAL CAPITAL ₦
Ondo State Football Development Agency	10,000,000.00	-
SUB TOTAL: Social and Community Dev. Sub-Sector	1,233,900,000.00	163,172,095.71
Environment and Sewage Management Sub-Sector		-
Ministry of Environment	311,000,000.00	98,537,523.00
Ondo State Waste Management	515,000,000.00	493,205,303.16
New Map Project Office	1,550,000,000.00	1,420,005,233.70
SUB TOTAL: Environment and Sewage Management	2,376,000,000.00	2,011,748,059.86
TOTAL SOCIAL SERVICES SECTOR:	15,337,593,348.52	4,394,844,064.56
LAW AND JUSTICE SECTOR		-
Administration of Justice		-
MINISTRY OF JUSTICE	502,000,000.00	188,054,920.70
ONDO STATE LAW COMMISSION	243,000,000.00	11,732,291.54
ONDO STATE JUDICIARY	434,000,000.00	103,480,000.00
ONDO STATE JUDICIAL SERVICE COMMISSION	10,000,000.00	-
OFFICE OF HONOURABLE CHIEF JUDGE	-	-
CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	-	-
CUSTOMARY COURT OF APPEAL	130,000,000.00	5,755,600.00
OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL		-
Customary Court of appeal- judicial divisions		-
JUDICIARY DIVISION		-
TOTAL: LAW AND JUSTICE SECTOR	1,319,000,000.00	309,022,812.24
General Administration Sub - Sector		-
Governor's Office-Government House and Protocol	143,000,000.00	84,940,727.71
Deputy Governor's Office	30,000,000.00	19,911,351.00
Ondo State Boundary Commission	1,600,000.00	-
STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	250,000,000.00	800,000.00
Office of the Secretary to State Government (SSG)		-
General Administration	1,970,000,000.00	1,443,598,119.01
Political and Economic Affairs Department		-
Cabinet and Special Services Department	6,000,000.00	2,018,742.86

BREAKDOWN OF CAPITAL EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	2021 CAPITAL BUDGET VALUE ₦	2021 FULL YEAR ACTUAL TOTAL CAPITAL ₦
Liaison Office, Lagos	16,000,000.00	-
Liaison Office, Abuja	65,000,000.00	10,226,925.00
Ondo State Pensions Transitional Department	10,000,000.00	5,330,311.11
State Pension Commission	15,000,000.00	-
Muslim Welfare Board	16,000,000.00	3,235,000.00
Christian Welfare Board	3,000,000.00	-
Ministry of Regional Integration and Special Duties	60,000,000.00	1,750,000.00
Inter-Governmental Affairs and Multilateral Relations	1,468,800,000.00	61,565,949.74
Fire Services	-	-
Office of the Head of Service	9,000,000.00	768,000.00
Government Quarters Management Office	-	-
Public Service Training Institute	40,000,000.00	861,000.00
Office of Establishments	8,000,000.00	-
E-Personel Administration Salary System (e-PASS) Office	-	-
Service Matters Department	5,000,000.00	900,000.00
Civil Service Commission	20,000,000.00	-
Ondo State Independent Electoral Commission (ODIEC)	27,500,000.00	-
Ondo State Independent Electoral Commission (ODIEC) Area Offices	-	-
Ministry of Local Government and Chieftaincy Affairs	6,000,000.00	647,630.00
Local Government Service Commission	5,000,000.00	3,000,000.00
Office of the Special Advisers to the Governor	-	-
Industrial and Labour Relation Office/Office of Labour and Union Matters	-	-
COMMITTEE ON PAYROLL VERIFICATION SCRUITINIZATION AND CLEANUP	-	-
Department of Public Service Reform and Development (DPSRD)	2,000,000.00	548,571.43
Office of Senior Special Assistants to the Governor	-	-
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	-	-
NIGERIAN LEGION	-	-

BREAKDOWN OF CAPITAL EXPENDITURE CONT'D

SECTOR/MDAs/INSTITUTIONS	2021 CAPITAL BUDGET VALUE ₦	2021 FULL YEAR ACTUAL TOTAL CAPITAL ₦
Senior Staff Club		-
Nigerian Security Network Agency (Amotekun Corps)	550,000,000.00	146,235,303.06
Consolidated Revenue Fund Charges		
Transfer to Local Government		
SUB TOTAL: General Administration	4,726,900,000.00	1,786,337,630.92
REGIONAL SUB-SECTOR /STATUTORY		
Transfer to OSOPADEC		
SUB TOTAL:Regional		
LEGISLATIVE SUB-SECTOR		
State House of Assembly	850,000,000.00	110,270,497.90
House of Assembly Commission	12,300,000.00	
Public Account secretariat		
Offices of the Speaker		
Office of the deputy speaker		
SUB TOTAL: Legislative	862,300,000.00	110,270,497.90
INFORMATION SUB-SECTOR		-
Ministry of Information and Orientation	124,000,000.00	89,219,624.08
Orange FM	80,000,000.00	42,269,885.85
Ondo State Radiovision Corporation	183,000,000.00	61,924,515.00
Ondo State Signage Agency	50,000,000.00	5,979,598.37
Owena Press	20,000,000.00	-
SUB TOTAL: Information	457,000,000.00	199,393,623.30
TOTAL: ADMINISTRATION	6,046,200,000.00	2,096,001,752.12
GRAND TOTAL	69,915,484,355.59	35,495,548,343.30



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

PASTOR EMMANUEL IGBASAN

Honourable Commissioner
Ministry of Economic Planning & Budget
Akure, Ondo State.

Tel: 08052907151

E-mail: igbasanemmanuel@yahoo.com

O. BUNMI ALADE MBA, FCTI, FCA

Permanent Secretary,
Ministry of Economic Planning & Budget
Akure, Ondo State.

Tel: 08033527357

E-mail: bunmifaculty@gmail.com

ALHAJI L.A. ADEKUNLE

Director, Monitoring & Evaluation,
Ministry of Economic Planning & Budget
Akure, Ondo State.

Tel: 08033974749

E-mail: adesanyaadekunle@yahoo.com

P.M.B 783, Alagbaka, Akure

E-mail: ondoplanningandbudget@gmail.com

Website: www.mepbondostate.org

www.ondobudget.org