2022 FULL YEAR BUDGET IMPLEMENTATION APPRAISAL

BY

MONITORING & EVALUATION DEPARTMENT,

MINISTRY OF ECONOMIC PLANNING & BUDGET

JANUARY, 2023

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

FOREWORD

The 2022 Budget titled "**Budget of Economic Re-Engineering**" is premised on the theme "Industrialization for Inclusive Growth, Empowerment and Wealth Creation". It also defines clear pathway of Arakunrin Oluwarotimi Odunayo Akeredolu (SAN, CON) led Administration towards steady progress as the government continues to improve on building strong foundation for economic resilience and social transformation for the State in line with the Administration's eight (8) cardinal programmes acronymed **'REDEMEED'** which defines the State's strategic development trajectory for the time span of 2021 – 2025.

Budget Implementation Reports provide analysis of government's revenue and expenditure to the general public and also serve as vital instruments through which Ministries, Extra-Ministerial Departments and Agencies (MEDAs) of Government can be held accountable for their revenue and expenditure toward realization of government's objectives.

The 2022 Full-Year Budget Implementation Appraisal Report was prepared in compliance with the Ondo State Fiscal Responsibility Law (FRL, 2017) to further promote transparency and accountability in governance.

The Budget Implementation Appraisal Report has been uploaded on the State Budget website: www.ondobudget.org in compliance with the FRL, 2017 and it is available for free download by the willing general public. The Report provides detailed analysis and track records of Government activities for the 2022 fiscal year.

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

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

PREFACE

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

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

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

I appreciate the support and cooperation of the Ministry of Finance, Office of the Accountant General, Debt Management Department, Ondo State Internal Revenue Service (ODIRS) and other MEDAs towards the production of this Report. I also commend the concerted efforts of the Monitoring and Evaluation Department, Ministry of Economic Planning and Budget, for sustaining the culture of producing the Report within the timelines stipulated in the Fiscal Responsibility Law (FRL, 2017)

Mr. Bayo Philip
Permanent Secretary,
Ministry of Economic Planning & Budget,
Alagbaka, Akure, Ondo State.

EXECUTIVE SUMMARY

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

The State approved a total Budget of ₦199.282 billion for 2022 fiscal year. The Budget has a provision of ₦77.035 billion for Capital Projects and ₦92.586 billion for Recurrent Expenditure. It also has a provision of ₦15.790 billion and ₦13.872 billion for Statutory Transfers and Debt Repayment respectively.

The revenue side of the Budget for the year 2022 recorded total receipts of ₦153.540 billion against the proposed target of ₦199.282 billion, representing 77.1% performance level for the full year while the corresponding cumulative revenue as at December, 2021 was ₦140.71 billion representing 80.5%. The breakdown of the cumulative revenue as at December, 2022 showed that Internally Generated Revenue (IGR) without Revenue Retaining Agencies (RRA) was ₦26.768 billion but when revenue from RRA was added, the IGR increased to ₦32.274 billion. Revenue from the Federation Account amounted to ₦100.249 billion, while revenue from Other Sources was ₦26.523 billion. The overall revenue for the State as at December inclusive of revenue from Revenue Retaining Agencies (RRA) was ₦159.045 billion, representing 79.8% performance.

On the other hand, the total actual expenditure for the year 2022 was ₦151.328 billion against the proposed estimates of ₦199.282 billion. This figure depicted an overall performance level of 75.9% for the full year while the corresponding cumulative expenditure as at December 2021 was ₦ 128.459 billion representing 73.5% performance. The breakdown of cumulative expenditure as at December, 2022 showed that the actual recurrent expenditure was ₦81.336 billion, representing 87.9% performance, Debt Repayment ₦14.611 billion, representing 105.3%, Statutory Transfer ₦9.524 billion, representing 60.3%, while the actual Capital expenditure was ₦45.856 billion, representing 59.5% performance.

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

Further breakdown and analysis of the year 2022 Full-Year report was structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the year 2022 Budget. Details of revenue profile and analysis for the 2022 full year are contained in chapter two. Chapter three focuses on the expenditure profile and analysis while chapter four highlights the Observations, Recommendations and Conclusion.

CHAPTER ONE

1.1 NTRODUCTION

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

R - Rural and Agriculture Development;

E - Educational Advancement and Human Capital Development;

D - Development through Massive Infrastructure;

E - Efficient Service Delivery, Development and Policy Implementation;

E - Effective Healthcare and Social Welfare Services;

M -Maintenance of Law and Order for Adequate Security;

E -Energy, Mining and Sustainable Industries;
and

D -Digital Revolution and Entrepreneurship.

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

1.2 OBJECTIVES OF 2022 BUDGET

The key objectives of 2022 Budget are to:

i. Grow Independent Revenue (IR) by a minimum of 20% every year from 2022 to 2024;

ii. consolidate on the development of Infrastructure by completing ongoing projects across the State;

iii. empower Youths, Artisans, Farmers and Market Women;

iv. sustain the regime of peace being enjoyed in the State;

v. creates rural economy and enhance community development; and

vi. improve Health Care Delivery System to combat the spread of Covid-19 pandemic and other dreaded diseases in the State.

1.3 STRATEGIES FOR ACHIEVING THE OBJECTIVES OF 2022 BUDGET

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

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

iii. Leveraging Donor and Development Partners' support in funding key intervention programmes;

iv. Encouraging strategic Public – Private – Partnership initiatives;

v. Prioritizing allocation and release of funds to ongoing projects; vi. Training of at least 2,000 Youths and Women in Agric. and Agribusiness;

vii. Leverage on Loan/Intervention through NG Cares Programme; viii. Provision of essential support to security agencies for crime prevention and control;

ix. Prioritizing Community-Based Infrastructure; and

x. Leveraging both National and International assistance to fund Health Care facilities.

1.4 YEAR 2022 FISCAL FRAMEWORK

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

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

1.5 METHODOLOGY

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

1.6 LIMITATIONS

The limitation encountered during the preparation of this report include:

I. Submission of returns - Some MEDAs didn't meet the deadline to which they were expected to submit their returns. This gave unnecessary burden to the department to meet up with the timeline for production of the report.

II. Validation of Data – To ensure data integrity, the Department repeatedly validate MEDAs data from Office of the Accountant General, this also serves as a bottleneck in the preparation of the report.

CHAPTER TWO

REVENUE PROFILE AND ANALYSIS

2.1 2022 QUARTERLY REVENUE ANALYSIS

The details of revenue receipts for each quarter of year 2022 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 2022 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**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**%**
i.	Statutory Allocation	8,310,688,980.00	6,684,857,666.98	8,081,526,517.24	11,077,086,464.85	10,421,930,890.72	2,111,241,910.72	125.40
ii.	Mineral Derivation Fund	3,120,072,132.00	3,100,726,494.59	5,636,244,473.24	7,472,742,824.46	9,003,292,194.23	5,883,220,062.23	288.56
iii.	Share of Value Added Tax	6,080,000,000.00	5,919,303,112.38	6,289,672,041.47	6,773,503,979.01	6,943,167,120.48	863,167,120.48	114.20
iv.	Refund on Excess Crude	3,182,500,000.00	0.00	0.00	0.00	8,245,468,087.72	5,062,968,087.72	259.09
v.	FAAC Special Allocation	550,000,000.00	0.00	0.00	0.00	833,176,471.39	283,176,471.39	151.49
vi.	Excess Crude/Additional Fund	2,015,000,000.10	2,013,528,429.09	1,261,876,204.64	369,901,890.91	121,202,119.35	- 1,893,797,880.75	6.01
	Sub-total	**23,258,261,112.10**	**17,718,415,703.04**	**21,269,319,236.59**	**25,693,235,159.23**	**35,568,236,883.89**	**12,309,975,771.79**	**152.93**
(B)	**Independent Revenue**						-	
i.	ODIRS	5,378,051,250.00	3,952,187,612.36	4,610,797,919.66	7,711,749,889.51	5,238,581,204.47	- 139,470,045.53	97.41
ii.	MEDAs	2,358,399,788.73	953,018,022.00	1,557,301,076.65	1,309,140,053.74	1,435,537,067.75	- 922,862,720.98	60.87
	Sub-total without RRA	**7,736,451,038.73**	**4,905,205,634.36**	**6,168,098,996.31**	**9,020,889,943.25**	**6,674,118,272.22**	**- 1,062,332,766.51**	**86.27**
iii.	Revenue Retaining Agencies (RRA)		1,559,159,576.00	900,016,846.99	1,075,907,808.12	1,970,241,734.71		0.00
	Sub-total with RRA	**7,736,451,038.73**	**6,464,365,210.36**	**7,068,115,843.30**	**10,096,797,751.37**	**8,644,360,006.93**	**907,908,968.20**	**111.74**
(C)	**Other Revenue Sources**							
i.	Roll Over/Opening Balance	4,420,141,137.10	4,420,141,137.10	4,420,141,137.10	8,840,282,274.20	0.00	- 4,420,141,137.10	0.00
ii.	Domestic Loan/Borrowing	10,282,302,212.08	28,123,561.71	0.00	0.00	0.00	- 10,282,302,212.08	0.00
iii.	Foreign Loan/Borrowings	1,537,325,000.00	927,246,398.32	1,103,000,000.00	700,820,516.00	257,638,264.12	- 1,279,686,735.88	16.76
iv.	Domestic Grants	2,382,128,750.00	670,787,706.89	2,985,788,142.39	1,477,041,817.00	528,918,088.44	- 1,853,210,661.56	22.20
v.	Foreign Grants	67,500,000.00	0.00	7,852,720.00	3,364,840.00	77,953,172.00	10,453,172.00	115.49
vi.	Health Insurance Contribution	136,500,000.00	84,836,919.55	0.00	0.00	0.00	- 136,500,000.00	0.00
	Sub-total	**18,825,897,099.17**	**6,131,135,723.57**	**8,516,781,999.49**	**11,021,509,447.20**	**864,509,524.56**	**- 17,961,387,574.61**	**4.59**
	Total	**49,820,609,250.00**	**30,313,916,636.97**	**36,854,217,079.38**	**46,811,542,357.80**	**45,077,106,415.38**	**- 4,743,502,834.62**	**90.48**
	Less (RRA)		1,559,159,576.00	900,016,846.99	1,075,907,808.12	1,970,241,734.71	1,970,241,734.71	0.00
	GRAND TOTAL	**49,820,609,250.00**	**28,754,757,060.97**	**35,954,200,232.39**	**45,735,634,549.68**	**43,106,864,680.67**	**- 6,713,744,569.33**	**86.52**

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

Table 2.1 showed that the fourth quarter actual revenue was ₦43.106 billion against a quarterly target of ₦49.821 billion representing 86.5% performance. Actual revenue from the Federation Account amounted to ₦35.568 billion against a target of ₦23.258 billion representing 152.9%, Independent Revenue without RRA was ₦6.674 billion against a target of ₦7.736 billion representing 86.3%, the performance rose to 111.7% when the RRA figures were added. While the Revenue from Other Sources amounted to ₦0.865 billion against a target of ₦18.826 billion representing 4.6% performance for the year 2022 fourth quarter.

Figure 2.1: Bar Chart Showing 2022 Quarterly Target and Actual Revenue

2.2 2022 CUMULATIVE REVENUE

The cumulative revenue from all sources in 2022 fiscal year is depicted in table 2.2 below.

Table 2.2: Summary of 2022 Cumulative Revenue

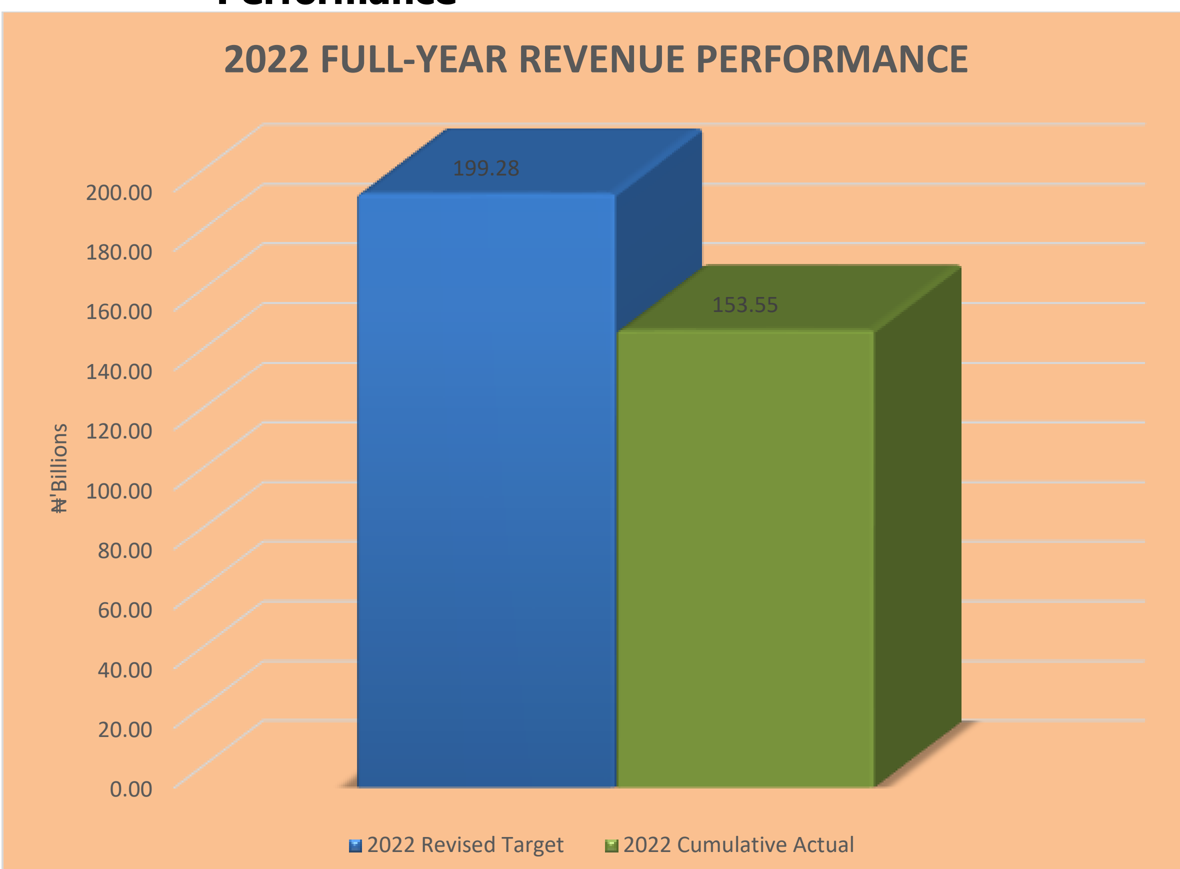
	REVENUE SOURCES	2022 Revised Budget	2022 Cumulative Actual Revenue	Variance	Performance
(A)	**Revenue from Federation Account**	**₦**	**₦**	**₦**	**(%)**
i.	Statutory Allocation	33,242,755,920.00	36,265,401,539.79	3,022,645,619.79	109.09
ii.	Mineral Derivation Fund	12,480,288,528.00	25,213,005,986.52	12,732,717,458.52	202.02
iii.	Share of Value Added Tax	24,320,000,000.00	25,925,646,253.34	1,605,646,253.34	106.60
iv.	Refund on Excess Crude	12,730,000,000.00	8,245,468,087.72	- 4,484,531,912.28	64.77
v.	FAAC Special Allocation	2,200,000,000.00	833,176,471.39	- 1,366,823,528.61	37.87
vi.	Excess Crude/Additional Fund	8,060,000,000.40	3,766,508,643.99	- 4,293,491,356.41	46.73
	Sub-total	**93,033,044,448.40**	**100,249,206,982.75**	**7,216,162,534.35**	**107.76**
(B)	**Independent Revenue**				
i.	ODIRS	21,512,205,000.00	21,513,316,626.00	1,111,626.00	100.01
ii.	MEDAs	9,433,599,154.91	5,254,996,220.14	- 4,178,602,934.77	55.71
	Sub-Total (without RRA)	**30,945,804,154.91**	**26,768,312,846.14**	**- 4,177,491,308.77**	**86.50**
iii.	Revenue Retaining Agencies (RRA)	0.00	5,505,325,965.82	5,505,325,965.82	0.00
	Sub-total (with RRA)	**30,945,804,154.91**	**32,273,638,811.96**	**1,327,834,657.05**	**104.29**
(C)	**Other Revenue Sources**				
i.	Roll Over/Opening Balance	17,680,564,548.38	17,680,564,548.38	0.00	100.00
ii.	Domestic Loan/Borrowing	41,129,208,848.31	28,123,561.71	-41,101,085,286.60	0.07
iii.	Foreign Loan/Borrowings	6,149,300,000.00	2,988,705,178.44	- 3,160,594,821.56	48.60
iv.	Domestic Grants	9,528,515,000.00	5,662,535,754.72	- 3,865,979,245.28	59.43
v.	Foreign Grants	270,000,000.00	89,170,732.00	- 192,161,503.00	33.03
vi.	Health Insurance Contribution	546,000,000.00	84,836,919.55	- 461,163,080.45	15.54
	Sub-Total	**75,303,588,396.69**	**26,533,936,694.80**	**-48,769,651,701.89**	**35.24**
	Total	**199,282,437,000.00**	**159,056,782,489.51**	**-40,225,654,510.49**	**79.81**
	Less (RRA)	0.00	5,505,325,965.82	0.00	0.00
	GRAND TOTAL	**199,282,437,000.00**	**153,551,456,523.69**	**-45,730,980,476.31**	**77.05**

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 year 2022 was ₦199.282 billion and the total actual Revenue was ₦153.551 billion, which represents 77.1% performance level. This shows an increase of ₦12.832 billion when compared with corresponding figure of ₦140.719 billion recorded as at the end of 2021 fiscal year.

The year 2022 actual Revenue increased to ₦159.057 billion when the ₦5.505 billion revenue generated by the Revenue Retaining Agencies was added, representing 79.8% overall performance for the year.

Figure 2.2: Bar Chart Showing 2022 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 2022 Cumulative Revenue Categories

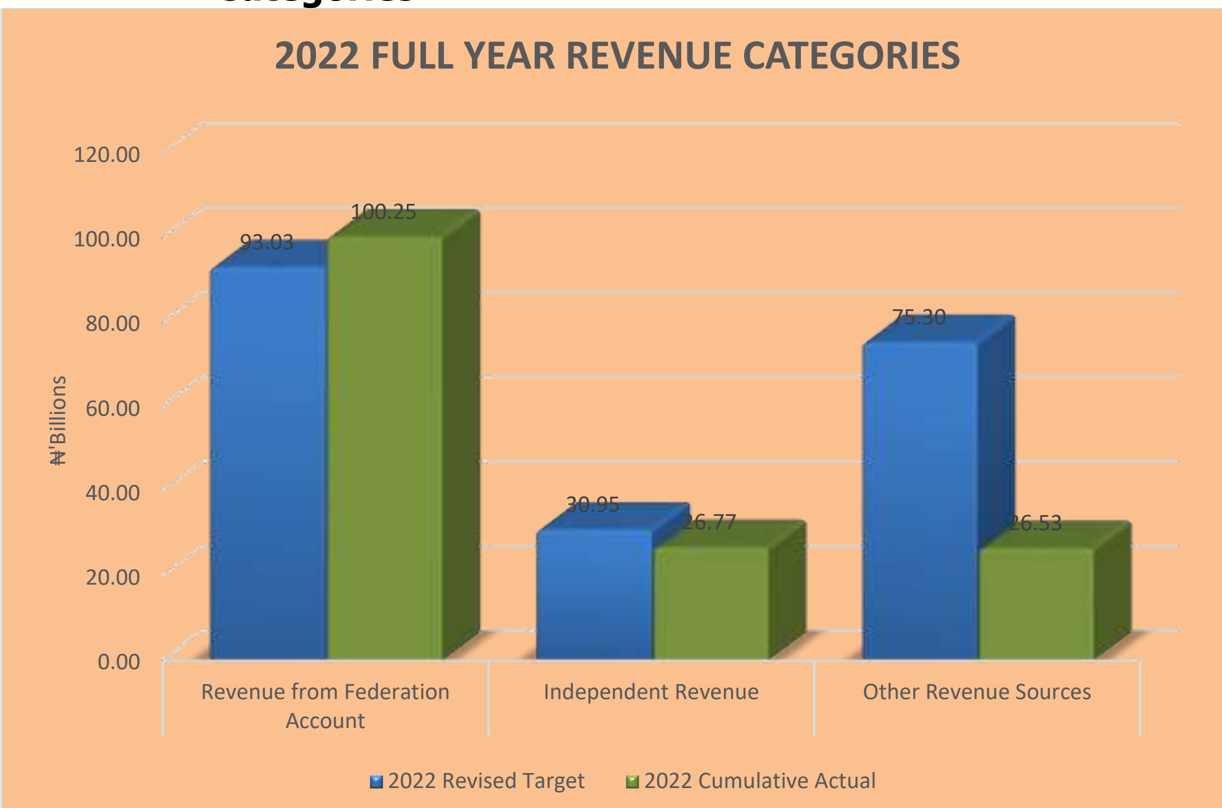


Figure 2.3 depicts the 2022 Full Year performance according to the Revenue Categories. Actual Revenue from the Federation Account amounted to ₦100.249 billion against a target of ₦93.033 billion representing 107.8%, Independent Revenue without RRA was ₦26.768 billion against a target of ₦30.946 billion representing 86.5%, the performance rose to 104.3% when the RRA figures were added. Revenue from Other Sources amounted to ₦26.534 billion against a target of ₦75.304 billion representing 35.2% performance.

Figure 2.4: Pie Chart Showing Share of 2022 Cumulative Actual Revenue

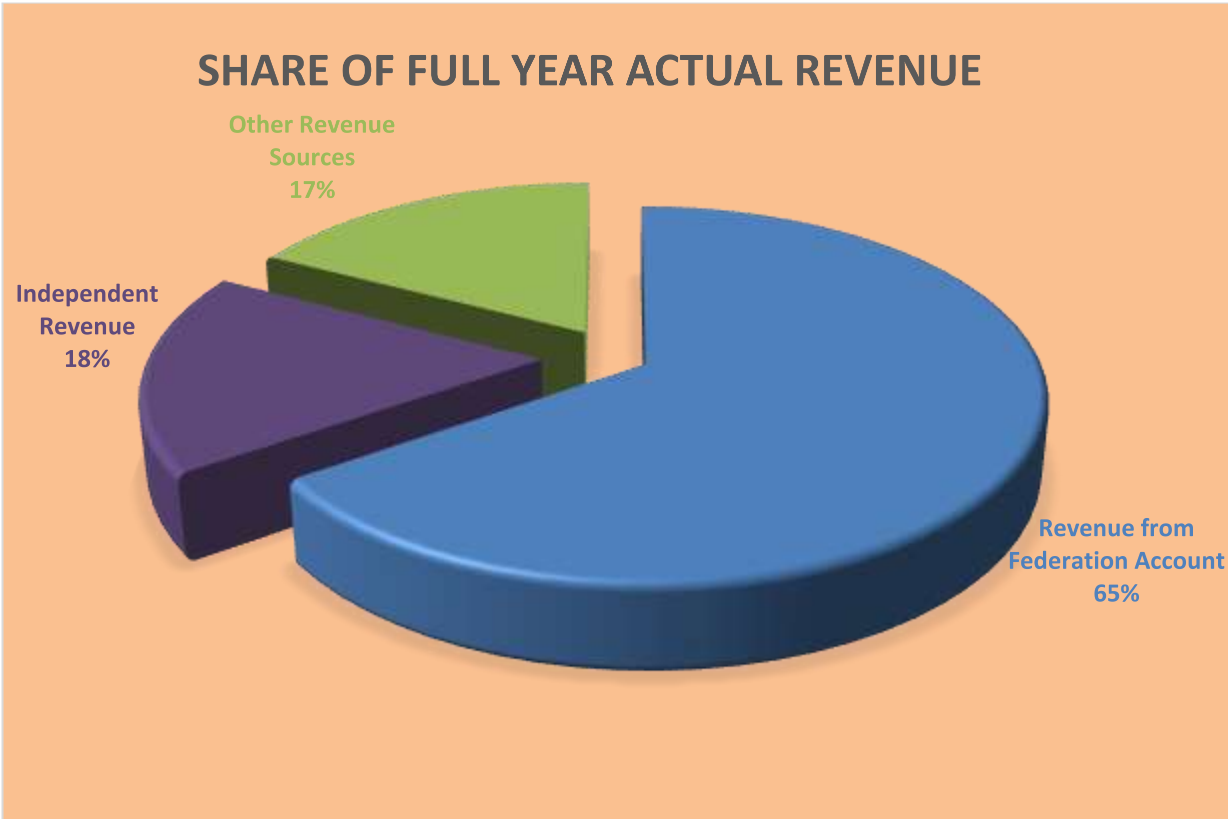


Figure 2.4 showed the proportion of actual Revenue receipts from the three Revenue categories. Out of the total actual Revenue of ₦153.540 billion in year 2022, Independent Revenue accounted for 18% (less RRA), Revenue from Other Sources 17%, while revenue from Federation Account was 65%.

2.4 LOANS & GRANTS

Table 2.3 and 2.4 show the breakdown of Loans and Grants inflow into the State for 2022 fiscal year.

Table 2.3: Breakdown of Loans

S/N	DOMESTIC LOANS:	RESPONSIBLE MDA	2022 REVISED BUDGET	2022 CUMMULATIVE ACTUAL	PERFORMANCE
			₦	₦	%
1	Cocoa Development Initiative (Cocoa Revolution) Credit from FGN	Cocoa Revolution Office	50,000,000.00		0.00
2	Red Gold Oil Palm Project/AADS/National Livestock Transformation Fund CBN Supported	Ondo State Agri-Business Empowerment Centre (OSAEC)	810,000,000.00	28,123,561.71	3.47
3	Youth Employment & Social Support Operations (YESSO)	Youth Employment & Social Support Operations (YESSO)	200,000,000.00		0.00
4	State Bonds and Other Long term Borrowing	Ministry of Finance	40,069,208,848.31		0.00
	Sub-total		**41,129,208,848.31**	**28,123,561.71**	0.07
	FOREIGN LOANS:				
1	LIFE-ND/L-PRES CBN Supported Fund	Ministry of Agriculture	514,300,000.00	210,000,000.00	40.83
2	AFD/AfDB Supported Water Infrastructure Development Facility	Ondo State Water Corporation	4,335,000,000.00	942,545,406.44	21.74
3	Ondo State Erosion and Watershed Management Project (NEWMAP)	New Map Project Office	1,100,000,000.00	1,623,000,000.00	147.55
4	Rural Access and Agricultural Marketing Project(World Bank Supported)	Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	200,000,000.00	213,159,772.00	106.58
	Sub-total		**6,149,300,000.00**	**2,988,705,178.44**	48.60
	Total		**47,278,508,848.31**	**3,016,828,740.15**	6.38

Table 2.4: Breakdown of Grants

S/N	DOMESTIC GRANTS:	RESPONSIBLE MDA	2022 REVISED BUDGET	2022 CUMULATIVE ACTUAL	PERFORMANCE
			₦	₦	%
1	FGN Conditional Grant	Public & Inter-Governmental Affairs		227,805,000.00	0.00
2	National Gas Expansion Programme (FGN Supported)	General Administration	45,000,000.00		0.00
3	State Fiscal Transparency Accountability and Sustainability Programme for Result SFTAS	Ministry of Finance	4,000,000,000.00	2,116,600,000.00	52.92
4	FGN Supported N-CARES Programme	Ministry of Economic Planning and Budget	3,076,875,000.00	1,747,193,128.00	56.78
5	SUBEB/UBEC Fund	State Universal Basic Education Board (SUBEB) Headquarters	2,043,140,000.00	1,570,937,626.72	76.89
6	Partnership for Expansion of Water Supply and Sanitation and Hygiene (PEWASH) from FGN	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	350,000,000.00		0.00
7	Basic Health Care Provision Fund from FGN	Emergency Response Service	13,500,000.00		0.00
	Sub-total		**9,528,515,000.00**	**5,662,535,754.72**	59.43
	FOREIGN GRANTS:				
1	Foreign Grant from UNICEF to support Children, Gender, and Governance	Ministry of Economic Planning and Budget	230,000,000.00	89,170,732.00	38.77
2	REDD+ Project (World Bank Supported)	REDD+	40,000,000.00		0.00
	Sub-total		**270,000,000.00**	**89,170,732.00**	33.03
	Total		**9,798,515,000.00**	**5,751,706,486.72**	58.70

2.5 COMPARISON OF YEAR 2021 & 2022 REVENUE PERFORMANCES

Table 2.5 shows the comparison between the performance of the year 2021 and 2022 revenue categories.

Table 2.5: Comparison of 2021 & 2022 Full-Year Revenue Performance

S/N	Revenue Categories	2022 Revised Budget	2022 Jan-Dec Actual	2021 Budget	2021 Jan-Dec Actual	Difference Btw year 2021 & 2022
		₦	₦	₦	₦	₦
1	**Revenue From Federation Account**	93,033,044,448.40	100,249,206,982.75	88,622,821,398.23	83,914,947,131.20	16,334,259,851.55
2	**Independent Revenue (IGR)**	30,945,804,154.91	26,768,312,846.14	28,778,132,248.49	25,124,731,348.53	1,643,581,497.61
3	**Other Revenue Sources**	75,303,588,396.69	26,533,936,695.00	57,472,351,878.60	31,679,699,529.31	-5,145,762,834.31
	Total	**199,282,437,000.00**	**153,551,456,523.89**	**174,873,305,525.32**	**140,719,378,009.04**	**12,832,078,514.85**

Table 2.5 shows the comparison between 2021 and 2022 full-year Revenue performances. Revenue from Federation Account increased significantly in year 2022 when compared with the corresponding year 2021 figure, Independent Revenue also increased in year 2022 above the year 2021 figure. However, Revenue from Other Sources recorded a decrease in the 2022 fiscal year.

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

COMPONENTS	Jan - Dec, 2022	Jan - Dec, 2021
Internal Revenue Service (IRS)	21,513,316,626.00	20,401,699,526.39
Ministries, Extra-Ministerial Departments & Agencies (MEDAs)	4,766,665,292.90	4,377,952,462.85
Education Endowment Fund (EEF)	488,330,927.24	345,079,359.29
Total (Without RRA)	**26,768,312,846.14**	**25,124,731,348.53**
Revenue Retaining Agencies (RRA)	5,505,325,965.82	5,709,241,386.30
Grand-Total	**32,273,638,811.96**	**30,833,972,734.83**

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

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

CHAPTER THREE

EXPENDITURE PROFILE AND ANALYSIS

3.1 2022 QUARTERLY EXPENDITURE

Table 3.1 shows the quarterly expenditure details of year 2022 for the State.

Table 3.1: Summary of 2022 Quarterly Expenditure

S/N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦	FOURTH QUARTER ACTUAL ₦	FOURTH QUARTER PERFORMANCE LEVEL %	FOURTH QUARTER VARIANCE
1	PERSONNEL COST	11,315,563,315.60	9,707,511,426.28	9,768,002,794.52	12,934,663,444.40	10,607,257,469.22	93.74	708,305,846.38
2	OVERHEAD COST	5,500,157,150.00	3,063,537,316.99	3,934,188,808.00	3,867,033,654.45	5,791,940,434.90	105.30	-291,783,284.90
3	GRANTS AND CONTRIBUTIONS	2,597,733,750.00	1,195,479,600.00	1,662,497,600.00	2,927,780,897.33	2,343,293,391.75	90.21	254,440,358.25
4	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	3,733,000,000.00	3,345,311,939.14	3,391,471,062.89	3,406,696,283.54	3,389,383,894.56	90.80	343,616,105.44
A	**TOTAL RECURRENT EXPENDITURE**	**23,146,454,215.60**	**17,311,840,282.41**	**18,756,160,265.41**	**23,136,174,279.72**	**22,131,875,190.43**	**95.62**	**1,014,579,025.17**
B	**DEBT SERVICE**	**3,467,921,250.00**	**2,490,053,491.81**	**3,585,133,065.83**	**3,580,951,054.65**	**4,954,818,416.21**	**142.88**	**-1,486,897,166.21**
	STATUTORY TRANSFERS							
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	641,420,250.00	120,000,000.00	100,000,000.00	193,140,375.72	310,000,000.00	48.33	331,420,250.00
2	TRANSFER TO OSOPADEC	1,931,078,852.75	226,000,000.00	542,886,148.00	1,726,104,996.43	1,734,113,042.52	89.80	196,965,810.23
3	TRANSFER TO INTERNAL REVENUE SERVICES	1,375,000,000.00	421,162,954.00	643,349,797.87	2,002,728,989.95	1,505,002,729.21	109.45	-130,002,729.21
C	**TOTAL STATUTORY TRANSFER**	**3,947,499,102.75**	**767,162,954.00**	**1,286,235,945.87**	**3,921,974,362.10**	**3,549,115,771.73**	**89.91**	**398,383,331.02**
D	**TOTAL CAPITAL EXPENDITURE**	**19,258,734,681.65**	**4,199,752,692.27**	**16,285,897,881.56**	**11,211,909,872.04**	**14,158,511,122.10**	**73.52**	**5,100,223,559.55**
	GRAND TOTAL (A+B+C+D)	**49,820,609,250.00**	**24,768,809,420.49**	**39,913,427,158.67**	**41,851,009,568.51**	**44,794,320,500.47**	**89.91**	**5,026,288,749.53**

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

Figure 3.1: Bar Chart Showing Year 2022 Quarterly Estimate and Actual Expenditure

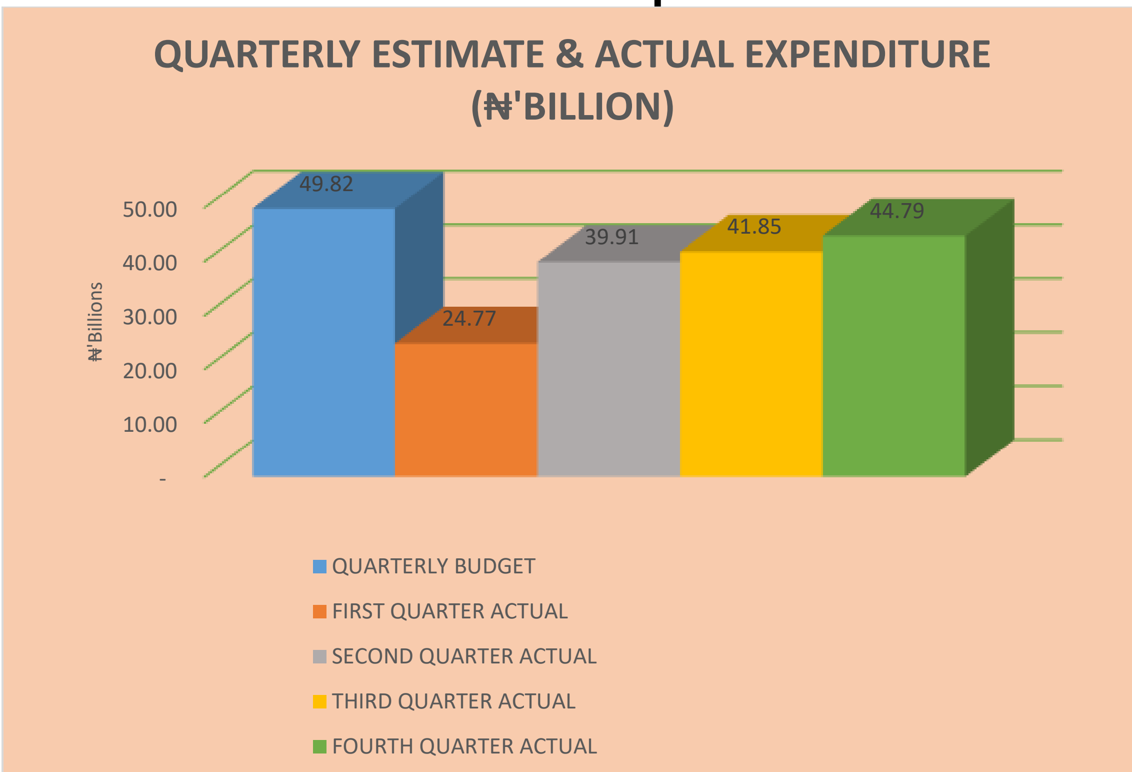


Figure 3.1 compares the total actual expenditure for the four quarters of year 2022 with the quarterly estimates. The actual total expenditure for the fourth quarter was ₦44.794 billion against the proposed quarterly estimates of ₦49.821 billion representing 89.9% performance level for the quarter while the total actual for the first quarter was ₦24.769 billion representing 49.7% performance level. The second quarter actual expenditure of ₦39.913 billion performed at 80.1% while ₦41.851 billion third quarter expenditure recorded 84.0% performance level when compared with its estimates.

Table 3.2: Summary of 2022 Cumulative Expenditure

S/N	EXPENDITURE DETAILS	2022 REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	PERSONNEL COST	45,262,253,262.40	43,017,435,134.42	95.04	2,244,818,127.98
2	OVERHEAD COST	22,000,628,600.00	16,656,700,214.34	75.71	5,343,928,385.66
3	GRANTS AND CONTRIBUTIONS	10,390,935,000.00	8,129,051,489.08	78.23	2,261,883,510.92
4	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	14,932,000,000.00	13,532,863,180.13	90.63	1,399,136,819.87
A	**TOTAL RECURRENT EXPENDITURE**	**92,585,816,862.40**	**81,336,050,017.97**	**87.85**	**11,249,766,844.43**
B	**DEBT SERVICE**	**13,871,685,000.00**	**14,610,956,028.50**	**105.33**	**(739,271,028.50)**
	STATUTORY TRANSFERS				
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,565,681,000.00	723,140,375.72	28.19	1,842,540,624.28
2	TRANSFER TO OSOPADEC	7,724,315,411.00	4,229,104,186.95	54.75	3,495,211,224.05
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,500,000,000.00	4,572,244,471.03	83.13	927,755,528.97
C	**TOTAL STATUTORY TRANSFER**	**15,789,996,411.00**	**9,524,489,033.70**	**60.32**	**6,265,507,377.30**
D	**TOTAL CAPITAL EXPENDITURE**	**77,034,938,726.60**	**45,856,071,567.97**	**59.53**	**31,178,867,158.63**
	GRAND TOTAL (A+B+C+D)	**199,282,437,000.00**	**151,327,566,648.14**	**75.94**	**47,954,870,351.86**

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

Figure 3.2: Bar Chart Showing Cumulative Estimate & Actual Expenditure

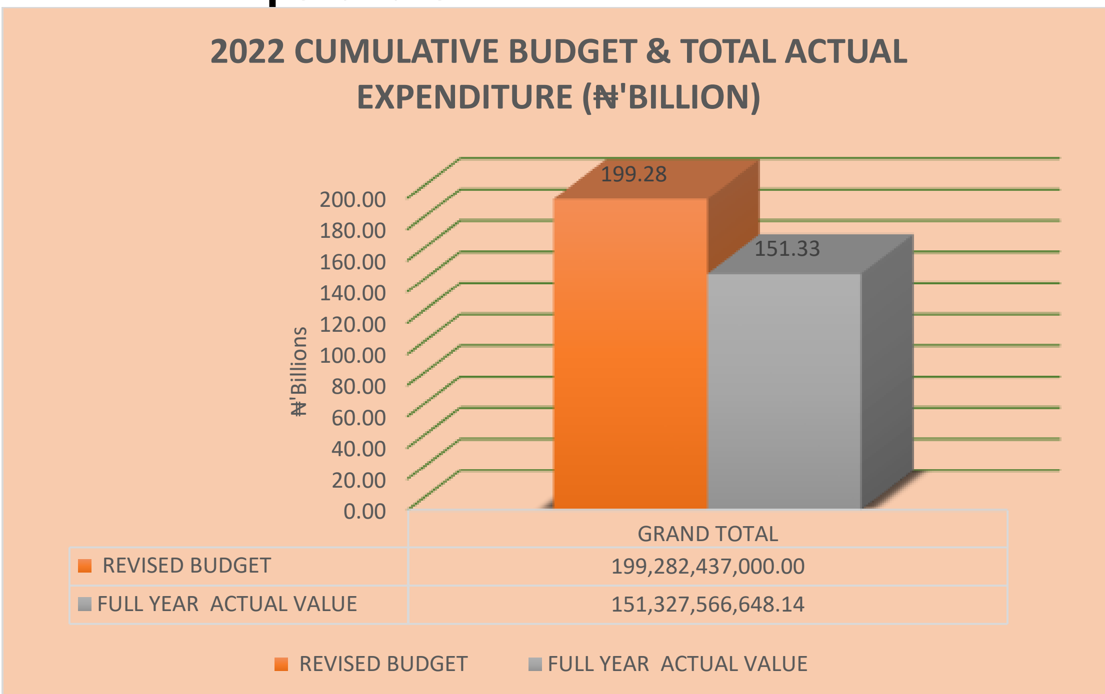


Figure 3.2 above compares the cumulative actual expenditure with its estimates. The year 2022 actual cumulative expenditure was ₦151.328 billion against the proposed estimates of ₦198.282 billion, representing 75.9% performance level.

Figure 3.3: Bar Chart Showing Year 2022 Cumulative Estimate and Actual Expenditure Classifications

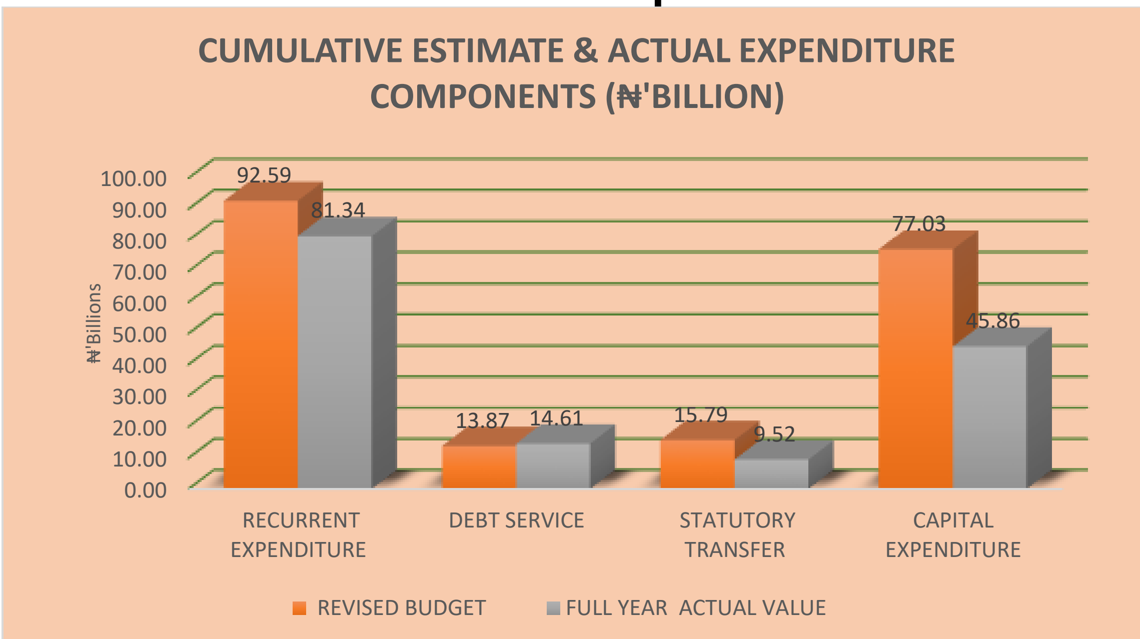


Figure 3.3 shows that actual Recurrent expenditure was ₦81.336 billion against the cumulative estimates of ₦92.586 billion for the year, representing 87.9% performance level, Debt Repayment figures furnished by the Debt Management Office was ₦14.611 billion showing a 105.3% performance level when compared with its estimate of ₦13.872 billion. In similar manner, the estimates for Statutory Transfer was ₦15.790 billion, at the end of year 2022, actual Statutory Transfer was ₦9.524 billion, representing 60.3% performance level. Also, actual Capital Expenditure was ₦45.856 billion against its estimate of ₦77.035 billion, performing at 59.5%.

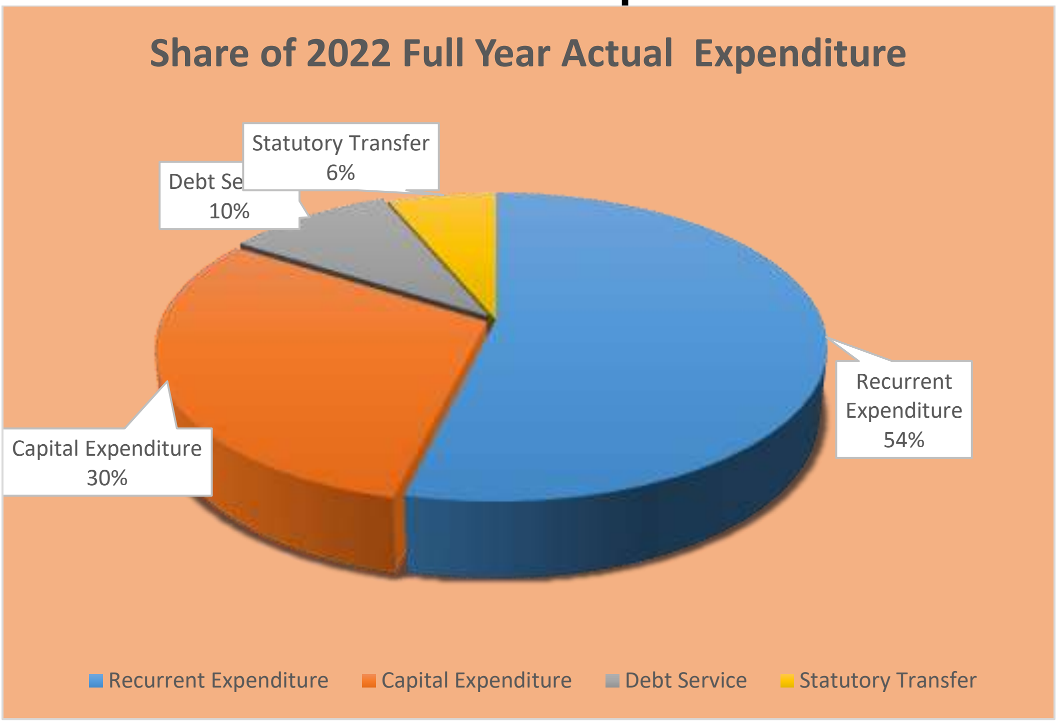
3.2. SHARE OF YEAR 2022 CUMULATIVE EXPENDITURE

Table 3.3 shows that out of the sum of ₦151.328 billion recorded as the actual total expenditure for the year, Recurrent Expenditure accounted for 54%, Debt Repayment 10%, Statutory Transfer 6% and 30% was expended on Capital projects. The corresponding year 2021 cumulative expenditure analysis revealed that out of ₦128.459 billion recorded as the actual total expenditure, Recurrent Expenditure was 48%, Debt Repayment 18%, Statutory Transfer 7% and 27% as Capital Expenditure.

Table 3.3: Comparison of Share of 2022 and 2021 Cumulative Expenditure

S/N	Expenditure Classification	2022 Budget Expenditure ₦	2022 Actual Expenditure ₦	2022 Share to Total Expenditure %	2021 Budget Expenditure ₦	2021 Actual Expenditure ₦	2021 Share to Total Expenditure %
1	Recurrent Expenditure	92,585,816,862.40	81,336,050,017.97	54	79,084,377,854.57	61,420,442,594.23	48
2	Capital Expenditure	77,034,938,726.60	45,856,071,567.97	30	69,915,484,355.59	35,495,548,343.29	27
3	Debt Service/Repayment	13,871,685,000.00	14,610,956,028.50	10	13,632,855,034.70	22,804,075,432.41	18
4	Statutory Transfer	15,789,996,411.00	9,524,489,033.70	6	12,240,588,280.46	8,738,599,230.92	7
TOTAL		199,282,437,000.00	151,327,566,648.14	100	174,873,305,525.32	128,458,665,600.85	100

Figure 3.4: Pie Chart Showing Share of Year 2022 Cumulative Actual Expenditure Performance



3.3 CUMULATIVE RECURRENT EXPENDITURE ANALYSIS

Analysis of cumulative Recurrent expenditure for year 2022 shows that the total Recurrent expenditure was ₦81.336 billion against the budget of ₦92.586 billion. This figure showed that Recurrent Expenditure performed at 87.9%.

Table 3.4: Details of Cumulative Recurrent Expenditure Components

S/N	EXPENDITURE DETAILS	2022 REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL %	VARIANCE ₦
1	PERSONNEL COST	45,262,253,262.40	43,017,435,134.42	95.04	2,244,818,127.98
2	OVERHEAD COST	22,000,628,600.00	16,656,700,214.34	75.71	5,343,928,385.66
3	GRANTS AND CONTRIBUTIONS	10,390,935,000.00	8,129,051,489.08	78.23	2,261,883,510.92
4	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	14,932,000,000.00	13,532,863,180.13	90.63	1,399,136,819.87
	TOTAL RECURRENT EXPENDITURE	**92,585,816,862.40**	**81,336,050,017.97**	**87.85**	**11,249,766,844.43**

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

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

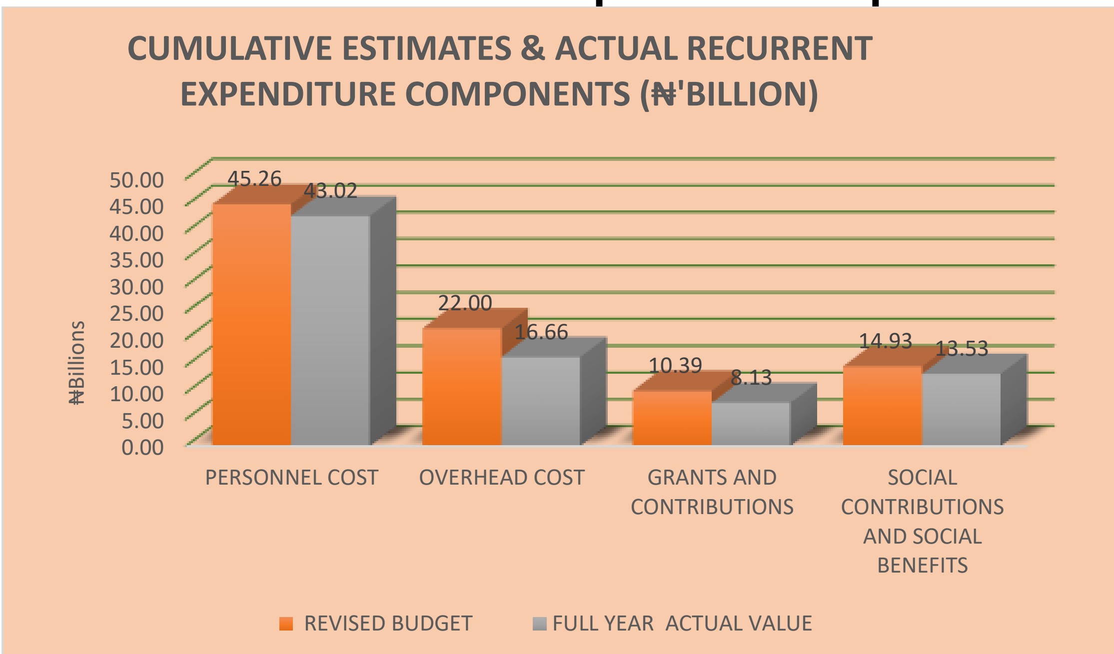


Table 3.4 and Figure 3.5 show the cumulative Recurrent Expenditure components for year 2022. The budget for Personnel Cost was ₦45.262 billion, Overhead Cost ₦22.001 billion, Grants and Contributions ₦10.391 billion and ₦14.932 billion as Social Contributions & Social Benefits.

At the end of the year, the actual expenditure and performance level for Personnel Cost was ₦43.017 billion (95.0%), Overhead Cost ₦16.657 billion (75.7%), Grants and Contributions ₦8.129 billion (78.2%) and ₦13.533 billion (90.6%) as Social Contributions & Social Benefits.

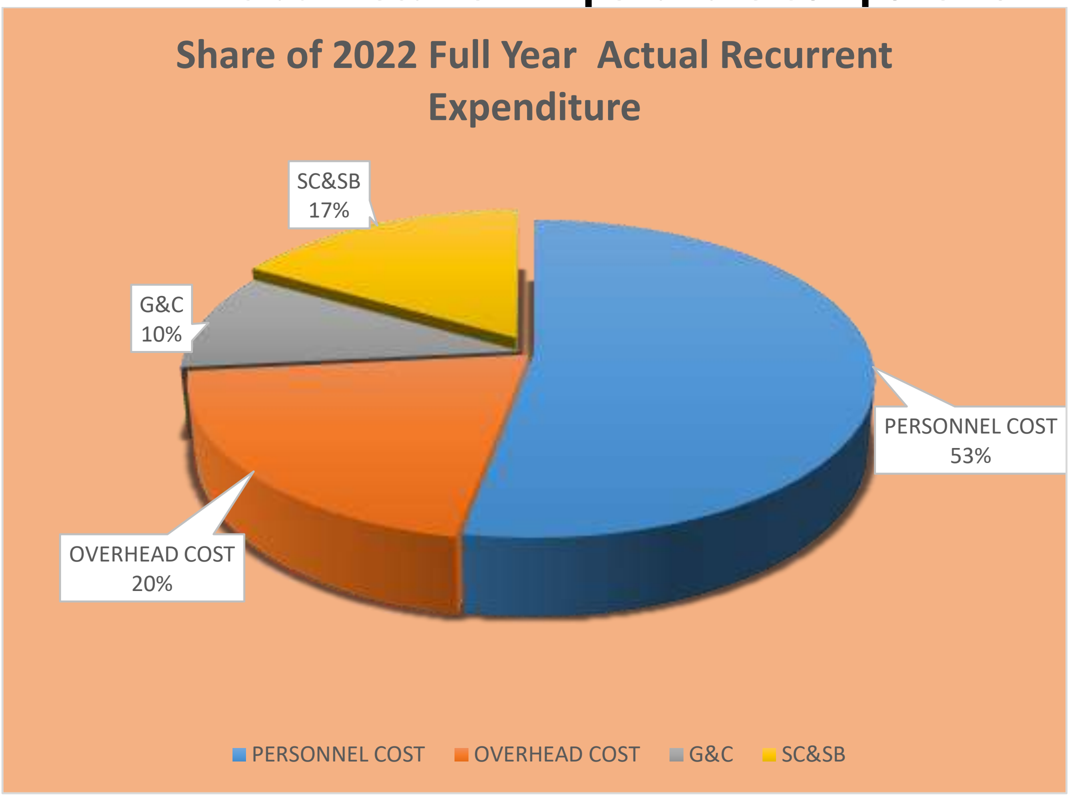
3.4 COMPARISON OF SHARE OF YEAR 2022 AND 2021 RECURRENT EXPENDITURE COMPONENTS

Table 3.5 compares year 2022 and 2021 Cumulative Actual Recurrent Expenditure components. Out of ₦81.336 billion actual Recurrent Expenditure, Personnel cost accounted for 53%, Overhead Cost 20%, Grants and Contributions 10% and Social Contributions & Social Benefits 17% for year 2022. The corresponding year 2021 cumulative share revealed that out of ₦61.420 billion, Personnel cost was 51%, Overhead Cost 5%, Special Programme 17%, Grants and Contributions 11% and 16% as Social Contributions & Social Benefits.

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

S/N	Expenditure Classification	2022 Budget Recurrent Expenditure ₦	2022 Actual Recurrent Expenditure ₦	2022 Share to Total Recurrent Expenditure %	2021 Budget Recurrent Expenditure ₦	2021 Actual Recurrent Expenditure ₦	2021 Share to Total Recurrent Expenditure %
1	PERSONNEL COST	45,262,253,262.40	43,017,435,134.42	53	39,345,528,104.57	31,188,334,305.44	51
2	OVERHEAD COST	22,000,628,600.00	16,656,700,214.34	20	4,312,714,750.00	3,035,727,401.39	5
3	SPECIAL PROGRAMMES				14,671,855,000.00	10,747,919,803.07	17
4	GRANTS AND CONTRIBUTIONS	10,390,935,000.00	8,129,051,489.08	10	9,838,400,000.00	6,564,883,700.00	11
5	SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS (SC&SB)	14,932,000,000.00	13,532,863,180.13	17	10,915,880,000.00	9,883,577,384.33	16
	TOTAL	**92,585,816,862.40**	**81,336,050,017.97**	**100**	**79,084,377,854.57**	**61,420,442,594.23**	**100**

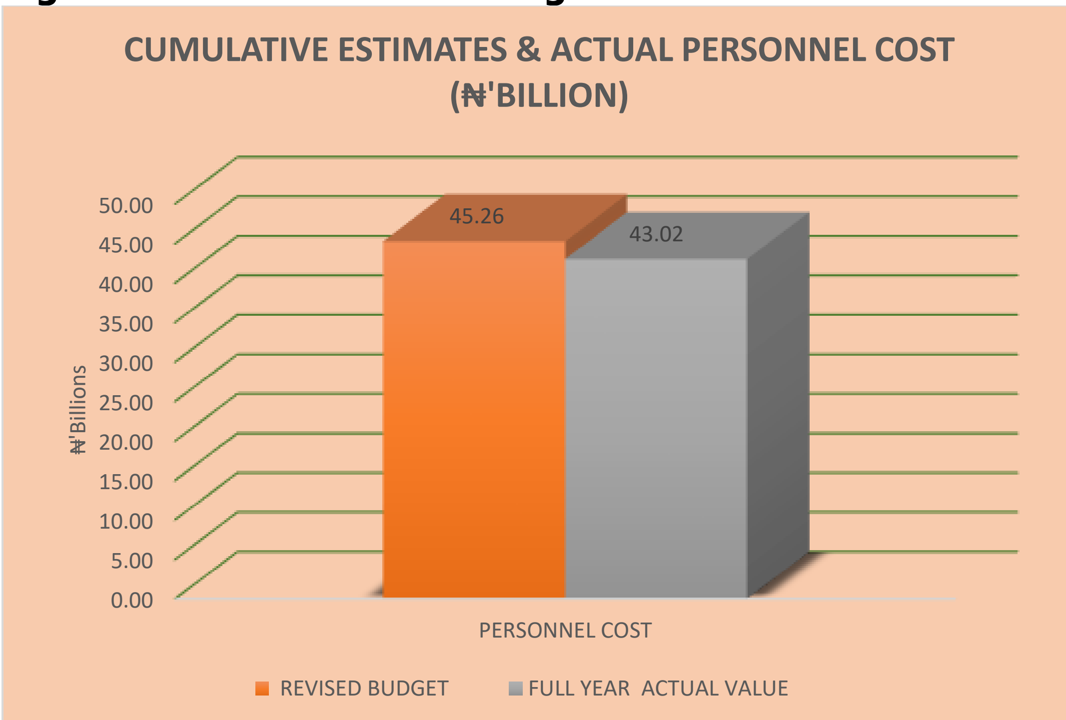
Figure 3.6: Pie Chart Showing Share of Cumulative Actual Recurrent Expenditure Components



3.4.1 PERSONNEL COST

With revised estimates of ₦45.262 billion, actual personnel cost for the year was ₦43.017 billion, representing 95.0% performance level.

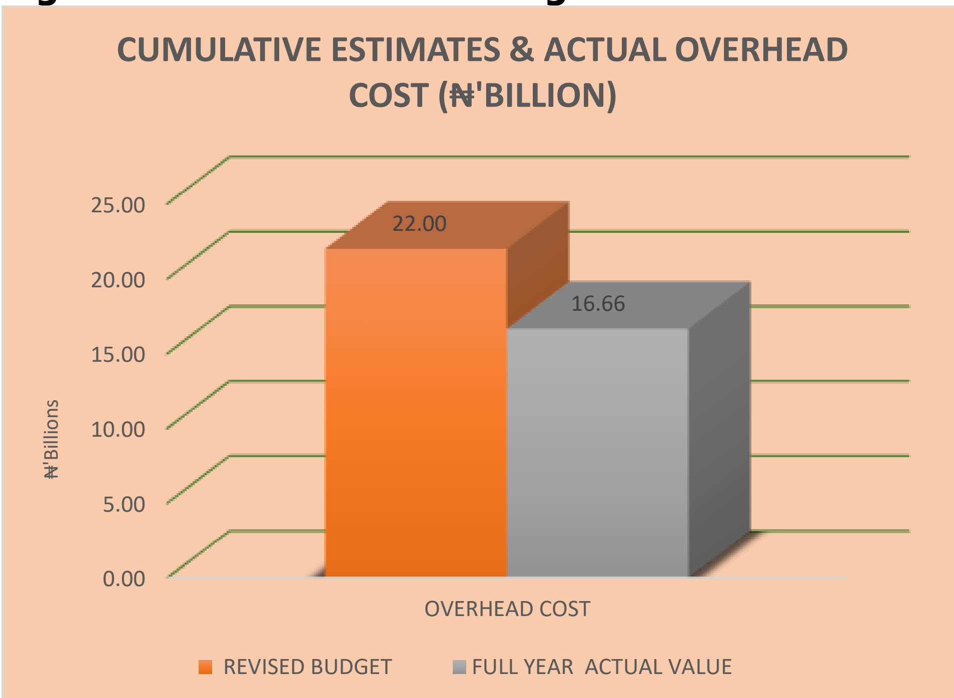
Figure 3.7: Bar Chart Showing Cumulative Personnel Cost



3.4.2 OVERHEAD COST

With Budget of ₦22.001 billion, actual overhead cost for the year was ₦16.657 billion, representing 75.7% performance level for the year.

Figure 3.8: Bar Chart Showing Cumulative Overhead Cost



3.4.3 GRANTS AND CONTRIBUTIONS

With approved estimates of ₦10.391 billion, actual grants and contribution for the year was ₦8.129 billion, representing 78.2% performance level for the year.

Table 3.6: 2022 Cumulative Grants and Contributions

S/N	ORGANIZATION	2022 REVISED BUDGET ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	OFFICE OF SPECIAL DUTIES	40,000,000.00			40,000,000.00
2	ONDO STATE RADIOVISION CORPORATION	53,400,000.00			53,400,000.00
3	OWENA PRESS	177,035,000.00	36,669,976.00	20.71	140,365,024.00
4	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	2,000,000.00	1,394,000.00	69.70	606,000.00
5	NIGERIAN LEGION	3,000,000.00	2,520,000.00	84.00	480,000.00
6	ONDO STATE SECURITY NETWORK AGENCY (AMOTEKUN CORPS)	1,000,000,000.00	1,000,000,000.00	100.00	
7	SENIOR STAFF CLUB	2,500,000.00	2,400,000.00	96.00	100,000.00
8	OFFICE OF ESTABLISHMENTS	6,000,000.00	800,000.00	13.33	5,200,000.00
9	ONDO STATE AFORESTATION PROJECT	6,000,000.00	1,600,000.00	26.67	4,400,000.00
10	PUBLIC WORKS DEPARTMENT (OSARMCO)	50,000,000.00	27,997,200.00	55.99	22,002,800.00
11	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	665,000,000.00	455,319,466.00	68.47	209,680,534.00
12	RUFUS GIWA POLYTECHNIC, OWO	2,600,000,000.00	2,393,182,000.00	92.05	206,818,000.00
13	ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	2,102,000,000.00	1,785,000,000.00	84.92	317,000,000.00
14	OLUSEGUN AGAGU UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	765,000,000.00	462,000,000.00	60.39	303,000,000.00
15	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	765,000,000.00	630,000,000.00	82.35	135,000,000.00
16	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	1,750,000,000.00	1,234,170,347.08	70.52	515,829,652.92
17	BOARD OF ADULT,TECHNICAL AND VOCATIONAL EDUCATION	4,000,000.00			4,000,000.00
18	0NDO STATE MOTHER AND CHILD HOSPITALS	6,000,000.00			6,000,000.00
19	ONDO STATE FOOTBALL ACADEMY	44,500,000.00			44,500,000.00
20	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	28,000,000.00	21,248,500.00	75.89	6,751,500.00
21	MICRO CREDIT AGENCY	40,000,000.00			40,000,000.00
22	MINISTRY OF FINANCE	102,000,000.00	10,250,000.00	10.05	91,750,000.00
23	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,500,000.00			1,500,000.00
24	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	178,000,000.00	64,500,000.00	36.24	113,500,000.00
	GRAND TOTAL	**10,390,935,000.00**	**8,129,051,489.08**	**78.23**	**2,261,883,510.92**

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

3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.7 shows the cumulative sectoral recurrent expenditure details for year 2022.

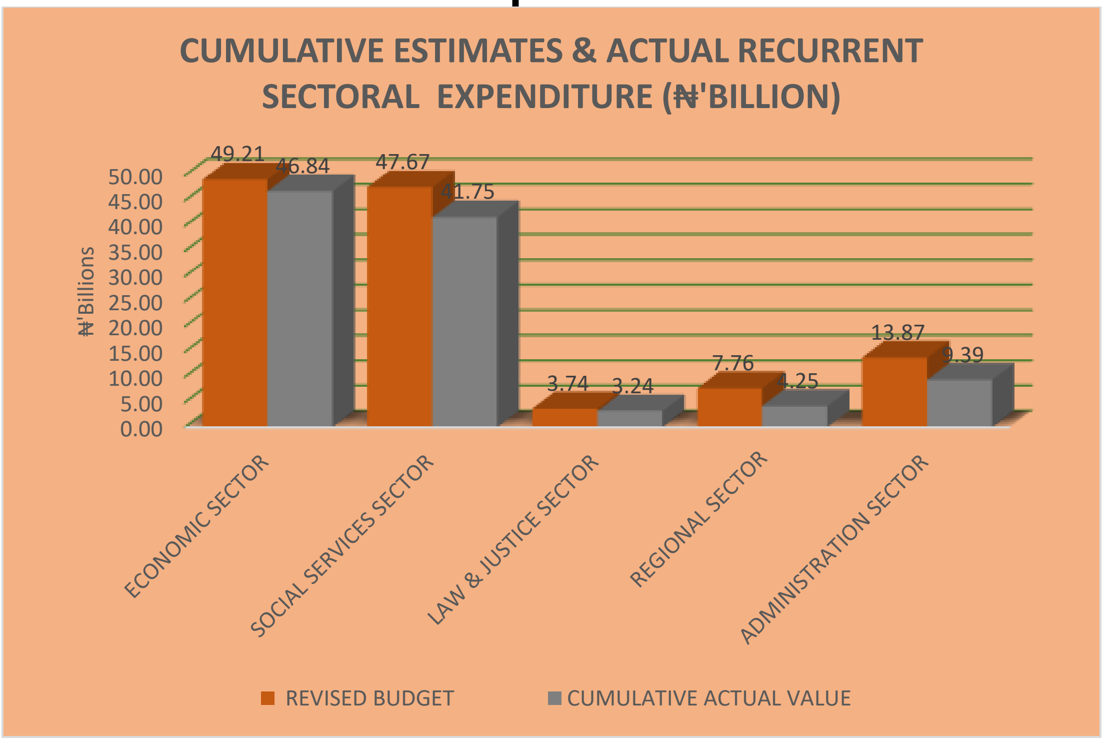
Table 3.7: Break-Down of Cumulative Sectoral Recurrent Expenditure

S/N	Sub-Sector/SECTOR	2022 REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	Agric	1,644,349,893.27	1,440,921,975.01	87.63	203,427,918.26
2	Trade & Industry	899,479,093.17	666,388,796.67	74.09	233,090,296.50
3	Infrastructure	2,923,779,746.61	2,513,424,702.11	85.96	410,355,044.50
4	Public Finance	43,742,928,898.61	42,217,395,737.64	96.51	1,525,533,160.98
A	**TOTAL ECONOMIC SECTOR**	**49,210,537,631.66**	**46,838,131,211.43**	**95.18**	**2,372,406,420.24**
1	Education	27,782,266,850.03	26,230,950,798.38	94.42	1,551,316,051.65
2	Health	14,076,429,513.69	12,721,845,921.12	90.38	1,354,583,592.57
3	Social & Community Development	5,206,380,038.99	2,322,941,210.28	44.62	2,883,438,828.71
4	Environment & Sewage Management	600,214,541.80	473,788,433.74	78.94	126,426,108.06
B	**TOTAL SOCIAL SERVICES SECTOR**	**47,665,290,944.51**	**41,749,526,363.52**	**87.59**	**5,915,764,580.99**
C	**TOTAL LAW & JUSTICE SECTOR**	**3,739,422,978.63**	**3,235,309,011.70**	**86.52**	**504,113,966.93**
D	**REGIONAL SECTOR**	**7,761,665,411.00**	**4,254,622,686.95**	**54.82**	**3,507,042,724.05**
1	General Administration	8,132,379,928.62	6,455,048,179.62	79.37	1,677,331,749.01
2	Legislative	4,268,037,336.44	2,029,502,677.34	47.55	2,238,534,659.10
3	Information	1,470,164,042.54	909,354,949.62	61.85	560,809,092.92
E	**TOTAL ADMINISTRATION SECTOR**	**13,870,581,307.60**	**9,393,905,806.58**	**67.73**	**4,476,675,501.03**
	GRAND TOTAL (A+B+C+D+E)	**122,247,498,273.40**	**105,471,495,080.17**	**86.28**	**16,776,003,193.23**

Source: *Office of the Accountant-General and other MEDAs*

The year 2022 Sectoral Recurrent Expenditure showed in Table 3.7 revealed that economic sector recorded the highest performance of 95.2%. On the other hand, Regional sector had the least performance of 54.8% while Social service sector, Administration sector and Law & Justice sector performances were 87.6%, 67.7% and 86.5% respectively.

Figure 3.9: Bar Chart Showing Cumulative Sectoral Recurrent Expenditure



3.6 CAPITAL EXPENDITURE ANALYSIS

Table 3.8 shows the cumulative sectoral capital expenditure details for year 2022.

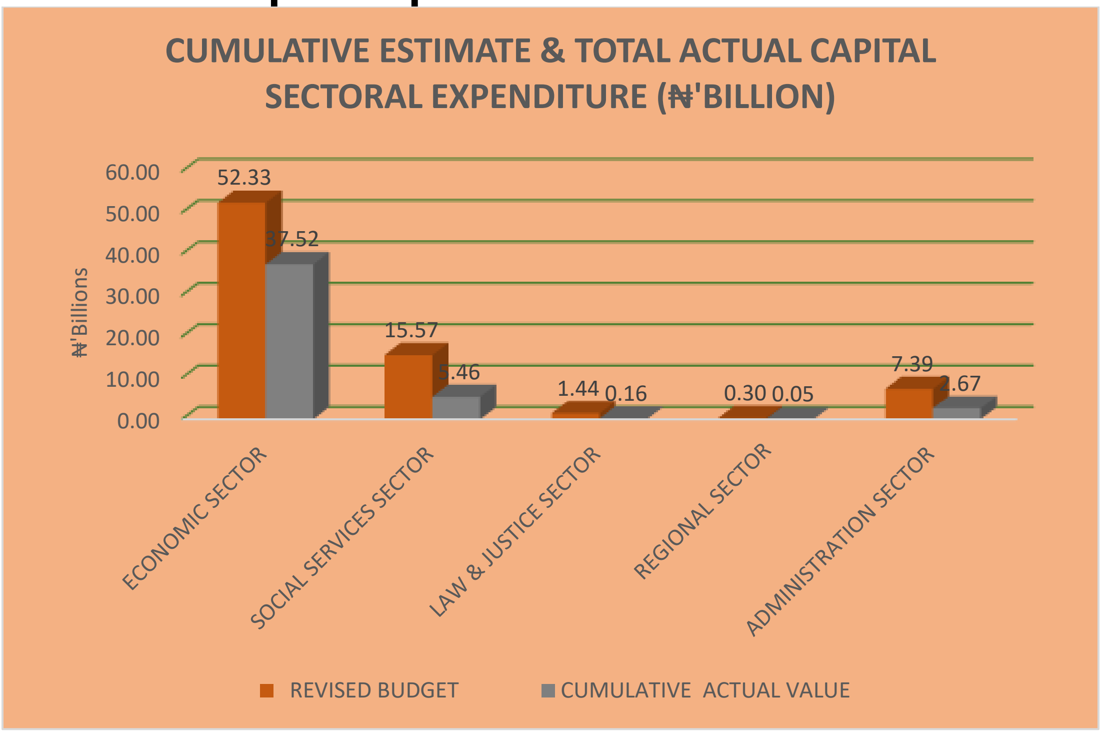
Table 3.8: Cumulative Sectoral Capital Expenditure Details

S/N	SUB-SECTOR/SECTOR	REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	Agric	4,035,716,000.00	2,920,663,360.22	72.37	1,115,052,639.78
2	Trade & Industry	2,000,759,000.00	966,530,381.68	48.31	1,034,228,618.32
3	Infrastructure	38,069,150,726.60	28,312,609,178.59	74.37	9,756,541,548.01
4	Public Finance	8,226,222,000.00	5,320,096,809.67	64.67	2,906,125,190.33
A	**ECONOMIC SECTOR**	**52,331,847,726.60**	**37,519,899,730.16**	**71.70**	**14,811,947,996.44**
1	Education	5,724,780,000.00	2,456,528,477.61	42.91	3,268,251,522.39
2	Health	5,437,759,000.00	290,770,815.08	5.35	5,146,988,184.92
3	Social & Community Development	1,888,187,000.00	539,582,375.29	28.58	1,348,604,624.71
4	Environment & Sewage Management	2,520,661,750.00	2,173,792,162.12	86.24	346,869,587.88
B	**SOCIAL SERVICES SECTOR**	**15,571,387,750.00**	**5,460,673,830.10**	**35.07**	**10,110,713,919.90**
C	**LAW & JUSTICE SECTOR**	**1,443,529,000.00**	**159,277,524.22**	**11.03**	**1,284,251,475.78**
D	**REGIONAL SECTOR**	**300,000,000.00**	**45,920,150.00**	**15.31**	**254,079,850.00**
1	General Administration	5,846,674,250.00	2,427,710,051.48	41.52	3,418,964,198.52
2	Legislative	1,102,000,000.00	148,202,335.92	13.45	953,797,664.08
3	Information	439,500,000.00	94,387,946.09	21.48	345,112,053.91
E	**ADMINISTRATION SECTOR**	**7,388,174,250.00**	**2,670,300,333.49**	**36.14**	**4,717,873,916.51**
	GRAND TOTAL (A+B+C+D+E)	**77,034,938,726.60**	**45,856,071,567.97**	**59.53**	**31,178,867,158.63**

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

The year 2022 Sectoral Capital Expenditure showed in Table 3.8 revealed economic sector recorded the highest performance level of 71.7%. On the other hand, Law & Justice sector recorded the least performance of 11.0% for the year 2022 while Administration sector, Regional sector and Social Services sector performances were 36.1%, 15.3% and 35.1% respectively.

Figure 3.10: Bar Chart Showing Cumulative Sectoral Capital Expenditure



3.7 STATUTORY TRANSFERS

With Budget of ₦15.790 billion, actual cumulative Statutory Transfers was ₦9.524 billion, representing 60.3% performance level.

Table 3.9: Details of Cumulative Statutory Transfer

S/N	PARTICULARS	2022 REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,565,681,000.00	723,140,375.72	1,842,540,624.28	28.19
2	TRANSFER TO OSOPADEC	7,724,315,411.00	4,229,104,186.95	3,495,211,224.05	54.75
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,500,000,000.00	4,572,244,471.03	927,755,528.97	83.13
	TOTAL	**15,789,996,411.00**	**9,524,489,033.70**	**6,265,507,377.30**	**60.32**

Source: *OFFICE OF ACCOUNTANT-GENERAL*

3.8 DEBT SERVICE/REPAYMENT

Table 3.10 shows the breakdown of Debt service/repayment for year 2022.

Table 3.10: 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	313,942,352.14	765,728,794.93	1,079,671,147.07
2	Salary Bailout	14,686,558,819.29	734,327,940.96	888,134,437.09	1,622,462,378.05
3	Restructured Commercial Bank Loan(FGN Bond)	4,195,167,123.56	112,567,715.30	550,907,069.98	663,474,785.28
4	Budget Support Facility	17,569,000,000.00	122,027,667.57	1,736,869,746.06	1,858,897,413.63
5	OSAEC/CACS	2,000,000,000.00	58,581,145.76	5,018,319.56	63,599,465.32
6	Micro Credit	1,960,788,794.60	392,157,758.88	20,261,067.12	412,418,826.00
7	Bond 2	30,000,000,000.00	4,285,714,285.80	3,445,378,869.24	7,731,093,155.04
8	FOREIGN LOANS		754,776,869.08	424,561,989.03	1,179,338,858.11
9	BRIDGING FINANCE FACILITY	18,225,336,103.89			
	TOTAL	**98,636,850,841.34**	**6,774,095,735.49**	**7,836,860,293.01**	**14,610,956,028.50**

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

3.9 EXPENDITURE BY FUNCTIONS OF GOVERNMENT

There are ten (10) functions of Government according to International Public Sector Accounting Standard (IPSAS) classification. The summary of year 2022 Cumulative Expenditure by functions of Government is depicted in table 3.11 and further details are contained in the appendix.

Table 3.11: Summary of year 2022 Cumulative Estimates and Actual Expenditure by Functions of Government

S/N	Code	Functional (Segment)	Expenditure Revised Budget ₦	Cumulative Expenditure Actual Value ₦	Performance Level %	Variance ₦
1	701	GENERAL PUBLIC SERVICES	57,883,385,757.38	44,573,869,886.96	77.01	13,309,515,870.42
2	702	DEFENSE				
3	703	PUBLIC ORDER AND SAFETY	7,422,166,808.63	4,826,835,844.80	65.03	2,595,330,963.83
4	704	ECONOMIC AFFAIRS	38,694,651,989.61	31,732,046,892.36	82.01	6,962,605,097.25
5	705	ENVIRONMENTAL PROTECTION	3,126,766,291.80	2,653,060,577.86	84.85	473,705,713.94
6	706	HOUSING AND COMMUNITY AMMENITIES	19,126,272,569.80	9,135,480,295.23	47.76	9,990,792,274.57
7	707	HEALTH	17,764,188,513.69	11,778,446,389.11	66.30	5,985,742,124.58
8	708	RECREATION, CULTURE AND RELIGION	4,237,304,514.34	2,456,355,484.06	57.97	1,780,949,030.28
9	709	EDUCATION	35,328,598,011.07	29,944,382,393.44	84.76	5,384,215,617.63
10	710	SOCIAL PROTECTION	15,699,102,543.68	14,227,088,884.31	90.62	1,472,013,659.37
		TOTAL:	**199,282,437,000.00**	**151,327,566,648.14**	**75.94**	**46,494,942,138.70**

CHAPTER FOUR

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

4.1 OBSERVATION

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

i. The revenue side of the budget performed at 86.5% for the fourth quarter while the cumulative revenue performance for the year 2022 was 77.1%.

ii. Revenue receipt from the Federation Account for the fourth quarter was ₦35.568 billion, representing 152.9% performance while the cumulative revenue for the year 2022 was ₦100.249 billion representing 107.8% performance.

iii. Internally Generated Revenue, exclusive of amount generated by the Revenue Retaining Agencies (RRAs), for the fourth quarter performed at 86.3% while the cumulative performance for the year was 86.5%.

iv. MEDAs performance on IGR for fourth quarter was 60.9% while the cumulative performance for the year was 55.7%.

v. ODIRS performance decreased in the fourth quarter with 97.4% performance when compared with the third quarter performance of 143.4%. However, the cumulative performance for the year 2022 was 100%.

vi. The share of Internally Generated Revenue to total actual Revenue was 18%, Revenue from Federation Account was 65% while the share of Revenue from Other Sources was 17% for the Year.

vii. The expenditure side of the budget performed at 89.9% for fourth quarter while the cumulative expenditure performance for the year 2022 was 75.9%.

viii. Capital expenditure for the year was ₦45.856 billion against its estimates of ₦77.035 billion, performing at 59.5%.

ix. Recurrent Expenditure also recorded a total of ₦81.336 billion, with 87.9% performance level when compared with its estimate of ₦92.586 billion for the year.

x. The Statutory Transfers was ₦9.524 billion against the cumulative estimates of ₦15.790 billion, performing at 60.3%.

xi. The total debt repayment made for the year was ₦14.611 billion.

xii. Aggregate Recurrent Expenditure accounted for 54% of the total actual expenditures for the year, Capital Expenditure 30%, Debt Repayment 10% and 6% for Statutory Transfers.

4.2 RECOMMENDATIONS

i). The revenue generating agencies should be further encourage to improve on the current internally generated revenue performance.

ii). Measures should be put in place to ensure that grants and credits proposed in the year 2023 Appropriation are accessed maximally to boost Budget performance.

iii). More efforts should be geared towards attracting Development Partners and Donors to the State to complement the financing of the various developmental projects in the State.

iv). The State should continue to prioritise implementation of developmental programmes/projects that will stimulate economic activities.

v). Capital Budget implementation should be given more attention in the 2023 fiscal year.

4.3 CONCLUSION

The Budget performance in year 2022 is commendable as the Revenue and Expenditure performed above 75% in the period under review. However, the twenty five (25%) percent Budget variance still fall below the fifteen (15%) percent budget implementation variance recommended under the State Fiscal Transparency Accountability and Sustainability (SFTAS) programme. Therefore, more efforts should be taken to significantly improve budget performance in the 2023 fiscal year, in order to reduce budget variance to less than fifteen percent.

APPENDIX

Details of 2022 Full Year Revenue on Administrative Segment

Administrative Unit	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
Total Revenue	**181,601,872,451.62**	**43,106,864,680.67**	**153,551,456,523.69**	**0.85**	**28,050,415,927.93**
Administration Sector	**672,150,000.00**	**263,428,050.00**	**382,050,850.00**	**0.57**	**290,099,150.00**
Governors Office	**309,001,000.00**	**237,564,100.00**	**267,957,600.00**	**0.87**	**41,043,400.00**
Bureau of Public Procurement (BPP)	300,000,000.00	7,240,000.00	32,677,000.00	0.11	267,323,000.00
Cabinet and Special Services Department	500,000.00	199,000.00	636,500.00	1.27	- 136,500.00
Ondo State Pensions Transitional Department	4,694,000.00	1,269,100.00	5,222,100.00	1.11	- 528,100.00
State Pension Commission	-	-	16,000.00		- 16,000.00
Muslim Welfare Board	2,250,000.00	1,001,000.00	1,001,000.00	0.44	1,249,000.00
Christian Welfare Board	306,000.00	50,000.00	600,000.00	1.96	- 294,000.00
Inter-Governmental Affairs and Multilateral Relations	1,251,000.00	227,805,000.00	227,805,000.00	182.10	- 226,554,000.00
Office of the Secretary to State Government (SSG)	**63,153,000.00**	**3,034,200.00**	**10,586,600.00**	**0.17**	**52,566,400.00**
General Administration	46,653,000.00	754,200.00	1,283,600.00	0.03	45,369,400.00
Liaison Office, Lagos	6,500,000.00	920,000.00	3,648,000.00	0.56	2,852,000.00
Liaison Office, Abuja	10,000,000.00	1,360,000.00	5,655,000.00	0.57	4,345,000.00
State House of Assembly	**-**	**-**	**400,000.00**		**- 400,000.00**
State House of Assembly	-	-	400,000.00		- 400,000.00

Details of 2022 Full Year Revenue on Administrative Segment Cont'd

Administrative Unit	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
Ministry of Information and Orientation	**125,427,000.00**	**20,285,750.00**	**94,490,650.00**	**0.75**	**30,936,350.00**
Ministry of Information and Orientation	2,835,000.00	940,000.00	1,930,000.00	0.68	905,000.00
Ondo State Signage Agency	122,592,000.00	19,345,750.00	92,560,650.00	0.76	30,031,350.00
State Security Affairs	**100,000,000.00**	**2,430,000.00**	**8,115,000.00**	**0.08**	**91,885,000.00**
Ondo State Security Network Agency (Amotekun Corps)	100,000,000.00	2,430,000.00	8,115,000.00	0.08	91,885,000.00
Office of the Head of Service	**52,000.00**	**-**	**-**	**-**	**52,000.00**
Office of Establishments	52,000.00	-	-	-	52,000.00
Office of the Auditor General	**74,433,000.00**	**-**	**371,000.00**	**0.00**	**74,062,000.00**
Office of the State Auditor General (State)	2,433,000.00	-	371,000.00	0.15	2,062,000.00
Office of Auditor General for Local Government	72,000,000.00	-	-	-	72,000,000.00
Civil Service Commission	**84,000.00**	**114,000.00**	**130,000.00**	**1.55**	**- 46,000.00**
Civil Service Commission	84,000.00	114,000.00	130,000.00	1.55	- 46,000.00
Economic Sector	**175,697,952,451.66**	**42,185,692,414.54**	**148,752,409,202.47**	**0.85**	**26,945,543,249.19**
Ministry of Agriculture	**2,587,011,000.00**	**43,380,270.40**	**527,465,552.11**	**0.20**	**2,059,545,447.89**
Ministry of Agriculture	1,264,300,000.00	28,652,000.00	306,330,000.00	0.24	957,970,000.00
Agricultural Development Programme	400,000.00	75,000.00	165,000.00	0.41	235,000.00

Details of 2022 Full Year Revenue on Administrative Segment Cont'd

Administrative Unit	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
Agricultural Input and Supply Agency	511,000.00	-	162,000.00	0.32	349,000.00
Cocoa Revolution Office	89,400,000.00	14,653,270.40	22,674,990.40	0.25	66,725,009.60
Ondo State Agri-Business Empowerment Centre (OSAEC)	1,232,400,000.00	-	198,133,561.71	0.16	1,034,266,438.29
Ministry of Finance	**159,294,658,296.71**	**41,055,257,365.17**	**142,337,326,997.77**	**0.89**	**16,957,331,298.94**
Ministry of Finance	137,432,453,296.71	35,732,224,667.84	120,490,944,008.17	0.88	16,941,509,288.55
Office of the Accountant General	-	-	13,467,537.94		- 13,467,537.94
Ondo State Internal Revenue Service	21,512,205,000.00	5,238,581,204.47	21,513,289,676.55	1.00	- 1,084,676.55
Pools Bettings and Lotteries Board	350,000,000.00	84,451,492.86	319,625,775.11	0.91	30,374,224.89
Ministry of Commerce, Industries and Cooperatives	**1,306,460,000.04**	**142,006,375.50**	**600,520,007.30**	**0.46**	**705,939,992.74**
Ministry of Commerce, Industries and Cooperatives	200,000,000.00	60,688,388.50	265,079,412.33	1.33	- 65,079,412.33
Micro Credit Agency	6,460,000.00	-	263,200.00	0.04	6,196,800.00
Ondo State Investment Promotion Agency (ONDIPA)	1,100,000,000.04	81,317,987.00	335,177,394.97	0.30	764,822,605.07
State Information Technology Agency (SITA)	**100,000,000.00**	**100,778,180.99**	**138,801,865.69**	**1.39**	**- 38,801,865.69**
State Information Technology Agency (SITA)	100,000,000.00	100,778,180.99	138,801,865.69	1.39	- 38,801,865.69
Office of Transport	**400,000,000.00**	**85,443,211.61**	**338,387,180.43**	**0.85**	**61,612,819.57**
Office of Transport	400,000,000.00	85,443,211.61	338,387,180.43	0.85	61,612,819.57

Details of 2022 Full Year Revenue on Administrative Segment Cont'd

Administrative Unit	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
Office of Forestry Resources	1,713,617,000.00	292,844,646.25	830,483,625.53	0.48	883,133,374.47
Office of Forestry Resources	1,673,617,000.00	292,844,646.25	830,483,625.53	0.50	843,133,374.47
Ondo State UN-REDD+ Project	40,000,000.00	-	-	-	40,000,000.00
Ministry of Works and Infrastructure	**250,000,000.63**	**110,326,072.00**	**296,984,772.00**	**1.19**	**- 46,984,771.37**
Ministry of Works and Infrastructure	50,000,000.63	18,540,000.00	83,825,000.00	1.68	- 33,824,999.37
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	200,000,000.00	91,786,072.00	213,159,772.00	1.07	- 13,159,772.00
Ministry of Culture and Tourism	**11,794,000.00**	**454,500.00**	**3,341,000.00**	**0.28**	**8,453,000.00**
Ministry of Culture and Tourism	11,794,000.00	454,500.00	3,341,000.00	0.28	8,453,000.00
Ministry of Economic Planning and Budget	**3,506,875,000.00**	**77,953,172.00**	**1,836,363,860.00**	**0.52**	**1,670,511,140.00**
Ministry of Economic Planning and Budget	230,000,000.00	77,953,172.00	89,170,732.00	0.39	140,829,268.00
Youth Employment and Social Support Operations (YESSO)	200,000,000.00	-	1,209,870,044.00	6.05	- 1,009,870,044.00
Ondo-CARES Programme Coordinating Office	3,076,875,000.00	-	537,323,084.00	0.17	2,539,551,916.00
Ministry of Water Resources, Public Sanitation and Hygiene	**4,705,500,000.00**	**165,852,192.12**	**946,561,456.44**	**0.20**	**3,758,938,543.56**
Ondo State Water Corporation	4,355,500,000.00	165,852,192.12	946,561,456.44	0.22	3,408,938,543.56
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	350,000,000.00	-	-	-	350,000,000.00
Ministry of Housing and Urban Development	**324,000,000.00**	**7,320,610.50**	**119,317,625.75**	**0.37**	**204,682,374.25**

Details of 2022 Full Year Revenue on Administrative Segment Cont'd

Administrative Unit	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
Ondo State Development and Property Corporation	324,000,000.00	7,320,610.50	119,317,625.75	0.37	204,682,374.25
Ministry of Lands and Housing	**1,087,786,154.28**	**64,074,399.00**	**612,072,950.45**	**0.56**	**475,713,203.83**
Ministry of Lands and Housing	1,087,786,154.28	64,074,399.00	612,072,950.45	0.56	475,713,203.83
Ministry of Physical Planning and Urban Development	**410,000,000.00**	**40,001,419.00**	**164,782,309.00**	**0.40**	**245,217,691.00**
Ministry of Physical Planning and Urban Development	410,000,000.00	40,001,419.00	164,782,309.00	0.40	245,217,691.00
Office of Public Utilities	**251,000.00**	-	-	-	**251,000.00**
Office of Public Utilities	251,000.00	-	-	-	251,000.00
Law and Justice Sector	**335,648,000.00**	**55,869,404.58**	**220,755,393.71**	**0.66**	**114,892,606.29**
Ondo State Judiciary	**308,639,000.00**	**38,559,875.00**	**178,254,078.86**	**0.58**	**130,384,921.14**
Ondo State Judicial Service Commission	500,000.00	132,000.00	163,000.00	0.33	337,000.00
Ondo State Judiciary	300,000,000.00	36,534,365.00	170,384,907.86	0.57	129,615,092.14
Customary Court of Appeal	8,139,000.00	1,893,510.00	7,706,171.00	0.95	432,829.00
Ministry of Justice	**27,009,000.00**	**17,309,529.58**	**42,501,314.85**	**1.57**	**- 15,492,314.85**
Ministry of Justice	26,509,000.00	15,208,729.58	40,400,514.85	1.52	- 13,891,514.85
Ondo State Law Commission	500,000.00	2,100,800.00	2,100,800.00	4.20	- 1,600,800.00

Details of 2022 Full Year Revenue on Administrative Segment Cont'd

Administrative Unit	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
Social Sector	**4,896,121,999.96**	**601,874,811.55**	**4,196,241,077.51**	**0.86**	**699,880,922.45**
Ministry of Youth and Sports Development	**23,714,000.00**	**6,000.00**	**30,000.00**	**0.00**	**23,684,000.00**
Ministry of Youth and Sports Development	-	6,000.00	30,000.00		- 30,000.00
Ondo State Football Development Agency	23,714,000.00	-	-	-	23,714,000.00
Ministry of Women Affairs and Social Development	**1,256,000.00**	**114,500.00**	**752,500.00**	**0.60**	**503,500.00**
Ministry of Women Affairs and Social Development	1,256,000.00	114,500.00	752,500.00	0.60	503,500.00
Ministry of Education, Science and Technology	**3,104,807,000.00**	**591,943,411.55**	**2,439,781,962.96**	**0.79**	**665,025,037.04**
Ministry of Education, Science and Technology	1,005,000,000.00	284,762,099.11	854,500,790.24	0.85	150,499,209.76
State Universal Basic Education Board (SUBEB) Headquarters	2,094,252,000.00	306,800,012.44	1,580,197,372.72	0.75	514,054,627.28
Ondo State Library Board	45,000.00	-	604,000.00	13.42	- 559,000.00
Teaching Service Commission	10,000.00	82,300.00	111,800.00	11.18	- 101,800.00
Board of Adult, Technical and Vocational Education	5,500,000.00	299,000.00	4,368,000.00	0.79	1,132,000.00
Ministry of Health	**599,507,000.00**	**1,662,000.00**	**96,302,194.55**	**0.16**	**503,204,805.45**
Ministry of Health	37,196,000.00	951,000.00	9,709,375.00	0.26	27,486,625.00
Contributory Health Commission	546,000,000.00	-	84,833,819.55	0.16	461,166,180.45
Hospitals Management Board	2,811,000.00	711,000.00	1,759,000.00	0.63	1,052,000.00

Details of 2022 Full Year Revenue on Administrative Segment Cont'd

Administrative Unit	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
Emergency Response Service	13,500,000.00	-	-	-	13,500,000.00
Ministry of Environment	**1,165,397,999.96**	**3,583,900.00**	**1,648,562,670.00**	**1.41**	**- 483,164,670.04**
Ministry of Environment	25,899,999.96	989,000.00	14,417,430.00	0.56	11,482,569.96
New Map Project Office	1,100,000,000.00	-	1,623,000,000.00	1.48	- 523,000,000.00
State Environmental Protection Agency	-	1,670,000.00	5,140,000.00		- 5,140,000.00
Ondo State Waste Management	39,498,000.00	924,900.00	6,005,240.00	0.15	33,492,760.00
Ministry of Local Government and Chieftaincy Affairs	**1,440,000.00**	**4,565,000.00**	**10,045,000.00**	**6.98**	**- 8,605,000.00**
Ministry of Local Government and Chieftaincy Affairs	1,440,000.00	4,565,000.00	10,045,000.00	6.98	- 8,605,000.00
Ministry of Community Development and Cooperatives	**-**	**-**	**766,750.00**		**- 766,750.00**
Directorate of Rural and Community Development	-	-	766,750.00		- 766,750.00

Details of Year 2022 Personnel Expenditure on Administrative Segment

Administrative Unit	2022 REVISED PERSONEL BUDGET ₦	CUMULATIVE ACTUAL PERSONEL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Total Expenditure	***45,262,253,262.40***	***43,017,435,134.42***	***93.95***	***3,643,954,947.85***
Administration Sector	**4,681,506,807.60**	**3,217,066,399.88**	**68.72**	**1,464,440,407.73**
Governors Office	**2,298,383,923.47**	**1,459,788,854.54**	**63.51**	**838,595,068.93**
Governor's Office-Government House and Protocol	547,907,408.07	224,219,813.91	40.92	323,687,594.16
Deputy Governor's Office	75,098,953.08	74,698,247.85	99.47	400,705.23
Ondo State Boundary Commission	13,635,471.41	1,462,637.22	10.73	12,172,834.19
Political and Economic Affairs Department	1,255,100,519.53	905,644,345.52	72.16	349,456,174.01
Cabinet and Special Services Department	70,846,216.58	65,822,372.21	92.91	5,023,844.37
Ondo State Pensions Transitional Department	52,002,826.00	48,732,228.21	93.71	3,270,597.79
State Pension Commission	173,644,183.51	54,566,846.23	31.42	119,077,337.28
Office of Special Duties	49,153,970.88	48,717,793.70	99.11	436,177.18
Inter-Governmental Affairs and Multilateral Relations	38,051,123.99	12,664,214.22	33.28	25,386,909.77
Office of the Secretary to State Government (SSG)	**115,708,877.94**	**110,494,560.59**	95.49	**5,214,317.35**
General Administration	83,727,753.60	80,187,492.71	95.77	3,540,260.89
Liaison Office, Lagos	11,529,493.75	11,239,954.02	97.49	289,539.73
Liaison Office, Abuja	20,451,630.59	19,067,113.86	93.23	1,384,516.73
State House of Assembly	**974,737,336.44**	**455,398,488.01**	46.72	**519,338,848.43**
State House of Assembly	910,023,877.82	420,484,617.79	46.21	489,539,260.03
House of Assembly Commission	64,713,458.62	34,913,870.22	53.95	29,799,588.40
Ministry of Information and Orientation	**529,906,042.54**	**497,265,823.62**	93.84	**32,640,218.92**
Ministry of Information and Orientation	246,104,987.38	228,723,899.38	92.94	17,381,088.00
Ondo State Radiovision Corporation	199,795,187.65	185,547,944.28	92.87	14,247,243.37
Orange FM	58,829,908.95	58,376,175.91	99.23	453,733.04
Ondo State Signage Agency	25,175,958.56	24,617,804.05	97.78	558,154.51

Details of Year 2022 Personnel Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED PERSONEL BUDGET ₦	CUMULATIVE ACTUAL PERSONEL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Office of the Head of Service	**219,869,420.56**	**166,366,980.05**	75.67	**53,502,440.52**
Public Service Training Institute	27,953,161.04	12,064,280.38	43.16	15,888,880.66
Office of Establishments	128,914,359.87	123,753,591.03	96.00	5,160,768.84
Committee On Payroll Verification, Scrutinization and Cleanup	18,666,666.67	-	-	18,666,666.67
Service Matters Department	44,335,232.98	30,549,108.64	68.90	13,786,124.35
Office of the Auditor General	**348,032,168.29**	**346,661,006.02**	99.61	**1,371,162.27**
Office of the State Auditor General (State)	260,313,538.64	259,761,145.09	99.79	552,393.55
Office of Auditor General for Local Government	87,718,629.65	86,899,860.93	99.07	818,768.72
Civil Service Commission	**118,555,471.44**	**109,823,215.77**	92.63	**8,732,255.67**
Civil Service Commission	118,555,471.44	109,823,215.77	92.63	8,732,255.67
Ondo State Independent Electoral Commission (ODIEC)	**76,313,566.92**	**71,267,471.28**	93.39	**5,046,095.64**
Ondo State Independent Electoral Commission (ODIEC)	76,313,566.92	71,267,471.28	93.39	5,046,095.64
Economic Sector	**19,009,730,631.66**	**17,848,972,826.90**	93.89	**1,160,757,804.76**
Ministry of Agriculture	**839,333,656.88**	**756,780,563.43**	90.16	**82,553,093.45**
Ministry of Agriculture	484,646,757.17	313,072,119.69	64.60	171,574,637.48
Agricultural Input and Supply Agency	68,208,501.43	68,130,293.28	99.89	78,208.15
Ondo State Agri-Business Empowerment Centre (OSAEC)	52,125,832.61	22,220,616.63	42.63	29,905,215.98
Ministry of Finance	**14,851,817,838.26**	**13,900,864,318.32**	93.60	**950,953,519.95**
Ministry of Finance	176,389,593.77	172,113,008.85	96.69	467,927,288.79
Clearance of Salary Arrears	515,342,668.79	33,075,656.71	6.42	482,267,012.09
Office of the Accountant General	220,085,575.70	219,326,356.63	99.66	759,219.07
Ministry of Commerce, Industries and Cooperatives	**327,610,715.98**	**310,821,217.70**	94.88	**16,789,498.28**
Ministry of Commerce, Industries and Cooperatives	258,506,786.53	253,954,040.82	98.24	4,552,745.71

Details of Year 2022 Personnel Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED PERSONEL BUDGET ₦	CUMULATIVE ACTUAL PERSONEL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Micro Credit Agency	56,518,571.32	52,106,012.49	92.19	4,412,558.83
Ondo State Investment Promotion Agency (ONDIPA)	12,585,358.13	4,761,164.39	37.83	7,824,193.74
State Information Technology Agency (SITA)	**105,790,962.79**	**105,079,147.86**	99.33	**711,814.93**
State Information Technology Agency (SITA)	105,790,962.79	105,079,147.86	99.33	711,814.93
Office of Transport	**224,822,659.43**	**221,345,828.02**	98.45	**3,476,831.41**
Office of Transport	224,822,659.43	221,345,828.02	98.45	3,476,831.41
Ministry of Energy, Mines and Mineral Resources	**180,632,955.00**	**178,276,791.89**	98.70	**2,356,163.11**
Ondo State Electricity Board	180,632,955.00	178,276,791.89	98.70	2,356,163.11
Ministry of Natural Resources	**609,740,236.39**	**567,737,979.58**	93.11	**42,002,256.81**
Ministry of Natural Resources	609,740,236.39	567,737,979.58	93.11	42,002,256.81
Ministry of Works and Infrastructure	**466,940,499.03**	**451,067,149.98**	96.60	**15,873,349.05**
Ministry of Works and Infrastructure	466,940,499.03	451,067,149.98	96.60	15,873,349.05
Ministry of Culture and Tourism	**163,905,377.19**	**163,875,744.51**	99.98	**29,632.68**
Ministry of Culture and Tourism	163,905,377.19	163,875,744.51	99.98	29,632.68
Ministry of Economic Planning and Budget	**181,043,060.35**	**179,289,230.63**	99.03	**1,753,829.72**
Ministry of Economic Planning and Budget	118,855,553.52	118,571,889.82	99.76	283,663.70
Ondo State Bureau of Statistics	62,187,506.83	60,717,340.81	97.64	1,470,166.02
Ministry of Water Resources, Public Sanitation and Hygiene	**528,779,136.71**	**499,161,613.19**	94.40	**29,617,523.52**
Ondo State Water Corporation	444,806,617.75	415,464,087.87	93.40	29,342,529.88
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	83,972,518.96	83,697,525.32	99.67	274,993.64
Ministry of Housing and Urban Development	**146,429,343.57**	**139,757,128.23**	95.44	**6,672,215.34**

Details of Year 2022 Personnel Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED PERSONEL BUDGET ₦	CUMULATIVE ACTUAL PERSONEL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Ondo State Development and Property Corporation	146,429,343.57	139,757,128.23	95.44	6,672,215.34
Ministry of Lands and Housing	**238,132,689.96**	**233,722,965.69**	98.15	**4,409,724.27**
Ministry of Lands and Housing	238,132,689.96	233,722,965.69	98.15	4,409,724.27
Ministry of Physical Planning and Urban Development	**144,751,500.12**	**141,193,147.87**	97.54	**3,558,352.25**
Ministry of Physical Planning and Urban Development	144,751,500.12	141,193,147.87	97.54	3,558,352.25
Law and Justice Sector	**2,935,030,978.63**	**2,714,213,764.08**	92.48	**220,817,214.55**
Ondo State Judiciary	**2,599,729,410.77**	**2,380,656,271.62**	91.57	**219,073,139.15**
Ondo State Judiciary	1,704,723,368.43	1,622,217,715.08	95.16	82,505,653.35
Customary Court of Appeal	815,248,736.76	758,438,556.54	93.03	56,810,180.22
Ondo State Judicial Service Commission	79,757,305.58	-	-	79,757,305.58
Ministry of Justice	**335,301,567.86**	**333,557,492.46**	99.48	**1,744,075.40**
Ministry of Justice	327,590,853.07	326,021,103.79	99.52	1,569,749.28
Ondo State Law Commission	7,710,714.79	7,536,388.67	97.74	174,326.12
Social Sector	**33,567,984,844.51**	**32,770,045,323.70**	97.62	**797,939,520.81**
Ministry of Youth and Sports Development	78,705,845.55	72,466,223.39	92.07	6,239,622.16
Ministry of Youth and Sports Development	55,298,494.64	50,564,983.90	91.44	4,733,510.74
Ondo State Football Development Agency	23,407,350.91	21,901,239.49	93.57	1,506,111.42
Ministry of Women Affairs and Social Development	**146,970,534.17**	**143,350,006.81**	97.54	**3,620,527.36**
Ministry of Women Affairs and Social Development	146,970,534.17	143,350,006.81	97.54	3,620,527.36
Ministry of Education, Science and Technology	**20,585,610,100.03**	**20,471,507,828.40**	99.45	**114,102,271.63**
Ministry of Education, Science and Technology	1,415,486,281.47	1,407,890,495.70	99.46	7,595,785.77

Details of Year 2022 Personnel Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED PERSONEL BUDGET ₦	CUMULATIVE ACTUAL PERSONEL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
State Universal Basic Education Board (SUBEB) Headquarters	301,666,138.50	284,837,527.93	94.42	16,828,610.57
Ondo State Library Board	44,279,274.08	43,964,435.94	99.29	314,838.14
Teaching Service Commission	18,214,617,118.26	18,213,543,289.69	99.99	1,073,828.57
Board of Adult, Technical and Vocational Education	576,555,419.75	488,900,490.24	84.80	87,654,929.51
Ondo State Scholarship Board	33,005,867.97	32,371,588.90	98.08	634,279.07
Ministry of Health	**11,843,360,663.69**	**11,222,797,579.04**	94.76	**620,563,084.65**
Ministry of Health	776,191,749.37	717,565,678.56	92.45	58,626,070.81
Contributory Health Commission	67,098,568.30	63,796,846.06	95.08	3,301,722.24
Primary Health Care Management Board	1,714,214,017.27	1,381,627,883.28	80.60	332,586,133.99
Hospitals Management Board	9,285,856,328.75	9,059,807,171.14	97.57	226,049,157.61
Ministry of Environment	**416,369,041.80**	**394,144,233.74**	94.66	**22,224,808.06**
Ministry of Environment	145,227,406.30	134,876,418.90	92.87	10,350,987.40
New Map Project Office	37,453,641.21	31,486,015.30	84.07	5,967,625.91
Ondo State Environmental Protection Agency (OSEPA)				
Ondo State Waste Management	233,687,994.29	227,781,799.54	97.47	5,906,194.75
Ondo State Sports Council	**355,598,036.27**	**332,929,041.41**	93.63	**22,668,994.86**
Ondo State Sports Council	355,598,036.27	332,929,041.41	93.63	22,668,994.86
Ministry of Community Development and Cooperatives	**76,144,813.56**	**71,510,178.81**	93.91	**4,634,634.75**
Directorate of Rural and Community Development	76,144,813.56	71,510,178.81	93.91	4,634,634.75
Ministry of Local Government and Chieftaincy Affairs	**65,225,809.44**	**61,340,232.10**	94.04	**3,885,577.34**
Ministry of Local Government and Chieftaincy Affairs	65,225,809.44	61,340,232.10	94.04	3,885,577.34

Details of Year 2022 Overhead Expenditure on Administrative Segment

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Total Overhead Expenditure	**21,985,628,600.00**	**16,656,700,214.34**	**0.76**	**5,328,928,385.66**
Administration Sector	**7,890,139,500.00**	**5,131,005,430.70**	**0.65**	**2,759,134,069.30**
Governors Office	**2,757,065,500.00**	**2,339,412,573.20**	**0.85**	**417,652,926.80**
Governor's Office-Government House and Protocol	1,465,598,000.00	1,374,294,837.68	0.94	91,303,162.32
Deputy Governor's Office	360,375,000.00	318,934,968.89	0.89	41,440,031.11
Office of Senior Special Assistants to the Governor	110,000,000.00	60,250,000.00	0.55	49,750,000.00
Office of the Special Advisers to the Governor	83,000,000.00	72,964,000.00	0.88	10,036,000.00
Office of ADC, CSO Chief Details and Orderly	29,000,000.00	26,400,000.00	0.91	2,600,000.00
Office of Special Adviser on Special Duties	50,000,000.00	14,000,000.00	0.28	36,000,000.00
Ondo State Boundary Commission	42,100,000.00	28,317,000.00	0.67	13,783,000.00
State Emergency Management Agency (SEMA)	14,000,000.00	12,150,000.00	0.87	1,850,000.00
Bureau of Public Procurement (BPP)	86,475,000.00	64,914,250.00	0.75	21,560,750.00
Political and Economic Affairs Department	73,262,500.00	66,701,780.29	0.91	6,560,719.71
Cabinet and Special Services Department	73,158,750.00	47,975,866.50	0.66	25,182,883.50
Ondo State Pensions Transitional Department	27,000,000.00	20,245,000.00	0.75	6,755,000.00
State Pension Commission	32,000,000.00	27,800,457.84	0.87	4,199,542.16
Muslim Welfare Board	76,196,250.00	56,651,120.00	0.74	19,545,130.00
Christian Welfare Board	51,550,000.00	30,312,792.00	0.59	21,237,208.00

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Office of Special Duties	12,350,000.00	10,000,000.00	0.81	2,350,000.00
Department of Public Service Reform and Development (DPSRD)	51,000,000.00	46,738,000.00	0.92	4,262,000.00
Special Projects Office: World Bank/FGN Assisted	6,000,000.00	4,250,000.00	0.71	1,750,000.00
Office of the Chief of Staff	48,000,000.00	20,000,000.00	0.42	28,000,000.00
Performance and Project Implementation Monitoring Unit (PPIMU)	36,000,000.00	21,075,000.00	0.59	14,925,000.00
Inter-Governmental Affairs and Multilateral Relations	30,000,000.00	15,437,500.00	0.51	14,562,500.00
Office of the Secretary to State Government (SSG)	**520,540,000.00**	**352,458,749.24**	**0.68**	**168,081,250.76**
Office of the Secretary to State Government (SSG)	30,000,000.00	22,000,000.00	0.73	8,000,000.00
General Administration	420,640,000.00	304,300,143.24	0.72	116,339,856.76
Liaison Office, Lagos	15,400,000.00	9,422,000.00	0.61	5,978,000.00
Liaison Office, Abuja	54,500,000.00	16,736,606.00	0.31	37,763,394.00
State House of Assembly	**3,293,300,000.00**	**1,574,104,189.33**	**0.48**	**1,719,195,810.67**
State House of Assembly	2,403,300,000.00	1,378,851,439.33	0.57	1,024,448,560.67
House of Assembly Commission	100,000,000.00	64,972,000.00	0.65	35,028,000.00
House Committees	600,000,000.00	22,370,000.00	0.04	577,630,000.00
Public Account Secretariat	10,000,000.00	3,900,000.00	0.39	6,100,000.00
Office of the Speaker	100,000,000.00	59,000,000.00	0.59	41,000,000.00

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Office of the Deputy Speaker	80,000,000.00	45,010,750.00	0.56	34,989,250.00
Ministry of Information and Orientation	**709,823,000.00**	**375,419,150.00**	**0.53**	**334,403,850.00**
Ministry of Information and Orientation	524,000,000.00	247,427,280.00	0.47	276,572,720.00
Ondo State Radiovision Corporation	98,000,000.00	75,618,870.00	0.77	22,381,130.00
Orange FM	68,648,000.00	35,848,000.00	0.52	32,800,000.00
Ondo State Signage Agency	19,175,000.00	16,525,000.00	0.86	2,650,000.00
State Security Affairs	**4,940,000.00**	**4,000,000.00**	**0.81**	**940,000.00**
Fire Services	4,940,000.00	4,000,000.00	0.81	940,000.00
Office of the Head of Service	**370,000,000.00**	**295,837,490.00**	**0.80**	**74,162,510.00**
Office of the Head of Service	48,000,000.00	39,116,950.00	0.81	8,883,050.00
Government Quarters Management Office	2,600,000.00	2,400,000.00	0.92	200,000.00
Public Service Training Institute	36,500,000.00	24,483,490.00	0.67	12,016,510.00
Office of Establishments	139,000,000.00	119,219,675.00	0.86	19,780,325.00
E-Personel Administration Salary System (e-PASS) Office	4,000,000.00	1,100,000.00	0.28	2,900,000.00
Industrial and Labour Relations Office	16,000,000.00	11,700,000.00	0.73	4,300,000.00
Committee On Payroll Verification, Scrutinization and Cleanup	18,000,000.00	15,040,000.00	0.84	2,960,000.00
Service Matters Department	105,900,000.00	82,777,375.00	0.78	23,122,625.00
Office of the Auditor General	**156,000,000.00**	**128,004,000.01**	**0.82**	**27,995,999.99**

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Office of the State Auditor General (State)	109,000,000.00	92,946,000.00	0.85	16,054,000.00
Office of Auditor General for Local Government	47,000,000.00	35,058,000.01	0.75	11,941,999.99
Civil Service Commission	**43,000,000.00**	**37,208,778.93**	**0.87**	**5,791,221.07**
Civil Service Commission	43,000,000.00	37,208,778.93	0.87	5,791,221.07
Ondo State Independent Electoral Commission (ODIEC)	**31,971,000.00**	**22,810,500.00**	**0.71**	**9,160,500.00**
Ondo State Independent Electoral Commission (ODIEC)	27,525,000.00	18,850,500.00	0.68	8,674,500.00
Ondo State Independent Electoral Commission (ODIEC) Area Offices	4,446,000.00	3,960,000.00	0.89	486,000.00
Local Government Service Commission	**3,500,000.00**	**1,750,000.00**	**0.50**	**1,750,000.00**
Local Government Service Commission	3,500,000.00	1,750,000.00	0.50	1,750,000.00
Economic Sector	**10,453,122,000.00**	**9,688,526,685.00**	**0.93**	**764,595,315.00**
Ministry of Agriculture	**124,396,000.00**	**64,983,432.00**	**0.52**	**59,412,568.00**
Ministry of Agriculture	72,050,000.00	30,111,550.00	0.42	41,938,450.00
Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND)	2,375,000.00	1,500,000.00	0.63	875,000.00
Ministry of Agriculture: Tree Crop Office	5,000,000.00	4,400,000.00	0.88	600,000.00
Forestry Staff Training School, Owo	950,000.00	500,000.00	0.53	450,000.00
Agricultural Development Programme	8,631,000.00	5,642,882.00	0.65	2,988,118.00
Fadama Project	8,550,000.00	5,500,000.00	0.64	3,050,000.00

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Agricultural Input and Supply Agency	8,700,000.00	4,000,000.00	0.46	4,700,000.00
Agro-Climatological and Ecological Project	6,000,000.00	3,729,000.00	0.62	2,271,000.00
Cocoa Revolution Office	4,940,000.00	3,600,000.00	0.73	1,340,000.00
Ondo State Agri-Business Empowerment Centre (OSAEC)	7,200,000.00	6,000,000.00	0.83	1,200,000.00
Ministry of Finance	**8,489,950,000.00**	**8,334,010,318.57**	**0.98**	**155,939,681.43**
Ministry of Finance	7,536,000,000.00	7,627,750,000.00	1.01	(91,750,000.00)
Expenditure Office	30,000,000.00	30,000,000.00	1.00	-
State Finance	18,000,000.00	18,000,000.00	1.00	-
State Resources and Revenue Monitoring Department	12,000,000.00	12,000,000.00	1.00	-
Debt Management Office	109,000,000.00	105,635,500.00	0.97	3,364,500.00
Office of the Accountant General	727,900,000.00	486,527,818.57	0.67	241,372,181.43
Treasury Cash Offices (TCOs)	37,050,000.00	36,000,000.00	0.97	1,050,000.00
Pools Bettings and Lotteries Board	20,000,000.00	18,097,000.00	0.90	1,903,000.00
Ministry of Commerce, Industries and Cooperatives	**124,463,000.00**	**76,681,500.00**	**0.62**	**47,781,500.00**
Ministry of Commerce, Industries and Cooperatives	44,525,000.00	29,592,500.00	0.66	14,932,500.00
Consumer Protection Committee	8,500,000.00	4,165,000.00	0.49	4,335,000.00
Micro Credit Agency	41,438,000.00	20,924,000.00	0.50	20,514,000.00
Ondo State Entrepreneurship Agency (ONDEA)	30,000,000.00	22,000,000.00	0.73	8,000,000.00

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
State Information Technology Agency (SITA)	**59,530,000.00**	**30,556,517.00**	**0.51**	**28,973,483.00**
State Information Technology Agency (SITA)	54,400,000.00	26,056,517.00	0.48	28,343,483.00
State Information Technology Agency (SITA) Area Offices	5,130,000.00	4,500,000.00	0.88	630,000.00
Office of Transport	**125,100,000.00**	**36,936,750.00**	**0.30**	**88,163,250.00**
Office of Transport	117,100,000.00	34,186,750.00	0.29	82,913,250.00
Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	8,000,000.00	2,750,000.00	0.34	5,250,000.00
Ministry of Energy, Mines and Mineral Resources	**409,000,000.00**	**275,809,795.38**	**0.67**	**133,190,204.62**
Ministry of Energy, Mines and Mineral Resources	24,000,000.00	22,000,000.00	0.92	2,000,000.00
Ondo State Electricity Board	370,000,000.00	240,974,795.38	0.65	129,025,204.62
Ondo State Electricity Regulatory Bureau (OSERB)	15,000,000.00	12,835,000.00	0.86	2,165,000.00
Office of Forestry Resources	**64,880,000.00**	**49,820,000.00**	**0.77**	**15,060,000.00**
Office of Forestry Resources	58,705,000.00	44,320,000.00	0.75	14,385,000.00
Ondo State UN-REDD+ Project	6,175,000.00	5,500,000.00	0.89	675,000.00
Ministry of Works and Infrastructure	**43,000,000.00**	**29,900,000.00**	**0.70**	**13,100,000.00**
Ministry of Works and Infrastructure	36,000,000.00	26,000,000.00	0.72	10,000,000.00
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	7,000,000.00	3,900,000.00	0.56	3,100,000.00
Ministry of Culture and Tourism	**65,500,000.00**	**50,510,334.46**	**0.77**	**14,989,665.54**

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Ministry of Culture and Tourism	65,500,000.00	50,510,334.46	0.77	14,989,665.54
Ministry of Economic Planning and Budget	**746,433,000.00**	**609,781,370.59**	**0.82**	**136,651,629.41**
Ministry of Economic Planning and Budget	593,950,000.00	524,426,370.59	0.88	69,523,629.41
Budget Office	30,000,000.00	22,000,000.00	0.73	8,000,000.00
Manpower Development Office	10,000,000.00	5,500,000.00	0.55	4,500,000.00
Youth Employment and Social Support Operations (YESSO)	21,263,000.00	11,990,000.00	0.56	9,273,000.00
Economic Intelligence Office	11,220,000.00	8,403,999.99	0.75	2,816,000.01
Ondo-CARES Programme Coordinating Office	17,000,000.00	10,812,000.00	0.64	6,188,000.00
Monitoring and Evaluation (MEMIS Project) Office	16,000,000.00	13,750,000.00	0.86	2,250,000.00
Ondo State Bureau of Statistics	47,000,000.00	12,899,000.01	0.27	34,100,999.99
Ministry of Water Resources, Public Sanitation and Hygiene	**72,070,000.00**	**51,223,000.00**	**0.71**	**20,847,000.00**
Ministry of Water Resources, Public Sanitation and Hygiene	26,820,000.00	15,823,000.00	0.59	10,997,000.00
Ondo State Water Corporation	18,525,000.00	18,470,000.00	1.00	55,000.00
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	26,725,000.00	16,930,000.00	0.63	9,795,000.00
Ministry of Housing and Urban Development	**4,875,000.00**	**4,125,000.01**	**0.85**	**749,999.99**
Ondo State Development and Property Corporation	4,875,000.00	4,125,000.01	0.85	749,999.99
Ministry of Lands and Housing	**39,400,000.00**	**23,157,500.00**	**0.59**	**16,242,500.00**
Ministry of Lands and Housing	33,400,000.00	17,907,500.00	0.54	15,492,500.00

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Office of Surveyor-General of the State	6,000,000.00	5,250,000.00	0.87	750,000.00
Ministry of Physical Planning and Urban Development	**59,000,000.00**	**40,283,667.00**	**0.68**	**18,716,333.00**
Ministry of Physical Planning and Urban Development	34,000,000.00	28,617,000.00	0.84	5,383,000.00
Ministry of Physical Planning and Urban Development -Area Offices	25,000,000.00	11,666,667.00	0.47	13,333,333.00
Office of Public Utilities	**25,525,000.00**	**10,747,500.00**	**0.42**	**14,777,500.00**
Office of Public Utilities	25,525,000.00	10,747,500.00	0.42	14,777,500.00
Law and Justice Sector	**804,392,000.00**	**534,179,247.62**	**0.66**	**270,212,752.38**
Ondo State Judiciary	**650,000,000.00**	**460,500,139.42**	**0.71**	**189,499,860.58**
Ondo State Judicial Service Commission	55,000,000.00	51,500,000.00	0.94	3,500,000.00
Ondo State Judiciary	300,000,000.00	204,126,050.00	0.68	95,873,950.00
Office of Honourable Chief Judge	72,000,000.00	35,666,000.00	0.50	36,334,000.00
Customary Court of Appeal	115,000,000.00	80,026,432.50	0.70	34,973,567.50
Customary Court of Appeal - Judicial Divisions	30,000,000.00	19,700,000.00	0.66	10,300,000.00
Judiciary Division	36,000,000.00	30,000,000.00	0.83	6,000,000.00
Office of the President of the Customary Court of Appeal	42,000,000.00	39,481,656.93	0.94	2,518,343.07
Ministry of Justice	**154,392,000.00**	**73,679,108.20**	**0.48**	**80,712,891.80**
Ministry of Justice	101,834,000.00	56,290,108.20	0.55	45,543,891.80
Ondo State Law Commission	33,558,000.00	6,857,000.00	0.20	26,701,000.00

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Citizen's Right Mediation Centre/Office of Public Defenders	19,000,000.00	10,532,000.00	0.55	8,468,000.00
Regional Sector	**37,350,000.00**	**25,518,500.00**	**0.68**	**11,831,500.00**
Ministry of Regional Integration and Diasporas Affairs	**37,350,000.00**	**25,518,500.00**	**0.68**	**11,831,500.00**
Ministry of Regional Integration and Diasporas Affairs	37,350,000.00	25,518,500.00	0.68	11,831,500.00
Social Sector	**2,800,625,100.00**	**1,277,470,351.02**	**0.46**	**1,523,154,748.98**
Ministry of Youth and Sports Development	**189,000,000.00**	**56,874,060.00**	**0.30**	**132,125,940.00**
Ministry of Youth and Sports Development	59,000,000.00	51,554,594.00	0.87	7,445,406.00
Ondo State Football Development Agency	130,000,000.00	5,319,466.00	0.04	124,680,534.00
Ministry of Women Affairs and Social Development	**720,160,000.00**	**223,877,637.52**	**0.31**	**496,282,362.48**
Ministry of Women Affairs and Social Development	456,000,000.00	81,984,000.00	0.18	374,016,000.00
Agency for the Welfare of the Physically Challenged Persons	51,000,000.00	37,804,000.01	0.74	13,195,999.99
Ministry of Women Affairs and Social Development Area Offices	5,000,000.00	3,850,000.00	0.77	1,150,000.00
Ondo State Agency Against Gender Based Violence (OSAA-GBV)	198,160,000.00	100,239,637.50	0.51	97,920,362.50
At Risk Children Advisory Committee	10,000,000.00	-	-	10,000,000.00
Ministry of Education, Science and Technology	**960,656,750.00**	**489,260,969.97**	**0.51**	**471,395,780.03**
Ministry of Education, Science and Technology	449,000,000.00	263,015,979.66	0.59	185,984,020.34

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Zonal Education Offices	5,400,000.00	3,599,999.99	0.67	1,800,000.01
Ondo State Education Endowment Fund Office	5,470,000.00	3,850,000.00	0.70	1,620,000.00
Tertiary Institutions Coordinating Unit	7,500,000.00	-	-	7,500,000.00
State Universal Basic Education Board (SUBEB) Headquarters	76,400,000.00	75,045,094.00	0.98	1,354,906.00
State Universal Basic Education Board (Subeb) Zonal Office	23,750,000.00	20,159,330.00	0.85	3,590,670.00
Mega Schools	36,000,000.00	31,250,000.00	0.87	4,750,000.00
Ondo State Library Board	14,000,000.00	7,450,000.00	0.53	6,550,000.00
Teaching Service Commission	59,500,000.00	19,147,000.00	0.32	40,353,000.00
Zonal Teaching Service Commission, Akure	3,600,000.00	2,900,000.00	0.81	700,000.00
Zonal Teaching Service Commission, Ikare	3,600,000.00	3,200,000.00	0.89	400,000.00
Zonal Teaching Service Commission, Irele	3,600,000.00	3,200,000.00	0.89	400,000.00
Zonal Teaching Service Commission, Odigbo	3,600,000.00	2,900,000.00	0.81	700,000.00
Zonal Teaching Service Commission, Oka	4,600,000.00	3,200,000.00	0.70	1,400,000.00
Zonal Teaching Service Commission, Okitipupa	3,600,000.00	3,200,000.00	0.89	400,000.00
Zonal Teaching Service Commission, Ondo	3,600,000.00	3,200,000.00	0.89	400,000.00
Zonal Teaching Service Commission, Owena	3,600,000.00	3,200,000.00	0.89	400,000.00
Zonal Teaching Service Commission, Owo	3,600,000.00	3,200,000.00	0.89	400,000.00
Board of Adult, Technical and Vocational Education	30,000,000.00	25,443,566.32	0.85	4,556,433.68

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Ondo State Scholarship Board	220,236,750.00	12,100,000.00	0.05	208,136,750.00
Ministry of Health	**477,068,850.00**	**264,877,994.99**	**0.56**	**212,190,855.01**
Ministry of Health	147,200,000.00	70,869,070.00	0.48	76,330,930.00
Malaria Elimination and Nutrition Improvement Project Office	6,000,000.00	4,400,000.00	0.73	1,600,000.00
Drugs and Health Commodity Management Project	12,000,000.00	8,000,000.00	0.67	4,000,000.00
Contributory Health Commission	49,500,000.00	40,772,500.00	0.82	8,727,500.00
Primary Health Care Management Board	107,580,000.00	56,999,000.00	0.53	50,581,000.00
Hospitals Management Board	39,967,500.00	27,038,775.00	0.68	12,928,725.00
Board of Alternative Medicine	3,705,000.00	2,400,000.00	0.65	1,305,000.00
School of Health Technology	5,000,000.00	2,250,000.00	0.45	2,750,000.00
Emergency Response Service	32,719,000.00	14,638,450.00	0.45	18,080,550.00
Neuro-Psychiatric Specialist Hospital	7,175,350.00	6,413,000.00	0.89	762,350.00
Ondo State Agency for the Control of Aids (ODSACA)	66,222,000.00	31,097,200.00	0.47	35,124,800.00
Ministry of Environment	**183,845,500.00**	**79,644,200.00**	**0.43**	**104,201,300.00**
Ministry of Environment	71,585,000.00	34,130,000.00	0.48	37,455,000.00
New Map Project Office	8,645,000.00	6,300,000.00	0.73	2,345,000.00
State Environmental Protection Agency	30,615,000.00	-	-	30,615,000.00
Ondo State Waste Management	73,000,500.00	39,214,200.00	0.54	33,786,300.00

Details of Year 2022 Overhead Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED OVERHEAD BUDGET ₦	CUMULATIVE ACTUAL OVERHEAD ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Ondo State Sports Council	**185,569,000.00**	**107,535,488.54**	**0.58**	**78,033,511.46**
Ondo State Sports Council	185,569,000.00	107,535,488.54	0.58	78,033,511.46
Ministry of Local Government and Chieftaincy Affairs	**31,325,000.00**	**20,799,000.00**	**0.66**	**10,526,000.00**
Ministry of Local Government and Chieftaincy Affairs	31,325,000.00	20,799,000.00	0.66	10,526,000.00
Ministry of Community Development and Cooperatives	**53,000,000.00**	**34,601,000.00**	**0.65**	**18,399,000.00**
Directorate of Rural and Community Development	25,000,000.00	19,020,000.00	0.76	5,980,000.00
Ondo State Community and Social Development Agency	28,000,000.00	15,581,000.00	0.56	12,419,000.00

Details of 2022 Full Year Capital Expenditure on Administrative Segment

Administrative Unit	2022 REVISED CAPITAL BUDGET ₦	CUMULATIVE ACTUAL CAPITAL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Total Expenditure	***77,034,938,726.60***	***45,856,071,567.97***	***59.53***	***31,178,867,158.63***
Administration Sector	**7,388,174,250.00**	**2,670,300,333.49**	***36.14***	**4,717,873,916.51**
Governors Office	**1,751,094,000.00**	**856,854,433.66**	**48.93**	**894,239,566.34**
Governor's Office-Government House and Protocol	105,000,000.00	33,795,829.00	32.19	71,204,171.00
Deputy Governor's Office	47,665,000.00	4,421,870.00	9.28	43,243,130.00
Office of Special Adviser on Education	998,000.00	-	-	998,000.00
Ondo State Boundary Commission	3,600,000.00	3,101,098.27	86.14	498,901.73
State Emergency Management Agency (SEMA)	150,000,000.00	101,936,700.00	67.96	48,063,300.00
Bureau of Public Procurement (BPP)	308,000,000.00	47,888,848.43	15.55	260,111,151.57
Cabinet and Special Services Department	11,000,000.00	1,851,351.00	16.83	9,148,649.00
Ondo State Pensions Transitional Department	13,000,000.00	5,718,501.35	43.99	7,281,498.65
State Pension Commission	10,000,000.00	5,578,988.00	55.79	4,421,012.00
Muslim Welfare Board	12,000,000.00	-	-	12,000,000.00
Christian Welfare Board	12,000,000.00	2,260,472.18	18.84	9,739,527.82
Department of Public Service Reform and Development (DPSRD)	4,000,000.00	3,280,271.43	82.01	719,728.57
Inter-Governmental Affairs and Multilateral Relations	1,073,831,000.00	647,020,504.00	60.25	426,810,496.00
Office of the Secretary to State Government (SSG)	**2,705,005,420.00**	**1,091,536,252.88**	40.35	**1,613,469,167.12**
General Administration	2,645,005,420.00	1,052,502,744.35	39.79	1,592,502,675.65
Liaison Office, Lagos	10,000,000.00	869,060.00	8.69	9,130,940.00
Liaison Office, Abuja	50,000,000.00	38,164,448.53	76.33	11,835,551.47
State House of Assembly	**1,102,000,000.00**	**148,202,335.92**	13.45	**953,797,664.08**
State House of Assembly	1,000,000,000.00	148,202,335.92	14.82	851,797,664.08
House of Assembly Commission	102,000,000.00	-	-	102,000,000.00
Ministry of Information and Orientation	**439,500,000.00**	**94,387,946.09**	21.48	**345,112,053.91**
Ministry of Information and Orientation	19,000,000.00	3,208,108.09	16.88	15,791,891.91
Ondo State Radiovision Corporation	300,000,000.00	63,650,000.00	21.22	236,350,000.00
Orange FM	22,500,000.00	6,000,000.00	26.67	16,500,000.00

Details of 2022 Full Year Capital Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED CAPITAL BUDGET ₦	CUMULATIVE ACTUAL CAPITAL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Owena Press	22,000,000.00	-	-	22,000,000.00
Ondo State Signage Agency	76,000,000.00	21,529,838.00	28.33	54,470,162.00
State Security Affairs	**1,272,274,830.00**	**459,222,800.00**	36.09	**813,052,030.00**
Ondo State Security Network Agency (Amotekun Corps)	1,272,274,830.00	459,222,800.00	36.09	813,052,030.00
Office of the Head of Service	**65,000,000.00**	**13,234,600.00**	20.36	**51,765,400.00**
Office of the Head of Service	12,500,000.00	7,220,000.00	57.76	5,280,000.00
Public Service Training Institute	40,000,000.00	2,625,000.00	6.56	37,375,000.00
Office of Establishments	4,000,000.00	1,179,600.00	29.49	2,820,400.00
Service Matters Department	8,500,000.00	2,210,000.00	26.00	6,290,000.00
Office of the Auditor General	**13,000,000.00**	**-**	-	**13,000,000.00**
Office of the State Auditor General (State)	8,000,000.00	-	-	8,000,000.00
Office of Auditor General for Local Government	5,000,000.00	-	-	5,000,000.00
Civil Service Commission	**20,300,000.00**	**4,827,556.25**	23.78	**15,472,443.75**
Civil Service Commission	20,300,000.00	4,827,556.25	23.78	15,472,443.75
Ondo State Independent Electoral Commission (ODIEC)	**10,000,000.00**	**-**	-	**10,000,000.00**
Ondo State Independent Electoral Commission (ODIEC)	10,000,000.00	-	-	10,000,000.00
Local Government Service Commission	**10,000,000.00**	**2,034,408.69**	20.34	**7,965,591.31**
Local Government Service Commission	10,000,000.00	2,034,408.69	20.34	7,965,591.31
Economic Sector	**52,331,847,726.60**	**37,519,899,730.16**	71.70	**14,811,947,996.44**
Ministry of Agriculture	**3,750,716,000.00**	**2,876,585,822.22**	**76.69**	**874,130,177.78**
Agricultural Development Programme	100,000,000.00	14,725,090.63	14.73	85,274,909.37
Agricultural Input and Supply Agency	50,000,000.00	22,482,500.00	44.97	27,517,500.00
Agro-Climatological and Ecological Project	15,000,000.00	3,169,621.05	21.13	11,830,378.95
Cocoa Revolution Office	150,000,000.00	21,146,000.00	14.10	128,854,000.00
Ondo State Agri-Business Empowerment Centre (OSAEC)	1,428,000,000.00	494,112,716.14	34.60	933,887,283.86
Ministry of Finance	**6,958,534,000.00**	**5,162,688,426.00**	74.19	**1,795,845,574.00**
Ministry of Finance	6,770,505,000.00	5,080,435,816.50	75.04	1,690,069,183.50

Details of 2022 Full Year Capital Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED CAPITAL BUDGET ₦	CUMULATIVE ACTUAL CAPITAL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Debt Management Office	10,829,000.00	8,402,832.00	77.60	2,426,168.00
Office of the Accountant General	173,500,000.00	72,051,277.26	41.53	101,448,722.74
Pools Bettings and Lotteries Board	3,700,000.00	1,798,500.24	48.61	1,901,499.76
Ministry of Commerce, Industries and Cooperatives	**1,949,259,000.00**	**955,844,631.68**	49.04	**993,414,368.32**
Ministry of Commerce, Industries and Cooperatives	366,604,000.00	255,607,075.43	69.72	110,996,924.57
Consumer Protection Committee	2,500,000.00	-	-	2,500,000.00
Micro Credit Agency	325,155,000.00	222,391,040.00	68.40	102,763,960.00
Ondo State Entrepreneurship Agency (ONDEA)	380,000,000.00	137,435,097.25	36.17	242,564,902.75
Ondo State Investment Promotion Agency (ONDIPA)	875,000,000.00	340,411,419.00	38.90	534,588,581.00
State Information Technology Agency (SITA)	**102,500,000.00**	**39,684,457.59**	38.72	**62,815,542.41**
State Information Technology Agency (SITA)	102,500,000.00	39,684,457.59	38.72	62,815,542.41
Office of Transport	**77,000,000.00**	**8,654,652.00**	11.24	**68,345,348.00**
Office of Transport	77,000,000.00	8,654,652.00	11.24	68,345,348.00
Ministry of Energy, Mines and Mineral Resources	**533,000,000.00**	**133,489,879.69**	25.05	**399,510,120.31**
Ministry of Energy, Mines and Mineral Resources	398,000,000.00	71,271,001.31	17.91	326,728,998.69
Ondo State Electricity Board	115,000,000.00	59,227,500.00	51.50	55,772,500.00
Ondo State Electricity Regulatory Bureau (OSERB)	20,000,000.00	2,991,378.38	14.96	17,008,621.62
Ministry of Natural Resources	**285,000,000.00**	**44,077,538.00**	15.47	**240,922,462.00**
Ministry of Natural Resources	192,500,000.00	22,637,538.00	11.76	169,862,462.00
Ondo State UN-REDD+ Project	92,500,000.00	21,440,000.00	23.18	71,060,000.00
Ministry of Works and Infrastructure	**27,452,279,989.00**	**25,487,279,606.52**	92.84	**1,965,000,382.48**
Ministry of Works and Infrastructure	27,152,279,989.00	24,915,905,906.52	91.76	2,236,374,082.48
Ministry of Culture and Tourism	**51,500,000.00**	**10,685,750.00**	20.75	**40,814,250.00**
Ministry of Culture and Tourism	51,500,000.00	10,685,750.00	20.75	40,814,250.00
Ministry of Economic Planning and Budget	**1,267,688,000.00**	**157,408,383.67**	12.42	**1,110,279,616.33**

Details of 2022 Full Year Capital Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED CAPITAL BUDGET ₦	CUMULATIVE ACTUAL CAPITAL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Ministry of Economic Planning and Budget	897,688,000.00	150,908,708.00	16.81	746,779,292.00
Youth Employment and Social Support Operations (YESSO)	240,000,000.00	5,600,000.00	2.33	234,400,000.00
Ondo State Bureau of Statistics	130,000,000.00	899,675.67	0.69	129,100,324.33
Ministry of Water Resources, Public Sanitation and Hygiene	**3,506,770,737.60**	**905,578,342.32**	25.82	**2,601,192,395.28**
Ministry of Water Resources, Public Sanitation and Hygiene	17,000,000.00	7,660,125.00	45.06	9,339,875.00
Ondo State Water Corporation	2,674,770,737.60	839,436,217.32	31.38	1,835,334,520.28
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	815,000,000.00	58,482,000.00	7.18	756,518,000.00
Ministry of Housing and Urban Development	**45,000,000.00**	**-**	-	**45,000,000.00**
Ondo State Development and Property Corporation	45,000,000.00	-	-	45,000,000.00
Ministry of Lands and Housing	**4,640,600,000.00**	**1,682,891,091.59**	36.26	**2,957,708,908.41**
Ministry of Lands and Housing	4,640,600,000.00	1,682,891,091.59	36.26	2,957,708,908.41
Ministry of Physical Planning and Urban Development	**132,000,000.00**	**27,158,410.00**	20.57	**104,841,590.00**
Ministry of Physical Planning and Urban Development	132,000,000.00	27,158,410.00	20.57	104,841,590.00
Office of Public Utilities	**1,580,000,000.00**	**27,872,738.88**	1.76	**1,552,127,261.12**
Office of Public Utilities	1,580,000,000.00	27,872,738.88	1.76	1,552,127,261.12
Law and Justice Sector	**1,443,529,000.00**	**159,277,524.22**	**11.03**	**1,284,251,475.78**
Ondo State Judiciary	**895,000,000.00**	**134,161,965.22**	14.99	**760,838,034.78**
Ondo State Judiciary	780,000,000.00	92,701,965.22	11.88	687,298,034.78
Customary Court of Appeal	100,000,000.00	30,730,000.00	30.73	69,270,000.00
Ondo State Judicial Service Commission	15,000,000.00	10,730,000.00	71.53	4,270,000.00
Ministry of Justice	**548,529,000.00**	**25,115,559.00**	4.58	**523,413,441.00**
Ministry of Justice	316,000,000.00	22,410,375.00	7.09	293,589,625.00
Ondo State Law Commission	228,529,000.00	1,775,184.00	0.78	226,753,816.00
Citizen's Right Mediation Centre/Office of Public Defenders	4,000,000.00	930,000.00	23.25	3,070,000.00

Details of 2022 Full Year Capital Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED CAPITAL BUDGET ₦	CUMULATIVE ACTUAL CAPITAL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Regional Sector	**300,000,000.00**	**45,920,150.00**	**15.31**	**254,079,850.00**
Ondo State Oil Producing Area Development Commission	300,000,000.00	45,920,150.00	15.31	254,079,850.00
Ministry of Regional Integration and Diasporas Affairs	300,000,000.00	45,920,150.00	15.31	254,079,850.00
Social Sector	**15,571,387,750.00**	**5,460,673,830.10**	**35.07**	**10,110,713,919.90**
Ministry of Youth and Sports Development	**44,000,000.00**	**4,229,459.46**	9.61	**39,770,540.54**
Ministry of Youth and Sports Development	24,000,000.00	3,429,459.46	14.29	20,570,540.54
Ondo State Football Development Agency	20,000,000.00	800,000.00	4.00	19,200,000.00
Ministry of Women Affairs and Social Development	**180,040,000.00**	**13,340,553.78**	**7.41**	**166,699,446.22**
Ministry of Women Affairs and Social Development	43,000,000.00	4,830,000.00	11.23	38,170,000.00
Agency for the Welfare of the Physically Challenged Persons	13,200,000.00	8,510,553.78	64.47	4,689,446.22
At Risk Children Programme Advisory Committee	50,000,000.00	-	-	50,000,000.00
Ondo State Agency Against Gender Based Violence (OSAA-GBV)	73,840,000.00	-	-	73,840,000.00
Ministry of Education, Science and Technology	**5,724,780,000.00**	**2,456,528,477.61**	**42.91**	**3,268,251,522.39**
Ministry of Education, Science and Technology	1,099,000,000.00	741,461,708.67	67.47	357,538,291.33
State Universal Basic Education Board (SUBEB) Headquarters	4,140,280,000.00	1,645,836,326.72	39.75	2,494,443,673.28
Ondo State Library Board	20,000,000.00	3,500,000.00	17.50	16,500,000.00
Rufus Giwa polytechnic, Owo	70,000,000.00	-	-	70,000,000.00
Adekunle Ajasin University, Akungba Akoko	80,000,000.00	-	-	80,000,000.00
Olusegun Agagu University of Science and Technology, Okitipupa	80,000,000.00	-	-	80,000,000.00
Ondo State University of Medical Sciences	100,000,000.00	50,000,000.00	50.00	50,000,000.00
Teaching Service Commission	20,000,000.00	1,131,067.96	5.66	18,868,932.04
Zonal Teaching Service Commission, Akure	1,500,000.00	-	-	1,500,000.00
Zonal Teaching Service Commission, Ikare	1,000,000.00	-	-	1,000,000.00

Details of 2022 Full Year Capital Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED CAPITAL BUDGET ₦	CUMULATIVE ACTUAL CAPITAL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Zonal Teaching Service Commission, Irele	1,000,000.00	-	-	1,000,000.00
Zonal Teaching Service Commission, Odigbo	1,000,000.00	-	-	1,000,000.00
Zonal Teaching Service Commission, Oka	500,000.00	-	-	500,000.00
Zonal Teaching Service Commission, Okitipupa	1,000,000.00	-	-	1,000,000.00
Zonal Teaching Service Commission, Ondo	1,500,000.00	-	-	1,500,000.00
Zonal Teaching Service Commission, Owena	1,500,000.00	-	-	1,500,000.00
Zonal Teaching Service Commission, Owo	1,500,000.00	-	-	1,500,000.00
Board of Adult, Technical and Vocational Education	85,000,000.00	13,779,374.26	16.21	71,220,625.74
Ondo State Scholarship Board	20,000,000.00	820,000.00	4.10	19,180,000.00
Ministry of Health	**5,437,759,000.00**	**290,770,815.08**	**5.35**	**5,146,988,184.92**
Ministry of Health	998,500,000.00	33,188,000.00	3.32	965,312,000.00
Drugs and Health Commodity Management Project	20,000,000.00		-	20,000,000.00
Contributory Health Commission	1,142,668,000.00	174,043,952.95	15.23	968,624,047.05
Primary Health Care Management Board	78,657,000.00	35,182,680.00	44.73	43,474,320.00
Ondo State University of Medical Sciences Teaching Hospital	2,859,865,000.00	9,658,256.88	0.34	2,850,206,743.12
Hospitals Management Board	200,000,000.00	28,923,927.95	14.46	171,076,072.05
Board of Alternative Medicine	2,000,000.00	1,487,297.30	74.36	512,702.70
School of Health Technology	2,793,000.00	-	-	2,793,000.00
Emergency Response Service	23,276,000.00	1,616,700.00	6.95	21,659,300.00
Neuro-Psychiatric Specialist Hospital	100,000,000.00	-	-	100,000,000.00
Ondo State Agency for the Control of Aids (ODSACA)	10,000,000.00	6,670,000.00	66.70	3,330,000.00
Ministry of Environment	**2,520,661,750.00**	**2,173,792,162.12**	86.24	**346,869,587.88**
Ministry of Environment	631,395,750.00	117,618,942.00	18.63	513,776,808.00
Ondo State Environmental Protection Agency (OSEPA)	10,266,000.00	-	-	10,266,000.00
Ondo State Waste Management	579,000,000.00	433,173,220.12	74.81	145,826,779.88

Details of 2022 Full Year Capital Expenditure on Administrative Segment Cont'd

Administrative Unit	2022 REVISED CAPITAL BUDGET ₦	CUMULATIVE ACTUAL CAPITAL ₦	CUMULATIVE PERFORMANCE %	CUMULATIVE VARIANCE ₦
Ondo State Sports Council	**218,000,000.00**	**1,209,988.54**	0.56	**216,790,011.46**
Ondo State Sports Council	218,000,000.00	1,209,988.54	0.56	216,790,011.46
Ministry of Community Development and Cooperatives	**1,438,147,000.00**	**515,135,589.10**	**35.82**	**923,011,410.90**
Directorate of Rural and Community Development	992,000,000.00	68,988,589.10	6.95	923,011,410.90
Ministry of Local Government and Chieftaincy Affairs	**8,000,000.00**	**5,666,784.41**	**70.83**	**2,333,215.59**
Ministry of Local Government and Chieftaincy Affairs	8,000,000.00	5,666,784.41	70.83	2,333,215.59

Details of 2022 Full Year Revenue on Economic Segment

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
REVENUE	**181,601,872,451.62**	**43,106,864,680.67**	**153,551,456,523.69**	**0.85**	**28,050,415,927.93**
GOVERNMENT SHARE OF FAAC	**68,103,044,448.40**	**27,322,768,796.17**	**109,604,675,298.38**	**1.61**	**- 41,501,630,849.98**
GOVERNMENT SHARE OF FAAC	**68,103,044,448.40**	**27,322,768,796.17**	**109,604,675,298.38**	**1.61**	**- 41,501,630,849.98**
STATE GOVERNMENT SHARE OF STATUTORY REVENUES	**45,723,044,448.00**	**19,425,223,084.95**	**61,478,407,526.31**	**1.34**	**- 15,755,363,078.31**
STATUTORY ALLOCATION	33,242,755,920.00	10,421,930,890.72	36,265,401,539.79	1.09	- 3,022,645,619.79
MINERAL DERIVATION	12,480,288,528.00	9,003,292,194.23	25,213,005,986.52	2.02	- 12,732,717,458.52
STATE GOVERNMENT SHARE OF VAT	**12,120,000,000.00**	**6,943,167,120.48**	**25,925,646,253.34**	**2.14**	**- 13,805,646,253.34**
SHARE OF VAT	12,120,000,000.00	6,943,167,120.48	25,925,646,253.34	2.14	- 13,805,646,253.34
STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	**10,260,000,000.40**	**954,378,590.74**	**22,200,621,518.73**	**2.16**	**- 11,940,621,518.33**
EXCESS CRUDE	8,060,000,000.40	121,202,119.35	17,757,058,445.69	2.20	- 9,697,058,445.29
EXCHANGE GAIN	-	-	88,560,555.17		- 88,560,555.17
FAAC SPECIAL ALLOCATIONS	2,200,000,000.00	833,176,471.39	4,355,002,517.87	1.98	- 2,155,002,517.87
INDEPENDENT REVENUE	**30,945,804,154.91**	**6,674,118,272.22**	**26,847,940,991.17**	**0.87**	**4,097,863,163.74**
TAX REVENUE	**19,442,205,000.04**	**3,933,024,692.24**	**16,021,824,606.15**	**0.82**	**3,420,380,393.89**
PERSONAL TAXES	**17,267,607,999.64**	**1,990,660,857.70**	**10,448,477,801.46**	**0.61**	**6,819,130,198.18**
PERSONAL TAXES (E.G PAYE)	16,337,608,000.00	1,781,117,609.52	9,043,400,925.79	0.55	7,294,207,074.21
DIRECT ASSESMENT	929,999,999.64	209,543,248.18	1,405,076,875.67	1.51	- 475,076,876.03

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
OTHER TAXES	**2,174,597,000.40**	**1,942,363,834.54**	**5,573,346,804.69**	**2.56**	**- 3,398,749,804.29**
STAMP DUTY	174,597,000.40	523,858,120.45	1,585,732,779.98	9.08	- 1,411,135,779.58
DEVELOPMENT TAX/LEVY	30,000,000.00	366,700,684.31	662,144,016.09	22.07	- 632,144,016.09
CAPITAL GAIN TAX	80,000,000.00	366,700,684.31	945,451,795.57	11.82	- 865,451,795.57
WITHOLDING TAX	1,290,000,000.00	261,929,060.22	952,160,097.65	0.74	337,839,902.35
Consumption Tax	200,000,000.00	157,157,436.13	1,057,533,962.61	5.29	- 857,533,962.61
EDUCATION ENDOWMENT LEVY	400,000,000.00	266,017,849.11	370,324,152.78	0.93	29,675,847.22
NON-TAX REVENUE	**11,503,599,154.87**	**2,741,093,579.98**	**10,826,116,385.02**	**0.94**	**677,482,769.85**
LICENCES - GENERAL	**1,656,309,308.00**	**1,103,689,644.43**	**3,451,876,067.87**	**2.08**	**- 1,795,566,759.87**
VOLUNTARY ORGANIZATIONS/NGOs/LICENCES	-	-	135,955.00		- 135,955.00
FISHING PERMITS	-	5,157,360.00	9,588,885.00		- 9,588,885.00
PRODUCE BUYING/PRODUCE MERCHANT LICENCES	9,000,000.00	26,356,018.16	39,820,320.70	4.42	- 30,820,320.70
TRACTOR HIRING SERVICES	20,000,000.00	-	5,131,625.00	0.26	14,868,375.00
POOL BETTING & CASINO LICENCES/GAMING	296,826,000.00	16,890,298.57	118,643,589.19	0.40	178,182,410.81
MOTOR VEHICLE LICENCES	240,000,000.00	261,929,060.22	892,312,921.15	3.72	- 652,312,921.15
DRIVERS' LICENCES	190,000,000.00	224,923,026.27	678,586,191.07	3.57	- 488,586,191.07

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
PATENT MEDICINE & DRUG STORES LICENCES	14,341,308.00	-	726,681.25	0.05	13,614,626.75
PRIVATE SCHOOLS LICENCES	73,600,000.00	1,894,115.00	17,110,386.67	0.23	56,489,613.33
FORESTRY/TIMBER LICENCE	327,000,000.00	8,785,339.39	29,798,241.94	0.09	297,201,758.06
SIGNWRITER ANNUAL PERMIT	-	773,830.00	25,318,385.00		- 25,318,385.00
SAWMILL LICENCES	50,000,000.00	11,713,785.85	26,224,305.86	0.52	23,775,694.14
POWER CHAIN LICENCES	5,000,000.00	20,499,125.24	38,737,980.29	7.75	- 33,737,980.29
HAMMER REGISTRATION/RENEWAL	20,000,000.00	2,928,446.46	21,885,116.54	1.09	- 1,885,116.54
POOLS AGENT LICENCES/PROMOTERSLEVIES/ CHECKING CENTRES	46,000,000.00	33,780,597.14	83,267,966.50	1.81	- 37,267,966.50
APPROVAL OF APPOINTMENT OF RECOGNISED OBAS/PRESENTATION OF INSTRUMENT OF APPOINTMENT	1,200,000.00	2,282,500.00	3,168,800.00	2.64	- 1,968,800.00
CERTIFICATION OF CHIEFTAINCY DOCUMENTS/REGISTRATION OF CHIEFTAINCY DECLARATION/UPGRADING OF CHIEFTAINCY TITLE	240,000.00	1,369,500.00	2,208,500.00	9.20	- 1,968,500.00
COMMUNICATION MAST PERMIT	97,000,000.00	80,622,544.79	107,323,250.79	1.11	- 10,323,250.79
SIGNAGE ANNUAL PERMIT	91,502,000.00	16,330,970.01	48,700,990.83	0.53	42,801,009.17
ANNUAL RENEWAL LICENCE-OTHERS	64,500,000.00	10,923,909.93	84,403,681.95	1.31	- 19,903,681.95

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
OTHER PERMITS/LICENSES	99,000,000.00	33,574,578.98	86,534,849.36	0.87	12,465,150.64
NEW VEHICLE REGISTRATION SCHEME FEES	-	314,314,872.27	1,055,177,953.68		- 1,055,177,953.68
FIXED DEPOSIT LICENSE	2,100,000.00	21,112,873.22	44,364,305.36	21.13	- 42,264,305.36
PRODUCE STORE / STORE-KEEPER's LICENSES	9,000,000.00	5,856,892.93	27,595,184.72	3.07	- 18,595,184.72
ENVIRONMENTAL PERMIT	-	1,670,000.00	5,110,000.00		- 5,110,000.00
FEES - GENERAL	**4,662,943,241.71**	**840,014,658.42**	**3,527,305,117.50**	**0.76**	**1,135,638,124.21**
COURT FEES	204,939,000.00	20,944,309.55	74,311,280.88	0.36	130,627,719.13
CONTRACTOR REGISTRATION FEES	115,600,000.00	9,521,309.44	28,412,725.05	0.25	87,187,274.95
MARRIAGE/ DIVORCE FEES	-	473,377.50	1,193,681.82		- 1,193,681.82
ACCREDITATION FEES	20,000,000.00	1,981,567.50	10,771,355.06	0.54	9,228,644.94
DISINFECTION OF PRODUCE FEES	9,000,000.00	8,785,339.39	23,721,056.91	2.64	- 14,721,056.91
COURT SUMMONS/OATH FEES	71,600,000.00	13,579,715.83	44,114,740.63	0.62	27,485,259.37
TENDER FEES	219,398,061.79	23,716,951.79	207,202,604.05	0.94	12,195,457.74
FIRE SAFETY CERTIFICATE FEES	4,000,000.63	4,635,000.00	24,936,000.00	6.23	- 20,935,999.37
ENVIRONMENTAL IMPACT ASSESSMENT/ENVIRONMENTAL AUDIT FEES	2,600,000.00	197,800.00	7,923,807.60	3.05	- 5,323,807.60
BILL BOARD ADVERTISEMENT FEES	23,440,000.00	2,901,862.50	11,894,010.00	0.51	11,545,990.00

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
DEEDS REGISTRATION FEES	199,076,000.00	12,814,879.80	89,823,627.16	0.45	109,252,372.84
SURVEY/ PLANNING/ BUILDING FEES	120,250,000.00	-	109,537,021.21	0.91	10,712,978.79
LABORATORY FEES	3,282,750.00	-	868,635.00	0.26	2,414,115.00
ASSOCIATION FEES	-	6,068,838.85	22,417,571.43		- 22,417,571.43
CHANGE OF OWNERSHIP FEES	10,000,000.00	10,960,309.50	24,278,253.29	2.43	- 14,278,253.29
LAND USE FEES	654,000,000.00	432,286,964.63	1,290,533,959.40	1.97	- 636,533,959.40
BUSINESS/TRADE OPERATING FEES	70,000,000.00	9,710,142.16	62,170,094.48	0.89	7,829,905.52
INSPECTION FEES	782,117,000.00	54,358,032.37	224,341,340.33	0.29	557,775,659.67
TIMBER & FOREST FEES	75,000,000.00	32,212,911.09	63,942,402.44	0.85	11,057,597.56
SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	340,000,000.00	-	192,462,441.29	0.57	147,537,558.71
APPLICATION FEES	304,450,000.00	8,401,672.93	41,356,595.25	0.14	263,093,404.75
PARKING FEES	15,000,000.00	-	12,826,726.19	0.86	2,173,273.81
SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	14,500,000.00	4,948,642.20	137,739,970.28	9.50	- 123,239,970.28
CERTIFICATE OF OCCUPANCY/RIGHT OF OCCUPANCY FEES	339,650,000.00	6,407,439.90	86,186,041.80	0.25	253,463,958.20
BUILDING PLAN APPROVAL FEES	180,000,000.00	16,800,595.98	66,945,684.38	0.37	113,054,315.62

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
PUBLIC TAP/RIVERS AND RESERVIORS FEES	3,250,000.00	-	145,461.60	0.04	3,104,538.40
HAULAGE FEES	107,498,000.00	5,472,281.08	25,025,160.89	0.23	82,472,839.11
PRODUCE FEES	-	-	23,102,092.54		- 23,102,092.54
FILING OF ANNUAL ACCOUNT/ REPORT	-	7,889,490.51	17,798,770.92		- 17,798,770.92
VALUATION OF PROPERTIES	107,798,749.92	19,222,319.70	90,789,426.00	0.84	17,009,323.92
TOLL FEES ON ITEMS	36,000,000.00	20,499,125.24	37,720,635.30	1.05	- 1,720,635.30
TOLL FEES FROM FOREST SERVICES	30,000,000.00	17,570,678.78	55,009,286.36	1.83	- 25,009,286.36
SERVICE CONNECTION FEES	500,000.00	-	424,871.40	0.85	75,128.60
PROTEST/PETITION APPROVAL FEES	6,000,000.00	7,200,255.42	19,705,161.22	3.28	- 13,705,161.22
KAADI IGBE-AYO COLLECTION FEES	3,000,000.00	20,155,636.20	31,478,614.90	10.49	- 28,478,614.90
Road Worthiness Fee	461,145,000.00	22,580,071.76	192,295,101.12	0.42	268,849,898.88
REGISTRATION FEES	127,614,676.00	37,526,936.84	172,539,784.34	1.35	- 44,925,108.34
Research Approval Fee	2,234,003.37	190,200.00	1,359,125.00	0.61	874,878.37
FINES - GENERAL	258,726,200.80	46,288,799.52	170,756,433.81	0.66	87,969,766.99
SUNDRY FINES/PENALTIES	209,000,000.00	45,239,737.02	135,881,558.20	0.65	73,118,441.80
COURT FINES	25,000,000.00	-	21,753,308.64	0.87	3,246,691.36
DISLODGING OF EFFLUENT/POLLUTION FINE	100,000.00	148,350.00	497,924.00	4.98	- 397,924.00

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
Counterfeit and Fake Drugs Penalties/Fines	4,626,200.80	-	2,408,911.25	0.52	2,217,289.55
Penalty for Unregistered School	20,000,000.00	900,712.50	10,214,731.71	0.51	9,785,268.29
SALES - GENERAL	**2,148,097,999.96**	**433,149,376.28**	**2,336,393,751.78**	**1.09**	**- 188,295,751.82**
SALES OF JOURNAL & PUBLICATIONS	209,000.00	1,064,611.07	2,540,658.60	12.16	- 2,331,658.60
SALES OF BOOKS	500,000.00	2,100,800.00	2,100,800.00	4.20	- 1,600,800.00
SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	5,660,000.00	-	308,576.40	0.05	5,351,423.60
SALES OF BILLS OF ENTRIES/APPLICATION FORMS	6,544,000.00	114,000.00	393,200.00	0.06	6,150,800.00
SALES OF IMPROVED SEEDS/CHEMICAL	200,000.00	26,250.00	84,750.00	0.42	115,250.00
PROCEEDS FROM SALES OF FARM PRODUCE	142,000,000.00	23,297,620.40	135,044,730.40	0.95	6,955,269.60
PROCEEDS FROM SALES OF GOVT. BUILDING	24,000,000.00	4,392,366.30	42,027,321.29	1.75	- 18,027,321.29
SALES OF FORMS	14,071,000.00	7,882,195.00	24,983,352.15	1.78	- 10,912,352.15
SALES OF VEHICLE PLATE NUMBER/VEHICLE REGISTRATION BOOKLET	370,000,000.00	209,543,248.18	935,099,407.23	2.53	- 565,099,407.23
REGISTRATION OF PLAYER/TRANSFER FEES	23,714,000.00	-	-	-	23,714,000.00
SALES OF OTHER ITEMS	101,200,000.00	4,143,277.50	25,851,480.73	0.26	75,348,519.27
SALES OF SOUVENIR (TICKET, STICKERS, APRON, E.T.C.)	1,159,999,999.96	157,157,436.13	1,074,609,373.15	0.93	85,390,626.81

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
PROCEED FROM SALES OF FLITCHING PLANKS	300,000,000.00	23,427,571.70	93,350,101.84	0.31	206,649,898.16
EARNINGS -GENERAL	307,834,250.00	52,141,030.45	169,185,022.44	0.55	138,649,227.56
EARNINGS FROM LABORATORY SERVICES	935,000.00	-	145,596.80	0.16	789,403.20
EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	2,400,000.00	564,000.00	1,177,000.00	0.49	1,223,000.00
EARNINGS FROM THE USE OF GOVT. VEHICLES	8,150,000.00	1,354,202.50	7,435,368.50	0.91	714,631.50
EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	3,300,000.00	3,896,617.50	12,959,184.30	3.93	- 9,659,184.30
EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	6,645,000.00	77,265.00	845,185.00	0.13	5,799,815.00
EARNINGS FROM COMMERCIAL ACTIVITIES	11,255,000.00	-	2,856,618.00	0.25	8,398,382.00
EARNINGS FROM CONTROL POST	186,000,000.00	20,309,385.85	45,876,230.96	0.25	140,123,769.04
SUNDRY INCOME	74,149,250.00	25,689,559.60	93,920,766.27	1.27	- 19,771,516.27
EARNINGS FROM THE USE OF SCHOOL PREMISES	15,000,000.00	250,000.00	3,969,072.61	0.26	11,030,927.39
RENT ON GOVERNMENT BUILDINGS - GENERAL	2,144,000.00	11,765,359.59	49,485,249.84	23.08	- 47,341,249.84
RENT ON GOVERNMENT QUARTERS	-	10,836,829.59	38,853,109.84		- 38,853,109.84
RENT ON GOVERNMENT OFFICES	-	-	15,000.00		- 15,000.00
RENT ON GOVERNMENT BUILDINGS	888,000.00	814,030.00	10,343,595.00	11.65	- 9,455,595.00
RENT ON CONFERENCE CENTRES	1,256,000.00	114,500.00	273,545.00	0.22	982,455.00

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
RENT ON LAND & OTHERS - GENERAL	2,060,211,154.40	96,645,569.74	600,650,525.14	0.29	1,459,560,629.26
RENT ON GOVERNMENT LAND	1,300,000,000.04	81,367,982.00	362,909,215.97	0.28	937,090,784.07
RENTS & PREMIUM ON THE ALLOCATION OF LAND	246,862,154.36	-	84,245,231.95	0.34	162,616,922.41
LEASE RENTAL	20,000,000.00	6,303,440.00	15,030,175.00	0.75	4,969,825.00
RENTS ON GOVT. PROPERTIES	493,349,000.00	8,974,147.74	138,465,902.21	0.28	354,883,097.79
REPAYMENTS - GENERAL	-	-	34,919,922.99		- 34,919,922.99
REFUNDS	-	-	34,919,922.99		- 34,919,922.99
INVESTMENT INCOME	300,000,000.00	150,852,560.11	450,051,456.90	1.50	- 150,051,456.90
DIVIDEND RECEIVED	300,000,000.00	150,852,560.11	450,051,456.90	1.50	- 150,051,456.90
INTEREST EARNED	25,000,000.00	2,298,394.25	22,398,040.76	0.90	2,601,959.24
BANK INTEREST	25,000,000.00	2,298,394.25	8,961,904.13	0.36	16,038,095.87
INTEREST ON TREASURY BILLS & FIXED DEPOSITS	-	-	13,436,136.63		- 13,436,136.63
RE-IMBURSEMENT GENERAL	82,333,000.00	4,248,187.20	13,094,795.99	0.16	69,238,204.01
AUDIT FEES	82,333,000.00	4,248,187.20	13,094,795.99	0.16	69,238,204.01
AID AND GRANTS	**6,154,515,000.00**	**606,871,260.44**	**4,541,836,442.72**	**0.74**	**1,612,678,557.28**
GRANTS	**6,154,515,000.00**	**606,871,260.44**	**4,541,836,442.72**	**0.74**	**1,612,678,557.28**
DOMESTIC GRANTS	**5,784,515,000.00**	**528,918,088.44**	**4,452,665,710.72**	**0.77**	**1,331,849,289.28**

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
CURRENT GRANT FROM FGN	5,528,515,000.00	528,918,088.44	4,452,665,710.72	0.81	1,075,849,289.28
CAPITAL GRANT FROM FGN	256,000,000.00	-	-	-	256,000,000.00
FOREIGN GRANTS	370,000,000.00	77,953,172.00	89,170,732.00	0.24	280,829,268.00
CURRENT FOREIGN GRANTS	270,000,000.00	77,953,172.00	89,170,732.00	0.33	180,829,268.00
CAPITAL FOREIGN GRANTS	100,000,000.00	-	-	-	100,000,000.00
CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	**76,398,508,848.31**	**8,503,106,351.84**	**12,557,003,791.42**	**0.16**	**63,841,505,056.89**
LOANS/ BORROWINGS RECEIPT	**76,108,508,848.31**	**8,503,106,351.84**	**12,472,166,871.87**	**0.16**	**63,636,341,976.44**
DOMESTIC LOANS/ BORROWINGS RECEIPT	65,659,208,848.31	8,245,468,087.72	9,483,461,693.43	0.14	56,175,747,154.88
DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	47,978,644,299.93	8,245,468,087.72	9,483,461,693.43	0.20	38,495,182,606.50
DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	17,680,564,548.38	-	-	-	17,680,564,548.38
INTERNATIONAL LOANS/ BORROWINGS RECEIPT	10,449,300,000.00	257,638,264.12	2,988,705,178.44	0.29	7,460,594,821.56
INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	10,449,300,000.00	257,638,264.12	2,988,705,178.44	0.29	7,460,594,821.56
MINORITY INTEREST SHARE OF SURPLUS	-	-	3,100.00		- 3,100.00
MINORITY INTEREST SHARE OF SURPLUS	**-**	**-**	**3,100.00**		**- 3,100.00**
MINORITY INTEREST SHARE OF SURPLUS	-	-	3,100.00		- 3,100.00

Details of 2022 Full Year Revenue on Economic Segment Cont'd

Economic	2022 REVISED BUDGET ₦	FOUTH QUARTER ACTUAL ₦	2022 FULL YEAR ACTUAL ₦	2022 FULL YEAR % PERFORMANCE	FULL YEAR VARIANCE ₦
EXTRAORDINARY ITEMS	**290,000,000.00**	-	**84,833,819.55**	**0.29**	**205,166,180.45**
EXTRAORDINARY ITEMS	**290,000,000.00**	-	**84,833,819.55**	**0.29**	**205,166,180.45**
Health Insurance Contribution for reimbursement of PHCs/ Hospital Equipment	290,000,000.00	-	84,833,819.55	0.29	205,166,180.45

Details of 2022 Full Year Expenditure on Economic Segment

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
Total Expenditure	**199,282,437,000.00**	**151,327,566,648.14**	**75.94**	**47,954,870,351.86**
EXPENDITURES	**122,247,498,273.40**	**105,471,495,080.17**	**86.28**	**16,776,003,193.23**
PERSONNEL COST	**60,194,253,262.40**	**56,550,298,314.55**	**93.95**	**3,643,954,947.85**
SALARY	45,230,253,262.40	43,017,435,134.42	95.11	**2,212,818,127.98**
SALARIES AND WAGES	45,230,253,262.40	43,017,435,134.42	95.11	2,212,818,127.98
SALARY	44,372,814,932.65	42,975,605,477.62	96.85	1,397,209,455.03
CONSOLIDATED REVENUE FUND CHARGE- SALARIES	515,342,668.79	33,075,656.80	6.42	482,267,011.99
WAGES OF ADHOC STAFF	342,095,660.96	8,754,000.00	2.56	333,341,660.96
ALLOWANCES AND SOCIAL CONTRIBUTION	1,636,000,000.00	213,660,904.64	13.06	1,422,339,095.36
ALLOWANCES	906,000,000.00	56,513,884.00	6.24	849,486,116.00
FURNITURE ALLOWANCE	445,000,000.00	56,513,884.00	12.70	388,486,116.00
SOCIAL CONTRIBUTIONS	730,000,000.00	157,147,020.64	21.53	572,852,979.36
NHIS CONTRIBUTION	200,000,000.00	-	0.00	200,000,000.00
CONTRIBUTORY PENSION (EMPLOYERS)	300,000,000.00	157,147,020.64	52.38	142,852,979.36
SOCIAL BENEFITS	13,328,000,000.00	13,319,202,275.49	99.93	8,797,724.51
SOCIAL BENEFITS	13,328,000,000.00	13,319,202,275.49	99.93	8,797,724.51
GRATUITY	2,403,000,000.00	2,400,000,000.00	99.88	3,000,000.00
PENSION	10,900,000,000.00	10,895,835,304.53	99.96	4,164,695.47
PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	23,366,970.96	93.47	1,633,029.04
OTHER RECURRENT COSTS	**62,053,245,011.00**	**48,921,196,765.62**	**78.84**	**13,132,048,245.38**
OVERHEAD COST	**21,985,628,600.00**	**16,656,700,214.34**	**75.76**	**5,328,928,385.66**
TRAVEL & TRANSPORT - GENERAL	2,192,097,415.33	1,497,249,703.44	68.30	694,847,711.89
LOCAL TRAVEL & TRANSPORT: TRAINING	50,980,000.00	46,285,500.00	90.79	4,694,500.00
LOCAL TRAVEL & TRANSPORT: OTHERS	1,760,517,415.33	1,123,739,501.44	63.83	636,777,913.89
INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	82,000,000.00	82.00	18,000,000.00
INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	280,600,000.00	245,224,702.00	87.39	35,375,298.00

Details of 2022 Full Year Expenditure on Economic Segment Cont'd

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
UTILITIES - GENERAL	848,471,949.21	535,448,030.98	63.11	313,023,918.23
ELECTRICITY CHARGES	327,559,902.46	256,106,357.62	78.19	71,453,544.84
TELEPHONE CHARGES	212,687,046.75	147,456,411.56	69.33	65,230,635.19
INTERNET ACCESS CHARGES	65,910,000.00	61,003,013.01	92.56	4,906,986.99
SATELLITE BROADCASTING ACCESS CHARGES	140,000.00	140,000.00	100.00	0.00
WATER RATES	550,000.00	500,000.00	90.91	50,000.00
SEWAGE CHARGES	3,120,000.00	3,120,000.00	100.00	0.00
INTERACTIVE LEARNING NETWORK	26,000,000.00	18,276,313.80	70.29	7,723,686.20
SOFTWARE CHARGES/ LICENCE RENEWAL	212,505,000.00	48,845,935.00	22.99	163,659,065.00
MATERIALS & SUPPLIES - GENERAL	1,659,285,869.01	1,079,278,202.17	65.04	580,007,666.84
OFFICE STATIONERIES/COMPUTER CONSUMABLES	555,803,174.70	392,714,785.34	70.66	163,088,389.36
BOOKS	8,500,000.00	6,649,175.11	78.23	1,850,824.89
NEWSPAPERS	7,650,000.00	6,846,942.92	89.50	803,057.08
MAGAZINES & PERIODICALS	128,995,000.00	46,714,547.01	36.21	82,280,452.99
PRINTING OF NON SECURITY DOCUMENTS	411,876,694.31	187,095,496.00	45.43	224,781,198.31
PRINTING OF SECURITY DOCUMENTS	90,830,000.00	87,781,853.23	96.64	3,048,146.77
DRUGS/LABORATORY/MEDICAL SUPPLIES	28,222,000.00	11,845,700.60	41.97	16,376,299.40
FIELD & CAMPING MATERIALS SUPPLIES	2,000,000.00	1,000,000.00	50.00	1,000,000.00
UNIFORMS & OTHER CLOTHING	179,334,000.00	137,098,553.97	76.45	42,235,446.03
TEACHING AIDS / INSTRUCTION MATERIALS	4,075,000.00	387,148.00	9.50	3,687,852.00
FOOD STUFF / CATERING MATERIALS SUPPLIES	99,000,000.00	95,564,000.00	96.53	3,436,000.00

Details of 2022 Full Year Expenditure on Economic Segment Cont'd

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	50,000,000.00	22,080,000.00	44.16	27,920,000.00
PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	200,000.00	200,000.00	100.00	0.00
Production of Compendium of Laws/Resolutions/White Papers Etc	57,000,000.00	51,000,000.00	89.47	6,000,000.00
Production of Survey Report/Other Statistical Bulletins	15,000,000.00	500,000.00	3.33	14,500,000.00
Production of other reports	20,800,000.00	800,000.00	3.85	20,000,000.00
MAINTENANCE SERVICES - GENERAL	1,733,053,896.05	1,144,510,192.41	66.04	588,543,703.64
MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	618,582,263.68	419,319,903.62	67.79	199,262,360.06
MAINTENANCE OF OFFICE FURNITURE	261,631,382.37	194,523,379.07	74.35	67,108,003.30
MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,550,000.00	22,450,000.00	87.87	3,100,000.00
MAINTENANCE OF OFFICE / IT EQUIPMENTS	37,750,000.00	33,188,150.79	87.92	4,561,849.21
OTHER MAINTENANCE SERVICES	600,520,250.00	336,080,636.84	55.96	264,439,613.16
MAINTENANCE OF SEA BOATS	11,600,000.00	11,600,000.00	100.00	0.00
MAINTENANCE OF STREET LIGHTINGS	6,000,000.00	6,000,000.00	100.00	0.00
MAINTENANCE OF COMMUNICATION EQUIPMENT	10,000,000.00	7,000,000.00	70.00	3,000,000.00
MAINTENANCE OF MARKETS/PUBLIC PLACES	9,000,000.00	3,845,200.00	42.72	5,154,800.00
MAINTENANCE OF BOREHOLE	8,200,000.00	3,406,253.51	41.54	4,793,746.49
MAINTENANCE OF GOVERNMENT BUILDINGS	68,460,000.00	25,609,451.05	37.41	42,850,548.95
TRAINING - GENERAL	1,728,266,127.42	1,156,817,261.23	66.94	571,448,866.19
LOCAL TRAINING	763,375,627.42	454,565,140.61	59.55	308,810,486.81
INTERNATIONAL TRAINING	137,400,000.00	110,092,385.26	80.13	27,307,614.74

Details of 2022 Full Year Expenditure on Economic Segment Cont'd

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
CONFERENCES/SEMINARS & WORKSHOP-LOCAL	773,853,000.00	552,372,544.21	71.38	221,480,455.79
CONFERENCES/SEMINARS & WORKSHOP-INTERNATIONAL	47,637,500.00	38,587,191.15	81.00	9,050,308.85
MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	6,000,000.00	1,200,000.00	20.00	4,800,000.00
OTHER SERVICES - GENERAL	6,618,469,000.00	5,915,072,011.96	89.37	703,396,988.04
SECURITY SERVICES	336,775,000.00	274,494,541.27	81.51	62,280,458.73
OFFICE RENT	33,000,000.00	32,239,130.43	97.69	760,869.57
RESIDENTIAL RENT	1,000,000.00	1,000,000.00	100.00	0.00
SECURITY VOTE (INCLUDING OPERATIONS)	5,969,500,000.00	5,416,368,543.24	90.73	553,131,456.76
CLEANING & FUMIGATION SERVICES	278,194,000.00	190,969,797.01	68.65	87,224,202.99
CONSULTING & PROFESSIONAL SERVICES - GENERAL	881,273,750.00	786,689,466.05	89.27	94,584,283.95
FINANCIAL CONSULTING	326,500,000.00	326,500,000.00	100.00	0.00
INFORMATION TECHNOLOGY CONSULTING	3,800,000.00	2,751,204.82	72.40	1,048,795.18
LEGAL SERVICES	20,300,000.00	13,986,266.09	68.90	6,313,733.91
SURVEYING SERVICES	19,700,000.00	12,244,339.83	62.15	7,455,660.17
AGRICULTURAL CONSULTING	250,000.00	250,000.00	100.00	0.00
MEDICAL CONSULTING	26,000,000.00	16,817,730.77	64.68	9,182,269.23
AUDITING OF ACCOUNTS	13,972,250.00	6,932,924.56	49.62	7,039,325.44
MEDIA RELATION SERVICES	319,582,800.00	305,633,398.16	95.64	13,949,401.84
OTHER CONSULTING SERVICES	151,168,700.00	101,573,601.82	67.19	49,595,098.18
FUEL & LUBRICANTS - GENERAL	757,550,937.50	483,729,792.23	63.85	273,821,145.27
MOTOR VEHICLE FUEL COST	153,581,800.00	123,655,956.87	80.51	29,925,843.13
OTHER TRANSPORT EQUIPMENT FUEL COST	2,500,000.00	1,314,000.00	52.56	1,186,000.00
PLANT / GENERATOR FUEL COST	595,489,137.50	357,279,835.36	60.00	238,209,302.14

Details of 2022 Full Year Expenditure on Economic Segment Cont'd

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
SEA BOAT FUEL COST	5,000,000.00	500,000.00	10.00	4,500,000.00
COOKING GAS/FUEL COST	980,000.00	980,000.00	100.00	0.00
FINANCIAL CHARGES - GENERAL	330,790,000.00	330,793,111.11	100.00	-3,111.11
BANK CHARGES (OTHER THAN INTEREST)	790,000.00	793,111.11	100.39	-3,111.11
INSURANCE PREMIUM	330,000,000.00	330,000,000.00	100.00	0.00
MISCELLANEOUS EXPENSES GENERAL	5,236,369,655.48	3,727,112,442.75	71.18	1,509,257,212.73
REFRESHMENT & MEALS	490,293,533.82	367,402,026.57	74.94	122,891,507.25
HONORARIUM & SITTING ALLOWANCE	233,650,000.00	221,666,712.33	94.87	11,983,287.67
PUBLICITY & ADVERTISEMENTS	550,611,500.00	301,711,244.93	54.80	248,900,255.07
MEDICAL EXPENSES-LOCAL	102,000,000.00	64,034,579.56	62.78	37,965,420.44
POSTAGES & COURIER SERVICES	18,490,000.00	10,796,405.18	58.39	7,693,594.82
WELFARE PACKAGES	936,337,121.66	738,732,761.54	78.90	197,604,360.12
SUBSCRIPTION TO PROFESSIONAL BODIES	70,985,000.00	45,284,356.00	63.79	25,700,644.00
SPORTING ACTIVITIES	155,000,000.00	28,319,466.00	18.27	126,680,534.00
RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	7,000,000.00	3,845,759.04	54.94	3,154,240.96
DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	6,500,000.00	6,200,000.00	95.38	300,000.00
PROMOTION (SERVICE WIDE)	13,200,000.00	9,460,409.64	71.67	3,739,590.36
ANNUAL BUDGET EXPENSES & ADMINISTRATION	245,500,000.00	113,398,412.47	46.19	132,101,587.53
ELECTION-LOGISTICS SUPPORT	8,800,000.00	4,752,200.40	54.00	4,047,799.60
CONTINGENCY	225,271,000.00	219,189,690.51	97.30	6,081,309.49
SERVICOM	37,000,000.00	32,638,000.00	88.21	4,362,000.00
GENDER	328,000,000.00	39,195,288.29	11.95	288,804,711.71
SPECIAL DAYS/CELEBRATIONS	163,290,000.00	100,264,393.65	61.40	63,025,606.35

Details of 2022 Full Year Expenditure on Economic Segment Cont'd

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
HOTEL ACCOMMODATION	195,000,000.00	194,000,000.00	99.49	1,000,000.00
COMPULSORY / CONFIRMATION/CONVERSION EXAMINATION /INTERVIEW	6,000,000.00	5,022,938.93	83.72	977,061.07
COMPETITIONS-GENERAL	172,769,000.00	93,001,488.54	53.83	79,767,511.46
SCHOOLS EXAMINATION	125,700,000.00	107,945,975.66	85.88	17,754,024.34
LOCAL SCHOLARSHIP AND BURSARY SCHEME	200,000,000.00	5,100,000.00	2.55	194,900,000.00
CONFLICT/DISPUTE MANAGEMENT	79,755,000.00	63,687,972.00	79.85	16,067,028.00
Monitoring and Evaluation	783,917,500.00	315,369,171.95	40.23	468,548,328.05
Valedictory/Graduation /Send Forth Ceremonies	5,300,000.00	1,507,260.00	28.44	3,792,740.00
Summits	55,500,000.00	25,182,559.23	45.37	30,317,440.77
Human Trafficking Control	5,000,000.00	3,200,000.00	64.00	1,800,000.00
Quality Assurance Services	12,500,000.00	4,303,370.32	34.43	8,196,629.68
Logistics/Support for Revenue Generating Agencies	3,000,000.00	1,900,000.00	63.33	1,100,000.00
GRANTS AND CONTRIBUTIONS GENERAL	10,390,935,000.00	8,129,051,489.08	78.23	2,261,883,510.92
LOCAL GRANTS AND CONTRIBUTIONS	10,390,935,000.00	8,129,051,489.08	78.23	2,261,883,510.92
GRANTS TO GOVERNMENT OWNED AGENCIES/COMPANIES - CURRENT	2,402,435,000.00	1,620,785,142.00	67.46	781,649,858.00
GRANTS TO ACADEMIC INSTITUTIONS	7,982,000,000.00	6,504,352,347.08	81.49	1,477,647,652.92
GRANTS TO FEDERAL GOVERNMENT AGENCIES	5,000,000.00	3,914,000.00	78.28	1,086,000.00
PUBLIC DEBT CHARGES	13,871,685,000.00	14,610,956,028.50	105.33	-739,271,028.50
FOREIGN INTEREST / DISCOUNT	121,979,870.01	358,001,935.30	293.49	-236,022,065.29
FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWINGS	121,979,870.01	358,001,935.30	293.49	-236,022,065.29
DOMESTIC INTEREST / DISCOUNT	7,428,409,234.06	7,478,858,357.73	100.68	-50,449,123.67
DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS	7,428,409,234.06	7,478,858,357.73	100.68	-50,449,123.67

Details of 2022 Full Year Expenditure on Economic Segment Cont'd

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
FOREIGN PRINCIPAL	365,938,566.92	636,447,884.97	173.92	-270,509,318.05
FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	365,938,566.92	636,447,884.97	173.92	-270,509,318.05
DOMESTIC PRINCIPAL	5,955,357,329.01	6,137,647,850.50	103.06	-182,290,521.49
DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	5,955,357,329.01	6,137,647,850.50	103.06	-182,290,521.49
TRANSFERS-PAYMENT	15,789,996,411.00	9,524,489,033.70	60.32	6,265,507,377.30
TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	15,789,996,411.00	9,524,489,033.70	60.32	6,265,507,377.30
PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS (10% IGR)	2,565,681,000.00	723,140,375.72	28.19	1,842,540,624.28
TRANSFER TO OSOPADEC	7,724,315,411.00	4,229,104,186.95	54.75	3,495,211,224.05
TRANSFER TO INTERNAL REVENUE SERVICES	5,500,000,000.00	4,572,244,471.03	83.13	927,755,528.97
ASSETS	**77,034,938,726.60**	**45,856,071,567.97**	59.53	31,178,867,158.63
NON-CURRENT (FIXED) ASSETS	**77,034,938,726.60**	**45,856,071,567.97**	59.53	31,178,867,158.63
FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	65,903,149,726.60	42,192,005,812.88	64.02	23,711,143,913.72
LAND & BUILDING - GENERAL	10,899,271,000.00	2,409,759,909.07	22.11	8,489,511,090.93
LAND & BUILDINGS - ADMINISTRATIVE	7,024,471,000.00	566,624,218.78	8.07	6,457,846,781.22
LAND & BUILDINGS - RESIDENTIAL	3,748,500,000.00	1,789,356,316.03	47.74	1,959,143,683.97
LAND & BUILDINGS - SCHOOLS	62,300,000.00	13,779,374.26	22.12	48,520,625.74
LAND & BUILDINGS - STUDIO/WORKSHOP	45,500,000.00	40,000,000.00	87.91	5,500,000.00
INFRASTRUCTURE - GENERAL	35,191,647,726.60	28,977,333,051.47	82.34	6,214,314,675.13
ROADS & BRIDGES	26,061,279,989.00	25,080,050,157.89	96.23	981,229,831.11
HARBOURS/ SEA PORTS/ JETTIES	720,000,000.00	346,886,071.00	48.18	373,113,929.00
ZOOS, PARKS & RESERVES	16,500,000.00	-	0.00	16,500,000.00
SECURITY INSTALLATIONS/ EQUIPMENT	22,000,000.00	1,571,575.00	7.14	20,428,425.00
ELECTRICITY TRANSMISSION NETWORK	1,697,000,000.00	70,372,738.88	4.15	1,626,627,261.12
WATER DISTRIBUTION NETWORK	3,026,270,737.60	1,083,898,937.44	35.82	1,942,371,800.16

Details of 2022 Full Year Expenditure on Economic Segment Cont'd

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
SEWAGE/ DRAINAGE NETWORK	1,862,300,000.00	1,852,300,000.00	99.46	10,000,000.00
HERITAGE ASSETS	13,600,000.00	10,254,982.16	75.40	3,345,017.84
BOREHOLES & OTHER WATER FACILITIES	1,742,747,000.00	528,716,589.10	30.34	1,214,030,410.90
ROAD SIGNS & FURNITURE	20,000,000.00	3,282,000.00	16.41	16,718,000.00
PLANT & MACHINERY - GENERAL	477,120,000.00	141,472,489.01	29.65	335,647,510.99
EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	46,000,000.00	410,000.00	0.89	45,590,000.00
INDUSTRIAL EQUIPMENT	168,470,000.00	34,923,106.76	20.73	133,546,893.24
POWER PLANTS	217,500,000.00	77,409,382.25	35.59	140,090,617.75
POWER GENERATING SETS	44,350,000.00	28,730,000.00	64.78	15,620,000.00
FIXED ASSETS - GENERAL	3,528,110,420.00	1,079,027,480.02	30.58	2,449,082,939.98
MOTOR VEHICLES	3,502,510,420.00	1,078,520,040.02	30.79	2,423,990,379.98
MOTOR CYCLES	25,600,000.00	507,440.00	1.98	25,092,560.00
OFFICE EQUIPMENT - GENERAL	2,068,075,255.00	780,777,294.94	37.75	1,287,297,960.06
COMPUTERS	251,118,000.00	87,971,964.41	35.03	163,146,035.59
PRINTERS	61,729,000.00	14,772,433.00	23.93	46,956,567.00
PHOTOCOPIERS	54,151,250.00	2,500,000.00	4.62	51,651,250.00
SHREDDING MACHINES	2,230,000.00	250,000.00	11.21	1,980,000.00
PROJECTORS	8,097,750.00	1,168,425.00	14.43	6,929,325.00
UPS/INVERTERS	7,231,650.00	984,000.00	13.61	6,247,650.00
CAMERAS	4,008,000.00	-	0.00	4,008,000.00
OTHER EQUIPMENTS	1,645,762,605.00	673,130,472.53	40.90	972,632,132.47
FURNITURE & FITTINGS - GENERAL	656,897,575.00	87,891,791.21	13.38	569,005,783.79
CHAIRS	208,598,950.00	41,417,952.71	19.86	167,180,997.29
TABLES	123,203,500.00	22,310,270.00	18.11	100,893,230.00

Details of 2022 Full Year Expenditure on Economic Segment Cont'd

Economic	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
SAFES/ FILE CABINETS/ CUPBOARDS	77,672,925.00	14,752,085.39	18.99	62,920,839.61
AIR CONDITIONER	26,590,750.00	4,384,200.00	16.49	22,206,550.00
REFRIDGERATORS	10,217,200.00	4,011,335.91	39.26	6,205,864.09
FIRE PROOF SAFES	7,900,000.00	400,000.00	5.06	7,500,000.00
WINDOW BLINDS	5,871,750.00	615,947.20	10.49	5,255,802.80
SPECIALISED ASSETS-GENERAL	13,080,027,750.00	8,715,743,797.16	66.63	4,364,283,952.84
POLICE/PARA-MILITARY EQUIPMENTS	5,500,000,000.00	4,829,871,991.50	87.82	670,128,008.50
BIOLOGICAL ASSETS	5,963,621,750.00	3,595,766,925.97	60.30	2,367,854,824.03
LABORATORY/MEDICAL EQUIPMENTS	1,509,906,000.00	285,054,879.69	18.88	1,224,851,120.31
AGRICULTURAL EQUIPMENTS	86,500,000.00	3,250,000.00	3.76	83,250,000.00
EDUCATIONAL MATERIALS/EQUIPMENTS	20,000,000.00	1,800,000.00	9.00	18,200,000.00
INVESTMENT PROPERTY	265,030,000.00	52,438,228.43	19.79	212,591,771.57
INVESTMENT - LAND & BUILDING - GENERAL	265,030,000.00	52,438,228.43	19.79	212,591,771.57
LAND & BUILDINGS - ADMINISTRATIVE INVESTMENT PROPERTY	242,810,000.00	51,677,908.43	21.28	191,132,091.57
LAND & BUILDINGS - SCHOOLS INVESTMENT PROPERTY	22,220,000.00	760,320.00	3.42	21,459,680.00
INTANGIBLE ASSETS	10,866,759,000.00	3,611,627,526.66	33.24	7,255,131,473.34
INTANGIBLE ASSETS	10,866,759,000.00	3,611,627,526.66	33.24	7,255,131,473.34
GOODWILL (ACQUIRED)	1,936,100,000.00	77,989,708.00	4.03	1,858,110,292.00
RESEARCH & DEVELOPMENT	8,804,229,000.00	3,523,461,818.66	40.02	5,280,767,181.34
BROADCAST RIGHTS	29,000,000.00	1,330,000.00	4.59	27,670,000.00
SOFTWARE	94,430,000.00	8,846,000.00	9.37	85,584,000.00

Details of 2022 Full Year Expenditure on Functions of Government

Function	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
Total Expenditure	**199,282,437,000.00**	**151,327,566,648.14**	**75.94**	**46,494,942,138.70**
GENERAL PUBLIC SERVICES	**57,883,385,757.38**	**44,573,869,886.96**	**77.01**	**13,309,515,870.42**
EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIALAND FISCALAFFAIRS, EXTERNALAFFAIRS	**31,946,791,283.99**	**23,981,820,306.18**	**75.07**	**7,964,970,977.81**
EXECUTIVE AND LEGISLATIVE ORGANS	9,631,829,151.58	5,271,127,384.34	54.73	4,360,701,767.24
FINANCIAL AND FISCAL AFFAIRS	22,314,962,132.41	18,710,692,921.85	83.85	3,604,269,210.56
GENERAL SERVICES	8,978,471,656.05	5,097,997,465.78	56.78	3,880,474,190.27
GENERAL PERSONNEL SERVICES	1,021,324,076.44	851,978,147.34	83.42	169,345,929.10
OVERALL PLANNING AND STATISTICAL SERVICES	1,873,444,060.35	880,912,984.90	47.02	992,531,075.45
OTHER GENERAL SERVICES	6,083,703,519.26	3,365,106,333.55	55.31	2,718,597,185.71
GENERAL PUBLIC SERVICES N.E.C.	509,256,817.34	151,041,710.75	29.66	358,215,106.59
GENERAL PUBLIC SERVICES N.E.C.	509,256,817.34	151,041,710.75	29.66	358,215,106.59
PUBLIC DEBT TRANSACTIONS	13,871,685,000.00	14,610,956,028.52	105.33	-739,271,028.52
PUBLIC DEBT TRANSACTIONS	13,871,685,000.00	14,610,956,028.52	105.33	-739,271,028.52
TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,577,181,000.00	732,054,375.72	28.41	1,845,126,624.28
TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,577,181,000.00	732,054,375.72	28.41	1,845,126,624.28

Details of 2022 Full Year Expenditure on Functions of Government Cont'd

Function	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
PUBLIC ORDER AND SAFETY	**7,422,166,808.63**	**4,826,835,844.80**	**65.03**	**2,595,330,963.83**
FIRE PROTECTION SERVICES	4,940,000.00	4,000,000.00	80.97	940,000.00
FIRE PROTECTION SERVICES	4,940,000.00	4,000,000.00	80.97	940,000.00
LAW COURTS	5,144,951,978.63	3,363,613,044.80	65.38	1,781,338,933.83
LAW COURTS	5,144,951,978.63	3,363,613,044.80	65.38	1,781,338,933.83
PUBLIC ORDER AND SAFETY N.E.C.	2,272,274,830.00	1,459,222,800.00	64.22	813,052,030.00
PUBLIC ORDER AND SAFETY N.E.C.	2,272,274,830.00	1,459,222,800.00	64.22	813,052,030.00
ECONOMIC AFFAIRS	**38,694,651,989.61**	**31,732,046,892.36**	**82.01**	**6,962,605,097.25**
GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,388,462,059.55	1,410,064,898.60	59.04	978,397,160.95
GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,388,462,059.55	1,410,064,898.60	59.04	978,397,160.95
AGRICULTURE, FORESTRY, FISHING, AND HUNTING	5,445,888,827.60	4,007,877,801.40	73.59	1,438,011,026.20
AGRICULTURE	5,101,233,827.60	3,918,980,263.40	76.82	1,182,253,564.20
FORESTRY	344,655,000.00	88,897,538.00	25.79	255,757,462.00
FUEL AND ENERGY	2,306,157,955.00	532,925,704.53	23.11	1,773,232,250.47
ELECTRICITY	2,306,157,955.00	532,925,704.53	23.11	1,773,232,250.47
MINING, MANUFACTURING, AND CONSTRUCTION	27,655,220,488.03	25,392,973,056.50	91.82	2,262,247,431.53
CONSTRUCTION	27,655,220,488.03	25,392,973,056.50	91.82	2,262,247,431.53
TRANSPORT	476,922,659.43	294,934,430.02	61.84	181,988,229.41
ROAD TRANSPORT	476,922,659.43	294,934,430.02	61.84	181,988,229.41
OTHER INDUSTRIES	422,000,000.00	93,271,001.31	22.10	328,728,998.69
MULTIPURPOSE DEVELOPMENT PROJECTS	422,000,000.00	93,271,001.31	22.10	328,728,998.69
ENVIRONMENTAL PROTECTION	**3,126,766,291.80**	**2,653,060,577.86**	**84.85**	**473,705,713.94**

Details of 2022 Full Year Expenditure on Functions of Government Cont'd

Function	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
WASTE MANAGEMENT	885,403,494.29	700,149,219.66	79.08	185,254,274.63
WASTE MANAGEMENT	885,403,494.29	700,149,219.66	79.08	185,254,274.63
ENVIRONMENTAL PROTECTION N.E.C.	2,241,362,797.51	1,952,911,358.20	87.13	288,451,439.31
ENVIRONMENTAL PROTECTION N.E.C.	2,241,362,797.51	1,952,911,358.20	87.13	288,451,439.31
HOUSING AND COMMUNITY AMMENITIES	**19,126,272,569.80**	**9,135,480,295.23**	**47.76**	**9,990,792,274.57**
HOUSING DEVELOPMENT	5,105,559,190.08	2,078,985,859.01	40.72	3,026,573,331.07
HOUSING DEVELOPMENT	5,105,559,190.08	2,078,985,859.01	40.72	3,026,573,331.07
COMMUNITY DEVELOPMENT	9,707,593,505.41	5,509,531,468.60	56.75	4,198,062,036.81
COMMUNITY DEVELOPMENT	9,707,593,505.41	5,509,531,468.60	56.75	4,198,062,036.81
WATER SUPPLY	4,122,119,874.31	1,479,520,890.63	35.89	2,642,598,983.68
WATER SUPPLY	4,122,119,874.31	1,479,520,890.63	35.89	2,642,598,983.68
HOUSING AND COMMUNITY AMENITIES N.E.C.	191,000,000.00	67,442,077.00	35.31	123,557,923.00
HOUSING AND COMMUNITY AMENITIES N.E.C.	191,000,000.00	67,442,077.00	35.31	123,557,923.00
HEALTH	**17,764,188,513.69**	**11,778,446,389.11**	66.30	5,985,742,124.58
OUTPATIENT SERVICES	4,068,840,400.18	290,681,030.01	7.14	3,778,159,370.17
GENERAL MEDICAL SERVICES	1,384,957,400.18	281,022,773.13	20.29	1,103,934,627.05
SPECIALIZED MEDICAL SERVICES	2,683,883,000.00	9658256.88	0.36	2,674,224,743.12
HOSPITAL SERVICES	9,638,981,178.75	9,098,350,946.14	94.39	540,630,232.61
GENERAL HOSPITAL SERVICES	9,325,823,828.75	9,086,845,946.14	97.44	238,977,882.61
SPECIALIZED HOSPITAL SERVICES	313,157,350.00	11,505,000.00	3.67	301,652,350.00

Details of 2022 Full Year Expenditure on Functions of Government Cont'd

Function	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
PUBLIC HEALTH SERVICES	2,023,049,585.57	1,582,778,909.34	78.24	440,270,676.23
PUBLIC HEALTH SERVICES	2,023,049,585.57	1,582,778,909.34	78.24	440,270,676.23
HEALTH N.E.C.	2,033,317,349.19	806,635,503.63	39.67	1,226,681,845.56
HEALTH N.E.C.	2,033,317,349.19	806,635,503.63	39.67	1,226,681,845.56
RECREATION, CULTURE AND RELIGION	**4,237,304,514.34**	**2,456,355,484.06**	**57.97**	**1,780,949,030.28**
RECREATIONAL AND SPORTING SERVICES	1,808,372,881.82	1,049,762,227.34	58.05	758,610,654.48
RECREATIONAL AND SPORTING SERVICES	1,808,372,881.82	1,049,762,227.34	58.05	758,610,654.48
CULTURAL SERVICES	280,905,377.19	225,071,828.97	80.12	55,833,548.22
CULTURAL SERVICES	280,905,377.19	225,071,828.97	80.12	55,833,548.22
BROADCASTING AND PUBLISHING SERVICES	1,996,280,005.33	1,092,297,043.57	54.72	903,982,961.76
BROADCASTING AND PUBLISHING SERVICES	1,996,280,005.33	1,092,297,043.57	54.72	903,982,961.76
RELIGIOUS AND OTHER COMMUNITY SERVICES	151,746,250.00	89,224,384.18	58.80	62,521,865.82
RELIGIOUS AND OTHER COMMUNITY SERVICES	151,746,250.00	89,224,384.18	58.80	62,521,865.82
EDUCATION	**35,328,598,011.07**	**29,944,382,393.44**	**84.76**	**5,384,215,617.63**
PRE-PRIMARY AND PRIMARY EDUCATION	4,477,946,138.50	1,961,923,854.65	43.81	2,516,022,283.85
PRIMARY EDUCATION	4,477,946,138.50	1,961,923,854.65	43.81	2,516,022,283.85
SECONDARY EDUCATION	18,214,617,118.26	18,213,543,289.69	99.99	1,073,828.57
UPPER-SECONDARY EDUCATION	18,214,617,118.26	18,213,543,289.69	99.99	1,073,828.57
TERTIARY EDUCATION	8,345,005,867.97	6,586,723,935.98	78.93	1,758,281,931.99

Details of 2022 Full Year Expenditure on Functions of Government Cont'd

Function	2022 REVISED BUDGET VALUE ₦	CUMULATIVE ACTUAL VALUE ₦	% PERFORMANCE	CUMULATIVE VARIANCE ₦
FIRST STAGE OF TERTIARY EDUCATION	2,670,000,000.00	2,393,182,000.00	89.63	276,818,000.00
SECOND STAGE OF TERTIARY EDUCATION	5,675,005,867.97	4,193,541,935.98	73.89	1,481,463,931.99
EDUCATION NOT DEFINABLE BY LEVEL	735,555,419.75	530,748,430.82	72.16	204,806,988.93
EDUCATION NOT DEFINABLE BY LEVEL	735,555,419.75	530,748,430.82	72.16	204,806,988.93
SUBSIDIARY SERVICES TO EDUCATION	477,786,750.00	164,052,491.97	34.34	313,734,258.03
SUBSIDIARY SERVICES TO EDUCATION	477,786,750.00	164,052,491.97	34.34	313,734,258.03
R & D EDUCATION	44,279,274.08	43,964,435.94	99.29	314,838.14
R & D EDUCATION	44,279,274.08	43,964,435.94	99.29	314,838.14
EDUCATION N.E.C.	3,033,407,442.51	2,443,425,954.40	80.55	589,981,488.11
EDUCATION N.E.C	3,033,407,442.51	2,443,425,954.40	80.55	589,981,488.11
SOCIAL PROTECTION	**15,699,102,543.68**	**14,227,088,884.31**	**90.62**	**1,472,013,659.37**
SICKNESS AND DISABILITY	58,200,000.00	46,114,553.79	79.23	12,085,446.21
DISABILITY	58,200,000.00	46,114,553.79	79.23	12,085,446.21
OLD AGE	13,733,647,009.51	13,567,578,888.96	98.79	166,068,120.55
OLD AGE	13,733,647,009.51	13,567,578,888.96	98.79	166,068,120.55
SURVIVORS	110,000,000.00	0.00	0.00	110,000,000.00
SURVIVORS	110,000,000.00	0.00	0.00	110,000,000.00
FAMILY AND CHILDREN	923,255,534.17	334,273,644.31	36.21	588,981,889.86
FAMILY AND CHILDREN	923,255,534.17	334273644.3	36.21	588,981,889.86
UNEMPLOYMENT	410,000,000.00	159,435,097.25	38.89	250,564,902.75
UNEMPLOYMENT	410,000,000.00	159,435,097.25	38.89	250,564,902.75
SOCIAL PROTECTION N.E.C.	464,000,000.00	119,686,700.00	25.79	344,313,300.00
SOCIAL PROTECTION N.E.C.	464,000,000.00	119,686,700.00	25.79	344,313,300.00