



2021 FIRST QUARTER BUDGET APPRAISAL

BY

**MONITORING & EVALUATION
DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING &
BUDGET**

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FOREWORD

The 2021 Budget of Hope was designed to consolidate on the first term modest achievements of Arakurin Oluwarotimi Odunayo Akeredolu led-administration and commence implementation of the second term eight (8) cardinal programmes acronymed "**REDEMEED**".

Budget Implementation Reports serve as an instrument through which Ministries, Extra-Ministerial Departments and Agencies (MEDAs) of Government can be held accountable for the revenue and expenditure they administered and the realization of the government's objectives in a given period.

The 2021 First Quarter Budget Implementation Appraisal report was prepared in compliance with the Ondo State Fiscal Responsibility Law (FRL, 2017) to further promote Accountability and Transparency in governance. This report provides detailed analysis and track record of Government activities for the First Quarter of year 2021.

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

I therefore urge the general public and readers of this report to maintain an 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 and feedback in the entire Budget process.

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PREFACE

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

The 2021 First Quarter Budget Implementation Appraisal Report is part of the efforts of the Ministry of Economic Planning and Budget to comply with the FRL, 2017 and more importantly to promote budget transparency, accountability and credibility as a key component of the State's commitment to Open Government Partnership (OGP) initiatives. This report therefore, provides information on the distribution and utilization of public resources by Ministries, Extra-Ministerial Department and Agencies (MEDAs) during the First Quarter of the 2021 fiscal year. Also, it identifies gaps, provides lessons, highlights significant accomplishments and offers recommendations for improvement.

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

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EXECUTIVE SUMMARY

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

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

The revenue side of the Budget for the First Quarter recorded total receipts of ₦38.652 billion against proposed target of ₦43.718 billion, representing 88.4% performance level for the quarter while the corresponding 2020 First Quarter actual of ₦24.974 billion recorded a performance of 53.2%. The breakdown of the 2021 First Quarter revenue shows that Internally Generated Revenue (IGR) was ₦4.241 billion, revenue from the Federation Account amounted to ₦30.052 billion, while revenue from Other Sources was ₦4.360 billion. The overall revenue for the State inclusive of revenue from Revenue Retaining Agencies (RRA) was ₦39.969 billion, representing 91.4% performance.

On the other hand, the total actual expenditure for the First Quarter was ₦27.200 billion against the proposed estimates of ₦43.718 billion. This figure depicted overall performance level of 62.2% for the quarter while the corresponding 2020 First Quarter actual of ₦23.629 billion recorded an overall performance of 50.3%. The breakdown of expenditure for the

2021 First Quarter shows that the actual Recurrent Expenditure was ₦14.968 billion, representing 75.7% performance, Debt Repayment ₦3.796 billion, representing 111.4%, Statutory Transfers ₦3.711 billion, representing 121.3%, while the actual Capital expenditure was ₦4.725 billion, representing 27.0% performance.

The 2021 First Quarter Budget Implementation Appraisal is prepared in Administrative, Functional and Economic segments in line with State Fiscal Transparency and Accountability (SFTAS) Program for Result (PforR) guidelines and Budget reporting.

Further breakdown and analysis of the 2021 report is structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2021 Budget. Details of revenue profile and analysis for the First Quarter are contained in chapter two. Chapter three focuses on the expenditure profile and analysis while chapter four highlights the observations, recommendations and conclusion.

CHAPTER ONE

1.1 INTRODUCTION

The 2021 Budget was designed to complete first term on-going projects and commence the implementation of second term eight (8) points cardinal programmes of Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) led-administration acronymed "**REDEEMED**". The Budget was also designed to focus on rebuilding the State's economy by providing roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy. The eight (8) points 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 2021 First Quarter Budget Implementation Appraisal Report provides insight into the Ondo State Government's Revenue and Expenditure trend from January to March, 2021. It also presents an overview of budget implementation activities and a brief analysis of the macroeconomic context within which the 2021 Budget was crafted.

1.2 OBJECTIVES OF 2021 BUDGET

The key objectives of 2021 Budget are to:

- i. consolidate and improve on the provision of functional education strategy already embarked upon in the State, with emphasis on technical and technological aspects;
- ii. sustain and improve the State's healthcare delivery system;
- iii. enhance the overall improvement in human capital development such that will empower youths, artisans and market women for wealth and jobs creation;
- iv. ensure security of lives and properties of the residents of the State;
- v. combat the spread of Covid-19 and ameliorate the effects of same on people, SMEs and MSMEs across the State and
- vi. ensure the completion of the on-going capital projects and also sustain the current investment in infrastructural facilities.

1.3 STRATEGIES FOR ACHIEVING THE OBJECTIVES OF 2021 BUDGET

The strategies to achieve the objectives of the 2021 Budget among others are:

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

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

1.4 2021 FISCAL FRAMEWORK

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

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

1.5 METHODOLOGY

The Methodology adopted in the production of 2021 First Quarter Budget Implementation Appraisal Report draws from a number of inter-related approaches. A combination of template design, data collection, desk review and analysis were adopted in order to justify budgetary resource allocation and expenditure. Data were collected through the administration of uniform templates in line with M&E Framework. These

primary level data were collected from the MEDAs and validated from the Office of the Accountant General and the State Internal Revenue Service for further assessment and analysis.

1.6 LIMITATIONS

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

The integrity and accuracy of some of the returns submitted was also an issue as extra effort was dissipated in reconciling figures before the agreed figures were validated.

CHAPTER TWO

REVENUE PROFILE AND ANALYSIS

2.1 2021 FIRST QUARTER REVENUE

Table 2.1 shows the details of the Revenue inflow to the State from all sources in the first quarter of the year 2021.

Table 2.1: 2021 First Quarter Revenue Details

	REVENUE SOURCES	2021 Approved Target	First Quarter Target	First Quarter Actual	Variance	Performance
(A)	Revenue from Federation Account	₦	₦	₦	₦	(%)
i.	Statutory Allocation	33,413,267,659.00	8,353,316,914.75	7,138,504,293.87	-1,214,812,620.88	85.46
ii.	Mineral Derivation Fund	11,583,777,563.23	2,895,944,390.81	2,593,229,098.12	-302,715,292.69	89.55
iii.	Share of Value Added Tax	12,925,776,176.00	3,231,444,044.00	5,054,046,948.44	1,822,602,904.44	156.4
iv.	Gain on Foreign Exchange	2,000,000,000.00	500,000,000.00	182,313,958.32	-317,686,041.68	36.46
v.	Refund on Excess Crude	26,600,000,000.00	6,650,000,000.00	15,080,492,949.33	8,430,492,949.33	226.77
vi.	Excess Crude/Additional Fund	2,100,000,000.00	525,000,000.00	3,302,435.90	-521,697,564.10	0.63
	Sub-total	88,622,821,398.23	22,155,705,349.56	30,051,889,683.98	7,896,184,334.42	135.64
(B)	Independent Revenue					
i.	ODIRS	23,154,209,400.22	5,788,552,350.06	3,163,863,202.74	-2,624,689,147.32	54.66
ii.	MEDAs	5,623,922,848.27	1,405,980,712.07	1,077,082,955.67	-328,897,756.40	76.61
	Sub-Total (without RRA)	28,778,132,248.49	7,194,533,062.12	4,240,946,158.41	-2,953,586,903.71	58.95
iii.	Revenue Retaining Agencies (RRA)	0	0	1,316,500,532.21	1,316,500,532.21	0
	Sub-total (with RRA)	28,778,132,248.49	7,194,533,062.12	5,557,446,690.62	-1,637,086,371.50	77.25
(C)	Other Revenue Sources					
i.	Cash Reserve/Roll-Over Fund	16,763,282,735.00	4,190,820,683.75	4,190,820,683.75	0.00	100
iii.	Short Term Borrowings/Domestic Loan	12,929,054,140.32	3,232,263,535.08	0	-3,232,263,535.08	-
iv.	Long-Term Borrowings	11,214,300,000.00	2,803,575,000.00	168,730,462.28	-2,634,844,537.72	6.02
v.	Grants	10,475,715,003.28	2,618,928,750.82	0	-2,618,928,750.82	0
vi.	Gain on Disposal of Asset	5,500,000,000.00	1,375,000,000.00	0	-1,375,000,000.00	0
vii.	Health Insurance Contribution	590,000,000.00	147,500,000.00	0	-147,500,000.00	0
	Sub-Total	57,472,351,878.60	14,368,087,969.65	4,359,551,146.03	-10,008,536,823.62	30.34
	Total (with RRA)	174,873,305,525.32	43,718,326,381.33	39,968,887,520.63	-3,749,438,860.70	91.42
	Less (RRA)	0	0	1,316,500,532.21		0
	GRAND TOTAL	174,873,305,525.32	43,718,326,381.33	38,652,386,988.42	-5,065,939,392.91	88.41

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

Figure 2.1: Bar Chart Showing 2021 First Quarter Revenue Performance

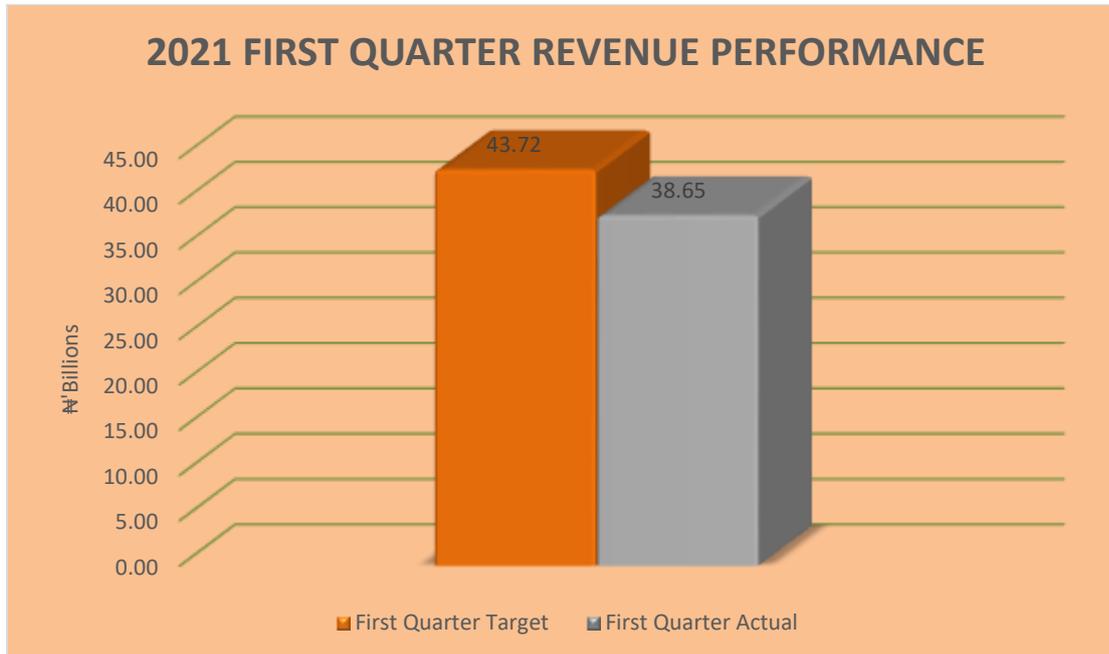


Table 2.1 and figure 2.1 showed that the revenue target for the 2021 First Quarter was ₦43.718 billion and the total actual revenue was ₦38.652 billion, which represents 88.4% performance level. This shows an increase of ₦13.678 billion over the corresponding figure of ₦24.974 billion recorded in the year 2020 First Quarter with 53.2% performance.

The 2021 First Quarter revenue increased to ₦39.969 billion when ₦1.317 billion actual revenue generated by the Revenue Retaining Agencies was added, representing overall performance of 91.4% for the quarter.

2.2 2021 FIRST QUARTER LOANS & GRANTS

Tables 2.2 and 2.3 showed the breakdown of 2021 First Quarter Loans and Grants inflow into the State.

Table 2.2: Breakdown of Loans

S/N	INTERNAL LOANS:	RESPONSIBLE MDA	2021 APPROVED BUDGET	FIRST QUARTER BUDGET	FIRST QUARTER ACTUAL
			₦	₦	₦
1	Internal Loans/Commercial Bank Loan	Office of the Accountant General	17,929,054,140.32	4,482,263,535.08	0.00
2	Accelerated Agricultural Development Scheme (AADS)	Ministry of Agriculture	100,000,000.00	25,000,000.00	0.00
3	Cocoa Development Initiative	Cocoa Revolution Project	250,000,000.00	62,500,000.00	0.00
4	National Livestock Transformation Fund	Ondo State Agribusiness Empowerment Centre (OSAEC)	1,000,000,000.00	250,000,000.00	0.00
5	Livestock Productivity and Resilience Support (L-PRES)	Ministry of Agriculture	600,000,000.00	150,000,000.00	0.00
6	Livelihood Improvement Family Enterprises-Niger Delta (LIFE-ND) project	Ministry of Agriculture	514,300,000.00	128,575,000.00	0.00
	Sub-total		20,393,354,140.32	5,098,338,535.08	0.00
	EXTERNAL LOANS:				
1	Community & Social Devt. Project (CSDP)	CSDP	0.00	0.00	103,730,462.28
2	Rural Access and Agricultural Marketing Project	RAAMP	1,500,000,000.00	375,000,000.00	0.00
3	African Development Bank (AfDB) Water Facility	Ondo State Water Corporation	1,000,000,000.00	250,000,000.00	0.00
4	Ondo State Erosion & Watershed Management Project (NEWMAP)	NEWMAP	1,250,000,000.00	312,500,000.00	65,000,000.00
	Sub-total		3,750,000,000.00	937,500,000.00	168,730,462.28
	Total		24,143,354,140.32	6,035,838,535.08	168,730,462.28

Table 2.3: Breakdown of Grants

S/N	INTERNAL GRANTS:	RESPONSIBLE MDA	2021 APPROVED BUDGET	FIRST QUARTER BUDGET	FIRST QUARTER ACTUAL
			₦	₦	₦
1	IG & MRU FG Conditional Grant	Public & Inter-Governmental Affairs	250,000,000.00	62,500,000.00	0.00
2	State Fiscal Transparency & Accountability Sustainability Program for Results (SFTAS)	Office of the Accountant General	6,719,600,000.00	1,679,900,000.00	0.00
3	SUBEB (UBEC)	SUBEB	1,510,664,674.08	377,666,168.52	0.00
4	Basic Health Care Provision Fund –PHCDB	Ondo State Primary Health Care Development Board	251,500,000.00	62,875,000.00	0.00
5	Contributory Health Scheme Fund from FGN	Ondo State Contributory Health Commission	256,000,000.00	64,000,000.00	0.00
6	Basic Health Care Provision Fund	Ondo State Emergency Response Agency	13,500,000.00	3,375,000.00	0.00
	Sub-total		9,001,264,674.08	2,250,316,168.52	0.00
	EXTERNAL GRANTS:				
1	UNICEF Grants	Ministry of Economic Planning and Budget	200,000,000.00	50,000,000.00	0.00
2	National Urban Water Supply Reform Project	Ondo State Water Corporation	349,850,833.20	87,462,708.30	0.00
3	REDD+ Project (World Bank Supported)	REDD+	40,000,000.00	10,000,000.00	0.00
4	Food and Agricultural Organization (FAO) Support	Ministry of Agriculture	175,000,000.00	43,750,000.00	0.00
5	Partnership for Expansion of Water Supply, Sanitation & Hygiene (PEWASH)	Rural Water Supply and Sanitation Agency	559,599,496.00	139,899,874.00	0.00
6	Malaria Control-AfDB Funded	Ministry of Agriculture	150,000,000.00	37,500,000.00	0.00
	Sub-total		1,474,450,329.20	368,612,582.30	0.00
	Total		10,475,715,003.28	2,618,928,750.82	0.00

2.3 REVENUE CATEGORIES

Figures 2.2 and 2.3 depicted the three revenue categories in the State. These are: Revenue from the Federation Account, Internally Generated Revenue (IGR) and Revenue from Other Sources.

Figure 2.2: Bar Chart Showing First Quarter Revenue Categories

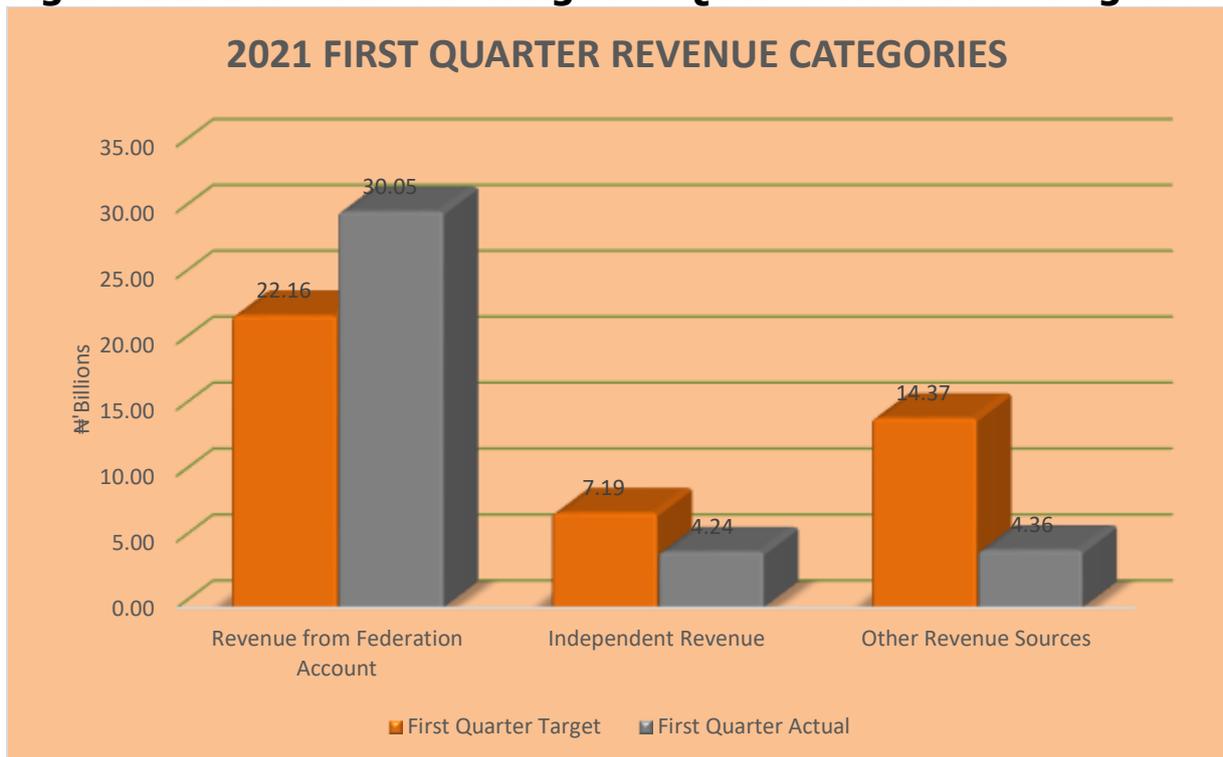


Figure 2.2 depicts the performance of Revenue Categories for the First Quarter of 2021. At the end of the quarter, actual revenue from the Federation Account amounted to ~~N~~30.052 billion against a target of ~~N~~22.156 billion representing 135.6% performance, Internally Generated Revenue/Independent Revenue without RRA was ~~N~~4.241 billion against a target of ~~N~~7.195 billion representing 59.0%, and the performance rose to 77.3% when the RRA figures were added, while the Revenue from Other Sources amounted to ~~N~~4.360 billion against a target of ~~N~~14.368 billion representing 30.3% performance.

Figure 2.3: Pie Chart Showing Share of Revenue Categories

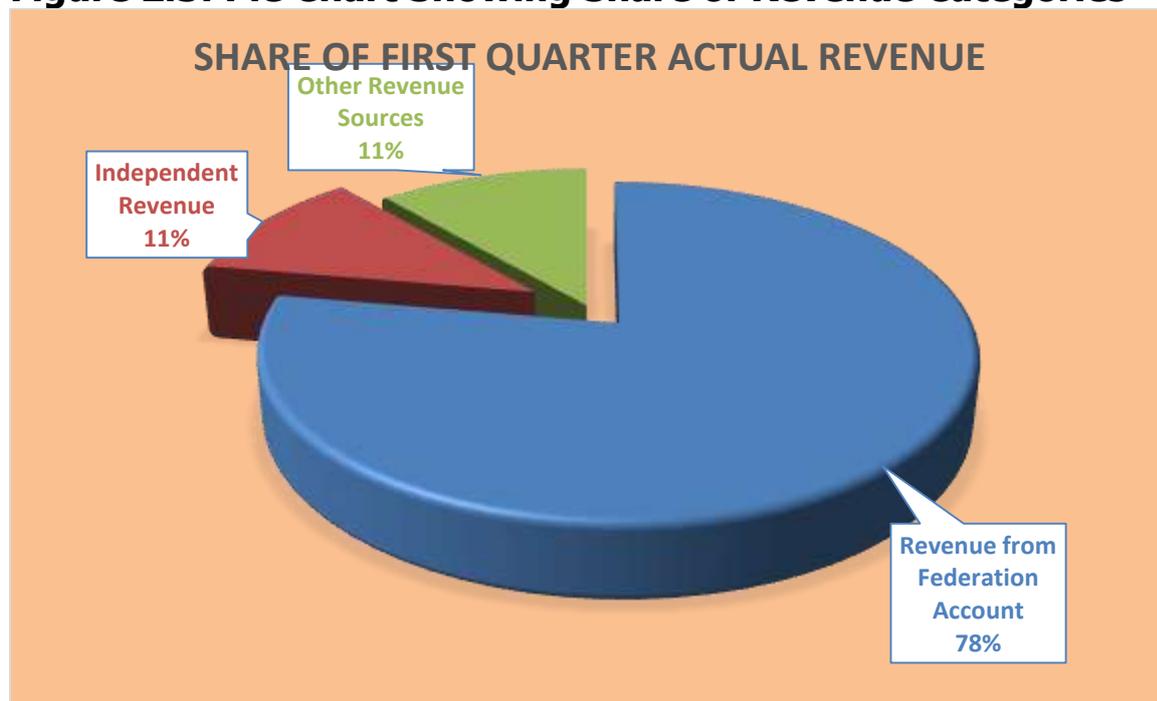


Figure 2.3 shows the proportion of actual revenue receipts from the three Revenue sources in the First Quarter. Out of the total actual revenue of ₦38.652 billion realised for the quarter, Independent Revenue accounted for 11% (less RRA), Revenue from Other Sources 11%, while revenue from Federation Account was 78%.

Table 2.4: Comparison of 2021 & 2020 First Quarter Revenue Performances

S/N	Revenue Categories	2021 First Quarter Target	2021 First Quarter Actual	2021 Q1 Performance	2020 First Quarter Target	2020 First Quarter Actual	2020 Q1 Performance
		₦	₦	%	₦	₦	%
1	Revenue From Federation Account	22,155,705,349.56	30,051,889,683.98	135.6	22,004,623,462.29	16,506,015,721.10	75
2	Internally Generated Revenue (IGR)	7,194,533,062.12	4,240,946,158.41	59	7,526,903,750.00	6,244,763,854.86	83
3	Other Revenue Sources	14,368,087,969.65	4,359,551,146.03	30.3	17,433,104,105.97	2,223,630,727.95	12.8
	Total	43,718,326,381.33	38,652,386,988.42	88.4	46,964,631,318.26	24,974,410,303.91	53.2

Table 2.4 shows the comparison between 2020 and 2021 First Quarter revenue performances. Revenue from Federation Account and Revenue from Other Sources increased significantly when compared with the corresponding 2020 figures while Internally Generated Revenue decreased significantly in the 2021 First Quarter.

Table 2.5: Comparison of 2021 & 2020 Independent Revenue Performances

COMPONENTS	2021	2020
Ondo State Internal Revenue Service (ODIRS)	3,163,863,202.74	5,144,794,417.71
Ministries, Extra-Ministerial Departments & Agencies (MEDAs)	952,123,966.30	997,602,021.15
Education Endowment Fund (EEF)	124,958,989.37	102,367,416.00
Total (Without RRA)	4,240,946,158.41	6,244,763,854.86
Revenue Retaining Agencies (RRA)	1,316,500,532.21	1,955,955,863.38
Grand-Total	5,557,446,690.62	8,200,719,718.24

Source: Ondo State Internal Revenue Service (ODIRS)

Table 2.5 shows the comparison between 2020 and 2021 First Quarter Independent Revenue components. Revenue generated by Ondo State Internal Revenue Service (ODIRS) decreased significantly in 2021 first quarter when compared to the corresponding 2020 figure. Revenue generated by MEDAs and RRAs also decreased but slightly in 2021 First Quarter when compared to the corresponding 2020 figures. However, Education Endowment Fund (EEF) recorded a slight increase in 2021 First Quarter when compared to the corresponding quarter of 2020.

CHAPTER THREE

EXPENDITURE PROFILE AND ANALYSIS

3.1 2021 FIRST QUARTER EXPENDITURE

Table 3.1 shows the details of the 2021 First Quarter estimates and actual expenditure.

Table 3.1: Summary of First Quarter Expenditure

S/N	EXPENDITURE DETAILS	2021 BUDGET ₦	FIRST QUARTER ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	PERFORM ANCE LEVEL %	VARIANCE ₦
1	PERSONNEL COST	42,227,913,104.57	10,556,978,276.14	8,744,609,847.09	82.83	1,812,368,429.05
2	OVERHEAD COST	4,286,329,750.00	1,071,582,437.50	170,746,310.00	15.93	900,836,127.50
3	SPECIAL PROGRAMME	12,095,855,000.00	3,023,963,750.00	2,516,378,919.45	83.21	507,584,830.55
4	GRANTS AND CONTRIBUTIONS	9,558,400,000.00	2,389,600,000.00	620,160,600.00	25.95	1,769,439,400.00
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,915,880,000.00	2,728,970,000.00	2,916,418,135.20	106.87	-187,448,135.20
A	TOTAL RECURRENT EXPENDITURE	79,084,377,854.57	19,771,094,463.64	14,968,313,811.74	75.71	4,802,780,651.91
B	DEBT SERVICE	13,632,855,034.70	3,408,213,758.68	3,795,791,344.46	111.37	-387,577,585.79
	STATUTORY TRANSFERS					
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,330,470,016.12	582,617,504.03	153,437,581.44	26.34	429,179,922.59
2	TRANSFER TO OSOPADEC	4,633,511,025.29	1,158,377,756.32	2,529,505,122.82	218.37	-1,371,127,366.50
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,276,607,239.05	1,319,151,809.76	1,027,707,074.17	77.91	291,444,735.59
C	TOTAL STATUTORY TRANSFER	12,240,588,280.46	3,060,147,070.12	3,710,649,778.43	121.26	-650,502,708.32
D	CAPITAL EXPENDITURE	69,915,484,355.59	17,478,871,088.90	4,725,115,667.05	27.03	12,753,755,421.85
	GRAND TOTAL (A+B+C+D)	174,873,305,525.32	43,718,326,381.33	27,199,870,601.68	62.22	16,518,455,779.65

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

Figure 3.1: Bar Chart Showing First Quarter Estimates & Actual Total Expenditure

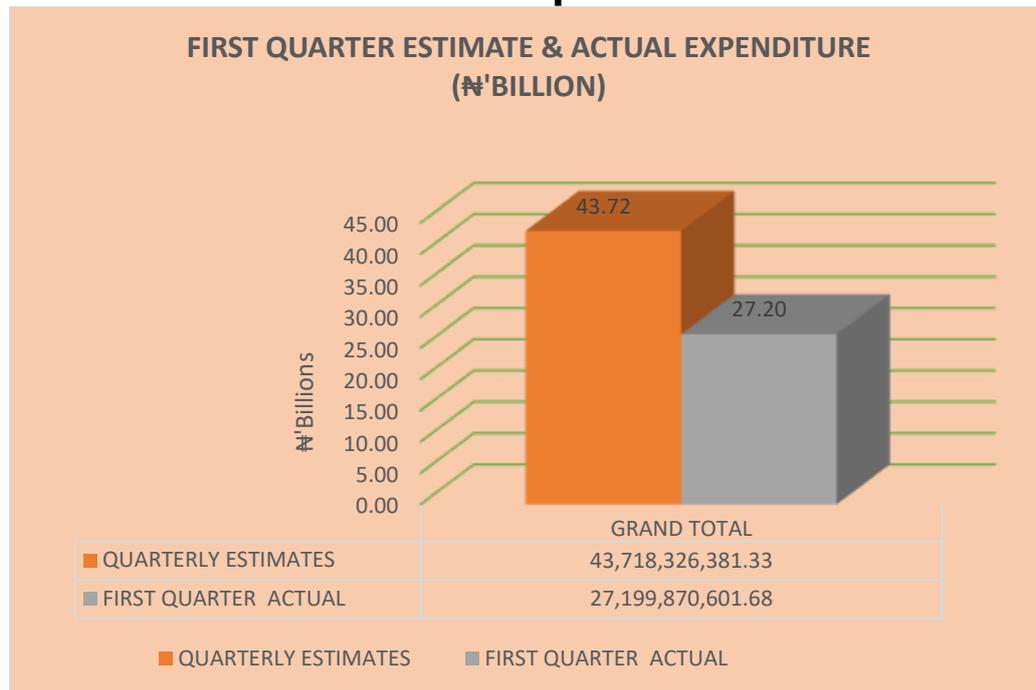


Figure 3.1 above compares the total actual expenditure for the First Quarter of year 2021 with the quarter estimates. The total actual expenditure for the quarter was ₦27.200 billion against the proposed estimates of ₦43.718 billion. This represents 62.2% overall performance level for the quarter while the corresponding 2020 First Quarter actual of ₦23.629 billion recorded an overall performance of 50.3% when compared with the estimates of ₦46.965 billion.

Figure 3.2: Bar Chart Showing First Quarter Estimates & Actual Expenditure Classifications

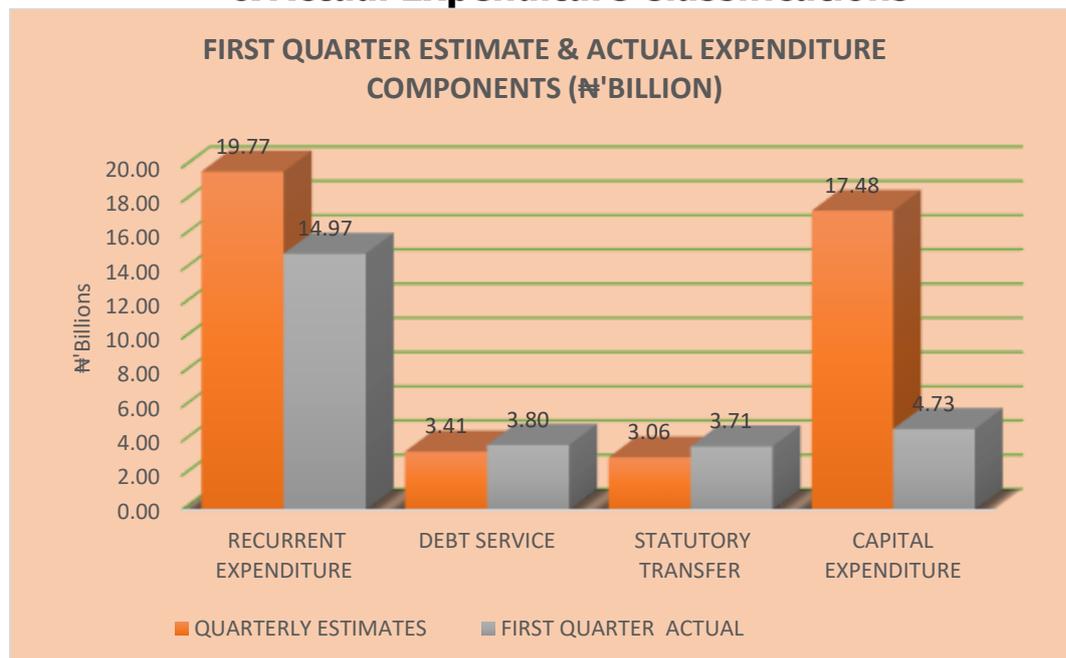


Figure 3.2 shows the expenditure classifications for the First Quarter of the year 2021 against the quarter estimates. The actual expenditures for the quarter were compared with the proposed quarter estimates. The actual Recurrent expenditure for the First Quarter was ₦14.968 billion against the proposed estimates of ₦19.771 billion, representing 75.7% performance level while the corresponding 2020 First Quarter actual of ₦15.516 billion depicts a performance of 75.0% when compared with its estimate of ₦20.675 billion.

The First Quarter estimate for Debt Repayment was ₦3.408 billion. At the end of the quarter, actual Debt Repayment figure was ₦3.796 billion, showing 111.4% performance level for the quarter while the corresponding 2020 First Quarter actual of ₦4.810 billion recorded a

performance of 183.1% when compared with the estimate of ₦3.627 billion.

In similar manner, the proposed estimates for Statutory Transfer for the 2021 First Quarter was ₦3.060 billion. At the end of the quarter, actual Statutory Transfer was ₦3.711 billion, representing 121.3% performance level while the corresponding 2020 First Quarter actual of ₦0.573 billion recorded a performance of 16.2% when compared with its estimate of ₦3.545 billion.

Also, actual Capital Expenditure was ₦4.725 billion against the quarter estimates of ₦17.479 billion, performing at 27.0% level while the corresponding 2020 First Quarter actual of ₦2.731 billion recorded a performance of 13.6% when compared with its estimate of ₦20.118 billion.

3.2. SHARE OF 2021 FIRST QUARTER EXPENDITURE

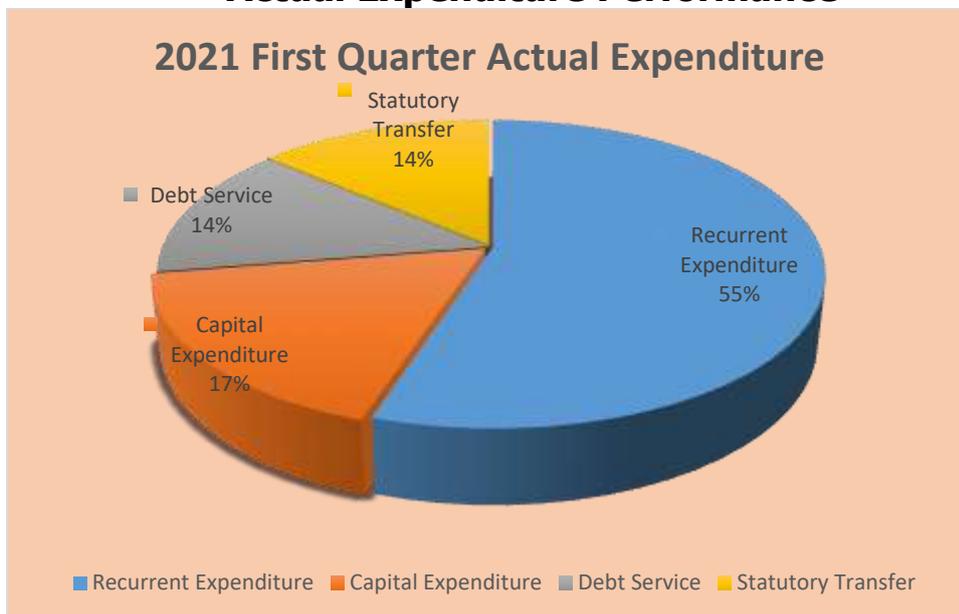
Table 3.2 and figure 3.3 showed that the sum of ₦27.034 billion was recorded as the actual total expenditure for the First Quarter of the year. Specifically, the share of actual Recurrent Expenditure was 55%, Debt Repayment 14%, Statutory Transfers 14% and 17% as actual Capital Expenditure for the quarter. The corresponding 2020 First Quarter share

revealed that actual Recurrent Expenditure was 66%, Debt Repayment 20%, Statutory Transfers 2% and 12% as actual Capital Expenditure.

Table 3.2 Comparison of Share of 2021 and 2020 First Quarter Expenditure

S/N	Expenditure Classification	2021 Actual Expenditure ₦	2021 Share to Total Expenditure %	2020 Actual Expenditure ₦	2020 Share to Total Expenditure %
1	Recurrent Expenditure	14,968,313,811.74	55	15,515,547,768.52	66
2	Capital Expenditure	4,725,115,667.05	17	2,730,548,940.11	12
3	Debt Service/Repayment	3,795,791,344.46	14	4,809,763,398.27	20
4	Statutory Transfer	3,710,649,778.43	14	572,916,409.02	2
TOTAL		27,199,870,601.68	100	23,628,776,515.92	100

Figure 3.3: Pie Chart Showing Share of First Quarter Actual Expenditure Performance



3.3 RECURRENT EXPENDITURE ANALYSIS

Table 3.3 and Figure 3.4 showed the First Quarter Recurrent Expenditure components for the year 2021. The quarter estimates for Personnel Cost was ₦10.557 billion, Overhead Cost ₦1.072 billion, Special Programme ₦3.024 billion, Grants and Contributions ₦2.390 billion and ₦2.729 billion as Social Contributions & Social Benefits.

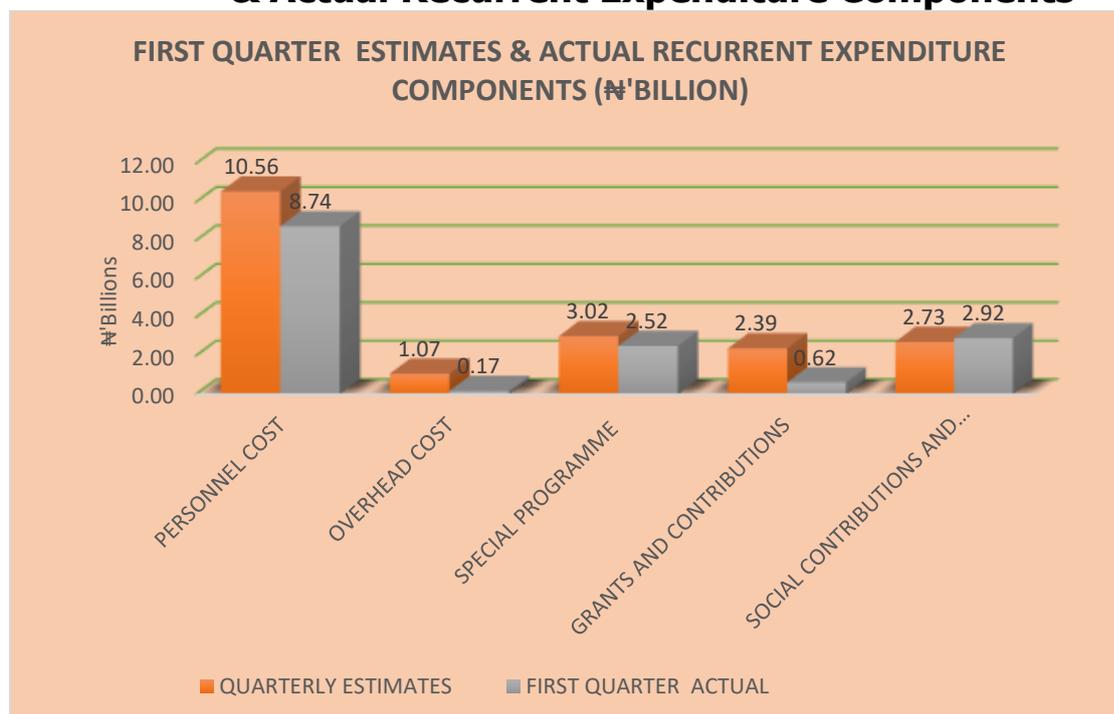
At the end of the quarter, the actual value and performance level for Personnel Cost was ₦8.745 billion (82.8%), Overhead Cost ₦0.171 billion (15.9%), Special Programme ₦2.516 billion (83.2%), Grants and Contributions ₦0.620 billion (26.0%) and ₦2.916 billion (106.9%) as Social Contributions & Social Benefits.

Table 3.3: Details of First Quarter Recurrent Expenditure Components

S/N	EXPENDITURE DETAILS	2021 APPROVED ESTIMATES ₦	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	PERFORM ANCE LEVEL %	VARIANCE ₦
1	PERSONNEL COST	42,227,913,104.57	10,556,978,276.14	8,744,609,847.09	82.83	1,812,368,429.05
2	OVERHEAD COST	4,286,329,750.00	1,071,582,437.50	170,746,310.00	15.93	900,836,127.50
3	SPECIAL PROGRAMMES	12,095,855,000.00	3,023,963,750.00	2,516,378,919.45	83.21	507,584,830.55
4	GRANTS AND CONTRIBUTIONS	9,558,400,000.00	2,389,600,000.00	620,160,600.00	25.95	1,769,439,400.00
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,915,880,000.00	2,728,970,000.00	2,916,418,135.20	106.87	-187,448,135.20
	TOTAL RECURRENT EXPENDITURE	79,084,377,854.57	19,771,094,463.64	14,968,313,811.74	75.71	4,802,780,651.91

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

Figure 3.4: Bar Chart Showing First Quarter Estimates & Actual Recurrent Expenditure Components



3.4 SHARE OF RECURRENT EXPENDITURE COMPONENTS

Table 3.4 compares year 2021 and 2020 First Quarter Actual Recurrent Expenditure components. Out of ₦14.968 billion actual Recurrent Expenditure, Personnel Cost accounted for 58%, Overhead Cost 1%, Special Programme 17%, Grants and Contributions 4% and Social Contributions & Social Benefits 20% for the First Quarter of the year 2021. The corresponding 2020 First Quarter share revealed that Personnel Cost was 60%, Overhead Cost 4%, Special Programmes 11%, Grants and Contributions 8% and Social Contributions & Social Benefits 17%.

Table 3.4 Comparison of Share of 2021 and 2020 First Quarter Recurrent Expenditure

S/N	Expenditure Classification	2021 Actual Recurrent Expenditure ₦	2021 Share to Total Recurrent Expenditure %	2020 Actual Recurrent Expenditure ₦	2020 Share to Total Recurrent Expenditure %
1	PERSONNEL COST	8,744,609,847.09	58	9,331,599,031.01	60
2	OVERHEAD COST	170,746,310.00	1	669,454,759.72	4
3	SPECIAL PROGRAMMES	2,516,378,919.45	17	1,645,996,506.37	11
4	GRANTS AND CONTRIBUTIONS	620,160,600.00	4	1,203,077,400.00	8
5	SC&SB	2,916,418,135.20	20	2,665,420,071.42	17
TOTAL		14,968,313,811.74	100	15,515,547,768.52	100

Figure 3.5: Pie Chart Showing Share of First Quarter Actual Recurrent Expenditure Components



3.4.1 PERSONNEL COST

With quarter estimates of ₦10.557 billion, actual personnel cost for the 2021 First Quarter was ₦8.745 billion, representing 82.8% performance level while the corresponding 2020 First Quarter actual of ₦9.332 billion recorded a performance of 93.3% when compared with the estimate of ₦10.000 billion.

Figure 3.6: Bar Chart Showing First Quarter Estimates & Actual Personnel Cost

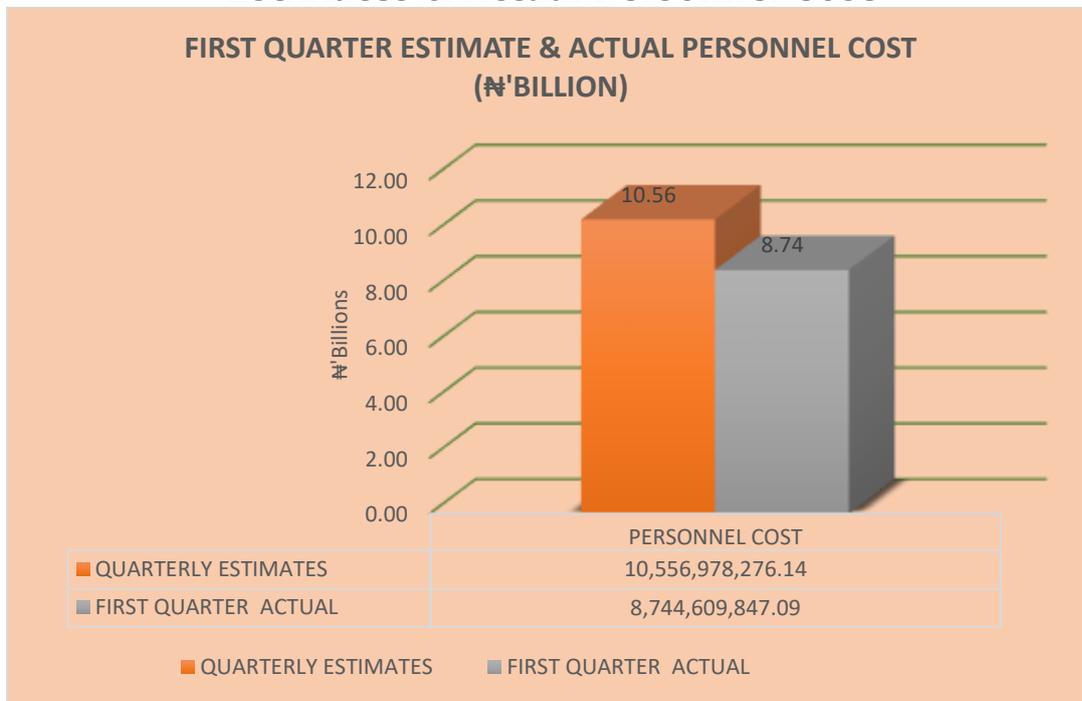


Table 3.5: Comparison of 2021 & 2020 Details of First Quarter Actual Personnel Cost

S/N	PERSONNEL DETAILS	FIRST QUARTER ACTUAL 2021 ₦	FIRST QUARTER ACTUAL 2020 ₦
1	CORE CIVIL SERVICE	4,987,917,317.17	4,612,611,671.71
2	ADHOC HMB STAFF	106,901,238.45	109,982,915.31
3	ADHOC MIN. OF AGRIC STAFF	696,433.36	4,093,280.44
4	TESCOM (PUB. SECONDARY SCH)	3,145,028,926.68	4,099,691,352.36
5	JUDICIARY	504,065,931.43	505,219,811.19
	TOTAL	8,744,609,847.09	9,331,599,031.01

Source: *Office of the Accountant General Ondo State*

Table 3.5 shows the comparison between the details of year 2021 and 2020 First Quarters personnel cost classifications.

3.4.2 OVERHEAD COST

With proposed estimates of ₦1.072 billion, actual Overhead cost for the quarter was ₦0.171 billion, representing 15.9% performance level. The low performance was as a result of non-release of fund for Overhead cost to most MEDAs. Out of 141 MEDAs with Overhead Budget, only 37 MEDAs Overhead cost was released in the First Quarter.

Figure 3.7: Bar Chart Showing First Quarter Estimates & Actual Overhead Cost



3.4.3 SPECIAL PROGRAMMES

The quarterly estimates for this head was ~~N~~3.124 billion. At the end of 2021 First Quarter, the actual expenditure was ~~N~~2.516 billion, representing 83.2% performance level while the corresponding 2020 First Quarter actual of ~~N~~1.646 billion recorded a performance of 39.7% when compared with the estimates of ~~N~~4.150 billion.

Figure 3.8: Bar Chart Showing First Quarter Estimates & Actual Special Programmes



3.4.4 GRANTS AND CONTRIBUTIONS

Table 3.6 shows the 2021 First Quarter performance of Grants and Contributions. The quarterly estimate was ₦2.390 billion. At the end of the quarter, the actual expenditure was ₦0.620 billion, representing 26.0% performance level while the corresponding 2020 first quarter actual of ₦1.203 billion recorded a performance of 57.1% when compared with the estimate of ₦2.107 billion.

Table 3.6: Summary of First Quarter Grants and Contributions

S/N	ORGANIZATION NAME	APPROVED BUDGET ₦	FIRST QUARTER ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	VARIANCE ₦
1	ONDO STATE RADIOVISION CORPORATION	53,400,000.00	13,350,000.00		13,350,000.00
2	OWENA PRESS	122,000,000.00	30,500,000.00		30,500,000.00
3	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	2,000,000.00	500,000.00	116,200.00	383,800.00
4	NIGERIAN LEGION	3,000,000.00	750,000.00	210,000.00	540,000.00
5	ONDO STATE SECURITY NETWORK AGENCY (AMOTEKUN CORPS)	450,000,000.00	112,500,000.00	61,720,000.00	50,780,000.00
6	SENIOR STAFF CLUB	2,500,000.00	625,000.00		625,000.00
7	ONDO STATE AFORESTATION PROJECT	6,000,000.00	1,500,000.00		1,500,000.00
8	PUBLIC WORKS DEPARTMENT (OSARMCO)	50,000,000.00	12,500,000.00		12,500,000.00
9	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	665,000,000.00	166,250,000.00	40,000,000.00	126,250,000.00
10	RUFUS GIWA POLYTECHNIC, OWO	2,600,000,000.00	650,000,000.00	159,610,400.00	490,389,600.00
11	ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	2,102,000,000.00	525,500,000.00	219,000,000.00	306,500,000.00
12	OLUSEGUN AGAGU UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	765,000,000.00	191,250,000.00	33,600,000.00	157,650,000.00
13	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	765,000,000.00	191,250,000.00	36,000,000.00	155,250,000.00
14	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	1,750,000,000.00	437,500,000.00	19,904,000.00	417,596,000.00
15	ONDO STATE FOOTBALL ACADEMY	44,500,000.00	11,125,000.00		11,125,000.00
16	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	178,000,000.00	44,500,000.00	50,000,000.00	(5,500,000.00)
	TOTAL	9,558,400,000.00	2,389,600,000.00	620,160,600.00	1,769,439,400.00

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

3.4.5 SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS

With quarterly estimate of ₦2.729 billion, actual Social Contributions and Benefits for year 2021 First Quarter was ₦2.916 billion, representing 106.9% performance level while the corresponding 2020 First Quarter actual of ₦2.665 billion recorded a performance of 82.7% when compared with the estimate of ₦3.225 billion.

The breakdown of SC&SB is shown in table 3.7.

Table 3.7: Details of First Quarter Social Contributions and Social Benefits

EXPENDITURE DETAILS	2021 APPROVED BUDGET ₦	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
NHIS CONTRIBUTION	500,000,000.00	125,000,000.00	0	125,000,000.00	
CONTRIBUTORY PENSION (EMPLOYERS)	500,000,000.00	125,000,000.00	26,951,365.87	98,048,634.13	21.56
GRATUITY	1,390,880,000.00	347,720,000.00	370,000,000.00	(22,280,000.00)	106.41
PENSION	8,500,000,000.00	2,125,000,000.00	2,517,539,823.10	(392,539,823.10)	118.47
PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	6,250,000.00	1,926,946.23	4,323,053.77	30.83
TOTAL	10,915,880,000.00	2,728,970,000.00	2,916,418,135.20	-187,448,135.20	106.87

Source: Office of the Accountant-General

3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.8 shows the Sectoral Recurrent expenditure details for the First Quarter of year 2021.

Table 3.8: 2021 First Quarter Sectoral Recurrent Expenditure

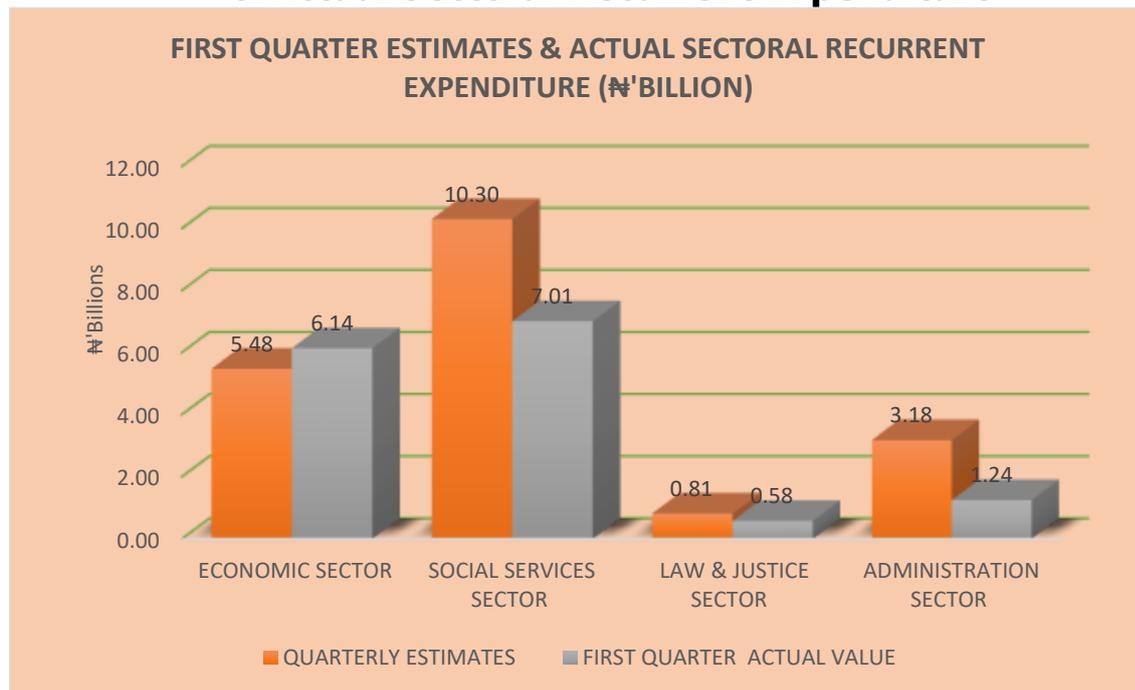
S/N	SUB-SECTOR/SECTOR	2021 APPROVED BUDGET ₦	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL VALUE ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	Agriculture	1,555,976,376.50	388,994,094.13	318,757,464.13	81.94	70,236,630.00
2	Trade & Industry	790,480,374.98	197,620,093.75	151,917,815.82	76.87	45,702,277.93
3	Infrastructure	2,772,511,678.23	693,127,919.56	438,807,909.27	63.31	254,320,010.29
4	Public Finance	16,788,039,194.53	4,197,009,798.63	5,228,566,800.36	124.58	-1,031,557,001.72
	ECONOMIC SECTOR	21,907,007,624.24	5,476,751,906.06	6,138,049,989.58	112.07	-661,298,083.52
1	Education	26,534,715,049.99	6,633,678,762.50	4,144,962,833.47	62.48	2,488,715,929.03
2	Health	12,108,288,875.52	3,027,072,218.88	2,572,672,835.43	84.99	454,399,383.45
3	Social & Community Development	2,061,807,773.60	515,451,943.40	196,397,799.77	38.10	319,054,143.63
4	Environment & Sewage Management	505,355,718.38	126,338,929.60	94,075,699.52	74.46	32,263,230.08
	SOCIAL SERVICES SECTOR	41,210,167,417.49	10,302,541,854.37	7,008,109,168.19	68.02	3,294,432,686.18
1	Administration of Justice	3,258,131,078.76	814,532,769.69	577,696,593.78	70.92	236,836,175.91
	LAW & JUSTICE SECTOR	3,258,131,078.76	814,532,769.69	577,696,593.78	70.92	236,836,175.91
1	General Administration	7,651,414,614.22	1,912,853,653.56	928,654,043.12	48.55	984,199,610.44
2	Legislative	3,818,963,752.68	954,740,938.17	133,103,686.67	13.94	821,637,251.50
4	Information	1,238,693,367.18	309,673,341.80	182,700,330.40	59.00	126,973,011.40
	ADMINISTRATION SECTOR	12,709,071,734.08	3,177,267,933.52	1,244,458,060.19	39.17	1,932,809,873.33
	GRAND TOTAL	79,084,377,854.57	19,771,094,463.64	14,968,313,811.74	75.71	4,802,780,651.91

Source: Office of the Accountant-General and other MEDAs

The First Quarter sectoral actual Recurrent Expenditure was ₦14.968 billion against the quarter estimates of ₦19.771 billion. This represents

75.7% overall performance level for the quarter. In the classification of the sectors, the Economic sector recorded the highest performance level of 112.1%. On the other hand, Administration sector recorded the least performance of 39.2% while Social Service sector and Law & Justice sector performances were 68.0% and 70.9% respectively.

Figure 3.9: Bar Chart Showing First Quarter Estimates & Actual Sectoral Recurrent Expenditure



3.6 STATUTORY TRANSFERS

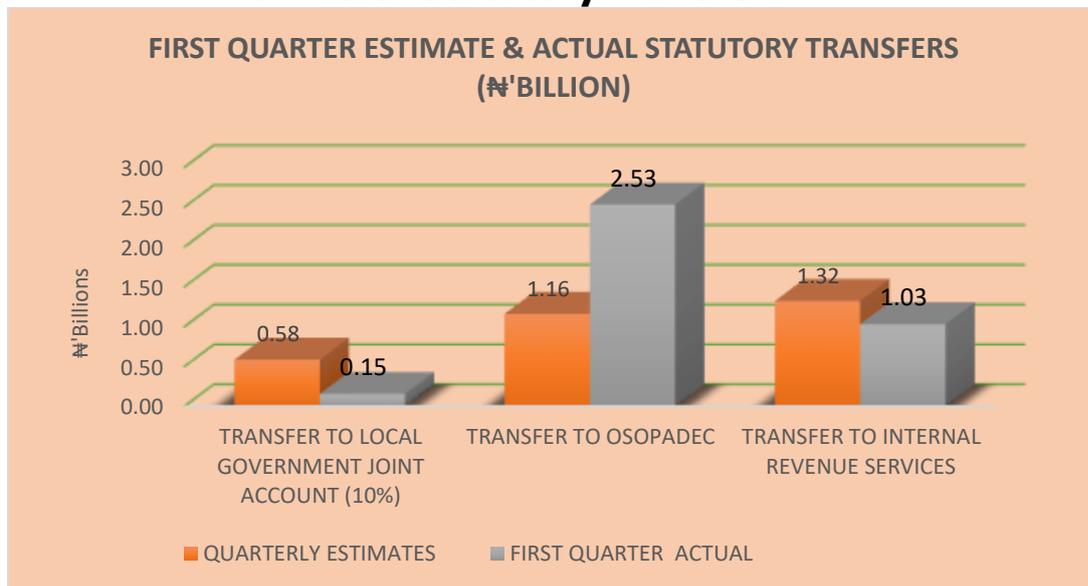
With quarter estimates of ₦3.060 billion, actual Statutory Transfers for the 2021 First Quarter was ₦3.711 billion, representing 121.3% performance level while the corresponding 2020 Statutory Transfers for first quarter was ₦0.573 billion representing 16.2% performance when compared with its estimates of ₦3.545 billion.

Table 3.9: Details of First Quarter Statutory Transfers

S/N	PARTICULARS	APPROVED BUDGET ₦	FIRST QUARTER ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,330,470,016.12	582,617,504.03	153,437,581.44	26.34	429,179,922.59
2	TRANSFER TO OSOPADEC	4,633,511,025.29	1,158,377,756.32	2,529,505,122.82	218.37	-1,371,127,366.50
3	TRANSFER TO INTERNAL REVENUE SERVICES	5,276,607,239.05	1,319,151,809.76	1,027,707,074.17	77.91	291,444,735.59
	TOTAL	12,240,588,280.46	3,060,147,070.12	3,710,649,778.43	121.26	-650,502,708.32

Source: Office of the Accountant-General

Figure 3.10: Bar Chart Showing First Quarter Estimates & Actual Statutory Transfers



3.7 DEBT SERVICE/REPAYMENT

With quarterly estimates of ₦3.408 billion, actual Debt service/repayment for the quarter was ₦3.796 billion, representing a performance of 111.4% while the corresponding 2020 First Quarter actual of ₦4.810 billion recorded a performance of 183.1% when compared with the estimates of ₦2.627 billion.

Table 3.10: Details of First Quarter Debt Service/Repayment

S/N	FACILITY	PRINCIPAL AMOUNT ₦	FIRST QUARTER ACTUAL PRINCIPAL REPAYMENT ₦	FIRST QUARTER ACTUAL INTEREST PAID ₦	FIRST QUARTER PRINCIPAL REPAYMENT & INTEREST ₦
1	Excess Crude Account	10,000,000,000.00			
2	Salary Bailout	14,686,558,819.29			
3	Restructured Commercial Bank Loan(FGN Bond)	4,195,167,123.56	22,959,903.78	142,908,792.54	165,868,696.32
4	Budget Support Facility	17,569,000,000.00			
5	OSAEC/CACS	2,000,000,000.00	177,064,808.26	13,733,587.70	190,798,395.96
6	Micro Credit	1,960,788,794.60	98,039,439.72	5,065,266.78	103,104,706.50
7	Bond (₦27B Restructured)	4,200,000,000.00	799,248,962.85	123,883,589.25	923,132,552.10
8	Bond 2	30,000,000,000.00	1,071,428,571.45	861,425,717.31	1,932,854,288.76
9	UBEC/SUBEB	3,901,878,378.38	162,578,265.67	-	162,578,265.67
10	Water Corporation	702,000,000.00	62,854,995.62	838,066.61	63,693,062.23
11	Vehicle Lease 2019	739,400,000.00			
12	Salary Arrears	5,049,934,134.05			
13	Contractors Arrears	1,493,554,741.69			
14	FOREIGN LOANS		191,486,920.94	62,274,455.98	253,761,376.92
	TOTAL	95,004,727,249.88	2,585,661,868.29	1,210,129,476.17	3,795,791,344.46

SOURCE: Debt Management Department

3.8 CAPITAL EXPENDITURE ANALYSIS

Out of 114 MEDAs with capital expenditure budget, only 32 MEDAs accessed their capital expenditure in the first quarter amounting to ₦4.725 billion representing 27.0% performance level when compared with the estimates of ₦17.479 billion while the corresponding 2020 First Quarter actual of ₦2.731 billion recorded a performance of 13.6% when compared with the estimates of ₦20.118 billion.

Table 3.11: First Quarter Sectoral Capital Expenditure Details

S/N	SUB-SECTOR/SECTOR	APPROVED BUDGET ₦	FIRST QUARTER ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	Agric	6,881,406,813.00	1,720,351,703.25	12,530,000.00	0.73	1,707,821,703.25
2	Trade & Industry	2,996,400,000.00	749,100,000.00	952,000.00	0.13	748,148,000.00
3	Infrastructure	34,275,606,484.96	8,568,901,621.24	3,560,394,515.38	41.55	5,008,507,105.86
4	Public Finance	2,623,766,709.11	655,941,677.28	102,829,070.66	15.68	553,112,606.62
A	ECONOMIC SECTOR	46,777,180,007.07	11,694,295,001.77	3,676,705,586.04	31.44	8,017,589,415.73
1	Education	7,014,829,348.52	1,753,707,337.13	102,910,000.00	5.87	1,650,797,337.13
2	Health	5,861,875,000.00	1,465,468,750.00	25,711,100.00	1.75	1,439,757,650.00
3	Social & Community Development	1,911,900,000.00	477,975,000.00	108,355,198.82	22.67	369,619,801.18
4	Environment & Sewage Management	2,295,000,000.00	573,750,000.00	172,779,260.12	30.11	400,970,739.88
B	SOCIAL SERVICES SECTOR	17,083,604,348.52	4,270,901,087.13	409,755,558.94	9.59	3,861,145,528.19
1	Administration of Justice	1,419,000,000.00	354,750,000.00	5,526,000.00	1.56	349,224,000.00
C	LAW & JUSTICE SECTOR	1,419,000,000.00	354,750,000.00	5,526,000.00	1.56	349,224,000.00
1	General Administration	3,316,400,000.00	829,100,000.00	545,243,959.28	65.76	283,856,040.72
2	Legislative	862,300,000.00	215,575,000.00	0.00	0.00	215,575,000.00
3	Information	457,000,000.00	114,250,000.00	87,884,562.79	76.92	26,365,437.21
D	ADMINISTRATION SECTOR	4,635,700,000.00	1,158,925,000.00	633,128,522.07	54.63	525,796,477.93
	GRAND TOTAL (A+B+C+D)	69,915,484,355.59	17,478,871,088.90	4,725,115,667.05	27.03	12,753,755,421.85

SOURCE: Office of the Accountant General and other MEDAs, Ondo State

Figure 3.11: Bar Chart Showing First Quarter Estimates & Actual Sectoral Capital Expenditure

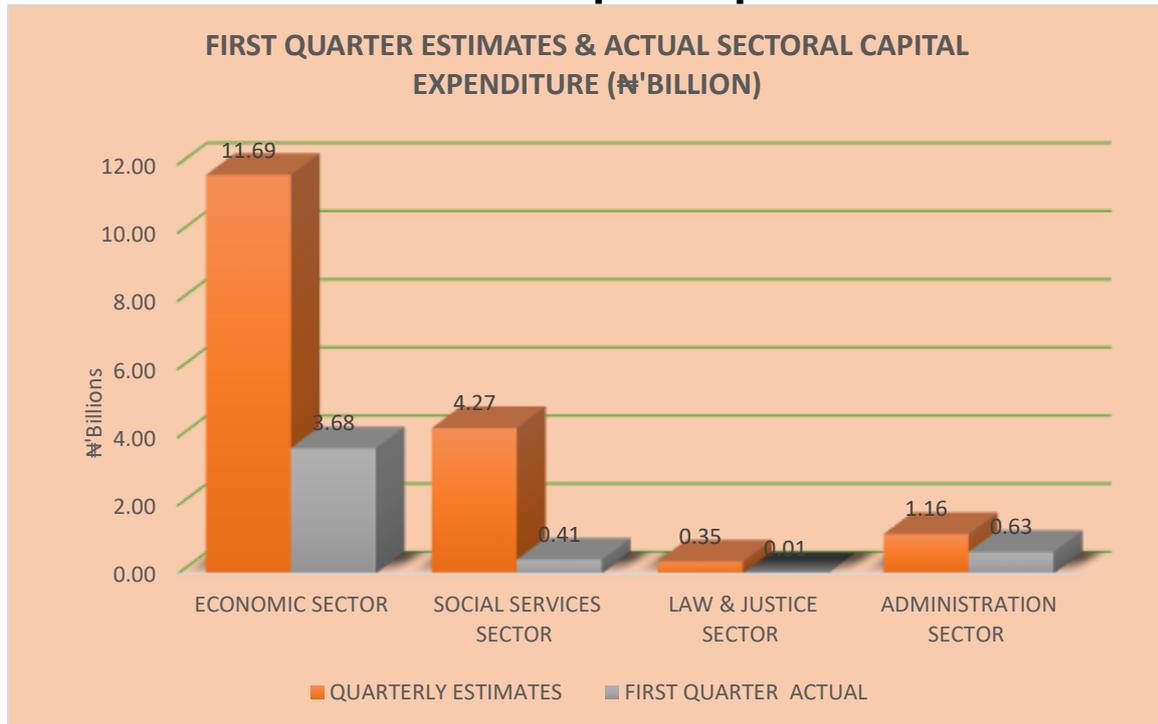


Table 3.11 and Figure 3.11 showed that Administration sector recorded the highest performance level of 54.6%. On the other hand, Law & Justice Sector recorded the least performance of 1.56% for the quarter while Economic Sector and Social Services sector performances were 31.4% and 9.6% respectively.

3.9 EXPENDITURE BY FUNCTIONS OF GOVERNMENT

There are ten (10) functions of Government according to International Public Sector Accounting Standard (IPSAS) classification. The summary of 2021 First Quarter Expenditure by functions of Government is depicted in table 3.12 and details are contained in the appendix.

Table 3.12: Summary of 2021 First Quarter Budget and Actual Expenditure by Functions of Government

S/N	Code	Functional (Segment)	Expenditure Approved Budget ₦	Expenditure Quarterly Budget ₦	First Quarter Expenditure Actual Value ₦	Performance Level %	Variance ₦
A	701	GENERAL PUBLIC SERVICES	56,816,326,111.65	14,204,081,527.91	12,244,135,792.84	86.20	1,959,945,735.08
B	702	DEFENSE	0	0	0		0
C	703	PUBLIC ORDER AND SAFETY	4,463,905,685.43	1,115,976,421.36	393,733,016.50	35.28	722,243,404.86
D	704	ECONOMIC AFFAIRS	37,434,736,719.50	9,358,684,179.88	4,442,120,227.75	47.47	4,916,563,952.13
E	705	ENVIRONMENTAL PROTECTION	2,722,086,968.38	680,521,742.10	268,504,959.64	39.46	412,016,782.46
F	706	HOUSING AND COMMUNITY AMMENITIES	18,229,935,969.82	4,557,483,992.46	2,797,011,744.24	61.37	1,760,472,248.22
G	707	HEALTH	17,964,163,875.52	4,491,040,968.88	2,509,096,914.76	55.87	1,981,944,054.12
H	708	RECREATION, CULTURE AND RELIGION	2,273,521,245.95	568,380,311.49	236,965,734.24	41.69	331,414,577.25
I	709	EDUCATION	33,648,544,398.51	8,412,136,099.63	4,246,764,772.02	50.48	4,165,371,327.61
J	710	SOCIAL PROTECTION	1,320,084,550.56	330,021,137.64	61,537,439.69	18.65	268,483,697.95
TOTAL:			174,873,305,525.32	43,718,326,381.33	27,199,870,601.68	62.22	16,518,455,779.65

CHAPTER FOUR

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

4.1 OBSERVATIONS

The following are the observations from the First Quarter Budget Implementation Appraisal:

- i. The revenue side of the budget performed at 88.4% for the quarter.
- ii. Revenue receipts from the Federation Account was ₦30.052 billion, representing 135.6% performance.
- iii. Internally Generated Revenue exclusive of amount generated by the Revenue Retaining Agencies (RRA) performed at 59.0%. Adding the RRA, the performance was 77.3%
- iv. For 2021 First Quarter, MEDAs performance on IGR was 76.6% while that of Ondo State Internal Revenue Service (ODIRS) was 54.7%.
- v. The performance of ODIRS decreased significantly from 102.2% in 2020 First Quarter to 54.7% in 2021 First Quarter, which may not be unconnected with the impact of COVID-19 pandemic.
- vi. Internally Generated Revenue performance on MEDAs basis showed that only nine (9) MEDAs performed above 100%, six (6) MEDAs performed between 70% and 99%, five (5) MEDAs performed between 50% and 69% while thirty-two (32) MEDAs performed below 50%.
- vii. The share of Internally Generated Revenue to total actual revenue was 11%, Revenue from Federation Account was 78% while the share of Revenue from Other Sources was 11% for the quarter.
- viii. The expenditure side of the budget performed at 62.22% in the quarter.

- ix. Capital expenditure was ~~₦~~4.725 billion against the quarter estimates of ~~₦~~17.479 billion, performing at 27.03%.
- x. Recurrent expenditure recorded a total of ~~₦~~14.968 billion against the quarterly estimates of ~~₦~~19.771 billion, performing at 75.71%.
- xi. The Statutory Transfers was ~~₦~~3.710 billion against the quarterly estimates of ~~₦~~3.060 billion, performing at 121.26%.
- xii. The total debt repayment made for the quarter was ~~₦~~3.796 billion against the quarterly estimates of ~~₦~~3.408 billion.
- xiii. Recurrent expenditure accounted for 55% of the total actual expenditure for the quarter, debt repayment 14%, Statutory transfers 14% and capital expenditure 17%.
- xiv. Seven (7) MEDAs actual Personnel expenditure exceeded their Personnel estimates for the First Quarter. They are: Judiciary, Hospitals' Management Board, Agricultural Input Supply Agency (AISA), Law Commission, Pension Commission, Library Board and Pension Transitional Department.

4.2 RECOMMENDATIONS

- i. The revenue generating agencies should be encouraged to improve on the current Internally Generated Revenue performance especially the apex agency (ODIRS).
- ii. More efforts and funding should be geared towards attracting Development Partners and Donors to the State so as to complement the financing of the various developmental projects in the State.
- iii. The State should continue to prioritise implementation of developmental programmes/projects that will stimulate economic activities.

- iv. Capital Budget implementation should still be given more attention in subsequent quarters.
- v. Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget should be given necessary support to carry out independent monitoring and impact assessment of capital projects executed in line with the Ondo State Fiscal Responsibility Law (FRL, 2017) and advise Government appropriately.

4.3 CONCLUSION

The 2021 First Quarter Budget Implementation recorded a better performance when compared to previous year as both revenue and expenditure performed above sixty percent in the period under review. However, the performance still falls short of the ten percent variance required for States to benefit from SFTAS grants on Budget performance. Therefore, more measures need to be taken to improve Budget performance, particularly in the area of Internally Generated Revenue and support from Development Partners in order to reduce Budget variance to less than ten percent in the State.

APPENDIX

Details of First Quarter Revenue on Administrative Segment

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
Administration Sector						
011100100100	GOVERNOR'S OFFICE- GOVERNMENT HOUSE AND PROTOCOL	401,000.00	100,250.00	100,000.00	-250.00	99.75
011101300200	GENERAL ADMINISTRATION	1,100,000.00	275,000.00	274,000.00	-1,000.00	99.64
011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	462,000.00	115,500.00	59,000.00	-56,500.00	51.08
011102100100	LIAISON OFFICE, LAGOS	4,141,000.00	1,035,250.00	488,000.00	-547,250.00	47.14
011102100200	LIAISON OFFICE, ABUJA	3,688,000.00	922,000.00	1,190,000.00	268,000.00	129.07
011103700100	MUSLIM WELFARE BOARD	2,250,000.00	562,500.00		-562,500.00	0.00
011103800100	CHRISTIAN WELFARE BOARD	311,000.00	77,750.00	60,000.00	-17,750.00	77.17
011113200100	INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIONS	252,501,000.00	63,125,250.00		-63,125,250.00	0.00
012300100100	MINISTRY OF INFORMATION AND ORIENTATION	8,000,000.00	2,000,000.00	610,000.00	-1,390,000.00	30.50
012305600100	ONDO STATE SIGNAGE AGENCY	122,592,000.00	30,648,000.00	7,127,313.00	-23,520,687.00	23.26
012500700100	OFFICE OF ESTABLISHMENTS	103,000.00	25,750.00		-25,750.00	0.00
014700100100	CIVIL SERVICE COMMISSION	84,000.00	21,000.00		-21,000.00	0.00
014800100100	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	1,100,000.00	275,000.00		-275,000.00	0.00
014900100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,230,000.00	307,500.00	145,000.00	-162,500.00	47.15
TOTAL (Administration Sector)		397,963,000.00	99,490,750.00	10,053,313.00	-89,437,437.00	10.10
Economic Sector						
021500100100	MINISTRY OF AGRICULTURE	1,539,300,000.00	384,825,000.00	37,923,000.00	-346,902,000.00	9.85
021511000100	AGRICULTURAL INPUT AND SUPPLY AGENCY	1,821,000.00	455,250.00		-455,250.00	0.00
021511600100	COCOA REVOLUTION OFFICE	279,040,000.00	69,760,000.00	520,200.00	-69,239,800.00	0.75
021511700100	ONDO STATE AGRI- BUSINESS EMPOWERMENT CENTRE (OSAEC)	1,110,001,000.00	277,500,250.00	300,000,000.00	22,499,750.00	108.11
022000100100	MINISTRY OF FINANCE	130,328,258,273.55	32,582,064,568.39	34,165,368,326.42	1,583,303,758.03	104.86
022000800100	ONDO STATE INTERNAL REVENUE SERVICE	23,154,209,400.22	5,788,552,350.06	3,163,863,202.74	2,624,689,147.32	54.66
022000900100	POOLS BETTINGS AND LOTTERIES BOARD	100,000,000.00	25,000,000.00	46,131,292.38	21,131,292.38	184.53

Details of First Quarter Revenue on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORM-ANCE LEVEL (%)
022001100100	OFFICE OF THE STATE AUDITOR GENERAL	2,433,000.00	608,250.00	30,600.00	-577,650.00	5.03
022001200100	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	66,024,000.00	16,506,000.00		-16,506,000.00	0.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	127,484,000.00	31,871,000.00	33,228,401.53	1,357,401.53	104.26
022205100100	MICRO CREDIT AGENCY	10,616,000.00	2,654,000.00	73,750.00	-2,580,250.00	2.78
022205700100	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	6,000,000,000.00	1,500,000,000.00		-	0.00
022800700100	STATE INFORMATION TECHNOLOGY AGENCY (SITA)	370,000,000.00	92,500,000.00	11,857,000.00	-80,643,000.00	12.82
022900100100	OFFICE OF TRANSPORT	130,169,000.00	32,542,250.00	70,535,544.94	37,993,294.94	216.75
023305100100	MINISTRY OF NATURAL RESOURCES	1,006,282,000.00	251,570,500.00	200,091,737.00	-51,478,763.00	79.54
023305100200	ONDO STATE UN-REDD+ PROJECT	40,000,000.00	10,000,000.00		-10,000,000.00	0.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	90,000,000.00	22,500,000.00	670,500.00	-21,829,500.00	2.98
023405600100	ONDO STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	1,500,000,000.00	375,000,000.00		-375,000,000.00	0.00
023600100100	MINISTRY OF CULTURE AND TOURISM	4,898,000.00	1,224,500.00	1,583,600.00	359,100.00	129.33
023800100100	MINISTRY OF ECONOMIC PLANNING AND BUDGET	200,000,000.00	50,000,000.00	103,730,462.28	53,730,462.28	207.46
025000200100	BUREAU OF PUBLIC PROCUREMENT (BPP)	148,000,000.00	37,000,000.00	7,875,000.00	-29,125,000.00	21.28
025210200100	ONDO STATE WATER CORPORATION	1,370,350,833.20	342,587,708.30	1,146,000.00	-341,441,708.30	0.33
025210300100	ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	559,599,496.00	139,899,874.00		-139,899,874.00	0.00
025305300100	ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	342,814,000.00	85,703,500.00	152,388,639.75	66,685,139.75	177.81
026000100100	MINISTRY OF LANDS AND HOUSING	450,000,000.00	112,500,000.00	100,182,334.00	-12,317,666.00	89.05
026100100100	OFFICE OF PUBLIC UTILITIES	501,000.00	125,250.00		-125,250.00	0.00
026300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	150,000,000.00	37,500,000.00	23,879,745.00	-13,620,255.00	63.68
TOTAL (Economic Sector)		169,081,801,002.97	42,270,450,250.74	38,421,079,336.04	-3,849,370,914.70	90.89
Law and Justice Sector						
031800100100	ONDO STATE JUDICIARY	151,834,000.00	37,958,500.00	48,379,118.31	10,420,618.31	127.45
031801100100	ONDO STATE JUDICIAL SERVICE COMMISSION	300,000.00	75,000.00	145,000.00	70,000.00	193.33

Details of First Quarter Revenue on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
032600100100	MINISTRY OF JUSTICE	324,036,000.00	81,009,000.00	4,743,434.57	-76,265,565.43	5.86
032605200100	CUSTOMARY COURT OF APPEAL	17,129,000.00	4,282,250.00	1,586,530.00	-2,695,720.00	37.05
TOTAL (Law and Justice Sector)		493,299,000.00	123,324,750.00	54,854,082.88	-68,470,667.12	44.48
Social Sector						
051300100200	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	23,714,000.00	5,928,500.00	5,000.00	-5,923,500.00	0.08
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	3,325,000.00	831,250.00	235,000.00	-596,250.00	28.27
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	706,945,848.27	176,736,462.07	33,883,710.00	-142,852,752.07	19.17
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) HEADQUARTERS	1,557,276,674.08	389,319,168.52	3,500.00	-389,315,668.52	0.00
051700800100	ONDO STATE LIBRARY BOARD	51,000.00	12,750.00	10,000.00	-2,750.00	78.43
051705400100	TEACHING SERVICE COMMISSION	24,000.00	6,000.00	1,700.00	-4,300.00	28.33
051705500100	BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	9,925,000.00	2,481,250.00	831,000.00	-1,650,250.00	33.49
052100100100	MINISTRY OF HEALTH	187,196,000.00	46,799,000.00	977,750.00	-45,821,250.00	2.09
052100200100	CONTRIBUTORY HEALTH COMMISSION	846,000,000.00	211,500,000.00		-211,500,000.00	0.00
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD	251,500,000.00	62,875,000.00		-62,875,000.00	0.00
052110200100	HOSPITALS MANAGEMENT BOARD	3,031,000.00	757,750.00	59,200,746.50	58,442,996.50	7,812.70
052111500100	EMERGENCY RESPONSE SERVICE	13,500,000.00	3,375,000.00		-3,375,000.00	0.00
053500100100	MINISTRY OF ENVIRONMENT	10,256,000.00	2,564,000.00	2,330,050.00	-233,950.00	90.88
053500100200	NEW MAP PROJECT OFFICE	1,250,000,000.00	312,500,000.00	65,000,000.00	-247,500,000.00	20.80
053505300100	ONDO STATE WASTE MANAGEMENT	37,498,000.00	9,374,500.00	3,921,800.00	-5,452,700.00	41.83
TOTAL (Social Sector)		4,900,242,522.35	1,225,060,630.59	166,400,256.50	-1,058,660,374.09	13.58
TOTAL REVENUE		174,873,305,525.32	43,718,326,381.33	38,652,386,988.42	-5,065,939,392.91	88.41

Details of First Quarter Expenditure on Administrative Segment

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
Administration Sector						
011100100100	GOVERNOR'S OFFICE- GOVERNMENT HOUSE AND PROTOCOL	1,764,959,120.65	441,239,780.16	342,240,263.17	98,999,516.99	77.56
011100100200	DEPUTY GOVERNOR'S OFFICE	380,483,830.61	95,120,957.65	32,429,649.91	62,691,307.74	34.09
011100200100	OFFICE OF SENIOR SPECIAL ASSISTANTS TO THE GOVERNOR	100,000,000.00	25,000,000.00		25,000,000.00	0.00
011100200300	OFFICE OF THE SPECIAL ADVISERS TO THE GOVERNOR	83,000,000.00	20,750,000.00		20,750,000.00	
011100300100	ONDO STATE BOUNDARY COMMISSION	12,850,000.00	3,212,500.00	56,813.00	3,155,687.00	1.77
011101300100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)	24,000,000.00	6,000,000.00		6,000,000.00	
011101300200	GENERAL ADMINISTRATION	353,911,965.11	88,477,991.28	19,257,726.46	69,220,264.82	21.77
011101400100	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	1,955,023,052.75	488,755,763.19	273,089,959.51	215,665,803.68	55.87
011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	103,945,952.30	25,986,488.08	17,264,178.28	8,722,309.80	66.44
011102100100	LIAISON OFFICE, LAGOS	37,471,787.76	9,367,946.94	3,534,622.84	5,833,324.10	37.73
011102100200	LIAISON OFFICE, ABUJA	65,719,373.78	16,429,843.45	6,834,476.55	9,595,366.90	41.60
011103500100	ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT	50,474,483.85	12,618,620.96	6,368,620.96	6,250,000.00	50.47
011103500200	STATE PENSION COMMISSION	132,149,212.22	33,037,303.06	8,210,303.06	24,827,000.00	24.85
011103700100	MUSLIM WELFARE BOARD	42,576,250.00	10,644,062.50		10,644,062.50	
011103800100	CHRISTIAN WELFARE BOARD	48,650,000.00	12,162,500.00	5,078,920.00	7,083,580.00	41.76
011104400100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	65,271,047.27	16,317,761.82	9,603,501.20	6,714,260.62	58.85
011105200100	DEPARTMENT OF PUBLIC SERVICE REFORM AND DEVELOPMENT (DPSRD)	30,000,000.00	7,500,000.00	1,590,000.00	5,910,000.00	21.20
011111500100	CONSOLIDATED REVENUE FUND CHARGES	981,061,279.46	245,265,319.87	213,154,009.75	32,111,310.11	
011113200100	INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIONS	29,100,000.00	7,275,000.00	3,280,000.00	3,995,000.00	45.09
011200300100	STATE HOUSE OF ASSEMBLY	3,559,252,645.52	889,813,161.38	125,907,710.81	763,905,450.57	14.15
011200400100	HOUSE OF ASSEMBLY COMMISSION	75,000,357.16	18,750,089.29	7,085,589.29	11,664,500.00	37.79
011200700200	PUBLIC ACCOUNT SECRETARIAT	3,900,000.00	975,000.00		975,000.00	
011202100100	OFFICE OF THE SPEAKER	100,600,000.00	25,150,000.00		25,150,000.00	
011202300100	OFFICE OF THE DEPUTY SPEAKER	80,210,750.00	20,052,687.50		20,052,687.50	
012300100100	MINISTRY OF INFORMATION AND ORIENTATION	782,615,616.11	195,653,904.03	125,810,150.06	69,843,753.97	64.30
012300300100	ONDO STATE RADIOVISION CORPORATION	256,544,800.85	64,136,200.21	44,234,800.11	19,901,400.10	68.97
012300400200	ORANGE FM	61,357,950.22	15,339,487.56	12,655,380.23	2,684,107.33	82.50
012305500100	OWENA PRESS	122,000,000.00	30,500,000.00		30,500,000.00	

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
012305600100	ONDO STATE SIGNAGE AGENCY	16,175,000.00	4,043,750.00		4,043,750.00	
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	2,000,000.00	500,000.00	116,200.00	383,800.00	23.24
012400400200	NIGERIAN LEGION	3,000,000.00	750,000.00	210,000.00	540,000.00	28.00
012400400300	ONDO STATE SECURITY NETWORK AGENCY (AMOTEKUN CORPS)	450,000,000.00	112,500,000.00	61,720,000.00	50,780,000.00	54.86
012400700100	FIRE SERVICES	4,940,000.00	1,235,000.00		1,235,000.00	
012500100100	OFFICE OF THE HEAD OF SERVICE	48,000,000.00	12,000,000.00	6,400,000.00	5,600,000.00	53.33
012500100200	SENIOR STAFF CLUB	2,500,000.00	625,000.00		625,000.00	
012500100300	GOVERNMENT QUARTERS MANAGEMENT OFFICE	2,600,000.00	650,000.00		650,000.00	
012500600100	PUBLIC SERVICE TRAINING INSTITUTE	32,400,000.00	8,100,000.00		8,100,000.00	
012500700100	OFFICE OF ESTABLISHMENTS	351,783,865.38	87,945,966.35	49,995,305.89	37,950,660.46	56.85
012500700200	E-PERSONEL ADMINISTRATION SALARY SYSTEM (E-PASS) OFFICE	4,000,000.00	1,000,000.00	100,000.00	900,000.00	10.00
012500700300	INDUSTRIAL AND LABOUR RELATIONS OFFICE	16,000,000.00	4,000,000.00	1,332,600.00	2,667,400.00	33.32
012500800100	SERVICE MATTERS DEPARTMENT	90,400,000.00	22,600,000.00	4,649,710.00	17,950,290.00	20.57
014700100100	CIVIL SERVICE COMMISSION	161,782,191.54	40,445,547.89	31,775,557.92	8,669,989.97	78.56
014800100100	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	113,395,476.96	28,348,869.24	19,391,551.78	8,957,317.46	68.40
014800100200	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC) AREA OFFICES	4,446,000.00	1,111,500.00		1,111,500.00	
014900100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	2,430,489,740.70	607,622,435.18	170,447,843.39	437,174,591.79	28.05
014900100200	LOCAL GOVERNMENT SERVICE COMMISSION	3,500,000.00	875,000.00	500,000.00	375,000.00	57.14
TOTAL (Administration Sector)		15,039,541,750.20	3,759,885,437.55	1,604,325,444.17	2,155,559,993.38	42.67
Economic Sector						
021500100100	MINISTRY OF AGRICULTURE	484,436,117.90	121,109,029.48	107,172,152.64	13,936,876.84	88.49
021500100300	ONDO STATE LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE -NIGER DELTA (LIFE-ND)	2,375,000.00	593,750.00		593,750.00	
021502100100	FORESTRY STAFF TRAINING SCHOOL, OWO	950,000.00	237,500.00		237,500.00	
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	270,867,421.22	67,716,855.31	56,483,574.10	11,233,281.21	83.41
021510200200	FADAMA PROJECT	8,550,000.00	2,137,500.00		2,137,500.00	
021511000100	AGRICULTURAL INPUT AND SUPPLY AGENCY	61,685,257.22	15,421,314.31	14,546,314.31	875,000.00	94.33
021511500100	AGRO-CLIMATOLOGICAL AND ECOLOGICAL PROJECT	3,396,250.00	849,062.50		849,062.50	
021511600100	COCOA REVOLUTION OFFICE	4,940,000.00	1,235,000.00		1,235,000.00	
021511700100	ONDO STATE AGRI-BUSINESS EMPOWERMENT CENTRE (OSAEC)	3,705,000.00	926,250.00		926,250.00	
022000100100	MINISTRY OF FINANCE	14,777,045,890.18	3,694,261,472.55	5,009,573,691.93	-1,315,312,219.38	135.60

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
022000100200	EXPENDITURE OFFICE	24,000,000.00	6,000,000.00	2,000,000.00	4,000,000.00	33.33
022000100400	STATE FINANCE	12,000,000.00	3,000,000.00	1,000,000.00	2,000,000.00	33.33
022000100500	STATE RESOURCES AND REVENUE MONITORING DEPARTMENT	12,000,000.00	3,000,000.00	1,000,000.00	2,000,000.00	33.33
022000200100	DEBT MANAGEMENT OFFICE	13,676,855,034.70	3,419,213,758.68	3,797,791,344.46	-378,577,585.79	111.07
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	446,500,000.00	111,625,000.00	68,476,575.81	43,148,424.19	61.35
022000700200	TREASURY CASH OFFICES (TCOS)	37,050,000.00	9,262,500.00	6,000,000.00	3,262,500.00	64.78
022000800100	ONDO STATE INTERNAL REVENUE SERVICE	5,276,607,239.05	1,319,151,809.76	1,027,707,074.17	291,444,735.59	77.91
022000900100	POOLS BETTINGS AND LOTTERIES BOARD	9,262,500.00	2,315,625.00		2,315,625.00	
022001100100	OFFICE OF THE STATE AUDITOR GENERAL	327,767,428.29	81,941,857.07	66,532,236.18	15,409,620.89	81.19
022001200100	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	95,517,414.28	23,879,353.57	16,882,287.94	6,997,065.63	70.70
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	304,982,005.02	76,245,501.26	51,508,011.08	24,737,490.18	67.56
022200900100	CONSUMER PROTECTION COMMITTEE	5,300,000.00	1,325,000.00		1,325,000.00	
022205100100	MICRO CREDIT AGENCY	72,008,805.60	18,002,201.40	12,260,490.32	5,741,711.08	68.11
022205600100	ONDO STATE ENTREPRENEURSHIP AGENCY (ONDEA)	24,000,000.00	6,000,000.00		6,000,000.00	
022205700100	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	178,000,000.00	44,500,000.00	50,000,000.00	-5,500,000.00	112.36
022800700100	STATE INFORMATION TECHNOLOGY AGENCY (SITA)	101,967,422.03	25,491,855.51	19,719,749.96	5,772,105.55	77.36
022800700200	STATE INFORMATION TECHNOLOGY AGENCY (SITA) AREA OFFICES	5,130,000.00	1,282,500.00		1,282,500.00	
022900100100	OFFICE OF TRANSPORT	370,611,389.41	92,652,847.35	46,587,224.85	46,065,622.50	50.28
022905500100	OFFICE OF TRANSPORT-VEHICLE INSPECTION (AREA) OFFICE AND INLAND WATERWAYS	8,000,000.00	2,000,000.00		2,000,000.00	
023100300100	ONDO STATE ELECTRICITY BOARD	557,219,277.46	139,304,819.37	47,097,949.36	92,206,870.01	33.81
023305100100	MINISTRY OF NATURAL RESOURCES	699,191,330.16	174,797,832.54	137,059,169.97	37,738,662.57	78.41
023305100200	ONDO STATE UN-REDD+ PROJECT	6,175,000.00	1,543,750.00		1,543,750.00	
023305200100	ONDO STATE AFORESTATION PROJECT	6000000	1,500,000.00		1,500,000.00	
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	417,149,226.13	104,287,306.53	92,181,895.02	12,105,411.51	88.39
023400100300	PUBLIC WORKS DEPARTMENT (OSARMCO)	50,000,000.00	12,500,000.00		12,500,000.00	
023405600100	ONDO STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	3,705,000.00	926,250.00		926,250.00	
023600100100	MINISTRY OF CULTURE AND TOURISM	206,189,564.36	51,547,391.09	38,149,314.42	13,398,076.67	74.01

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
023800100100	MINISTRY OF ECONOMIC PLANNING AND BUDGET	795,529,756.61	198,882,439.15	37,218,307.91	161,664,131.24	18.71
023800100200	BUDGET OFFICE	22,000,000.00	5,500,000.00	1,500,000.00	4,000,000.00	27.27
023800100300	MANPOWER DEVELOPMENT OFFICE	10,000,000.00	2,500,000.00	500,000.00	2,000,000.00	20.00
023800100500	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATIONS (YESSO)	9,262,500.00	2,315,625.00		2,315,625.00	
023800100600	MONITORING AND EVALUATION (MEMIS PROJECT) OFFICE	16,000,000.00	4,000,000.00	1,250,000.00	2,750,000.00	31.25
023800100700	ECONOMIC INTELLIGENCE OFFICE	11,220,000.00	2,805,000.00	701,000.00	2,104,000.00	24.99
023800100800	ONDO-CARES PROGRAMME COORDINATING OFFICE	17,100,000.00	4,275,000.00	1,068,000.00	3,207,000.00	24.98
023800400100	ONDO STATE BUREAU OF STATISTICS	102,308,705.17	25,577,176.29	11,364,700.59	14,212,475.70	44.43
025000200100	BUREAU OF PUBLIC PROCUREMENT (BPP)	19,475,000.00	4,868,750.00	1,500,000.00	3,368,750.00	30.81
025200100100	MINISTRY OF WATER RESOURCES, PUBLIC SANITATION AND HYGIENE	16,820,000.00	4,205,000.00		4,205,000.00	
025210200100	ONDO STATE WATER CORPORATION	530,582,493.42	132,645,623.36	105,514,107.71	27,131,515.65	79.55
025210300100	ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	94,113,246.38	23,528,311.60	16,698,662.62	6,829,648.98	70.97
025305300100	ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	140,094,955.20	35,023,738.80	30,720,462.97	4,303,275.83	87.71
025305700100	DIRECT LABOUR AGENCY	6,000,000.00	1,500,000.00		1,500,000.00	
026000100100	MINISTRY OF LANDS AND HOUSING	241,860,406.57	60,465,101.64	48,867,936.14	11,597,165.50	80.82
026100100100	OFFICE OF PUBLIC UTILITIES	27,525,000.00	6,881,250.00		6,881,250.00	
026300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	143,410,761.63	35,852,690.41	31,419,920.64	4,432,769.77	87.64
026300100200	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT -AREA OFFICES	8,027,500.00	2,006,875.00		2,006,875.00	
026300200100	ONDO STATE BUILDING CONTROL AGENCY	54,000,000.00	13,500,000.00		13,500,000.00	
TOTAL (Economic Sector)		40,816,469,897.99	10,204,117,474.50	10,958,052,155.09	-753,934,680.59	107.39
Law and Justice Sector						
031800100100	ONDO STATE JUDICIARY	1,823,028,418.65	455,757,104.66	392,340,654.66	63,416,450.00	86.09
031801100100	ONDO STATE JUDICIAL SERVICE COMMISSION	120,916,099.29	30,229,024.82		30,229,024.82	
031801200100	OFFICE OF HONOURABLE CHIEF JUDGE	45,000,000.00	11,250,000.00		11,250,000.00	
031801300100	JUDICIARY DIVISION	26,000,000.00	6,500,000.00		6,500,000.00	
032600100100	MINISTRY OF JUSTICE	386,546,794.04	96,636,698.51	71,425,109.97	25,211,588.54	73.91
032600200100	ONDO STATE LAW COMMISSION	11,126,947.36	2,781,736.84	1,392,361.84	1,389,375.00	50.05
032600300100	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	9,262,500.00	2,315,625.00		2,315,625.00	

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
032605200100	CUSTOMARY COURT OF APPEAL	782,750,319.42	195,687,579.86		195,687,579.86	
032605200200	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	36,000,000.00	9,000,000.00		9,000,000.00	
032605200300	CUSTOMARY COURT OF APPEAL - JUDICIAL DIVISIONS	17,500,000.00	4,375,000.00		4,375,000.00	
TOTAL (Law and Justice Sector)		3,258,131,078.76	814,532,769.69	465,158,126.47	349,374,643.22	57.11
Regional Sector/Transfers						
45100200100	ONDO STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	4,633,511,025.29	1,158,377,756.32	2,529,505,122.82	-1,371,127,366.50	218.37
TOTAL (Regional Sector/Transfers)		4,633,511,025.29	1,158,377,756.32	2,529,505,122.82	-1,371,127,366.50	218.37
Social Sector						
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	124,732,486.68	31,183,121.67	12,071,280.93	19,111,840.74	38.71
051300100200	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	804,700,000.00	201,175,000.00	40,000,000.00	161,175,000.00	19.88
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	474,244,550.56	118,561,137.64	59,261,439.69	59,299,697.95	49.98
051400100200	AGENCY FOR THE WELFARE OF THE PHYSICALLY CHALLENGED PERSONS	35,940,000.00	8,985,000.00	2,276,000.00	6,709,000.00	25.33
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,638,572,008.23	409,643,002.06	288,528,807.83	121,114,194.23	70.43
051700100200	ZONAL EDUCATION OFFICES	5,400,000.00	1,350,000.00		1,350,000.00	
051700100300	ONDO STATE EDUCATION ENDOWMENT FUND OFFICE	6,970,000.00	1,742,500.00		1,742,500.00	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) HEADQUARTERS	443,801,773.08	110,950,443.27	89,354,912.59	21,595,530.68	80.54
051700300200	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) ZONAL OFFICE	23,750,000.00	5,937,500.00		5,937,500.00	
051700300300	MEGA SCHOOLS	22,800,000.00	5,700,000.00		5,700,000.00	
051700800100	ONDO STATE LIBRARY BOARD	43,613,787.57	10,903,446.89	8,903,446.89	2,000,000.00	81.66
051701800100	RUFUS GIWA POLYTECHNIC, OWO	2,600,000,000.00	650,000,000.00	159,610,400.00	490,389,600.00	24.56
051702100100	ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	2,102,000,000.00	525,500,000.00	219,000,000.00	306,500,000.00	41.67
051702100200	OLUSEGUN AGAGU UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	765,000,000.00	191,250,000.00	33,600,000.00	157,650,000.00	17.57
051702100300	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	765,000,000.00	191,250,000.00	36,000,000.00	155,250,000.00	18.82
051705400100	TEACHING SERVICE COMMISSION	17,512,137,277.44	4,378,034,319.36	3,172,978,925.91	1,205,055,393.45	72.47
051705400200	ZONAL TEACHING SERVICE COMMISSION, AKURE	2,850,000.00	712,500.00		712,500.00	
051705400300	ZONAL TEACHING SERVICE COMMISSION, IKARE	2,850,000.00	712,500.00		712,500.00	
051705400400	ZONAL TEACHING SERVICE COMMISSION, IRELE	2,850,000.00	712,500.00		712,500.00	
051705400500	ZONAL TEACHING SERVICE COMMISSION, ODIGBO	2,850,000.00	712,500.00		712,500.00	
051705400600	ZONAL TEACHING SERVICE COMMISSION, OKA	2,850,000.00	712,500.00		712,500.00	
051705400700	ZONAL TEACHING SERVICE COMMISSION, OKITIPUPA	2,850,000.00	712,500.00		712,500.00	

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
051705400800	ZONAL TEACHING SERVICE COMMISSION, ONDO	2,850,000.00	712,500.00		712,500.00	
051705400900	ZONAL TEACHING SERVICE COMMISSION, OWENA	2,850,000.00	712,500.00		712,500.00	
051705401000	ZONAL TEACHING SERVICE COMMISSION, OWO	2,850,000.00	712,500.00		712,500.00	
051705500100	BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	536,608,830.75	134,152,207.69	129,311,244.85	4,840,962.84	96.39
051705600100	ONDO STATE SCHOLARSHIP BOARD	43,411,372.92	10,852,843.23	6,567,033.95	4,285,809.28	60.51
052100100100	MINISTRY OF HEALTH	840,658,931.39	210,164,732.85	164,191,306.58	45,973,426.27	78.13
052100100200	MALARIA ELIMINATION AND NUTRITION IMPROVEMENT PROJECT OFFICE	6,000,000.00	1,500,000.00		1,500,000.00	
052100200100	CONTRIBUTORY HEALTH COMMISSION	9,500,000.00	2,375,000.00		2,375,000.00	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD	705,024,375.97	176,256,093.99	120,908,463.14	55,347,630.85	68.60
052102600100	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	1,750,000,000.00	437,500,000.00	19,904,000.00	417,596,000.00	4.55
052110200100	HOSPITALS MANAGEMENT BOARD	8,744,656,468.16	2,186,164,117.04	2,177,972,242.04	8,191,875.00	99.63
052110300100	BOARD OF ALTERNATIVE MEDICINE	3,705,000.00	926,250.00		926,250.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY	2,850,000.00	712,500.00		712,500.00	
052111500100	EMERGENCY RESPONSE SERVICE	32,718,750.00	8,179,687.50	409,803.00	7,769,884.50	5.01
052111600100	NEURO-PSYCHIATRIC SPECIALIST HOSPITAL	7,175,350.00	1,793,837.50		1,793,837.50	
052111700100	ONDO STATE AGENCY FOR THE CONTROL OF AIDS (ODSACA)	6,000,000.00	1,500,000.00		1,500,000.00	
053500100100	MINISTRY OF ENVIRONMENT	237,555,070.46	59,388,767.62	45,347,694.53	14,041,073.09	76.36
053500100200	NEW MAP PROJECT OFFICE	8,645,000.00	2,161,250.00		2,161,250.00	
053505300100	ONDO STATE WASTE MANAGEMENT	259,155,647.92	64,788,911.98	48,728,004.99	16,060,906.99	75.21
053905100100	ONDO STATE SPORTS COUNCIL	471,570,193.84	117,892,548.46	65,588,598.55	52,303,949.91	55.63
053905300100	ONDO STATE FOOTBALL ACADEMY	44,500,000.00	11,125,000.00		11,125,000.00	
055200100200	DIRECTORATE OF RURAL AND COMMUNITY DEVELOPMENT	92,920,542.52	23,230,135.63	17,200,480.60	6,029,655.03	74.04
055200200100	ONDO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	13,200,000.00	3,300,000.00		3,300,000.00	
TOTAL (Social Sector)		41,210,167,417.49	10,302,541,854.37	6,917,714,086.07	3,384,827,768.30	67.15
TOTAL RECURRENT EXPENDITURE		104,957,821,169.73	26,239,455,292.43	22,474,754,934.63	3,764,700,537.81	85.65

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
Expenditure by Administrative (Capital)						
Administration Sector						
011100100100	GOVERNOR'S OFFICE- GOVERNMENT HOUSE AND PROTOCOL	120,000,000.00	30,000,000.00	31,354,720.00	-1,354,720.00	104.52
011100100200	DEPUTY GOVERNOR'S OFFICE	30,000,000.00	7,500,000.00		7,500,000.00	
011100300100	ONDO STATE BOUNDARY COMMISSION	1,600,000.00	400,000.00		400,000.00	
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	250,000,000.00	62,500,000.00		62,500,000.00	
011101300200	GENERAL ADMINISTRATION	830,000,000.00	207,500,000.00	509,571,571.42	-302,071,571.42	245.58
011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	6,000,000.00	1,500,000.00	2,018,742.86	-518,742.86	134.58
011102100100	LIAISON OFFICE, LAGOS	16,000,000.00	4,000,000.00		4,000,000.00	
011102100200	LIAISON OFFICE, ABUJA	65,000,000.00	16,250,000.00	226,925.00	16,023,075.00	1.40
011103500100	ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT	10,000,000.00	2,500,000.00	980,000.00	1,520,000.00	39.20
011103500200	STATE PENSION COMMISSION	15,000,000.00	3,750,000.00		3,750,000.00	
011103700100	MUSLIM WELFARE BOARD	16,000,000.00	4,000,000.00		4,000,000.00	
011103800100	CHRISTIAN WELFARE BOARD	3,000,000.00	750,000.00		750,000.00	
011104400100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	20,000,000.00	5,000,000.00		5,000,000.00	
011105200100	DEPARTMENT OF PUBLIC SERVICE REFORM AND DEVELOPMENT (DPSRD)	2,000,000.00	500,000.00		500,000.00	
011113200100	INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIONS	1,468,800,000.00	367,200,000.00	1,092,000.00	366,108,000.00	0.30
011200300100	STATE HOUSE OF ASSEMBLY	850,000,000.00	212,500,000.00		212,500,000.00	
011200400100	HOUSE OF ASSEMBLY COMMISSION	12,300,000.00	3,075,000.00		3,075,000.00	
012300100100	MINISTRY OF INFORMATION AND ORIENTATION	124,000,000.00	31,000,000.00	69,649,122.79	-38,649,122.79	224.67
012300300100	ONDO STATE RADIOVISION CORPORATION	183,000,000.00	45,750,000.00	18,235,440.00	27,514,560.00	39.86
012300400200	ORANGE FM	80,000,000.00	20,000,000.00		20,000,000.00	
012305500100	OWENA PRESS	20,000,000.00	5,000,000.00		5,000,000.00	
012305600100	ONDO STATE SIGNAGE AGENCY	50,000,000.00	12,500,000.00		12,500,000.00	
012400400300	ONDO STATE SECURITY NETWORK AGENCY (AMOTEKUN CORPS)	350,000,000.00	87,500,000.00		87,500,000.00	
012500100100	OFFICE OF THE HEAD OF SERVICE	9,000,000.00	2,250,000.00		2,250,000.00	
012500600100	PUBLIC SERVICE TRAINING INSTITUTE	40,000,000.00	10,000,000.00		10,000,000.00	
012500700100	OFFICE OF ESTABLISHMENTS	8,000,000.00	2,000,000.00		2,000,000.00	
012500800100	SERVICE MATTERS DEPARTMENT	5,000,000.00	1,250,000.00		1,250,000.00	
014700100100	CIVIL SERVICE COMMISSION	20,000,000.00	5,000,000.00		5,000,000.00	

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
014800100100	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	20,000,000.00	5,000,000.00		5,000,000.00	
014900100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	6,000,000.00	1,500,000.00		1,500,000.00	
014900100200	LOCAL GOVERNMENT SERVICE COMMISSION	5,000,000.00	1,250,000.00		1,250,000.00	
TOTAL (Administration Sector)		4,635,700,000.00	1,158,925,000.00	633,128,522.07	525,796,477.93	54.63
Economic Sector						
021500100100	MINISTRY OF AGRICULTURE	2,594,700,000.00	648,675,000.00		648,675,000.00	
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	80,000,000.00	20,000,000.00	8,830,000.00	11,170,000.00	44.15
021511000100	AGRICULTURAL INPUT AND SUPPLY AGENCY	25,000,000.00	6,250,000.00		6,250,000.00	
021511500100	AGRO-CLIMATOLOGICAL AND ECOLOGICAL PROJECT	9,000,000.00	2,250,000.00	1,650,000.00	600,000.00	73.33
021511600100	COCOA REVOLUTION OFFICE	350,000,000.00	87,500,000.00		87,500,000.00	
021511700100	ONDO STATE AGRI-BUSINESS EMPOWERMENT CENTRE (OSAEC)	1,660,306,813.00	415,076,703.25		415,076,703.25	
022000100100	MINISTRY OF FINANCE	1,499,766,709.11	374,941,677.28	5,700,000.00	369,241,677.28	1.52
022000200100	DEBT MANAGEMENT OFFICE	17,000,000.00	4,250,000.00		4,250,000.00	
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	340,000,000.00	85,000,000.00	96,169,070.66	-11,169,070.66	113.14
022000900100	POOLS BETTINGS AND LOTTERIES BOARD	5,000,000.00	1,250,000.00		1,250,000.00	
022001100100	OFFICE OF THE STATE AUDITOR GENERAL	7,000,000.00	1,750,000.00		1,750,000.00	
022001200100	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	5,000,000.00	1,250,000.00		1,250,000.00	
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	316,400,000.00	79,100,000.00		79,100,000.00	
022200900100	CONSUMER PROTECTION COMMITTEE	2,000,000.00	500,000.00		500,000.00	
022205100100	MICRO CREDIT AGENCY	488,000,000.00	122,000,000.00		122,000,000.00	
022205600100	ONDO STATE ENTREPRENEURSHIP AGENCY (ONDEA)	1,150,000,000.00	287,500,000.00		287,500,000.00	
022205700100	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	1,000,000,000.00	250,000,000.00		250,000,000.00	
022800700100	STATE INFORMATION TECHNOLOGY AGENCY (SITA)	85,000,000.00	21,250,000.00		21,250,000.00	
022900100100	OFFICE OF TRANSPORT	290,000,000.00	72,500,000.00	998,000.00	71,502,000.00	1.38
023100300100	ONDO STATE ELECTRICITY BOARD	160,000,000.00	40,000,000.00	4,620,000.00	35,380,000.00	11.55
023305100100	MINISTRY OF NATURAL RESOURCES	82,400,000.00	20,600,000.00	600,000.00	20,000,000.00	2.91
023305100200	ONDO STATE UN-REDD+ PROJECT	80,000,000.00	20,000,000.00	1,450,000.00	18,550,000.00	7.25
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	22,081,000,000.00	5,520,250,000.00	3,551,976,515.38	1,968,273,484.62	64.34
023400100300	PUBLIC WORKS DEPARTMENT (OSARMCO)	100,000,000.00	25,000,000.00		25,000,000.00	

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
023405600100	ONDO STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	2,000,000,000.00	500,000,000.00		500,000,000.00	
023600100100	MINISTRY OF CULTURE AND TOURISM	40,000,000.00	10,000,000.00	952,000.00	9,048,000.00	9.52
023800100100	MINISTRY OF ECONOMIC PLANNING AND BUDGET	550,000,000.00	137,500,000.00		137,500,000.00	
023800100500	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATIONS (YESSO)	80,000,000.00	20,000,000.00		20,000,000.00	
023800400100	ONDO STATE BUREAU OF STATISTICS	50,000,000.00	12,500,000.00		12,500,000.00	
025000200100	BUREAU OF PUBLIC PROCUREMENT (BPP)	70,000,000.00	17,500,000.00	960,000.00	16,540,000.00	5.49
025200100100	MINISTRY OF WATER RESOURCES, PUBLIC SANITATION AND HYGIENE	38,000,000.00	9,500,000.00		9,500,000.00	
025210200100	ONDO STATE WATER CORPORATION	3,187,006,988.96	796,751,747.24		796,751,747.24	
025210300100	ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	959,599,496.00	239,899,874.00		239,899,874.00	
025305300100	ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	45,000,000.00	11,250,000.00		11,250,000.00	
025305700100	DIRECT LABOUR AGENCY	60,000,000.00	15,000,000.00		15,000,000.00	
026000100100	MINISTRY OF LANDS AND HOUSING	6,980,000,000.00	1,745,000,000.00	2,800,000.00	1,742,200,000.00	0.16
026100100100	OFFICE OF PUBLIC UTILITIES	110,000,000.00	27,500,000.00		27,500,000.00	
026300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	80,000,000.00	20,000,000.00		20,000,000.00	
026300200100	ONDO STATE BUILDING CONTROL AGENCY	100,000,000.00	25,000,000.00		25,000,000.00	
TOTAL (Economic Sector)		46,777,180,007.07	11,694,295,001.77	3,676,705,586.04	8,017,589,415.73	31.44
Law and Justice Sector						
031800100100	ONDO STATE JUDICIARY	534,000,000.00	133,500,000.00		133,500,000.00	
031801100100	ONDO STATE JUDICIAL SERVICE COMMISSION	10,000,000.00	2,500,000.00		2,500,000.00	
032600100100	MINISTRY OF JUSTICE	502,000,000.00	125,500,000.00	5,526,000.00	119,974,000.00	4.40
032600200100	ONDO STATE LAW COMMISSION	243,000,000.00	60,750,000.00		60,750,000.00	
032605200100	CUSTOMARY COURT OF APPEAL	130,000,000.00	32,500,000.00		32,500,000.00	
TOTAL (Law and Justice Sector)		1,419,000,000.00	354,750,000.00	5,526,000.00	349,224,000.00	1.56
Social Sector						
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	25,000,000.00	6,250,000.00		6,250,000.00	
051300100200	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	10,000,000.00	2,500,000.00		2,500,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	42,000,000.00	10,500,000.00		10,500,000.00	
051400100200	AGENCY FOR THE WELFARE OF THE PHYSICALLY CHALLENGED PERSONS	22,000,000.00	5,500,000.00		5,500,000.00	

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	2,050,000,000.00	512,500,000.00	2,550,000.00	509,950,000.00	0.50
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) HEADQUARTERS	3,031,329,348.52	757,832,337.13		757,832,337.13	
051700800100	ONDO STATE LIBRARY BOARD	32,000,000.00	8,000,000.00		8,000,000.00	
051701800100	RUFUS GIWA POLYTECHNIC, OWO	250,000,000.00	62,500,000.00		62,500,000.00	
051702100100	ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	450,000,000.00	112,500,000.00		112,500,000.00	
051702100200	OLUSEGUN AGAGU UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	400,000,000.00	100,000,000.00		100,000,000.00	
051702100300	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	300,000,000.00	75,000,000.00	100,000,000.00	-25,000,000.00	133.33
051705400100	TEACHING SERVICE COMMISSION	10,000,000.00	2,500,000.00		2,500,000.00	
051705400200	ZONAL TEACHING SERVICE COMMISSION, AKURE	1,000,000.00	250,000.00		250,000.00	
051705400300	ZONAL TEACHING SERVICE COMMISSION, IKARE	1,000,000.00	250,000.00		250,000.00	
051705400400	ZONAL TEACHING SERVICE COMMISSION, IRELE	1,000,000.00	250,000.00		250,000.00	
051705400500	ZONAL TEACHING SERVICE COMMISSION, ODIGBO	1,000,000.00	250,000.00		250,000.00	
051705400600	ZONAL TEACHING SERVICE COMMISSION, OKA	1,500,000.00	375,000.00		375,000.00	
051705400700	ZONAL TEACHING SERVICE COMMISSION, OKITIPUPA	1,000,000.00	250,000.00		250,000.00	
051705400800	ZONAL TEACHING SERVICE COMMISSION, ONDO	1,000,000.00	250,000.00		250,000.00	
051705400900	ZONAL TEACHING SERVICE COMMISSION, OWENA	1,000,000.00	250,000.00		250,000.00	
051705401000	ZONAL TEACHING SERVICE COMMISSION, OWO	1,000,000.00	250,000.00		250,000.00	
051705500100	BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	270,000,000.00	67,500,000.00		67,500,000.00	
051705600100	ONDO STATE SCHOLARSHIP BOARD	212,000,000.00	53,000,000.00	360,000.00	52,640,000.00	0.68
052100100100	MINISTRY OF HEALTH	2,010,000,000.00	502,500,000.00	20,883,200.00	481,616,800.00	4.16
052100200100	CONTRIBUTORY HEALTH COMMISSION	1,901,000,000.00	475,250,000.00		475,250,000.00	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD	394,375,000.00	98,593,750.00		98,593,750.00	
052102600100	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	1,100,000,000.00	275,000,000.00		275,000,000.00	
052110200100	HOSPITALS MANAGEMENT BOARD	250,000,000.00	62,500,000.00		62,500,000.00	
052110300100	BOARD OF ALTERNATIVE MEDICINE	2,500,000.00	625,000.00		625,000.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY	10,000,000.00	2,500,000.00	870,000.00	1,630,000.00	34.80
052111500100	EMERGENCY RESPONSE SERVICE	35,000,000.00	8,750,000.00		8,750,000.00	
052111600100	NEURO-PSYCHIATRIC SPECIALIST HOSPITAL	15,000,000.00	3,750,000.00		3,750,000.00	

Details of First Quarter Expenditure on Administrative Segment Cont'd

ADMIN CODE	EXECUTING AGENCY	2021 APPROVED BUDGET ₦	2021 QUARTERLY BUDGET ₦	2021 FIRST QUARTER ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
052111700100	ONDO STATE AGENCY FOR THE CONTROL OF AIDS (ODSACA)	144,000,000.00	36,000,000.00	3,957,900.00	32,042,100.00	10.99
053500100100	MINISTRY OF ENVIRONMENT	230,000,000.00	57,500,000.00	1,880,000.00	55,620,000.00	3.27
053500100200	NEW MAP PROJECT OFFICE	1,550,000,000.00	387,500,000.00	65,000,000.00	322,500,000.00	
053505300100	ONDO STATE WASTE MANAGEMENT	515,000,000.00	128,750,000.00	105,899,260.12	22,850,739.88	82.25
053905100100	ONDO STATE SPORTS COUNCIL	430,000,000.00	107,500,000.00		107,500,000.00	
055200100200	DIRECTORATE OF RURAL AND COMMUNITY DEVELOPMENT	1,017,500,000.00	254,375,000.00	4,624,736.54	249,750,263.46	1.82
055200200100	ONDO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	365,400,000.00	91,350,000.00	103,730,462.28	-12,380,462.28	113.55
TOTAL (Social Sector)		17,083,604,348.52	4,270,901,087.13	409,755,558.94	3,861,145,528.19	9.59
TOTAL CAPITAL EXPENDITURE		69,915,484,355.59	17,478,871,088.90	4,725,115,667.05	12,753,755,421.85	27.03
TOTAL EXPENDITURE		174,873,305,525.32	43,718,326,381.33	27,199,870,601.68	16,518,455,779.65	65.22

Details of First Quarter Revenue on Functional Segment

Functional Code	Functional Description	2021 BUDGET ₱	QUARTERLY BUDGET ₱	FIRST QUARTER ACTUAL ₱	VARIANCE ₱
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,000,000.00	1,500,000.00	433,000.00	1,067,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	32,700,000,000.00	8,175,000,000.00	6,220,292,921.05	1,954,707,078.95
70113	EXTERNAL AFFAIRS (CS)				
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION				
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS				
70131	GENERAL PERSONNEL SERVICES				
70132	OVERALL PLANNING AND STATISTICAL SERVICES				
70133	OTHER GENERAL SERVICES	132,048,660,869.81	33,012,165,217.45	31,220,449,931.80	1,791,715,285.65
70140	BASIC RESEARCH				
70150	R&D GENERAL PUBLIC SERVICES				
70160	GENERAL PUBLIC SERVICES N.E.C.	3,072,182,400.22	768,045,600.06	259,395,284.57	508,650,315.49
70170	PUBLIC DEBT TRANSACTIONS				
70180	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT				
70310	POLICE SERVICES				
70320	FIRE PROTECTION SERVICES				
70330	LAW COURTS	50,500,000.00	12,625,000.00	1,586,530.00	11,038,470.00
70340	PRISONS				
70350	R&D PUBLIC ORDER AND SAFETY				
70360	PUBLIC ORDER AND SAFETY				
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,500,850,000.00	1,375,212,500.00	789,148,858.75	586,063,641.25
70412	GENERAL LABOUR AFFAIRS				
70421	AGRICULTURE	430,620,126.00	107,655,031.50	60,000.00	107,595,031.50
70422	FORESTRY	219,000,000.00	54,750,000.00	50,091,737.00	4,658,263.00
70423	FISHING AND HUNTING				
70431	COAL AND OTHER SOLID MINERAL FUEL				

Details of First Quarter Revenue on Functional Segment Cont'd

Functional Code	Functional Description	2021 BUDGET ₱	QUARTERLY BUDGET ₱	FIRST QUARTER ACTUAL ₱	VARIANCE ₱
70550	R & D ENVIRONMENTAL PROTECTION				
70560	ENVIRONMENTAL PROTECTION N.E.C.				
70610	HOUSING DEVELOPMENT	191,250,000.00	47,812,500.00	47,596,718.75	215,781.25
70620	COMMUNITY DEVELOPMENT	-	-		-
70630	WATER SUPPLY	-	-		-
70640	STREET LIGHTING	-	-		-
70650	R & D HOUSING AND COMMUNITY AMENITIES	-	-		-
70660	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-		-
70711	PHARMACEUTICAL PRODUCTS	-	-		-
70712	OTHER MEDICAL PRODUCTS				
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT				
70721	GENERAL MEDICAL SERVICES	25,072,379.37	6,268,094.84	977,750.00	5,290,344.84
70722	SPECIALIZED MEDICAL SERVICES	-	-		-
70723	DENTAL SERVICES	-	-		-
70724	PARAMEDICAL SERVICES	-	-		-
70731	GENERAL HOSPITAL SERVICES	-	-		-
70732	SPECIALIZED HOSPITAL SERVICES	-	-		-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	-		-
70734	NURSING AND CONVALESCENT HOME SERVICES	-	-		-
70740	PUBLIC HEALTH SERVICES	590,000,000.00	147,500,000.00	59,200,746.50	88,299,253.50
70750	R & D HEALTH				
70760	HEALTH N.E.C.				
70810	RECREATIONAL AND SPORTING SERVICES	23,714,000.00	5,928,500.00	5,000.00	5,923,500.00
70820	CULTURAL SERVICES	-	-	1,183,600.00	(1,183,600.00)
70830	BROADCASTING AND PUBLISHING SERVICES	-	-		-
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-		-
70850	R & D RECREATION, CULTURE AND RELIGION	-	-		-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	-		-

Details of First Quarter Revenue on Functional Segment Cont'd

Functional Code	Functional Description	2021 BUDGET ₱	QUARTERLY BUDGET ₱	FIRST QUARTER ACTUAL ₱	VARIANCE ₱
70911	PRE-PRIMARY EDUCATION	-	-		-
70912	PRIMARY EDUCATION	-	-		-
70921	LOWER SECONDARY EDUCATION	-	-		-
70922	UPPER-SECONDARY EDUCATION	-	-		-
70930	POST-SECONDARY NON-TERTIARY EDUCATION	-	-		-
70941	FIRST STAGE OF TERTIARY EDUCATION	-	-		-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	-		-
70950	EDUCATION NOT DEFINABLE BY LEVEL	5,079,749.92	1,269,937.48	1,183,600.00	86,337.48
70960	SUBSIDIARY SERVICES TO EDUCATION				
70970	R & D EDUCATION	10,376,000.00	2,594,000.00	1,964,910.00	629,090.00
70980	EDUCATION N.E.C	0			
71011	SICKNESS	0			
71012	DISABILITY	0			
71020	OLD AGE	0			
71030	SURVIVORS	0			
71040	FAMILY AND CHILDREN	0			
71050	UNEMPLOYMENT	0			
71060	HOUSING	0			
71070	SOCIAL EXCLUSION N.E.C.	0			
71080	R & D SOCIAL PROTECTION	0			
71090	SOCIAL PROTECTION N.E.C.	0			
Total Revenue:		174,873,305,525.32	43,718,326,381.33	38,652,386,988.42	5,065,939,392.91

Details of First Quarter Expenditure on Functional Segment

S/N	Code	Functional (Segment)	Expenditure Approved Budget ₦	Expenditure Quarterly Budget ₦	Expenditure Actual ₦	Variance ₦
TOTAL:			174,873,305,525.32	43,718,326,381.33	27,199,870,601.68	16,518,455,779.65
A	701	GENERAL PUBLIC SERVICES	56,816,326,111.65	14,204,081,527.91	12,244,135,792.84	1,959,945,735.08
	7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	46,701,726,508.95	11,675,431,627.24	11,559,747,265.85	115,684,361.31
	70111	EXECUTIVE AND LEGISLATIVE ORGANS	10,626,503,416.23	2,656,625,854.06	2,546,162,058.87	110,463,795.19
	70112	FINANCIAL AND FISCAL AFFAIRS	36,075,223,092.72	9,018,805,773.18	9,013,585,206.98	5,220,566.20
	7012	FOREIGN ECONOMIC AID	1,497,900,000.00	374,475,000.00	4,372,000.00	370,103,000.00
	70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	30,000,000.00	7,500,000.00		7,500,000.00
	70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	1,467,900,000.00	366,975,000.00	4,372,000.00	362,603,000.00
	7013	GENERAL SERVICES	7,210,018,831.70	1,802,504,707.93	583,673,865.24	1,218,830,842.69
	70131	GENERAL PERSONNEL SERVICES	1,987,953,432.22	496,988,358.06	116,065,087.12	380,923,270.94
	70132	OVERALL PLANNING AND STATISTICAL SERVICES	168,008,705.17	42,002,176.29	11,364,700.59	30,637,475.70
	70133	OTHER GENERAL SERVICES	5,054,056,694.31	1,263,514,173.58	456,244,077.53	807,270,096.05
	7014	R&D GENERAL PUBLIC SERVICES	181,505,000.00	45,376,250.00	-	45,376,250.00
	70140	R&D GENERAL PUBLIC SERVICES	181,505,000.00	45,376,250.00		45,376,250.00
	7015	GENERAL PUBLIC SERVICES N.E.C.	1,224,975,771.00	306,243,942.75	96,342,661.75	209,901,281.00
	70150	GENERAL PUBLIC SERVICES N.E.C.	1,224,975,771.00	306,243,942.75	96,342,661.75	209,901,281.00
	7016	PUBLIC DEBT TRANSACTIONS	200,000.00	50,000.00	-	50,000.00
	70160	PUBLIC DEBT TRANSACTIONS	200,000.00	50,000.00		50,000.00
B	702	DEFENSE				
C	703	PUBLIC ORDER AND SAFETY	4,463,905,685.43	1,115,976,421.36	393,733,016.50	722,243,404.86
	7031	LAW COURTS	3,655,405,685.43	913,851,421.36	393,733,016.50	520,118,404.86
	70310	LAW COURTS	3,655,405,685.43	913,851,421.36	393,733,016.50	520,118,404.86
	7032	PUBLIC ORDER AND SAFETY	808,500,000.00	202,125,000.00	-	202,125,000.00
	70320	PUBLIC ORDER AND SAFETY	808,500,000.00	202,125,000.00		202,125,000.00
D	704	ECONOMIC AFFAIRS	37,434,736,719.50	9,358,684,179.88	4,442,120,227.75	4,916,563,952.13

Details of First Quarter Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Approved Budget ₦	Expenditure Quarterly Budget ₦	Expenditure Actual ₦	Variance ₦
	7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,342,332,293.36	1,335,583,073.34	157,338,409.31	1,178,244,664.03
	70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,935,533,067.23	1,233,883,266.81	156,005,809.31	1,077,877,457.50
	70412	GENERAL LABOUR AFFAIRS	406,799,226.13	101,699,806.53	1,332,600.00	100,367,206.53
	7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	7,524,718,143.16	1,881,179,535.79	326,141,211.02	1,555,038,324.78
	70421	AGRICULTURE	6,655,676,813.00	1,663,919,203.25	187,032,041.05	1,476,887,162.21
	70422	FORESTRY	869,041,330.16	217,260,332.54	139,109,169.97	78,151,162.57
	7043	FUEL AND ENERGY	817,478,527.46	204,369,631.87	51,717,949.36	152,651,682.51
	70431	PETROLEUM AND NATURAL GAS	2,000,000.00	500,000.00		500,000.00
	70432	ELECTRICITY	815,478,527.46	203,869,631.87	51,717,949.36	152,151,682.51
	7044	MINING, MANUFACTURING, AND CONSTRUCTION	21,812,750,200.00	5,453,187,550.00	3,644,158,410.40	1,809,029,139.60
	70443	CONSTRUCTION	21,812,750,200.00	5,453,187,550.00	3,644,158,410.40	1,809,029,139.60
	7045	TRANSPORT	704,201,389.41	176,050,347.35	47,585,224.85	128,465,122.50
	70451	ROAD TRANSPORT	704,201,389.41	176,050,347.35	47,585,224.85	128,465,122.50
	7046	COMMUNICATION	925,515,616.11	231,378,904.03	215,179,022.81	16,199,881.22
	70460	COMMUNICATION	925,515,616.11	231,378,904.03	215,179,022.81	16,199,881.22
	7047	OTHER INDUSTRIES	250,000.00	62,500.00	-	62,500.00
	70474	MULTIPURPOSE DEVELOPMENT PROJECTS	250,000.00	62,500.00		62,500.00
	7048	R & D ECONOMIC AFFAIRS	32,500,000.00	8,125,000.00	-	8,125,000.00
	70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	10,000,000.00	2,500,000.00		2,500,000.00
	70486	R & D COMMUNICATION	22,500,000.00	5,625,000.00		5,625,000.00
	7049	ECONOMIC AFFAIRS N.E.C	274,990,550.00	68,747,637.50	-	68,747,637.50
	70490	ECONOMIC AFFAIRS N.E.C.	274,990,550.00	68,747,637.50		68,747,637.50
E	705	ENVIRONMENTAL PROTECTION	2,722,086,968.38	680,521,742.10	268,504,959.64	412,016,782.46
	7051	WASTE MANAGEMENT	958,125,718.38	239,531,429.60	154,627,265.11	84,904,164.49
	70510	WASTE MANAGEMENT	958,125,718.38	239,531,429.60	154,627,265.11	84,904,164.49
	7055	R&D ENVIRONMENTAL PROTECTION	131,316,250.00	32,829,062.50	1,650,000.00	31,179,062.50

Details of First Quarter Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Approved Budget ₦	Expenditure Quarterly Budget ₦	Expenditure Actual ₦	Variance ₦
	70550	R & D ENVIRONMENTAL PROTECTION	131,316,250.00	32,829,062.50	1,650,000.00	31,179,062.50
	7056	ENVIRONMENTAL PROTECTION N.E.C.	1,632,645,000.00	408,161,250.00	112,227,694.53	295,933,555.47
	70560	ENVIRONMENTAL PROTECTION N.E.C.	1,632,645,000.00	408,161,250.00	112,227,694.53	295,933,555.47
F	706	HOUSING AND COMMUNITY AMMENITIES	18,229,935,969.82	4,557,483,992.46	2,797,011,744.24	1,760,472,248.22
	7061	HOUSING DEVELOPMENT	5,534,073,668.20	1,383,518,417.05	945,293,851.09	438,224,565.96
	70610	HOUSING DEVELOPMENT	5,534,073,668.20	1,383,518,417.05	945,293,851.09	438,224,565.96
	7062	COMMUNITY DEVELOPMENT	8,214,802,615.08	2,053,700,653.77	1,729,505,122.82	324,195,530.95
	70620	COMMUNITY DEVELOPMENT	8,214,802,615.08	2,053,700,653.77	1,729,505,122.82	324,195,530.95
	7063	WATER SUPPLY	4,276,739,731.34	1,069,184,932.84	122,212,770.33	946,972,162.51
	70630	WATER SUPPLY	4,276,739,731.34	1,069,184,932.84	122,212,770.33	946,972,162.51
	7065	R & D HOUSING AND COMMUNITY AMMENITIES	68,800,000.00	17,200,000.00	-	17,200,000.00
	70650	R & D HOUSING AND COMMUNITY AMENITIES	68,800,000.00	17,200,000.00		17,200,000.00
	7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	135,519,955.20	33,879,988.80	-	33,879,988.80
	70660	HOUSING AND COMMUNITY AMENITIES N.E.C	135,519,955.20	33,879,988.80		33,879,988.80
G	707	HEALTH	17,964,163,875.52	4,491,040,968.88	2,509,096,914.76	1,981,944,054.12
	7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	100,000,000.00	25,000,000.00	4,367,703.00	20,632,297.00
	70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	100,000,000.00	25,000,000.00	4,367,703.00	20,632,297.00
	7072	OUTPATIENT SERVICES	1,406,310,181.39	351,577,545.35	185,074,506.58	166,503,038.77
	70721	GENERAL MEDICAL SERVICES	1,401,310,181.39	350,327,545.35	185,074,506.58	165,253,038.77
	70722	SPECIALIZED MEDICAL SERVICES	5,000,000.00	1,250,000.00		1,250,000.00
	7073	HOSPITAL SERVICES	11,522,241,818.16	2,880,560,454.54	2,198,746,242.04	681,814,212.50
	70731	GENERAL HOSPITAL SERVICES	9,566,766,468.16	2,391,691,617.04	2,197,876,242.04	193,815,375.00
	70732	SPECIALIZED HOSPITAL SERVICES	1,942,175,350.00	485,543,837.50	-	485,543,837.50
	70734	NURSING AND CONVALESCENT HOME SERVICES	13,300,000.00	3,325,000.00	870,000.00	2,455,000.00
	7074	PUBLIC HEALTH SERVICES	4,320,611,875.97	1,080,152,968.99	120,908,463.14	959,244,505.85
	70740	PUBLIC HEALTH SERVICES	4,320,611,875.97	1,080,152,968.99	120,908,463.14	959,244,505.85

Details of First Quarter Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Approved Budget ₦	Expenditure Quarterly Budget ₦	Expenditure Actual ₦	Variance ₦
	7075	R & D HEALTH	615,000,000.00	153,750,000.00	-	153,750,000.00
	70750	R & D HEALTH	615,000,000.00	153,750,000.00		153,750,000.00
H	708	RECREATION, CULTURE AND RELIGION	2,273,521,245.95	568,380,311.49	236,965,734.24	331,414,577.25
	7081	RECREATIONAL AND SPORTING SERVICES	1,243,502,680.52	310,875,670.13	117,659,879.48	193,215,790.65
	70810	RECREATIONAL AND SPORTING SERVICES	1,243,502,680.52	310,875,670.13	117,659,879.48	193,215,790.65
	7082	CULTURAL SERVICES	226,689,564.36	56,672,391.09	39,101,314.42	17,571,076.67
	70820	CULTURAL SERVICES	226,689,564.36	56,672,391.09	39,101,314.42	17,571,076.67
	7083	BROADCASTING AND PUBLISHING SERVICES	673,102,751.07	168,275,687.77	75,125,620.34	93,150,067.43
	70830	BROADCASTING AND PUBLISHING SERVICES	673,102,751.07	168,275,687.77	75,125,620.34	93,150,067.43
	7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	109,026,250.00	27,256,562.50	5,078,920.00	22,177,642.50
	70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	109,026,250.00	27,256,562.50	5,078,920.00	22,177,642.50
	7086	RECREATION, CULTURE AND RELIGION N.E.C.	21,200,000.00	5,300,000.00	-	5,300,000.00
	70860	RECREATION, CULTURE AND RELIGION N.E.C.	21,200,000.00	5,300,000.00		5,300,000.00
I	709	EDUCATION	33,648,544,398.51	8,412,136,099.63	4,246,764,772.02	4,165,371,327.61
	7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,561,681,121.60	890,420,280.40	89,354,912.59	801,065,367.81
	70912	PRIMARY EDUCATION	3,561,681,121.60	890,420,280.40	89,354,912.59	801,065,367.81
	7092	SECONDARY EDUCATION	18,444,849,777.44	4,611,212,444.36	3,188,809,406.75	1,422,403,037.61
	70921	LOWER SECONDARY EDUCATION	345,000,000.00	86,250,000.00		86,250,000.00
	70922	UPPER-SECONDARY EDUCATION	18,099,849,777.44	4,524,962,444.36	3,188,809,406.75	1,336,153,037.61
	7093	POSTSECONDARY NONTERTIARY EDUCATION	806,608,830.75	201,652,207.69	129,311,244.85	72,340,962.84
	70930	POST-SECONDARY NON-TERTIARY EDUCATION	806,608,830.75	201,652,207.69	129,311,244.85	72,340,962.84
	7094	TERTIARY EDUCATION	7,632,000,000.00	1,908,000,000.00	548,210,400.00	1,359,789,600.00
	70941	FIRST STAGE OF TERTIARY EDUCATION	6,367,000,000.00	1,591,750,000.00	388,600,000.00	1,203,150,000.00
	70942	SECOND STAGE OF TERTIARY EDUCATION	1,265,000,000.00	316,250,000.00	159,610,400.00	156,639,600.00
	7095	EDUCATION NOT DEFINABLE BY LEVEL	1,036,500,000.00	259,125,000.00	-	259,125,000.00

Details of First Quarter Expenditure on Functional Segment Cont'd

S/N	Code	Functional (Segment)	Expenditure Approved Budget ₦	Expenditure Quarterly Budget ₦	Expenditure Actual ₦	Variance ₦
	70950	EDUCATION NOT DEFINABLE BY LEVEL	1,036,500,000.00	259,125,000.00		259,125,000.00
	7096	SUBSIDIARY SERVICES TO EDUCATION	1,873,245,668.72	468,311,417.18	291,078,807.83	177,232,609.35
	70960	SUBSIDIARY SERVICES TO EDUCATION	1,873,245,668.72	468,311,417.18	291,078,807.83	177,232,609.35
	7097	R & D EDUCATION	278,659,000.00	69,664,750.00	-	69,664,750.00
	70970	R & D EDUCATION	278,659,000.00	69,664,750.00		69,664,750.00
	7098	EDUCATION N.E.C.	15,000,000.00	3,750,000.00	-	3,750,000.00
	70980	EDUCATION N.E.C	15,000,000.00	3,750,000.00		3,750,000.00
J	710	SOCIAL PROTECTION	1,320,084,550.56	330,021,137.64	61,537,439.69	268,483,697.95
	7101	SICKNESS AND DISABILITY	112,340,000.00	28,085,000.00	2,276,000.00	25,809,000.00
	71011	SICKNESS	150,000.00	37,500.00		37,500.00
	71012	DISABILITY	112,190,000.00	28,047,500.00	2,276,000.00	25,771,500.00
	7104	FAMILY AND CHILDREN	16,000,000.00	4,000,000.00	-	4,000,000.00
	71040	FAMILY AND CHILDREN	16,000,000.00	4,000,000.00		4,000,000.00
	7105	UNEMPLOYMENT	665,000,000.00	166,250,000.00	-	166,250,000.00
	71050	UNEMPLOYMENT	665,000,000.00	166,250,000.00		166,250,000.00
	7109	SOCIAL PROTECTION N.E.C.	526,744,550.56	131,686,137.64	59,261,439.69	72,424,697.95
	71090	SOCIAL PROTECTION N.E.C.	526,744,550.56	131,686,137.64	59,261,439.69	72,424,697.95

Details of First Quarter Estimates and Actual on Economic Segment

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
1	REVENUE	174,873,305,525.32	43,718,326,381.33	38,652,386,988.42	5,065,939,392.91
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,022,821,398.23	15,005,705,349.56	14,789,082,776.33	216,622,573.23
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,022,821,398.23	15,005,705,349.56	14,789,082,776.33	216,622,573.23
110101	GOVERNMENT SHARE OF FAAC	44,997,045,222.23	11,249,261,305.56	9,731,733,391.99	1,517,527,913.57
11010101	STATUTORY ALLOCATION	33,413,267,659.00	8,353,316,914.75	7,138,504,293.87	1,214,812,620.88
11010106	MINERAL DERIVATION	11,583,777,563.23	2,895,944,390.81	2,593,229,098.12	302,715,292.69
110102	GOVERNMENT SHARE OF VAT	12,925,776,176.00	3,231,444,044.00	5,054,046,948.44	(1,822,602,904.44)
11010201	SHARE OF VAT	12,925,776,176.00	3,231,444,044.00	5,054,046,948.44	(1,822,602,904.44)
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	2,100,000,000.00	525,000,000.00	3,302,435.90	521,697,564.10
11010301	EXCESS CRUDE	2,100,000,000.00	525,000,000.00	3,302,435.90	521,697,564.10
12	INDEPENDENT REVENUE PAID TO CRF	28,778,132,248.49	7,194,533,062.12	4,240,946,158.41	2,953,586,903.71
1201	TAX REVENUE	19,150,937,000.00	4,787,734,250.00	3,163,863,202.74	1,623,871,047.26
120101	PERSONAL TAXES	19,150,937,000.00	4,787,734,250.00	3,163,863,202.74	1,623,871,047.26
12010101	PERSONAL TAXES (E.G PAYE)	16,000,000,000.00	4,000,000,000.00	2,643,307,282.76	1,356,692,717.24
12010104	STAMP DUTY	200,000,000.00	50,000,000.00	33,041,341.03	16,958,658.97
12010107	CAPITAL GAIN TAX	100,000,000.00	25,000,000.00	16,520,670.52	8,479,329.48
12010110	WITHOLDING TAX	2,400,000,000.00	600,000,000.00	396,496,092.41	203,503,907.59
12010112	DIRECT ASSESMENT	450,937,000.00	112,734,250.00	74,497,816.01	38,236,433.99
1202	NON-TAX REVENUE	9,331,625,400.22	2,332,906,350.06	952,123,966.30	1,380,782,383.76
120201	LICENCES – GENERAL	1,654,947,892.72	413,736,973.18	146,059,840.33	267,677,132.85
12020109	VOLUNTARY ORGANIZATIONS/NGOs/LICENCES	960,000.00	240,000.00	110,805.95	129,194.05
12020119	FISHING PERMITS	21,000,000.00	5,250,000.00	2,423,880.20	2,826,119.80
12020122	PRODUCE BUYING/PRODUCE MERCHANT LICENCES	5,000,000.00	1,250,000.00	577,114.33	672,885.67
12020126	TRACTOR HIRING SERVICES	9,000,000.00	2,250,000.00	1,038,805.80	1,211,194.20

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₦	₦	₦	₦
		2021	2021	2021	2021
12020129	POOL BETTING & CASINO LICENCES/GAMING	78,056,000.00	19,514,000.00	9,009,447.29	10,504,552.71
12020132	MOTOR VEHICLE LICENCES	300,000,000.00	75,000,000.00	9,667,870.18	65,332,129.82
12020133	DRIVERS' LICENCES	82,290,000.00	20,572,500.00	9,498,147.71	11,074,352.29
12020134	PATENT MEDICINE & DRUG STORES LICENCES	14,341,308.80	3,585,327.20	1,655,314.98	1,930,012.22
12020135	PRIVATE SCHOOLS LICENCES	64,724,249.88	16,181,062.47	7,470,658.47	8,710,404.00
12020143	SAWMILL LICENCES	35,000,000.00	8,750,000.00	4,039,800.34	4,710,199.66
12020144	POWER CHAIN LICENCES	3,000,000.00	750,000.00	346,268.60	403,731.40
12020145	HAMMER REGISTRATION/RENEWAL	10,000,000.00	2,500,000.00	1,154,228.67	1,345,771.33
12020146	POOLS AGENT LICENCES/PROMOTERS/LEEVIES/CHECKING CENTRES	18,000,000.00	4,500,000.00	2,077,611.60	2,422,388.40
12020147	REGISTRATION FEES	60,113,576.00	15,028,394.00	6,938,481.28	8,089,912.72
12020148	APPROVAL OF APPOINTMENT OF RECOGNISED OBAS/PRESENTATION OF INSTRUMENT OF APPOINTMENT	720,000.00	180,000.00	83,104.46	96,895.54
12020149	CERTIFICATION OF CHIEFTAINCY DOCUMENTS/REGISTRATION OF CHIEFTAINCY DECLARATION/UPGRADING OF CHIEFTAINCY TITLE	210,000.00	52,500.00	24,238.80	28,261.20
12020150	COMMUNICATION MAST PERMIT	350,000,000.00	87,500,000.00	20,398,003.38	67,101,996.62
12020151	SIGNAGE ANNUAL PERMIT	91,502,000.00	22,875,500.00	10,561,423.16	12,314,076.84
12020152	ANNUAL RENEWAL FEE-OTHERS	72,706,750.04	18,176,687.51	8,392,021.53	9,784,665.98
12020153	OTHER PERMITS/LICENSES	94,500,000.00	23,625,000.00	10,907,460.91	12,717,539.09
12020154	NEW VEHICLE REGISTRATION SCHEME FEES	300,000,000.00	75,000,000.00	34,626,860.04	40,373,139.96
12020155	FIXED DEPOSIT LICENSE	2,000,000.00	500,000.00	230,845.73	269,154.27

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
12020157	PRODUCE STORE / STORE-KEEPER's LICENSES	5,000,000.00	1,250,000.00	577,114.33	672,885.67
12020159	Road Worthiness Fee	30,824,008.00	7,706,002.00	3,557,795.37	4,148,206.63
12020160	TOP LIGHT INSTALLATION ON TAXI/CABS	6,000,000.00	1,500,000.00	692,537.20	807,462.80
120204	FEES - GENERAL	3,596,442,411.42	899,110,602.86	335,111,693.44	563,998,909.42
12020401	COURT FEES	98,134,000.00	24,533,500.00	11,326,907.61	13,206,592.39
12020417	CONTRACTOR REGISTRATION FEES	374,451,000.00	93,612,750.00	43,220,207.90	50,392,542.10
12020424	ACCREDITATION FEES	10,000,000.00	2,500,000.00	1,154,228.67	1,345,771.33
12020425	DISINFECTION OF PRODUCE FEES	5,000,000.00	1,250,000.00	577,114.33	672,885.67
12020426	COURT SUMMONS/OATH FEES	50,529,000.00	12,632,250.00	5,832,202.04	6,800,047.96
12020427	TENDER FEES	149,855,061.83	37,463,765.46	17,296,700.84	20,167,064.62
12020428	FIRE SAFETY CERTIFICATE FEES	2,000,000.00	500,000.00	230,845.73	269,154.27
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	100,000.00	25,000.00	11,542.29	13,457.71
12020436	BILL BOARD ADVERTISEMENT FEES	23,440,000.00	5,860,000.00	2,705,512.00	3,154,488.00
12020437	DEEDS REGISTRATION FEES	31,600,000.00	7,900,000.00	3,647,362.59	4,252,637.41
12020438	SURVEY/ PLANNING/ BUILDING FEES	57,250,000.00	14,312,500.00	6,607,959.12	7,704,540.88
12020441	LABORATORY FEES	3,282,750.00	820,687.50	378,904.42	441,783.08
12020445	CHANGE OF OWNERSHIP FEES	6,000,000.00	1,500,000.00	692,537.20	807,462.80
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	5,000,004.00	1,250,001.00	577,114.80	672,886.20
12020447	LAND USE FEES	1,088,182,400.22	272,045,600.06	65,601,132.24	206,444,467.81
12020448	DEVELOPMENT LEVIES	50,000,000.00	12,500,000.00	5,771,143.34	6,728,856.66
12020449	BUSINESS/TRADE OPERATING FEES	30,000,000.00	7,500,000.00	3,462,686.00	4,037,314.00

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
12020450	INSPECTION FEES	332,002,000.00	83,000,500.00	38,320,622.63	44,679,877.37
12020451	TIMBER & FOREST FEES	60,000,000.00	15,000,000.00	6,925,372.01	8,074,627.99
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	210,620,000.00	52,655,000.00	24,310,364.21	28,344,635.79
12020453	APPLICATION FEES	28,514,000.00	7,128,500.00	3,291,167.62	3,837,332.38
12020454	PARKING FEES	4,999,992.00	1,249,998.00	577,113.41	672,884.59
12020459	CERTIFICATE OF OCCUPANCY/RIGHT OF OCCUPANCY FEES	125,965,200.00	31,491,300.00	14,539,264.50	16,952,035.50
12020460	BUILDING PLAN APPROVAL FEES	116,000,000.00	29,000,000.00	13,389,052.55	15,610,947.45
12020480	PUBLIC TAP/RIVERS AND RESERVIORS FEES	3,250,000.00	812,500.00	375,124.32	437,375.68
12020482	HAULAGE FEES	71,454,000.00	17,863,500.00	8,247,425.52	9,616,074.48
12020483	REGISTRATION OF PLACE OF WORSHIP	265,000.00	66,250.00	30,587.06	35,662.94
12020484	PRODUCE FEES	190,300,000.00	47,575,000.00	21,964,971.55	25,610,028.45
12020488	VALUATION OF PROPERTIES	60,000,000.00	15,000,000.00	6,925,372.01	8,074,627.99
12020489	TOLL FEES ON ITEMS	20,000,000.00	5,000,000.00	2,308,457.34	2,691,542.66
12020490	TOLL FEES FROM FOREST SERVICES	15,000,000.00	3,750,000.00	1,731,343.00	2,018,657.00
12020491	SERVICE CONNECTION FEES	500,000.00	125,000.00	57,711.43	67,288.57
12020492	PROTEST/PETITION APPROVAL FEES	3,000,000.00	750,000.00	346,268.60	403,731.40
12020493	KAADI IGBE-AYO COLLECTION FEES	20,000,000.00	5,000,000.00	2,308,457.34	2,691,542.66
12020495	OTHER FEES/LEVIES	344,514,000.00	86,128,500.00	19,764,793.54	66,363,706.46
12020496	LIFE ASSURANCE SCHEME	3,000,000.00	750,000.00	346,268.60	403,731.40
12020498	Research Approval Fee	2,234,003.37	558,500.84	257,855.07	300,645.77
120205	FINES - GENERAL	86,026,200.00	21,506,550.00	9,929,390.62	11,577,159.38
12020501	SUNDRY FINES/PENALTIES	68,300,000.00	17,075,000.00	7,883,381.80	9,191,618.20
12020502	COURT FINES	13,000,000.00	3,250,000.00	1,500,497.27	1,749,502.73

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	100,000.00	25,000.00	11,542.29	13,457.71
12020504	Counterfeit and Fake Drugs Penalties/Fines	4,626,200.00	1,156,550.00	533,969.27	622,580.73
120206	SALES - GENERAL	2,673,929,008.08	668,482,252.02	308,632,552.24	359,849,699.78
12020601	SALES OF JOURNAL & PUBLICATIONS	2,561,750.00	640,437.50	295,684.53	344,752.97
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	1,292,750.00	323,187.50	149,212.91	173,974.59
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	10,700,000.00	2,675,000.00	1,235,024.67	1,439,975.33
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	54,141,008.00	13,535,252.00	6,249,110.36	7,286,141.64
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	3,000,000.00	750,000.00	346,268.60	403,731.40
12020614	PROCEEDS FROM SALES OF GOVT. BUILDING	132,801,000.00	33,200,250.00	15,328,272.13	17,871,977.87
12020616	SALES OF FORMS	10,322,750.04	2,580,687.51	1,191,481.40	1,389,206.11
12020624	SALES OF VEHICLE PLATE NUMBER/VEHICLE REGISTRATION BOOKLET	200,000,000.00	50,000,000.00	23,084,573.36	26,915,426.64
12020625	REGISTRATION OF PLAYER/TRANSFER FEES	23,714,000.00	5,928,500.00	2,737,137.86	3,191,362.14
12020626	SALES OF OTHER ITEMS	15,895,750.04	3,973,937.51	1,834,733.04	2,139,204.47
12020627	SALES OF FRESH FISH	500,000.00	125,000.00	57,711.43	67,288.57
12020628	SALES OF SOUVENIR (TICKET, STICKERS, APRON, E.TC.)	2,000,000,000.00	500,000,000.00	230,845,734.02	269,154,265.98
12020630	PROCEED FROM SALES OF FLITCHING PLANKS	219,000,000.00	54,750,000.00	25,277,607.92	29,472,392.08
120207	EARNINGS -GENERAL	94,405,100.00	23,601,275.00	10,896,507.28	12,704,767.72
12020702	EARNINGS FROM LABORATORY SERVICES	1,935,000.00	483,750.00	223,343.25	260,406.75
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,925,000.00	481,250.00	222,189.02	259,060.98
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	8,150,000.00	2,037,500.00	940,696.36	1,096,803.64
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	1,300,000.00	325,000.00	150,049.73	174,950.27
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,827,100.00	456,775.00	210,889.12	245,885.88
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	11,255,000.00	2,813,750.00	1,299,084.37	1,514,665.63

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
12020721	EARNINGS FROM CONTROL POST	44,000,000.00	11,000,000.00	5,078,606.14	5,921,393.86
12020722	SUNDRY INCOME	13,637,000.00	3,409,250.00	1,574,021.63	1,835,228.37
12020724	EARNINGS FROM THE USE OF SCHOOL PREMISES	10,376,000.00	2,594,000.00	1,197,627.67	1,396,372.33
120208	RENT ON GOVERNMENT BUILDING - GENERAL	1,860,000.00	465,000.00	214,686.53	250,313.47
12020802	RENT ON GOVERNMENT OFFICES	60,000.00	15,000.00	6,925.37	8,074.63
12020804	RENT ON CONFERENCE CENTRES	1,800,000.00	450,000.00	207,761.16	242,238.84
120209	RENT ON LAND & OTHERS - GENERAL	855,598,788.00	213,899,697.00	98,755,664.95	115,144,032.05
12020901	RENT ON GOVERNMENT LAND	635,892,972.00	158,973,243.00	73,396,589.81	85,576,653.19
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	161,547,800.00	40,386,950.00	18,646,310.20	21,740,639.80
12020905	LEASE RENTAL	1,060,008.00	265,002.00	122,349.16	142,652.84
12020906	RENTS ON GOVT. PROPERTIES	57,098,008.00	14,274,502.00	6,590,415.77	7,684,086.23
120210	REPAYMENTS - GENERAL	2,145,000.00	536,250.00	247,582.05	288,667.95
12021002	MOTOR VEHICLE ADVANCES - REPAYMENTS	2,145,000.00	536,250.00	247,582.05	288,667.95
120211	INVESTMENT INCOME	265,000,000.00	66,250,000.00	30,587,059.70	35,662,940.30
12021102	DIVIDEND RECEIVED	265,000,000.00	66,250,000.00	30,587,059.70	35,662,940.30
120212	INTEREST EARNED	25,000,000.00	6,250,000.00	2,885,571.67	3,364,428.33
12021210	BANK INTEREST	25,000,000.00	6,250,000.00	2,885,571.67	3,364,428.33
120213	RE-IMBURSEMENT GENERAL	76,271,000.00	19,067,750.00	8,803,417.47	10,264,332.53
12021302	AUDIT FEES	76,271,000.00	19,067,750.00	8,803,417.47	10,264,332.53
1203	INDIRECT TAX REVENUE	295,569,848.27	73,892,462.07	124,958,989.37	(51,066,527.30)
120301	LEVIES	295,569,848.27	73,892,462.07	124,958,989.37	(51,066,527.30)
12030101	EDUCATION ENDOWMENT LEVY	295,569,848.27	73,892,462.07	124,958,989.37	(51,066,527.30)
13	AID AND GRANTS	10,475,715,003.28	2,618,928,750.82	-	2,618,928,750.82
1302	GRANTS	10,475,715,003.28	2,618,928,750.82	-	2,618,928,750.82
130203	DOMESTIC GRANTS	8,749,764,674.08	2,187,441,168.52	-	2,187,441,168.52
13020301	DOMESTIC GRANTS	8,749,764,674.08	2,187,441,168.52	-	2,187,441,168.52
130204	FOREIGN GRANTS	1,725,950,329.20	431,487,582.30	-	431,487,582.30
13020401	FOREIGN GRANTS	1,725,950,329.20	431,487,582.30	-	431,487,582.30

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	34,690,000,000.00	8,672,500,000.00	15,262,806,907.65	(6,590,306,907.65)
1405	GAIN ON DISPOSAL OF ASSET	5,500,000,000.00	1,375,000,000.00	-	1,375,000,000.00
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5,500,000,000.00	1,375,000,000.00	-	1,375,000,000.00
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5,500,000,000.00	1,375,000,000.00	-	1,375,000,000.00
1407	EXTRAORDINARY ITEMS	27,190,000,000.00	6,797,500,000.00	15,080,492,949.33	(8,282,992,949.33)
140701	EXTRAORDINARY ITEMS	590,000,000.00	147,500,000.00	-	147,500,000.00
14070106	Health Insurance Contribution	590,000,000.00	147,500,000.00		147,500,000.00
140702	REFUND FROM FGN/ OTHERS ON SPECIAL PROJECTS	26,600,000,000.00	6,650,000,000.00	15,080,492,949.33	(8,430,492,949.33)
14070208	REFUND ON EXCESS CRUDE	26,600,000,000.00	6,650,000,000.00	15,080,492,949.33	(8,430,492,949.33)
1410	GAIN ON FOREIGN EXCHANGE	2,000,000,000.00	500,000,000.00	182,313,958.32	317,686,041.68
141001	GAIN ON FOREIGN EXCHANGE	2,000,000,000.00	500,000,000.00	182,313,958.32	317,686,041.68
14100101	GAIN ON FOREIGN EXCHANGE	2,000,000,000.00	500,000,000.00	182,313,958.32	317,686,041.68
2	EXPENDITURES	174,873,305,525.32	43,718,326,381.33	27,199,870,601.68	16,518,455,779.65
21	PERSONNEL COST	53,143,793,104.57	13,285,948,276.14	11,661,027,982.29	1,624,920,293.86
2101	SALARY	42,227,913,104.57	10,556,978,276.14	8,744,609,847.09	1,812,368,429.05
210101	SALARIES AND WAGES	42,227,913,104.57	10,556,978,276.14	8,744,609,847.09	1,812,368,429.05
21010101	SALARY	42,227,913,104.57	10,556,978,276.14	8,744,609,847.09	1,812,368,429.05
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000,000.00	250,000,000.00	26,951,365.87	223,048,634.13
210202	SOCIAL CONTRIBUTIONS	1,000,000,000.00	250,000,000.00	26,951,365.87	223,048,634.13
21020201	NHIS CONTRIBUTION	500,000,000.00	125,000,000.00		125,000,000.00
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	500,000,000.00	125,000,000.00	26,951,365.87	98,048,634.13
2103	SOCIAL BENEFITS	9,915,880,000.00	2,478,970,000.00	2,889,466,769.33	-410,496,769.33
210301	SOCIAL BENEFITS	9,915,880,000.00	2,478,970,000.00	2,889,466,769.33	-410,496,769.33
21030101	GRATUITY	1,390,880,000.00	347,720,000.00	370,000,000.00	-22,280,000.00
21030102	PENSION	8,500,000,000.00	2,125,000,000.00	2,517,539,823.10	-392,539,823.10
21030104	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	6,250,000.00	1,926,946.23	4,323,053.77
22	OTHER RECURRENT COSTS	38,181,173,030.46	9,545,293,257.62	7,017,935,607.88	2,527,357,649.74
2202	OVERHEAD COST	4,286,329,750.00	1,071,582,437.50	170,746,310.00	900,836,127.50
220201	TRAVEL& TRANSPORT - GENERAL	1,293,224,490.93	323,306,122.73	51,489,765.02	271,816,357.71

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,480,000.00	4,620,000.00	736,152.37	3,883,847.63
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,272,244,490.93	318,061,122.73	50,654,024.94	267,407,097.80
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	625,000.00	99,587.71	525,412.29
220202	UTILITIES - GENERAL	421,983,820.21	105,495,955.05	16,809,761.35	88,686,193.70
22020201	ELECTRICITY CHARGES	230,991,240.46	57,747,810.12	9,201,555.70	48,546,254.41
22020202	TELEPHONE CHARGES	180,205,570.75	45,051,392.69	7,178,504.23	37,872,888.46
22020203	INTERNET ACCESS CHARGES	5,945,000.00	1,486,250.00	236,819.58	1,249,430.42
22020205	WATER RATES	450,000.00	112,500.00	17,925.79	94,574.21
22020206	SEWAGE CHARGES	4,092,009.00	1,023,002.25	163,005.53	859,996.72
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	300,000.00	75,000.00	11,950.53	63,049.47
220203	MATERIALS & SUPPLIES - GENERAL	664,735,515.01	166,183,878.75	26,479,795.75	139,704,083.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	353,050,972.70	88,262,743.18	14,063,815.51	74,198,927.66
22020303	NEWSPAPERS	6,660,000.00	1,665,000.00	265,301.67	1,399,698.33
22020304	MAGAZINES & PERIODICALS	4,395,000.00	1,098,750.00	175,075.20	923,674.80
22020305	PRINTING OF NON SECURITY DOCUMENTS	263,529,542.31	65,882,385.58	10,497,721.72	55,384,663.86
22020306	PRINTING OF SECURITY DOCUMENTS	35,900,000.00	8,975,000.00	1,430,079.55	7,544,920.45
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	250,000.00	39,835.09	210,164.91
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	200,000.00	50,000.00	7,967.02	42,032.98
220204	MAINTENANCE SERVICES - GENERAL	751,295,560.05	187,823,890.01	29,927,922.51	157,895,967.51
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	457,912,609.68	114,478,152.42	18,240,987.74	96,237,164.68
22020402	MAINTENANCE OF OFFICE FURNITURE	266,142,950.37	66,535,737.59	10,601,827.05	55,933,910.54
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,150,000.00	537,500.00	85,645.43	451,854.57
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,950,000.00	1,987,500.00	316,688.93	1,670,811.07
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,360,000.00	1,340,000.00	213,516.06	1,126,483.94
22020406	OTHER MAINTENANCE SERVICES	10,780,000.00	2,695,000.00	429,422.22	2,265,577.78

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
22020415	MAINTENANCE OF GOVERNMENT BUILDINGS	1,000,000.00	250,000.00	39,835.09	210,164.91
220205	TRAINING - GENERAL	400,355,525.42	100,088,881.36	15,948,196.39	84,140,684.96
22020501	LOCAL TRAINING	372,672,225.42	93,168,056.36	14,843,654.34	78,324,402.02
22020502	INTERNATIONAL TRAINING	600,000.00	150,000.00	25,676.50	124,323.50
22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	21,783,300.00	5,445,825.00	867,739.61	4,578,085.39
22020504	CONFERENCES/SEMINARS & WORKSHOP-INTERNATIONAL	300,000.00	75,000.00	11,950.53	63,049.47
22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	5,000,000.00	1,250,000.00	199,175.43	1,050,824.57
220206	OTHER SERVICES - GENERAL	17,239,000.00	4,309,750.00	686,717.03	3,623,032.97
22020601	SECURITY SERVICES	11,835,000.00	2,958,750.00	471,448.23	2,487,301.77
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,500,000.00	1,125,000.00	179,257.88	945,742.12
22020605	CLEANING & FUMIGATION SERVICES	904,000.00	226,000.00	36,010.92	189,989.08
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	44,025,700.00	11,006,425.00	1,753,767.50	9,252,657.50
22020701	FINANCIAL CONSULTING	3,500,000.00	875,000.00	139,422.80	735,577.20
22020703	LEGAL SERVICES	400,000.00	100,000.00	15,934.03	84,065.97
22020707	AGRICULTURAL CONSULTING	150,000.00	37,500.00	5,975.26	31,524.74
22020708	MEDICAL CONSULTING	500,000.00	125,000.00	19,917.54	105,082.46
22020709	AUDITING OF ACCOUNTS	2,972,500.00	743,125.00	118,409.79	624,715.21
22020711	MEDIA RELATION SERVICES	285,000.00	71,250.00	11,353.00	59,897.00
22020712	OTHER CONSULTING SERVICES	36,218,200.00	9,054,550.00	1,442,755.08	7,611,794.92
220208	FUEL & LUBRICANTS - GENERAL	28,022,937.50	7,005,734.38	1,116,296.10	5,889,438.28
22020801	MOTOR VEHICLE FUEL COST	11,466,800.00	2,866,700.00	456,780.95	2,409,919.05
22020803	PLANT / GENERATOR FUEL COST	15,556,137.50	3,889,034.38	619,680.06	3,269,354.32
22020806	COOKING GAS/FUEL COST	1,000,000.00	250,000.00	39,835.09	210,164.91
220209	FINANCIAL CHARGES - GENERAL	255,000.00	63,750.00	10,157.95	53,592.05
22020901	BANK CHARGES (OTHER THAN INTEREST)	255,000.00	63,750.00	10,157.95	53,592.05
220210	MISCELLANEOUS EXPENSES GENERAL	665,002,200.88	166,250,550.22	26,490,419.21	139,760,131.01

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
22021001	REFRESHMENT & MEALS	307,503,331.82	76,875,832.96	12,249,421.37	64,626,411.59
22021002	HONORARIUM & SITTING ALLOWANCE	9,575,000.00	2,393,750.00	381,420.94	2,012,329.06
22021003	PUBLICITY & ADVERTISEMENTS	6,262,500.00	1,565,625.00	249,467.22	1,316,157.78
22021004	MEDICAL EXPENSES-LOCAL	11,500,000.00	2,875,000.00	458,103.48	2,416,896.52
22021006	POSTAGES & COURIER SERVICES	8,490,000.00	2,122,500.00	338,199.87	1,784,300.13
22021007	WELFARE PACKAGES	307,935,369.06	76,983,842.27	12,266,631.61	64,717,210.66
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,485,000.00	621,250.00	98,990.19	522,259.81
22021009	SPORTING ACTIVITIES	500,000.00	125,000.00	19,917.54	105,082.46
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	1,000,000.00	250,000.00	39,835.09	210,164.91
22021013	PROMOTION (SERVICE WIDE)	200,000.00	50,000.00	7,967.02	42,032.98
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	800,000.00	200,000.00	31,868.07	168,131.93
22021041	CONTINGENCY	1,411,000.00	352,750.00	56,207.30	296,542.70
22021052	SPECIAL DAYS/CELEBRATIONS	6,640,000.00	1,660,000.00	264,504.96	1,395,495.04
22021058	CONFLICT/DISPUTE MANAGEMENT	700,000.00	175,000.00	27,884.56	147,115.44
220211	Other CRF Charges	190,000.00	47,500.00	33,511.19	13,988.81
22021101	SERVICE-WIDE VOTE EXPENSES	190,000.00	47,500.00	33,511.188	13,988.81
22021102	Debt Repayment Principal (Budget)	13,632,855,034.70	3,408,213,758.68	3,795,791,344.46	-387,577,585.79
2204	GRANTS AND CONTRIBUTIONS GENERAL	9,558,400,000.00	2,389,600,000.00	620,160,600.00	1,769,439,400.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	9,558,400,000.00	2,389,600,000.00	620,160,600.00	1,769,439,400.00
22040105	GRANTS TO GOVERNMENT OWNED AGENCIES/COMPANIES - CURRENT	1,571,400,000.00	392,850,000.00	151,720,000.00	241,130,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	7,982,000,000.00	1,995,500,000.00	468,114,400.00	1,527,385,600.00
22040116	GRANTS TO FEDERAL GOVERNMENT AGENCIES	5,000,000.00	1,250,000.00	326,200.00	923,800.00
2207	TRANSFERS-PAYMENT	12,240,588,280.46	3,060,147,070.12	3,710,649,778.43	-650,502,708.32
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	12,240,588,280.46	3,060,147,070.12	3,710,649,778.43	-650,502,708.32
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS (10% IGR)	2,330,470,016.12	582,617,504.03	153,437,581.44	429,179,922.59

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
22070105	TRANSFER TO OSOPADEC	4,633,511,025.29	1,158,377,756.32	2,529,505,122.82	-1,371,127,366.50
22070106	TRANSFER TO INTERNAL REVENUE SERVICES	5,276,607,239.05	1,319,151,809.76	1,027,707,074.17	291,444,735.59
22100000	SPECIAL PROGRAMMES	12,095,855,000.00	3,023,963,750.00	2,516,378,919.45	507,584,830.55
3	ASSETS	69,915,484,355.59	17,478,871,088.90	4,725,115,667.05	12,753,755,421.85
31	CURRENT ASSETS	4,449,306,988.96	1,242,344,247.24	568,615,325.75	673,728,921.49
3101	CASH/BANK BALANCES HELD BY AG	1,400,000.00	130,367,500.00	178,918.08	130,188,581.92
310102	CAPITAL DEVELOPMENT FUND	1,400,000.00	130,367,500.00	178,918.08	130,188,581.92
3105	INVENTORIES	4,447,906,988.96	1,111,976,747.24	568,436,407.67	543,540,339.57
310501	INVENTORIES	442,550,000.00	110,637,500.00	56,557,282.52	54,080,217.48
310502	WORK-IN-PROGRESS	4,005,356,988.96	1,001,339,247.24	511,879,125.15	489,460,122.09
32	NON-CURRENT ASSETS	65,466,177,366.63	16,236,526,841.66	4,156,500,341.30	12,080,026,500.36
3201	PROPERTY, PLANT & EQUIPMENT	55,872,741,518.11	13,968,185,379.53	3,517,063,725.64	10,451,121,653.88
320101	LAND & BUILDING - GENERAL	15,344,259,000.00	3,836,064,750.00	999,983,842.35	2,836,080,907.65
320102	INFRASTRUCTURE - GENERAL	27,077,566,496.00	6,769,391,624.00	1,640,485,015.66	5,128,906,608.34
320103	PLANT & MACHINERY - GENERAL	622,670,000.00	155,667,500.00	40,579,342.35	115,088,157.65
320104	FIXED ASSETS - GENERAL	1,418,038,000.00	354,509,500.00	92,413,396.30	262,096,103.70
320105	OFFICE EQUIPMENT - GENERAL	460,065,000.00	115,016,250.00	29,982,390.58	85,033,859.42
320106	FURNITURE & FITTINGS - GENERAL	233,801,000.00	58,450,250.00	15,236,788.06	43,213,461.94
320107	SERVICE CONCESSION ASSETS (PPP)-GENERAL	1,900,000.00	475,000.00	123,822.81	351,177.19
320109	SPECIALISED ASSETS-GENERAL	10,714,442,022.11	2,678,610,505.53	698,259,127.53	1,980,351,378.00
3202	INVESTMENT PROPERTY	10,000,000.00	2,500,000.00	666,535.56	1,833,464.44
320201	INVESTMENT - LAND & BUILDING - GENERAL	10,000,000.00	2,500,000.00	666,535.56	1,833,464.44
3203	INTANGIBLE ASSETS	9,583,435,848.52	2,265,841,462.13	638,770,080.10	1,627,071,382.03
320301	INTANGIBLE ASSETS	9,583,435,848.52	2,265,841,462.13	638,770,080.10	1,627,071,382.03
4	LIABILITIES/ EQUITY	40,906,636,875.32	10,226,659,218.83	4,359,551,146.03	5,867,108,072.80
41	LIABILITIES/ EQUITY	12,929,054,140.32	3,232,263,535.08	-	3,232,263,535.08
4102	LOANS AND DEBTS	12,929,054,140.32	3,232,263,535.08	-	3,232,263,535.08
410201	DOMESTIC LOAN STOCK	12,929,054,140.32	3,232,263,535.08	-	3,232,263,535.08
41020101	SHORT TERM BORROWINGS/DOMESTIC LOAN	12,929,054,140.32	3,232,263,535.08	-	3,232,263,535.08
42	NON-CURRENT LIABILITIES	11,214,300,000.00	2,803,575,000.00	168,730,462.28	2,634,844,537.72

Details of First Quarter Estimates and Actual on Economic Segment Cont'd

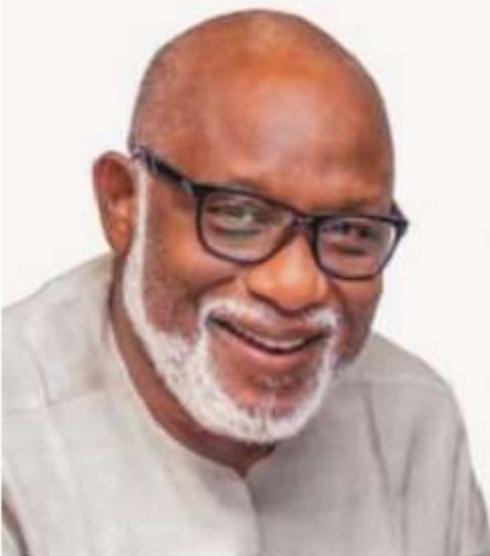
Economic code	Economic Segment	APPROVED BUDGET	QUARTERLY BUDGET	FIRST QUARTER ACTUAL	VARIANCE
		₱	₱	₱	₱
		2021	2021	2021	2021
4203	LONG-TERM BORROWINGS	11,214,300,000.00	2,803,575,000.00	168,730,462.28	2,634,844,537.72
420301	LONG-TERM BORROWINGS	11,214,300,000.00	2,803,575,000.00	168,730,462.28	2,634,844,537.72
42030101	STATE BONDS and OTHER LONG TERM BORROWINGS	5,000,000,000.00	1,250,000,000.00	-	1,250,000,000.00
42030103	MULTI-LATERAL LOANS - LONG TERM	4,864,300,000.00	1,216,075,000.00	168,730,462.28	1,047,344,537.72
42030104	CBN SUPPORT FACILITY	1,350,000,000.00	337,500,000.00	-	337,500,000.00
43	CAPITAL & RESERVES	16,763,282,735.00	4,190,820,683.75	4,190,820,683.75	-
4303	RESERVES 2	16,763,282,735.00	4,190,820,683.75	4,190,820,683.75	-
430301	OTHER RESERVES	16,763,282,735.00	4,190,820,683.75	4,190,820,683.75	-
43030104	CASH RESERVE/ROLL-OVER FUND	16,763,282,735.00	4,190,820,683.75	4,190,820,683.75	-



Core Value "Ise Loogun Ise"

Key Goals:

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



R	RURAL AND AGRICULTURAL DEVELOPMENT
E	EDUCATIONAL ADVANCEMENT AND HUMAN CAPITAL DEVELOPMENT
D	DEVELOPMENT THROUGH MASSIVE INFRASTRUCTURE
E	EFFICIENT SERVICE DELIVERY AND POLICY IMPLEMENTATION
E	EFFECTIVE HEALTHCARE AND SOCIAL WELFARE SERVICES
M	MAINTENANCE OF LAW AND ORDER FOR ADEQUATE SECURITY
E	ENERGY, MINING AND SUSTAINABLE INDUSTRIES
D	DIGITAL REVOLUTION AND ENTREPRENEURSHIP

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