



2019 BUDGET IMPLEMENTATION APPRAISAL

BY

**MONITORING & EVALUATION
DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING &
BUDGET**

January, 2020

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FOREWORD

The 2019 budget named 'Budget of Advancement' was designed to consolidate on the modest achievements of the 2018 budget for sustainable socio-economic development of the State in line with the Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) Administration's 'Blueprint to Progress' which defines the State's strategic development trajectory for the time span of 2017-2021.

Budget implementation appraisal is a necessary exercise to promote transparency and accountability in governance, as entrenched in the Ondo State Fiscal Responsibility Law, 2017. This report provides a detailed analysis and track record of government activities for the year 2019. The 2019 Budget Implementation Appraisal had been uploaded on the State Budget website: www.ondobudget.org in compliance with the FRL, 2017 and is available for free download by the general public.

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

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

PREFACE

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

The State Budget process has been undergoing improvements in terms of preparation, execution, monitoring and appraisal in recent time. Initiatives have continued to be applied, leading to the budget progressively being used as a significant tool to address the needs of the people.

This 2019 Full Year Budget Implementation Report is one of the reports to be prepared by the Ministry of Economic Planning & Budget, as part of its efforts to comply with the State FRL 2017 and more importantly to promote budget transparency, discipline and credibility as a key component of the State's commitment to the Open Government Partnership (OGP) Initiatives.

This Appraisal, therefore, provides information on the utilization of budgetary resources by Government Ministries, Extra-Ministerial Department and Agencies (MEDAs) for the year 2019. Also, it identifies gaps, provides lessons, highlights significant accomplishments, and offers recommendations for improvement.

I applaud the effort of the Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget for producing this report within the Fiscal Responsibility Law (FRL,2017) stipulated timeline and wish them every success as they continue to carry out this important function.

O. Bunmi Alade, *FCTI, FCA*

Permanent Secretary

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

EXECUTIVE SUMMARY

The 2019 Budget themed “**Budget of Advancement**” was designed to provide roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy.

The State approved a total budget of ₦193.903 billion in 2019. The budget is broken into ₦10.369 billion for Debt Repayment, Statutory Transfers ₦9.569 billion, Recurrent Expenditure ₦88.254 billion and ₦85.711 billion for Capital Expenditure.

The revenue side of the budget for the year 2019 recorded total receipts of ₦117.405 billion without revenue from Revenue Retaining Agencies (RRA) against approved target of ₦193.903 billion for the period, depicting 60.6% performance. However, when RRA figures were added, the total revenue increased to ₦123.404 billion with 63.6% performance. The breakdown of revenue for the year 2019 without RRA showed that Independent Revenue (IR) was ₦24.188 billion, Revenue from the Federation Account was ₦66.257 billion, while ₦26.960 billion was revenue from Other Sources.

On the other hand, the total actual expenditure for the year was ₦111.554 billion against the annual estimates of ₦193.903 billion. This figure depicted 57.5% performance for the period. The breakdown of actual expenditure for the year shows that Recurrent Expenditure was ₦73.075 billion, representing 82.8%, Debt Repayment ₦6.875 billion, representing 66.3%, Statutory Transfers ₦2.497 billion, representing 26.1%, and Capital Expenditure was ₦29.108 billion, representing 34.0% performance. Further breakdown and analysis of the appraisal is structured in chapters.

Chapter one discusses the introduction, objectives and policy thrust of the 2019 budget. Details of revenue and its analysis for the year are contained in Chapter two. Chapter three focuses on the expenditure and analysis, Chapter four discusses the status of capital projects in the State, while Chapter five highlight the observations, recommendations and conclusion.

CHAPTER ONE

1.1 INTRODUCTION

The 2019 Budget was closely linked with the Cardinal Programmes and Strategic Development/Policy Implementation Plan document of the current administration of Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) tagged the *Blueprint to Progress* and was 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 cardinal programmes are:

- J**- Job creation through agriculture, entrepreneurship and industrialisation;
- M**- Massive Infrastructural development and maintenance;
- P**- Provision of functional education and technological growth;
- P**- Provision of accessible and qualitative health care and social service delivery; and
- R**- Rural development and community extension services.

The Budget presents an overview of Government intended activities, a brief analysis of the macroeconomic context within which the 2019 Budget was crafted, and a breakdown of Government's projected revenue and expenditure for 2019 fiscal year .

1.2 OBJECTIVES AND POLICY THRUSTS OF 2019 BUDGET

The key objectives of 2019 budget are:

- (i) Completion of on-going programmes/projects;
- (ii) Sustained expansion of the fiscal space and rejig the economy through strategic wealth creation for the productive sector (Youths, Artisans, Women, etc);

- (iii) Innovative and integrated approach to drive government revenue through technology to increase actual Independent Revenue by at least 50%;
- (iv) Improvement in the State's fiscal performance to enable the State increase its draw-down on Federal Government and Donors/ international performance-based grants;
- (v) Sustained investment in infrastructural facilities and resuscitation of ailing/moribund industries in the State; and
- (vi) Robust human Capital Investment Initiatives and Social Security Services.

1.3 STRATEGIES FOR ACHIEVING OBJECTIVES OF 2019 BUDGET

The Strategies to achieve the objectives of the 2019 Budget among others are:

- i. Constitution of Economic Advisory Team and Efficiency Unit for the State;
- ii. Compliance with global best practices in Fiscal Resources Allocation and Management;
- iii. Deployment of ICT to drive Independent Revenue (IR), empower and create wealth for our productive sectors;
- iv. Leverage on Donor Partners support and diaspora monetary inflow;
- v. Provision of social security services for the elderly and others;
- vi. Deliberate investments in agro enterprises, provisions of farm inputs and supply of improved seedlings to farmers to boost food production and generate employment for our youths;
- vii. Continuous opening up of rural feeder roads to enhance hitch free conveyance of farm produce to the market;

- viii. Rigorous pursuit of efforts at Industrialising the State; and
- ix. Ensure safety and security of lives and properties in the State

1.4 2019 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 (%)	-	2.30
Crude Oil Benchmark price per barrel	-	\$55
Average production (million barrel/day)	-	1.60
Inflation Rate (%)	-	13.5%
Exchange Rate (₦ to US\$)	-	305

1.5 METHODOLOGY

The Methodology adopted in the production of this 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 Accountant General and the State Internal Revenue Service for further assessment and analysis.

1.6 LIMITATIONS

The limitations encountered during the preparation of the report include:

- i. Submission of Returns –Some MEDAs didn’t meet the deadline to which they were expected to submit their returns. This gave

unnecessary burden to the Department to meet up with the timeline for the production of the report.

- ii. Validation of Data –To ensure data integrity, the Department repeatedly validated MEDAs data from State Internal Revenue Service (SIRS), Office of the Accountant General (OAG), and Debt Management Department (DMD).
- iii. Insufficient Information on Grants – Information on most grants to the State, particularly grants to Health Sector and other non-cash grants to some benefiting MEDAs were not adequately reported to the Ministry.

CHAPTER TWO

2.1 QUARTERLY REVENUE ANALYSIS

Table 2.1 shows the details of Revenue receipts from revenue categories for the 2019 fourth quarter

Table 2.1: Summary of 2019 Fourth Quarter Revenue Details

	REVENUE SOURCES	BUDGET	QUARTERLY TARGET	FOURTH QUARTER ACTUAL	PERFORMANCE
(A)	Revenue from Federation Account	₦	₦	₦	(%)
i.	Statutory Allocation	47,548,509,199.72	11,887,127,299.93	9,791,066,023.77	82.37
ii.	Share of Value Added Tax	13,018,742,127.00	3,254,685,531.75	3,010,754,504.02	92.51
iii.	Mineral Derivation Fund	17,671,343,589.00	4,417,835,897.25	3,563,528,992.17	80.66
iv.	Budget Support Facility	-	-	-	-
v.	Exchange Gain	840,000,000.00	210,000,000.00	25,219,644.67	12.01
vi.	Excess Crude/Additional Fund	-	-	-	-
vii.	Refund on Federal Roads	4,300,000,000.00	1,075,000,000.00	-	-
viii.	Forex Stabilization Account	2,315,514,000.00	578,878,500.00	486,544,454.82	84.05
ix.	Withholding Tax Refund From FGN	9,600,000,000.00	2,400,000,000.00	-	-
	Sub-total	95,294,108,915.72	23,823,527,228.93	16,877,113,619.45	70.84
(B)	Independent Revenue				
i.	BIR	15,270,000,000.00	3,817,500,000.00	3,004,630,279.09	78.71
ii.	MEDAs	9,852,729,946.64	2,463,182,486.66	962,888,603.75	39.09
	Sub-total without RRA	25,122,729,946.64	6,280,682,486.66	3,967,518,882.84	63.17
iii.	Revenue Retaining Agencies (RRA)	-	-	1,683,572,661.63	-
	Sub-total with RRA	25,122,729,946.64	6,280,682,486.66	5,651,091,544.47	89.98
(C)	Other Revenue Sources				
i.	Rollover Fund/Fixed Deposit Recall	8,548,882,321.04	2,137,220,580.26	208,998,845.00	9.78
ii.	Bond/Loan	30,000,000,000.00	7,500,000,000.00	-	-
iii.	Credit from Development Partners	16,327,742,334.00	4,081,935,583.50	2,160,008,000.00	52.92
iv.	Grants from Donor Agencies	13,650,326,429.28	3,412,581,607.32	130,202,802.00	3.82
v.	Short Term Borrowings	4,959,109,053.40	1,239,777,263.35	1,250,000,000.00	100.82
vi.	Excess Bank Charges	-	-	-	-
	Sub-total	73,486,060,137.68	18,371,515,034.42	3,749,209,647.00	20.41
	Total	193,902,899,000.00	48,475,724,750.00	26,277,414,810.92	54.21
	Less (RRA)	-	-	1,683,572,661.63	-
	GRAND TOTAL	193,902,899,000.00	48,475,724,750.00	24,593,842,149.29	50.73

Source: Office of Accountant General and Internal Revenue Service, Ondo State (Unaudited)

2.1.1 SUMMARY OF QUARTERLY REVENUE ANALYSIS

The details of revenue receipt for each quarter in 2019 from the three revenue categories of Federation Account, Independent Revenue and Revenue from Other Sources is shown in table 2.2 below.

Table 2.2: Summary of Quarterly Revenue

	Revenue Sources	Quarterly Target	First Quarter Actual	Second Quarter Actual	Third Quarter Actual	Fourth Quarter Actual
(A)	Revenue from Federation Account	₦	₦	₦	₦	₦
i.	Statutory Allocation	11,887,127,299.93	8,828,288,301.34	8,918,691,433.49	10,772,577,012.30	9,791,066,023.77
ii.	Share of Value Added Tax	3,254,685,531.75	3,219,477,968.42	3,081,427,521.81	3,076,954,580.07	3,010,754,504.02
iii.	Mineral Derivation Fund	4,417,835,897.25	3,680,909,143.35	2,943,267,002.76	3,202,505,000.34	3,563,528,992.17
iv.	Budget Support Facility	-	-	-		-
v.	Exchange Gain	210,000,000.00	13,512,097.91	22,126,551.61	25,571,246.02	25,219,644.67
vi.	Excess Crude/Additional Fund	-	-	573,734,827.84	311,721,359.51	-
vii.	Refund on Federal Roads	1,075,000,000.00	-	-		-
viii.	Forex Stabilization Account	578,878,500.00	409,311,677.92	115,501,153.61	184,054,111.15	486,544,454.82
ix.	Withholding Tax Refund From FGN	2,400,000,000.00	-	-		-
	Sub-total	23,823,527,228.93	16,151,499,188.94	15,654,748,491.12	17,573,383,309.39	16,877,113,619.45
(B)	Independent Revenue					
i.	BIR	3,817,500,000.00	2,583,033,502.67	11,683,571,453.82	2,999,811,204.72	3,004,630,279.09
ii.	MEDAs	2,463,182,486.66	852,540,466.03	779,802,815.67	1,321,429,963.13	962,888,603.75
	Sub-total without (RRA)	6,280,682,486.66	3,435,573,968.70	12,463,374,269.49	4,321,241,167.85	3,967,518,882.84
iii.	Revenue Retaining Agencies (RRA)	-	1,762,525,029.57	1,340,090,378.98	1,213,475,848.94	1,683,572,661.63
	Sub-total	6,280,682,486.66	5,198,098,998.27	13,803,464,648.47	5,534,717,016.79	5,651,091,544.47
(C)	Other Revenue Sources					
i.	Rollover Fund (Fixed Deposit Recall)	2,137,220,580.26	2,900,115,863.37	-	-	208,998,845.00
ii.	Bond/Loan	7,500,000,000.00	-	-	13,000,000,000.00	
iii.	Credit from Development Partners	4,081,935,583.50	478,019,139.89	440,529,000.00	329,515,000.00	2,160,008,000.00
iv.	Grants from donor agencies	3,412,581,607.32	263,419,607.00	2,848,829,671.27	94,281,706.98	130,202,802.00
v.	Short Term Borrowings	1,239,777,263.35	700,000,000.00	650,267,250.00	1,441,400,000.00	1,250,000,000.00
vi.	Excess Bank Charges	-	53,280,274.91	-	11,511,058.88	
	Sub-total	18,371,515,034.42	4,394,834,885.17	3,939,625,921.27	14,876,707,765.86	3,749,209,647.00
	Total	48,475,724,750.00	25,744,433,072.38	33,397,839,060.86	37,984,808,092.04	26,277,414,810.92
	Less (RRA)	-	1,762,525,029.57	1,340,090,378.98	1,213,475,848.94	1,683,572,661.63
	GRAND TOTAL	48,475,724,750.00	23,981,908,042.81	32,057,748,681.88	36,771,332,243.10	24,593,842,149.29

Source: Office of Accountant General and Internal Revenue Service, Ondo State (Unaudited)

Figure 2.1: Bar Chart Showing Total Quarterly Revenue

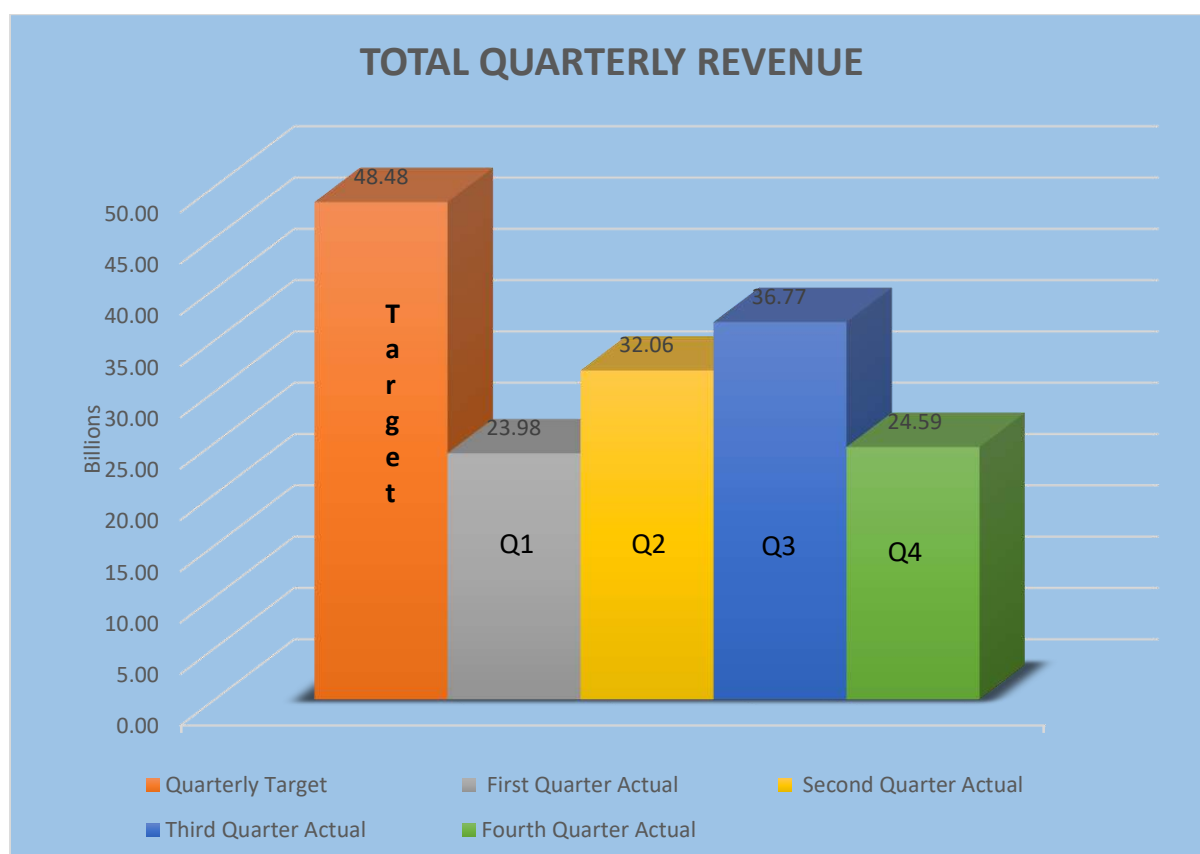


Figure 2.1 compares the total actual revenue for each quarter of 2019 with the proposed quarterly revenue target. The actual revenue for the first quarter was ₦23.982 billion, against the proposed quarterly revenue target of ₦48.476 billion, representing 49.5% performance; second quarter revenue was ₦32.058 billion, representing 66.1% performance; the third quarter revenue was ₦36.771 billion, representing 75.9% performance while the fourth quarter was ₦24.594 billion, representing 50.7% performance. However, when the actual revenue generated by the Revenue Retaining Agencies (RRA) were added, the figures and performances increased to ₦25.744 billion (52.8%), ₦33.397 billion (68.5%), ₦37.985 billion (77.9%) and ₦26.277 billion (54.2%) respectively for the four quarters.

Figure 2.2: Bar Chart Showing Quarterly Revenue Categories

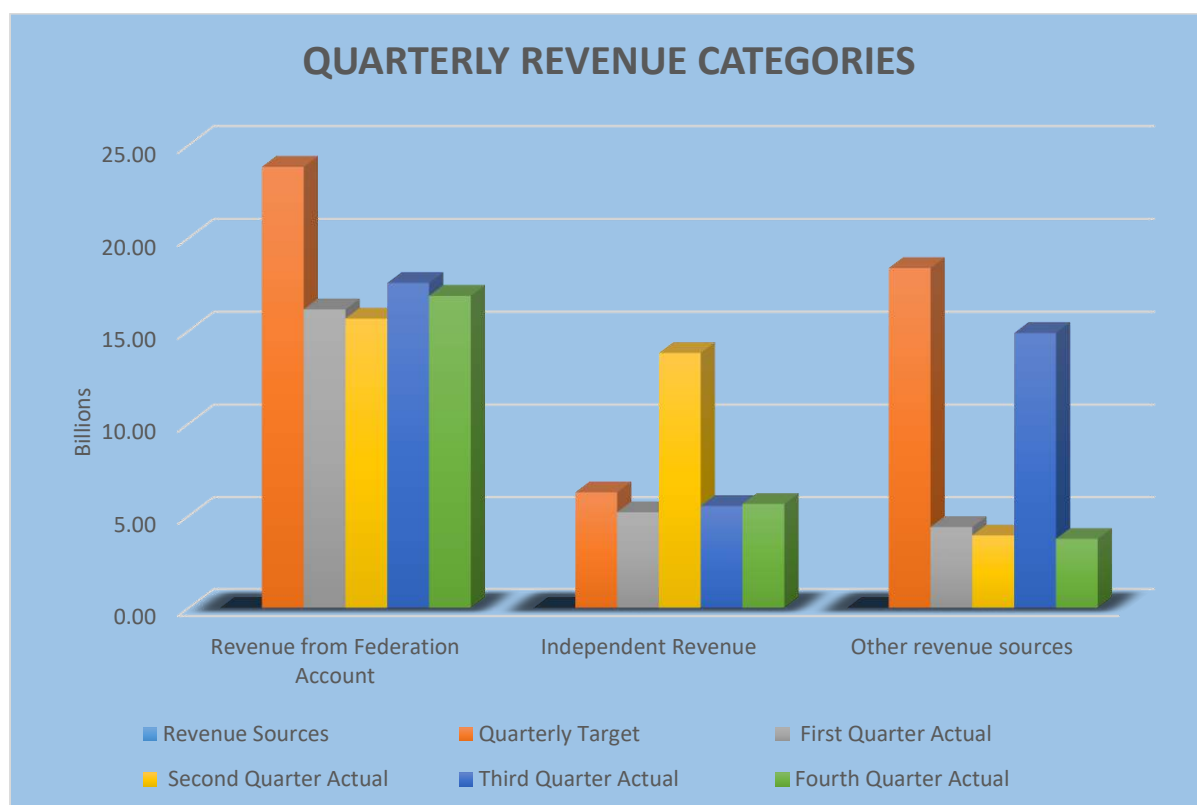


Figure 2.2 depicts the revenue inflow from the three revenue categories. Comparing each revenue category actuals with its target for each quarter, the quarterly revenue target for the Federation Account was ₦23.824 billion while its actual revenue and performance for the first quarter was ₦16.152 billion (67.8%), second quarter ₦15.655 billion (65.7%), third quarter ₦17.573 billion (73.8%) and fourth quarter ₦16.877 billion (70.8%).

In similar manner, a target of ₦6.281 billion was set for Independent Revenue for each quarter. The actual revenue generated and performance levels for the first, second, third and fourth quarter without revenue from Revenue Retaining Agencies (RRA) were ₦3.436 billion (64.7%), ₦12.463 billion (198.4%), ₦4.321 billion (68.8%) and ₦3.968 billion (63.2%) respectively.

Following the same trend, a quarterly target of ₦18.372 billion was set for Revenue from Other Sources. The actual revenue generated and performance levels for the first, second, third and fourth quarter were ₦4.395 billion (23.9%), ₦3.940 billion (21.4%), ₦14.877 billion (81.0%) and ₦3.749 billion (20.4%) respectively.

2.2 2019 CUMULATIVE REVENUE

The cumulative revenue from all sources in 2019 fiscal year is depicted in table 2.3 below.

Table 2.3: Summary of 2019 Cumulative Revenue

	Revenue Sources	2019 approved Target	2019 Actual	Performance
(A)	Revenue from Federation Account	-	-	(%)
i.	Statutory Allocation	47,548,509,199.72	38,310,622,770.90	80.57
ii.	Share of Value Added Tax	13,018,742,127.00	12,388,614,574.32	95.16
iii.	Mineral Derivation Fund	17,671,343,589.00	13,390,210,138.62	75.77
iv.	Budget Support Facility Loan	-	-	-
v.	Exchange Gain	840,000,000.00	86,429,540.21	10.29
vi.	Excess Petroleum Profit Tax	-	885,456,187.35	
vii.	Refund on Federal Roads	4,300,000,000.00	-	0.00
viii.	Forex Stabilization Account	2,315,514,000.00	1,195,411,397.50	51.63
ix.	Withholding Tax Refund From FGN	9,600,000,000.00	-	0.00
	Sub-total	95,294,108,915.72	66,256,744,608.90	69.53
(B)	Independent Revenue	-	-	-
i.	BIR	15,270,000,000.00	20,271,046,440.30	132.75
ii.	MEDAs	9,852,729,946.64	3,916,661,848.58	39.75
	Sub-total without (RRA)	25,122,729,946.64	24,187,708,288.88	96.28
iii.	Revenue Retaining Agencies (RRA)		5,999,663,919.12	0.00
	Sub-total	25,122,729,946.64	30,187,372,208.00	120.16
(C)	Other Revenue Sources			
i.	Rollover Fund (Fixed Deposit Recall)	8,548,882,321.04	3,109,114,708.37	36.37
ii.	Bond/Loan	30,000,000,000.00	13,000,000,000.00	43.33
iii.	Credit from Development Partners	16,327,742,334.00	3,408,071,139.89	20.87
iv.	Grants from Donor Agencies	13,650,326,429.28	3,336,733,787.25	24.44
v.	Short Term Borrowings	4,959,109,053.40	4,041,667,250.00	81.50
vi.	Excess Bank Charges	-	64,791,333.79	0.00
	Sub-total	73,486,060,137.68	26,960,378,219.30	36.69
	Total	193,902,899,000.00	123,404,495,036.20	63.64
	Less (RRA)	-	5,999,663,919.12	0.00
	GRAND TOTAL	193,902,899,000.00	117,404,831,117.08	60.55

Source: Office of Accountant General and Internal Revenue Service, Ondo State (Unaudited)

Table 2.3 shows that the total actual revenue realized at the end of December, 2019 was ₦117.405 billion against the cumulative target of ₦193.903 billion, representing 60.6% performance level. Adding the RRA figures, the total revenue increased to ₦123.404 billion, representing 63.6% performance level.

Figure 2.3: Bar Chart Showing Cumulative Revenue Performance

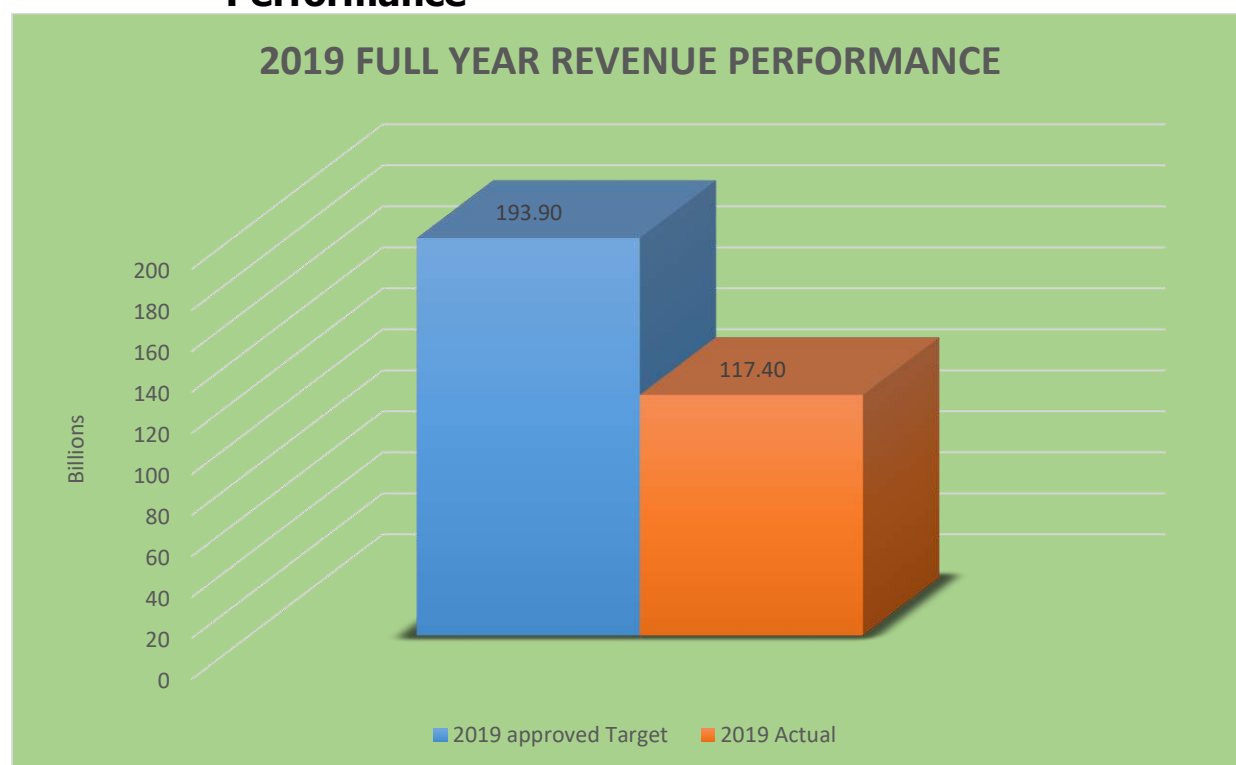
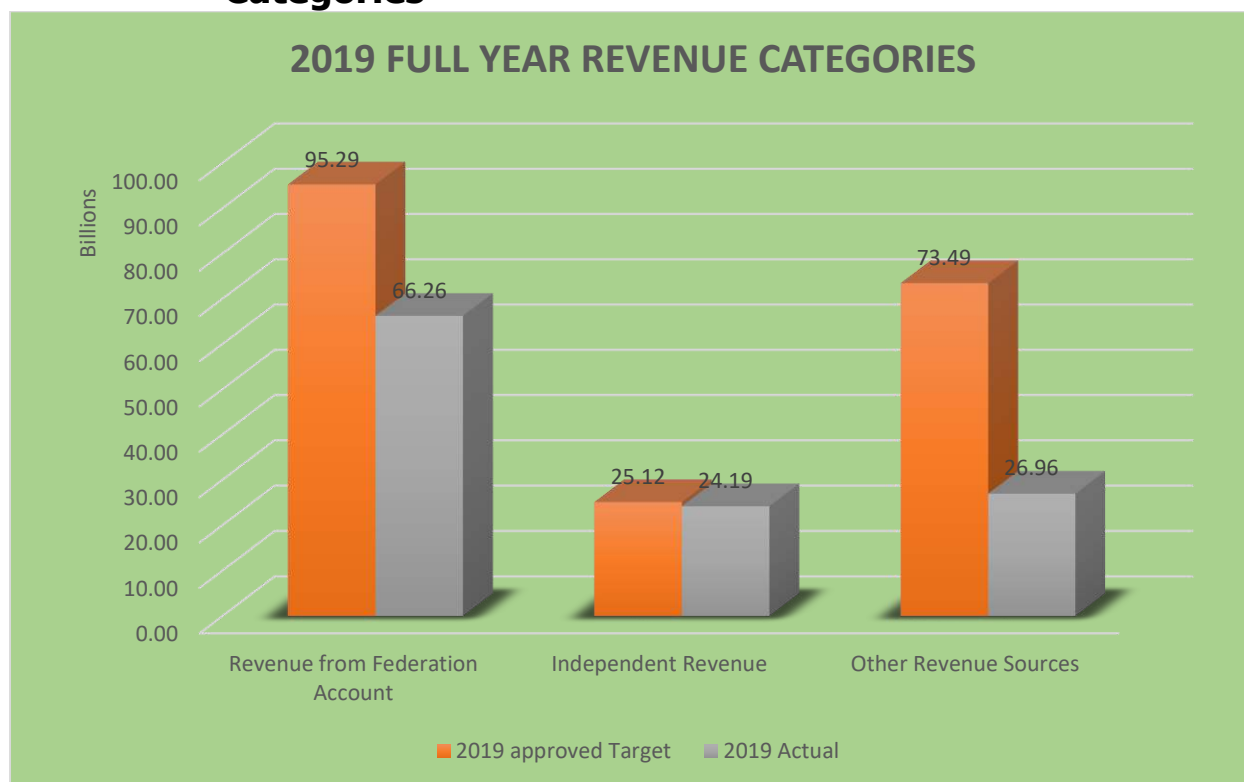


Figure 2.4 shows that out of ₦117.405 billion cumulative revenue (without RRA), revenue from Federation Account was ₦66.257 billion against cumulative target of ₦95.294 billion, representing 69.5% performance level, Independent Revenue was ₦24.188 billion against cumulative target of ₦25.123 billion, performing at 96.3% while Revenue from Other Sources recorded ₦26.960 billion against cumulative target of ₦73.486 billion, representing 36.7% performance level.

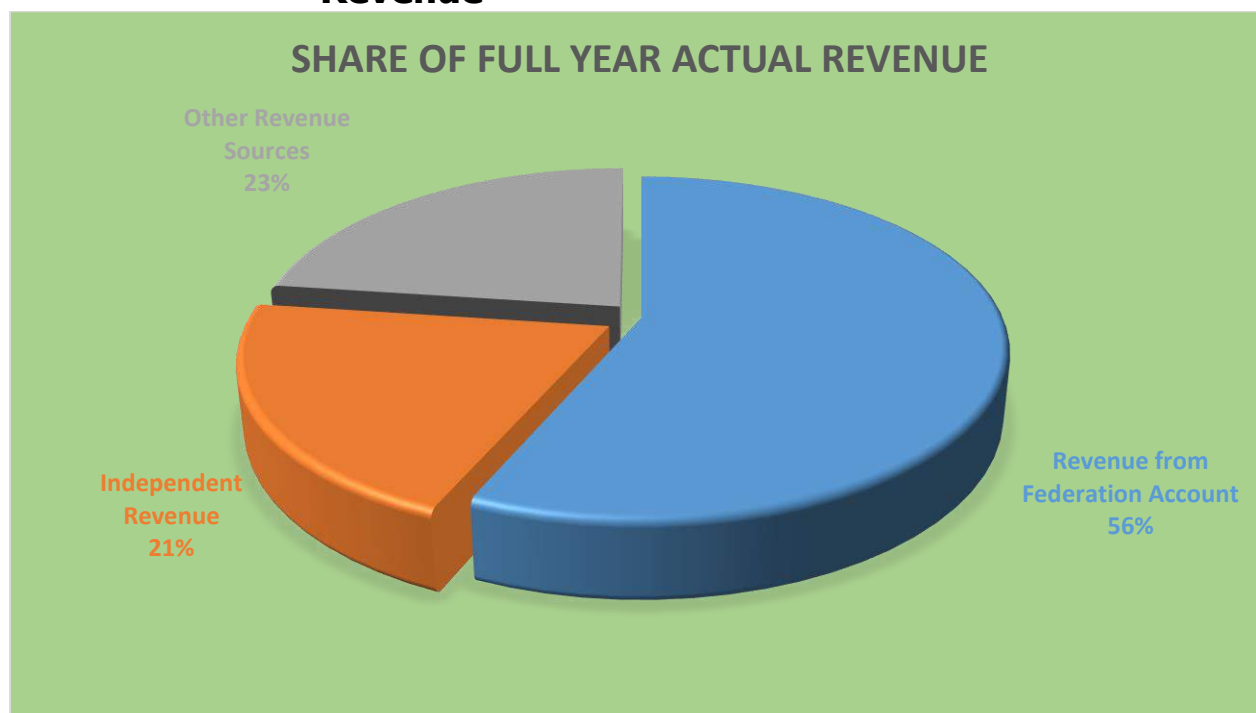
Figure 2.4: Bar Chart Showing 2019 Cumulative Revenue Categories



2.3 SHARE OF 2019 CUMULATIVE REVENUE CATEGORIES

Figure 2.5 below shows the share of the year 2019 actual revenue from the three revenue categories. Out of the total actual revenue of ₦117.405 billion (without RRA) recorded for the year, the share of Revenue from the Federation Account was 56%, Independent Revenue accounted for 21% while Revenue from Other Sources was 23%.

Figure 2.5: Pie Chart Showing Share of 2019 Cumulative Actual Revenue



2.4 Comparison of 2018 and 2019 Cumulative Revenue Performances

Table 2.4 compares the 2018 and 2019 cumulative revenue performances. Revenue from Federation Account decreased in 2019 when compared to the corresponding figure in 2018 while increases were recorded for Revenue from Other Sources and Independent Revenue in the year 2019.

Table 2.4: Comparison of 2018 & 2019 Cumulative Revenue Performances

S/N	Revenue Categories	2019 Target ₦'B	2019 Actual ₦'B	Performance %	2018 Target ₦'B	2018 Actual ₦'B	Performance %	Variance ₦'B
1	Revenue From Federation Account	95.294	66.257	69.5	96.778	85.380	88.2	-19.123
2	Independent Revenue (IGR)	25.123	24.188	96.3	20.926	19.409	92.8	4.779
3	Other Revenue Sources	73.486	26.960	36.7	63.722	9.440	14.8	17.520
	Total	193.903	117.405	60.6	181.426	114.229	62.96	3.176

CHAPTER THREE

3.1 EXPENDITURE PROFILE AND ANALYSIS

The table 3.1 shows the details of the quarterly expenditures for the 2019 fiscal year.

Table 3.1: Summary of 2019 Quarterly Expenditure

S/ N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦	FOURTH QUARTER ACTUAL ₦
1	PERSONNEL COST	9,047,883,427.04	8,626,169,073.28	8,527,401,131.41	8,364,840,966.39	8,458,353,040.95
2	OVERHEAD COST	1,140,675,000.00	744,477,603.00	793,205,240.75	853,373,142.56	637,588,274.44
3	SPECIAL PROGRAMME	5,874,827,574.00	3,018,692,545.89	2,893,022,677.51	4,261,516,535.92	4,063,872,294.95
4	GRANTS TO PARASTATALS/SUBVENTIO N	2,027,875,000.00	1,526,086,284.31	1,590,921,460.46	1,612,985,904.33	1,834,480,352.59
5	CONSOLIDATED REVENUE FUND CHARGE	3,939,862,300.00	3,679,415,545.89	3,401,128,223.89	3,686,327,799.47	4,395,619,687.45
6	GRANTS/LOANS	32,500,000.00	18,482,800.00	28,849,200.00	28,849,200.00	28,849,200.00
A	TOTAL RECURRENT EXPENDITURE	22,063,623,301.04	17,613,323,852.37	17,234,527,934.02	18,807,893,548.67	19,418,762,850.38
	DEBT SERVICE	2,592,323,311.90	1,909,693,467.75	2,067,626,417.33	1,309,383,090.86	1,588,013,882.04
B	DEBT REPAYMENT (PRINCIPAL)	2,592,323,311.90	1,909,693,467.75	2,067,626,417.33	1,309,383,090.86	1,588,013,882.04
	STATUTORY TRANSFERS					
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	625,000,000.00	52,963,150.00	-	121,306,494.51	51,245,284.35
2	TRANSFER TO OSOPADEC	1,767,134,358.85	877,018,556.94	517,388,121.11	310,557,684.11	566,146,008.02
C	TOTAL STATUTORY TRANSFER	2,392,134,358.85	929,981,706.94	517,388,121.11	431,864,178.62	617,391,292.37
	CAPITAL EXPENDITURE					
1	MEDAs/INSTITUTIONS	21,427,643,778.22	4,051,231,365.86	4,770,081,486.01	13,813,161,810.79	6,473,571,638.91
D	TOTAL CAPITAL EXPENDITURE	21,427,643,778.22	4,051,231,365.86	4,770,081,486.01	13,813,161,810.79	6,473,571,638.91
	GRAND TOTAL	48,475,724,750.00	24,504,230,392.92	24,589,623,958.47	34,362,302,628.94	28,097,739,663.70

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

Figure 3.1: Bar Chart Showing Quarterly Expenditure Performance

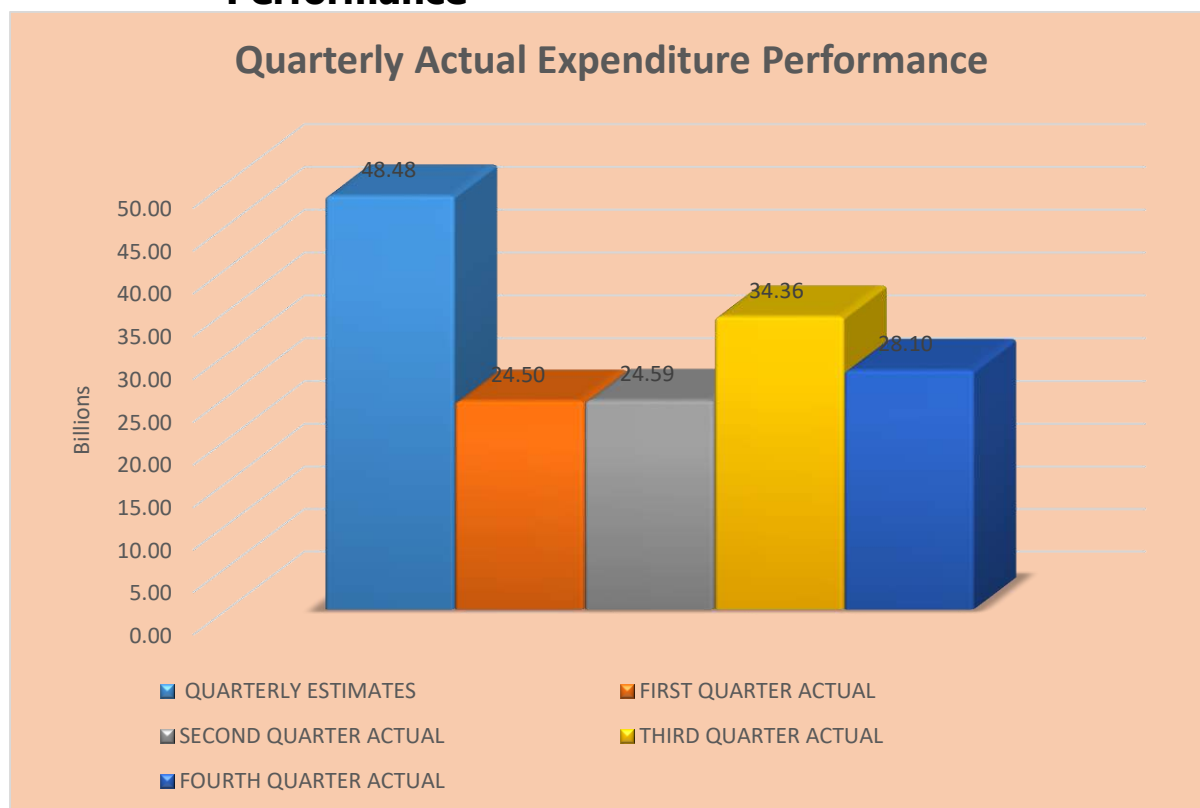


Figure 3.1 above compares the total actual expenditure for the four quarters of year 2019 with the quarterly estimates. The total actual expenditure for the fourth quarter was ₦28.098 billion against the proposed estimates of ₦48.476 billion. This represents a 57.96% performance level for the quarter while the total actual for the first quarter was ₦24.504 representing performance level of 50.5%, second quarter was ₦24.590 with performance level of 50.7% and ₦34.362 with performance level of 70.9% for the third quarter.

Figure 3.2: Bar Chart Showing Quarterly Performance of Expenditure Classifications

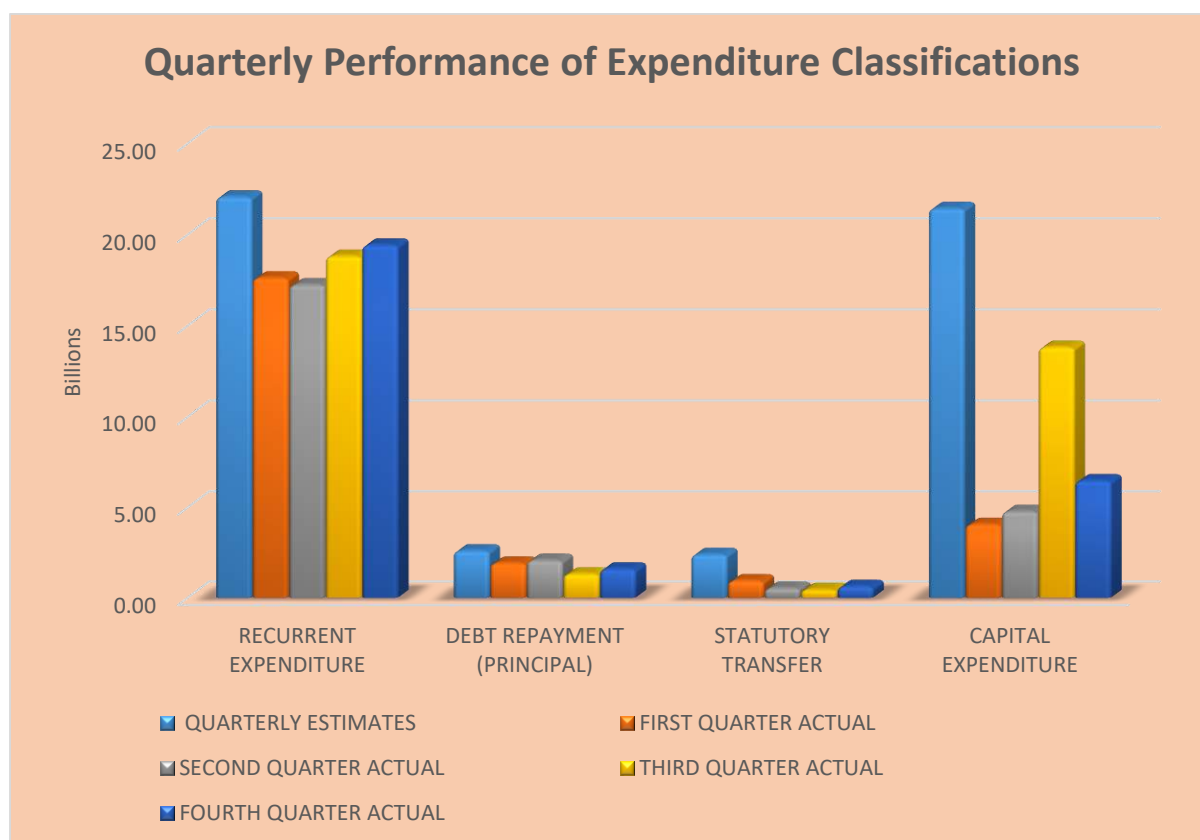


Figure 3.2 above shows the performance of the expenditure classifications for the four quarters of the year 2019 against the quarterly estimates. For Recurrent expenditure for the fourth quarter, the actual value was ₦19.419 billion against the proposed estimates of ₦22.063 billion, representing 88.0% performance level for the quarter while the first quarter performance was 79.8%, second quarter 78.1% and 85.2% for the third quarter.

The quarterly estimates for Debt repayment was ₦2.592 billion. At the end of the fourth quarter, actual Debt repayment figure furnished by the Debt Management Office was ₦1.588 billion, representing 61.3% performance level while the first quarter performance was 73.7%, second quarter 79.8% and 50.5% for the third quarter.

In similar manner, the quarterly estimates for Statutory Transfer was ~~N~~2.392 billion. At the end of the quarter actual statutory transfer was ~~N~~0.617 billion, representing 25.8% performance level, while the third quarter performance was 18.1%, and the first and second quarters were 38.9% and 21.6% respectively.

Also, actual Capital expenditure for the fourth quarter was ~~N~~6.474 billion against the quarterly estimates of ~~N~~21.428 billion, performing at 30.2% level while the first quarter performance was 18.9%, second quarter 22.3% and 64.5% for the third quarter.

Table 3.2: Summary of 2019 Cumulative Expenditure

S/N	EXPENDITURE DETAILS	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	PERSONNEL COST	36,191,533,708.16	33,976,764,212.03	93.88
2	OVERHEAD COST	4,562,700,000.00	3,028,644,260.75	66.38
3	SPECIAL PROGRAMME	23,499,310,296.00	14,237,104,054.27	60.59
4	GRANTS TO PARASTATALS/SUBVENTION	8,111,500,000.00	6,564,474,001.69	80.93
5	CONSOLIDATED REVENUE FUND CHARGE	15,759,449,200.00	15,162,491,256.70	96.21
6	GRANTS/LOANS	130,000,000.00	105,030,400.00	80.79
A	TOTAL RECURRENT EXPENDITURE	88,254,493,204.16	73,074,508,185.44	82.80
	DEBT SERVICE	10,369,293,247.58	6,874,716,857.98	66.30
B	DEBT REPAYMENT (PRINCIPAL)	10,369,293,247.58	6,874,716,857.98	66.30
	STATUTORY TRANSFERS		-	
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,500,000,000.00	225,514,928.86	9.02
2	TRANSFER TO OSOPADEC	7,068,537,435.40	2,271,110,370.18	32.13
C	TOTAL STATUTORY TRANSFER	9,568,537,435.40	2,496,625,299.04	26.09
	CAPITAL EXPENDITURE		-	
1	MEDAs/INSTITUTIONS	85,710,575,112.86	29,108,046,301.57	33.96
D	TOTAL CAPITAL EXPENDITURE	85,710,575,112.86	29,108,046,301.57	33.96
	GRAND TOTAL (A+B+C+D)	193,902,899,000.00	111,553,896,644.03	57.53

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

Table 3.2 above compares the total actual expenditure for the full year with the approved estimates. The total actual expenditure was ₦111.554 billion against the approved estimates of ₦193.903 billion. This represents a 57.5% overall performance level for the year.

Figure 3.3: Bar Chart Showing Cumulative Total Expenditure

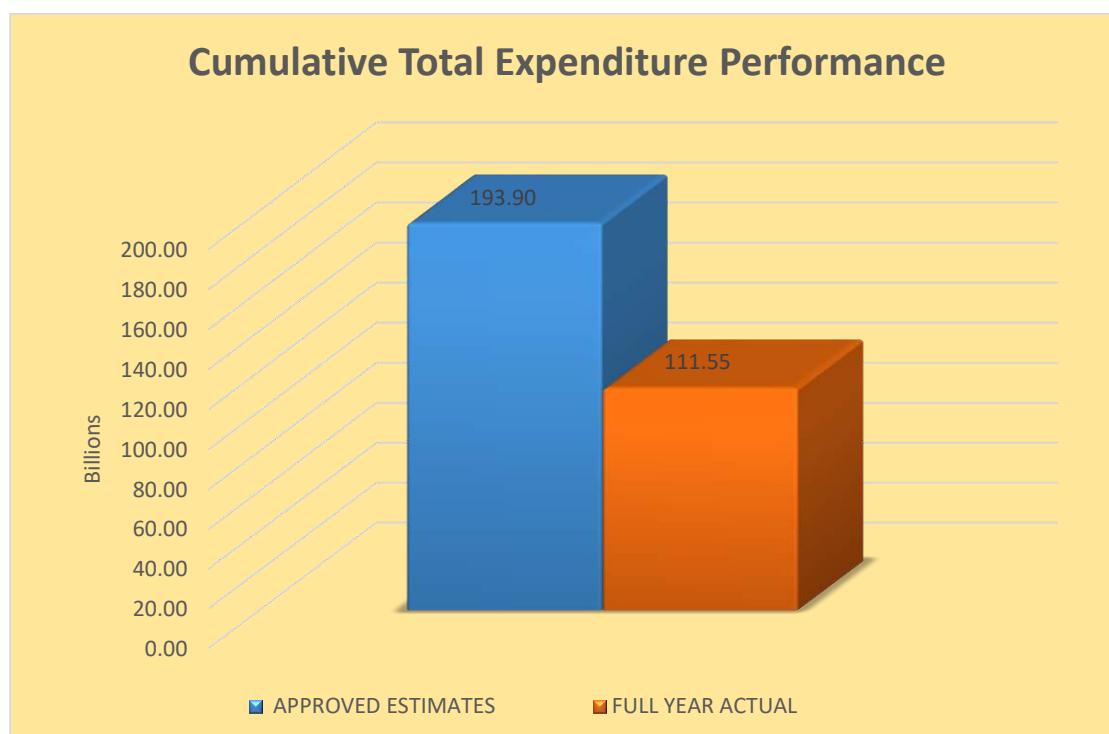
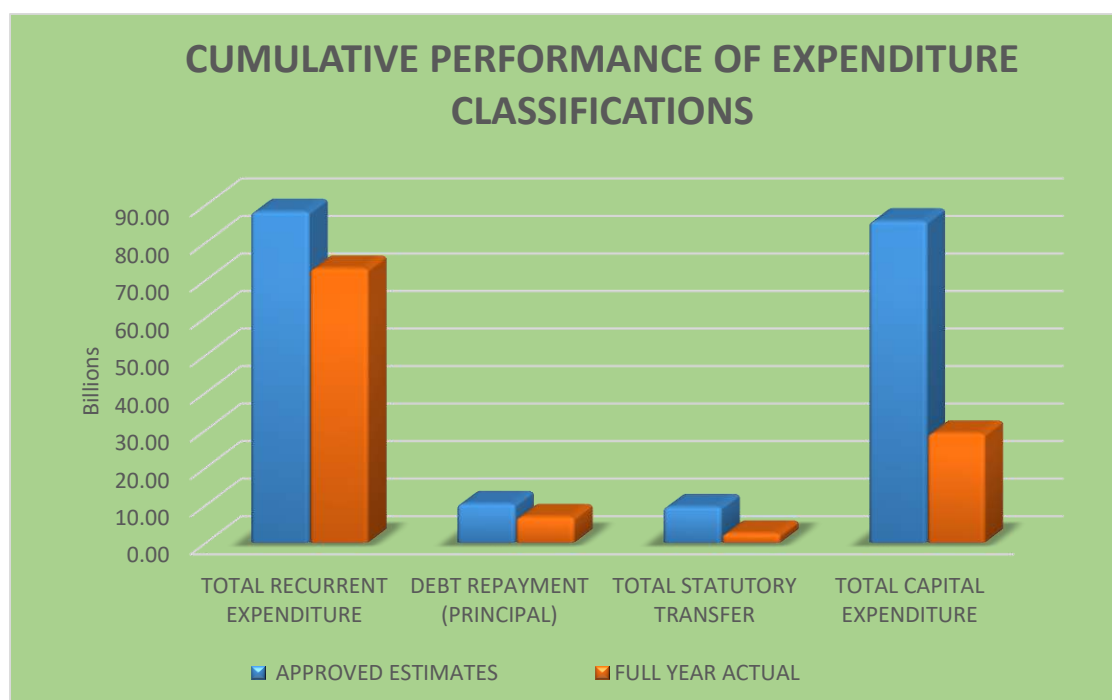


Figure 3.4 below shows the cumulative performance of expenditure classifications for the year 2019. The approved estimates for Recurrent Expenditure was ₦88.254 billion, Debt Repayment ₦10.369 billion, Statutory Transfer ₦9.569 billion and ₦85.711 billion as Capital Expenditure. At the end of the year, the actual value for Recurrent Expenditure was ₦73.075 billion representing 82.80% performance level, Debt Repayment ₦6.875 billion (66.30%), Statutory Transfer ₦2.497 billion (26.09%) and ₦29.108 billion for Capital Expenditure with a performance level of 33.96% for the year.

Figure 3.4: Bar Chart Showing Cumulative Performance of Expenditure Classifications



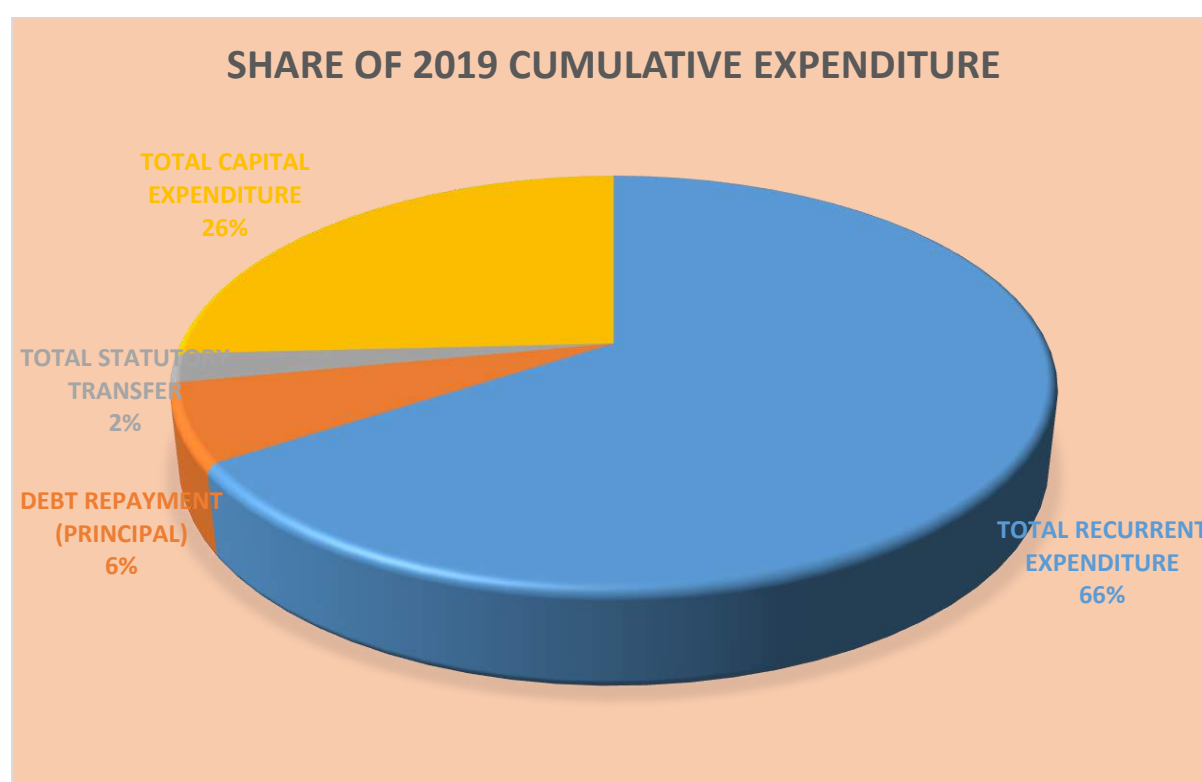
3.2. SHARE OF 2019 CUMULATIVE EXPENDITURE

The share of cumulative expenditure classification is shown in table 3.3 and figure 3.5 below. Out of the approved estimates of ₦193.903 billion, the sum of ₦111.554 billion was recorded as the actual total expenditure for the year 2019, representing a 57.5% overall performance level. Specifically, actual Recurrent Expenditure was ₦73.075 billion representing a 66% performance level, actual Debt Repayment was ₦6.875 billion representing 6%, actual Statutory Transfer was ₦2.497 billion representing 2% and actual value of ₦29.108 billion representing 26% performance level as Capital Expenditure for the year.

Table 3.3 Share of 2019 Cumulative Expenditure

S/N	Expenditure Classification	Actual Expenditure	Share to Total Expenditure %
1	Recurrent Expenditure	73,074,508,185.44	66
2	Capital Expenditure	29,108,046,301.57	26
3	Debt Repayment	6,874,716,857.98	6
4	Statutory Transfer	2,496,625,299.04	2
TOTAL		111,553,896,644.03	100

Figure 3.5: Pie Chart Showing Share of Cumulative Expenditure Performance



3.3. CUMULATIVE RECURRENT EXPENDITURE DETAILS

Table 3.4 and figure 3.6 below shows the cumulative recurrent expenditure components for the year 2019. The approved estimates for Personnel Cost was ₦36.192 billion, Overhead Cost ₦4.563 billion, Special Programme ₦23.499 billion, Grants to Parastatals/Subvention ₦8.112 billion, Consolidated Revenue Fund Charges ₦15.759 billion and ₦0.130 billion as Grants/Loans. At the end of the year, the actual value and

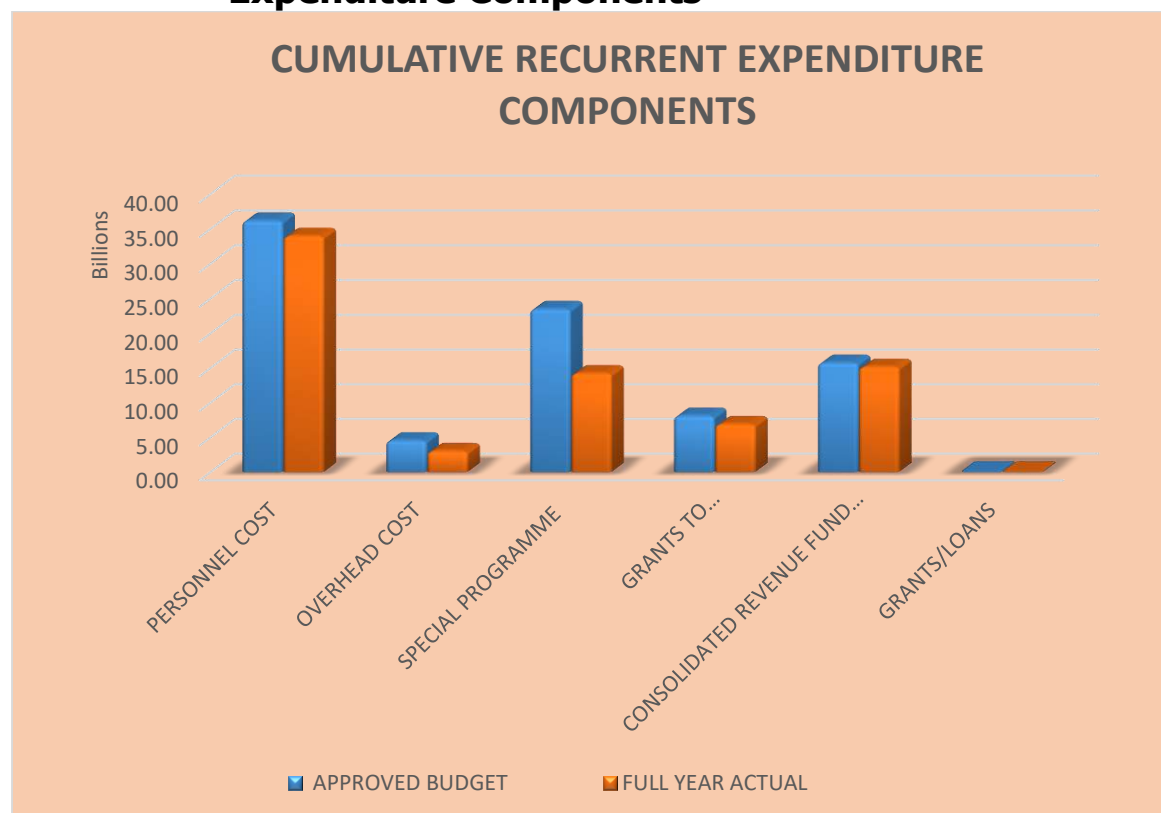
performance level for Personnel Cost was ₦33.977 billion (93.9%), Overhead Cost ₦3.029 billion (66.4%), Special Programme ₦14.237 billion (60.6%), Grants to Parastatals/Subvention ₦6.564 billion (80.9%), Consolidated Revenue Fund Charges ₦15.162 billion (96.2%) and ₦0.105 billion (80.8%) as Grants/Loans.

Table 3.4: Details of Cumulative Recurrent Expenditure Components

S/N	EXPENDITURE DETAILS	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	PERSONNEL COST	36,191,533,708.16	33,976,764,212.05	93.88
2	OVERHEAD COST	4,562,700,000.00	3,028,644,260.75	66.38
3	SPECIAL PROGRAMME	23,499,310,296.00	14,237,104,054.27	60.59
4	GRANTS TO PARASTATALS/SUBVENTION	8,111,500,000.00	6,564,474,001.69	80.93
5	CONSOLIDATED REVENUE FUND CHARGE	15,759,449,200.00	15,162,491,256.70	96.21
6	GRANTS/LOANS	130,000,000.00	105,030,400.00	80.79
	TOTAL RECURRENT EXPENDITURE	88,254,493,204.16	73,074,508,185.46	82.80

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

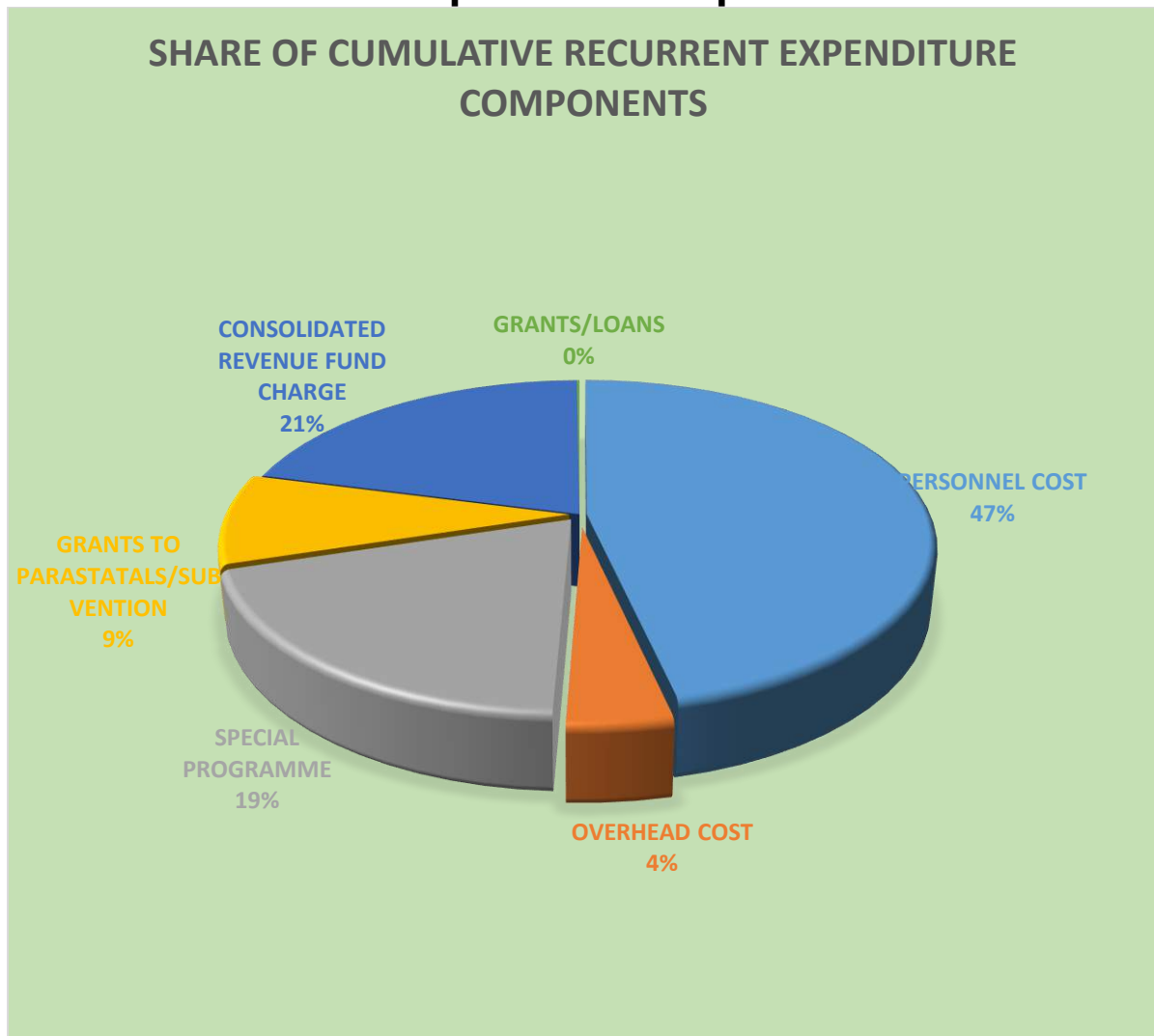
Figure 3.6: Bar Chart Showing Cumulative Recurrent Expenditure Components



3.4 SHARE OF RECURRENT EXPENDITURE COMPONENTS

The pie chart below shows the share of the actual recurrent expenditure components for the year 2019. Out of the actual total recurrent expenditure of ₦73.075 billion recorded for the year, Personnel cost accounted for 47%, Overhead Cost 4%, Special Programme 19%, Grants to Parastatals/Subvention 9%, Consolidated Revenue Fund Charges 21% and Grants/Loans 0%.

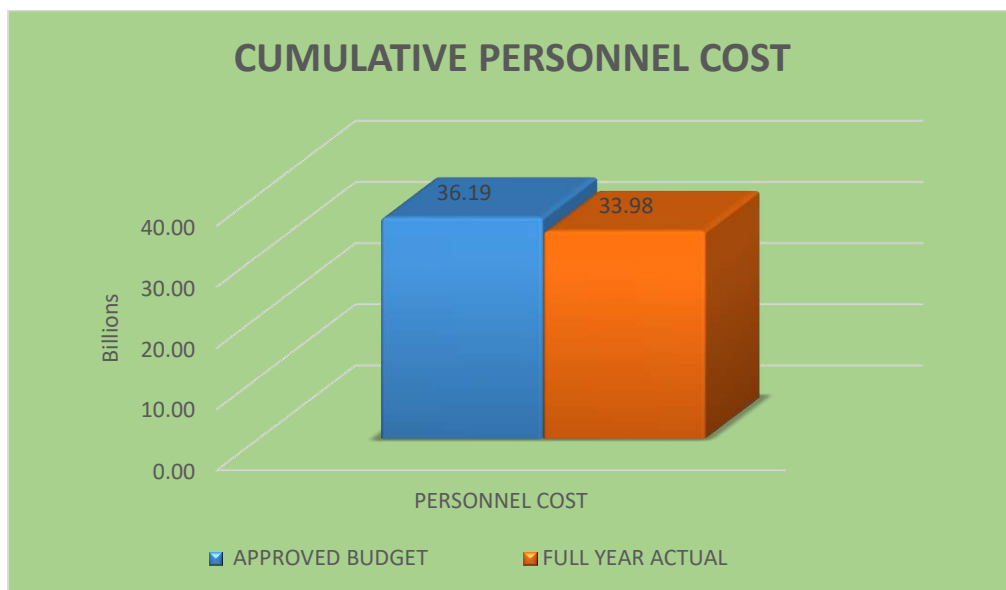
Figure 3.7: Pie Chart Showing Share of Cumulative Recurrent Expenditure Components



3.1.1 PERSONNEL COST

Figure 3.8 shows that the total actual personnel cost for 2019 was ₦33.977 billion against approved estimates of ₦36.192 billion representing 93.9% performance level for the year.

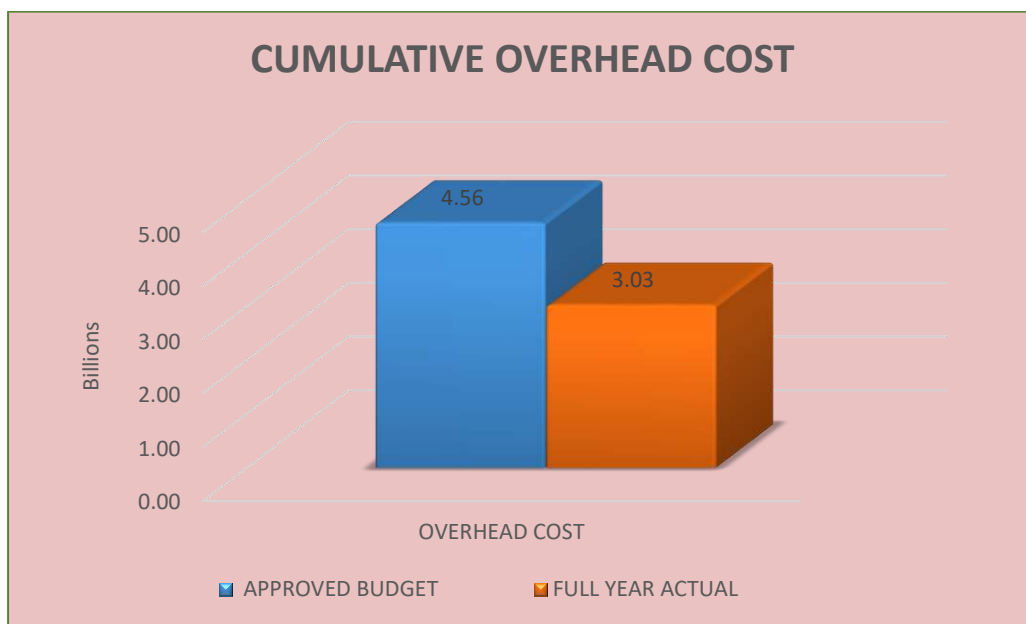
Figure 3.8: Bar Chart Showing 2019 Cumulative Personnel Cost



3.1.2 OVERHEAD COST

Figure 3.9 below compares the approved estimates for overhead cost with the year actual. With the approved estimates of ₦4.563 billion, actual overhead cost for the year was ₦3.029 billion, representing 66.4% performance level for the year.

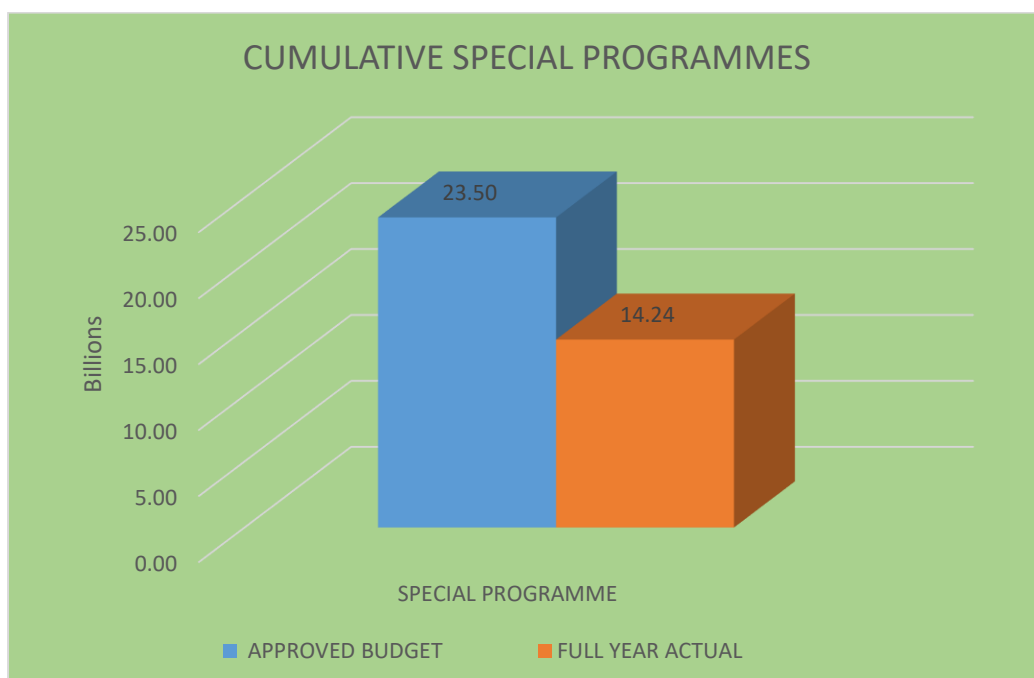
Figure 3.9: Bar Chart Showing Cumulative Overhead Cost



3.1.3 SPECIAL PROGRAMMES

With approved estimates of ₦23.499 billion, actual special program cost for the year was ₦14.237 billion, representing 60.6% performance level.

Figure 3.10: Bar Chart Showing Cumulative Special Programme.



3.1.4 SUBVENTIONS/GRANTS TO INSTITUTIONS AND AGENCIES

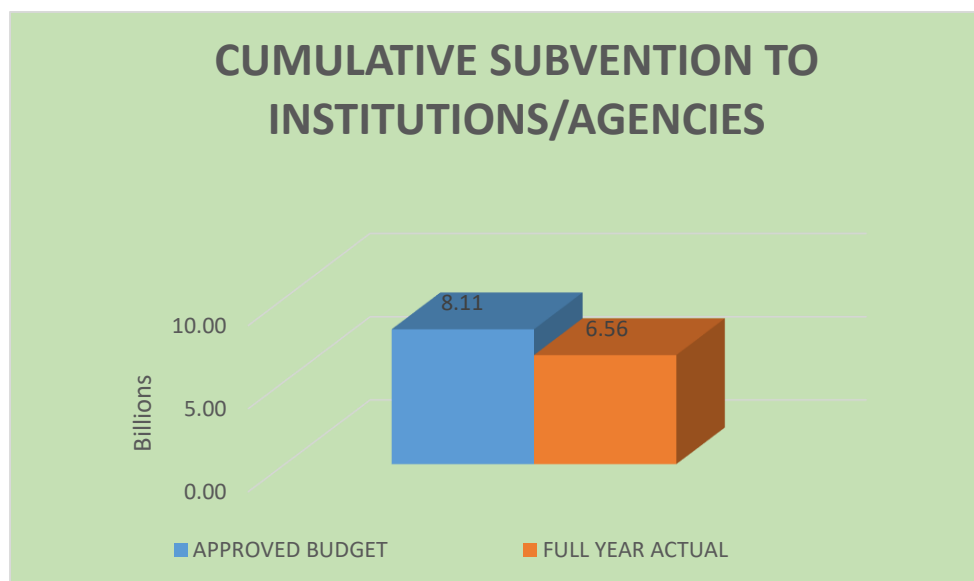
The full year estimate for subvention/grants to Institutions and Agencies was ₦8.112 billion. At the end of the year, the actual expenditure recorded was ₦6.564 billion, representing 80.9% performance level.

Table 3.5: Summary of Cumulative Subvention/Grants to Parastatals

S/N	INSTITUTIONS	APPROVED BUDGET ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	Adekunle Ajasin University, Akungba Akoko	1,902,000,000.00	1,785,000,000.00	93.85
2	Nigeria Security and Civil Defence Corps	2,000,000.00	1,394,400.00	69.72
3	Nigerian Legion	3,000,000.00	2,520,000.00	84.00
4	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	50,000,000.00	27,997,200.00	55.99
5	Ondo State Football Academy	60,000,000.00	-	-
6	Ondo State Football Development Agency	650,000,000.00	540,000,000.00	83.08
7	Ondo State University of Medical Sciences	722,000,000.00	540,000,000.00	74.79
8	Ondo State University of Science and Technology, Okitipupa	800,000,000.00	504,000,000.00	63.00
9	Rufus Giwa Polytechnic, Owo	2,700,000,000.00	2,394,156,000.00	88.67
10	Senior Staff Club	2,500,000.00	2,100,000.00	84.00
11	Ondo State Investment Promotion Agency (ONDIPA)	200,000,000.00	-	-
12	Ondo State Radiovision Corporation	60,000,000.00	-	-
13	Ondo State Afforestation Project	10,000,000.00	-	-
14	Ondo State University of Medical Sciences Teaching Hospital	950,000,000.00	767,306,401.69	80.77
	TOTAL	8,111,500,000.00	6,564,474,001.69	80.93

SOURCE: OFFICE OF ACCOUNTANT GENERAL, ONDO STATE

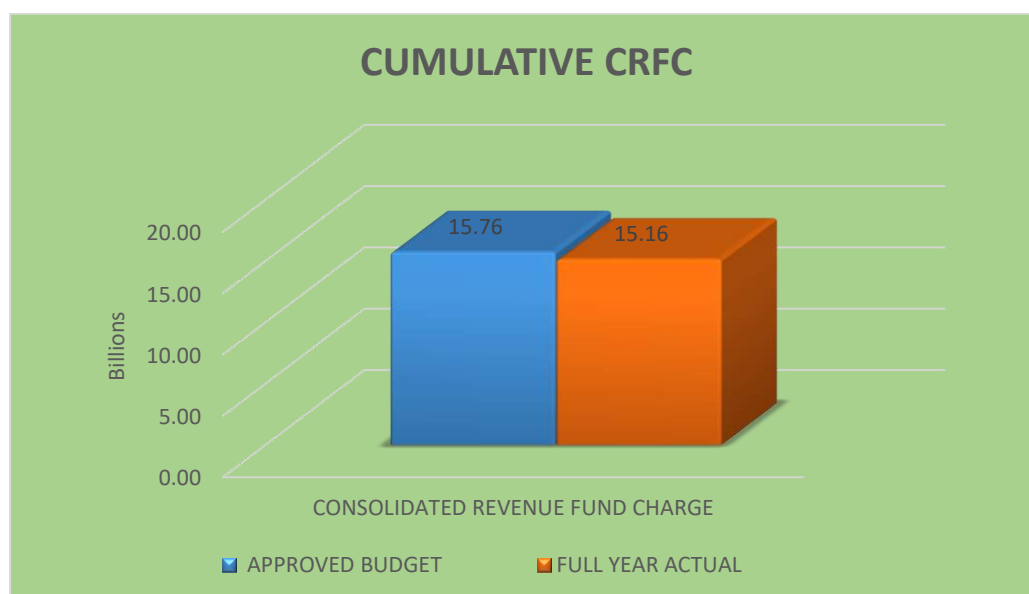
Figure 3.11: Bar Chart Showing Cumulative Subvention to Institutions/Agencies



3.1.5 CONSOLIDATED REVENUE FUND CHARGES (CFRC)

With approved estimates of ₦15.759 billion, actual Consolidated Revenue Fund Charges (CRFC) for the year was ₦15.162 billion, representing 96.2% performance level for the year.

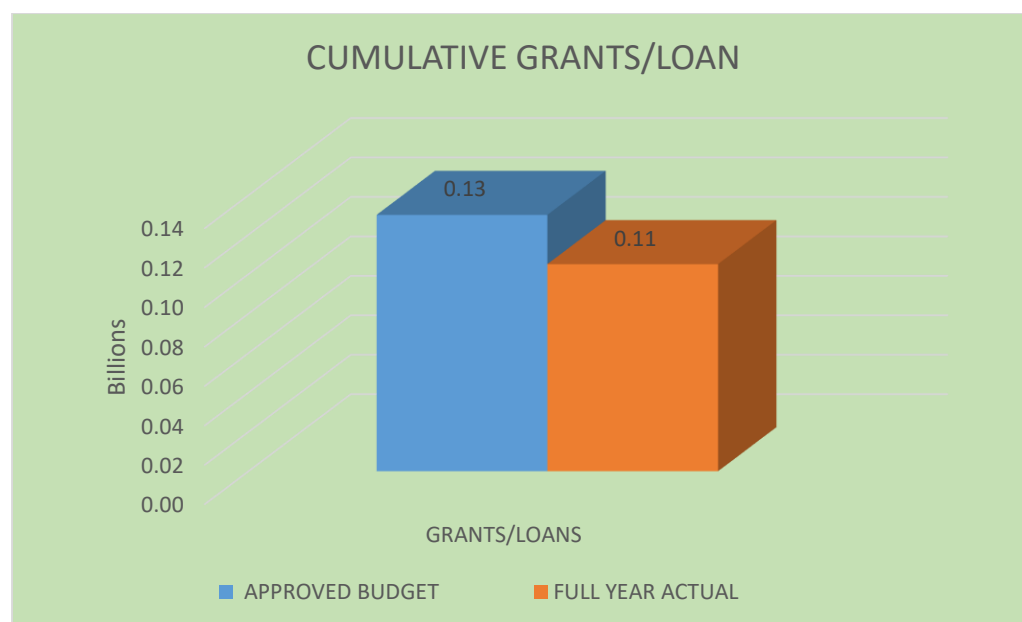
Figure 3.12: Bar Chart Showing Cumulative Consolidated Revenue Fund Charges (CRFC)



3.1.6 GRANTS/LOAN

The approved estimates for Grants/Loan for year 2019 was ₦130.00 million. At the end of the year, the actual expenditure recorded was ₦105.030 million, representing 80.8% performance level.

Figure 3.13: Bar Chart Showing Cumulative Grants/Loan



3.2 SECTORAL RECURRENT EXPENDITURE ANALYSIS

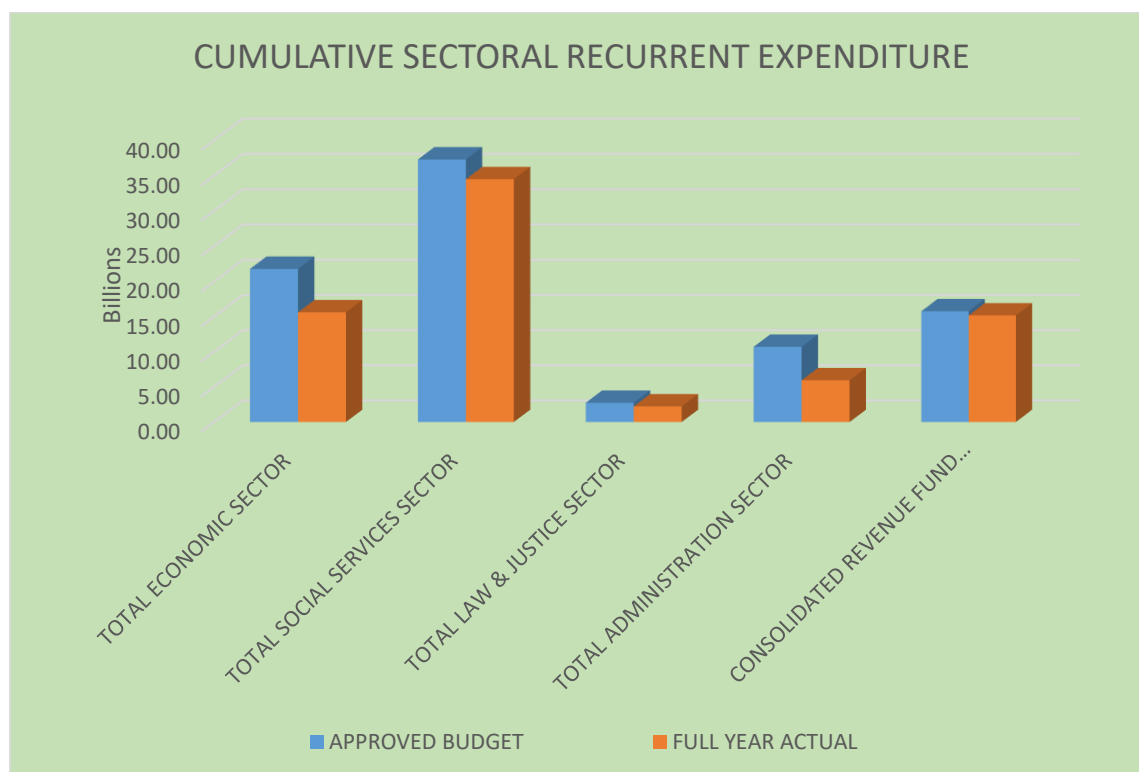
Table 3.6 shows the sectoral breakdown of recurrent expenditure for year 2019. The Social service sector recorded the highest actual recurrent expenditure value of ₦34.141 billion, representing 91.6% performance level for the year while Law & Justice Sector recorded the least actual recurrent expenditure value of ₦2.227 billion, representing 81.4% performance level.

Table 3.6: Cumulative Sectoral Recurrent Expenditure

S/N	Sub-Sector/SECTOR	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	Agric	1,655,016,924.62	1,292,506,813.35	78.10
2	Trade & Industry	734,818,759.32	375,738,681.27	51.13
3	Infrastructure	2,843,263,144.41	2,015,911,714.60	70.90
4	Public Finance	16,553,848,719.20	11,924,202,801.20	72.03
A	TOTAL ECONOMIC SECTOR	21,786,947,547.55	15,608,360,010.42	71.64
1	Education	26,144,012,981.18	22,916,040,226.24	87.65
2	Health	8,637,311,054.79	9,440,266,411.65	109.30
3	Social & Community Development	2,061,554,586.67	1,409,911,370.33	68.39
4	Environment & Sewage Management	428,726,450.44	374,572,033.10	87.37
B	TOTAL SOCIAL SERVICES SECTOR	37,271,605,073.08	34,140,790,041.32	91.60
1	Administration of Justice	2,735,116,819.40	2,226,784,118.08	81.41
C	TOTAL LAW & JUSTICE SECTOR	2,735,116,819.40	2,226,784,118.08	81.41
1	General Administration	6,047,374,750.72	3,775,085,670.71	62.43
2	Legislative	3,572,471,147.68	1,473,545,422.60	41.25
3	Information	1,081,478,665.73	687,451,665.63	63.57
D	TOTAL ADMINISTRATION SECTOR	10,701,324,564.13	5,936,082,758.94	55.47
E	CONSOLIDATED REVENUE FUND CHARGES	15,759,449,200.00	15,162,491,256.70	96.21
	GRAND TOTAL (A+B+C+D+E)	88,254,443,204.16	73,074,508,185.46	82.80

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

Figure 3.14: Bar Chart Showing Cumulative Sectoral Recurrent Expenditure



3.4 STATUTORY TRANSFERS

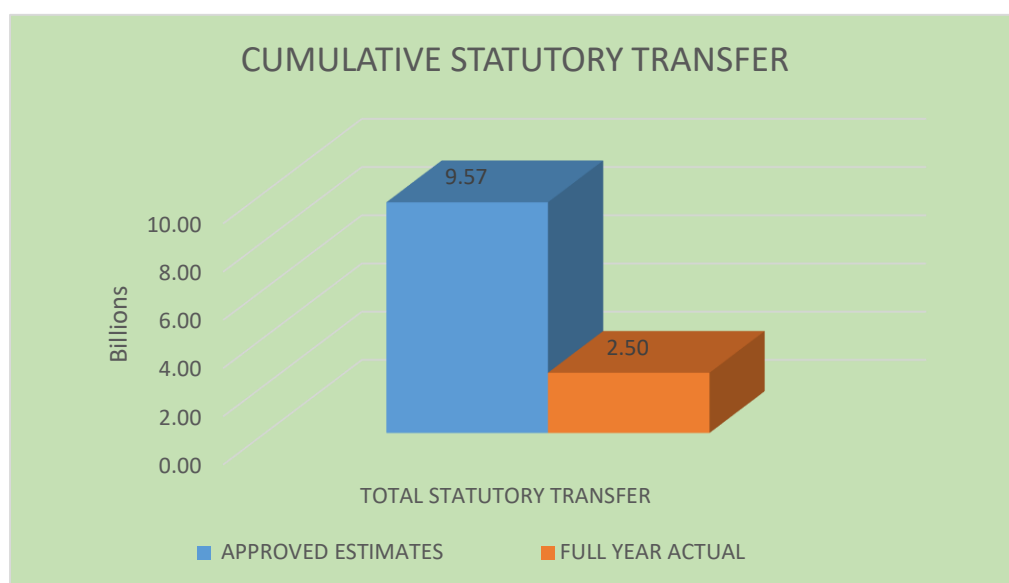
With approved estimates of ₦9.569 billion, actual Statutory Transfers to OSOPADEC and Local Governments for the year was ₦2.497 billion, representing 26.1% performance level for the year.

Table 3.7: Details of Full Year Statutory Transfers

S/N	PARTICULARS	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,500,000,000.00	225,514,928.86	9.02
2	TRANSFER TO OSOPADEC	7,068,537,435.40	2,271,110,370.18	32.13
	TOTAL	9,568,537,435.40	2,496,625,299.04	26.09

Source: Office of the Accountant-General

Figure 3.15: Bar Chart Showing Cumulative Statutory Transfers



3.5 CAPITAL EXPENDITURE ANALYSIS

The approved estimates for Capital Expenditure for year 2019 was ₦85.711 billion. At the end of the year, the actual capital expenditure recorded was ₦29.108 billion, representing 33.96% overall performance level.

Figure 3.16: Bar Chart Showing Cumulative Capital Expenditure

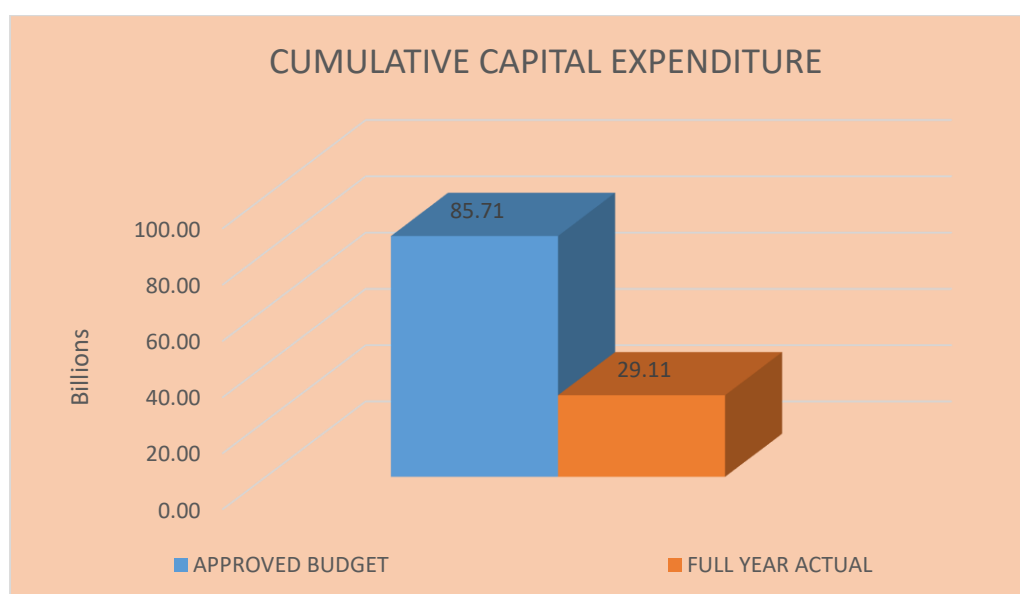


Table 3.8: Cumulative Sectoral Capital Expenditure

S/N	Sub-Sector/SECTOR	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	Agric	6,811,355,000.00	402,633,162.24	5.91
2	Trade & Industry	1,675,000,000.00	156,879,228.49	9.37
3	Infrastructure	34,411,377,004.00	16,152,288,977.39	46.94
4	Public Finance	10,875,235,634.32	1,543,104,156.32	14.19
A	TOTAL ECONOMIC SECTOR	53,772,967,638.32	18,254,905,524.44	33.95
1	Education	8,329,781,074.54	4,518,645,274.88	54.25
2	Health	6,412,600,000.00	2,571,392,843.11	40.10
3	Social & Community Development	1,930,400,000.00	589,184,835.35	30.52
4	Environment & Sewage Management	2,549,165,000.00	982,110,631.23	38.53
B	TOTAL SOCIAL SERVICES SECTOR	19,221,946,074.54	8,661,333,584.57	45.06
1	Administration of Justice	1,081,500,000.00	182,139,467.93	16.84
C	TOTAL LAW & JUSTICE SECTOR	1,081,500,000.00	182,139,467.93	16.84
1	General Administration	9,660,672,400.00	1,812,311,767.38	18.76
2	Legislative	1,001,489,000.00	53,649,962.50	5.36
3	Information	972,000,000.00	143,705,994.75	14.78
D	TOTAL ADMINISTRATION SECTOR	11,634,161,400.00	2,009,667,724.63	17.27
	GRAND TOTAL (A+B+C+D)	85,710,575,112.86	29,108,046,301.57	33.96

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

Figure 3.17: Bar Chart Showing Cumulative Sectoral Capital Expenditure

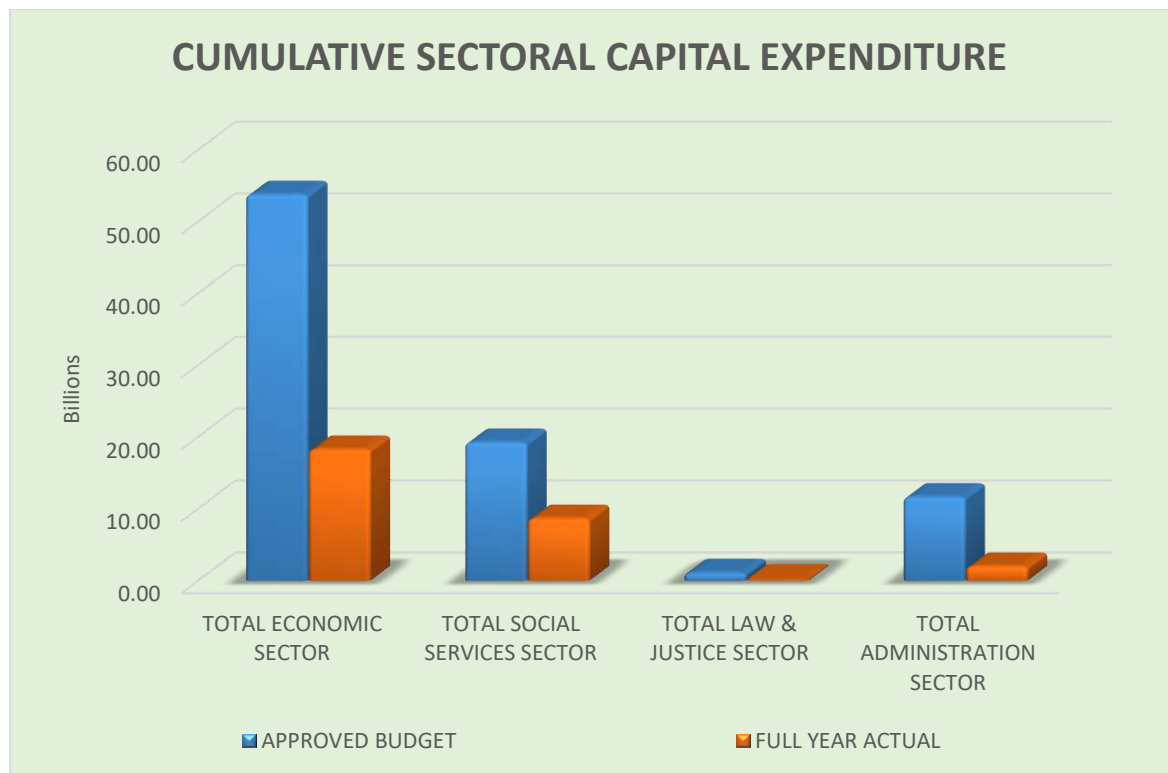


Table 3.8 and Figure 3.17 above show that the Economic Sector accounted for the highest actual value capital expenditure of ₦18.255 billion, representing 33.95% performance level, when compared to the approved estimates of ₦53.773 billion. On the other hand, Law & Justice Sector, with least actual expenditure of ₦0.182 billion recorded 16.84% performance level for the year.

CHAPTER FOUR

STATUS OF CAPITAL PROJECTS AWARDED THROUGH STATE TENDERS' BOARD IN 2018 AND 2019.

4.0 INTRODUCTION

The 2018 and 2019 Budgets tagged "Budget of Progress and Budget of Advancement" respectively, were designed to execute the Strategic Development and Policy Implementation Plan (cardinal programmes) of the current Administration tagged "**Blueprint to Progress**" which defines the State's strategic development trajectory for the time span of 2017-2021.

In order to achieve the objectives of the cardinal programmes of this administration, a sum of ₦70.863 billion and ₦85.711 billion were budgeted for capital expenditure in 2018 and 2019 respectively. The focus of these Budgets was to demonstrate Government's commitment to create a more diversified, sustainable and inclusive economy and open up the hidden potentials of our people, communities, and natural endowment across every part of the State.

Implementing the budgets, a total of 851 capital projects amounting to ₦48.999 billion were awarded through the State Tenders' Board in the year 2018 while 1,555 capital projects amounting to ₦69.625 billion were awarded in 2019. These projects, which are at different levels of completion are being implemented by different MEDAs.

4.1 Summary of 2018 Capital Projects

Table 4.1 shows the summary of Capital projects awarded through the State Tenders' Board in 2018.

Table 4.1: Summary of Projects Awarded In 2018.

S/N	MEDAs	PROJECTS	CONTRACT SUM ₦	ACTUAL PAYMENT AS AT 30 TH NOVEMBER 2019 ₦	PERFORMANCE LEVEL (%)
1	State Universal Basic Education Board	741	7,133,115,127.82	6,496,215,268.10	91.07
2	Ondo State Oil Producing Areas Development Commission	90	11,010,621,086.89	1,662,907,222.37	15.10
3	Ministry of Works and Infrastructure	19	30,846,256,086.22	10,715,433,656.67	34.74
4	Ministry of Information and Orientation	1	8,960,000.00	8,960,000.00	100
	TOTAL	851	48,998,952,300.93	18,883,516,147.14	38.54

Source: Ondo State Ministries Extra-Ministerial Departments and Agencies (MEDAs)

Out of the 851 projects awarded through STB in 2018, the State Universal Basic Education Board (SUBEB) executed 741 projects, amounting to ₦7.133 billion. At the end of November, 2019, the sum of ₦6.496 billion, representing 91.07% of total payment on the projects had been made.

Also, Ondo State Oil Producing Areas Development Commission (OSOPADEC) executed 90 projects in 2018 amounting to ₦11.010 billion which are being executed in Ilaje, Ese Odo, Irele and Okitipupa LGAs in the Southern Senatorial District of the State. At the end of November, 2019, the sum of ₦1.663 billion, representing 15.10% of total payment on the projects had been made.

In similar manner, Ministry of Works and Infrastructure executed 19 projects, amounting to ₦30.846 billion out of which ₦10.715 billion had been paid as at 30th November, 2019, representing 34.74% of the total contract sum.

4.2 Summary of 2019 Capital Projects

In 2019, a total of 1,555 projects amounting to ₦69.624 billion were awarded through the State Tenders' Board as reflected in Table 4.2 below

Table 4.2: Summary of Projects Awarded In 2019.

S/N	MEDAs	PROJECTS	CONTRACT SUM ₦	ACTUAL PAYMENT AS AT 30 TH NOVEMBER 2019 ₦	PERFORMAN CE LEVEL (%)
1	State Universal Basic Education Board	1382	5,269,749,990.08	3,556,684,971.52	67.50
2	Ondo State Oil Producing Areas Development Commission	124	43,102,675,729.05	450,000,000.00	1.04
3	Ministry of Education, Science and Technology	24	191,185,437.16	88,080,509.40	46.07
4	Hospital Management Board (HMB)	13	135,083,184.89	Nil	0
5	Ministry of Works and Infrastructure	9	20,569,393,139.49	5,720,001,990.20	27.81
6	Ministry of Information and Orientation	1	40,320,000.00	40,320,000.00	100.00
7	Ministry of Lands and Housing	1	220,719,349.32	85,227,272.73	38.61
8	State Information Technology Agency (SITA)	1	95,370,000.32	28,611,000.10	30.00
	TOTAL	1,555	69,624,496,830.31	9,880,845,234.55	14.19

Source: Ondo State Ministries Extra-Ministerial Departments and Agencies (MEDAs)

Out of the total 1,555 projects awarded through STB in 2019, the State Universal Basic Education Board (SUBEB) executed 1,382 projects, amounting to ₦5.270 billion. At the end of November, 2019, the sum of ₦3.557 billion representing 67.50% of total payment on the projects had been made.

Ondo State Oil Producing Areas Development Commission (OSOPADEC) executed 124 projects which amounted to ~~N~~43.103 billion. These projects are being executed in the Southern Senatorial District of the State. At the end of November, 2019, the sum of ~~N~~0.450 billion, representing 1.04% of total payment on the projects had been made.

In similar manner, Ministry of Works and Infrastructure executed 15 projects, amounting to ~~N~~20.569 billion out of which ~~N~~5.720 billion had been paid as at 30th November, 2019, representing 27.81% of the total contract sum.

Also, Ministry of Education, Science and Technology executed 24 projects across the 18 LGAs of the State amounting to ~~N~~0.191 billion out of which ~~N~~0.088 billion had been paid as at 30th November, 2019 representing 46.07%.

SOME OF THE EXECUTED PROJECTS IN THE NORTHERN SENATORIAL DISTRICT



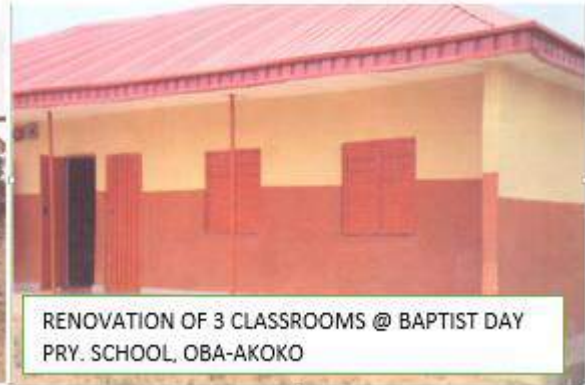
RENOVATION OF 3 CLASSROOMS @ L.A PRYMARY SCHOOL, OKE-AGBE



RENOVATION OF 6 CLASSROOMS (AGAGU) MODEL @ ANSAR-UL ISLAM PRY. SCHOOL. OKOJA-IKARE



RENOVATION OF 6 CLASSROOMS @ L.A PRY. SCHOOL, IFIRA-AKOKO



RENOVATION OF 3 CLASSROOMS @ BAPTIST DAY PRY. SCHOOL, OBA-AKOKO



RENOVATION OF CLASSROOMS @ AUD 1 PRY. SCHOOL, OWATOWOSE-OWO



PERIMETER FENCING OF ST. ANDREW ANGLICAN PRY SCHOOL, ELEGBEKA, OSE



REHABILITATION OF OKE-ALABOJUTO ROAD



REHABILITATED FAILED PROTION ALONG IWARO-OKA-ISUA ROAD

Dualization from Emure Junction-AUD and from Ministry of Works to Iyere



CONSTRUCTION OF ADJOINING ROADS TO OWO TOWNSHIP



REHABILITATION OF CRITICAL SECTIONS ALONG
OWO-IKARE ROAD



REHABILITATION OF OKE-AFA, SUPARE, AKOKO
ROAD

SOME OF THE EXECUTED PROJECTS IN THE CENTRAL SENATORIAL DISTRICT



Construction of Alagbaka-SIB-Appeal Court Road



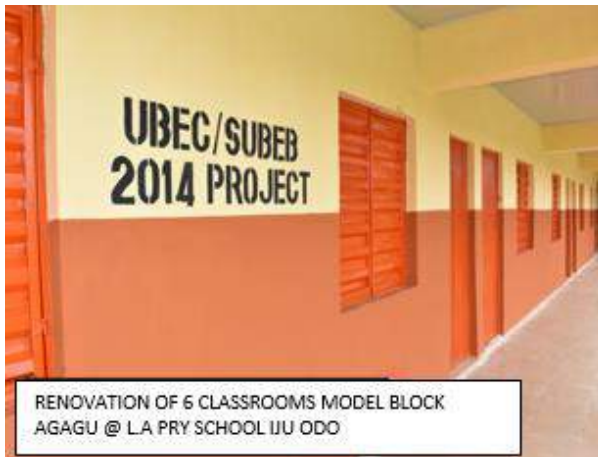
RECONSTRUCTION OF BOLORUNDURO —
FAGBO ROAD



ONDO REVENUE HOUSE-WORK IN PROGRESS



SOME OF THE EXECUTED PROJECTS IN THE SOUTHERN SENATORIAL DISTRICT





4.3. Analysis of 2018 Capital Projects Implemented by State Universal Basic Education Board (SUBEB)

The SUBEB 599 lots (741 projects) awarded through STB in 2018 cut across all the eighteen (18) Local Government Areas of the State and were classified into: Construction/Renovation of Block of Classrooms, Construction of Perimeter Fence, Purchase & Supply of ICT Facilities, Purchase and Supply of Play-ground equipment, Supply and Put in Place Pupils Furniture, Provision of Boreholes and Containerised Toilets.

Table 4.3: Status of 2018 UBEC/SUBEB Projects as at November, 2019

Level of Completion (%)	Number of Projects	Contract Sum ₦	Actual Payment as at 30 th November, 2019 ₦
100	666	6,672,523,276.38	6,358,711, 687.48
80-99	6	40,705,366.55	27,078,868.51
60-79	4	62,758,839.55	39,940,794.10
40-59	4	27,136,910.68	12,183,243.00
0-30	61	392,749,574.74	58,300,675.01
Total	741	7,133,115,127.82	6,496,215,268.10

Source: M&E Desk Review

Table 4.3 shows that 666 projects, representing 90% of the total 741 projects awarded in 2018 had been completed as at 30th November, 2019. Six (6) projects were between 80% and 99% level of completion while 61 of the projects were less than 30% completion level.

4.4 Analysis of 2019 Capital Projects Implemented by State Universal Basic Education Board (SUBEB)

The total SUBEB projects awarded through STB in 2019 were 1,382 projects in 314 lots amounting to ₦5.270 billion which cut across all the eighteen (18) Local Government Areas in the State and the projects were classified into: Construction/Renovation of Block of Classrooms, Construction of Perimeter Fence, Supply of Mobile Laboratories Desk and

Science Equipment, Purchase & Supply of ICT Equipment, Supply of Sports Development Equipment, Provision of Internet Connectivity to various schools, Supply of Pupils and Teachers' Furniture, Water Supply and Sanitation, Supply of Agricultural Facilities and ECCDE materials to different schools. As at 30th November, 2019, a total of ₦3.557 billion had been paid to various contractors handling the projects.

Table 4.4: Status of 2019 UBEC/SUBEB Projects as at 30th November, 2019.

Level of Completion (%)	Number of projects	Contract Sum ₦	Actual Payment as at 30 th November 2019 ₦
100	751	1,182,600,584.98	992,025,862.82
70-99	512	2,498,575,267.34	1,931,745,787.57
50-69	70	913,144,820.05	514,254,442.92
30-49	21	391,141,210.37	74,895,997.70
0-29	28	284,288,107.34	43,762,880.51
TOTAL	1382	5,269,749,990.08	3,556,684,977.52

Source: M&E Desk Review

Table 4.4 shows that 751 projects, representing 54% of the total projects had been completed, 512 projects representing 37% were between 70% and 99% levels of completion, while 49 projects representing 3.54% were below 50% level of completion as at 30th November, 2019.

4.5 Analysis of 2018 Capital Projects Implemented by OSOPADEC

The State Tenders' Board in 2018 awarded Ninety (90) OSOPADEC projects, amounting to ₦11.011 billion. As at 30th November, 2019, the sum of ₦1.663 billion had been expended on the projects. The location of the projects were majorly in the Southern Senatorial District of the State.

The projects include the Repair/Rehabilitation of Wooden Walkways & Jetties and Construction of roads in the areas.

Table 4.5: Status of 2018 OSOPADEC projects as at 30th November, 2019.

Level of Completion (%)	Number of Projects	Contract sum ₦	Amount Paid as at 30 th November, 2019 ₦
100	87	777,943,164.41	777,943,164.41
70-99	2	1,427,877,797.22	434,964,057.96
0	1	8,804,800,125.26	450,000,000.00
TOTAL	90	11,010,621,086.89	1,662,907,222.37

Source: M&E Desk Review

Table 4.5 shows that 87 out of 90 projects awarded in 2018 had been completed, 2 of the projects were between 70 and 99 percentage level of completion while 1 of the project is yet to commence.

4.5 Analysis of 2019 Capital Projects Implemented by OSOPADEC

In year 2019, Ondo State Oil Producing Areas Development Commission executed 124 projects, amounting to ₦43.103 billion. As at 30th November, 2019, a sum of ₦0.450 billion had been expended on the projects. The location of the projects were majorly in Ilaje and Ese Odo LGAs in the Southern Senatorial District of the State. The projects include the Repair/Rehabilitation of Wooden Walkways & Jetties and Construction of roads in the areas. One of the key road projects to be constructed is the dual coast carriageway phase one (1) right side from Araromi seaside to Awodikora to Akodo-Lekki, Lagos.

Table 4.6: Status of 2019 OSOPADEC projects as at 30th November, 2019.

Level of Completion %	Number of Projects	Contract sum ₦	Amount Paid as at 30 th November, 2019 ₦
40	1	125,336,954.89	-
0	123	42,977,338,774.16	450,000,000.00
TOTAL	124	43,102,675,729.05	450,000,000.00

Source: M&E Desk Review

Table 4.6 shows that 123 out of 124 total projects were yet to commence and only ₦0.450 billion had been committed on all the 2019 OSOPADEC projects as at 30th November, 2019.

4.5 Analysis of 2018 Capital Projects Implemented by Ministry of Works and Infrastructure

Ministry of Works and Infrastructure awarded 19 road projects, amounting to ₦30.846 billion in year 2018. As at 30th November, 2019 the total of ₦10.715 billion, representing 34.74% actual payment on the projects had been made.

Table 4.7: Status of 2018 Ministry of Works and Infrastructure Projects as at 30th November, 2019.

Level of Completion	No of Projects	Contract sum	Amount Paid as at 30 th November, 2019
80-99%	8	10,699,796,992.31	5,348,829,808.43
60-79%	6	5,616,820,865.46	2,479,265,525.59
50-59%	2	4,164,668,182.15	1,481,800,270.58
30-39%	1	3,669,820,512.65	285,488,052.07
10-19%	2	6,695,149,533.65	1,120,050,000.00
Total	19	30,846,256,086.22	10,715,433,656.67

Source: M&E Desk Review

Table 4.7 reveal that eight (8) projects representing 42% of the Nineteen (19) awarded projects in 2018 were substantially completed, six (6) of the projects representing 32% were between 60% and 79% level of completion while three (3) projects are less than 40% completion level as at 30th November, 2019.

4.6 Analysis of 2019 Capital Projects Implemented by Ministry of Works and Infrastructure

In year 2019, Ministry of Works and Infrastructure executed nine (9) road projects, amounting to ₦20.569 billion. As at 30th November, 2019, a total of ₦5.720 billion, representing 27.81% actual payment on the projects had been made.

Table 4.8: Status of 2019 Ministry of Works and Infrastructure Projects as at 30th November, 2019.

Level of Completion %	Number of Projects	Contract sum ₦	Amount Paid as at 30 th November, 2019 ₦
97%	1	383,505,641.52	2,175,447,924.64
60-79%	2	2,108,300,482.62	505,698,237.35
50-59%	2	6,481,110,314.45	911,047,758.50
30-39%	1	591,142,604.27	115,808,069.71
10-19%	2	10,833,536,947.83	2,012,000,000.00
0%	1	171,797,148.80	
Total	9	20,569,393,139.49	5,720,001,990.20

Source: M&E Desk Review

Table 4.8 shows that one (1) project was substantially completed with 97% level of completion, two (2) of the projects were between 60% and 79% levels of completion, another Two (2) projects were between 50% and 59% level of completion while the remaining 4 projects were below 50% level of completion as at 30th November, 2019.

4.7 Analysis of 2019 Capital Projects Implemented by Ministry of Education, Science and Technology

Ministry of Education, Science and Technology, through State Tenders' Board (STB) awarded 24 projects, amounting to ₦0.191 billion in 2019. As at 30th November, 2019, a total of ₦0.088 billion, representing 46% payment on the projects had been made. These projects were majorly: Procurement and Distribution of Science and Mathematics instrument kits as well as Procurement of Textbooks and instructional teaching aids/materials to Secondary Schools across the 18 LGAs of the State.

Table 4.9: Status of 2019 Ministry of Education, Science and Technology as at 30th November, 2019

Level of Completion %	Number of Projects	Contract sum ₦	Amount Paid as at 30 th November, 2019 ₦
100%	20	88,080,509.40	88,080,509.40
0%	4	103,104,927.76	
Total	24	191,185,437.16	88,080,509.40

Source: M&E Desk Review

Table 4.9 reveals that 20 of the projects had been completed and full payment made to the various contractors handling the projects, while four (4) of the projects were yet to commence as at 30th November, 2019.

4.8 Analysis of 2019 Capital Projects Implemented by Hospital Management Board

In 2019 fiscal year the Hospital Management Board executed 13 projects with 6 lots, amounting to ~~₦~~0.135 billion. As at 30th November, 2019 work was yet to commence and as such no payment had been made. These projects were majorly: Renovation of Hospitals, Construction of Administrative blocks, Construction of Fence, and Renovation of Children wards in seven hospitals. The hospitals includes; General Hospital Owo, General Hospital Ore, General Hospital Iju Itaogbolu, General Hospital Igbara Oke, General Hospital Ipe Akoko, State Specialist Hospital Ikare, State Specialist Hospital Okitipupa and General Hospital Igbokoda.

4.9 Analysis of 2019 Capital Projects Implemented by Ministry of Lands and Housing

Ministry of Lands and Housing awarded one (1) project through STB, amounting to ~~₦~~0.221 billion. As at 30th November, 2019, a total of ~~₦~~0.085 billion, representing 38.5% actual payment on the project had been made and the project had reached 70% level of completion. This project is Rehabilitation/Restructuring of OSRC Headquarters building, Orita Obele.

4.10 Analysis of 2019 Capital Projects Implemented by State Information Technology Agency (SITA)

State Information Technology Agency (SITA) awarded one (1) project through STB, amounting to ~~₦~~0.095 billion. As at 30th November, 2019, a total of ~~₦~~0.029 billion, representing 30.5% actual payment on the projects have been made and the project had reached 30% level of completion. This project is Procurement and Installation of dedicated 155 MPBS Broad band internet service to all MDAs.

CHAPTER FIVE

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

5.1 OBSERVATIONS

The following are the observations for the 2019 Full Year Budget Implementation Appraisal:

- i. The revenue side of the budget performed at 60.6% for the year.
- ii. Revenue receipts from the Federation Account was ~~N~~66.257 billion, representing 69.5% of total revenue for the year.
- iii. Internally Generated Revenue inclusive of amount generated by the Revenue Retaining Agencies (RRA) performed at 120.2%. Less the RRA, the performance was 96.3%
- iv. The share of Internally Generated Revenue to total actual revenue was 21% for the year.
- v. The revenue receipt from Other Sources recorded appreciable increase in year 2019, performing at 36.7% when compared to the corresponding 2018 performance of 14.8%.
- vi. The expenditure side of the budget performed at 58% in the fourth quarter and 57.5% for the full year.
- vii. Recurrent Expenditure also recorded a total of ~~N~~73.416 billion, with 83.2% performance level for the year.
- viii. Capital expenditure recorded a total of ~~N~~29.779 billion, with 34.0% performance level for the year.
- ix. Aggregate Recurrent Expenditure accounted for 66% of the total actual expenditures for the year, Capital Expenditure 26%, Debt Repayment 6% and 2% for Statutory Transfers.

- x. Out of 851 total projects awarded by STB in 2018, a total number of 754 projects had been completed and sum of N7.146 billion had been paid as at 30th November, 2019 on the completed projects.
- xi. Out of 1,555 total projects awarded by STB in 2019, a total number of 772 projects had been completed and sum of N1.120 billion paid as at 30th November, 2019 on the completed projects.
- xii. Capital projects awarded through STB in 2018 and 2019 cut across all the eighteen (18) LGAs. The least number of projects in any LGA was 62.
- xiii. Some of the projects yet to be completed did not meet up with the completion period stipulated in the contract award document.

5.2 RECOMMENDATIONS

- i. The performance of the apex revenue generating agency for the year was commendable. However, there is need to consistently improve the State's Internally Generated Revenue to a level that it will conveniently finance the State recurrent expenditure.
- ii. More efforts should be geared towards attracting Development Partners and Donors to the State so as to complement the financing of the various developmental projects in the State.
- iii. MEDAs that fail to fully disclose and render appropriate returns on grants/credit from Development Partners should be sanctioned.
- iv. Proactive measures should be employed by the executing MEDAs to ensure that ongoing capital projects are completed before initiating new projects in year 2020.

- v. Contractors that failed to meet up with the completion deadline stipulated in the contract award document should be sanctioned appropriately.
- vi. Monitoring and Evaluation Department of Ministry of Economic Planning and Budget should be given necessary support to carry out independent monitoring and impact assessment of capital projects executed in line with the Ondo State Fiscal Responsibility Law (FRL, 2017) and advise government appropriately

5.3 CONCLUSION

The overall budget performance in 2019 was fair. However, there is need for more measures to be taken to further improve budget performance in order to reduce budget variance to less than twenty percent in the State. In conclusion, efforts should be channelled towards addressing the recommendations in this appraisal for a better budget performance in year 2020.

Table 1: Breakdown of 2019 IGR

S/N	MINISTRIES/DEPTS./PARASTATALS	2019 TARGET	2019 ACTUAL	PERFORMANCE (%)
1	Ministry of Finance/Accountant General	351,585,783.00	938,875,266.35	267.04
2	Ondo State Judiciary Service Commission	200,000.00	473,360.00	236.68
3	University Med. Teaching Hospital	330,000,000.00	707,196,340.50	214.30
4	Teaching Service Commission	11,000.00	23,300.00	211.82
5	Ondo State University of Science & Technology	252,500,000.00	509,072,679.21	201.61
6	Micro Credit Agency	3,000,000.00	4,916,000.00	163.87
7	Office Establishments	100,000.00	160,000.00	160.00
8	Ondo State Radiovision Corporation	27,500,000.00	40,314,535.03	146.60
9	Liaison Office, Abuja	2,200,000.00	3,075,000.00	139.77
10	Board of Internal Revenue	15,500,000,000.00	20,270,896,440.37	130.78
11	Adekunle Ajasin University	1,760,000,000.00	1,967,374,122.02	111.78
12	Rufus Giwa Polytechnic	1,030,414,000.00	1,112,210,218.64	107.94
13	Ondo State School of Health Technology	220,000,000.00	234,079,230.07	106.40
14	Cabinet & Special Services Dept.(PSTI)	1,320,000.00	1,312,767.70	99.45
15	Christian Welfare Board	500,000.00	495,000.00	99.00
16	State Universal Basic Education Board (SUBEB)	44,000,000.00	43,350,100.00	98.52
17	Ministry of Justice	218,000,000.00	198,860,346.09	91.22
18	Owena Press Limited	22,000,000.00	19,633,251.50	89.24
19	Ondo state Agric. Bus. Empowerment Centre	22,000,000.00	18,704,685.00	85.02
20	Ondo State Judiciary	110,000,000.00	91,789,620.87	83.45
21	Ondo State University of Medical Sciences	615,000,000.00	510,900,216.78	83.07
22	Hospital Management Board	5,500,000.00	4,389,110.00	79.80
23	Liaison Office, Lagos	3,000,000.00	2,267,500.00	75.58
24	Ondo State Pensions Transitional Dept.	4,400,000.00	3,251,000.00	73.89
25	Min. of information and Orientation	3,300,000.00	2,260,000.00	68.48
26	General Administration	1,430,000.00	891,400.00	62.34
27	Board for Adult, Technical & Vocational Education	5,500,000.00	3,372,100.00	61.31
28	Min of Commerce, Industries & Cooperatives	220,000,000.00	116,534,995.31	52.97
29	Min. of Natural Resources	1,100,000,000.00	566,074,389.50	51.46
30	Office of the State Auditor General	2,420,000.00	1,173,445.03	48.49
31	Min. of Lands And Housing	816,000,000.00	358,604,713.97	43.95
32	Agric Dev. Prog. & Agric Input Supply Agency(ADP)	2,000,000.00	856,900.00	42.85
33	Ondo Sate Agency for Road Maintenance. & Cons.(OSAMCO)	8,000,000.00	3,015,000.00	37.69
34	Ondo State Development and Property Corporation	495,000,000.00	177,950,925.04	35.95
35	Ondo State Water Corporation	12,100,000.00	4,197,325.00	34.69
36	Customary Court of Appeal	18,700,000.00	6,290,218.39	33.64
37	Min. of Education, Science and Technology	1,080,000,000.00	324,517,321.11	30.05
38	Ministry of Transport	440,000,000.00	126,436,426.71	28.74
39	Muslim Welfare Board	3,850,000.00	1,098,000.00	28.52
40	Ministry of Agriculture	547,870,099.00	144,873,768.76	26.44

41	Min. of Culture And Tourism	18,300,000.00	4,737,100.00	25.89
42	Cocoa Revolution Office	104,500,000.00	27,029,666.00	25.87
43	Min. of Physical Planning and Urban Develop.	255,000,000.00	59,047,713.00	23.16
44	Ministry of Environment	78,000,000.00	18,022,290.00	23.11
45	Ondo State Signage Agency	330,000,000.00	74,408,873.00	22.55
46	Civil Service Commission	100,000.00	19,900.00	19.90
47	Min. of Local Govt. and Chieftaincy Affairs	6,000,000.00	1,100,000.00	18.33
48	Ondo State Library Board	330,000.00	54,000.00	16.36
49	Ondo State Investment Promotion Agency (ONDIPA)	260,000,000.00	38,300,000.00	14.73
50	Ministry of Women Affairs and Social Dev.	6,600,000.00	883,500.00	13.39
51	State Information Technology Agency (SITA)	1,100,000,000.00	96,021,413.00	8.73
52	Ministry of Health	62,000,000.00	5,265,900.00	8.49
53	Ondo State Waste Management Authority	28,100,000.00	2,271,900.00	8.09
54	Min. of Works and Infrastructure	660,000,000.00	48,550,682.58	7.36
55	Pools Betting & Lotteries Board	1,225,000,000.00	26,100,599.72	2.13
56	Government Printing Press	20,000,000.00	242,500.00	1.21
57	Min. of Regional Integration and Special Duties	600,000.00	2,000.00	0.33
58	Inter-Governmental Affairs and Multi. Relation	17,617,564.62	600.00	0.00
59	Government House and Protocol	200,000.00	-	-
60	Deputy Governor's office	27,500.00	-	-
61	Bureau Of public Procurement (BPP)	5,000,000.00	-	-
62	House of Assembly Commission	220,000.00	-	-
63	Office of Auditor General for Local Govt.	132,000,000.00	-	-
64	Ondo State Independent Electoral Comm (ODIEC)	1,100,000.00	-	-
65	Consumer Protection Committee	10,000,000.00	-	-
66	Office Of Public Utilities	108,000.00	-	-
67	Directorate of Rural and Community Development	4,440,000.00	-	-
68	Forestry Staff Training School, Owo	-	3,348,625.00	-
69	Fire Services	-	160,000.00	-
70	Ministry of Youth Development and Sport	-	-	-
71	Education Endowment Levy	-	37,117.73	-
72	Water Corporation	-	-	-
73	Ministry of Employment and productivity	-	142,500.00	-
74	Public Service Training Institute	-	1,027,500.00	-
75	Min. of Community Development and Cooperatives	-	20,800.00	-
76	HOSPITALS	-	701,090,903.00	-
77	Ondo State Electricity Board	5,500,000.00	-	-
78	Ondo State Waste Management Authority	-	1,874,000.00	-
79	Education Endowment Fund (EEF)	-	386,543,816.09	-
80	Ondo State Investment Promotion Agency (ONDIPA)	-	150,000,000.00	-
81	Ministry of justice (Recovery Account)	-	-	-
82	Investment Holding (Rubber Hold Estate Araromi-Obu 2018)	-	-	-
	TOTAL	29,610,143,946.62	30,168,070,918.07	102

Table II: Details of MEDAs Recurrent and Capital Expenditure

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
A	ECONOMIC SECTOR				
A1	AGRIC SUB SECTOR				
1	Ministry of Natural Resources	705,156,067.90	569,828,473.69	400,000,000.00	61,760,060.00
2	Ondo State Afforestation Project	10,000,000.00	-	-	-
3	Ondo State Rural Access and Mobility Project (Community Based Urban Development Project)	8,000,000.00	3,000,000.00	2,510,000,000.00	-
4	Accelerated Poverty Alleviation Agency (APAA)	0.00	-	-	-
5	Ministry of Agriculture	532,187,133.53	392,951,030.25	1,589,000,000.00	66,057,050.00
6	Forestry Training School, Owo	1,800,000.00	472,142.00	-	-
7	Agric Development Project	288,457,989.56	243,897,651.67	448,355,000.00	31,517,500.00
8	Agric Input and Supply Agency	67,715,733.63	64,000,773.99	52,000,000.00	27,748,305.60
9	Agroclimatology & Ecological Project	6,600,000.00	2,750,000.00	15,000,000.00	1,294,000.00
10	Cocoa Revolution Office	8,000,000.00	2,606,741.75	270,400,000.00	7,026,639.19
11	Fadama Project	9,000,000.00	5,000,000.00	-	184,004,000.00
12	Ondo State UN-REDD+ Project	10,500,000.00	5,000,000.00	-	-
13	Ondo State Agri-Business Empowerment Centre (OSAEC)	7,600,000.00	3,000,000.00	1,526,600,000.00	23,225,607.45
	SUB TOTAL: Agric-sub sector	1,655,016,924.62	1,292,506,813.35	6,811,355,000.00	402,633,162.24
A2	TRADE AND INDUSTRY SUB SECTOR		-		-
13	Ministry of Commerce, Industries and Cooperatives	246,713,055.81	167,218,622.01	820,000,000.00	71,661,160.00
14	Consumer Protection Committee	6,500,000.00	2,825,000.00	10,000,000.00	-
15	Micro Credit Agency	48,245,182.82	50,501,425.02	20,000,000.00	8,302,626.63

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
16	Co-operative College, Akure	0.00	-	-	-
17	Ministry of Employment and Productivity	0.00	-	-	-
18	Ondo State Investment Promotion Agency (ONDIPA)	200,000,000.00	-	775,000,000.00	67,069,181.86
19	Free Trade Zone	0.00	4,293,134.24	-	-
20	Ministry of Culture and Tourism	233,360,520.69	150,900,500.00	50,000,000.00	9,846,260.00
	SUB TOTAL: Trade and Industry Sub-Sector	734,818,759.32	375,738,681.27	1,675,000,000.00	156,879,228.49
A3	INFRASTRUCTURAL SUB SECTOR		-		-
21	Office of Transport	435,482,935.94	297,450,112.50	306,600,000.00	5,809,054.00
22	Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	6,000,000.00	2,500,000.00	-	-
23	Ministry of Works and Infrastructure	449,605,834.16	352,642,773.43	26,863,060,000.00	15,104,997,567.85
24	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	50,000,000.00	27,997,200.00	300,000,000.00	106,464,860.80
25	Ondo state electricity board(oOSeB)	592,181,377.29	383,792,470.49	890,000,000.00	132,893,904.99
26	Ministry of Water Resources, Public Sanitation and Hygiene	679,083,774.40	441,684,701.46	102,000,000.00	-
27	Ondo State Water Corporation	20,000,000.00	-	2,809,039,360.00	112,484,576.25
28	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	41,489,373.93	58,203,730.70	2,266,677,644.00	195,320,727.66
29	Ondo State Development and Property Corporation	136,632,918.48	117,453,501.36	40,000,000.00	-
30	Direct Labour Agency	8,000,000.00	4,818,500.00	32,000,000.00	-
31	Ministry of Lands and Housing	220,217,871.11	197,534,381.45	460,000,000.00	396,097,874.73

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
32	Ministry of Physical Planning and Urban Development	186,569,059.10	122,702,681.21	142,000,000.00	37,522,911.11
33	Office of Public Utilities	18,000,000.00	9,131,662.00	200,000,000.00	60,697,500.00
	SUB TOTAL: Infrastructure	2,843,263,144.41	2,015,911,714.60	34,411,377,004.00	16,152,288,977.39
A4	PUBLIC FINANCE SUB SECTOR		-		-
35	Ondo State Bureau of Statistics	140,809,343.82	62,041,070.64	150,000,000.00	6,072,950.00
36	Board of Internal Revenue	3,960,716,162.36	3,632,749,275.16	544,900,000.00	494,859,702.15
37	Ministry of Economic Planning and Budget	619,657,022.02	275,529,310.45	1,521,079,067.32	112,329,835.00
38	Budget Office	24,000,000.00	12,000,000.00	-	-
39	Manpower Development	12,000,000.00	6,000,000.00	-	-
40	Monitoring and Evaluation (MEMIS Project) Office	15,000,000.00	15,000,000.00	-	-
41	Project and Price Monitoring Unit (PPMU)/Bureau of Public Procurement	15,000,000.00	5,625,000.00	67,000,000.00	19,041,750.00
42	State Information Technology Agency (SITA)	125,862,788.77	78,129,036.66	222,000,000.00	85,818,490.09
43	State Information Technology Agency (SITA) Area Offices	6,700,000.00	4,500,000.00	-	-
44	Office of the State Auditor General	424,867,855.33	256,074,276.40	15,000,000.00	-
45	Office of Auditor General for Local Government	90,093,322.71	74,116,641.57	13,400,000.00	4,148,777.78
46	Pools Bettings and Lotteries Board	12,000,000.00	2,315,570.00	10,000,000.00	2,001,666.67
47	Ministry of Finance	10,601,505,124.34	7,154,882,574.14	5,148,800,000.00	128,307,236.89
48	Expenditure Office	24,000,000.00	19,992,000.00	-	-
49	State Finance	12,000,000.00	12,000,000.00	-	-
50	Debt Management Office	18,000,000.00	14,400,000.00	10,000,000.00	-

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
51	Office of the Accountant General	439,637,099.85	293,848,046.18	600,000,000.00	187,467,319.30
52	Youth Employment and Social Support Operations (YESSO)	12,000,000.00	5,000,000.00	2,573,056,567.00	503,056,428.44
	SUB TOTAL: Public Finance	16,553,848,719.20	11,924,202,801.20	10,875,235,634.32	1,543,104,156.32
	TOTAL ECONOMIC SECTOR	21,786,947,547.55	15,608,360,010.42	53,772,967,638.32	18,254,905,524.44
B	SOCIAL SERVICES SECTOR:		-		-
B1	EDUCATION SUB SECTOR		-		-
53	Zonal Teaching Service Commission, Owo	3,200,000.00	1,750,000.00	2,000,000.00	-
54	Zonal Teaching Service Commission, Owo	3,200,000.00	1,750,000.00	2,000,000.00	-
55	Ondo State Scholarship Board	51,156,599.42	35,758,204.38	250,000,000.00	10,000,000.00
56	Board of Adult, Technical and Vocational Education	598,417,085.16	420,351,778.12	40,000,000.00	-
57	University Teaching Hospital		-	-	-
58	Zonal Teaching Service Commission, Akure	3,200,000.00	2,500,000.00	2,000,000.00	-
59	Zonal Teaching Service Commission, Ikare	3,200,000.00	2,500,000.00	2,000,000.00	-
60	Zonal Teaching Service Commission, Irele	3,200,000.00	2,500,000.00	2,000,000.00	-
61	Zonal Teaching Service Commission, Odigbo	3,200,000.00	2,500,000.00	2,000,000.00	-
62	Zonal Teaching Service Commission, Oka	3,200,000.00	2,500,000.00	3,000,000.00	-
63	Zonal Teaching Service Commission, Okitipupa	3,200,000.00	2,500,000.00	2,000,000.00	-
64	Zonal Teaching Service Commission, Ondo	3,200,000.00	2,500,000.00	2,000,000.00	-
65	Ministry of Education, Science and Technology	1,998,991,934.51	1,410,268,600.97	805,429,016.00	105,940,233.00

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
66	Zonal Education Offices	6,000,000.00	2,142,580.00	-	-
67	Ondo State Education Endowment Fund Office	1,200,000.00	1,000,000.00	-	-
68	State Universal Basic Education Board (SUBEB) Headquarters	633,504,075.05	305,408,571.63	5,570,352,058.54	4,402,705,041.88
69	State Universal Basic Education Board (Subeb) Zonal Office	28,000,000.00	20,159,330.00	-	-
70	Mega Schools	25,000,000.00	12,650,000.00	-	-
71	Ondo State Library Board	41,943,557.09	39,193,970.59	30,000,000.00	-
72	Rufus Giwa polytechnic, Owo	2,700,000,000.00	2,394,156,000.00	80,000,000.00	-
73	Adekunle Ajasin University, Akungba Akoko	1,902,000,000.00	1,785,000,000.00	60,000,000.00	-
74	Ondo State University of Science and Technology, Okitipupa	800,000,000.00	504,000,000.00	230,000,000.00	-
75	Teaching Service Commission	15,656,999,729.95	14,657,644,788.86	15,000,000.00	-
76	University of Medical Science Teaching Hospital	950,000,000.00	767,306,401.69	1,030,000,000.00	-
77	Ondo State University of Medical Sciences	722,000,000.00	540,000,000.00	200,000,000.00	-
	SUB TOTAL: Education Sub-sector	26,144,012,981.18	22,916,040,226.24	8,329,781,074.54	4,518,645,274.88
B2	HEALTH SUB SECTOR		-	-	-
78	Ondo State Agency for the Control of Aids (ODSACA)	7,500,000.00	3,418,000.00	135,000,000.00	50,902,595.00
79	Primary Health Care Management Board	393,241,576.38	364,843,188.69	3,685,600,000.00	2,167,468,732.40
80	Hospital Management Board	7,483,472,007.06	8,385,292,862.99	150,000,000.00	309,000.00
81	School of Nursing	0.00	-	-	-
82	School of Midwifery	0.00	-	-	-
83	School of Health Technology	2,700,000.00	2,250,000.00	34,000,000.00	-
84	Emergency Medical Services Agency	46,900,000.00	13,882,444.44	30,000,000.00	10,042,294.44

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
85	Board of Alternative Medicine	5,000,000.00	2,400,000.00	2,000,000.00	-
86	Neuro-Psychiatric Specialist Hospital	7,000,000.00	5,830,000.00	20,000,000.00	-
87	Ministry of Health	691,497,471.35	662,349,915.53	2,356,000,000.00	342,670,221.27
	SUB TOTAL: Health Sub-Sector	8,637,311,054.79	9,440,266,411.65	6,412,600,000.00	2,571,392,843.11
B3	SOCIAL AND COMMUNITY DEV. SUB SECTOR		-		-
88	Ondo State Football Development Agency	680,000,000.00	540,000,000.00	100,000,000.00	3,773,209.23
89	Ministry of Youth and Sports Development	152,773,032.95	89,856,344.23	62,500,000.00	294,000.00
90	Ministry of Women Affairs and Social Development	588,199,289.21	323,258,372.95	40,000,000.00	2,420,000.00
91	Agency for the Welfare of the Physically Challenged Persons	48,000,000.00	23,601,700.20	39,000,000.00	505,615.00
92	Ondo State Sports Council	483,382,264.51	363,790,084.59	50,000,000.00	2,730,000.00
93	Ondo State Football Academy	60,000,000.00	-	-	-
94	Ondo State Community and Social Development Agency	22,200,000.00	29,270,630.66	510,000,000.00	492,071,000.00
95	Directorate of Rural and Community Development	27,000,000.00	40,134,237.70	1,128,900,000.00	87,391,011.12
	SUB TOTAL: Social and Community Dev. Sub-Sector	2,061,554,586.67	1,409,911,370.33	1,930,400,000.00	589,184,835.35
B4	Environment and Sewage Management Sub-Sector		-		-
96	Ondo State Waste Management	251,687,783.66	200,462,819.40	453,165,000.00	369,722,388.90
97	Ondo State Waste Management Authority Area Office Ondo	0.00	-	-	-
98	Ministry of Environment	172,038,666.78	170,359,213.70	2,096,000,000.00	285,388,242.33
99	New Map Project Office	5,000,000.00	3,750,000.00	-	327,000,000.00

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
100	Environmental Task Force		-	-	-
	SUB TOTAL: Environment and Sewage Management	428,726,450.44	374,572,033.10	2,549,165,000.00	982,110,631.23
	TOTAL SOCIAL SERVICES SECTOR:	37,271,605,073.08	34,140,790,041.32	19,221,946,074.54	8,661,333,584.57
C	LAW AND JUSTICE SECTOR		-	-	-
C1	Administration of Justice		-	-	-
101	ONDO STATE JUDICIARY	1,549,783,260.89	1,792,526,543.12	668,000,000.00	116,478,754.63
102	ONDO STATE JUDICIAL SERVICE COMMISSION	97,717,740.27	22,500,000.00	22,000,000.00	-
103	OFFICE OF HONOURABLE CHIEF JUDGE	40,000,000.00	24,199,800.00	-	-
104	JUDICIARY DIVISION	30,000,000.00	15,660,713.00	-	-
105	Mobile Court		-	-	-
106	MINISTRY OF JUSTICE	316,801,577.64	276,116,043.24	186,500,000.00	55,693,250.00
107	ONDO STATE LAW COMMISSION	24,136,772.36	14,466,411.12	80,000,000.00	7,997,463.30
108	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	8,000,000.00	6,000,000.00	-	-
109	High Court		-	-	-
110	CUSTOMARY COURT OF APPEAL	634,677,468.24	45,164,607.60	125,000,000.00	1,970,000.00
111	Customary Court of appeal-judicial divisions	14,000,000.00	11,250,000.00	-	-
112	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	20,000,000.00	18,900,000.00	-	-
	TOTAL: LAW AND JUSTICE SECTOR	2,735,116,819.40	2,226,784,118.08	1,081,500,000.00	182,139,467.93

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
D	ADMINISTRATION SECTOR				-
D1	General Administration Sub - Sector				-
113	Governor's Office- Government House and Protocol	2,346,801,719.23	1,447,111,660.09	200,000,000.00	66,172,055.16
114	Deputy Governor's Office	542,573,478.13	296,410,491.65	228,000,000.00	119,970,000.00
115	Office of Senior Special Assistants to the Governor	84,000,000.00	112,957,490.00	-	-
116	Office of the Special Advisers to the Governor	45,000,000.00	88,000,000.00	-	-
117	Office of A.D.C and C.S.O	0.00	3,499,998.00	-	-
118	Ondo State Boundary Commission	22,100,000.00	5,981,000.00	5,000,000.00	-
119	Nigeria Security and Civil Defence Corps	2,000,000.00	1,394,400.00	-	-
120	Office of the Head of Service	48,000,000.00	35,100,000.00	10,000,000.00	-
121	Senior Staff Club	2,500,000.00	2,100,000.00	-	-
122	Public Service Training Institute	19,400,000.00	16,307,360.00	20,000,000.00	3,835,100.00
123	Office of Establishments	487,414,978.89	216,666,720.50	14,450,000.00	200,000.00
124	Office of the Secretary to State Government (SSG)	42,000,000.00	59,541,096.32	-	-
125	E-Personel Administration Salary System (e-PASS) Office	12,350,000.00	1,200,000.00	-	-
126	General Administration	327,613,823.69	185,068,899.97	1,290,000,000.00	719,528,283.76
127	Political and Economic Affairs Department	909,789,204.39	494,399,748.46	-	-
128	State Emergency Management Agency (SEMA)	10,500,000.00	-	300,000,000.00	-
129	Cabinet and Special Services Department	97,528,731.76	85,338,288.38	7,000,000.00	462,000.00
130	Liaison Office, Lagos	122,814,592.56	94,825,370.48	12,000,000.00	1,782,000.00

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
131	Liaison Office, Abuja	76,113,811.20	38,152,229.38	5,000,000.00	-
132	Service Matters Department	105,000,000.00	56,041,332.80	5,000,000.00	1,480,244.45
133	Ministry of Regional Integration and Special Duties	79,392,247.63	48,067,168.49	150,000,000.00	66,903,707.13
134	Fire Services	19,500,000.00	13,728,400.00	-	-
135	Public Complaint Commission/Ombudsman	5,400,000.00	-	-	-
136	Ondo State Pensions Transitional Department	39,558,074.07	46,362,886.16	221,500,000.00	1,694,200.00
137	Muslim Welfare Board	56,000,000.00	40,959,000.00	85,000,000.00	-
138	Christian Welfare Board	47,500,000.00	19,622,000.00	12,000,000.00	939,000.00
139	Civil Service Commission	109,103,401.62	134,531,149.97	13,000,000.00	6,457,000.00
140	Ondo State Independent Electoral Commission (ODIEC)	85,231,920.10	78,381,764.42	500,000,000.00	28,147,498.00
141	Ondo State Independent Electoral Commission (ODIEC) Area Offices	20,000,000.00	1,660,000.00	-	-
142	Ministry of Local Government and Chieftaincy Affairs	121,015,554.90	62,114,731.26	29,000,000.00	2,928,888.88
143	Local Government Service Commission	36,000,000.00	1,950,000.00	8,000,000.00	-
144	Inter-Governmental Affairs and Multilateral Relations	20,100,000.00	8,187,500.00	6,522,722,400.00	787,464,190.00
145	Nigerian Legion	15,000,000.00	16,020,000.00	-	-
146	Consolidated Revenue Fund Charges	15,759,449,200.00	15,162,491,256.70	-	-
147	Personnel Arrears/CRFC		-	-	-
148	Provision for Other grants and Loans/Personnel Buffer	5,682,207.22	-	-	-
149	Government Quarters Management Office	0.00	2,400,000.00	-	-
150	State Pension Commission	53,441,005.33	52,005,784.38	23,000,000.00	4,347,600.00

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
	SECTOR/MDAs/INSTITUTIONS	APPROVED BUDGET	FULL YEAR ACTUAL	APPROVED BUDGET	FULL YEAR ACTUAL
151	SA on Youths and Student Affairs	15,000,000.00	1,000,000.00	-	-
152	Industrial and Labour Relation Office/Office of Labour and Union Matters	0.00	7,999,200.00	-	-
153	SA on Multilateral Relations	16,000,000.00	-	-	-
154	Deputy Chief of Staff	0.00	-	-	-
	SUB TOTAL: General Administration	21,806,873,950.72	18,982,996,254.60	9,660,672,400.00	1,812,311,767.38
D2	LEGISLATIVE SUB-SECTOR				-
155	State House of Assembly	3,279,880,669.09	1,276,738,947.44	981,140,000.00	50,000,000.00
156	House of Assembly Commission	109,090,478.59	59,254,147.97	20,349,000.00	-
157	Offices of the Speaker	96,000,000.00	50,400,000.00	-	-
158	Office of the deputy speaker	79,500,000.00	41,733,000.00	-	3,649,962.50
159	Public Account secretariat	8,000,000.00	-	-	-
	SUB TOTAL: Legislative	3,572,471,147.68	1,428,126,095.41	1,001,489,000.00	53,649,962.50
D3	INFORMATION SUB-SECTOR				-
160	Ondo State Radiovision Corporation	284,723,179.60	128,774,173.01	670,000,000.00	50,667,200.00
161	Ministry of Information and Orientation	554,637,591.03	387,171,605.52	150,000,000.00	42,675,244.75
162	Orange FM	80,317,895.10	56,736,390.10	70,000,000.00	45,337,150.00
163	Government Printing Press	10,800,000.00	1,500,000.00	7,000,000.00	-
164	Ondo State Signage Agency	21,000,000.00	8,239,097.00	60,000,000.00	5,026,400.00
165	Owena Press	130,000,000.00	105,030,400.00	15,000,000.00	-
	SUB TOTAL: Information	1,081,478,665.73	687,451,665.63	972,000,000.00	143,705,994.75
	TOTAL: ADMINISTRATION	26,460,823,764.13	21,098,574,015.64	11,634,161,400.00	2,009,667,724.63
	GRAND TOTAL	88,254,493,204.16	73,074,508,185.46	85,710,575,112.86	29,108,046,301.57