



2018 FOURTH QUARTER/FULL YEAR BUDGET APPRAISAL

BY

**MONITORING & EVALUATION
DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING &
BUDGET**

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TABLE OF CONTENTS

Title Page.....	1
Table of Contents.....	2
List of Tables.....	3
List of Figures.....	4
Preface.....	6
Executive Summary.....	8
Chapter One: Introduction.....	10
Chapter Two: Revenue Profile and Analysis.....	14
Chapter Three: Expenditure Profile and Analysis.....	25
Chapter Four: Status of Capital Projects Awarded in 2018 Through State Tenders' Board.....	50
Chapter Five: Observations, Recommendations and Conclusions...	55
Appendix.....	59

LIST OF TABLES

Table 2.1: Summary of 2018 Revenue on Quarterly Basis.....	14
Table 2.2: Summary of Revenue Receipts in 2018.....	16
Table 2.3: Details of Full Year Revenue Receipts from Federation Account.....	21
Table 2.4: Details of Full Year Independent Revenue.....	22
Table 2.5: Details of Full Year Revenue Receipts from Other Revenue Sources.....	23
Table 3.1: Summary of 2018 Quarterly Expenditures.....	25
Table 3.2: Summary of 2018 Full Year Expenditures.....	27
Table 3.3: Details of Quarterly Recurrent Expenditure Components....	33
Table 3.4: Details of Full Year Recurrent Expenditure Components....	35
Table 3.5: Details of Quarterly Personnel Cost.....	38
Table 3.6: Summary of Full Year Subvention/Grants to Parastatals....	41
Table 3.7: Details of Full Year Consolidated Revenue Funds Charges (CRFC).....	43
Table 3.8: Full Year Sectoral Recurrent Expenditure Details.....	45
Table 3.9: Details of Full Year Statutory Transfers.....	47
Table 3.10: Full Year Sectoral Capital Expenditure Details.....	48
Table 4.1: Summary of Projects Awarded through STB in 2018.....	51
Table 4.2: Status of UBEC/SUBEB Projects.....	52
Table 4.3: Summary of Projects executed by OSOPADEC.....	53
Table 4.4: Status of OSOPADEC Projects.....	54

LIST OF FIGURES

Figure 2.1: Bar Chart Showing Quarterly Revenue Performance.....	15
Figure 2.2: Bar Chart Showing Full Year Revenue Performance.....	17
Figure 2.3: Bar Chart Showing Quarterly Performance of Revenue Categories	18
Figure 2.4: Bar Chart Showing Full Year Performance of Revenue Categories	19
Figure 2.5: Pie Chart Showing Share of Full Year Actual Revenue Components.....	20
Figure 2.6: Bar Chart Showing Full Year Performance of Revenue Receipts from Federation Account.....	21
Figure 2.7: Bar Chart Showing Full Year Independent Revenue Performance.....	23
Figure 2.8: Bar Chart Showing Full Year Performance of Revenue Receipts from Other Revenue Sources.....	24
Figure 3.1: Bar Chart Showing Quarterly Total Expenditure Performance.....	26
Figure 3.2: Bar Chart Showing Full Year Total Expenditure Performance.....	28
Figure 3.3: Bar Chart Showing Quarterly Performance of Expenditure Classifications.....	29
Figure 3.4: Bar Chart Showing Full Year Performance of Expenditure Classifications.....	31
Figure 3.5: Pie Chart Showing Share of Full Year Actual Expenditure Performance.....	32
Figure 3.6: Bar Chart Showing Quarterly Recurrent Expenditure	

Components.....	34
Figure 3.7: Bar Chart Showing Full Year Recurrent Expenditure Components.....	35
Figure 3.8: Pie Chart Showing Share of Full Year Actual Recurrent Expenditure Components.....	36
Figure 3.9: Bar Chart Showing Full Year Personnel Cost.....	37
Figure 3.10: Bar Chart Showing Full Year Overhead Cost.....	39
Figure 3.11: Bar Chart Showing Full Year Special Programme.....	40
Figure 3.12: Bar Chart Showing Full Year Subventions to Institutions and Agencies.....	42
Figure 3.13: Bar Chart Showing Full Year Consolidated Revenue Fund Charges (CRFC).....	43
Figure 3.14: Bar Chart Showing Full Year Grants/Loan.....	44
Figure 3.15: Bar Chart Showing Full Year Sectoral Recurrent Expenditure.....	46
Figure 3.16: Bar Chart Showing Full Year Statutory Transfer.....	47
Figure 3.17: Bar Chart Showing Full Year Sectoral Capital Expenditure.....	49
Figure 4.1: Bar Chart Showing Status of SUBEB Projects.....	52

PREFACE

Budget is an estimate of costs, revenues, and resources over a specified period, reflecting a reading of future financial conditions and goals. It is compiled and re-evaluated on a periodic basis; hence, budget performance report is an essential part of the State accountability mechanism stipulated in the Ondo State Fiscal Responsibility Law, 2017.

The year 2018 budget was the second budget prepared under the Arakunrin Oluwarotimi Odunayo Akeredolu-led Administration to implement his five cardinal programmes for the development of Ondo State.

This Appraisal, therefore, evaluates the implementation of the 2018 Fourth Quarter and Full Year estimates with respect to all disbursements and assesses the realisation of all fiscal targets during the periods under review. Also, it identifies gaps, provides lessons, highlights significant accomplishments, and offers recommendations for improvement.

The publication of this report is principally in fulfillment of Section 39(3) of the Ondo State Fiscal Responsibility Law, (FRL), 2017. We therefore, urge the general public and readers of this Report to maintain active interest in tracking progress towards attainment of Government's goals and objectives especially government's management of public resources. We look forward to your active participation in the entire budget process.

Department of Monitoring and Evaluation,
Ministry of Economic Planning and Budget,
Alagbaka, Akure.

EXECUTIVE SUMMARY

The 2018 Budget has the theme “**Budget of Progress**” and is closely linked to the Strategic Development and Policy Implementation plan document tagged the *Blueprint to Progress* of this administration. The Budget was therefore designed to demonstrate Government’s commitment to create a more diversified, sustainable and inclusive economy. It has the objective to open up the hidden potentials of our people, communities and natural endowments across every part of the State.

The State approved a total budget of ₦181.425 billion in 2018 and the total amount was also maintained when the budget was re-ordered. The budget is therefore broken into ₦13.600 billion for Debt Repayment (Principal), ₦8.308 billion for Statutory Transfers, ₦88.654 billion for Recurrent Expenditure and ₦70.863 billion for Capital Expenditure, with a corresponding total of ₦181.425 billion as envisaged revenue for the year.

The revenue side of the budget for the fourth quarter recorded total receipts of ₦46.337 billion against proposed target of ₦45.378 billion while the full year actual revenue was ₦113.947 billion against proposed targets of ₦181.426 billion for the year. The breakdown of these receipts for the fourth quarter and full year showed Internally Generated Revenue (IGR)

as ₦10.327 billion and ₦24.790 billion respectively. Revenue from the Federation Account recorded ₦32.273 billion for fourth quarter and ₦85.380 billion for full year while revenue from Other sources was ₦5.524 billion for fourth quarter and ₦9.158 billion for full year. The overall revenue for the State was ₦119.328 billion inclusive of revenue from Revenue Retaining Agencies (RRA), representing 65.8% performance while 62.8% was the revenue performance without RRA.

On the other hand, the total actual expenditure for the fourth quarter was ₦35.360 billion against the proposed estimates of ₦45.356 billion while the full year actual expenditure was ₦110.686 billion against the budget estimates of ₦181.424 billion for the year. These figures depicted overall performance level of 78% for fourth quarter and 61% for full year. The breakdown of the figures for the Fourth Quarter showed that the actual recurrent expenditure was ₦20.001 billion, representing 90.2%, Debt Repayment ₦1.545 billion, representing 45.5%, Statutory Transfer ₦1.625 billion, representing 78.2%, while the actual capital expenditure stood at ₦12.188 billion, representing 68.8% performance.

Similarly, the breakdown of the figures for the full year showed that the actual recurrent expenditure was ₦71.273 billion, representing 80.4%, Debt Repayment ₦7.221 billion, representing 53.0%, Statutory Transfer

₦5.872 billion, representing 70.7%, while the actual capital expenditure stood at ₦26.329 billion, representing 37.2% performance for the year.

Further breakdown and analysis of the 2018 budget implementation appraisal is structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2018 budget. Details of revenue profile and analysis for the fourth quarter and full year are contained in chapter two. Chapter three focuses on the expenditure profile and analysis, Chapter four covers status of capital projects awarded in 2018 through the State Tenders' Board while chapter five highlights the observations, recommendations and conclusion.

CHAPTER ONE

1.1 INTRODUCTION

The 2018 Budget was closely linked with the Strategic Development and Policy Implementation Plan document tagged the *Blueprint to Progress* of this administration and was designed to focus on rebuilding the State's economy through prioritised investment on infrastructural facilities and agriculture-related activities. It also aimed at strengthening partnership between public and private sector as well as Development Partners to leverage and catalyze resources for growth.

The 2018 Full Year Budget Appraisal Report provides insight into the Ondo State Government's Budget Implementation and Performance so far. It includes an overview of budget implementation activities, a brief analysis of the macroeconomic context within which the 2018 Budget was executed, and an analysis of the Government's revenue receipts and expenditure in the year under review.

1.2 OBJECTIVES AND POLICY THRUST OF 2018 BUDGET

The 2018 Budget was hinged on the following objectives:

- (i) Intensify efforts on Independent Revenue (IR) initiatives by increasing IR by 100%;
- (ii) Massive infrastructural development;
- (iii) Wealth creation through empowerment of youths, artisans, farmers and market women;
- (iv) Enhancement of agriculture-related activities; and
- (v) Enhancement of community development through improved collaboration with communities.

1.3 STRATEGIES FOR ACHIEVING OBJECTIVES OF 2018 BUDGET

The Strategies to achieve the objectives of the 2018 Budget among others are:

- (i) Activation of IPSAS revenue codes for easy lodgement of revenue;
- (ii) Engagement of Revenue Consultants to help drive Independent Revenue Generation;
- (iii) Resuscitation of decaying infrastructural facilities;
- (iv) Provision of farm inputs and improved seedlings to farmers to boost food production;

- (v) Deployment of ICT to empower and create wealth for the youths and artisans;
- (vi) Collaboration with relevant Federal Agencies and Development partners to support State initiatives; and
- (vii) Enhancing accessibility to semi-urban and rural areas through opening-up of rural feeder roads.

1.4 METHODOLOGY

The Methodology adopted in the production of this report draws from a number of inter-related approaches. The aim is to offer representative information that accurately provides necessary context for verifying the quality, efficiency and effectiveness of the Government's programmes and their attendant progress towards implementation, to reflect the increased demand for transparency and accountability in Government. A combination of desk review and data collection and analysis were adopted in order to justify budgetary resource allocation. Data were collected through the administration of uniform templates that were consistent with the M&E Framework. These primary levels data were collected from the MEDAs for further data quality, assessment, analysis and interpretation.

1.5 LIMITATIONS

Few limitations were encountered during the preparation of the report that might have affected timely reporting of the appraisal. These include:

- i. Submission of Returns - Usually, several MEDAs find it difficult to meet the deadline to which they are expected to submit their returns. This hereby prolongs unnecessarily the stipulated time the report should be ready.
- ii. Validation of Data – At times, when returns are rendered by MEDAs, there are contradictions in the data with relevant Government Institutions, so the Department repeatedly validates the data from Board of Internal Revenue (BIR), Office of Accountant General (OAG), and Debt Management Department (DMD).
- iii. Untimely Release of Fund – Prompt release of fund for this exercise goes a long way to ensure the Department produce the report within the stipulated timeline.

CHAPTER TWO

2.1 REVENUE PROFILE AND ANALYSIS

The table below shows the details of the Revenue inflow to the State from all sources in each quarter for the fiscal year 2018. Table 2.1 classifies the revenue receipts to the State into three categories. These are: Revenue from the Federation Account, Independent Revenue [Internally Generated Revenue, (IGR)] and Revenue from Other Sources.

Table 2.1: Summary of 2018 Revenue on Quarterly Basis

	Revenue Sources	Quarterly Target (₦'B)	1st Quarter Actual (₦'B)	2nd Quarter Actual (₦'B)	3rd Quarter Actual (₦'B)	4th Quarter Actual (₦'B)
(A)	Revenue from Federation Account					
i.	Statutory Allocation	6.338	9.444	9.556	10.265	9.837
ii.	Value Added Tax	3.000	2.819	2.757	2.960	2.883
iii.	Mineral Derivation Fund	3.884	4.874	4.418	4.167	4.727
iv.	Budget Support Facility Loan	2.731	0.004	0.000	0.000	0.000
v.	Paris Club Refund	3.289	0.000	0.000	0.000	14.122
vi.	Petroleum Profit Tax/Excess Crude	0.920	0.000	0.108	0.125	0.010
vii.	Refund on Federal Roads	2.500	0.000	0.000	0.000	0.000
vii.	Exchange Gain/Forex Stabilization Account	1.532	0.324	0.635	0.651	0.694
	Sub-total	24.194	17.465	17.474	18.168	32.273
(B)	Independent Revenue					
i.	BIR	3.413	2.420	2.882	2.617	3.801
ii.	MEDAs	1.842	0.633	0.812	1.505	4.739
iii.	Revenue Retaining Agencies (RRA)	0.000	0.557	2.114	0.923	1.787
	Sub-total	5.255	3.610	5.808	5.045	10.327
(C)	Other Revenue Sources					
i.	Rollover Fund (Fixed Deposit Recall)	3.375	0.600	1.720	0.950	1.660
ii.	Credit from Development Partners	3.187	0.104	0.100	0.151	1.802
iii.	Grants from donor agencies	1.569	0.000	0.000	0.000	2.062
iv.	Loans/Leases	7.798	0.000	0.000	0.000	0.000
v.	Excess Bank Charges	0.000	0.004	0.005	0.000	0.000
	Sub-total	15.929	0.708	1.825	1.101	5.524
	Total	45.378	21.783	25.107	24.314	48.124
	Less (RRA)		0.557	2.114	0.923	1.787
	GRAND TOTAL	45.378	21.226	22.993	23.391	46.337

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

Figure 2.1: Bar Chart Showing Quarterly Revenue Performance

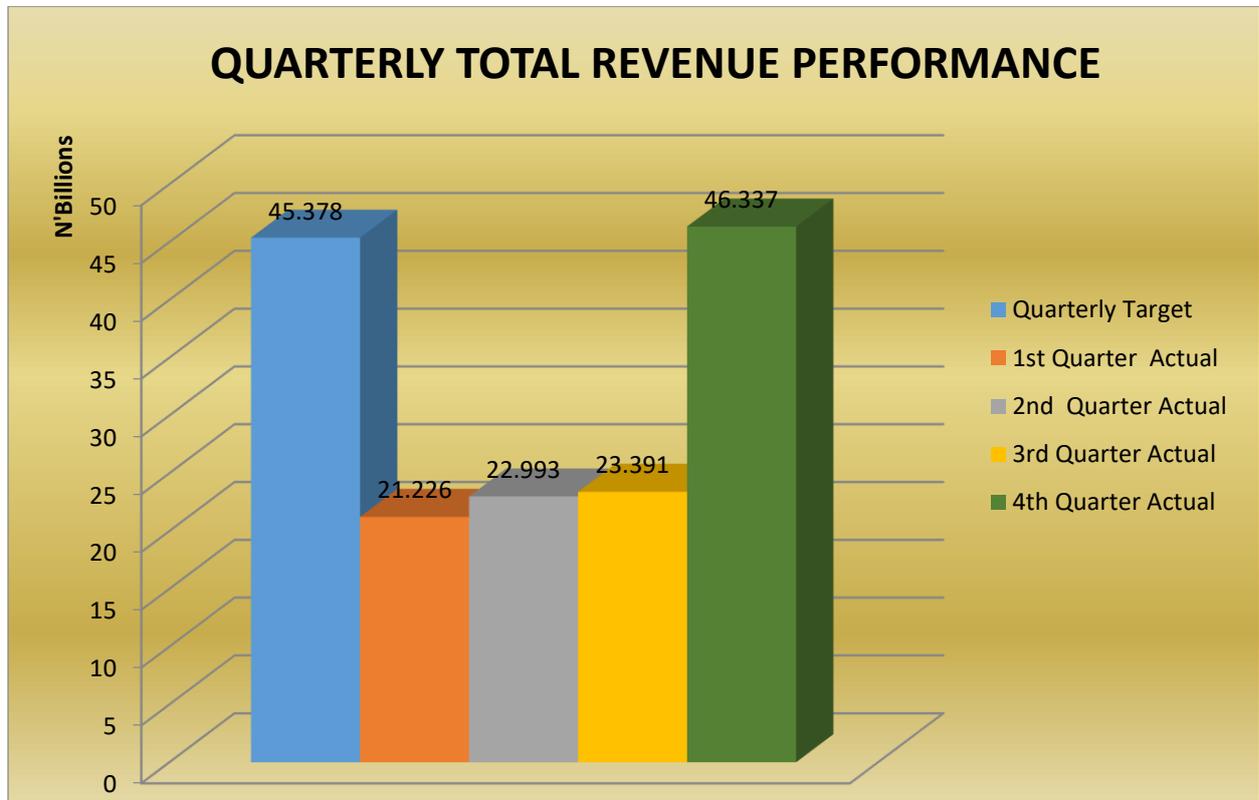


Figure 2.1 above compares the total actual revenue for the four quarters of 2018 with the proposed quarter revenue target. It shows that the actual total revenue for the four quarters are ₦21.226 billion, ₦22.993 billion, ₦23.391 billion and ₦46.337 billion respectively against the proposed quarterly revenue targets of ₦45.378 billion, representing 46.8%, 50.7% 51.6% and 102.1% performance levels.

Table 2.2: Summary of Revenue in 2018

	Revenue Sources	2018 Approved Targets (₦'B)	2018 Actual (₦'B)	Performance (%)
(A)	Revenue from Federation Account			
i.	Statutory Allocation	25.352	39.102	154.24
ii.	Value Added Tax	12.000	11.419	95.16
iii.	Mineral Derivation Fund	15.536	18.186	117.06
iv.	Budget Support Facility Loan	10.925	0.004	0.04
v.	Paris Club Refund	13.156	14.122	107.34
vi.	Petroleum Profit Tax/Excess Crude	3.683	0.243	6.60
vii.	Refund on Federal Roads	10.000	0.000	0.00
viii.	Exchange Gain/Forex Stabilization Account	6.126	2.304	37.61
	Sub-total	96.778	85.380	88.22
(B)	Independent Revenue			
i.	BIR	13.650	11.720	85.86
ii.	MEDAs	7.276	7.689	105.68
iii.	Revenue Retaining Agencies (RRA)		5.381	
	Sub-total	20.926	24.790	118.47
(C)	Other Revenue Sources			
i.	Rollover Fund (Fixed Deposit Recall)	13.500	4.930	36.52
ii.	Credit from Development Partners	12.748	2.157	16.92
iii.	Grants from donor agencies	6.279	2.062	32.84
iv.	Loans/Leases	31.195	0.000	0.00
v.	Excess Bank Charges		0.009	0.00
	Sub-total	63.722	9.158	14.37
	Total	181.426	119.328	65.77
	Less (RRA)		5.381	
	GRAND TOTAL	181.426	113.947	62.81

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

Table 2.2 shows aggregate revenue receipt from all sources in the 2018 fiscal year. A total of ₦113.947 billion was realised by the State which represents 62.8% performance level. When ₦5.381 billion actual revenue generated by the Revenue Retaining Agencies were added to this

figure, it increased the total revenue of the State in 2018 to ₦119.328 billion, representing 65.8% performance.

Figure 2.2: Bar Chart Showing Full Year Revenue Performance

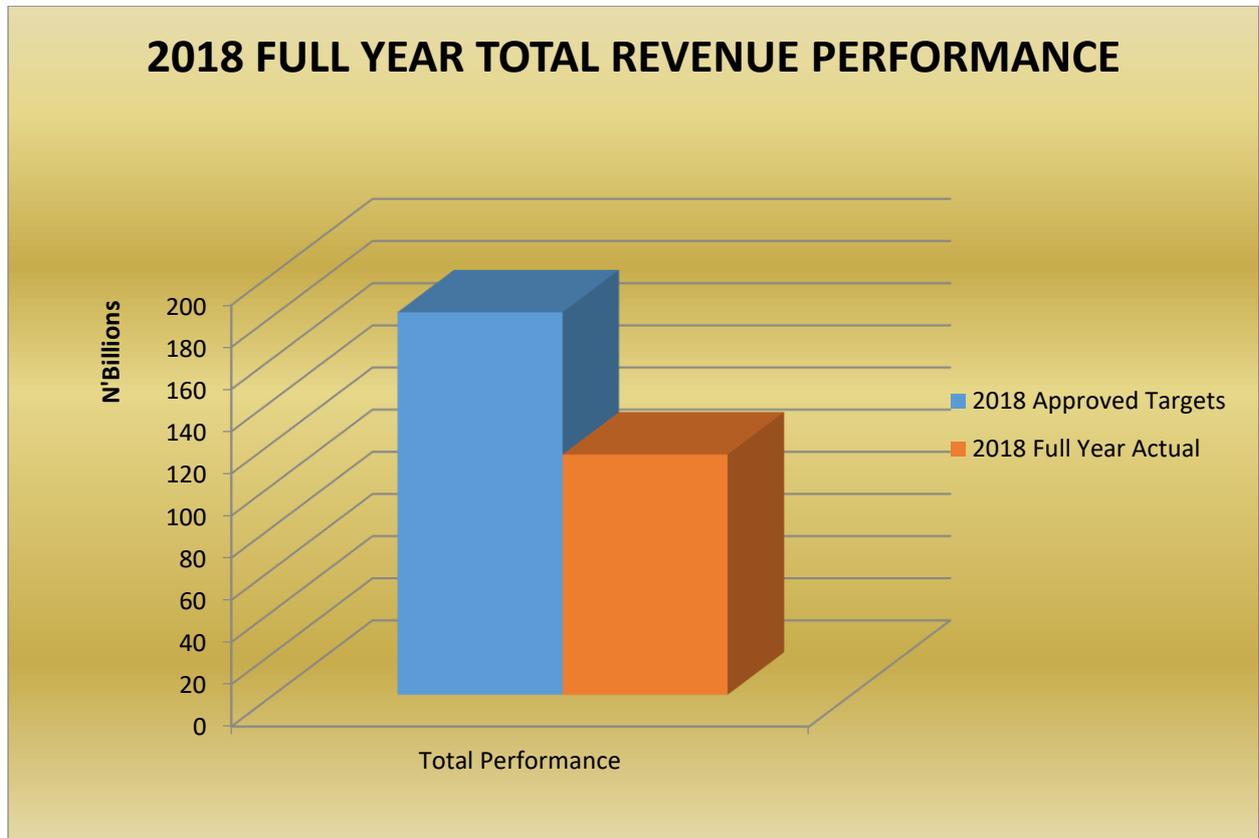


Figure 2.3: Bar Chart Showing Quarterly Revenue Categories

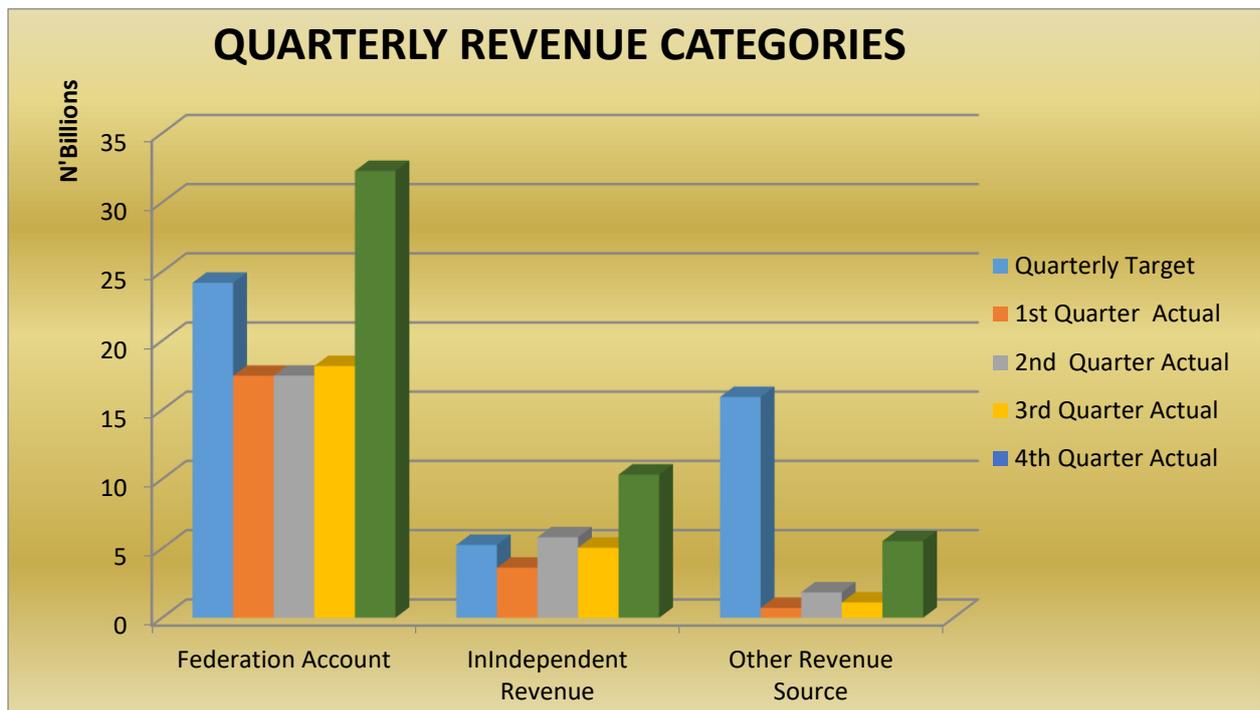


Figure 2.3 further illustrates the analysis of revenue performance of the three categories of Revenue Sources to the State. Comparing each revenue category targets with the actual receipt for the four quarters. The chart indicates that actual revenue and performance from the Federation Account for the First quarter was ₦17.465 billion (72.2%), Second quarter ₦17.474 billion (72.2%), Third quarter ₦18.168 billion (75.1%) and Fourth quarter ₦32.273 billion (133.4%).

In similar manner, a target of ₦5.255 billion was set for Independent Revenue for each quarter of year 2018 while the actual revenues generated were ₦3.053 billion (58.1%), ₦3.694 billion (70.3%), ₦4.122 billion (78.4%) and ₦8.540 billion (162.5%) respectively for the four quarters.

Following the same trend, revenue from Other Sources for the four quarters recorded actuals and performances of ₦0.708 billion (4.4%), ₦1.825 billion (11.5%) , ₦1.101 billion (6.9%) and ₦5.524 billion (34.7%) respectively against the quarterly target of ₦15.929 billion.

Figure 2.4: Bar Chart Showing Full Year Revenue Categories

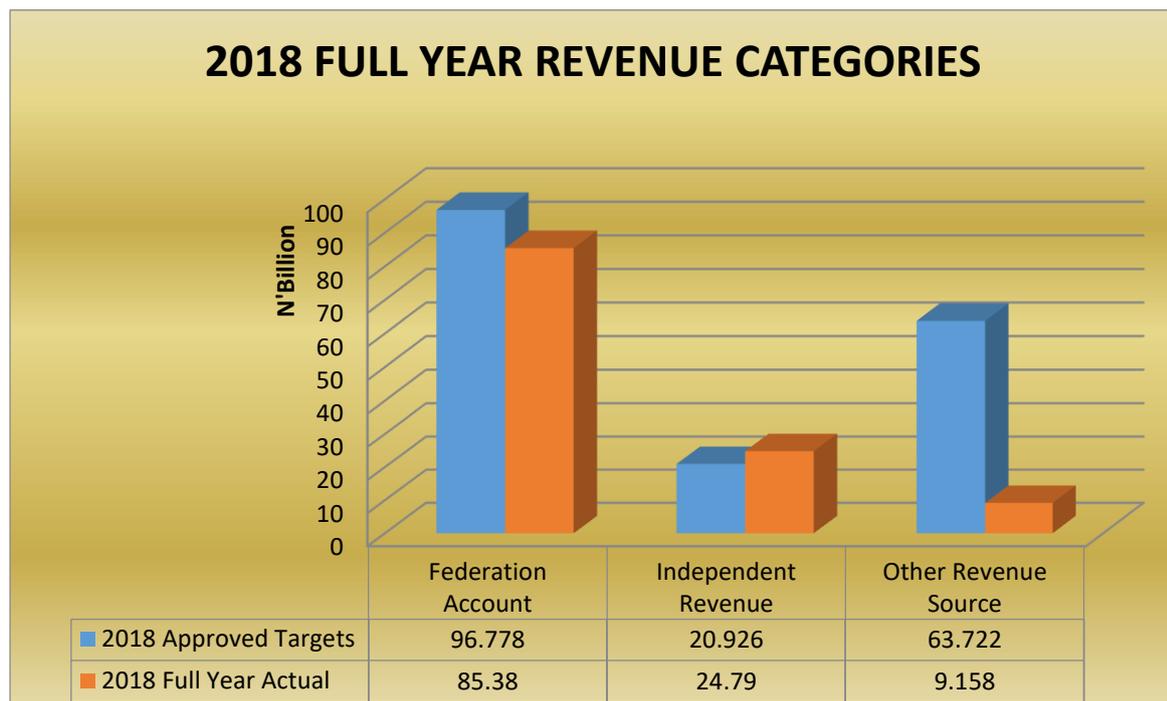


Figure 2.4 depicts the full year performance of Revenue Categories for the year 2018. At the end of the year, Federation Account recorded an actual and performance of ₦85.380 billion (88.2%), Independent Revenue ₦24.790 billion (118.5%) and Other Revenue Sources ₦9.159 billion (14.4%).

Figure 2.5: Pie Chart Showing Share of Full Year Actual Revenue Performance

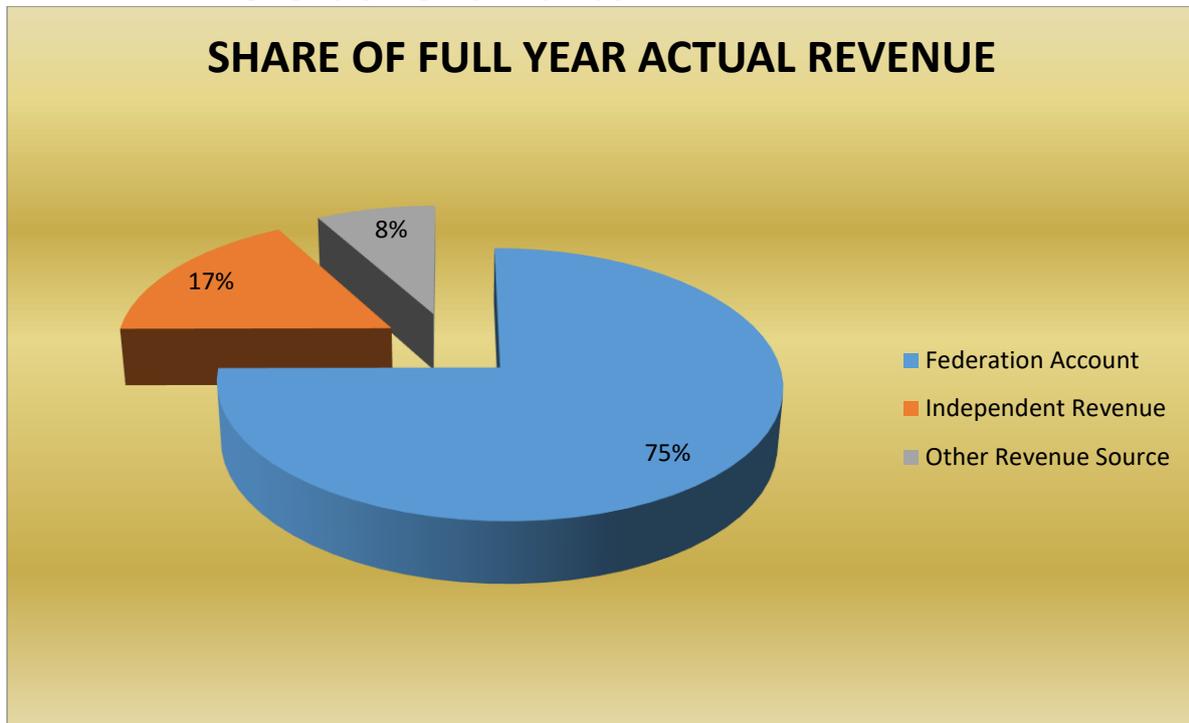


Figure 2.5 shows the proportion of actual revenue receipts from the three Revenue Sources for the year 2018. Out of the total actual revenue of ₦113.947 billion realised for the year, Independent Revenue accounted for 17% (less RRA), revenue from Other Sources 8% and Federation Account 75%.

Table 2.3: Details of Full Year Revenue from Federation Account

	Revenue Sources	2018 Approved Targets (₦'B)	2018 Actual (₦'B)	Performance (%)
	Revenue from Federation Account			
i.	Statutory Allocation	25.352	39.102	154.24
ii.	Value Added Tax	12.000	11.419	95.16
iii.	Mineral Derivation Fund	15.536	18.186	117.06
iv.	Budget Support Facility Loan	10.925	0.004	0.04
v.	Paris Club Refund	13.156	14.122	107.34
vi.	Petroleum Profit Tax/Excess Crude	3.683	0.243	6.60
vii.	Refund on Federal Roads	10.000	0.000	0.00
viii.	Exchange Gain/Forex Stabilization Account	6.126	2.304	37.61
	Sub-total	96.778	85.380	88.22

Source: Office of Accountant General

Figure 2.6: Bar Chart Showing Full Year Revenue from Federation Account

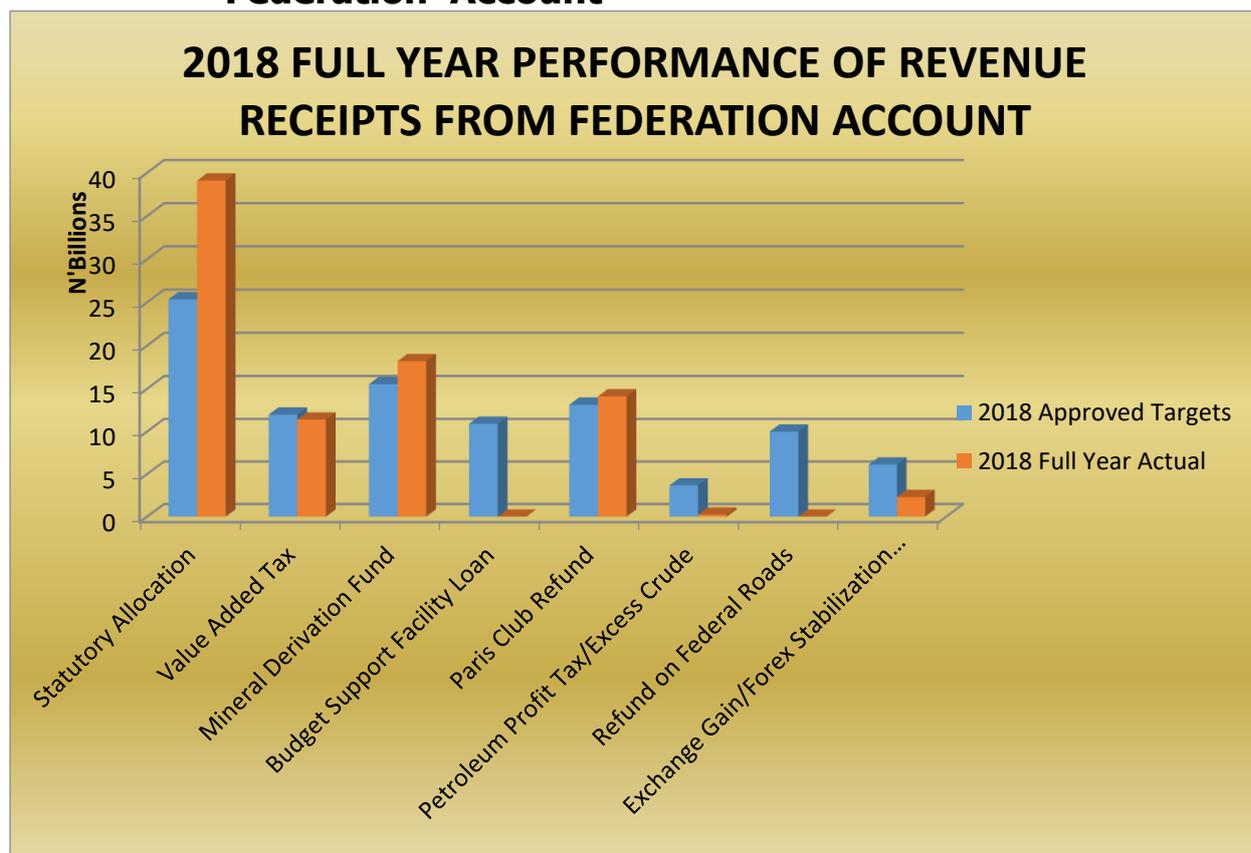


Table 2.3 shows a breakdown of the receipt from the Federation Account for year 2018. Performance of Statutory Allocation was 154.2%, Value Added Tax 95.2%, Mineral Derivation Fund 117.1%, Budget Support Facility Loan 0.04%, Paris Club Refund 107.3%, Petroleum Profit Tax/Excess Crude 6.6% and Exchange gain/Forex and Stabilization Account 37.6%.

Table 2.4: Details of Full Year Independent Revenue

	Revenue Sources	2018 Approved Targets	2018 Actual	Performance (%)
	Independent Revenue			
i.	BIR	13.65	11.720	85.86
ii.	MEDAs	7.276	7.689	105.68
	Sub-total	20.926	19.409	92.75
iii.	Revenue Retaining Agencies (RRA)		5.381	
	Total	20.926	24.79	118.47

Source: Board of Internal Revenue

Table 2.4 shows the breakdown of independent revenue performance. BIR generated ₦11.720 billion, representing 85.9% performance while MEDAs generated ₦7.689 billion, representing 105.7%. The total IGR without RRA was ₦19.409 billion, representing 92.8% while with RRA, it was 118.5%.

Figure 2.7: Bar Chart showing Full Year Independent Revenue

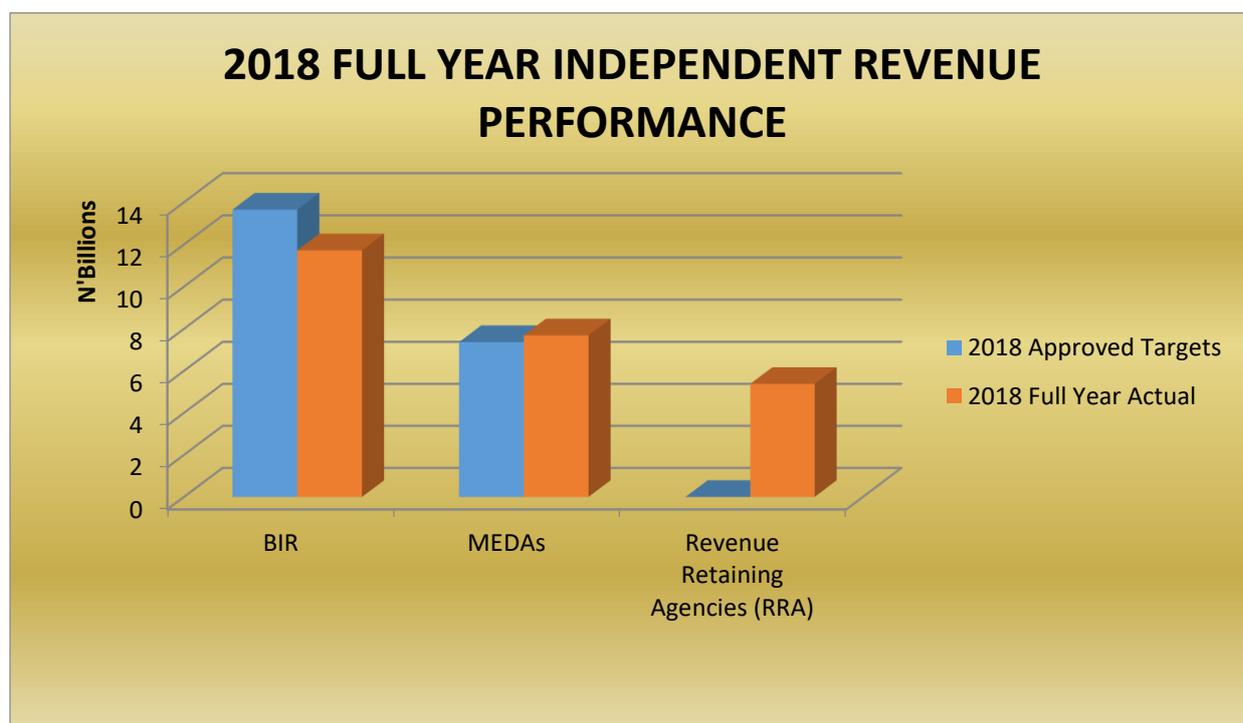


Table 2.5: Details of Full Year Revenue Receipts from Other Sources

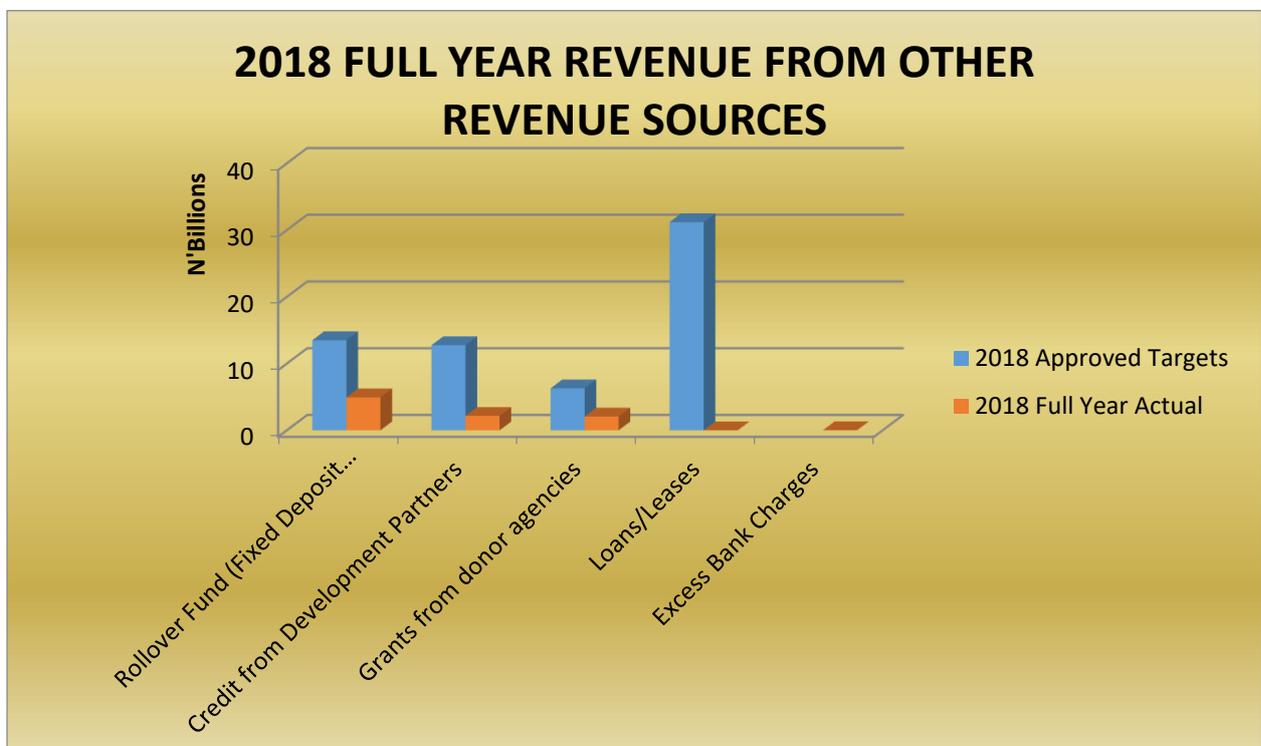
	Revenue Sources	2018 Approved Targets	2018 Actual	Performance (%)
	Other Revenue Sources			
i.	Rollover Fund (Fixed Deposit Recall)	13.500	4.930	36.52
ii.	Credit from Development Partners	12.748	2.157	16.92
iii.	Grants from donor agencies	6.279	2.062	32.84
iv.	Loans/Leases	31.195	0.000	0.00
v.	Excess Bank Charges		0.009	0.00
	Sub-total	63.722	9.158	14.37

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

Table 2.5 compares the target of components of Revenue from Other Sources with actuals for the year 2018. It shows that Rollover Fund target was ₦13.500 billion against actual of ₦4.930 billion performing at 36.5%, Credit from Development Partners target was ₦12.748 billion

against actual of ₦2.157 billion, performing at 16.9%, Grants from Donor Agencies target was ₦6.279 billion against actual of ₦2.062 billion performing at 32.8%. Loans/Leases did not record any inflow for the year. The total sum of revenue receipt from Other Sources was ₦9.158 billion performing at 14.4%.

Figure 2.8: Bar Chart Showing Full Year Revenue Receipts from Other Sources



CHAPTER THREE

3.1 EXPENDITURE PROFILE AND ANALYSIS

Table 3.1 shows the details of the quarterly expenditures for the year 2018.

Table 3.1: Summary of 2018 Quarterly Expenditure

S/ N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦	FOURTH QUARTER ACTUAL ₦
1	PERSONNEL COST	10,005,920,769.81	7,922,604,467.29	8,629,192,940.34	8,489,554,539.75	8,357,644,680.92
2	OVERHEAD COST	1,125,754,875.00	781,682,376.65	1,001,709,911.30	893,618,741.49	819,581,625.67
3	SPECIAL PROGRAMME	4,180,334,489.71	2,035,929,337.84	2,200,655,856.46	3,165,143,100.95	4,048,073,172.44
4	GRANTS TO PARASTATALS/SUBVENTIO N	2,247,609,921.52	919,742,037.50	1,244,867,337.50	2,458,784,584.00	2,880,646,154.00
5	CONSOLIDATED REVENUE FUND CHARGE	4,566,417,250.00	3,735,999,309.07	3,592,314,385.46	4,103,021,833.73	3,859,278,372.52
6	GRANTS/LOANS	37,500,000.00	35,465,600.00	26,599,200.00	35,465,600.00	36,215,600.00
A	TOTAL RECURRENT EXPENDITURE	22,163,537,306.04	15,431,423,128.35	16,695,339,631.06	19,145,588,399.92	20,001,439,605.55
	DEBT SERVICE	3,399,969,521.16	2,580,733,868.32	1,541,661,485.94	1,543,500,745.67	1,545,390,242.10
B	DEBT REPAYMENT (PRINCIPAL)	3,399,969,521.16	2,580,733,868.32	1,541,661,485.94	1,543,500,745.67	1,545,390,242.10
	STATUTORY TRANSFERS					
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	523,341,169.58	127,868,122.86	133,982,328.17	145,711,156.69	145,711,156.69
2	TRANSFER TO OSOPADEC	1,553,659,200.00	639,125,944.35	1,721,554,600.17	1,479,147,014.34	1,479,147,014.34
C	TOTAL STATUTORY TRANSFER	2,077,000,369.58	766,994,067.21	1,855,536,928.34	1,624,858,171.03	1,624,858,171.03
	CAPITAL EXPENDITURE					
1	MEDAs/INSTITUTIONS	17,715,627,873.98	2,754,078,937.35	5,032,575,336.34	6,353,610,448.44	12,188,422,513.70
D	TOTAL CAPITAL EXPENDITURE	17,715,627,873.98	2,754,078,937.35	5,032,575,336.34	6,353,610,448.44	12,188,422,513.70
	GRAND TOTAL	45,356,135,070.75	21,533,230,001.23	25,125,113,381.68	28,667,557,765.06	35,360,110,532.38

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

Figure 3.1: Bar Chart Showing Quarterly Total Expenditure Performance

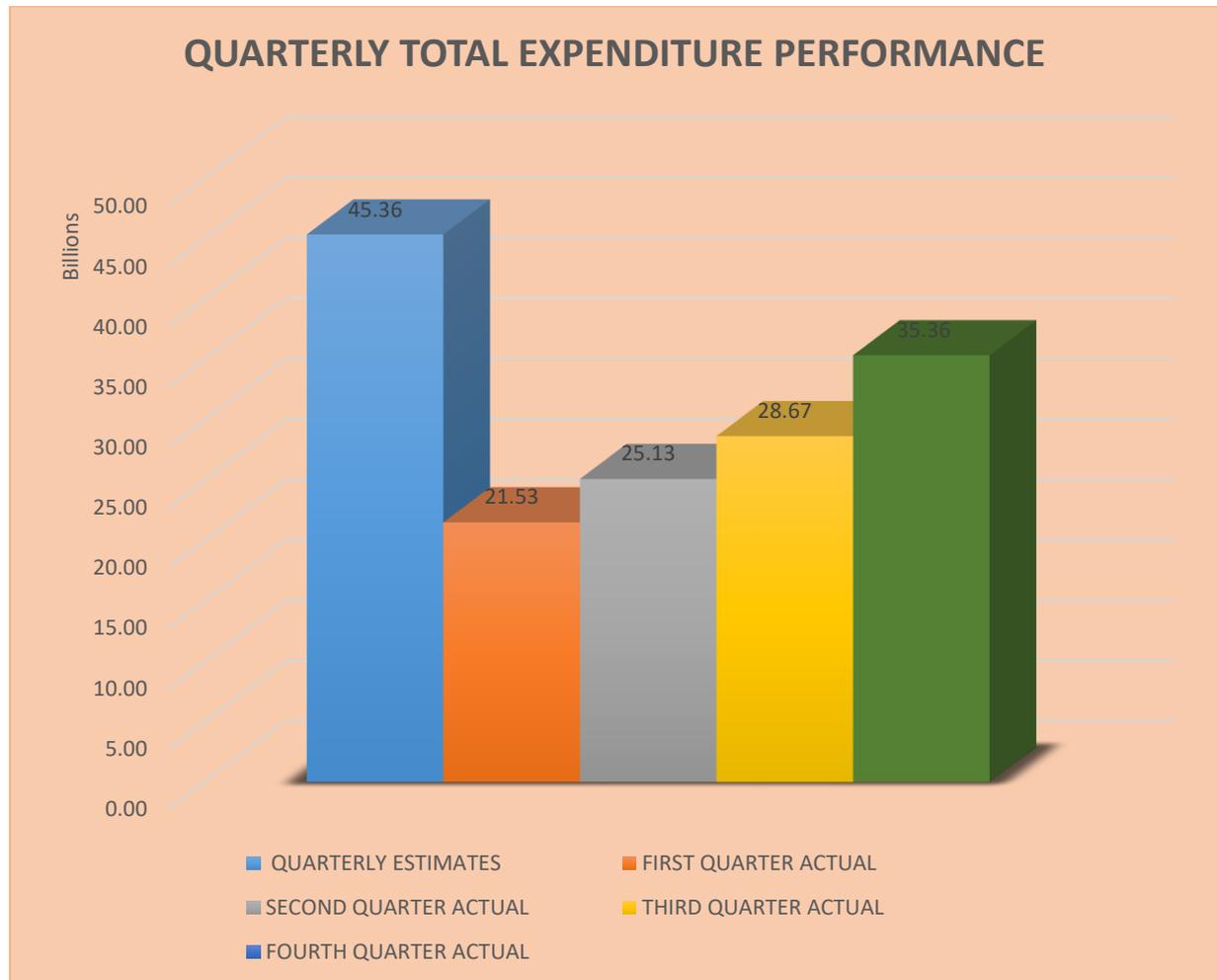


Figure 3.1 compares the total actual expenditure for the four quarters of year 2018 with the quarterly estimates. The total actual expenditure for the fourth quarter was ₦35.360 billion against the proposed estimates of ₦45.356 billion. This represents a 78.0% overall performance level for the quarter while the first quarter overall performance was 47.5%, second quarter 55.4% and 63.2% for the third quarter.

Table 3.2: Summary of 2018 Full Year Expenditure

S/N	EXPENDITURE DETAILS	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	PERSONNEL COST	40,023,683,079.25	33,398,996,628.30	83.45
2	OVERHEAD COST	4,503,019,500.00	3,496,592,655.11	77.65
3	SPECIAL PROGRAMME	16,721,337,958.82	11,449,801,467.69	68.47
4	GRANTS TO PARASTATALS/SUBVENTION	8,990,439,686.07	7,504,040,113.00	83.47
5	CONSOLIDATED REVENUE FUND CHARGE	18,265,669,000.00	15,290,613,900.78	83.71
6	GRANTS/LOANS	150,000,000.00	133,746,000.00	89.16
A	TOTAL RECURRENT EXPENDITURE	88,654,149,224.14	71,273,790,764.88	80.40
	DEBT SERVICE	13,599,878,084.63	7,211,286,342.03	53.02
B	DEBT REPAYMENT (PRINCIPAL)	13,599,878,084.63	7,211,286,342.03	53.02
	STATUTORY TRANSFERS			
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,093,364,678.30	553,272,764.41	26.43
2	TRANSFER TO OSOPADEC	6,214,636,800.00	5,318,974,573.20	85.59
C	TOTAL STATUTORY TRANSFER	8,308,001,478.30	5,872,247,337.61	70.68
	CAPITAL EXPENDITURE		-	
1	MEDAs/INSTITUTIONS	70,862,511,495.93	26,328,687,235.83	37.15
D	TOTAL CAPITAL EXPENDITURE	70,862,511,495.93	26,328,687,235.83	37.15
	GRAND TOTAL (A+B+C+D)	181,424,540,283.00	110,686,011,680.35	61.01

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

Figure 3.2 compares the total actual expenditure for the full year with the approved estimates. The total actual expenditure was ₦110.686 billion against the approved estimates of ₦181.425 billion. This represents a 61.0% overall performance level for the year.

Figure 3.2: Bar Chart Showing Full Year Total Expenditure Performance

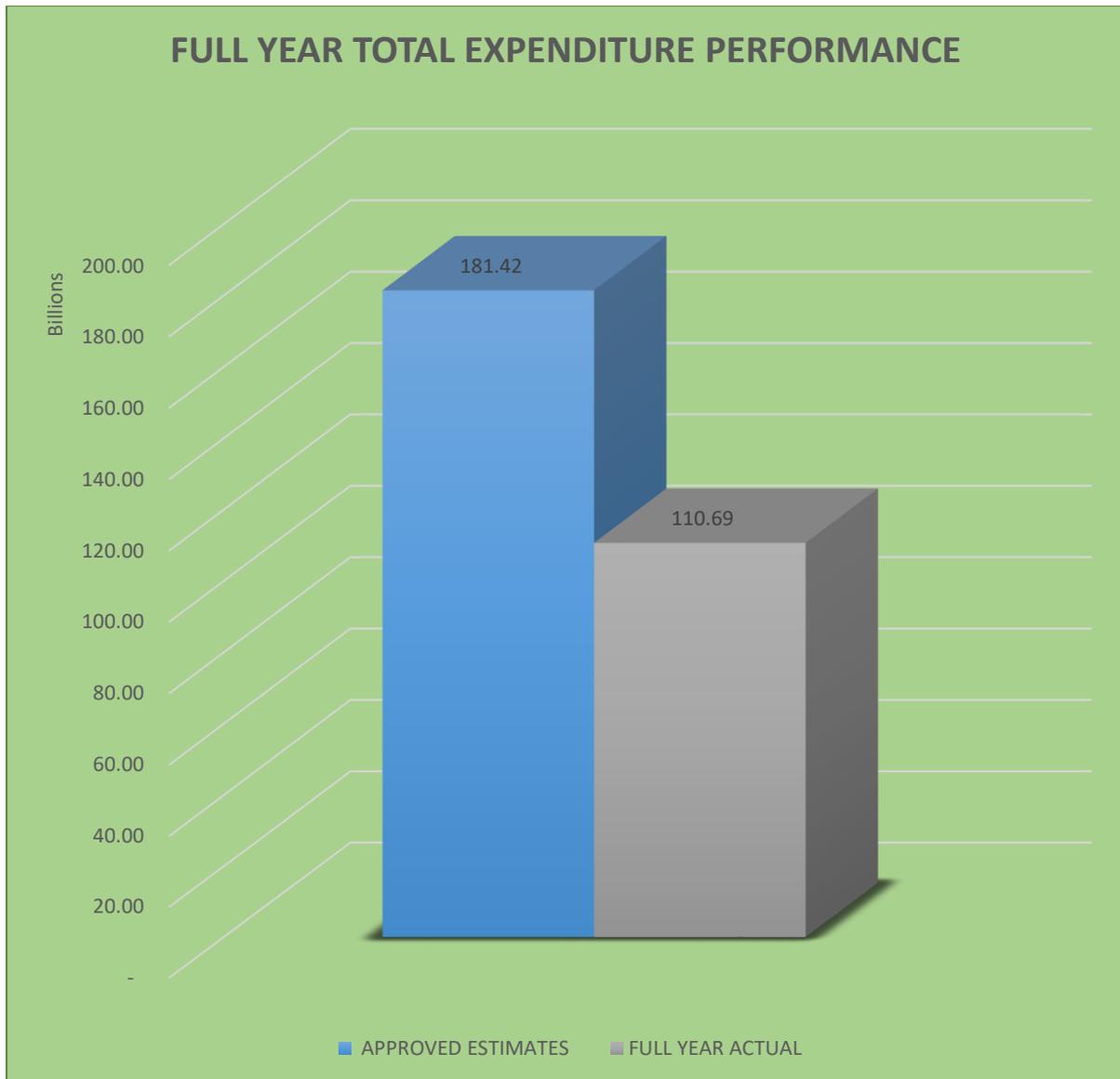


Figure 3.3: Bar Chart Showing Quarterly Performance of Expenditure Classifications

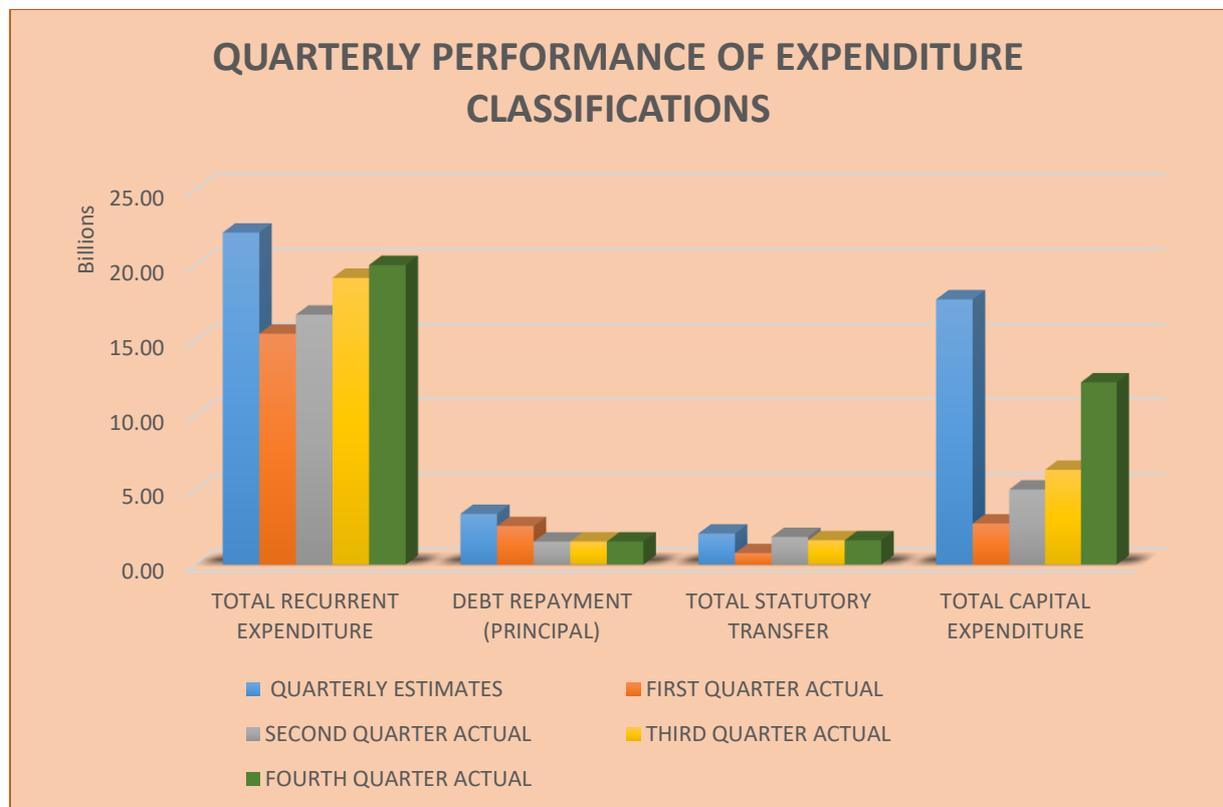


Figure 3.3 shows the performance of the expenditure classifications for the four quarters of the year 2018 against the quarterly estimates. The actual expenditures for the four quarters were compared with the proposed quarterly estimates. The actual recurrent expenditure for the fourth quarter was ₦20.001 billion against the proposed estimates of ₦22.164 billion, representing 90.2% performance level for the quarter while the first quarter performance was 69.6%, second quarter 75.3% and 86.4% for the third quarter.

The fourth quarter estimates for debt repayment stood at ₦3.400 billion. At the end of the quarter, actual debt repayment figure furnished by the Debt Management Office was ₦1.545 billion, showing a 45.5% performance level for the quarter while the first quarter performance was 75.9%, second quarter 45.3% and 45.4% for the third quarter.

In similar manner, the proposed estimates for statutory transfer in the fourth quarter of the year was ₦2.077 billion. At the end of the quarter, actual statutory transfer was ₦1.625 billion, representing 78.2% performance level for the quarter while the first quarter performance was 36.9%, second quarter 89.3% and 78.2% for the third quarter.

Also, actual capital expenditure was ₦12.188 billion against the quarterly estimates of ₦17.716 billion, performing at 68.8% level while the first quarter performance was 15.2%, second quarter 28.4% and 35.9% for the third quarter.

Figure 3.4: Bar Chart Showing Full Year Performance of Expenditure Classifications

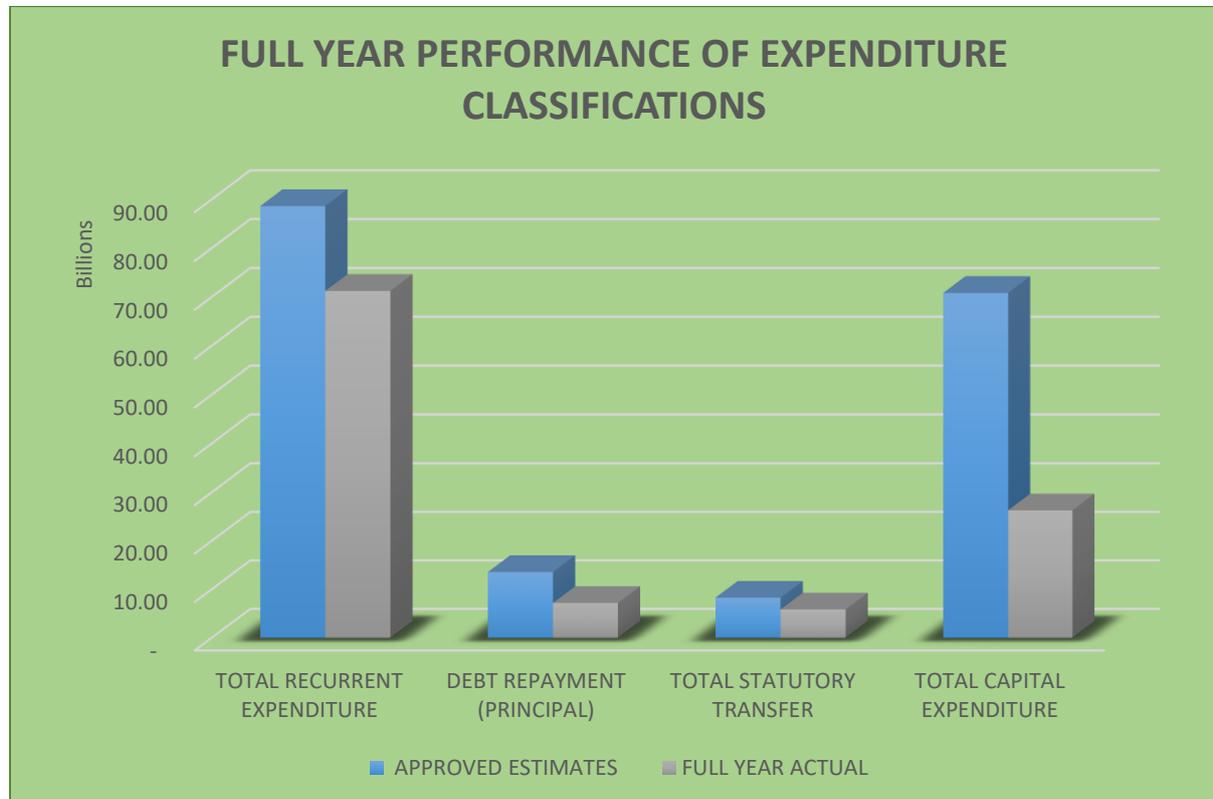


Figure 3.4 shows the full year performance of expenditure classifications for the year 2018. The approved estimates for Recurrent Expenditure was ₦88.654 billion, Debt Repayment ₦13.600 billion, Statutory Transfer ₦8.308 billion and ₦70.863 billion as Capital Expenditure. At the end of the year, Recurrent Expenditure was ₦71.274 billion, Debt Repayment ₦7.221 billion, Statutory Transfer ₦5.872 billion and ₦26.329 billion as Capital Expenditure, representing 80.4%, 53.0%, 70.17% and 37.2% performance levels respectively for the year.

Figure 3.5: Pie Chart Showing Share of Full Year Actual Expenditure Performance

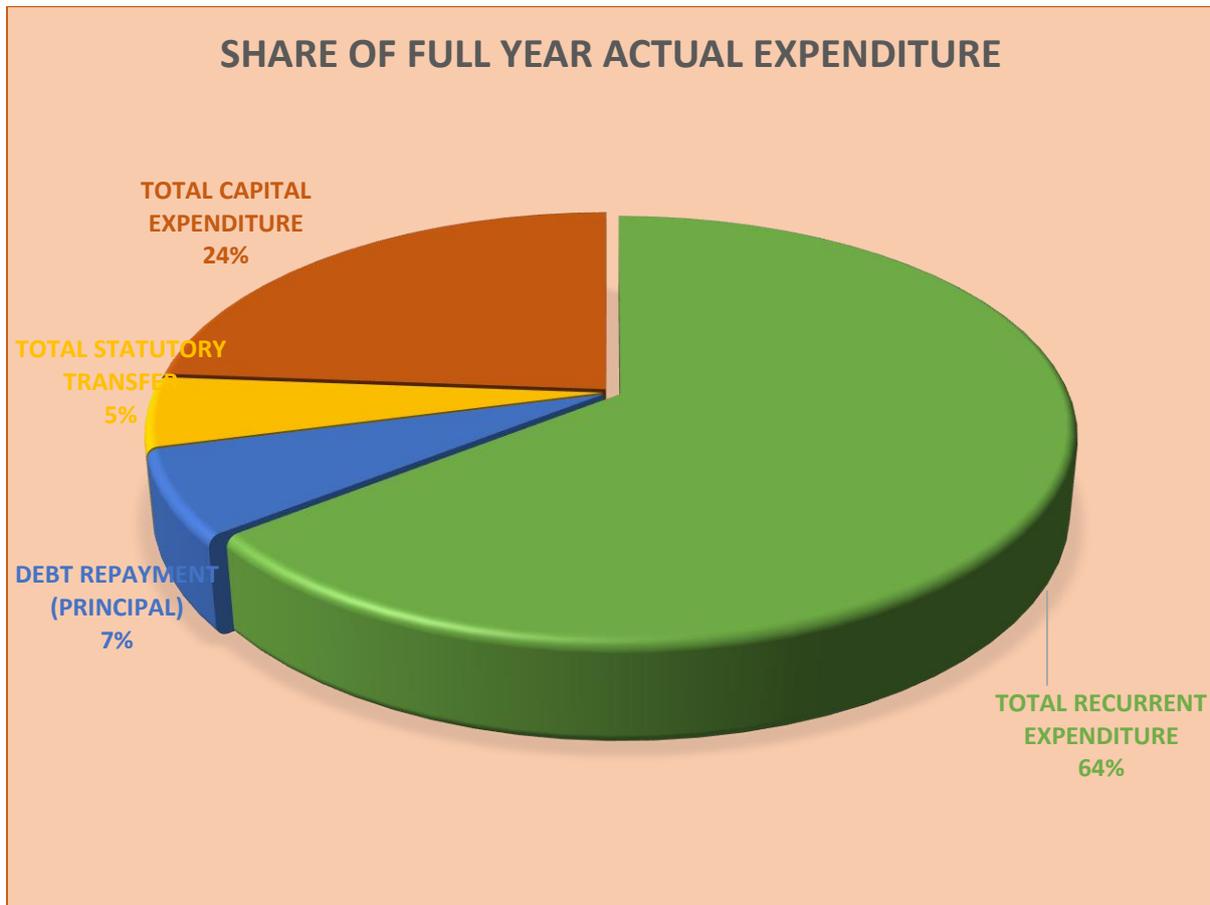


Figure 3.5 shows that the sum of ₦110.686 billion was recorded as the actual total expenditure for the year 2018. Specifically, the share of actual Recurrent Expenditure was 64%, actual Debt Repayment 7%, actual Statutory Transfer 5% and 24% as actual Capital Expenditure for the year.

3.2 RECURRENT EXPENDITURE ANALYSIS

Analysis of recurrent expenditure for the fourth quarter shows that the actual recurrent expenditure for the quarter was ₦20.001 billion against the proposed estimates of ₦22.164 billion for the quarter. This figure showed that recurrent expenditure performed at 90.2% level for the quarter while the first quarter performance was 69.6%, second quarter 75.4% and 86.4% for the third quarter.

Table 3.3: Details of Quarterly Recurrent Expenditure Components

S/ N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦	FOURTH QUARTER ACTUAL ₦
1	PERSONNEL COST	10,005,920,769.81	7,922,604,467.29	8,629,192,940.34	8,489,554,539.75	8,357,644,680.92
2	OVERHEAD COST	1,125,754,875.00	781,682,376.65	1,001,709,911.30	893,618,741.49	819,581,625.67
3	SPECIAL PROGRAMME	4,180,334,489.71	2,035,929,337.84	2,200,655,856.46	3,165,143,100.95	4,048,073,172.44
4	GRANTS TO PARASTATALS/SUBVENTIO N	2,247,609,921.52	919,742,037.50	1,244,867,337.50	2,458,784,584.00	2,880,646,154.00
5	CONSOLIDATED REVENUE FUND CHARGE	4,566,417,250.00	3,735,999,309.07	3,592,314,385.46	4,103,021,833.73	3,859,278,372.52
6	GRANTS/LOANS	37,500,000.00	35,465,600.00	26,599,200.00	35,465,600.00	36,215,600.00
	TOTAL RECURRENT EXPENDITURE	22,163,537,306.04	15,431,423,128.35	16,695,339,631.06	19,145,588,399.92	20,001,439,605.55

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

Table 3.3 shows the summary of the recurrent expenditure components for the four quarters of the year 2018. The fourth quarter estimates for Personnel Cost was ₦10.006 billion, Overhead Cost ₦1.125

billion, Special Programme ₦4.180 billion, Grants to Parastatals/Subvention ₦2.248 billion, Consolidated Revenue Fund Charges ₦4.566 billion and ₦0.037 billion as Grants/Loans. At the end of the quarter, the actual of these recurrent expenditure components and performance levels, in the same order were ₦8.358 billion (83.5%), ₦0.820 billion (72.8%), ₦4.048 billion (96.8%), ₦2.881 billion (128.2%), ₦3.859 billion (84.5%) and ₦0.036 billion (96.6%).

Figure 3.6: Bar Chart Showing Quarterly Recurrent Expenditure Components

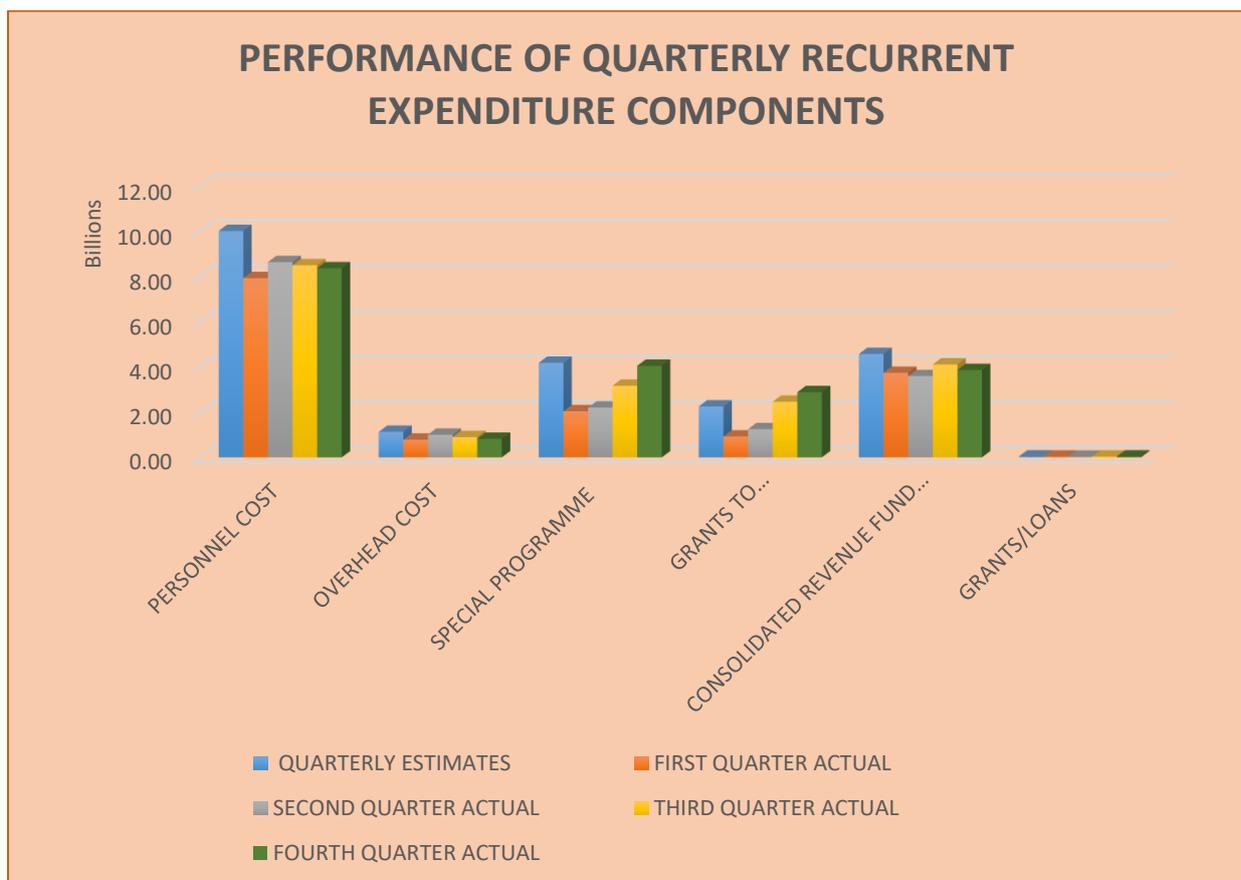


Table 3.4: Details of Full Year Recurrent Expenditure Components

S/N	EXPENDITURE DETAILS	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	PERSONNEL COST	40,023,683,079.25	33,398,996,628.30	83.45
2	OVERHEAD COST	4,503,019,500.00	3,496,592,655.11	77.65
3	SPECIAL PROGRAMME	16,721,337,958.82	11,449,801,467.69	68.47
4	GRANTS TO PARASTATALS/SUBVENTION	8,990,439,686.07	7,504,040,113.00	83.47
5	CONSOLIDATED REVENUE FUND CHARGE	18,265,669,000.00	15,290,613,900.78	83.71
6	GRANTS/LOANS	150,000,000.00	133,746,000.00	89.16
A	TOTAL RECURRENT EXPENDITURE	88,654,149,224.14	71,273,790,764.88	80.40

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

Figure 3.7: Bar Chart Showing Full Year Recurrent Expenditure Components

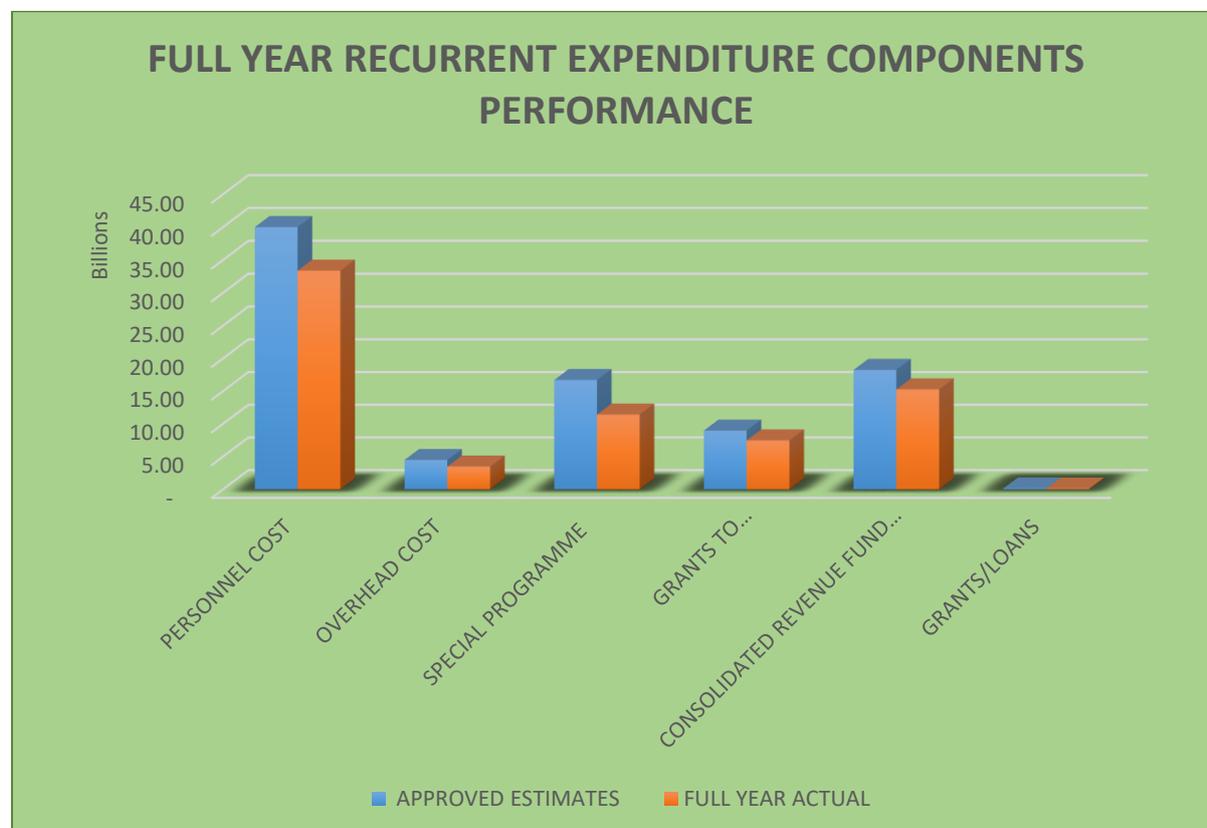


Table 3.4 shows the full year recurrent expenditure components for the year 2018. The approved estimates for Personnel Cost was ₦40.024 billion, Overhead Cost ₦4.503 billion, Special Programme ₦16.721 billion, Grants to Parastatals/Subvention ₦8.990 billion, Consolidated Revenue Fund Charges ₦18.266 billion and ₦0.150 billion as Grants/Loans. At the end of the year, the actual of these recurrent expenditure components and performance levels, in the same order were ₦33.399 billion (83.5%), ₦3.497 billion (77.7%), ₦11.450 billion (68.5%), ₦7.504 billion (83.5%), ₦15.290 billion (83.7%) and ₦0.134 billion (89.2%).

Figure 3.8: Pie Chart Showing Share of Full Year Actual Recurrent Expenditure Components

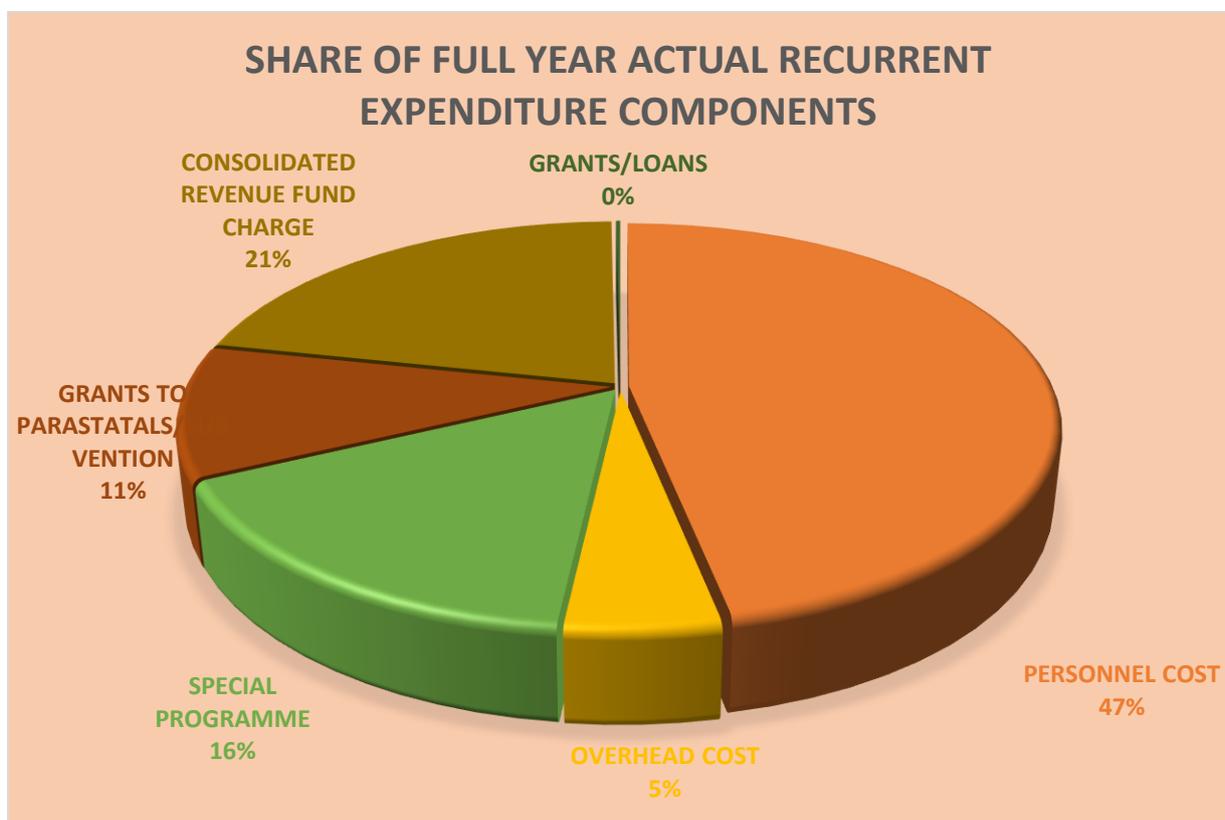


Figure 3.8 reveals that out of the full year actual recurrent expenditure of ₦71.274 billion, Personnel cost accounted for 47%, Overhead Cost 5%, Special Programme 16%, Grants to Parastatals/Subvention 11%, Consolidated Revenue Fund Charges 21% and Grants/Loans 0.001% for the year 2018.

3.2.1 PERSONNEL COST

With approved estimates of ₦40.024 billion, actual personnel cost for the year was ₦33.399 billion, representing 83.5% performance level for the year.

Figure 3.9: Bar Chart Showing Full Year Personnel Cost

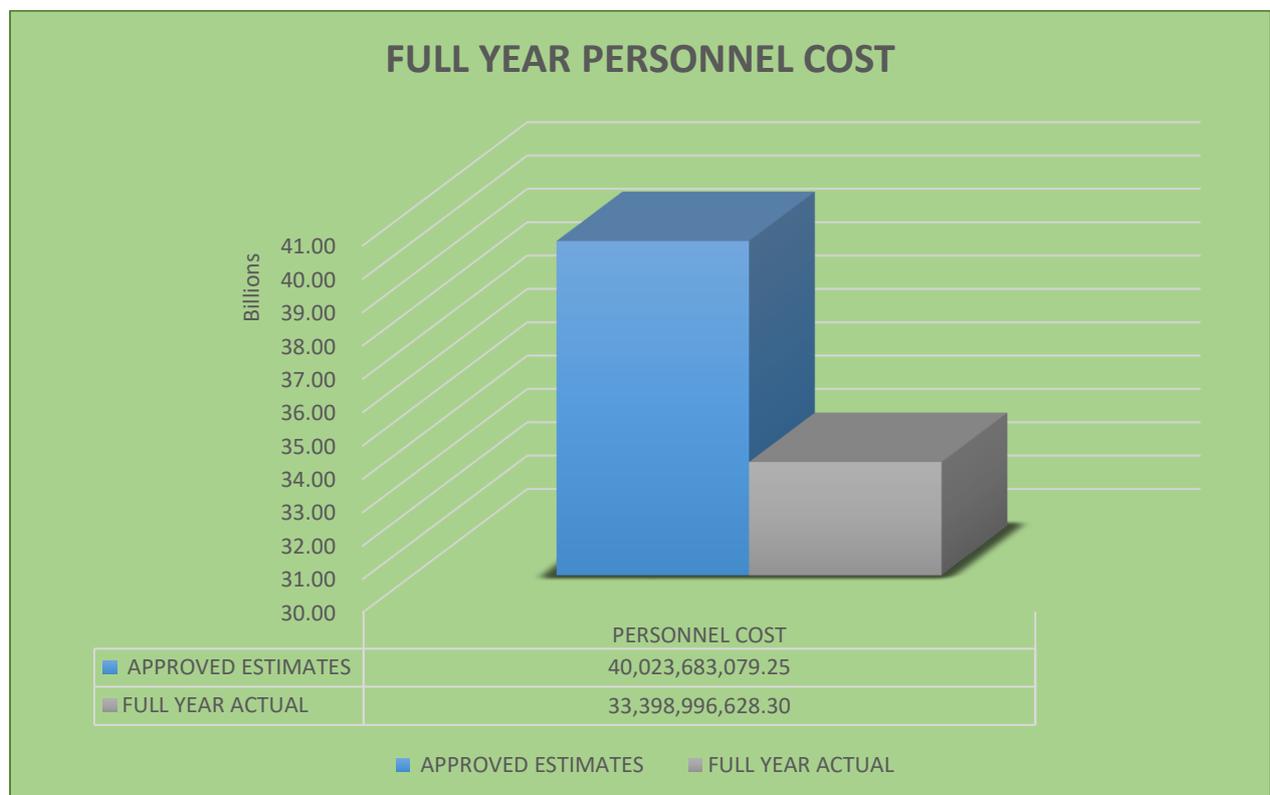


Table 3.5: Details of Quarterly Personnel Cost

S/N	PERSONNEL DETAILS	SECOND QUARTER ACTUAL	THIRD QUARTER ACTUAL	FOURTH QUARTER ACTUAL
1	CORE CIVIL SERVICE	4,379,931,120.15	4,300,839,175.09	4,262,156,651.60
2	ADHOC HMB STAFF	106,543,555.26	104,168,989.96	109,948,570.44
3	ADHOC MIN. OF AGRIC STAFF	1,697,089.62	626,083.42	1,571,853.93
4	TESCOM (PUB. SECONDARY SCH)	3,741,154,300.84	3,694,056,163.91	3,595,962,448.69
5	JUDICIAL	399,866,874.47	389,864,127.37	388,005,156.26
	TOTAL	8,629,192,940.34	8,489,554,539.75	8,357,644,680.92

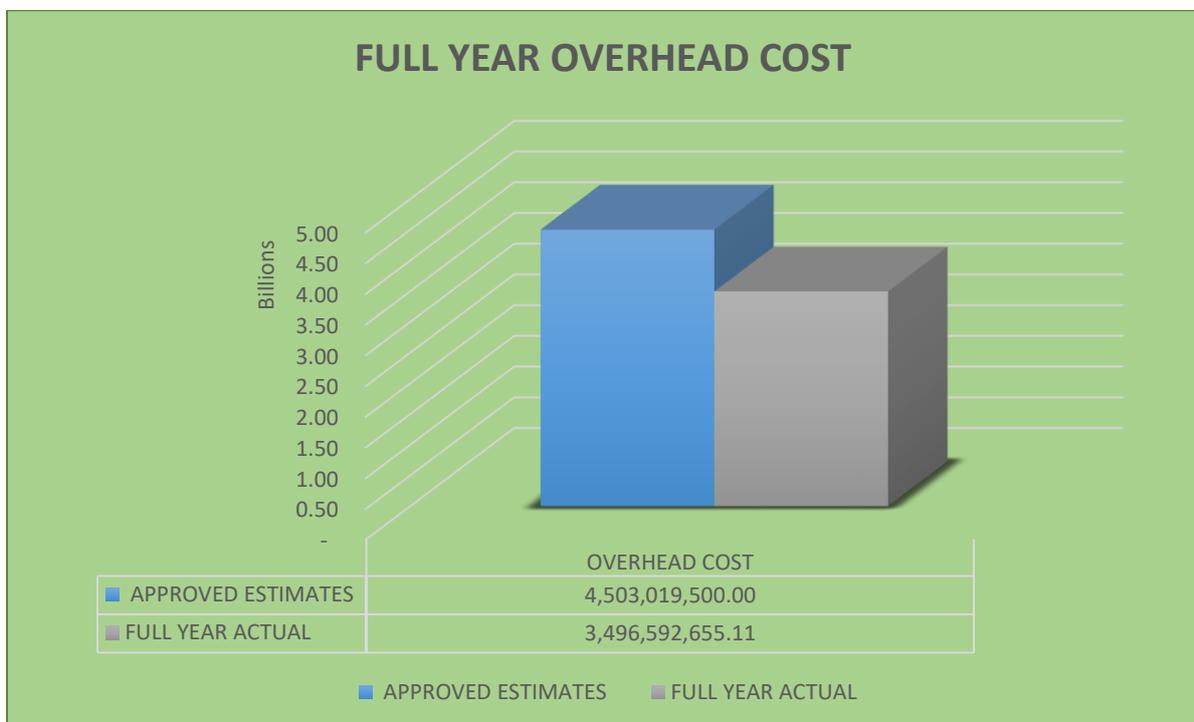
SOURCE: OFFICE OF ACCOUNTANT GENERAL, ONDO STATE

Table 3.5 shows the personnel cost details for the second, third and fourth quarters of the year 2018. In the classifications of Core Civil Service, Adhoc Hospitals' Management Board (HMB) Staff, Adhoc Ministry of Agriculture Staff, Teaching Service Commission (TESCOM) Public Secondary School and the Judicial, the actual personnel cost for Core Civil Service for the fourth quarter was ~~₦~~4.262 billion. In similar manner, fourth quarter actual personnel costs for Adhoc HMB Staff, Adhoc Ministry of Agriculture Staff, TESCOM Public Secondary School and the Judicial were ~~₦~~0.109 billion, ~~₦~~0.001 billion, ~~₦~~3.596 billion, and ~~₦~~0.388 billion respectively.

3.2.2 OVERHEAD COST

Figure 3.10 compares the approved estimates for overhead cost with the full year actual. With the approved estimates of ₦4.503 billion, actual overhead cost for the year was ₦3.497 billion, representing 77.7% performance level for the year.

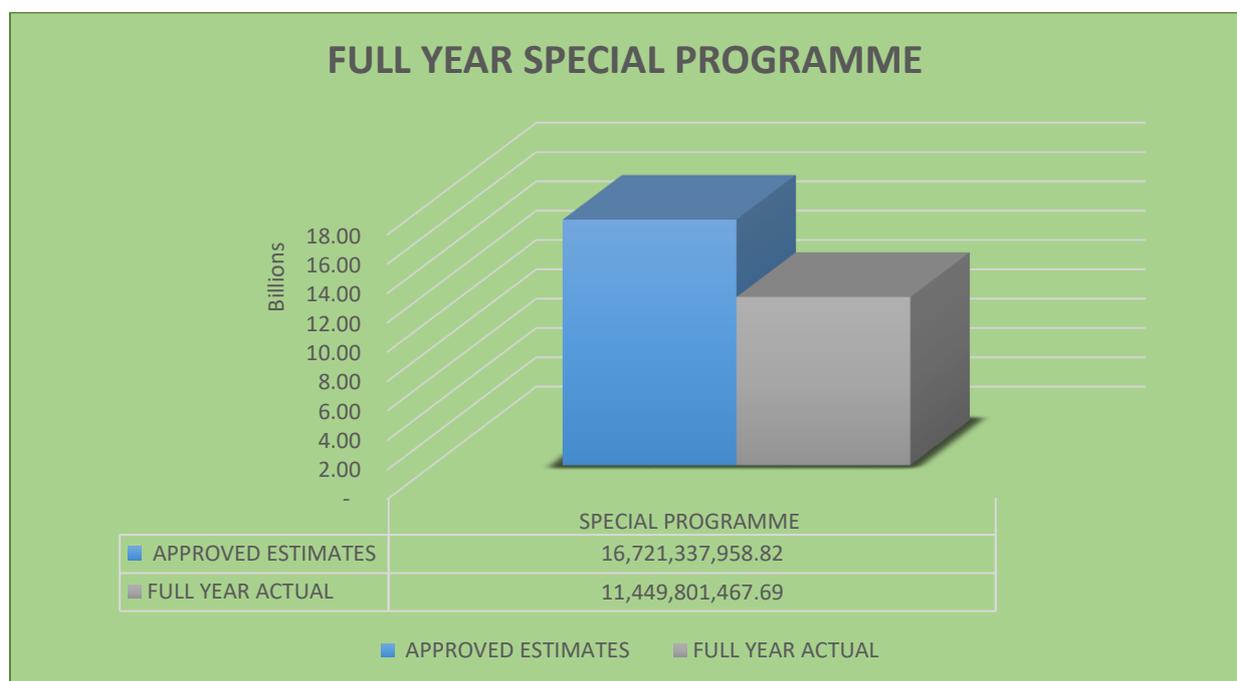
Figure 3.10: Bar Chart Showing Full Year Overhead Cost



3.2.3 SPECIAL PROGRAMMES

The approved estimates for this head was ₦16.721 billion. At the end of the year, the actual expenditure recorded was ₦11.450 billion, representing a 68.5% performance level.

Figure 3.11: Bar Chart Showing Full Year Special Programme.



3.2.4 SUBVENTIONS/GRANTS TO INSTITUTIONS AND AGENCIES

Table 3.6 shows the full year performance of Subventions/Grants to Institutions and Agencies for the year 2018. The approved estimates for this head was ₦8.990 billion. At the end of the

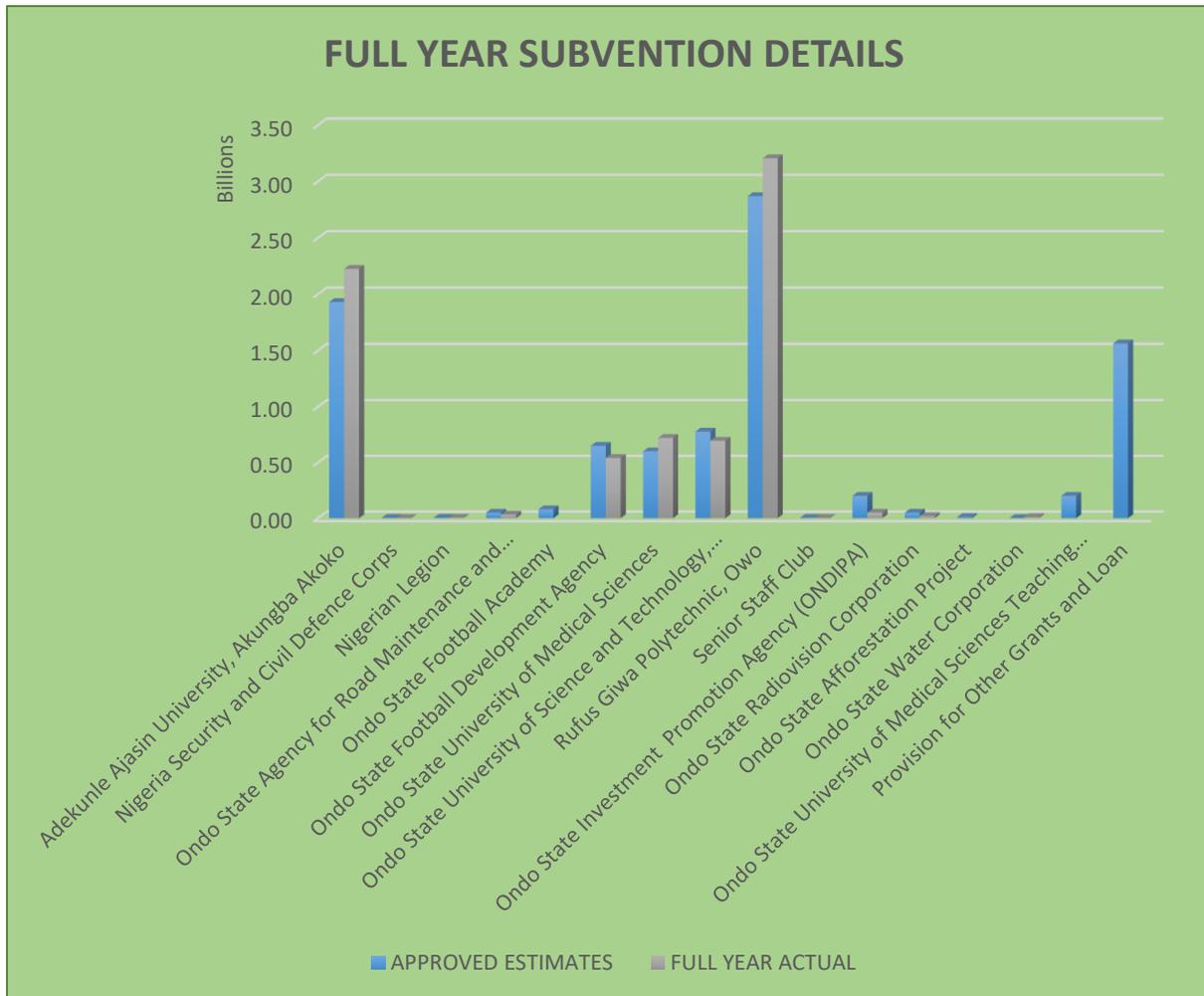
year, the actual expenditure recorded was ₦7.504 billion, representing 83.5% performance level.

Table 3.6: Summary of Full Year Subvention/Grants to Parastatals

S/N	INSTITUTIONS	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	Adekunle Ajasin University, Akungba Akoko	1,931,169,686.08	2,225,000,000.00	115.22
2	Nigeria Security and Civil Defence Corps	2,000,000.00	1,510,600.00	75.53
3	Nigerian Legion	4,000,000.00	3,150,000.00	78.75
4	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	50,000,000.00	32,663,400.00	65.33
5	Ondo State Football Academy	80,000,000.00		
6	Ondo State Football Development Agency	650,000,000.00	540,396,091.50	83.14
7	Ondo State University of Medical Sciences	600,000,000.00	720,000,000.00	120.00
8	Ondo State University of Science and Technology, Okitipupa	777,000,000.00	695,000,000.00	89.45
9	Rufus Giwa Polytechnic, Owo	2,870,000,000.00	3,206,521,984.00	111.73
10	Senior Staff Club	3,000,000.00	2,275,000.00	75.83
11	Ondo State Investment Promotion Agency (ONDIPA)	200,000,000.00	50,000,000.00	25.00
12	Ondo State Radiovision Corporation	50,000,000.00	18,448,475.00	36.90
13	Ondo State Afforestation Project	10,000,000.00		
14	Ondo State Water Corporation	0.00	9,074,562.50	
15	Ondo State University of Medical Sciences Teaching Hospital	200,000,000.00		
16	Provision for Other Grants and Loan	1,563,270,000.00		
	TOTAL	8,990,439,686.08	7,504,040,113.00	83.47

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

Figure 3.12: Bar Chart Showing Full Year Subvention to Institutions and Agencies



3.2.5 CONSOLIDATED REVENUE FUND CHARGES (CFRC)

With approved estimates of ₦18.266 billion, actual Consolidated Revenue Fund Charges (CRFC) for the year was ₦15.290 billion, representing 83.7% performance level for the year.

Table 3.7: Details of Full Year Consolidated Revenue Fund Charges (CRFC)

S/N	EXPENDITURE DETAILS	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	PENSION	8,974,403,577.00	7,873,366,039.23	87.73
2	SALARIES OF POLITICAL OFFICE HOLDERS	859,179,109.00	578,128,467.10	67.29
3	GRATUITY	2,800,000,000.00	3,547,774,842.70	126.71
4	DIRECT DEDUCTION FROM FAAC (Interest on Short Term Borrowing)	5,504,891,720.06	3,291,344,551.75	59.79
5	CONTRIBUTORY PENSION (EMPLOYERS)	102,194,593.00		0.00
6	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00		0.00
		18,265,668,999.06	15,290,613,900.78	83.71

Source: Office of the Accountant-General/Debt Management Department

Figure 3.13: Bar Chart Showing Full Year Consolidated Revenue Fund Charges (CRFC)

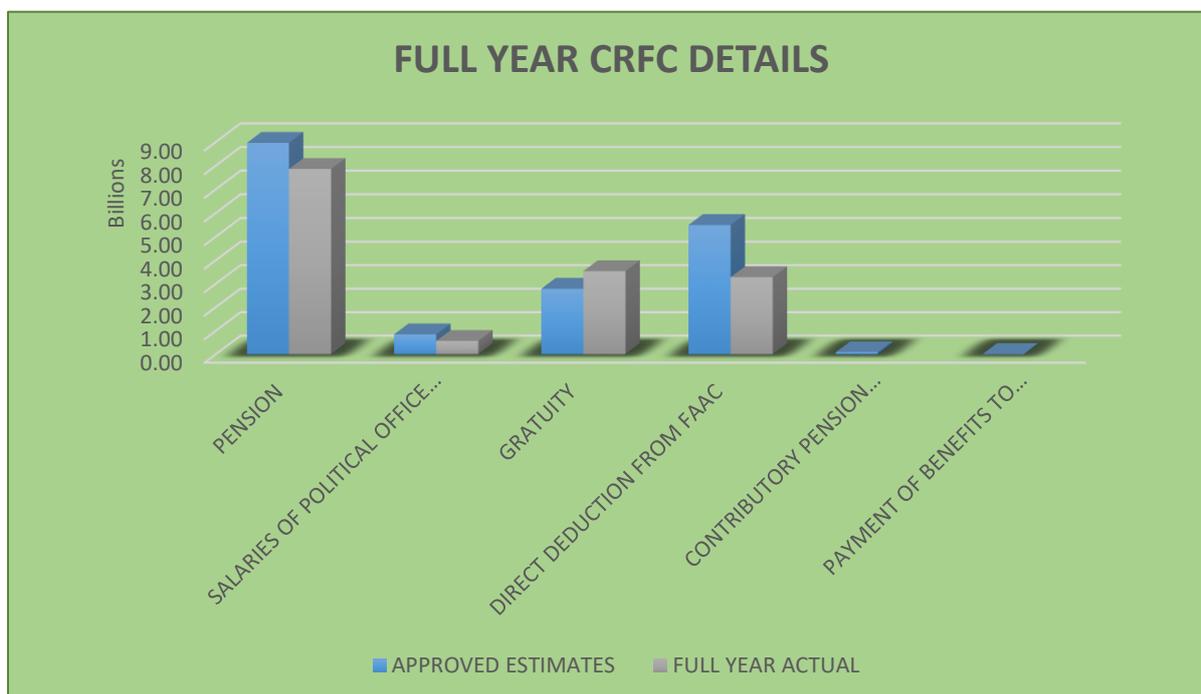


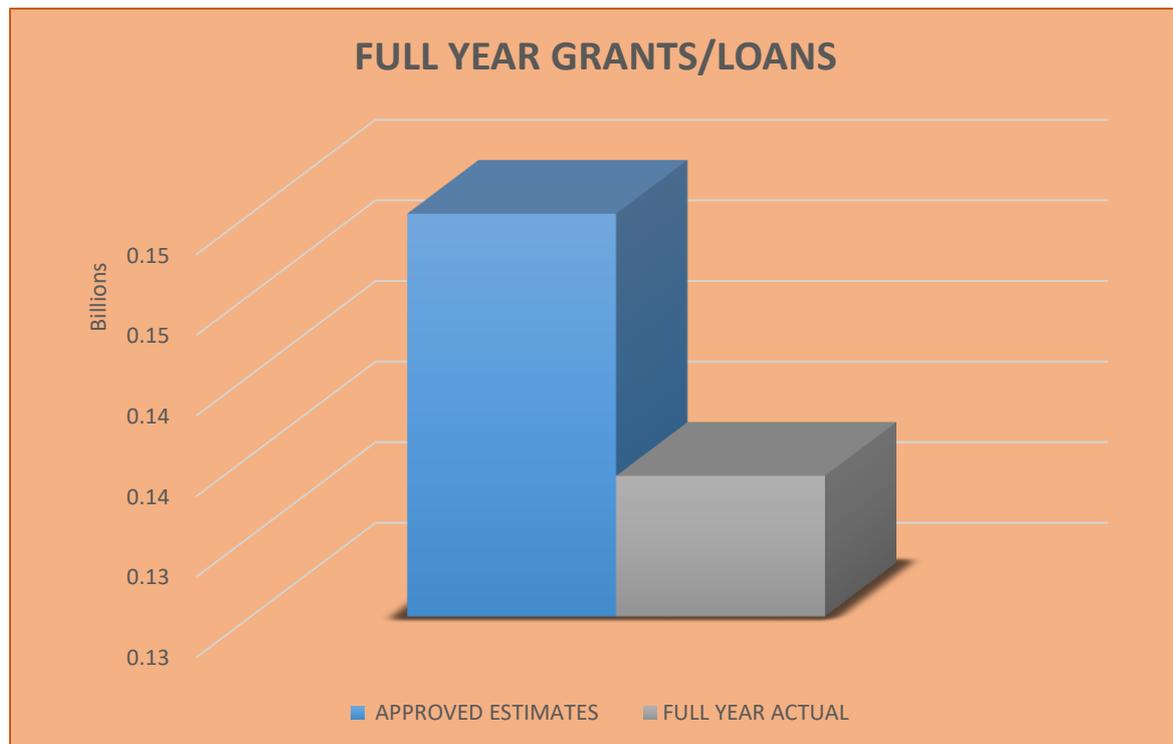
Table 3.7 and Figure 3.13 show the full year CRFC components for the year 2018. The approved estimates for Pension was ₦8.974 billion,

Salaries of Political Office holders ₦0.859 billion, Gratuity ₦2.800 billion, Interest component of Direct Deduction from FAAC ₦5.504 billion, Contributory Pension (Employers) ₦0.102 billion and Payment of Benefits to Past Governors/Deputy Governors ₦0.025 billion. At the end of the year, the actuals of the expenditure components, in the same order, were ₦7.873 billion, ₦0.578 billion, ₦3.548 billion, ₦3.291 billion, ₦0.000 billion and ₦0.000 billion.

3.2.6 GRANTS/LOAN

The approved estimates for Grants/Loan for YR2018 was ₦150.00 million. At the end of the year, the actual expenditure recorded for this head was ₦133.746 million, representing 89.2% performance level.

Figure 3.14: Bar Chart Showing Full Year Grants/Loan



3.3 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.8 shows the sectoral recurrent expenditure details for the year 2018.

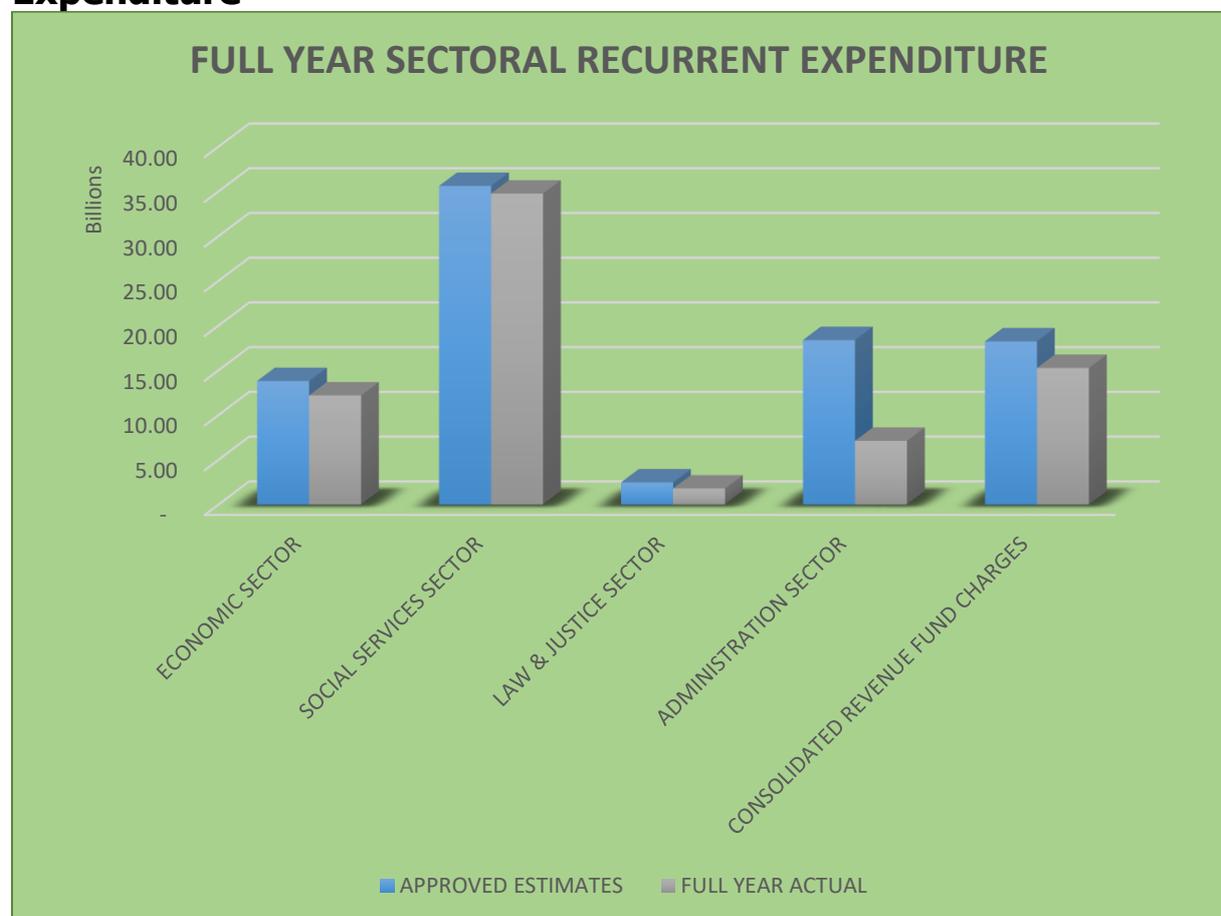
Table 3.8: Full Year Sectoral Recurrent Expenditure Details

S/N	Sub-Sector/SECTOR	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	Agric	1,590,084,452.01	1,287,394,591.32	80.96
2	Trade & Industry	621,156,116.50	489,149,977.72	78.75
3	Infrastructure	2,760,312,473.69	1,974,826,400.16	71.54
4	Public Finance	8,861,318,838.05	8,473,930,601.14	95.63
A	TOTAL ECONOMIC SECTOR	13,832,871,880.25	12,225,301,570.34	88.38
1	Education	24,880,132,772.90	24,116,331,911.73	96.93
2	Health	8,268,244,211.65	8,542,532,202.34	103.32
3	Social & Community Development	2,008,264,261.54	1,651,162,714.34	82.22
4	Environment & Sewage Management	484,777,571.85	476,733,487.67	98.34
B	TOTAL SOCIAL SERVICES SECTOR	35,641,418,817.94	34,786,760,316.08	97.60
1	Administration of Justice	2,500,775,256.58	1,821,617,246.21	72.84
C	TOTAL LAW & JUSTICE SECTOR	2,500,775,256.58	1,821,617,246.21	72.84
1	General Administration	14,434,339,181.99	4,661,718,785.56	32.30
2	Legislative	2,901,448,739.07	1,806,937,073.64	62.28
3	Information	1,077,626,348.31	680,841,872.27	63.18
D	TOTAL ADMINISTRATION SECTOR	18,413,414,269.37	7,149,497,731.47	38.83
E	CONSOLIDATED REVENUE FUND CHARGES	18,265,669,000.00	15,290,613,900.78	83.71
	GRAND TOTAL (A+B+C+D+E)	88,654,149,224.14	71,273,790,764.88	80.40

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

The full year sectoral actual recurrent expenditure was ₦71.273 billion with approved estimates of ₦88.654 billion. This represents 80.4% overall performance level for the year. In the classifications of Economic sector, Social Services Sector, Law & Justice Sector, Administration Sector and Consolidated Revenue Fund Charges, the Social services sector recorded the highest actual recurrent expenditure of ₦34.787 billion, representing 97.6% performance level when compared with the approved estimates of ₦35.641 billion for the year. On the other hand, Administration Sector recorded the least performance at 38.8% level for the year 2018.

Figure 3.15: Bar Chart Showing Full Year Sectoral Recurrent Expenditure



3.4 STATUTORY TRANSFERS

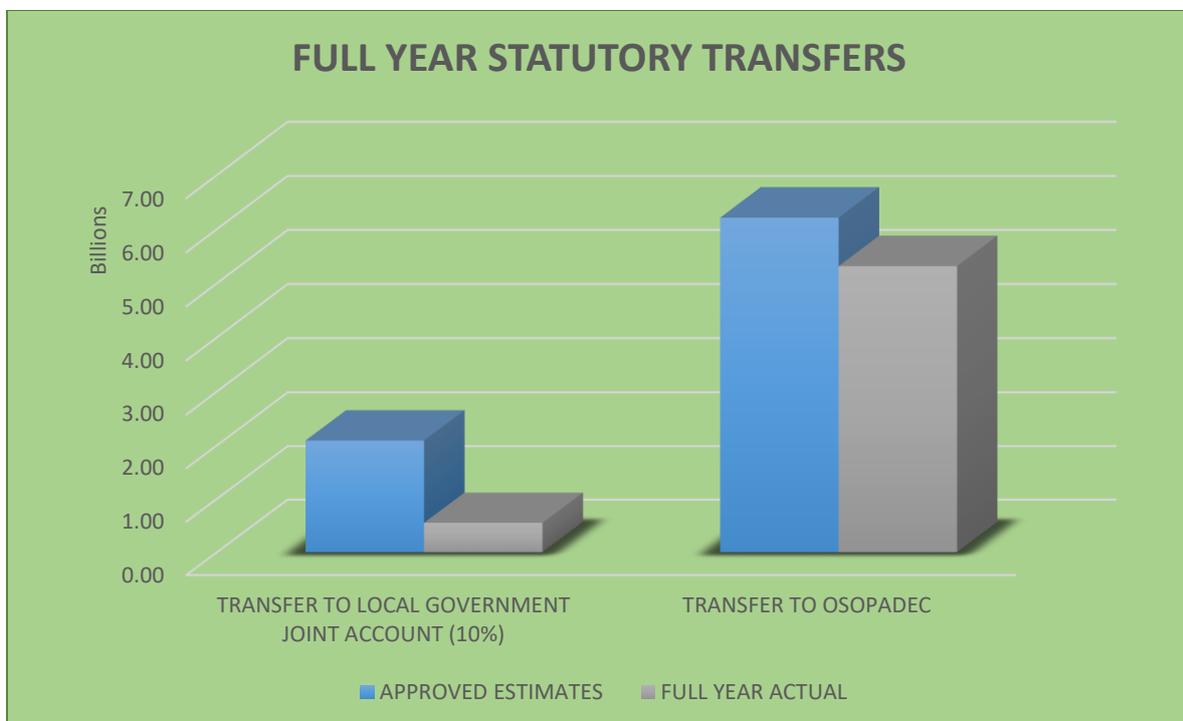
With approved estimates of ₦8.308 billion, actual Statutory Transfers to OSOPADEC and Local Governments for the year was ₦5.872 billion, representing 70.7% performance level for the year.

Table 3.9: Details of Full Year Statutory Transfers

S/N	PARTICULARS	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,093,364,678.30	553,272,764.41	26.43
2	TRANSFER TO OSOPADEC	6,214,636,800.00	5,318,974,573.20	85.59
	TOTAL	8,308,001,478.30	5,872,247,337.61	70.68

Source: Office of the Accountant-General

Figure 3.16: Bar Chart Showing Full Year Statutory Transfers



3.5 CAPITAL EXPENDITURE ANALYSIS

The approved estimates for Capital Expenditure for the year was ₦70.862 billion. At the end of the year, the actual capital expenditure recorded was ₦26.329 billion, representing 37.2% overall performance level.

Table 3.10: Full Year Sectoral Capital Expenditure Details

S/N	Sub-Sector/SECTOR	APPROVED ESTIMATES ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
1	Agric	7,459,785,000.00	609,423,564.43	8.17
2	Trade & Industry	2,305,000,000.00	653,243,566.76	28.34
3	Infrastructure	24,183,160,000.00	14,846,227,411.67	61.39
4	Public Finance	2,575,500,000.00	348,891,970.69	13.55
A	TOTAL ECONOMIC SECTOR	36,523,445,000.00	16,457,786,513.55	45.06
1	Education	14,360,512,629.93	6,849,886,811.75	47.70
2	Health	7,235,734,783.00	573,403,472.00	7.92
3	Social & Community Development	2,433,000,000.00	11,288,726.07	0.46
4	Environment & Sewage Management	1,378,000,000.00	95,589,146.92	6.94
B	TOTAL SOCIAL SERVICES SECTOR	25,407,247,412.93	7,530,168,156.74	29.64
1	Administration of Justice	1,457,000,000.00	163,730,555.02	11.24
C	TOTAL LAW & JUSTICE SECTOR	1,457,000,000.00	163,730,555.02	11.24
1	General Administration	6,512,830,083.00	2,002,858,417.17	30.75
2	Legislative	513,489,000.00	27,619,601.89	5.38
3	Information	448,500,000.00	146,523,991.46	32.67
D	TOTAL ADMINISTRATION SECTOR	7,474,819,083.00	2,177,002,010.52	29.12
	GRAND TOTAL (A+B+C+D)	70,862,511,495.93	26,328,687,235.83	37.15

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

Figure 3.17: Bar Chart Showing Full Year Sectoral Capital Expenditure

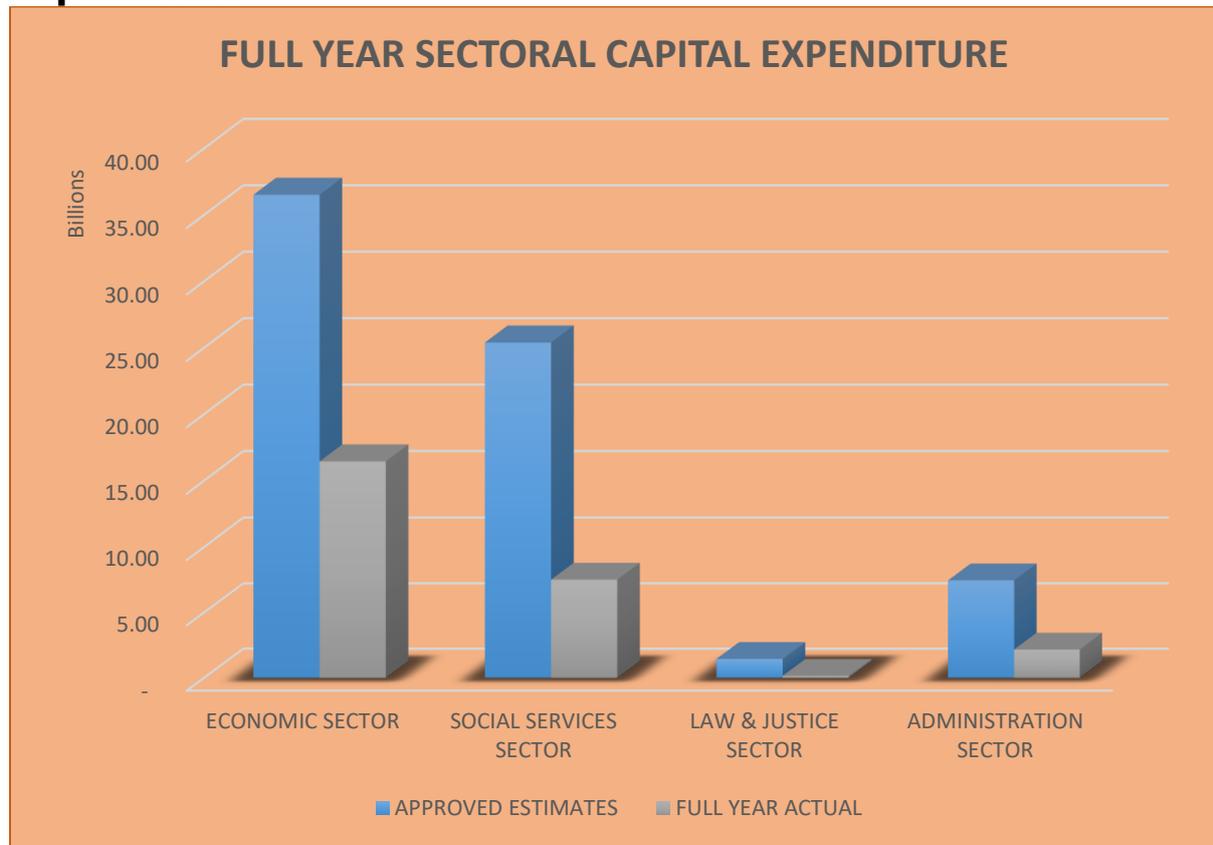


Table 3.10 and Figure 3.17 show that the Economic Sector accounted for the highest actual Capital Expenditure of ₦16.458 billion, representing 45.1% performance level, when compared to the approved estimates of ₦36.523 billion. On the other hand, Law & Justice Sector, with the least actual expenditure of ₦0.164 billion recorded 11.2% performance level for the year.

CHAPTER FOUR

STATUS OF CAPITAL PROJECTS AWARDED THROUGH THE STATE TENDER'S BOARD IN 2018

The 2018 Budget tagged "Budget of Progress" was designed to focus on rebuilding the State's economy through prioritised investment on infrastructural facilities and agriculture-related activities. It was also prepared to strengthen partnership between public and private sector as well as Development Partners to leverage and catalyze resources for growth. In order to achieve the objectives of the cardinal programme of this Administration, a sum of ₦70.863 billion was budgeted for Capital Expenditure in 2018.

Implementing the 2018 Budget, priorities were given to existing and on-going capital projects. In addition, a total of 709 new capital projects amounting to ₦48.986 billion were awarded through the State Tenders' Board (STB) aside other capital projects awarded by MEDAs Ministerial Tenders' Committee. The total actual payment to the contractors handling new capital projects was ₦14.908 billion while the overall actual capital expenditure figure for 2018 was ₦26.329 billion.

4.1 Summary of New Capital Projects Awarded through STB

The summary of new capital projects awarded through STB in 2018 is depicted in table 4.1.

Table 4.1: Summary of Projects Awarded through STB in 2018

S/N	MEDAs	NUMBER OF PROJECTS	CONTRACT SUM ₦	AMOUNT PAID TILL DATE ₦
1	Ministry of Works and Infrastructure	19	30,846,256,086.22	7,909,473,135.53
2	Ministry of Information and Orientation	1	8,960,000.00	8,960,000.00
3	State Universal Basic Education Board SUBEB	599	7,120,524,799.69	6,271,057,692.75
4	Ondo State Oil Producing Areas Development Commission (OSOPADEC)	90	11,010,621,086.89	718,849,155.17
	TOTAL	709	48,986,361,972.80	14,908,339,983.45

4.2. Analysis of MEDAs Implementing New Capital Projects

4.2.1 State Universal Basic Education Board (SUBEB)

The State Universal Basic Education Board (SUBEB) executed 599 projects, amounting to ₦7.121 billion. At the end of year 2018, a sum of ₦6.271 billion was actual payment to contractors handling the projects across the eighteen Local Governments in the State .These projects cut across all the eighteen Local Government Areas (LGAs) in 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 Borehole and Containerised Toilets.

Table 4.2: Status of UBEC/SUBEB Projects

Level of Project Completion	No of projects	Percentage
Completed (100%)	300	50.1
Ongoing (1-99%)	224	37.4
Yet to commence (0%)	75	12.5
Total	599	

Figure 4.1: Bar Chart Showing the Status of the UBEC/SUBEB Projects

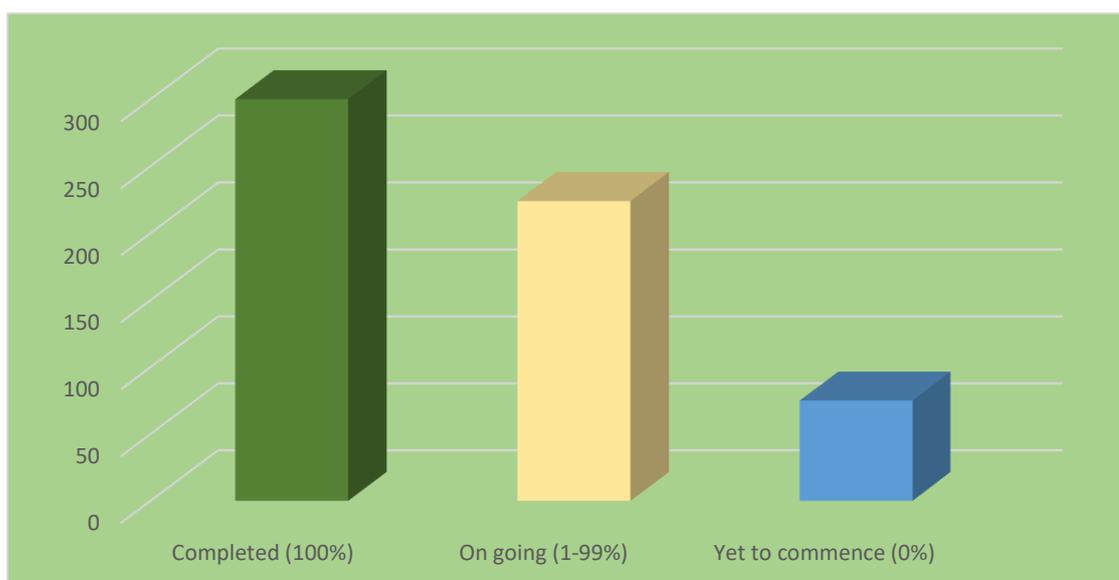


Table 4.2 and Figure 4.1 shows that 300 projects representing 50.1 percent of the total projects have been completed in the year under review. 224 projects representing 37.4 percent are ongoing while 75 projects representing 12.5 percent are yet to commence. Those projects that are yet to commence despite payment of mobilisation fee were

majorly Containerised Toilet, Purchase and supply Information facilities (Computer System and other Accessories) and Purchase and Supply of Play Ground Equipment. These projects are subject to the completion of other construction projects.

4.2.2. Ondo State Oil Producing Areas Development Commission (OSOPADEC)

In the year under review, Ondo State Oil Producing Areas Development Commission executed 90 new capital projects which amounted to ₦11.011 billion out of which ₦0.719 billion has been paid to contractors as at the end of the year. The projects include the repair/rehabilitation of wooden walkways & Jetties and construction of roads in the areas. The projects were being executed in the oil producing area of the State.

Table 4.3: Summary of the Projects Executed by OSOPADEC

S/N	LGAs	NO OF PROJECTS	CONTRACT SUM ₦	ACTUAL PAYMENT TO CONTRACTORS ₦
1.	ILAJE	78	9,415,098,981.10	380,348,288.38
2.	ESE ODO	10	167,644,308.57	47,101,049.04
3.	AKURE NORTH	1	88,660,830.77	20,000,000.00
4.	OKITIPUPA/IRELE	1	1,339,216,966.45	271,399,817.75
	TOTAL	90	11,010,621,086.89	718,849,155.17

Table 4.4: Status of OSOPADEC Projects

Level of Project Completion	No of projects	Percentage
Completed (100%)	3	3.3
Ongoing (1-99%)	86	95.6
Yet to commence (0%)	1	1.1
Total	90	

Table 4.4 shows that 3 of the OSOPADEC projects have been completed, 86 of the projects are ongoing while 1 project is yet to commence. Majority of the ongoing projects are at 60% and above level of completion.

4.2.3. Ministry of Works and Infrastructure

In 2018, STB awarded 19 new road projects across the State amounting to ₦30.846 billion, out of which ₦7.909 billion has been paid to the various contractors. These projects are at various levels of completion. Aside the 19 new road projects, works are also ongoing on projects inherited from the past administration.

CHAPTER FIVE

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

5.1 OBSERVATIONS

The following are the observations from the Fourth Quarter/Full Year Budget Implementation Appraisal:

- i. Overall Budget performance was above average in the year.
- ii. The revenue side of the budget performed at 62.8% for the year.
- iii. Revenue receipts from the Federation Account was ₦85.380 billion, representing 75% of total revenue for the year.
- iv. Internally Generated Revenue performed at 118.5% for the full year.
- v. The Full Year total Independent Revenue performance of 118.5% was inclusive of amount generated by the Revenue Retaining Agencies (RRA). Less the RRA, the performance was 92.8%
- vi. The share of Internally Generated Revenue to total actual revenue was 17% for the year.
- vii. Internally Generated Revenue performances on MEDAs basis shows that fourteen MEDAs performed above 100%, nine MEDAs performed between 70% and 99%, four MEDAs performed between 50% and 69% while 34 MEDAs performed below 50%.

- viii. The revenue receipt from Other Sources was abysmally low in the year, performing at 14.4%.
- ix. The expenditure side of the budget performed at 78.0% in the Fourth quarter and 61% for the full year.
- x. Capital expenditure rose significantly to the tune of ₦12.188 billion in the fourth quarter, representing 68.8% performance level for the quarter.
- xi. Similarly, capital expenditure recorded a total of ₦26.328 billion, with 37.2% performance level for the year.
- xii. Recurrent Expenditure recorded a total of ₦71.274 billion, with 80.4% performance level for the year.
- xiii. The total debt repayment made for the year was ₦7.221 billion, representing 53% performance level.
- xiv. Recurrent expenditures accounted for 64% of the total actual expenditures for the full year, debt repayment 7%, Statutory transfers 5% and capital expenditure 24%.
- xv. Late submission of returns by MEDAs is still a challenge causing delay in the timely preparation of the Budget Implementation Appraisal.

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 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. Though improving, capital budget implementation should still be given more attention in subsequent years.
- iv. The Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget should be given necessary support to conduct independent monitoring exercise of projects and advise government appropriately.

5.3 CONCLUSION

The overall budget performance in the 2018 Budget Implementation Appraisal was fairly impressive. Both revenue and expenditure performed above sixty percent in the year. While noting the performance, there is still room 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 observations and implementing the recommendations in the 2018 Budget Implementation Appraisal for a better budget performance in the subsequent years.

APPENDIX

Table 1: Breakdown of MEDAs Internally Generated Revenue

S/N	MINISTRIES/DEPTS./PARASTATALS	2018 TARGET	2018 ACTUAL	PERFORMANCE
1	Ministry of Finance / Accountant General	766,585,783.00	4,974,748,341.74	649%
2	State Universal Basic Education Board (SUBEB)	10,000,000.00	42,679,550.00	427%
3	Cabinet & Special Services Dept.	200,000.00	813,148.00	407%
4	Ondo State Independent Electoral Comm.	1,000,000.00	3,100,000.00	310%
5	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	53,000,000.00	160,000,000.00	302%
6	Hospitals Management Board	3,500,000.00	8,174,800.00	234%
7	Christian Welfare Board	500,000.00	932,200.00	186%
8	Ondo State Inform. Technology Agency SITA	30,000,000.00	51,382,220.85	171%
9	Ministry of Education	188,451,000.00	307,953,181.50	163%
10	Teaching Service Commission (TESCOM)	10,000.00	16,200.00	162%
11	Customary Court of Appeal	10,000,000.00	14,323,865.19	143%
12	Office of Estab. & Services Matter	500,000.00	550,000.00	110%
13	Ondo State Liason Office Lagos	3,000,000.00	3,239,597.09	108%
14	Pools Betting & Lotteries Board	25,000,000.00	26,902,000.00	108%
15	Inter Governmental Affairs & Multilateral Relations	10,000,000.00	9,633,456.00	96%
16	Min of Works	369,400,000.00	344,660,382.77	93%
17	Office of the State Auditor General	2,200,000.00	1,943,180.98	88%
18	Ondo State Pensions Board /Transition dept	3,500,000.00	3,076,050.00	88%
19	General Administration Dept.	1,000,000.00	878,740.00	88%
20	Board of Internal Revenue (BIR)	13,650,000,000.00	11,719,018,117.97	86%
21	The Judiciary	100,000,000.00	80,822,708.00	81%
22	Owena Press Limited	15,000,000.00	11,030,347.84	74%
23	Ondo State Water Corporation	11,650,000.00	8,362,890.00	72%
24	Ondo State Micro Credit Agency	3,000,000.00	2,038,000.00	68%

S/N	MINISTRIES/DEPTS./PARASTATALS	2018 TARGET	2018 ACTUAL	PERFORMANCE
25	Min. of Natural Resources	1,000,000,000.00	622,799,728.75	62%
26	Min. of Environment	40,000,000.00	22,435,000.00	56%
27	Min. of Women Affairs, Youths & Social Deve.	6,000,000.00	3,008,044.43	50%
28	Education Endowment Fund	750,000,000.00	353,945,730.62	47%
29	Ministry of Culture & Tourism	16,000,000.00	6,099,400.00	38%
30	Government House Cabinet & Protocol	200,000.00	75,000.00	38%
31	Ondo State Signage Agency	140,000,000.00	51,559,249.67	37%
32	Ministry of Inform. Orientation & Mobilisation	3,000,000.00	1,087,000.00	36%
33	Ondo State House of Assembly	2,300,000.00	823,000.00	36%
34	Min. of Agriculture	253,250,000.00	90,429,405.54	36%
35	Government Printing Press	5,000,000.00	1,395,784.82	28%
36	Min. of Technical & Vocational Education	10,000,000.00	2,706,404.33	27%
37	Min of Physical & URBAN DEV.	255,000,000.00	67,478,731.00	26%
38	Agric. Development Program (ADP)	2,040,000.00	531,500.00	26%
39	Min. of Local Govt. and Chieftaincy Affairs	5,500,000.00	1,176,000.00	21%
40	Min. of Transport	400,000,000.00	74,830,971.04	19%
41	Ondo State Devt. & Property Corporation	950,000,000.00	153,317,910.00	16%
42	Ministry of Commerce & Industry	600,000,000.00	86,877,275.44	14%
43	Land Record Bureau & Housing	764,000,000.00	99,150,181.35	13%
44	Ministry of Health	50,000,000.00	5,724,000.00	11%
45	Judicial Service Commission	200,000.00	21,050.00	11%
46	Ondo State Waste Management Authority	65,100,000.00	6,827,110.00	10%
47	Ministry of Justice	218,600,000.00	21,855,307.82	10%
48	Cocoa Revolution Office	94,360,000.00	8,031,087.00	9%
49	Muslim Welfare Board	3,500,000.00	155,800.00	4%
50	Ministry of Regional Intergration & Special Duties	600,000.00	6,500.00	1%
51	Accelerated Poverty Alleviation Agency (Former WECA)	20,000,000.00	143,000.00	1%

S/N	MINISTRIES/DEPTS./PARASTATALS	2018 TARGET	2018 ACTUAL	PERFORMANCE
52	Ondo State Liason Office Abuja	2,000,000.00	8,000.00	0%
53	Agency for Road Maint. and Constr. OSARMCO	2,400,000.00	-	0%
54	Consumer Protection Agency (CPC)	15,000,000.00	-	0%
55	Deputy Governor's Office	1,000,000.00	-	0%
56	Directorate of Rural and Community Development	780,000.00	-	0%
57	ODSACA	300,000.00	-	0%
58	Office of Pulbic Utilities	2,000,000.00	-	0%
59	Office of the Auditor General for Local Govt	2,520,000.00	-	0%
60	Ondo State House of Assembly Service Comm.	200,000.00	-	0%
61	Ondo State Library Board	300,000.00	-	0%
62	Board of Tourism	-	-	
63	Civic Registration Unit	-	-	
64	Civil Service Commission		19,000.00	
65	Emergency Medical Service Agency	-	-	
66	Facility Management Department	-	500.00	
67	Fire Services	-	290,000.00	
68	Forestry Staff Training School, Owo		3,246,325.00	
69	Local Govt. Service Commission	-	11,245.00	
70	Min. of Comm. Dev & Coop	-	162,538.00	
71	Min. of Economic Planning & Budget		271,220.00	
72	Min. of Employment Lab & Productivity	-	16,000.00	
73	Min. of Finance	-	8,645,602.10	
74	Min. of Youths Deve. & Sports		442,625.00	
75	NNVS	-	-	
76	Ondo State Bureau of Statistics	-	-	
77	Ondo State Boundary Commission	-	-	
78	Ondo State Library Board	-	173,000.00	

S/N	MINISTRIES/DEPTS./PARASTATALS	2018 TARGET	2018 ACTUAL	PERFORMANCE
79	Ondo State Scholarship Board	-	6,000.00	
80	Ondo State Task Force on Environm Enforce	-	-	
81	Projects & Prices Monitorng Unit	-	-	
82	Special Task Force on Forestry	-	-	
83	State Pension Commission	-	11,000.00	
84	State Sport Football Agency OSFA	-	-	
85	State Sports Football Agency (OSFA)	-	162,000.00	
86	WATSAN	-	-	
87	Ondo State Electricity Board	-	-	
88	Ondo State Radiovision Corporation	-	-	
89	AGRI INPUT SUPPLY AGENCY		82,195,000.00	
	TOTAL	20,925,646,783.00	19,409,010,938.40	93

Table II: Details of MEDAs Recurrent and Capital Expenditure

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		APPROVED ESTIMATES	FULL YEAR ACTUAL	APPROVED ESTIMATES	FULL YEAR ACTUAL
A	ECONOMIC SECTOR				
A1	AGRIC SUB SECTOR				
1	Ministry of Natural Resources	665,101,017.05	569,507,378.16	319,500,000.00	24,670,850.00
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	3,600,000.00	3,200,000,000.00	191,041,955.43
4	Accelerated Poverty Alleviation Agency (APAA)	10,080,000.00	3,600,000.00	430,000,000.00	184,765,760.00
5	Ministry of Agriculture	516,892,508.12	374,612,826.38	2,226,800,000.00	79,310,999.00
6	Forestry Training School, Owo	405,000.00	432,852.00	-	-
7	Agric Development Project	276,276,656.72	250,276,795.60	1,043,485,000.00	107,330,000.00
8	Agric Input and Supply Agency	65,729,270.12	66,892,739.18	70,000,000.00	10,000,000.00
9	Agroclimatology & Ecological Project	6,600,000.00	3,372,000.00	20,000,000.00	2,804,000.00
10	Cocoa Revolution Office	8,000,000.00	3,000,000.00	150,000,000.00	9,500,000.00
11	Fadama Project	9,000,000.00	6,100,000.00	-	-
12	Ondo State UN-REDD+ Project	14,000,000.00	6,000,000.00	-	-
	SUB TOTAL: Agric-sub sector	1,590,084,452.01	1,287,394,591.32	7,459,785,000.00	609,423,564.43
A2	TRADE AND INDUSTRY SUB SECTOR				
13	Ministry of Commerce, Industries and Cooperatives	145,394,776.96	182,190,055.70	696,000,000.00	196,607,450.00
14	Consumer Protection Committee	3,670,000.00	2,790,650.00	-	-
15	Micro Credit Agency	41,804,938.88	38,500,333.78	10,000,000.00	3,129,495.48
16	Co-operative College, Akure	324,000.00	-	-	-
17	Ministry of Employment and Productivity	-	10,436,410.39	-	-
18	Ondo State Investment Promotion Agency (ONDIPA)	200,000,000.00	100,000,000.00	1,500,000,000.00	439,798,700.00
	Free Trade Zone	-	2,313,849.50	-	-
19	Ministry of Culture and Tourism	229,962,400.66	145,311,237.71	99,000,000.00	13,707,921.28

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		APPROVED ESTIMATES	FULL YEAR ACTUAL	APPROVED ESTIMATES	FULL YEAR ACTUAL
	SUB TOTAL: Trade and Industry Sub-Sector	621,156,116.50	489,149,977.72	2,305,000,000.00	653,243,566.76
A3	INFRASTRUCTURAL SUB SECTOR		-	-	
20	Office of Transport	445,531,367.56	266,757,418.87	200,000,000.00	12,112,319.48
21	Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	6,980,000.00	3,000,000.00	-	-
22	Ministry of Works and Infrastructure	435,053,175.39	353,038,524.96	15,800,000,000.00	13,860,452,759.11
23	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	50,000,000.00	32,663,400.00	450,000,000.00	19,144,822.00
24	Ondo State Electricity Board(OSEB)	662,934,645.04	368,546,776.02	650,000,000.00	361,136.26
25	Ondo State Water Corporation	642,863,118.48	456,725,862.54	4,304,160,000.00	2,665,797.10
26	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	32,866,070.41	28,742,598.10	305,000,000.00	76,430,475.00
27	Ondo State Development and Property Corporation	130,783,731.89	123,833,667.36	314,000,000.00	-
28	Direct Labour Agency	9,000,000.00	4,200,000.00	20,000,000.00	7,892,923.25
29	Ministry of Lands and Housing	107,731,305.82	184,844,950.00	1,700,000,000.00	790,069,558.35
30	Ministry of Physical Planning and Urban Development	186,569,059.10	140,246,202.35	140,000,000.00	66,311,424.52
31	Office of Public Utilities	50,000,000.00	12,226,999.96	300,000,000.00	10,786,196.60
	SUB TOTAL: Infrastructure	2,760,312,473.69	1,974,826,400.16	24,183,160,000.00	14,846,227,411.67
A4	PUBLIC FINANCE SUB SECTOR		-	-	
32	Ondo State Bureau of Statistics	110,770,803.64	56,881,067.69	150,000,000.00	-
33	Board of Internal Revenue	1,069,253,487.96	714,707,751.65	90,000,000.00	10,130,983.00
34	Ministry of Economic Planning and Budget	526,951,016.93	339,946,382.68	1,223,200,000.00	52,776,025.00
35	Budget Office	20,000,000.00	8,400,000.00	-	-
36	Manpower Development/MEMIS Project Offices	10,000,000.00	4,250,000.00	-	-
37	Project and Price Monitoring Unit (PPMU)	15,000,000.00	6,750,000.00	85,000,000.00	13,935,045.00

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		APPROVED ESTIMATES	FULL YEAR ACTUAL	APPROVED ESTIMATES	FULL YEAR ACTUAL
38	State Information Technology Agency (SITA)	126,059,798.83	77,296,222.32	414,000,000.00	75,420,386.12
39	State Information Technology Agency (SITA) Area Offices	9,000,000.00	24,151,133.05	-	-
40	Office of the State Auditor General	412,731,290.79	285,598,094.71	10,000,000.00	-
41	Office of Auditor General for Local Government	77,631,735.91	86,956,360.49	8,000,000.00	3,429,000.00
42	Pools Bettings and Lotteries Board	10,000,000.00	7,021,000.00	34,000,000.00	-
43	Ministry of Finance	6,037,075,846.99	6,605,928,711.74	68,300,000.00	19,964,036.42
44	Expenditure Office	20,000,000.00	31,627,900.00	-	-
45	Debt Management Office	18,000,000.00	11,770,000.00	5,000,000.00	-
46	Office of the Accountant General	386,844,857.00	207,645,976.81	408,000,000.00	153,236,495.15
47	Youth Employment and Social Support Operations (YESSO)	12,000,000.00	5,000,000.00	80,000,000.00	20,000,000.00
	SUB TOTAL: Public Finance	8,861,318,838.05	8,473,930,601.14	2,575,500,000.00	348,891,970.69
	TOTAL ECONOMIC SECTOR	13,832,871,880.25	12,225,301,570.34	36,523,445,000.00	16,457,786,513.55
B	SOCIAL SERVICES SECTOR:		-	-	
B1	EDUCATION SUB SECTOR		-	-	
48	Zonal Teaching Service Commission, Owena	3,750,000.00	3,000,000.00	2,000,000.00	-
49	Zonal Teaching Service Commission, Owo	3,750,000.00	3,000,000.00	2,000,000.00	-
50	Ondo State Scholarship Board	63,077,713.73	33,330,919.42	520,900,000.00	3,469,939.00
51	Board of Adult, Technical and Vocational Education	612,254,366.82	445,939,504.64	75,000,000.00	4,231,680.00
52	University Teaching Hospital	-	-	-	-
53	Zonal Teaching Service Commission, Akure	3,750,000.00	3,000,000.00	2,000,000.00	-
54	Zonal Teaching Service Commission, Ikare	3,750,000.00	3,000,000.00	2,000,000.00	-
55	Zonal Teaching Service Commission, Irele	3,750,000.00	3,000,000.00	2,000,000.00	-
56	Zonal Teaching Service Commission, Odigbo	3,750,000.00	3,000,000.00	2,000,000.00	-
57	Zonal Teaching Service Commission, Oka	3,750,000.00	3,000,000.00	3,000,000.00	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		APPROVED ESTIMATES	FULL YEAR ACTUAL	APPROVED ESTIMATES	FULL YEAR ACTUAL
58	Zonal Teaching Service Commission, Okitipupa	3,750,000.00	3,000,000.00	2,000,000.00	-
59	Zonal Teaching Service Commission, Ondo	3,750,000.00	3,000,000.00	2,000,000.00	-
60	Ministry of Education, Science and Technology	1,967,920,890.01	1,361,462,839.98	1,115,000,000.00	158,822,500.00
61	Zonal Education Offices	3,750,000.00	58,144,404.30	-	-
62	Ondo State Education Endowment Fund Office	1,620,000.00	2,400,000.00	-	-
63	State Universal Basic Education Board (SUBEB) Headquarters	825,718,166.71	422,156,065.40	9,772,686,368.00	6,271,057,692.75
64	State Universal Basic Education Board (Subeb) Zonal Office	24,191,200.00	6,000,000.00	-	-
65	Mega Schools	24,480,000.00	37,500,000.00	-	505,000.00
66	Ondo State Library Board	45,189,101.99	38,097,603.06	70,000,000.00	1,000,000.00
67	Rufus Giwa polytechnic, Owo	2,870,000,000.00	3,165,556,384.00	500,000,000.00	-
68	Adekunle Ajasin University, Akungba Akoko	1,931,169,686.07	2,225,000,000.00	300,000,000.00	300,000,000.00
69	Ondo State University of Science and Technology, Okitipupa	777,000,000.00	695,000,000.00	1,200,000,000.00	10,000,000.00
70	Teaching Service Commission	14,900,011,647.57	11,173,459,175.68	20,000,000.00	800,000.00
	University of Medical Science Teaching Hospital	200,000,000.00	-	267,926,261.93	-
71	Ondo State University of Medical Sciences	600,000,000.00	720,000,000.00	500,000,000.00	100,000,000.00
	SUB TOTAL: Education Sub-sector	24,880,132,772.90	24,057,966,845.07	14,360,512,629.93	6,849,886,811.75
B2	HEALTH SUB SECTOR		-	-	
72	Ondo State Agency for the Control of Aids (ODSACA)	10,000,000.00	4,074,500.00	150,000,000.00	19,089,600.00
73	Primary Health Care Management Board	298,072,456.02	346,936,352.03	3,598,134,783.00	15,000,000.00
74	Hospital Management Board	7,142,744,768.63	7,573,936,276.17	163,000,000.00	35,980,000.00
75	School of Nursing	2,700,000.00	2,100,000.00	63,000,000.00	3,705,500.00
76	School of Midwifery	2,700,000.00	-	30,000,000.00	-
77	School of Health Technology	2,700,000.00	2,700,000.00	26,600,000.00	1,881,500.00
78	Emergency Medical Services Agency	72,000,000.00	7,500,000.00	50,000,000.00	7,770,464.00
79	Board of Alternative Medicine	2,328,300.00	1,200,000.00	2,000,000.00	-
80	Neuro-Psychiatric Specialist Hospital	6,763,000.00	6,996,000.00	5,000,000.00	-
81	Ministry of Health	728,235,687.00	597,089,074.14	3,148,000,000.00	489,976,408.00
	SUB TOTAL: Health Sub-Sector	8,268,244,211.65	8,542,532,202.34	7,235,734,783.00	573,403,472.00

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		APPROVED ESTIMATES	FULL YEAR ACTUAL	APPROVED ESTIMATES	FULL YEAR ACTUAL
B3	SOCIAL AND COMMUNITY DEV. SUB SECTOR		-	-	
82	Ondo State Football Development Agency	730,000,000.00	540,396,091.50	110,000,000.00	-
83	Ministry of Youth and Sports Development	116,260,031.38	91,394,909.81	150,000,000.00	-
84	Ministry of Women Affairs and Social Development	540,523,132.58	694,298,628.48	45,000,000.00	-
85	Agency for the Welfare of the Physically Challenged Persons	25,400,000.00	14,594,200.00	5,000,000.00	3,096,584.00
86	Ondo State Sports Council	376,945,013.82	255,791,904.74	30,000,000.00	-
87	Ondo State Football Academy	80,000,000.00	-	-	-
88	Ondo State Community and Social Development Agency	16,600,000.00	39,086,979.81	590,000,000.00	-
89	Directorate of Rural and Community Development	122,536,083.76	15,600,000.00	1,503,000,000.00	8,192,142.07
	SUB TOTAL: Social and Community Dev. Sub-Sector	2,008,264,261.54	1,651,162,714.34	2,433,000,000.00	11,288,726.07
B4	Environment and Sewage Management Sub-Sector		-	-	-
90	Ondo State Waste Management	293,359,793.96	262,113,350.92	60,000,000.00	30,500,307.00
91	Ondo State Waste Management Authority Area Office Ondo	-	11,400,000.00	-	-
92	Ministry of Environment	191,417,777.89	203,220,136.75	1,318,000,000.00	65,088,839.92
93	Environmental Task Force	-	-	-	-
	SUB TOTAL: Environment and Sewage Management	484,777,571.85	476,733,487.67	1,378,000,000.00	95,589,146.92
	TOTAL SOCIAL SERVICES SECTOR:	35,641,418,817.94	34,728,395,249.42	25,407,247,412.93	7,530,168,156.74
C	LAW AND JUSTICE SECTOR		-	-	
C1	Administration of Justice		-	-	
94	ONDO STATE JUDICIARY	1,407,174,534.18	1,344,379,765.70	1,180,000,000.00	74,342,640.84
95	ONDO STATE JUDICIAL SERVICE COMMISSION	97,159,752.64	42,900,000.00	10,000,000.00	5,000,000.00
96	OFFICE OF HONOURABLE CHIEF JUDGE	30,000,000.00	25,100,000.00	-	-
97	JUDICIARY DIVISION	20,000,000.00	22,500,000.00	-	-
98	Mobile Court	-	-	-	-
99	MINISTRY OF JUSTICE	301,972,931.09	271,816,869.55	222,000,000.00	71,427,965.00
100	ONDO STATE LAW COMMISSION	23,415,973.68	24,573,610.96	40,000,000.00	10,952,949.18
101	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	6,264,000.00	7,200,000.00	-	-
102	High Court	-	-	-	-
103	CUSTOMARY COURT OF APPEAL	580,788,064.99	50,009,000.00	5,000,000.00	957,000.00

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		APPROVED ESTIMATES	FULL YEAR ACTUAL	APPROVED ESTIMATES	FULL YEAR ACTUAL
104	Customary Court of appeal- judicial divisions	14,000,000.00	14,238,000.00	-	1,050,000.00
105	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	20,000,000.00	18,900,000.00	-	-
	TOTAL: LAW AND JUSTICE SECTOR	2,500,775,256.58	1,821,617,246.21	1,457,000,000.00	163,730,555.02
D	ADMINISTRATION SECTOR		-	-	
D1	General Administration Sub - Sector		-	-	
106	Governor's Office-Government House and Protocol	2,892,668,304.03	2,156,877,791.38	240,000,000.00	312,325,161.36
107	Deputy Governor's Office	520,546,169.65	325,987,583.17	1,151,000,000.00	110,500,000.00
108	Office of Senior Special Assistants to the Governor	72,000,000.00	123,000,000.00	-	-
109	Office of the Special Advisers to the Governor	60,000,000.00	3,000,000.00	-	-
110	Office of A.D.C and C.S.O	-	4,500,000.00	-	-
111	Ondo State Boundary Commission	17,400,000.00	11,234,000.00	5,000,000.00	-
112	Nigeria Security and Civil Defence Corps	2,000,000.00	3,310,600.00	-	-
113	Office of the Head of Service	48,000,000.00	31,200,000.00	10,000,000.00	837,650.00
114	Senior Staff Club	3,000,000.00	2,275,000.00	-	-
115	Public Service Training Institute	35,200,000.00	21,822,150.00	80,000,000.00	576,500.00
116	Office of Establishments	542,061,884.66	229,496,325.96	15,000,000.00	2,286,660.00
117	Office of the Secretary to State Government (SSG)	9,504,000.00	9,000,000.00	-	-
118	E-Personel Administration Salary System (e-PASS) Office	5,550,000.00	1,200,000.00	-	-
119	General Administration	305,060,784.47	248,992,264.73	486,000,000.00	131,859,321.75
120	Political and Economic Affairs Department	1,443,799,242.28	808,641,690.83	-	-
121	State Emergency Management Agency (SEMA)	-	-	220,000,000.00	-
122	Cabinet and Special Services Department	120,313,077.87	86,369,424.77	5,000,000.00	3,267,942.00
123	Liaison Office, Lagos	139,256,754.82	67,750,945.16	10,000,000.00	-
124	Liaison Office, Abuja	88,822,677.33	47,133,279.92	8,000,000.00	-
125	Service Matters Department	83,000,000.00	23,834,150.00	5,000,000.00	-
126	Ministry of Regional Integration and Special Duties	92,564,045.36	45,721,612.77	110,000,000.00	27,466,234.00
127	Fire Services	5,400,000.00	-	-	-
128	Public Complaint Commission/Ombudsman	-	-	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		APPROVED ESTIMATES	FULL YEAR ACTUAL	APPROVED ESTIMATES	FULL YEAR ACTUAL
129	Ondo State Pensions Transitional Department	46,241,975.30	43,269,598.85	220,000,000.00	10,253,400.00
130	Muslim Welfare Board	39,500,000.00	35,060,203.00	25,000,000.00	18,379,211.06
131	Christian Welfare Board	55,600,000.00	6,936,328.00	15,000,000.00	3,000,000.00
132	Civil Service Commission	128,431,811.07	108,946,151.05	13,000,000.00	-
133	Ondo State Independent Electoral Commission (ODIEC)	74,649,447.71	52,307,019.43	110,000,000.00	30,657,000.00
134	Ondo State Independent Electoral Commission (ODIEC) Area Offices	2,000,000.00	1,350,000.00	-	-
135	Ministry of Local Government and Chieftaincy Affairs	182,671,957.05	63,510,929.28	12,000,000.00	-
136	Local Government Service Commission	4,050,000.00	1,800,000.00	15,000,000.00	-
137	Inter-Governmental Affairs and Multilateral Relations	21,050,000.00	5,550,000.00	3,732,830,083.00	1,351,449,337.00
138	Nigerian Legion	4,000,000.00	3,150,000.00	-	-
139	Consolidated Revenue Fund Charges	18,265,669,000.00	15,290,613,900.78	-	-
140	Personnel Arrears	5,724,234,835.22	55,465,199.84	-	-
141	Provision for Other grants and Loans/Personnel Buffer	1,600,113,638.67	-	-	-
142	Government Quarters Management Office	3,800,000.00	2,400,000.00	-	-
143	State Pension Commission	45,848,576.50	41,492,137.48	25,000,000.00	-
144	SA on Youths and Student Affairs	-	3,600,000.00	-	-
	Industrial and Labour Relation Office/Office of Labour and Union Matters	16,000,000.00	5,999,999.94	-	-
	SA on Multilateral Relations	-	-	-	-
	Deputy Chief of Staff	-	-	-	-
	SUB TOTAL: General Administration	32,700,008,181.99	4,661,718,785.56	6,512,830,083.00	2,002,858,417.17
D2	LEGISLATIVE SUB-SECTOR		-	-	
145	State House of Assembly	2,601,195,875.32	1,641,978,902.64	493,140,000.00	27,619,601.89
146	House of Assembly Commission	116,752,863.75	72,825,171.00	20,349,000.00	-
147	Offices of the Speaker	96,000,000.00	50,400,000.00	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		APPROVED ESTIMATES	FULL YEAR ACTUAL	APPROVED ESTIMATES	FULL YEAR ACTUAL
148	Office of the deputy speaker	79,500,000.00	41,733,000.00	-	-
149	Public Account secretariat	8,000,000.00	-	-	-
	SUB TOTAL: Legislative	2,901,448,739.07	1,806,937,073.64	513,489,000.00	27,619,601.89
D3	INFORMATION SUB-SECTOR		-	-	
150	Ondo State Radiovision Corporation	264,022,075.81	163,506,154.69	220,000,000.00	45,641,400.00
151	Ministry of Information and Orientation	555,559,610.50	323,564,177.59	123,000,000.00	72,494,201.66
152	Orange FM	78,064,662.00	66,124,214.31	68,000,000.00	25,497,100.00
153	Government Printing Press	9,980,000.00	1,800,000.00	5,000,000.00	-
154	Ondo State Signage Agency	20,000,000.00	9,834,125.68	27,500,000.00	2,891,289.80
155	Owena Press	150,000,000.00	142,612,400.00	5,000,000.00	-
	SUB TOTAL: Information	1,077,626,348.31	680,841,872.27	448,500,000.00	146,523,991.46
	TOTAL: ADMINISTRATION	36,679,083,269.37	7,149,497,731.47	7,474,819,083.00	2,177,002,010.52
	GRAND TOTAL	88,654,149,224.14	71,273,790,764.88	70,862,511,495.93	26,328,687,235.83