



2020 THIRD QUARTER BUDGET APPRAISAL

BY

**MONITORING & EVALUATION
DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING &
BUDGET**

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FOREWARD

Budgets are drawn up on annual basis to execute the '**Blueprint to Progress**' document of this administration which defines the State's strategic development trajectory for the time span of 2017-2021.

The 2020 Budget named 'Budget of Growth' was designed to consolidate on the modest achievements of the Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) led administration's previous Budgets by focusing on continuous provision and maintenance of key infrastructures in various sectors of the economy to further stimulate growth, support the private sector to create more jobs and improve the overall well-being of Ondo State residents.

The 2020 Third Quarter Budget Implementation Appraisal report was prepared in compliance with the Ondo State Fiscal Responsibility Law (FRL,2017) to further promote transparency and accountability in governance.

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

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

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

PREFACE

Budget is 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 2020 Revised Budget is christened '**Budget of Growth**' as we had it in the original Budget. Just like the original 2020 Budget, the revised 2020 Budget was closely linked to the Strategic Development and Policy Implementation Plan document tagged the '**Blueprint to Progress**' of this administration and the budget was largely the products of inputs garnered during the town hall meetings with various Stakeholders across the State.

The 2020 Third Quarter Budget Implementation Appraisal Report is part of the efforts of the Ministry of Economic Planning and Budget to comply with the FRL, 2017 and more importantly to promote budget transparency, accountability and credibility as a key component of the State's commitment to Open Government Partnership (OGP) initiatives. This report therefore, provides information on the distribution and utilization of public resources by Ministries, Extra-Ministerial Department and Agencies (MEDAs) during the third quarter of the 2020 fiscal year. Also, it identifies gaps, provides lessons, highlights significant accomplishments, and offers recommendations for improvement.

I appreciate 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 State 2020 Budget was reviewed following the challenges posed by COVID-19 pandemic to make provision for COVID-19 response activities of Ministries, Extra-Ministerial Departments and Agencies (MEDAs) in order to curtail the spread, reduce fatality rate and alleviate the impact of the pandemic in the State. The Revised Budget themed 'Budget of Growth' was signed into law in July, 2020 underscores the present administration's firm commitment to effectively curtail the spread of COVID-19 pandemic and protect the lives and livelihood of the people

In the face of revenue realities, the original approved figure of ₦187.859 billion was reduced to N 151.438 billion broken into N13.000 billion for Debt Repayment (Principal), N12.060 billion for Statutory Transfers, N95.022 billion for Recurrent Expenditure and N51.355 billion for Capital Expenditure, with matching revenue estimates of N151.438 billion.

The revenue side of the budget for the third quarter recorded total receipts of ₦49.458 billion against proposed target of ₦37.860 billion, representing 130.64% performance level for the quarter while the corresponding 2019 third quarter actual of ₦36.771 billion recorded a performance of 75.9%. The breakdown of the 2020 third quarter revenue showed Internally Generated Revenue (IGR) was ₦5.789 billion. Revenue from the Federation Account amounted to billion, while revenue from Other sources was billion.

On the other hand, the total actual expenditure for the third quarter was N30. 524 billion against the proposed estimates of N37.860 billion. This figure depicted overall performance level of 80.63% for the quarter while

the corresponding 2019 third quarter actual of ₦32.206 billion recorded an overall performance of 66.4%. The breakdown of expenditure for the 2020 Third Quarter showed that the actual Recurrent expenditure was 11.414billion, representing 60.86% performance, Debt Repayment ₦4.928 billion, representing 151.63%, Statutory Transfer ₦ N1.143billion, representing 47.47%, while the actual Capital expenditure was N12.751, representing 99.32% performance.

Further breakdown and analysis of the 2020 third quarter budget implementation appraisal is structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2020 budget. Details of revenue profile and analysis for the third quarter are contained in chapter two. Chapter three focuses on the expenditure profile and analysis while chapter four highlights the observations, recommendations and conclusion.

CHAPTER ONE

1.1 INTRODUCTION

The 2020 Revised Budget was closely linked with the Cardinal Programmes and Strategic Development/Policy Implementation Plan document of the Arakunrin Oluwarotimi Odunayo Akeredolu (*SAM*) led administration tagged the *Blueprint to Progress* and was designed to effectively curtail the spread of COVID-19 pandemic and protect the lives and livelihood of the people. 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 2020 Third Quarter Budget Implementation Appraisal Report provides insight into the Ondo State Government's Budget Implementation Performance from July to September, 2020. It presents an overview of budget implementation activities, a brief analysis of the macroeconomic context within which the 2020 Revised Budget was crafted, and an analysis of the Government's revenue receipts and expenditure for the third quarter.

1.2 OBJECTIVES AND POLICY THRUSTS OF 2020 REVISED BUDGET

The key objectives of 2020 Revised Budget are:

- i. Curb the spread of the disease in the state through regular publicity and airing of jingles about the need for regular adherence to Covid-19 protocols and personal hygiene;
- ii. Give priority to cushioning the effects of Covid-19 epidemic in the State through provision of healthcare facilities, pallatives and economic rebound initiatives like micro-credit loans, agricultural re-engineering, etc;
- iii. Reflate and rejig the economy through targeted spending in healthcare, agriculture, education, water and sanitation, environment and sewage, social safety net, etc;
- iv. Create efficiencies in personnel and overhead expenditure to allow greater for resource to mitigate the effects of the Covid-19 pandemic;
- v. Create employment opportunities through the establishment of public warfare programmes that would re-engage those who lost their jobs to Covid-19 across the State;
- vi. Broaden the security network across the State to ensure safe and secure environment and encourage farmers to return to farm, thereby guaranteeing food security in the medium term; and
- vii. Reform the public sector through capacity building, financial system harmonization and efficient internally generated revenue management system.

1.3 STRATEGIES FOR ACHIEVING THE OBJECTIVES OF 2020 REVISED BUDGET

The Strategies to achieve the objectives of the 2020 Revised Budget among others are:

- i. Give priority to completion of ongoing capital projects before new ones are initiated;
- ii. Create efficiencies in personnel and overhead expenditure to allow more fund to capital development;
- iii. Reduce over-dependence on Federal transfers through improved independent revenue generation achievable via a technological-driven and autonomous Board of Internal Revenue;
- iv. Have a long term target of funding all Recurrent Expenditure with Recurrent Revenue; and
- v. Target sources of Capital Receipts and Financing outside of loans (e.g. Grants, PPP, etc.).

1.4 2020 Revised Fiscal Framework

The fiscal framework for the revised Budget was premised on the under listed macroeconomic assumption:

GDP Growth (%)	-	-4.42
Crude Oil Benchmark price per barrel	-	\$25
Average production (million barrel/day)	-	1.7
Inflation Rate (%)	-	14.13%
Exchange Rate (₦ to US\$)	-	360

1.5 METHODOLOGY

The Methodology adopted in the production of 2020 third quarter Budget Implementation Appraisal Report draws from a number of inter-related approaches. A combination of template design, data collection, desk review and analysis were adopted in order to justify budgetary resource allocation and expenditure. Data were collected through the administration of uniform templates in line with M&E Framework. These primary level data were collected from the MEDAs and validated from the Office of Accountant General and the State Internal Revenue Service for analysis.

1.6 LIMITATIONS

The limitations encountered during the preparation of the report are:

- i. Submission of Returns –Some MEDAs didn't meet the timeline 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 returns from State Internal Revenue Service (SIRS), Office of the Accountant General (OAG), and other MEDAs.
- iii. Untimely Release of Fund – Untimely release of fund is still a critical challenge to the timely production of the report.

CHAPTER TWO

REVENUE PROFILE AND ANALYSIS

2.1 2020 Third Quarter Revenue

Table 2.1 shows the details of the Revenue inflow to the State from all sources in the first and Second and Third quarter of the year 2020.

Table 2.1: 2020 First, Second & Third Quarter Revenue Details

	REVENUE SOURCES	2020 Quarterly Target	First Quarter Actual	Second Quarter Actual	Third Quarter Actual	Third Quarter Performance
(A)	Revenue from Federation Account	₦	₦	₦	₦	%
i.	Statutory Allocation	6,682,653,531.71	9,084,840,859.17	7,211,551,115.30	8,814,003,316.38	131.89
ii.	Share of Value Added Tax	4,469,760,896.33	3,261,825,993.23	3,204,189,089.05	4,123,909,498.77	92.26
iii.	Mineral Derivation Fund	2,736,445,482.39	3,870,499,526.87	2,732,253,328.71	2,501,472,610.92	91.41
iv.	Budget Support Facility	0.00	0.00	0.00	0.00	0.00
v.	Gain on Foreign Exchange	375,000,000.00	27,639,629.68	1,069,552,617.55	364,635,089.44	97.24
vi.	Excess Petroleum Profit Tax	-	0.00	0.00	0.00	0.00
vii.	Excess Crude/Additional Fund	1,008,979,322.54	111,954,589.20	1,207,129,117.16	327,966,411.44	32.50
viii.	Refund on Federal Roads	2,000,000,000.00	0.00	0.00	0.00	0.00
ix.	Forex Account Stabilization/Excess Charges Refund	78,307,686.31	149,255,122.95	14,010,536.88	0.00	0.00
x.	Withholding Tax Refund From FGN	250,000,000.00	0.00	0.00	0.00	0.00
	Sub-total	17,601,146,919.26	16,506,015,721.10	15,438,685,804.65	16,131,986,926.95	91.65
(B)	Independent Revenue					
i.	BIR	4,469,815,463.72	5,144,794,417.71	4,185,106,659.65	4,341,156,359.07	97.12
ii.	MEDAs	1,591,375,500.00	1,099,969,437.15	799,674,150.69	1,050,525,662.36	66.01
	Sub-total without RRA	6,061,190,963.72	6,244,763,854.86	4,984,780,810.34	5,391,682,021.43	88.95
iii.	Revenue Retaining Agencies (RRA)	-	1,955,955,863.38	397,346,187.25	397,271,755.71	0.00
	Sub-total with RRA	6,061,190,963.72	8,200,719,718.24	5,382,126,997.59	5,788,953,777.14	95.51
(C)	Other Revenue Sources					
i.	Cash Reserve/Roll-Over Fund	1,020,250,000.00	706,000,000.00	0.00	0.00	0.00
ii.	Long Term Borrowings	7,540,347,871.15	1,017,630,727.95	3,641,972,714.07	24,715,068,695.86	327.77
iii.	Grants from Donor Agencies	3,176,871,019.70	0.00	2,375,884,078.86	821,763,942.39	25.87
iv.	Short Term Borrowings/Domestic Loan	2,459,693,226.17	500,000,000.00	0.00	2,000,000,000.00	81.31
	Sub-total	14,197,162,117.02	2,223,630,727.95	6,017,856,792.93	27,536,832,638.25	193.96
	Total	37,859,500,000.00	26,930,366,167.29	26,838,669,595.17	49,457,773,342.34	130.64
	Less (RRA)		1,955,955,863.38	397,346,187.25	397,271,755.71	0.00
	GRAND TOTAL	37,859,500,000.00	24,974,410,303.91	26,441,323,407.92	49,060,501,586.63	129.59

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

Table 2.2: Cumulative Revenue as at September, 2020

	REVENUE SOURCES	2020 Revised Budget	Cumulative Target as at September	Cumulative Actual as at September	Performance
(A)	Revenue from Federation Account	₦	₦	₦	(%)
i.	Statutory Allocation	26,730,614,126.83	20,047,960,595.12	25,110,395,290.85	125.25
ii.	Share of Value Added Tax	17,879,043,585.31	13,409,282,688.98	10,589,924,581.05	78.97
iii.	Mineral Derivation Fund	10,945,781,929.54	8,209,336,447.16	9,104,225,466.50	110.90
iv.	Budget Support Facility	0.00	0.00	0.00	-
v.	Gain on Foreign Exchange	1,500,000,000.00	1,125,000,000.00	1,461,827,336.67	129.94
vi.	Excess Petroleum Profit Tax	0.00	0.00	0.00	-
vii.	Excess Crude/Additional Fund	4,035,917,290.15	3,026,937,967.61	1,647,050,117.80	54.41
viii.	Refund on Federal Roads	8,000,000,000.00	6,000,000,000.00	0.00	0.00
ix.	Forex Account Stabilization/Excess Charges Refund	313,230,745.22	234,923,058.92	163,265,659.83	69.50
x.	Withholding Tax Refund From FGN	1,000,000,000.00	750,000,000.00	0.00	0.00
	Sub-total	70,404,587,677.05	52,803,440,757.79	48,076,688,452.70	91.05
(B)	Independent Revenue			0.00	-
i.	BIR	17,879,261,854.86	13,409,446,391.15	13,671,057,436.43	101.95
ii.	MEDAs	6,365,502,000.00	4,774,126,500.00	2,950,169,250.20	61.79
	Sub-total without RRA	24,244,763,854.86	18,183,572,891.15	16,621,226,686.63	91.41
iii.	Revenue Retaining Agencies (RRA)	0.00	0.00	2,750,573,806.34	-
	Sub-total with RRA	24,244,763,854.86	18,183,572,891.15	19,371,800,492.97	106.53
(C)	Other Revenue Sources				-
i.	Cash Reserve/Roll-Over Fund	4,081,000,000.00	3,060,750,000.00	706,000,000.00	23.07
ii.	Long Term Borrowings	30,161,391,484.60	22,621,043,613.45	29,374,672,137.88	129.86
iii.	Grants from Donor Agencies	12,707,484,078.80	9,530,613,059.10	3,197,648,021.25	33.55
iv.	Short Term Borrowings/Domestic Loan	9,838,772,904.69	7,379,079,678.52	2,500,000,000.00	33.88
	Sub-total	56,788,648,468.09	42,591,486,351.07	35,778,320,159.13	84.00
	Total	151,438,000,000.00	113,578,500,000.00	103,226,809,104.80	90.89
	Less (RRA)	0.00	0.00	2,750,573,806.34	-
	GRAND TOTAL	151,438,000,000.00	113,578,500,000.00	100,476,235,298.46	88.46

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

Table 2.2 and figure 2.1 show that the cumulative revenue target as at 2020 Third quarter was ₦113.579 billion and the total actual revenue was ₦100.476 billion, which represents 88.5% performance level. The revenue as at September, 2020 increased to ₦103.227 billion when ₦2.751 billion actual revenue generated by the Revenue Retaining Agencies was added, representing overall performance of 90.9% as at September.

Figure 2.1: Bar Chart Showing Cumulative Revenue Performance as at September, 2020

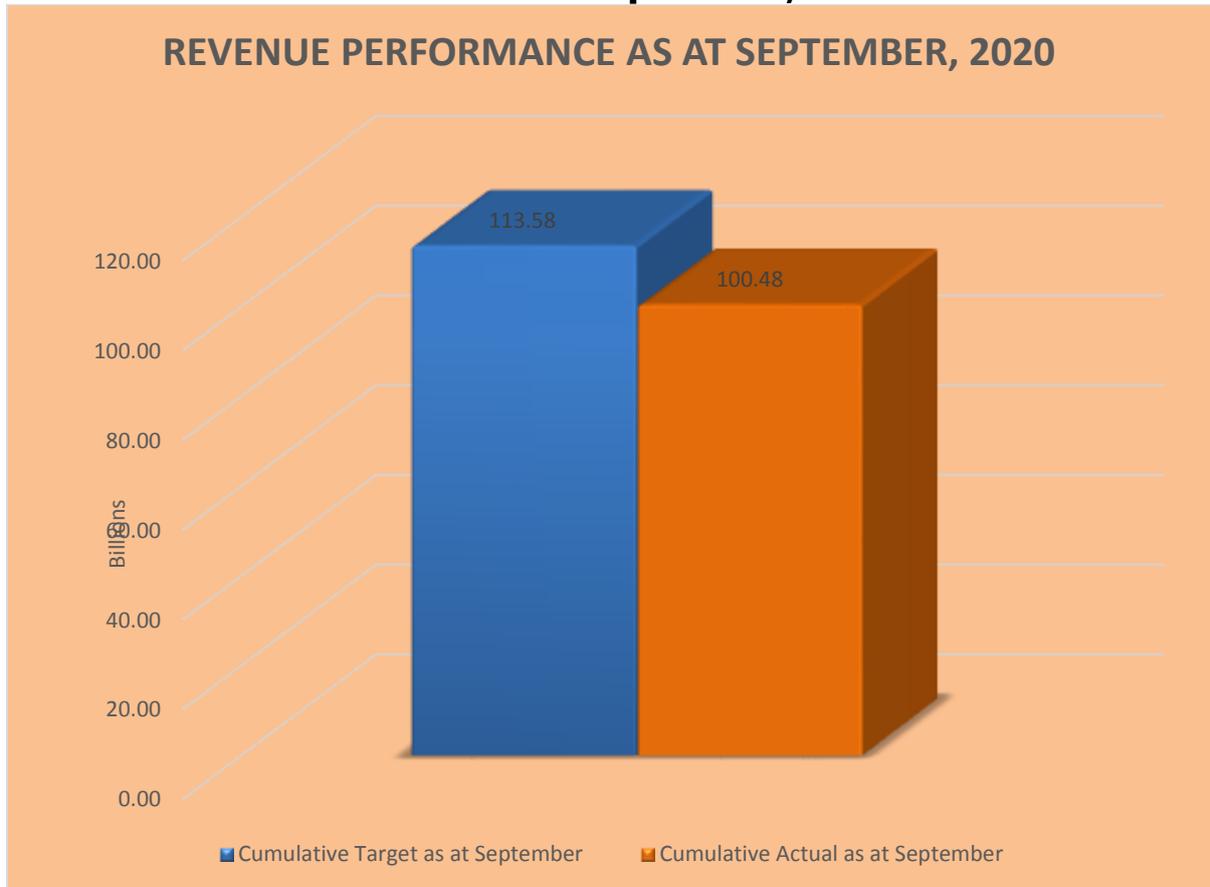


Table 2.3: Breakdown of Long-Term Borrowings/Credit as at September, 2020

S/N	NAME OF DONOR/DEVELOPMENT PARTNER	NAME OF PROGRAMME/PROJECT	THIRD QUARTER ACTUAL	CUMMULATIVE ACTUAL DRAW-DOWN (January-September)
1	World Bank IDA CREDIT	Nigerian State Health Investment Project (NSHIP)	0.00	1,688,252,128.92
2	World Bank IDA CREDIT	Community and Social Development Project Additional Finance (CSDP-AF)	5,198,229.53	385,074,562.80
3	World Bank IDA CREDIT	Youth Employment Social Support Operation (YESSO)	48,966,664.00	274,179,214.00
4	World Bank IDA CREDIT/French Development Agency	Rural Access and Agricultural Marketing Project (RAAMP)	0.00	0.00
5	World Bank IDA CREDIT	Nigerian Erosion and Watershed Management Project (NEWMAP)	100,000,021.00	1,000,000,021.00
6	Agence Francaise De Development (AfD)/World Bank Grant	National Urban Water Sector Reform Project (NUWSRP)	0.00	448,631,701.88
	GRAND TOTAL		154,164,914.53	3,796,137,628.60

Table 2.4: Breakdown of Grants as at September, 2020

S/N	MEDAs	DONOR PARTNERS	THIRD QUARTER ACTUAL	ACTUAL (January-September)
1	State Universal Basic Education Commission	Universal Basic Education Commission (UBEC)	178,000,000.00	1,697,884,078.86
		UNICEF	3,210,200.00	3,210,200.00
2	Min. Of Health	(COVID-19 Donations)	0.00	856,000,000.00
		Saving One Million Lives (SOML)	562,471,612.39	562,471,612.39
3	Primary Health Development Board	UNICEF	70,498,240.00	70,498,240.00
		UNFPA	7,460,890.00	7,460,890.00
4	Ministry of Economic Planning & Budget	UNICEF	123,000.00	123,000.00
	Total		821,763,942.39	3,197,648,021.25

Table 2.3 and 2.4 show the breakdown of Long-term borrowings/credit and Grants inflow into the State as at September, 2020. RAAMP did not have any draw-down because their activities are yet to commence. Donations were also received through the Ministry of Health to combat the scourge of covid-19 pandemic in the State.

2.2 Revenue Categories

Figure 2.2 and 2.3 depict the three revenue categories in the State. These are: Revenue from the Federation Account, Independent Revenue [Internally Generated Revenue (IGR)] and Revenue from Other Sources.

Figure 2.2: Bar Chart Showing Revenue Categories as at September

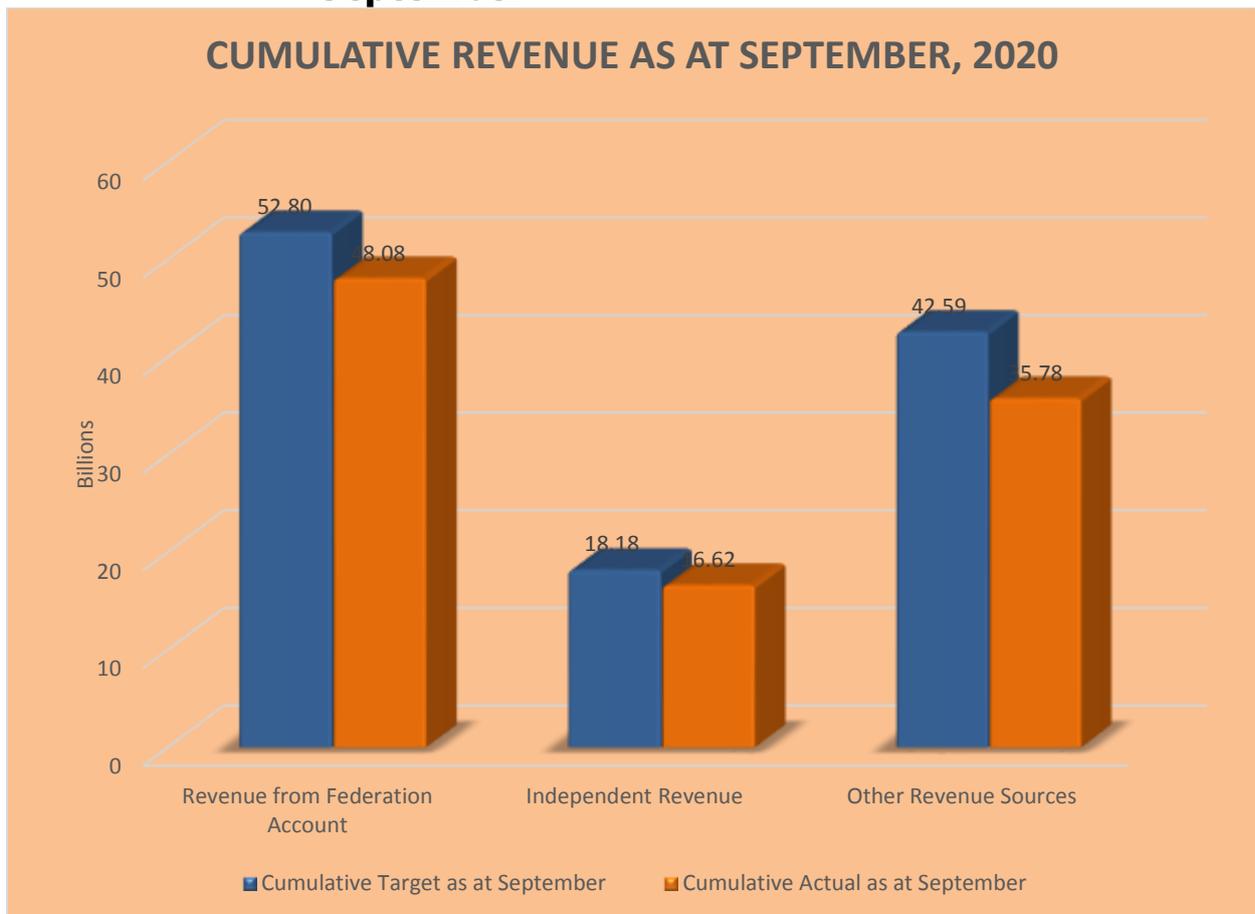


Figure 2.2 depicts the performance of Revenue Categories as at September, 2020. Actual revenue from the Federation Account amounted to ₦48.077 billion against a target of ₦52.803 billion representing 91.1%, Independent Revenue without RRA was ₦16.621 billion against a target of ₦18.184 billion representing 91.4%, and the performance rose to 106.5% when the RRA figures were added. While the Revenue from Other Sources amounted to ₦35.778 billion against a target of ₦42.591 billion representing 84.0% performance.

Figure 2.3: Pie Chart Showing Share of Revenue Categories as at September, 2020.

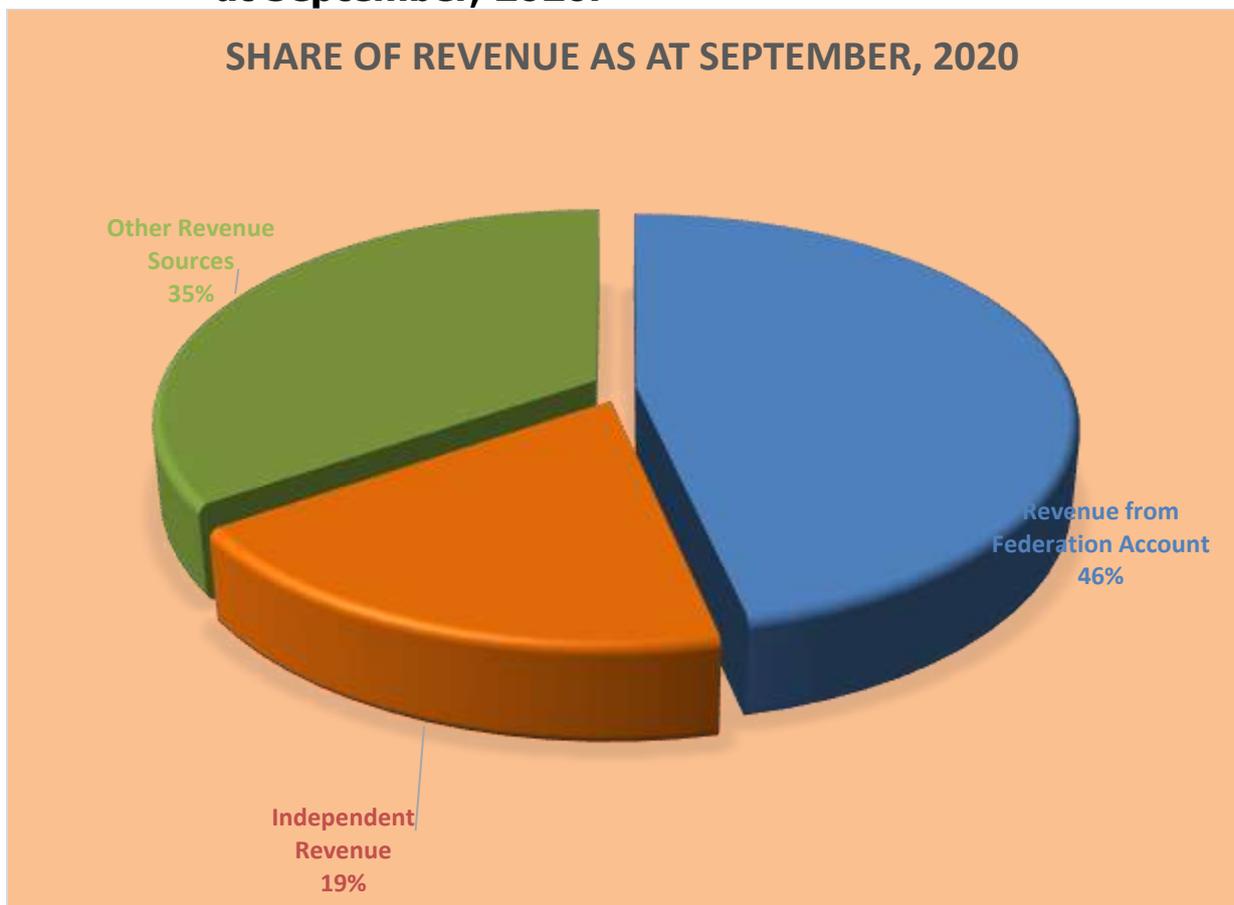


Figure 2.3 shows the proportion of actual revenue receipts from the three Revenue sources as at end of September. Out of the total actual revenue

of ₦100.476 billion realised, Independent Revenue accounted for 19% (less RRA), Revenue from Other Sources 35%, while revenue from Federation Account was 46%.

Table 2.5: Comparison of 2019 & 2020 Revenue Performance as at September

S/N	Revenue Categories	2020 Jan-Sept Actual ₦'B	Performance %	2019 Jan-Sept Actual ₦'B	Performance %	Difference
1	Revenue From Federation Account	48,076,688,452.70	91.1	49,379,630,989.45	69.1	- 1,302,942,536.75
2	Independent Revenue (IGR)	16,621,226,686.63	91.4	20,220,189,406.04	107.3	- 3,598,962,719.41
3	Other Revenue Sources	35,778,320,159.13	84.0	22,106,087,692.13	40.1	13,672,232,467.00
	Total	100,476,235,298.46	88.5	91,705,908,087.62	63.1	8,770,327,210.84

Table 2.5 shows the comparison between 2019 and 2020 revenue performances as at September. Revenue from Federation Account decreased slightly when compared with the corresponding 2019 figure, Independent Revenue also decreased significantly below the 2019 figure. However, revenue from Other Sources recorded significant increase as at September, 2020.

Table 2.6: Comparison of 2019 & 2020 Independent Revenue Performance as at September, 2020.

S/N	COMPONENTS	Jan-Sept, 2020	Jan-Sept, 2019
1	Ondo State Internal Revenue Services (ODIRS)	13,671,057,436.43	17,266,416,161.21
2	Ministries, Extra-Ministerial Departments & Agencies (MEDAs)	2,683,560,619.78	2,665,986,768.56
3	Education Endowment Fund (EEF)	266,608,630.42	287,786,476.27
	Total (Without RRA)	16,621,226,686.63	20,220,189,406.04
4	Revenue Retaining Agencies (RRAs)	2,750,573,806.34	4,316,091,257.49
	Grand-Total	19,371,800,492.97	24,536,280,663.53

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

Table 2.6 shows the comparison between 2019 and 2020 Independent Revenue components as at September. The total Independent Revenue generated as at September, 2020 decreased significantly when compared to the corresponding 2019 figure. This may not be unconnected with Covid-19 pandemic that paralyzed economic activities during the lockdown in second and third quarter of the year.

CHAPTER THREE

EXPENDITURE PROFILE AND ANALYSIS

3.1 2020 THIRD QUARTER EXPENDITURE

Table 3.1 shows the expenditure details of the first, second and third quarters of year 2020 for the State.

Table 3.1: Summary of 2020 First, Second and Third Quarter Expenditures

S/N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦	THIRD QUARTER PERFORMANCE LEVEL %
1	PERSONNEL COST	10,014,993,636.98	9,331,599,031.01	9,098,183,217.38	6,206,644,676.03	61.97
2	OVERHEAD COST	941,208,387.50	789,401,659.72	336,465,971.26	480,977,898.00	51.10
3	SPECIAL PROGRAMME	3,051,459,826.75	1,645,996,506.37	2,741,304,793.38	2,225,508,328.43	72.93
4	GRANTS AND CONTRIBUTIONS	2,085,238,750.00	1,203,077,400.00	1,892,790,298.28	533,524,193.28	25.59
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	2,662,700,000.00	2,665,420,071.42	2,810,450,746.16	1,967,511,665.37	73.89
A	TOTAL RECURRENT EXPENDITURE	18,755,600,601.23	15,635,494,668.52	16,879,195,026.46	11,414,166,761.11	60.86
	DEBT SERVICE	3,250,000,000.00	4,873,868,265.77	3,319,338,958.05	4,927,837,545.42	151.63
B	DEBT SERVICE	3,250,000,000.00	4,873,868,265.77	3,319,338,958.05	4,927,837,545.42	151.63
	STATUTORY TRANSFERS					
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	356,119,096.37	88,805,358.76	89,205,358.76	95,323,642.22	26.77
2	TRANSFER TO OSOPADEC	1,594,578,192.95	450,000,000.00	455,900,000.00	450,000,000.00	28.22
3	TRANSFER TO INTERNAL REVENUE SERVICES	1,064,379,876.47	484,111,050.26	1,168,723,483.79	885,969,546.56	83.24
C	TOTAL STATUTORY TRANSFER	3,015,077,165.80	1,022,916,409.02	1,713,828,842.55	1,431,293,188.78	47.47
	CAPITAL EXPENDITURE					
1	MEDAs/INSTITUTIONS	12,838,822,232.97	3,321,549,595.57	8,094,945,739.42	12,751,198,245.29	99.32
D	TOTAL CAPITAL EXPENDITURE	12,838,822,232.97	3,321,549,595.57	8,094,945,739.42	12,751,198,245.29	99.32
	GRAND TOTAL (A+B+C+D)	37,859,500,000.00	24,853,828,938.88	30,007,308,566.48	30,524,495,740.60	80.63

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

Figure 3.1: Bar Chart Showing Year 2020 First, Second and Third Quarters Estimate and Actual Expenditures

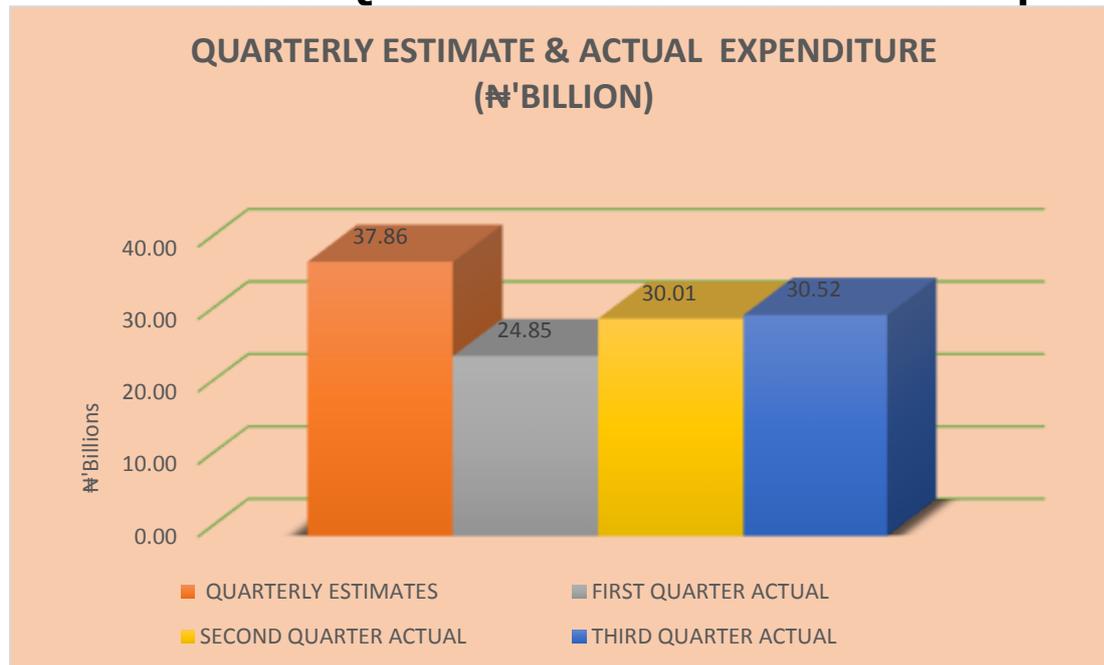


Figure 3.1 above compares the total actual expenditure for the first, second and third quarters of year 2020 with the quarterly estimates. The actual total expenditure for the third quarter was ₦30.524 billion against the proposed estimates of ₦37.860 billion. This represents a 80.6% performance level for the quarter while the total actual for the first quarter was ₦24.854 representing performance level of 65.6% and second quarter ₦30.007 billion with performance level of 79.3% when compared with the estimates

Table 3.2: Cumulative Expenditure as at September, 2020

S/N	EXPENDITURE DETAILS	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL AS AT SEPTEMBER ₦	CUMULATIVE PERFORMANCE AS AT SEPTEMBER (%)	VARIANCE ₦
1	PERSONNEL COST	40,059,974,547.92	30,044,980,910.94	24,636,426,924.42	82	5,408,553,986.52
2	OVERHEAD COST	3,764,833,550.00	2,823,625,162.50	1,606,845,528.98	56.91	1,216,779,633.52
3	SPECIAL PROGRAMME	12,205,839,307.00	9,154,379,480.25	6,612,809,628.18	72.24	2,541,569,852.07
4	GRANTS AND CONTRIBUTIONS	8,340,955,000.00	6,255,716,250.00	3,629,391,891.56	58.02	2,626,324,358.44
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,650,800,000.00	7,988,100,000.00	7,443,382,482.95	93.18	544,717,517.05
A	TOTAL RECURRENT EXPENDITURE	75,022,402,404.92	56,266,801,803.69	43,928,856,456.09	78.07	12,337,945,347.60
	DEBT SERVICE	13,000,000,000.00	9,750,000,000.00	13,121,044,769.24	134.57	(3,371,044,769.24)
B	DEBT SERVICE	13,000,000,000.00	9,750,000,000.00	13,121,044,769.24	134.57	(3,371,044,769.24)
	STATUTORY TRANSFERS		-	-		-
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	1,424,476,385.49	1,068,357,289.11	273,334,359.74	25.58	795,022,929.37
2	TRANSFER TO OSOPADEC	6,378,312,771.82	4,783,734,578.86	1,355,900,000.00	28.34	3,427,834,578.86
3	TRANSFER TO INTERNAL REVENUE SERVICES	4,257,519,505.89	3,193,139,629.42	2,538,804,080.61	79.51	654,335,548.81
C	TOTAL STATUTORY TRANSFER	12,060,308,663.19	9,045,231,497.40	4,168,038,440.35	46.08	4,877,193,057.05
	CAPITAL EXPENDITURE		-	-		-
1	MEDAs/INSTITUTIONS	51,355,288,931.88	38,516,466,698.91	24,167,693,580.28	62.75	14,348,773,118.63
D	TOTAL CAPITAL EXPENDITURE	51,355,288,931.88	38,516,466,698.91	24,167,693,580.28	62.75	14,348,773,118.63
	GRAND TOTAL (A+B+C+D)	151,438,000,000.00	113,578,500,000.00	85,385,633,245.96	75.18	28,192,866,754.04

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

Figure 3.2: Bar Chart Showing Cumulative Estimates & Actual Expenditure as at September, 2020

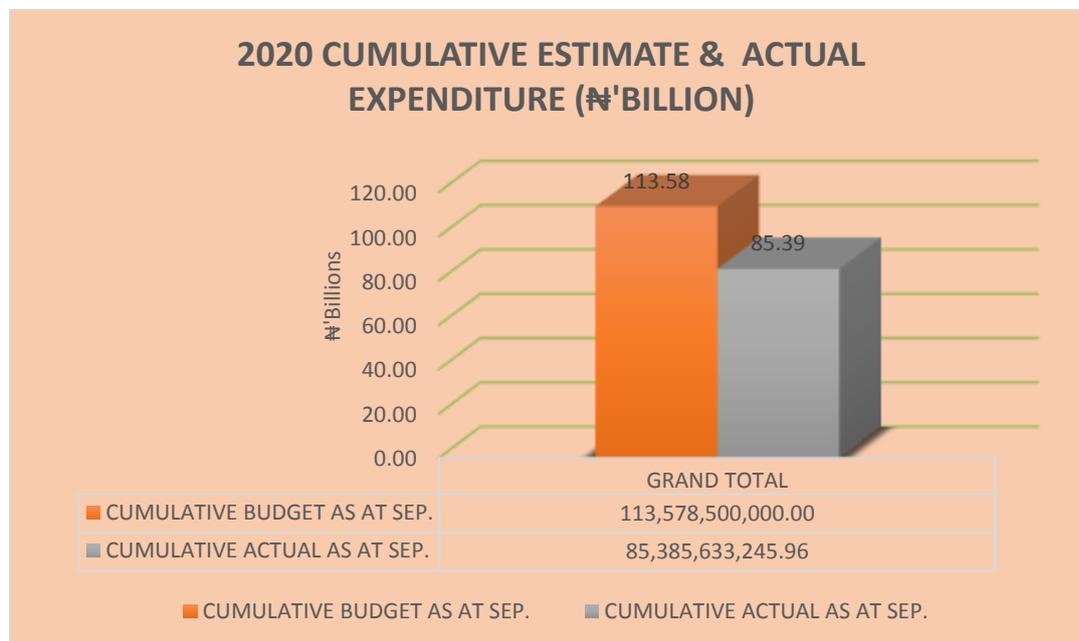


Figure 3.2 above compares the cumulative as at september actual expenditure with its estimates. The actual cumulative expenditure as at September was ₦85.385 billion against the proposed estimates of ₦113.579 billion. This represents a 75.2% performance level.

Figure 3.3: Bar Chart Showing Cumulative Estimates and Actual Expenditure Classifications as at September, 2020

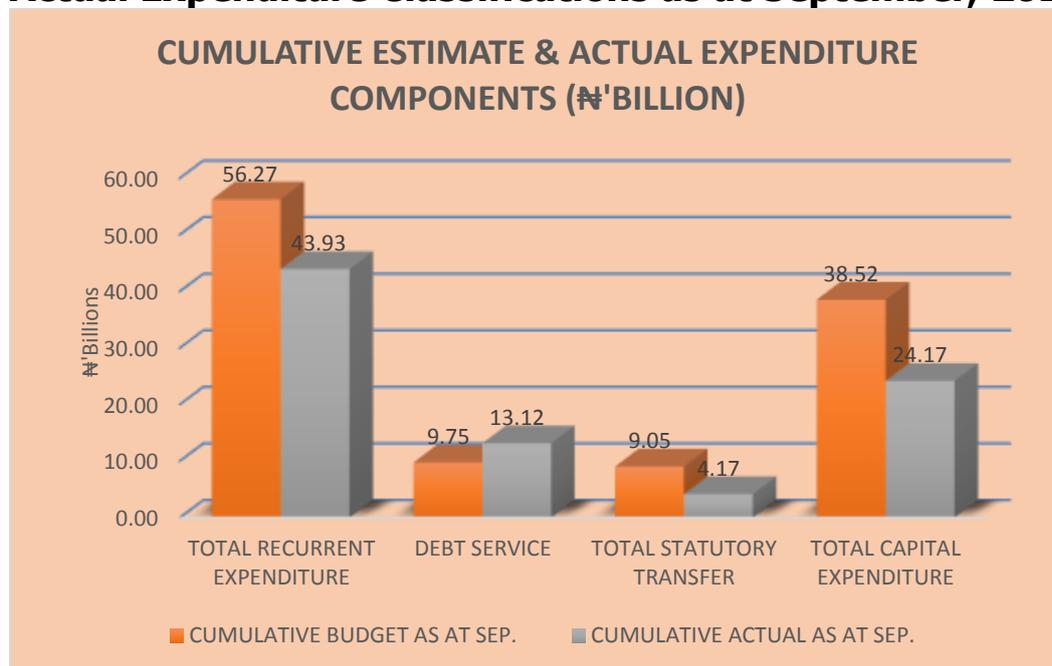


Figure 3.3 shows that actual Recurrent expenditure was ₦43.929 billion against the cumulative estimates of ₦56.267 billion as at September, representing 78.1% performance level, actual Debt Repayment figure furnished by the Debt Management Office as at September was ₦13.121 billion, showing a 134.6% performance level when compared with its estimate of ₦9.750 billion. In similar manner, the estimates for Statutory Transfer was ₦9.045 billion. At the end of September, actual Statutory Transfer was ₦4.168 billion, representing 46.1% performance level also, , actual Capital Expenditure was ₦24.168 billion against its estimate of ₦38.516 billion, performing at 62.8%.

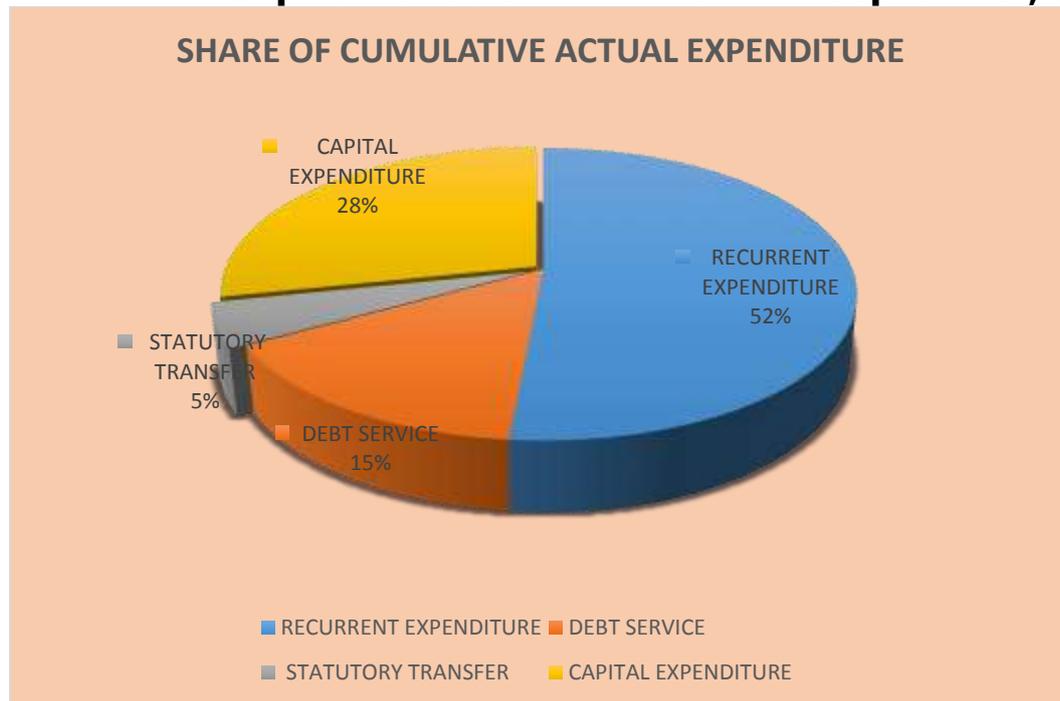
3.2. SHARE OF 2020 CUMULATIVE EXPENDITURE AS AT SEPTEMBER

Table 3.3 shows that out of the sum of ₦85.386 billion recorded as the actual total expenditure as at September, Recurrent Expenditure accounted for 52%, Debt Repayment 15%, Statutory Transfer 5% and 28% was expended on Capital projects. The corresponding 2019 cumulative as at September share revealed that Recurrent Expenditure was 67%, Debt Repayment 7%, Statutory Transfer 2% and 24% as Capital Expenditure.

Table 3.3: Comparison of 2020 and 2019 Cumulative Expenditure as at September

S/N	Expenditure Classification	2020 Cumulative as at September Actual Expenditure ₦	2020 Share to Total Expenditure %	2019 Cumulative as at September Actual Expenditure ₦	2019 Share to Total Expenditure %
1	Recurrent Expenditure	43,928,856,456.09	52	53,655,745,335.08	67
2	Capital Expenditure	24,167,693,580.28	28	19,465,060,126.14	24
3	Debt Service/Repayment	13,121,044,769.244	15	5,335,302,441.29	7
4	Statutory Transfer	4,168,038,440.35	5	1,879,234,006.67	2
TOTAL		85,385,633,245.96	100	80,335,341,909.18	100

Figure 3.4: Pie Chart Showing Share of Cummulative Actual Expenditure Performance as at September, 2020



3.3 RECURRENT EXPENDITURE ANALYSIS

Analysis of cumulative recurrent expenditure as at september 2020 shows that the actual Recurrent expenditure was ₦43.929 billion against the proposed estimates of ₦56.267 billion. This figure showed that Recurrent expenditure performed at 78.1% while the third quarter actual of ₦11.414 billion against the proposed estimates of ₦18.756 billion recorded a performance of 60.1%.

Table 3.4: Details of Cumulative Recurrent Expenditure Components as at September 2020

S/N	EXPENDITURE DETAILS	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATES ₦	CUMULATIVE ACTUAL ₦	VARIANCE ₦	CUMULATIVE PERFORMANCE LEVEL %
1	PERSONNEL COST	40,059,974,547.92	30,044,980,910.94	24,636,426,924.42	5,408,553,986.52	82.00
2	OVERHEAD COST	3,764,833,550.00	2,823,625,162.50	1,606,845,528.98	1,216,779,633.52	56.91
3	SPECIAL PROGRAMME	12,205,839,307.00	9,154,379,480.25	6,612,809,628.18	2,541,569,852.07	72.24
4	GRANTS AND CONTRIBUTIONS	8,340,955,000.00	6,255,716,250.00	3,629,391,891.56	2,626,324,358.44	58.02
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,650,800,000.00	7,988,100,000.00	7,443,382,482.95	544,717,517.05	93.18
	TOTAL RECURRENT EXPENDITURE	75,022,402,404.92	56,266,801,803.69	43,928,856,456.09	12,337,945,347.60	78.07

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

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

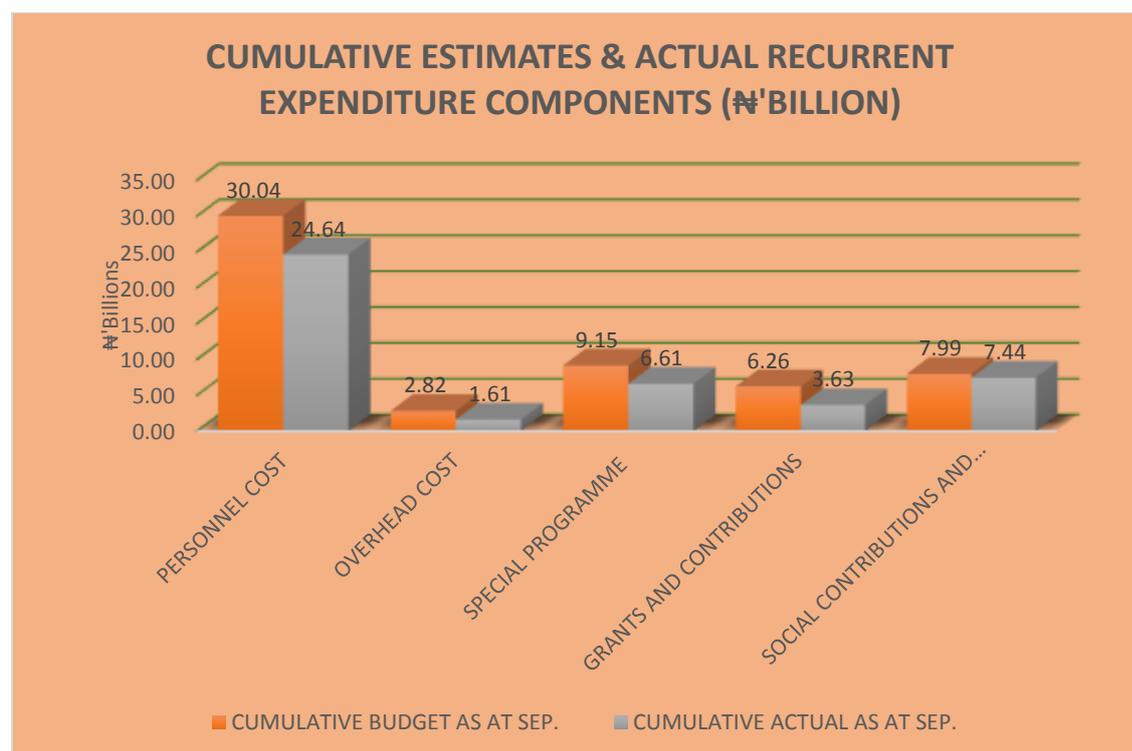


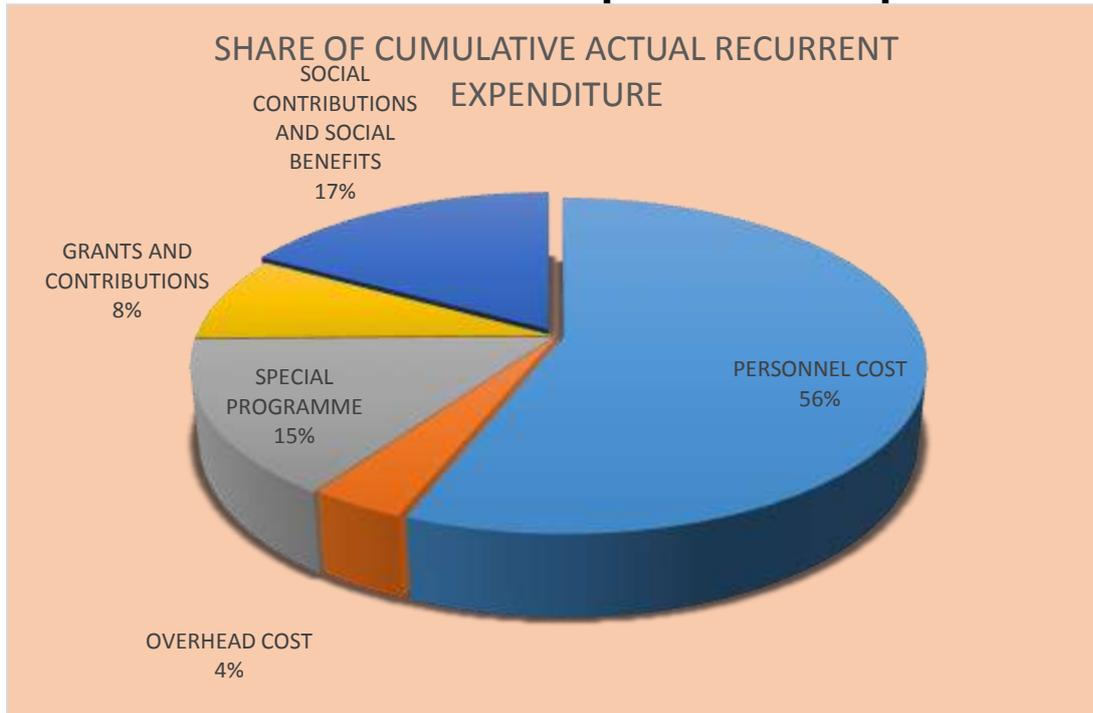
Table 3.4 and Figure 3.5 showed the cumulative Recurrent expenditure components as at September 2020. The estimates projection for Personnel Cost was ₦30.045 billion, Overhead Cost ₦2.824 billion, Special Programme ₦9.154 billion, Grants and Contributions ₦6.255 billion and ₦7.988 billion as Social Contributions & Social Benefits.

At the end of September, the actual value and performance level for Personnel Cost was ₦24.636 billion (82.0%), Overhead Cost ₦1.607 billion (56.9%), Special Programme ₦6.613 billion (72.2%), Grants and Contributions ₦3.629 billion (58.0%) and ₦7.443 billion (93.2%) as Social Contributions & Social Benefits.

3.4 SHARE OF RECURRENT EXPENDITURE COMPONENTS

Figure 3.6 reveals that out of the 2020 cumulative actual recurrent expenditure of ₦43.929 billion, Personnel cost accounted for 56%, Overhead Cost 4%, Special Programme 15%, Grants and Contributions 8% and Social Contributions & Social Benefits 17%.

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



3.4.1 PERSONNEL COST

With quarterly estimates of ₦10.015 billion, actual personnel cost for third quarter was ₦6.207 billion, representing 62.0% performance level while the cumulative actual personnel cost as at September of ₦24.636 billion recorded a performance of 82.0% when compared with the cumulative estimate of ₦30.045 billion.

Figure 3.7: Bar Chart Showing Cumulative Personnel Cost

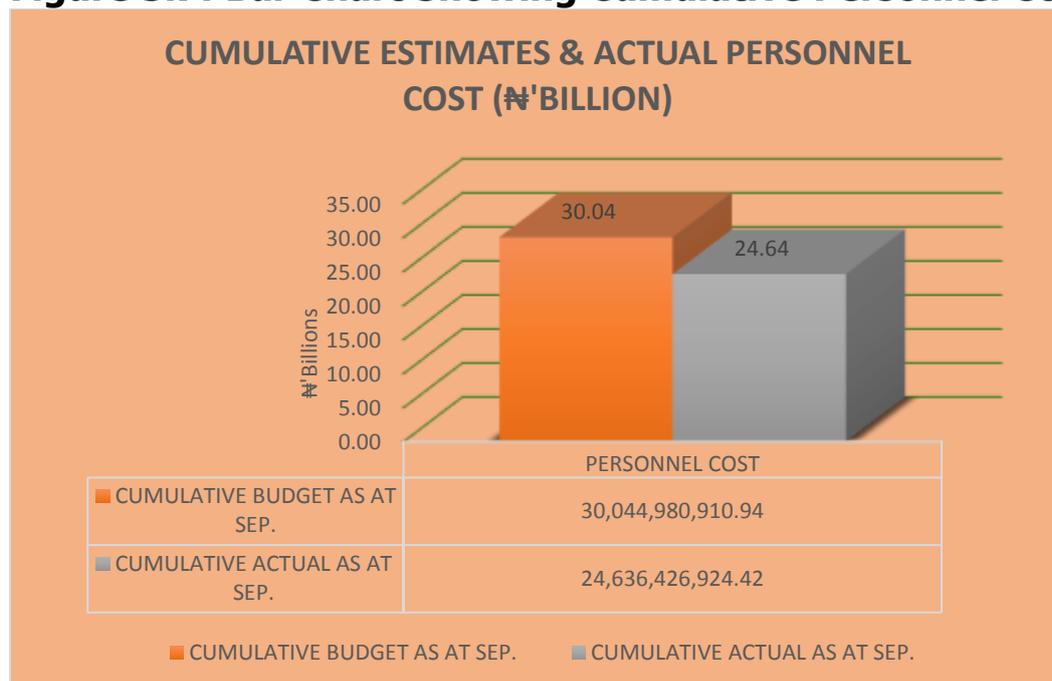


Table 3.5: Comparison of 2020 & 2019 Cumulative Personnel Cost as at September

S/N	PERSONNEL DETAILS	2020 CUMULATIVE ACTUAL ₦	2019 CUMULATIVE ACTUAL ₦
1	CORE CIVIL SERVICE	12,412,510,972.61	13,009,013,543.48
2	ADHOC HMB STAFF	298,956,788.85	332,539,774.25
3	ADHOC MIN. OF AGRIC STAFF	9,558,257.71	7,485,173.22
4	TESCOM (PUB. SECONDARY SCH)	10,569,876,815.92	10,925,096,901.28
5	JUDICIARY	1,345,524,089.33	1,198,856,451.68
	TOTAL	24,636,426,924.42	25,472,991,843.91

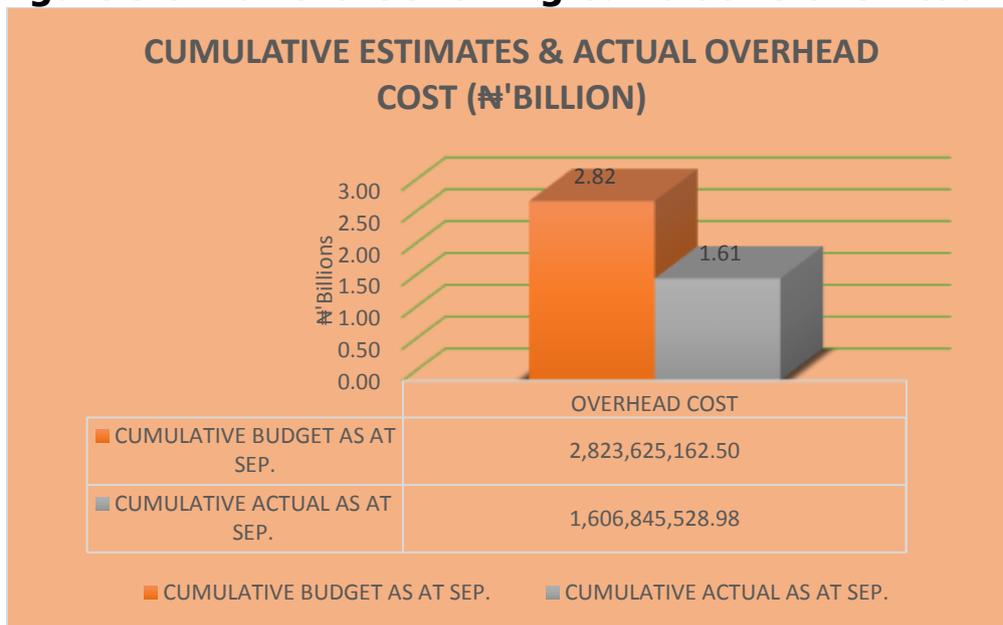
SOURCE: OFFICE OF ACCOUNTANT GENERAL, ONDO STATE

Table 3.5 shows the cumulative detail of Personnel Cost classifications as at September. 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 Judiciary.

3.4.2 OVERHEAD COST

With quarterly estimates of ₦0.941 billion, actual overhead cost for the third quarter was ₦0.481 billion, representing 51.1% performance level while the cumulative actual overhead cost as at september of ₦1.607 billion recorded a performance of 56.9% when compared with the estimate of ₦2.824 billion.

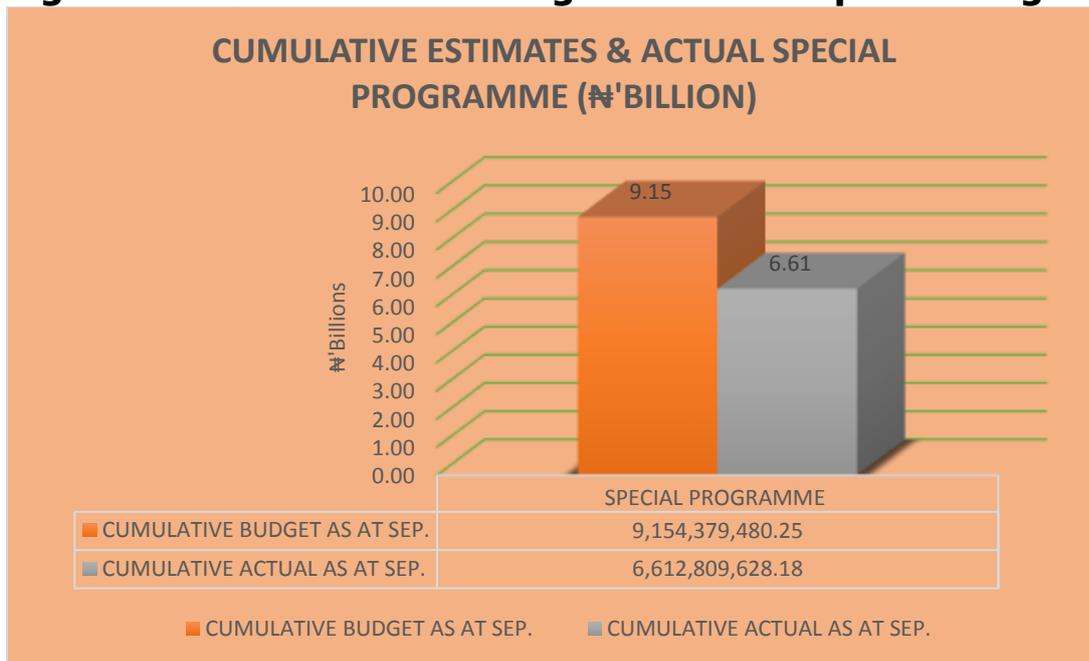
Figure 3.8: Bar Chart Showing Cumulative Overhead Cost



3.4.3 SPECIAL PROGRAMMES

With quarterly estimates of ₦3.051 billion, actual value for special programme for the third quarter was ₦2.226 billion, representing 72.9% performance level while the cumulative actual special programme as at september of ₦6.613 billion recorded a performance of 72.2% when compared with the estimate of ₦9.154 billion.

Figure 3.9: Bar Chart Showing Cumulative Special Programme



3.4.4 GRANTS AND CONTRIBUTIONS

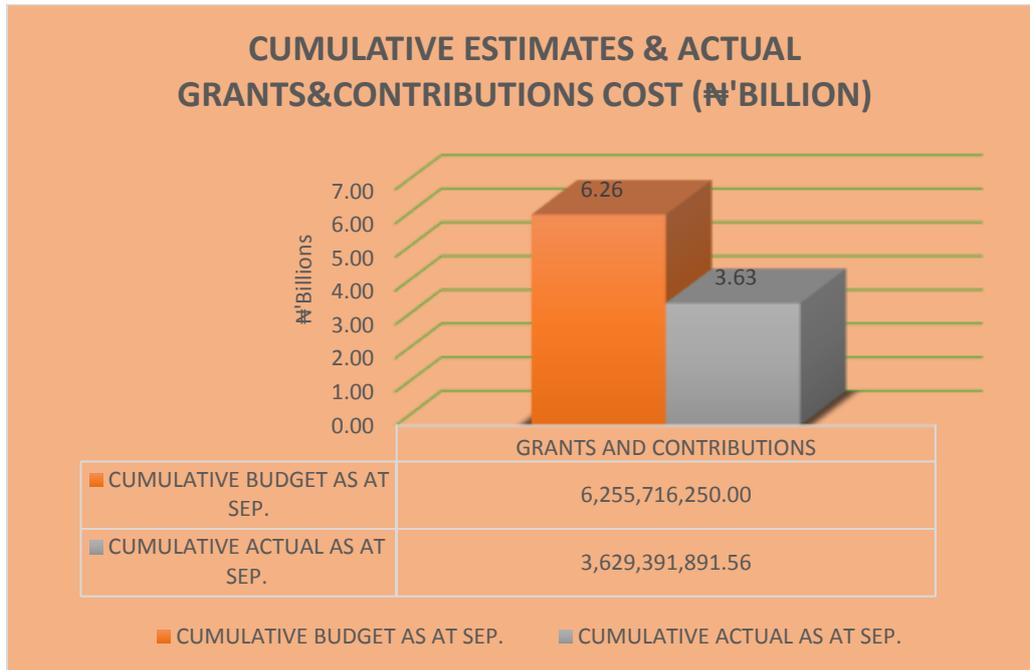
With quarterly estimates of ₦2.085 billion, actual value for this head for the third quarter was ₦0.534 billion, representing 25.6% performance level for the quarter while the cumulative actual as at september of ₦3.629 billion recorded a performance of 58.0% when compared with the estimate of ₦6.256 billion.

Table 3.6: Summary of 2020 Cumulative Grants and Contributions

S/N	ORGANIZATION	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATES AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL AS AT SEPTEMBER ₦	CUMULATIVE PERFORMANCE LEVEL (%)
1	Adekunle Ajasin University, Akungba Akoko	1,881,780,000.00	1,411,335,000.00	817,835,000.00	57.95
2	Nigeria Security and Civil Defence Corps	1,780,000.00	1,335,000.00	697,200.00	52.22
3	Nigerian Legion	2,670,000.00	2,002,500.00	1,260,000.00	62.92
4	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	35,600,000.00	26,700,000.00	13,998,600.00	52.43
5	Ondo State Football Academy	44,500,000.00	33,375,000.00	-	0.00
6	Ondo State Football Development Agency	623,000,000.00	467,250,000.00	280,500,000.00	60.03
7	Ondo State University of Medical Sciences	623,000,000.00	467,250,000.00	247,500,000.00	52.97
8	Ondo State University of Science and Technology, Okitipupa	623,000,000.00	467,250,000.00	231,000,000.00	49.44
9	Rufus Giwa Polytechnic, Owo	2,400,000,000.00	1,800,000,000.00	1,097,321,500.00	60.96
10	Senior Staff Club	2,225,000.00	1,668,750.00	-	0.00
11	Ondo State Investment Promotion Agency (ONDIPA)	178,000,000.00	133,500,000.00	-	0.00
12	OWENA PRESS	120,000,000.00	90,000,000.00	49,279,591.56	54.76
13	Ondo State Radiovision Corporation	53,400,000.00	40,050,000.00	-	0.00
14	Ondo State Afforestation Project	2,000,000.00	1,500,000.00	-	0.00
15	Ondo State University of Medical Sciences Teaching Hospital	1,750,000,000.00	1,312,500,000.00	890,000,000.00	67.81
	TOTAL	8,340,955,000.00	6,255,716,250.00	3,629,391,891.56	58.01

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

Figure 3.10: Bar Chart Showing Cumulative Grants And Contributions



3.4.5 SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS

With quarterly estimates of ₦2.663 billion, third quarter actual Social contributions and benefits was ₦1.968 billion, representing 73.9% performance level while the cumulative actual as at september of ₦7.443 billion recorded a performance of 93.2% when compared with its estimate of ₦7.988 billion. The breakdown of SC&SB is shown in table 3.7.

**Table 3.7: Details of Social Contributions and Benefits
Cumulative as at September**

EXPENDITURE DETAILS	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATES AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL AS AT SEPTEMBER ₦	CUMULATIVE PERFORMANCE LEVEL (%)
NHIS CONTRIBUTION	600,000,000.00	450,000,000.00		
CONTRIBUTORY PENSION (EMPLOYERS)	400,000,000.00	300,000,000.00	63,687,997.29	21.23
CONSOLIDATED REVENUE FUND CHARGES- SALARIES			515,931,702.27	
GRATUITY	1,125,800,000.00	844,350,000.00	645,183,708.29	76.41
PENSION	8,500,000,000.00	6,375,000,000.00	6,201,320,902.06	97.28
PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	18,750,000.00	17,258,173.04	92.04
TOTAL	10,650,800,000.00	7,988,100,000.00	7,443,382,482.95	93.18

Source: Office of the Accountant-General

3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.8 shows the cumulative sectoral recurrent expenditure details as at September 2020. The Sectoral Recurrent expenditure consist of Personnel cost, Overhead cost, Special programme and Grants & Contributions.

Table 3.8: Break-Down of Cumulative Sectoral Recurrent Expenditure

S/N	Sub-Sector/SECTOR	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATES AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL AS AT SEPTEMBER ₦	CUMULATIVE PERFORMANCE LEVEL (%)
1	Agric	1,555,578,284.47	1,166,683,713.35	924,706,574.55	79.26
2	Trade & Industry	711,480,161.78	533,610,121.34	292,513,811.97	54.82
3	Infrastructure	2,708,774,730.20	2,031,581,047.65	1,464,515,278.70	72.09
4	Public Finance	6,104,771,298.61	4,578,578,473.96	5,133,054,427.06	112.11
A	TOTAL ECONOMIC SECTOR	11,080,604,475.06	8,310,453,356.30	7,814,790,092.28	94.04
1	Education	23,487,646,634.20	17,615,734,975.65	14,519,582,320.77	82.42
2	Health	11,380,718,517.89	8,535,538,888.42	7,360,535,917.75	86.23
3	Social & Community Development	1,857,515,219.61	1,393,136,414.71	804,643,636.28	57.76
4	Environment & Sewage Management	412,881,277.24	309,660,957.93	297,392,094.34	96.04
B	TOTAL SOCIAL SERVICES SECTOR	37,138,761,648.94	27,854,071,236.71	22,982,153,969.14	82.51
1	Administration of Justice	2,979,299,788.13	2,234,474,841.10	1,739,154,111.56	77.83
C	TOTAL LAW & JUSTICE SECTOR	2,979,299,788.13	2,234,474,841.10	1,739,154,111.56	77.83
1	General Administration	8,889,077,175.42	6,666,807,881.57	2,179,767,786.50	32.70
2	Legislative	2,670,459,080.19	2,002,844,310.14	910,313,813.97	45.45
3	Information	1,613,400,237.18	1,210,050,177.89	878,597,379.52	72.61
D	TOTAL ADMINISTRATION SECTOR	13,172,936,492.79	9,879,702,369.59	3,968,678,979.99	40.17
E	SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS	10,650,800,000.00	7,988,100,000.00	7,443,382,482.95	93.18
	GRAND TOTAL (A+B+C+D+E)	75,022,402,404.92	56,266,801,803.69	43,928,856,456.09	78.07

Source: Office of the Accountant-General and other MEDAs

The cumulative sectoral actual Recurrent expenditure as at September was ₦43.929 billion against its estimates of ₦56.267 billion. This represents 78.1% overall performance level. In the classifications, the Social services sector recorded the highest actual recurrent expenditure of ₦22.982 billion, representing 82.5% performance level when compared with the cumulative estimate of ₦27.854 billion. On the other hand,

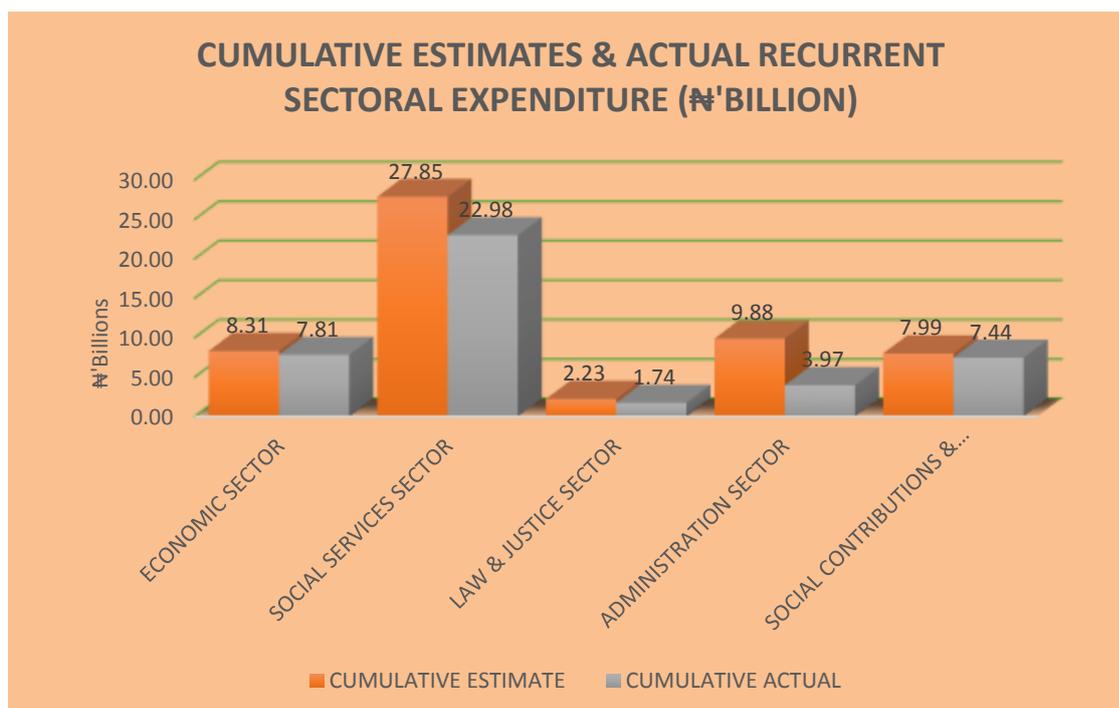
Administration Sector had the least performance of 40.2% while Economic sector, Law & Justice sector and Social contributions & Social benefits performances were 94.0%, 77.8% and 93.2% respectively.

Table 3.9: Summary of Cumulative Sectoral Recurrent Expenditure as at September

S/N	SUB-SECTOR/SECTOR	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATES ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE PERFORMANCE LEVEL (%)
A	ECONOMIC SECTOR	11,080,604,475.06	8,310,453,356.30	7,814,790,092.28	94.04
B	SOCIAL SERVICES SECTOR	37,138,761,648.94	27,854,071,236.71	22,982,153,969.14	82.51
C	LAW & JUSTICE SECTOR	2,979,299,788.13	2,234,474,841.10	1,739,154,111.56	77.83
D	ADMINISTRATION SECTOR	13,172,936,492.79	9,879,702,369.59	3,968,678,979.99	40.17
E	SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS	10,650,800,000.00	7,988,100,000.00	7,443,382,482.95	93.18
	GRAND TOTAL (A+B+C+D+E)	75,022,402,404.92	56,266,801,803.69	43,928,856,456.09	78.07

Source: Office of the Accountant-General and other MEDAs

Figure 3.11: Bar Chart Showing Cumulative Sectoral Recurrent Expenditure



3.6 STATUTORY TRANSFERS

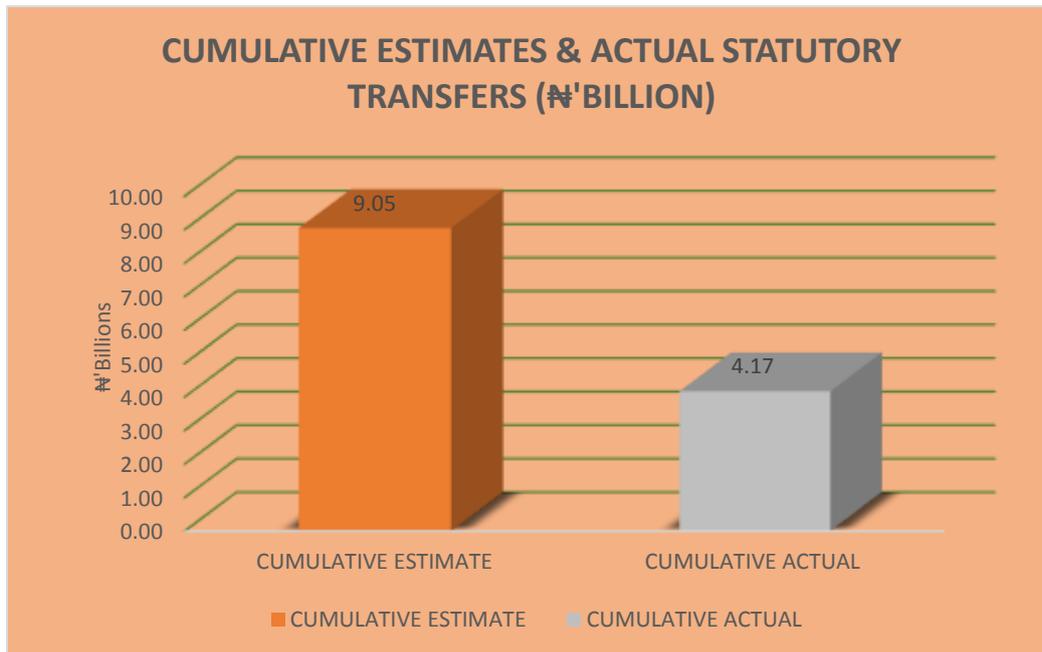
With quarterly estimates of ₦3.015 billion, third quarter actual Statutory Transfers was ₦1.431 billion, representing 47.5% performance level, while the cumulative actual as at september of ₦4.168 billion recorded a performance of 46.1% when compared with its estimate of ₦9.045.

Table 3.10: Details of Cumulative Statutory Transfer as at September
Statutory Transfers

S/N	PARTICULARS	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATES ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE PERFORMANCE LEVEL (%)
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	1,424,476,385.49	1,068,357,289.11	273,334,359.74	25.58
2	TRANSFER TO OSOPADEC	6,378,312,771.82	4,783,734,578.86	1,355,900,000.00	28.34
3	TRANSFER TO INTERNAL REVENUE SERVICES	4,257,519,505.89	3,193,139,629.42	2,538,804,080.61	79.51
	TOTAL	12,060,308,663.19	9,045,231,497.40	4,168,038,440.35	46.08

Source: OFFICE OF ACCOUNTANT-GENERAL

Figure 3.12: Bar Chart Showing Cumulative Statutory Transfers



3.7 DEBT SERVICE/REPAYMENT

With third quarter estimates of ₦3.250 billion, actual Debt Service/repayment was ₦4.928 billion, representing a performance of 151.6%, while the cumulative actual debt repayment as at september was ₦9.750 billion with estimates of ₦13.121 billion, representing 134.6% performance level.

Table 3.11: Details of Cumulative Debt Service/ Repayment as at September, 2020

S/N	FACILITY	PRINCIPAL AMOUNT	CUMULATIVE ACTUAL PRINCIPAL REPAYMENT(Jan-Sep)	CUMULATIVE ACTUAL INTEREST PAID (Jan-Sep)	CUMULATIVE ACTUAL PRINCIPAL REPAYMENT & INTEREST PAID (Jan-Sep)
1	Excess Crude Account	10,000,000,000.00	87,346,902.37	272,543,479.96	359,890,382.33
2	Salary Bailout	14,686,558,819.29	244,775,980.33	339,500,931.62	584,276,911.95
3	Restructured Commercial Bank Loan(FGN Bond)	4,195,167,123.56	41,332,304.92	357,554,028.60	398,886,333.52
4	Budget Support Facility	17,569,000,000.00	39,998,388.19	570,270,329.25	610,268,717.44
5	OSAEC/CACS	2,000,000,000.00	441,134,552.10	67,661,170.46	508,795,722.56
6	Micro Credit	1,960,788,794.60	359,477,945.64	18,572,644.86	378,050,590.50
7	Bond(N27B Restructured)	4,200,000,000.00	2,131,330,567.60	412,945,297.50	2,544,275,865.10
8	Bond 2	30,000,000,000.00	2,857,142,855.15	2,297,160,246.21	5,154,303,101.36
9	UBEC/SUBEB	390,878,378.38	-	0.00	0.00
10	Water Corporation	702,000,000.00	288,782,151.39	29,683,159.69	318,465,311.08
11	Vehicle Lease 2019	739,400,000.00	295,632,208.26	117,031,315.46	412,663,523.72
12	Basic Health Care Facility	100,000,000.00	75,000,000.06	0.00	75,000,000.06
13	UBEC/SUBEB	491,277,613.69	81,879,602.28	0.00	81,879,602.28
14	Contractor(CRANEBURG)	3,000,000,000.00	1,013,341,586.81	152,396,024.11	1,165,737,610.92
15	Contractor(Contract Financing)	10,000,000,000.00	-	0.00	0.00
16	Salary Arrears	5,049,934,134.05	-	0.00	0.00
17	FOREIGN LOANS		395,774,142.36	132,776,954.06	528,551,096.42
	TOTAL	105,085,004,863.57	8,352,949,187.46	4,768,095,581.78	13,121,044,769.24

SOURCE: DEBT MANAGEMENT DEPARTMENT (NOTE: All FAAC deductions reported are as at Sept;2020)

3.8 CAPITAL EXPENDITURE ANALYSIS

The third quarter estimates for Capital expenditure was ₦12.839 billion. At the end of the quarter, the actual Capital expenditure recorded was ₦12.751 billion, representing 99.3% performance level while the cumulative Capital Expenditure of ₦24.168 billion as September recorded a performance of 62.8% when compared with its estimate of ₦38.516 billion.

Table 3.12: Cumulative Sectoral Capital Expenditure Details

S/N	SUB-SECTOR/SECTOR	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATES AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL AS AT SEPTEMBER ₦	CUMULATIVE PERFORMANCE LEVEL (%)
1	Agric	5,657,914,285.71	4,243,435,714.29	50,013,533.00	1.18
2	Trade & Industry	1,410,900,000.00	1,058,175,000.00	378,594,399.56	35.78
3	Infrastructure	14,895,161,800.00	11,171,371,350.00	15,647,985,327.74	140.07
4	Public Finance	5,747,147,277.55	4,310,360,458.16	767,773,118.06	17.81
A	ECONOMIC SECTOR	27,711,123,363.26	20,783,342,522.45	16,844,366,378.36	81.05
1	Education	4,237,618,157.72	3,178,213,618.29	1,250,941,357.72	39.36
2	Health	7,687,200,000.00	5,765,400,000.00	3,767,937,660.66	65.35
3	Social & Community Development	1,137,472,410.90	853,104,308.18	442,558,449.41	51.88
4	Environment & Sewage Management	2,271,700,000.00	1,703,775,000.00	1,185,222,146.43	69.56
B	SOCIAL SERVICES SECTOR	15,333,990,568.62	11,500,492,926.47	6,646,659,614.22	57.79
1	Administration of Justice	2,870,600,000.00	2,152,950,000.00	45,485,000.00	2.11
C	LAW & JUSTICE SECTOR	2,870,600,000.00	2,152,950,000.00	45,485,000.00	2.11
1	General Administration	3,537,535,000.00	2,653,151,250.00	445,490,231.77	16.79
2	Legislative	1,544,500,000.00	1,158,375,000.00	80,412,025.01	6.94
3	Information	357,540,000.00	268,155,000.00	105,280,330.92	39.26
D	ADMINISTRATION SECTOR	5,439,575,000.00	4,079,681,250.00	631,182,587.70	15.47
	GRAND TOTAL (A+B+C+D)	51,355,288,931.88	38,516,466,698.91	24,167,693,580.28	62.75

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

Table 3.13: Summary of Cumulative as at September Sectoral Capital Expenditure

S/N	SUB-SECTOR/SECTOR	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATES ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE PERFORMANCE LEVEL (%)
A	ECONOMIC SECTOR	27,711,123,363.26	20,783,342,522.45	16,844,366,378.36	81.05
B	SOCIAL SERVICES SECTOR	15,333,990,568.62	11,500,492,926.47	6,646,659,614.22	57.79
C	LAW & JUSTICE SECTOR	2,870,600,000.00	2,152,950,000.00	45,485,000.00	2.11
D	ADMINISTRATION SECTOR	5,439,575,000.00	4,079,681,250.00	631,182,587.70	15.47
	GRAND TOTAL (A+B+C+D)	51,355,288,931.88	38,516,466,698.91	24,167,693,580.28	62.75

Source: Office of the Accountant-General and other MEDAs

Figure 3.13: Bar Chart Showing Cumulative Sectoral Capital Expenditure

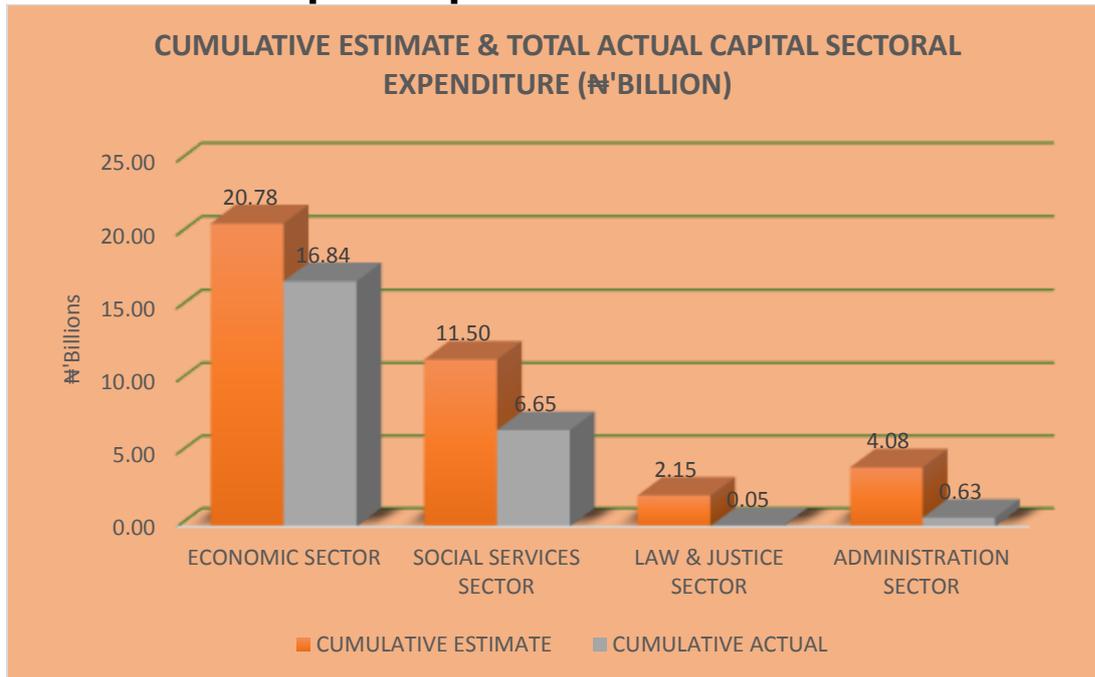


Table 3.13 and Figure 3.13 showed that Economic Sector accounted for the highest cumulative actual Capital Expenditure of ₦16.844 billion, representing 81.1% performance level, when compared to its cumulative estimates of ₦20.783 billion. On the other hand, Law & Justice Sector had the least performance of 2.1% while Social Services Sector and Administration Sector performances were 57.8%, and 15.5% respectively.

CHAPTER FOUR

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

4.1 OBSERVATIONS

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

- i. Overall Budget performance as at September, 2020 was impressive with a performance of 88.5%;
- ii. The revenue side of the budget performed at 91.4%, the expenditure performed at 80.6% for third quarter while the cumulative expenditure performance as at September was 75.2%;
- iii. The total revenue as at September increased from ₦91.706 billion in 2019 to ₦100.476 billion in 2020;
- iv. Internally Generated Revenue (IGR) cumulative performance as at September on the other hand decreased from ₦20.220 billion in 2019 to ₦16.621 billion as at September, 2020;
- v. The share of Internally Generated Revenue to total actual revenue collection was 19% for the quarter.
- vi. Capital expenditure was ₦12.751 billion against its estimates of ₦12.839 billion, performing at 99.3% while recurrent expenditure recorded a total actual of ₦11.414 billion, with 60.9% performance level when compared with its estimate of ₦18.756 billion for year 2020 third quarter.
- vii. Recurrent expenditures accounted for 52% of the total actual expenditure for the cumulative as at September, debt repayment 15%, statutory transfers 5% and capital expenditure 28%.

4.2 RECOMMENDATIONS

For better budget performance, the under listed are hereby recommended;

- i. The State should seek debt relief so that the fund deducted from the money that accrued to the State from the Federation account will be suspended or reduced pending the improvement in economic activities after COVID-19 induced recession.
- ii. 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. The State should continue to prioritise implementation of developmental programmes/projects that will stimulate economic activities.
- iv. The revenue generating agencies should be encouraged to sustain and improve on the current Internally Generated Revenue performance.
- v. 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.

4.3 CONCLUSION

The budget performance in the third quarter recorded a better performance than the previous quarters. Both revenue and expenditure performed above eighty percent in the period under review. The performance fall within the SFTAS twenty percent budget variance required for State to qualify to access the Grant assigned to Disbursement Link Indicator (DLI) on Budget performance. Therefore, more measures should be taken to sustain and further improve on budget performance in the State to enable the State continue to qualify to access the SFTAS Grant.

APPENDIX

TABLE 1: Breakdown of MEDAs IGR Performance

S/N	MINISTRIES/DEPTS./PARASTATALS	2020 Revised Target	Cumulative Target as at September	Cumulative Target as at September	Performance %
1	Bureau Of public Procurement (BPP)	12,200,000.00	9,150,000.00	35,952,732.51	392.93
2	General Administration	634,000.00	475,500.00	844,500.00	177.60
3	Pools Betting & Lotteries Board	74,355,000.00	55,766,250.00	87,241,827.95	156.44
4	Ondo State Judiciary Service Commission	179,000.00	134,250.00	201,000.00	149.72
5	Ondo State Independent Electoral Comm (ODIEC)	3,817,000.00	2,862,750.00	3,470,000.00	121.21
6	Ondo State Pensions Transitional Dept	3,741,000.00	2,805,750.00	3,232,000.00	115.19
7	Internal Revenue Service (ODIRS)	17,879,261,854.86	13,409,446,391.15	13,682,924,800.15	102.04
8	Ondo State Development and Property Corporation	311,649,000.00	233,736,750.00	231,845,709.50	99.19
9	Min. of Works and Infrastructure	219,877,000.00	164,907,750.00	158,465,000.00	96.09
10	Ondo State Judiciary	134,963,000.00	101,222,250.00	88,368,143.95	87.30
11	State Universal Basic Education Board (SUBEB)	35,000,000.00	26,250,000.00	21,831,000.00	83.17
12	Min. of Local Govt and Chieftaincy Affairs	1,194,000.00	895,500.00	737,510.00	82.36
13	Liaison Office, Abuja	3,021,000.00	2,265,750.00	1,806,000.00	79.71
14	Civil Service Commission	67,000.00	50,250.00	34,000.00	67.66
15	Min. of Natural Resources	1,059,244,000.00	794,433,000.00	438,142,461.11	55.15
16	Ministry of Transport	200,260,000.00	150,195,000.00	78,939,876.00	52.56
17	Teaching Service Commission	20,000.00	15,000.00	7,500.00	50.00
18	Ondo State Signage Agency	163,455,000.00	122,591,250.00	59,993,213.39	48.94
19	Min. of Culture And Tourism	5,442,000.00	4,081,500.00	1,976,500.00	48.43
20	Board for Adult, Technical & Vocat. Education	8,271,000.00	6,203,250.00	2,961,700.00	47.74
21	Liaison Office, Lagos	3,307,000.00	2,480,250.00	1,168,000.00	47.09
22	Min. of Lands And Housing	550,124,000.00	412,593,000.00	174,974,379.35	42.41
23	Christian Welfare Board	227,000.00	170,250.00	70,000.00	41.12
24	Ministry of Environment	41,022,000.00	30,766,500.00	12,275,540.00	39.90
25	Customary Court of Appeal	13,362,000.00	10,021,500.00	3,860,880.00	38.53
26	Min. of Education, Science and Technology	960,577,000.00	720,432,750.00	275,090,061.00	38.18
27	State Information Technology Agency (SITA)	398,541,000.00	298,905,750.00	112,799,101.00	37.74
28	Office of the State Auditor General	1,984,000.00	1,488,000.00	553,700.00	37.21
29	Hospital Management Board	2,379,000.00	1,784,250.00	591,500.00	33.15
30	Min of Commerce, Industries & Cooperatives	212,472,000.00	159,354,000.00	50,663,763.36	31.79

S/N	MINISTRIES/DEPTS./PARASTATALS	2020 Revised Target	Cumulative Target as at September	Cumulative Target as at September	Performance %
31	Ministry of Justice	244,555,000.00	183,416,250.00	57,910,769.13	31.57
32	Cocoa Revolution Office	47,605,000.00	35,703,750.00	11,192,071.00	31.35
33	Min. of Physical Planning and Urban Development	237,442,000.00	178,081,500.00	52,237,851.00	29.33
34	Cabinet & Special Services Dept.(PSTI)	462,000.00	346,500.00	99,000.00	28.57
35	Min. of information and Orientation	1,400,000.00	1,050,000.00	275,000.00	26.19
36	Ministry of Women Affairs and Social Dev.	2,345,000.00	1,758,750.00	356,000.00	20.24
37	Ondo State Waste Management Authority	27,052,000.00	20,289,000.00	3,656,700.00	18.02
38	Agric Dev. Prog. & Agric Input Supply Agency (ADP)	1,317,000.00	987,750.00	175,000.00	17.72
39	Ministry of Health	60,000,000.00	45,000,000.00	7,303,862.00	16.23
40	Micro Credit Agency	7,392,000.00	5,544,000.00	542,650.00	9.79
41	Ministry of Agriculture	721,667,098.00	541,250,323.50	35,070,500.00	6.48
42	Office Establishments	69,000.00	51,750.00	1,000.00	1.93
43	Muslim Welfare Board	1,500,000.00	1,125,000.00	10,000.00	0.89
44	Ministry of Youth Development and Sport/ F AGENCY	15,811,000.00	11,858,250.00	15,000.00	0.13
45	Ministry of Finance	454,906,000.00	341,179,500.00	187,335.00	0.05
46	Office of Auditor General for Local Govt	44,023,000.00	33,017,250.00	11,250.00	0.03
47	Governor's office (Gov.House & Protocol)	267,000.00	200,250.00	-	0.00
48	ondo Sate Agric. Bus. Emperment Centre (OSAEC)	20,000,000.00	15,000,000.00	-	0.00
49	Inter-Governmental Affairs and Multi. Relation	55,936,902.00	41,952,676.50	-	0.00
50	Office Of Public Utilities	334,000.00	250,500.00	-	0.00
51	Ondo State Library Board	34,000.00	25,500.00	-	0.00
52	Min. of Regional Integration and Special Duties	-	-	5,000.00	-
53	House of Assembly Commission	-	-	-	-
54	Government Printing Press	-	-	-	-
55	Consumer Protection Committee	-	-	-	-
56	Ondo Sate Agency for Road Maint. & Cons.(OSAMCO)	-	-	-	-
57	Directorate of Rural and Community Development	-	-	-	-
58	Forestry Staff Training School, Owo	-	-	1,283,875.00	-
59	Fire Services	-	-	20,000.00	-
60	Education Endowment Levy	-	-	-	-
61	Ondo State Water Corporation	-	-	6,382,000.00	-

S/N	MINISTRIES/DEPTS./PARASTATALS	2020 Revised Target	Cumulative Target as at September	Cumulative Target as at September	Performance %
62	Ministry of Employment and productivity	-	-	2,000.00	-
63	Public Service Training Institute	-	-	-	-
64	Ministry of community Development and Cooperatives	-	-	-	-
65	Ondo State Electricity Board	-	-	-	-
66	Ministry of Finance/Accountant General	-	-	461,798,756.57	-
67	Adekunle Ajasin University	-	-	799,423,455.13	-
68	Hospitals	-	-	382,264,469.50	-
69	Ondo State Electricity Board	-	-	-	-
70	Ondo State Radiovision Corporation	-	-	26,809,597.50	-
71	Ondo State School of Health Technology	-	-	77,075,800.00	-
72	Ondo State Unvers of Science & Technology	-	-	235,777,753.50	-
73	Ondo State University of Medical Sciences	-	-	328,878,595.31	-
74	Owena Press Limited	-	-	12,639,649.70	-
75	Rufus Giwa Polytechnic	-	-	269,489,501.40	-
76	Uni. Med. Teach Hosp	-	-	380,349,674.80	-
77	Education Endowment Fund (EEF)	-	-	266,608,630.42	-
78	Ondo State Investment Promotion Agency (ONDIPA)	-	-	422,925,346.74	-
	TOTAL	24,244,763,854.86	18,183,572,891.15	19,371,800,492.97	106.53

TABLE 2: Details of MEDAs Third Quarter Cummulative Recurrent and Capital Expenditure

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
A	ECONOMIC SECTOR				
A1	AGRIC SUB SECTOR				
1	Ministry of Natural Resources	534,582,157.49	410,902,089.47	69,075,000.00	21,089,333.00
2	Ondo State Afforestation Project	1,500,000.00	-	-	-
3	Ondo State Rural Access and Mobility Project (Community Based Urban Development Project)	2,925,000.00	1,200,000.00	945,000,000.00	-
5	Ministry of Agriculture	363,730,403.39	286,173,670.26	1,385,785,714.28	5,764,000.00
6	Forestry Training School, Owo	750,000.00	150,000.00	-	-
7	Agric Development Programme	197,893,151.18	172,015,269.27	61,575,000.00	10,066,900.00
8	Agric Input and Supply Agency	42,296,751.29	48,465,545.55	24,000,000.00	1,700,000.00
9	Agroclimatology & Ecological Project	2,681,250.00	1,100,000.00	6,750,000.00	1,298,000.00
10	Cocoa Revolution Office	3,900,000.00	800,000.00	75,000,000.00	625,000.00
11	Fadama Project	6,750,000.00	1,500,000.00	-	-
12	Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND)	1,875,000.00	-	-	-
13	Ondo State UN-REDD+ Project	4,875,000.00	1,500,000.00	82,500,000.00	6,155,500.00
14	Ondo State Agri-Business Empowerment Centre (OSAEC)	2,925,000.00	900,000.00	1,593,750,000.00	3,314,800.00
	SUB TOTAL: Agric-sub sector	1,166,683,713.35	924,706,574.55	4,243,435,714.28	50,013,533.00
A2	TRADE AND INDUSTRY SUB SECTOR				
15	Ministry of Commerce, Industries and Cooperatives	209,075,396.53	149,521,934.98	193,875,000.00	43,210,312.39
16	Consumer Protection Committee	4,125,000.00	750,000.00	1,500,000.00	-
17	Micro Credit Agency	40,618,168.79	35,101,199.14	461,550,000.00	-
18	Co-operative College, Akure	-	-	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
19	Ministry of Employment and Productivity	-	-	-	-
20	Ondo State Investment Promotion Agency (ONDIPA)	133,500,000.00	-	386,250,000.00	325,721,944.31
21	Free Trade Zone	-	-	-	-
22	Ministry of Culture and Tourism	146,291,556.02	107,140,677.85	15,000,000.00	9,662,142.86
	SUB TOTAL: Trade and Industry Sub-Sector	533,610,121.34	292,513,811.97	1,058,175,000.00	378,594,399.56
A3	INFRASTRUCTURAL SUB SECTOR	-	-	-	-
23	Office of Transport	276,120,663.40	165,165,848.68	253,358,850.00	-
24	Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	4,500,000.00	750,000.00	-	-
25	Ministry of Works and Infrastructure	325,324,446.90	247,759,405.88	7,648,500,000.00	14,979,444,467.58
26	Public Works Department	-	-	150,000,000.00	-
27	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	26,700,000.00	13,998,600.00	-	-
28	Ondo state electricity board(oseb)	392,755,119.05	320,238,947.20	129,375,000.00	29,456,888.88
29	Ministry of Water Resources, Public Sanitation and Hygiene	22,950,000.00	4,482,000.00	44,137,500.00	1,386,224.00
30	Ondo State Water Corporation	391,839,833.71	300,512,119.32	1,753,500,000.00	448,631,701.88
31	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	79,478,086.59	44,725,622.23	609,750,000.00	1,840,000.00
32	Ondo State Development and Property Corporation	96,616,500.89	83,594,361.50	26,250,000.00	-
33	Direct Labour Agency	3,900,000.00	3,375,000.00	45,000,000.00	-
34	Ministry of Lands and Housing	182,157,783.79	137,098,489.94	326,250,000.00	145,378,187.85
35	Ministry of Physical Planning and Urban Development	139,494,189.08	82,804,535.85	62,250,000.00	9,683,800.00
36	Ministry of Physical Planning and Urban Development - Area Offices	6,337,500.00	-	-	-
37	State Information Technology Agency (SITA)	57,231,924.25	54,944,348.10	75,000,000.00	3,871,000.00
38	State Information Technology Agency (SITA) Area Offices	4,050,000.00	900,000.00	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
39	Office of Public Utilities	22,125,000.00	4,166,000.00	48,000,000.00	28,293,057.55
40	SUB TOTAL: Infrastructure	2,031,581,047.65	1,464,515,278.70	11,171,371,350.00	15,647,985,327.74
A4	PUBLIC FINANCE SUB SECTOR	-	-	-	-
41	Ondo State Bureau of Statistics	82,158,093.19	42,368,993.54	10,500,000.00	1,375,500.00
42	Board of Internal Revenue	-	-	-	-
	Internal Revenue Department	4,500,000.00	-	-	11,308,010.00
43	Ministry of Economic Planning and Budget	574,847,331.13	167,689,294.85	257,880,436.16	16,094,396.00
44	Budget Office	18,000,000.00	7,500,000.00	-	-
45	Manpower Development	8,250,000.00	2,500,000.00	-	-
46	Monitoring and Evaluation (MEMIS Project) Office	13,125,000.00	6,250,000.00	-	-
	Economic Intelligence Office	4,950,000.00	-	-	-
	Ondo Cares	13,500,000.00	-	-	13,168,428.57
47	Bureau of Public Procurement	15,375,000.00	11,566,598.00	42,000,000.00	19,730,000.00
48	Office of the State Auditor General	229,683,593.39	173,909,362.64	4,500,000.00	1,190,000.00
49	Office of Auditor General for Local Government	71,942,623.93	47,217,796.70	4,500,000.00	-
50	Pools Betting and Lotteries Board	7,312,500.00	5,250,000.00	5,175,000.00	39,612,525.00
51	Ministry of Finance	3,099,134,536.85	4,364,929,712.54	3,083,025,000.00	359,738,333.33
154	Social Contributions and Social Benefits	7,988,100,000.00	7,443,382,482.95	-	-
52	Treasury Cash Office (TCOS)	30,000,000.00	18,000,000.00	-	-
53	Expenditure Office	18,000,000.00	12,000,000.00	-	-
54	State Finance	9,000,000.00	4,000,000.00	-	-
55	Debt Management Office	18,000,000.00	9,000,000.00	3,000,000.00	54,968,249.46
56	Office of the Accountant General	353,487,295.47	259,372,668.79	622,875,000.00	250,587,675.70
57	Youth Employment and Social Support Operations (YESSO)	7,312,500.00	1,500,000.00	276,905,022.00	346,835,263.03

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
	SUB TOTAL: Public Finance	12,566,678,473.96	12,576,436,910.01	4,310,360,458.16	8,235,135,191.16
	TOTAL ECONOMIC SECTOR	16,298,553,356.30	15,258,172,575.23	20,783,342,522.45	9,030,169,042.23
B	SOCIAL SERVICES SECTOR:	-	-	-	-
B1	EDUCATION SUB SECTOR	-	-	-	-
58	Zonal Teaching Service Commission, Owena	2,250,000.00	250,000.00	750,000.00	-
59	Zonal Teaching Service Commission, Owo	2,250,000.00	250,000.00	750,000.00	-
60	Ondo State Scholarship Board	25,159,445.69	22,330,973.69	159,187,500.00	225,000.00
61	Board of Adult, Technical and Vocational Education	415,407,783.50	282,641,918.28	4,950,000.00	-
62	University Teaching Hospital	-	-	-	-
63	Zonal Teaching Service Commission, Akure	2,250,000.00	250,000.00	750,000.00	-
64	Zonal Teaching Service Commission, Ikare	2,250,000.00	250,000.00	750,000.00	-
65	Zonal Teaching Service Commission, Irele	2,250,000.00	250,000.00	750,000.00	-
66	Zonal Teaching Service Commission, Odigbo	2,250,000.00	250,000.00	750,000.00	-
67	Zonal Teaching Service Commission, Oka	2,250,000.00	250,000.00	1,125,000.00	-
68	Zonal Teaching Service Commission, Okitipupa	2,250,000.00	250,000.00	750,000.00	-
69	Zonal Teaching Service Commission, Ondo	2,250,000.00	250,000.00	750,000.00	3,640,000.00
70	Ministry of Education, Science and Technology	1,281,925,272.32	880,507,346.29	396,750,000.00	800,000.00
71	Zonal Education Offices	2,100,000.00	429,000.00	-	-
72	Ondo State Education Endowment Fund Office	5,700,000.00	600,000.00	-	3,500,000.00
73	State Universal Basic Education Board (SUBEB) Headquarters	192,812,457.76	229,843,154.31	2,312,451,118.29	1,242,776,357.72
74	State Universal Basic Education Board (Subeb) Zonal Office	18,750,000.00	6,047,799.00	-	-
75	Mega Schools	18,000,000.00	15,625,000.00	-	-
76	Ondo State Library Board	34,406,600.57	26,129,235.70	2,250,000.00	-
77	Rufus Giwa polytechnic, Owo	1,800,000,000.00	1,097,321,500.00	7,500,000.00	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
78	Adekunle Ajasin University, Akungba Akoko	1,411,335,000.00	817,835,000.00	7,500,000.00	-
79	Ondo State University of Science and Technology, Okitipupa	467,250,000.00	231,000,000.00	90,000,000.00	-
80	Teaching Service Commission	11,455,388,415.82	10,659,521,393.50	3,000,000.00	-
82	Ondo State University of Medical Sciences	467,250,000.00	247,500,000.00	187,500,000.00	-
	SUB TOTAL: Education Sub-sector	17,615,734,975.65	14,519,582,320.77	3,178,213,618.29	1,250,941,357.72
B2	HEALTH SUB SECTOR	-	-	-	-
83	Ondo State Agency for the Control of Aids (ODSACA)	2,250,000.00	600,000.00	110,250,000.00	2,663,000.00
84	Primary Health Care Management Board	481,352,983.61	256,939,596.08	198,750,000.00	1,703,252,128.92
85	Hospital Management Board	6,260,091,974.00	5,765,945,711.40	217,500,000.00	40,524,775.48
86	School of Nursing	-	-	-	-
87	School of Midwifery	-	-	-	-
88	School of Health Technology	2,250,000.00	225,000.00	9,750,000.00	-
89	Emergency Medical Services Agency	28,593,750.00	1,875,000.00	10,500,000.00	-
90	Board of Alternative Medicine	2,925,000.00	600,000.00	1,500,000.00	-
91	Neuro-Psychiatric Specialist Hospital	5,664,750.00	2,332,000.00	15,000,000.00	-
92	Contributory Health Commission	7,500,000.00	3,750,000.00	678,075,000.00	-
93	Ministry of Health	432,410,430.80	438,268,610.27	1,752,825,000.00	10,000,000.00
81	University of Medical Science Teaching Hospital	1,312,500,000.00	890,000,000.00	2,771,250,000.00	#REF!
	SUB TOTAL: Health Sub-Sector	8,535,538,888.42	7,360,535,917.75	5,765,400,000.00	3,767,937,660.66
B3	SOCIAL AND COMMUNITY DEV. SUB SECTOR	-	-	-	-
94	Ondo State Football Development Agency	576,239,599.50	326,521,688.24	9,000,000.00	-
95	Ministry of Youth and Sports Development	93,857,175.05	50,625,879.40	17,250,000.00	1,500,000.00
96	Ministry of Women Affairs and Social Development	315,347,680.07	121,055,521.80	37,875,000.00	1,259,360.00
97	Agency for the Welfare of the Physically Challenged Persons	23,400,000.00	800,000.00	16,500,000.00	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
98	Ondo State Sports Council	323,541,960.10	260,624,132.65	5,250,000.00	890,000.00
99	Ondo State Football Academy	33,375,000.00	-	-	-
100	Ondo State Community and Social Development Agency	10,500,000.00	200,000.00	453,729,308.18	379,876,333.27
101	Directorate of Rural and Community Development	16,875,000.00	44,816,414.19	313,500,000.00	59,032,756.14
	SUB TOTAL: Social and Community Dev. Sub-Sector	1,393,136,414.71	804,643,636.28	853,104,308.18	442,558,449.41
B4	Environment and Sewage Management Sub-Sector	-	-	-	-
102	Ondo State Waste Management	161,941,413.62	146,069,505.08	311,625,000.00	224,311,575.00
103	Ondo State Waste Management Authority Area Office Ondo	-	-	-	-
104	Ministry of Environment	140,894,544.32	150,622,589.26	416,400,000.00	60,910,571.43
105	New Map Project Office	6,825,000.00	700,000.00	975,750,000.00	900,000,000.00
106	Environmental Task Force	-	-	-	-
	SUB TOTAL: Environment and Sewage Management	309,660,957.93	297,392,094.34	1,703,775,000.00	1,185,222,146.43
	TOTAL SOCIAL SERVICES SECTOR:	27,854,071,236.71	22,982,153,969.14	11,500,492,926.47	6,646,659,614.22
C	LAW AND JUSTICE SECTOR	-	-	-	-
C1	Administration of Justice	-	-	-	-
107	ONDO STATE JUDICIARY	1,260,434,317.26	1,441,523,558.33	1,159,500,000.00	15,000,000.00
108	ONDO STATE JUDICIAL SERVICE COMMISSION	89,772,860.27	14,250,000.00	6,000,000.00	-
109	OFFICE OF HONOURABLE CHIEF JUDGE	33,750,000.00	21,332,200.00	-	-
110	JUDICIARY DIVISION	19,500,000.00	14,000,000.00	-	-
111	Mobile Court	-	-	-	-
112	MINISTRY OF JUSTICE	195,997,520.68	179,855,737.47	806,250,000.00	27,109,000.00
113	ONDO STATE LAW COMMISSION	30,422,607.89	8,211,615.76	22,950,000.00	1,449,000.00
114	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	7,312,500.00	4,500,000.00	-	-
115	High Court	-	-	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
116	CUSTOMARY COURT OF APPEAL	63,825,000.00	37,331,000.00	158,250,000.00	1,927,000.00
117	Customary Court of appeal-judicial divisions	10,125,000.00	6,750,000.00	-	-
118	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	523,335,035.00	11,400,000.00	-	-
	TOTAL: LAW AND JUSTICE SECTOR	2,234,474,841.10	1,739,154,111.56	2,152,950,000.00	45,485,000.00
D	ADMINISTRATION SECTOR	-	-	-	-
D1	General Administration Sub - Sector	-	-	-	-
119	Governor's Office-Government House and Protocol	1,419,182,775.08	887,501,263.87	147,750,000.00	12,298,400.00
120	Deputy Governor's Office	343,311,688.04	110,154,677.87	18,750,000.00	-
121	Office of Senior Special Assistants to the Governor	62,250,000.00	45,250,000.00	-	-
122	Office of the Special Advisers to the Governor	72,187,500.00	33,030,000.00	-	-
123	Office of A.D.C and C.S.O	-	-	-	-
124	Ondo State Boundary Commission	9,750,000.00	1,750,000.00	1,218,750.00	-
125	Nigeria Security and Civil Defence Corps	1,335,000.00	697,200.00	-	-
126	Department of Public Service Reform and Development (DPSRD)	21,337,500.00	12,109,000.00	1,650,000.00	996,666.66
127	Office of the Head of Service	36,000,000.00	28,800,000.00	6,750,000.00	-
128	Senior Staff Club	1,668,750.00	-	-	-
129	Public Service Training Institute	22,800,000.00	11,761,660.00	6,375,000.00	-
130	Office of Establishments	177,675,812.59	153,884,042.88	6,291,000.00	-
131	Office of the Secretary to State Government (SSG)	12,187,500.00	5,650,000.00	-	-
132	E-Personel Administration Salary System (e-PASS) Office	3,000,000.00	800,000.00	-	-
133	General Administration	231,321,256.59	170,314,189.47	667,500,000.00	110,439,792.79
134	Political and Economic Affairs Department	1,066,234,633.77	92,229,613.44	-	-
135	State Emergency Management Agency (SEMA)	-	-	187,500,000.00	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
136	Cabinet and Special Services Department	68,635,599.17	52,285,968.14	3,135,000.00	-
137	Liaison Office, Lagos	28,547,340.08	12,038,273.74	7,500,000.00	-
138	Liaison Office, Abuja	48,131,577.45	35,533,924.40	3,750,000.00	-
139	Service Matters Department	69,000,000.00	21,204,500.00	1,500,000.00	-
140	Ministry of Regional Integration and Special Duties	47,159,739.44	34,649,333.24	22,081,500.00	885,500.00
141	Fire Services	3,900,000.00	1,200,000.00	-	-
142	Public Complaint Commission/Ombudsman	-	-	-	-
143	Ondo State Pensions Transitional Department	44,259,507.12	36,455,154.77	9,000,000.00	1,704,250.00
144	Muslim Welfare Board	25,331,250.00	19,375,000.00	7,500,000.00	-
145	Christian Welfare Board	13,500,000.00	3,565,000.00	3,375,000.00	990,000.00
146	Civil Service Commission	116,214,408.20	95,913,222.14	13,500,000.00	2,236,250.00
147	Ondo State Independent Electoral Commission (ODIEC)	85,374,565.63	54,748,729.71	792,825,000.00	275,000,000.00
148	Ondo State Independent Electoral Commission (ODIEC) Area Offices	3,510,000.00	720,000.00	-	-
149	Ministry of Local Government and Chieftaincy Affairs	70,728,315.66	43,979,606.59	7,500,000.00	1,468,857.14
150	Local Government Service Commission	1,950,000.00	2,000,000.00	3,750,000.00	-
151	Inter-Governmental Affairs and Multilateral Relations	22,050,000.00	3,200,000.00	666,750,000.00	33,802,292.96
152	Nigerian Legion	2,002,500.00	1,260,000.00	-	-
	Nigerian Security Network Agency (Amotekun Corps)	110,250,000.00	-	45,000,000.00	-
153	Consolidated Revenue Fund Charges	2,316,086,885.72	163,393,595.47	-	-
155	Provision for Other grants and Loans/Personnel Buffer	-	-	-	-
156	Government Quarters Management Office	1,950,000.00	1,000,000.00	-	-
157	State Pension Commission	95,983,777.04	39,314,230.77	22,200,000.00	5,668,222.22
158	SA on Youths and Student Affairs	-	-	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL ₦
159	Industrial and Labour Relation Office/Office of Labour and Union Matters	12,000,000.00	3,999,600.00	-	-
160	SA on Multilateral Relations	-	-	-	-
161	Deputy Chief of Staff	-	-	-	-
	SUB TOTAL: General Administration	6,666,807,881.57	2,179,767,786.50	2,653,151,250.00	445,490,231.77
D2	LEGISLATIVE SUB-SECTOR	-	-	-	-
162	State House of Assembly	1,868,370,435.35	837,104,828.06	1,149,000,000.00	78,586,025.01
163	House of Assembly Commission	56,690,812.30	29,420,235.91	9,375,000.00	1,826,000.00
164	Offices of the Speaker	40,950,000.00	25,200,000.00	-	-
165	Office of the deputy speaker	33,908,062.50	17,388,750.00	-	-
166	Public Account secretariat	2,925,000.00	1,200,000.00	-	-
	SUB TOTAL: Legislative	2,002,844,310.14	910,313,813.97	1,158,375,000.00	80,412,025.01
D3	INFORMATION SUB-SECTOR	-	-	-	-
167	Ondo State Radiovision Corporation	135,370,301.77	114,264,735.16	138,000,000.00	41,029,740.00
168	Ministry of Information and Orientation	926,968,451.67	674,083,959.16	64,905,000.00	40,909,090.92
169	Orange FM	45,973,924.45	34,819,093.64	46,500,000.00	23,341,500.00
170	Government Printing Press	-	-	-	-
171	Ondo State Signage Agency	11,737,500.00	6,150,000.00	7,500,000.00	-
172	Owena Press	90,000,000.00	49,279,591.56	11,250,000.00	-
	SUB TOTAL: Information	1,210,050,177.89	878,597,379.52	268,155,000.00	105,280,330.92
	TOTAL: ADMINISTRATION	9,879,702,369.59	3,968,678,979.99	4,079,681,250.00	631,182,587.70
	GRAND TOTAL	56,266,801,803.69	43,928,856,456.09	38,516,466,698.91	24,167,693,580.28