



2020 BUDGET IMPLEMENTATION APPRAISAL

BY

**MONITORING & EVALUATION
DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING &
BUDGET**

January, 2021

TABLE OF CONTENTS

Title Page.....	i
Table of Contents.....	ii
List of Tables.....	iii
List of Figures.....	iv
Forward.....	v
Preface.....	vi
Executive Summary.....	vii
Chapter One: Introduction.....	1
Chapter Two: Revenue Profile and Analysis.....	4
Chapter Three: Expenditure Profile and Analysis.....	14
Chapter Four: Observations, Recommendations and Conclusions.....	33
Appendix.....	36

LIST OF TABLES

Table 2.1 Summary of 2020 Quarterly Revenue	4
Table 2.2: Summary of 2020 Cumulative Revenue.....	6
Table 2.3: Breakdown of Loan.....	10
Table 2.4: Breakdown of Grants.....	11
Table 2.5: Comparison of 2019 & 2020 Full Year Revenue Performance.....	12
Table 2.6: Comparison of 2019 & 2020 Full Year Independent Revenue.....	13
Table 3.1: Summary of 2020 Quarterly Expenditure	14
Table 3.2: Summary of 2020 Cumulative Expenditure.....	16
Table 3.3: Comparison of 2020 and 2019 Cumulative Expenditure.....	19
Table 3.4: Details of Full Year Recurrent Expenditure Components.....	21
Table 3.5: Comparison of 2020 and 2019 Full Year Recurrent Expenditure components.....	22
Table 3.6: Comparison of 2020 and 2019 Actual Cumulative Personnel Cost.....	23
Table 3.7: Summary of 2020 Cumulative Grants and Contributions.....	26
Table 3.8: Details of Cumulative Sectoral Social Contribution and Benefits.....	27
Table 3.9: Summary of Cumulative Sectoral Recurrent Expenditure.....	28
Table 3.10: Details of Cumulative Statutory Transfer.....	29
Table 3.11: Details of Cumulative Debt/Repayment.....	30
Table 3.12: Summary of Cumulative Sectoral Capital Expenditure.....	31

LIST OF FIGURES

Figure 2.1: Bar Chart Showing Cumulative Revenue Performance.....	7
Figure 2.2: Bar Chart Showing 2020 Cumulative Revenue Categories.....	8
Figure 2.3: Pie Chart Showing Share of 2020 Cumulative Actual Revenue.....	9
Figure 3.1: Bar Chart Showing year 2020 Quarterly Estimate and Actual Expenditure.....	15
Figure 3.2: Bar Chart Showing Cumulative Estimate and Actual Expenditure.....	17
Figure 3.3: Bar Chart Showing year 2020 Cumulative Estimate and Actual Expenditure Classification.....	18
Figure 3.4: Pie Chart showing share of year 2020 Cumulative Estimate Actual Expenditure Performance.....	20
Figure 3.5: Bar Chart showing Cumulative Estimates & Actual Recurrent Expenditure Components.....	21
Figure 3.6: Pie Chart showing share of Cumulative Actual Recurrent Expenditure Components.....	22
Figure 3.7: Bar Chart showing Cumulative Personnel Cost.....	23
Figure 3.8: Bar Chart showing Cumulative Overhead Cost.....	24
Figure 3.9: Bar Chart showing Cumulative Special Programme.....	25
Figure 3.10: Bar Chart showing Cumulative Grants and Contributions.....	27
Figure 3.11: Bar Chart Showing Cumulative Statutory Transfers.....	29

FORWARD

The 2020 Budget of Growth was designed to consolidate on the modest achievements of previous Budgets in line with the Arakunrin Oluwarotimi Odunayo Akeredolu Administration's 'Blueprint to Progress' which defines the State's strategic development trajectory for the time span of 2017-2021.

The 2020 Budget estimates was reviewed as a result of the challenges posed by the novel Coronavirus (COVID-19) pandemic. The reviewed Budget signed into law in July, 2020 underscored the firm commitment of the present administration to effectively curtail the spread of COVID-19 pandemic, protect lives and livelihood of the people in the State.

Budget Implementation Appraisal is a veritable tool to ensure and promote transparency and accountability in governance, as entrenched in the Ondo State Fiscal Responsibility Law, 2017. This report, therefore provides a comprehensive analysis and track records of government activities for the 2020 fiscal year.

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

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

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

PREFACE

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

The 2020 Revised Budget named '**Budget of Growth**' like the original year 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 revised Budget signed into Law in July, 2020 was prepared principally to make provisions for COVID-19 response programmes and projects of Ministries, Extra-Ministerial Department and Agencies (MEDAs) in order to curtail the spread of the pandemic and to reduce the impact on the citizens of the State.

The year 2020 Reviewed Budget Implementation Appraisal Report was prepared in compliance 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 MEDAs in 2020 fiscal year. Also, it identifies gaps, provides lessons, highlights significant accomplishments, and offers recommendations for improvement.

I commend the concerted efforts of the Monitoring and Evaluation Directorate of the Ministry of Economic Planning and Budget for producing this report within the Fiscal Responsibility Law (FRL, 2017) stipulated timeline and wish them more successes as they continue to carry out this important State's assignment.

O. Bunmi Alade, FCTI, FCA
*Permanent Secretary,
Ministry of Economic Planning & Budget,
Alagbaka, Akure, Ondo State.*

EXECUTIVE SUMMARY

The 2020 Budget themed “**Budget of Growth**” was reviewed in the face of economic realities due to the challenges posed by COVID-19 pandemic, the original approved figure of ₦187.859 billion was reviewed to N 151.438 billion broken into N13.000 billion for Debt Repayment, 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 year 2020 recorded total receipts of ₦134.639 billion without revenue from Revenue Retaining Agencies (RRA) against approved target of ₦151.438 billion for the period, depicting 88.9% performance. However, when RRA figures were added, the total revenue increased to ₦138.893 billion with 91.4% performance

The breakdown of revenue for the year 2020 without RRA showed that Independent Revenue (IR) was 21.094 billion, Revenue from the Federation Account was N69.451 billion, while N44.093 billion was revenue from Other Sources.

On the other hand, the total actual expenditure for the year was N133.283 billion against the annual estimates of 151.438 billion. This figure depicted 88.0% performance for the period. The breakdown of actual expenditure for the year shows that Recurrent Expenditure was N67.936 billion, representing 90.6 %, Statutory Transfers N8.868billion, representing 73.5%, and Capital Expenditure was ₦39.537billion, representing 77.0% performance. Further breakdown and analysis of the appraisal is structured in chapters.

Chapter one discusses the introduction, objectives and policy thrust of the 2020 Budget. Details of revenue and its analysis for the year are contained in Chapter two. Chapter three focuses on the expenditure and analysis while Chapter four highlight the observations, recommendations and conclusion.

CHAPTER ONE

1.1 INTRODUCTION

The 2020 Budget was closely linked with the Cardinal Programmes and Strategic Development/Policy Implementation Plan document of the current administration of Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) tagged the *Blueprint to Progress* and was designed to focus on rebuilding the State's economy by providing roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy. The five 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.

1.2 KEY OBJECTIVES AND POLICY THRUSTS OF 2020 BUDGET

The key objectives of the year 2020 Budget are:

- i. To 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. To give priority to cushioning the effects of Covid-19 pandemic in the State through provision of health care facilities, palliatives and economic rebound initiatives like micro-credit loans, agricultural re-engineering, etc.;
- iii. To reflate and rejig the economy through targeted spending in healthcare, agriculture, education, water and sanitation, environment and sewage, social safety net, etc.;

- iv. To create employment opportunities through the establishment of public welfare programmes that would re-engage those who lost their jobs to Covid-19 across the State; and
- v. To broaden the security network across the State to ensure safe and secured environment and encourage farmers to return to farm, thereby guaranteeing food security in the medium term.

1.4 2020 FISCAL FRAMEWORK

The fiscal framework for year 2020 Budget was reviewed as a result of COVID-19 pandemic which distorted the initial macroeconomic projections. The reviewed assumptions are highlighted in the table below:

TABLE 1.1

S/N	Macroeconomic Assumptions	Initial Projections	Reviewed Projections
1	GDP Growth (%)	2.60	-4.42
2	Crude Oil Benchmark Price (per barrel)	\$55	25
3	Average Production (million barrel/day)	2.00	1.700
4	Inflation Rate (%)	11.70	14.13
5	Exchange Rate (₦ to US\$)	305	360

1.5 METHODOLOGY

The Methodology adopted in the production of this report draws from a number of inter-related approaches. A combination of template design, data collection, desk review and analysis were adopted in order to justify Budgetary resource allocation and expended. Data were collected through the administration of uniform templates in line with M&E Framework. These primary level data were collected from the MEDAs and validated from the Office of Accountant General and the State Internal Revenue Service for further assessment and analysis.

1.6 LIMITATIONS

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

CHAPTER TWO

REVENUE PROFILE AND ANALYSIS

2.1 2020 QUARTERLY REVENUE ANALYSIS

The details of revenue receipts for each quarter in 2020 from the three revenue categories of Federation Account, Independent Revenue and Revenue from Other Sources are shown in table 2.1 below.

Table 2.1: Summary 2020 Quarterly Revenue

	REVENUE SOURCES	2020 Quarterly Target	First Quarter Actual	Second Quarter Actual	Third Quarter Actual	Fourth Quarter Actual	Fourth 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	6,438,783,595.86	96.35
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	4,302,677,484.95	96.26
iii.	Mineral Derivation Fund	2,736,445,482.39	3,870,499,526.87	2,732,253,328.71	2,501,472,610.92	1,748,199,339.79	63.89
iv.	Budget Support Facility	0.00	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	0.00	0.00
vi.	Excess Petroleum Profit Tax	0.00	0.00	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	1,815,388,867.51	179.92
viii.	Refund on Federal Roads	2,000,000,000.00	0.00	0.00	0.00	5,841,266,900.44	292.06
ix.	Forex Account Stabilization/Excess Charges Refund	78,307,686.31	149,255,122.95	14,010,536.88	0.00	1,228,292,920.40	1,568.55
x.	Withholding Tax Refund FGN	250,000,000.00	0.00	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	21,374,609,108.95	121.44
(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	3,566,237,039.10	79.78
ii.	MEDAs	1,591,375,500.00	1,099,969,437.15	799,674,150.69	1,050,525,662.36	906,878,405.55	56.99
	Sub-total without RRA	6,061,190,963.72	6,244,763,854.86	4,984,780,810.34	5,391,682,021.43	4,473,115,444.65	73.80
iii.	Revenue Retaining Agencies	-	1,955,955,863.38	397,346,187.25	397,271,755.71	1,003,550,255.26	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	5,476,665,699.91	90.36
(C)	Other Revenue Sources						
i.	Roll-Over Fund/Recall	1,020,250,000.00	706,000,000.00	2,321,000,000.00	2,460,000,000.00	860,000,000.00	84.29
ii.	Internal Loans	7,540,347,871.15	1,017,630,727.95	3,641,972,714.07	7,371,733,565.10	7,312,066,774.21	96.97
iii.	External Loans	3,176,871,019.70	1,293,628,075.89	2,375,884,078.86	1,144,256,201.80	829,566,774.21	26.11
iv.	Internal Grants	2,459,693,226.17	0.00	1,418,471,612.39	1,875,884,070.86	8,859,000,000.00	360.17
v.	External Grants	395,000,000.00	0.00	0.00	0.00	606,378,332.50	153.51
	Sub-total	14,197,162,117.02	3,017,258,803.84	9,757,328,405.32	12,851,873,837.76	18,467,011,880.92	130.08
	Total	37,859,500,000.00	27,723,994,243.18	30,578,141,207.56	34,772,814,541.85	45,318,286,689.78	119.70
	Less (RRA)		1,955,955,863.38	397,346,187.25	397,271,755.71	1,003,550,255.26	
	GRAND TOTAL	37,859,500,000.00	25,768,038,379.80	30,180,795,020.31	34,375,542,786.14	44,314,736,434.52	117.05

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

Table 2.1 compares the total actual revenue for each quarter of the year 2020 with the proposed quarterly revenue target. The quarterly target was ₦37.860 billion while the actual revenue and performance for the four

quarters are ~~N~~25.768 billion (68.1%), ~~N~~30.181 billion (79.7%), ~~N~~34.376 billion (90.8%) and ~~N~~44.315 billion (117.1%) respectively. However, when the actual revenue generated by the Revenue Retaining Agencies (RRA) were added, the quarterly figures and performances increased to ~~N~~27.724 billion (73.2%), ~~N~~30.578 billion (80.8%), ~~N~~34.773 (91.8%) billion and ~~N~~45.318 billion (119.7%) respectively for the four quarters.

2.2 2020 CUMULATIVE REVENUE

The cumulative revenue from all sources in 2020 fiscal year is depicted in table 2.2 below.

Table 2.2: Summary of 2020 Cumulative Revenue

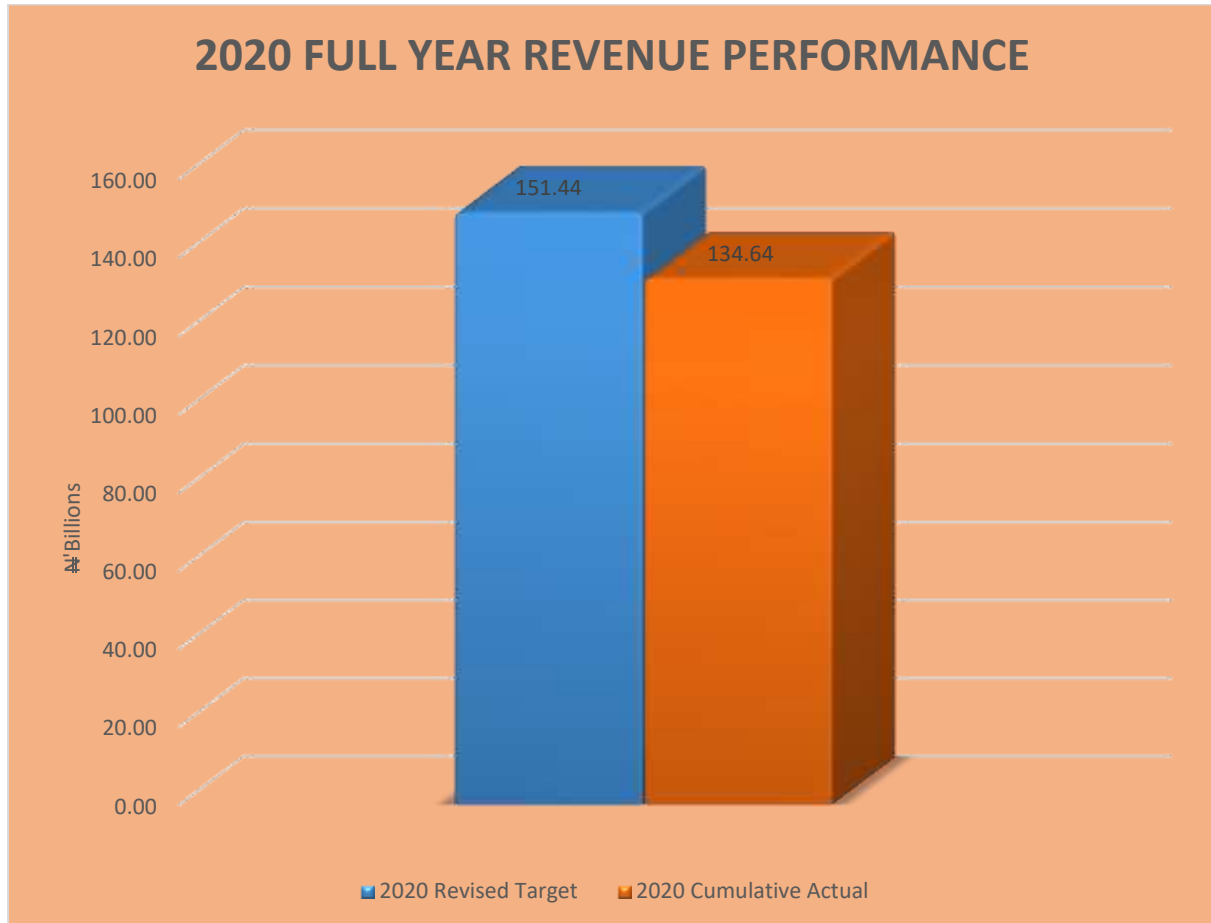
	REVENUE SOURCES	2020 Revised Target	2020 Cumulative Actual	Performance	Variance
(A)	Revenue from Federation Account	₦	₦	%	₦
i.	Statutory Allocation	26,730,614,126.83	31,549,178,886.71	118.03	4,818,564,759.88
ii.	Share of Value Added Tax	17,879,043,585.31	14,892,602,066.00	83.30	- 2,986,441,519.31
iii.	Mineral Derivation Fund	10,945,781,929.54	10,852,424,806.29	99.15	- 93,357,123.25
iv.	Budget Support Facility	0.00	0.00	0.00	-
v.	Gain on Foreign Exchange	1,500,000,000.00	1,461,827,336.67	97.46	- 38,172,663.33
vi.	Excess Petroleum Profit Tax	0.00	0.00	0.00	-
vii.	Excess Crude/Additional Fund	4,035,917,290.15	3,462,438,985.31	85.79	- 573,478,304.84
viii.	Refund on Federal Roads	8,000,000,000.00	5,841,266,900.44	73.02	- 2,158,733,099.56
ix.	Forex Account Stabilization/Excess Charges Refund	313,230,745.22	1,391,558,580.23	444.26	1,078,327,835.01
x.	Withholding Tax Refund From FGN	1,000,000,000.00	0.00	-	- 1,000,000,000.00
	Sub-Total	70,404,587,677.05	69,451,297,561.65	98.65	- 953,290,115.40
(B)	Independent Revenue				
i.	BIR	17,879,261,854.86	17,237,294,475.53	96.41	- 641,967,379.33
ii.	MEDAs	6,365,502,000.00	3,857,047,655.75	60.59	- 2,508,454,344.25
	Sub-Total Without RRA	24,244,763,854.86	21,094,342,131.28	87.01	- 3,150,421,723.58
iii.	Revenue Retaining Agencies (RRA)	0.00	3,754,124,061.60		3,754,124,061.60
	Sub-total with RRA	24,244,763,854.86	24,848,466,192.88	102.49	603,702,338.02
(C)	Other Revenue Sources				
i.	Roll-Over Fund/Recall	4,081,000,000.00	6,347,000,000.00	155.53	2,266,000,000.00
ii.	Internal Loans	31,853,058,619.29	19,343,403,781.33	60.73	-12,509,654,837.96
iii.	External Loans	8,147,105,770.00	5,643,335,130.75	69.27	- 2,503,770,639.25
iv.	Internal Grants	11,127,484,078.80	12,153,355,683.25	109.22	1,025,871,604.45
v.	External Grants	1,580,000,000.00	606,378,332.50	38.38	- 973,621,667.50
	Sub-Total	56,788,648,468.09	44,093,472,927.83	77.64	-12,695,175,540.26
	Total	151,438,000,000.00	138,393,236,682.36	91.39	-13,044,763,317.64
	Less (RRA)	0.00	3,754,124,061.60		3,754,124,061.60
	GRAND TOTAL	151,438,000,000.00	134,639,112,620.76	88.91	-16,798,887,379.24

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

Table 2.2 and figure 2.1 showed that the Cumulative Revenue Target for 2020 was ₦151.438 billion and the Total Actual Revenue was ₦134.639 billion, which represents 88.9% performance level. The year 2020 Actual Revenue increased to ₦138.393 billion when the ₦3.754 billion revenue

generated by the Revenue Retaining Agencies was added, cumulating to overall performance of 91.3% for the year.

Figure 2.1: Bar Chart Showing Cumulative Revenue Performance



2.3 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 2020 Cumulative Revenue Categories

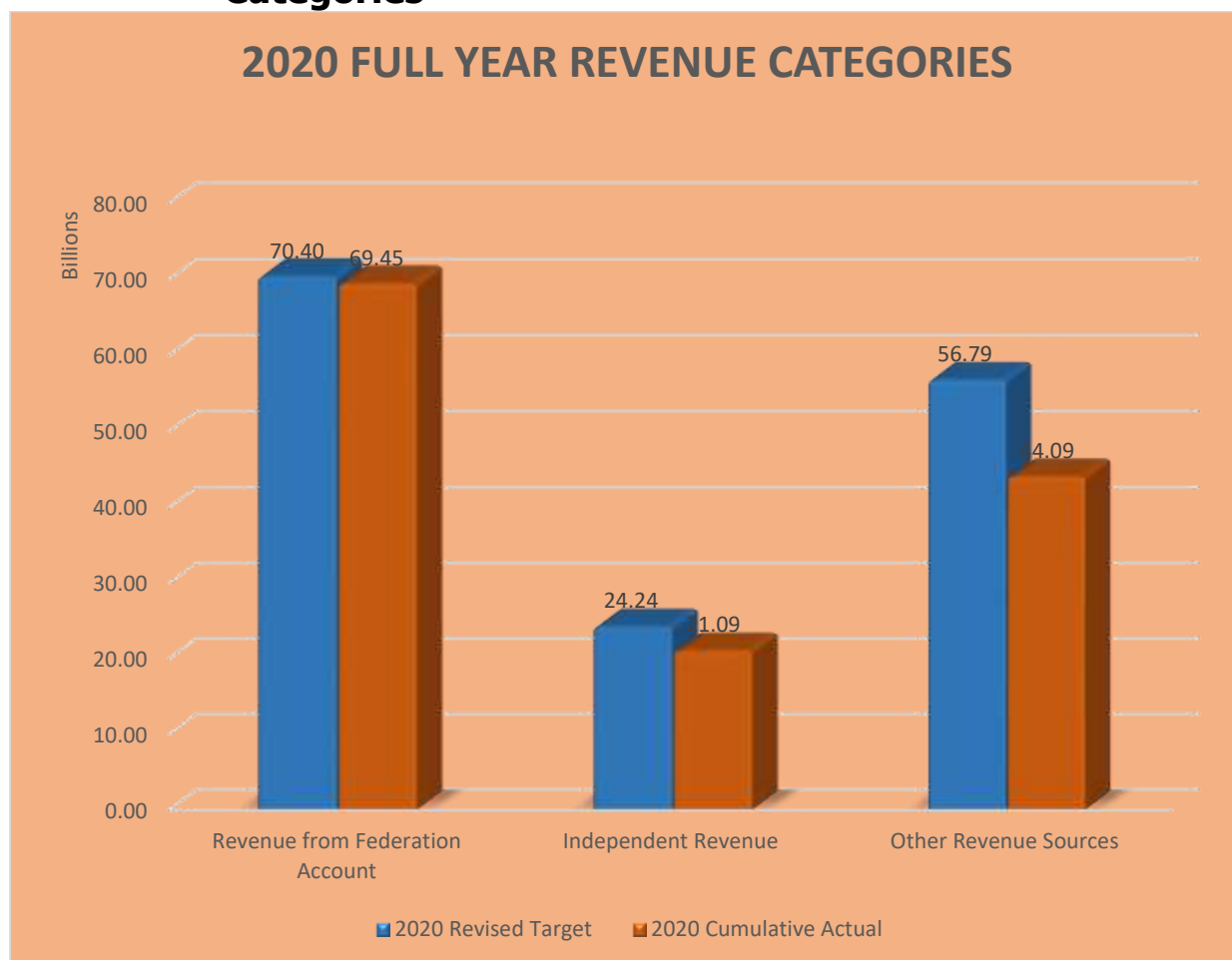


Figure 2.2 depicts the 2020 full year performance of Revenue Categories. Actual revenue from the Federation Account amounted to ~~N~~69.451 billion against a target of ~~N~~70.405 billion representing 98.7%, Independent Revenue without RRA was ~~N~~21.094 billion against a target of ~~N~~24.245 billion representing 87.0%, and the performance rose to 102.5% when the RRA figures were added. Revenue from Other Sources amounted to ~~N~~44.093 billion against a target of ~~N~~56.789 billion representing 77.6% performance.

Figure 2.3: Pie Chart Showing Share of 2020 Cumulative Actual Revenue

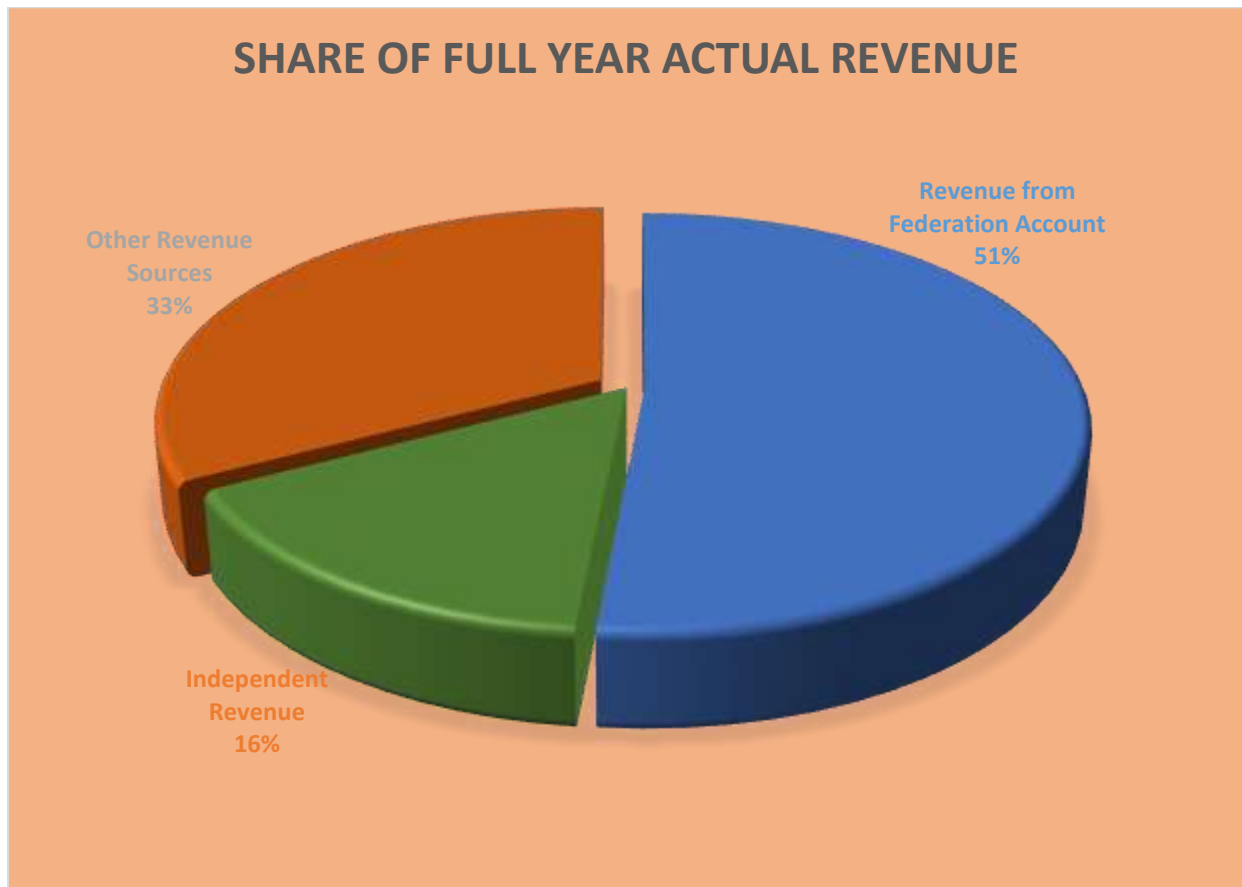


Figure 2.3 shows the proportion of actual revenue receipts from the three Revenue sources. Out of the total actual revenue of ₦134.639 billion in 2020, Independent Revenue accounted for 16% (less RRA), Revenue from Other Sources 33%, while revenue from Federation Account was 51%.

2.4 BREAKDOWN OF 2020 LOANS & GRANTS

Table 2.3 and 2.4 show the breakdown of cumulative Loans and Grants inflow into the State for 2020 fiscal year.

Table 2.3: Breakdown of Loan

S/N	INTERNAL LOANS:	2020 REVISED BUDGET ₦	2020 CUMULATIVE ACTUAL ₦	PERFORM ANCE %	VARIANCE ₦
1	Bond	15,200,000,000.00	14,710,903,781.33	96.78	- 489,096,218.67
2	Commercial Agricultural Credit Scheme (CACS)	1,000,000,000.00	0	-	- 1,000,000,000.00
3	Accelerated Agricultural Development Scheme (AADS)	1,000,000,000.00	0	-	- 1,000,000,000.00
4	National Livestock Transformation Fund	100,000,000.00	0	-	- 100,000,000.00
5	Budget Support	3,500,000,000.00	0	-	- 3,500,000,000.00
6	Commercial Bank Loan	9,838,772,904.69	4,500,000,000.00	45.74	- 5,338,772,904.69
7	Livestock Productivity and Resilience Support (L-PRES)	600,000,000.00	0	-	- 600,000,000.00
8	LIFE-ND Project	514,285,714.29	132,500,000.00	25.76	- 381,785,714.29
9	NCDC Facility to fight Covid-19	100,000,000.00	0	-	- 100,000,000.00
	Sub-total	31,853,058,618.98	19,343,403,781.33	60.73	- 12,509,654,837.65
	EXTERNAL LOANS:				
1	Community & Social Devt. Project (CSDP)	454,972,410.90	488,849,830.46	107.45	33,877,419.56
2	Nigeria State Health Investment Project (NSHIP)	0	1,929,041,873.47	-	1,929,041,873.47
3	Youth Employment & Social Support Operations (YESSO)	244,733,359.35	977,993,339.97	399.62	733,259,980.62
4	French Development Agency (AFD) Water Facility	1,525,000,000.00	957,447,065.85	62.78	- 567,552,934.15
5	RAAMP	500,000,000.00	0	-	- 500,000,000.00
6	Ondo State Erosion & Watershed Management Project (NEWMAP)	1,201,000,000.00	1,290,003,021.00	107.41	89,003,021.00
7	W/Bank Covid-19 Action Response & Economic Stimulus Support Facility	4,221,400,000.00	0	0.00	- 4,221,400,000.00
	Sub-total	8,147,105,770.25	5,643,335,130.75	69.27	- 2,503,770,639.50
	Grand-Total	40,000,164,389.23	24,986,738,912.08	62.47	- 15,013,425,477.15

Table 2.3 shows that the total expected Internal Loans was ₦31.853 billion and the total inflow at the end of December, 2020 was ₦19.343 billion while the expected External Loans was ₦8.147 billion and the actual was ₦5.643 billion. The total internal and external loans inflow in year 2020 amounted to ₦24.987 billion against a target of ₦40.000 billion.

Table 2.4: Breakdown of Grants

S/N	INTERNAL GRANTS:	2020 REVISED BUDGET ₦	2020 CUMULATIVE ACTUAL ₦	PERFORM ANCE %	VARIANCE ₦
1	IG & MRU FG Conditional Grant	250,000,000.00	0	-	-250,000,000.00
2	State Fiscal Transparency & Accountability Sustainability Program for Results (SFTAS)	7,900,000,000.00	8,859,000,000.00	112.14	959,000,000.00
3	SUBEB (UBEC)	1,519,884,078.86	1,875,884,070.86	123.42	355,999,992.00
4	Save one Million Lives Programme for Result (SOMIL)	201,600,000.00	562,471,612.39	279	360,871,612.39
5	Contributory Health Scheme Fund from FGN	256,000,000.00	0	-	-256,000,000.00
6	FGN Covid-19 Health Support Grant	1,000,000,000.00	856,000,000.00	85.6	-144,000,000.00
	Sub-total	11,127,484,078.86	12,153,355,683.25	109.22	1,025,871,604.39
	EXTERNAL GRANTS:				
1	UNICEF Grants	200,000,000.00	110,179,780.00	55.09	-89,820,220.00
2	National Urban Water Supply Reform Project	500,000,000.00	0	-	-500,000,000.00
3	REDD+ Project (World Bank Supported)	50,000,000.00	0	-	-50,000,000.00
4	National Primary Healthcare Fund	200,000,000.00	11,756,890.00	5.88	-188,243,110.00
5	Partnership for Expansion of Water Supply, Sanitation & Hygiene (PEWASH)	230,000,000.00	484,441,662.50	210.63	254,441,662.50
6	Malaria Control-AfDB Funded	350,000,000.00	0	-	-350,000,000.00
7	UN-Habitat Programme	50,000,000.00	0	-	-50,000,000.00
	Sub-total	1,580,000,000.00	606,378,332.50	38.38	-973,621,667.50
	Total	12,707,484,078.86	12,759,734,015.75	100.41	52,249,936.89

Table 2.4 shows that the total expected internal Grants was ₦11.127 billion and the total inflow at the end of December, 2020 was ₦12.153 billion while the expected external Grants was ₦1.580 billion and the actual was ₦0.606 billion. The total internal and external Grants inflow in year 2020 amounted to ₦12.760 billion against a target of ₦12.707 billion.

2.5 COMPARISON OF YEAR 2019 & 2020 REVENUE PERFORMANCE

Table 2.5 and 2.6 depict the comparison between the performance of the year 2019 and 2020 revenue categories.

Table 2.5: Comparison of 2019 & 2020 Full-Year Revenue Performance

S/N	Revenue Categories	2020 Jan-Dec actual ₦	Perform ance %	2019 Jan-Dec Actual ₦	Perform ance %	Difference
1	Revenue From Federation Account	69,451,297,561.65	98.7	66,256,744,608.90	69.5	3,194,552,952.75
2	Independent Revenue (IGR)	21,094,342,131.28	87.0	24,187,708,288.88	96.3	(3,093,366,157.60)
3	Other Revenue Sources	44,093,472,927.83	77.6	29,720,554,248.57	40.4	14,372,918,679.26
	Total	134,639,112,620.76	88.9	120,165,007,146.35	62.0	14,474,105,474.41

Table 2.5 and 2.6 show the comparison between 2019 and 2020 full-year revenue performances. Revenue from Federation Account increased when compared with the corresponding 2019 figure, revenue from Other Sources also increased significantly in 2020 above the 2019 figure. However, Independent Revenue recorded a decrease in the 2020 full year. The total Independent Revenue generated for the 2020 full year 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.

Table 2.6: Comparison of 2019 & 2020 Full-Year Independent Revenue

S/N	COMPONENTS	Jan-Dec, 2020 ₦	Jan-Dec, 2019 ₦
1	Ondo State Internal Revenue Services (ODIRS)	17,237,294,475.53	20,271,046,440.30
2	Ministries, Extra-Ministerial Departments & Agencies (MEDAs)	3,554,147,503.52	3,530,118,032.49
3	Education Endowment Fund (EEF)	302,900,152.23	386,543,816.09
	Total (Without RRA)	21,094,342,131.28	24,187,708,288.88
4	Revenue Retaining Agencies (RRAs)	3,754,124,061.60	5,999,663,919.12
	Grand-Total	24,848,466,192.88	30,187,372,208.00

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

CHAPTER THREE

EXPENDITURE PROFILE AND ANALYSIS

3.1 2020 QUARTERLY EXPENDITURE

Table 3.1 shows the quarterly expenditure details of year 2020 for the State.

Table 3.1: Summary of 2020 Quarterly Expenditure

S/N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦	FOURTH QUARTER ACTUAL ₦
1	PERSONNEL COST	10,014,993,636.98	9,331,599,031.01	9,098,183,217.38	9,326,219,786.92	9,407,625,299.34
2	OVERHEAD COST	941,208,387.50	776,710,221.72	781,303,282.26	764,929,211.00	604,604,840.52
3	SPECIAL PROGRAMME	3,051,459,826.75	2,130,107,556.63	2,741,304,793.38	2,225,508,328.43	3,348,336,954.20
4	GRANTS AND CONTRIBUTIONS	2,085,238,750.00	2,109,141,100.00	1,903,338,690.92	1,409,217,993.28	1,427,217,993.28
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	2,662,700,000.00	2,565,420,071.42	2,610,450,746.16	2,797,469,924.88	2,577,008,469.32
A	TOTAL RECURRENT EXPENDITURE	18,755,600,601.23	16,912,977,980.78	17,134,580,730.10	16,523,345,244.51	17,364,793,556.66
	DEBT SERVICE	3,250,000,000.00	4,873,868,265.77	3,319,338,958.05	4,927,837,545.42	3,820,369,528.19
B	DEBT SERVICE	3,250,000,000.00	4,873,868,265.77	3,319,338,958.05	4,927,837,545.42	3,820,369,528.19
	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	150,000,000.00
2	TRANSFER TO OSOPADEC	1,594,578,192.95	450,000,000.00	455,900,000.00	450,000,000.00	3,544,128,152.60
3	TRANSFER TO INTERNAL REVENUE SERVICES	1,064,379,876.47	484,111,050.26	1,168,723,483.79	885,969,546.56	1,006,076,617.04
C	TOTAL STATUTORY TRANSFER	3,015,077,165.80	1,022,916,409.02	1,713,828,842.55	1,431,293,188.78	4,700,204,769.64
	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	15,369,673,396.02
D	TOTAL CAPITAL EXPENDITURE	12,838,822,232.97	3,321,549,595.57	8,094,945,739.42	12,751,198,245.29	15,369,673,396.02
	GRAND TOTAL (A+B+C+D)	37,859,500,000.00	26,131,312,251.14	30,262,694,270.12	35,633,674,224.00	41,255,041,250.51

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

Figure 3.1: Bar Chart Showing Year 2020 Quarterly Estimate and Actual Expenditure

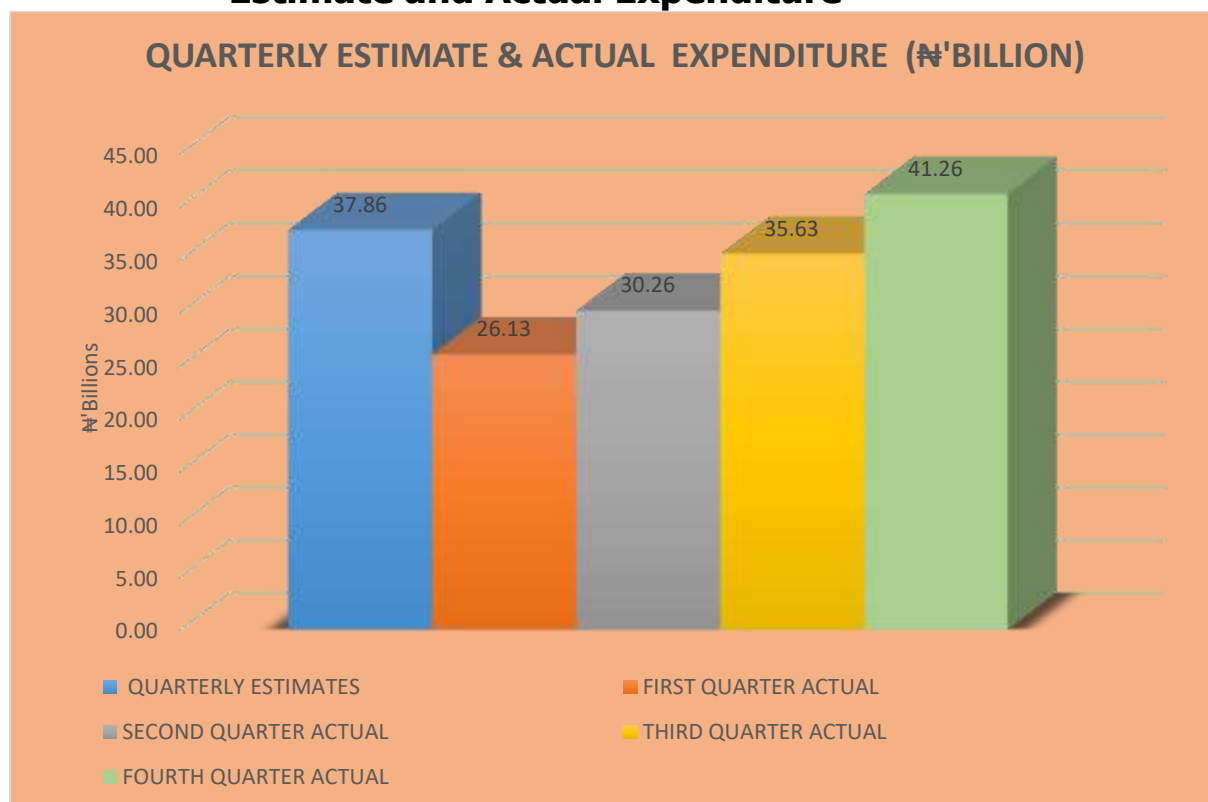


Figure 3.1 compares the total actual expenditure for the four quarters of year 2020 with the quarterly estimates. The actual total expenditure for the fourth quarter was ₦41.255 billion against the proposed quarterly estimates of ₦37.860 billion representing 109.0% performance level for the quarter while the total actual for the first quarter was ₦26.131 billion representing performance level of 69.0%, second quarter ₦30.263 billion with performance level of 79.9% and ₦35.634 billion with performance level of 94.1% for the third quarter.

Table 3.2: Summary of 2020 Cumulative Expenditure

S/N	EXPENDITURE DETAILS	2020 REVISED BUDGET ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	PERSONNEL COST	40,059,974,547.92	37,163,627,334.65	92.77	2,896,347,213.27
2	OVERHEAD COST	3,764,833,550.00	2,927,547,555.50	77.76	837,285,994.50
3	SPECIAL PROGRAMME	12,205,839,307.00	10,445,257,632.64	85.58	1,760,581,674.36
4	GRANTS AND CONTRIBUTIONS	8,340,955,000.00	6,848,915,777.48	82.11	1,492,039,222.52
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,650,800,000.00	10,550,349,211.78	99.06	100,450,788.22
A	TOTAL RECURRENT EXPENDITURE	75,022,402,404.92	67,935,697,512.05	90.55	7,086,704,892.87
	DEBT SERVICE	13,000,000,000.00	16,941,414,297.43	130.32	-3,941,414,297.43
B	DEBT SERVICE	13,000,000,000.00	16,941,414,297.43	130.32	-3,941,414,297.43
	STATUTORY TRANSFERS				
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	1,424,476,385.49	423,334,359.74	29.72	1,001,142,025.75
2	TRANSFER TO OSOPADEC	6,378,312,771.82	4,900,028,152.60	76.82	1,478,284,619.22
3	TRANSFER TO INTERNAL REVENUE SERVICES	4,257,519,505.89	3,544,880,697.65	83.26	712,638,808.24
C	TOTAL STATUTORY TRANSFER	12,060,308,663.19	8,868,243,209.99	73.53	3,192,065,453.20
	CAPITAL EXPENDITURE				
1	MEDAs/INSTITUTIONS	51,355,288,931.88	39,537,366,976.30	76.99	11,817,921,955.58
5D	TOTAL CAPITAL EXPENDITURE	51,355,288,931.88	39,537,366,976.30	76.99	11,817,921,955.58
	GRAND TOTAL (A+B+C+D)	151,438,000,000.00	133,282,721,995.77	88.01	18,155,278,004.23

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

Figure 3.2: Bar Chart Showing Cumulative Estimate & Actual Expenditure

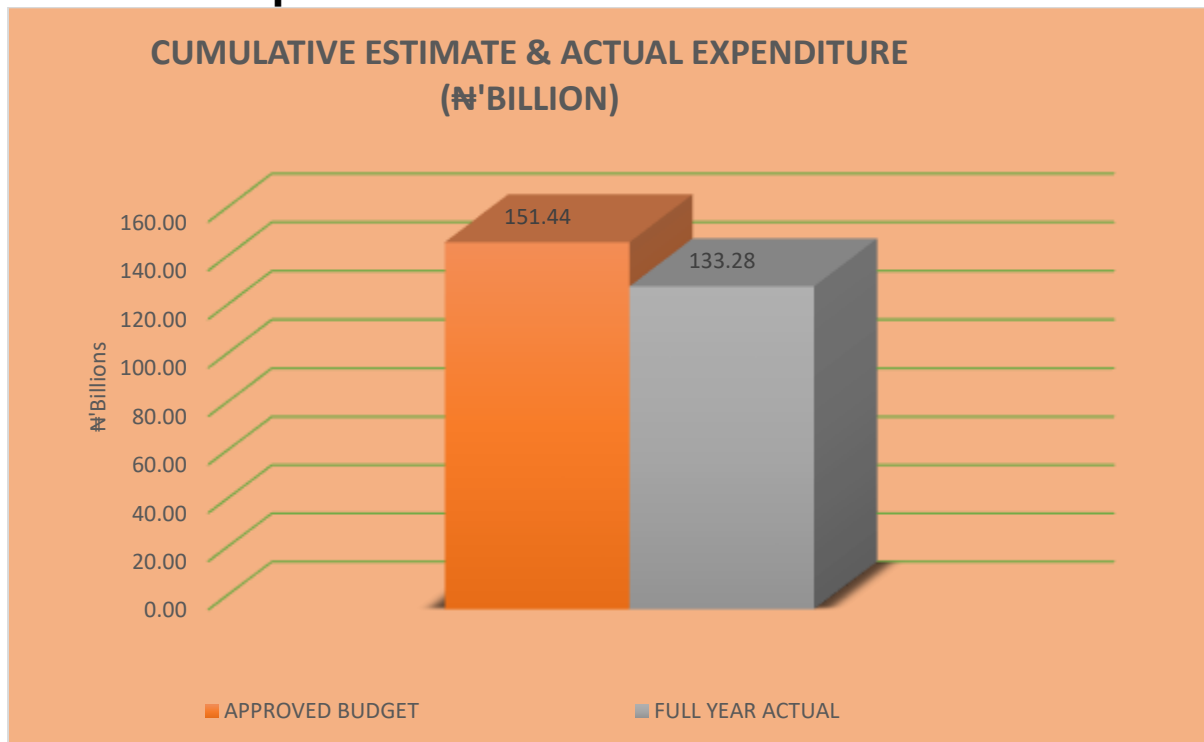


Figure 3.2 compares the cumulative actual expenditure with its estimates. The 2020 actual cumulative expenditure was ₦133.283 billion against the proposed estimates of ₦151.438 billion. This represents 88.0% performance level.

Figure 3.3: Bar Chart Showing Year 2020 Cumulative Estimate and Actual Expenditure Classifications

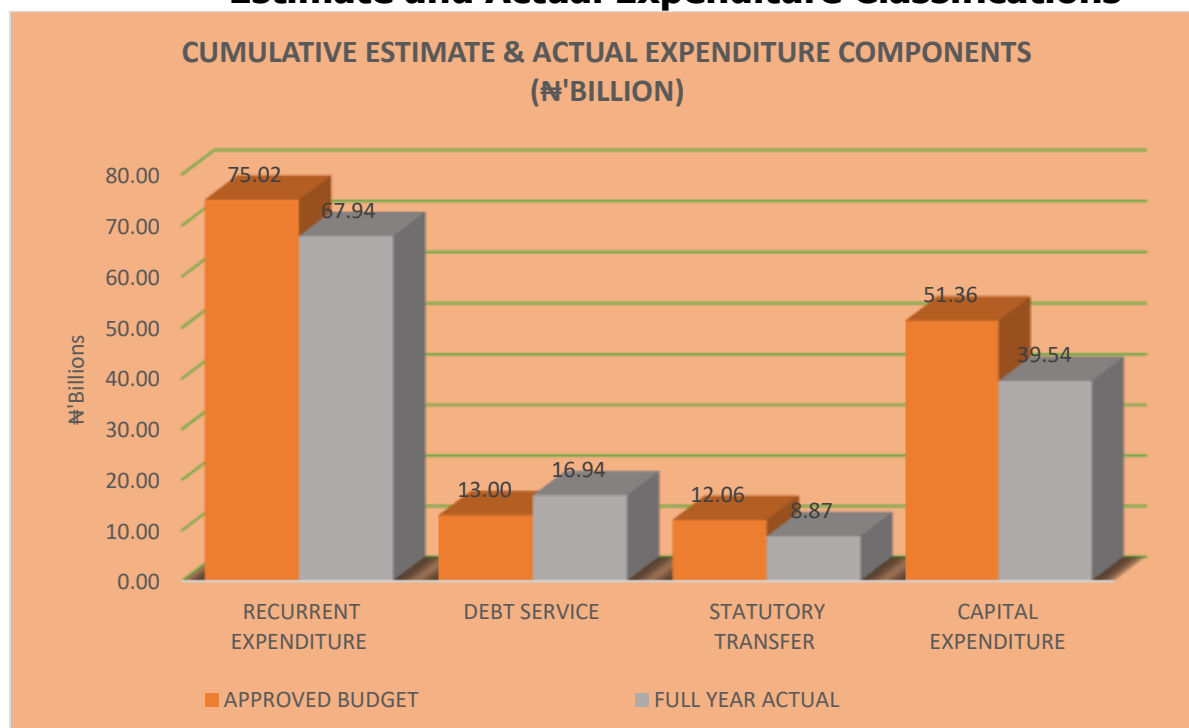


Figure 3.3 shows that actual Recurrent expenditure was ~~N~~67.936 billion against the cumulative estimates of ~~N~~75.022 billion for the year, representing 90.6% performance level, Debt Repayment figures furnished by the Debt Management Office was ~~N~~16.941 billion. In similar manner, the estimates for Statutory Transfer was ~~N~~12.060 billion, at the end of year 2020, actual Statutory Transfer was ~~N~~8.868 billion, representing 73.5% performance level. Also, actual Capital Expenditure was ~~N~~39.537 billion against its estimate of ~~N~~51.355 billion, performing at 77.0%.

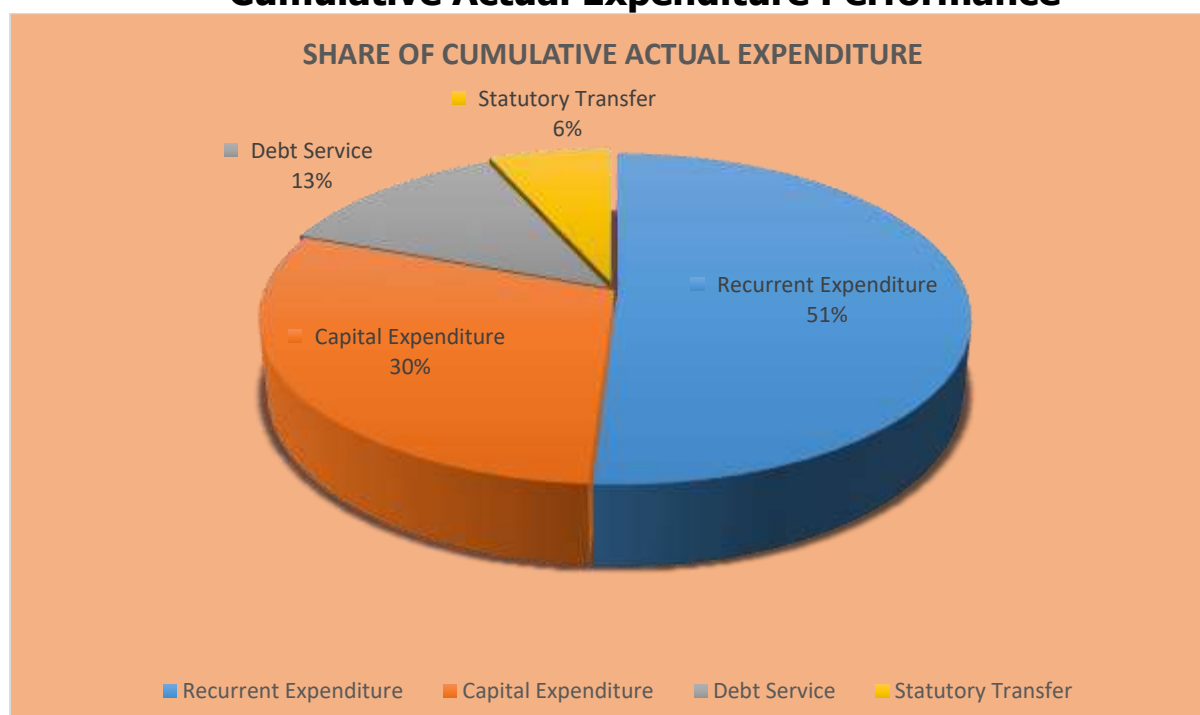
3.2. SHARE OF 2020 CUMULATIVE EXPENDITURE

Table 3.3 shows that out of the sum of ₦133.283 billion recorded as the actual total expenditure for the year, Recurrent Expenditure accounted for 51%, Debt Repayment 13%, Statutory Transfer 6% and 30% was expended on Capital projects. The corresponding 2019 cumulative expenditure analysis revealed that Recurrent Expenditure was 62%, Debt Repayment 6%, Statutory Transfer 2% and 30% as Capital Expenditure.

Table 3.3: Comparison of 2020 and 2019 Cumulative Expenditure

S/N	Expenditure Classification	2020 Actual Expenditure ₦	2020 Share to Total Expenditure %	2019 Actual Expenditure ₦	2019 Share to Total Expenditure %
1	Recurrent Expenditure	67,935,697,512.05	51	74,383,746,604.44	62
2	Capital Expenditure	39,537,366,976.30	30	35,988,072,648.16	30
3	Debt Service/Repayment	16,941,414,297.43	13	6,874,716,857.98	6
4	Statutory Transfer	8,868,243,209.99	6	2,248,155,833.61	2
TOTAL		133,282,721,995.77	100	119,494,691,944.19	100

Figure 3.4: Pie Chart Showing Share of Year 2020 Cumulative Actual Expenditure Performance



3.3 RECURRENT EXPENDITURE ANALYSIS

Analysis of cumulative Recurrent Expenditure for year 2020 shows that the actual Recurrent Expenditure was ₦67.936 billion against the proposed estimates of ₦75.022 billion. This figure showed that Recurrent Expenditure performed at 90.6%.

Table 3.4: Details of Full Year Recurrent Expenditure Components

S/N	EXPENDITURE DETAILS	2020 REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	VARIANCE ₦	CUMULATIVE PERFORMA- NCE LEVEL %
1	PERSONNEL COST	40,059,974,547.92	37,163,627,334.65	2,896,347,213.27	92.77
2	OVERHEAD COST	3,764,833,550.00	2,927,547,555.50	837,285,994.50	77.76
3	SPECIAL PROGRAMME	12,205,839,307.00	10,445,257,632.64	1,760,581,674.36	85.58
4	GRANTS AND CONTRIBUTIONS	8,340,955,000.00	6,848,915,777.48	1,492,039,222.52	82.11
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,650,800,000.00	10,550,349,211.78	100,450,788.22	99.06
	TOTAL RECURRENT EXPENDITURE	75,022,402,404.92	67,935,697,512.05	7,086,704,892.87	90.55

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

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

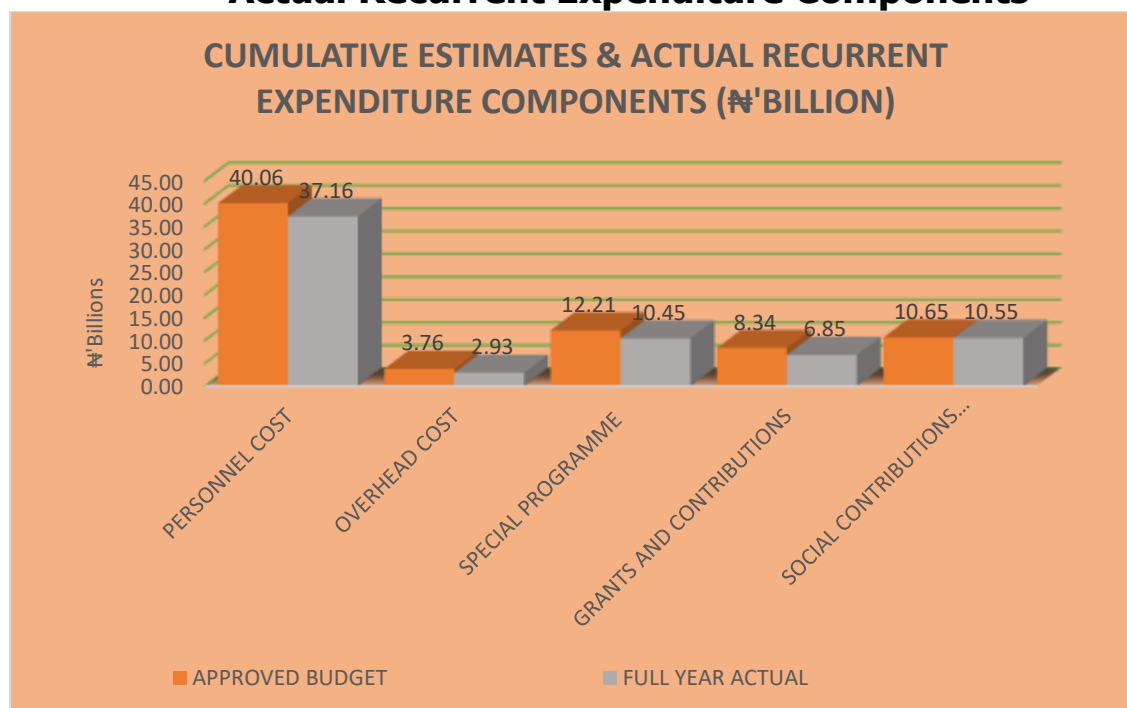


Table 3.4 and Figure 3.5 showed the cumulative Recurrent Expenditure components for the 2020 fiscal year. The estimates for Personnel Cost was ₦40.060 billion, Overhead Cost ₦3.765 billion, Special Programme ₦12.206 billion, Grants and Contributions ₦8.341 billion and ₦12.650 billion as Social Contributions & Social Benefits.

At the end of the year, the actual value and performance level for Personnel Cost was ₦37.164 billion (92.8%), Overhead Cost ₦2.928 billion (77.8%), Special Programme ₦10.445 billion (85.6%), Grants and Contributions ₦6.849 billion (58.0%) and ₦10.550 billion (99.1%) as Social Contributions & Social Benefits.

Table 3.5: Comparison of Year 2020 and 2019 Recurrent Expenditure Component

S/N	EXPENDITURE DETAILS	2020 REVISED BUDGET ₦	2020 CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL %	2019 REVISED BUDGET ₦	2019 CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL %
1	PERSONNEL COST	40,059,974,547.92	37,163,627,334.65	92.77	36,191,533,708.16	33,976,764,212.03	93.88
2	OVERHEAD COST	3,764,833,550.00	2,927,547,555.50	77.76	4,562,700,000.00	3,263,171,345.75	71.52
3	SPECIAL PROGRAMME	12,205,839,307.00	10,445,257,632.64	85.58	23,499,310,296.00	15,311,815,388.27	65.16
4	GRANTS AND CONTRIBUTIONS	8,340,955,000.00	6,848,915,777.48	82.11	8,241,500,000.00	6,669,504,401.69	80.93
5	SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS	10,650,800,000.00	10,550,349,211.78	99.06	15,759,449,200.00	15,162,491,256.70	96.21
	TOTAL RECURRENT EXPENDITURE	75,022,402,404.92	67,935,697,512.05	90.55	88,254,493,204.16	74,383,746,604.44	84.28

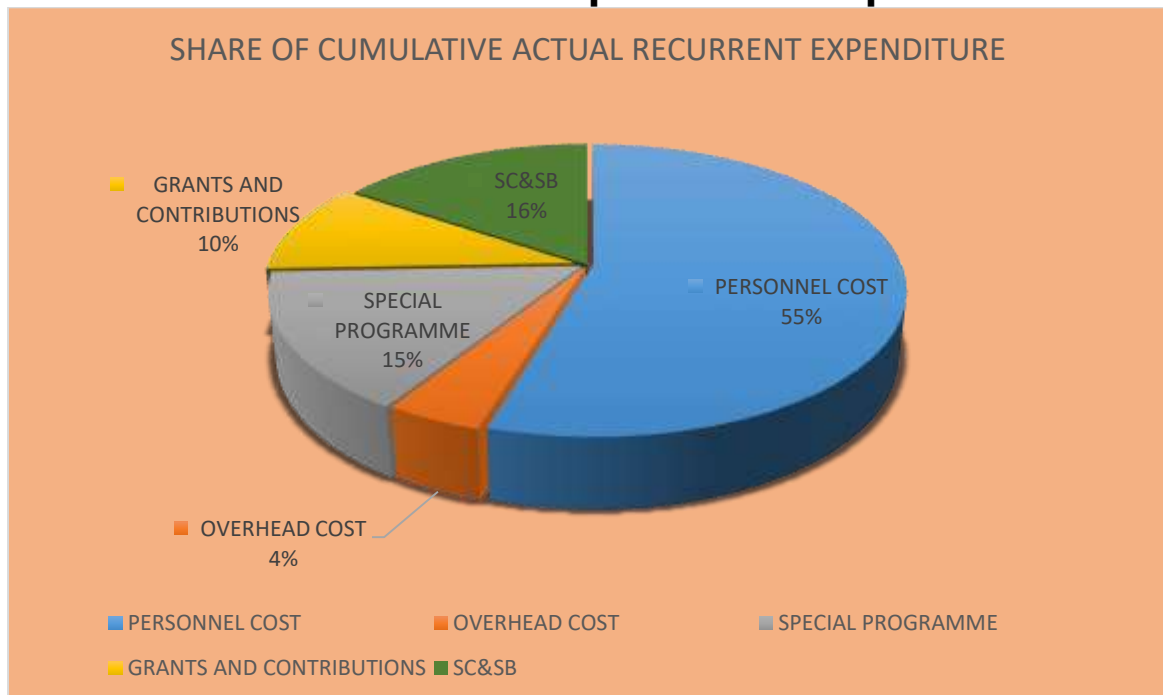
SOURCE: OFFICE OF ACCOUNTANT GENERAL AND OTHER MEDAS, ONDO STATE (Unaudited)

Table 3.5 compares year 2020 and 2019 cumulative Recurrent Actual expenditure with their estimates. The 2020 actual Recurrent cumulative expenditure was ₦67.936 billion against the proposed estimates of ₦75.002 billion representing 90.6% performance level while the corresponding 2019 cumulative actual Recurrent Expenditure of ₦74.384 billion performed at 84.3% when compared with its estimate of ₦88.254 billion.

3.4 SHARE OF RECURRENT EXPENDITURE COMPONENTS

Figure 3.6 reveals that out of the 2020 cumulative actual Recurrent Expenditure of ₦67.936 billion, Personnel cost accounted for 55%, Overhead Cost 4%, Special Programme 15%, Grants and Contributions 10% and Social Contributions & Social Benefits 16%.

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



3.4.1 PERSONNEL COST

With approved estimates of ~~N~~40.060 billion, actual personnel cost for the year was ~~N~~37.164 billion, representing 92.8% performance level for the year.

Figure 3.7: Bar Chart Showing Cumulative Personnel Cost

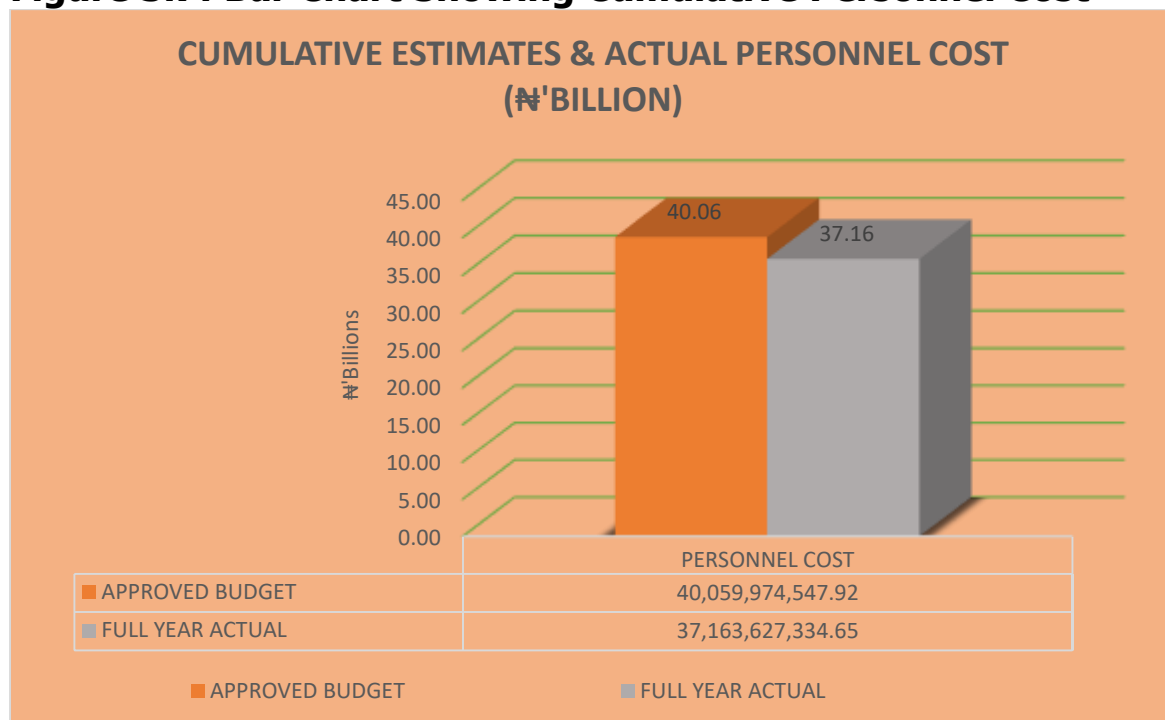


Table 3.6: Comparison of 2020 & 2019 Actual Cumulative Personnel Cost

S/N	PERSONNEL DETAILS	2020 CUMULATIVE ACTUAL ₦	2019 CUMULATIVE ACTUAL ₦
1	CORE CIVIL SERVICE	18,981,791,238.02	17,402,117,471.74
2	ADHOC HMB STAFF	445,289,304.33	428,020,680.76
3	ADHOC MIN. OF AGRIC STAFF	11,973,501.31	11,418,548.26
4	TESCOM (PUB. SECONDARY SCH)	15,696,444,172.66	14,528,950,568.15
5	JUDICIARY	2,028,129,118.33	1,606,256,943.12
	TOTAL	37,163,627,334.65	33,976,764,212.03

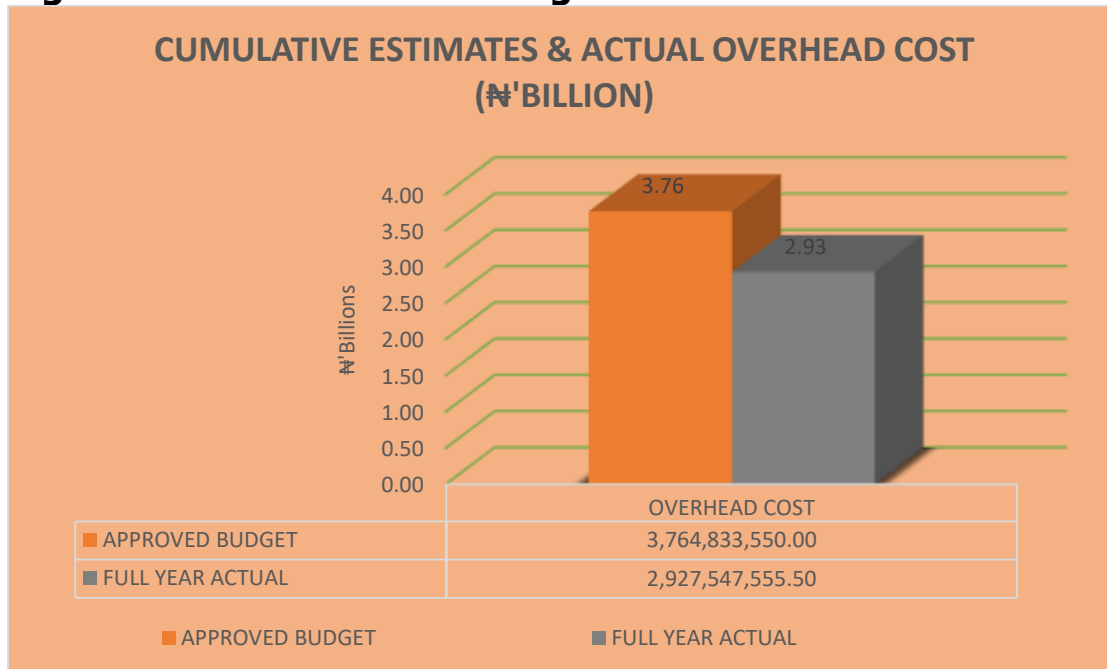
SOURCE: OFFICE OF ACCOUNTANT GENERAL, ONDO STATE

Table 3.5 shows the comparison of 2019 and 2020 cumulative details of Personnel Cost classifications for the year. 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 approved estimates of ₦3.765 billion, actual overhead cost for the year was ₦2.928 billion, representing 77.8% performance level for the year.

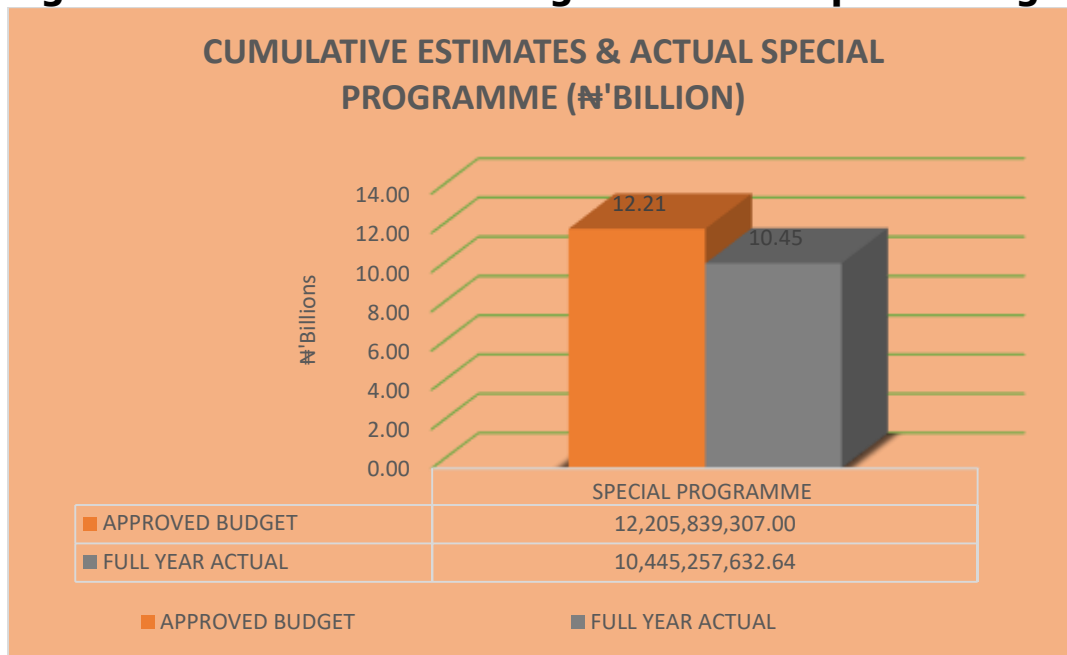
Figure 3.8: Bar Chart Showing Cumulative Overhead Cost



3.4.3 SPECIAL PROGRAMMES

With approved estimates of ₦12.206 billion, actual special program cost for the year was ₦10.445 billion, representing 85.6% performance level for the year.

Figure 3.9: Bar Chart Showing Cumulative Special Programme



3.4.4 GRANTS AND CONTRIBUTIONS TO INSTITUTIONS

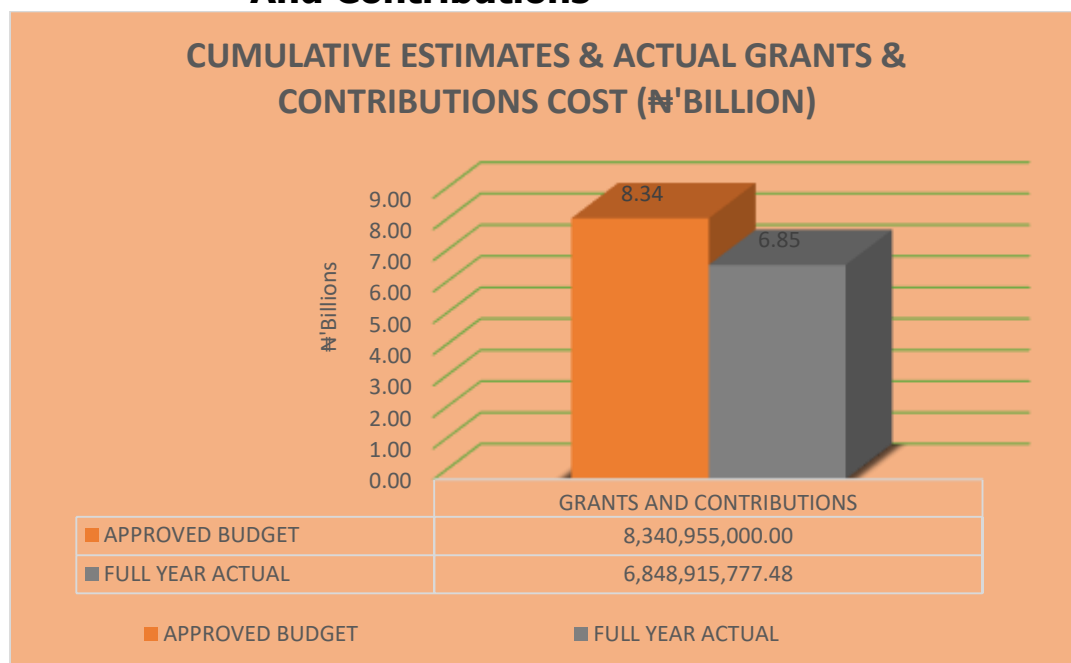
With approved estimates of ₦8.341 billion, actual grants and contribution for the year was ₦6.849 billion, representing 82.1% performance level for the year.

Table 3.7: Summary of 2020 Cumulative Grants and Contributions to Institutions

S/N	ORGANIZATION	2020 REVISED BUDGET ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
1	Adekunle Ajasin University, Akungba Akoko	1,881,780,000.00	1,487,500,000.00	79.05	394,280,000.00
2	Nigeria Security and Civil Defence Corps	1,780,000.00	1,162,000.00	65.28	618,000.00
3	Nigerian Legion	2,670,000.00	2,100,000.00	78.65	570,000.00
4	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	35,600,000.00	23,331,000.00	65.54	12,269,000.00
5	Ondo State Football Academy	44,500,000.00			44,500,000.00
6	Ondo State Football Development Agency	623,000,000.00	491,000,000.00	78.81	132,000,000.00
7	Ondo State University of Medical Sciences	623,000,000.00	450,000,000.00	72.23	173,000,000.00
8	Ondo State University of Science and Technology, Okitipupa	623,000,000.00	420,000,000.00	67.42	203,000,000.00
9	Rufus Giwa Polytechnic, Owo	2,400,000,000.00	2,133,130,000.00	88.88	266,870,000.00
10	Senior Staff Club	2,225,000.00	1,750,000.00	78.65	475,000.00
11	Ondo State Investment Promotion Agency (ONDIPA)	178,000,000.00			178,000,000.00
12	OWENA PRESS	120,000,000.00	88,942,777.48	74.12	31,057,222.52
13	Ondo State Radiovision Corporation	53,400,000.00			53,400,000.00
14	Ondo State Afforestation Project	2,000,000.00			2,000,000.00
15	Ondo State University of Medical Sciences Teaching Hospital	1,750,000,000.00	1,750,000,000.00	100.00	-
	TOTAL	8,340,955,000.00	6,848,915,777.48	82.11	1,492,039,222.52

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 approved estimates of ₦10.651 billion, full year actual Social contributions and benefits was ₦10.550 billion, representing 99.1% performance level. The breakdown of SC&SB is shown in table 3.7.

Table 3.8: Details of Cumulative Social Contributions and Benefits

EXPENDITURE DETAILS	2020 REVISED BUDGET ₦	FULL YEAR ACTUAL ₦	PERFORMANCE LEVEL (%)
NHIS CONTRIBUTION	600,000,000.00	0.00	0.00
CONTRIBUTORY PENSION (EMPLOYERS)	400,000,000.00	90,066,534.87	22.52
GRATUITY	1,125,800,000.00	687,183,708.29	61.04
PENSION	8,500,000,000.00	9,749,999,052.84	114.71
PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	23,099,915.78	92.40
TOTAL	10,650,800,000.00	10,550,349,211.78	99.06

3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

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

Table 3.9: Summary of Cumulative Sectoral Recurrent Expenditure

S/N	SUB-SECTOR/SECTOR	2020 REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL %	VARIANCE ₦
A	ECONOMIC SECTOR	11,080,604,475.06	12,559,878,689.67	113.35	-1,479,274,214.61
B	SOCIAL SERVICES SECTOR	37,138,761,648.94	35,811,780,490.77	96.43	1,326,981,158.17
C	LAW & JUSTICE SECTOR	2,979,299,788.13	2,653,946,075.22	89.08	325,353,712.91
D	ADMINISTRATION SECTOR	13,172,936,492.79	6,359,743,044.61	48.28	6,813,193,448.18
E	SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS	10,650,800,000.00	10,550,349,211.78	99.06	100,450,788.22
	GRAND TOTAL (A+B+C+D+E)	75,022,402,404.92	67,935,697,512.05	90.55	7,086,704,892.87

Source: Office of the Accountant-General and other MEDAs

The cumulative sectoral actual Recurrent Expenditure for the year was ₦67.936 billion against its estimates of ₦75.002 billion. This represents 90.6% overall performance level. In the classifications, the Social services sector recorded the highest actual Recurrent Expenditure of ₦35.812 billion out of the total Recurrent Expenditure of ₦67.936. On the other hand, Law & Justice Sector had the least Recurrent Expenditure of ₦2.634 billion while Economic sector, Administration sector and Social contributions & Social benefits Recurrent Expenditures were ₦12.560 billion, ₦6.360 billion and ₦10.550 billion respectively.

3.6 STATUTORY TRANSFERS

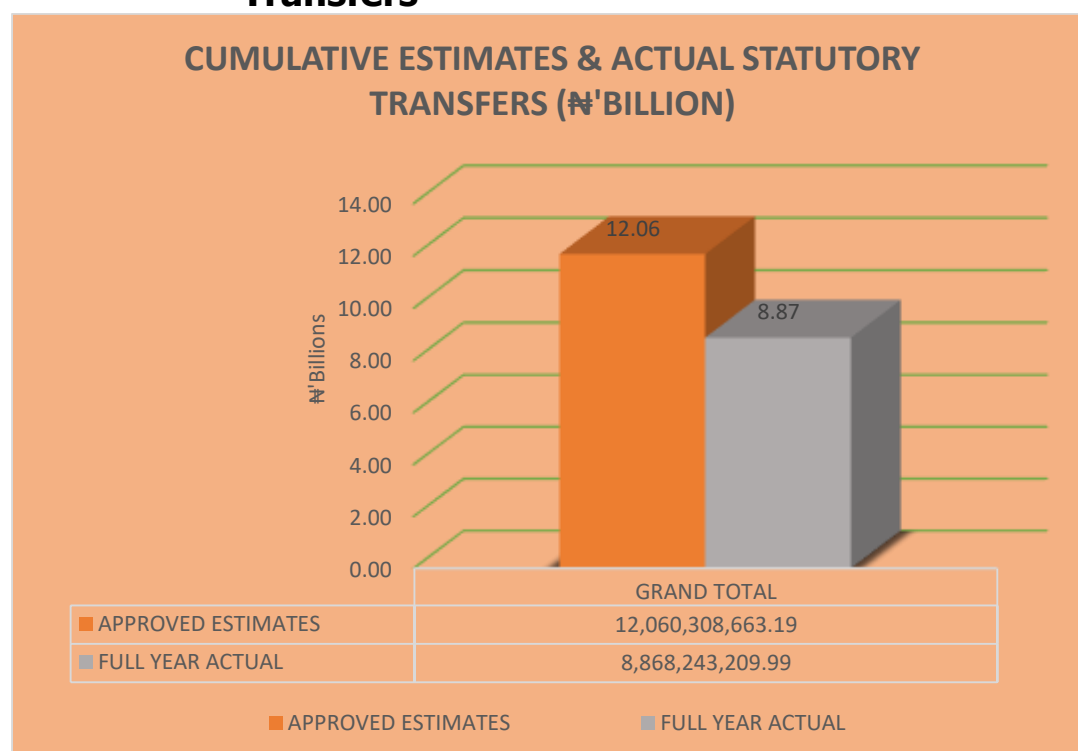
With approved estimates of ₦12.060 billion, actual cumulative Statutory Transfers was ₦8.868 billion, representing 73.5% performance level.

Table 3.10: Details of Cumulative Statutory Transfer

S/N	PARTICULARS	2020 REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	VARIANCE ₦	PERFORMANCE LEVEL (%)
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	1,424,476,385.49	423,334,359.74	1,001,142,025.75	29.72
2	TRANSFER TO OSOPADEC	6,378,312,771.82	4,900,028,152.60	1,478,284,619.22	76.82
3	TRANSFER TO INTERNAL REVENUE SERVICES	4,257,519,505.89	3,544,880,697.65	712,638,808.24	83.26
	TOTAL	12,060,308,663.19	8,868,243,209.99	3,192,065,453.20	73.53

Source: OFFICE OF ACCOUNTANT-GENERAL

Figure 3.11: Bar Chart Showing Cumulative Statutory Transfers



3.7 DEBT SERVICE/REPAYMENT

With approved estimate of ₦13.000 billion, actual Debt Service/repayment was ₦16.941 billion, representing a performance of 130.3% for the year.

Table 3.11: Details of Cumulative Debt Service/ Repayment

S/N	FACILITY	PRINCIPAL AMOUNT	CUMULATIVE ACTUAL PRINCIPAL REPAYMENT	CUMULATIVE ACTUAL INTEREST PAID	CUMULATIVE ACTUAL PRINCIPAL REPAYMENT & INTEREST PAID
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	63,461,584.58	523,422,724.92	586,884,309.50
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	614,274,422.87	85,319,695.65	699,594,118.52
6	Micro Credit	1,960,788,794.60	457,517,385.36	23,637,911.64	481,155,297.00
7	Bond(N27B Restructured)	4,200,000,000.00	2,930,579,530.45	536,828,886.75	3,467,408,417.20
8	Bond 2	30,000,000,000.00	3,928,571,426.60	3,158,585,963.52	7,087,157,390.12
9	UBEC/SUBEB	390,878,378.38	0.00	0.00	0.00
10	Water Corporation	702,000,000.00	472,428,286.92	37,116,210.80	509,544,497.72
11	Vehicle Lease 2019	739,400,000.00	392,714,288.48	131,765,629.92	524,479,918.40
12	Basic Health Care Facility	100,000,000.00	100,000,000.08	0.00	100,000,000.08
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	0.00
16	Salary Arrears	5,049,934,134.05	0.00	0.00	0.00
17	FOREIGN LOANS		512,423,897.32	170,713,226.65	683,137,123.97
	TOTAL	105,085,004,863.57	10,939,313,282.64	6,002,101,014.79	16,941,414,297.43

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

3.8 CAPITAL EXPENDITURE ANALYSIS

The 2020 approved estimates for Capital expenditure was ₦51.355 billion. At the end of the year, the actual Capital expenditure recorded was ₦39.537 billion, representing 77.0% performance level.

Table 3.12: Summary of Cumulative Sectoral Capital Expenditure

S/N	SUB-SECTOR/SECTOR	2020 REVISED BUDGET ₦	CUMULATIVE ACTUAL ₦	PERFORMANCE LEVEL (%)	VARIANCE ₦
A	ECONOMIC SECTOR	27,711,123,363.26	22,052,460,254.33	79.58	5,658,663,108.93
B	SOCIAL SERVICES SECTOR	15,333,990,568.62	13,823,478,965.93	90.15	1,510,511,602.69
C	LAW & JUSTICE SECTOR	2,870,600,000.00	1,409,210,000.00	49.09	1,461,390,000.00
D	ADMINISTRATION SECTOR	5,439,575,000.00	2,252,217,756.04	41.40	3,187,357,243.96
	GRAND TOTAL (A+B+C+D)	51,355,288,931.88	39,537,366,976.30	76.99	11,817,921,955.58

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

Table 3.12 showed that Economic Sector accounted for the highest cumulative actual Capital Expenditure of ₦22.052 billion, representing 79.6% performance level, when compared to its cumulative estimates of ₦27.711 billion. On the other hand, Administration Sector had the least performance of 41.4% while Social Services Sector and Law & Justice Sector performances were 90.2%, and 49.1% respectively.

CHAPTER FOUR

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

4.1 OBSERVATIONS

The following are the observations for the 2020 Full Year Budget Implementation Appraisal:

- i. The revenue side of the budget performed at 88.9% for the year.
- ii. Revenue receipts from the Federation Account was ~~N~~69.451 billion, representing 98.7% performance.
- iii. Internally Generated Revenue exclusive of amount generated by the Revenue Retaining Agencies (RRA) performed at 87.0%. Adding the RRA, the performance was 102.5%
- iv. The share of Internally Generated Revenue to total actual revenue was 16.0%, Revenue from Federation Account was 51.0% while the share of Revenue from Other Sources was 33.0% for the year.
- v. Internally Generated Revenue performances on MEDAs basis shows that only eight (8) MEDAs performed above 100%, seven (7) MEDAs performed between 70% and 99%, seven (7) MEDAs performed between 50% and 69% while fifty-five (55) MEDAs performed below 50%.
- vi. The expenditure side of the budget performed at 88.0% for the full year.
- vii. Recurrent Expenditure also recorded a total of ~~N~~67.936 billion, with 90.6% performance level for the year.
- viii. Capital expenditure recorded a total of ~~N~~39.537 billion, with 77.0% performance level for the year.

- ix. Aggregate Recurrent Expenditure accounted for 51.0% of the total actual expenditures for the year, Capital Expenditure 30.0%, Debt Repayment 13.0% and 6.0% for Statutory Transfers.

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 and assisted to sustain and improve on the current Internally Generated Revenue performance.
- v. The State Internal Revenue Service (IRS) should develop a mechanism to regularly monitor and sensitise MEDAs on achieving revenue generation targets.
- vi. Monitoring and Evaluation Department of Ministry of Economic Planning and Budget should be given necessary support to carry out independent monitoring and impact assessment of projects executed in line with the Ondo State Fiscal Responsibility Law (FRL, 2017) and advise government appropriately.

4.3 CONCLUSION

The budget performance for the 2020 full-year recorded an improved performance when compared to previous years. Both revenue and expenditure performed above eighty five percent in the period under review. However, there is need for more measures to be taken to sustain and further improve budget performance in order to reduce budget variance to less than ten percent in the State.

APPENDIX

Breakdown of 2020 IGR

S/N	MINISTRIES/DEPTS./PARASTATALS	2020 Revised Target	2020 Full-Year Actual	% Performance
1	Bureau Of Public Procurement (BPP)	12,200,000.00	36,702,732.51	300.84
2	Pools Bettings and Lotteries Board	74,355,000.00	142,266,345.02	191.33
3	Ondo State Judicial Service Commission	179,000.00	264,000.00	147.49
4	Ministry of Finance/Accountant General	454,906,000.00	629,015,286.78	138.27
5	General Administration	634,000.00	864,500.00	136.36
6	Ondo State Pensions Transitional Department	3,741,000.00	4,056,000.00	108.42
7	Ondo State Investment Promotion Agency (ONDIPA)	400,593,000.00	422,925,346.74	105.57
8	Ondo State Development and Property Corporation	311,649,000.00	320,148,262.25	102.73
9	Ondo State Judiciary	134,963,000.00	133,624,692.95	99.01
10	Board of Internal Revenue	17,879,261,854.86	17,237,294,475.53	96.41
11	Ondo State Independent Electoral Comm (ODIEC)	3,817,000.00	3,470,000.00	90.91
12	Liaison Office, Abuja	3,021,000.00	2,686,000.00	88.91
13	Ministry of Local Govt and Chieftaincy Affairs	1,194,000.00	952,110.00	79.74
14	Ministry of Works and Infrastructure	219,877,000.00	173,485,000.00	78.90
15	Ministry of information and Orientation	1,400,000.00	1,090,000.00	77.86
16	Ministry of Natural Resources	1,059,244,000.00	724,014,206.61	68.35
17	Ministry of Transport	200,260,000.00	132,917,549.02	66.37
18	Christian Welfare Board	227,000.00	150,000.00	66.08
19	State Universal Basic Education Board (SUBEB)	34,527,000.00	21,831,000.00	63.23
20	Cocoa Revolution Office	47,605,000.00	26,499,051.00	55.66
21	Civil Service Commission	67,000.00	35,000.00	52.24
22	Ministry of Culture And Tourism	5,442,000.00	2,772,000.00	50.94
23	Liaison Office, Lagos	3,307,000.00	1,592,000.00	48.14
24	Teaching Service Commission	20,000.00	8,700.00	43.50
25	Board for Adult, Technical & Vocational Education	8,271,000.00	3,579,700.00	43.28
26	Ministry of Commerce, Industries & Cooperatives	212,472,000.00	91,901,464.96	43.25

Breakdown of 2020 IGR

S/N	MINISTRIES/DEPTS./PARASTATALS	2020 Revised Target	2020 Full-Year Actual	% Performance
27	Ministry of Environment	41,022,000.00	17,671,480.00	43.08
28	Ondo State Signage Agency	163,455,000.00	65,765,213.39	40.23
29	Ministry of Lands and Housing	550,124,000.00	220,878,204.35	40.15
30	Customary Court of Appeal	13,362,000.00	5,292,972.00	39.61
31	Ministry of Physical Planning and Urban Develop.	187,442,000.00	67,289,201.00	35.90
32	Hospital Management Board	2,379,000.00	832,500.00	34.99
33	Ministry of Education, Science and Technology	960,577,000.00	310,157,211.00	32.29
34	Office of the State Auditor General	1,984,000.00	628,700.00	31.69
35	State Information Technology Agency (SITA)	398,541,000.00	125,120,601.00	31.39
36	Ministry of Health	29,852,000.00	8,639,862.00	28.94
37	Cabinet & Special Services Dept.	462,000.00	130,000.00	28.14
38	Ministry of Justice	244,555,000.00	59,214,649.47	24.21
39	Ondo State Water Corporation (ODWC)	30,984,000.00	7,209,000.00	23.27
40	Ministry of Agriculture	438,314,000.00	96,301,800.00	21.97
41	Ministry of Women Affairs and Social Development	2,345,000.00	493,500.00	21.04
42	Agric Dev. Prog. (ADP) & Agric Input Supply Agency	1,317,000.00	231,000.00	17.54
43	Ondo State Waste Management Authority	27,052,000.00	4,689,700.00	17.34
44	Micro Credit Agency	7,392,000.00	649,250.00	8.78
45	Office of Establishments	69,000.00	1,000.00	1.45
46	Muslim Welfare Board	1,500,000.00	10,000.00	0.67
47	Min. of Youth Dev. & Sport/Football Agency	15,811,000.00	18,000.00	0.11
48	Office of Auditor General for Local Govt	44,023,000.00	11,250.00	0.03
49	Governor's office (Government House & Protocol)	267,000.00	0.00	0.00
50	Ondo State Agric. Bus. Empowerment Centre (OSAEC)	6,667,000.00	0.00	0.00
51	Ministry of Regional Integration and Special Duties	0.00	5,000.00	0.00
52	Inter-Governmental Affairs and Multi. Relation	1,667,000.00	0.00	0.00
53	House of Assembly Commission	0.00	0.00	0.00
54	Government Printing Press	0.00	0.00	0.00

Breakdown of 2020 IGR

S/N	MINISTRIES/DEPTS./PARASTATALS	2020 Revised Target	2020 Full-Year Actual	% Performance
55	Consumer Protection Committee	0.00	0.00	0.00
56	Office Of Public Utilities	334,000.00	0.00	0.00
57	Ondo Sate Agency for Road Maint. & Cons.(OSAMCO)	0.00	0.00	0.00
58	Ondo State Library Board	34,000.00	0.00	0.00
59	Directorate of Rural and Community Development	0.00	0.00	0.0
60	Forestry Staff Training School, Owo	0.00	1,298,125.00	0.0
61	Fire Services	0.00	20,000.00	0.0
62	Ministry of Employment and productivity	0.00	2,000.00	0.0
63	Public Service Trainning Institute (PSTI)	0.00	0.00	0.0
64	Min of community Development and Cooperatives	0.00	0.00	0.0
65	Ondo State Electricity Board (OSEB)	0.00	250,000.00	0.0
66	Ondo State Security Network Agency - Amotekun Corp	0.00	85,000.00	0.0
67	Adekunle Ajasin University	0.00	806,202,815.50	0.0
68	HOSPITALS	0.00	536,574,976.20	0.0
69	Ondo State Electricity Board	0.00	0.00	0.0
70	Ondo State Radiovision Corporation	0.00	36,951,079.27	0.0
71	Ondo State School of Health Technology	0.00	136,286,304.00	0.0
72	Ondo State University of Science & Technology	0.00	245,930,523.50	0.0
73	Ondo State University of Medical Sciences	0.00	400,095,702.97	0.0
74	Owena Press Limited	0.00	16,811,110.93	0.0
75	Rufus Giwa Polytechnic	0.00	470,765,585.28	0.0
76	Uni Med. Teach Hosp	0.00	788,907,300.42	0.0
77	Education Endowment Fund (EEF)	0.00	302,900,152.23	0.0
	TOTAL	24,244,763,854.86	24,848,466,192.88	102.49

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
ECONOMIC SECTOR				
AGRIC SUB SECTOR				
Ministry of Natural Resources	804,876,209.99	622,526,326.70	77.34	182,349,883.29
Ondo State Afforestation Project	2,000,000.00	-	-	2,000,000.00
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	1,263,900,000.00	3,300,000.00	0.26	1,260,600,000.00
Ministry of Agriculture	2,332,688,156.90	1,630,737,003.80	69.91	701,951,153.10
Forestry Training School, Owo	1,000,000.00	550,000.00	55.00	450,000.00
Agric Development Programme	345,957,534.91	253,614,095.91	73.31	92,343,439.00
Agric Input and Supply Agency	88,395,668.38	102,840,878.52	116.34	-14,445,210.14
Agroclimatology & Ecological Project	12,575,000.00	6,305,500.00	50.14	6,269,500.00
Cocoa Revolution Office	105,200,000.00	6,680,000.00	6.35	98,520,000.00
Fadama Project	9,000,000.00	5,500,000.00	61.11	3,500,000.00
Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND)	2,500,000.00	-	-	2,500,000.00
Ondo State UN-REDD+ Project	116,500,000.00	11,655,500.00	10.00	104,844,500.00
Ondo State Agri-Business Empowerment Centre (OSAEC)	2,128,900,000.00	3,314,800.00	0.16	2,125,585,200.00
SUB TOTAL: Agric-sub sector	7,213,492,570.18	2,647,024,104.93	36.70	4,566,468,465.25
TRADE AND INDUSTRY SUB SECTOR				
Ministry of Commerce, Industries and Cooperatives	537,267,195.37	325,110,252.43	60.51	212,156,942.94

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
Consumer Protection Committee	7,500,000.00	2,750,000.00	36.67	4,750,000.00
Micro Credit Agency	669,557,558.38	564,402,125.73	84.29	105,155,432.65
Co-operative College, Akure				
Ministry of Employment and Productivity				
Ondo State Investment Promotion Agency (ONDIPA)	693,000,000.00	325,721,944.31	47.00	367,278,055.69
Free Trade Zone				
Ministry of Culture and Tourism	215,055,408.03	171,583,358.72	79.79	43,472,049.31
SUB TOTAL: Trade and Industry Sub-Sector	2,122,380,161.78	1,389,567,681.19	65.47	732,812,480.59
INFRASTRUCTURAL SUB SECTOR				
Office of Transport	705,972,684.53	539,431,115.35	76.41	166,541,569.18
Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	6,000,000.00	2,750,000.00	45.83	3,250,000.00
Ministry of Works and Infrastructure	10,631,765,929.20	16,623,660,436.74	156.36	-5,991,894,507.54
Public Works Department	200,000,000.00	-	-	200,000,000.00
Ondo State Agency for Road Maintenance and Construction (OSAMCO)	35,600,000.00	23,331,000.00	65.54	12,269,000.00
Ondo State Electricity Board (oseb)	696,173,492.07	536,937,238.85	77.13	159,236,253.22
Ministry of Water Resources, Public Sanitation and Hygiene	89,450,000.00	15,468,224.00	17.29	73,981,776.00
Ondo State Water Corporation	2,860,453,111.61	901,917,276.16	31.53	1,958,535,835.45
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	918,970,782.12	748,358,255.79	81.43	170,612,526.33

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
Ondo State Development and Property Corporation	163,822,001.19	161,491,559.76	98.58	2,330,441.43
Direct Labour Agency	65,200,000.00	55,375,000.00	84.93	9,825,000.00
Ministry of Lands and Housing	677,877,045.05	398,522,650.47	58.79	279,354,394.58
Ministry of Physical Planning and Urban Development	268,992,252.10	137,937,779.01	51.28	131,054,473.09
Ministry of Physical Planning and Urban Development - Area Offices	8,450,000.00	-	-	8,450,000.00
State Information Technology Agency (SITA)	176,309,232.33	92,099,937.89	52.24	84,209,294.44
State Information Technology Agency (SITA) Area Offices	5,400,000.00	4,950,000.00	91.67	450,000.00
Office of Public Utilities	93,500,000.00	41,119,057.55	43.98	52,380,942.45
SUB TOTAL: Infrastructure	17,603,936,530.20	20,283,349,531.57	115.22	-2,679,413,001.37
REGIONAL SUB SECTOR				
OSOPADEC (Transfer)	6,378,312,771.82	4,900,028,152.60	76.82	1,478,284,619.22
Local Government (Transfer)	1,424,476,385.49	423,334,359.74	29.72	1,001,142,025.75
SUB TOTAL: REGIONAL	7,802,789,157.31	5,323,362,512.34	68.22	2,479,426,644.97
PUBLIC FINANCE SUB SECTOR				
Ondo State Bureau of Statistics	123,544,124.25	77,629,406.63	62.84	45,914,717.62
Board of Internal Revenue	4,257,519,505.89	4,028,991,747.91	94.63	228,527,757.98
Internal Revenue Department	6,000,000.00	-	-	6,000,000.00
Ministry of Economic Planning and Budget	1,110,303,689.72	431,651,492.83	38.88	678,652,196.89

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
Budget Office	24,000,000.00	16,500,000.00	68.75	7,500,000.00
Manpower Development	11,000,000.00	5,500,000.00	50.00	5,500,000.00
Monitoring and Evaluation (MEMIS Project) Office	17,500,000.00	13,750,000.00	78.57	3,750,000.00
Economic Intelligence Office	6,600,000.00	-	-	6,600,000.00
Ondo Cares	18,000,000.00	-	-	18,000,000.00
Bureau of Public Procurement	76,500,000.00	88,635,026.57	115.86	-12,135,026.57
Office of the State Auditor General	312,244,791.19	274,573,248.37	87.94	37,671,542.82
Office of Auditor General for Local Government	101,923,498.57	78,068,480.18	76.60	23,855,018.39
Pools Bettings and Lotteries Board	16,650,000.00	8,250,000.00	49.55	8,400,000.00
Ministry of Finance	8,242,879,382.47	7,039,995,027.86	85.41	1,202,884,354.61
Social Contributions and Social Benefits	10,650,800,000.00	10,550,349,211.78	99.06	100,450,788.22
Treasury Cash Office (TCOS)	40,000,000.00	36,000,000.00	90.00	4,000,000.00
Expenditure Office	24,000,000.00	22,000,000.00	91.67	2,000,000.00
State Finance	12,000,000.00	11,000,000.00	91.67	1,000,000.00
Debt Management Office	28,000,000.00	19,800,000.00	70.71	8,200,000.00
Debt Repayment	13,000,000,000.00	16,941,414,297.43	130.32	-3,941,414,297.43
Office of the Accountant General	1,301,816,393.96	1,215,755,917.61	93.39	86,060,476.35
Youth Employment and Social Support Operations (YESSO)	378,956,696.00	469,177,976.00	123.81	-90,221,280.00
SUB TOTAL: Public Finance	39,760,238,082.05	41,329,041,838.17	103.95	- 1,568,803,751.12
TOTAL ECONOMIC SECTOR	74,502,836,501.52	70,972,345,663.20	95.26	3,530,490,838.32

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
SOCIAL SERVICES SECTOR:				
EDUCATION SUB SECTOR				
Zonal Teaching Service Commission, Owena	4,000,000.00	-	-	4,000,000.00
Zonal Teaching Service Commission, Owo	4,000,000.00	-	-	4,000,000.00
Ondo State Scholarship Board	245,795,927.58	33,561,639.10	13.65	212,234,288.48
Board of Adult, Technical and Vocational Education	560,477,044.66	440,047,955.51	78.51	120,429,089.15
University Teaching Hospital				
Zonal Teaching Service Commission, Akure	4,000,000.00	-	-	4,000,000.00
Zonal Teaching Service Commission, Ikare	4,000,000.00	-	-	4,000,000.00
Zonal Teaching Service Commission, Irele	4,000,000.00	-	-	4,000,000.00
Zonal Teaching Service Commission, Odigbo	4,000,000.00	-	-	4,000,000.00
Zonal Teaching Service Commission, Oka	4,500,000.00	-	-	4,500,000.00
Zonal Teaching Service Commission, Okitipupa	4,000,000.00	-	-	4,000,000.00
Zonal Teaching Service Commission, Ondo	4,000,000.00	-	-	4,000,000.00
Ministry of Education, Science and Technology	2,238,233,696.43	1,759,179,522.58	78.60	479,054,173.85
Zonal Education Offices	2,800,000.00	2,357,168.00	84.18	442,832.00
Ondo State Education Endowment Fund Office	7,600,000.00	2,200,000.00	28.95	5,400,000.00
State Universal Basic Education Board (SUBEB) Headquarters	3,340,351,434.73	2,425,402,810.06	72.61	914,948,624.67

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
State Universal Basic Education Board (Subeb) Zonal Office	25,000,000.00	22,175,263.00	88.70	2,824,737.00
Mega Schools	24,000,000.00	34,375,000.00	143.23	-10,375,000.00
Ondo State Library Board	48,875,467.43	47,814,678.28	97.83	1,060,789.15
Rufus Giwa polytechnic, Owo	2,410,000,000.00	2,133,130,000.00	88.51	276,870,000.00
Adekunle Ajasin University, Akungba Akoko	1,891,780,000.00	1,487,500,000.00	78.63	404,280,000.00
Ondo State University of Science and Technology, Okitipupa	743,000,000.00	520,000,000.00	69.99	223,000,000.00
Teaching Service Commission	15,277,851,221.09	15,807,855,758.84	103.47	-530,004,537.75
Ondo State University of Medical Sciences	873,000,000.00	450,000,000.00	51.55	423,000,000.00
SUB TOTAL: Education Sub-sector	27,725,264,791.92	24,213,027,868.23	87.33	3,512,236,923.69
HEALTH SUB SECTOR				
Ondo State Agency for the Control of Aids (ODSACA)	150,000,000.00	113,394,250.00	75.60	36,605,750.00
Primary Health Care Management Board	906,803,978.15	2,460,840,440.54	271.38	-1,554,036,462.39
Hospital Management Board	8,636,789,298.67	8,787,698,659.17	101.75	-150,909,360.50
School of Nursing				
School of Midwifery				
School of Health Technology	16,000,000.00	-	-	16,000,000.00
Emergency Medical Services Agency	52,125,000.00	12,650,346.45	24.27	39,474,653.55
Board of Alternative Medicine	5,900,000.00	3,300,000.00	55.93	2,600,000.00
Neuro-Psychiatric Specialist Hospital	27,553,000.00	6,413,000.00	23.28	21,140,000.00
Contributory Health Commission	914,100,000.00	14,579,301.20	1.59	899,520,698.80

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
Ministry of Health	2,913,647,241.07	3,292,638,865.21	113.01	-378,991,624.14
University of Medical Science Teaching Hospital	5,445,000,000.00	5,421,497,756.26	99.57	23,502,243.74
SUB TOTAL: Health Sub-Sector	19,067,918,517.89	20,251,012,618.83	106.20	-1,183,094,100.94
SOCIAL AND COMMUNITY DEV. SUB SECTOR				
Ondo State Football Development Agency	780,319,466.00	537,021,688.24	68.82	243,297,777.76
Ministry of Youth and Sports Development	148,142,900.06	90,129,197.26	60.84	58,013,702.80
Ministry of Women Affairs and Social Development	470,963,573.42	192,354,208.76	40.84	278,609,364.66
Agency for the Welfare of the Physically Challenged Persons	53,200,000.00	9,419,000.00	17.70	43,781,000.00
Ondo State Sports Council	438,389,280.13	367,180,030.02	83.76	71,209,250.11
Ondo State Football Academy	44,500,000.00	-	-	44,500,000.00
Ondo State Community and Social Development Agency	618,972,410.90	511,939,779.61	82.71	107,032,631.29
Directorate of Rural and Community Development	440,500,000.00	446,290,219.31	101.31	-5,790,219.31
SUB TOTAL: Social and Community Dev. Sub-Sector	2,994,987,630.51	2,154,334,123.20	71.93	840,653,507.31
Environment and Sewage Management Sub-Sector				
Ondo State Waste Management	631,421,884.82	559,306,488.81	88.58	72,115,396.01
Ondo State Waste Management Authority Area Office Ondo				
Ministry of Environment	743,059,392.42	345,303,409.49	46.47	397,755,982.93

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
New Map Project Office	1,310,100,000.00	1,297,703,021.00	99.05	12,396,979.00
Environmental Task Force				
SUB TOTAL: Environment and Sewage Management	2,684,581,277.24	2,202,312,919.30	82.04	482,268,357.94
TOTAL SOCIAL SERVICES SECTOR:	52,472,752,217.56	48,820,687,529.56	93.04	3,652,064,688.00
LAW AND JUSTICE SECTOR				
Administration of Justice				
ONDO STATE JUDICIARY	3,226,579,089.68	2,688,053,217.55	83.31	538,525,872.13
ONDO STATE JUDICIAL SERVICE COMMISSION	127,697,147.03	25,350,000.00	19.85	102,347,147.03
OFFICE OF HONOURABLE CHIEF JUDGE	45,000,000.00	29,332,600.00	65.18	15,667,400.00
JUDICIARY DIVISION	26,000,000.00	22,000,000.00	84.62	4,000,000.00
Mobile Court				
MINISTRY OF JUSTICE	1,336,330,027.57	1,173,004,000.18	87.78	163,326,027.39
ONDO STATE LAW COMMISSION	71,163,477.18	17,073,257.49	23.99	54,090,219.69
CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	9,750,000.00	8,250,000.00	84.62	1,500,000.00
High Court				
CUSTOMARY COURT OF APPEAL	296,100,000.00	66,818,000.00	22.57	229,282,000.00
Customary Court of appeal-judicial divisions	13,500,000.00	12,375,000.00	91.67	1,125,000.00
OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	697,780,046.67	20,900,000.00	3.00	676,880,046.67

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
TOTAL: LAW AND JUSTICE SECTOR	5,849,899,788.13	4,063,156,075.22	69.46	1,786,743,712.91
ADMINISTRATION SECTOR				
General Administration Sub - Sector				
Governor's Office-Government House and Protocol	2,089,243,700.11	1,552,996,532.39	74.33	536,247,167.72
Deputy Governor's Office	482,748,917.39	220,101,185.13	45.59	262,647,732.26
Office of Senior Special Assistants to the Governor	83,000,000.00	-	-	83,000,000.00
Office of the Special Advisers to the Governor	96,250,000.00	-	-	96,250,000.00
Office of A.D.C and C.S.O				-
Ondo State Boundary Commission	14,625,000.00	2,750,000.00	18.80	11,875,000.00
Nigeria Security and Civil Defence Corps	1,780,000.00	1,162,000.00	65.28	618,000.00
Department of Public Service Reform and Development (DPSRD)	30,650,000.00	18,710,666.66	61.05	11,939,333.34
Office of the Head of Service	57,000,000.00	35,200,000.00	61.75	21,800,000.00
Senior Staff Club	2,225,000.00	1,750,000.00	78.65	475,000.00
Public Service Training Institute	38,900,000.00	23,045,319.25	59.24	15,854,680.75
Office of Establishments	245,289,083.45	223,467,414.19	91.10	21,821,669.26
Office of the Secretary to State Government (SSG)	16,250,000.00	8,250,000.00	50.77	8,000,000.00
E-Personel Administration Salary System (e-PASS) Office	4,000,000.00	1,100,000.00	27.50	2,900,000.00
General Administration	1,198,428,342.12	1,056,577,130.89	88.16	141,851,211.23

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
Political and Economic Affairs Department	1,421,646,178.36	122,387,148.99	8.61	1,299,259,029.37
State Emergency Management Agency (SEMA)	250,000,000.00	-	-	250,000,000.00
Cabinet and Special Services Department	95,694,132.23	83,837,759.51	87.61	11,856,372.72
Liaison Office, Lagos	48,063,120.10	17,870,249.51	37.18	30,192,870.59
Liaison Office, Abuja	69,175,436.60	53,014,283.11	76.64	16,161,153.49
Service Matters Department	94,000,000.00	33,813,800.00	35.97	60,186,200.00
Ministry of Regional Integration and Special Duties	92,321,652.59	51,190,580.89	55.45	41,131,071.70
Fire Services	5,200,000.00	3,200,000.00	61.54	2,000,000.00
Public Complaint Commission/Ombudsman				
Ondo State Pensions Transitional Department	71,012,676.16	55,043,947.10	77.51	15,968,729.06
Muslim Welfare Board	43,775,000.00	33,749,400.00	77.10	10,025,600.00
Christian Welfare Board	22,500,000.00	14,735,000.00	65.49	7,765,000.00
Civil Service Commission	172,952,544.26	138,141,643.39	79.87	34,810,900.87
Ondo State Independent Electoral Commission (ODIEC)	1,170,932,754.17	1,149,222,697.68	98.15	21,710,056.49
Ondo State Independent Electoral Commission (ODIEC) Area Offices	4,680,000.00	3,960,000.00	84.62	720,000.00
Ministry of Local Government and Chieftaincy Affairs	104,304,420.88	78,541,749.37	75.30	25,762,671.51
Local Government Service Commission	7,600,000.00	1,650,000.00	21.71	5,950,000.00
Inter-Governmental Affairs and Multilateral Relations	918,400,000.00	42,602,292.96	4.64	875,797,707.04

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
Nigerian Legion	2,670,000.00	2,100,000.00	78.65	570,000.00
Nigerian Security Network Agency (Amotekun Corps)	207,000,000.00	-	-	207,000,000.00
Consolidated Revenue Fund Charges	3,088,115,847.62	484,204,507.34	15.68	2,603,911,340.28
Provision for Other grants and Loans/Personnel Buffer		-		-
Government Quarters Management Office	2,600,000.00	2,200,000.00	84.62	400,000.00
State Pension Commission	157,578,369.38	77,545,521.61	49.21	80,032,847.77
SA on Youths and Student Affairs				
Industrial and Labour Relation Office/Office of Labour and Union Matters	16,000,000.00	7,332,600.00	45.83	8,667,400.00
SA on Multilateral Relations				
Deputy Chief of Staff				
SUB TOTAL: General Administration	12,426,612,175.42	5,601,453,429.97	45.08	6,825,158,745.45
LEGISLATIVE SUB-SECTOR				
State House of Assembly	4,023,160,580.46	1,477,013,161.43	36.71	2,546,147,419.03
House of Assembly Commission	88,087,749.73	49,300,324.05	55.97	38,787,425.68
Offices of the Speaker	54,600,000.00	46,200,000.00	84.62	8,400,000.00
Office of the Deputy Speaker	45,210,750.00	38,255,250.00	84.62	6,955,500.00
Public Accounts Secretariat	3,900,000.00	3,300,000.00	84.62	600,000.00
SUB TOTAL: Legislative	4,214,959,080.19	1,614,068,735.48	38.29	2,600,890,344.71
INFORMATION SUB-SECTOR				

Details of MEDAs Expenditure

SECTOR/MDAs/INSTITUTIONS	BUDGET VALUES	ACTUAL EXPENDITURE	PERFORMANCE (%)	VARIANCE
Ondo State Radiovision Corporation	364,493,735.69	351,126,606.67	96.33	13,367,129.02
Ministry of Information and Orientation	1,322,497,935.56	842,236,985.38	63.69	480,260,950.18
Orange FM	123,298,565.93	101,539,408.53	82.35	21,759,157.40
Government Printing Press				-
Ondo State Signage Agency	25,650,000.00	12,592,857.14	49.09	13,057,142.86
Owena Press	135,000,000.00	88,942,777.48	65.88	46,057,222.52
SUB TOTAL: Information	1,970,940,237.18	1,396,438,635.20	70.85	574,501,601.98
TOTAL: ADMINISTRATION	18,612,511,492.79	8,611,960,800.65	46.27	10,000,550,692.14
GRAND TOTAL	151,438,000,000.00	133,282,721,995.77	88.01	18,155,278,004.23

Details of MEDAs Expenditure on Administrative Segment

Expenditure by Administrative (Recurrent)

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
	Total Expenditure	151,438,000,000.00	133,282,721,995.77	88.01	18,155,278,004.23
	Total Recurrent Expenditure	75,022,402,404.92	67,935,697,512.05	90.55	7,086,704,892.87
010000000000	Administration Sector	23,823,736,492.79	16,910,092,256.39	70.98	6,913,644,236.40
011100100100	GOVERNOR'S OFFICE- GOVERNMENT HOUSE AND PROTOCOL	1,892,243,700.11	1,513,177,488.04	79.97	379,066,212.07
011100100200	DEPUTY GOVERNOR'S OFFICE	457,748,917.39	220,101,185.13	48.08	237,647,732.26
011100200100	OFFICE OF SENIOR SPECIAL ASSISTANTS TO THE GOVERNOR	83,000,000.00	-	-	83,000,000.00
011100200300	OFFICE OF THE SPECIAL ADVISERS TO THE GOVERNOR	96,250,000.00	-	-	96,250,000.00
011100300100	ONDO STATE BOUNDARY COMMISSION	13,000,000.00	2,750,000.00	21.15	10,250,000.00
011101300100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)	16,250,000.00	8,250,000.00	50.77	8,000,000.00
011101300200	GENERAL ADMINISTRATION	308,428,342.12	305,211,534.77	98.96	3,216,807.35
011101400100	POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT	1,421,646,178.36	122,387,148.99	8.61	1,299,259,029.37
011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	91,514,132.23	83,837,759.51	91.61	7,676,372.72
011102100100	LIAISON OFFICE, LAGOS	38,063,120.10	17,870,249.51	46.95	20,192,870.59
011102100200	LIAISON OFFICE, ABUJA	64,175,436.60	53,014,283.11	82.61	11,161,153.49
011103500100	ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT	59,012,676.16	53,339,697.10	90.39	5,672,979.06
011103500200	STATE PENSION COMMISSION	127,978,369.38	66,536,634.20	51.99	61,441,735.18
011103700100	MUSLIM WELFARE BOARD	33,775,000.00	33,749,400.00	99.92	25,600.00
011103800100	CHRISTIAN WELFARE BOARD	18,000,000.00	12,750,000.00	70.83	5,250,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
011104400100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	62,879,652.59	50,305,080.89	80.00	12,574,571.70
011105200100	DEPARTMENT OF PUBLIC SERVICE REFORM AND DEVELOPMENT (DPSRD)	28,450,000.00	17,714,000.00	62.26	10,736,000.00
011111500100	CONSOLIDATED REVENUE FUND CHARGES	3,088,115,847.62	484,204,507.34	15.68	2,603,911,340.28
011113200100	INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIONS	29,400,000.00	8,800,000.00	29.93	20,600,000.00
011200300100	STATE HOUSE OF ASSEMBLY	2,491,160,580.46	1,396,676,025.32	56.07	1,094,484,555.14
011200400100	HOUSE OF ASSEMBLY COMMISSION	75,587,749.73	47,474,324.05	62.81	28,113,425.68
011200700200	PUBLIC ACCOUNT SECRETARIAT	3,900,000.00	3,300,000.00	84.62	600,000.00
011202100100	OFFICE OF THE SPEAKER	54,600,000.00	46,200,000.00	84.62	8,400,000.00
011202300100	OFFICE OF THE DEPUTY SPEAKER	45,210,750.00	38,255,250.00	84.62	6,955,500.00
012300100100	MINISTRY OF INFORMATION AND ORIENTATION	1,235,957,935.56	801,327,894.46	64.83	434,630,041.10
012300300100	ONDO STATE RADIOVISION CORPORATION	180,493,735.69	170,096,866.67	94.24	10,396,869.02
012300400200	ORANGE FM	61,298,565.93	56,138,821.30	91.58	5,159,744.63
012400400300	ONDO STATE SECURITY NETWORK AGENCY (AMOTEKUN CORPS)	147,000,000.00	-	-	147,000,000.00
012305500100	OWENA PRESS	120,000,000.00	88,942,777.48	74.12	31,057,222.52
012305600100	ONDO STATE SIGNAGE AGENCY	15,650,000.00	10,150,000.00	64.86	5,500,000.00
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	1,780,000.00	1,162,000.00	65.28	618,000.00
012400400200	NIGERIAN LEGION	2,670,000.00	2,100,000.00	78.65	570,000.00
012400700100	FIRE SERVICES	5,200,000.00	3,200,000.00	61.54	2,000,000.00
012500100100	OFFICE OF THE HEAD OF SERVICE	48,000,000.00	35,200,000.00	73.33	12,800,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
012500100200	SENIOR STAFF CLUB	2,225,000.00	1,750,000.00	78.65	475,000.00
012500100300	GOVERNMENT QUARTERS MANAGEMENT OFFICE	2,600,000.00	2,200,000.00	84.62	400,000.00
012500600100	PUBLIC SERVICE TRAINING INSTITUTE	30,400,000.00	23,045,319.25	75.81	7,354,680.75
012500700100	OFFICE OF ESTABLISHMENTS	236,901,083.45	223,467,414.19	94.33	13,433,669.26
012500700200	E-PERSONEL ADMINISTRATION SALARY SYSTEM (E-PASS) OFFICE	4,000,000.00	1,100,000.00	27.50	2,900,000.00
012500700300	INDUSTRIAL AND LABOUR RELATIONS OFFICE	16,000,000.00	7,332,600.00	45.83	8,667,400.00
012500800100	SERVICE MATTERS DEPARTMENT	92,000,000.00	33,813,800.00	36.75	58,186,200.00
014700100100	CIVIL SERVICE COMMISSION	154,952,544.26	135,905,393.39	87.71	19,047,150.87
014800100100	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	113,832,754.17	94,222,697.68	82.77	19,610,056.49
014900100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	94,304,420.88	77,072,892.23	81.73	17,231,528.65
014900100200	LOCAL GOVERNMENT SERVICE COMMISSION	2,600,000.00	1,650,000.00	63.46	950,000.00
014800100200	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC) AREA OFFICES	4,680,000.00	3,960,000.00	84.62	720,000.00
011105230100	SOCIAL CONTRIBUTION AND SOCIAL BENEFITS	10,650,800,000.00	10,550,349,211.78	99.06	100,450,788.22
020000000000	Economic Sector	15,338,123,980.95	16,104,759,387.32	104.99	-766,635,406.37
021500100100	MINISTRY OF AGRICULTURE	484,973,871.19	437,447,128.60	90.20	47,526,742.59
021500100300	ONDO STATE LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE -NIGER DELTA (LIFE-ND)	2,500,000.00	-	-	2,500,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
021502100100	FORESTRY STAFF TRAINING SCHOOL, OWO	1,000,000.00	550,000.00	55.00	450,000.00
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	263,857,534.91	235,307,195.91	89.18	28,550,339.00
021510200200	FADAMA PROJECT	9,000,000.00	5,500,000.00	61.11	3,500,000.00
021511000100	AGRICULTURAL INPUT AND SUPPLY AGENCY	56,395,668.38	101,140,878.52	179.34	-44,745,210.14
021511500100	AGRO-CLIMATOLOGICAL AND ECOLOGICAL PROJECT	3,575,000.00	3,025,000.00	84.62	550,000.00
021511600100	COCOA REVOLUTION OFFICE	5,200,000.00	5,055,000.00	97.21	145,000.00
021511700100	ONDO STATE AGRI-BUSINESS EMPOWERMENT CENTRE (OSAEC)	3,900,000.00	-	-	3,900,000.00
022000100100	MINISTRY OF FINANCE	4,132,179,382.47	6,633,644,169.53	160.54	-2,501,464,787.06
022000100200	EXPENDITURE OFFICE	24,000,000.00	22,000,000.00	91.67	2,000,000.00
022000100400	STATE FINANCE	12,000,000.00	11,000,000.00	91.67	1,000,000.00
022000100500	INTERNAL REVENUE DEPT	6,000,000.00			6,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	471,316,393.96	411,047,392.53	87.21	60,269,001.43
022100200102	BOARD OF INTERNAL REVENUE	4,257,519,505.89	4,028,991,747.91	94.63	228,527,757.98
022000700200	TREASURY CASH OFFICES (TCOS)	40,000,000.00	36,000,000.00	90.00	4,000,000.00
022000800100	DEBT DEPARTMENT	24,000,000.00	19,800,000.00	82.50	4,200,000.00
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	278,767,195.37	234,293,441.38	84.05	44,473,753.99
022200900100	CONSUMER PROTECTION COMMITTEE	5,500,000.00	2,750,000.00	50.00	2,750,000.00
022205100100	MICRO CREDIT AGENCY	54,157,558.38	64,402,125.73	118.92	-10,244,567.35
023305200100	ONDO STATE AFORESTATION PROJECT	2,000,000.00	-	-	2,000,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
023600100100	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	178,000,000.00	-	-	178,000,000.00
022800700100	STATE INFORMATION TECHNOLOGY AGENCY (SITA)	76,309,232.33	88,228,937.89	115.62	-11,919,705.56
022800700200	STATE INFORMATION TECHNOLOGY AGENCY (SITA) AREA OFFICES	5,400,000.00	4,950,000.00	91.67	450,000.00
022900100100	OFFICE OF TRANSPORT	368,160,884.53	239,431,115.35	65.03	128,729,769.18
025000200100	BUREAU OF PUBLIC PROCUREMENT (BPP)	20,500,000.00	19,066,598.00	93.01	1,433,402.00
022905500100	OFFICE OF TRANSPORT-VEHICLE INSPECTION (AREA) OFFICE AND INLAND WATERWAYS	6,000,000.00	2,750,000.00	45.83	3,250,000.00
023100300100	ONDO STATE ELECTRICITY BOARD	523,673,492.07	483,351,905.53	92.30	40,321,586.54
023305100100	MINISTRY OF NATURAL RESOURCES	712,776,209.99	601,436,993.70	84.38	111,339,216.29
023305100200	ONDO STATE UN-REDD+ PROJECT	6,500,000.00	5,500,000.00	84.62	1,000,000.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	433,765,929.20	378,677,356.92	87.30	55,088,572.28
023400100300	PUBLIC WORKS DEPARTMENT	-	-	-	-
023400400100	ONDO STATE AGENCY FOR ROAD MAINTENANCE AND CONSTRUCTION (OSAMCO)	35,600,000.00	23,331,000.00	65.54	12,269,000.00
023405600100	ONDO STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	3,900,000.00	3,300,000.00	84.62	600,000.00
023600100100	MINISTRY OF CULTURE AND TOURISM	195,055,408.03	157,591,215.86	80.79	37,464,192.17
023800100100	MINISTRY OF ECONOMIC PLANNING AND BUDGET	766,463,108.17	353,976,086.83	46.18	412,487,021.34
023800100200	BUDGET OFFICE	24,000,000.00	16,500,000.00	68.75	7,500,000.00
023800100300	MANPOWER DEVELOPMENT OFFICE	11,000,000.00	5,500,000.00	50.00	5,500,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
023800100500	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATIONS (YESSO)	9,750,000.00	-	-	9,750,000.00
023800100600	MONITORING AND EVALUATION (MEMIS PROJECT) OFFICE	17,500,000.00	13,750,000.00	78.57	3,750,000.00
023800100700	ECONOMIC INTELLIGENCE OFFICE	6,600,000.00	-	-	6,600,000.00
023800100800	ONDO CARES OFFICE	18,000,000.00	-	-	18,000,000.00
023800400100	ONDO STATE BUREAU OF STATISTICS	109,544,124.25	63,253,906.63	57.74	46,290,217.62
025200100100	MINISTRY OF WATER RESOURCES, PUBLIC SANITATION AND HYGIENE	30,600,000.00	14,082,000.00	46.02	16,518,000.00
025210200100	ONDO STATE WATER CORPORATION	522,453,111.61	453,285,574.28	86.76	69,167,537.33
025210300100	ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	105,970,782.12	78,851,411.30	74.41	27,119,370.82
025305300100	ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	128,822,001.19	127,491,559.76	98.97	1,330,441.43
025305700100	DIRECT LABOUR AGENCY	5,200,000.00	5,375,000.00	103.37	-175,000.00
026000100100	MINISTRY OF LANDS AND HOUSING	242,877,045.05	212,342,937.60	87.43	30,534,107.45
026100100100	OFFICE OF PUBLIC UTILITIES	29,500,000.00	12,826,000.00	43.48	16,674,000.00
026300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	185,992,252.10	128,253,979.01	68.96	57,738,273.09
026300100200	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT -AREA OFFICES	8,450,000.00	-	-	8,450,000.00
022001100100	OFFICE OF THE STATE AUDITOR GENERAL	306,244,791.19	274,573,248.37	89.66	31,671,542.82
022001200100	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	95,923,498.57	76,878,480.18	80.15	19,045,018.39
022000900100	POOLS BETTINGS AND LOTTERIES BOARD	9,750,000.00	8,250,000.00	84.62	1,500,000.00
030000000000	Law and Justice Sector	2,979,299,788.13	2,653,946,075.22	89.08	325,353,712.91

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
031800100100	ONDO STATE JUDICIARY	1,680,579,089.68	2,173,053,217.55	129.30	-492,474,127.87
031801100100	ONDO STATE JUDICIAL SERVICE COMMISSION	119,697,147.03	25,350,000.00	21.18	94,347,147.03
031801200100	OFFICE OF HONOURABLE CHIEF JUDGE	45,000,000.00	29,332,600.00	65.18	15,667,400.00
031801300100	JUDICIARY DIVISION	26,000,000.00	22,000,000.00	84.62	4,000,000.00
032600100100	MINISTRY OF JUSTICE	261,330,027.57	282,170,000.18	107.97	-20,839,972.61
032600200100	ONDO STATE LAW COMMISSION	40,563,477.18	15,624,257.49	38.52	24,939,219.69
032600300100	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	9,750,000.00	8,250,000.00	84.62	1,500,000.00
032605200100	CUSTOMARY COURT OF APPEAL	85,100,000.00	64,891,000.00	76.25	20,209,000.00
032605200200	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	697,780,046.67	20,900,000.00	3.00	676,880,046.67
032605200300	CUSTOMARY COURT OF APPEAL - JUDICIAL DIVISIONS	13,500,000.00	12,375,000.00	91.67	1,125,000.00
050000000000	Social Sector	37,138,761,648.94	35,811,780,490.77	96.43	1,326,981,158.17
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	125,142,900.06	68,600,697.26	54.82	56,542,202.80
051300100200	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	812,819,466.00	537,021,688.24	66.07	275,797,777.76
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	420,463,573.42	191,094,848.76	45.45	229,368,724.66
051400100200	AGENCY FOR THE WELFARE OF THE PHYSICALLY CHALLENGED PERSONS	31,200,000.00	9,419,000.00	30.19	21,781,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,709,233,696.43	1,294,739,522.58	75.75	414,494,173.85
051700100200	ZONAL EDUCATION OFFICES	2,800,000.00	2,357,168.00	84.18	442,832.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
051700100300	ONDO STATE EDUCATION ENDOWMENT FUND OFFICE	7,600,000.00	2,200,000.00	28.95	5,400,000.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) HEADQUARTERS	257,083,277.01	364,554,525.20	141.80	-107,471,248.19
051700300200	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) ZONAL OFFICE	25,000,000.00	22,175,263.00	88.70	2,824,737.00
051700300300	MEGA SCHOOLS	24,000,000.00	34,375,000.00	143.23	-10,375,000.00
051700800100	ONDO STATE LIBRARY BOARD	45,875,467.43	45,284,963.07	98.71	590,504.36
051701800100	RUFUS GIWA POLYTECHNIC, OWO	2,400,000,000.00	2,133,130,000.00	88.88	266,870,000.00
051702100100	ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	1,881,780,000.00	1,487,500,000.00	79.05	394,280,000.00
051702100200	ONDO STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	623,000,000.00	420,000,000.00	67.42	203,000,000.00
051702100300	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	623,000,000.00	450,000,000.00	72.23	173,000,000.00
051705400100	TEACHING SERVICE COMMISSION	15,273,851,221.09	15,807,855,758.84	103.50	-534,004,537.75
051705400200	ZONAL TEACHING SERVICE COMMISSION, AKURE	3,000,000.00	-	-	3,000,000.00
051705400300	ZONAL TEACHING SERVICE COMMISSION, IKARE	3,000,000.00	-	-	3,000,000.00
051705400400	ZONAL TEACHING SERVICE COMMISSION, IRELE	3,000,000.00	-	-	3,000,000.00
051705400500	ZONAL TEACHING SERVICE COMMISSION, ODIGBO	3,000,000.00	-	-	3,000,000.00
051705400600	ZONAL TEACHING SERVICE COMMISSION, OKA	3,000,000.00	-	-	3,000,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
051705400700	ZONAL TEACHING SERVICE COMMISSION, OKITIPUPA	3,000,000.00	-	-	3,000,000.00
051705400800	ZONAL TEACHING SERVICE COMMISSION, ONDO	3,000,000.00	-	-	3,000,000.00
051705400900	ZONAL TEACHING SERVICE COMMISSION, OWENA	3,000,000.00	-	-	3,000,000.00
051705401000	ZONAL TEACHING SERVICE COMMISSION, OWO	3,000,000.00	-	-	3,000,000.00
051705600100	ONDO STATE SCHOLARSHIP BOARD	33,545,927.58	33,336,639.10	99.38	209,288.48
051800100100	BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	553,877,044.66	440,047,955.51	79.45	113,829,089.15
052100100100	MINISTRY OF HEALTH	576,547,241.07	658,294,024.82	114.18	-81,746,783.75
052100200100	CONTRIBUTORY HEALTH COMMISSION	10,000,000.00	9,750,000.00	97.50	250,000.00
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD	641,803,978.15	416,405,297.07	64.88	225,398,681.08
052102600100	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	1,750,000,000.00	1,750,000,000.00	100.00	--
052110200100	HOSPITAL MANAGEMENT BOARD	8,346,789,298.67	8,734,109,248.44	104.64	-387,319,949.77
052110300100	BOARD OF ALTERNATIVE MEDICINE	3,900,000.00	3,300,000.00	84.62	600,000.00
052110600100	SCHOOL OF HEALTH TECHNOLOGY	3,000,000.00	-	-	3,000,000.00
052111500100	EMERGENCY MEDICAL SERVICES AGENCY	38,125,000.00	8,525,314.25	22.36	29,599,685.75
052111600100	NEURO-PSYCHIATRIC SPECIALIST HOSPITAL	7,553,000.00	6,413,000.00	84.91	1,140,000.00
052111700100	ONDO STATE AGENCY FOR THE CONTROL OF AIDS (ODSACA)	3,000,000.00	2,200,000.00	73.33	800,000.00
053500100100	MINISTRY OF ENVIRONMENT	187,859,392.42	214,482,561.58	114.17	-26,623,169.16
053500100200	NEW MAP PROJECT OFFICE	9,100,000.00	7,700,000.00	84.62	1,400,000.00
053505300100	ONDO STATE WASTE MANAGEMENT	215,921,884.82	216,662,747.81	100.34	-740,862.99

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
053905100100	ONDO STATE SPORTS COUNCIL	431,389,280.13	360,690,030.02	83.61	70,699,250.11
055200100200	DIRECTORATE OF RURAL AND COMMUNITY DEVELOPMENT	22,500,000.00	56,465,288.07	250.96	-33,965,288.07
055200200100	ONDO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	14,000,000.00	23,089,949.15	164.93	-9,089,949.15
022000200100	Debt Repayment	13,000,000,000.00	16,941,414,297.43	130.32	-3,941,414,297.43
040000000000	Regional Sector	7,802,789,157.31	5,323,362,512.34	68.22	2,479,426,644.97
045100200100	ONDO STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	6,378,312,771.82	4,900,028,152.60	76.82	1,478,284,619.22
045100200101	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	1,424,476,385.49	423,334,359.74	29.72	1,001,142,025.75

**Details of MEDAs Expenditure on Administrative Segment
Expenditure by Administrative (Capital)**

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
-	Total Expenditure	51,355,288,931.88	39,537,366,976.30	76.99	11,817,921,955.58
010000000000	Administration Sector	5,439,575,000.00	2,252,217,756.04	41.40	3,187,357,243.96
011100100100	GOVERNOR'S OFFICE- GOVERNMENT HOUSE AND PROTOCOL	197,000,000.00	39,819,044.35	20.21	157,180,955.65
011100100200	DEPUTY GOVERNOR'S OFFICE	25,000,000.00	-	-	25,000,000.00
011100300100	ONDO STATE BOUNDARY COMMISSION	1,625,000.00	-	-	1,625,000.00
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	250,000,000.00	-	-	250,000,000.00
011101300200	GENERAL ADMINISTRATION	890,000,000.00	751,365,596.12	84.42	138,634,403.88
011101700100	CABINET AND SPECIAL SERVICES DEPARTMENT	4,180,000.00	-	-	4,180,000.00
011102100100	LIAISON OFFICE, LAGOS	10,000,000.00	-	-	10,000,000.00
011102100200	LIAISON OFFICE, ABUJA	5,000,000.00	-	-	5,000,000.00
011103500100	ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT	12,000,000.00	1,704,250.00	14.20	10,295,750.00
011103500200	STATE PENSION COMMISSION	29,600,000.00	11,008,887.41	37.19	18,591,112.59
011103700100	MUSLIM WELFARE BOARD	10,000,000.00	-	-	10,000,000.00
011103800100	CHRISTIAN WELFARE BOARD	4,500,000.00	1,985,000.00	44.11	2,515,000.00
011104400100	MINISTRY OF REGIONAL INTEGRATION AND SPECIAL DUTIES	29,442,000.00	885,500.00	3.01	28,556,500.00
011105200100	DEPARTMENT OF PUBLIC SERVICE REFORM AND DEVELOPMENT (DPSRD)	2,200,000.00	996,666.66	45.30	1,203,333.34
011113200100	INTER-GOVERNMENTAL AFFAIRS AND MULTILATERAL RELATIONS	889,000,000.00	33,802,292.96	3.80	855,197,707.04
011200300100	STATE HOUSE OF ASSEMBLY	1,532,000,000.00	80,337,136.11	5.24	1,451,662,863.89

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
011200400100	HOUSE OF ASSEMBLY COMMISSION	12,500,000.00	1,826,000.00	14.61	10,674,000.00
012300100100	MINISTRY OF INFORMATION AND ORIENTATION	86,540,000.00	40,909,090.92	47.27	45,630,909.08
012300300100	ONDO STATE RADIOVISION CORPORATION	184,000,000.00	181,029,740.00	98.39	2,970,260.00
012300400200	ORANGE FM	62,000,000.00	45,400,587.23	73.23	16,599,412.77
012400400300	ONDO STATE SECURITY NETWORK AGENCY (AMOTEKUN CORPS)	60,000,000.00	-	-	60,000,000.00
012305500100	OWENA PRESS	15,000,000.00	-	-	15,000,000.00
012305600100	ONDO STATE SIGNAGE AGENCY	10,000,000.00	2,442,857.14	24.43	7,557,142.86
012500100100	OFFICE OF THE HEAD OF SERVICE	9,000,000.00	-	-	9,000,000.00
012500600100	PUBLIC SERVICE TRAINING INSTITUTE	8,500,000.00	-	-	8,500,000.00
012500700100	OFFICE OF ESTABLISHMENTS	8,388,000.00	-	-	8,388,000.00
012500800100	SERVICE MATTERS DEPARTMENT	2,000,000.00	-	-	2,000,000.00
014700100100	CIVIL SERVICE COMMISSION	18,000,000.00	2,236,250.00	12.42	15,763,750.00
014800100100	ONDO STATE INDEPENDENT ELECTORAL COMMISSION (ODIEC)	1,057,100,000.00	1,055,000,000.00	99.80	2,100,000.00
014900100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	10,000,000.00	1,468,857.14	14.69	8,531,142.86
014900100200	LOCAL GOVERNMENT SERVICE COMMISSION	5,000,000.00	-	-	5,000,000.00
020000000000	Economic Sector	27,711,123,363.26	22,052,460,254.33	79.58	5,658,663,108.93
021500100100	MINISTRY OF AGRICULTURE	1,847,714,285.71	1,193,289,875.20	64.58	654,424,410.51
021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME	82,100,000.00	18,306,900.00	22.30	63,793,100.00
021511000100	AGRICULTURAL INPUT AND SUPPLY AGENCY	32,000,000.00	1,700,000.00	5.31	30,300,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
021511500100	AGRO-CLIMATOLOGICAL AND ECOLOGICAL PROJECT	9,000,000.00	3,280,500.00	36.45	5,719,500.00
021511600100	COCOA REVOLUTION OFFICE	100,000,000.00	1,625,000.00	1.63	98,375,000.00
021511700100	ONDO STATE AGRI-BUSINESS EMPOWERMENT CENTRE (OSAEC)	2,125,000,000.00	3,314,800.00	0.16	2,121,685,200.00
022000100100	MINISTRY OF FINANCE	4,110,700,000.00	406,350,858.33	9.89	3,704,349,141.67
022000200100	DEBT MANAGEMENT OFFICE	4,000,000.00	-	-	4,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	830,500,000.00	804,708,525.08	96.89	25,791,474.92
022200100100	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES	258,500,000.00	90,816,811.05	35.13	167,683,188.95
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	56,000,000.00	69,568,428.57	124.23	-13,568,428.57
022200900100	CONSUMER PROTECTION COMMITTEE	2,000,000.00	-	-	2,000,000.00
022205100100	MICRO CREDIT AGENCY	615,400,000.00	500,000,000.00	81.25	115,400,000.00
023600100100	ONDO STATE INVESTMENT PROMOTION AGENCY (ONDIPA)	515,000,000.00	325,721,944.31	63.25	189,278,055.69
022800700100	STATE INFORMATION TECHNOLOGY AGENCY (SITA)	100,000,000.00	3,871,000.00	3.87	96,129,000.00
022900100100	OFFICE OF TRANSPORT	337,811,800.00	300,000,000.00	88.81	37,811,800.00
023100300100	ONDO STATE ELECTRICITY BOARD	172,500,000.00	53,585,333.32	31.06	118,914,666.68
023305100100	MINISTRY OF NATURAL RESOURCES	92,100,000.00	21,089,333.00	22.90	71,010,667.00
023305100200	ONDO STATE UN-REDD+ PROJECT	110,000,000.00	6,155,500.00	5.60	103,844,500.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	10,198,000,000.00	16,244,983,079.82	159.30	6,046,983,079.82
023400100300	PUBLIC WORKS DEPARTMENT	200,000,000.00	-	-	200,000,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
023405600100	ONDO STATE RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	1,260,000,000.00	-	-	1,260,000,000.00
023600100100	MINISTRY OF CULTURE AND TOURISM	20,000,000.00	13,992,142.86	69.96	6,007,857.14
023800100100	MINISTRY OF ECONOMIC PLANNING AND BUDGET	343,840,581.55	77,675,406.00	22.59	266,165,175.55
023800100500	YOUTH EMPLOYMENT AND SOCIAL SUPPORT OPERATIONS (YESSO)	369,206,696.00	469,177,976.00	127.08	-99,971,280.00
023800400100	ONDO STATE BUREAU OF STATISTICS	14,000,000.00	14,375,500.00	102.68	-375,500.00
025200100100	MINISTRY OF WATER RESOURCES, PUBLIC SANITATION AND HYGIENE	58,850,000.00	1,386,224.00	2.36	57,463,776.00
025210200100	ONDO STATE WATER CORPORATION	2,338,000,000.00	448,631,701.88	19.19	1,889,368,298.12
025210300100	ONDO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	813,000,000.00	669,506,844.49	82.35	143,493,155.51
025305300100	ONDO STATE DEVELOPMENT AND PROPERTY CORPORATION	35,000,000.00	34,000,000.00	97.14	1,000,000.00
025305700100	DIRECT LABOUR AGENCY	60,000,000.00	50,000,000.00	83.33	10,000,000.00
026000100100	MINISTRY OF LANDS AND HOUSING	435,000,000.00	186,179,712.87	42.80	248,820,287.13
026100100100	OFFICE OF PUBLIC UTILITIES	64,000,000.00	28,293,057.55	44.21	35,706,942.45
026300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	83,000,000.00	9,683,800.00	11.67	73,316,200.00
022001100100	OFFICE OF THE STATE AUDITOR GENERAL	6,000,000.00	-	-	6,000,000.00
022001200100	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	6,000,000.00	1,190,000.00	19.83	4,810,000.00
022000900100	POOLS BETTINGS AND LOTTERIES BOARD	6,900,000.00	-	-	6,900,000.00
030000000000	Law and Justice Sector	2,870,600,000.00	1,409,210,000.00	49.09	1,461,390,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
031800100100	ONDO STATE JUDICIARY	1,546,000,000.00	515,000,000.00	33.31	1,031,000,000.00
031801100100	ONDO STATE JUDICIAL SERVICE COMMISSION	8,000,000.00	-	-	8,000,000.00
032600100100	MINISTRY OF JUSTICE	1,075,000,000.00	890,834,000.00	82.87	184,166,000.00
032600200100	ONDO STATE LAW COMMISSION	30,600,000.00	1,449,000.00	4.74	29,151,000.00
032605200100	CUSTOMARY COURT OF APPEAL	211,000,000.00	1,927,000.00	0.91	209,073,000.00
050000000000	Social Sector	15,333,990,568.62	13,823,478,965.93	90.15	1,510,511,602.69
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23,000,000.00	21,528,500.00	93.60	1,471,500.00
051300100200	ONDO STATE FOOTBALL DEVELOPMENT AGENCY	12,000,000.00	-	-	12,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	50,500,000.00	1,259,360.00	2.49	49,240,640.00
051400100200	AGENCY FOR THE WELFARE OF THE PHYSICALLY CHALLENGED PERSONS	22,000,000.00	-	-	22,000,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	529,000,000.00	464,440,000.00	87.80	64,560,000.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) HEADQUARTERS	3,083,268,157.72	2,060,848,284.86	66.84	1,022,419,872.86
051700800100	ONDO STATE LIBRARY BOARD	3,000,000.00	2,529,715.21	84.32	470,284.79
051701800100	RUFUS GIWA POLYTECHNIC, OWO	10,000,000.00	-	-	10,000,000.00
051702100100	ADEKUNLE AJASIN UNIVERSITY, AKUNGBA AKOKO	10,000,000.00	-	-	10,000,000.00
051702100200	ONDO STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY, OKITIPUPA	120,000,000.00	100,000,000.00	83.33	20,000,000.00
051702100300	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES	250,000,000.00	-	-	250,000,000.00

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
051705400100	TEACHING SERVICE COMMISSION	4,000,000.00	-	-	4,000,000.00
051705400200	ZONAL TEACHING SERVICE COMMISSION, AKURE	1,000,000.00	-	-	1,000,000.00
051705400300	ZONAL TEACHING SERVICE COMMISSION, IKARE	1,000,000.00	-	-	1,000,000.00
051705400400	ZONAL TEACHING SERVICE COMMISSION, IRELE	1,000,000.00	-	-	1,000,000.00
051705400500	ZONAL TEACHING SERVICE COMMISSION, ODIGBO	1,000,000.00	-	-	1,000,000.00
051705400600	ZONAL TEACHING SERVICE COMMISSION, OKA	1,500,000.00	-	-	1,500,000.00
051705400700	ZONAL TEACHING SERVICE COMMISSION, OKITIPUPA	1,000,000.00	-	-	1,000,000.00
051705400800	ZONAL TEACHING SERVICE COMMISSION, ONDO	1,000,000.00	-	-	1,000,000.00
051705400900	ZONAL TEACHING SERVICE COMMISSION, OWENA	1,000,000.00	-	-	1,000,000.00
051705401000	ZONAL TEACHING SERVICE COMMISSION, OWO	1,000,000.00	-	-	1,000,000.00
051705600100	ONDO STATE SCHOLARSHIP BOARD	212,250,000.00	225,000.00	0.11	212,025,000.00
051800100100	BOARD OF ADULT, TECHNICAL AND VOCATIONAL EDUCATION	6,600,000.00	-	-	6,600,000.00
052100100100	MINISTRY OF HEALTH	2,337,100,000.00	2,634,344,840.39	112.72	-297,244,840.39
052100200100	CONTRIBUTORY HEALTH COMMISSION	904,100,000.00	4,829,301.20	0.53	899,270,698.80
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD	265,000,000.00	2,044,435,143.47	771.48	-1,779,435,143.47
052102600100	ONDO STATE UNIVERSITY OF MEDICAL SCIENCES TEACHING HOSPITAL	3,695,000,000.00	3,671,497,756.26	99.36	23,502,243.74
052110200100	HOSPITAL MANAGEMENT BOARD	290,000,000.00	53,589,410.73	18.48	236,410,589.27

Details of MEDAs Expenditure on Administrative Segment

CODE	APPROVED BUDGET	2020 REVIEWED BUDGET	2020 ACTUAL VALUE	PERFORMANCE %	VARIANCE
052110300100	BOARD OF ALTERNATIVE MEDICINE	2,000,000.00	-	-	2,000,000.00
052110600100	SCHOOL OF HEALTH TECHNOLOGY	13,000,000.00	-	-	13,000,000.00
052111500100	EMERGENCY MEDICAL SERVICES AGENCY	14,000,000.00	4,125,032.20	29.46	9,874,967.80
052111600100	NEURO-PSYCHIATRIC SPECIALIST HOSPITAL	20,000,000.00	-	-	20,000,000.00
011103300100	ONDO STATE AGENCY FOR THE CONTROL OF AIDS (ODSACA)	147,000,000.00	111,194,250.00	75.64	35,805,750.00
053500100100	MINISTRY OF ENVIRONMENT	555,200,000.00	130,820,847.91	23.56	424,379,152.09
053500100200	NEW MAP PROJECT OFFICE	1,301,000,000.00	1,290,003,021.00	99.15	10,996,979.00
053505300100	ONDO STATE WASTE MANAGEMENT	415,500,000.00	342,643,741.00	82.47	72,856,259.00
053905100100	ONDO STATE SPORTS COUNCIL	7,000,000.00	6,490,000.00	92.71	510,000.00
055200100200	DIRECTORATE OF RURAL AND COMMUNITY DEVELOPMENT	418,000,000.00	389,824,931.24	93.26	28,175,068.76
055200200100	ONDO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	604,972,410.90	488,849,830.46	80.81	116,122,580.44

SOME OF THE EXECUTED PROJECTS IN THE NORTHERN SENATORIAL DISTRICT *(OWO/OSE FEDERAL CONSTITUENCY)*



SOME OF THE EXECUTED PROJECTS IN THE NORTHERN SENATORIAL DISTRICT *(OWO/OSE FEDERAL CONSTITUENCY CONTINUED)*



THE NEWLY CONSTRUCTED 100 BED SPACE
MOTHER AND CHILD HOSPITAL @ IFON



THE COMMISSIONING OF 100 BED SPACE
MOTHER AND CHILD HOSPITAL @ IFON



THE MEDICAL EQUIPMENT AT MOTHER AND
CHILD HOSPITAL @ IFON



BEDS AT MOTHER AND CHILD HOSPITAL @ IFON

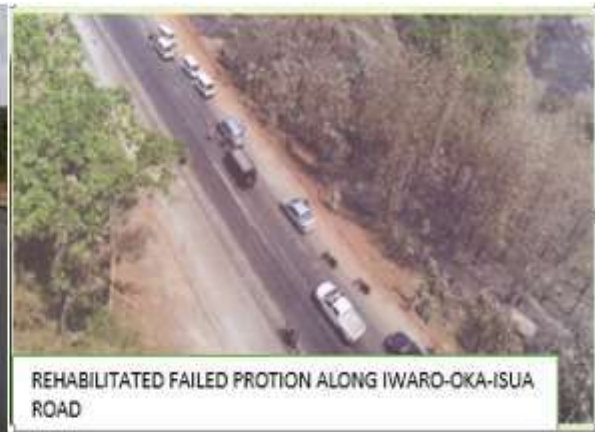


NEWLY CONSTRUCTED ADMINISTRATIVE
COMPLEX @ RUFUS GIWA POLYTECHNIC, OWO



COMMISSIONING OF ADMINISTRATIVE
COMPLEX @ RUFUS GIWA POLYTECHNIC, OWO

**SOME OF THE EXECUTED PROJECTS IN THE NORTHERN
SENATORIAL DISTRICT (AKOKO5
NORTH EAST/AKOKO NORTH WEST FEDERAL CONSTITUENCY)**



**SOME OF THE EXECUTED PROJECTS IN THE NORTHERN
SENATORIAL DISTRICT** *(AKOKO SOUTH EAST/AKOKO SOUTH WEST FEDERAL
CONSTITUENCY)*



**SOME OF THE EXECUTED PROJECTS IN THE CENTRAL
SENATORIAL DISTRICT (AKURE NORTH/AKURE SOUTH FEDERAL CONSTITUENCY).**



**SOME OF THE EXECUTED PROJECTS IN THE CENTRAL
SENATORIAL DISTRICT (IDANRE/IFEDORE FEDERAL CONSTITUENCY).**



**SOME OF THE EXECUTED PROJECTS IN THE CENTRAL
SENATORIAL DISTRICT (ONDO EAST/ONDO WEST FEDERAL CONSTITUENCY).**



**SOME OF THE EXECUTED PROJECTS IN THE SOUTHERN
SENATORIAL DISTRICT *(ILE-OLUJI OKE-IGBO/ODIGBO FEDERAL CONSTITUENCY).***



**SOME OF THE EXECUTED PROJECTS IN THE SOUTHERN
SENATORIAL DISTRICT (OKITIPUPA/IRELE FEDERAL CONSTITUENCY).**



**SOME OF THE EXECUTED PROJECTS IN THE SOUTHERN
SENATORIAL DISTRICT *(ILAJE/ESE-ODO FEDERAL CONSTITUENCY).***



ONDO LINYI INDUSTRIAL HUB, ORE



COMMISSIONING OF ONDO LINYI INDUSTRIAL HUB



GOVERNOR AKEREDOLU ON A VISIT TO THE TEXTILE MILL



GOVERNOR AKEREDOLU ON A VISIT TO THE ETHANOL PLANT



A SECTION OF ETHANOL PLANT



A SECTION OF ETHANOL PLANT



FINISHED PRODUCTS FROM THE MDF/HDF PLYWOOD PLANT



PAPER MILL FACTORY



Core Value

“Ise Loogun Ise”

Key Goal:

“Blueprint to Progress”

The Blueprint is anchored on five (5) Cardinal Programmes, which are popularly known as platforms for change and is encapsulated in the acronym – JMPPR

J

Job Creation through Agriculture, Entrepreneurship and Industrialization

M

Massive Infrastructural Development and Maintenance

P

Promotion of Functional Education and Technological Growth

P

Provision of Accessible and Qualitative Health Care and Social Service Delivery

R

Rural Development and Community Extension Services

FOR ENQUIRIES

PASTOR EMMANUEL IGBASAN

Honourable Commissioner

Ministry of Economic Planning & Budget
Akure, Ondo State.

Tel: 08052907151

E-mail: igbasanemmanuel@yahoo.com

O. BUNMI ALADE MBA, FCTI, FCA

Permanent Secretary,

Ministry of Economic Planning & Budget
Akure, Ondo State.

Tel: 08033527357

E-mail: bunmifaculty@gmail.com

ALHAJI L.A. ADEKUNLE

Director, Monitoring & Evaluation,

Ministry of Economic Planning & Budget
Akure, Ondo State.

Tel: 08033974749

E-mail: adesanyaadekunle@yahoo.com

P.M.B 783, Alagbaka, Akure

E-mail: ondoplanningandbudget@gmail.com

Website: www.mepbondostate.org

www.ondobudget.org