

**2018 SECOND QUARTER AND MID-YEAR BUDGET APPRAISAL**

**BY**

**MONITORING & EVALUATION DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING & BUDGET**

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**TABLE OF CONTENTS**

Title Page…………………………….........................................................1

Table of Contents…………………………………………………………………………2

List of Tables……………….………………………………………………………………3

List of Figures………………………………………………………………………………5

Preface………………………………………………………………………..................8

Executive Summary………………………………………………………………………9

Chapter One: Introduction………………………………………………………12

Chapter Two: Revenue Profile and Analysis……………………………...15

Chapter Three: Expenditure Profile and Analysis………………………....27

Chapter Four: Capital Projects Contract Awarded Between

 January and June, 2018……………………………………..66

Chapter Five: Observations, Recommendations and Conclusions..74

Appendix..………………………………………………………………………………….78

**LIST OF TABLES**

Table 2.1: Summary of Mid-Year Revenue Receipts for 2018…………..15

Table 2.2: Details of Revenue Heads from Federation Account………..22

Table 2.3: Summary of Mid-Year Internally Generated Revenue………24

Table 2.4: Summary of Revenue Heads from Other Revenue Sources25

Table 3.1: Summary of 2018 Quarterly Expenditure……………..………..27

Table 3.2: Summary of 2018 Mid-Year Expenditure…..……………………29

Table 3.3: Details of Quarterly Recurrent Expenditure Components….35

Table 3.4: Details of Mid-Year Recurrent Expenditure Components…..37

Table 3.5: Details of Second Quarter Personnel Cost….…………………..40

Table 3.6: Summary of Quarterly Subvention/Grants to Parastatals….46

Table 3.7: Summary of Mid-Year Subvention/Grants to Parastatals….48

Table 3.8: Details of Quarterly Consolidated Revenue

 Funds Charges (CRFC)………………………………………………….50

Table 3.9: Details of Quarterly Consolidated Revenue

 Funds Charges (CRFC)………………………………………………….52

Table 3.10: Quarterly Sectoral Recurrent Expenditure Details……….….56

Table 3.11: Mid-Year Sectoral Recurrent Expenditure Details……………58

Table 3.12: Details of Quarterly Statutory Transfers………………………..60

Table 3.13: Details of Mid-Year Statutory Transfers…………………………61

Table 3.14: Quarterly Sectoral Capital Expenditure Details………………62

Table 3.15: Mid-Year Sectoral Capital Expenditure Details……………….64

Table 4.1: Summary of Projects Awarded from January-June, 2018…67

Table 4.2: Disaggregation of Projects Awarded from January

 to June on the LGA Basis……………………………………………..70

Table 4.3: Total Cost of Projects Awarded from January

 to June on Senatorial Basis…………………………………………..71

**LIST OF FIGURES**

Figure 2.1: Bar Chart Showing Quarterly Revenue Receipts..…………16

Figure 2.2: Bar Chart Showing Mid-year Revenue Performance……..17

Figure 2.3: Bar Chart Showing Quarterly Performance of

Revenue Categories …………………………………………………18

Figure 2.4: Bar Chart Showing Mid-Year Revenue

Components Performance………………………………………….19

Figure 2.5: Pie Chart Showing Share of Second Quarter

Actual Revenue Components……………………………………..20

Figure 2.6:Bar Chart Showing the Mid-year Performance of

Revenue Categories………………………………………………….21

Figure 2.7: Bar Chart Showing Quarterly Performance of

Revenue Heads from Federation Account……………………23

Figure 2.8: Bar Chart Showing Mid-Year Performance of Revenue

Heads from Federation Account…………………………………24

Figure 2.9: Bar Chart Showing Mid-year Independent

 Revenue Performance…………………………………………….25

Figure 2.10: Bar Chart Showing Quarterly Performance of Revenue

 Heads from Other Revenue Sources………………………..26

Figure 2.11: Bar Chart Showing Mid-year Performance of Revenue

 Heads from Other Revenue Sources…………………………27

Figure 3.1:Bar Chart Showing Quarterly Total Expenditure

Performance…………………………………………………………….28

Figure 3.2: Bar Chart Showing Mid-Year Total Expenditure

Performance………………….………………………………………...30

Figure 3.3: Bar Chart Showing Quarterly Performance of

Expenditure Classifications………………………………………….31

Figure 3.4: Bar Chart Showing Mid-Year Performance of

Expenditure Classifications………………………………………….32

Figure 3.5: Pie Chart Showing Share of Second Quarter Actual

Expenditure Performance……………………………………………33

Figure 3.6: Pie Chart Showing Share of Mid-Year Actual Expenditure

Performance……………………………………………………………..34

Figure 3.7: Bar Chart Showing Quarterly Recurrent Expenditure

Components……………………………………………………………..36

Figure 3.8: Bar Chart Showing Mid-Year Recurrent Expenditure

Components…………………………………………………………….37

Figure 3.9: Pie Chart Showing Share of Second Quarter Actual

 Recurrent Expenditure Components…………….…………….38

Figure 3.10: Pie Chart Showing Share of Mid-Year Actual Recurrent

 Expenditure Components…………………………………………39

Figure 3.11: Bar Chart Showing Second Quarter Personnel Cost……40

Figure 3.12: Pie Chart Showing Share of Second Quarter

 Personnel Cost Details……..……………………………………..41

Figure 3.13: Bar Chart Showing Quarterly Overhead Cost…………….42

Figure 3.14: Bar Chart Showing Mid-Year Overhead Cost……………..43

Figure 3.15: Bar Chart Showing Quarterly Special Programme………44

Figure 3.16: Bar Chart Showing Mid-Year Special Programme……...44

Figure 3.17: Bar Chart Showing Quarterly Subventions to

 Institutions and Agencies……………………………………….47

Figure 3.18: Bar Chart Showing Mid-Year Subvention to

 Institutions and Agencies……………………………………….49

Figure 3.19: Bar Chart Showing Quarterly Consolidated

 Revenue Fund Charges (CRFC)………………………………51

Figure 3.20: Bar Chart Showing Mid-Year Consolidated

 Revenue Funds Charges (CRFC)…………………………….52

Figure 3.21: Bar Chart Showing Quarterly Grants/Loan……………….53

Figure 3.22: Bar Chart Showing Mid-Year Grants/Loan………………..54

Figure 3.23: Bar Chart Showing Quarterly Sectoral

 Recurrent Expenditure…………………………………………..57

Figure 3.24: Bar Chart Showing Mid-Year Sectoral

 Recurrent Expenditure…………………………………………..59

Figure 3.25: Bar Chart Showing Quarterly Statutory Transfer……….60

Figure 3.26: Bar Chart Showing Mid-Year Statutory Transfers………61

Figure 3.27: Bar Chart Showing Quarterly Sectoral

 Capital Expenditure………………………………………………..63

Figure 3.28: Bar Chart Showing Mid-Year Sectoral

 Capital Expenditure………………………………………………..65

Figure 4.1: Bar Chart Showing Number of Projects

Awarded between January and June………………………..67

Figure 4.2: Bar Chart Showing the Total Cost of Projects

Awarded across LGAs……………………………………………..71

Figure 4.3: Pie Chart Showing Share of Cost of Projects

Awarded on Senatorial District Basis………………………..72

**PREFACE**

Budget reveals the capacity of the Government to identify the most pressing needs of the people and its commitment to deploy available resources to meeting such needs. Budget performance report is an essential part of the State accountability mechanism stipulated in the Ondo State Fiscal Responsibility Law, 2017.

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

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

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

Department of Monitoring and Evaluation,

Ministry of Economic Planning and Budget,

Alagbaka, Akure.

**EXECUTIVE SUMMARY**

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

The State approved a total budget of N181.425 Billion in 2018. The budget is broken into N13.600 Billion for Debt Repayment (Principal), N8.308 Billion for Statutory Transfers, N78.588 Billion for Recurrent Expenditure and N80.929 Billion for Capital Expenditure, with a corresponding total of N181.425 Billion as envisaged revenue for the year.

The revenue side of the budget for the second quarter and the first half of the year 2018 recorded total receipts of N24.496 Billion and N49.031 Billion against proposed targets of N45.357 Billion and N90.713 Billion respectively for the periods. The breakdown of these receipts for the second quarter showed Internally Generated Revenue (IGR) as N3.639 Billion, N17.478 Billion as revenue from the Federation Account and N3.379 Billion as revenue from Other sources. These figures depicted that revenue performance level was 54.0% for the second quarter of the fiscal year. In similar manner, the mid-year breakdown of the actual receipts revealed that Internally Generated Revenue (IGR) was N7.249 Billion, Revenue from the Federation Account N34.944 Billion and N6.838 Billion as Revenue from Other sources, with an overall performance of 54.0%.

On the other hand, the total actual expenditure for the second quarter and mid-year were N22.509 Billion and N44.043 Billion against the proposed estimates of N45.356 Billion and N90.712 Billion respectively. These figures depicted overall performance levels of 49.6% and 48.6% respectively for the periods. The breakdown of the figures for the Second Quarter showed that the actual recurrent expenditure was N16.695 Billion, Debt Repayment N1.542 Billion, Statutory Transfer N1.856 Billion while the actual capital expenditure stood at N2.417 Billion, representing 85.0%, 45.3%, 89.3% and 11.9% performance levels respectively. In similar manner, the mid-year breakdown of the actual expenditure showed that the actual Recurrent Expenditure was N32.127 Billion, representing 81.8%, Debt Repayment N4.122 Billion, representing 60.6%, Statutory Transfer N2.623 Billion, representing 63.1% and N5.171 Billion as Capital Expenditure representing 12.8% performance levels.

Further breakdown and analysis of the appraisal is structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2018 budget. Details of revenue profile and analysis for the second quarter and mid-year are contained in chapter two. Chapter three focuses on the expenditure profile and analysis, Chapter four covers contracts awarded in the State between January and June 2018 while chapter five highlights the observations, recommendations and conclusion.

**CHAPTER ONE**

**1.1 INTRODUCTION**

The 2018 second quarter and Mid-year budget appraisal report provides insight into the State government’s budget implementation and performance so far. It includes an overview of budget implementation activities, a brief analysis of the macroeconomic context within which the 2018 Budget of Progress was crafted, and an analysis of the government’s revenue receipts and expenditure in the second quarter and first half of the year.

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

**1.2 OBJECTIVES AND POLICY THRUST OF 2018 BUDGET**

The 2018 Budget is hinged on the following objectives:

1. Intensify efforts on Independent Revenue (IR) initiatives by increasing IR by 100%;
2. Massive infrastructural development;
3. Wealth creation through empowerment of youths, artisans, farmers and market women;
4. Enhancement of agriculture related activities; and
5. Enhancement of community development through improved collaboration with communities.

**1.3 STRATEGIES FOR ACHIEVING OBJECTIVES OF 2018 BUDGET**

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

1. Activation of IPSAS revenue codes for easy lodgement of revenue;
2. Engagement of Revenue Consultants to help drive Independent Revenue Generation;
3. Resuscitation of decaying infrastructural facilities;
4. Provision of farm inputs and improved seedlings to farmers to boost food production;
5. Deployment of ICT to empower and create wealth for the youths and artisans;
6. Collaboration with relevant Federal Agencies and Development partners to support State initiatives; and
7. Enhancing accessibility to semi-urban and rural areas through opening-up of rural feeder roads.

**1.4 2018 FISCAL FRAMEWORK**

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

1. GDP Growth - 3.5%
2. Crude Oil Benchmark Price per barrel - $45
3. Average production (Million barrel/day) - 2.30
4. Inflation Rate (%) - 12.42%
5. Exchange Rate (~~N~~ to US$) - N305

**CHAPTER TWO**

**2.1 REVENUE PROFILE AND ANALYSIS**

The table below shows the details of the Revenue receipts for the second quarter and mid-year performance for year 2018.

**Table 2.1: Summary of Mid-Year Revenue Receipts for 2018**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | **Revenue Sources** | **Mid-Year Target (N'B)** | **1st Quarter Actual (N'B)** | **2nd Quarter Actual (N’B)** | **Mid-year Actual (N'B)** | **Mid-year Performance (%)** |
| (A) | **Revenue from Federation Account** |   |   |   |  |  |
| i. | Statutory Allocation | 12.676 | 9.444 | 9.556 | 19.000 | 149.9 |
| ii. | Value Added Tax | 6.000 | 2.819 | 2.757 | 5.576 | 92.9 |
| iii. | Mineral Derivation Fund | 7.768 | 4.874 | 4.418 | 9.292 | 119.6 |
| iv. | Budget Support | 5.463 | 0.004 | 0.000 | 0.004 | 0.1 |
| v. | Excess Paris Club | 6.578 | 0.000 | 0.000 | 0.000 | 0.0 |
| vi. | Excess Petroleum Tax/Excess Crude | 1.842 | 0.000 | 0.108 | 0.108 | 5.9 |
| vii. | Refund on Federal Roads | 5.000 | 0.000 | 0.000 | 0. .000 | 0.0 |
| viii. | Exchange Gain | 3.063 | 0.324 | 0.639 | 0.964 | 31.5 |
|   | **Sub-total** | **48.390** | **17.465** | **17.478** | **34.944** | **72.2** |
| **(B)** | **Independent Revenue** |  |  |  |  |  |
| i. | BIR | 6.826 | 2.420 | 2.882 | 5.302 | 77.7 |
| ii. | MEDAs | 3.638 | 1.190 | 0.757 | 1.947 | 53.5 |
| iii. | **Sub-total** | **10.464** | **3.610** | **3.639** | **7.249** | 69.3 |
| **(C)** | **Other Revenues:** |   |   |   |  |  |
| i. | Rollover Fund | 6.750 | 3.375 | 3.375 | 6.750 | 100 |
| ii. | Credit from Development Partners | 6.374 | 0.080 | 0.000 | 0.080 | 1.3 |
| iii. | Grants from donor agencies | 3.140 | 0.000 | 0.000 | 0.000 | 0.0 |
| iv. | Loans/Leases | 15.598 | 0.000 | 0.000 | 0.000 | 0.0 |
| v | Excess Bank Charges |   | 0.004 | 0.004 | 0.008 |   |
|   | **Sub-total** | **31.862** | **3.459** | **3.379** | **6.838** | **21.5** |
|   | **GRAND TOTAL** | **90.716** | **24.534** | **24.496** | **49.031** | **54.0** |

**Source:** *Office of Accountant General and Board of Internal Revenue, Ondo State*

Table 2.1 shows the categorization of the revenue receipts for the State in three major heads. These are: Revenue from the Federation Account, Independent Revenue (Internally Generated Revenue, IGR) and Revenue from other sources.

**Figure 2.1: Bar Chart Showing Quarterly Revenue Receipts**

Figure 2.1 above compares the total actual revenue for the first and second quarter with the proposed quarter revenue target. Out of the second quarter targets of N45.357 billion for the year 2018, the actual total revenue for the second quarter was N24.496 billion, representing 54.0% performance level for the quarter. While on the other hand, the actual revenue realized in the first quarter was N24.534 billion with a performance level of 54.1%.

**Figure 2.2: Bar Chart Showing Mid-year Revenue Performance**

Figure 2.2 relates the Mid-year total actual revenue with the half-year revenue target. The total actual revenue realized for the period was N49.031 billion as against the mid-year target of N90.716 billion, representing 54.0% performance level for the Mid-year.

**Figure 2.3: Bar Chart Showing Quarterly Performance of Revenue Categories**

Figure 2.3 shows the revenue performance of the three classifications of the revenue sources to the State. The chart depicts that revenue targets from the Federation Account for each quarter was N24.194 billion. Actual revenue from this source was N17.478 billion in the second quarter, while N17.465 billion was realized from this head in the first quarter, showing a 72.2% performance level for both quarters. Likewise, a target of N5.232 billion was proposed for Independent Revenue for each quarter, the actual receipts from the source was N3.639 billion for the second quarter, representing 69.6% performance level, while the first quarter performance level was 69.0%.

Quarterly revenue targets from Other Sources was N15.930 billion, while the actual revenue receipt was N3.379 billion, depicting a 21.2% performance level in the second quarter as against the performance level of 21.7% in the first quarter.

**Figure 2.4: Bar Chart Showing Mid-Year Revenue components Performance**

Figure 2.4 shows the mid-year performance of Revenue components for the first half of year 2018. The mid-year targets for total receipts from the Federation Account was N48.389 billion, Independent Revenue N10.462 billion and N31.861 billion for Other Sources. At the end of the mid-year, the actual receipts from these heads showed that Federation Account was N34.944 billion, Independent Revenue N7.249 billion and N6.838 billion for Other Sources, representing 72.2%, 69.3% and 21.5% performance levels respectively for the half year.

**Figure 2.5: Pie Chart Showing Share of Second Quarter Actual Revenue Components**

Figure 2.5 shows the relative share of actual revenue receipts from the three revenue sources. Out of the total actual receipts of N24.496 billion for the second quarter, revenue from the Federation Account was 71% of the actual revenue generated in the second quarter. The receipts from the Independent Revenue accounted for 15% and the remaining 14% was revenue from other sources.

**Figure 2.6: Pie Chart Showing Share of Mid-Year Actual Revenue Components**

Figure 2.6 shows the relative share of actual revenue receipts from the three revenue sources. Revenue from the Federation Account accounted for 71% of the actual revenue of N49.031 billion generated in the first-half of the year. The receipts from the Independent Revenue accounted for 15% and the remaining 14% was for revenue from Other sources.

**Table 2.2: Details of Revenue Heads from Federation Account**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | **Revenue Sources** | **Mid-Year Target (N'B)** | **1st Quarter Actual (N'B)** | **2nd Quarter Actual (N’B)** | **Mid-year Actual (N'B)** | **Mid-year Performance (%)** |
| (A) | **Revenue from Federation Account** |   |   |   |  |  |
| i. | Statutory Allocation | 12.676 | 9.444 | 9.556 | 19.000 | 149.9 |
| ii. | Value Added Tax | 6.000 | 2.819 | 2.757 | 5.576 | 92.9 |
| iii. | Mineral Derivation Fund | 7.768 | 4.874 | 4.418 | 9.292 | 119.6 |
| iv. | Budget Support | 5.463 | 0.004 | 0.000 | 0.004 | 0.07 |
| v. | Excess Paris Club | 6.578 | 0.000 | 0.000 | 0.000 | 0.0 |
| vi. | Excess Petroleum Tax/Excess Crude | 1.842 | 0.000 | 0.108 | 0.108 | 5.9 |
| vii. | Refund on Federal Roads | 5.000 | 0.000 | 0.000 | 0.000 | 0.0 |
| viii. | Exchange Gain | 3.063 | 0.324 | 0.639 | 0.964 | 31.5 |
|   | **Sub-total** | **48.389** | **17.465** | **17.478** | **34.944** | **72.2** |

**Source:** *Ondo State Office of the Accountant-General*

**Figure 2.7: Bar Chart Showing Quarterly Performance of Revenue Heads from Federation Account**

Figure 2.7 shows the various revenue heads from the Federation Account. Total revenue from the Federation Account in the first quarter was N17.465 Billion against N17.478 Billion in the second quarter, thus reflecting a slight increase in the second quarter. The total revenue received from this head for both quarters was N34.944 billion as against the target of N48.389 billion for the mid-year, representing 72.2% performance level for this category of revenue. Out of the actual revenue of N34.944 billion received from the Federation Account, the receipts from Statutory Allocation was N19.000 billion, Mineral Derivation Fund N9.292 billion, Excess Petroleum Tax N0.108 billion, Budget Support N0.004 billion, Exchange Gain N0.964 billion and Value Added Tax receipt N5.576 billion. No receipts were recorded for Excess Paris Club Refund, Refunds on Federal Roads.

**Figure 2.8: Bar Chart Showing Mid-Year Performance of Revenue Heads from Federation Account**

**Table 2.3: Summary of Mid-year Internally Generated Revenue**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Independent Revenue** | **Mid-year Approved Estimates (N’B)** | **1st Quarter Actual****(N’B)** | **2nd Quarter Actual****(N’B)** | **Mid-year Actual****(N’B)** | **Performance (%)** |
| i. | Board of Internal Revenue | 6.826 | 2.420 | 2.882 | 5.302 | 77.7 |
| ii. | MEDAS | 3.638 | 1.190 | 0.757 | 1.947 | 53.5 |
|  |  | **10.464** | **3.610** | **3.639** | **7.249** | **69.3** |

**Source:** *Board of Internal Revenue*

Table 2.3 and Figure 2.9 show the Independent Revenue (IR) generated by the Board of Internal Revenue (BIR) and the MEDAs in the first-half of year 2018.The mid-year actual revenue recorded under this source was N7.249 billion against the expected target of N10.462 billion for the periods under review.

**Figure 2.9: Bar Chart Showing Mid-year Independent Revenue Performance**

**Table 2.4: Summary of Revenue Heads from Other Revenue Sources**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Revenue Source** | **Mid-year Target** **(N’B)** | **1st Quarter Actual (N’B)** | **2nd Quarter Actual (N’B)** | **Mid-year Actual****(N’B)** | **Performance (%)** |
| **(C)** | **Other Revenues:** |   |   |   |   |  |
| i. | Rollover Fund | 6.750 | 3.375 | 3.375 | 6.750 | 100 |
| ii. | Credit from Development Partners | 6.374 | 0.080 | 0.000 | 0.080 | 1.3 |
| iii. | Grants from Donor Agencies | 3.140 | 0.000 | 0.000 | 0.000 | 0.0 |
| iv. | Loans/Leases | 15.598 | 0.00 | 0.000 | 0.000 | 0.0 |
| v. | Excess Bank Charges |  | 0.004 | 0.004 | 0.008 |  |
|  |  |  |  |  |  |  |
|  | **Sub-Total** | **31.862** | **3.459** | **3.379** | **6.838** | **21.5** |

**Source:** *Ondo State Office of the Accountant-General*

Table2.4shows summary of Revenue Heads from Other Revenue Sources. The table revealed that there were no revenue receipts for Grants from Donor Agencies and Loans/Lease while Excess Bank Charges was N0.008 billion, the actuals of Roll Over Fund and Credit from Development Partners were N3.375 billion and N0.080 billion, respectively. The total actual revenue realized from this source was N6.838 billion against the mid-year target of N31.862 billion, depicting a 21.5% performance level.

**Figure 2.10: Bar Chart Showing Quarterly Performance of Revenue Heads from Other Revenue Sources**

Figure 2.10 compares the second quarter actual revenue from Other Sources with the respective first quarter (Q1) actuals. The second quarter actual revenue for Roll Over Fund, Credit from Development Partners, Grants from Donor Agencies, Loans/Leases and Excess Bank Charges were N3.375 billion, N0 billion, N0billion, N0 billion and N0.004 billion respectively, while the details were the same for the first quarter actuals except for a receipt of N0.080 billion which was recorded from Credits from Development partners.

**Figure 2.11: Bar Chart Showing Mid-year Performance of Revenue Heads from Other Revenue Sources**

**CHAPTER THREE**

* 1. **EXPENDITURE PROFILE AND ANALYSIS**

The table below shows the details of the quarterly expenditures by the State for the year 2018.

**Table 3.1: Summary of 2018 Quarterly Expenditure**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/N** |  **EXPENDITURE DETAILS**  |  **QUARTERLY ESTIMATES**  |  **FIRST QUARTER ACTUAL**  |  **SECOND QUARTER ACTUAL**  | **SECOND QUARTER PERFORMANCE LEVEL (%)** |
| 1 |  PERSONNEL COST  |  9,477,490,500.00  |  7,922,604,467.29  |  8,629,192,940.34  | 91.0 |
| 2 |  OVERHEAD COST  |  1,122,322,375.00  |  781,682,376.65  |  1,001,709,911.30  | 89.3 |
| 3 |  SPECIAL PROGRAMME  |  4,077,813,575.00  |  2,035,929,337.84  |  2,200,655,856.46  | 54.0 |
| 4 |  GRANTS TO PARASTATALS/SUBVENTION  |  1,806,792,421.52  |  919,742,037.50  |  1,244,867,337.50  | 68.9 |
| 5 |  CONSOLIDATED REVENUE FUND CHARGE  |  3,125,000,000.00  |  3,735,999,309.07  |  3,592,314,385.46  | 115.0 |
| 6 |  GRANTS/LOANS  |  37,500,000.00  |  35,465,600.00  |  26,599,200.00  | 70.9 |
| **A** |  **TOTAL RECURRENT EXPENDITURE**  |  **19,646,918,871.52**  |  **15,431,423,128.35**  |  **16,695,339,631.06**  | **85.0** |
|   |  DEBT REPAYMENT  |  3,399,969,521.16  |  2,580,733,868.32  |  1,541,661,485.94 | 45.3 |
| **B** |  **DEBT REPAYMENT (PRINCIPAL)**  |  **3,399,969,521.16**  |  **2,580,733,868.32**  |  **1,541,661,485.94**  | **45.3** |
|   |  STATUTORY TRANSFERS  |   |   |   |   |
| 1 |  TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)  |  523,341,169.58  |  127,868,122.86  |  133,982,328.17  | 25.6 |
| 2 |  TRANSFER TO OSOPADEC  |  1,553,659,200.00  |  639,125,944.35  |  1,721,554,600.17  | 110.8 |
| **C** |  **TOTAL STATUTORY TRANSFER**  |  **2,077,000,369.58**  |  **766,994,067.21**  |  **1,855,536,928.34**  | **89.3** |
|   |  CAPITAL EXPENDITURE  |   |   |   |   |
| 1 |  MEDAs/INSTITUTIONS  |  20,232,246,308.50  |  2,754,753,441.25  |  2,416,596,215.37  | 11.9 |
| **D** |  **TOTAL CAPITAL EXPENDITURE**  |  **20,232,246,308.50**  |  **2,754,753,441.25**  |  **2,416,596,215.37**  | **11.9** |
|  |  **GRAND TOTAL (A+B+C+D)**  |  **45,356,135,070.75**  |  **21,533,904,505.13**  |  **22,509,134,260.71**  | **49.6** |

 **Source:** *Office of Accountant General and Debt Management Office, Ondo State*

**Figure 3.1: Bar Chart Showing Quarterly Total Expenditure Performance**

Figure 3.1 above compares the total actual expenditure for the first and second quarters of year 2018 with the quarterly estimates. The total actual expenditure for the second quarter was N22.509 billion against the proposed estimates of N45.356 billion. This represents a 49.6% overall performance level for the quarter while in the first quarter, the overall performance was 47.5%.

**Table 3.2: Summary of 2018 Mid-Year Expenditure**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **EXPENDITURE DETAILS** | **MID YEAR ESTIMATES** |  **MID YEAR ACTUAL**  |  **MID YEAR PERFORMANCE LEVEL (%)**  |
| 1 | PERSONNEL COST | 18,954,981,000.00 |  16,551,797,407.63  |  87.3  |
| 2 | OVERHEAD COST | 2,244,644,750.00 |  1,783,392,287.95  |  79.5  |
| 3 | SPECIAL PROGRAMME  | 8,155,627,150.00 |  4,236,585,194.30  |  51.9  |
| 4 | GRANTS TO PARASTATALS/SUBVENTION | 3,613,584,843.04 |  2,164,609,375.00  |  59.9  |
| 5 | CONSOLIDATED REVENUE FUND CHARGE | 6,250,000,000.00 |  7,328,313,694.53  |  117.3  |
| 6 | GRANTS/LOANS | 75,000,000.00 |  62,064,800.00  |  82.8  |
| **A** | **TOTAL RECURRENT EXPENDITURE** | **39,293,837,743.04** |  **32,126,762,759.41**  |  **81.8**  |
|   | DEBT REPAYMENT | 6,800,000,000.00 |  4,894,792,464.89  |  60.6  |
| **B** | **DEBT REPAYMENT (PRINCIPAL)** | **6,800,000,000.00** |  **4,122,395,354.26**  |  **60.6**  |
|   | STATUTORY TRANSFERS |   |   |   |
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 1,046,682,339.15 |  261,850,451.03  |  25.0  |
| 2 | TRANSFER TO OSOPADEC | 3,107,318,400.00 |  2,360,680,544.52  |  76.0  |
| **C** | **TOTAL STATUTORY TRANSFER** | **4,154,000,739.15** |  **2,622,530,995.55**  |  **63.1**  |
|   | CAPITAL EXPENDITURE |   |   |   |
| 1 | MEDAs/INSTITUTIONS | 40,464,492,617.00 |  5,171,349,656.62  |  12.8  |
| **D** | **TOTAL CAPITAL EXPENDITURE** | **40,464,492,617.00** |  **5,171,349,656.62**  |  **12.8**  |
|   | **GRAND TOTAL (A+B+C+D)** | **90,712,331,099.19** |  **44,043,038,765.84**  |  **48.6**  |

**Source:** *Office of Accountant General and Debt Management Office, Ondo State*

From the mid-year analysis, out of the overall budget of N181.425 billion for the year, the mid-year total actual expenditure was N44.043 billion against the proposed mid-year estimates of N90.712 billion. This represents a 48.6% overall performance level for the half year.

**Figure 3.2: Bar Chart Showing Mid-Year Total Expenditure Performance**

**Figure 3.3: Bar Chart Showing Quarterly Performance of Expenditure Classifications**

 Figure 3.3 above shows the performance of the expenditure classifications for the first and second quarters of the year 2018 against the quarterly estimates. The actual expenditures for the two quarters were compared with the proposed quarterly estimates. The actual recurrent expenditure for the second quarter was N16.695 billion against the proposed estimates of N19.647 billion, representing 85.0% performance level for the quarter while in the first quarter, the performance was 78.5%.

The second quarter estimates for debt repayment stood at N3.400 billion. At the end of the quarter, actual debt repayment figure furnished by the Debt Management Office was N1.542 billion, showing a 45.3% performance level for the quarter while in the first quarter, the performance was 75.9%.

In similar manner, the proposed estimates for statutory transfer in the second quarter of the year was N2.077 billion. At the end of the quarter, actual statutory transfer was N1.856 billion, representing 89.3% performance level for the quarter while in the first quarter, the performance was 36.9%.

 Also, actual capital expenditure was N2.417 billion against the quarterly estimates of N20.232 billion, performing at 11.9% level while in the first quarter, the performance was 13.6%.

**Figure 3.4: Bar Chart Showing Mid-Year Performance of Expenditure Classifications**

Figure 3.4 above shows the mid-year performance of expenditure classifications for the first half of year 2018. The mid-year estimates for Recurrent Expenditure was N39.294 billion, Debt Repayment N6.800 billion, Statutory Transfer N4.154 billion and N40.464 billion as Capital Expenditure. At the end of the mid-year, Recurrent Expenditure was N32.127 billion, Debt Repayment N4.122 billion, Statutory Transfer N2.623 billion and N5.171 billion as Capital Expenditure, representing 81.8%, 60.6%, 63.1% and 12.8% performance levels respectively for the half year.

**Figure 3.5: Pie Chart Showing Share of Second Quarter Actual Expenditure**

Figure 3.5 above shows the representative proportions of the actual total expenditure for the second quarter of the year 2018. Out of the estimates of N45.356 billion for the quarter, the sum of N22.509 Billion was recorded as the actual total expenditure for the second quarter of the year 2018, representing a 49.6% overall performance level. Specifically, actual recurrent expenditure was 74%, actual debt repayment 7%, actual statutory transfer 8% and actual capital expenditure 11% for the quarter.

**Figure 3.6: Pie Chart Showing Share of Mid-Year Actual Expenditure Performance**

Figure 3.6 above reveals that out of the mid-year estimates of N90.712 billion, the sum of N44.043 billion was recorded as the actual total expenditure for the first half of the year 2018, representing a 48.6% overall performance level. Specifically, actual Recurrent Expenditure was 73%, actual Debt Repayment 9%, actual Statutory Transfer 6% and actual 12% as Capital Expenditure for the half year.

* 1. **RECURRENT EXPENDITURE ANALYSIS**

Analysis of recurrent expenditure for the second quarter shows that the actual recurrent expenditure for the quarter was N16.695 billion against the proposed estimates of N19.647 billion for the quarter. This figure showed that recurrent expenditure performed at 85.0% level for the quarter while in the first quarter, the performance was 78.5%.

**Table 3.3: Details of Quarterly Recurrent Expenditure Components**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/N** |  | **QUARTERLY ESTIMATES**  | **FIRST QUARTER ACTUAL** | **SECOND QUARTER ACTUAL**  | **SECOND QUARTER PERFORMANCE LEVEL (%)** |
| 1 | PERSONNEL COST | 9,477,490,500.00 | 7,922,604,467.29 | 8,629,192,940.34 | 91.0 |
| 2 | OVERHEAD COST | 1,122,322,375.00 | 781,682,376.65 | 1,001,709,911.30 | 89.3 |
| 3 | SPECIAL PROGRAMME  | 4,077,813,575.00 | 2,035,929,337.84 | 2,200,655,856.46 | 54.0 |
| 4 | GRANTS TO PARASTATALS/SUBVENTION | 1,806,792,421.52 | 919,742,037.50 | 1,244,867,337.50 | 68.9 |
| 5 | CONSOLIDATED REVENUE FUND CHARGES | 3,125,000,000.00 | 3,735,999,309.07 | 3,592,314,385.46 | 115.0 |
| 6 | GRANTS/LOANS | 37,500,000.00 | 35,465,600.00 | 26,599,200.00 | 70.9 |
|  | **TOTAL RECURRENT EXPENDITURE** | **19,646,918,871.52** | **15,431,423,128.35** | **16,695,339,631.06** | **85.0** |

**SOURCE:** *Office of Accountant General and Debt Management Office, Ondo State*

Table 3.3 above shows the summary of the recurrent expenditure components for the second quarter of the year 2018. The second quarter estimates for Personnel Cost was N9.477 billion, Overhead Cost N1.122 billion, Special Programme N4.077 billion, Grants to Parastatals/Subvention N1.806 billion, Consolidated Revenue Fund Charges N3.125 billion and N0.037 billion as Grants/Loans. At the end of the quarter, the actual of these recurrent expenditure components, in the same order, were N8.629 billion, N1.002 billion, N2.200 billion, N1.244 billion, N3.592 billion and N0.027 billion, representing 91.1%, 89.3%, 54.0%, 68.9%, 115.0% and 70.9% performance levels respectively for the quarter.

**Figure 3.7: Bar Chart Showing Quarterly Recurrent Expenditure**

**Components**

**Table 3.4: Details of Mid-Year Recurrent Expenditure Components**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** |  | **MID YEAR ESTIMATES** | **MID YEAR ACTUAL** | **PERFORMANCE LEVEL (%)** |
| 1 | PERSONNEL COST | 18,954,981,000.00 | 16,551,797,407.63 |  87.3  |
| 2 | OVERHEAD COST | 2,244,644,750.00 | 1,783,392,287.95 |  79.5  |
| 3 | SPECIAL PROGRAMME  | 8,155,627,150.00 | 4,236,585,194.30 |  51.9  |
| 4 | GRANTS TO PARASTATALS/SUBVENTION | 3,613,584,843.04 | 2,164,609,375.00 |  59.9  |
| 5 | CONSOLIDATED REVENUE FUND CHARGES | 6,250,000,000.00 | 7,328,313,694.53 |  117.3  |
| 6 | GRANTS/LOANS | 75,000,000.00 | 62,064,800.00 |  82.8  |
|  | **TOTAL RECURRENT EXPENDITURE** | **39,293,837,743.04** | **32,126,762,759.41** |  **81.8**  |

**SOURCE:** *OFFICE OF ACCOUNTANT GENERAL, ONDO STATE*

**Figure 3.8: Bar Chart Showing Mid-Year Recurrent Expenditure Components**

Table 3.4 above shows the mid-year recurrent expenditure components for the first half of the year 2018. The mid-year estimates for Personnel Cost was N18.955 billion, Overhead Cost N2.245 billion, Special Programme N8.156 billion, Grants to Parastatals/Subvention N3.614 billion, Consolidated Revenue Fund Charges N6.250 billion and N0.075 billion as Grants/Loans. At the end of the mid-year, the actual of these recurrent expenditure components, in the same order, were N16.552 billion, N1.783 billion, N4.237 billion, N2.165 billion, N7.328 billion and N0.062 billion, representing 87.3%, 79.5%, 51.9%, 59.9%, 117.3% and 82.8% performance levels respectively for the half year.

**Figure 3.9: Pie Chart Showing Share of Second Quarter Actual Recurrent Expenditure Components**

Figure 3.9 above shows the representative proportions of the actual recurrent expenditure components for the second quarter of the year 2018. Out of the actual total recurrent expenditure of N16.695 billion recorded for the second quarter of the year, Personnel cost accounted for 52%, Overhead Cost 6%, Special Programme 13%, Grants to Parastatals/Subvention 7%, Consolidated Revenue Fund Charges 22% and Grants/Loans 0.001% respectively for the quarter.

**Figure 3.10: Pie Chart Showing Share of Mid-Year Actual Recurrent Expenditure Components**

Figure 3.10 above reveals that out of the mid-year actual recurrent expenditure of N31.631 billion, Personnel cost accounted for 51%, Overhead Cost 6%, Special Programme 13%, Grants to Parastatals/Subvention 7%, Consolidated Revenue Fund Charges 23% and Grants/Loans 0.001% respectively for the half year.

* + 1. **PERSONNEL COST**

With quarterly estimates of N9.477 billion, actual personnel cost for the second quarter was N8.629 billion, representing a 91.0% performance level for the quarter. Comparing the second quarter actual personnel cost with the corresponding first quarter value, there was an increase of N706.588 million in the second quarter, while the first quarter performance was 83.6%.

**Figure 3.11: Bar Chart Showing Second Quarter Personnel Cost**

**Table 3.5: Details of Second Quarter Personnel Cost**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **PERONNEL DETAILS**  |  **APRIL**  |  **MAY**  |  **JUNE**  | **TOTAL ACTUAL**  |
|  CORE CIVIL SERVICE  |  1,447,386,098.41  |  1,449,723,146.05  |  1,482,821,875.69  |  4,379,931,120.15  |
|  ADHOC HMB STAFF  |  35,894,863.20  |  35,188,012.52  |  35,460,679.54  |  106,543,555.26  |
|  ADHOC MIN. OF AGRIC STAFF  |  1,305,030.72  |  162,376.66  |  229,682.24  |  1,697,089.62  |
|  TESCOM (PUB. SECONDARY SCH)  |  1,217,097,870.10  |  1,289,300,185.52  |  1,234,756,245.22  |  3,741,154,300.84  |
|  JUDICIAL  |  132,914,994.12  |  129,617,153.84  |  137,334,726.51  |  399,866,874.47  |
|  **TOTAL**  |  **2,834,598,856.55**  |  **2,903,990,874.59**  |  **2,890,603,209.20**  |  **8,629,192,940.34**  |

**SOURCE:** *OFFICE OF ACCOUNTANT GENERAL, ONDO STATE*

Table 3.5 above shows the personnel cost details for the second quarter of the year 2018. In the classifications of Core Civil Service, Adhoc Hospitals’ Management Board (HMB) Staff, Adhoc Ministry of Agriculture Staff, Teaching Service Commission (TESCOM) Public Secondary School and the Judicial, the actual personnel cost for Core Civil Service for the second quarter was N4.380 billion. In similar manner, second quarter actual personnel costs for Adhoc HMB Staff, Adhoc Ministry of Agriculture Staff, TESCOM Public Secondary School and the Judicial were N0.106 billion, N0.001 billion, N3.741 billion, and N0.400 billion respectively.

**Figure 3.12: Pie Chart Showing Share of Second Quarter Personnel Cost Details**

Figure 3.12 above shows the representative proportions of the actual personnel cost for the second quarter of the year 2018. Out of the actual personnel cost of N8.629 billion recorded for the second quarter of the year, Core Civil Service accounted for 51%, Adhoc HMB Staff 1%, Adhoc Ministry of Agriculture Staff 0.001%, TESCOM Public Secondary School 43% and the Judicial 5%.

* + 1. **OVERHEAD COST**

 With quarterly estimates of N1.122 billion, actual overhead cost for the second quarter was N1.002 billion, representing 89.3% performance level for the quarter. Comparing the second quarter actual overhead cost with the corresponding first quarter value, there was an increase of N220.027 million in the second quarter, with the first quarter performance at 69.6%.

**Figure 3.13: Bar Chart Showing Quarterly Overhead Cost**

**Figure 3.14: Bar Chart Showing Mid-Year Overhead Cost**

Figure 3.14 compares the mid-year actual overhead cost with the mid-year estimates. The actual overhead cost for the first half of the year was N1.783 billion with the mid-year budget of N2.245 billion. This represents 79.5% performance level for the half year.

* + 1. **SPECIAL PROGRAMMES**

The quarterly estimates for this head was N4.078 billion. At the end of the second quarter, the actual expenditure recorded was N2.200 billion, representing a 54.0% performance level. Comparing the second quarter actual special programme with the corresponding first quarter value, there was an increase of N164.727 million in the second quarter, with the first quarter performance at 49.9%.

**Figure 3.15: Bar Chart Showing Quarterly Special Programme.**

**Figure 3.16: Bar Chart Showing Mid-Year Special Programme.**

Figure 3.16 above compares the mid-year actual special programme with the mid-year estimates. The actual special programme for the first half of the year was N4.237 billion with the mid-year budget of N8.156 billion. This represents 51.9% performance level for the half year.

* + 1. **SUBVENTIONS/GRANTS TO INSTITUTIONS AND AGENCIES**

 The quarterly estimates for this head was N1.807 billion. At the end of the second quarter, the actual expenditure recorded was N1.245 billion, representing a 68.9% performance level. Comparing the second quarter actual Subventions/Grants to Institutions and Agencies with the corresponding first quarter value, there was an increase of N325.125 million in the second quarter, with the first quarter performance at 50.9%.

**Table 3.6: Summary of Quarterly Subvention/Grants to Parastatals**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **INSTITUTIONS** | **QUARTERLY ESTIMATES** | **FIRST QUARTER ACTUAL** |  **SECOND QUARTER ACTUAL**  | **SECOND QUARTER****PERFORMANCE (%)** |
| 1 | Adekunle Ajasin University, Akungba Akoko | 482,792,421.52 | 297,500,000.00 |  446,250,000.00  | 61.6 |
| 2 | Nigeria Security and Civil Defence Corps | 500,000.00 | 116,200.00 |  348,600.00  | 69.7 |
| 3 | Nigerian Legion | 1,000,000.00 | 420,000.00 |  630,000.00  | 63 |
| 4 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) | 12,500,000.00 | 4,666,200.00 |  4,666,200.00  | 56 |
| 5 | Ondo State Football Academy | 20,000,000.00 |  - |  -  |  -  |
| 6 | Ondo State Football Development Agency | 162,500,000.00 | 90,000,000.00 |  113,258,537.50  | 46.2 |
| 7 | Ondo State University of Medical Sciences | 150,000,000.00 | 90,000,000.00 |  90,000,000.00  | 60 |
| 8 | Ondo State University of Science and Technology, Okitipupa | 194,250,000.00 | 84,000,000.00 |  126,000,000.00  | 43.2 |
| 9 | Rufus Giwa Polytechnic, Owo | 717,500,000.00 | 299,026,000.00 |  448,539,000.00  | 41.7 |
| 10 | Senior Staff Club | 750,000.00 | 350,000.00 |  350,000.00  | 46.7 |
| 11 | Ondo State Investment Promotion Agency (ONDIPA) | 50,000,000.00 |   |  -  |  -  |
| 12 | Ondo State Radiovision Corporation | 12,500,000.00 | 12,698,037.50 |  5,750,437.50  | 46 |
| 13 | Ondo State Afforestation Project | 2,500,000.00 |   |  -  |  -  |
| 14 | Ondo State Water Corporation |   |   |  9,074,562.50  |   |
|   | **TOTAL** | **1,806,792,421.52** | **919,742,037.50** | **1,244,867,337.50**  | **47.6** |

**SOURCE:** *OFFICE OF ACCOUNTANT GENERAL, ONDO STATE*

**Figure 3.17: Bar Chart Showing Quarterly Subventions to Institutions and Agencies**

**Table 3.7: Summary of Mid Year Subvention/Grants to Parastatals**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **INSTITUTIONS** | **MID YEAR ESTIMATES** | **MID YEAR ACTUAL** |  **MID YEAR PERFORMANCE (%)**  |
| 1 | Adekunle Ajasin University, Akungba Akoko | 965,584,843.04 | 743,750,000.00 |  77.0  |
| 2 | Nigeria Security and Civil Defence Corps | 1,000,000.00 | 464,800.00 |  46.5  |
| 3 | Nigerian Legion | 2,000,000.00 | 1,050,000.00 |  52.5  |
| 4 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) | 25,000,000.00 | 9,332,400.00 |  37.3  |
| 5 | Ondo State Football Academy | 40,000,000.00 | 0.00 |  -  |
| 6 | Ondo State Football Development Agency | 325,000,000.00 | 203,258,537.50 |  62.5  |
| 7 | Ondo State University of Medical Sciences | 300,000,000.00 | 180,000,000.00 |  60.0  |
| 8 | Ondo State University of Science and Technology, Okitipupa | 388,500,000.00 | 210,000,000.00 |  54.1  |
| 9 | Rufus Giwa Polytechnic, Owo | 1,435,000,000.00 | 747,565,000.00 |  52.1  |
| 10 | Senior Staff Club | 1,500,000.00 | 700,000.00 |  46.7  |
| 11 | Ondo State Investment Promotion Agency (ONDIPA) | 100,000,000.00 | 0.00 |  -  |
| 12 | Ondo State Radiovision Corporation | 25,000,000.00 | 18,448,475.00 |  73.8  |
| 13 | Ondo State Afforestation Project | 5,000,000.00 | 0.00 |  -  |
| 14 | Ondo State Water Corporation |   | 9,074,562.50 |   |
|   | **TOTAL** | **3,613,584,843.04** | **2,164,609,375.00** |  **59.9**  |

**SOURCE:** *OFFICE OF ACCOUNTANT GENERAL, ONDO STATE*

Table 3.7 above shows the mid-year performance of Subventions/Grants to Institutions and Agencies for the first half of year 2018. The mid-year estimates for this head was N3.614 billion. At the end of the mid-year, the actual expenditure recorded for this head was N2.165 billion, representing 59.9% performance level for the half year.

**Figure 3.18: Bar Chart Showing Mid-Year Subvention to Institutions and Agencies**

* + 1. **CONSOLIDATED REVENUE FUND CHARGES (CFRC)**

With quarterly estimates of N3.125 billion, actual CRFC for the second quarter was N3.592 billion, representing 115.0% performance level for the quarter. Comparing the second quarter actual CRFC with the corresponding first quarter value, there was a decrease of N143.684 million in the second quarter, with the first quarter performance at 119.4%.

**Table 3.8: Details of Quarterly Consolidated Revenue Funds Charge (CRFC)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CRFC DETAILS** | **QUARTERLY ESTIMATES** | **FIRST QUARTER ACTUAL** | **SECOND QUARTER ACTUAL** | **SECOND QUARTER PERFORMANCE LEVEL (%)** |
|  PENSION | 802,183,644.25 | 1,893,381,380.11 | 1,939,345,288.98 | 241.8 |
| SALARIES OF POLITICAL OFFICE HOLDERS | 414,794,777.25 | 130,704,659.65 | 149,084,931.21 | 35.9 |
| GRATUITY | 375,000,000.00 | 720,000,000.00 | 731,487,054.64 | 195.1 |
| DIRECT DEDUCTION FROM FAAC(Interest on Debt) | 1,376,222,930.02 | 991,913,269.31 | 772,397,110.63 | 56.1 |
| CONTRIBUTORY PENSION (EMPLOYERS) | 150,548,648.49 | - | - |   |
| PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS | 6,250,000.00 | - | - |   |
| **TOTAL** | **3,125,000,000.01** | **3,735,999,309.07** | **3,592,314,385.46** | **115.0** |

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

**Figure 3.19: Bar Chart Showing Quarterly Consolidated Revenue Fund Charges (CRFC)**

Figure 3.19 above compares the performance of the CRFC components for the first and second quarters of the year 2018 against the quarterly estimates. The quarterly estimates for Pension, Salaries of Political Office holders, Gratuity, Interest component of Direct Deduction from FAAC, Contributory Pension (Employers) and Payment of Benefits to Past Governors/Deputy Governors were N0.802 billion, N0.415 billion, N0.375 billion, N1.376 billion, N0.151 billion and N0.006 billion respectively. At the end of the second quarter, the actual of the expenditure components, in the same order, were N1.939 billion, N0.149 billion, N0.731 billion, N0.772 billion, N0.000 billion and N0.000 billion, representing 241.8%, 35.9%, 195.1%, 56.1%, 0% and 0% performance levels respectively for the quarter.

**Table 3.9: Details of Mid-Year Consolidated Revenue Fund Charges (CRFC)**

|  |  |  |  |
| --- | --- | --- | --- |
| **CRFC DETAILS** | **MID YEAR ESTIMATES** | **MID YEAR ACTUAL** | **MID YEAR PERFORMANCE LEVEL (%)** |
|  PENSION |  1,604,367,288.50  | 3,832,726,669.09 | 238.9 |
| SALARIES OF POLITICAL OFFICE HOLDERS |  829,589,554.50  | 279,789,590.86 | 33.7 |
| GRATUITY |  750,000,000.00  | 1,451,487,054.64 | 193.5 |
| DIRECT DEDUCTION FROM FAAC( Interest on Debt) |  2,752,445,860.04  | 1,764,310,379.94 | 64.1 |
| CONTRIBUTORY PENSION (EMPLOYERS) |  301,097,296.98  |   | 0.0 |
| PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOV |  12,500,000.00  |   | 0.0 |
| **TOTAL** |  **6,250,000,000.00** | **7,328,313,694.53** | **117.3** |

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

**Figure 3.20: Bar Chart Showing Mid-Year Consolidated Revenue Fund Charges (CRFC)**

In similar manner, Figure 3.20 above shows the mid-year CRFC components for the first half of the year 2018. The mid-year estimates for Pension, Salaries of Political Office holders, Gratuity, Interest component of Direct Deduction from FAAC, Contributory Pension (Employers) and Payment of Benefits to Past Governors/Deputy Governors were N1.604 billion, N0.830 billion, N0.750 billion, N2.752 billion, N0.301 billion and N0.013 billion respectively. At the end of the mid-year, the actual of the CRFC components, in the same order, were N3.833 billion, N0.280 billion, N1.451 billion, N1.764 billion, N0.000 billion and N0.000 billion, representing 238.9%, 33.7%, 193.5%, 64.1%, 0% and 0% performance levels respectively for the half year.

* + 1. **GRANTS/LOAN**

The quarterly estimates for Grants/Loan was N37.500 million. At the end of the second quarter, the actual expenditure recorded for this head was N26.599 million, representing a 70.9% performance level while in the first quarter, the performance was 94.6%.

**Figure 3.21: Bar Chart Showing Quarterly Grants/Loan**

**Figure 3.22: Bar Chart Showing Mid-Year Grants/Loan**

Figure 3.22 compares the mid-year actual Grants/Loan with the mid-year budget figure. The actual Grants/Loan for the first half of the year was N62.065 million with the mid-year estimates of N75.000 million. This represents 82.8% performance level for the half year.

* 1. **SECTORAL RECURRENT EXPENDITURE ANALYSIS**

Table 3.9 below shows the sectoral recurrent expenditure details for the first and second quarters of the year 2018. In the classifications of Economic sector, Social Services Sector, Law & Justice Sector Administration Sector and Consolidated Revenue Fund Charges, the Social services sector recorded the highest actual recurrent expenditure of N8.198 billion, representing 93.7% performance level in the second quarter while in the first quarter, the performance was 87.6%. On the other hand, Administration Sector recorded the least performance at 45.7% level in the second quarter of 2018.

**Table 3.10: Quarterly Sectoral Recurrent Expenditure Details**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/N**  |  **Sub-Sector/SECTOR**  |  **QUARTERLY ESTIMATES**  |  **FIRST QUARTER ACTUAL**  |  **SECOND QUARTER ACTUAL**  |  **SECOND QUARTER PERFORMANCE LEVEL (%)**  |
|  1  |  Agric  | 396,511,113.00 | 313,111,748.10 | 325,548,787.35 |  82.1  |
|  2  |  Trade & Industry  | 159,491,529.13 | 106,161,621.28 | 97,094,134.22 |  60.9  |
|  3  |  Infrastructure  | 711,453,797.97 | 454,628,048.44 | 522,954,880.92 |  73.5  |
|  4  |  Public Finance  | 1,807,536,279.21 | 1,389,837,384.86 | 1,492,903,620.54 |  82.6  |
|  **A**  |  **TOTAL ECONOMIC SECTOR**  | **3,074,992,719.31** | **2,263,738,802.68** | **2,438,501,423.03** |  **79.3**  |
|  1  |  Education  | 6,120,158,193.23 | 4,995,028,551.16 | 5,510,743,557.81 |  90.0  |
|  2  |  Health  | 2,064,311,052.91 | 2,017,198,406.46 | 2,245,982,917.06 |  108.8  |
|  3  |  Social & Community Development  | 434,432,044.45 | 558,339,835.76 | 318,946,078.28 |  73.4  |
|  4  |  Environment & Sewage Management  | 127,444,392.96 | 94,587,240.85 | 122,410,833.47 |  96.1  |
|  **B**  |  **TOTAL SOCIAL SERVICES SECTOR**  | **8,746,345,683.55** | **7,665,154,034.23** | **8,198,083,386.62** |  **93.7**  |
|  1  |  Administration of Justice  | 544,618,810.71 | 117,191,575.54 | 548,548,121.40 |  100.7  |
|  **C**  |  **TOTAL LAW & JUSTICE SECTOR**  | **544,618,810.71** | **117,191,575.54** | **548,548,121.40** |  **100.7**  |
|  1  |  General Administration  | 3,161,192,886.12 | 1,034,851,917.68 | 1,152,471,385.57 |  36.5  |
|  2  |  Legislative  | 725,362,184.77 | 429,323,502.29 | 588,077,647.80 |  81.1  |
|  3  |  Information  | 269,406,587.08 | 144,531,720.20 | 159,610,481.18 |  59.2  |
|  **D**  |  **TOTAL ADMINISTRATION SECTOR**  | **4,155,961,657.96** | **1,608,707,140.17** | **1,900,159,514.55** |  **45.7**  |
|  **E**  |  **CONSOLIDATED REVENUE FUND CHARGES**  | **3,125,000,000.00** | **3,735,999,309.07** | **3,592,314,385.46** |  **115.0**  |
|  |  **GRAND TOTAL (A+B+C+D+E)**  | **19,646,918,871.52** | **15,431,423,128.35** | **16,695,339,631.06** |  **85.0**  |

**Source**: Office of the Accountant-General

**Figure 3.23: Bar Chart Showing Quarterly Sectoral Recurrent Expenditure**

**Table 3.11: Mid-Year Sectoral Recurrent Expenditure Details**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N**  |  **Sub-Sector/SECTOR**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR PERFORMANCE LEVEL (%)**  |
|  1  |  Agric  |  793,022,226.01  |  638,660,535.45  | 80.5 |
|  2  |  Trade & Industry  |  318,983,058.25  |  203,255,755.50  | 63.7 |
|  3  |  Infrastructure  |  1,422,907,595.94  |  977,582,929.36  | 68.7 |
|  4  |  Public Finance  |  3,615,072,558.42  |  2,882,741,005.40  | 79.7 |
|  **A**  |  **TOTAL ECONOMIC SECTOR**  |  **6,149,985,438.62**  |  **4,702,240,225.71**  | **76.5** |
|  1  |  Education  |  12,240,316,386.45  |  10,505,772,108.97  | 85.8 |
|  2  |  Health  |  4,128,622,105.83  |  4,263,181,323.52  | 103.3 |
|  3  |  Social & Community Development  |  868,864,088.89  |  877,285,914.04  | 101.0 |
|  4  |  Environment & Sewage Management  |  254,888,785.93  |  216,998,074.32  | 85.1 |
|  **B**  |  **TOTAL SOCIAL SERVICES SECTOR**  |  **17,492,691,367.09**  |  **15,863,237,420.85**  | **90.7** |
|  1  |  Administration of Justice  |  1,089,237,621.41  |  665,739,696.94  | 61.1 |
|  **C**  |  **TOTAL LAW & JUSTICE SECTOR**  |  **1,089,237,621.41**  |  **665,739,696.94**  | **61.1** |
|  1  |  General Administration  |  6,322,385,772.23  |  2,187,323,303.25  | 34.6 |
|  2  |  Legislative  |  1,450,724,369.54  |  1,017,401,150.09  | 70.1 |
|  3  |  Information  |  538,813,174.16  |  304,142,201.38  | 56.4 |
|  **D**  |  **TOTAL ADMINISTRATION SECTOR**  |  **8,311,923,315.92**  |  **3,508,866,654.72**  | **42.2** |
|  **E**  |  **CONSOLIDATED REVENUE FUND CHARGES**  |  **6,250,000,000.00**  |  **7,328,313,694.53**  | **117.3** |
|  |  **GRAND TOTAL (A+B+C+D+E)**  |  **39,293,837,743.04**  |  **32,126,762,759.41**  | **81.8** |

**Source**: Office of the Accountant-General

Table 3.11 shows the sectoral recurrent expenditure details for the first half of the year 2018. The mid-year sectoral actual recurrent expenditure was N32.127 billion with the mid-year estimates of N39.294 billion. This represents 81.8% overall performance level for the half year.

**Figure 3.24: Bar Chart Showing Mid-Year Sectoral Recurrent Expenditure**

Figure 3.24 above shows the mid-year performance of the sectoral recurrent expenditure. The mid-year estimates for Economic, Social services, Law & Justice, Administration, and CRFC were N6.150 billion, N17.492 billion, N1.089 billion, N8.311 billion and N6.250 billion respectively. At the end of the mid-year, the actual of these sectoral expenditure classifications, in the same order, were N4.702 billion, N15.863 billion, N0.666 billion, N3.509 billion and N7.328 billion, representing 76.5%, 90.7%, 61.1% 42.62% and 117.3% performance levels respectively for the half year.

* 1. **STATUTORY TRANSFERS**

 With quarterly estimates of N2.077 billion, actual Statutory Transfers to OSOPADEC and Local Governments for the second quarter was N1.856 billion, representing 89.3% performance level for the quarter while in the first quarter, the performance was 36.9%

**Table 3.12: Details of Quarterly Statutory Transfers**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/N** | **PARTICULARS** | **QUARTERLY ESTIMATES** | **FIRST QUARTER ACTUAL** | **SECOND QUARTER ACTUAL** | **SECOND QUARTER PERFORMANCE LEVEL (%)** |
|
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 523,341,169.58 | 127,868,122.86 | 133,982,328.17 | 25.6 |
| 2 | TRANSFER TO OSOPADEC | 1,553,659,200.00 | 639,125,944.35 | 1,721,554,600.17 | 110.8 |
|   | **TOTAL** | **2,077,000,369.58** | **766,994,067.21** | **1,855,536,928.34** | **89.3** |

**Source**: Office of the Accountant-General

**Figure 3.25: Bar Chart Showing Quarterly Statutory Transfer**

**Table 3.13: Details of Mid-Year Statutory Transfers**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **PARTICULARS** | **MID YEAR ESTIMATES** | **MID YEAR ACTUAL** | **MID YEAR PERFORMANCE LEVEL (%)** |
|
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 1,046,682,339.15 | 261,850,451.03 | 25.0 |
| 2 | TRANSFER TO OSOPADEC | 3,107,318,400.00 | 2,360,680,544.52 | 76.0 |
|   | **TOTAL** | **4,154,000,739.15** | **2,622,530,995.55** | **63.1** |

 **Source**: Office of the Accountant-General

**Figure 3.26: Bar Chart Showing Mid-Year Statutory Transfers**

Figure 3.26 compares the mid-year actual Statutory Transfers to OSOPADEC and Local Governments with the mid-year estimates. The actual Statutory Transfer for the first half of the year was N2.623 billion with the mid-year estimates of N4.154 billion. This represents 63.1% performance level for the half year.

* 1. **CAPITAL EXPENDITURE ANALYSIS**

The quarterly estimates for Capital Expenditure was N20.232 billion. At the end of the second quarter, the actual capital expenditure recorded was N2.417 billion, representing 11.9% overall performance level while in the first quarter, the performance was 13.6%.

**Table 3.14: Quarterly Sectoral Capital Expenditure Details**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/N** |  **Sub-Sector/SECTOR**  |  **QUARTERLY ESTIMATES**  |  **FIRST QUARTER ACTUAL**  |  **SECOND QUARTER ACTUAL**  | **SECOND QUARTER PERFORMANCE LEVEL (%)** |
| 1 |  Agric  |  2,177,446,250.00  |  314,174,678.49  |  182,443,975.94  | 8.4 |
| 2 |  Trade & Industry  |  951,250,000.00  |  962,000.00  |  214,388,464.76  | 22.5 |
| 3 |  Infrastructure  |  5,945,790,000.00  |  2,225,969,857.47  |  1,453,640,535.88  | 24.4 |
| 4 |  Public Finance  |  726,500,000.00  |  67,211,962.00  |  92,410,520.54  | 12.7 |
| **A** |  **TOTAL ECONOMIC SECTOR**  |  **9,800,986,250.00**  |  **2,608,318,497.96**  |  **1,942,883,497.12**  | **19.8** |
|  1 |  Education  |  3,510,646,592.00  |  21,700,520.00  |  113,611,518.77  | 3.2 |
|  2 |  Health  |  1,845,783,695.75  |  16,530,000.00  |  86,317,680.00  | 4.7 |
|  3 |  Social & Community Development  |  625,750,000.00  | - |  2,315,142.07  | 0.4 |
|  4 |  Environment & Sewage Management  |  452,500,000.00  |  719,000.00  |  33,744,541.92  | 7.5 |
| **B** |  **TOTAL SOCIAL SERVICES SECTOR**  |  **6,434,680,287.75**  |  **38,949,520.00**  |  **235,988,882.76**  | **3.7** |
| 1  |  Administration of Justice  |  364,250,000.00  |  11,278,237.50  |  50,302,549.08  | 13.8 |
| **C** |  **TOTAL LAW & JUSTICE SECTOR**  |  **364,250,000.00**  |  **11,278,237.50**  |  **50,302,549.08**  | **13.8** |
|  1 |  General Administration  |  3,400,707,520.75  |  55,412,760.79  |  172,725,871.61  | 5.1 |
|  2 |  Legislative  |  128,372,250.00  |  20,830,000.00  | - | 0.0 |
|  3 |  Information  |  103,250,000.00  |  19,964,425.00  |  14,695,414.80  | 14.2 |
| **D** |  **TOTAL ADMINISTRATION SECTOR**  |  **3,632,329,770.75**  |  **96,207,185.79**  |  **187,421,286.41**  | **5.2** |
|  |  **GRAND TOTAL (A+B+C+D)**  |  **20,232,246,308.50**  |  **2,754,753,441.25**  |  **2,416,596,215.37**  | **11.9** |

**SOURCE:** *OFFICE OF ACCOUNTANT GENERAL, ONDO STATE*

**Figure 3.27: Bar Chart Showing Quarterly Sectoral Capital Expenditure**

Figure 3.27 above shows that the Economic Sector accounted for the highest actual capital expenditure of N1.943 billion, representing a 19.8% performance level, when compared to the second quarter estimates of N9.801 billion. On the other hand, Law & Justice Sector, with least actual expenditure of N0.050 billion recorded a 13.8% performance level for the second quarter of 2018.

**Table 3.15: Mid-Year Sectoral Capital Expenditure Details**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** |  **Sub-Sector/SECTOR**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR PERFORMANCE LEVEL (%)**  |
| 1 |  Agriculture |  4,354,892,500.00  |  496,618,654.43  | 11.4 |
| 2 |  Trade & Industry  |  1,902,500,000.00  |  215,350,464.76  | 11.3 |
| 3 |  Infrastructure  |  11,891,580,000.00  |  3,679,610,393.35  | 30.9 |
| 4 |  Public Finance  |  1,453,000,000.00  |  159,622,482.54  | 11.0 |
| **A** |  **TOTAL ECONOMIC SECTOR**  |  **19,601,972,500.00**  |  **4,551,201,995.08**  | **23.2** |
|  1 |  Education  |  7,021,293,184.00  |  135,312,038.77  | 1.9 |
|  2 |  Health  |  3,691,567,391.50  |  102,847,680.00  | 2.8 |
|  3 |  Social & Community Development  |  1,251,500,000.00  | - |  |
|  4 |  Environment & Sewage Management  |  905,000,000.00  |  34,463,541.92  | 3.8 |
| **B** |  **TOTAL SOCIAL SERVICES SECTOR**  |  **12,869,360,575.50**  |  **274,938,402.76**  | **2.1** |
|  1 |  Administration of Justice  |  728,500,000.00  |  61,580,786.58  | 8.5 |
| **C** |  **TOTAL LAW & JUSTICE SECTOR**  |  **728,500,000.00**  |  **61,580,786.58**  | **8.5** |
|  1 |  General Administration  |  6,801,415,041.50  |  228,138,632.40  | 3.4 |
|  2 |  Legislative  |  256,744,500.00  |  20,830,000.00  | 8.1 |
|  3 |  Information  |  206,500,000.00  |  34,659,839.80  | 16.8 |
| **D** |  **TOTAL ADMINISTRATION SECTOR**  |  **7,264,659,541.50**  |  **283,628,472.20**  | **3.9** |
|  |  **GRAND TOTAL (A+B+C+D)**  |  **40,464,492,617.00**  |  **5,171,349,656.62**  | **12.8** |

**SOURCE:** *OFFICE OF ACCOUNTANT GENERAL, ONDO STATE*

Table 3.15 shows the sectoral capital expenditure details for the first half of the year 2018. The mid-year total actual capital expenditure was N5.171 billion with the mid-year estimates of N40.464 billion. This represents 12.8% overall performance level for the half year.

**Figure 3.28: Bar Chart Showing Mid-Year Sectoral Capital Expenditure**

Figure 3.28 above shows that the Economic Sector accounted for the highest actual capital expenditure of N4.551 billion, representing a 23.2% performance level, when compared to the mid-year estimates of N19.602 billion. On the other hand, Law & Justice Sector, with least actual expenditure of N0.062 billion recorded 8.5% performance level for the half year.

**CHAPTER FOUR**

**CAPITAL PROJECTS - CONTRACTS AWARDED BETWEEN JANUARY AND JUNE, 2018**

The 2018 Budget tagged “Budget of Progress” was designed to focus on rebuilding the State’s economy through prioritised investment on infrastructural facilities and agriculture-related activities. It was also prepared to strengthen partnership between public and private sector as well as Development Partners to leverage and catalyze resources for growth. In order to achieve the objectives of the cardinal programme of this Administration, a sum of N80.929 billion was budgeted for capital expenditure in 2018.

Implementing the 2018 capital projects, a total of 704 projects have been awarded between January and June, amounting to N41.979 billion based on the contract award documents received from the Cabinet and Special Services Department. The MEDAs implementing the projects are State Universal Basic Education Board (SUBEB), Ministry of Works and Infrastructure, Ondo State Oil Producing Areas Development Commission (OSOPADEC) and Ministry of Information and Orientation.

 Table 4.1 below shows the summary of projects awarded from January to June on MEDAs basis.

**Table 4.1: Summary of Projects Awarded from January-June, 2018.**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **MEDAs** | **NUMBER OF PROJECTS** | **TOTAL SUM** |
| 1 | State Universal Basic Education Board | 598 |  7,066,497,841.68  |
| 2 | Ministry of Works and Infrastructure | 15 |  23,902,350,399.09  |
| 3 | Ministry of Information and Orientation | 1 |  8,960,000.00  |
| 4 |  Ondo State Oil Producing Areas Development Commission (OSOPADEC) | 90 |  11,001,470,961.63 |
|  | **TOTAL** | **704** |  **41,979,279,202.40**  |

**Source:** Cabinet and Special Services Department

**Figure 4.1: Bar Chart Showing Number of Projects Awarded between January and June**

Table 4.1 and Figure 4.1 show that out of the total of 704 projects, the State Universal Basic Education Board (SUBEB) awarded 598 projects, amounting to N7.067 billion. These projects are classified into: Construction/Renovation of Block of Classrooms, Construction of Perimeter Fence, Purchase & Supply of ICT Facilities, Purchase and Supply of Play Ground Equipment, Supply and Put in Place Pupils Furniture, Provision of Borehole, Containerised Toilet and Supply and Put in Place ECCDE Furniture to selected schools. The execution of these projects in primary schools cut across all the eighteen Local Government Areas (LGAs) in the State.

Within the same period, Ondo State Oil Producing Areas Development Commission awarded 90 projects which amounted to N11.001 billion which are being executed majorly in Ilaje, Ese Odo, Irele and Okitipupa LGAs in the Southern Senatorial Districts of the State. The projects include the repair/rehabilitation and construction of roads in the areas.

In similar manner, Ministry of Works and Infrastructure awarded 15 projects, amounting to N23.902 billion. These projects were majorly dualisation of township roads, construction and rehabilitation of selected township roads.

In addition, the Ministry of Information and Orientation awarded a contract for the Production of 2,000 copies of 2018 Desk Diary which amounted to N8.960 million.

**Table 4.2: Breakdown of Projects Awarded between January and June on the LGA Basis**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| S/N | LOCAL GOVERNMENT AREA | State Universal Basic Education Board | Ministry of Works and Infrastructure | Ministry of Information and Orientation |  Ondo State Oil Producing Areas Development Commission  |  TOTAL  |
| 1 | AKURE NORTH |  247,668,195.37  |   |   |  88,660,830.77  |  336,329,026.14  |
| 2 | AKURE SOUTH |  479,602,054.33  |  5,487,628,624.44  |  8,960,000.00  |   |  5,976,190,678.77  |
| 3 | IDANRE |  283,754,514.07  |  496,454,772.06  |   |   |  780,209,286.13  |
| 4 | IFEDORE |  438,117,565.03  |  695,213,269.46  |   |   |  1,133,330,834.49  |
| 5 | ONDO WEST |  426,173,646.82  |  |   |   |  426,173,646.82  |
| 6 | ONDO EAST |  296,002,779.90  |   |   |   |  296,002,779.90  |
| 7 | AKOKO NORTH EAST |  479,809,533.23  |  6,818,608,213.02  |   |   |  7,298,417,746.25  |
| 8 | AKOKO NORTH WEST |  309,818,965.71  |   |   |   |  309,818,965.71  |
| 9 | AKOKO SOUTH EAST |  338,113,335.37  |   |   |   |  338,113,335.37  |
| 10 | AKOKO SOUTH WEST |  446,307,500.88  |  803,278,550.72  |   |   |  1,249,586,051.60  |
| 11 | OSE |  290,801,302.45  |  499,344,457.91  |   |   |  790,145,760.36  |
| 12 | OWO |  544,075,732.71  |  7,061,739,517.36  |   |   |  7,605,815,250.07  |
| 13 | ESE ODO |  295,300,469.52  |  662,856,322.74  |   |  167,644,308.57  |  1,125,801,100.83  |
| 14 | ILAJE |  316,512,756.86  |   |   |  9,405,948,855.84  |  9,722,461,612.70  |
| 15 | ILEOLUJI/OKEIGBO |  355,090,565.73  |  882,379,001.88  |   |   |  1,237,469,567.61  |
| 16 | IRELE |  298,544,658.14  |  |   |  669,608,483.23  |  968,153,141.37  |
| 17 | ODIGBO |  344,929,214.07  |  494,847,669.50  |   |   |  839,776,883.57  |
| 18 | OKITIPUPA |  786,646,784.10  |   |   |  669,608,483.23  |  1,456,255,267.33  |
|   | LOTS AWARDED TO MORE THAN ONE LGAs |  81,833,758.05  |   |   |   |  81,833,758.05  |
|   | LOTS AWARDED TO UNSPECIFIED LGAs |  7,394,509.34  |   |   |   |  7,394,509.34  |
|  | **TOTAL** |  **7,066,497,841.68**  |  **23,902,350,399.09**  |  **8,960,000.00**  |  **11,001,470,961.63**  |  **41,979,279,202.40**  |

**Source:** Cabinet and Special Services Department, Governor Office, Ondo State

The table 4.2 shows the breakdown of the projects awarded from January to June across the Local Government Areas in the State. Ilaje Local Government has the highest cost of projects amounting to N9.722 billion while Ondo East has the lowest amounting to N0.296 billion.

**Figure 4.2: Bar Chart Showing the Total Cost of Projects Awarded across LGAs**

**Table 4.3: Total Cost of Projects Awarded from January to June on Senatorial Basis**

|  |  |
| --- | --- |
| **SENATORIAL DISTRICT** | **TOTAL SUM AWARDED** |
|  NORTH  |  17,634,431,397.56  |
|  CENTRAL  |  8,959,651,814.00  |
| SOUTH |  15,377,801,481.50 |
|  |   |
| **TOTAL**  |  **41,979,279,202.40** |

**Figure 4.3: Pie Chart Showing Share of Cost of Projects Awarded on Senatorial basis**

Table 4.3 and Figure 4.3 show that the Northern Senatorial District of the State has the highest total cost of projects awarded during the period under review, with sum of N17.634 billion, representing 42 percent followed by the Southern Senatorial District with N15.378 billion, representing 37 percent and the Central Senatorial district with N8.960 billion, representing 21 percent.

**CHAPTER FIVE**

**OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION**

**5.1 OBSERVATIONS**

The following are the observations from the mid-year budget implementation appraisal:

1. Overall Budget performance was average in the second quarter and mid-year.
2. The revenue side of the budget performed at 54.0% in the second quarter and mid-year respectively.
3. A larger share of all revenue receipts in the second quarter and mid- year were from the Federation Account, representing 71%.
4. Actual receipts from Statutory Allocation surpassed expected targets in the second quarter and mid-year, which stood at 150.8% and 149.9% performance level respectively.
5. Actual revenue from Mineral Derivation also recorded a surplus over expected target for the second quarter and mid-year with a 119.6% performance level recorded in the Mid-year.
6. The share of Internally Generated Revenue to total actual revenue was 15 percent for second quarter and mid-year.
7. Internally Generated Revenue performed at 69.6% and 69.3% in the second quarter and mid-year respectively.
8. The expenditure side of the budget performed below average at 49.6% in the second quarter and at 48.6% for the mid-year.
9. Recurrent expenditures accounted for 74% and 73% of the total actual expenditures for the second quarter and the mid-year, while capital expenditures for the periods accounted for less than 15%, with the percentages at 11 and 12 respectively.
10. The total debt repayment made for the second quarter was N1.542 billion, representing 7% of the total expenditure, while N4.122 billion representing 9% was total debt repayment for the mid-year.
11. A total of 704 projects, amounting to N41.979 billion was awarded between January and June, 2018.
12. The status of the projects awarded were unknown to the Ministry of Economic Planning and Budget as at the time of preparing the mid-year report.
13. Late submission of returns by MEDAs is still a challenge causing delay in the timely preparation of the Budget Implementation Appraisal.

**5.2 RECOMMENDATIONS**

1. While commending the efforts of the apex revenue generating agency, more emphasis should be placed on shoring up the Internally Generated Revenues (IGR) of the State, through intelligent tax administration approach, evidence based planning, aggressive tax campaign, expansion of the tax bracket, ease of payment and collection of levies e.t.c.
2. 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.
3. The State Government should strengthen its Public-Private Partnership Initiatives. This will, in no small measure, improve the development in the State.
4. More attention should be given to capital budget implementation in the subsequent quarters.
5. The Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget should be given necessary support to independently conduct monitoring exercise of capital projects on regular basis to serve as feedback system and advise the government appropriately.

**5.3 CONCLUSION**

The budget performance appraisal for the second quarter and the mid-year revealed that both revenue and expenditure performed averagely in the periods under review. Measures should therefore be taken to further improve budget performance in the State.

In conclusion, efforts should be directed towards addressing the observations and implementing the recommendations provided in the 2018 Second Quarter/Mid-year Budget Appraisal for a better budget performance in subsequent quarters.

**APPENDIX**

**Table 1: Details of MEDAs Recurrent and Capital Expenditure**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
| A | **ECONOMIC SECTOR** |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| A1 | **AGRIC SUB SECTOR** |   |   |  -  |   |
| 1 | Ministry of Natural Resources |  332,550,508.53  |  275,436,336.94  |  159,750,000.00  |  13,133,000.00  |
| 2 | Ondo State Afforestation Project |  5,000,000.00  |  -  |  -  |  -  |
| 3 | Ondo State Rural Access and Mobility Project (Community Based Urban Development Project |  4,000,000.00  |  1,800,000.00  |  1,600,000,000.00  |  190,336,955.43  |
| 4 | Accelerated Poverty Alleviation Agency (APAA) |  5,040,000.00  |  1,800,000.00  |  515,000,000.00  |  159,809,000.00  |
| 5 | Ministry of Agriculture |  258,446,254.06  |  189,025,403.05  |  1,363,400,000.00  |  27,420,699.00  |
| 6 | Forestry Training School, Owo |  202,500.00  |  300,000.00  |  -  |  -  |
| 7 | Agric Development Programme |  138,138,328.36  |  127,451,238.94  |  521,742,500.00  |  100,165,000.00  |
| 8 | Agric Input and Supply Agency |  32,864,635.06  |  33,525,556.52  |  35,000,000.00  |  900,000.00  |
| 9 | Agroclimatology & Ecological Project |  3,300,000.00  |  1,722,000.00  |  10,000,000.00  |  1,954,000.00  |
| 10 | Cocoa Revolution Office |  1,980,000.00  |  1,500,000.00  |  150,000,000.00  |  2,900,000.00  |
| 11 | Fadama Project |  4,500,000.00  |  3,100,000.00  |  -  |  -  |
| 12 | Ondo State UN-REDD+ Project |  7,000,000.00  |  3,000,000.00  |  -  |  -  |
|   | **SUB TOTAL: Agric-sub sector** |  **793,022,226.01**  |  **638,660,535.45**  |  **4,354,892,500.00**  |  **496,618,654.43**  |
| A2 | **TRADE AND INDUSTRY SUB SECTOR**  |  **-**  |  **-**  |  **-**  |  **-**  |
| 13 | Ministry of Commerce, Industries and Cooperatives |  72,697,388.48  |  97,725,418.43  |  848,000,000.00  |  186,460,450.00  |
| 14 | Consumer Protection Committee |  1,835,000.00  |  1,125,000.00  |  -  |  -  |
| 15 | Micro Credit Agency |  19,307,469.44  |  19,312,204.63  |  5,000,000.00  |  1,819,495.48  |
| 16 | Co-operative College, Akure |  162,000.00  |  -  |  -  |  -  |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
|  |  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| 17 | Ministry of Employment and Productivity |  -  |  7,336,371.49  |  -  |  -  |
| 18 | Ondo State Investment Promotion Agency (ONDIPA) |  100,000,000.00  |  -  |  1,000,000,000.00  |  22,972,100.00  |
|   | Free Trade Zone |  -  |  -  |  -  |  -  |
| 19 | Ministry of Culture and Tourism |  124,981,200.33  |  70,149,320.31  |  49,500,000.00  |  4,098,419.28  |
|   | **SUB TOTAL: Trade and Industry Sub-Sector**  |  **318,983,058.25**  |  **203,255,755.50**  |  **1,902,500,000.00**  |  **215,350,464.76**  |
| A3 | **INFRASTRUCTURAL SUB SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| 20 | Office of Transport |  222,765,683.78  |  123,588,265.30  |  100,000,000.00  |  8,438,378.48  |
| 21 | Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways |  3,490,000.00  |  1,500,000.00  |  -  |  -  |
| 22 | Ministry of Works and Infrastructure |  217,526,587.70  |  176,345,482.30  |  7,900,000,000.00  |  3,344,311,688.76  |
| 23 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) |  25,000,000.00  |  9,332,400.00  |  225,000,000.00  |  -  |
| 24 | Ondo State Electricity Board(OSEB) |  331,467,322.52  |  189,181,001.91  |  325,000,000.00  |  361,136.26  |
| 25 | Ondo State Water Corporation |  321,431,559.24  |  234,965,390.29  |  2,302,080,000.00  |  1,724,547.10  |
| 26 | Ondo State Rural Water Supply and Sanitation Agency (RUWASSA) |  16,433,035.21  |  13,564,958.56  |  152,500,000.00  |  28,016,500.00  |
| 27 | Ondo State Development and Property Corporation |  65,391,865.95  |  62,349,509.87  |  157,000,000.00  |  -  |
| 28 | Direct Labour Agency |  4,500,000.00  |  2,100,000.00  |  10,000,000.00  |  -  |
| 29 | Ministry of Lands and Housing |  53,865,652.91  |  85,422,610.82  |  500,000,000.00  |  251,764,464.63  |
| 30 | Ministry of Physical Planning and Urban Development |  116,035,888.65  |  72,356,310.33  |  70,000,000.00  |  41,082,381.52  |
| 31 | Office of Public Utilities |  45,000,000.00  |  6,876,999.98  |  150,000,000.00  |  3,911,296.60  |
|   | **SUB TOTAL: Infrastructure** |  **1,422,907,595.94**  |  **977,582,929.36**  |  **11,891,580,000.00**  |  **3,679,610,393.35**  |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
|  |  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| A4 | **PUBLIC FINANCE SUB SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| 32 | Ondo State Bureau of Statistics |  69,385,401.82  |  29,586,724.29  |  75,000,000.00  |  -  |
| 33 | Board of Internal Revenue |  429,626,743.98  |  426,368,377.52  |  45,000,000.00  |  1,333,530.00  |
| 34 | Ministry of Economic Planning and Budget |  385,183,679.06  |  94,170,167.94  |  811,600,000.00  |  46,500,000.00  |
| 35 | Budget Office |  10,000,000.00  |  3,600,000.00  |  -  |  -  |
| 36 | Manpower Development/MEMIS Project Offices |  5,000,000.00  |  1,950,000.00  |  -  |  -  |
| 37 | Project and Price Monitoring Unit (PPMU) |  7,500,000.00  |  3,375,000.00  |  42,500,000.00  |  11,976,000.00  |
| 38 | State Information Technology Agency (SITA) |  63,029,899.42  |  32,802,903.58  |  65,000,000.00  |  38,605,940.12  |
| 39 | State Information Technology Agency (SITA) Area Offices |  4,500,000.00  |  21,451,133.05  |  -  |  -  |
| 40 | Office of the State Auditor General |  140,820,614.20  |  151,041,239.98  |  5,000,000.00  |  -  |
| 41 | Office of Auditor General for Local Government |  38,815,867.96  |  47,132,546.72  |  4,000,000.00  |  1,889,000.00  |
| 42 | Pools Bettings and Lotteries Board |  1,750,000.00  |  2,012,000.00  |  -  |  -  |
| 43 | Ministry of Finance |  8,493,037,923.50  |  1,964,811,412.32  |  32,400,000.00  |  9,597,012.42  |
| 44 | Expenditure Office |  10,000,000.00  |  6,200,000.00  |  -  |  -  |
| 45 | Debt Management Office |  9,000,000.00  |  4,570,000.00  |  2,500,000.00  |  -  |
| 46 | Office of the Accountant General |  191,422,428.50  |  91,669,500.00  |  330,000,000.00  |  29,721,000.00  |
| 47 | Youth Employment and Social Support Operations (YESSO) |  6,000,000.00  |  2,000,000.00  |  40,000,000.00  |  20,000,000.00  |
|   | **SUB TOTAL: Public Finance**  |  **9,865,072,558.42**  |  **2,882,741,005.40**  |  **1,453,000,000.00**  |  **159,622,482.54**  |
|   | **TOTAL ECONOMIC SECTOR** |  **12,399,985,438.62**  |  **4,702,240,225.71**  |  **19,601,972,500.00**  |  **4,551,201,995.08**  |
| B | **SOCIAL SERVICES SECTOR:** |  |  |  |  |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
|  |  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| B1 | **EDUCATION SUB SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| 48 | Zonal Teaching Service Commission, Owena |  1,875,000.00  |  1,500,000.00  |  1,000,000.00  |  -  |
| 49 | Zonal Teaching Service Commission, Owo |  1,875,000.00  |  1,500,000.00  |  1,000,000.00  |  -  |
| 50 | Ondo State Scholarship Board |  31,538,856.87  |  18,133,007.68  |  260,450,000.00  |  -  |
| 51 | Board of Adult, Technical and Vocational Education |  306,127,183.41  |  244,919,174.03  |  62,500,000.00  |  1,781,680.00  |
| 52 | University Teaching Hospital |  -  |  -  |  -  |  -  |
| 53 | Zonal Teaching Service Commission, Akure |  1,875,000.00  |  1,500,000.00  |  1,000,000.00  |  -  |
| 54 | Zonal Teaching Service Commission, Ikare |  1,875,000.00  |  1,500,000.00  |  1,000,000.00  |  -  |
| 55 | Zonal Teaching Service Commission, Irele |  1,875,000.00  |  1,500,000.00  |  1,000,000.00  |  -  |
| 56 | Zonal Teaching Service Commission, Odigbo |  1,875,000.00  |  1,500,000.00  |  1,000,000.00  |  -  |
| 57 | Zonal Teaching Service Commission, Oka |  1,875,000.00  |  1,500,000.00  |  1,500,000.00  |  -  |
| 58 | Zonal Teaching Service Commission, Okitipupa |  1,875,000.00  |  1,500,000.00  |  1,000,000.00  |  -  |
| 59 | Zonal Teaching Service Commission, Ondo |  1,875,000.00  |  1,500,000.00  |  1,000,000.00  |  -  |
| 60 | Ministry of Education, Science and Technology |  983,210,445.01  |  643,877,474.59  |  757,500,000.00  |  51,322,500.00  |
| 61 | Zonal Education Offices |  1,875,000.00  |  55,444,404.30  |  -  |  -  |
| 62 | Ondo State Education Endowment Fund Office |  810,000.00  |  1,200,000.00  |  -  |  -  |
| 63 | State Universal Basic Education Board (SUBEB) Headquarters |  313,859,083.36  |  148,895,627.26  |  4,886,343,184.00  |  30,702,858.77  |
| 64 | State Universal Basic Education Board (Subeb) Zonal Office |  12,095,600.00  |  3,000,000.00  |  -  |  -  |
| 65 | Mega Schools |  12,240,000.00  |  18,750,000.00  |  -  |  505,000.00  |
| 66 | Ondo State Library Board |  22,594,551.00  |  19,186,366.00  |  35,000,000.00  |  1,000,000.00  |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
|  |  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| 67 | Rufus Giwa polytechnic, Owo |  1,435,000,000.00  |  747,565,000.00  |  50,000,000.00  |  -  |
| 68 | Adekunle Ajasin University, Akungba Akoko |  965,584,843.04  |  743,750,000.00  |  100,000,000.00  |  -  |
| 69 | Ondo State University of Science and Technology, Okitipupa |  388,500,000.00  |  210,000,000.00  |  600,000,000.00  |  -  |
| 70 | Teaching Service Commission |  7,450,005,823.79  |  3,810,631,106.52  |  10,000,000.00  |  -  |
| 71 | Ondo State University of Medical Sciences |  300,000,000.00  |  180,000,000.00  |  250,000,000.00  |  50,000,000.00  |
|   | **SUB TOTAL: Education Sub-sector** |  **12,240,316,386.45**  |  **10,505,772,108.97**  |  **7,021,293,184.00**  |  **135,312,038.77**  |
| B2 | **HEALTH SUB SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| 72 | Ondo State Agency for the Control of Aids (ODSACA) |  5,000,000.00  |  1,892,200.00  |  75,000,000.00  |  4,831,600.00  |
| 73 | Primary Health Care Management Board |  149,036,228.01  |  169,115,214.75  |  1,799,067,391.50  |  15,000,000.00  |
| 74 | Hospital Management Board |  3,565,872,384.32  |  3,760,982,413.75  |  81,500,000.00  |  -  |
| 75 | School of Nursing |  1,350,000.00  |  1,050,000.00  |  31,500,000.00  |  3,705,500.00  |
| 76 | School of Midwifery |  1,350,000.00  |  -  |  15,000,000.00  |  -  |
| 77 | School of Health Technology |  1,350,000.00  |  1,350,000.00  |  5,000,000.00  |  -  |
| 78 | Emergency Medical Services Agency |  36,000,000.00  |  3,750,000.00  |  25,000,000.00  |  5,158,272.00  |
| 79 | Board of Alternative Medicine |  1,164,150.00  |  600,000.00  |  1,000,000.00  |  -  |
| 80 | Neuro-Psychiatric Specialist Hospital |  3,381,500.00  |  3,498,000.00  |  2,500,000.00  |  -  |
| 81 | Ministry of Health |  364,117,843.50  |  320,943,495.02  |  1,656,000,000.00  |  74,152,308.00  |
|   | **SUB TOTAL: Health Sub-Sector** |  **4,128,622,105.83**  |  **4,263,181,323.52**  |  **3,691,567,391.50**  |  **102,847,680.00**  |
| B3 | **SOCIAL AND COMMUNITY DEV. SUB SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| 82 | Ondo State Football Development Agency |  365,000,000.00  |  203,258,537.50  |  55,000,000.00  |  -  |
| 83 | Ministry of Youth and Sports Development |  55,630,015.69  |  44,901,795.54  |  50,000,000.00  |  -  |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
|  |  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| 84 | Ministry of Women Affairs and Social Development |  230,261,566.29  |  476,850,755.03  |  22,500,000.00  |  -  |
| 85 | Agency for the Welfare of the Physically Challenged Persons |  12,700,000.00  |  7,669,200.00  |  2,500,000.00  |  900,000.00  |
| 86 | Ondo State Sports Council |  143,972,506.91  |  124,231,198.93  |  15,000,000.00  |  -  |
| 87 | Ondo State Football Academy |  40,000,000.00  |  -  |  -  |  -  |
| 88 | Ondo State Community and Social Development Agency |  4,300,000.00  |  14,374,427.04  |  295,000,000.00  |  -  |
| 89 | Directorate of Rural and Community Development |  17,000,000.00  |  6,000,000.00  |  811,500,000.00  |  1,415,142.07  |
|   | **SUB TOTAL: Social and Community Dev. Sub-Sector** |  **868,864,088.89**  |  **877,285,914.04**  |  **1,251,500,000.00**  |  **2,315,142.07**  |
| B4 | **Environment and Sewage Management Sub-Sector** |  **-**  |  **-**  |  **-**  |  **-**  |
| 90 | Ondo State Waste Management |  146,679,896.98  |  120,635,301.81  |  30,000,000.00  |  4,368,357.00  |
| 91 | Ondo State Waste Management Authority Area Office Ondo |  -  |  5,700,000.00  |  -  |  -  |
| 92 | Ministry of Environment |  108,208,888.95  |  90,662,772.51  |  875,000,000.00  |  30,095,184.92  |
| 93 | Environmental Task Force |  -  |  -  |  -  |  -  |
|   | **SUB TOTAL: Environment and Sewage Management**  |  **254,888,785.93**  |  **216,998,074.32**  |  **905,000,000.00**  |  **34,463,541.92**  |
|   | **TOTAL SOCIAL SERVICES SECTOR:** |  **17,492,691,367.09**  |  **15,863,237,420.85**  |  **12,869,360,575.50**  |  **274,938,402.76**  |
| C |  **LAW AND JUSTICE SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| C1 | **Administration of Justice**  |  **-**  |  **-**  |  **-**  |  **-**  |
| 94 | ONDO STATE JUDICIARY |  801,331,292.71  |  448,116,874.47  |  590,000,000.00  |  30,477,191.58  |
| 95 | ONDO STATE JUDICIAL SERVICE COMMISSION |  48,579,876.32  |  18,500,000.00  |  5,000,000.00  |  -  |
| 96 | OFFICE OF HONOURABLE CHIEF JUDGE |  15,000,000.00  |  14,300,000.00  |  -  |  -  |
| 97 | JUDICIARY DIVISION |  10,000,000.00  |  11,250,000.00  |  -  |  -  |
| 98 | Mobile Court |  -  |  -  |  -  |  -  |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
|  |  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| 99 | MINISTRY OF JUSTICE |  150,986,465.55  |  124,435,841.21  |  111,000,000.00  |  25,213,775.00  |
| 100 | ONDO STATE LAW COMMISSION |  11,707,986.84  |  11,726,981.26  |  20,000,000.00  |  5,889,820.00  |
| 101 | CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS |  3,132,000.00  |  3,600,000.00  |  -  |  -  |
| 102 | High Court |  -  |  -  |  -  |  -  |
| 103 | CUSTOMARY COURT OF APPEAL |  31,500,000.00  |  16,872,000.00  |  2,500,000.00  |  -  |
| 104 | Customary Court of appeal- judicial divisions |  7,000,000.00  |  7,488,000.00  |  -  |  -  |
| 105 | OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL |  10,000,000.00  |  9,450,000.00  |  -  |  -  |
|   | **TOTAL: LAW AND JUSTICE SECTOR** |  **1,089,237,621.41**  |  **665,739,696.94**  |  **728,500,000.00**  |  **61,580,786.58**  |
| D | **ADMINISTRATION SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| D1 | **General Administration Sub – Sector** |  **-**  |  **-**  |  **-**  |  **-**  |
| 106 | Governor's Office-Government House and Protocol |  1,446,334,152.02  |  988,190,666.35  |  120,000,000.00  |  53,481,478.88  |
| 107 | Deputy Governor's Office |  245,273,084.83  |  156,380,820.52  |  2,075,500,000.00  |  55,500,000.00  |
| 108 | Office of Senior Special Assistants to the Governor |  36,000,000.00  |  75,000,000.00  |  -  |  -  |
| 109 | Office of the Special Advisers to the Governor |  30,000,000.00  |  -  |  -  |  -  |
| 110 | SSA on Procurrement  |  -  |  1,500,000.00  |  -  |  -  |
| 111 | Ondo State Boundary Commission |  8,700,000.00  |  5,387,000.00  |  2,500,000.00  |  -  |
| 112 | SA on Youth and Student Affairs |  1,000,000.00  |  2,264,800.00  |  -  |  -  |
| 113 | Office of the Head of Service |  24,000,000.00  |  15,600,000.00  |  5,000,000.00  |  -  |
| 114 | Senior Staff Club |  1,500,000.00  |  700,000.00  |  -  |  -  |
| 115 | Public Service Training Institute |  15,600,000.00  |  8,496,660.00  |  40,000,000.00  |  280,000.00  |
| 116 | Office of Establishments |  263,530,942.33  |  112,847,258.53  |  7,500,000.00  |  -  |
| 117 | Office of the Secretary to State Government (SSG) |  4,752,000.00  |  4,500,000.00  |  -  |  -  |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
|  |  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| 118 | E-Personel Administration Salary System (e-PASS) Office |  2,775,000.00  |  600,000.00  |  -  |  -  |
| 119 | General Administration |  137,530,392.24  |  112,506,402.04  |  243,000,000.00  |  18,668,715.46  |
| 120 | Political and Economic Affairs Department |  1,471,899,621.14  |  414,893,445.92  |  -  |  -  |
| 121 | State Emergency Management Agency (SEMA) |  -  |  -  |  35,000,000.00  |  -  |
| 122 | Cabinet and Special Services Department |  60,156,538.94  |  46,373,209.59  |  2,500,000.00  |  -  |
| 123 | Liaison Office, Lagos |  69,628,377.41  |  11,426,072.23  |  5,000,000.00  |  -  |
| 124 | Liaison Office, Abuja |  34,411,338.67  |  25,747,630.89  |  4,000,000.00  |  -  |
| 125 | Service Matters Department |  41,500,000.00  |  11,101,000.00  |  2,500,000.00  |  -  |
| 126 | Ministry of Regional Integration and Special Duties |  46,282,022.68  |  20,645,823.70  |  300,000,000.00  |  25,385,890.00  |
| 127 | Fire Services |  2,700,000.00  |  -  |  -  |  -  |
| 128 | Public Complaint Commission/Ombudsman |  -  |  -  |  -  |  -  |
| 129 | Ondo State Pensions Transitional Department |  23,120,987.65  |  19,957,108.30  |  110,000,000.00  |  10,253,400.00  |
| 130 | Muslim Welfare Board |  19,750,000.00  |  10,798,000.00  |  12,500,000.00  |  18,379,211.06  |
| 131 | Christian Welfare Board |  27,800,000.00  |  1,500,000.00  |  7,500,000.00  |  -  |
| 132 | Civil Service Commission |  64,215,905.54  |  52,227,865.37  |  6,500,000.00  |  -  |
| 133 | Ondo State Independent Electoral Commission (ODIEC) |  37,324,723.86  |  25,391,020.29  |  1,005,000,000.00  |  657,000.00  |
| 134 | Ondo State Independent Electoral Commission (ODIEC) Area Offices |  1,000,000.00  |  675,000.00  |  -  |  -  |
| 135 | Ministry of Local Government and Chieftaincy Affairs |  91,335,978.53  |  32,348,970.31  |  6,000,000.00  |  -  |
| 136 | Local Government Service Commission |  2,025,000.00  |  900,000.00  |  7,500,000.00  |  -  |
| 137 | Inter-Governmental Affairs and Multilateral Relations |  10,525,000.00  |  4,275,000.00  |  2,791,415,041.50  |  45,532,937.00  |
| 138 | Nigerian Legion |  2,000,000.00  |  1,050,000.00  |  -  |  -  |
| 139 | Consolidated Revenue Fund Charges |  12,500,000,000.00  |  7,328,313,694.53  |  -  |  -  |
| 140 | Provision for other Grants and Loans |  1,664,866,731.36  |  35,465,600.00  |  -  |  -  |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **RECURRENT EXPENDITURE** |  **CAPITAL EXPENDITURE**  |
|  |  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |  **MID YEAR ESTIMATES**  |  **MID YEAR ACTUAL**  |
| 141 | State Counterpart Fund to Local Government Councils for Capital Projects |  -  |  -  |  -  |  -  |
| 142 | Government Quarters Management Office |  1,900,000.00  |  1,200,000.00  |  -  |  -  |
| 143 | State Pension Commission |  22,924,288.25  |  20,839,549.23  |  12,500,000.00  |  -  |
| 144 | Office of Labour and Union Matters |  8,000,000.00  |  1,999,999.98  |  -  |  -  |
|   | **SUB TOTAL: General Administration**  |  **6,322,385,772.23**  |  **2,187,323,303.25**  |  **6,801,415,041.50**  |  **228,138,632.40**  |
| D2 | **LEGISLATIVE SUB-SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| 145 | State House of Assembly |  1,300,597,937.66  |  931,689,556.63  |  246,570,000.00  |  20,830,000.00  |
| 146 | House of Assembly Commission |  58,376,431.88  |  39,645,093.46  |  10,174,500.00  |  -  |
| 147 | Offices of the Speaker |  48,000,000.00  |  25,200,000.00  |  -  |  -  |
| 148 | Office of the deputy speaker |  39,750,000.00  |  20,866,500.00  |  -  |  -  |
| 149 | Public Account secretariat |  4,000,000.00  |  -  |  -  |  -  |
|   | **SUB TOTAL: General Administration**  |  **1,450,724,369.54**  |  **1,017,401,150.09**  |  **256,744,500.00**  |  **20,830,000.00**  |
| D3 | **INFORMATION SUB-SECTOR** |  **-**  |  **-**  |  **-**  |  **-**  |
| 150 | Ondo State Radiovision Corporation |  132,011,037.91  |  79,952,718.47  |  110,000,000.00  |  -  |
| 151 | Ministry of Information and Orientation |  277,779,805.25  |  142,331,011.71  |  50,000,000.00  |  17,713,200.00  |
| 152 | Orange FM |  39,032,331.00  |  32,736,471.20  |  34,000,000.00  |  15,555,350.00  |
| 153 | Government Printing Press |  4,990,000.00  |  900,000.00  |  2,500,000.00  |  -  |
| 154 | Ondo State Signage Agency |  10,000,000.00  |  3,890,000.00  |  7,500,000.00  |  1,391,289.80  |
| 155 | Owena Press |  75,000,000.00  |  70,931,200.00  |  2,500,000.00  |  -  |
|   | **SUB TOTAL: Information** |  **538,813,174.16**  |  **304,142,201.38**  |  **206,500,000.00**  |  **34,659,839.80**  |
|   | **TOTAL: ADMINISTRATION** |  **8,311,923,315.92**  |  **3,508,866,654.72**  |  **7,264,659,541.50**  |  **283,628,472.20**  |
|   | **GRAND TOTAL** |  **39,293,837,743.04**  |  **32,126,762,759.41**  |  **40,464,492,617.00**  |  **5,171,349,656.62**  |