



2019 FIRST QUARTER BUDGET APPRAISAL

BY

**MONITORING & EVALUATION
DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING &
BUDGET**

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PREFACE

Budget is a key policy instrument for allocating public resources among competing socio-economic needs by Government. The year 2019 budget themed “**Budget of Advancement**” was prepared to further implement the Arakunrin Oluwarotimi Odunayo Akeredolu-led Administration Strategic Development and Policy Implementation Plan document tagged the **Blueprint to Progress**

The Fiscal Responsibility Law (FRL) 2017 mandates the Ministry of Economic Planning and Budget (MEP&B) to monitor and evaluate the implementation of annual budgets and to produce periodic reports thereof.

This 2019 First Quarter Budget Implementation Report is one of the in-year reports to be prepared by the MEP&B, and complement the Full-Year Budget Implementation Report. They are part of the efforts of the Ministry to comply with the FRL 2017 and more importantly to promote budget transparency and credibility as a key component of the State’s commitment to the Open Government Partnership.

This Appraisal, therefore, provides information on the utilization of budgetary resources by Government Agencies during the first quarter of the 2019 fiscal year. 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,

EXECUTIVE SUMMARY

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

The State approved a total budget of ₦193.903 billion in 2019. The budget is broken into ₦10.369 billion for Debt Repayment, Statutory Transfers ₦9.568 billion, Recurrent Expenditure ₦83.852 billion and ₦90.113 billion for Capital Expenditure.

The revenue side of the budget for the first quarter recorded total receipts of ₦23.722 billion against proposed target of ₦48.476 billion, representing 48.9% performance level for the quarter while the corresponding 2018 first quarter actual of ₦21.226 billion recorded a performance of 46.8%. The breakdown of the the 2019 first quarter revenue showed Internally Generated Revenue (IGR) as ₦3.436 billion. Revenue from the Federation Account recorded ₦16.151 billion while revenue from Other sources was ₦4.134 billion. The overall revenue for the State inclusive of revenue from Revenue Retaining Agencies (RRA) was ₦25.484 billion, representing 52.6% performance.

On the other hand, the total actual expenditure for the first quarter was ₦23.696 billion against the proposed estimates of ₦48.478 billion. The figure depicted overall performance level of 48.9% for the quarter while the corresponding 2018 first quarter actual of ₦21.548 billion recorded an overall performance of 47.5%. The breakdown of the figure for the 2019 First Quarter showed that the actual recurrent expenditure was ₦17.537 billion, representing 83.7%, Debt Repayment ₦1.910 billion, representing 73.0%, Statutory Transfer ₦0.930 billion, representing 38.9%, while the actual capital expenditure stood at ₦3.320 billion, representing 14.7% performance.

Further breakdown and analysis of the 2019 first quarter budget implementation appraisal is structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2019 budget. Details of revenue profile and analysis for the first quarter are contained in chapter two. Chapter three focuses on the expenditure profile and analysis. Chapter four covers capital projects awarded in 2019 through the State Tenders' Board while chapter five highlights the observations, recommendations and conclusion.

CHAPTER ONE

1.1 INTRODUCTION

The 2019 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 by providing roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy.

The 2019 First Quarter Budget Appraisal Report provides insight into the Ondo State Government's Budget Implementation Performance from January to March, 2019. It presents an overview of budget implementation activities, a brief analysis of the macroeconomic context within which the 2019 Budget was crafted, and an analysis of the Government's revenue receipts and expenditure for the first quarter.

1.2 OBJECTIVES AND POLICY THRUSTS OF 2019 BUDGET

The key objectives of 2019 budget are:

- (i) Completion of on-going programmes/projects;
- (ii) Sustained expansion of the fiscal space and rejig the economy through strategic wealth creation for the productive sector (Youths, Artisans, Women, etc);
- (iii) Innovative and integrated approach to drive government revenue through technology to increase actual Independent Revenue by at least 50%;

- (iv) Improvement in the State's fiscal performance to enable the State increase its draw-down on Federal Government and international performance-based grants;
- (v) Sustained investment in infrastructural facilities and resuscitation of ailing/moribund industries in the State;
- (vi) Robust human Capital Investment Initiatives and Social Security Services.

1.3 STRATEGIES FOR ACHIEVING OBJECTIVES OF 2019 BUDGET

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

- (i) Constitution of Economic Advisory Team and Efficiency Unit for the State;
- (ii) Compliance with global best practices in Fiscal Allocation and Management;
- (iii) Deployment of ICT to drive Independent Revenue (IR), empower and create wealth for our productive sectors;
- (iv) Sustained engagement of revenue consultants to help drive independent revenue generation;
- (v) Leverage on donor partners support and diaspora monetary inflow;
- (vi) Provision of social security services for the elderly and others;
- (vii) Deliberate investments in agro enterprises, provisions of farm inputs and supply of improved seedlings to farmers to boost food production and generate employment for our youths; and

- (viii) Continuous opening up of rural feeder roads to enhance hitch free conveyance of farm produce to the market;
- (ix) Rigorous pursuit of efforts at Industrialising the State.
- (x) Ensure safety and security of lives and properties in the State

1.4 2019 Fiscal Framework

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

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

1.5 METHODOLOGY

The Methodology adopted in the production of this report draws from a number of inter-related approaches. A combination of desk review, data collection and analysis were adopted in order to justify budgetary resource allocation. Data were collected through the administration of uniform templates in line with M&E Framework. These primary level data were collected from the MEDAs for further assessment, analysis and interpretation.

1.5 LIMITATIONS

The limitations encountered during the preparation of the report are:

- i. Submission of Returns –Some MEDAs didn't meet the deadline to which they were expected to submit their returns. This gave unnecessarily burden to the Department to meet up with the timeline for the production of the report.
- ii. Validation of Data – There were contradictions in the data rendered by MEDAs, so the Department repeatedly validated the data from Board of Internal Revenue (BIR), Office of Accountant General (OAG), and Debt Management Department (DMD).
- iii. Untimely Release of Fund – Untimely release of fund is still a critical challenge to the timely production of the report.

1.6 SCOPE OF THE REPORT

The scope of the budget appraisal covers the revenue and expenditure profiles of the State, and it apparently highlights all the contracts awarded through the State Tenders Board from January to March, being the first quarter of the year 2019.

CHAPTER TWO

2.1 REVENUE PROFILE AND ANALYSIS

2.1.1 2019 First Quarter Revenue

Table 2.1 shows the details of the Revenue inflow to the State from all sources in the first quarter of the year 2019.

Table 2.1: 2019 First Quarter Revenue Details

	Revenue Sources	2019 Approved Targets ₦	1st Quarter Target ₦	1st Quarter Actual ₦	Performance (%)
(A)	Revenue from Federation Account				
i.	Statutory Allocation	47,548,509,199.70	11,887,127,299.93	8,828,288,301.34	74.27
ii.	Share of Value Added Tax	13,018,742,127.00	3,254,685,531.75	3,219,477,968.42	98.92
iii.	Mineral Derivation Fund	17,671,343,589.00	4,417,835,897.25	3,680,909,143.35	83.32
iv.	Budget Support Facility Loan	-	-	-	-
v.	Exchange Gain	840,000,000.00	210,000,000.00	13,512,097.91	6.43
vi.	Excess Petroleum Profit Tax	-	-	-	-
vii.	Refund on Federal Roads	4,300,000,000.00	1,075,000,000.00	-	-
viii.	Forex Stabilization Account	2,315,514,000.00	578,878,500.00	409,311,677.92	70.71
ix.	Withholding Tax Refund From FGN	9,600,000,000.00	2,400,000,000.00	-	-
	Sub-total	95,294,108,915.70	23,823,527,228.93	16,151,499,188.94	67.80
(B)	Independent Revenue				
i.	BIR	15,270,000,000.00	3,817,500,000.00	2,583,033,502.67	67.66
ii.	MEDAs	9,852,729,946.62	2,463,182,486.66	852,540,466.03	34.61
	Sub-total without (RRA)	25,122,729,946.62	6,280,682,486.66	3,435,573,968.70	54.70
iii.	Revenue Retaining Agencies (RRA)	-	-	1,762,525,029.57	-
	Sub-total	25,122,729,946.62	6,280,682,486.66	5,198,098,998.27	82.76
(C)	Other Revenue Sources				
i.	Rollover Fund (Fixed Deposit Recall)	8,548,882,321.03	2,137,220,580.26	2,900,115,863.37	135.70
ii.	Bond	30,000,000,000.00	7,500,000,000.00	-	-
iii.	Credit from Development Partners	16,327,742,334.00	4,081,935,583.50	478,019,139.89	11.71
iv.	Grants from Donor Agencies	13,650,326,429.27	3,412,581,607.32	3,075,360.00	0.09
v.	Short Term Borrowings	4,959,109,053.38	1,239,777,263.35	700,000,000.00	56.46
vi.	Excess Bank Charges	-	-	53,280,274.91	-
	Sub-total	73,486,060,137.68	18,371,515,034.42	4,134,490,638.17	22.50
	Total	193,902,899,000.00	48,475,724,750.00	25,484,088,825.38	52.57
	Less (RRA)	-	-	1,762,525,029.57	
	GRAND TOTAL	193,902,899,000.00	48,475,724,750.00	23,721,563,795.81	48.93

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

Figure 2.1: Bar Chart Showing 2019 First Quarter Revenue Performance

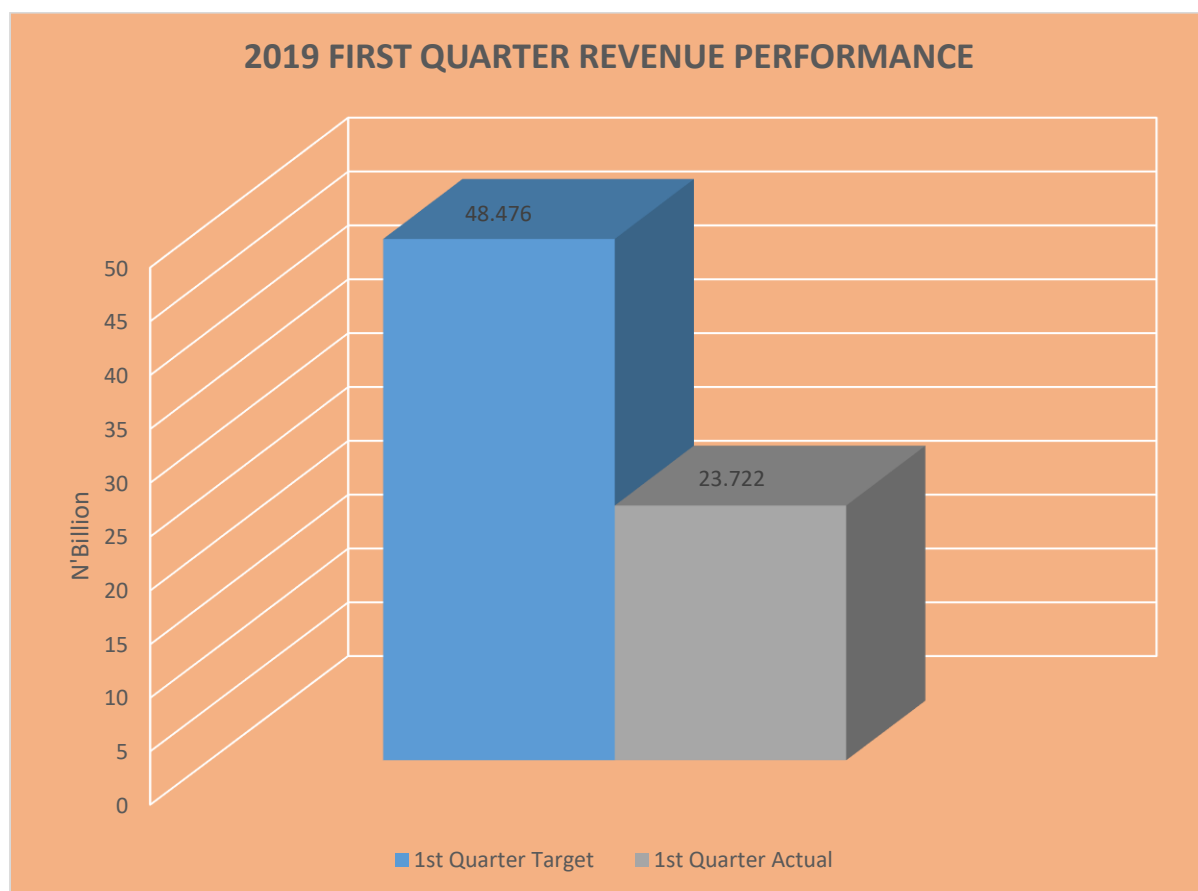


Table 2.1 and figure 2.1 show that the revenue target for the 2019 first quarter was ~~N~~48.476 billion and the total actual revenue was ~~N~~23.722 billion, which represents 48.9% performance level. This shows an increase of ~~N~~2.496 billion over the corresponding figure of ~~N~~21.226 billion recorded in the 2018 first quarter although, the performance was 46.8%.

The 2019 first quarter revenue increased to ~~N~~25.484 billion when ~~N~~1.763 billion actual revenue generated by the Revenue Retaining

Agencies was added, representing overall performance of 52.6% for the quarter.

2.1.2 Revenue Categories

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

Figure 2.2: Bar Chart Showing First Quarter Revenue Categories

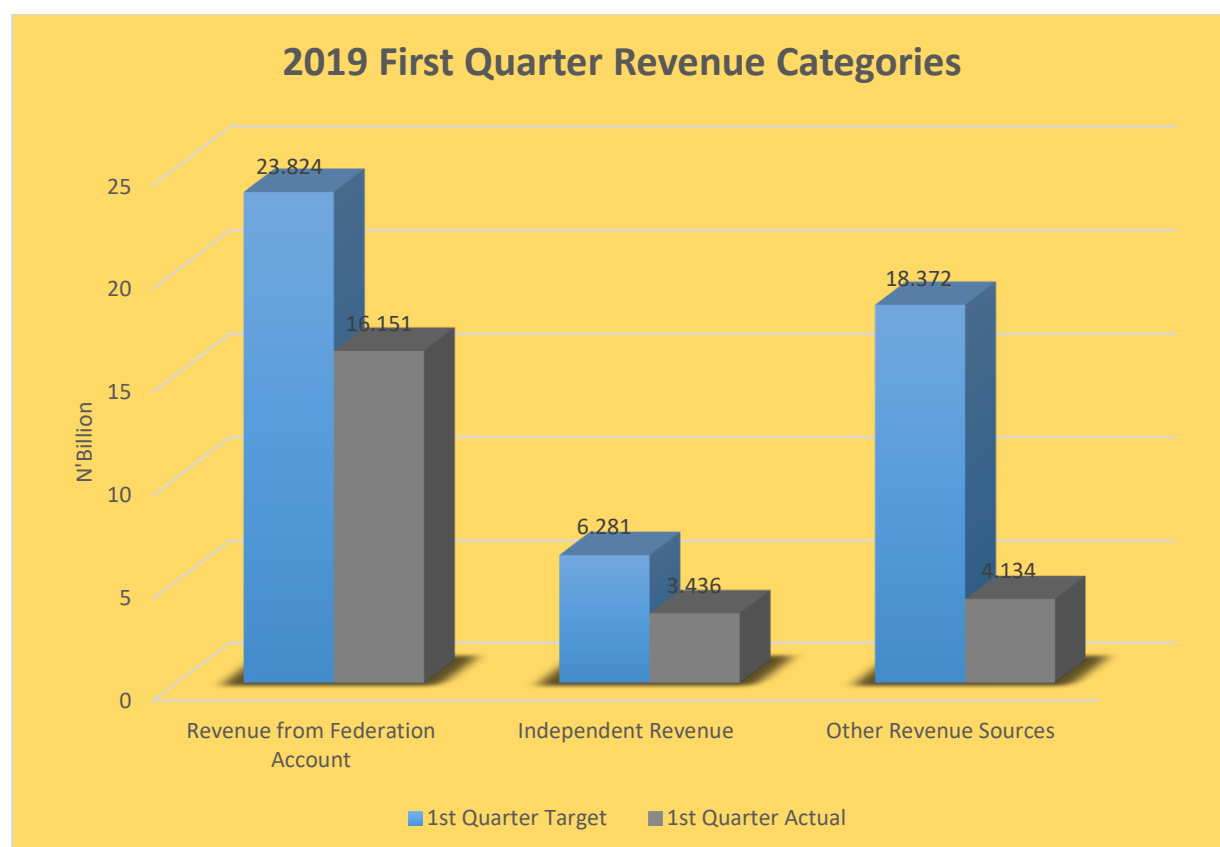


Figure 2.2 depicts the performance of Revenue Categories for the first quarter of 2019. At the end of the quarter, actual revenue from the Federation Account amounted to ₦16.151 billion against a target of ₦23.824 billion representing 67.8%, Independent Revenue was ₦3.436 billion against a target of ₦6.281 billion representing 54.7% without RRA

figure, and the performance rose to 82.8% when the RRA figure was added. While the Revenue from Other Sources amounted to ₦4.134 billion against a target of ₦18.372 billion representing 22.5% performance.

Figure 2.3: Pie Chart Showing Share of Revenue Categories

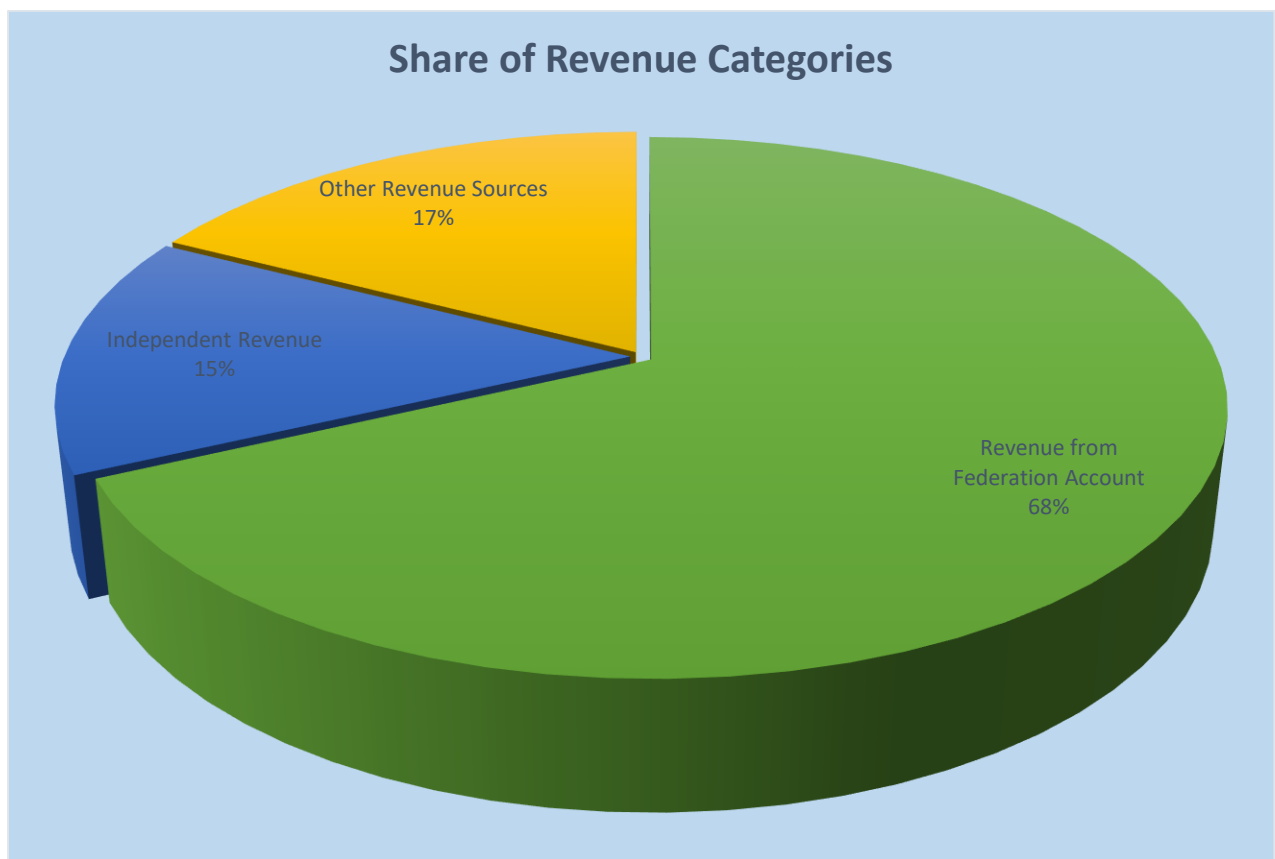


Figure 2.3 shows the proportion of actual revenue receipts from the three Revenue Sources in the first quarter 2019. Out of the total actual revenue of ₦23.722 billion realised for the first quarter, Independent Revenue accounted for 15% (less RRA), Revenue from Other Sources 17% and Federation Account 68%.

Table 2.2: Comparison of 2018 & 2019 First Quarter Performance

S/N	Revenue Categories	2019 First Quarter actual N'B	Performance %	2018 First Quarter Actual N'B	Performance %	Difference N'B
1	Revenue From Federation Account	16.151	67.8	17.465	72.2	-1.314
2	Independent Revenue (IGR)	3.436	54.7	3.053	58.1	0.383
3	Other Revenue Sources	4.134	14.18	0.708	4.4	3.426
	Total	23.722	48.93	21.226	46.8	2.496

Table 2.2 shows the comparison between 2018 and 2019 first quarter revenue performances. Revenue from Federation Account decreased in 2019 first quarter while IGR and Revenue from Other Sources increased in 2019 first quarter.

Figure 2.4: Bar Chart showing Components of Revenue from Federation Account

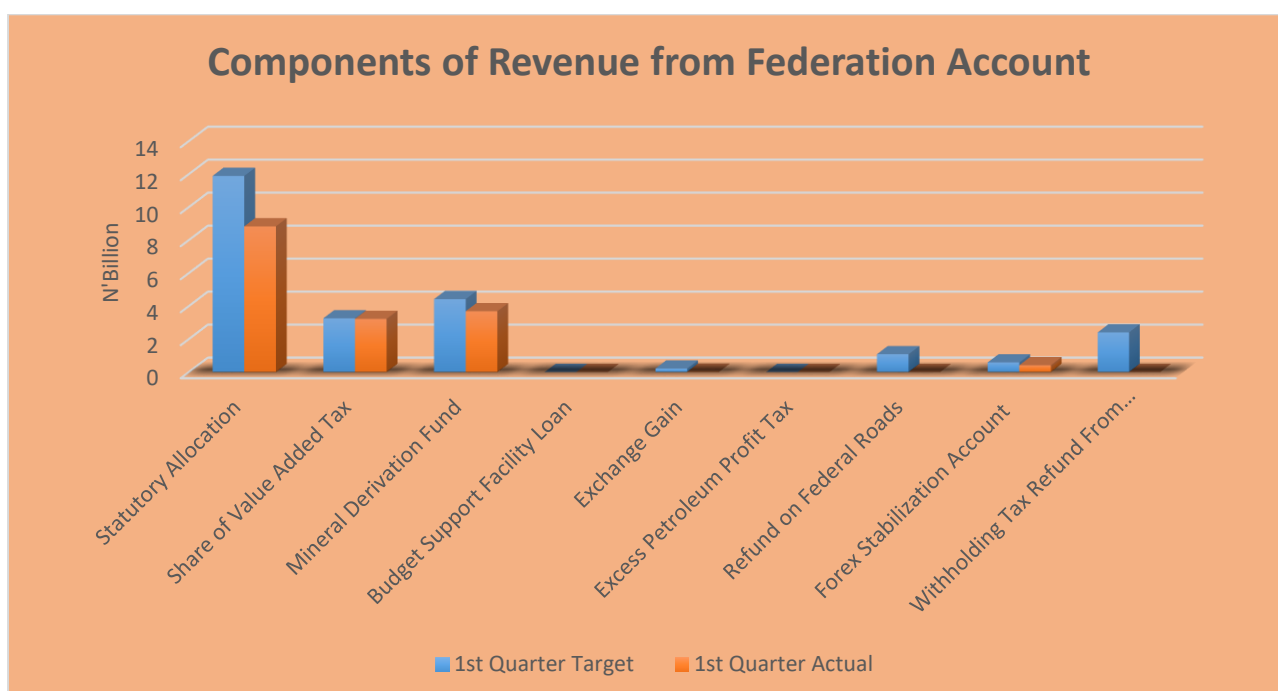


Figure 2.4 shows the components of revenue from Federation Account. The approved targets for Statutory Allocation was ₦11.887 billion, Value Added Tax ₦3.255 billion, Mineral Derivation Fund ₦4.418 billion, Exchange Gain ₦0.210 billion, Refund on Federal Roads ₦1.075 billion, Forex Stabilization Account ₦0.579 billion, Withholding Tax Refund from FGN ₦2.400 billion.

At the end of the quarter, the actual of Statutory Allocation was ₦8.828 billion, Value Added Tax ₦3.219 billion, Mineral Derivation Fund ₦3.681 billion, Exchange Gain ₦0.014 billion and Forex Stabilization Account ₦0.409 billion. No receipt was recorded for Refund on Federal Roads and Withholding Tax Refund from Federal Government for the quarter.

Figure 2.5: Bar Chart showing Components of Independent Revenue

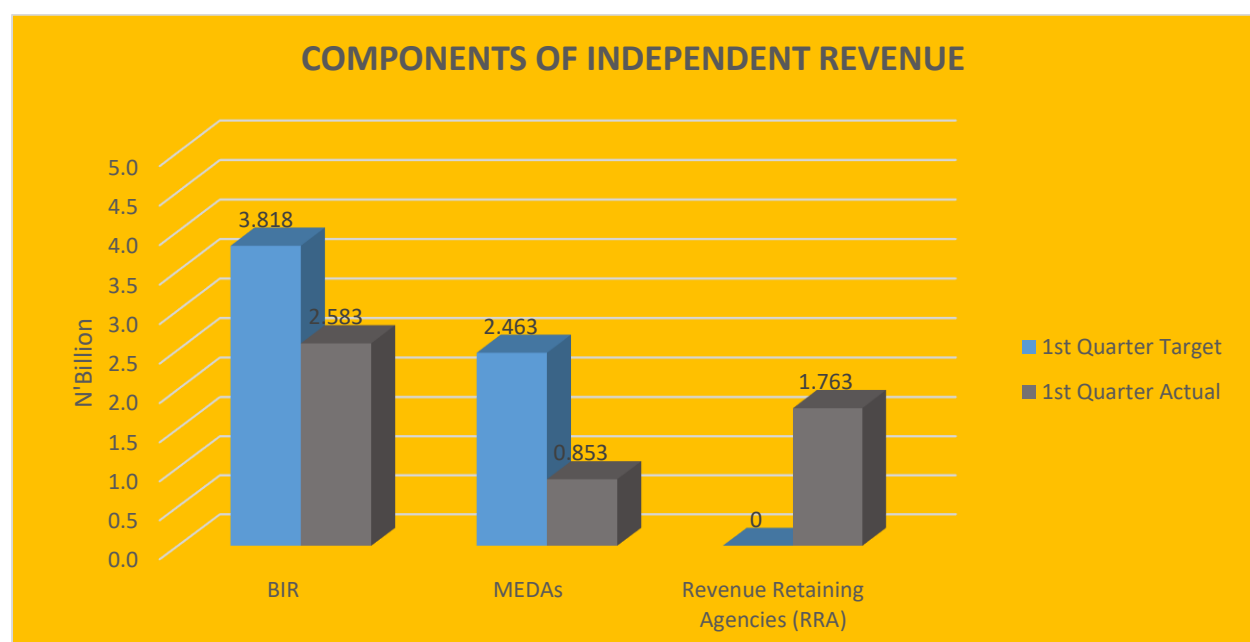


Figure 2.5 depicts the 2019 first quarter targets and actuals for Independent Revenue. It shows that approved targets for BIR was ₦3.818 billion and MEDAs ₦2.463 billion, there was no target for Revenue Retaining Agencies. At the end of the quarter, BIR generated ₦2.583 billion, MEDAs ₦0.853 billion and RRA ₦1.763 billion.

Figure 2.6: Bar Chart Showing Components of Revenue from Other Sources

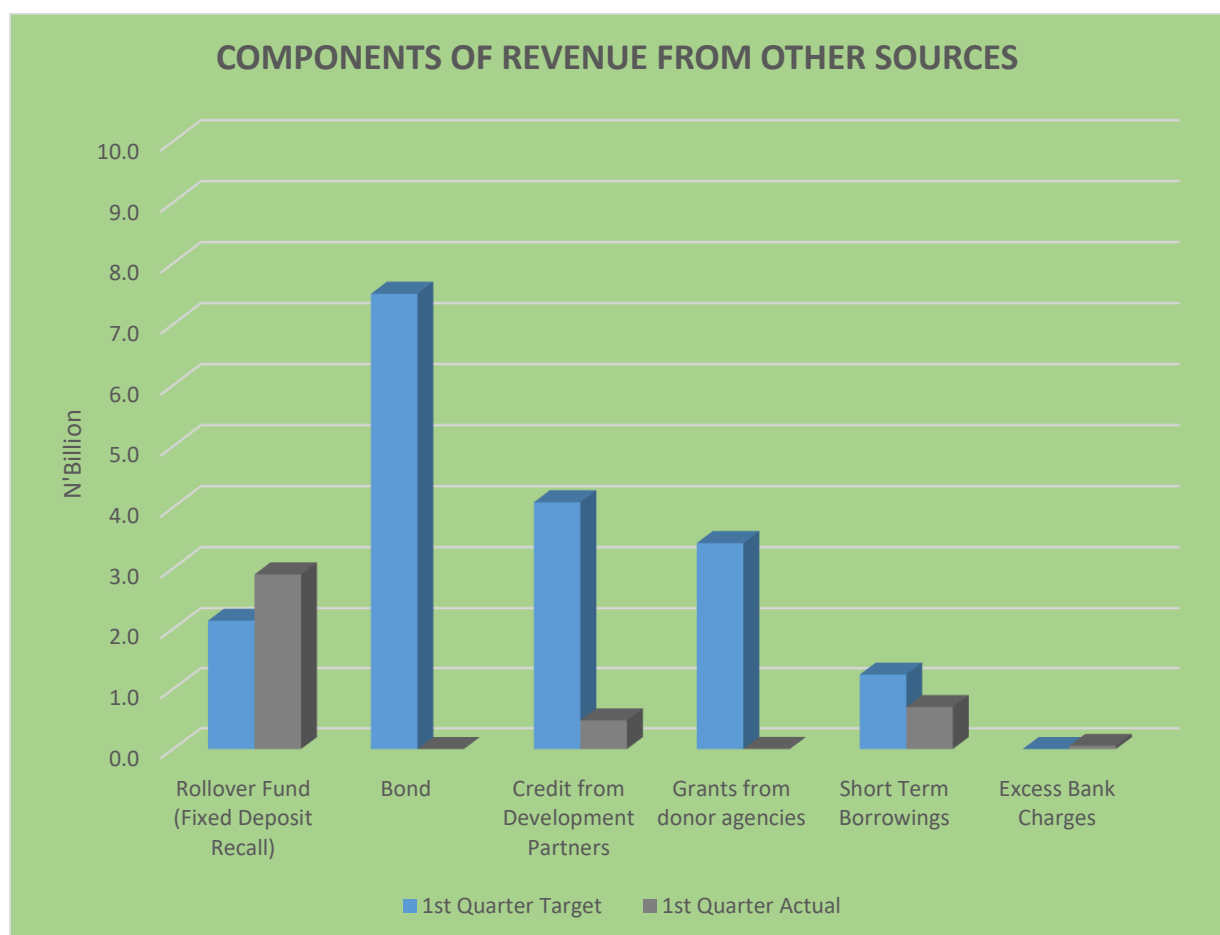


Figure 2.6 shows the targets and actuals of components of Revenue from Other Sources for 2019 first quarter. The Rollover Fund (Fixed Deposit Recall) actual was ₦2.900 billion against target of ₦2.137 billion,

Credit from Development Partners target was ~~N~~4.082 billion with an actual of ~~N~~0.478 billion, Grants from Donor Agencies target was ~~N~~3.413 billion with an actual of ~~N~~0.003 billion, Short Term Borrowings target was ~~N~~1.240 billion with an actual of ~~N~~0.700 billion. Excess Bank Charges had no target but recorded an actual of ~~N~~0.053 billion while Bond did not record any inflow for the quarter.

CHAPTER THREE

3.1 EXPENDITURE PROFILE AND ANALYSIS

3.1.1 2019 First Quarter Expenditure

Table 3.1 shows the details of the first quarter expenditures for the year 2019.

Table 3.1: Summary of 2019 First Quarter Expenditures

S/N	EXPENDITURE DETAILS	2019 APPROVED ESTIMATES	FIRST QUARTER ESTIMATES	FIRST QUARTER ACTUAL	PERFORMANCE LEVEL (%)
A	RECURRENT EXPENDITURE				
1	PERSONNEL COST	36,231,533,708.16	9,057,883,427.04	8,626,169,073.28	95.2
2	OVERHEAD COST	4,512,700,000.00	1,128,175,000.00	744,477,603.00	66.0
3	SPECIAL PROGRAMME	17,256,976,296.00	4,314,244,074.00	3,018,692,545.89	70.0
4	GRANTS TO PARASTATALS/SUBVENTION	7,561,500,000.00	1,890,375,000.00	1,449,291,900.00	76.7
5	CONSOLIDATED REVENUE FUND CHARGE	18,159,449,200.00	4,539,862,300.00	3,679,415,545.89	81.0
6	GRANTS/LOANS	130,000,000.00	32,500,000.00	18,482,800.00	56.9
	TOTAL RECURRENT EXPENDITURE	83,852,159,204.16	20,963,039,801.04	17,536,529,468.06	83.7
B	DEBT SERVICE/REPAYMENT				
1	DEBT REPAYMENT (PRINCIPAL)	10,369,293,247.58	2,592,323,311.90	1,909,693,467.75	73.7
	TOTAL DEBT SERVICE/ REPAYMENT	10,369,293,247.58	2,592,323,311.90	1,909,693,467.75	73.7
C	STATUTORY TRANSFERS				
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,500,000,000.00	625,000,000.00	52,963,150.00	8.5
2	TRANSFER TO OSOPADEC	7,068,537,435.40	1,767,134,358.85	877,018,556.94	49.6
	TOTAL STATUTORY TRANSFER	9,568,537,435.40	2,392,134,358.85	929,981,706.94	38.9
D	CAPITAL EXPENDITURE				
1	MEDAs/INSTITUTIONS	90,112,909,112.86	22,528,227,278.22	3,320,088,675.77	14.7
	TOTAL CAPITAL EXPENDITURE	90,112,909,112.86	22,528,227,278.22	3,320,088,675.77	14.7
	GRAND TOTAL (A+B+C+D)	193,902,899,000.00	48,475,724,750.00	23,696,293,318.52	48.9

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

Figure 3.1: Bar Chart Showing First Quarter Total Expenditure Performance

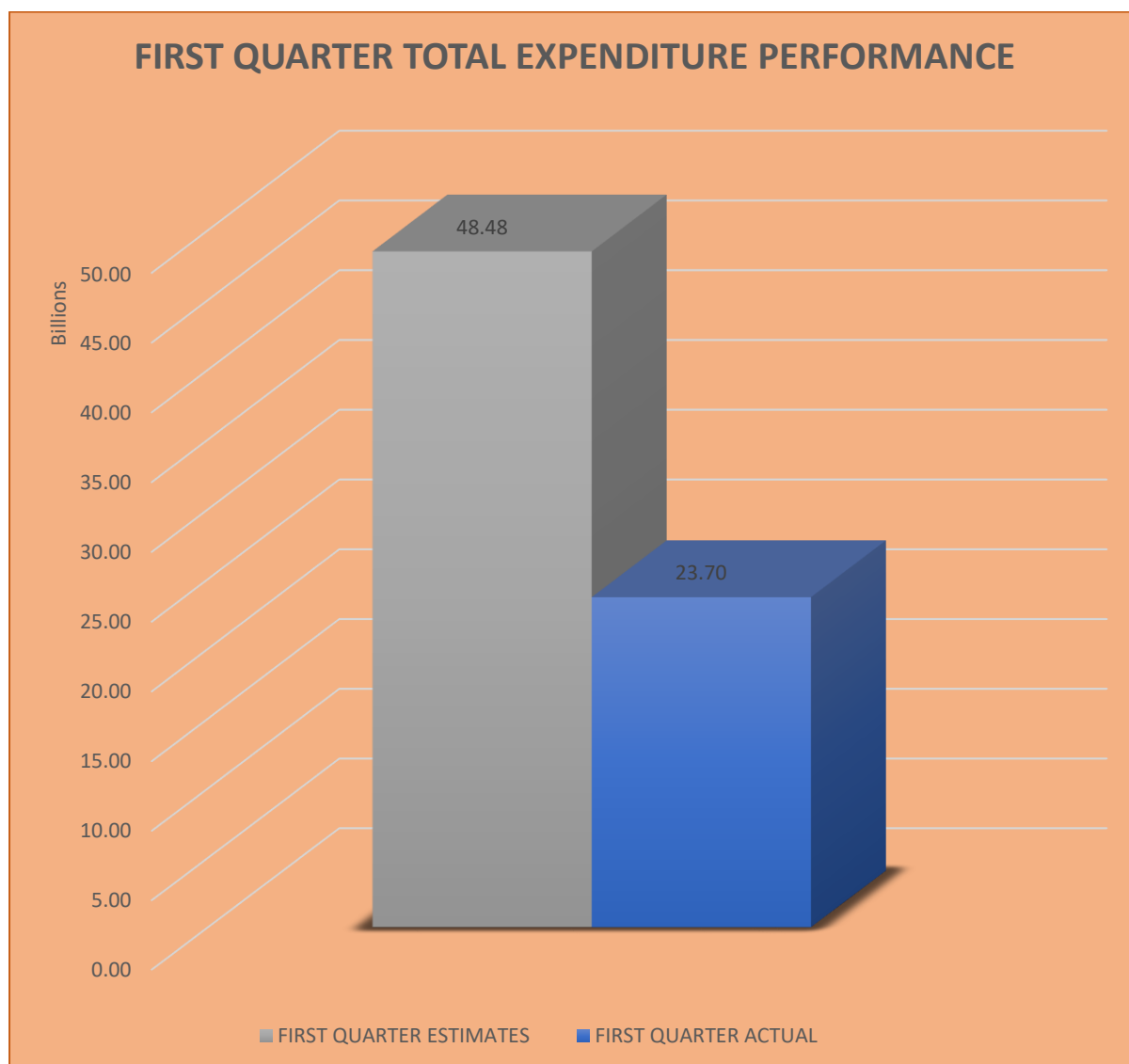


Figure 3.1 compares the total actual expenditure for the first quarter of year 2019 with the quarter estimates. The total actual expenditure for the first quarter was ₦23.696 billion against the proposed estimates of ₦48.478 billion. This represents a 48.9% overall performance level for the quarter while the corresponding 2018 first quarter actual of ₦21.548 billion recorded an overall performance of 47.5%.

Figure 3.2: Bar Chart Showing First Quarter Performance of Expenditure Classifications

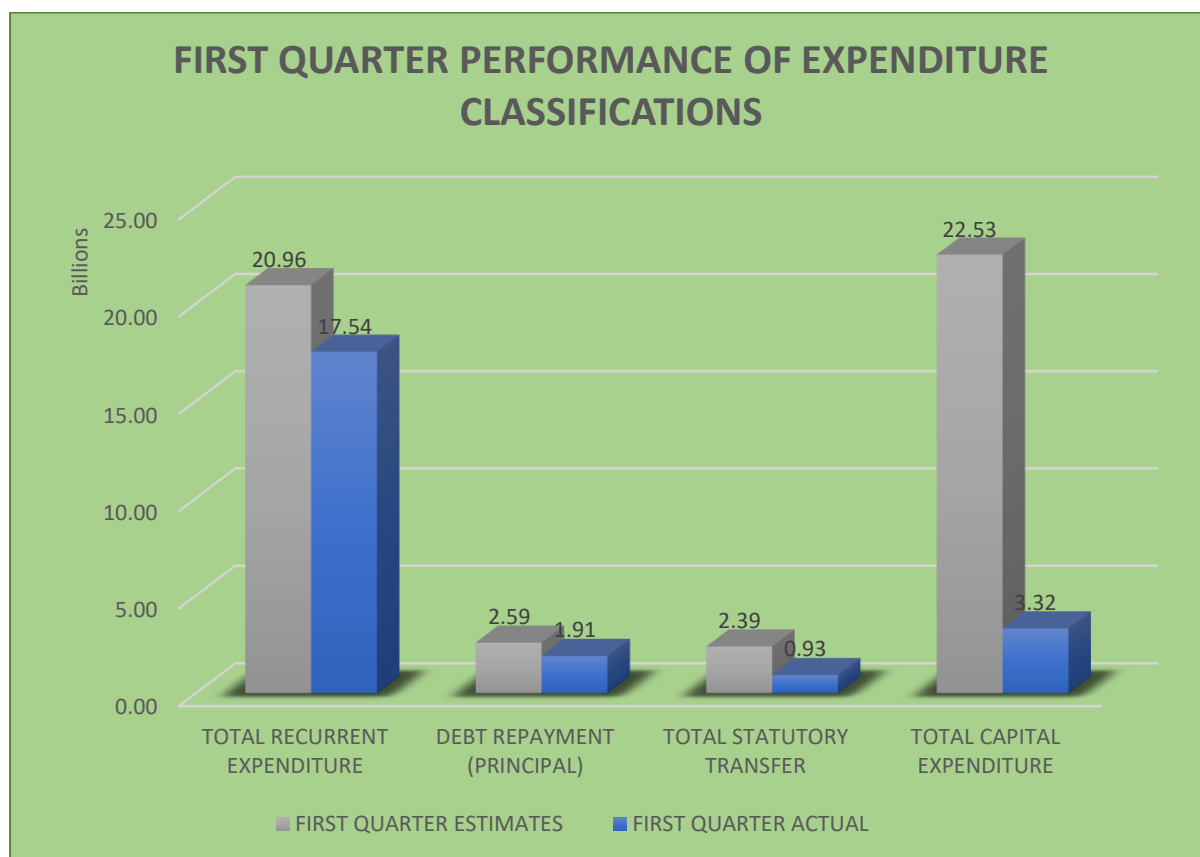


Figure 3.2 shows the performance of the expenditure classifications for the first quarter of the year 2019 against the quarter estimates. The actual expenditures for the first quarter were compared with the proposed quarter estimates. The actual recurrent expenditure for the first quarter was ₦17.537 billion against the proposed estimates of ₦20.963 billion, representing 83.7% performance level for the quarter while the corresponding 2018 first quarter actual of ₦15.446 billion recorded a performance of 69.7%.

The first quarter estimates for debt repayment stood at ₦2.592 billion. At the end of the quarter, actual debt repayment figure furnished

by the Debt Management Office was ~~N~~1.910 billion, showing a 73.7% performance level for the quarter while the corresponding 2018 first quarter actual of ~~N~~2.581 billion recorded a performance of 75.9%.

In similar manner, the proposed estimates for statutory transfer for the 2019 first quarter was ~~N~~2.392 billion. At the end of the quarter, actual statutory transfer was ~~N~~0.930 billion, representing 38.9% performance level for the quarter while the corresponding 2018 first quarter actual of ~~N~~0.767 billion recorded a performance of 36.9%.

Also, actual capital expenditure was ~~N~~3.320 billion against the quarter estimates of ~~N~~22.528 billion, performing at 14.7% level while the corresponding 2018 first quarter actual of ~~N~~2.754 billion recorded a performance of 15.5%

Figure 3.3: Pie Chart Showing Share of First Quarter Actual Expenditure Performance

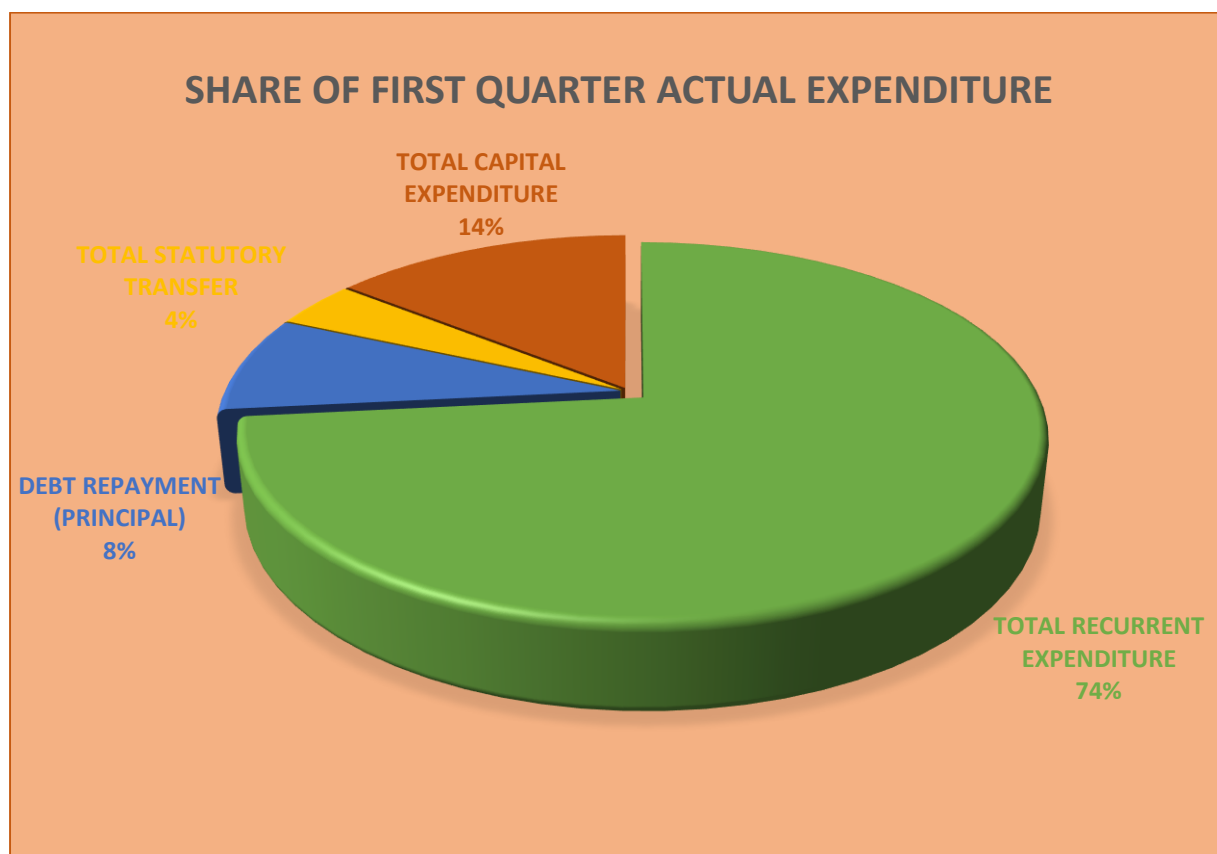


Figure 3.3 shows that the sum of ₦23.696 billion was recorded as the actual total expenditure for the first quarter of the year 2019. Specifically, the share of actual Recurrent Expenditure was 74%, actual Debt Repayment 8%, actual Statutory Transfer 4% and 14% as actual Capital Expenditure for the quarter. The corresponding 2018 first quarter share revealed that actual Recurrent Expenditure was 72%, actual Debt Repayment 12%, actual Statutory Transfer 3% and 13% as actual Capital Expenditure.

3.2 RECURRENT EXPENDITURE ANALYSIS

Analysis of recurrent expenditure for the 2019 first quarter shows that the actual recurrent expenditure for the quarter was ₦17.537 billion against the proposed estimates of ₦20.963 billion for the quarter. This figure showed that recurrent expenditure performed at 83.7% level for the quarter while the corresponding 2018 first quarter actual of ₦15.446 billion recorded a performance of 69.7%.

Table 3.2: Details of First Quarter Recurrent Expenditure Components

S/N	EXPENDITURE DETAILS	APPROVED ESTIMATES	FIRST QUARTER ESTIMATES	FIRST QUARTER ACTUAL	PERFORMANCE LEVEL (%)
1	PERSONNEL COST	36,231,533,708.16	9,057,883,427.04	8,626,169,073.28	95.2
2	OVERHEAD COST	4,512,700,000.00	1,128,175,000.00	744,477,603.00	66.0
3	SPECIAL PROGRAMME	17,256,976,296.00	4,314,244,074.00	3,018,692,545.89	70.0
4	GRANTS TO PARASTATALS/SUBVENTION	7,561,500,000.00	1,890,375,000.00	1,449,291,900.00	76.7
5	CONSOLIDATED REVENUE FUND CHARGE	18,159,449,200.00	4,539,862,300.00	3,679,415,545.89	81.0
6	GRANTS/LOANS	130,000,000.00	32,500,000.00	18,482,800.00	56.9
	TOTAL RECURRENT EXPENDITURE	83,852,159,204.16	20,963,039,801.04	17,536,529,468.06	83.7

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

Figure 3.4: Bar Chart Showing First Quarter Recurrent Expenditure Components

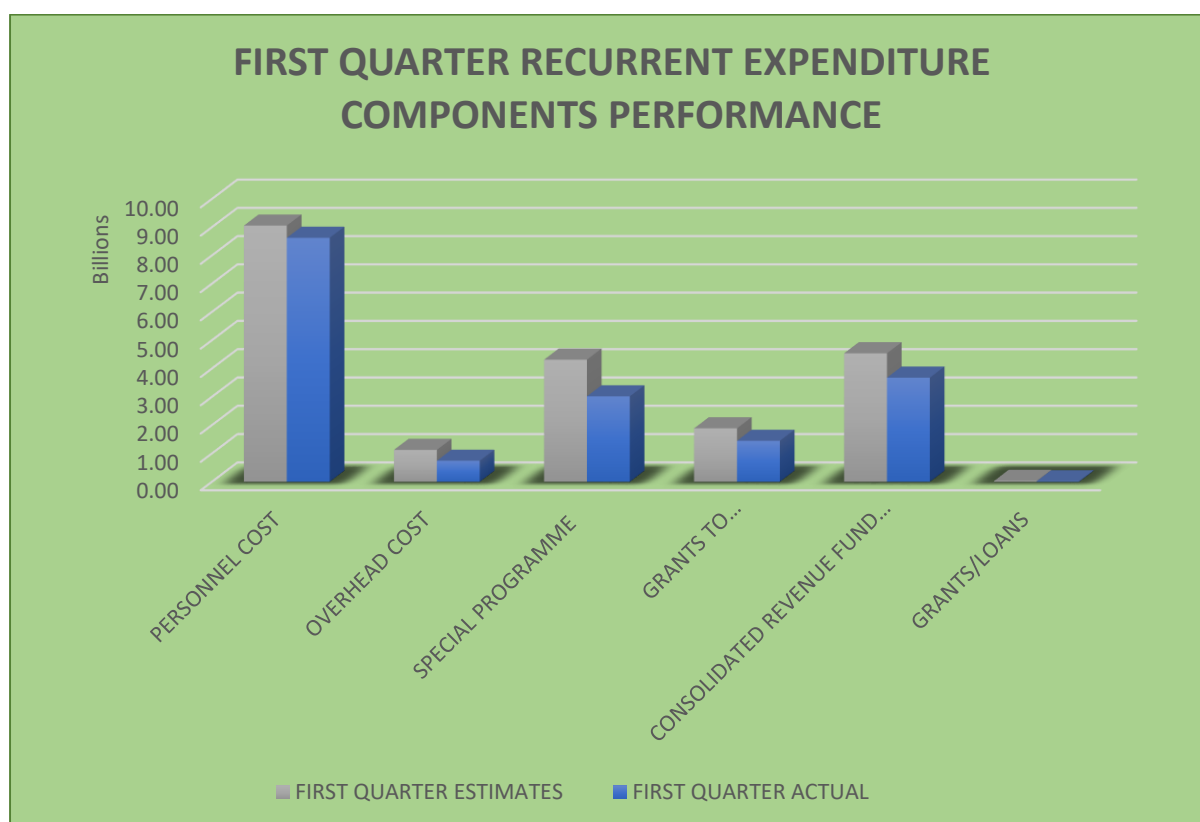


Table 3.2 and Figure 3.4 show the first quarter recurrent expenditure components for the year 2019. The quarter estimates for Personnel Cost was ₦9.058 billion, Overhead Cost ₦1.128 billion, Special Programme ₦4.314 billion, Grants to Parastatals/Subvention ₦1.890 billion, Consolidated Revenue Fund Charges ₦4.540 billion and ₦0.033 billion as Grants/Loans. At the end of the quarter, the actual of these recurrent expenditure components and performance levels, in the same order were ₦8.626 billion (95.2%), ₦0.744 billion (66.0%), ₦3.019 billion (70.0%), ₦1.449 billion (76.7%), ₦3.679 billion (81.0%) and ₦0.018 billion (56.9%).

Figure 3.5: Pie Chart Showing Share of First Quarter Actual Recurrent Expenditure Components

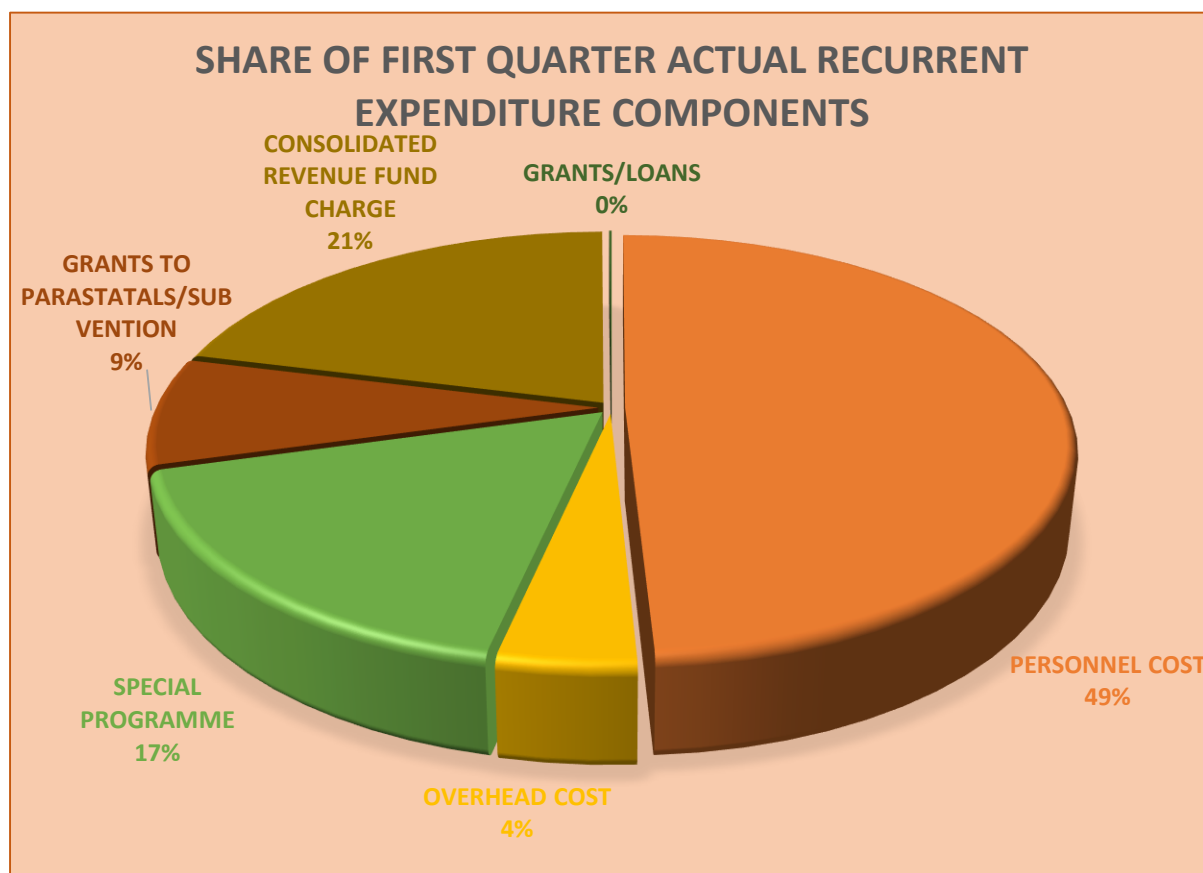


Figure 3.5 reveals that out of the first quarter actual recurrent expenditure of ₦17.536 billion, Personnel cost accounted for 49%, Overhead Cost 4%, Special Programme 17%, Grants to Parastatals/Subvention 9%, Consolidated Revenue Fund Charges 21% and Grants/Loans 0.001% for the first quarter of the year 2019. The corresponding 2018 first quarter share revealed that personnel cost was 52%, Overhead Cost 5%, Special Programme 13%, Grants to Parastatals/Subvention 6%, Consolidated Revenue Fund Charges 24% and 0.001% as Grants/Loans.

3.2.1 PERSONNEL COST

With quarter estimates of ₦9.058 billion, actual personnel cost for the 2019 first quarter was ₦8.626 billion, representing 95.2% performance level for the quarter while the corresponding 2018 first quarter actual of ₦7.923 billion recorded a performance of 79.2%.

Figure 3.6: Bar Chart Showing First Quarter Personnel Cost

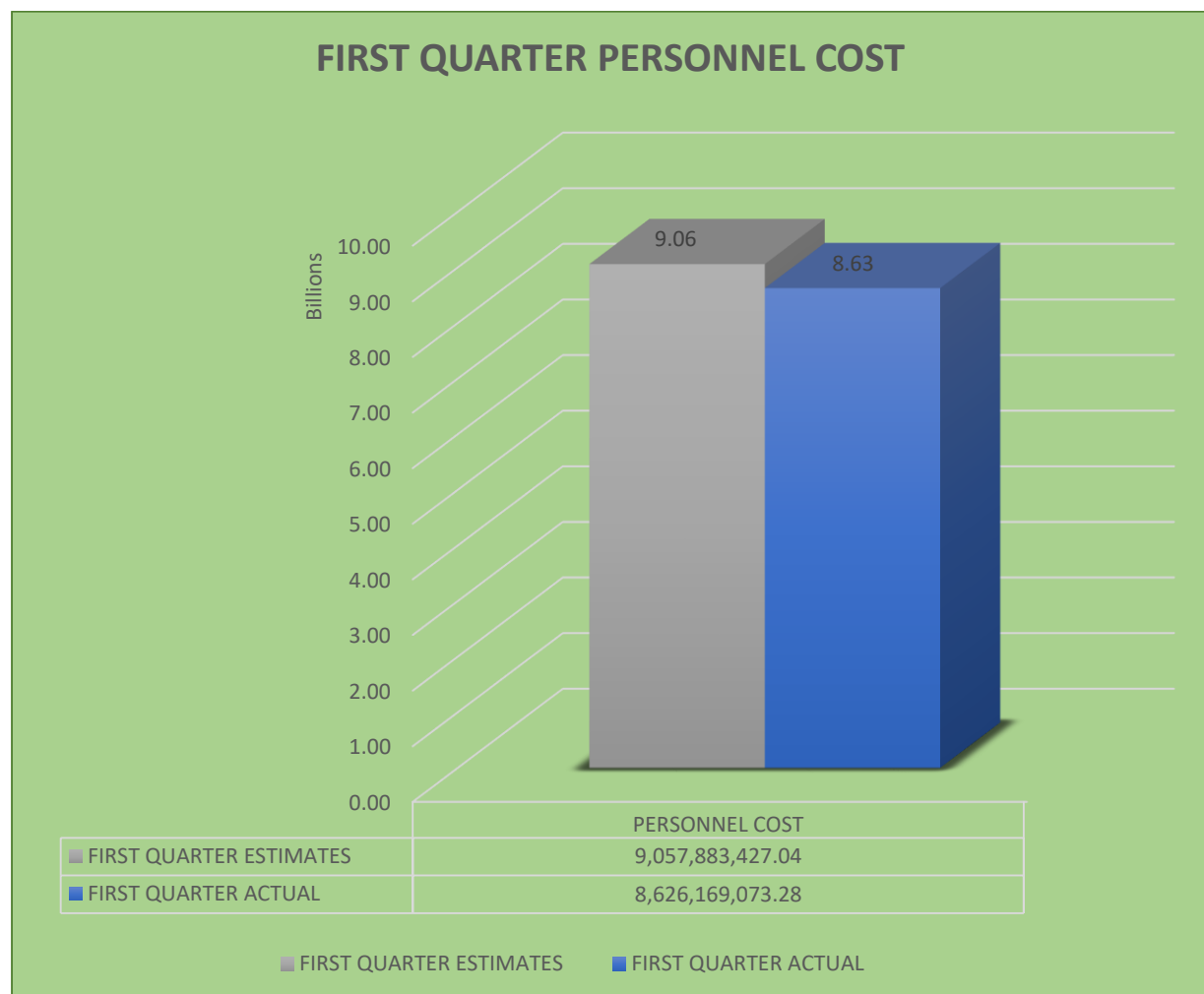


Table 3.3: Details of First Quarter Personnel Cost

S/N	PERONNEL DETAILS	FIRST QUARTER ACTUAL
1	CORE CIVIL SERVICE	4,425,996,391.13
2	ADHOC HMB STAFF	110,760,798.66
3	ADHOC MIN. OF AGRIC STAFF	2,664,901.06
4	TESCOM (PUB. SECONDARY SCH)	3,692,273,151.60
5	JUDICIARY	394,473,830.83
	TOTAL	8,626,169,073.28

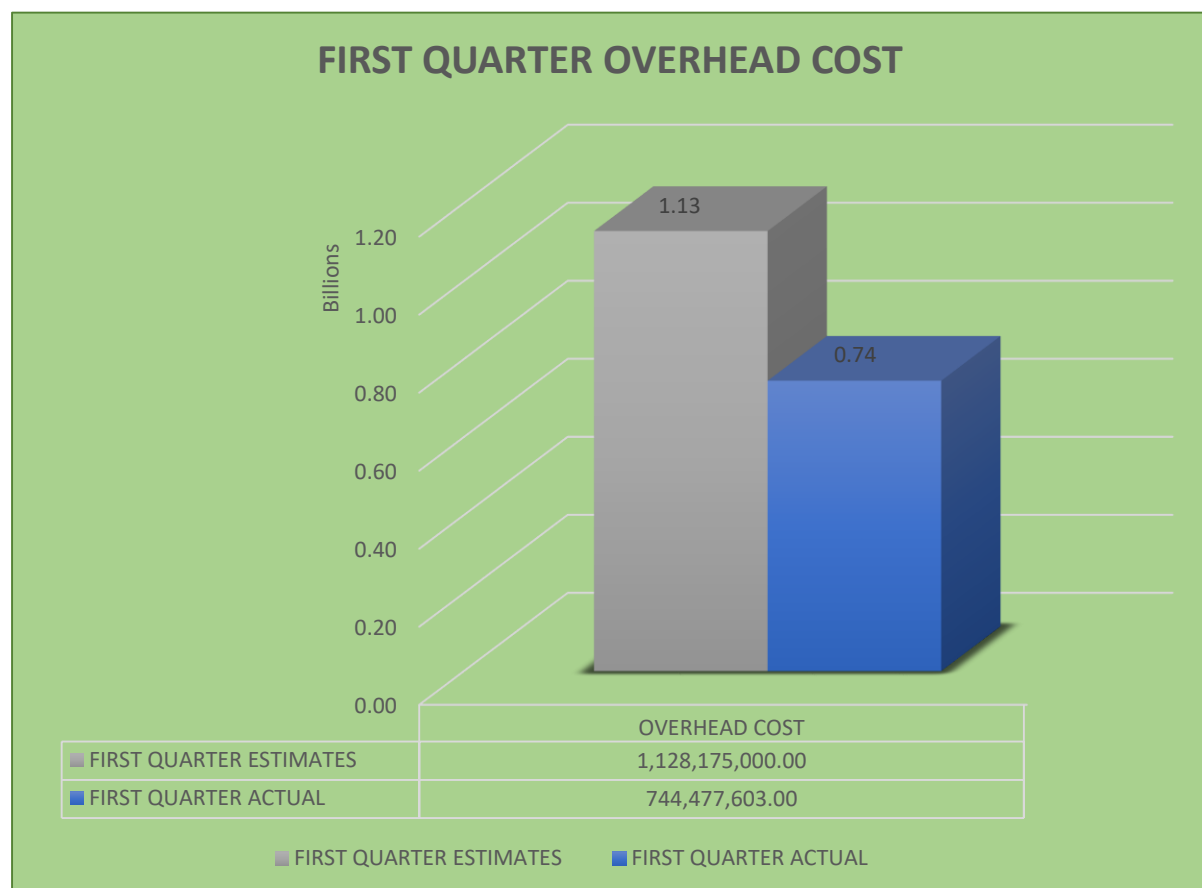
SOURCE: OFFICE OF ACCOUNTANT GENERAL, ONDO STATE

Table 3.3 shows the personnel cost classifications for the first quarter of the year 2019. In the classifications of Core Civil Service, Adhoc Hospitals' Management Board (HMB) Staff, Adhoc Ministry of Agriculture Staff, Teaching Service Commission (TESCOM) Public Secondary School and the Judiciary, the actual personnel cost for Core Civil Service for the first quarter was ₦4.426 billion, Adhoc HMB Staff ₦0.111 billion, Adhoc Ministry of Agriculture Staff ₦0.002 billion, TESCOM Public Secondary School ₦3.692 billion, and ₦0.394 billion for the Judiciary.

3.2.2 OVERHEAD COST

Figure 3.7 compares the quarter estimates for overhead cost with the first quarter actual. With proposed estimates of ₦1.128 billion, actual overhead cost for the quarter was ₦0.744 billion, representing 66.0% performance level for the quarter while the corresponding 2018 first quarter actual of ₦0.781 billion recorded a performance of 69.4%.

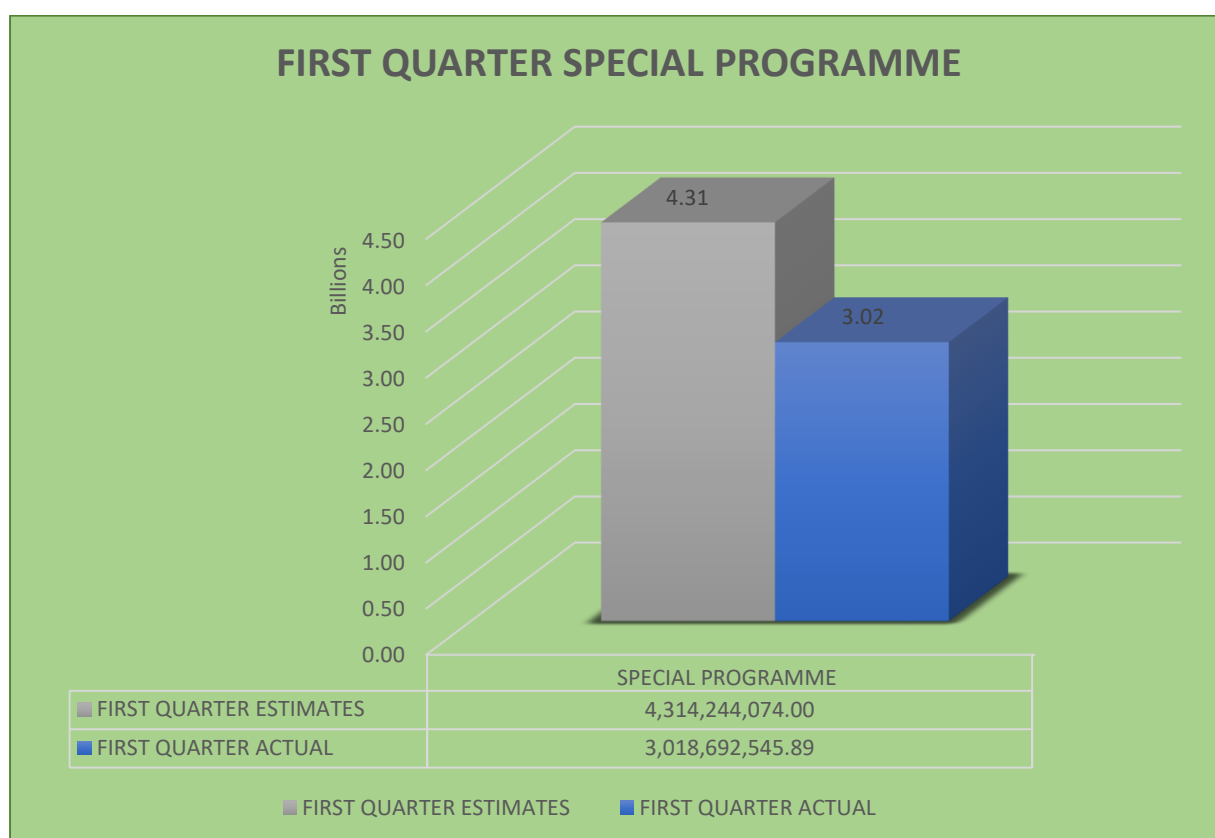
Figure 3.7: Bar Chart Showing First Quarter Overhead Cost



3.2.3 SPECIAL PROGRAMMES

The quarter estimates for this head was ~~N~~4.314 billion. At the end of the 2019 first quarter, the actual expenditure recorded was ~~N~~3.019 billion, representing 70.0% performance level while the corresponding 2018 first quarter actual of ~~N~~2.036 billion recorded a performance of 48.7%.

Figure 3.8: Bar Chart Showing First Quarter Special Programme.



3.2.4 SUBVENTIONS/GRANTS TO INSTITUTIONS AND AGENCIES

Table 3.4 shows the 2019 first quarter performance of Subventions/Grants to Institutions and Agencies. The quarter estimates for this head was ~~N~~1.890 billion. At the end of the quarter, the actual

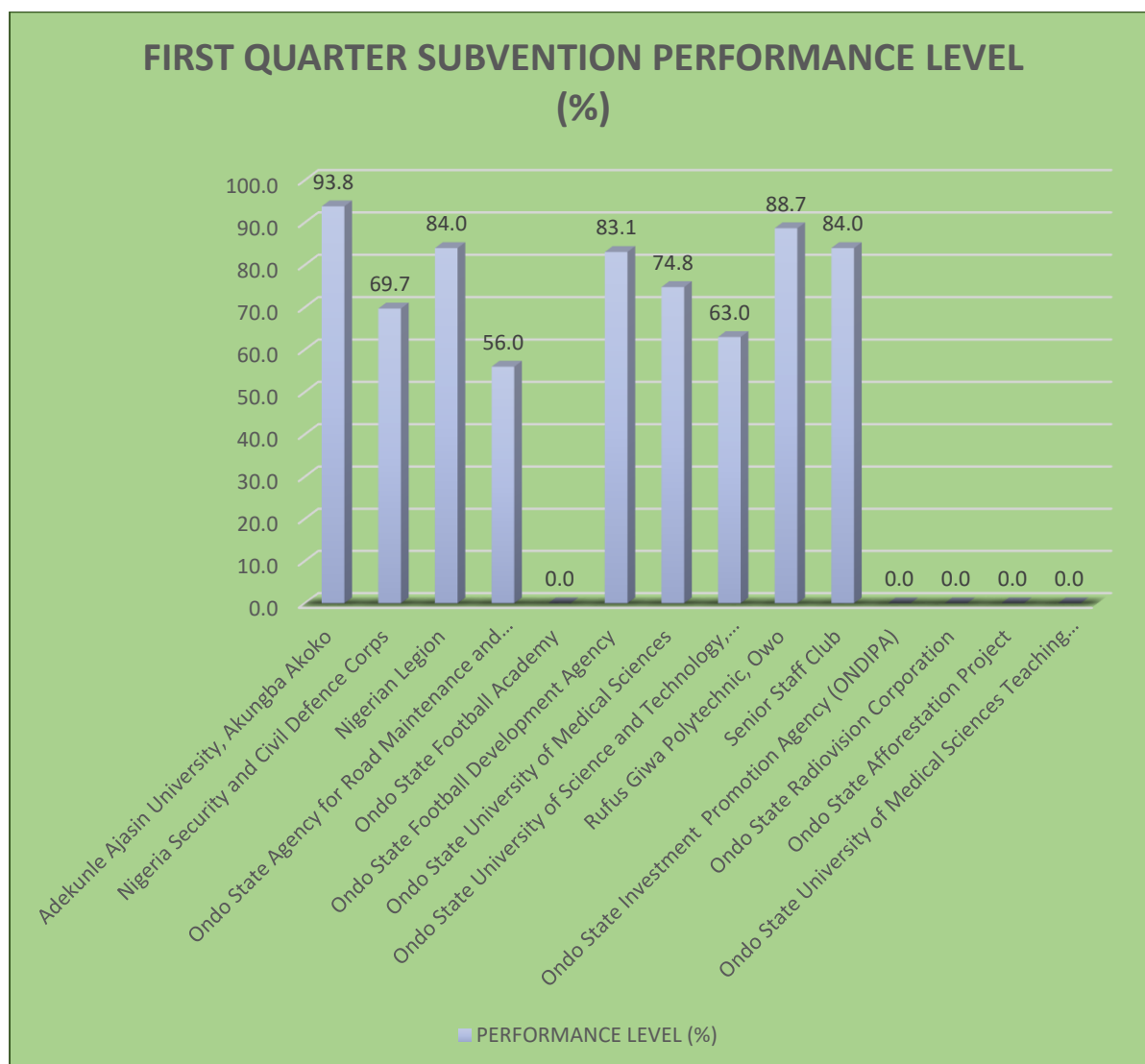
expenditure recorded was ~~N~~1.449 billion, representing 76.7% performance level for the quarter while the corresponding 2018 first quarter actual of ~~N~~0.919 billion recorded a performance of 40.9%.

Table 3.4: Summary of First Quarter Subvention/Grants to Parastatals

S/N	INSTITUTIONS	APPROVED BUDGET	FIRST QUARTER ESTIMATES	FIRST QUARTER ACTUAL	PERFORMANCE LEVEL (%)
1	Adekunle Ajasin University, Akungba Akoko	1,902,000,000.00	475,500,000.00	446,250,000.00	93.8
2	Nigeria Security and Civil Defence Corps	2,000,000.00	500,000.00	348,600.00	69.7
3	Nigerian Legion	3,000,000.00	750,000.00	630,000.00	84.0
4	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	50,000,000.00	12,500,000.00	6,999,300.00	56.0
5	Ondo State Football Academy	60,000,000.00	15,000,000.00	-	0.0
6	Ondo State Football Development Agency	650,000,000.00	162,500,000.00	135,000,000.00	83.1
7	Ondo State University of Medical Sciences	722,000,000.00	180,500,000.00	135,000,000.00	74.8
8	Ondo State University of Science and Technology, Okitipupa	800,000,000.00	200,000,000.00	126,000,000.00	63.0
9	Rufus Giwa Polytechnic, Owo	2,700,000,000.00	675,000,000.00	598,539,000.00	88.7
10	Senior Staff Club	2,500,000.00	625,000.00	525,000.00	84.0
11	Ondo State Investment Promotion Agency (ONDIPA)	200,000,000.00	50,000,000.00	-	0.0
12	Ondo State Radiovision Corporation	60,000,000.00	15,000,000.00	-	0.0
13	Ondo State Afforestation Project	10,000,000.00	2,500,000.00	-	0.0
14	Ondo State University of Medical Sciences Teaching Hospital	400,000,000.00	100,000,000.00	-	0.0
	TOTAL	7,561,500,000.00	1,890,375,000.00	1,449,291,900.00	76.7

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

Figure 3.9: Bar Chart Showing Performance of First Quarter Subvention to Institutions and Agencies



3.2.5 CONSOLIDATED REVENUE FUND CHARGES (CRFC)

With quarter estimates of ₦4.540 billion, actual Consolidated Revenue Fund Charges (CRFC) for the 2019 first quarter was ₦3.679 billion, representing 81.0% performance level for the quarter while the corresponding 2018 first quarter actual of ₦3.750 billion recorded a performance of 82.1%.

Table 3.5: Details of First Quarter Consolidated Revenue Fund Charges (CRFC)

CRFC DETAILS	APPROVED BUDGET	FIRST QUARTER ESTIMATES	FIRST QUARTER ACTUAL	PERFORMANCE LEVEL (%)
PENSION	5,655,173,330.00	1,413,793,332.50	2,034,166,634.58	143.9
SALARIES OF POLITICAL OFFICE HOLDERS	1,000,000,000.00	250,000,000.00	188,104,146.78	75.2
GRATUITY	2,800,000,000.00	700,000,000.00	550,000,000.00	78.6
INTEREST COMPONENTS ON DEBT	5,251,003,070.00	1,312,750,767.50	892,696,663.58	68.0
CONTRIBUTORY PENSION (EMPLOYERS)	3,428,272,800.00	857,068,200.00	9,627,373.59	1.1
PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	6,250,000.00	4,820,727.36	77.1
TOTAL	18,159,449,200.00	4,539,862,300.00	3,679,415,545.89	81.0

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

Figure 3.10: Bar Chart Showing First Quarter Consolidated Revenue Fund Charges (CRFC)

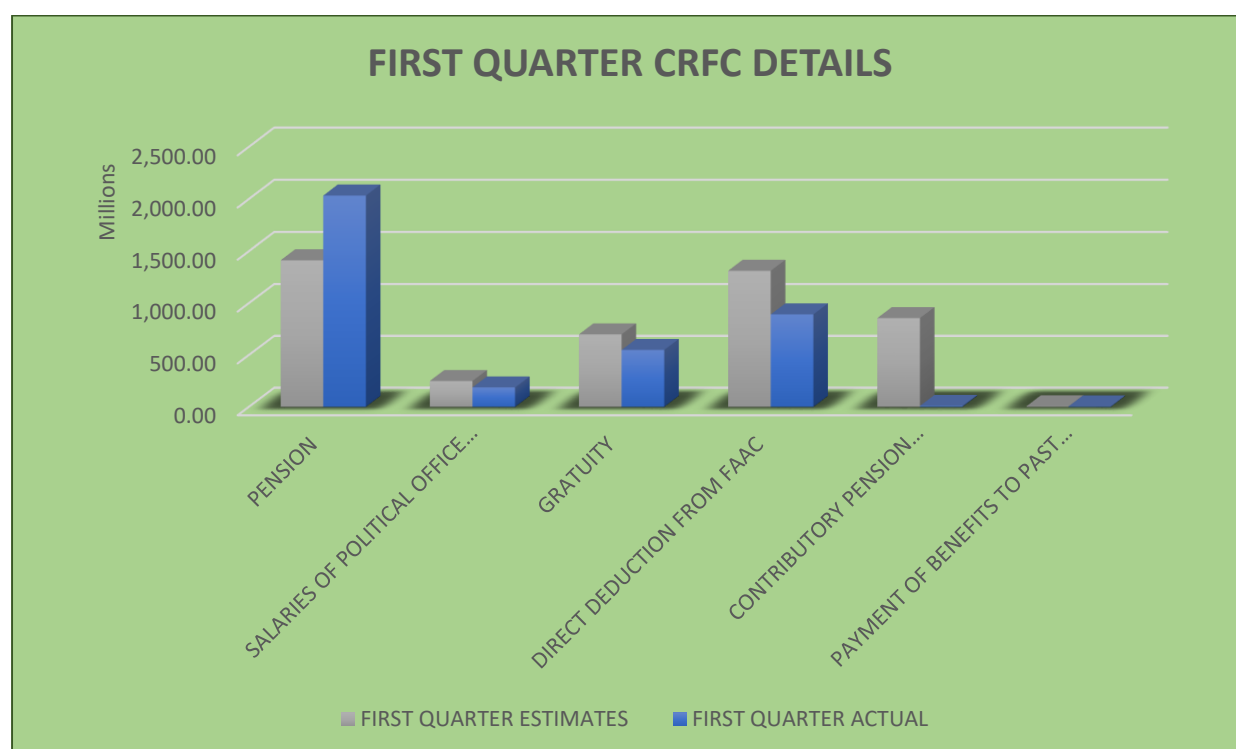


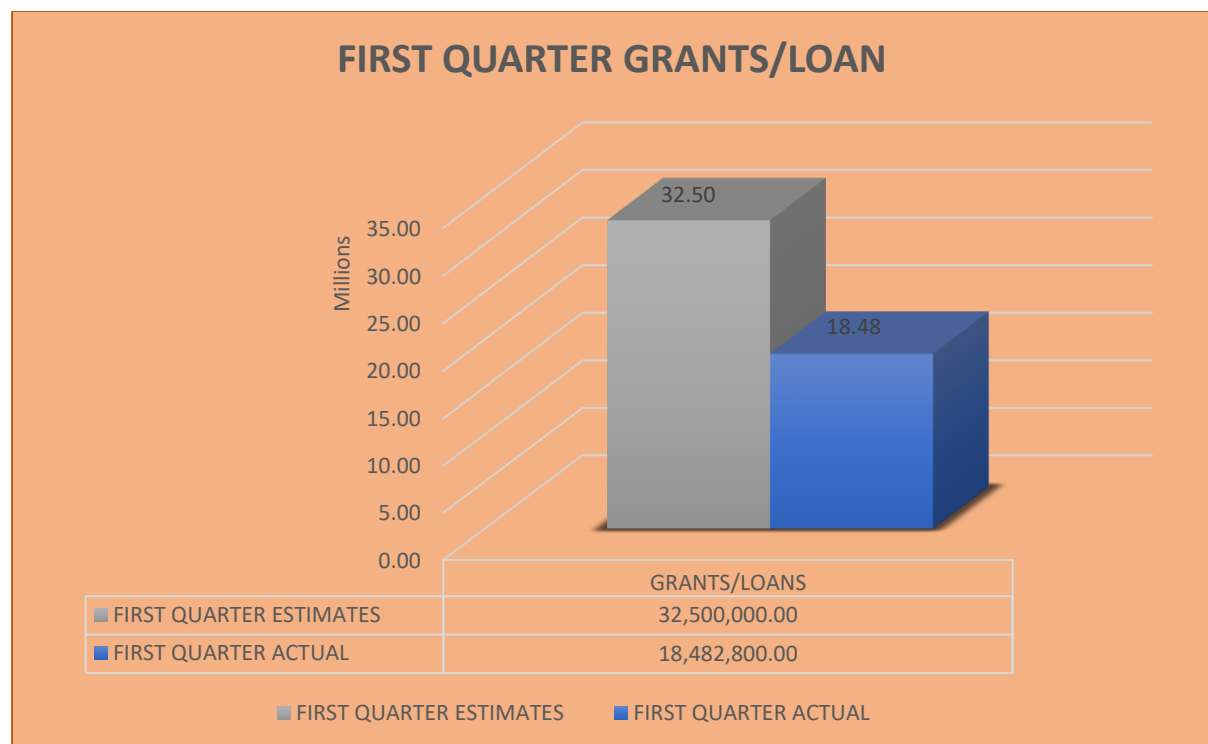
Table 3.5 and Figure 3.10 show the first quarter CRFC components for the year 2019. The quarter estimates for Pension was ₦1.414 billion, Salaries of Political Office holders ₦0.250 billion, Gratuity ₦0.700 billion, Interest

component on debt ₦1.313 billion, Contributory Pension (Employers) ₦0.857 billion and Payment of Benefits to Past Governors/Deputy Governors ₦0.006 billion. At the end of the quarter, the actuals of the expenditure components, in the same order, were ₦2.034 billion, ₦0.188 billion, ₦0.550 billion, ₦0.893 billion, ₦0.010 billion and ₦0.005 billion.

3.2.6 GRANTS/LOAN

The quarter estimates for Grants/Loan for 2019 first quarter was ₦32.500 million. At the end of the quarter, the actual expenditure recorded for this head was ₦18.483 million, representing 56.9% performance level for the quarter while the corresponding 2018 first quarter actual of ₦35.466 million recorded a performance of 94.6%.

Figure 3.11: Bar Chart Showing First Quarter Grants/Loan



3.2.7 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.6 shows the sectoral recurrent expenditure details for the first quarter of the year 2019.

Table 3.6: First Quarter Sectoral Recurrent Expenditure

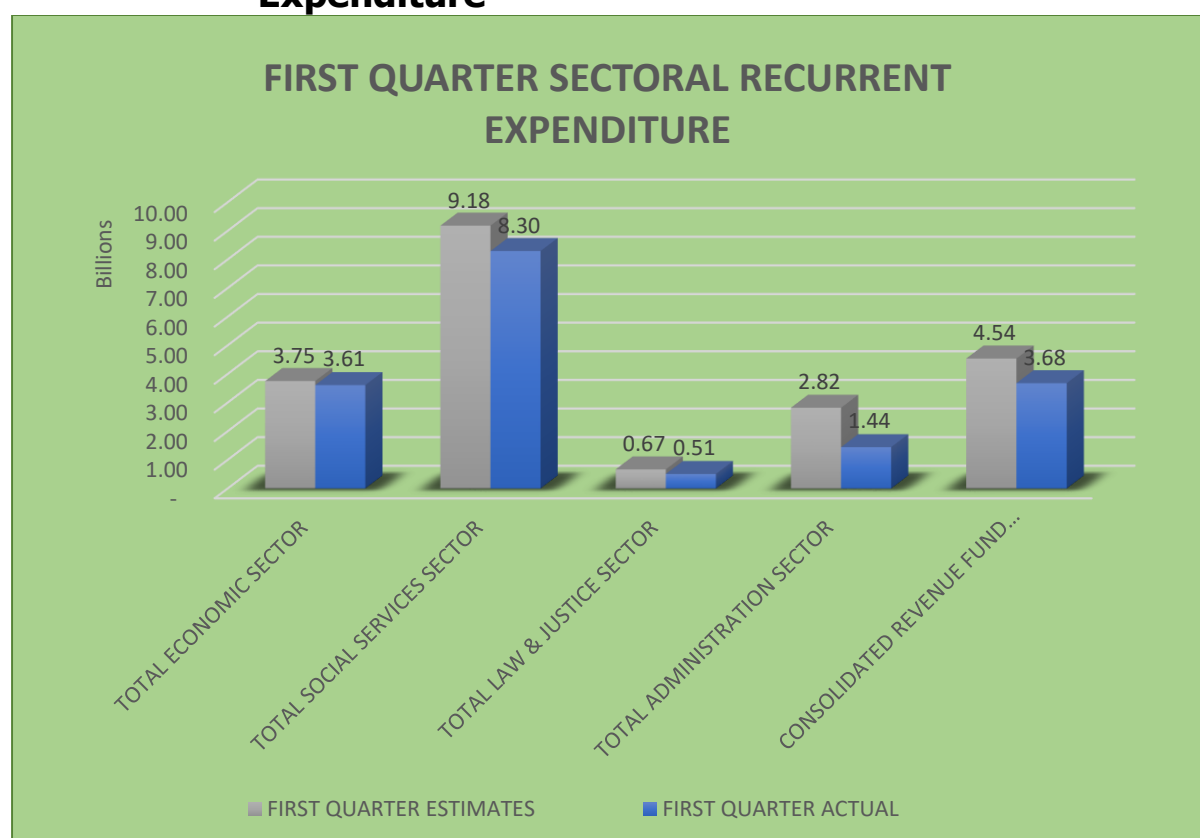
S/N	Sub-Sector/SECTOR	APPROVED BUDGET	FIRST QUARTER ESTIMATES	FIRST QUARTER ACTUAL	PERFORMANCE LEVEL (%)
1	Agric	1,655,016,924.62	413,754,231.16	324,300,051.39	78.4
2	Trade & Industry	617,270,219.32	154,317,554.83	89,035,870.05	57.7
3	Infrastructure	2,835,263,144.41	708,815,786.10	443,322,043.44	62.5
4	Public Finance	9,903,348,719.20	2,475,837,179.80	2,754,986,491.09	111.3
A	TOTAL ECONOMIC SECTOR	15,010,899,007.55	3,752,724,751.89	3,611,644,455.97	96.2
1	Education	25,612,012,981.18	6,403,003,245.30	5,511,668,248.76	86.1
2	Health	8,686,311,054.79	2,171,577,763.70	2,405,101,400.98	110.8
3	Social & Community Development	1,953,554,586.67	488,388,646.67	287,289,028.50	58.8
4	Environment & Sewage Management	473,726,450.44	118,431,612.61	91,423,896.16	77.2
B	TOTAL SOCIAL SERVICES SECTOR	36,725,605,073.08	9,181,401,268.27	8,295,482,574.40	90.4
1	Administration of Justice	2,671,116,819.40	667,779,204.85	506,917,699.99	75.9
C	TOTAL LAW & JUSTICE SECTOR	2,671,116,819.40	667,779,204.85	506,917,699.99	75.9
1	General Administration	6,725,639,290.71	1,681,409,822.68	952,818,169.54	56.7
2	Legislative	3,572,471,147.68	893,117,786.92	334,060,661.30	37.4
3	Information	986,978,665.73	246,744,666.43	156,190,360.97	63.3
D	TOTAL ADMINISTRATION SECTOR	11,285,089,104.12	2,821,272,276.03	1,443,069,191.81	51.1
E	CONSOLIDATED REVENUE FUND CHARGES	18,159,449,200.00	4,539,862,300.00	3,679,415,545.89	81.0
	GRAND TOTAL (A+B+C+D+E)	83,852,159,204.15	20,963,039,801.04	17,536,529,468.06	83.7

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

The first quarter sectoral actual recurrent expenditure was ₦17.537 billion against the quarter estimates of ₦20.963 billion. This represents 83.7%

overall performance level for the quarter. 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 ₦8.295 billion, representing 90.4% performance level when compared with the quarter estimates of ₦9.181 billion. On the other hand, Law & Justice Sector recorded the least actual recurrent expenditure of ₦0.507 billion for the first quarter of the year 2019.

Figure 3.12: Bar Chart Showing First Quarter Sectoral Recurrent Expenditure



3.3 STATUTORY TRANSFERS

With quarter estimates of ₦2.392 billion, actual Statutory Transfers to OSOPADEC and Local Governments for the 2019 first quarter

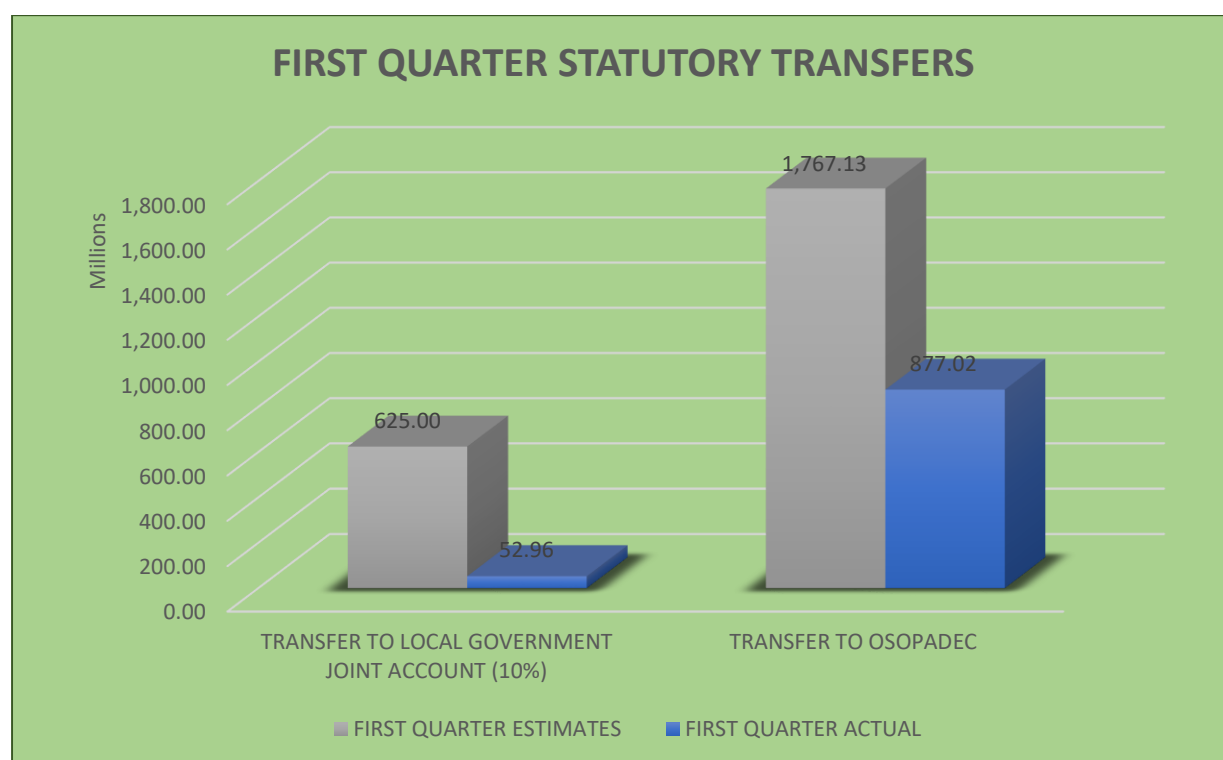
was ₦0.930 billion, representing 38.9% performance level for the quarter while the corresponding 2018 first quarter actual of ₦0.767 billion recorded a performance of 36.9%.

Table 3.7: Details of First Quarter Statutory Transfers

S/N	PARTICULARS	APPROVED BUDGET	FIRST QUARTER ESTIMATES	FIRST QUARTER ACTUAL	PERFORMANCE LEVEL (%)
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,500,000,000.00	625,000,000.00	52,963,150.00	8.5
2	TRANSFER TO OSOPADEC	7,068,537,435.40	1,767,134,358.85	877,018,556.94	49.6
	TOTAL	9,568,537,435.40	2,392,134,358.85	929,981,706.94	38.9

Source: Office of the Accountant-General

Figure 3.13: Bar Chart Showing First Quarter Statutory Transfers



3.4 CAPITAL EXPENDITURE ANALYSIS

The quarter estimates for Capital Expenditure for the first quarter of the year 2019 was ₦22.528 billion. At the end of the quarter, the actual capital expenditure recorded was ₦3.320 billion, representing 14.7%

performance level while the corresponding 2018 first quarter actual of ₦2.754 billion recorded a performance of 15.6%.

Table 3.8: First Quarter Sectoral Capital Expenditure

S/N	Sub-Sector/SECTOR	APPROVED BUDGET	FIRST QUARTER ESTIMATES	FIRST QUARTER ACTUAL	PERFORMANCE LEVEL (%)
1	Agric	8,183,355,000.00	2,045,838,750.00	7,945,400.00	0.4
2	Trade & Industry	2,150,000,000.00	537,500,000.00	9,351,675.00	1.7
3	Infrastructure	33,187,205,020.00	8,296,801,255.00	2,367,056,346.01	28.5
4	Public Finance	10,996,835,634.32	2,749,208,908.58	512,253,915.79	18.6
A	ECONOMIC SECTOR	54,517,395,654.32	13,629,348,913.58	2,896,607,336.80	21.3
1	Education	9,494,352,058.54	2,373,588,014.64	12,353,040.00	0.5
2	Health	6,441,600,000.00	1,610,400,000.00	17,620,875.00	1.1
3	Social & Community Development	1,900,400,000.00	475,100,000.00	-	0.0
4	Environment & Sewage Management	2,270,000,000.00	567,500,000.00	42,716,000.00	7.5
B	SOCIAL SERVICES SECTOR	20,106,352,058.54	5,026,588,014.64	72,689,915.00	1.4
1	Administration of Justice	1,175,000,000.00	293,750,000.00	31,970,000.00	10.9
C	LAW & JUSTICE SECTOR	1,175,000,000.00	293,750,000.00	31,970,000.00	10.9
1	General Administration	12,640,672,400.00	3,160,168,100.00	308,133,923.97	9.8
2	Legislative	1,001,489,000.00	250,372,250.00	-	0.0
3	Information	672,000,000.00	168,000,000.00	10,687,500.00	6.4
D	ADMINISTRATION SECTOR	14,314,161,400.00	3,578,540,350.00	318,821,423.97	8.9
	GRAND TOTAL (A+B+C+D)	90,112,909,112.86	22,528,227,278.22	3,320,088,675.77	14.7

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

Figure 3.14: Bar Chart Showing First Quarter Sectoral Capital Expenditure

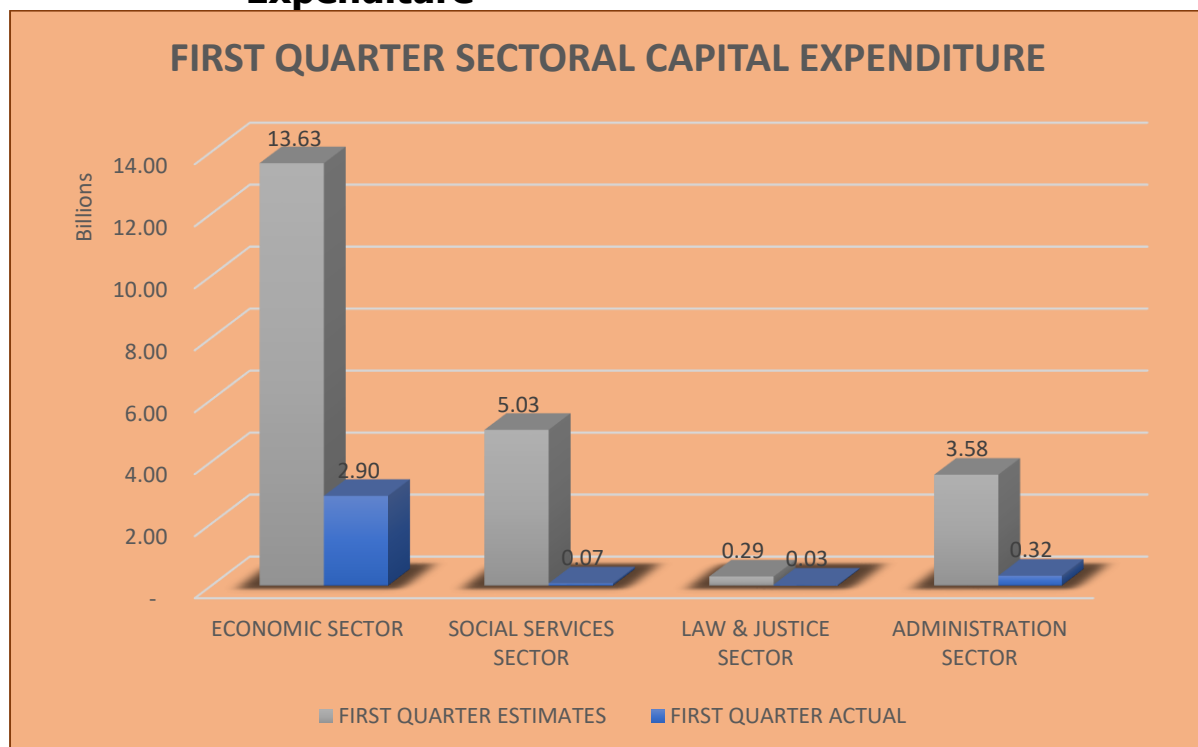


Table 3.8 and Figure 3.14 show that the Economic Sector accounted for the highest actual Capital Expenditure of ₦2.897 billion, representing 21.03% performance level, when compared to the quarter estimates of ₦13.629 billion. On the other hand, Law & Justice Sector, with the least actual expenditure of ₦0.032 billion recorded 10.9% performance level for the quarter.

CHAPTER FOUR

CAPITAL PROJECTS AWARDED THROUGH STATE TENDER'S BOARD BETWEEN JANUARY AND MARCH, 2019

The 2019 Budget tagged "**Budget of Advancement**" was designed to provide the roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy. It was also prepared to enhance the State competitiveness and facilitate the overall development of Ondo State. In order to build on the foundation laid with the 2018 Budget and achieve the objectives of the cardinal programme of this Administration, a sum of ₦90.113 billion was budgeted for capital expenditure in 2019.

Implementing the 2019 capital projects, priorities were given to ongoing projects. In addition to the 709 ongoing capital projects awarded in 2018, which are at the different stages of completion, nine (9) new Capital projects amounting to ₦42.254 billion had been awarded through the State Tender's Board between January and March, 2019. The MEDAs implementing the new Capital projects are Ministry of Works and Infrastructure, Ondo State Oil Producing Areas Development Commission (OSOPADEC) and Ministry of Lands and Housing.

Table 4.1 and 4.2 below show the breakdown and summary of new Capital projects awarded between January and March, 2019.

Table 4.1: Breakdown of Projects Awarded

S/N	MEDAS	PROJECT DESCRIPTION	LOCATI ON/LGA	AMOUNT
1	Ministry of Works and Infrastructure	Review of the Contract for the Construction of 7.13km Dual Carriage way from Emure Junction-AUD and from Ministry of Works-Iyere Junction (from ₦7,061,739,517.36 to ₦7,445,245,158.88)	Owo	383,505,641.52
2	Ministry of Works and Infrastructure	Construction of 5.49Km Gaga Community Roads	Akure South	1,265,942,886.75
3	Ministry of Works and Infrastructure	Construction of 3.5Km Iyere-Ipele Junction Road, Phase I	Ose	591,142,604.27
4	Ministry of Works and Infrastructure	Construction of 4.5Km Iyere-Ipele Road, Phase II	Ose	842,357,595.87
5	Ministry of Works and Infrastructure	Construction/Rehabilitation of 9.45km Molege Junction, Ute Township road	Ose	1,182,389,114.83
6	Ministry of Works and Infrastructure	Construction of Interchange/Fly over Bridge Across Lagos-Benin express way in Ore	Odigbo	5,047,246,197.78
7	Ministry of Lands and Housing	Rehabilitation/Restructuring of OSRC Headquarters Building, Orita-Obele, Akure	Akure South	220,719,349.32
8	Ondo State Oil Producing Areas Development Commission	Construction of 18.850km (CH 0+000-18+850km) Dual Coast Carriageway Phase (1) Right side from Araromi seaside to Awodikora/OKLNG	Ilaje	16,962,440,594.88
9	Ondo State Oil Producing Areas Development Commission	Construction of 18.650km (CH 18 - 37+500km) Dual Coast Carriageway Phase (1) Right side Awodikora/OKLNG to Akodo-Lekki, Lagos	Ilaje	15,757,878,542.80
TOTAL				42,253,622,528.02

Source: Cabinet and Special Services Department

Table 4.2: Summary of Projects Awarded Through STB between January-March, 2019

S/N	MEDAs	NUMBER OF PROJECTS	TOTAL SUM ₦
1	Ministry of Works and Infrastructure	6	9,312,584,041.02
2	Ministry of Lands and Housing	1	220,719,349.32
3	Ondo State Oil Producing Areas Development Commission (OSOPADEC)	2	32,720,319,137.68
	TOTAL	9	42,253,622,528.02

Source: Cabinet and Special Services Department

Table 4.2 shows that out of the nine (9) projects awarded between January and March, six (6) of the projects amounting to ₦9.313 billion are to be implemented by Ministry of Works and Infrastructure. These projects were majorly dualisation, construction and rehabilitation of township roads in Owo, Akure South, Ose and Odigbo LGAs.

Within the same period, Ondo State Oil Producing Areas Development Commission (OSOPADEC) awarded two (2) projects amounting to ₦32.720 billion to be executed in Ilaje LGA in the Southern Senatorial District of the State.

In similar manner, Ministry of Lands and Housing awarded a project for the rehabilitation/restructuring of OSRC Headquarters building, Orita-Obele, Akure, amounting to ₦0.221 billion.

The Status of the new Capital Projects awarded between January and March 2019 were unknown to the Ministry of Economic Planning and Budget as at the time of preparing the 2019 First Quarter Budget Implementation Appraisal.

CHAPTER FIVE

OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

5.1 OBSERVATIONS

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

- i. Overall Budget performance was below average in the First Quarter.
- ii. The revenue side of the budget performed at 48.9% for the quarter.
- iii. Revenue from Federation Account decreased in 2019 first quarter when compared with the corresponding 2018 quarter while IGR and Revenue from Other Sources increased in 2019 first quarter.
- iv. Revenue receipts from the Federation Account was ~~N~~16.151 billion, representing 67.8% of total revenue for the quarter.
- v. Internally Generated Revenue inclusive of amount generated by the Revenue Retaining Agencies (RRA) performed at 82.8%. Less the RRA, the performance was 54.7%
- vi. The share of Internally Generated Revenue to total actual revenue was 15% for the quarter.
- vii. Internally Generated Revenue performances on MEDAs basis shows that Five (5) MEDAs performed above 100%, Six (6) MEDAs performed between 70% and 99%, Five (5) MEDAs performed between 50% and 69% while Forty-eight (48) MEDAs performed below 50%.
- viii. The expenditure side of the budget performed at 48.9% in the quarter.
- ix. Capital expenditure was ~~N~~3.320 billion against the quarter estimates of ~~N~~22.528 billion, performing at 14.7%.

- x. Recurrent Expenditure recorded a total of ₦17.537 billion, with 83.7% performance level for the quarter.
- xi. The total debt repayment made for the quarter was ₦1.910 billion, representing 73.7% performance level.
- xii. Recurrent expenditures accounted for 74% of the total actual expenditures for the full year, debt repayment 8%, Statutory transfers 4% and capital expenditure 14%.
- xiii. Nine (9) new contracts were awarded through the State Tender's Board (STB) between January and March, amounting to ₦42.254 billion.
- xiv. Late submission of returns by MEDAs is still a challenge causing delay in the timely preparation of the Budget Implementation Appraisal.

5.2 RECOMMENDATIONS

- i. There is need to improve the State's Internally Generated Revenue in subsequent quarters in order to meet the target of increasing actual Independent Revenue by at least 50%.
- ii. More efforts should be geared towards attracting Development Partners and Donors to the State so as to complement the financing of the various developmental projects in the State.
- iii. Capital budget implementation should still be given more attention in subsequent quarters.
- iv. The Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget should be given necessary support to conduct independent monitoring exercise of projects and advise government appropriately.

5.3 CONCLUSION

The budget performance in the 2019 first quarter Appraisal was below average. Both revenue and expenditure performed fairly below fifty percent in the quarter. Measures should further be taken to improve budget performance in order to reduce budget variance to less than twenty percent in the State.

In conclusion, efforts should be channelled towards addressing the observations and implementing the recommendations in the 2019 first quarter Budget Implementation Appraisal for a better budget performance in the subsequent quarters.

APPENDIX

TABLE 1: Breakdown of MEDAs IGR Performance

S/N	MINISTRIES/DEPTS./PARASTATALS	1st Quarter Target	1st Quarter Actual	% OF PERFORMANCE
1	State Universal Basic Education Board (SUBEB)	11,000,000.00	43,115,000.00	25.51
2	Micro Credit Agency	750,000.00	2,321,000.00	32.31
3	Teaching Service Commission	2,750.00	4,500.00	61.11
4	Cabinet & Special Services Dept.	330,000.00	410,000.00	80.49
5	Christian Welfare Board	125,000.00	150,000.00	83.33
6	Min. of information and Orientation	825,000.00	800,000.00	103.13
7	Agric Dev. Prog. & Agric Input Supply Agency	500,000.00	476,400.00	104.95
8	Office of the State Auditor General	605,000.00	571,986.50	105.77
9	Ondo State Judiciary Service Commission	50,000.00	45,650.00	109.53
10	Ondo State Pensions Transitional Dept	1,100,000.00	927,000.00	118.66
11	Ondo State Judiciary	27,500,000.00	21,050,345.50	130.64
12	Board of Internal Revenue	3,817,500,000.00	2,583,033,502.67	147.79
13	Ondo State Investment Promotion Agency (ONDIPA)	65,000,000.00	38,250,000.00	169.93
14	Min of Commerce, Industries & Cooperatives	55,000,000.00	28,526,975.00	192.80
15	Min. of Lands And Housing	204,000,000.00	98,162,272.25	207.82
16	Liaison Office, Lagos	750,000.00	347,000.00	216.14
17	Min. of Natural Resources	275,000,000.00	122,944,420.00	223.68
18	Office Establishments	25,000.00	10,000.00	250.00
19	Hospital Management Board	1,375,000.00	507,100.00	271.15
20	Cocoa Revolution Office	26,125,000.00	9,230,316.00	283.03
21	Customary Court of Appeal	4,675,000.00	1,550,530.00	301.51
22	Ministry of Transport	110,000,000.00	29,984,034.80	366.86
23	Ministry of Justice	54,500,000.00	12,993,633.21	419.44
24	Min. of Education, Science and Technology	270,000,000.00	58,800,765.00	459.18
25	Min. of Physical Planning and Urban Develop.	63,750,000.00	10,919,195.00	583.83
26	Ministry of Agriculture	136,967,524.75	18,903,660.00	724.56
27	Min. of Culture And Tourism	4,575,000.00	607,500.00	753.09

S/N	MINISTRIES/DEPTS./PARASTATALS	1st Quarter Target	1st Quarter Actual	% OF PERFORMANCE
28	Ministry of Environment	19,500,000.00	2,450,000.00	795.92
29	Ondo State Signage Agency	82,500,000.00	9,976,213.00	826.97
30	Min. of Works and Infrastructure	165,000,000.00	17,698,150.00	932.30
31	Ministry of Health	15,500,000.00	1,559,000.00	994.23
32	Ministry of Women Affairs and Social Dev.	1,650,000.00	114,500.00	1,441.05
33	Min. of Local Govt and Chieftaincy Affairs	1,500,000.00	70,000.00	2,142.86
34	Pools Betting & Lotteries Board	306,250,000.00	12,745,600.00	2,402.79
35	Ministry of Finance	87,896,445.75	3,563,385.00	2,466.66
36	Ondo State Waste Management Authority	7,025,000.00	245,450.00	2,862.09
37	State Information Technology Agency (SITA)	275,000,000.00	9,566,000.00	2,874.76
38	Government Printing Press	5,000,000.00	120,500.00	4,149.38
39	Government House and Protocol	50,000.00	-	
40	Deputy Governor's office	6,875.00	-	
41	Bureau Of public Procurement (BPP)	1,250,000.00	-	
42	General Administration	357,500.00	-	
43	Ondo State Agric. Bus. Empowerment Centre	5,500,000.00	-	
44	Liaison Office, Abuja	550,000.00	-	
45	Muslim Welfare Board	962,500.00	-	
46	Min. of Regional Integration and Special Duties	150,000.00	-	
47	Inter-Governmental Affairs and Multi. Relation	4,404,391.16	-	
48	House of Assembly Commission	55,000.00	-	
49	Office of Auditor General for Local Govt	33,000,000.00	-	
50	Civil Service Commission	25,000.00	-	
51	Science Technical and Vocational Board	-	1,584,000.00	
52	Ondo State Independent Electoral Comm (ODIEC)	275,000.00	-	
53	Consumer Protection Committee	2,500,000.00	-	
54	Office Of Public Utilities	27,000.00	-	
55	Ondo State Agency for Road Maint. & Cons.(OSAMCO)	2,000,000.00	-	
56	Min of Youth Development and Sports	-	15,000.00	
57	Ondo State Library Board	82,500.00	-	

S/N	MINISTRIES/DEPTS./PARASTATALS	1st Quarter Target	1st Quarter Actual	% OF PERFORMANCE
58	Board for Adult, Technical & Vocat. Education	1,375,000.00	-	
59	Directorate of Rural and Community Development	1,110,000.00	-	
60	Forestry Staff Training School, Owo	-	2,479,625.00	
61	Fire Services	-	130,000.00	
62	Education Endowment Levy	-	7,617.73	
63	Ministry of Finance/Accountant General	-	176,917,681.79	
64	Education Endowment Fund	-	111,688,460.25	

TABLE 2: Details of MEDAs First Quarter Recurrent and Capital Expenditure

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
S/N	SECTOR/MDAs/INSTITUTIONS	BUDGET	ACTUAL	BUDGET	ACTUAL
A	ECONOMIC SECTOR				
A1	AGRIC SUB SECTOR				
1	Ministry of Natural Resources	705,156,067.90	144,037,931.46	400,000,000.00	-
2	Ondo State Afforestation Project	10,000,000.00	-	-	-
3	Ondo State Rural Access and Mobility Project (Community Based Urban Development Project)	8,000,000.00	900,000.00	2,510,000,000.00	-
4	Accelerated Poverty Alleviation Agency (APAA)	-	-	-	-
5	Ministry of Agriculture	532,187,133.53	96,575,778.62	1,583,000,000.00	4,093,400.00
6	Forestry Training School, Owo	1,800,000.00	122,142.00	-	-
7	Agric Development Project	288,457,989.56	61,039,715.17	448,355,000.00	2,032,000.00
8	Agric Input and Supply Agency	67,715,733.63	16,149,484.14	50,000,000.00	1,820,000.00
9	Agroclimatology & Ecological Project	6,600,000.00	825,000.00	15,000,000.00	-
10	Cocoa Revolution Office	8,000,000.00	750,000.00	350,400,000.00	-
11	Fadama Project	9,000,000.00	1,500,000.00	-	-
12	Ondo State UN-REDD+ Project	10,500,000.00	1,500,000.00	-	-
	Ondo State Agri-Business Empowerment Centre (OSAEC)	7,600,000.00	900,000.00	2,826,600,000.00	
	SUB TOTAL: Agric-sub sector	1,655,016,924.62	324,300,051.39	8,183,355,000.00	7,945,400.00
A2	TRADE AND INDUSTRY SUB SECTOR			-	
13	Ministry of Commerce, Industries and Cooperatives	129,164,515.81	41,559,173.95	820,000,000.00	3,300,000.00
14	Consumer Protection Committee	6,500,000.00	562,500.00	10,000,000.00	-
15	Micro Credit Agency	48,245,182.82	13,542,287.23	20,000,000.00	-
16	Co-operative College, Akure	-	-	-	-
17	Ministry of Employment and Productivity	-	-	-	-
18	Ondo State Investment Promotion Agency (ONDIPA)	200,000,000.00	-	1,200,000,000.00	6,051,675.00
	Free Trade Zone	-	1,609,925.34	-	-
19	Ministry of Culture and Tourism	233,360,520.69	31,761,983.53	100,000,000.00	-
	SUB TOTAL: Trade and Industry Sub-Sector	617,270,219.32	89,035,870.05	2,150,000,000.00	9,351,675.00
A3	INFRASTRUCTURAL SUB SECTOR			-	
20	Office of Transport	435,482,935.94	68,026,195.53	706,600,000.00	-
21	Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	6,000,000.00	750,000.00	-	-

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
S/N	SECTOR/MDAs/INSTITUTIONS	BUDGET	ACTUAL	BUDGET	ACTUAL
22	Ministry of Works and Infrastructure	449,605,834.16	90,875,813.75	23,523,060,000.00	2,256,506,651.88
23	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	50,000,000.00	6,999,300.00	450,000,000.00	106,464,860.80
24	Ondo state electeicity board(oseb)	592,181,377.29	36,481,640.02	950,000,000.00	1,981,333.33
25	Ondo State Water Corporation	679,083,774.40	111,616,959.60	3,309,039,360.00	-
26	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	53,489,373.93	11,742,972.66	2,586,505,660.00	693,500.00
27	Ondo State Development and Property Corporation	136,632,918.48	29,986,932.77	200,000,000.00	-
28	Direct Labour Agency	8,000,000.00	1,050,000.00	20,000,000.00	-
29	Ministry of Lands and Housing	212,217,871.11	52,759,958.36	1,000,000,000.00	-
30	Ministry of Physical Planning and Urban Development	174,569,059.10	29,532,272.75	242,000,000.00	1,410,000.00
31	Office of Public Utilities	38,000,000.00	3,499,998.00	200,000,000.00	-
	SUB TOTAL: Infrastructure	2,835,263,144.41	443,322,043.44	33,187,205,020.00	2,367,056,346.01
A4	PUBLIC FINANCE SUB SECTOR			-	
32	Ondo State Bureau of Statistics	140,809,343.82	16,110,235.64	150,000,000.00	2,496,000.00
33	Board of Internal Revenue	1,904,716,162.36	263,988,158.47	544,900,000.00	484,426,815.79
34	Ministry of Economic Planning and Budget	869,657,022.02	71,325,895.72	1,521,079,067.32	-
35	Budget Office	24,000,000.00	3,000,000.00	-	-
36	Manpower Development	12,000,000.00	1,500,000.00	-	-
	Monitoring and Evaluation (MEMIS Project) Office	15,000,000.00	3,750,000.00	-	-
37	Project and Price Monitoring Unit (PPMU)/Bureau of Public Procurement	15,000,000.00	1,687,500.00	67,000,000.00	444,000.00
38	State Information Technology Agency (SITA)	125,862,788.77	19,306,055.13	352,000,000.00	-
39	State Information Technology Agency (SITA) Area Offices	6,700,000.00	1,350,000.00	-	-
40	Office of the State Auditor General	424,867,855.33	59,531,821.04	15,000,000.00	-
41	Office of Auditor General for Local Government	88,593,322.71	17,668,822.92	8,000,000.00	-
42	Pools Bettings and Lotteries Board	12,000,000.00	620,571.00	10,000,000.00	-
43	Ministry of Finance	5,758,505,124.34	2,228,849,431.17	5,145,800,000.00	11,555,500.00
44	Expenditure Office	24,000,000.00	4,998,000.00	-	-
	State Finance	12,000,000.00	3,000,000.00	-	-
45	Debt Management Office	18,000,000.00	3,600,000.00	10,000,000.00	-

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
S/N	SECTOR/MDAs/INSTITUTIONS	BUDGET	ACTUAL	BUDGET	ACTUAL
46	Office of the Accountant General	439,637,099.85	53,200,000.00	600,000,000.00	13,331,600.00
47	Youth Employment and Social Support Operations (YESSO)	12,000,000.00	1,500,000.00	2,573,056,567.00	-
	SUB TOTAL: Public Finance	9,903,348,719.20	2,754,986,491.09	10,996,835,634.32	512,253,915.79
	TOTAL ECONOMIC SECTOR	15,010,899,007.55	3,611,644,455.97	54,517,395,654.32	2,896,607,336.80
B	SOCIAL SERVICES SECTOR:			-	
B1	EDUCATION SUB SECTOR			-	
48	Zonal Teaching Service Commission, Owena	3,200,000.00	-	2,000,000.00	-
49	Zonal Teaching Service Commission, Owo	3,200,000.00	-	2,000,000.00	-
50	Ondo State Scholarship Board	51,156,599.42	9,580,750.42	250,000,000.00	-
51	Board of Adult, Technical and Vocational Education	613,417,085.16	94,087,744.48	100,000,000.00	-
52	University Teaching Hospital	-	-		-
53	Zonal Teaching Service Commission, Akure	3,200,000.00	750,000.00	2,000,000.00	-
54	Zonal Teaching Service Commission, Ikare	3,200,000.00	750,000.00	2,000,000.00	-
55	Zonal Teaching Service Commission, Irele	3,200,000.00	750,000.00	2,000,000.00	-
56	Zonal Teaching Service Commission, Odigbo	3,200,000.00	750,000.00	2,000,000.00	-
57	Zonal Teaching Service Commission, Oka	3,200,000.00	750,000.00	3,000,000.00	-
58	Zonal Teaching Service Commission, Okitipupa	3,200,000.00	750,000.00	2,000,000.00	-
59	Zonal Teaching Service Commission, Ondo	3,200,000.00	750,000.00	2,000,000.00	-
60	Ministry of Education, Science and Technology	2,008,991,934.51	277,800,044.55	1,200,000,000.00	1,550,000.00
61	Zonal Education Offices	6,000,000.00	642,774.00	-	-
62	Ondo State Education Endowment Fund Office	1,200,000.00	300,000.00	-	-
63	State Universal Basic Education Board (SUBEB) Headquarters	626,504,075.05	76,403,114.56	5,570,352,058.54	10,803,040.00
64	State Universal Basic Education Board (Subeb) Zonal Office	28,000,000.00	6,047,799.00	-	-
65	Mega Schools	25,000,000.00	3,795,000.00	-	-
66	Ondo State Library Board	41,943,557.09	9,723,105.41	60,000,000.00	-
67	Rufus Giwa polytechnic, Owo	2,700,000,000.00	598,539,000.00	80,000,000.00	-
68	Adekunle Ajasin University, Akungba Akoko	1,902,000,000.00	446,250,000.00	200,000,000.00	-
69	Ondo State University of Science and Technology, Okitipupa	800,000,000.00	126,000,000.00	400,000,000.00	-
70	Teaching Service Commission	15,656,999,729.95	3,722,248,916.34	15,000,000.00	-

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
S/N	SECTOR/MDAs/INSTITUTIONS	BUDGET	ACTUAL	BUDGET	ACTUAL
	University of Medical Science Teaching Hospital	400,000,000.00	-	1,200,000,000.00	-
71	Ondo State University of Medical Sciences	722,000,000.00	135,000,000.00	400,000,000.00	-
	SUB TOTAL: Education Sub-sector	25,612,012,981.18	5,511,668,248.76	9,494,352,058.54	12,353,040.00
B2	HEALTH SUB SECTOR			-	
72	Ondo State Agency for the Control of Aids (ODSACA)	7,500,000.00	600,000.00	135,000,000.00	970,875.00
73	Primary Health Care Management Board	393,241,576.38	91,038,800.68	3,665,600,000.00	-
74	Hospital Management Board	7,483,472,007.06	2,169,917,057.74	150,000,000.00	-
75	School of Nursing	-	-		-
76	School of Midwifery	-	-		-
77	School of Health Technology	2,700,000.00	675,000.00	34,000,000.00	-
78	Emergency Medical Services Agency	96,900,000.00	2,640,000.00	30,000,000.00	1,650,000.00
79	Board of Alternative Medicine	5,000,000.00	300,000.00	2,000,000.00	-
80	Neuro-Psychiatric Specialist Hospital	7,000,000.00	1,749,000.00	20,000,000.00	-
81	Ministry of Health	690,497,471.35	138,181,542.56	2,405,000,000.00	15,000,000.00
	SUB TOTAL: Health Sub-Sector	8,686,311,054.79	2,405,101,400.98	6,441,600,000.00	17,620,875.00
B3	SOCIAL AND COMMUNITY DEV. SUB SECTOR			-	
82	Ondo State Football Development Agency	700,000,000.00	135,000,000.00	100,000,000.00	-
83	Ministry of Youth and Sports Development	152,773,032.95	14,382,460.50	62,500,000.00	-
84	Ministry of Women Affairs and Social Development	588,199,289.21	40,758,160.28	40,000,000.00	-
85	Agency for the Welfare of the Physically Challenged Persons	38,000,000.00	1,362,500.00	39,000,000.00	-
86	Ondo State Sports Council	365,382,264.51	79,014,002.29	20,000,000.00	-
87	Ondo State Football Academy	60,000,000.00	-	-	-
88	Ondo State Community and Social Development Agency	22,200,000.00	12,871,905.43	510,000,000.00	-
89	Directorate of Rural and Community Development	27,000,000.00	3,900,000.00	1,128,900,000.00	-
	SUB TOTAL: Social and Community Dev. Sub-Sector	1,953,554,586.67	287,289,028.50	1,900,400,000.00	-
B4	Environment and Sewage Management Sub-Sector			-	-
90	Ondo State Waste Management	251,687,783.66	50,619,725.85	370,000,000.00	42,566,000.00
91	Ondo State Waste Management Authority Area Office Ondo	-	-		-
92	Ministry of Environment	217,038,666.78	39,679,170.31	1,900,000,000.00	150,000.00
	New Map Project Office	5,000,000.00	1,125,000.00	-	
93	Environmental Task Force	-	-		-

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
S/N	SECTOR/MDAs/INSTITUTIONS	BUDGET	ACTUAL	BUDGET	ACTUAL
	SUB TOTAL: Environment and Sewage Management	473,726,450.44	91,423,896.16	2,270,000,000.00	42,716,000.00
	TOTAL SOCIAL SERVICES SECTOR:	36,725,605,073.08	8,295,482,574.40	20,106,352,058.54	72,689,915.00
C	LAW AND JUSTICE SECTOR			-	
C1	Administration of Justice			-	
94	ONDO STATE JUDICIARY	1,511,783,260.89	406,848,830.83	918,000,000.00	30,000,000.00
95	ONDO STATE JUDICIAL SERVICE COMMISSION	97,717,740.27	6,750,000.00	22,000,000.00	-
96	OFFICE OF HONOURABLE CHIEF JUDGE	40,000,000.00	5,400,000.00	-	-
97	JUDICIARY DIVISION	30,000,000.00	4,553,571.00	-	-
98	Mobile Court	-	-	-	-
99	MINISTRY OF JUSTICE	310,801,577.64	60,695,875.54	150,000,000.00	-
100	ONDO STATE LAW COMMISSION	24,136,772.36	4,333,422.62	80,000,000.00	-
101	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	8,000,000.00	1,800,000.00	-	-
102	High Court	-	-	-	-
103	CUSTOMARY COURT OF APPEAL	614,677,468.24	8,436,000.00	5,000,000.00	1,970,000.00
104	Customary Court of appeal-judicial divisions	14,000,000.00	3,375,000.00	-	-
105	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	20,000,000.00	4,725,000.00	-	-
	TOTAL: LAW AND JUSTICE SECTOR	2,671,116,819.40	506,917,699.99	1,175,000,000.00	31,970,000.00
D	ADMINISTRATION SECTOR			-	
D1	General Administration Sub – Sector			-	
106	Governor's Office-Government House and Protocol	2,790,801,719.23	286,697,846.01	200,000,000.00	9,937,462.40
107	Deputy Governor's Office	542,573,478.13	59,505,530.05	2,178,000,000.00	-
108	Office of Senior Special Assistants to the Governor	54,000,000.00	1,500,000.00	-	-
109	Office of the Special Advisers to the Governor	45,000,000.00	33,000,000.00	-	-
110	Office of A.D.C and C.S.O	-	-	-	-
111	Ondo State Boundary Commission	22,100,000.00	562,500.00	5,000,000.00	-
112	Nigeria Security and Civil Defence Corps	2,000,000.00	348,600.00	-	-
113	Office of the Head of Service	48,000,000.00	7,800,000.00	10,000,000.00	-
114	Senior Staff Club	2,500,000.00	525,000.00	-	-
115	Public Service Training Institute	29,400,000.00	2,439,900.00	20,000,000.00	-
116	Office of Establishments	517,414,978.89	47,208,198.71	14,450,000.00	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		BUDGET	ACTUAL	BUDGET	ACTUAL
117	Office of the Secretary to State Government (SSG)	12,000,000.00	2,250,000.00	-	-
118	E-Personel Administration Salary System (e-PASS) Office	4,350,000.00	300,000.00	-	-
119	General Administration	312,613,823.69	22,125,468.71	1,290,000,000.00	297,343,961.57
120	Political and Economic Affairs Department	1,015,789,204.39	342,132,759.12	-	-
121	State Emergency Management Agency (SEMA)	-	-	300,000,000.00	-
122	Cabinet and Special Services Department	113,528,731.76	25,044,872.23	7,000,000.00	-
123	Liaison Office, Lagos	120,814,592.56	4,211,937.39	12,000,000.00	-
124	Liaison Office, Abuja	77,113,811.20	8,340,312.91	5,000,000.00	-
125	Service Matters Department	165,000,000.00	1,800,000.00	5,000,000.00	-
126	Ministry of Regional Integration and Special Duties	66,892,247.63	8,392,578.09	150,000,000.00	-
127	Fire Services	5,400,000.00	750,000.00	-	-
128	Public Complaint Commission/Ombudsman	-	-	-	-
129	Ondo State Pensions Transitional Department	50,224,074.06	11,645,663.62	221,500,000.00	-
130	Muslim Welfare Board	44,500,000.00	3,399,000.00	85,000,000.00	-
131	Christian Welfare Board	55,000,000.00	3,390,000.00	12,000,000.00	-
132	Civil Service Commission	121,103,401.62	24,848,440.02	13,000,000.00	-
133	Ondo State Independent Electoral Commission (ODIEC)	79,231,920.10	19,403,085.84	1,500,000,000.00	852,500.00
134	Ondo State Independent Electoral Commission (ODIEC) Area Offices	10,800,000.00	498,000.00	-	-
135	Ministry of Local Government and Chieftaincy Affairs	145,715,554.90	15,664,310.87	29,000,000.00	-
136	Local Government Service Commission	3,100,000.00	450,000.00	8,000,000.00	-
137	Inter-Governmental Affairs and Multilateral Relations	29,000,000.00	637,500.00	6,522,722,400.00	-
138	Nigerian Legion	3,000,000.00	630,000.00	-	-
139	Consolidated Revenue Fund Charges	18,159,449,200.00	3,679,415,545.89	-	-
140	Personnel Arrears/CRFC	163,230,747.22	-	-	-
141	Provision for Other grants and Loans/Personnel Buffer	-	-	-	-
142	Government Quarters Management Office	4,500,000.00	600,000.00	-	-
143	State Pension Commission	52,941,005.33	14,716,865.97	53,000,000.00	-
144	SA on Youths and Student Affairs	-	-	-	-

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
S/N	SECTOR/MDAs/INSTITUTIONS	BUDGET	ACTUAL	BUDGET	ACTUAL
	Industrial and Labour Relation Office/Office of Labour and Union Matters	16,000,000.00	1,999,800.00	-	-
	SA on Multilateral Relations	-	-	-	-
	Deputy Chief of Staff	-	-	-	-
	SUB TOTAL: General Administration	24,885,088,490.71	4,632,233,715.43	12,640,672,400.00	308,133,923.97
D2	LEGISLATIVE SUB-SECTOR			-	
145	State House of Assembly	3,279,880,669.09	297,737,162.56	981,140,000.00	-
146	House of Assembly Commission	109,090,478.59	13,290,248.74	20,349,000.00	-
147	Offices of the Speaker	96,000,000.00	12,600,000.00	-	-
					-
148	Office of the deputy speaker	79,500,000.00	10,433,250.00	-	
149	Public Account secretariat	8,000,000.00	-	-	-
	SUB TOTAL: Legislative	3,572,471,147.68	334,060,661.30	1,001,489,000.00	-
D3	INFORMATION SUB-SECTOR			-	
150	Ondo State Radiovision Corporation	284,723,179.60	32,496,322.38	370,000,000.00	-
151	Ministry of Information and Orientation	461,137,591.03	87,642,434.37	150,000,000.00	-
152	Orange FM	80,317,895.10	16,518,804.22	70,000,000.00	10,687,500.00
153	Government Printing Press	10,800,000.00	450,000.00	7,000,000.00	-
154	Ondo State Signage Agency	20,000,000.00	600,000.00	60,000,000.00	-
155	Owena Press	130,000,000.00	18,482,800.00	15,000,000.00	-
	SUB TOTAL: Information	986,978,665.73	156,190,360.97	672,000,000.00	10,687,500.00
	TOTAL: ADMINISTRATION	29,444,538,304.12	5,122,484,737.70	14,314,161,400.00	318,821,423.97
	GRAND TOTAL	83,852,159,204.15	17,536,529,468.06	90,112,909,112.86	3,320,088,675.77