

**2020 FIRST QUARTER BUDGET APPRAISAL**

**BY**

**MONITORING & EVALUATION DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING & BUDGET**

**April, 2020**

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**FOREWARD**

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

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

The 2020 First Quarter Budget Implementation Appraisal report was prepared in compliance with the Ondo State Fiscal Responsibility Law (FRL,2017) to further promote transparency and accountability in governance. The report provides detailed analysis and track record of government activities for the year 2020 first quarter.

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

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

**Pastor Emmanuel Igbasan**

*Honourable Commissioner,*

*Ministry of Economic Planning & Budget,*

*Alagbaka, Akure.*

**PREFACE**

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

The 2020 Budget named **‘Budget of Growth’** was closely linked to the Strategic Development and Policy Implementation Plan document tagged the **‘Blueprint to Progress’** of this administration and the budget was largely the products of inputs garnered during the town hall meetings with various Stakeholders across the State.

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

I appreciate the effort of the Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget for producing this report within the Fiscal Responsibility Law (FRL, 2017) stipulated timeline and wish them every success as they continue to carry out this important function.

**O. Bunmi Alade,** FCTI, FCA

*Permanent Secretary,*

*Ministry of Economic Planning & Budget,*

*Alagbaka, Akure, Ondo State.*

**EXECUTIVE SUMMARY**

The 2020 Budget themed “**Budget of Growth**” was designed to consolidate on the achievements of the previous budgets by focusing on continuous provision and maintenance of key infrastructures in various sectors of the economy to further stimulate growth, support the private sector to create more jobs and improve the overall well-being of Ondo State residents.

The State approved a total budget of N187.859 billion for 2020 fiscal year. The budget was broken down into N10.508 billion for Debt Servicing, Statutory Transfers N14.180 billion, Recurrent Expenditure N82.700 billion and N80.470 billion for Capital Expenditure.

The revenue side of the budget for the first quarter recorded total receipts of N24.974 billion against proposed target of N46.965 billion, representing 53.2% performance level for the quarter while the corresponding 2019 first quarter actual of N23.722 billion recorded a performance of 48.9%.The breakdown of the 2020 first quarter revenue showed Internally Generated Revenue (IGR) was N6.245 billion. Revenue from the Federation Account amounted to N16.506 billion, while revenue from Other sources was N2.224 billion. The overall revenue for the State inclusive of revenue from Revenue Retaining Agencies (RRA) was N26.930 billion, representing 57.3% performance.

On the other hand, the total actual expenditure for the first quarter was N23.63 billion against the proposed estimates of N46.96 billion. This figure depicted overall performance level of 50.3% for the quarter while the corresponding 2019 first quarter actual of N23.70 billion recorded an overall performance of 48.9%. The breakdown of expenditure for the 2020 First Quarter showed that the actual Recurrent expenditure was N15.52 billion, representing 75.0% performance, Debt Repayment N4.81 billion, representing 183%, Statutory Transfer N0.57 billion, representing 16.2%, while the actual Capital expenditure was N2.73 billion, representing 13.6% performance.

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

**CHAPTER ONE**

**1.1 INTRODUCTION**

The 2020 Budget was closely linked with the Cardinal Programmes and Strategic Development/Policy Implementation Plan document of the Arakunrin Oluwarotimi Odunayo Akeredolu (*SAN*) led administration tagged the *Blueprint to Progress* and was designed to consolidate on the achievements of the previous budgets by focusing on continuous provision and maintenance of key infrastructures in various sectors of the economy to further stimulate growth, support the private sector to create more jobs and improve the overall well-being of Ondo State residents. The cardinal programmes are:

**J**- Job creation through agriculture, entrepreneurship and

industrialisation;

**M**- Massive Infrastructural development and maintenance;

**P**- Provision of functional education and technological growth;

**P**- Provision of accessible and qualitative health care and social

service delivery; and

**R**- Rural development and community extension services.

The 2020 First Quarter Budget Implementation Appraisal Report provides insight into the Ondo State Government’s Budget Implementation Performance from January to March, 2020. It presents an overview of budget implementation activities, a brief analysis of the macroeconomic context within which the 2020 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 2020 BUDGET**

The key objectives of 2020 Budget are:

1. To grow Independent Revenue (IR) by a minimum of 20% every year from 2020-2022;
2. To ensure quality human-capital development initiatives through continuous improvement in access to, and quality of public services, which include education and health care delivery systems at all levels. Inherent in this is the resolve of government to promote gender equality and inclusive development;
3. To pursue initiatives that would continue to generate economic growth and guarantee security; and
4. To broaden governance reforms; particularly in the areas of Policy and Strategy, Public Expenditure and Financial Management and Public Service Management.

**1.3 STRATEGIES FOR ACHIEVING THE OBJECTIVES OF 2020 BUDGET**

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

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

**1.4 2020 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 (%) - 2.60

Crude Oil Benchmark price per barrel - $57

Average production (million barrel/day) - 2.00

Inflation Rate (%) - 11.7%

Exchange Rate (N to US$) - 305

**1.5 METHODOLOGY**

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

**1.6 LIMITATIONS**

The limitations encountered during the preparation of the report are:

1. Submission of Returns –Some MEDAs didn’t meet the deadline to which they were expected to submit their returns. This gave unnecessary burden to the Department to meet up with the timeline for the production of the report.
2. Validation of Data –To ensure data integrity, the Department repeatedly validated returns from State Internal Revenue Service (SIRS), Office of the Accountant General (OAG), and other MEDAs.
3. Untimely Release of Fund – Untimely release of fund is still a critical challenge to the timely production of the report.

**CHAPTER TWO**

**REVENUE PROFILE AND ANALYSIS**

**2.1 2020 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 2020.

**Table 2.1: 2020 First Quarter Revenue Details**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | REVENUE SOURCES | 2020 Approved Target | First Quarter Target | First Quarter Actual | Performance |
| (A) | **Revenue from Federation Account** | **₦** | **₦** | **₦** | **(%)** |
| i. | Statutory Allocation | 40,267,804,826.14 | 10,066,951,206.54 | 9,084,840,859.17 | 90.24 |
| ii. | Share of Value Added Tax | 14,605,565,583.00 | 3,651,391,395.75 | 3,261,825,993.23 | 89.33 |
| iii. | Mineral Derivation Fund | 13,399,732,605.00 | 3,349,933,151.25 | 3,870,499,526.87 | 115.54 |
| iv. | Budget Support Facility | 0.00 | 0.00 | 0.00 | 0.00 |
| v. | Gain on Foreign Exchange | 100,000,000.00 | 25,000,000.00 | 27,639,629.68 | 110.56 |
| vi. | Excess Petroleum Profit Tax | 1,000,000,000.00 | 250,000,000.00 | 0.00 | 0.00 |
| vii. | Excess Crude/Additional Fund | 4,660,437,098.00 | 1,165,109,274.50 | 111,954,589.20 | 9.61 |
| viii. | Refund on Federal Roads | 5,000,000,000.00 | 1,250,000,000.00 | 0.00 | 0.00 |
| ix. | Forex Account Stabilization/Excess Charges Refund | 500,000,000.00 | 125,000,000.00 | 149,255,122.95 | 119.40 |
| x. | Withholding Tax Refund From FGN | 8,484,953,737.00 | 2,121,238,434.25 | 0.00 | 0.00 |
|  | **Sub-total** | **88,018,493,849.14** | **22,004,623,462.29** | **16,506,015,721.10** | **75.01** |
| (B) | **Independent Revenue** |  |  |  |  |
| i. | BIR | 20,138,462,902.00 | 5,034,615,725.50 | 5,144,794,417.71 | 102.19 |
| ii. | MEDAs | 9,969,152,098.00 | 2,492,288,024.50 | 1,099,969,437.15 | 44.13 |
|  | **Sub-total without RRA** | **30,107,615,000.00** | **7,526,903,750.00** | **6,244,763,854.86** | **82.97** |
| iii. | Revenue Retaining Agencies (RRA) | 0.00 | 0.00 | 1,955,955,863.38 | 0.00 |
|  | **Sub-total with RRA** | **30,107,615,000.00** | **7,526,903,750.00** | **8,200,719,718.24** | **108.95** |
| (C) | **Other Revenue Sources** |  |  |  |  |
| i. | Cash Reserve/Roll-Over Fund | 4,500,000,000.00 | 1,125,000,000.00 | 706,000,000.00 | 62.76 |
| ii. | Long Term Borrowings | 32,075,597,970.00 | 8,018,899,492.50 | 1,017,630,727.95 | 12.69 |
| iii. | Grants from Donor Agencies | 7,749,543,453.86 | 1,937,385,863.47 | 0.00 |  |
| iv. | Short Term Borrowings/Domestic Loan | 25,407,275,000.00 | 6,351,818,750.00 | 500,000,000.00 | 7.87 |
|  | **Sub-total** | **69,732,416,423.86** | **17,433,104,105.97** | **2,223,630,727.95** | 12.76 |
|  | **Total** | **187,858,525,273.00** | **46,964,631,318.25** | **26,930,366,167.29** | **57.34** |
|  | Less (RRA) | 0.00 | 0.00 | 1,955,955,863.38 | 0.00 |
|  | **GRAND TOTAL** | **187,858,525,273.00** | **46,964,631,318.25** | **24,974,410,303.91** | **53.18** |

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

**Figure 2.1: Bar Chart Showing 2020 First Quarter Revenue Performance**

Table 2.1 and figure 2.1 showed that the revenue target for the 2020 first quarter was N46.965 billion and the total actual revenue was N24.974 billion, which represents 53.2% performance level. This shows an increase of N1.252 billion over the corresponding figure of N23.722 billion recorded in the 2019 first quarter with 48.9% performance.

The 2020 first quarter revenue increased to N26.930 billion when N1.956 billion actual revenue generated by the Revenue Retaining Agencies was added, representing overall performance of 57.3% for the quarter.

**Table 2.2: Breakdown of 2020 First Quarter Long-Term Borrowings/Credit**

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF DONOR/DEVELOPMENT PARTNER | NAME OF PROGRAMME/PROJECT | ACTUAL DRAW-DOWN (Jan-Mar) |
| 1 | World Bank IDA CREDIT | Nigerian State Health Investment Project(NSHIP | 510,388,206.08 |
| 2 | World Bank IDA CREDIT | Community and Social Development Project Additional Finance(CSDP-AF) | 281,718,554.87 |
| 3 | World Bank IDA CREDIT | Youth Employment Social Support Operation(YESSO) | 185,523,967.00 |
| 4 | World Bank IDA CREDIT/French Development Agency | Rural Access and Agricultural Marketing Project | 0.00 |
| 5 | World Bank IDA CREDIT | Nigerian Erosion and Watershed Management Project(NEWMAP) | 40,000,000.00 |
| 6 | Agence Francaise De Development(AfD)/World Bank Grant | National Urban Water Sector | 0.00 |
|  | **GRAND TOTAL** |  | **1,017,630,727.95** |

**2.2 Revenue Categories**

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

**Figure 2.2: Bar Chart Showing First Quarter Revenue Categories**

Figure 2.2 depicts the performance of Revenue Categories for the first quarter of 2020. At the end of the quarter, actual revenue from the Federation Account amounted to N16.506 billion against a target of N22.005 billion representing 75.0% performance, Independent Revenue without RRA was N6.245 billion against a target of N7.527 billion representing 83.0%, and the performance rose to 109.0% when the RRA figures were added. While the Revenue from Other Sources amounted to N2.224 billion against a target of N17.443 billion representing 12.8% 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. Out of the total actual revenue of N24.974 billion realised for the first quarter, Independent Revenue accounted for 25% (less RRA), Revenue from Other Sources 9%, while revenue from Federation Account was 66%.

**Table 2.3: Comparison of 2019 & 2020 First Quarter Revenue Performance**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| S/N | Revenue Categories | 2020 First Quarter actual  ₦ | Performance  % | 2019 First Quarter Actual  ₦ | Performance  % | Difference  ₦ |
|
|
|
| 1 | **Revenue From Federation Account** | 16,506,015,721.10 | 75 | 16,151,499,188.94 | 67.8 | 354,516,532.20 |
| 2 | **Independent Revenue (IGR)** | 6,244,763,854.86 | 83 | 3,435,573,968.70 | 54.7 | 2,809,189,886.16 |
| 3 | **Other Revenue Sources** | 2,223,630,727.95 | 12.8 | 4,134,490,638.17 | 22.5 | (1,910,859,910.22) |
|  | **Total** | **24,974,410,303.91** | **53.2** | **23,721,563,795.81** | **48.9** | **1,252,846,508.14** |

Table 2.3 shows the comparison between 2019 and 2020 first quarter revenue performances. Revenue from Federation Account increased slightly when compared with the corresponding 2019 figure while Independent Revenue increased significantly over the 2019 first quarter figure. However, revenue from Other Sources decreased in the 2020 first quarter.

**Table 2.4: Comparison of 2019 & 2020 Independent Revenue Performance**

|  |  |  |
| --- | --- | --- |
| COMPONENTS | 2020 | 2019 |
| Internal Revenue Service (IRS) | 5,144,794,417.71 | 2,583,033,502.67 |
| Ministries, Extra-Ministerial Departments & Agencies (MEDAs) | 997,602,021.15 | 740,844,388.05 |
| Education Endowment Fund (EEF) | 102,367,416.00 | 111,696,077.98 |
| Total (Without RRA) | **6,244,763,854.86** | **3,435,573,968.70** |
| Revenue Retaining Agencies (RRA) | 1,955,955,863.38 | 1,762,525,029.57 |
| Grand-Total | **8,200,719,718.24** | **5,198,098,998.27** |

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

Table 2.4 shows the comparison between 2019 and 2020 first quarter Independent Revenue components. Revenue generated by Ondo State Internal Revenue Service (IRS) increased significantly in 2020 first quarter when compared to the corresponding 2019 figure. Revenue generated by MEDAs and RRAs also increased but slightly in 2020 first quarter when compared to the corresponding 2019 figure while Education Endowment Fund (EEF) recorded a slight decrease in 2020 first quarter when compared to the corresponding quarter of 2019.

**CHAPTER THREE**

**EXPENDITURE PROFILE AND ANALYSIS**

**3.1 2020 FIRST QUARTER EXPENDITURE**

Table 3.1 shows the details of the 2020 first quarter estimates and actual expenditures.

**Table 3.1: Summary of First Quarter Expenditures**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| S/N | EXPENDITURE DETAILS | 2020 APPROVED ESTIMATES | FIRST QUARTER ESTIMATES | FIRST QUARTER ACTUAL | PERFORMANCE LEVEL % |
| 1 | PERSONNEL COST | 40,000,000,000.00 | 10,000,000,000.00 | 9,331,599,031.01 | 93.32 |
| 2 | OVERHEAD COST | 4,769,143,402.00 | 1,192,285,850.50 | 669,454,759.72 | 56.15 |
| 3 | SPECIAL PROGRAMME | 16,601,691,541.00 | 4,150,422,885.25 | 1,645,996,506.37 | 39.66 |
| 4 | GRANTS AND CONTRIBUTIONS | 8,429,500,000.00 | 2,107,375,000.00 | 1,203,077,400.00 | 57.09 |
| 5 | SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS | 12,900,000,000.00 | 3,225,000,000.00 | 2,665,420,071.42 | 82.65 |
| A | **TOTAL RECURRENT EXPENDITURE** | **82,700,334,943.00** | **20,675,083,735.75** | **15,515,547,768.52** | 75.04 |
|  | DEBT SERVICE/REPAYMENT | 10,508,246,933.90 | 2,627,061,733.48 | 4,809,763,398.27 | 183.09 |
| B | **DEBT SERVICE/REPAYMENT** | **10,508,246,933.90** | **2,627,061,733.48** | **4,809,763,398.27** | 183.09 |
|  | STATUTORY TRANSFERS |  |  |  |  |
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 2,720,007,030.55 | 680,001,757.64 | 88,805,358.76 | 13.06 |
| 2 | TRANSFER TO OSOPADEC | 5,359,893,041.97 | 1,339,973,260.49 |  | 0.00 |
| 3 | TRANSFER TO INTERNAL REVENUE SERVICES | 6,100,000,000.00 | 1,525,000,000.00 | 484,111,050.26 | 31.74 |
| C | **TOTAL STATUTORY TRANSFER** | **14,179,900,072.52** | **3,544,975,018.13** | **572,916,409.02** | 16.16 |
|  | CAPITAL EXPENDITURE |  | - |  |  |
| 1 | MEDAs/INSTITUTIONS | 80,470,043,323.58 | 20,117,510,830.90 | 2,730,548,940.11 | 13.57 |
| D | **TOTAL CAPITAL EXPENDITURE** | **80,470,043,323.58** | **20,117,510,830.90** | **2,730,548,940.11** | 13.57 |
|  | **GRAND TOTAL (A+B+C+D)** | **187,858,525,273.00** | **46,964,631,318.25** | **23,628,776,515.92** | **50.31** |

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

**Figure 3.1: Bar Chart Showing First Quarter Estimate & Actual Total Expenditure**

Figure 3.1 above compares the total actual expenditure for the first quarter of year 2020 with the quarter estimate. The total actual expenditure for the first quarter was ₦23.629 billion against the proposed estimates of N46.965 billion. This represents a 50.3% overall performance level for the quarter while the corresponding 2019 first quarter actual of N23.696 billion recorded an overall performance of 48.9%.

**Figure 3.2: Bar Chart Showing First Quarter Expenditure Classifications**

Figure 3.2 shows the expenditure classifications for the first quarter of the year 2020 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 N15.516 billion against the proposed estimates of N20.675 billion, representing 75.0% performance level while the corresponding 2019 first quarter actual of N17.537 billion depicted a performance of 83.7%.

The first quarter estimates for Debt Repayment was N2.627 billion. At the end of the quarter, actual Debt Repayment figure furnished by the Debt Management Office was N4.810 billion, showing a 183.1% performance level for the quarter while the corresponding 2019 first quarter actual of N1.910 billion recorded a performance of 73.7%.

In similar manner, the proposed estimates for Statutory Transfer for the 2020 first quarter was N3.545 billion. At the end of the quarter, actual Statutory Transfer was N0.573 billion, representing 16.2% performance level for the quarter while the corresponding 2019 first quarter actual of N0.930 billion recorded a performance of 38.9%.

Also, actual Capital Expenditure was N2.731 billion against the quarter estimates of N20.118 billion, performing at 13.6% level while the corresponding 2019 first quarter actual of N3.320 billion recorded a performance of 14.7%.

**3.2. SHARE OF 2020 FIRST QUARTER EXPENDITURE**

Table 3.2 and figure 3.3 showed that the sum of N23.629 billion was recorded as the actual total expenditure for the first quarter of the year 2020. Specifically, the share of actual Recurrent Expenditure was 66%, Debt Repayment 20%, Statutory Transfer 2% and 12% as actual Capital Expenditure for the quarter. The corresponding 2019 first quarter share revealed that actual Recurrent Expenditure was 74%, Debt Repayment 8%, Statutory Transfer 4% and 14% as actual Capital Expenditure.

**Table 3.2 Comparison of Share of 2020 and 2019 First**

**Quarter Expenditure**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| S/N | Expenditure Classification | 2020 Actual Expenditure | 2020 Share to Total Expenditure  % | 2019 Actual Expenditure | 2019 Share to Total Expenditure  % |
| 1 | Recurrent Expenditure | 15,515,547,768.52 | 66 | 17,536,529,468.06 | 74 |
| 2 | Capital Expenditure | 2,730,548,940.11 | 12 | 3,320,088,675.77 | 14 |
| 3 | Debt Service/Repayment | 4,809,763,398.27 | 20 | 1,909,693,467.75 | 8 |
| 4 | Statutory Transfer | 572,916,409.02 | 2 | 929,981,706.94 | 4 |
| TOTAL | | **23,628,776,515.92** | **100** | **23,696,293,318.5274** | **100** |

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

* 1. **RECURRENT EXPENDITURE ANALYSIS**

Further analysis of Recurrent Expenditure for the 2020 First quarter is shown in table 3.3 and figure 3.4.

**Table 3.3: Details of First Quarter Recurrent Expenditure Components**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| S/N | EXPENDITURE DETAILS | 2020 APPROVED ESTIMATES | FIRST QUARTER ESTIMATE | FIRST QUARTER ACTUAL | PERFORMANCE LEVEL % |
| 1 | PERSONNEL COST | 40,000,000,000.00 | 10,000,000,000.00 | 9,331,599,031.01 | 93.32 |
| 2 | OVERHEAD COST | 4,769,143,402.00 | 1,192,285,850.50 | 669,454,759.72 | 56.15 |
| 3 | SPECIAL PROGRAMME | 16,601,691,541.00 | 4,150,422,885.25 | 1,645,996,506.37 | 39.66 |
| 4 | GRANTS AND CONTRIBUTIONS | 8,429,500,000.00 | 2,107,375,000.00 | 1,203,077,400.00 | 57.09 |
| 5 | SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS | 12,900,000,000.00 | 3,225,000,000.00 | 2,665,420,071.42 | 82.65 |
|  | **TOTAL RECURRENT EXPENDITURE** | **82,700,334,943.00** | **20,675,083,735.75** | **15,515,547,768.52** | **75.04** |

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

**Figure 3.4: Bar Chart Showing First Quarter Estimates & Actual Recurrent Expenditure Components**

Table 3.3 and Figure 3.4 showed the first quarter Recurrent expenditure components for the year 2020. The quarter estimates for Personnel Cost was N10.000 billion, Overhead Cost N1.192 billion, Special Programme N4.150 billion, Grants and Contributions N2.107 billion and N3.225 billion as Social Contributions & Social Benefits.

At the end of the quarter, the actual value and performance level for Personnel Cost was ₦9.332 billion (93.3%), Overhead Cost N0.669 billion (56.2%), Special Programme N1.646 billion (39.7%), Grants and Contributions N1.203 billion (57.1%) and N2.665 billion (82.7%) as Social Contributions & Social Benefits.

* 1. **SHARE OF RECURRENT EXPENDITURE COMPONENTS**

The figure 3.5 reveals that out of the first quarter actual Recurrent expenditure of N15.516 billion, Personnel cost accounted for 60%, Overhead Cost 4%, Special Programme 11%, Grants and Contributions 8% and Social Contributions & Social Benefits 17% for the first quarter of the year 2020. The corresponding 2019 first quarter share revealed that Personnel cost was 49%, Overhead Cost 4%, Special Programme 17%, Grants to Parastatals/Subvention 9%, Consolidated Revenue Fund Charges 21% and 0.001% as Grants/Loans.

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

* + 1. **PERSONNEL COST**

With quarter estimates of N10.000 billion, actual Personnel Cost for the 2020 first quarter was N9.332 billion, representing 93.3% performance level for the quarter while the corresponding 2019 first quarter actual of N9.058 billion recorded a performance of 95.2%.

**Figure 3.6: Bar Chart Showing First Quarter Personnel Cost**

**Table 3.4: Comparison of 2020 & 2019 Details of First Quarter Personnel Cost**

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | PERONNEL DETAILS | FIRST QUARTER ACTUAL 2020 | FIRST QUARTER ACTUAL 2019 |
| 1 | CORE CIVIL SERVICE | 4,612,611,671.71 | 4,425,996,391.13 |
| 2 | ADHOC HMB STAFF | 109,982,915.31 | 110,760,798.66 |
| 3 | ADHOC MIN. OF AGRIC STAFF | 4,093,280.44 | 2,664,901.06 |
| 4 | TESCOM (PUB. SECONDARY SCH) | 4,099,691,352.36 | 3,692,273,151.60 |
| 5 | JUDICIARY | 505,219,811.19 | 394,473,830.83 |
|  | **TOTAL** | **9,331,599,031.01** | **8,626,169,073.28** |

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

Table 3.4 shows the detail of Personnel Cost classifications for the first quarter of the year 2020. 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 N4.613 billion, Adhoc HMB Staff N0.110 billion, Adhoc Ministry of Agriculture Staff N0.004 billion, TESCOM Public Secondary School N4.100 billion, and N0.505 billion for the Judiciary.

* + 1. **OVERHEAD COST**

Figure 3.7 compares the quarter estimates for Overhead Cost with the first quarter actual. With proposed estimate of N1.192 billion, actual overhead cost for the quarter was N0.669 billion, representing 56.2% performance level for the quarter, while the corresponding 2019 first quarter actual of N0.744 billion recorded a performance of 66.0%.

**Figure 3.7: Bar Chart Showing First Quarter Overhead Cost**

* + 1. **SPECIAL PROGRAMMES**

The quarterly estimate for this head was N4.150 billion. At the end of the 2020 first quarter the actual expenditure recorded was N1.646 billion, representing 39.7% performance level, while the corresponding 2019 first quarter actual of N3.019 billion recorded a performance of 70.0%.

**Figure 3.8: Bar Chart Showing First Quarter Special Programme**

* + 1. **GRANTS AND CONTRIBUTIONS**

Table 3.5 below shows the 2020 first quarter performance of Grants and Contributions. The quarterly estimate for this head was N2.107 billion. At the end of the quarter, the actual expenditure recorded was N1.203 billion, representing 57.1% performance level.

**Table 3.5: Summary of First Quarter Grants and Contributions**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S/N | ORGANIZATION NAME | | | APPROVED BUDGET | FIRST QUARTER ESTIMATES | | FIRST QUARTER ACTUAL | | PERFORMANCE LEVEL (%) | |
| 1 | Adekunle Ajasin University, Akungba Akoko | | | 2,002,000,000.00 | 500,500,000.00 | | 297,500,000.00 | | 59.44 | |
| 2 | Nigeria Security and Civil Defence Corps | | | 2,000,000.00 | 500,000.00 | | 232,400.00 | | 46.48 | |
| 3 | Nigerian Legion | | | 3,000,000.00 | 750,000.00 | | 420,000.00 | | 56.00 | |
| 4 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) | | | 40,000,000.00 | 10,000,000.00 | | 4,666,200.00 | | 46.66 | |
| 5 | Ondo State Football Academy | | | 50,000,000.00 | 12,500,000.00 | |  | | - | |
| 6 | Ondo State Football Development Agency | | | 700,000,000.00 | 175,000,000.00 | | 108,000,000.00 | | 61.71 | |
| 7 | Ondo State University of Medical Sciences | | | 700,000,000.00 | 175,000,000.00 | | 90,000,000.00 | | 51.43 | |
| 8 | Ondo State University of Science and Technology, Okitipupa | | | 700,000,000.00 | 175,000,000.00 | | 84,000,000.00 | | 48.00 | |
| 9 | Rufus Giwa Polytechnic, Owo | | | 2,600,000,000.00 | 650,000,000.00 | | 399,026,000.00 | | 61.39 | |
| 10 | Senior Staff Club | | | 2,500,000.00 | 625,000.00 | |  | | - | |
| 11 | Ondo State Investment Promotion Agency (ONDIPA) | | | 200,000,000.00 | 50,000,000.00 | |  | | - | |
| 12 | OWENA PRESS | | | 120,000,000.00 | 30,000,000.00 | | 19,232,800.00 | | 64.11 | |
| 13 | Ondo State Radiovision Corporation | | | 60,000,000.00 | 15,000,000.00 | |  | | - | |
| 14 | Ondo State Afforestation Project | | | 0.00 | - | |  | |  | |
| 15 | Ondo State University of Medical Sciences Teaching Hospital | | | 1,250,000,000.00 | 312,500,000.00 | | 200,000,000.00 | | 64.00 | |
|  | | TOTAL | 8,429,500,000.00 | | | 2,107,375,000.00 | | 1,203,077,400.00 | 57.09 |

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

* + 1. **SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS**

With quarter estimate of N3.225 billion, actual Social Contributions and Benefits for year 2020 first quarter was N2.665 billion, representing 82.7% performance level. The breakdown of SC&SB is shown in table 3.6.

**Table 3.6: Details of First Quarter Social Contributions and Benefits**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| EXPENDITURE DETAILS | APPROVED BUDGET | FIRST QUARTER ESTIMATES | FIRST QUARTER ACTUAL | PERFORMANCE LEVEL (%) |
| CONSOLIDATED REVENUE FUND CHARGE - SALARIES | - | - | 281,510,719.86 |  |
| NHIS CONTRIBUTION | 600,000,000.00 | 150,000,000.00 | - | - |
| CONTRIBUTORY PENSION (EMPLOYERS) | 775,000,000.00 | 193,750,000.00 | 22,262,862.93 | 11.49 |
| GRATUITY | 3,000,000,000.00 | 750,000,000.00 | 28,859,475.79 | 3.85 |
| PENSION | 8,500,000,000.00 | 2,125,000,000.00 | 2,325,937,154.66 | 109.46 |
| PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS | 25,000,000.00 | 6,250,000.00 | 6,849,858.18 | 109.60 |
| TOTAL | **12,900,000,000.00** | **3,225,000,000.00** | **2,665,420,071.42** | **82.649** |

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

**3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS**

Table 3.7 shows the Sectoral Recurrent expenditure details for the first quarter of the year 2020.

**Table 3.7: Break-Down of First Quarter Sectoral Recurrent Expenditure**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| S/N | Sub-Sector/SECTOR | APPROVED BUDGET | FIRST QUARTER ESTIMATES | FIRST QUARTER ACTUAL | PERFORMANCE LEVEL (%) |
| 1 | Agric | 1,713,524,940.09 | 428,381,235.02 | 332,239,465.21 | 77.56 |
| 2 | Trade & Industry | 713,202,045.72 | 178,300,511.43 | 106,966,684.73 | 59.99 |
| 3 | Infrastructure | 3,097,846,891.19 | 774,461,722.80 | 473,779,868.45 | 61.18 |
| 4 | Public Finance | 6,472,870,021.39 | 1,618,217,505.35 | 1,235,649,352.30 | 76.36 |
| A | **TOTAL ECONOMIC SECTOR** | **11,997,443,898.39** | **2,999,360,974.60** | **2,148,635,370.69** | **71.64** |
| 1 | Education | 27,292,173,760.06 | 6,823,043,440.02 | 5,718,536,973.37 | 83.81 |
| 2 | Health | 9,265,635,318.07 | 2,316,408,829.52 | 2,428,620,695.06 | 104.84 |
| 3 | Social & Community Development | 2,111,015,861.87 | 527,753,965.47 | 338,336,621.73 | 64.11 |
| 4 | Environment & Sewage Management | 477,467,037.47 | 119,366,759.37 | 106,026,086.80 | 88.82 |
| B | **TOTAL SOCIAL SERVICES SECTOR** | **39,146,291,977.47** | **9,786,572,994.37** | **8,591,520,376.96** | **87.79** |
| 1 | Administration of Justice | 2,862,623,828.56 | 715,655,957.14 | 627,144,146.94 | 87.63 |
| C | **TOTAL LAW & JUSTICE SECTOR** | **2,862,623,828.56** | **715,655,957.14** | **627,144,146.94** | **87.63** |
| 1 | General Administration | 8,419,426,436.35 | 2,104,856,609.09 | 624,616,828.72 | 29.68 |
| 2 | Legislative | 5,315,199,416.55 | 1,328,799,854.14 | 327,368,288.70 | 24.64 |
| 3 | Information | 2,059,349,385.68 | 514,837,346.42 | 530,842,685.09 | 103.11 |
| D | **TOTAL ADMINISTRATION SECTOR** | **15,793,975,238.58** | **3,948,493,809.65** | **1,482,827,802.51** | **37.55** |
| E | **SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS** | **12,900,000,000.00** | **3,225,000,000.00** | **2,665,420,071.42** | **82.65** |
|  | **GRAND TOTAL (A+B+C+D+E)** | **82,700,334,943.00** | **20,675,083,735.75** | **15,515,547,768.52** | **75.04** |

**Source**: *Office of the Accountant-General and other MEDAs*

The first quarter sectoral actual Recurrent expenditure was N15.516 billion against the quarter estimates of N20.675 billion. This represents 75.0% overall performance level for the quarter. In the classifications of Economic sector, Social Services sector, Law & Justice sector, Administration sector and Social contributions and Social benefits, the Social services sector recorded the highest actual Recurrent expenditure of N8.592 billion, representing 87.8% performance level when compared with the quarter estimates of N9.787 billion. On the other hand, Administration sector recorded the least performance of 37.6% while Economic sector and Law & Justice sector performance were 71.6% and 87.6% respectively.

**Table 3.8: Summary of First Quarter Sectoral Recurrent Expenditure**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| S/N | SUB-SECTOR/SECTOR | APPROVED BUDGET | FIRST QUARTER ESTIMATE | FIRST QUARTER ACTUAL | PERFORMANCE LEVEL (%) |
| A | ECONOMIC SECTOR | 11,997,443,898.39 | 2,999,360,974.60 | 2,148,635,370.69 | 71.64 |
| B | SOCIAL SERVICES SECTOR | 39,146,291,977.47 | 9,786,572,994.37 | 8,591,520,376.96 | 87.79 |
| C | LAW & JUSTICE SECTOR | 2,862,623,828.56 | 715,655,957.14 | 627,144,146.94 | 87.63 |
| D | ADMINISTRATION SECTOR | 15,793,975,238.58 | 3,948,493,809.65 | 1,482,827,802.51 | 37.55 |
| E | SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS | 12,900,000,000.00 | 3,225,000,000.00 | 2,665,420,071.42 | 82.65 |
|  | **GRAND TOTAL (A+B+C+D+E)** | **82,700,334,943.00** | **20,675,083,735.75** | **15,515,547,768.52** | **75.04** |

**Source**: *Office of the Accountant-General and other MEDAs*

**Figure 3.9: Bar Chart Showing First Quarter Sectoral Recurrent Expenditure**

**3.6 STATUTORY TRANSFERS**

With quarter estimates of N3.545 billion, actual Statutory Transfers for the 2020 first quarter was N0.573 billion, representing 16.2% performance level, while the corresponding 2019 Statutory Transfers for first quarter was N0.939 billion, representing 38.9% performance.

**Table 3.9: 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%) | 2,720,007,030.55 | 680,001,757.64 | 88,805,358.76 | 13.06 |
| 2 | TRANSFER TO OSOPADEC | 5,359,893,041.97 | 1,339,973,260.49 |  | 0 |
| 3 | TRANSFER TO INTERNAL REVENUE SERVICES | 6,100,000,000.00 | 1,525,000,000.00 | 484,111,050.26 | 31.74 |
|  | **TOTAL** | **14,179,900,072.52** | **3,544,975,018.13** | **572,916,409.02** | **16.16** |

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

**Figure 3.10: Bar Chart Showing First Quarter Statutory Transfers**

* 1. **DEBT SERVICE/REPAYMENT**

With quarter estimate of N2.627 billion, actual Debt Service/repayment

for the quarter was ₦4.810 billion, representing a performance of 183.1%.

**Table 3.10: Details of First Quarter Debt Service/Repayment**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| S/N | FACILITY | PRINCIPAL AMOUNT | ACTUAL PRINCIPAL PAYMENT(Jan-Mar) | ACTUAL INTEREST | TOTAL CAPITAL & INTEREST |
| 1 | Excess Crude Account | 10,000,000,000.00 | 65,264,824.12 | 204,652,962.63 | 269,917,786.75 |
| 2 | Salary Bailout | 14,686,558,819.29 | 183,581,985.25 | 255,304,700.58 | 438,886,685.83 |
| 3 | Restructured Commercial Bank Loan(FGN Bond) | 4,195,167,123.56 | 19,813,395.93 | 146,055,300.39 | 165,868,696.32 |
| 4 | Budget Support Facility | 17,569,000,000.00 | 29,886,438.01 | 427,815,100.22 | 457,701,538.23 |
| 5 | OSAEC/CACS | 2,000,000,000.00 | 161,879,403.62 | 28,918,992.34 | 190,798,395.96 |
| 6 | Micro Credit | 1,960,788,794.60 | 196,078,879.44 | 10,130,533.56 | 206,209,413.00 |
| 7 | Bond(N27B Restructured) | 4,200,000,000.00 | 799,248,962.85 | 123,883,589.25 | 923,132,552.10 |
| 8 | Bond 2 | 30,000,000,000.00 | 1,071,428,571.42 | 861,440,717.34 | 1,932,869,288.76 |
| 9 | UBEC/SUBEB | 390,878,378.38 |  |  | 0.00 |
| 10 | Water Corporation | 702,000,000.00 |  |  | 0.00 |
| 11 | Vehicle Lease 2019 | 739,400,000.00 |  |  | 0.00 |
| 12 | Basic Health Care Facility | 100,000,000.00 |  |  | 0.00 |
| 13 | UBEC/SUBEB | 491,277,613.69 |  |  | 0.00 |
| 14 | Contractor(CRANEBURG) | 3,000,000,000.00 |  |  | 0.00 |
| 15 | Contractor(Contract Financing) | 10,000,000,000.00 |  |  | 0.00 |
| 16 | Salary Arrears | 5,049,934,134.05 |  |  | 0.00 |
| 17 | FOREIGN LOANS |  | 167,474,632.44 | 56,904,408.88 | 224,379,041.32 |
|  | **TOTAL** | **105,085,004,863.57** | **2,694,657,093.08** | **2,115,106,305.19** | **4,809,763,398.27** |

**SOURCE:** *DEBT MANAGEMENT DEPARTMENT*

* 1. **CAPITAL EXPENDITURE ANALYSIS**

The quarter estimates for Capital expenditure for the first quarter of the year 2020 was N20.118 billion. At the end of the quarter, the actual Capital expenditure recorded was N2.731 billion, representing 13.6% performance level while the corresponding 2019 first quarter actual of N3.320 billion recorded a performance of 14.7%.

**Table 3.11: First Quarter Sectoral Capital Expenditure Details**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| S/N | Sub-Sector/SECTOR | APPROVED BUDGET | FIRST QUARTER ESTIMATES | FIRST QUARTER ACTUAL | PERFORMANCE LEVEL (%) |
| 1 | Agric | 10,853,000,000.00 | 2,713,250,000.00 | 8,641,500.00 | 0.32 |
| 2 | Trade & Industry | 3,345,000,000.00 | 836,250,000.00 | 58,004,240.96 | 6.94 |
| 3 | Infrastructure | 29,812,261,784.89 | 7,453,065,446.22 | 2,252,661,001.55 | 30.22 |
| 4 | Public Finance | 7,096,116,035.97 | 1,774,029,008.99 | 40,690,202.00 | 2.29 |
| A | **ECONOMIC SECTOR** | **51,106,377,820.86** | **12,776,594,455.22** | **2,359,996,944.51** | **18.47** |
| 1 | Education | 8,638,768,157.72 | 2,159,692,039.43 | 1,040,000.00 | 0.05 |
| 2 | Health | 5,949,971,075.00 | 1,487,492,768.75 | 5,000,000.00 | 0.34 |
| 3 | Social & Community Development | 1,693,286,270.00 | 423,321,567.50 | 6,940,216.14 | 1.64 |
| 4 | Environment & Sewage Management | 2,731,000,000.00 | 682,750,000.00 | 68,054,500.00 | 9.97 |
| B | **SOCIAL SERVICES SECTOR** | **19,013,025,502.72** | **4,753,256,375.68** | **81,034,716.14** | **1.70** |
| 1 | Administration of Justice | 2,909,000,000.00 | 727,250,000.00 | 4,914,000.00 | 0.68 |
| C | **LAW & JUSTICE SECTOR** | **2,909,000,000.00** | **727,250,000.00** | **4,914,000.00** | **0.68** |
| 1 | General Administration | 4,665,500,000.00 | 1,166,375,000.00 | 233,254,809.45 | 20.00 |
| 2 | Legislative | 2,191,140,000.00 | 547,785,000.00 | 19,162,350.01 | 3.50 |
| 3 | Information | 585,000,000.00 | 146,250,000.00 | 32,185,620.00 | 22.01 |
| D | **ADMINISTRATION SECTOR** | **7,441,640,000.00** | **1,860,410,000.00** | **284,602,779.46** | **15.30** |
|  | **GRAND TOTAL (A+B+C+D)** | **80,470,043,323.58** | **20,117,510,830.90** | **2,730,548,440.11** | **13.57** |

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

**Figure 3.11: Bar Chart Showing First Quarter Sectoral Capital Expenditure**

Table 3.11 and Figure 3.11 showed that the Economic Sector accounted for the highest actual Capital Expenditure of N2.360 billion, representing 18.5% performance level, when compared to the quarter estimates of N12.777 billion. On the other hand, Law & Justice Sector, with the least actual expenditure of N0.049 billion recorded 0.68% performance level for the quarter.

**CHAPTER FOUR**

**OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION**

**4.1 OBSERVATIONS**

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

1. Overall Budget performance was fairly above average in the First Quarter.
2. The revenue side of the budget performed at 53.18% for the quarter.
3. Revenue from Federation Account in first quarter increased from N16.151 billion in 2019 to N16.506 billion in 2020.
4. Internally Generated Revenue (IGR) also increased from N3.436 billion in 2019 to N6.245 billion in 2020 first quarter
5. Revenue from Other Sources decreased from N4.134 in 2019 to N2.224 in 2020 first quarter.
6. Revenue receipts from the Federation Account was N16.506 billion, representing 66% of total revenue for the quarter.
7. Internally Generated Revenue inclusive of amount generated by the Revenue Retaining Agencies (RRA) performed at 108.95%. Less the RRA, the performance was 82.97%
8. The share of Internally Generated Revenue to total actual revenue collection was 25% for the quarter.
9. Internally Generated Revenue performances on MEDAs basis shows that Three (3) MEDAs performed above 100%, Five (5) MEDAs performed between 70% and 99%, Seven (7) MEDAs performed between 50% and 69% while Forty-Five (45) MEDAs performed below 50%.
10. The expenditure side of the budget performed at 50.31% in the quarter.
11. Capital expenditure was N2.731 billion against the quarter estimates of N20.118 billion, performing at 13.57%.
12. Recurrent expenditure recorded a total of N15.516 billion, with 75.04% performance level for the quarter.
13. The Statutory Transfer was N0.573 billion against the quarterly estimates of N3.545 billion, performing at 16.20%.
14. The total debt repayment made for the quarter was N4.809 billion.
15. The Statutory Transfer was N0.573 billion against the quarterly estimates of N3.545 billion, performing at 16.20%.
16. Recurrent expenditure accounted for 66% of the total actual expenditure for the quarter, debt repayment 20%, Statutory transfers 2% and capital expenditure 12%.
17. Twenty four (24) MEDAs actual Personnel expenditure exceeded their Personnel estimate for the first quarter.

**4.2 RECOMMENDATIONS**

The Coronavirus (COVID – 19) pandemic is currently the biggest challenge confronting the global economy. Though the negative economic effect of the pandemic has not been significantly felt in the 2020 first quarter budget implementation appraisal but the adverse effect of the lock down on economic activities towards the end of March, 2020 will start to manifest from the second quarter. Therefore, there is need for the State to review its 2020 budget and take other proactive measures to mitigate the effect of the pandemic on the State economy. The underlisted are hereby recommended;

1. The State should seek debt relief so that the fund deducted from the money that accrued to the State from the Federation account will be stopped for now or reduced pending the improvement in economic activities after COVID-19 induced recession.
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 should continue to prioritise implementation of developmental programmes/projects that will stimulate economic activities.
4. The revenue generating agencies should be encouraged to sustain and improve on the current internally generated revenue parformance.
5. Capital budget implementation should still be given more attention in subsequent quarters.
6. Monitoring and Evaluation Department of Ministry of Economic Planning and Budget should be given necessary support to carry out independent monitoring and impact assessment of capital projects executed in line with the Ondo State Fiscal Responsibility Law (FRL, 2017) and advise government appropriately.

**4.3 CONCLUSION**

The budget performance in the 2020 first quarter Appraisal was fairly above average. Both revenue and expenditure still performed fairly above fifty percent in the quarter despite the lockdown in March due to the covid-19 pandemic.

In conclusion, efforts should be channelled towards addressing the observations and implementing the recommendations in the 2020 first quarter Budget Implementation Appraisal for a better budget performance in the subsequent quarters so that budget variance will be less than 20% in the State.

**APPENDIX**

**TABLE 1: Breakdown of MEDAs IGR Performance**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **MINISTRIES/DEPTS./PARASTATALS** | **1st Quarter Target** | **1st Quarter Actual** | **% Performance** |
| 1 | Ondo State Independent Electoral Commission (ODIEC) | 275,000.01 | 3,430,000.00 | 1247.27 |
| 2 | Bureau Of Public Procurement (BPP) | 1,250,000.01 | 1,280,000.00 | 102.40 |
| 3 | Board of Internal Revenue | 5,034,615,725.49 | 5,144,794,417.71 | 102.19 |
| 4 | Board for Adult, Technical & Vocational Education | 2,499,999.99 | 2,467,400.00 | 98.70 |
| 5 | Cocoa Revolution Office | 12,500,000.01 | 10,468,872.00 | 83.75 |
| 6 | Ondo State Judiciary | 37,500,000.00 | 29,127,568.00 | 77.67 |
| 7 | Ministry of Works and Infrastructure | 76,250,000.01 | 59,030,000.00 | 77.42 |
| 8 | Ondo State Pensions Transitional Department | 1,100,000.01 | 842,000.00 | 76.55 |
| 9 | Liaison Office, Lagos | 1,250,000.01 | 820,000.00 | 65.60 |
| 10 | Teaching Service Commission | 5,000.01 | 3,200.00 | 64.00 |
| 11 | Liaison Office, Abuja | 999,999.99 | 619,500.00 | 61.95 |
| 12 | Pools Bettings and Lotteries Board | 20,000,000.01 | 11,295,171.04 | 56.48 |
| 13 | Ministry of Natural Resources | 350,000,000.01 | 190,452,000.31 | 54.41 |
| 14 | Hospital Management Board | 999,999.99 | 522,500.00 | 52.25 |
| 15 | Civil Service Commission | 24,999.99 | 12,500.00 | 50.00 |
| 16 | Office of the State Auditor General | 875,000.01 | 403,100.00 | 46.07 |
| 17 | Ministry of Transport | 75,000,000.00 | 33,411,651.00 | 44.55 |
| 18 | Ministry of Education, Science and Technology | 324,999,999.99 | 142,221,500.00 | 43.76 |
| 19 | Ministry of Culture And Tourism | 2,499,999.99 | 1,054,000.00 | 42.16 |
| 20 | Customary Court of Appeal | 6,249,999.99 | 2,415,400.00 | 38.65 |
| 21 | Ministry of Local Govt and Chieftaincy Affairs | 500,000.01 | 163,510.00 | 32.70 |
| 22 | Ministry of Environment | 19,500,000.00 | 6,358,540.00 | 32.61 |
| 23 | Ministry of Health | 15,000,000.00 | 4,875,250.00 | 32.50 |
| 24 | Ministry of Commerce, Industries & Cooperatives | 75,000,000.00 | 22,151,600.62 | 29.54 |
| 25 | Cabinet & Special Services Dept.(PSTI) | 249,999.99 | 64,000.00 | 25.60 |
| 26 | Ministry of Physical Planning and Urban Develop. | 62,499,999.99 | 15,225,790.00 | 24.36 |
| 27 | Christian Welfare Board | 125,000.01 | 30,000.00 | 24.00 |
| 28 | Ondo State Signage Agency | 82,500,000.00 | 17,745,650.00 | 21.51 |
| 29 | Ministry of information and Orientation | 825,000.00 | 150,000.00 | 18.18 |
| 30 | General Administration | 375,000.00 | 67,000.00 | 17.87 |
| 31 | Ministry of Lands and Housing | 249,999,999.99 | 39,874,237.00 | 15.95 |
| 32 | Ministry of Justice | 125,000,000.01 | 16,647,958.70 | 13.32 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **MINISTRIES/DEPTS./PARASTATALS** | **1st Quarter Target** | **1st Quarter Actual** | **% Performance** |
| 33 | Ministry of Women Affairs and Social Development | 1,500,000.00 | 172,500.00 | 11.50 |
| 34 | Ondo State Water Corporation | 17,499,999.99 | 1,200,000.00 | 6.86 |
| 35 | Micro Credit Agency | 5,000,000.01 | 318,700.00 | 6.37 |
| 36 | Ministry of Agriculture | 180,416,774.49 | 10,602,500.00 | 5.88 |
| 37 | Ondo State Judicial Service Commission | 125,000.01 | 5,000.00 | 4.00 |
| 38 | State Information Technology Agency (SITA) | 275,000,000.01 | 10,608,500.00 | 3.86 |
| 39 | Ondo State Waste Management Authority | 16,250,000.01 | 573,500.00 | 3.53 |
| 40 | Office of Establishments | 50,000.01 | 1,000.00 | 2.00 |
| 41 | Agric Dev. Prog. & Agric Input Supply Agency(ADP) | 862,500.00 | 3,000.00 | 0.35 |
| 42 | Ministry of Finance | 138,375,000.00 | 81,895.00 | 0.06 |
| 43 | Office of Auditor General for Local Govt | 33,000,000.00 | 11,250.00 | 0.03 |
| 44 | Ministry of Youth Development and Sport/ F AGENCY | 11,853,750.00 | 3,000.00 | 0.03 |
| 45 | Consumer Protection Committee | - | - |  |
| 46 | Directorate of Rural and Community Development | - | - |  |
| 47 | Education Endowment Levy | - | - |  |
| 48 | Government Printing Press | - | - |  |
| 49 | Governor's office ( Gov.House & Protocol) | 99,999.99 | - |  |
| 50 | House of Assembly Commission | - | - |  |
| 51 | Inter-Governmental Affairs and Multi. Relation | 1,250,000.01 | - |  |
| 52 | Ministry of community Development and Cooperatives | - | - |  |
| 53 | Muslim Welfare Board | 1,125,000.00 | - |  |
| 54 | Office Of Public Utilities | 249,999.99 | - |  |
| 55 | Ondo Sate Agency for Road Maintenance. & Cons.(OSAMCO) | - | - |  |
| 56 | Ondo state Agric. Bus. Empowerment Centre (OSAEC) | 5,000,000.01 | - |  |
| 57 | Ondo State Investment Promotion Agency (ONDIPA | 125,000,000.01 | - |  |
| 58 | Ondo State Library Board | 24,999.99 | - |  |
| 59 | Public Service training Institute | - | - |  |
| 60 | State Universal Basic Education Board (SUBEB) | 8,750,000.01 | - |  |
| 61 | Fire Services | - | 10,000.00 |  |
| 62 | Forestry Staff Training School, Owo | - | 630,375.00 |  |
| 63 | Ministry of Employment and productivity | - | 2,000.00 |  |
| 64 | Ministry of Regional Integration and Special Duties | - | 5,000.00 |  |
| 65 | Ministry of Finance/ Accountant General | - | 187,218,555.74 |  |
| **TOTAL** | | **7,526,903,750.00** | **6,244,763,854.86** | **82.97** |

**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 | 184,191,357.99 | 141,929,518.89 | 37,500,000.00 | 2,146,000.00 |
| 2 | Ondo State Afforestation Project | - | - | - | - |
| 3 | Ondo State Rural Access and Mobility Project (Community Based Urban Development Project | 1,250,000.00 | 300,000.00 | 652,500,000.00 |  |
| 4 | Accelerated Poverty Alleviation Agency (APAA) | - | - | - | - |
| 5 | Ministry of Agriculture | 136,759,590.39 | 108,745,733.91 | 505,500,000.00 | - |
| 6 | Forestry Training School, Owo | 250,000.00 | 100,000.00 | - | - |
| 7 | Agric Development Programme | 77,035,617.23 | 59,823,482.61 | 25,000,000.00 | 3,600,000.00 |
| 8 | Agric Input and Supply Agency | 17,869,669.41 | 18,490,729.80 | 10,000,000.00 | - |
| 9 | Agroclimatology & Ecological Project | 1,650,000.00 | 550,000.00 | 7,750,000.00 | - |
| 10 | Cocoa Revolution Office | 2,000,000.00 | 800,000.00 | 37,500,000.00 | - |
| 11 | Fadama Project | 2,250,000.00 | 1,000,000.00 | - | - |
| 12 | Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND) | 1,250,000.00 | - | - | - |
| 13 | Ondo State UN-REDD+ Project | 2,625,000.00 | 500,000.00 | 50,000,000.00 | 2,895,500.00 |
| 14 | Ondo State Agri-Business Empowerment Centre (OSAEC) | 1,250,000.00 | **-** | 1,387,500,000.00 | **-** |
|  | **SUB TOTAL: Agric-sub sector** | **428,381,235.02** | **332,239,465.21** | **2,713,250,000.00** | **8,641,500.00** |
| A2 | **TRADE AND INDUSTRY SUB SECTOR** |  | - |  |  |
| 15 | Ministry of Commerce, Industries and Cooperatives | 57,620,000.00 | 56,978,684.66 | 265,000,000.00 | 34,604,240.96 |
| 16 | Consumer Protection Committee | 1,625,000.00 | 500,000.00 | 1,250,000.00 | - |
| 17 | Micro Credit Agency | 13,014,973.45 | 16,454,000.77 | 255,000,000.00 | - |
| 18 | Co-operative College, Akure | - | - | - | - |
| 19 | Ministry of Employment and Productivity | - | - | - | - |
| 20 | Ondo State Investment Promotion Agency (ONDIPA) | 50,000,000.00 | - | 300,000,000.00 | 23,400,000.00 |

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| --- | --- | --- | --- | --- | --- |
|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **BUDGET** | **ACTUAL** | **BUDGET** | **ACTUAL** |
| 21 | Free Trade Zone | - | - | - | - |
| 22 | Ministry of Culture and Tourism | 56,040,537.98 | 33,033,999.30 | 15,000,000.00 | **-** |
|  | **SUB TOTAL: Trade and Industry Sub-Sector** | **178,300,511.43** | **106,966,684.73** | **836,250,000.00** | **58,004,240.96** |
| A3 | **INFRASTRUCTURAL SUB SECTOR** |  | - |  |  |
| 23 | Office of Transport | 107,467,978.03 | 59,091,662.90 | 272,702,946.22 | - |
| 24 | Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways | 2,250,000.00 | 750,000.00 | - | - |
| 25 | Ministry of Works and Infrastructure | 120,625,546.05 | 93,930,325.18 | 4,331,250,000.00 | 2,135,484,731.08 |
| 26 | Public Works Department | - |  | 150,000,000.00 | - |
| 27 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) | 10,000,000.00 | 4,666,200.00 | - | - |
| 28 | Ondo state electricity board(oseb) | 131,578,064.98 | 38,455,988.05 | 62,500,000.00 | - |
| 29 | Ministry of Water Resources, Public Sanitation and Hygiene | 11,500,000.00 | 2,400,000.00 | 145,000,000.00 | - |
| 30 | Ondo State Water Corporation | 182,247,200.22 | 117,090,346.55 | 1,658,362,500.00 | - |
| 31 | Ondo State Rural Water Supply and Sanitation Agency (RUWASSA) | 12,694,684.09 | 16,504,527.03 | 437,500,000.00 | - |
| 32 | Ondo State Development and Property Corporation | 35,626,473.40 | 31,660,365.46 | 25,000,000.00 | - |
| 33 | Direct Labour Agency | 2,804,600.50 | 800,000.00 | 15,000,000.00 | - |
| 34 | Ministry of Lands and Housing | 66,717,735.85 | 52,494,994.75 | 125,000,000.00 | 115,265,270.47 |
| 35 | Ministry of Physical Planning and Urban Development | 45,470,800.66 | 32,149,395.63 | 162,000,000.00 | 980,000.00 |
| 36 | Ministry of Physical Planning and Urban Development - Area Offices | 3,000,000.00 | - | - | - |
| 37 | State Information Technology Agency (SITA) | 31,228,639.03 | 21,004,062.90 | 50,000,000.00 | 931,000.00 |
| 38 | State Information Technology Agency (SITA) Area Offices | 1,250,000.00 | 450,000.00 | - | - |
| 39 | Office of Public Utilities | 10,000,000.00 | 2,332,000.00 | 18,750,000.00 | - |
| 40 | **SUB TOTAL: Infrastructure** | **774,461,722.80** | **473,779,868.45** | **7,453,065,446.22** | **2,252,661,001.55** |
| A4 | **PUBLIC FINANCE SUB SECTOR** |  | - |  | - |
| 41 | Ondo State Bureau of Statistics | 29,344,476.11 | 13,593,293.38 | 7,500,000.00 | 1,375,500.00 |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **BUDGET** | **ACTUAL** | **BUDGET** | **ACTUAL** |
| 42 | Board of Internal Revenue | - | - | - | - |
| 43 | Ministry of Economic Planning and Budget | 237,634,127.65 | 37,609,995.95 | 301,789,294.10 | - |
| 44 | Budget Office | 6,000,000.00 | 1,500,000.00 | - | - |
| 45 | Manpower Development | 3,000,000.00 | 500,000.00 | - | - |
| 46 | Monitoring and Evaluation (MEMIS Project) Office | 4,500,000.00 | 1,250,000.00 | - | - |
| 47 | Bureau of Public Procurement | 6,000,000.00 | 3,884,825.00 | 20,000,000.00 | - |
| 48 | Office of the State Auditor General | 118,364,981.66 | 70,254,148.30 | 3,750,000.00 | - |
| 49 | Office of Auditor General for Local Government | 22,481,230.52 | 19,105,380.50 | 3,250,000.00 | - |
| 50 | Pools Bettings and Lotteries Board | 3,000,000.00 | 750,000.00 | 2,500,000.00 | - |
| 51 | Ministry of Finance | 1,043,028,857.95 | 967,644,914.50 | 1,050,739,714.90 | 10,592,000.00 |
| 154 | Social Contributions and Social Benefits | 3,225,000,000.00 |  | - | - |
| 52 | Treasury Cash Office (TCOS) | 10,000,000.00 | 12,000,000.00 | - | - |
| **53** | Expenditure Office | 6,000,000.00 | 6,000,000.00 | **-** | **-** |
| **54** | State Finance | 3,000,000.00 | 3,000,000.00 | **-** | **-** |
| 55 | Debt Management Office | 6,000,000.00 | 5,400,000.00 | 2,500,000.00 | - |
| 56 | Office of the Accountant General | 117,363,831.46 | 92,406,794.67 | 244,500,000.00 | 28,723,202.00 |
| 57 | Youth Employment and Social Support Operations (YESSO) | 2,500,000.00 | 750,000.00 | 137,500,000.00 | - |
|  | **SUB TOTAL: Public Finance** | **4,843,217,505.35** | **1,235,649,352.30** | **1,774,029,008.99** | **40,690,702.00** |
|  | **TOTAL ECONOMIC SECTOR** | **6,224,360,974.60** | **2,148,635,370.69** | **12,776,594,455.22** | **2,359,997,444.51** |
| B | **SOCIAL SERVICES SECTOR:** |  | - |  |  |
| B1 | **EDUCATION SUB SECTOR** |  | - |  |  |
| 58 | Zonal Teaching Service Commission, Owena | 750,000.00 | - | 500,000.00 | - |
| 59 | Zonal Teaching Service Commission, Owo | 750,000.00 | - | 500,000.00 | - |
| 60 | Ondo State Scholarship Board | 11,979,998.85 | 7,786,752.23 | 6,250,000.00 | - |
| 61 | Board of Adult, Technical and Vocational Education | 155,618,027.57 | 104,651,438.30 | 28,750,000.00 | - |
| 62 | University Teaching Hospital | - | - | 1,025,000,000.00 | - |
| 63 | Zonal Teaching Service Commission, Akure | 750,000.00 | - | 500,000.00 | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **BUDGET** | **ACTUAL** | **BUDGET** | **ACTUAL** |
| 64 | Zonal Teaching Service Commission, Ikare | 750,000.00 | - | 500,000.00 | - |
| 65 | Zonal Teaching Service Commission, Irele | 750,000.00 | - | 500,000.00 | - |
| 66 | Zonal Teaching Service Commission, Odigbo | 750,000.00 | - | 500,000.00 | - |
| 67 | Zonal Teaching Service Commission, Oka | 750,000.00 | - | 750,000.00 | - |
| 68 | Zonal Teaching Service Commission, Okitipupa | 750,000.00 | - | 500,000.00 | - |
| 69 | Zonal Teaching Service Commission, Ondo | 750,000.00 | - | 500,000.00 | - |
| 70 | Ministry of Education, Science and Technology | 503,237,862.65 | 304,268,054.47 | 162,500,000.00 | 1,040,000.00 |
| 71 | Zonal Education Offices | 1,125,000.00 | - | - | - |
| 72 | Ondo State Education Endowment Fund Office | 3,000,000.00 | 200,000.00 | - | - |
| 73 | State Universal Basic Education Board (SUBEB) Headquarters | 160,683,579.89 | 84,432,718.79 | 777,442,039.43 | - |
| 74 | State Universal Basic Education Board (Subeb) Zonal Office | 6,250,000.00 | 2,015,933.00 | - | - |
| 75 | Mega Schools | 6,000,000.00 | 6,250,000.00 | - | - |
| 76 | Ondo State Library Board | 9,844,042.63 | 9,843,839.82 | 2,500,000.00 | - |
| 77 | Rufus Giwa polytechnic, Owo | 650,000,000.00 | 399,026,000.00 | 12,500,000.00 | - |
| **78** | Adekunle Ajasin University, Akungba Akoko | 500,500,000.00 | 297,500,000.00 | 12,500,000.00 | **-** |
| 79 | Ondo State University of Science and Technology, Okitipupa | 175,000,000.00 | 84,000,000.00 | 62,500,000.00 | - |
| 80 | Teaching Service Commission | 4,145,554,928.44 | 4,128,562,236.76 | 2,500,000.00 | - |
| 81 | University of Medical Science Teaching Hospital | 312,500,000.00 | 200,000,000.00 | - | - |
| 82 | Ondo State University of Medical Sciences | 175,000,000.00 | 90,000,000.00 | 62,500,000.00 | - |
|  | **SUB TOTAL: Education Sub-sector** | **6,823,043,440.02** | **5,718,536,973.37** | **2,159,692,039.43** | **1,040,000.00** |
| B2 | **HEALTH SUB SECTOR** |  |  | - |  |
| 83 | Ondo State Agency for the Control of Aids (ODSACA) | 1,750,000.00 | 400,000.00 | 45,250,000.00 | - |
| 84 | Primary Health Care Management Board | 128,589,017.74 | 95,915,845.64 | 570,327,925.00 | - |
| 85 | Hospital Management Board | 1,985,277,981.87 | 2,172,680,008.10 | 75,000,000.00 | - |
| 86 | School of Nursing | - | - | - | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **BUDGET** | **ACTUAL** | **BUDGET** | **ACTUAL** |
| 87 | School of Midwifery | - | - | - | - |
| **88** | School of Health Technology | 1,125,000.00 | **-** | 5,000,000.00 | **-** |
| 89 | Emergency Medical Services Agency | 18,500,000.00 | 1,250,000.00 | 3,500,000.00 | - |
| 90 | Board of Alternative Medicine | 1,250,000.00 | 600,000.00 | 500,000.00 | - |
| 91 | Neuro-Psychiatric Specialist Hospital | 2,500,000.00 | 1,166,000.00 | 5,000,000.00 | - |
| 92 | Contributory Health Commission | 3,000,000.00 | 750,000.00 | 484,000,000.00 | - |
| 93 | Ministry of Health | 174,416,829.91 | 155,858,841.32 | 298,914,843.75 | 5,000,000.00 |
|  | **SUB TOTAL: Health Sub-Sector** | **2,316,408,829.52** | **2,428,620,695.06** | **1,487,492,768.75** | **5,000,000.00** |
| B3 | **SOCIAL AND COMMUNITY DEV. SUB SECTOR** |  |  |  | - |
| 94 | Ondo State Football Development Agency | 211,500,000.00 | 108,000,000.00 | 16,250,000.00 | - |
| 95 | Ministry of Youth and Sports Development | 32,452,353.73 | 16,744,311.99 | 35,000,000.00 | - |
| **96** | Ministry of Women Affairs and Social Development | 132,055,311.64 | 54,626,272.17 | 30,000,000.00 | 1,259,360.00 |
| 97 | Agency for the Welfare of the Physically Challenged Persons | 17,500,000.00 | 800,000.00 | 12,500,000.00 | - |
| 98 | Ondo State Sports Council | 110,446,300.10 | 139,062,912.36 | 3,750,000.00 | - |
| 99 | Ondo State Football Academy | 12,500,000.00 | - | - | - |
| 100 | Ondo State Community and Social Development Agency | 4,800,000.00 | 200,000.00 | 20,071,567.50 | - |
| 101 | Directorate of Rural and Community Development | 6,500,000.00 | 18,903,125.21 | 305,750,000.00 | 5,680,856.14 |
|  | **SUB TOTAL: Social and Community Dev. Sub-Sector** | **527,753,965.47** | **338,336,621.73** | **423,321,567.50** | **6,940,216.14** |
| **B4** | **Environment and Sewage Management Sub-Sector** |  |  |  | **-** |
| **102** | Ondo State Waste Management | 66,901,512.67 | 60,474,538.11 | 120,000,000.00 | 67,058,500.00 |
| 103 | Ondo State Waste Management Authority Area Office Ondo | - | - | - |  |
| 104 | Ministry of Environment | 49,465,246.70 | 44,151,548.69 | 237,500,000.00 | 996,000.00 |
| 105 | New Map Project Office | 3,000,000.00 | 700,000.00 | 325,250,000.00 | - |
| 106 | Environmental Task Force | - | - | - | - |
|  | **SUB TOTAL: Environment and Sewage Management** | **119,366,759.37** | **106,026,086.80** | **682,750,000.00** | **68,054,500.00** |
|  | **TOTAL SOCIAL SERVICES SECTOR:** | **9,786,572,994.37** | **8,591,520,376.96** | **4,753,256,375.68** | **81,034,716.14** |

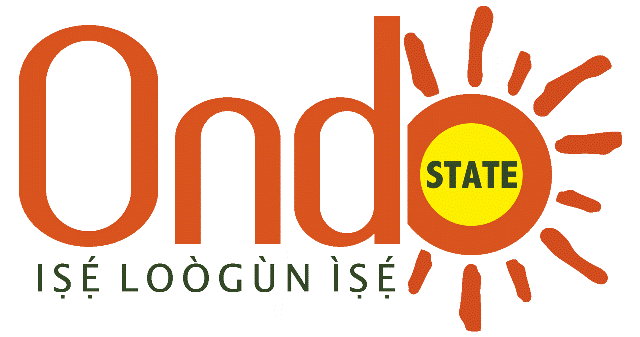
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| --- | --- | --- | --- | --- | --- |
|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **BUDGET** | **ACTUAL** | **BUDGET** | **ACTUAL** |
| C | **LAW AND JUSTICE SECTOR** |  |  |  | - |
| C1 | **Administration of Justice** |  | - |  | - |
| 107 | ONDO STATE JUDICIARY | 401,722,564.14 | 519,219,611.19 | 557,500,000.00 | - |
| 108 | ONDO STATE JUDICIAL SERVICE COMMISSION | 26,735,201.17 | 6,750,000.00 | 5,500,000.00 | - |
| 109 | OFFICE OF HONOURABLE CHIEF JUDGE | 12,500,000.00 | 5,333,200.00 | - | - |
| 110 | JUDICIARY DIVISION | 7,500,000.00 | 6,000,000.00 | - | - |
| 111 | Mobile Court | - | - | - | - |
| 112 | MINISTRY OF JUSTICE | 83,737,418.08 | 61,685,729.84 | 77,500,000.00 | 4,914,000.00 |
| **113** | ONDO STATE LAW COMMISSION | 6,261,244.68 | 2,685,605.91 | 25,000,000.00 | **-** |
| 114 | CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS | 2,625,000.00 | 1,500,000.00 | - | - |
| 115 | High Court | - | - | - | - |
| 116 | CUSTOMARY COURT OF APPEAL | 164,824,529.08 | 14,895,000.00 | 61,750,000.00 | - |
| 117 | Customary Court of appeal- judicial divisions | 3,500,000.00 | 3,375,000.00 | - | - |
| 118 | OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL | 6,250,000.00 | 5,700,000.00 | - | - |
|  | **TOTAL: LAW AND JUSTICE SECTOR** | **715,655,957.14** | **627,144,146.94** | **727,250,000.00** | **4,914,000.00** |
| D | **ADMINISTRATION SECTOR** |  | - |  | - |
| D1 | **General Administration Sub - Sector** |  | - |  | - |
| 119 | Governor's Office-Government House and Protocol | 673,192,455.60 | 295,314,337.02 | 75,000,000.00 | 1,500,000.00 |
| 120 | Deputy Governor's Office | 123,781,971.71 | 56,699,275.43 | 10,000,000.00 | - |
| 121 | Office of Senior Special Assistants to the Governor | 22,500,000.00 | - | - | - |
| 122 | Office of the Special Advisers to the Governor | 11,250,000.00 | - | - | - |
| 123 | Office of A.D.C and C.S.O | - | - | - | - |
| 124 | Ondo State Boundary Commission | 4,250,000.00 | 250,000.00 | 1,250,000.00 | - |
| 125 | Nigeria Security and Civil Defence Corps | 500,000.00 | 232,400.00 | - | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **BUDGET** | **ACTUAL** | **BUDGET** | **ACTUAL** |
| 126 | Department of Public Service Reform and Development (DPSRD) | 15,000,000.00 | 2,348,000.00 | 1,000,000.00 | 385,555.56 |
| 127 | Office of the Head of Service | 12,000,000.00 | 9,600,000.00 | 2,500,000.00 | - |
| 128 | Senior Staff Club | 625,000.00 | - | - | - |
| 129 | Public Service Training Institute | 8,000,000.00 | - | 5,000,000.00 | - |
| 130 | Office of Establishments | 127,359,969.41 | 51,753,826.16 | 3,625,000.00 | - |
| 131 | Office of the Secretary to State Government (SSG) | 6,000,000.00 | 2,250,000.00 | - | - |
| 132 | E-Personel Administration Salary System (e-PASS) Office | 1,000,000.00 | 300,000.00 | - | - |
| 133 | General Administration | 86,587,663.28 | 25,986,144.25 | 250,000,000.00 | 1,388,366.00 |
| 134 | Political and Economic Affairs Department | 239,139,139.16 | 16,036,132.79 | - | - |
| 135 | State Emergency Management Agency (SEMA) | - | - | 62,500,000.00 | - |
| 136 | Cabinet and Special Services Department | 28,645,113.92 | 21,521,244.46 | 1,750,000.00 | - |
| 137 | Liaison Office, Lagos | 10,410,867.03 | 5,444,414.74 | 12,500,000.00 | - |
| 138 | Liaison Office, Abuja | 20,185,159.97 | 7,890,940.12 | 6,250,000.00 | - |
| 139 | Service Matters Department | 31,125,000.00 | 6,076,600.00 | 1,250,000.00 | - |
| 140 | Ministry of Regional Integration and Special Duties | 18,358,945.62 | 10,680,812.28 | 25,000,000.00 | - |
| 141 | Fire Services | 2,500,000.00 | 1,200,000.00 | - | - |
| 142 | Public Complaint Commission/Ombudsman | - | - | - | - |
| 143 | Ondo State Pensions Transitional Department | 15,304,379.63 | 11,700,640.01 | 61,250,000.00 | - |
| 144 | Muslim Welfare Board | 13,625,000.00 | 3,650,000.00 | 10,000,000.00 | - |
| 145 | Christian Welfare Board | 13,750,000.00 | 1,600,000.00 | 1,250,000.00 | - |
| 146 | Civil Service Commission | 36,682,401.43 | 35,126,643.01 | 6,250,000.00 | 1,636,250.00 |
| 147 | Ondo State Independent Electoral Commission (ODIEC) | 22,371,458.83 | 20,623,252.62 | 302,500,000.00 | 225,000,000.00 |
| 148 | Ondo State Independent Electoral Commission (ODIEC) Area Offices | 1,250,000.00 | 360,000.00 | - | - |
| 149 | Ministry of Local Government and Chieftaincy Affairs | 27,574,622.05 | 17,379,633.96 | 15,000,000.00 | - |
| 150 | Local Government Service Commission | 1,250,000.00 | 300,000.00 | 2,500,000.00 | - |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **BUDGET** | **ACTUAL** | **BUDGET** | **ACTUAL** |
| 151 | Inter-Governmental Affairs and Multilateral Relations | 9,250,000.00 | 2,400,000.00 | 300,000,000.00 | - |
| 152 | Nigerian Legion | 750,000.00 | 420,000.00 | - | - |
| 153 | Consolidated Revenue Fund Charges | 482,058,095.07 | - | - | - |
| **155** | Provision for Other grants and Loans/Personnel Buffer | **-** | **-** | **-** | **-** |
| 156 | Government Quarters Management Office | 1,000,000.00 | 600,000.00 | - | - |
| 157 | State Pension Commission | 33,579,366.41 | 14,872,731.87 | 10,000,000.00 | 3,344,637.89 |
| 158 | SA on Youths and Student Affairs | - | - | - | - |
| 159 | Industrial and Labour Relation Office/Office of Labour and Union Matters | 4,000,000.00 | 1,999,800.00 | - | - |
| 160 | SA on Multilateral Relations | - | - | - | - |
| 161 | Deputy Chief of Staff | - | - | - | - |
|  | **SUB TOTAL: General Administration** | **2,104,856,609.09** | **624,616,828.72** | **1,166,375,000.00** | **233,254,809.45** |
| D2 | **LEGISLATIVE SUB-SECTOR** |  |  |  | - |
| 162 | State House of Assembly | 1,245,540,877.31 | 290,095,593.89 | 542,785,000.00 | 19,162,350.01 |
| 163 | House of Assembly Commission | 28,008,976.83 | 13,339,444.81 | 5,000,000.00 | - |
| 164 | Offices of the Speaker | 29,250,000.00 | 12,600,000.00 | - | - |
| 165 | Office of the deputy speaker | 23,500,000.00 | 10,433,250.00 | - | - |
| 166 | Public Account secretariat | 2,500,000.00 | 900,000.00 | - | - |
|  | **SUB TOTAL: Legislative** | **1,328,799,854.14** | **327,368,288.70** | **547,785,000.00** | **19,162,350.01** |
| D3 | **INFORMATION SUB-SECTOR** |  |  |  | **-** |
| 167 | Ondo State Radiovision Corporation | 74,551,642.60 | 34,779,473.15 | 87,500,000.00 | 20,514,870.00 |
| 168 | Ministry of Information and Orientation | 386,431,461.62 | 458,649,710.70 | 25,000,000.00 | - |
| 169 | Orange FM | 19,604,242.20 | 13,030,701.24 | 25,000,000.00 | 11,670,750.00 |
| 170 | Government Printing Press | - | 0 | - | 0 |
| 171 | Ondo State Signage Agency | 4,250,000.00 | 5,150,000.00 | 5,000,000.00 | 0 |
| 172 | Owena Press | 30,000,000.00 | 19,232,800.00 | 3,750,000.00 | 0 |
|  | **SUB TOTAL: Information** | **514,837,346.42** | **530,842,685.09** | **146,250,000.00** | **32,185,620.00** |
|  | **TOTAL: ADMINISTRATION** | **3,948,493,809.65** | **1,482,827,802.51** | **1,860,410,000.00** | **284,602,779.46** |
|  | **GRAND TOTAL** | **20,675,083,735.75** | **12,850,127,697.10** | **20,117,510,830.90** | **2,730,548,940.11** |

**TABLE 3: MEDAs THAT EXCEEDED THEIR FIRST QUARTER PERSONNEL ESTIMATES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **FULL YEAR BUDGET VALUE** | **QUARTERLY BUDGET VALUE** | **FIRST QUARTER ACTUAL** |
|  | **ECONOMIC SECTOR** |  |  |  |
|  | **AGRIC SUB SECTOR** |  |  |  |
| 1 | Micro Credit Agency | 32,059,893.79 | 8,014,973.45 | 12,704,000.77 |
| 2 | Ministry of Culture and Tourism | 120,162,151.93 | 30,040,537.98 | 32,183,999.30 |
| 3 | Office of Transport | 165,871,912.10 | 41,467,978.03 | 42,999,902.90 |
| 4 | Ondo State Rural Water Supply and Sanitation Agency (RUWASSA) | 22,778,736.37 | 5,694,684.09 | 15,004,527.03 |
| 5 | Ondo State Bureau of Statistics | 45,377,904.45 | 11,344,476.11 | 13,457,293.38 |
| 6 | Ministry of Economic Planning and Budget | 100,244,969.58 | 25,061,242.40 | 26,184,795.95 |
| 7 | Office of Auditor General for Local Government | 65,924,922.07 | 16,481,230.52 | 16,683,380.50 |
| 8 | Ministry of Finance | 152,115,431.80 | 38,028,857.95 | 42,409,816.78 |
| 9 | Ondo State Library Board | 32,376,170.52 | 8,094,042.63 | 9,443,839.82 |
| 10 | Hospital Management Board | 7,893,111,927.48 | 1,973,277,981.87 | 2,170,580,008.10 |
| 11 | Ministry of Health | 540,067,319.63 | 135,016,829.91 | 153,658,841.32 |
| 12 | Ministry of Youth and Sports Development | 44,809,414.93 | 11,202,353.73 | 12,694,311.99 |
| 13 | Ministry of Women Affairs and Social Development | 115,221,246.56 | 28,805,311.64 | 31,526,272.17 |
| 14 | Ondo State Sports Council | 236,785,200.38 | 59,196,300.10 | 62,962,912.36 |
| 15 | Directorate of Rural and Community Development |  | - | 14,403,125.21 |
| 16 | Ministry of Environment | 102,860,986.79 | 25,715,246.70 | 40,986,548.69 |
| 17 | ONDO STATE JUDICIARY | 1,326,890,256.54 | 331,722,564.14 | 505,219,811.19 |
| 18 | Governor's Office-Government House and Protocol | 193,769,822.38 | 48,442,455.60 | 51,641,387.02 |
| 19 | Deputy Governor's Office | 45,127,886.82 | 11,281,971.71 | 13,199,275.43 |
| 20 | Ministry of Regional Integration and Special Duties | 18,435,782.49 | 4,608,945.62 | 9,530,812.28 |
| 21 | Ondo State Pensions Transitional Department | 35,217,518.51 | 8,804,379.63 | 10,700,640.01 |
| 22 | Civil Service Commission | 81,729,605.72 | 20,432,401.43 | 27,068,843.01 |
| 23 | Ondo State Independent Electoral Commission (ODIEC) | 57,485,835.31 | 14,371,458.83 | 19,123,252.62 |
| 24 | State Pension Commission | 24,317,465.65 | 6,079,366.41 | 10,264,046.15 |



“Ise Loogun Ise”

Core Value

Key Goal:

“Blueprint to Progress”

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

J

Job Creation through Agriculture, Entrepreneurship and Industrialization

Massive Infrastructural Development and Maintenance

M

Promotion of Functional Education and Technological Growth

P

Provision of Accessible and Qualitative Health Care and Social Service Delivery

P

Rural Development and Community Extension Services

R

**FOR ENQUIRIES**

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