

**2020 MID-YEAR BUDGET APPRAISAL**

**BY**

**MONITORING & EVALUATION DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING & BUDGET**

**July, 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 stimulate growth and consolidate on the modest achievements of the Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) led administration’s previous Budgets by focusing on growth drivers and economic enablers such as provision and maintenance of key infrastructures in various sectors of the economy, strategic investment in our people, support the private sector to create more jobs in order to improve the overall well-being of Ondo State residents.

The 2020 Mid-year 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 period January to June, 30th 2020.

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 stakeholders 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 and budget implementation appraisal thereafter. Your constructive innovative ideas will further enrich the document.

**Pastor Emmanuel Igbasan**

*Honourable Commissioner,*

*Ministry of Economic Planning & Budget,*

*Alagbaka, Akure.*

# **PREFACE**

Budgeting in the State has been undergoing improvements in terms of preparation and implementation in recent time. The budget cycle was returned to January-December with the signing of year 2020 Budget into Law on 30th December, 2019.

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

The 2020 Mid-year Budget Implementation Appraisal Report is part of the efforts of the Ministry of Economic Planning and Budget to comply with the Fiscal Responsibility Law (FRL, 2017) and more importantly to promote budget transparency, accountability and credibility as a key component of the State’s commitment to Open Governance Partnership (OGP) initiatives. This report therefore, provides information on the distribution and utilization of public resources by Ministries, Extra-Ministerial Department and Agencies (MEDAs) for the mid-year of 2020. 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 FRL, 2017 stipulated timeline and wish them every success as they continue to carry out this important function.

We will also appreciate comments on our various feedback mechanism that is expected to enrich our future productions.

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

*Permanent Secretary,*

*Ministry of Economic Planning & Budget,*

*Alagbaka, Akure, Ondo State.*

# **EXECUTIVE SUMMARY**

The 2020 mid-year Budget Implementation Appraisal was prepared essentially to keep track of government’s Revenue and Expenditure as part of the State Transparency and Accountability mechanism stipulated in the Ondo State Fiscal Responsibility Law (FRL, 2017).

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

The revenue side of the budget for the mid-year recorded Total Receipts of N54.916 billion against Proposed Target of N93.929 billion, representing 58.5% performance level for the mid-year while the corresponding 2019 mid-year actual of N56.066 billion recorded a performance of 57.8%.The breakdown of the 2020 mid-year revenue showed Internally Generated Revenue (IGR) was N11.230 billion. Revenue from the Federation Account amounted to N31.945 billion, while revenue from Other sources was N11.741 billion. The overall revenue for the State inclusive of revenue from Revenue Retaining Agencies (RRA), was N57.269 billion, representing 60.9% performance.

On the other hand, the Total Actual Expenditure for the mid-year was N54.861 billion against the proposed estimates of N93.929 billion. This figure depicted overall performance level of 58.4% for the mid-year while the corresponding 2019 mid-year actual of N48.815 billion recorded an overall performance of 50.3%. The breakdown of expenditure for the 2020 Mid-year showed that the actual Recurrent Expenditure was N32.515 billion, representing 78.6% performance, Debt Repayment N8.193 billion, representing 155.9%, Statutory Transfer N2.737 billion, representing 38.6%, while the actual Capital Expenditure was N11.416 billion, representing 28.4% performance.

Further breakdown and analysis of the 2020 Mid-Year 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 mid-year are contained in chapter two. Chapter three focuses on the expenditure profile and analysis. Chapter four covers Status of 2018, 2019 and 2020 contracts awarded through the State Tenders’ Board as at June, 2020 while chapter five highlights observations and recommendations.

# **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 stimulate growth and consolidate on the achievements of the previous Budgets by focusing on growth drivers and economic enablers such as provision and maintenance of key infrastructures in various sectors of the economy, strategic investment in our people, support the private sector to create more jobs in order to 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 Mid-year Budget Implementation Appraisal Report provides insight into the Ondo State Government’s Budget Implementation Performance from January to June, 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 and Expenditure for the mid-year.

**1.2 OBJECTIVES AND POLICY THRUSTS OF 2020 BUDGET**

The key objectives of year 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 for 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 - $55

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 Mid-year Budget Implementation Appraisal Report draws from a number of inter-related approaches. A combination of templates designed, 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 Monitoring & Evaluation 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 scrutiny 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 Ondo State Internal Revenue Service (ODIRS), 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 Mid-Year Revenue**

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

**Table 2. 1: 2020 First and Second Quarter Revenue Details**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **REVENUE SOURCES** | **2020 Quarterly Target** | **First Quarter Actual** | **Second Quarter Actual** | **Second Quarter Performance** |
| (A) | **Revenue from Federation Account** | **₦** | **₦** | **₦** | **(%)** |
| i. | Statutory Allocation | 10,066,951,206.54 | 9,084,840,859.17 | 7,211,551,115.30 | 71.64 |
| ii. | Share of Value Added Tax | 3,651,391,395.75 | 3,261,825,993.23 | 3,204,189,089.05 | 87.75 |
| iii. | Mineral Derivation Fund | 3,349,933,151.25 | 3,870,499,526.87 | 2,732,253,328.71 | 81.56 |
| iv. | Budget Support Facility | 0.00 | 0.00 | 0.00 |  |
| v. | Gain on Foreign Exchange | 25,000,000.00 | 27,639,629.68 | 1,069,552,617.55 | 4278.21 |
| vi. | Excess Petroleum Profit Tax | 250,000,000.00 | 0.00 | 0.00 | 0.00 |
| vii. | Excess Crude/Additional Fund | 1,165,109,274.50 | 111,954,589.20 | 1,207,129,117.16 | 103.61 |
| viii. | Refund on Federal Roads | 1,250,000,000.00 | 0.00 | 0.00 | 0.00 |
| ix. | Forex Account Stabilization/Excess Charges Refund | 125,000,000.00 | 149,255,122.95 | 14,010,536.88 | 11.21 |
| x. | Withholding Tax Refund From FGN | 2,121,238,434.25 | 0.00 | 0.00 | 0.00 |
|  | **Sub-total** | **22,004,623,462.29** | **16,506,015,721.10** | **15,438,685,804.65** | 70.16 |
| (B) | **Independent Revenue** |  |  |  |  |
| i. | BIR | 5,034,615,725.50 | 5,144,794,417.71 | 4,185,106,659.65 | 83.13 |
| ii. | MEDAs | 2,492,288,024.50 | 1,099,969,437.15 | 799,674,150.69 | 32.09 |
|  | **Sub-total without RRA** | **7,526,903,750.00** | **6,244,763,854.86** | **4,984,780,810.34** | 66.23 |
| iii. | Revenue Retaining Agencies (RRA) | 0.00 | **1,955,955,863.38** | 397,346,187.25 | 0.00 |
|  | **Sub-total with RRA** | **7,526,903,750.00** | **8,200,719,718.24** | **5,382,126,997.59** | 71.51 |
| (C) | **Other Revenue Sources** |  |  |  |  |
| i. | Cash Reserve/Roll-Over Fund | 1,125,000,000.00 | 706,000,000.00 | 0.00 | 0.00 |
| ii. | Long Term Borrowings | 8,018,899,492.50 | 1,017,630,727.95 | 3,641,972,714.07 | 45.42 |
| iii. | Grants from Donor Agencies | 1,937,385,863.47 | 0.00 | 2,375,884,078.86 | 122.63 |
| iv. | Short Term Borrowings/Domestic Loan | 6,351,818,750.00 | 500,000,000.00 | 3,500,000,000.00 | 55.10 |
|  | **Sub-total** | **17,433,104,105.97** | **2,223,630,727.95** | **9,517,856,792.93** | 54.60 |
|  | **Total** | **46,964,631,318.25** | **26,930,366,167.29** | **30,338,669,595.17** | 64.60 |
|  | Less (RRA) | 0.00 | 1,955,955,863.38 | 397,346,187.25 | 0.00 |
|  | **GRAND TOTAL** | **46,964,631,318.25** | **24,974,410,303.91** | **29,941,323,407.92** | 63.75 |

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

**Table 2. 2: Cumulative Revenue as at June, 2020**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **REVENUE SOURCES** | **2020 Mid-Year Target** | **Mid-Year Actual** | **Performance** |
| (A) | **Revenue from Federation Account** |  |  | **(%)** |
| i. | Statutory Allocation | 20,133,902,413.07 | 16,296,391,974.47 | 80.94 |
| ii. | Share of Value Added Tax | 7,302,782,791.50 | 6,466,015,082.28 | 88.54 |
| iii. | Mineral Derivation Fund | 6,699,866,302.50 | 6,602,752,855.58 | 98.55 |
| iv. | Budget Support Facility | 0.00 | 0.00 | 0.00 |
| v. | Gain on Foreign Exchange | 50,000,000.00 | 1,097,192,247.23 | 2194.38 |
| vi. | Excess Petroleum Profit Tax | 500,000,000.00 | 0.00 | 0.00 |
| vii. | Excess Crude/Additional Fund | 2,330,218,549.00 | 1,319,083,706.36 | 56.61 |
| viii. | Refund on Federal Roads | 2,500,000,000.00 | 0.00 | 0.00 |
| ix. | Forex Account Stabilization/Excess Charges Refund | 250,000,000.00 | 163,265,659.83 | 65.31 |
| x. | Withholding Tax Refund From FGN | 4,242,476,868.50 | 0.00 | 0.00 |
|  | **Sub-total** | **44,009,246,924.57** | **31,944,701,525.75** | **72.59** |
| (B) | **Independent Revenue** |  |  |  |
| i. | BIR | 10,069,231,451.00 | 9,329,901,077.36 | 92.66 |
| ii. | MEDAs | 4,984,576,049.00 | 1,899,643,587.84 | 38.11 |
|  | **Sub-total without RRA** | **15,053,807,500.00** | **11,229,544,665.20** | **74.60** |
| iii. | Revenue Retaining Agencies (RRA) | 0.00 | 2,353,302,050.63 | 0.00 |
|  | **Sub-total with RRA** | **15,053,807,500.00** | **13,582,846,715.83** | **90.23** |
| (C) | **Other Revenue Sources** |  |  |  |
| i. | Cash Reserve/Roll-Over Fund | 2,250,000,000.00 | 706,000,000.00 | 31.38 |
| ii. | Long Term Borrowings | 16,037,798,985.00 | 4,659,603,442.02 | 29.05 |
| iii. | Grants from Donor Agencies | 3,874,771,726.93 | 2,375,884,078.86 | 61.32 |
| iv. | Short Term Borrowings/Domestic Loan | 12,703,637,500.00 | 4,000,000,000.00 | 31.49 |
|  | **Sub-total** | **34,866,208,211.93** | **11,741,487,520.88** | **33.68** |
|  | **Total** | **93,929,262,636.50** | **57,269,035,762.46** | **60.97** |
|  | Less (RRA) | 0.00 | 2,353,302,050.63 | 0.00 |
|  | **GRAND TOTAL** | **93,929,262,636.50** | **54,915,733,711.83** | **58.46** |

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

Table 2.2 and figure 2.1 show that the revenue target for the 2020 mid-year was N93.929 billion and the total actual revenue was N54.916 billion, which represents 58.5% performance level. The 2020 Mid-Year revenue increased to N57.269 billion when N2.353 billion actual revenue generated by the Revenue Retaining Agencies was added, representing overall performance of 60.9% for the mid-year.

**Figure 2. 1: Bar Chart Showing Cumulative Revenue**

**Performance as at June, 2020**

**Table 2. 3: Breakdown of Long-Term Borrowings/Credit as at June, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **DONOR/DEVELOPMENT PARTNER** | **PROGRAMME/PROJECT** | **ACTUAL DRAW-DOWN (Jan-June)** |
|
| 1 | World Bank IDA CREDIT | Nigerian State Health Investment Project (NSHIP) | 1,688,252128.92 |
| 2 | World Bank IDA CREDIT | Community and Social Development Project Additional Finance (CSDP-AF) | 379,876,333.27 |
| 3 | World Bank IDA CREDIT | Youth Employment Social Support Operation (YESSO) | 225,212,550.00 |
| 4 | World Bank IDA CREDIT/French Development Agency | Rural Access and Agricultural Marketing Project (RAAMP) | 0.00 |
| 5 | World Bank IDA CREDIT | Nigerian Erosion and Watershed Management Project (NEWMAP) | 900,000,000.00 |
| 6 | Agence Francaise De Development (AfD)/World Bank Grant | National Urban Water Sector Reform Project (NUWSRP) | 448,631,701.88 |
|  | **GRAND TOTAL** |  | **3,641,972,714.07** |

**Table 2. 4: Breakdown of Grants as at June, 2020**

|  |  |  |
| --- | --- | --- |
| **S/N** | **MEDAs/DESCRIPTION** | **2020 MID-YEAR (₦)** |
| 1 | SUBEB (DRAW-DOWN) | 1,519,884,078.86 |
| 2 | Min. Of Health (COVID-19 Donations) | 856,000,000.00 |
|  | **Total** | **2,375,884,078.86** |

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

**2.2 Revenue Categories**

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

**Figure 2. 2: Bar Chart Showing Mid-Year Revenue Categories**

Figure 2.2 depicts the performance of Revenue Categories for the mid-year of 2020. As at the end of June, actual revenue from the Federation Account amounted to N31.945 billion against a target of N44.009 billion representing 72.6%, Independent Revenue without RRA was N11.230 billion against a target of N15.054 billion representing 74.6%, and the performance rose to 90.2% when the RRA figures were added. While the Revenue from Other Sources amounted to N11.741 billion against a target of N34.866 billion representing 33.7% performance.

**Figure 2. 3: Pie Chart Showing Share of Revenue Categories as at**

**June 2020.**

Figure 2.3 shows the proportion of actual revenue receipts from the three Revenue sources as at end of June. Out of the total actual revenue of N54.916 billion realised as at mid-year, Independent Revenue accounted for 21% (less RRA), Revenue from Other Sources 21%, while revenue from Federation Account was 58%.

**Table 2. 5: Comparison of 2019 & 2020 Mid-Year Revenue**

**Performance**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **S/N** | **Revenue Categories** | **2020 Mid-Year actual ₦'B** | **Performance %** | **2019 Mid-Year Actual ₦'B** | **Performance %** | **Difference (₦)** |
|
|
|
| 1 | **Revenue From Federation Account** | 31,944,701,525.75 | 72.6 | 31,806,247,680.06 | 66.8 | 138,453,845.69 |
| 2 | **Independent Revenue (IGR)** | 11,229,544,665.20 | 74.6 | 15,898,948,238.26 | 126.6 | (4,669,403,573.06) |
| 3 | **Other Revenue Sources** | 11,741,487,520.88 | 29.3 | 8,360,880,413.44 | 22.8 | 1,847,846,220.34 |
|  | **Total** | **54,915,733,711.83** | **56.8** | **56,066,076,331.76** | **57.8** | **(1,150,342,619.30)** |

Table 2.5 shows the comparison between 2019 and 2020 mid-year revenue performances. Revenue from Federation Account increased slightly when compared with the corresponding 2019 figure while Independent Revenue decreased significantly below the 2019 mid-year figure. However, revenue from Other Sources recorded an increase in the 2020 mid-year.

**Table 2. 6: Comparison of 2019 & 2020 Mid-Year Independent Revenue Performance**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **COMPONENTS** | **2020 Mid-Year Actual (₦)** | **2019 Mid-Year Actual (₦)** | **Difference (₦)** |
| 1 | **Ondo State Internal Revenue Services (ODIRS)** | 9,329,901,077.36 | 14,266,604,956.49 | (4,936,703,879.13) |
| 2 | **Ministries, Extra-Ministerial Departments & Agencies (MEDAs)** | 1,747,525,129.00 | 1,484,259,490.94 | 263,265,638.06 |
| 3 | **Education Endowment Fund (EEF)** | 152,118,458.84 | 148,089,790.76 | 4,028,668.08 |
|  | **Total (Without RRA)** | **11,229,544,665.20** | **15,898,954,238.19** | **(4,669,409,572.99)** |
| 4 | **Revenue Retaining Agencies (RRAs)** | 2,353,302,050.63 | 3,102,615,408.55 | (749,313,357.92) |
|  | **Grand-Total** | **13,582,846,715.83** | **19,001,569,646.74** | **(5,418,722,930.91)** |

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

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

# **CHAPTER THREE**

**EXPENDITURE PROFILE AND ANALYSIS**

**3.1 2020 MID YEAR EXPENDITURE**

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

**Table 3. 1: Summary of First and Second Quarter Expenditures**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/N** | **EXPENDITURE DETAILS** | **2020 QUARTERLY ESTIMATES**  **₦** | **FIRST QUARTER ACTUAL**  **₦** | **SECOND QUARTER ACTUAL**  **₦** | **SECOND QUARTER PERFORMANCE LEVEL %** |
| 1 | PERSONNEL COST | 10,000,000,000.00 | 9,331,599,031.01 | 9,098,183,217.38 | 90.98 |
| 2 | OVERHEAD COST | 1,192,285,850.50 | 789,401,659.72 | 336,465,971.26 | 28.22 |
| 3 | SPECIAL PROGRAMME | 4,150,422,885.25 | 1,645,996,506.37 | 2,741,304,793.38 | 66.05 |
| 4 | GRANTS AND CONTRIBUTIONS | 2,107,375,000.00 | 1,203,077,400.00 | 1,892,790,298.28 | 89.82 |
| 5 | SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS | 3,225,000,000.00 | 2,665,420,071.42 | 2,810,450,746.16 | 87.15 |
| A | **TOTAL RECURRENT EXPENDITURE** | **20,675,083,735.75** | **15,635,494,668.52** | **16,879,195,026.46** | **81.64** |
|  | DEBT SERVICE | 2,627,061,733.48 | 4,873,868,265.77 | 3,319,338,958.05 | 126.35 |
| B | **DEBT SERVICE** | **2,627,061,733.48** | **4,873,868,265.77** | **3,319,338,958.05** | **126.35** |
|  | STATUTORY TRANSFERS |  |  |  |  |
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 680,001,757.64 | 88,805,358.76 | 89,205,358.76 | 13.12 |
| 2 | TRANSFER TO OSOPADEC | 1,339,973,260.49 | 450,000,000.00 | 455,900,000.00 | 34.02 |
| 3 | TRANSFER TO INTERNAL REVENUE SERVICES | 1,525,000,000.00 | 484,111,050.26 | 1,168,723,483.79 | 76.64 |
| C | **TOTAL STATUTORY TRANSFER** | **3,544,975,018.13** | **1,022,916,409.02** | **1,713,828,842.55** | **48.35** |
|  | CAPITAL EXPENDITURE |  |  |  |  |
| 1 | MEDAs/INSTITUTIONS | 20,117,510,830.90 | 3,321,549,595.57 | 8,094,945,739.42 | 40.24 |
| D | **TOTAL CAPITAL EXPENDITURE** | **20,117,510,830.90** | 3,321,549,595.57 | 8,094,945,739.42 | **40.24** |
|  | **GRAND TOTAL (A+B+C+D)** | **46,964,631,318.25** | **24,853,828,938.88** | **30,007,308,566.48** | **63.89** |

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

**Figure 3. 1: Bar Chart Showing Year 2020 First & Second**

**Quarters Estimate and Actual Expenditure**

Figure 3.1 above compares the total actual expenditure for the first and second quarters of year 2020 with the quarterly estimates. The actual total expenditure for the second quarter was ₦30.007 billion against the proposed estimates of N46.965 billion. This represents a 63.9% performance level for the quarter while the total actual for the first quarter was ₦24.854 representing performance level of 52.9%.

**Table 3. 2: Cumulative Expenditure as at June, 2020**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **EXPENDITURE DETAILS** | **MID YEAR ESTIMATES**  **(Cumulative)**  **₦** | **MID YEAR ACTUAL (Cumulative)**  **₦** | **MID-YEAR PERFORMANCE LEVEL %** |
| 1 | PERSONNEL COST | 20,000,000,000.00 | 18,429,782,248.39 | 92.15 |
| 2 | OVERHEAD COST | 2,384,571,701.00 | 1,125,867,630.98 | 47.21 |
| 3 | SPECIAL PROGRAMME | 8,300,845,770.50 | 4,387,301,299.75 | 52.85 |
| 4 | GRANTS AND CONTRIBUTIONS | 4,214,750,000.00 | 3,095,867,698.28 | 73.45 |
| 5 | SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS | 6,450,000,000.00 | 5,475,870,817.58 | 84.90 |
| A | **TOTAL RECURRENT EXPENDITURE** | **41,350,167,471.50** | **32,514,689,694.98** | **78.63** |
|  | DEBT SERVICE | 5,254,123,466.95 | 8,193,207,223.82 | 155.94 |
| B | **DEBT SERVICE** | **5,254,123,466.95** | **8,193,207,223.82** | **155.94** |
|  | STATUTORY TRANSFERS |  |  |  |
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 1,360,003,515.28 | 178,010,717.52 | 13.09 |
| 2 | TRANSFER TO OSOPADEC | 2,679,946,520.99 | 905,900,000.00 | 33.80 |
| 3 | TRANSFER TO INTERNAL REVENUE SERVICES | 3,050,000,000.00 | 1,652,834,534.05 | 54.19 |
| C | **TOTAL STATUTORY TRANSFER** | **7,089,950,036.26** | **2,736,745,251.57** | **38.60** |
|  | CAPITAL EXPENDITURE |  |  |  |
| 1 | MEDAs/INSTITUTIONS | 40,235,021,661.79 | 11,416,495,334.99 | 28.37 |
| D | **TOTAL CAPITAL EXPENDITURE** | **40,235,021,661.79** | **11,416,495,334.99** | **28.37** |
|  | **GRAND TOTAL (A+B+C+D)** | **93,929,262,636.50** | **54,861,137,505.36** | **58.41** |

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

**Figure 3. 2: Bar Chart Showing Mid-Year Estimates & Cumulative**

**Expenditure as at June, 2020**

Figure 3.2 above compares the mid-year actual expenditure with its estimates. The actual expenditure for the mid-year was ₦54.861 billion against the proposed estimates of ₦93.929 billion. This represents a 58.4% performance level for the 2020 mid-year.

**Figure 3. 3: Bar Chart Showing Mid-Year Estimates & Actual**

**Expenditure Classifications**

Figure 3.3 shows the mid-year actual and estimates of the expenditure classifications for the year 2020. The actual expenditure for the 2020 mid-year were compared with its estimates. The actual Recurrent expenditure for the mid-year was N32.515 billion against the proposed estimates of N41.350 billion, representing 78.6% performance level, while the corresponding 2019 mid-year actual of N34.848 billion against the proposed estimate of N41.926 billion depicted a performance of 83.1%.

The 2020 mid-year estimates for Debt Repayment was N5.254 billion. At the end of the mid-year, actual Debt Repayment figure furnished by the Debt Management Office was N8.193 billion, showing a 155.9% performance level while the corresponding 2019 mid-year actual of N3.698 billion recorded a performance of 71.3%.

In similar manner, the mid-year estimates for Statutory Transfer was N7.090 billion. At the end of the mid-year, actual Statutory Transfer was N2.737 billion, representing 38.6% performance level, while the corresponding 2019 mid-year actual of N1.447 billion recorded a performance of 30.3%.

Also, mid-year actual Capital Expenditure was N11.416 billion against its estimates of N40.235 billion, performing at 28.4% while the corresponding 2019 mid-year actual of N8.821 billion recorded a performance of 19.6% when compared with its estimates of N45.056 billion.

**3.2. SHARE OF 2020 MID-YEAR EXPENDITURE**

Table 3.3 shows the share of the mid-year expenditure classifications. Out of the sum of N54.861 billion recorded as the actual total expenditure for the 2020 mid-year, Recurrent Expenditure was 59%, Debt Repayment 15%, Statutory Transfer 5% and 21% as actual Capital Expenditure for the mid-year. The corresponding 2019 mid-year share revealed that Recurrent Expenditure was 71%, Debt Repayment 8%, Statutory Transfer 3% and 18% as Capital Expenditure.

**Table 3. 3: Comparison of 2020 and 2019 Mid-Year Expenditure**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/N** | **Expenditure Classification** | **2020 Actual Expenditure**  ₦ | **2020 Share to Total Expenditure**  **%** | **2019 Actual Expenditure**  ₦ | **2019 Share to Total Expenditure**  **%** |
| 1 | Recurrent Expenditure | 32,514,689,694.98 | 59 | 34,847,851,786.39 | 71 |
| 2 | Capital Expenditure | 11,416,495,334.99 | 21 | 8,821,312,851.87 | 18 |
| 3 | Debt Service/Repayment | 8,193,207,223.82 | 15 | 3,698,003,710.93 | 8 |
| 4 | Statutory Transfer | 2,736,745,251.57 | 5 | 1,447,369,828.05 | 3 |
| TOTAL | | **54,861,137,505.36** | **100** | **48,814,538,177.24** | **100** |

**Figure 3. 4: Pie Chart Showing Share of Mid-Year**

**Actual Expenditure Performance**

* 1. **RECURRENT EXPENDITURE ANALYSIS**

Analysis of Recurrent expenditure for the 2020 mid-year shows that the actual Recurrent expenditure was N32.515 billion against the proposed estimates of N41.350 billion for the mid-year. This figure showed that Recurrent expenditure performed at 78.6% for the 2020 mid-year while the corresponding 2019 mid-year actual of N34.848 billion against the proposed estimates of N41.926 billion recorded a performance of 83.1%.

**Table 3. 4: Details of Mid-Year Recurrent Expenditure Components**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **EXPENDITURE DETAILS** | **MID-YEAR ESTIMATES ₦** | **MID-YEAR ACTUAL ₦** | **MID-YEAR PERFORMANCE LEVEL %** |
| 1 | PERSONNEL COST | 20,000,000,000.00 | 18,429,782,248.39 | 92.15 |
| 2 | OVERHEAD COST | 2,384,571,701.00 | 1,125,867,630.98 | 47.21 |
| 3 | SPECIAL PROGRAMME | 8,300,845,770.50 | 4,387,301,299.75 | 52.85 |
| 4 | GRANTS AND CONTRIBUTIONS | 4,214,750,000.00 | 3,095,867,698.28 | 73.45 |
| 5 | SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS | 6,450,000,000.00 | 5,475,870,817.58 | 84.90 |
|  | **TOTAL RECURRENT EXPENDITURE** | **41,350,167,471.50** | **32,514,689,694.98** | **78.63** |

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

**Figure 3. 5: Bar Chart Showing Mid-Year Estimates & Actual**

**Recurrent Expenditure Components**

Table 3.4 and Figure 3.5 showed the mid-year Recurrent expenditure components for the year 2020. The mid-year estimates for Personnel Cost was N20.000 billion, Overhead Cost N2.385 billion, Special Programme N8.301 billion, Grants and Contributions N4.215 billion and N6.450 billion as Social Contributions & Social Benefits.

At the end of the mid-year, the actual value and performance level for Personnel Cost was ₦18.430 billion (92.2%), Overhead Cost N1.126 billion (47.2%), Special Programme N4.387 billion (52.9%), Grants and Contributions N3.096 billion (73.5%) and N5.476 billion (84.9%) as Social Contributions & Social Benefits.

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

Figure 3.6 reveals that out of the 2020 mid-year actual Recurrent expenditure of N32.515 billion, Personnel cost accounted for 57%, Overhead Cost 3%, Special Programme 13%, Grants and Contributions 10% and Social Contributions & Social Benefits 17% for the 2020 mid-year. The corresponding 2019 mid-year share revealed that Personnel cost was 49%, Overhead Cost 5%, Special Programme 17%, Grants to Parastatals/Subvention 9%, Consolidated Revenue Fund Charges 20% and 0.001% as Grants/Loans.

**Figure 3. 6: Pie Chart Showing Share of Mid-Year**

**Actual Recurrent Expenditure Components**

* + 1. **PERSONNEL COST**

With mid-year estimate of N20.000 billion, actual Personnel Cost for the 2020 half year was N18.430 billion, representing 92.2% performance level while the corresponding 2019 mid-year actual of N17.154 billion recorded a performance of 94.7%.

**Figure 3. 7: Bar Chart Showing Mid-Year Personnel Cost**

**Table 3. 5: Comparison of 2020 & 2019 Mid-Year**

**Personnel Cost**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **PERONNEL DETAILS** | **2020 MID-YEAR ACTUAL ₦** | **2019 MID-YEAR ACTUAL**  **₦** |
| 1 | CORE CIVIL SERVICE | 9,177,473,042.34 | 8,785,005,288.30 |
| 2 | ADHOC HMB STAFF | 226,212,298.08 | 225,999,912.81 |
| 3 | ADHOC MIN. OF AGRIC STAFF | 8,063,174.60 | 5,269,476.17 |
| 4 | TESCOM (PUB. SECONDARY SCH) | 8,008,427,762.52 | 7,338,246,653.25 |
| 5 | JUDICIARY | 1,009,605,970.85 | 799,048,874.16 |
|  | **TOTAL** | **18,429,782,248.39** | **17,153,570,204.69** |

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

Table 3.5 shows the detail of Personnel Cost classifications for the 2020 mid-year. In the classifications of Core Civil Service, Adhoc Hospitals’ Management Board (HMB) Staff, Adhoc Ministry of Agriculture Staff, Teaching Service Commission (TESCOM) Public Secondary School and the Judiciary.

The actual Personnel cost for Core Civil Service for year 2020 half year was N9.177 billion, Adhoc HMB Staff N0.226 billion, Adhoc Ministry of Agriculture Staff N0.008 billion, TESCOM (Public Secondary School) N8.008 billion, and N1.010 billion for the Judiciary while the corresponding 2019 mid-year revealed that Core Civil Service was N8.785 billion, Adhoc HMB Staff N0.226 billion, Adhoc Ministry of Agriculture Staff N0.005 billion, TESCOM (Public Secondary School) N7.338 billion, and N0.799 billion for the Judiciary.

* + 1. **OVERHEAD COST**

Figure 3.8 compares the mid-year estimates for Overhead Cost with its actual. With mid-year estimates of N2.385 billion, actual overhead cost was N1.126 billion, representing 47.2% performance level while the corresponding 2019 mid-year actual of N1.538 billion recorded a performance of 68.1%.

**Figure 3. 8: Bar Chart Showing Mid-Year Overhead Cost**

* + 1. **SPECIAL PROGRAMMES**

The mid-year estimates for this head was N8.300 billion. At the end of the 2020 mid-year, the actual expenditure recorded was N4.387 billion, representing 52.9% performance level, while the corresponding 2019 mid-year actual of N5.912 billion recorded a performance of 68.5%.

**Figure 3. 9: Bar Chart Showing Mid-Year Special Programme**

* + 1. **GRANTS AND CONTRIBUTIONS**

Table 3.6 shows the 2020 mid-year actual and performance of Grants and Contributions. The estimates for this expenditure head was N4.215 billion. At the end of the mid-year, the actual expenditure recorded was N3.096 billion, representing 73.5% performance level.

**Table 3. 6: Summary of Grants and Contributions as at June, 2020**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **S/N** | **ORGANIZATION** | | **MID-YEAR ESTIMATES**  **₦** | **MID-YEAR ACTUAL**  **₦** | | **PERFORMANCE LEVEL (%)** |
| 1 | Adekunle Ajasin University, Akungba Akoko | | 1,001,000,000.00 | 743,750,000.00 | | 74.30 |
| 2 | Nigeria Security and Civil Defence Corps | | 1,000,000.00 | 581,000.00 | | 58.10 |
| 3 | Nigerian Legion | | 1,500,000.00 | 1,050,000.00 | | 70.00 |
| 4 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) | | 20,000,000.00 | 11,665,500.00 | | 58.33 |
| 5 | Ondo State Football Academy | | 25,000,000.00 | - | | - |
| 6 | Ondo State Football Development Agency | | 350,000,000.00 | 258,000,000.00 | | 73.71 |
| 7 | Ondo State University of Medical Sciences | | 350,000,000.00 | 225,000,000.00 | | 64.29 |
| 8 | Ondo State University of Science and Technology, Okitipupa | | 350,000,000.00 | 210,000,000.00 | | 60.00 |
| 9 | Rufus Giwa Polytechnic, Owo | | 1,300,000,000.00 | 997,565,000.00 | | 76.74 |
| 10 | Senior Staff Club | | 1,250,000.00 | - | | - |
| 11 | Ondo State Investment Promotion Agency (ONDIPA) | | 100,000,000.00 | - | | - |
| 12 | OWENA PRESS | | 60,000,000.00 | 34,256,198.28 | | 57.09 |
| 13 | Ondo State Radiovision Corporation | | 30,000,000.00 | - | | - |
| 14 | Ondo State Afforestation Project | | - | - | | - |
| 15 | Ondo State University of Medical Sciences Teaching Hospital | | 625,000,000.00 | 614,000,000.00 | | 98.24 |
|  | | **TOTAL** | **4,214,750,000.00** | | **3,095,867,698.28** | **73.45** |

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

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

With mid-year estimates of N6.450 billion, actual Social contributions and benefits was N5.476 billion, representing 84.9% performance level. The breakdown of SC&SB is shown in table 3.7.

**Table 3. 7: Details of Social Contributions and Benefits as at**

**June, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **EXPENDITURE DETAILS** | **MID-YEAR ESTIMATES**  **₦** | **MID-YEAR ACTUAL**  **₦** | **PERFORMANCE LEVEL (%)** |
| CONSOLIDATED REVENUE FUND CHARGE - SALARIES | - | 515,931,702.27 | - |
| NHIS CONTRIBUTION | 300,000,000.00 | - | - |
| CONTRIBUTORY PENSION (EMPLOYERS) | 387,500,000.00 | 46,963,868.14 | 12.12 |
| GRATUITY | 1,500,000,000.00 | 248,444,166.19 | 16.56 |
| PENSION | 4,250,000,000.00 | 4,651,167,403.10 | 109.44 |
| PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS | 12,500,000.00 | 13,363,677.88 | 106.91 |
| TOTAL | 6,450,000,000.00 | 5,475,870,817.58 | 84.90 |

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

**3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS**

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

**Table 3. 8: Break-Down of Mid-Year Sectoral Recurrent**

**Expenditure**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **Sub-Sector/SECTOR** | **MID-YEAR ESTIMATES**  **₦** | **MID-YEAR ACTUAL**  **₦** | **PERFORMANCE LEVEL (%)** |
| 1 | Agric | 856,762,470.05 | 670,816,783.47 | 78.30 |
| 2 | Trade & Industry | 356,601,022.86 | 218,140,226.14 | 61.17 |
| 3 | Infrastructure | 1,548,923,445.60 | 1,120,692,001.65 | 72.35 |
| 4 | Public Finance | 3,236,435,010.70 | 3,392,922,956.04 | 104.84 |
| A | **TOTAL ECONOMIC SECTOR** | **5,998,721,949.20** | **5,402,571,967.30** | **90.06** |
| 1 | Education | 13,646,086,880.03 | 11,910,197,125.15 | 87.28 |
| 2 | Health | 4,632,817,659.04 | 4,833,874,984.21 | 104.34 |
| 3 | Social & Community Development | 1,055,507,930.94 | 621,646,750.13 | 58.90 |
| 4 | Environment & Sewage Management | 238,733,518.74 | 202,649,441.63 | 84.89 |
| B | **TOTAL SOCIAL SERVICES SECTOR** | **19,573,145,988.74** | **17,568,368,301.12** | **89.76** |
| 1 | Administration of Justice | 1,431,311,914.28 | 1,295,500,602.87 | 90.51 |
| C | **TOTAL LAW & JUSTICE SECTOR** | **1,431,311,914.28** | **1,295,500,602.87** | **90.51** |
| 1 | General Administration | 4,209,713,218.18 | 1,451,609,650.43 | 34.48 |
| 2 | Legislative | 2,657,599,708.28 | 600,554,040.49 | 22.60 |
| 3 | Information | 1,029,674,692.84 | 720,214,315.19 | 69.95 |
| D | **TOTAL ADMINISTRATION SECTOR** | **7,896,987,619.29** | **2,772,378,006.11** | **35.11** |
| E | **SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS** | **6,450,000,000.00** | **5,475,870,817.58** | **84.90** |
|  | **GRAND TOTAL (A+B+C+D+E)** | **41,350,167,471.50** | **32,514,689,694.98** | **78.63** |

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

The Mid-year sectoral actual Recurrent expenditure was N32.515 billion against its estimates of N41.350 billion. This represents 78.6% overall performance level for the mid-year. In the classifications, the Social services sector recorded the highest actual recurrent expenditure of N17.568 billion, representing 89.8% performance level when compared with the mid-year estimate of N19.573 billion. On the other hand, Administration Sector had the least performance of 35.1% while Economic sector, Law & Justice sector and Social contributions & Social benefits performances were 90.1%, 90.5% and 84.9% respectively.

**Table 3. 9: Summary of Mid-Year Sectoral Recurrent Expenditure**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **SUB-SECTOR/SECTOR** | **MID-YEAR ESTIMATES**  **₦** | **MID-YEAR ACTUAL ₦** | **PERFORMANCE LEVEL (%)** |
| A | ECONOMIC SECTOR | 5,998,721,949.20 | 5,402,571,967.30 | 90.1 |
| B | SOCIAL SERVICES SECTOR | 19,573,145,988.74 | 17,568,368,301.12 | 89.8 |
| C | LAW & JUSTICE SECTOR | 1,431,311,914.28 | 1,295,500,602.87 | 90.5 |
| D | ADMINISTRATION SECTOR | 7,896,987,619.29 | 2,772,378,006.11 | 35.1 |
| E | SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS | 6,450,000,000.00 | 5,475,870,817.58 | 84.9 |
|  | **GRAND TOTAL (A+B+C+D+E)** | **41,350,167,471.50** | **32,514,689,694.98** | **78.6** |

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

**Figure 3. 10: Bar Chart Showing Mid-Year Sectoral Recurrent**

**Expenditure**

**3.6 STATUTORY TRANSFERS**

With mid-year estimates of N7.090 billion, actual Statutory Transfers was N2.737 billion, representing 38.6% performance level, while the corresponding 2019 Statutory Transfers was N1.447 billion with its estimates of N4.784 billion, representing 30.3% performance.

**Table 3. 10: Details of Mid-Year Statutory Transfers**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **PARTICULARS** | **MID-YEAR ESTIMATES**  **₦** | **MID-YEAR ACTUAL**  **₦** | **PERFORMANCE LEVEL (%)** |
|
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 1,360,003,515.28 | 178,010,717.52 | 13.09 |
| 2 | TRANSFER TO OSOPADEC | 2,679,946,520.99 | 905,900,000.00 | 33.80 |
| 3 | TRANSFER TO INTERNAL REVENUE SERVICES | 3,050,000,000.00 | 1,652,834,534.05 | 54.19 |
|  | **TOTAL** | **7,089,950,036.26** | **2,736,745,251.57** | **38.60** |

**Source**: *OFFICE OF ACCOUNTANT-GENERAL*

**Figure 3. 11: Bar Chart Showing Mid-Year Statutory Transfers**

* 1. **DEBT SERVICE/REPAYMENT**

With mid-year estimates of N5.254 billion, actual Debt Service/repayment

was ₦8.193 billion, representing a performance of 155.9%, while the corresponding 2019 Debt repayment was N3.698 billion with its estimates of N5.185 billion, representing 71.3% performance level.

**Table 3. 11: Details of Mid-Year Debt Service/Repayment**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S/N** | **FACILITY** | **PRINCIPAL AMOUNT** | **CUMULATIVE ACTUAL PRINCIPAL REPAYMENT(Jan-June)** | **CUMULATIVE ACTUAL INTEREST PAID (Jan-June)** | **CUMULATIVE ACTUAL PRINCIPAL REPAYMENT & INTEREST PAID (Jan-June)** |
| 1 | Excess Crude Account | 10,000,000,000.00 | 87,346,902.37 | 272,543,479.96 | 359,890,382.33 |
| 2 | Salary Bailout | 14,686,558,819.29 | 244,775,980.33 | 339,500,931.62 | 584,276,911.95 |
| 3 | Restructured Commercial Bank Loan(FGN Bond) | 4,195,167,123.56 | 19,949,599.75 | 243,014,037.45 | 262,963,637.20 |
| 4 | Budget Support Facility | 17,569,000,000.00 | 39,998,388.19 | 570,270,329.25 | 610,268,717.44 |
| 5 | OSAEC/CACS | 2,000,000,000.00 | 271,832,616.02 | 46,164,710.58 | 317,997,326.60 |
| 6 | Micro Credit | 1,960,788,794.60 | 261,438,505.92 | 13,507,378.08 | 274,945,884.00 |
| 7 | Bond(N27B Restructured) | 4,200,000,000.00 | 1,332,081,604.75 | 289,061,708.25 | 1,621,143,313.00 |
| 8 | Bond 2 | 30,000,000,000.00 | 1,785,714,283.70 | 1,435,734,528.90 | 3,221,448,812.60 |
| 9 | UBEC/SUBEB | 390,878,378.38 | 0.00 | 0.00 | 0.00 |
| 10 | Water Corporation | 702,000,000.00 | 229,170,591.72 | 25,601,657.15 | 254,772,248.87 |
| 11 | Vehicle Lease 2019 | 739,400,000.00 | 203,019,263.19 | 58,515,657.73 | 261,534,920.92 |
| 12 | Basic Health Care Facility | 100,000,000.00 | 50,000,000.04 | 0.00 | 50,000,000.04 |
| 13 | UBEC/SUBEB | 491,277,613.69 | 0.00 | 0.00 | 0.00 |
| 14 | Contractor(CRANEBURG) | 3,000,000,000.00 | 0.00 | 0.00 | 0.00 |
| 15 | Contractor(Contract Financing) | 10,000,000,000.00 | 0.00 | 0.00 | 0.00 |
| 16 | Salary Arrears | 5,049,934,134.05 | 0.00 | 0.00 | 0.00 |
| 17 | FOREIGN LOANS |  | 279,124,387.40 | 94,840,681.47 | 373,965,068.87 |
|  | **TOTAL** | **105,085,004,863.57** | **4,804,452,123.38** | **3,388,755,100.44** | **8,193,207,223.82** |

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

* 1. **CAPITAL EXPENDITURE ANALYSIS**

The mid-year estimates for Capital expenditure was N40.235 billion. At the end of June 2020, the actual Capital expenditure recorded was N11.416 billion, representing 28.4% performance level while the corresponding 2019 mid-year actual of N8.821 billion with an estimates of N45.056 billion recorded a performance of 19.6%.

**Table 3. 12: Mid-Year Sectoral Capital Expenditure Details**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **SUB-SECTOR/SECTOR** | **MID-YEAR ESTIMATES**  **₦** | **MID-YEAR ACTUAL**  **₦** | **PERFORMANCE LEVEL (%)** |
| 1 | Agric | 5,426,500,000.00 | 32,297,200.00 | 0.60 |
| 2 | Trade & Industry | 1,672,500,000.00 | 73,972,455.25 | 4.42 |
| 3 | Infrastructure | 14,906,130,892.45 | 7,361,092,417.85 | 49.38 |
| 4 | Public Finance | 3,548,058,017.99 | 346,835,263.03 | 9.78 |
| **A** | **ECONOMIC SECTOR** | **25,553,188,910.43** | **7,814,197,336.13** | **30.58** |
| 1 | Education | 4,319,384,078.86 | 7,140,000.00 | 0.17 |
| 2 | Health | 2,974,985,537.50 | 1,700,830,128.92 | 57.17 |
| 3 | Social & Community Development | 846,643,135.00 | 395,018,449.41 | 46.66 |
| 4 | Environment & Sewage Management | 1,365,500,000.00 | 1,069,673,875.00 | 78.34 |
| **B** | **SOCIAL SERVICES SECTOR** | **9,506,512,751.36** | **3,172,662,453.33** | **33.37** |
| 1 | Administration of Justice | 1,454,500,000.00 | 21,258,000.00 | 1.46 |
| **C** | **LAW & JUSTICE SECTOR** | **1,454,500,000.00** | **21,258,000.00** | **1.46** |
| 1 | General Administration | 2,332,750,000.00 | 293,779,614.60 | 12.59 |
| 2 | Legislative | 1,095,570,000.00 | 20,988,350.01 | 1.92 |
| 3 | Information | 292,500,000.00 | 93,609,580.92 | 32.00 |
| **D** | **ADMINISTRATION SECTOR** | **3,720,820,000.00** | **408,377,545.53** | **10.98** |
|  | **GRAND TOTAL (A+B+C+D)** | **40,235,021,661.79** | **11,416,495,334.99** | **28.37** |

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

**Figure 3. 12: Bar Chart Showing Mid-Year Sectoral**

**Capital Expenditure**

Table 3.12 and Figure 3.12 showed that Economic Sector accounted for the highest actual Capital Expenditure of N7.814 billion, representing 30.6% performance level, when compared to the mid-year estimates of N25.553 billion. On the other hand, Law & Justice Sector, with the least actual expenditure of N0.021 billion recorded 1.5% performance level for the 2020 mid-year.

# **CHAPTER FOUR**

**STATUS OF CAPITAL PROJECTS AWARDED THROUGH THE STATE TENDERS’ BOARD IN 2018, 2019 AND AS AT JUNE, 2020.**

**4.0 INTRODUCTION**

The 2018, 2019 and 2020 Capital Budgets were designed to execute the Strategic Development and Policy Implementation Plan (cardinal programmes) of the current Administration tagged **“Blueprint to Progress”** which defines the State’s strategic development trajectory for the time span of 2017-2021.

The Capital projects awarded since inception of this administration are spatially spread in all the 18 Local Government Areas and have engendered balanced development across the State. In 2020 a sum of N80.470 billion was budgeted for capital expenditure, while the capital budget for 2018 and 2019 were ₦70.863 billion and N85.711 billion respectively.

Implementing year 2018, 2019 and 2020 budgets, a total of 175 capital projects amounting to ₦21.092 billion were awarded through the State Tenders’ Board between January and June, 2020. Whereas, a total of 850 capital projects amounting to ₦40.526 billion were awarded in 2018 while 1,556 capital projects amounting to ₦82.709 billion were awarded in 2019. These projects, which are at different levels of completion are being implemented by different MEDAs.

**4.1 Summary of 2020 Capital Projects**

The summary of capital projects awarded through the State Tenders’ Board between January and June, 2020 is depicted in Table 4.1.

**Table 4. 1: Summary of Projects Awarded Between January &**

**June, 2020.**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **MEDAs** | **PROJECTS** | **CONTRACT SUM**  N |
| 1 | State Universal Basic Education Board | 167 | 2,857,382,064.85 |
| 2 | Ministry of Works and Infrastructure | 7 | 18,215,383,110.31 |
| 3 | Ministry of Information and Orientation | 1 | 18,750,000.00 |
| **TOTAL** | | **175** | **21,091,515,175.16** |

***Source:*** *Ondo State Ministries, Extra-Ministerial Departments and Agencies (MEDAs)*

Out of the total 175 projects awarded through STB in 2020, the State Universal Basic Education Board (SUBEB) is implementing 167 projects, amounting to N2.857 billion.

Also, Ministry of Works and Infrastructure is implementing Seven (7) projects, amounting to N18.215 billion.

**4.2 Summary of 2019 Capital Projects**

The summary of capital projects awarded through the State Tenders’ Board in 2019 is depicted in Table 4.2.

**Table 4. 2: Summary of Projects Awarded In 2019.**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **MEDAs** | **PROJECTS** | **CONTRACT SUM**  N |
| 1 | State Universal Basic Education Board | 1382 | 5,269,749,990.08 |
| 2 | Ondo State Oil Producing Areas Development Commission | 124 | 43,102,675,729.05 |
| 3 | Ministry of Education, Science and Technology | 24 | 191,185,437.16 |
| 4 | Hospital Management Board (HMB) | 13 | 135,083,184.89 |
| 5 | Ministry of Works and Infrastructure | 10 | 33,654,229,661.20 |
| 6 | Ministry of Information and Orientation | 1 | 40,320,000.00 |
| 7 | Ministry of Lands and Housing | 1 | 220,719,349.32 |
| 8 | State Information Technology Agency (SITA) | 1 | 95,370,000.32 |
|  | **TOTAL** | **1,556** | **82,709,333,352.02** |

***Source:*** *Ondo State Ministries, Extra-Ministerial Departments and Agencies (MEDAs)*

**4.3 Summary of 2018 Capital Projects**

The summary of capital projects awarded through the State Tenders’ Board in 2018 is depicted in Table 4.3.

**Table 4. 3: Summary of Projects Awarded In 2018.**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **MEDAs** | **PROJECTS** | **CONTRACT SUM** N |
| 1 | State Universal Basic Education Board | 741 | 7,133,417,879.41 |
| 2 | Ondo State Oil Producing Areas Development Commission | 90 | 11,010,621,086.89 |
| 3 | Ministry of Works and Infrastructure | 18 | 22,372,721,651.22 |
| 4 | Ministry of Information and Orientation | 1 | 8,960,000.00 |
|  | **TOTAL** | **850** | **40,525,720,617.52** |

***Source:*** *Ondo State Ministries, Extra-Ministerial Departments and Agencies (MEDAs)*

**4.4. ANALYSIS OF STATUS OF CAPITAL PROJECTS AWARDED THROUGH STB AS AT JUNE 2020**

**4.4.1 UBEC/SUBEB Projects**

The Status and amount paid as at June 2020 on SUBEB projects awarded in 2018, 2019 and 2020 are depicted in table 4.4 and table 4.5.

**Table 4. 4: Status of 2018, 2019 and 2020 UBEC/SUBEB Projects**

**as at June, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **Level of Completion**  **(%)** | **Number of 2018 Projects** | **Number of 2019 Projects** | **Number of 2020 Projects** |
| 100 | 669 | 1226 | - |
| 70-99 | 19 | 135 | - |
| 40-69 | 3 | 11 | - |
| Less than 40 | 50 | 10 | 167 |
| **Total** | **741** | **1382** | **167** |

***Source: SUBEB and M&E Desk Review***

Tables 4.4 and 4.5 show that 669 projects, representing 90.23% of the total 741 projects awarded in 2018 had been completed and N6.445 billion paid on the completed projects as at 30th June, 2020.

Also 1,226 projects, representing 88.71% of the total 1,382 projects awarded in 2019 had been completed and N4.663 billion paid on the completed projects as at 30th June, 2020.

**Table 4. 5: Analysis of Amount paid as at June, 2020 on**

**UBEC/SUBEB Capital Projects.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Level of Completion**  **(%)** | **2018 Contract** | | **2019 Contract** | | **2020 Contract** | |
| **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** | **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** | **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** |
| 100 | 6.624 | 6.445 | 3.991 | 3.717 | - | - |
| 70-99 | 0.142 | 0.095 | 1.017 | 0.830 | - | - |
| 40-69 | 0.025 | 0.011 | 0.180 | 0.090 | - | - |
| Less than 40 | 0.343 | 0.051 | 0.082 | 0.026 | 2.857 | - |
| **Total** | **7.133** | **6.496** | **5.270** | **4.663** | **2.857** | **-** |

***Source: SUBEB and M&E Desk Review***

**4.4.2 Ministry of Works and Infrastructure Projects**

The Status and amount paid as at June 2020 on Ministry of Works and Infrastructure projects awarded in 2018, 2019 and 2020 are depicted in table 4.6 and table 4.7.

**Table 4. 6 Status of 2018, 2019 and 2020 Ministry of Works and**

**Infrastructure Projects as at June, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **Level of Completion**  **(%)** | **Number of 2018 Projects** | **Number of 2019 Projects** | **Number of 2020 Projects** |
| 100 | 7 | 4 | - |
| 70-99 | 7 | 2 | - |
| 40-69 | 1 | 2 | 1 |
| Less than 40 | 3 | 2 | 6 |
| **Total** | **18** | **10** | **7** |

***Source: SUBEB and M&E Desk Review***

Tables 4.6 and 4.7 show that 7 projects, representing 38.89% of the total 18 projects awarded in 2018 have been completed and N3.368 billion paid on the completed projects as at 30th June, 2020. In 2019, 4 out of the total 10 Projects have been completed and N11.106 billion paid on the completed projects as at 30th June, 2020.

**Table 4. 7: Analysis of Amount paid as at June, 2020 on Ministry**

**of Works and Infrastructure Capital Projects.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Level of Completion**  **(%)** | **2018 Contract** | | **2019 Contract** | | **2020 Contract** | |
| **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** | **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** | **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** |
| 100 | 3.768 | 3.368 | 13.926 | 11.106 | - | - |
| 70-99 | 6.112 | 3.727 | 2.522 | 1.463 | - | - |
| 40-69 | 3.670 | 1.757 | 1.438 | 0.604 | 1.368 | 0.150 |
| Less than 40 | 8.823 | 2.735 | 15.768 | 4.300 | 16.847 | - |
| **Total** | **22.373** | **11.586** | **33.654** | **17.474** | **18.215** | **0.150** |

***Source: SUBEB and M&E Desk Review***

**4.4.3 OSOPADEC Projects as at June 2020**

The Status and amount paid as at June 2020 on OSOPADEC projects awarded in 2018, 2019 and 2020 are depicted in table 4.8 and table 4.9.

**Table 4. 8: Status of 2018, 2019 and 2020 OSOPADEC Projects**

**as at June, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **Level of Completion**  **(%)** | **Number of 2018 Projects** | **Number of 2019 Projects** | **Number of 2020 Projects** |
| 100 | 88 | 1 | - |
| 70-99 | 1 | - | - |
| 40-69 | - | - | - |
| Less than 40 | 1 | 123 | - |
| **Total** | **90** | **124** | **-** |

***Source: SUBEB and M&E Desk Review***

Tables 4.8 and 4.9 show that 88 projects, representing 97.78% of the total 90 projects awarded in 2018 had been completed and N1.148 billion paid on the completed projects as at 30th June, 2020. While in 2019 just one project out of 124 projects had been completed with N1.419 billion committed on the completed project as at 30th June, 2020.

**Table 4. 9: Analysis of Amount paid as at June, 2020 on**

**OSOPADEC Capital Projects.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Level of Completion**  **(%)** | **2018 Contract** | | **2019 Contract** | | **2020 Contract** | |
| **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** | **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** | **Contract Sum (N’B)** | **Amount Paid as at June 2020 (N’B)** |
| 100 | 2.117 | 1.148 | 0.011 | 0.011 | - | - |
| 70-99 | 0.089 | 0.065 | - | - | - | - |
| 40-69 | - | - | - | - | - | - |
| Less than 40 | 8.8.5 | 1.034 | 43.092 | 1.408 | - | - |
| **Total** | **11.011** | **1.663** | **43.103** | **1.419** | **-** | **-** |

***Source: SUBEB and M&E Desk Review***

# **CHAPTER FIVE**

**OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION**

**5.1 OBSERVATIONS**

The following are the observations from the Mid-Year Budget Implementation Appraisal:

1. Overall Budget performance was fairly above average in the mid-year.
2. The revenue side of the budget performed at 58.5% for the mid-year while the expenditure performed at 58.4%.
3. The total revenue in the mid-year decreased from N56.066 billion in 2019 to N54.916 billion in 2020.
4. Internally Generated Revenue (IGR) also decreased from N15.899 billion in 2019 to N11.230 billion in 2020 mid-year.
5. The share of Internally Generated Revenue to total actual revenue collection was 21% for the mid-year.
6. Capital expenditure was N11.416 billion against its estimates of N40.235 billion, performing at 28.4% while recurrent expenditure recorded a total of N32.515 billion, with 78.6% performance level for the mid-year.
7. Recurrent expenditures accounted for 59% of the total actual expenditure for the mid-year, debt repayment 15%, statutory transfers 5% and capital expenditure 21%.
8. One Hundred and Seventy Five (175) new capital projects amounting to N21.092 billion were awarded through the State Tender’s Board (STB) between January and June, 2020.
9. Six Hundred and Sixty Nine (669) out of Seven Hundred and Forty One (741) SUBEB projects awarded in 2018 through STB had been completed and the sum of N6.445 billion paid on the completed projects while 1,226 out of 1,382 projects awarded in 2019, had been completed and N4.663 billion paid on the completed projects as at June, 2020.
10. Seven (7) out of Eighteen (18) road projects by Ministry of Works & Infrastructure awarded in 2018 through STB had been completed and the sum of N3.368 billion paid on the completed projects while Four (4) out of Ten (10) projects awarded in 2019, had been completed and N11.106 billion paid on the completed projects as at June, 2020.
11. Eighty Eight (88) out of Ninety (90) OSOPADEC projects awarded in 2018 through STB had been completed and the sum of N1.148 billion paid on the completed projects while one (1) out of One Hundred and Twenty Four (124) projects awarded in 2019, had been completed and N1.419 billion paid on the completed project as at June, 2020.

**5.2 RECOMMENDATIONS**

For better budget performance, 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 performance.
5. Proactive measures should be employed by the executing MEDAs to ensure completion of outstanding 2018 & 2019 capital projects.
6. Contractors that failed to meet up with the completion deadline stipulated in the contract award documents should be sanctioned appropriately.
7. 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.

**5.3 CONCLUSION**

The overall budget performance in the 2020 mid-year Budget Implementation Appraisal was a little above average. The not too impressive performance may not be unconnected with the COVID-19 pandemic which resulted into lockdown of economic activities and fall in global oil price.

For better budget performance in subsequent quarters, efforts should be channelled towards addressing the observations and implementing the recommendations in the 2020 Mid-Year Budget Implementation Appraisal.

# **APPENDIX**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **MINISTRIES/DEPTS./PARASTATALS** | **2020 Mid-Year Target** | **2020 Mid-Year Actual** | **% Performance** |
|
| 1 | Bureau Of public Procurement (BPP) | 2,500,000.00 | 19,130,000.00 | 765.20 |
| 2 | Ondo State Independent Electoral Comm (ODIEC) | 550,000.00 | 3,470,000.00 | 630.91 |
| 3 | State Universal Basic Education Board (SUBEB) | 17,500,000.00 | 21,831,000.00 | 124.75 |
| 4 | Ondo State Pensions Transitional Dept. | 2,200,000.00 | 2,052,500.00 | 93.30 |
| 5 | Ondo State Internal Revenue Service (ODIRS) | 10,069,231,451.00 | 9,329,901,077.36 | 92.66 |
| 6 | Ondo State Judiciary | 75,000,000.00 | 54,238,114.45 | 72.32 |
| 7 | Ondo State Investment Promotion Agency (ONDIPA) | 250,000,000.00 | 172,925,346.74 | 69.17 |
| 8 | Min. of Works and Infrastructure | 152,500,000.00 | 101,235,000.00 | 66.38 |
| 9 | Teaching Service Commission | 10,000.00 | 6,500.00 | 65.00 |
| 10 | Min. of Local Govt and Chieftaincy Affairs | 1,000,000.00 | 537,510.00 | 53.75 |
| 11 | Pools Betting & Lotteries Board | 40,000,000.00 | 20,635,094.08 | 51.59 |
| 12 | Board for Adult, Technical & Vocational Education | 5,000,000.00 | 2,481,700.00 | 49.63 |
| 13 | Min. of Natural Resources | 700,000,000.00 | 316,603,781.11 | 45.23 |
| 14 | Ondo State Development and Property Corporation | 250,000,000.00 | 107,142,764.50 | 42.86 |
| 15 | Liaison Office, Abuja | 2,000,000.00 | 843,500.00 | 42.18 |
| 16 | Cocoa Revolution Office | 25,000,000.00 | 10,468,872.00 | 41.88 |
| 17 | Min. of Education, Science and Technology | 650,000,000.00 | 217,572,961.00 | 33.47 |
| 18 | Civil Service Commission | 50,000.00 | 16,700.00 | 33.40 |
| 19 | Liaison Office, Lagos | 2,500,000.00 | 820,000.00 | 32.80 |
| 20 | Ministry of Transport | 150,000,000.00 | 46,621,576.00 | 31.08 |
| 21 | Office of the State Auditor General | 1,750,000.00 | 543,500.00 | 31.06 |
| 22 | Hospital Management Board | 2,000,000.00 | 537,500.00 | 26.88 |
| 23 | Ministry of Environment | 39,000,000.00 | 9,660,540.00 | 24.77 |
| 24 | Min. of Physical Planning and Urban Develop. | 125,000,000.00 | 29,267,738.00 | 23.41 |
| 25 | Customary Court of Appeal | 12,500,000.00 | 2,914,250.00 | 23.31 |
| 26 | Ondo State Signage Agency | 165,000,000.00 | 37,932,713.39 | 22.99 |
| 27 | Min of Commerce, Industries & Cooperatives | 150,000,000.00 | 32,974,657.91 | 21.98 |
| 28 | Ministry of Justice | 250,000,000.00 | 54,904,208.05 | 21.96 |
| 29 | Min. of Culture And Tourism | 5,000,000.00 | 1,054,000.00 | 21.08 |
| 30 | Min. of Lands And Housing | 500,000,000.00 | 96,126,723.35 | 19.23 |
| 31 | Ministry of Health | 30,000,000.00 | 5,582,550.00 | 18.61 |
| 32 | General Administration | 750,000.00 | 106,000.00 | 14.13 |
| 33 | Cabinet & Special Services Dept.(PSTI) | 500,000.00 | 68,000.00 | 13.60 |
| 34 | Christian Welfare Board | 250,000.00 | 30,000.00 | 12.00 |
| 35 | Min. of information and Orientation | 1,650,000.00 | 175,000.00 | 10.61 |
| 36 | Agric Dev. Prog. & Agric Input Supply Agency (ADP) | 1,725,000.00 | 155,000.00 | 8.99 |
| 37 | Ondo State Water Corporation (ODWC) | 35,000,000.00 | 5,472,500.00 | 15.64 |
| 38 | Ministry of Women Affairs and Social Dev. | 3,000,000.00 | 192,500.00 | 6.42 |
| 39 | Ministry of Agriculture | 360,833,549.00 | 22,192,500.00 | 6.15 |
| 40 | Micro Credit Agency | 10,000,000.00 | 472,200.00 | 4.72 |
| 41 | Ondo State Waste Management Authority | 32,500,000.00 | 3,080,500.00 | 9.48 |
| 42 | State Information Technology Agency (SITA) | 550,000,000.00 | 15,748,601.00 | 2.86 |
| 43 | Ondo State Judiciary Service Commission | 250,000.00 | 6,000.00 | 2.40 |
| 44 | Office of Establishments | 100,000.00 | 1,000.00 | 1.00 |
| 45 | Ministry of Finance | 276,750,000.00 | 81,895.00 | 0.03 |
| 46 | Office of Auditor General for Local Govt | 66,000,000.00 | 11,250.00 | 0.02 |
| 47 | Ministry of Youth Development and Sport/ F AGENCY | 23,707,500.00 | 3,000.00 | 0.01 |
| 48 | Government House and Protocol | - | - | - |
| 49 | Governor's office ( Govt .House & Protocol) | 200,000.00 | - | - |
| 50 | Ondo State Agric. Bus. Empowerment Centre (OSAEC) | 10,000,000.00 | - | - |
| 51 | Muslim Welfare Board | 2,250,000.00 | - | - |
| 52 | Min. of Regional Integration and Special Duties | - | 5,000.00 | - |
| 53 | Inter-Governmental Affairs and Multi. Relation | 2,500,000.00 | - | - |
| 54 | House of Assembly Commission | - | - | - |
| 55 | Government Printing Press | - | - | - |
| 56 | Consumer Protection Committee | - | - | - |
| 57 | Office Of Public Utilities | 500,000.00 | - | - |
| 58 | Ondo State Agency for Road Maint. & Cons. (OSAMCO) | - | - | - |
| 59 | Ondo State Library Board | 50,000.00 | - | - |
| 60 | Directorate of Rural and Community Development | - | - | - |
| 61 | Forestry Staff Training School, Owo | - | 1,069,375.00 | - |
| 62 | Fire Services | - | 10,000.00 | - |
| 63 | Education Endowment Levy | - | - | - |
| 64 | Ministry of Employment and productivity | - | 2,000.00 | - |
| 65 | Public Service Training Institute (PSTI) | - | - | - |
| 66 | Min. of community Development and Cooperatives | - | - | - |
| 67 | Ondo State Electricity Board (OSEB) | - |  | - |
| 68 | Accountant General | - | 440,477,671.92 | - |
| 69 | Ondo State University of Medical Sciences | - | 299,291,421.43 | - |
| 70 | Ondo State University of Science & Technology | - | 230,068,231.00 | - |
| 71 | Adekunle Ajasin University | - | 793,029,291.45 | - |
| 72 | Rufus Giwa Polytechnic | - | 260,338,456.40 | - |
| 73 | Uni Med. Teaching Hospital | - | 281,345,761.80 | - |
| 74 | Ondo State School of Health Technology | - | 70,907,250.00 | - |
| 75 | HOSPITALS | - | 282,505,879.50 | - |
| 76 | Ondo State Radiovision Corporation | - | 15,628,947.28 | - |
| 77 | Owena Press Limited | - | 8,220,647.27 | - |
| 78 | Education Endowment Fund (EEF) | - | 152,118,458.84 | - |
|  | **GRAND TOTAL** | **15,053,807,500.00** | **13,582,846,715.83** | **90.23** |

**TABLE 3: DETAILS OF MEDAs MID-YEAR RECCURRENT AND CAPITAL EXPENDITURE**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| A | **ECONOMIC SECTOR** |  |  |  |  |
| A1 | **AGRIC SUB SECTOR** |  |  |  |  |
| 1 | Ministry of Natural Resources | 368,382,715.99 | 296,865,627.54 | 75,000,000.00 | 14,396,000.00 |
| 2 | Ondo State Afforestation Project | - | - | - | - |
| 3 | Ondo State Rural Access and Mobility Project (Community Based Urban Development Project | 2,500,000.00 | 300,000.00 | 1,305,000,000.00 | - |
| 4 | Accelerated Poverty Alleviation Agency (APAA) | - | - | - | - |
| 5 | Ministry of Agriculture | 273,519,180.77 | 215,663,198.52 | 1,011,000,000.00 | 764,000.00 |
| 6 | Forestry Training School, Owo | 500,000.00 | 150,000.00 | - | - |
| 7 | Agric Development Programme | 154,071,234.47 | 117,334,382.07 | 50,000,000.00 | 7,666,900.00 |
| 8 | Agric Input and Supply Agency | 35,739,338.83 | 36,153,575.34 | 20,000,000.00 | - |
| 9 | Agroclimatology & Ecological Project | 3,300,000.00 | 550,000.00 | 15,500,000.00 | - |
| 10 | Cocoa Revolution Office | 4,000,000.00 | 800,000.00 | 75,000,000.00 | - |
| 11 | Fadama Project | 4,500,000.00 | 1,500,000.00 | - | - |
| 12 | Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND) | 2,500,000.00 | - | - | - |
| 13 | Ondo State UN-REDD+ Project | 5,250,000.00 | 1,500,000.00 | 100,000,000.00 | 6,155,500.00 |
| 14 | Ondo State Agri-Business Empowerment Centre (OSAEC) | 2,500,000.00 | **-** | 2,775,000,000.00 | 3,314,800.00 |
|  | **SUB TOTAL: Agric-sub sector** | **856,762,470.05** | **670,816,783.47** | **5,426,500,000.00** | **32,297,200.00** |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| A2 | **TRADE AND INDUSTRY SUB SECTOR** |  | - |  |  |
| 15 | Ministry of Commerce, Industries and Cooperatives | 115,240,000.00 | 114,964,852.97 | 530,000,000.00 | 42,510,312.39 |
| 16 | Consumer Protection Committee | 3,250,000.00 | 750,000.00 | 2,500,000.00 | - |
| 17 | Micro Credit Agency | 26,029,946.90 | 26,736,930.80 | 510,000,000.00 | - |
| 18 | Co-operative College, Akure | - | - | - | - |
| 19 | Ministry of Employment and Productivity | - | - | - | - |
| 20 | Ondo State Investment Promotion Agency (ONDIPA) | 100,000,000.00 | - | 600,000,000.00 | 25,400,000.00 |
| 21 | Free Trade Zone | - | - | - | - |
| 22 | Ministry of Culture and Tourism | 112,081,075.97 | 75,688,442.37 | 30,000,000.00 | **6,062,142.86** |
|  | **SUB TOTAL: Trade and Industry Sub-Sector** | **356,601,022.86** | **218,140,226.14** | **1,672,500,000.00** | **73,972,455.25** |
| A3 | **INFRASTRUCTURAL SUB SECTOR** |  | - |  |  |
| 23 | Office of Transport | 214,935,956.05 | 117,465,433.77 | 545,405,892.45 | - |
| 24 | Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways | 4,500,000.00 | 750,000.00 | - | - |
| 25 | Ministry of Works and Infrastructure | 241,251,092.11 | 186,006,960.46 | 8,662,500,000.00 | 6,751,950,277.06 |
| 26 | Public Works Department | - | - | 300,000,000.00 | - |
| 27 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) | 20,000,000.00 | 11,665,500.00 | - | - |
| 28 | Ondo state electricity board(oseb) | 263,156,129.97 | 261,248,132.94 | 125,000,000.00 | 28,856,888.88 |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| 29 | Ministry of Water Resources, Public Sanitation and Hygiene | 23,000,000.00 | 4,482,000.00 | 290,000,000.00 | 1,386,224.00 |
| 30 | Ondo State Water Corporation | 364,494,400.43 | 229,341,521.01 | 3,316,725,000.00 | 448,631,701.88 |
| 31 | Ondo State Rural Water Supply and Sanitation Agency (RUWASSA) | 25,389,368.19 | 34,515,281.87 | 875,000,000.00 | 1,840,000.00 |
| 32 | Ondo State Development and Property Corporation | 71,252,946.80 | 62,417,676.33 | 50,000,000.00 | - |
| 33 | Direct Labour Agency | 5,609,201.00 | 1,775,000.00 | 30,000,000.00 | - |
| 34 | Ministry of Lands and Housing | 133,435,471.69 | 103,064,682.72 | 250,000,000.00 | 117,812,526.03 |
| 35 | Ministry of Physical Planning and Urban Development | 90,941,601.33 | 61,862,712.65 | 324,000,000.00 | 9,683,800.00 |
| 36 | Ministry of Physical Planning and Urban Development - Area Offices | 6,000,000.00 | - | - | - |
| 37 | State Information Technology Agency (SITA) | 62,457,278.05 | 41,699,099.90 | 100,000,000.00 | 931,000.00 |
| 38 | State Information Technology Agency (SITA) Area Offices | 2,500,000.00 | 900,000.00 | - | - |
| 39 | Office of Public Utilities | 20,000,000.00 | 3,498,000.00 | 37,500,000.00 | - |
| 40 | **SUB TOTAL: Infrastructure** | **1,548,923,445.60** | **1,120,692,001.65** | **14,906,130,892.45** | **7,361,092,417.85** |
| A4 | **PUBLIC FINANCE SUB SECTOR** |  | - |  |  |
| 41 | Ondo State Bureau of Statistics | 58,688,952.23 | 30,388,499.49 | 15,000,000.00 | 1,375,500.00 |
| 42 | Board of Internal Revenue | - | - | - | - |
| 43 | Ministry of Economic Planning and Budget | 475,268,255.29 | 101,537,535.70 | 603,578,588.20 | 11,308,010.00 |
| 44 | Budget Office | 12,000,000.00 | 7,500,000.00 | - | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| 45 | Manpower Development | 6,000,000.00 | 2,500,000.00 | - | - |
| 46 | Monitoring and Evaluation (MEMIS Project) Office | 9,000,000.00 | 6,250,000.00 | - | - |
| 47 | Bureau of Public Procurement | 12,000,000.00 | 8,566,598.00 | 40,000,000.00 | 13,168,428.57 |
| 48 | Office of the State Auditor General | 236,729,963.33 | 135,875,565.25 | 7,500,000.00 | - |
| 49 | Office of Auditor General for Local Government | 44,962,461.04 | 36,403,566.76 | 6,500,000.00 | 1,190,000.00 |
| 50 | Pools Bettings and Lotteries Board | 6,000,000.00 | 750,000.00 | 5,000,000.00 | - |
| 51 | Ministry of Finance | 2,086,057,715.90 | 2,847,160,308.90 | 2,101,479,429.79 | 39,612,525.00 |
| 154 | Social Contributions and Social Benefits | 6,450,000,000.00 | - | - | - |
| 52 | Treasury Cash Office (TCOS) | 20,000,000.00 | 12,000,000.00 | - | - |
| **53** | Expenditure Office | 12,000,000.00 | 12,000,000.00 | **-** | **-** |
| **54** | State Finance | 6,000,000.00 | 4,000,000.00 | **-** | **-** |
| 55 | Debt Management Office | 12,000,000.00 | 9,000,000.00 | 5,000,000.00 | - |
| 56 | Office of the Accountant General | 234,727,662.92 | 177,490,881.94 | 489,000,000.00 | 54,968,249.46 |
| 57 | Youth Employment and Social Support Operations (YESSO) | 5,000,000.00 | 1,500,000.00 | 275,000,000.00 | 225,212,550.00 |
|  | **SUB TOTAL: Public Finance** | **9,686,435,010.70** | **3,392,922,956.04** | **3,548,058,017.99** | **346,835,263.03** |
|  | **TOTAL ECONOMIC SECTOR** | **12,448,721,949.20** | **5,402,571,967.30** | **25,553,188,910.43** | **7,814,197,336.13** |
| B | **SOCIAL SERVICES SECTOR:** |  | - |  |  |
| B1 | **EDUCATION SUB SECTOR** |  | - |  |  |
| 58 | Zonal Teaching Service Commission, Owena | 1,500,000.00 | - | 1,000,000.00 | - |
| 59 | Zonal Teaching Service Commission, Owo | 1,500,000.00 | - | 1,000,000.00 | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| 60 | Ondo State Scholarship Board | 23,959,997.70 | 14,906,461.01 | 12,500,000.00 | - |
| 61 | Board of Adult, Technical and Vocational Education | 311,236,055.14 | 211,890,667.01 | 57,500,000.00 | - |
| 62 | University Teaching Hospital | - | - | 2,050,000,000.00 | - |
| 63 | Zonal Teaching Service Commission, Akure | 1,500,000.00 | - | 1,000,000.00 | - |
| 64 | Zonal Teaching Service Commission, Ikare | 1,500,000.00 | - | 1,000,000.00 | - |
| 65 | Zonal Teaching Service Commission, Irele | 1,500,000.00 | - | 1,000,000.00 | - |
| 66 | Zonal Teaching Service Commission, Odigbo | 1,500,000.00 | - | 1,000,000.00 | - |
| 67 | Zonal Teaching Service Commission, Oka | 1,500,000.00 | - | 1,500,000.00 | - |
| 68 | Zonal Teaching Service Commission, Okitipupa | 1,500,000.00 | - | 1,000,000.00 | - |
| 69 | Zonal Teaching Service Commission, Ondo | 1,500,000.00 | - | 1,000,000.00 | - |
| 70 | Ministry of Education, Science and Technology | 1,006,475,725.29 | 626,350,745.24 | 325,000,000.00 | 3,640,000.00 |
| 71 | Zonal Education Offices | 2,250,000.00 | - | - | - |
| 72 | Ondo State Education Endowment Fund Office | 6,000,000.00 | 200,000.00 | - | - |
| 73 | State Universal Basic Education Board (SUBEB) Headquarters | 321,367,159.78 | 163,919,495.89 | 1,554,884,078.86 | 3,500,000.00 |
| 74 | State Universal Basic Education Board (Subeb) Zonal Office | 12,500,000.00 | 2,015,933.00 | - | - |
| 75 | Mega Schools | 12,000,000.00 | 6,250,000.00 | - | - |
| 76 | Ondo State Library Board | 19,688,085.26 | 19,500,966.84 | 5,000,000.00 | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| 77 | Rufus Giwa polytechnic, Owo | 1,300,000,000.00 | 997,565,000.00 | 25,000,000.00 | - |
| **78** | Adekunle Ajasin University, Akungba Akoko | 1,001,000,000.00 | 743,750,000.00 | 25,000,000.00 | **-** |
| 79 | Ondo State University of Science and Technology, Okitipupa | 350,000,000.00 | 210,000,000.00 | 125,000,000.00 | - |
| 80 | Teaching Service Commission | 8,291,109,856.88 | 8,074,847,856.16 | 5,000,000.00 | - |
| 81 | University of Medical Science Teaching Hospital | 625,000,000.00 | 614,000,000.00 | - | - |
| 82 | Ondo State University of Medical Sciences | 350,000,000.00 | 225,000,000.00 | 125,000,000.00 | - |
|  | **SUB TOTAL: Education Sub-sector** | **13,646,086,880.03** | **11,910,197,125.15** | **4,319,384,078.86** | **7,140,000.00** |
| B2 | **HEALTH SUB SECTOR** |  | - |  |  |
| 83 | Ondo State Agency for the Control of Aids (ODSACA) | 3,500,000.00 | 600,000.00 | 90,500,000.00 | 2,578,000.00 |
| 84 | Primary Health Care Management Board | 257,178,035.48 | 189,760,037.21 | 1,140,655,850.00 | 1,688,252,128.92 |
| 85 | Hospital Management Board | 3,970,555,963.74 | 4,308,842,214.97 | 150,000,000.00 | - |
| 86 | School of Nursing | - | - | - | - |
| 87 | School of Midwifery | - | - | - | - |
| 88 | School of Health Technology | 2,250,000.00 | **-** | 10,000,000.00 | **-** |
| 89 | Emergency Medical Services Agency | 37,000,000.00 | 1,875,000.00 | 7,000,000.00 | - |
| 90 | Board of Alternative Medicine | 2,500,000.00 | 300,000.00 | 1,000,000.00 | - |
| 91 | Neuro-Psychiatric Specialist Hospital | 5,000,000.00 | 1,166,000.00 | 10,000,000.00 | - |
| 92 | Contributory Health Commission | 6,000,000.00 | 2,250,000.00 | 968,000,000.00 | - |
| 93 | Ministry of Health | 348,833,659.82 | 329,081,732.03 | 597,829,687.50 | 10,000,000.00 |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
|  | **SUB TOTAL: Health Sub-Sector** | **4,632,817,659.04** | **4,833,874,984.21** | **2,974,985,537.50** | **1,700,830,128.92** |
| B3 | **SOCIAL AND COMMUNITY DEV. SUB SECTOR** |  |  |  |  |
| 94 | Ondo State Football Development Agency | 423,000,000.00 | 258,000,000.00 | 32,500,000.00 | - |
| 95 | Ministry of Youth and Sports Development | 64,904,707.47 | 36,246,464.76 | 70,000,000.00 | 1,500,000.00 |
| 96 | Ministry of Women Affairs and Social Development | 264,110,623.28 | 91,676,047.44 | 60,000,000.00 | 1,259,360.00 |
| 97 | Agency for the Welfare of the Physically Challenged Persons | 35,000,000.00 | 800,000.00 | 25,000,000.00 | - |
| 98 | Ondo State Sports Council | 220,892,600.19 | 200,501,650.75 | 7,500,000.00 | - |
| 99 | Ondo State Football Academy | 25,000,000.00 | - | - | - |
| 100 | Ondo State Community and Social Development Agency | 9,600,000.00 | 200,000.00 | 40,143,135.00 | 379,876,333.27 |
| 101 | Directorate of Rural and Community Development | 13,000,000.00 | 34,222,587.18 | 611,500,000.00 | 12,382,756.14 |
|  | **SUB TOTAL: Social and Community Dev. Sub-Sector** | **1,055,507,930.94** | **621,646,750.13** | **846,643,135.00** | **395,018,449.41** |
| **B4** | **Environment and Sewage Management Sub-Sector** |  |  |  |  |
| **102** | Ondo State Waste Management | 133,803,025.34 | 110,357,814.35 | 240,000,000.00 | 129,313,575.00 |
| 103 | Ondo State Waste Management Authority Area Office Ondo | - | - | - | - |
| 104 | Ministry of Environment | 98,930,493.40 | 91,591,627.28 | 475,000,000.00 | 40,360,300.00 |
| 105 | New Map Project Office | 6,000,000.00 | 700,000.00 | 650,500,000.00 | 900,000,000.00 |
| 106 | Environmental Task Force | - | - | - | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
|  | **SUB TOTAL: Environment and Sewage Management** | **238,733,518.74** | **202,649,441.63** | **1,365,500,000.00** | **1,069,673,875.00** |
|  | **TOTAL SOCIAL SERVICES SECTOR:** | **19,573,145,988.74** | **17,568,368,301.12** | **9,506,512,751.36** | **3,172,662,453.33** |
| C | **LAW AND JUSTICE SECTOR** |  |  |  |  |
| C1 | **Administration of Justice** |  |  |  |  |
| 107 | ONDO STATE JUDICIARY | 803,445,128.27 | 1,067,605,639.85 | 1,115,000,000.00 | 10,000,000.00 |
| 108 | ONDO STATE JUDICIAL SERVICE COMMISSION | 53,470,402.35 | 11,250,000.00 | 11,000,000.00 | - |
| 109 | OFFICE OF HONOURABLE CHIEF JUDGE | 25,000,000.00 | 13,333,000.00 | - | - |
| 110 | JUDICIARY DIVISION | 15,000,000.00 | 10,000,000.00 | - | - |
| 111 | Mobile Court | - | - | - | - |
| 112 | MINISTRY OF JUSTICE | 167,474,836.15 | 134,846,751.20 | 155,000,000.00 | 9,809,000.00 |
| **113** | ONDO STATE LAW COMMISSION | 12,522,489.35 | 5,821,211.82 | 50,000,000.00 | 1,449,000.00 |
| 114 | CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS | 5,250,000.00 | 3,000,000.00 | - | - |
| 115 | High Court | - | - | - | - |
| 116 | CUSTOMARY COURT OF APPEAL | 329,649,058.17 | 34,519,000.00 | 123,500,000.00 | - |
| 117 | Customary Court of appeal- judicial divisions | 7,000,000.00 | 5,625,000.00 | - | - |
| 118 | OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL | 12,500,000.00 | 9,500,000.00 | - | - |
|  | **TOTAL: LAW AND JUSTICE SECTOR** | **1,431,311,914.28** | **1,295,500,602.87** | **1,454,500,000.00** | **21,258,000.00** |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| D | **ADMINISTRATION SECTOR** |  |  |  |  |
| D1 | **General Administration Sub - Sector** |  |  |  |  |
| 119 | Governor's Office-Government House and Protocol | 1,346,384,911.19 | 611,555,514.48 | 150,000,000.00 | 5,055,550.00 |
| 120 | Deputy Governor's Office | 247,563,943.41 | 76,136,785.92 | 20,000,000.00 | - |
| 121 | Office of Senior Special Assistants to the Governor | 45,000,000.00 | 45,250,000.00 | - | - |
| 122 | Office of the Special Advisers to the Governor | 22,500,000.00 | 15,000,000.00 | - | - |
| 123 | Office of A.D.C and C.S.O | - | - | - | - |
| 124 | Ondo State Boundary Commission | 8,500,000.00 | 250,000.00 | 2,500,000.00 | - |
| 125 | Nigeria Security and Civil Defence Corps | 1,000,000.00 | 581,000.00 | - | - |
| 126 | Department of Public Service Reform and Development (DPSRD) | 30,000,000.00 | 6,548,000.00 | 2,000,000.00 | 996,666.66 |
| 127 | Office of the Head of Service | 24,000,000.00 | 19,200,000.00 | 5,000,000.00 | - |
| 128 | Senior Staff Club | 1,250,000.00 | - | - | - |
| 129 | Public Service Training Institute | 16,000,000.00 | 6,280,830.00 | 10,000,000.00 | - |
| 130 | Office of Establishments | 254,719,938.81 | 114,545,189.82 | 7,250,000.00 | - |
| 131 | Office of the Secretary to State Government (SSG) | 12,000,000.00 | 3,750,000.00 | - | - |
| 132 | E-Personel Administration Salary System (e-PASS) Office | 2,000,000.00 | 600,000.00 | - | - |
| 133 | General Administration | 173,175,326.56 | 150,947,260.49 | 500,000,000.00 | 33,813,532.76 |
| 134 | Political and Economic Affairs Department | 478,278,278.33 | 75,660,981.28 | - | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| 135 | State Emergency Management Agency (SEMA) | - | - | 125,000,000.00 | - |
| 136 | Cabinet and Special Services Department | 57,290,227.83 | 41,429,431.34 | 3,500,000.00 | - |
| 137 | Liaison Office, Lagos | 20,821,734.06 | 9,160,730.14 | 25,000,000.00 | - |
| 138 | Liaison Office, Abuja | 40,370,319.94 | 14,952,201.10 | 12,500,000.00 | - |
| 139 | Service Matters Department | 62,250,000.00 | 12,393,200.00 | 2,500,000.00 | - |
| 140 | Ministry of Regional Integration and Special Duties | 36,717,891.25 | 20,680,011.77 | 50,000,000.00 | 885,500.00 |
| 141 | Fire Services | 5,000,000.00 | 1,200,000.00 | - | - |
| 142 | Public Complaint Commission/Ombudsman | - | - | - | - |
| 143 | Ondo State Pensions Transitional Department | 30,608,759.26 | 26,990,447.04 | 122,500,000.00 | - |
| 144 | Muslim Welfare Board | 27,250,000.00 | 19,375,000.00 | 20,000,000.00 | - |
| 145 | Christian Welfare Board | 27,500,000.00 | 1,600,000.00 | 2,500,000.00 | - |
| 146 | Civil Service Commission | 73,364,802.86 | 67,881,221.54 | 12,500,000.00 | 2,236,250.00 |
| 147 | Ondo State Independent Electoral Commission (ODIEC) | 44,742,917.66 | 40,087,201.54 | 605,000,000.00 | 225,000,000.00 |
| 148 | Ondo State Independent Electoral Commission (ODIEC) Area Offices | 2,500,000.00 | 360,000.00 | - | - |
| 149 | Ministry of Local Government and Chieftaincy Affairs | 55,149,244.10 | 31,879,612.76 | 30,000,000.00 | - |
| 150 | Local Government Service Commission | 2,500,000.00 | 300,000.00 | 5,000,000.00 | - |
| 151 | Inter-Governmental Affairs and Multilateral Relations | 18,500,000.00 | 3,200,000.00 | 600,000,000.00 | 20,123,892.96 |
| 152 | Nigerian Legion | 1,500,000.00 | 1,050,000.00 | - | - |

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|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| 153 | Consolidated Revenue Fund Charges | 964,116,190.13 | - | - | - |
| **155** | Provision for Other grants and Loans/Personnel Buffer | **-** | **-** | **-** | **-** |
| 156 | Government Quarters Management Office | 2,000,000.00 | 1,000,000.00 | - | - |
| 157 | State Pension Commission | 67,158,732.83 | 28,432,031.21 | 20,000,000.00 | 5,668,222.22 |
| 158 | SA on Youths and Student Affairs | - | - | - | - |
| 159 | Industrial and Labour Relation Office/Office of Labour and Union Matters | 8,000,000.00 | 3,333,000.00 | - | - |
| 160 | SA on Multilateral Relations | - | - | - | - |
| 161 | Deputy Chief of Staff | - | - | - | - |
|  | **SUB TOTAL: General Administration** | **4,209,713,218.18** | **1,451,609,650.43** | **2,332,750,000.00** | **293,779,614.60** |
| D2 | **LEGISLATIVE SUB-SECTOR** |  |  |  |  |
| 162 | State House of Assembly | 2,491,081,754.62 | 537,584,171.02 | 1,085,570,000.00 | 19,162,350.01 |
| 163 | House of Assembly Commission | 56,017,953.66 | 23,681,119.47 | 10,000,000.00 | 1,826,000.00 |
| 164 | Offices of the Speaker | 58,500,000.00 | 21,000,000.00 | - | - |
| 165 | Office of the deputy speaker | 47,000,000.00 | 17,388,750.00 | - | - |
| 166 | Public Account secretariat | 5,000,000.00 | 900,000.00 | - | - |
|  | **SUB TOTAL: Legislative** | **2,657,599,708.28** | **600,554,040.49** | **1,095,570,000.00** | **20,988,350.01** |
| D3 | **INFORMATION SUB-SECTOR** |  |  |  |  |
| 167 | Ondo State Radiovision Corporation | 149,103,285.19 | 85,834,229.67 | 175,000,000.00 | 41,029,740.00 |
| 168 | Ministry of Information and Orientation | 772,862,923.25 | 568,950,150.56 | 50,000,000.00 | 40,909,090.92 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | **RECURRENT EXPENDITURE** | | **CAPITAL EXPENDITURE** | |
| **S/N** | **SECTOR/MDAs/INSTITUTIONS** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** | **MID YEAR BUDGET** | **MID YEAR ACTUAL** |
| 169 | Orange FM | 39,208,484.41 | 25,023,736.68 | 50,000,000.00 | 11,670,750.00 |
| 170 | Government Printing Press | - | 0 | - | 0 |
| 171 | Ondo State Signage Agency | 8,500,000.00 | 6,150,000.00 | 10,000,000.00 | 0 |
| 172 | Owena Press | 60,000,000.00 | 34,256,198.28 | 7,500,000.00 | 0 |
|  | **SUB TOTAL: Information** | **1,029,674,692.84** | **720,214,315.19** | **292,500,000.00** | **93,609,580.92** |
|  | **TOTAL: ADMINISTRATION** | **7,896,987,619.29** | **2,772,378,006.11** | **3,720,820,000.00** | **408,377,545.53** |
|  | **GRAND TOTAL** | **41,350,167,471.50** | **27,038,818,877.40** | **40,235,021,661.79** | **11,416,495,334.99** |