

## **Chapter One: Introduction**

### **1.1 Objectives of the MTSS Document**

This document is a Medium Term Sector Strategy (MTSS) of the Public Finance Sector. It is produced to improve the linkage between policy making, planning, medium-term and annual budgets. Specifically, the objectives are:

- To engender timely and efficient delivery of the State Government's policies and strategic priorities within available resources allocated to the Sector.
- To implement plans for the most effective and balanced utilization of the States resources.
- To identify, from time to time, extraneous factors which tend to retard economic development, resolve them and determine the conditions which should be established for successful execution of plan.
- To guarantee that the allocation of Public Finance Sector resource envelope is transparent, taking into consideration the interest of all stakeholders, and consistent with clearly defined policy objectives of government.

### **1.2 Summary of the Process used for the MTSS Development**

The process used involved the composition of the Sector Planning Team which included the Honourable Commissioner for Economic Planning & Budget as the Chairman, Permanent Secretary, Ministry of Finance (Deputy Chairman), Senior Planning and Budget Officers, member of the Civil Society and Organized Private Sector that are advocating for good governance in line with transparency and accountability. The Process therefore, seeks to ensure that plans are feasible and responsive with resources deployed efficiently and effectively to achieve sector targets. This strategy is very important in the policy and planning framework, as it is one of the key concepts in cyclic sequence of the Medium Term Framework. The development of this document is challenged with inability of Stakeholders to make themselves available for strategic planning. Also, the major Stakeholders are preoccupied with their primary assignments. This made it very difficult to secure their attentions. To overcome these challenges, constant reminders were sent before the planning strategy meetings.

### 1.3 Summary of the sector’s Programmes, Outcomes and Related Expenditures

**Table 1: Programmes, Expected Outcomes and Proposed Expenditures**

Programme	Expected Outcome	Proposed Expenditure		
		2020	2021	2022
Revenue Mobilization	Improved IGR			
Public Financial Management Reform	Improved budget Performance			
Ease of Doing Business	Improved Business Environment			
Information Management and Dissemination	Improved Access to Reliable Public Financial Information			
<b>Total Cost</b>		<b>5,000,000,000</b>	<b>4,800,000,000</b>	<b>4,500,000,000</b>
<b>Indicative Budget Ceiling</b>		<b>5,000,000,000</b>	<b>4,800,000,000</b>	<b>4,500,000,000</b>
<b>Indicative Budget Ceiling – Total Cost</b>		<b>0</b>	<b>0</b>	<b>0</b>

### 1.4 Outline of the Structure of the Document

This MTSS report is in five chapters as follows:

Chapter One: is introduction. It summarizes the key objectives of the MTSS document; the process used for the development of the MTSS; and the sector’s programmes, expected outcomes and related expenditures. The chapter ends with an outline of the structure of the MTSS document.

Chapter Two: It discusses the sector and policy in the State. It gives a brief introduction to the State; the overview of the sector’s institutional structure; the current situation in the sector; summary of the review of sector policies; the statement of the sector’s mission, vision and core values; and the sector’s objectives and programmes for the MTSS period.

Chapter Three: The Development of Sector Strategy. It gives an outline of major strategic challenges, the resource constraints; the project prioritization. It equally highlights the Personnel and Overhead Costs: Existing and Projections; contributions from Development Partners, cross cutting issues, outline of key strategies, justification for costing; and responsibilities and operation plans.

Chapter Four: It discusses the three year expenditure projections; the process used to make the expenditure projections; and the outline expenditure projections

Chapter Five: the Monitoring and Evaluation: It discusses how the annual sector performance review would be conducted and the organizational arrangement.

## **Chapter Two: The Sector and Policy in the State**

### **2.1 A Brief Introduction to the State**

Ondo State, generally referred to as the “Sunshine State”, was created from the defunct Western State on 3<sup>rd</sup> February, 1976. Before its creation, the State existed as the Ondo Province of the old Western State. The present Ondo State was formed when Ekiti State was carved out on 1<sup>st</sup> October, 1996. The State has land area of approximately 15,317sq kilometers representing 1.66 percent of the total surface area of Nigeria. The population of the State in the 1991 census figures was 2,249,548 while year 2006 census puts the population at 3,460,877 made up of 1,745,057 males and 1,715,820 females representing 50.42% and 49.58%, respectively. The 2021 projected population figure is ..... Ondo State has the longest coastline in Nigeria with considerable territorial waters offshore, rich in aquatic and mineral resources of significant quantity.

Ondo State is located within Latitude 5<sup>o</sup> 45’ and 7<sup>o</sup> 52’N and Longitudes 4<sup>o</sup>20’ and 6<sup>o</sup>05’ E. The Administrative capital is Akure while there are 18 local governments in the State and is bounded in the North by Ekiti and Kogi States, in the East by Edo State, on the West by Osun and Ogun States and in the South by the Atlantic Ocean. Ondo State is located entirely within the tropics.

The tropical climate of the State is broadly of two seasons: rainy season (April-October) and dry season (November – March). The temperature throughout the year ranges between 21°C to 29°C and humidity is relatively high. The annual rainfall varies from 2,000mm in the southern areas to 1,150mm in the northern areas. The State enjoys luxuriant vegetation with high forest zone (rain forest) in the south and sub-savannah forest in the northern fringe.

The geology of the State is made up of the basement complex. The basement complex is essentially non-porous and water can only be found in the crevices of the complex. The rock types include quartz, gneisses and schists. This basement complex primarily underlies the sedimentary layers which consist of cretaceous, tertiary and quaternary sediments deposited in the coastal basin.

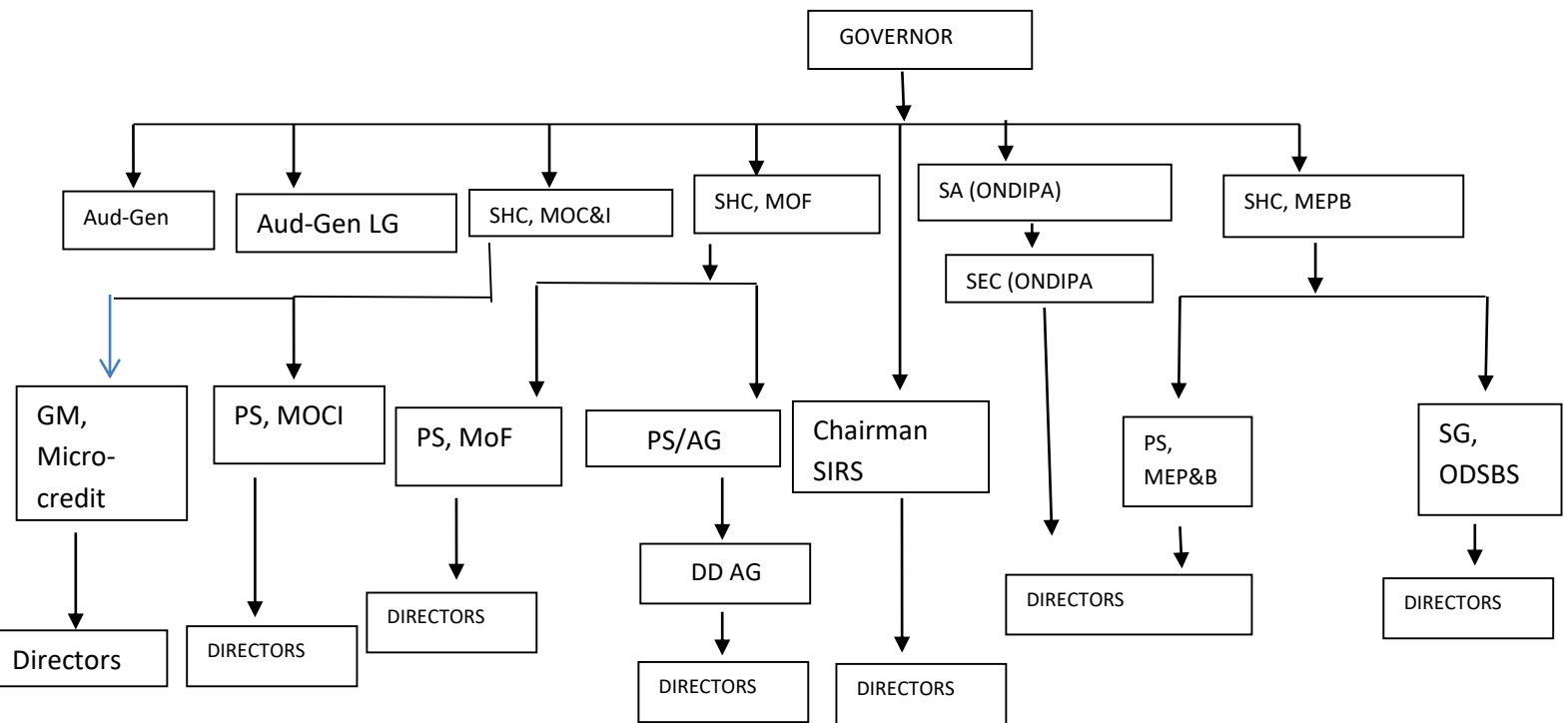
The State’s Economy is basically agrarian with large scale production of cocoa, palm produce and rubber. Other crops like maize, kolanut, yam and cassava are produced in large quantities. 65 percent of the State’s labour force is in the agriculture sub-sector.

The State is also blessed with very rich forest resources where some of the most exotic timber in Nigeria abound.

Ondo State is equally blessed with extensive deposits of crude oil, bitumen, glass sand, kaolin, granites and limestone. Therefore, the State has great potentials for rapid industrial growth in view of its raw materials base. The tourism potentials of the State is also high as its historical sites, long coastline, lakes, forest and cultural events can be developed for tourism. The fact that Ondo State is arguably the most peaceful State in the Oil Rich Niger-Delta region, made her the most viable investment destination of all times.

## 2.2 Overview of the Sector’s Institutional Structure

Figure 1: Organogram of Public Finance Sector



Considering the organogram of the Public Finance Sector as shown above, it is apposite to say that the arrangement is adequately fashioned since the mandates are derived from the functions of the MEDAs that make up the sector. A critical look at the organogram reveals that it contains all required units, agencies and departments. The latest restructuring exercise in the State upgraded the Accountant-

General to the status of Permanent Secretary, who can now report directly to the Honourable Commissioner for Finance. Also the former Public Private Partnership (PPP) has now been renamed Ondo State Development and Investment Promotion Agency (ONDIPA) which is now being headed by Special Adviser to Mr. Governor in lieu of the Coordinator used during PPP era. Besides, the Ondo State Bureau of Internal Revenue has been changed to Ondo State Internal Revenue Service (OSIRS) occasioned by the autonomy granted to it.

### 2.3 The Current Situation in the Sector

The public finance sector is aimed at ensuring the fiscal sustainability and development of the state. The Ministries, Extra-Ministerial Departments and Agencies (MEDAs) in the sector are structured to facilitate the speed of service delivery and complementing the creative programmes of government. The sector also ensures accountability, transparency and effective monitoring of the State's resources by way of affirming due process in adherence to financial regulations.

The sector comprises the following MEDAs and their responsibilities:

- **Ministry of Economic Planning and Budget:** responsible for coordinating the formulation and implementation of government programmes as contained in annual budgets, medium term plans and perspective plans.
- **Ministry of Finance:** The Ondo State Ministry of Finance has the responsibility of controlling, disbursing, and monitoring State Government financial activities with the aim of achieving the objectives of government.
- **Ministry of Commerce, Industries & Cooperative Services:** The Ministry of Commerce and Industry has the mandate to encourage commercial and industrial development of the State through promotion of Trade, Investment and Industrial activities.
- **Office of Accountant-General:** The Office has the mandate to manage all receipts and payments of public funds including proper collection of Government revenue; supervision of all the accounting systems of the MDAs; and Prepare the State final accounts.
- **Ondo State Development and Investment Promotion Agency (ONDIPA):** responsible for investment promotion and multilateral corporation.
- **Micro Credit Agency:** This Agency operates through Credit Officers stationed in all the eighteen Local Governments Areas of the State. In each area office, there is one Credit Officer and one Assistant Credit Officer.
- **Ondo State Internal Revenue Services:** the Board is responsible for revenue generation, supervision, monitoring and review of policies on revenue and other forms of levies and fees imposed on taxpayers; coordination and reporting all internally revenue generated in the State from all sources.
- **Bureau of Statistics:** The Bureau has the mandate to generate and disseminate Statistical information relating to the social and economic conditions of inhabitants of the State.
- **State Auditor- General's Office:**The 1999 Constitution and the Ondo State Public Audit Law, 2017 empowered the Auditor-General to audit the public accounts of the State and of all offices and courts of the State.

- **Auditor –General for Local Governments;**The office is responsible for carrying out periodic audit checks on the accounts and activities of all the eighteen (18) Local Governments, Agencies of the Local Governments and Local Government Universal Basic Education in the State.
- **Debt Management Department:** responsible for management of debt portfolio in the State

Success Story of the Sector....

- In 2018, the State outran the other thirty-five states in the country in the accrual of IGR. Latest States IGR data by the NBS showed that Ondo State grew its IGR by more than double to N24.79 billion in 2018 from N10.93 billion achieved a year earlier, causing the State to jump 11 steps to become the ninth highest revenue generating State of the Federation with an annual growth rate of 126.83%.
- The Board of Internal Revenue has been granted financial autonomy.
- The Sector migrated from International Public Sector Accounting Standards IPSAS cash to IPSAS accrual basis of financial reporting.
- In line with Global best practice, the 2018 financial report was prepared and submitted in the first quarter of year 2019 has earned the State the Disbursement Link Indicator (DLI) of USD 500,000 to the State.

## 2.4 Summary of the review of sector policies

The sector reviewed the following documents highlighted below.

- Economic Recovery and Growth Plan (ERGP)
- Blueprint to Progress – 5 cardinal Programmes with acronym ‘JMPPR’
- Ondo State Fiscal Responsibility Law
- Ondo State Public Audit Law
- Public Financial Management Law

Reviewing the key policy documents, economic recovery and stability, investment in the people are the major objectives of the ERGP of the Federal Government which this document is basically aligned with. It aimed at addressing the three dimensions of economic, social and environmental sustainability. This document also aligns with the policy goals of the ERGP: tackling corruption, improving security and rebuilding the economy. The prioritization in selection of projects, transparency and accountability in Government expenditure are the main thrust of the Ondo State Fiscal Responsibility Law and Ondo State Public Audit Law.

## 2.5 Statement of the Sector’s Mission, Vision and Core Values

**Mission:** To engineer sustainable human and economic development through generation, mobilization and prudent allocation of resources by promoting probity, transparency, accountability and good governance in the State.

**Vision:** To be a leading sector that renders exceptional services that will transform Ondo State to become one of the best States in Nigeria in socio-economic development.

### Core Values

Value	Definition	Examples of Behaviour	Strategy Implications
<p><b>Integrity</b> (As a sector that is entrusted with management of State’s resources. Integrity is essential in managing the resources entrusted to the sector.</p>	<p>Upholding ethical principles such as sincerity, honesty, impartiality, all of which are internalized by all in the sector.</p>	<ul style="list-style-type: none"> <li>• Fairness in the allocation and release of funds to all sectors.</li> <li>• Honesty in all dealings with everyone</li> <li>• Transparency and openness</li> </ul>	<ul style="list-style-type: none"> <li>• Best Financial Management practices to be instituted to demonstrate integrity.</li> </ul>
<p><b>Team spirit</b> (Team spirit promotes synergy among agencies in the Sector for productivity).</p>	<p>Collaboration, fostering the sharing of best practices, participation of each and every member of the sector and productive interaction.</p>	<ul style="list-style-type: none"> <li>• Cooperation</li> <li>• Spontaneous sharing</li> <li>• Interconnectedness</li> <li>• Interdependences</li> </ul>	<ul style="list-style-type: none"> <li>• Team spirit should be promoted through appropriate reward and sanction system.</li> </ul>

## 2.6 The Sector's Objectives and Programmes for the MTSS Period

**Table 2: Summary of State Level Goals, Sector Level Objectives, Programmes and Outcomes**

State Level Goal	Sector Objective	Level	Programme	Outcome
	Ensure effective mobilization of revenue for financing Implementation of the Blueprint to Progress		Revenue Mobilization	Improved IGR
			Public Financial Management Reform	Improved Budget Performance
			Ease of Doing Business	Improved Business Environment
			Information Management and Dissemination	Improved access to Reliable Public Financial Information

**Table 3: Objectives, Programmes and Outcome Deliverables**

Sector Objectives	Programme	Outcome Deliverable	KPI	Baseline (e.g. Value of the Outcome in 2018)	Target		
					2020	2021	2022
Ensure effective mobilization of revenue for financing Implementation of the Blueprint to Progress	Revenue Mobilization	Improved IGR	Amount of IGR	N24.75Bn	N35Bn	N40Bn	N42Bn
	Public Financial Management Reform	Improved budget Performance	Percentage of Budget Performance	61.4%	70%	75%	80%
	Ease of Doing Business	Improved Business Environment	Number of Investments Attracted	14	17	19	24
	Information Management and Dissemination	Improved access to Reliable Public Financial Information	Percentage of people with access to Public Financial Information	20%	30%	40%	50%



## Chapter Three: The Development of Sector Strategy

### 3.1 Outline Major Strategic Challenges

**Dwindling allocation from Federation Account:** The dwindling resource accruable to the Federal Government which was as a result of reliance on mono-product economy and downturn in the prices of oil has constituted a major challenge to the States of which Ondo State is not exempted. This has led to a huge funding gap on both recurrent expenditure and capital projects. Revenue inflow becomes unpredictable thereby making budget projections increasingly difficult.

**Securing the commitment of Donor partners:** Inadequacy of political will to enable the Donor Agencies have full implementation of their programs.

**Low Internally Generated Revenue:** Due to unsteady business cycles which led to reduction in the Federal allocation to the State, standard of living of citizenry has drastically reduced and most tax payers find it difficult to pay up their taxes. New sources of revenue have met with hard resistance from the Public.

**Servicing of State debt:** Due to the dwindling revenue from the federation account, the State resorted to borrowing which has led to a substantial debt service cost. This has a great impact on the state resources.

### 3.2 Resource Constraints

Table 4 shows that that ₦1.014 Billion was released for Personnel Cost for the Public Finance sector in year 2018. As a percentage of the approved budget in the year, it accounted for 89.3% releases. ₦0.576 Billion was released for Overhead, ₦6.759 billion for Special programmes and ₦0.251 billion for Capital. In terms of percentage releases, Overhead, Special Programme and Capital had 86.0%, 98.2% and 12.8% respectively.

**Table 4: Summary of 2018 Budget Data**

Item	Approved Budget (N) in 2018	Amount Released (N) in 2018	Actual Expenditure (N) in 2018	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	1,134,571,080.40	1,013,527,497.75	1,013,527,497.75	89.3	100.0
Overhead	670,000,000.00	576,273,450.00	576,273,450.00	86.0	100.0
Special Programme	6,884,687,958.82	6,758,520,298.02	6,758,520,298.02	98.2	100.0
Capital	1,962,500,000.00	250,567,365.49	250,567,365.49	12.8	100.0
<b>Total</b>	<b>10,651,759,039.22</b>	<b>8,598,888,611.26</b>	<b>8,598,888,611.26</b>	<b>80.7</b>	<b>100.0</b>

Source: Monitoring and Evaluation Department, MEPB

**Table 5: Summary of 2019 Budget Data**

Item	Approved Budget (N) in 2019	Amount Released (N) in 2019 (Up to March)	Actual Expenditure (N) in 2019	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	1,191,299,634.43	251,525,242.16	251,525,242.16	21.1	100.0
Overhead	759,550,000.00	142,047,000.00	142,047,000.00	18.7	100.0
Special Programme	7,780,936,296.00	2,336,950,122.80	2,336,950,122.80	30.0	100.0
Capital	7,994,779,067.32	511,809,915.79	511,809,915.79	6.4	100.0
<b>Total</b>	<b>17,726,564,997.75</b>	<b>3,242,332,280.75</b>	<b>3,242,332,280.75</b>	<b>18.3</b>	<b>100.0</b>

Source: Monitoring and Evaluation Department, MEPB

Table 5 shows the summary of 2019 Budget Data. Amount released and actual expenditure were recorded up to March, being the First Quarter of the year under review to which this document was prepared. ₦0.252 Billion was released for Personnel Cost. As a percentage of the approved budget in the year, it accounted for 21.3% releases. ₦0.142 Billion was released for Overhead, ₦2.337 billion for Special programmes and ₦0.511 billion for Capital. In terms of percentage releases, Overhead, Special Programme and Capital had 18.7%, 30.0% and 6.4% respectively.

### 3.3 Projects Prioritisation

Prioritisation was done on the basis of eight (8) criteria; five of which relate to the present Government’s Blueprint to Progress Cardinal Programmes acronymed JMPPR. The other three criteria relate to Projects’ Status, Nature and Likelihood of completion. The projects were ranked based on the magnitude of their scores. The project with the highest score was ranked first.

**Table 6: Summary of Projects Review and Prioritisation (Ongoing, Existing & New Projects)**

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals							Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/ Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services	Project Status (Ongoing = 3; New = 1)	Expected Year of Completion									
1		NDSP4 (EU Supported Programme) (MEPB)	2	3	2	2	3	3	3	3	21	1	Multiple LGAs	Ongoing	2020	2020		
2		Establishment of Small Scale Industries (MOCI)	3	2	1	0	2	3	2	3	16	2	Multiple LGAs	Ongoing	2020	2022		
3		Establishment of Deep Sea Port (ONDIPA)	3	3	2	0	1	3	1	3	16	2	Ilaje	Ongoing	2020	2022		
4		Establishment of Industrial Park (ONDIPA)	3	3	0	0	1	3	2	3	15	4	Akure South	Ongoing	2020	2022		

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals						Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Health Care and Social Service	Provision of Accessible and Qualitative	Rural Development and Community Extension Services								Expected Year of Completion	Project Commencement Year
5		Development/Management of Ondo State Free Trade Zone (ONDIPA)	3	2	0	0	1	3	1	3	13	5	Ondo East	Ongoing	2020	2022	
6		Job Creation Drive (ONDIPA)	3	0	0	0	1	3	2	3	12	6	Akure South	Ongoing	2020	2022	
7		Investment Promotion (MOCI)	2	0	0	0	2	3	1	3	11	7	Akure South	Ongoing	2020	2021	
8		Renovation of Head Office and 24 Outstation Offices (BIR)	1	2	0	0	1	3	2	1	10	8	Multiple LGAs	Ongoing	2020	2020	
9		Construction of BIR Offices	1	2	0	0	0	3	3	1	10	8	Akure South	Ongoing	2020	2020	

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals							Project Status (Ongoing = 3; New = 1) = 0	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services	Project Status (Ongoing = 3; New = 1)	Expected Year of Completion								Project Commencement Year	
10		Construction and Installation of Burglary Proof in Sensitive Offices of the Ministry of Finance	1	1	0	0	0	3	3	1	9	10	Akure South	Ongoing	2020	2020		
11		Renovation of Conference Hall/Building of the Ministry (MoF)	1	1	0	0	0	3	3	1	9	10	Akure South	Ongoing	2020	2021		
12		Construction and Furnishing of SIFMIS Primary Data Centre (PDC) (AG)	1	1	0	0	0	3	3	1	9	10	Akure South	Ongoing	2020	2021		
13		Renovation of Office Complex (DMD)	1	1	0	0	0	3	3	1	9	10	Akure South	Ongoing	2020	2020		

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals						Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Health Care and Social Service	Provision of Accessible and Qualitative	Rural Development and Community Extension Services								Expected Year of Completion	Project Commencement Year
14		Production of Statistical Publications (SBS)	1	0	1	0	0	3	3	1	9	10	Akure	Ongoing	2020	2022	
15		Renovation and re-roofing of Audit Office Building at Ondo (SAG)	1	1	0	0	0	3	3	1	9	10	Ondo East	Ongoing	2020	2020	
16		Renovation of Old Headquarter Office Building and Outstations (SAG)	1	1	0	0	0	3	3	1	9	10	Multiple LGAs	Ongoing	2020	2020	
17		Renovation of Auditor General's Office, Alagbaka, Akure (SAG)	1	1	0	0	0	3	3	1	9	10	Multiple LGAs	Ongoing	2020	2020	
18		Renovation of Offices (Hon. Comm, Perm Sec, Directors others.	1	1	0	0	0	3	3	1	9	10	Akure South	Ongoing	2020	2020	

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals						Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Health Care and Social Service	Provision of Accessible and Qualitative	Rural Development and Community Extension Services								Expected Year of Completion	Project Commencement Year
19		UNICEF Supported Programmes (MEPB)	0	0	0	3	0	3	2	1	9	10	Akure South	Ongoing	2020	2022	
20		Purchase of Office Furniture and Fittings (BIR)	1	0	0	0	0	3	3	1	8	20	Akure South	Ongoing	2020	2020	
21		Replacement of Wooden Doors and Windows Frames and Tiling of Offices in the Ministry of Finance and Debt Management Department	1	1	0	0	0	3	2	1	8	20	Akure South	Ongoing	2020	2022	
22		Refurbishment and Maintenance of Vehicles and Office Equipment	0	1	0	0	0	3	3	1	8	20	Akure South	Ongoing	2020	2021	

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals						Project Status (Ongoing = 3; New = 1) = 0	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Health Care and Social Service	Provision of Accessible and Qualitative	Rural Development and Community Extension Services								Expected Year of Completion	Project Commencement Year
23		Construction of Treasury Gate, Gate House, Car Parks and Landscaping of SIFMIS ICT Training Centre (AG)	1	1	0	0	0	3	2	1	8	20		Ongoing	2020	2020	
24		Acquisition of ICT for the Implementation of IPSAS and Provision of (Phase II) Internet Network Facility (AG)	1	0	0	0	0	3	3	1	8	20		Ongoing	2020	2022	
25		Fumigation of the Treasury Department and 19 TCOs (AG)	1	0	0	0	0	3	3	1	8	20		Ongoing	2020	2022	
26		Renovation of TCOs in Fourteen (14) LGAs of the State (AG)	1	1	0	0	0	3	2	1	8	20		Ongoing	2020	2022	



S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals						Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services	Expected Year of Completion								Project Commencement Year	
27		Construction of Treasury House/Project Financial Mangement Unit Building (AG)	1	1	0	0	0	3	2	1	8	20	Akure South	Ongoing	2020	2021	
28		Construction of Six (6) Nos of Treasury Cash Offices (TCOs) in the Three Senatorial Districts	1	1	0	0	0	3	2	1	8	20	Akure South	Ongoing	2020	2022	
29		Renovation of Statistician General's Office (SBS)	1	1	0	0	0	3	2	1	8	20	Akure South	Ongoing	2020	2020	
30		Renovation of Auditor General's Office, Okitipupa (SAG)	1	1	0	0	0	3	2	1	8	20	Okitipupa	Ongoing	2020	2021	

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals							Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services	Project Status (Ongoing = 3; New = 1)	Expected Year of Completion								Project Commencement Year	
31		Construction of Car Park at the New Audit Headquarter Building (SAG)	1	2	0	0	0	3	1	1	8	20	Akure South	Ongoing	2020	2022		
32		RENOVATION OF NEWLY ALLOCATED OFFICE ACCOMMODATION (AGLG)	1	1	0	0	0	3	2	1	8	20	Akure South	Ongoing	2020	2021		
33		Repairs in Micro Credit 18 Area Offices (MCA)	1	1	0	0	0	3	2	1	8	20	Multiple LGAs	Ongoing	2020	2021		
34		Purchase of Media Equipment (MEPB)	1	0	0	0	0	3	3	1	8	20	Akure South	Ongoing	2020	2021		
35		Purchase of One Toyota Hilux Van 4x4 for OSIRS	0	0	0	0	0	3	3	1	7	35	Akure South	Ongoing	2020	2020		

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals						Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services	Project Commencement Year								Expected Year of Completion	
36		Establishment of Tax Identification Number (TIN) System (BIR)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021	
37		Purchase of Office/ICT Equipment (MoF)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021	
38		Purchase of Office Furniture and Fittings (MoF)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2020	
39		Printing of Accounts Documents (PE Cards, Vouchers, Bank Schedules) for Ministry of Finance	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2020	
40		Software Procurement/Maintenance (MoF)	1	0	0	0	0	3	2	1	7	35	Akure south	Ongoing	2020	2020	

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals							Project Status (Ongoing = 3; New = 1) = 0)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/ Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services	Expected Year of Completion	Project Commencement Year									
41		Infrastructure Development Fund (MOF)	0	1	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021		
42		Identification/Verification of Government Assets across the State (AG)	0	0	0	0	0	3	3	1	7	35	Akure South	Ongoing	2020	2021		
43		First Pay Biometrics Solution for all Workers State-wide. (AG)	1	0	0	0	0	3	2	1	7	35	State-Wide	Ongoing	2020	2022		
44		Continuous Capacity Building & ICT Training on SIFMIS Project (AG)	0	0	1	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2022		
45		Annual Maintenance of SIFMIS Hardware and	0	0	0	0	0	3	3	1	7	35	Akure South	Ongoing	2020	2022		

		Software (AG)															
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S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals							Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Health Care and Social Service	Provision of Accessible and Qualitative	Rural Development and Community Extension Services	Expected Year of Completion								Project Commencement Year	
46		Human Capital Development (AG)	0	0	1	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2022		
47		Purchase of GUBABI Security Safes (50 Nos) (AG)	0	0	0	0	0	3	3	1	7	35	Akure South	Ongoing	2020	2020		
48		Purchase of Office Equipment/ICT (DMD)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021		
49		Human Capital Development (DMD)	0	0	1	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021		
50		Purchase of 2 Despatch Motorcycle (DMD)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021		

51		Purchase of Office Equipment (SBS)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021
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S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals					Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Administrative = 1)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Health Care and Social Service	Provision of Accessible and Qualitative									Rural Development and Community Extension Services	Project Commencement Year
52		REFURBISHMENT AND MAINTENANCE OF VEHICLES (AGLG)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021	
53		Purchase of Two Laptops with Printers (AGLG)	0	0	0	0	0	3	3	1	7	35	Akure South	Ongoing	2020	2020	
54		Loan Recovery (MCA)	2	0	0	0	0	3	1	1	7	35	Akure South	Ongoing	2020	2022	
55		Purchase of Office Equipment (MCA)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2022	

S/N	Project Code	Project Name	Project's Contribution to State Development Goals					Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Statewide	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, and Maintenance	Massive Infrastructural Development	Promotion of Functional Education and Technological Growth	Health Care and Social Service	Provision of Accessible and Qualitative Extension Services	Rural Development and Community					Local Government/		Project Commencement Year	Expected Year of Completion
56		Deployment of ICT Facility in the Ministry of Economic Planning and Budget (MEPB)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2022
57		Purchase of Office Furniture and Fittings (MEPB)	1	0	0	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2021
58		Implementation of Budget Reform in SFTAS Programme (MEPB)	0	0	0	0	0	3	3	1	7	35	Akure South	Ongoing	2020	2020
59		Human Capital Development (ONDIPA)	0	0	1	0	0	3	2	1	7	35	Akure South	Ongoing	2020	2022
60		Human Capital Development (BIR)	0	0	0	0	0	3	2	1	6	60	Akure South	Ongoing	2020	2021
61		Valuation of Government	0	0	0	0	0	3	2	1	6	60	Akure South	Ongoing	2020	2020

	Assets (Properties/Plants/Equipment etc.) in compliance with IPSAS Accrual concept. (AG)														
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S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals					Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Administrative = 1)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services									Expected Year of Completion	Project Commencement Year
62		Purchase of 1 Toyota Avensis with Accessories for the AG	0	0	0	0	0	3	2	1	6	60	Akure South	Ongoing	2020	2021	
63		Procurement of Laptops with Accessories for SIFMIS SMEs & Help Desk Officers (90 SMEs + 73 HDOs) 163Nos @ N250000 (AG)	0	0	0	0	0	3	2	1	6	60	Akure South	Ongoing	2020	2021	
64		Purchase of Furniture and Fittings for the Treasury House (AG)	0	0	0	0	0	3	2	1	6	60	Akure South	Ongoing	2020	2021	



65		Purchase of office equipment- shredding machines, refrigerators photocopiers, printers and scanners, etc (AG)	0	0	0	0	0	3	2	1	6	60		Ongoing	2020	2021	
S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals					Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Administrative = 1)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/ Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
			Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services									Project Commencement Year	Expected Year of Completion
66		Purchase of Motorcycles (AGLG)	4	0	0	0	0	3	2	1	6	60	Akure South	Ongoing	2020	2021	
67		Human Capital Development (AGLG)	0	0	1	0	0	3	1	1	6	60	Akure South	Ongoing	2020	2022	
68		Registration and Organisation of Artisans in the State (MOCI)	0	0	0	0	0	3	2	1	6	60	State-wide	Ongoing	2020	2021	
69		Purchase of Motorcycles (MCA)	20	1	0	0	0	3	1	1	6	60	Akure South	Ongoing	2020	2021	

70		Development of State Home Grown Plans - SDP, LGDPs and CDPs (MEPB)	0	0	0	0	0	3	2	1	6	60		Ongoing			
													Akure South		2020	2021	
	S/N	Project Name	Project's Contribution to State Development Plan Goals					Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0)	Administrative = 1)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timeline	
	Project Code		Job Creation through Agriculture, Entrepreneurship and Industrialization	Massive Infrastructural Development and Maintenance	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service	Rural Development and Community Extension Services									Project Commencement Year	Expected Year of Completion
71		SIFTAS Project (MoF)	0	0	0	0	0	3	1	1	5	71	Akure South	Ongoing	2020	2020	
72		Purchase of 3 Hilux Vehicles for Project Monitoring (1 Per Senatorial District) (MEPB)	0	0	0	0	0	3	1	1	5	71	Akure South	Ongoing	2020	2021	



### 3.4 Personnel and Overhead Costs: Existing and Projections

Table 7 shows the Existing and projected figures for Personnel and Overhead costs. The projections for the personnel cost were done based on the likelihood of increment due to promotion and recruitment of staff as well as implementation of the new minimum wage while increase in the prices of items to run offices were considered for the overhead cost projections.

**Table 7: Personnel and Overhead Costs: Existing and Projected**

Expenditure Head	2019 (N)		Projections (N)		
	Approved	Actual (By March)	2020	2021	2022
Personnel Cost	1,191,299,634.43	251,525,242.16	1,250,864,616.15	1,313,407,846.96	1,379,078,239.31
Overhead Cost	759,550,000.00	142,047,000.00	797,527,500.00	837,403,875.00	879,274,068.75
<b>Total Cost (N)</b>	<b>1,950,849,634.43</b>	<b>393,572,242.16</b>	<b>2,048,392,116.15</b>	<b>2,150,811,721.96</b>	<b>2,258,352,308.06</b>

### 3.5 Contributions from our Partners

The Sector has benefitted immensely from a number of Development Partners over the years in order to transform and reposition the sector in line with international good practices. The foregoing is a function of the commitment of the government in Ondo State to good governance. Just last year, the State hosted its first Development Partners' Summit tagged "*Develop Ondo 2018*" in order to enlist the commitment of key stakeholders towards realizing the development objectives of the current administration. The State during the programme attempted to secure the cooperation of donor partners in the following interest areas:

- i. Coastal and maritime development
- ii. Agriculture and agribusiness
- iii. Investing in people
- iv. Public service development
- v. Optimizing the State resources

Similarly, a number of projects have been completed and inaugurated through PPP arrangement. These include Akure Shopping Mall, Gani Fawehinmi Diagnostic Centre, Ondo etc. The above projects are completed and put into use. For the purpose of enhancing public participation in budgeting and other activities of the sector, the State budget portal has a module which allows individuals, group of persons, non-governmental organisations and others can present their views and submit inputs on the various activities of government. These are carefully considered and incorporated where necessary into budget estimates.

**Table 8: Grants and Donor Funding**

Source / Description of Grant	Amount Expected (N'000)			Counterpart Requirements (N'000)		Funding
	2020	2021	2022	2020	2021	2022

### 3.6 Cross-Cutting Issues

Briefly describe here how you have treated the cross-cutting issues in your sector; e.g. gender, social inclusion, sustainability and cross-sectors issues (e.g. Projects which cut across more than one sector).

Public Finance Sector is a crucial part of the engine of governance, every sector in the

### 3.7 Outline of Key Strategies

**Table 9: Summary of projects' expenditures and output measures (The Logframe)**

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improved Business Environment	Implementation of NDSP4 (EU Supported) (MEPB)	454,500,000	0	0							
Improved Business Environment	Establishment of Small Scale Industries (MOCI)	2,500,000	13,500,000	0							
Improved IGR	Establishment of Deep Sea Port (ONDIPA)	1,003,000,000	2,253,000,000	2,498,000,000							
Improved Business Environment	Establishment of Industrial Park (ONDIPA)	120,000,000	195,000,000	24,990,000							
Improved Business Environment	Development/Management of Ondo State Free Trade Zone (ONDIPA)	1,025,000,000	1,265,000,000	1,225,000,000							
Improved Business Environment	Job Creation Drive (ONDIPA)	67,000,000	104,500,000	70,000,000							
Improved Business Environment	Investment Promotion (MOCI)	4,700,000	19,500,000	0							
Improved IGR	Renovation of Head Office and 24 Outstation Offices (BIR)	9,432,000	8,100,000	0	Head Office and 24 Outstation Offices of BIR Renovated	Number of BIR Offices Renovated	0	11	14	-	BIR
Improved IGR	Construction of new BIR Offices	75,000,000	0	0	New BIR Offices Constructed	Percentage of Completion	70%	99%	-	-	BIR
Improved Business Environment	Construction and Installation of Burglary Proof in 10 Sensitive Offices of the Ministry of Finance	5,550,000	0	0	Burglary Proof constructed and Installed in	Number of Offices fortified with the Burglary	0	10	-	-	Ministry of Finance

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
					10 MoF offices	Proof					
Improved Business Environment	Renovation of Conference Hall of the Ministry of Finance (MoF)	10,000,000	10,000,000	0	Ministry of Finance Conference Hall Renovated	Percentage of Completion	0	50%	50%	-	Ministry of Finance
Improved Business Environment	Construction and Furnishing of SIFMIS Primary Data Centre (PDC) (AG)	2,640,000	2,375,000	0	SIFMIS Primary Data Centre Constructed and Furnished	Percentage of Completion	0	55%	45%	-	Accountant General
Improved Business Environment	Renovation of Office Complex of Debt Management Department	5,650,000	0	0	Office Complex of Debt Management Department Renovated	Percentage of Completion	0	100%	-	-	DMD
Improved Access to Reliable Public Financial Information	Production of Statistical Publications (SBS)	52,800,000	71,000,000	73,700,000	Statistical Publications produced	Number of Statistical Publications produced	0	15	15	15	Bureau of Statistics
Improved Business Environment	Renovation and re-roofing of Audit Office Building at Ondo (SAG)	6,800,000	0	0	Audit Office Building at Ondo Renovated and re-roofed	Percentage of Completion	0	100%	-	-	State Auditor-General
Improved Business Environment	Renovation of Old Headquarter Office Building and Outstations of Auditor-General Offices	7,475,000	0	0	Old Headquarter Office Building and Outstations	Percentage of Completion	0	100%	-	-	State Auditor-General

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
					of Auditor-General Officesrenovated						
Improved Business Environment	Renovation of Auditor General's Area Office, Alagbaka, Akure (SAG)	5,100,000	0	0	Auditor General's Area Office, Alagbaka, Akure renovated	Percentage of Completion	0	100%	-	-	State Auditor General
Improved Business Environment	Renovation of Offices (Hon. Commissioner, Perm Sec,Directors of MEP&B	52,620,000	0	0	Offices of Hon. Commissioner, Perm Sec, and Directors Renovated	Percentage of Completion	0	100%	-	-	MEPB
	UNICEF Supported Programmes (MEPB)	554,000,000	150,000,000	100,000,000							
Improved Business Environment	Purchase of 10 Office Furniture and Fittings for Board of Internal Revenue	1,300,000	0	0	10 Office Furniture and Fittings purchased for BIR	Number of Furniture and Fittings purchased	0	10	-	-	BIR
Improved Business Environment	Replacement of Wooden Doors and Windows Frames and Tiling of 10 Offices in the Ministry of Finance and Debt Management Department	2,625,000	2,000,000	1,000,000	Wooden Doors and Windows Frames replaced/ 10 Offices tiled in MoF/DMD	Number of Wooden Doors and window Frames Replaced and Offices tiled	0	5	3	2	Ministry of Finance/DM D
Improved Business Environment	Refurbishment and Maintenance of 5 Vehicles and Office Equipment in Accountant –General Office	7,875,000	325,000	0	5 Vehicles refurbished and Office equipment maintained in AG's Office	Number of Vehicles refurbished and Office equipment maintained	0	4	1	-	Accountant-General
Improved	Construction of Treasury Gate,	16,002,000	0	0	Treasury	Percentage	0	100%	-	-	Accountant-



Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Business Environment	Gate House, Car Parks and Landscaping of SIFMIS ICT Training Centre (AG)				Gate, Gate House, Car Parks constructed and SIFMIS ICT Training Centre landscaped in AG's	of Completion					General
Improved Budget Performance	Acquisition of 10 ICT equipment for the Implementation of IPSAS and Provision of (Phase II) Internet Network Facility (AG)	5,750,000	3,500,000	3,500,000	10 ICT equipment for the Implementation of IPSAS acquired/(Phase II) Internet Network Facility provided	Number of ICT equipment acquired	0	4	3	3	Accountant General
Improved Business Environment	Fumigation of the Treasury Department and 19 TCOs (AG)	3,735,500	3,731,700	3,735,000	Treasury Department and 19 TCOs Fumigated	Number of Offices Fumigated	0	7	7	6	Accountant-General
Improved Business Environment	Renovation of TCOs in Fourteen (14) LGAs of the State (AG)	6,000,000	6,100,000	4,960,000	14 TCOs renovated in Fourteen (14) LGAs	Number of Offices renovated	0	5	5	4	Accountant-General
Improved Business Environment	Construction of Treasury House/Project Financial Mangement Unit Building (AG)	385,000,000	45,000,000	0	Treasury House/Project Financial Mangement Unit Building Constructed	Percentage of Completion	0	80%	20%	-	Accountant-General

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improved Business Environment	Construction of Six (6) Nos of Treasury Cash Offices (TCOs) in the Three Senatorial Districts	21,500,000	21,500,000	21,900,000	Six (6) Treasury Cash Offices constructed	Number of TCOs constructed	0	2	2	2	Accountant-General
Improved Access to Reliable Public Financial Information	Renovation of Statistician General's Office (SBS)	12,686,000	0	0	State Statistician General's Office Renovated	Percentage of Completion	0	100%	-	-	Bureau of Statistics
Improved Business Environment	Renovation of Auditor General's Office, Okitipupa (SAG)	0	7,890,000	0	Auditor General's Office renovated at Okitipupa	Percentage of Completion	0	-	100%	-	State Auditor General's Office
Improved Business Environment	Construction of Car Park at the New Audit Headquarter Building	0	0	3,186,500	Car Park at the New Audit Headquarter Building constructed	Percentage of Completion	0	-	-	100%	State Auditor General's Office
Improved Business Environment	RENOVATION OF NEWLY ALLOCATED OFFICE ACCOMMODATION (AGLG)	3,000,000	1,732,500	900,000	New Auditor General for Local Government Office Renovated	Percentage of Completion	0	60%	80%	100%	Auditor General for Local Government's Office
Improved Business Environment	Repairs in Micro Credit 18 Area Offices (MCA)	15,500,000	10,400,000	0	18 Micro Credit Area Offices renovated	Percentage of Completion	0	55%	45%	-	Micro Credit Agency
Improved Business Environment	Purchase of 5 Media Equipment (MEPB)	5,500,500	1,646,000	0	5 Media Equipment for MEPB purchased	Number of equipment purchased	0	4	1	-	Ministry of Economic Planning and Budget

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improved IGR	Purchase of One Toyota Hilux Van 4x4 for OSIRS	25,000,000	0	0	1 Toyota Hilux Van 4x4 for OSIRS Purchased	Number of Toyota Hilux Purchased	0	1	-	-	Ondo Internal Revenue Service
Improved IGR	Establishment of Tax Identification Number (TIN) System	750,000	0	0	Tax Identification Number (TIN) System for Board of Internal Revenue Established				-		Board of Internal Revenue
Improved Business Environment	Purchase of Office/ 10 ICT Equipment for Ministry of Finance	5,585,700	3,733,800	0	10 ICT Equipment for Ministry of Finance Purchased	Number of Equipment Purchased	0	6	4	-	Ministry of Finance
Improved Business Environment	Purchase of 15 Office Furniture and Fittings for Ministry of Finance	7,725,000	0	0	15 Office Furniture and Fittings for Ministry of Finance Purchased	Number of Furniture and fittings Purchased	0	15	-	-	Ministry of Finance
Improved Access to Reliable Public Financial Information	Printing of Accounts Documents (PE Cards, Vouchers, Bank Schedules) for Ministry of Finance	4,650,000	0	0	Accounts Documents and Vouchers, printed	Number of documents printed	0				Ministry of Finance
Improved Business Environment	Software Procurement/Maintenance (MoF)	10,000,000	0	0	Software Procured/ maintained	Number Software Procured/ maintained	0	5	-	-	Ministry of Finance
Improved Business Environment	Infrastructure Development Fund (MOF)	5,000,000	0	0	Infrastructure developed	Number of Infrastructure developed					Ministry of Finance
Improved	Identification/Verification of	10,500,000	3,000,000	0	Governme	Number of	0	100	30	-	Accountant

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Access to Reliable Public Financial Information	Government Assets across the State (AG)				nt Assets verified	Governme nt Assets verified					General's Office
Improved Access to Reliable Public Financial Information	First Pay Biometrics Solution for all Workers State-wide. (AG)	17,000,000	6,000,000	1,000,000							Accountant General's Office
Improved Business Environment	Continuous Capacity Building & ICT Training on SIFMIS Project (AG)	98,400,000	98,400,000	98,400,000	Capacity Building & ICT Training on SIFMIS Project						Accountant General's Office
Improved Business Environment	Annual Maintenance of SIFMIS Hardware and Software (AG)	7,000,000	7,000,000	7,000,000	SIFMIS Hardware and Software Accountant -General maintained	Number of Hardware and Software maintained					Accountant General's Office
Improved Business Environment	Human Capital Development (AG)	35,000,000	35,000,000	35,000,000	Human Capital Developed	Number Staff Trained	0	150	150	150	Accountant General's Office
Improved Business Environment	Purchase of GUBABI Security Safes (50 Nos) (AG)	23,305,000	0	0	GUBABI Security Safes Purchased	Number of GUBABI Security Safes Purchased	0	20	-	-	Accountant General's Office
Improved Business Environment	Purchase of Office Equipment/ICT (DMD)	0	2,260,000	0	Office Equipment /ICT for Debt Management Department Purchased	Office/ ICT Equipment Purchased	0	25	-	-	Debt Management Department

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improved Business Environment	Human Capital Development (DMD)	0	2,500,000	0	Human Capital Developed	Number Staff Trained	0	10	0	-	Debt Management Department
Improved Business Environment	Purchase of 2 Despatch Motorcycle (DMD)	280,000	300,000	0	Despatch Motorcycle for Debt Management Department Purchased	Number of Despatch Motorcycles Purchased	0	1	1	-	Debt Management Department
Improved Business Environment	Purchase of Office Equipment (SBS)	10,400,000	12,485,000	0	Office Equipment for State Bureau of Statistics Purchased	Number of Equipment Purchased	0	10	12	-	State Bureau of Statistics
Improved Business Environment	Refurbishment And Maintenance Of Vehicles (AGLG)	905,000	2,380,000	438,000	Vehicles Refurbished and Maintained	Number of Vehicles Refurbished and Maintained	0	10	30	5	Auditor General for Local Government
Improved Business Environment	Purchase of Two Laptops with Printers (AGLG)	660,000	0	760,000	2 Laptops with Printers for Auditor General for Local Government Purchased	Number of Laptops Purchased	0	1	0	1	Auditor General for Local Government
Improved Access to Reliable Public Financial Information	Loan Recovery (MCA)	12,000,000	11,500,000	13,000,000	Amount of Loan recovered	Amount of Loan recovered	0	12,000,000	11,500,000	13,000,000	Micro credit Agency
Improved Business Environment	Purchase of Office Equipment (MCA)	2,908,000	1,806,000	1,280,000	Office Equipment Purchased	Number of Equipment Purchased	0	25	15	10	Ministry of Commerce and

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
											Industry
Improved Budget Performance	Deployment of ICT Facility in the Ministry of Economic Planning and Budget (MEPB)	21,680,000	5,450,000	5,200,000	ICT Facility in the Ministry of Economic Planning and Budget (MEPB) deployed	Number of equipment deployed	0	40	10	10	Ministry of Economic Planning and Budget
Improved Business Environment	Purchase of Office Furniture and Fittings (MEPB)	5,350,000	1,375,000	0	Office Furniture and Fittings for Ministry of Economic Planning and Budget purchased	Number of Office Furniture and Fittings purchased	0	20	5	-	Ministry of Economic Planning and Budget
Improved Budget Performance	Implementation of Budget Reform in SFTAS Programme (MEPB)	30,000,000	0	0	Budget Reform in SIFTAS Programme Implemented	Number of reforms implemented	0	20	-	-	Ministry of Economic Planning and Budget
Improved Business Environment	Human Capital Development (ONDIPA)	333,000,000	228,000,000	288,000,000	Human Capital developed	Number of Staff trained	0	50	45	45	ONDIPA
Improved Business Environment	Human Capital Development (BIR)	14,500,000	0	0	Human Capital developed	Number of Staff trained	0	150	-	-	Board of Internal Revenue
Improved Access to Reliable Public Financial Information	Valuation of Government Assets (Properties/Plants/Equipment etc.) in compliance with IPSAS Accrual concept. (AG)	181,530,000	11,030,000	11,030,000	Government Assets Valued	Number of Assets Valued	0	100	20	20	Accountant General's Office
Improved Business Environment	Purchase of 1 Toyota Avensis with Accessories for the AG	18,270,000	520,000	520,000	1 Toyota Avensis for Accountant General Purchased	Number of Toyota Purchased	0	1	-	-	Accountant General's Office

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improved Business Environment	Procurement of Laptops with Accessories for SIFMIS SMEs & Help Desk Officers (90 SMEs + 73 HDOs) 163Nos @ N250000 (AG)	22,500,000	25,250,000	0	90 Laptops with Accessories for SIFMIS SMEs & Help Desk Officers Procured	Number of Laptops Procured	0	45	45	-	Accountant General's Office
Improved Business Environment	Purchase of Furniture and Fittings for the Treasury House (AG)	4,400,000	5,450,000	0	Furniture and Fittings for the Treasury House Purchased	Number of Furniture and fittings purchased	0	20	25	-	Accountant General's Office
Improved Business Environment	Purchase of office equipment-shredding machines, refrigerators photocopiers, printers and scanners, etc (AG)	6,140,000	1,300,000	0	office equipment-shredding machines, refrigerators photocopiers, printers and scanners, etc Purchased	Number of Office Equipment purchased	0	30	5	-	Accountant General's Office
Improved Business Environment	Purchase of 4 Motorcycles (AGLG)	680,000	0	700,000	4 Motorcycles Purchased	Number of Motorcycles purchased	0	2	-	2	Auditor General for Local Government Office
Improved Business Environment	Human Capital Development (AGLG)	4,800,000	5,760,000	6,800,000	Human Capital Developed	Number of Staff Trained	0	35	40	45	Auditor General for Local Government Office
Improved Access to Reliable Public Financial Information	Registration and Organisation of Artisans in the State (MOCI)	5,000,000	12,000,000	0	Artisans registered and orientated	Number of Artisans trained	0	1000	3000	0	Ministry of Commerce and Industry

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improved Business Environment	Purchase of 20 Motorcycles (MCA)	2,445,100	2,500,000	0	20 Motorcycles Purchased	Number of Motorcycles purchased	0	10	10	-	Micro credit Agency
Improved Budget Performance	Development of State Home Grown Plans - SDP, LGDPs and CDPs (MEPB)	32,395,200	94,200,000	0	State Home Grown Plans developed	Number of plans developed	0	30	70	-	Ministry of Economic Planning and Budget
Improved Access to Reliable Public Financial Information	SIFTAS Project (MoF)	40,000,000	0	0	SIFTAS Project Implemented	Percentage of projects Implemented	0	100	-	-	Ministry of Finance
Improved Business Environment	Purchase of 3 Hilux Vehicles for Project Monitoring (1 Per Senatorial District) (MEPB)	50,000,000	25,000,000	0	3 Hilux Vehicles for Project Monitoring	Number of Hilux vehicles Purchased	0	2	1	-	Ministry of Economic Planning and Budget
<b>Total</b>											



### 3.8 Justification

In costing the projects, the Bureau for Public Procurement (BPP) bench mark prices were taken into consideration. The obvious benefits of these are that it brings about fair value for projects, appropriate costing, and effective utilization of State’s resources. Thereafter, the strategies chosen were in line with the sector’s key policy priorities, ensuring that only projects with high ranks and which were within the indicative budget ceilings were selected, other projects requiring higher proposed expenditures over and above the budget ceilings were postponed to the outer years of the MTSS period. With these strategies, the projects would have expected impact on the overall sectoral objective.

### 3.9 Responsibilities and Operational Plan

Responsibilities	MEDA
<p>Consolidating and extending the revenue base and improving the efficiency of collection which is essential to sound PFM.</p> <p>Transparency, predictability and fairness in the implementation and collection of tax and in the tax department’s interaction with citizens; and</p> <p>Ensuring full and timely accounting of all government revenues and receipts;</p>	<p>Board of Internal Revenue</p> <p>Office of the Accountant- General</p>
<p>Preparation of Multi-Year Budget Framework (MYBF), and coordination of MTSS and Budgets including development of Work Plans.</p> <p>Ensuring that annual and/or multi-year budget is based on a medium- to long term framework.</p> <p>Ensuring a participatory and transparent budget by ensuring that all stakeholders’ inputs are considered and incorporated into the budget.</p> <p>Ensuring that the budget reflect overall economic policy (both in focus and scale);</p>	<p>Ministry of Economic Planning and Budget</p>
<p>Putting in place guidelines that are consistent</p>	<p>Office of the Auditor-General</p>

<p>with principles of transparency, fairness, openness and value for money;          Strict scrutinized and accountable procurement procedures, with regard to tender processes.</p>	<p>Office of the Accountant-General</p>
<p>Put in place conducive business environment and effective and efficient incentives to investors</p>	<p>Ministry of Commerce and Industry and cooperative/ ONDIPA.</p>
<p>Generating and disseminating statistical information relating to the social and economic conditions of inhabitants of the State to enhance planning and budgeting</p>	<p>Ondo State Bureau of Statistics (ODSBS)</p>

## **Chapter Four: Three Year Expenditure Projections**

### **4.1 The process used to make Expenditure Projections**

The proposed costs of the projects were arrived at, after considering the current market values of items/projects, the effect of inflationary tendencies in following years, and the benchmark prices by the Bureau of Public Procurement (BPP).

### **4.2 Outline Expenditure Projections**

The sum of ₦1.191 Billion was approved as personnel cost for 2019. As at March 2019, the actual expenditure stood at ₦0.252 billion. Projecting for the three years of the MTSS period (2020 – 2022), the sum of ₦1.251 billion was proposed for 2020, ₦1.313 billion for 2021 and ₦1.379 billion for 2022, bearing in mind the event of workers promotion, employment of workers and the proposed minimum wage for workers.

For Overhead cost, the sum of ₦759.550 million was approved as overhead cost for 2019. As at March 2019, the actual expenditure stood at ₦142.047 million. Projecting for the three years of the MTSS period (2020 – 2022), the sum of ₦797.528 million was proposed for 2020, ₦837.404 million for 2021 and ₦879.274 million for 2022 after considering increase in the prices of items needed to run the offices.

In terms of capital expenditure, the sum of ₦7.995 billion was approved for capital projects for year 2019. As at March 2019, the actual expenditure was ₦0.512 billion. Projecting for the three years of the MTSS period (2020 – 2022), the sum of ₦5.000 billion was proposed for 2020, ₦4.800 billion for 2021 and ₦4.500 billion for 2022.

Comparing the total proposed expenditure for capital and recurrent expenditure (personnel and overhead Costs) for year 2019, budgeted recurrent expenditure (personnel and overhead Costs) was ₦1.951 billion, accounting for 19.6% of the Sector's budget while capital which was ₦7.995 billion accounted for 80.4%. Projecting for the three years of the MTSS period (2020 – 2022), proposed recurrent expenditure (personnel and overhead Costs) for 2020 was ₦2.048 billion, accounting for 29.1% of the Sector's budget while capital which was ₦5.000 billion accounted for 70.9%. For year 2021, proposed recurrent expenditure (personnel and overhead Costs) was ₦2.151 billion, accounting for 30.9% of the Sector's proposed budget while capital which was ₦4.800 billion accounted for 69.1%. For year 2022, proposed recurrent expenditure (personnel and overhead Costs) was ₦2.258 billion, accounting for 33.4% of the Sector's proposed budget while capital which was ₦4.800 billion accounted for 66.4%.

In conclusion, the recurrent-capital expenditure is healthy for the sector.

## **Chapter Five: Monitoring and Evaluation**

### **5.1 Conducting Annual Sector Performance Review**

For objective and evidence-based evaluation of the projects included in the MTSS, periodic monitoring would be conducted to appraise the level of work/activities carried out to ensure that the projects' outputs are delivered. More so, sector's meetings where status reports on the projects implemented by the respective Ministries, Extra-ministerial Departments and Agencies (MEDA) will be obtained from the project executing MEDAs and documented.

The sector, in addition to the above, will also track progress of capital releases to MEDAs as reported in the quarterly Budget Implementation Appraisal Report of the Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget (MEPB).

The sector plans to use the results of the Annual Performance Review to decide which projects will be shutdown, rolled over or accommodated in the following year's MTSS.

### **5.2 Organizational Arrangements**

The responsibilities for monitoring work of the projects of the sector would be jointly carried out by the Ministry of Economic Planning & Budget, the Ondo State Bureau of Statistics and Ministry of Finance.

- Data would be collected on the level of implementation of the projects by Statisticians from the Ondo State Bureau of Statistics.
- Analysis of the data would be carried out by selected Officers from Ministry of Economic Planning, Ministry of Finance and the Ondo State Bureau of Statistics.
- The result of the analysis will be put into a monitoring report and will be drafted by a team of Officers selected across the MEDAs of the Sector.
- The results will be used as a guide to assess the implementation progress of the executed projects of the sector.