

# **ONDO STATE GOVERNMENT**

## **PUBLIC FINANCE SECTOR: MEDIUM-TERM SECTOR STRATEGY (MTSS) 2021 – 2023**

**OCTOBER, 2020**

## **Foreword**

The Ondo State Fiscal Responsibility Law (FRL, 2017) requires Ministries Extra-ministerial Departments and Agencies (MEDAs) to prepare and annually review their sub-sector strategies. Pursuant to the dictates of this Law, the 2021-2023 Medium Term Sector Strategy (MTSS) was prepared to update and improve upon the previous years' MTSS. It objectively accommodates the prioritization and costing of projects through a formatted MTSS Project Prioritization and Costing Templates initiated and delivered for the use of the State by the Department for International Development (DFID) and the Development Agenda for Western Nigeria (DAWN) Commission. The 2021-2023 MTSS clearly outlines the projects/programmes that will be implemented within the next three years together with the resource plan required for their implementation.

It is no longer news that Coronavirus Disease 2019 (COVID-19) pandemic is threatening economic activities and has made revenue from all sources to be farther from the reach of governments than in previous years. Therefore, there is a need for key actors in the sub-sector to prioritize the available resources against the programs/projects of government to deliver the needed public goods and services. Bearing this in mind, some activities contained in this document are covered by the Ondo State Covid-19 Action Response and Economic Stimulus (OCARES) Program so as to ameliorate the effect of the pandemic on the citizenry. In short, the programs/projects in this document are realistic and in consonance with the Five Cardinal Programmes of the current administration to guarantee recovery of businesses and ensure improved service delivery to the citizenry.

In a bid to ensure successful implementation of the provisions of this document, the plan to partner with the private sector cannot be overemphasized, as government cannot alone accomplish its development drive. It is our hope that the State would be able to mobilize sufficient resources from the private sector to fund some of the projects by passionately pursuing the commitments of key stakeholders enlisted during the last Development Partners Summit.

The progress made in the implementation of programmes/projects contained in this document will be tracked and monitored for sustainability. Therefore, I urge relevant stakeholders in this sub-sector to conscientiously make use of the people-centered strategies in this document to deliver qualitative services to the citizenry of the State.

**Permanent Secretary**  
**Ministry of Economic Planning and Budget**

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(Format all Annexes Headings with “Insert Caption” command to enable automatic listing up of the annexes)

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We also express our profound gratitude to the Steering Committee members for their inputs while not leaving out the dutiful SPT members for their time and effort during the many technical sessions. Your immense contributions and cooperation in every aspect are noted and highly appreciated.

## Table of Acronyms

Acronym	Definition
AEFIR	Accounting Expenditure and Financial Reporting
AG	Accountant General
BCC	Budget Call Circular
BPP	Bureau of Public Procurement
ERGP	Economic Recovery and Growth Plan
EU	European Union
GDP	Gross Domestic Product
IGR	Internally Generated Revenue
IPSAS	International Public Sector Accounting Standards
KPIs	Key Performance Indicators
M&E	Monitoring and Evaluation
MEDAs	Ministries, Extra-ministerial Departments and Agencies
MEPB	Ministry of Economic Planning Budget and Development
MoF	Ministry of Finance
MTSS	Medium Term Sector Strategy
MYBF	Multi-Year Budgeting Framework
COVID-19	Coronavirus Disease 2019
NGOs	Non-Government Organizations
ODSBS	Ondo State Bureau of Statistics
ONDIPA	Ondo State Investment Promotion Agency
ODIRS	Ondo State Internal Revenue Service
PFM	Public Financial Management
SDP	State Development Plan
SEED	State Economic Empowerment Development Strategies
SHC	State Honourable Commissioner
SIFMIS	State Integrated Financial Management Information System
SMART	Specific Measurable Achievable Reliable Timebound
MSMEs	Micro Small and Medium Enterprises
SPARC	State Partnership for Accountability, Responsiveness and Capability
SPT	Sector Planning Team
UNICEF	United Nations Children's Fund

## **Executive Summary**

The Public Finance sector plays a pivotal role in the facilitation of service delivery through strategies that link with the sector's objectives. The strategies chosen were in line with the sector's key policy priorities, ensuring that all programmes and projects are duly considered to have expected impact on the overall sectoral objectives. The Sector Planning Team (SPT) members held several meetings to deliberate, brainstorm and strategize in order to develop the MTSS document. Relevant information and data were collated from the twelve (12) MEDAs that make up the Sector. The sector came up with four programmes and four outcomes with One Hundred and Fifty-Five (155) projects of which majority were administrative capital in category for the medium term (2021 -2023). The total cost of the programmes for the three years are, N3.500 billion, 4.500 billion and N5 billion respectively.

The total costs of the programmes were brought within the indicative budget ceilings by ensuring that only projects with high ranks and which could be reconciled with 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.

The sector plans to monitor and evaluate the execution of the projects by tracking 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.

Strong political will and budget releases are critical success factors for the implementation of the MTSS.

**Permanent Secretary,**  
Ministry of Finance

## **Chapter One: Introduction**

### **1.1 Objectives of the Public Finance 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 State's 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 as the major Stakeholders are being restricted due to the Covid-19 rules of Social distancing. This made it difficult to have large participants to carry out the assignment. In addition, the stakeholders were preoccupied with their primary assignments which prolonged the timely submission of this document. To overcome these challenges, constant reminders were sent warning

team members to abide by Nigeria Centre for Disease Control (NCDC) protocols and to accord this assignment the priority it deserves.

### 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		
		2021	2022	2023
Revenue Mobilization	Improved IGR	665,000,000	855,000,000	950,000,000
Public Financial Management Reform	Improved budget Performance	630,000,000	810,000,000	900,000,000
Ease of Doing Business	Improved Business Environment	735,000,000	945,000,000	1,050,000,000
Information Management and Dissemination	Improved Access to Reliable Public Financial Information	700,000,000	900,000,000	1,000,000,000
Plans Development and Strategies Formulation	Efficient Allocation of Resources	770,000,000	990,000,000	1,100,000,000
<b>Total Cost</b>		<b>3,500,000,000</b>	<b>4,500,000,000</b>	<b>5,000,000,000</b>
<b>Indicative Budget Ceiling</b>		<b>3,500,000,000</b>	<b>4,500,000,000</b>	<b>5,000,000,000</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 structured in five chapters as follows:

Chapter One: It is the 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 outlines the three-year expenditure projections; the process used to make the expenditure projections; and the estimates.

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 a 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. Ondo State is projected to have a population of Five Million, Three Hundred and Twenty-Two Thousand, Nine Hundred and Twenty (5,322,920) in the year 2021. 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° 45’ and 7° 52’N and Longitudes 4°20’ and 6°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.

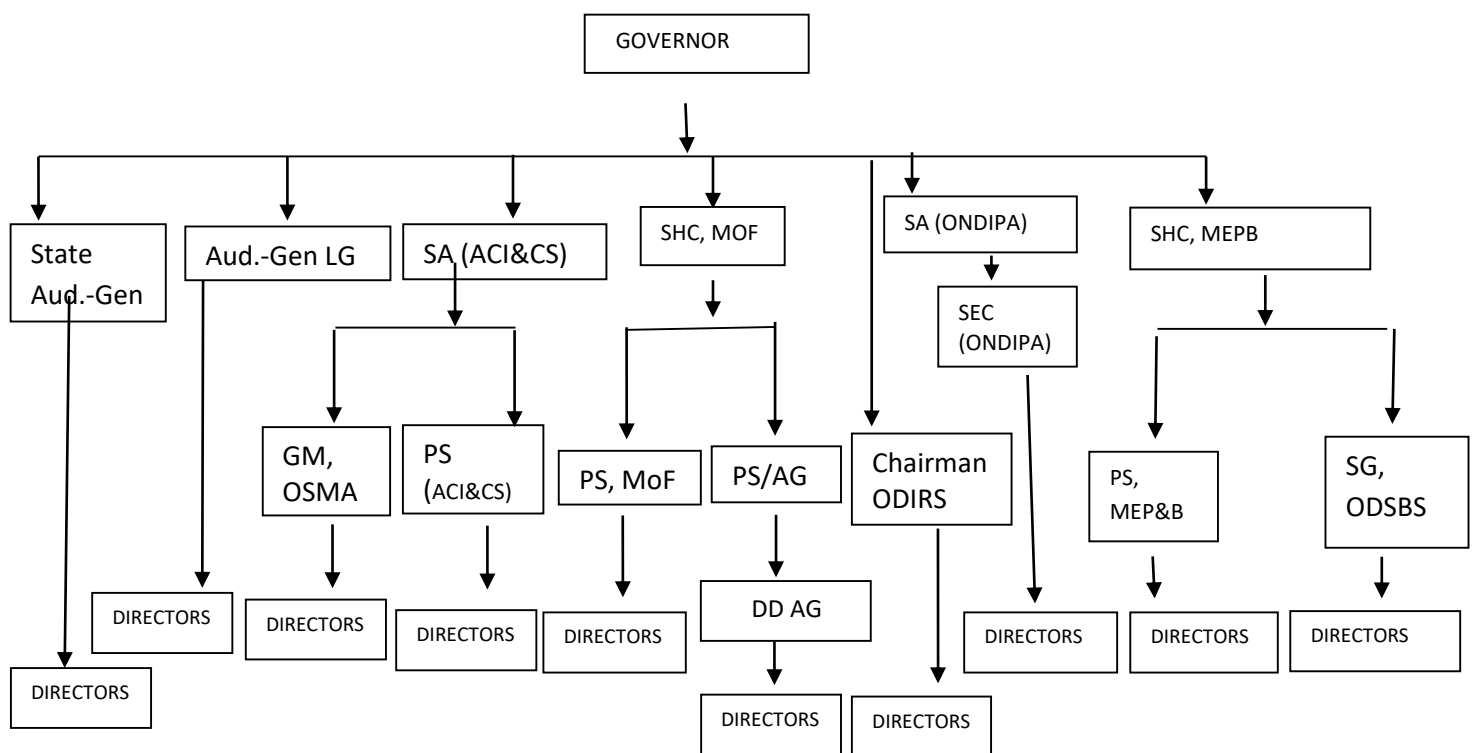
The State’s Economy is basically agrarian with large scale production of cocoa, palm produce and rubber. Other crops like maize, kola, yam and cassava are produced in large quantities. 65 percent of the State’s labour force is in the agriculture sub-sector.

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 the required Units, Agencies and Departments.

### 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:

- **Ondo State 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.
- **Ondo State 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.
- **Ondo State Agency for Commerce, Industries & Cooperative Services:** The Agency has the mandate to encourage commercial and industrial development of the State through promotion of Trade, Investment and Industrial activities as well as overseeing Cooperative Societies in the State.
- **Office of the Ondo State 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 MEDAs; and Prepare the State final accounts.
- **Ondo State Development and Investment Promotion Agency (ONDIPA):** responsible for investment promotion and multilateral corporation.
- **Ondo State 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:** ODIRS 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.
- **Ondo State 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.
- **Ondo 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 in the State.
- **Ondo State Auditor-General for Local Governments:** The office is responsible for carrying out 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:** DMD is responsible for management of debt portfolios in the State.

- **Ondo State Bureau of Public Procurement:** this agency is saddled with the responsibility of providing benchmark prices for procurement purposes in the State public sector.

#### **SUCCESS STORY OF THE SECTOR....**

- The 2020 Budget Cycle was completed within the year 2019. This is a feat that has eluded the State in years past. It was achieved due to the commitment of our dear Governor, Arakunrin Oluwarotimi Odunayo Akeredolu *SAN* to reform the Public Financial Management of the State, and the sagacity of the duo of the Honourable Commissioner and the Permanent Secretary of the Ministry of Economic Planning & Budget, who gave needed guidance and encouragement to the ever-ready Officers of the Budget Office.
- The Board of Internal Revenue has been renamed Ondo State Internal Revenue Service and granted financial autonomy with a befitting and conducive edifice called Revenue-House.

#### **2.4 Summary of The Review of Sector Policies**

The sector reviewed the following documents:

- 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 drive sustainable financial and economic development of the State through effective generation, efficient mobilization and prudent allocation of financial resources by broadening economic intelligence of all economic agents in the State.

**Vision:** To be a leading sector that renders exceptional services that will enlist Ondo State among the States that are Financially Independent and with best Public Financial Management in Nigeria.

## Core Values

Value	Definition	Examples of Behaviour	Strategy Implications
<b>Integrity:</b> As a sector that is entrusted with the management of State's resources, Integrity is essential in managing the resources entrusted to the sector.	Upholding ethical principles such as sincerity, honesty, impartiality, all of which are internalized by all MEDAs in the sector.	<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 MEDAs.</li> <li>Transparency, accountability and openness</li> </ul>	<ul style="list-style-type: none"> <li>Best Financial Management practices to be instituted to demonstrate integrity.</li> </ul>
<b>Team spirit:</b> Team spirit promotes synergy among agencies in the Sector for productivity.	Collaboration, fostering the sharing of best practices, participation of each and every member of the sector and productive interaction.	<ul style="list-style-type: none"> <li>Cooperation</li> <li>Spontaneous sharing</li> <li>Interconnectedness</li> <li>Interdependence</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 Level Objectives	Programme	Outcome
Creation of a Self-sustaining Economy by strengthening all factors that contribute to the Ease of Doing Business in the State.	Effective Mobilization and Efficient Allocation of Fund for Socio-economic Development of Ondo State	Revenue Mobilization	Improved IGR
	Development of efficient Monitoring and Evaluation Mechanism for timely delivery and quality assurance of State Developmental projects	Public Financial Management Reform	Improved Budget Performance
	Promotion of the State for Investment and Business Opportunities	Ease of Doing Business	Improved Business Environment
	Provision of Economic Intelligence for quality economic decision making	Financial Information Management and Dissemination	Improved access to Reliable Public Financial Information
	Strategizing on Development Planning	Plans Development and Strategies Formulation	Efficient Allocation of Resources

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

Sector Objectives	Programme	Outcome Deliverable	KPI	Baseline (e.g. Value of the Outcome in 2020)	Target		
					2021	2022	2023
Effective Mobilization and Efficient Allocation of Fund for Socio-economic Development of Ondo State	Revenue Mobilization	Improved IGR	Amount of IGR	N24.002B	N34.016B	N40.820B	N48.984B
Development of efficient Monitoring and Evaluation Mechanism for timely delivery and quality assurance of State Developmental projects	Public Financial Management Reform	Improved Budget Performance	Percentage of Budget Performance	58.4%	63.4%	68.4%	73.4%
Promotion of the State for Investment and Business Opportunities	Ease of Doing Business	Improved Business Environment	Number of Investments Attracted	14	17	19	24
Provision of Economic Intelligence for quality economic decision making	Financial Information Management and Dissemination	Improved access to Reliable Public Financial Information	Percentage of people with access to Public Financial Information	30%	40%	50%	60%
Strategizing on Development Planning initiatives.	Plans Development and Strategies Formulation	Efficient Allocation of Resources	Percentage Compliance with Priorities of State Blueprint	60%	70%	80%	90%

## 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

As outlined in Table 4 below, ₦862,232,014.20 was released for Personnel Cost for the Public Finance sector in year 2019. As a percentage of the approved budget in the year, it accounted for 78.85% releases. ₦519,954,082.20 was released for Overhead, ₦7,275,574,037.53 for Special programmes and ₦600,681,007.32 for Capital. In terms of percentage releases, Overhead, Special Programme and Capital had 78.97%, 66.24% and 6.57% respectively.

**Table 4: Summary of 2019 Budget Data**

Item	Approved Budget (N) in 2019	Amount Released (N) in 2019	Actual Expenditure (N) in 2019	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	1,093,541,710.70	862,232,014.20	862,232,014.20	78.85	100.0
Overhead	666,050,000.00	519,954,082.20	519,954,082.20	78.97	100.0
Special Programme	10,983,936,296.00	7,275,574,037.53	7,275,574,037.53	66.24	100.0
Capital	9,140,279,060.32	600,681,007.32	600,681,007.32	6.57	100.0
Total	21,883,807,067.02	9,258,441,141.25	9,258,441,141.25	42.31	100.0

Source: Monitoring and Evaluation Department, MEPB

**Table 5: Summary of 2020 Budget Data**

Item	Approved Budget (N) in 2020	Amount Released (N) in 2020 (Up to June)	Actual Expenditure (N) in 2020(Up to June)	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	1,118,118,374.18	520,060,824.69	520,060,824.69	46.51	100.0
Overhead	765,000,000.00	267,769,108.55	267,769,108.55	35.00	100.0
Special Programme	4,850,291,541.00	2,744,544,806.57	2,744,544,806.57	56.59	100.0
Capital	9,816,116,035.97	189,533,025.42	189,533,025.42	1.93	100.0
<b>Total</b>	<b>16,549,525,951.15</b>	<b>3,721,907,765.23</b>	<b>3,721,907,765.23</b>	<b>22.49</b>	<b>100.0</b>

**Source:** Monitoring and Evaluation Department, MEPB

Table 5 above pictures the Performance of the 2020 budget as at June in the Sector. It shows that over ~~₦~~0.520 Billion was released for Personnel Cost from the budget ~~₦~~1.118 Billion; this shows a performance of near 50% which means that salaries of workers were up-to-date as at June, 2020. Overhead performed at 35% as around ~~₦~~0.268 Billion was released out of the budgeted figure ~~₦~~0.765 Billion. Special programmes across the sector attracted an approved sum of ~~₦~~4.850 billion, it performed above average as at mid-year with actual released of ~~₦~~2.745 Billion. Approved Capital amount in the Sector was ~~₦~~9.816 Billion from which approximately ~~₦~~ 0.190 billion was released. Capital items in the Sector's budget only performed at around 2%.

### 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 with the acronym 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)**

Table of Summary of Project Execution and Identification (Ongoing, Existing and New Projects)																
S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals					Project Status (Ongoing = 3; New = 1)	Nature of Project (Developmental = 3; Administrative = 1) <small>(Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0))</small>	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 Rehabilitation	Promotion of Functional Education and Technological Growth	Provision of Accessible and Qualitative Health Care and Social Service Delivery	Rural Development and Community Extension Services							Expected Year of Completion	Project Commencement Year	
1	5130002160101	Home Grown Plans, Strategic Plans, LGDPs, CDPs	2	2	2	2	2	3	0	1	14	1	State wide	Ongoing	2019	2025
2	2120001150101	Establishment/Management of Deep-Sea Port	3	3	0	0	1	3	0	3	13	2	Ilaje	Ongoing	2019	2025
3	01030004810102	Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs)	3	0	1	1	2	3	2	1	13	2	State Wide	Ongoing	2019	2022

4	2130004470101	Budget Reform in SFTAS Programme	1	1	1	1	1	3	3	1	12	4	State Wide	Ongoing	2019	2021
5	2120001110105	Industrial Park Topographical Survey @35m each (Ondo North & Ondo Central)	0	1	0	0	1	3	3	3	11	5	Multiple LGAs	Ongoing	2019	2021
6	2120001110106	Ondo South Industrial Park Annex Topographical Survey @20m	0	1	0	0	1	3	3	3	11	5	Multiple LGAs	Ongoing	2019	2021
7	2120001130101	Development and Management of Ondo State Free Trade Zone	0	1	0	0	1	3	3	3	11	5	Odigbo	Ongoing	2019	2021
8	1030002370101	Promotion of Small Scale Industries (COMMERCE)	2	1	0	0	2	3	0	3	11	5	State Wide	Ongoing	2019	2025
9	2120002390101	Investment Promotion and Allied Programmes	2	1	0	0	2	3	0	3	11	5	State Wide	Ongoing	2019	2025
10	2120002390102	Investible Fund	3	1	0	0	1	3	0	3	11	5	State Wide	Ongoing	2019	2025
11	2120002390113	Entrepreneurial Development Program	2	1	0	0	2	3	0	3	11	5	State Wide	Ongoing	2019	2025
12	2120001140103	Ease of Doing Business/ONDIPA NIPC Certification	0	1	0	0	0	3	3	3	10	12	State Wide	Ongoing	2019	2021
13	01030002370105	Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery	3	0	0	0	3	3	0	1	10	12	State Wide	Ongoing	2019	2025

		and Enhancing Capability of MSEs)														
14	2110000930303	Capacity Building for Programme Analysts (Professional Training and ICT Training for Staff of the Ministry (MEPB)	0	0	2	0	0	3	3	1	9	14	Akure South	Ongoing	2019	2021
15	2110000930301	Procurement of Hardware Component (System Maintenance and Installation Tools (MEPB)	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
16	2110000930302	Procurement of Software Development Kits, Antivirus and others (MEPB)	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
17	2110000930304	Provision of Internet facilities for the Ministry (MEPB)	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
18	2110000930306	Maintenance of Ministry Website	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
19	2110000930305	Procurement of Laptop and Desktop for PASS Department	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
20	02090000710210	Purchase of Two Laptops with Printers (AGLG	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
21	3110001330308	Procurement of 10 Desktops and 10 HP Laptops for the	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021

		Ministry.															
22	3130002300102	Upgrading of Computer Hardwares and Softwares for the Ministry	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021	
23	2130000910102	Procurement of Laptops with Accessories for SIFMIS SMEs & Help Desk Officers (90 SMEs + 73 HDOs) 163nos. @ N250,000.00	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021	
24	3050001780101	Departmental Capacity Building in Accounting Proficiency (Forensic Accounting, Accrual/Cash Concept, Taxation, E-Payroll Training, Treasury Mgt, etc)	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021	
25	3050001780105	Implementation of PriceWaterHouseCoopers (PWC) Training Needs	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021	
26	2110000770101	Procurement of HP Pavillion all in one Laptops (20 Nos with accessories)	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021	
27	2110000770104	Website Development	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021	
28	3130001200103	Training and Workshops for Staff	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021	

29	3130001200109	Study tours and visit on Procurement Capacity Building.	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
30	3130001200132	Development of e Procurement Application software	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
31	5130004190401	Training of Staff on Debt Management	0	0	1	0	0	3	3	1	8	15	Akure South	Ongoing	2019	2021
32	2120001110108	Layout for all the Three Industrial Parks by Surveyors @10m each	0	1	0	0	1	3	0	3	8	15	Odigbo	Ongoing	2019	2025
33	1030004810101	Micro Credit Scheme for the unemployed to ameliorate the effect of Covid-19	3	0	0	0	1	3	0	1	8	15	State Wide	Ongoing	2019	2025
34	4110002150301	Publicity and Purchase of Media Equipment for the Ministry (MEPB)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
35	02090000710202	RENOVATION OF NEWLY ALLOCATED OFFICE ACCOMMODATION (AGLG)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
36	02090000710209	Purchase of 4 Motorcycles (AGLG)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
37	02130003210301	Purchase of Office Equipment (ODSBS)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021

38	03050003250102	Construction of State (GDP) Gross Domestic Product (ODSBS)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
39	02130003240305	Renovation of Office (ODSBS)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
40	2060001350104	Construction of 2 Nos Visitors' Toilets	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
41	2130001340302	Printing of Accounts Documents (PE Cards, Vouchers, Bank Schedules)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
42	2130001340303	Purchase of Furniture for the Offices of 5 Directors: 6-Seater Mini Conference Table plus 6 Chairs, 3-Seater Imported Sofa plus Central Table, Executive Table plus Extension and Swivel Chair at N425,000 each	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
43	2130001340304	Provision of Furniture and Office Equipment for the Ministry and DMD.	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
44	2130001340305	Replacement of Wooden Doors and Windows Frames and Tiling of Offices in the Ministry and Debt Management Department	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021

45	2130001340306	Construction/Installation of Suspended Iron Cabinet/Burglary Proof in Sensitive Offices of the Ministry	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
46	2130001340319	Purchase of 15 units of split AC and accessories	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
47	2130001340320	Procurement of 10 Refrigerators for Offices and 10 water dispensers.	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
48	2130001340321	Procurement of 10 Standing Fans at #45,000.00 each.	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
49	2130001340322	Procurement of Solar powered close circuit Television (CCTV)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
50	2130002290101	Refurbishment and Maintenance of Vehicles and Office Equipment	0	0	0	0	0	3	3	1	7	34	Multiple LGAs	Ongoing	2019	2021
51	2130002310301	Rehabilitation and Reticulation of Ministry's Borehole including Overhead Storage Tank (Steel)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
52	2130002310306	Purchase of 100KVA Mikano Power Generating Set	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
53	3110001330306	Procurement of 10 Shredding	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021

		Machines at#25,000.00 each.														
54	3110001330307	Procurent of 1 no Projector	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoin g	2019	2021
55	3110001330309	Procurement of 5 Sharp Photocopier Machines (AR-6020 Digital multifunction) at #350,000.00 each.	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoin g	2019	2021
56	02130002310307	Take-Off Grant for Ondo State Internal Revenue Services	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoin g	2019	2021
57	2060001730107	Furniture and Fittings for Offices	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoin g	2019	2021
58	2060001730109	Treasury House/Project financial management Unit Building	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoin g	2019	2021
59	2130000910101	Construction of Treasury Gate, Gate House, Car Parks and Landscaping of SIFMIS ICT Training Centre	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoin g	2019	2021
60	2130000910108	First Pay Biometrics Solution for all Workers State-wide.	0	0	0	0	0	3	3	1	7	34	State Wide	Ongoin g	2019	2021
61	2130000910110	Development and Hosting of Website (Off Shelf)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoin g	2019	2021
62	2130001750301	Purchase of Office Furniture and Fittings- Shredding Machines, Refrigerators	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoin g	2019	2021

		Photocopiers, Printers and Scanners, etc														
63	2130001760301	Purchase of GUBABI Security Safes (50 Nos)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
64	2130001770101	Purchase of one (1) Toyota Avensis with Accessories for the AG	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
65	2110000770102	Purchase of Photocopier AR 6020 (Sharp) with Installation (4 No with stand)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
66	3130001200101	Production of Ondo State Public Procurement Law and Procurement Journal (BPP)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
67	3130001200102	Engagement of Consultant to produce highly specialized Document: Standard Bidding Documents, Procurement Manual, Contract Management Manual, Inventory, Material, Goods and Equipment Management Manual	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
68	3130001200104	Office Furniture and Equipment for ODBPP Office	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021

69	3130001200106	Provision/ Renovation of Offices to accommodate the Procurement Officers.	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
70	3130001200108	Registration and Categorization of Vendors: Development of website and numbers of Contactor to registered	0	0	0	0	0	3	3	1	7	34	State Wide	Ongoing	2019	2021
71	3130001200110	Procurement Board Meetings and Allied Matters	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
72	3130001200111	Monitoring and Verification of Projects	0	0	0	0	0	3	3	1	7	34	State Wide	Ongoing	2019	2021
73	3130001200128	Procurement of Two (2) Nos of Motorcycles	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
74	2130000500301	Reroofing of Office Complex	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
75	3130000510303	Procurement of Debt Management Software (DMD)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
76	2120001110104	Monitoring and Supervision of PPP Project/Revenue Tracking	0	0	0	0	0	3	3	1	7	34	State Wide	Ongoing	2019	2021
77	2120001140104	Publicity/Media Relation	0	0	0	0	0	3	3	1	7	34	State Wide	Ongoing	2019	2021
78	2120002390108	Purchase of Equipment (Laptops, Desktops, Printer, Photocopier and Others)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021

79	2120002390109	Purchase of Office Furniture (Tables)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
80	2120002390110	Purchase of Office Furniture (Chairs)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
81	2120002390111	Refurbishment of Vehicles	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
82	2120002390115	Purchase of Equipment (Air Conditioner)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
83	2120002390116	Purchase of Equipment (Standing Fan)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
84	2120002390117	Purchase of Equipment (Generator)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
85	2120002390118	Purchase of Equipment (Television)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
86	2120002390119	Purchase of Equipment (Water Dispenser)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
87	5120001220101	Registration and Organization of Artisans in the State	2	1	0	0	0	3	0	1	7	34	State Wide	Ongoing	2019	2025
88	5120001220104	Strengthening Cooperative Services	2	1	0	0	0	3	0	1	7	34	State Wide	Ongoing	2019	2025
89	1130004170401	Purchase of 20 Motorcycles	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021
90	2030002360101	Purchase of Offices	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021

		Equipment.															
91	2030002360105	Development and Hosting of Website	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021	
92	5030004690101	Purchase of 8 Ultimate Reclining Executive Table	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021	
93	5030004690102	Purchase 3 Ultimate 1.2m Executive Tables	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021	
94	5030004690103	Purchase of Table, Chairs, Widow Blind (Office of the Chairman)	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021	
95	5030004690104	Purchase of 3 nos Ultimate 1.4 Executive Table Standing Fans	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021	
96	5030004690105	Purchase of 2 nos 1.6 Ultimate Table	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021	
97	5030004690106	Purchase of 3 nos Confidential Secretary's Table & Chairs	0	0	0	0	0	3	3	1	7	34	Akure South	Ongoing	2019	2021	
98	1030002350102	Monitoring of Schemes in the 18 Local Government Areas	0	0	0	0	0	3	3	1	7	34	State Wide	Ongoing	2019	2021	
99	02060003330102	Renovation and Re-roofing of Office Building at Ondo (AUD)	0	0	0	0	0	3	3	1	7	34	Ondo West	Ongoing	2019	2021	

100	4040002130101	UNICEF Supported Programme GCCC, Monitoring and Programme Support	0	0	1	1	0	3	0	1	6	100	Multiple LGAs	Ongoing	2019	2025
101	4040002130102	UNICEF Supported Programmes (Draw Down)	0	0	1	1	0	3	0	1	6	100	Akure South	Ongoing	2019	2025
102	5130002160108	Special Intervention Fund for Human Capital Development	0	0	2	0	0	3	0	1	6	100	Akure South	Ongoing	2019	2025
103	03050003280101	Human Capital Development (AGLG)	0	0	2	0	0	3	0	1	6	100	Multiple LGAs	Ongoing	2019	2025
104	2120001110101	Engineering Design Consultant (N15m) and Legal Consultant @50% Management/Finance Consultants (N60m) (ONDIPA)	0	0	0	0	2	3	0	1	6	100	Ilaje	Ongoing	2019	2025
105	2120001110103	Industrial City Survey Plan (3 Senatorial Districts)	0	1	0	0	1	3	0	1	6	100	Multiple LGAs	Ongoing	2019	2025
106	2120001110107	Enumerator of Economic Crops and Assets @N20m per Senatorial District	0	0	0	0	0	3	0	3	6	100	State Wide	Ongoing	2019	2025
107	3050001160102	Investors Summit	0	0	0	0	0	3	0	3	6	100	Akure South	Ongoing	2019	2025
108	2120002390107	Upgrading of Raw Materials	0	0	1	0	1	3	0	1	6	10	State	Ongoing	2019	2025

		Display Centre										0	Wide	g		
109	1030004160101	Repairs of 18 Area Offices	0	1	0	0	1	3	0	1	6	100	State Wide	Ongoing	2019	2025
110	1030004160103	Renovation of OSMA main Office Building	1	0	0	0	1	3	0	1	6	100	Akure South	Ongoing	2019	2025
111		Construction of Visitors Toilets(MoF)	0	1	0	0	0	1	3	1	6	100	Akure South	New	2020	2021
112	03050003250101	Production and Dissemination of Statistical Publications (Printing) (ODSBS)	0	0	0	0	0	3	1	1	5	112	Akure South	Ongoing	2019	2021
113	2060001270101	Purchase of Ten (10) Executive Chairs (MEPB)	0	0	0	0	0	1	3	1	5	112	Akure South	New	2020	2021
114	2060001270102	Purchase of Ten (10) Executive Tables (MEPB)	0	0	0	0	0	1	3	1	5	112	Akure South	New	2020	2021
115	2060001270103	Purchase of Window Blinds for Offices (MEPB)	0	0	0	0	0	1	3	1	5	112	Akure South	New	2020	2021
116	2060001270104	Provision of Five (5) Window Air Conditioners (MEPB)	0	0	0	0	0	1	3	1	5	112	Akure South	New	2020	2021
117	2060001270105	Painting of Offices (MEPB)	0	0	0	0	0	1	3	1	5	112	Akure South	New	2020	2021
118	2060001270106	Purchase of 10 Nos Office Computer Table and Chairs (MEPB)	0	0	0	0	0	1	3	1	5	112	Akure South	New	2020	2021

119	2060001270107	Purchase of 10 nos of KDK Fans (MEPB)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
120	2060001270115	Renovation of Offices (HSC, Perm Sec., Directors and Others) (MEPB)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
121	5080001500201	Capacity Building for the Staff of the Ministry	0	0	1	0	0	3	0	1	5	11 2	Akure South	Ongoing	2019	2025
122	02130002310307	Take-Off Grant for Ondo State Internal Revenue Services	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
123	2130000910103	Continuous Capacity Building & ICT Training on SIFMIS Project	0	0	1	0	0	3	0	1	5	11 2	Akure South	Ongoing	2019	2025
124	2130000910104	Annual Maintenance of SIFMIS Hardware and Software	0	0	1	0	0	3	0	1	5	11 2	Akure South	Ongoing	2019	2025
125	2130000910109	Acquisition of ICT for the Implementation of IPSAS and Provision of (Phase II) Internet Network Facility	0	0	1	0	0	3	0	1	5	11 2	Akure South	Ongoing	2019	2025
126	2130000910137	Provision of SIFMIS Links through VPN Connection and SIFMIS Link to Stakeholders	0	0	1	0	0	3	0	1	5	11 2	Akure South	Ongoing	2019	2025

127	2130000910139	Annual Maintenance Fee for SAP Software	0	0	1	0	0	3	0	1	5	11 2	Akure South	Ongoing	2019	2025
128	2060003330102	Study tours and visit on Procurement Capacity Building. (State Aud)	0	0	0	0	0	3	1	1	5	11 2	Akure South	Ongoing	2019	2023
129	2060003330103	Renovation of old headquarter office building and outstations	0	0	0	0	0	3	1	1	5	11 2	Akure South	Ongoing	2019	2023
130	2060003330108	RENOVATION OF AUDITOR GENERAL'S OFFICE OKITIPUPA	0	0	0	0	0	3	1	1	5	11 2	Okitipupa	Ongoing	2019	2023
131	2060003330109	Renovation of Auditor General's Area Office, Alagbaka Akure	0	0	0	0	0	3	1	1	5	11 2	Akure South	Ongoing	2019	2023
132	2060003340201	Construction of car park at the new headquarter building	0	0	0	0	0	3	1	1	5	11 2	Akure South	Ongoing	2019	2023
133	2130000500304	Renovation of Office Complex	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
134	2120001110102	Community Relations (3 Senatorial Districts)	0	0	0	0	1	3	0	1	5	11 2	State Wide	Ongoing	2019	2025
135	3050001160101	Capacity Building/Workshops	0	0	1	0	0	3	0	1	5	11 2	Akure South	Ongoing	2019	2025

136		Renovation of the Perimeter Fence and Light of the Office Complex (MoF)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
137		Purchase of Lawn Mower and Flower Cutting Scissors(MoF)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
138		Landscaping and beautification of the entire Office Complex(MoF)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
139		Purchase of (2Nos) Hilux (MoF)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
140		Purchase of new vehicles (6 Nos Toyota Corrola) (MoF)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
141		Fumigation of Office Complex (AGLG)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
142		Purchase of Audit/Account Books and Equipment of Library Department (AGLG)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
143		Purchase of 2 Nos of AR-5316E Photocopy Machine (AGLG)	0	0	0	0	0	1	3	1	5	11 2	Akure South	New	2020	2021
144	02090000710203	REFURBISHMENT AND MAINTENANCE OF VEHICLES (AGLG)	0	0	0	0	0	3	0	1	4	14 4	Akure South	Ongoing	2019	2025

145	2130002310304	Provision of Security Consumables	0	0	0	0	0	3	0	1	4	14 4	Akure South	Ongoing	2019	2025
146	2130004480101	Accessing SFTAS Grant through revenue and other Financial Services Reform	0	0	0	0	0	3	0	1	4	14 4	Akure South	Ongoing	2019	2025
147	2060001730101	Fumigation of the Treasury Department and 19 TCOs (Acct-Gen)	0	0	0	0	0	3	0	1	4	14 4	State Wide	Ongoing	2019	2025
148	2060001730102	Renovation of TCOs in Fourteen (14) LGAs of the State	0	0	0	0	0	3	0	1	4	14 4	Multiple LGAs	Ongoing	2019	2025
149	2130000910105	Construction and Furnishing of SIFMIS Primary Data Centre (PDC)	0	0	0	0	0	3	0	1	4	14 4	Akure South	Ongoing	2019	2025
150	2130000910106	Valuation of Government Assets (Properties/Plants/Equipment etc.) in compliance with IPSAS Accrual concept.	0	0	0	0	0	3	0	1	4	14 4	Akure South	Ongoing	2019	2025
151	2130000910111	Payment of Monthly Internet Bandwidth @ =N=0.500m	0	0	0	0	0	3	0	1	4	14 4	Akure South	Ongoing	2019	2025
152	1030002350101	Loan Recovery Drive in all the 18 Local Government	0	0	0	0	0	3	0	1	4	14 4	State Wide	Ongoing	2019	2025

		Areas (OSMA															
153	1030002350103	Sensitization and Training of Beneficiaries	0	0	0	0	0	3	0	1	4	144	Akure South	Ongoing	2019	2025	
154	1030002350104	Publicity of the Activities of the Agency and Website Services.	0	0	0	0	0	3	0	1	4	144	State Wide	Ongoing	2019	2025	
155		Renovation of Statistician-General Office	0	0	0	0	0	1	0	1	2	155	Akure South	New	2021	2025	

### 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 with the current reality brought about by the Coronavirus pandemic in mind, based on this, there is the likelihood of decrease due to economic downturn in the Country and the adverse effects the pandemic has on the global external trade.

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

Expenditure Head	2020 (N)		Projections (N)		
	Approved	Actual(By June)	2021	2022	2023
Personnel Cost	1,118,118,374.18	520,060,824.69	1,494,057,783.46	1,469,354,894.28	1,445,887,149.57
Overhead Cost	765,000,000.00	267,769,108.55	754,380,653.12	741,661,620.47	729,578,539.44
<b>Total Cost (N)</b>	<b>1,883,118,374.18</b>	<b>787,829,933.24</b>	<b>2,248,438,436.58</b>	<b>2,211,016,514.75</b>	<b>2,175,465,689.01</b>

Source: Monitoring & Evaluation Department, MEPB

### 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
	2021	2022	2023	2021	2022	2023	

### 3.6 Cross-Cutting Issues

Public Finance Sector is a crucial part of the engine of governance. Every Ministry, Extra-Departmental Agencies that the sector is comprised of interrelate in the area of Planning of Developmental Programmes in which the Ministry of Economic Planning & Budget coordinates and allocates fund for their implementation while the Ministry of Finance issues Release Warrants for the Office of the Accountant General to make fund available.

### 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 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
Improved Business Environment	Home Grown Plans, Strategic Plans, LGDPs, CDPs	173,000,000	20,000,000	25,000,000	Developme nt Plans	Number of Strategic Plans Developed	2	4	4	8	MEPB
Improved Business Environment	Establishment/Management of Deep-Sea Port	2,500,000	13,500,000	0							
Improved IGR	Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs)	1,003,000,000	2,253,000,000	2,498,000,000							
Improved Business Environment	Budget Reform in SFTAS Programme	120,000,000	195,000,000	24,990,000							
Improved Business Environment	Industrial Park Topographical Survey @35m each (Ondo North & Ondo Central)	1,025,000,000	1,265,000,000	1,225,000,000							
Improved Business Environment	Ondo South Industrial Park Annex Topographical Survey @20m	67,000,000	104,500,000	70,000,000							
Improved Business Environment	Development and Management of Ondo State Free Trade Zone	4,700,000	19,500,000	0							
Improved IGR	Promotion of Small-Scale Industries (COMMERCE)	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	Investment Promotion and Allied Programmes	75,000,000	0	0	New BIR Offices Constructed	Percentage of Completion	70%	99%	-	-	BIR
Improved	Investible Fund	5,550,000	0	0	Burglary	Number of	0	10	-	-	Ministry of

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsible
		2021	2022	2023				2021	2022	2023	
Business Environment					Proof constructed and Installed in 10 MoF offices	Offices fortified with the Burglary Proof					Finance
Improved Business Environment	Entrepreneurial Development Program	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	Ease of Doing Business/ONDIPA NIPC Certification	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	Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs)	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	Capacity Building for Programme Analysts (Professional Training and ICT Training for Staff of the Ministry (MEPB)	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	Procurement of Hardware Component (System Maintenance and Installation Tools (MEPB)	6,800,000	0	0	Audit Office Building at Ondo Renovated and re-roofed	Percentage of Completion	0	100%	-	-	State Auditor-General
Improved Business	Procurement of Software Development Kits, Antivirus	7,475,000	0	0	Old Headquart	Percentage of	0	100%	-	-	State Auditor-

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
Environment	and others (MEPB)				er Office Building and Outstations of Auditor-General Officesrenovated	Completion					General
Improved Business Environment	Renovation of Auditor General's Area Office, Alagbaka, Askure (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	Number of Vehicles refurbished and Office	0	4	1	-	Accountant-General

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
					maintained in AG's Office	equipment maintained					
Improved Business Environment	Construction of Treasury Gate, Gate House, Car Parks and Landscaping of SIFMIS ICT Training Centre (AG)	16,002,000	0	0	Treasury Gate, Gate House, Car Parks constructed and SIFMIS ICT Training Centre landscaped in AG's	Percentage of Completion	0	100%	-	-	Accountant-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 Management Unit Building (AG)	385,000,000	45,000,000	0	Treasury House/Project Financial Management Unit	Percentage of Completion	0	80%	20%	-	Accountant-General

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
					Building Constructe d						
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 constructe d	Number of TCOs constructe d	0	2	2	2	Accountant- General
Improved Access to Relaible 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 Headquart er Building constructe d	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 Governme nt Office Renovated	Percentage of Completion	0	60%	80%	100%	Auditor General for Local Governmen t'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	Purchase of 5 Media	5,500,500	1,646,000	0	5 Media	Number of	0	4	1	-	Ministry of

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
Business Environment	Equipment (MEPB)				Equipment for MEPB purchased	equipment purchased					Economic Planning and Budget
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	Infrastructure Development Fund (MOF)	5,000,000	0	0	Infrastruct ure	Number of Infrastruct					Ministry of Finance

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsible
		2021	2022	2023				2021	2022	2023	
Environment					developed	ure developed					
Improved Access to Reliable Public Financial Information	Identification/Verification of Government Assets across the State (AG)	10,500,000	3,000,000	0	Governme nt Assets verified	Number of Governme nt Assets verified	0	100	30	-	Accountant 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 Manageme nt	Office/ ICT Equipment Purchased	0	25	-	-	Debt Manageme nt Department

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
					Departmen t Purchased						
Improved Business Environment	Human Capital Development (DMD)	0	2,500,000	0	Human Capital Developed	Number Staff Trained	0	10	0	-	Debt Managemen t Department
Improved Business Environment	Purchase of 2 Despatch Motorcycle (DMD)	280,000	300,000	0	Despatch Motorcycle for Debt Managemen t Departmen t Purchased	Number of Despatch Motorcycle s Purchased	0	1	1	-	Debt Managemen t 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 Refurbishe d and Maintained	Number of Vehicles Refurbishe d and Maintained	0	10	30	5	Auditor General for Local Governmen t
Improved Business Environment	Purchase of Two Laptops with Printers (AGLG)	660,000	0	760,000	2 Laptops with Printers for Auditor General for Local Governme nt Purchased	Number of Laptops Purchased	0	1	0	1	Auditor General for Local Governmen t
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	12,000,0 00	11,500,0 00	13,000,0 00	Micro credit Agency

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
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	2 5	15	10	Ministry of Commerce and 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 Implemete d	Number of reforms implement ed	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	Governme nt Assets Valued	Number of Assets Valued	0	100	20	20	Accountant General's Office
Improved Business	Purchase of 1 Toyota Avensis with Accessories for the AG	18,270,000	520,000	520,000	1 Toyota Avensis for	Number of Toyota	0	1	-	-	Accountant General's

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
Environment					Accountant General Purchased	Purchased					Office
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, refrigerator s photocopie rs, 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 Motorcycle s Purchased	Number of Motorcycle s purchased	0	2	-	2	Auditor General for Local Governmen t 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 Governmen t Office
Improved Access to	Registration and Organisation of Artisans in the State (MOCI)	5,000,000	12,000,000	0	Artisans registered	Number of Artisans	0	1000	3000	0	Ministry of Commerce

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2020)	Output Target			MDA Responsibl e
		2021	2022	2023				2021	2022	2023	
Reliable Public Financial Information					and orientated	trained					and Industry
Improved Business Environment	Purchase of 20 Motorcycles (MCA)	2,445,100	2,500,000	0	20 Motorcycle s Purchased	Number of Motorcycle s 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 Implement ed	Percentage of projects Implement ation	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
Total		3,500,000	4,500,000	5,000,000							

### 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	MEDAs
Consolidating and extending the State's revenue base; Improving the efficiency of collection which is essential to sound PFM; and Ensuring full and timely accounting of all government revenues and receipts.	Board of Internal Revenue  Office of the Accountant- General
Crafting of State's Long-Term and Medium-Term Plans; Preparation of Multi-Year Budget Framework (MYBF); and cordination of MTSS and Budgets including development of Work Plans.  Ensuring that annual and/or multi-year budget is based on a medium- to long term framework; Ensuring a participatory and transparent budget by ensuring that all stakeholders' inputs are considered and incorporated into the budget; and Ensuring that the budget reflect overall economic policy (both in focus and scale);	Ministry of Economic Planning and Budget
Putting in place guidelines that are consistent with principles of transparency, fairness, openness and value for money; and	Office of the Auditor-General Office of the Accountant-General Bureau of Public Procurement

Strict scrutinized and accountable procurement procedures, with regard to tender processes.	
Put in place conducive business environment and effective and efficient incentives to investors	Ministry of Commerce and Industry and cooperative/ ONDIPA.
Generating and disseminating statistical information relating to the social and economic conditions of inhabitants of the State to enhance planning and budgeting	Ondo State Bureau of Statistics (ODSBS)

## **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 ₦1.120 Billion was approved as personnel cost for 2020. As at June 2020, the actual expenditure stood at ₦0.520 Billion. Projecting for the three years of the MTSS period (2021 – 2023), the sum of ₦1.494 billion was proposed for 2021, ₦1.469 billion for 2022 and ₦1.446 billion for 2023, bearing in mind the event of workers promotion and employment of new workers into the service.

For Overhead cost, the sum of ₦765 million was approved as overhead cost for 2020. As at June 2020, the actual expenditure stood at ₦267.769 million. Projecting for the three years of the MTSS period (2021 – 2023), the sum of ₦754,380,653.12 was proposed for 2021, ₦741,661,620.47 for 2022 and ₦729,578,539.44 for 2023 after considering need to downscale on the cost of governance.

In terms of capital expenditure, the sum of ₦9,816,116,035.97 was approved for capital projects for year 2020. As at June 2020, the actual expenditure was ₦189,533,025.42. Projecting for the three years of the MTSS period (2021 – 2023), the sum of ₦3.500 billion was proposed for 2021, ₦4.500 billion for 2022 and ₦5.000 billion for 2023.

Comparing the total proposed expenditure for capital and recurrent expenditure (personnel and overhead Costs) for year 2020, budgeted recurrent expenditure (personnel and overhead Costs) was ₦1,883,118,374.18, accounting for 16.10% of the Sector's budget while capital which was ₦9,816,116,035.97 accounted for 83.90%. Projecting for the three years of the MTSS period (2021 – 2023), proposed recurrent expenditure (personnel and overhead Costs) for 2021 was ₦2.248 billion, accounting for 39.1% of the Sector's budget while capital which was ₦3.500 billion accounted for 60.89%. For year 2022, proposed recurrent expenditure (personnel and overhead Costs) was ₦2.211 billion, accounting for 32.95% of the Sector's proposed budget while capital which was ₦4.500 billion accounted for 67.05%. For year 2023, proposed recurrent expenditure (personnel and overhead Costs) was ₦2.175 billion, accounting for 30.31% of the Sector's proposed budget while capital which was ₦5.000 billion accounted for 69.9%.

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.