2020 MID-YEAR BUDGET APPRAISAL

BY

MONITORING & EVALUATION DEPARTMENT,

MINISTRY OF ECONOMIC PLANNING & BUDGET

July, 2020

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

The 2020 Budget named **'Budget of Growth'** was designed to stimulate growth and consolidate on the modest achievements of the Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) led administration's previous Budgets by focusing on growth drivers and economic enablers such as provision and maintenance of key infrastructures in various sectors of the economy, strategic investment in our people, support the private sector to create more jobs in order to improve the overall well-being of Ondo State residents.

The 2020 Mid-year Budget Implementation Appraisal report was prepared in compliance with the Ondo State Fiscal Responsibility Law (FRL,2017) to further promote transparency and accountability in governance. The report provides detailed analysis and track record of government activities for the period January to June, 30th 2020.

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

I therefore urge the general public and stakeholders to maintain active interest in tracking progress towards attainment of government's goals and objectives. We count on your partnership to enthrone good governance in Ondo State and look forward to your active participation in the entire budget process and budget implementation appraisal thereafter. Your constructive innovative ideas will further enrich the document.

Pastor Emmanuel Igbasan
Honourable Commissioner,
Ministry of Economic Planning & Budget,
Alagbaka, Akure.

PREFACE

Budgeting in the State has been undergoing improvements in terms of preparation and implementation in recent time. The budget cycle was returned to January-December with the signing of year 2020 Budget into Law on 30th December, 2019. The year 2020 Budget was closely linked to the Strategic Development and Policy Implementation Plan document tagged the **'Blueprint to Progress'** of this administration and the Budget was largely the products of inputs garnered during the Town Hall meetings with various Stakeholders across the State.

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

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

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

O. Bunmi Alade, FCTI, FCA
Permanent Secretary,
Ministry of Economic Planning & Budget,
Alagbaka, Akure, Ondo State.

EXECUTIVE SUMMARY

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

The State approved a Total Budget of ₦187.859 billion for 2020 fiscal year. The budget was broken down into ₦82.700 billion for Recurrent Expenditure, ₦80.470 billion for Capital Expenditure, Statutory Transfers ₦14.180 billion and Debt Servicing of ₦10.508 billion.

The revenue side of the budget for the mid-year recorded Total Receipts of ₦54.916 billion against Proposed Target of ₦93.929 billion, representing 58.5% performance level for the mid-year while the corresponding 2019 mid-year actual of ₦56.066 billion recorded a performance of 57.8%.The breakdown of the 2020 mid-year revenue showed Internally Generated Revenue (IGR) was ₦11.230 billion. Revenue from the Federation Account amounted to ₦31.945 billion, while revenue from Other sources was ₦11.741 billion. The overall revenue for the State inclusive of revenue from Revenue Retaining Agencies (RRA), was ₦57.269 billion, representing 60.9% performance.

On the other hand, the Total Actual Expenditure for the mid-year was ₦54.861 billion against the proposed estimates of ₦93.929 billion. This figure depicted overall performance level of 58.4% for the mid-year while the corresponding 2019 mid-year actual of ₦48.815 billion recorded an overall performance of 50.3%. The breakdown of expenditure for the 2020 Mid-year showed that the actual Recurrent Expenditure was ₦32.515 billion, representing 78.6% performance, Debt Repayment ₦8.193 billion, representing 155.9%, Statutory Transfer ₦2.737 billion, representing 38.6%, while the actual Capital Expenditure was ₦11.416 billion, representing 28.4% performance.

Further breakdown and analysis of the 2020 Mid-Year Budget Implementation Appraisal is structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2020 budget. Details of revenue profile and analysis for the mid-year are contained in chapter two. Chapter three focuses on the expenditure profile and analysis. Chapter four covers Status of 2018, 2019 and 2020 contracts awarded through the State Tenders' Board as at June, 2020 while chapter five highlights observations and recommendations.

CHAPTER ONE

1.1 INTRODUCTION

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

J- Job creation through Agriculture, Entrepreneurship and Industrialisation;

M- Massive Infrastructural Development and Maintenance;

P- Provision of Functional Education and Technological Growth;

P- Provision of accessible and qualitative Health Care and Social Service Delivery; and

R- Rural Development and Community Extension Services.

The 2020 Mid-year Budget Implementation Appraisal Report provides insight into the Ondo State Government's Budget Implementation Performance from January to June, 2020. It presents an overview of Budget implementation activities, a brief analysis of the macroeconomic context within which the 2020 Budget was crafted, and an analysis of the Government's Revenue and Expenditure for the mid-year.

1.2 OBJECTIVES AND POLICY THRUSTS OF 2020 BUDGET

The key objectives of year 2020 Budget are:

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

1.3 STRATEGIES FOR ACHIEVING THE OBJECTIVES OF 2020 BUDGET

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

i. Give priority to completion of ongoing capital projects before new ones are initiated;
ii. Create efficiencies in personnel and overhead expenditure to allow more fund for capital development;

iii. Reduce over-dependence on Federal transfers through improved independent revenue generation achievable via a technological-driven and autonomous Board of Internal Revenue;

iv. Have a Long Term target of funding all Recurrent Expenditure with Recurrent Revenue; and

v. Target sources of Capital Receipts and Financing outside of loans (e.g. Grants, PPP, etc.).

1.4 2020 Fiscal Framework

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

GDP Growth (%)	-	2.60
Crude Oil Benchmark price per barrel	-	$55
Average production (million barrel/day)	-	2.00
Inflation Rate (%)	-	11.7%
Exchange Rate (₦ to US$)	-	305

1.5 METHODOLOGY

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

1.6 LIMITATIONS

The limitations encountered during the preparation of the report are:

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

CHAPTER TWO
REVENUE PROFILE AND ANALYSIS

2.1 2020 Mid-Year Revenue

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

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

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

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

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

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

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

Table 2.2 and figure 2.1 show that the revenue target for the 2020 mid-year was ₦93.929 billion and the total actual revenue was ₦54.916 billion, which represents 58.5% performance level. The 2020 Mid-Year revenue increased to ₦57.269 billion when ₦2.353 billion actual revenue generated by the

Revenue Retaining Agencies was added, representing overall performance of 60.9% for the mid-year.

Figure 2. 1: Bar Chart Showing Cumulative Revenue Performance as at June, 2020

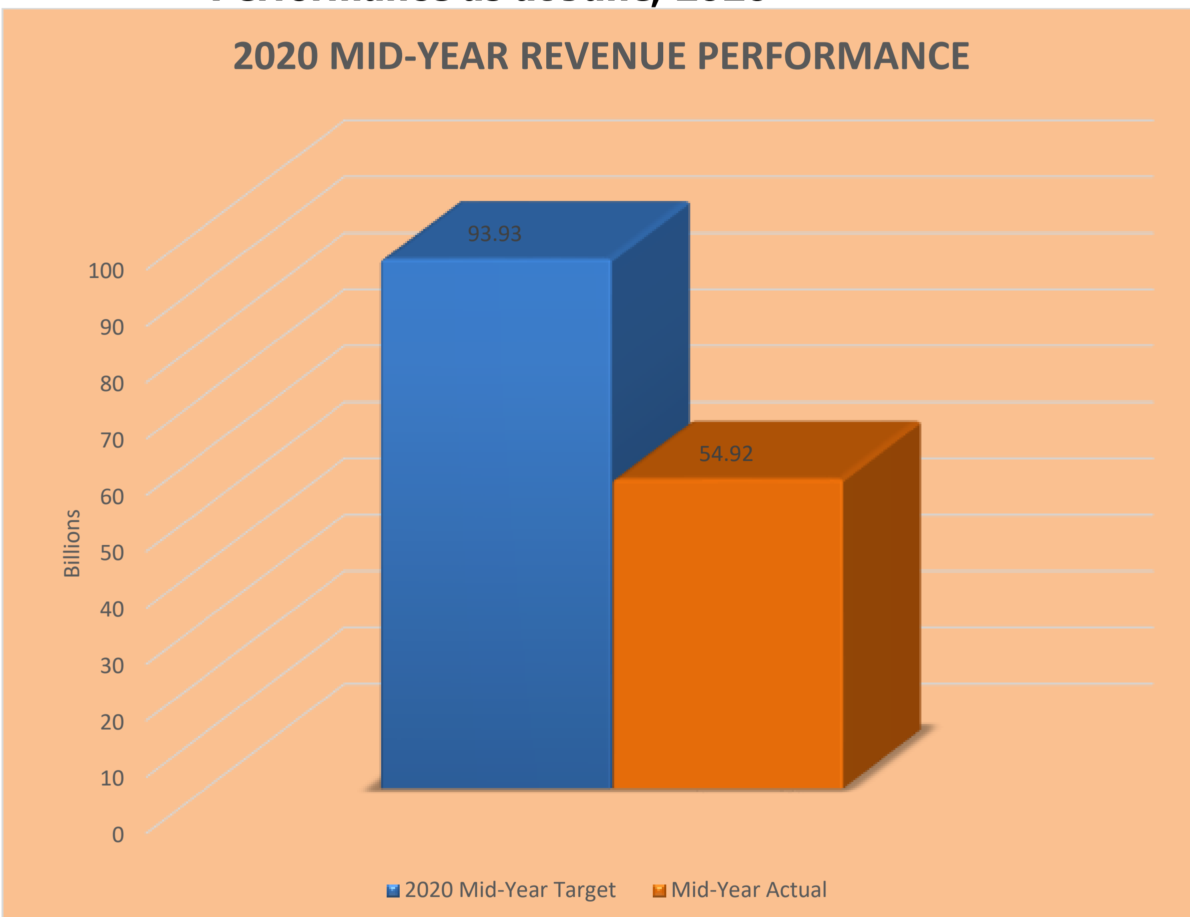


Table 2. 3: Breakdown of Long-Term Borrowings/Credit as at June, 2020

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

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

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

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

2.2 Revenue Categories

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

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

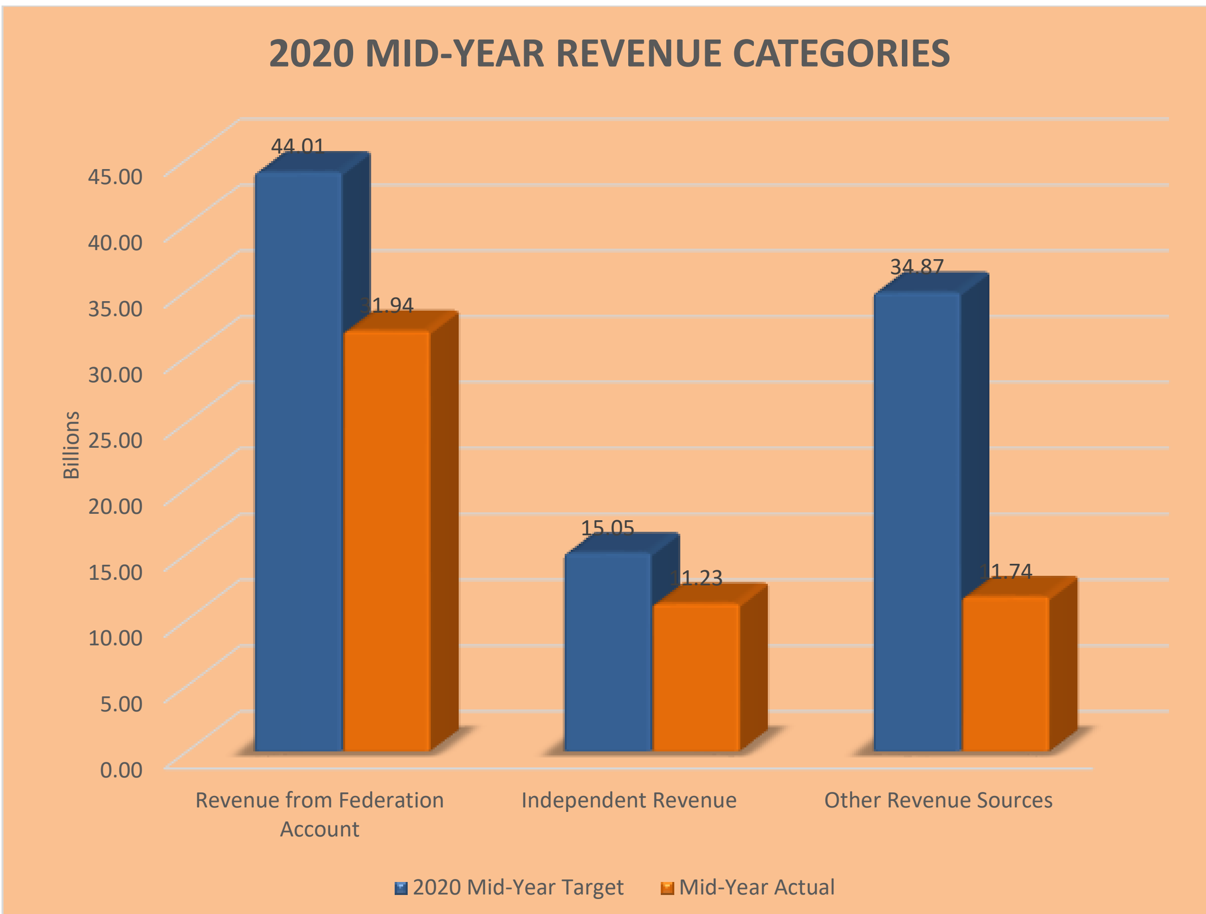


Figure 2.2 depicts the performance of Revenue Categories for the mid-year of 2020. As at the end of June, actual revenue from the Federation Account amounted to ₦31.945 billion against a target of ₦44.009 billion representing 72.6%, Independent Revenue without RRA was ₦11.230 billion against a

target of ₦15.054 billion representing 74.6%, and the performance rose to 90.2% when the RRA figures were added. While the Revenue from Other Sources amounted to ₦11.741 billion against a target of ₦34.866 billion representing 33.7% performance.

Figure 2. 3: Pie Chart Showing Share of Revenue Categories as at June 2020.

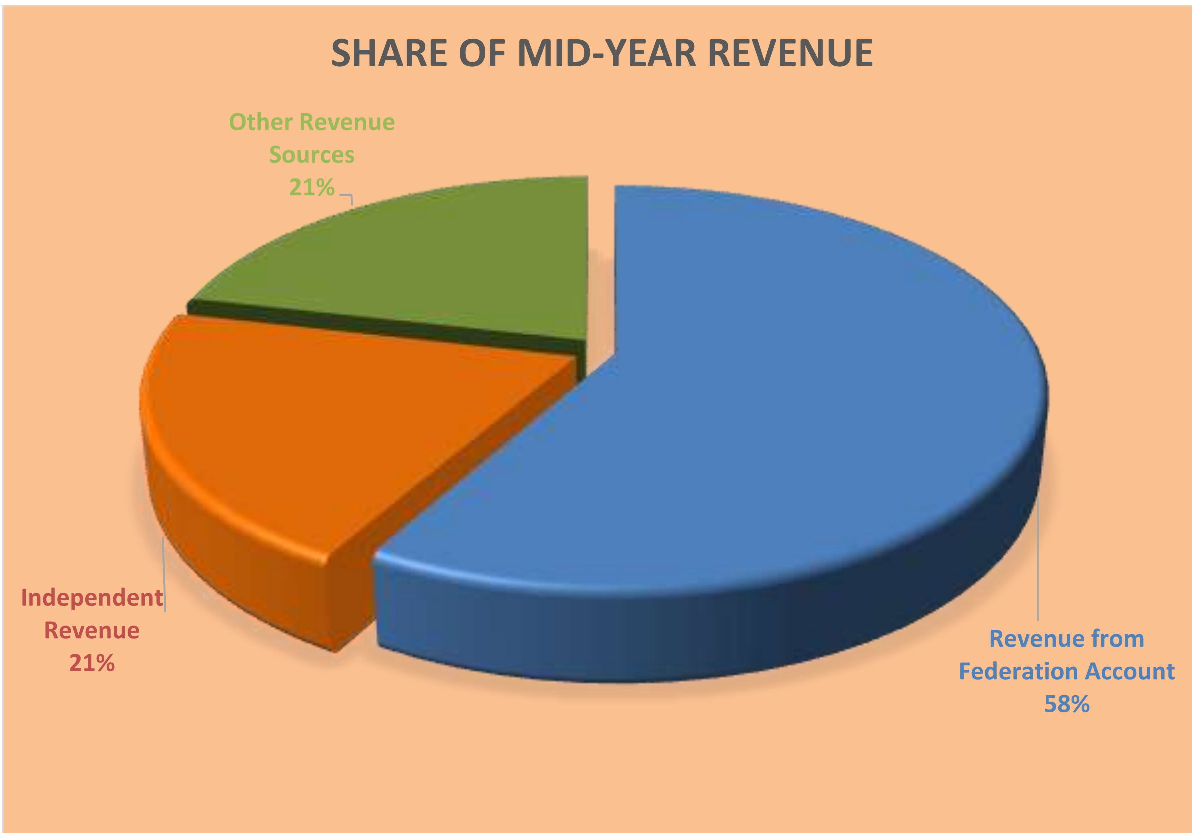


Figure 2.3 shows the proportion of actual revenue receipts from the three Revenue sources as at end of June. Out of the total actual revenue of ₦54.916 billion realised as at mid-year, Independent Revenue accounted for 21% (less RRA), Revenue from Other Sources 21%, while revenue from Federation Account was 58%.

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

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

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

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

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

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

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

CHAPTER THREE
EXPENDITURE PROFILE AND ANALYSIS

3.1 2020 MID YEAR EXPENDITURE

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

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

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

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

Figure 3. 1: Bar Chart Showing Year 2020 First & Second Quarters Estimate and Actual Expenditure

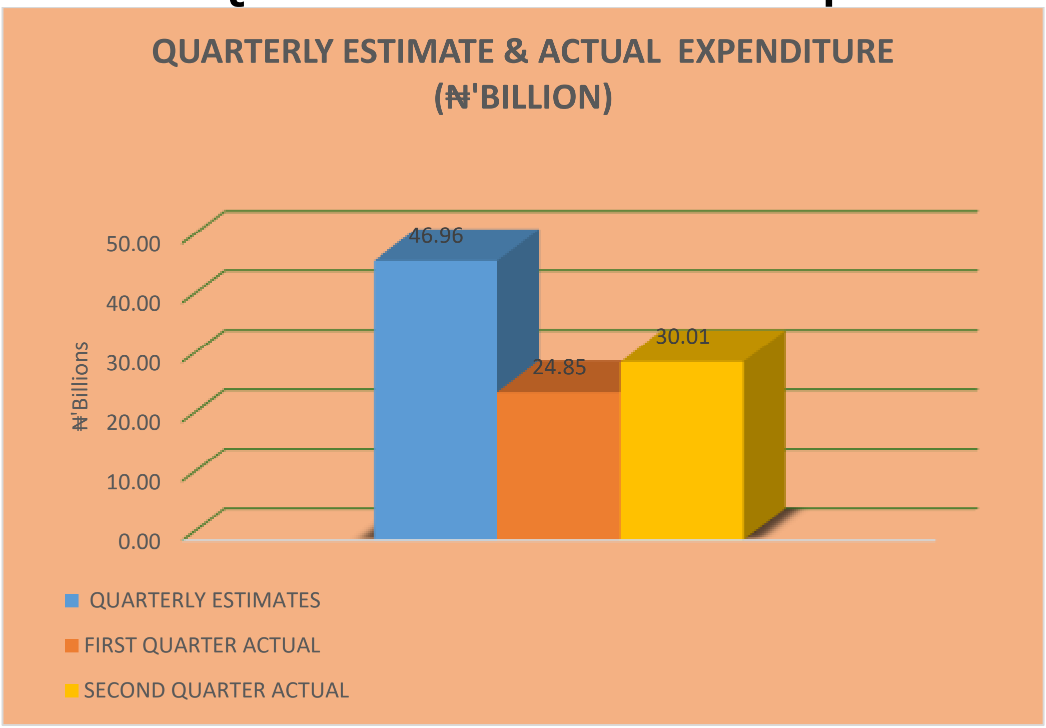


Figure 3.1 above compares the total actual expenditure for the first and second quarters of year 2020 with the quarterly estimates. The actual total expenditure for the second quarter was ₦30.007 billion against the proposed estimates of ₦46.965 billion. This represents a 63.9% performance level for the quarter while the total actual for the first quarter was ₦24.854 representing performance level of 52.9%.

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

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

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

Figure 3. 2: Bar Chart Showing Mid-Year Estimates & Cumulative Expenditure as at June, 2020

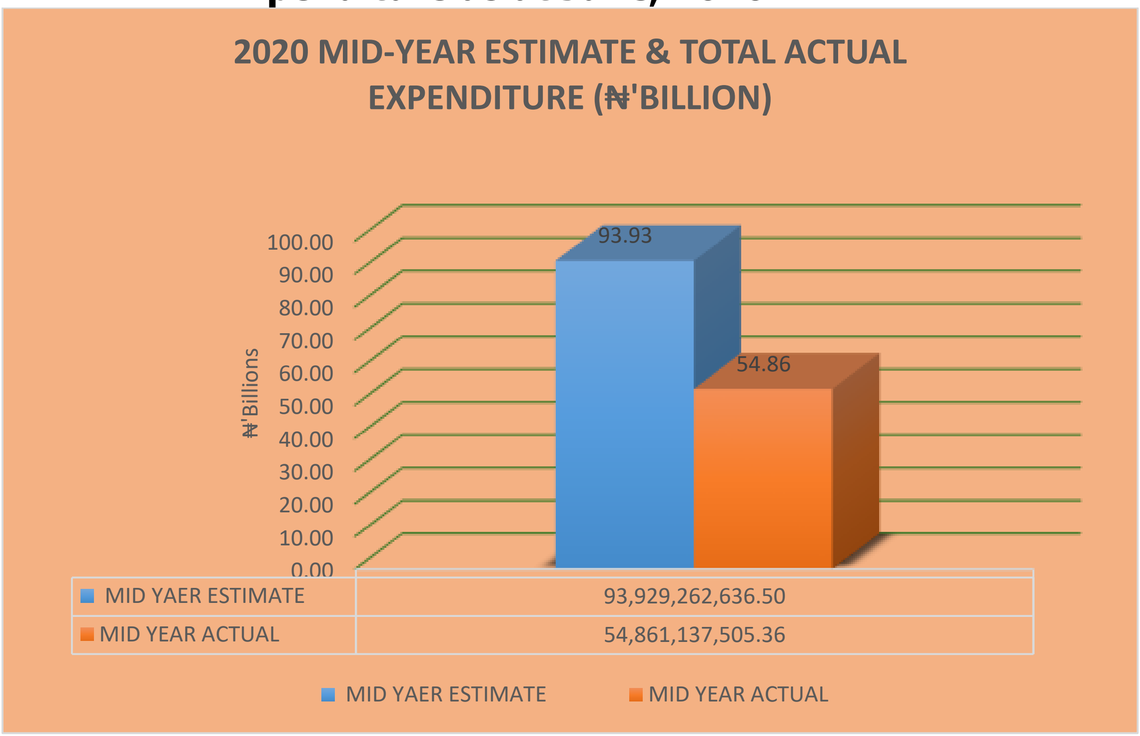


Figure 3.2 above compares the mid-year actual expenditure with its estimates. The actual expenditure for the mid-year was ₦54.861 billion against the proposed estimates of ₦93.929 billion. This represents a 58.4% performance level for the 2020 mid-year.

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

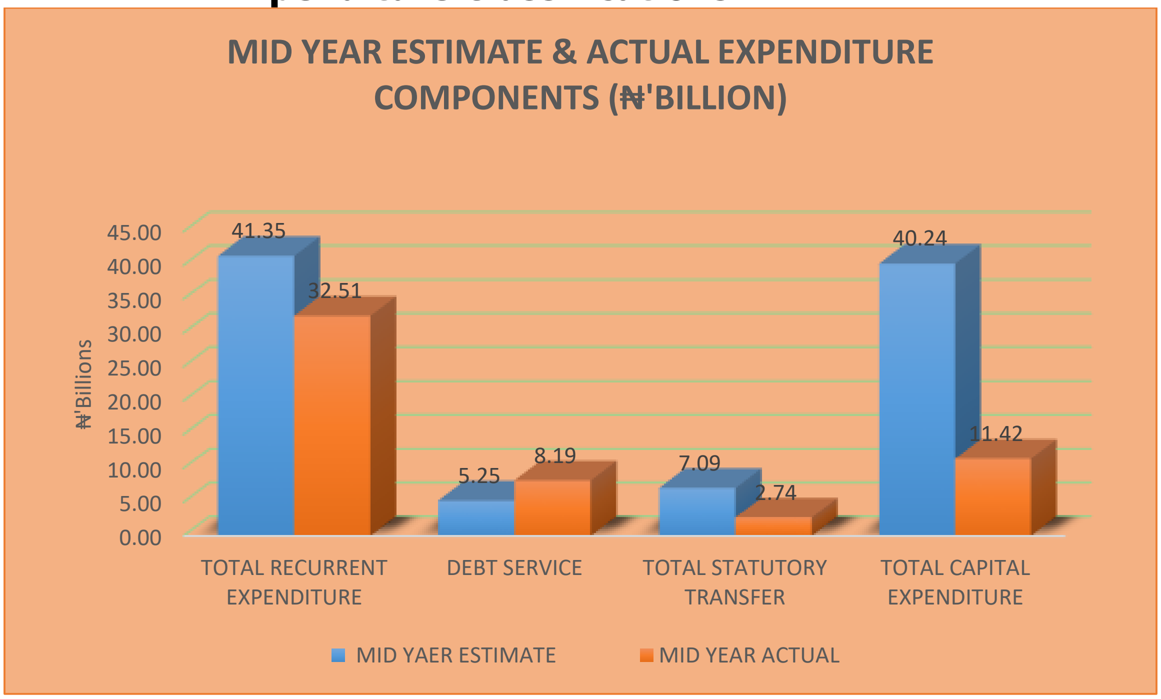


Figure 3.3 shows the mid-year actual and estimates of the expenditure classifications for the year 2020. The actual expenditure for the 2020 mid-year were compared with its estimates. The actual Recurrent expenditure for the mid-year was ₦32.515 billion against the proposed estimates of ₦41.350 billion, representing 78.6% performance level, while the corresponding 2019 mid-year actual of ₦34.848 billion against the proposed estimate of ₦41.926 billion depicted a performance of 83.1%.

The 2020 mid-year estimates for Debt Repayment was ₦5.254 billion. At the end of the mid-year, actual Debt Repayment figure furnished by the Debt Management Office was ₦8.193 billion, showing a 155.9% performance level while the corresponding 2019 mid-year actual of ₦3.698 billion recorded a performance of 71.3%.

In similar manner, the mid-year estimates for Statutory Transfer was ₦7.090 billion. At the end of the mid-year, actual Statutory Transfer was ₦2.737 billion, representing 38.6% performance level, while the corresponding 2019 mid-year actual of ₦1.447 billion recorded a performance of 30.3%.

Also, mid-year actual Capital Expenditure was ₦11.416 billion against its estimates of ₦40.235 billion, performing at 28.4% while the corresponding 2019 mid-year actual of ₦8.821 billion recorded a performance of 19.6% when compared with its estimates of ₦45.056 billion.

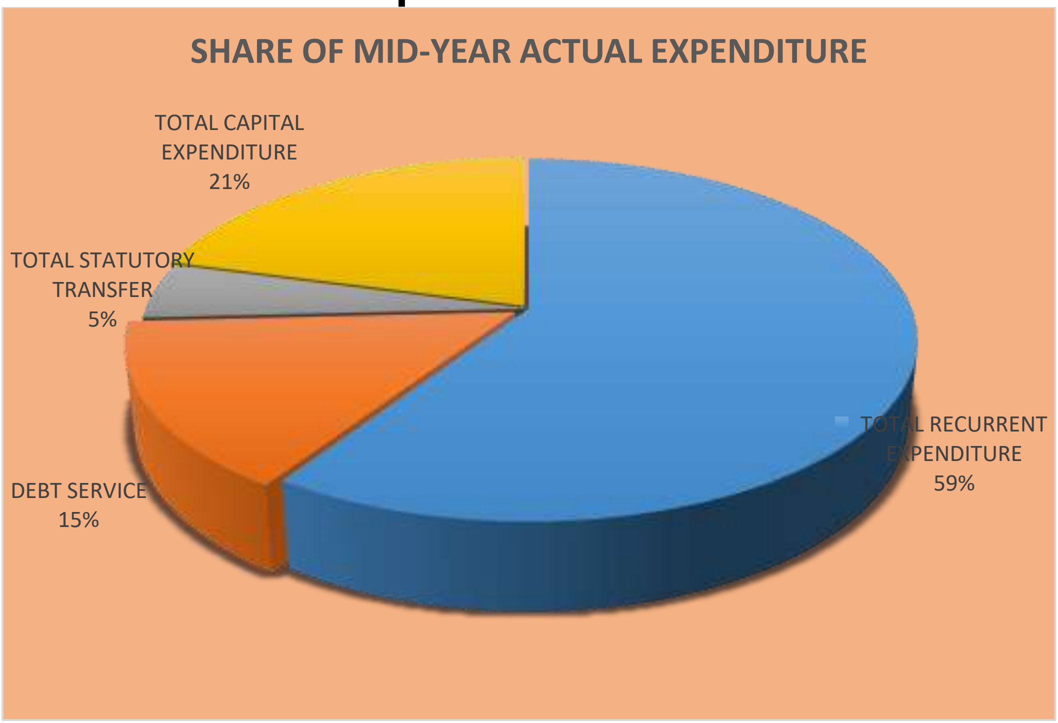
3.2. SHARE OF 2020 MID-YEAR EXPENDITURE

Table 3.3 shows the share of the mid-year expenditure classifications. Out of the sum of ₦54.861 billion recorded as the actual total expenditure for the 2020 mid-year, Recurrent Expenditure was 59%, Debt Repayment 15%, Statutory Transfer 5% and 21% as actual Capital Expenditure for the mid-year. The corresponding 2019 mid-year share revealed that Recurrent Expenditure was 71%, Debt Repayment 8%, Statutory Transfer 3% and 18% as Capital Expenditure.

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

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

Figure 3. 4: Pie Chart Showing Share of Mid-Year Actual Expenditure Performance



3.3 RECURRENT EXPENDITURE ANALYSIS

Analysis of Recurrent expenditure for the 2020 mid-year shows that the actual Recurrent expenditure was ₦32.515 billion against the proposed estimates of ₦41.350 billion for the mid-year. This figure showed that Recurrent expenditure performed at 78.6% for the 2020 mid-year while the corresponding 2019 mid-year actual of ₦34.848 billion against the proposed estimates of ₦41.926 billion recorded a performance of 83.1%.

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

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

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

Figure 3. 5: Bar Chart Showing Mid-Year Estimates & Actual Recurrent Expenditure Components

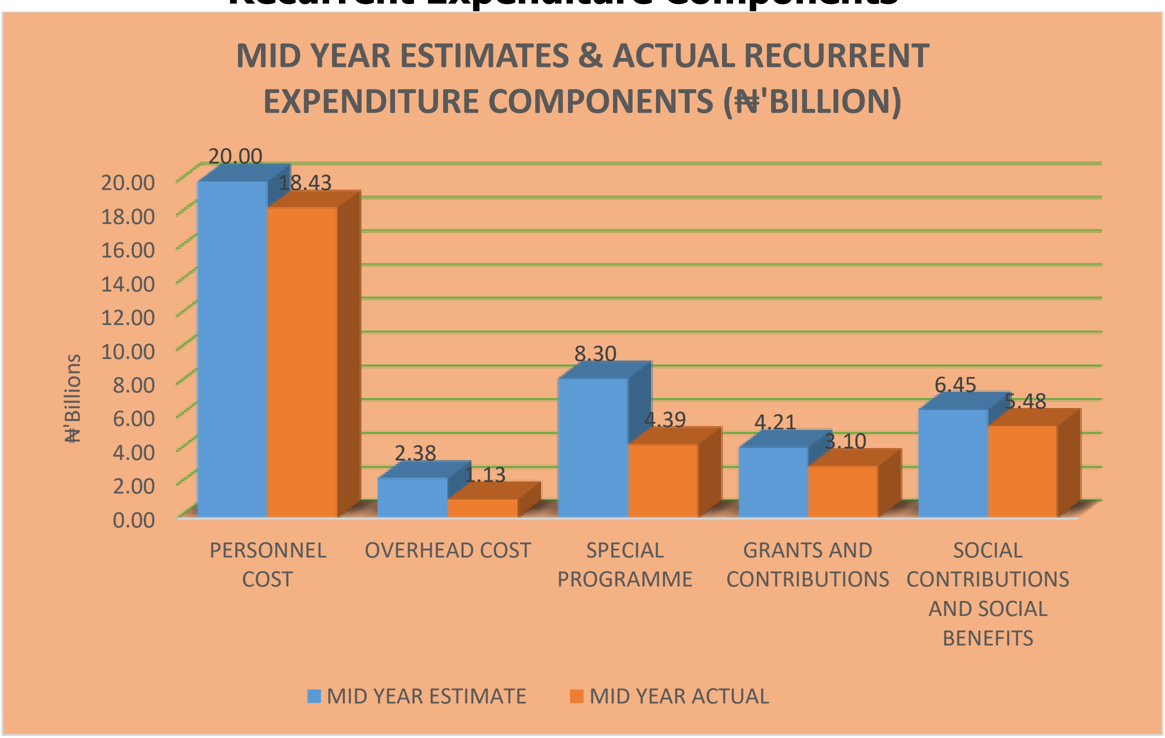


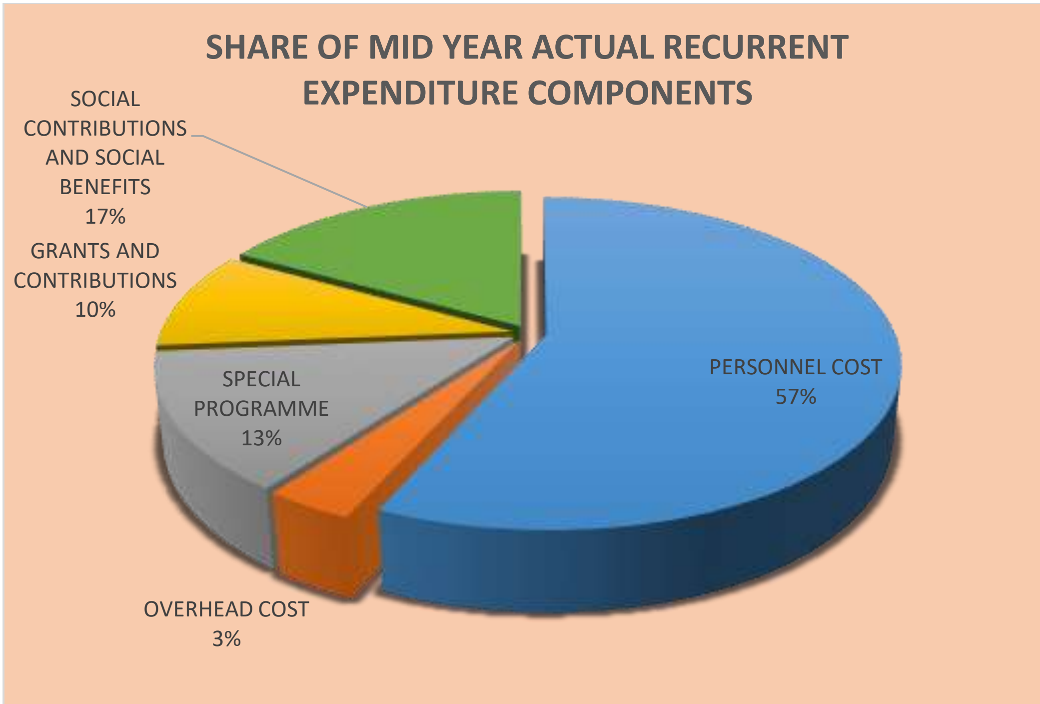
Table 3.4 and Figure 3.5 showed the mid-year Recurrent expenditure components for the year 2020. The mid-year estimates for Personnel Cost was ₦20.000 billion, Overhead Cost ₦2.385 billion, Special Programme ₦8.301 billion, Grants and Contributions ₦4.215 billion and ₦6.450 billion as Social Contributions & Social Benefits.

At the end of the mid-year, the actual value and performance level for Personnel Cost was ₦18.430 billion (92.2%), Overhead Cost ₦1.126 billion (47.2%), Special Programme ₦4.387 billion (52.9%), Grants and Contributions ₦3.096 billion (73.5%) and ₦5.476 billion (84.9%) as Social Contributions & Social Benefits.

3.4 SHARE OF RECURRENT EXPENDITURE COMPONENTS

Figure 3.6 reveals that out of the 2020 mid-year actual Recurrent expenditure of ₦32.515 billion, Personnel cost accounted for 57%, Overhead Cost 3%, Special Programme 13%, Grants and Contributions 10% and Social Contributions & Social Benefits 17% for the 2020 mid-year. The corresponding 2019 mid-year share revealed that Personnel cost was 49%, Overhead Cost 5%, Special Programme 17%, Grants to Parastatals/Subvention 9%, Consolidated Revenue Fund Charges 20% and 0.001% as Grants/Loans.

Figure 3. 6: Pie Chart Showing Share of Mid-Year Actual Recurrent Expenditure Components



3.4.1 PERSONNEL COST

With mid-year estimate of ₦20.000 billion, actual Personnel Cost for the 2020 half year was ₦18.430 billion, representing 92.2% performance level while the corresponding 2019 mid-year actual of ₦17.154 billion recorded a performance of 94.7%.

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

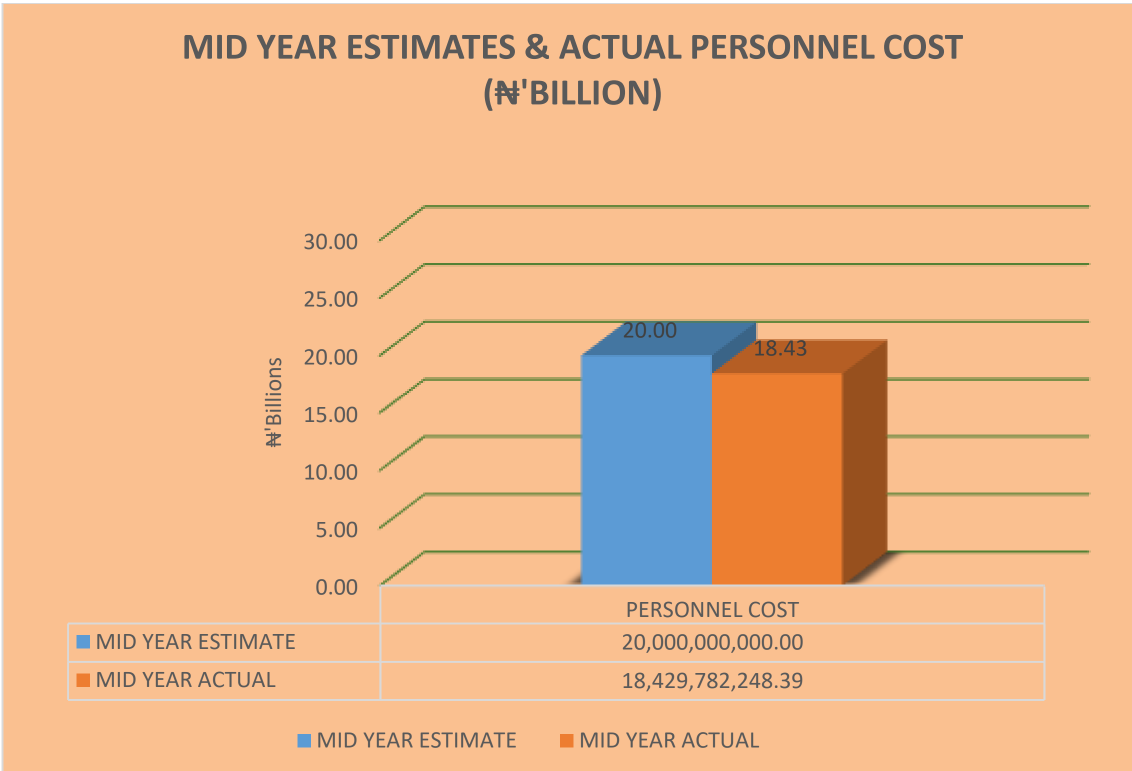


Table 3. 5: Comparison of 2020 & 2019 Mid-Year Personnel Cost

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

SOURCE: *OFFICE OF ACCOUNTANT GENERAL, ONDO STATE*

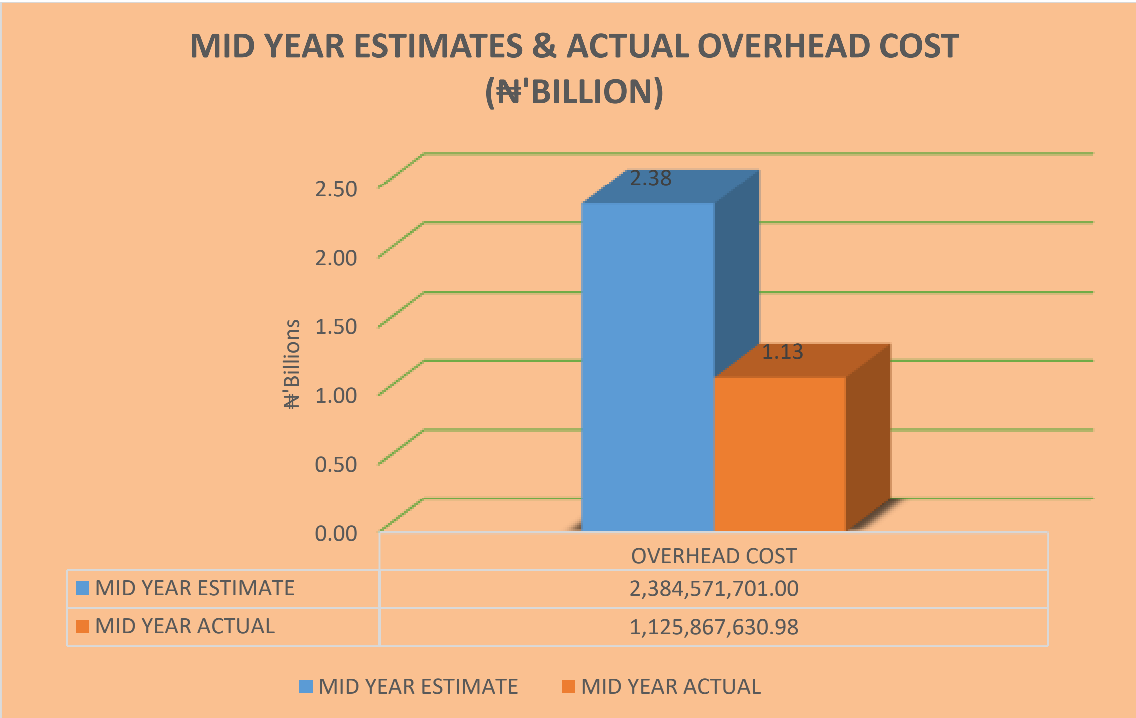
Table 3.5 shows the detail of Personnel Cost classifications for the 2020 mid-year. In the classifications of Core Civil Service, Adhoc Hospitals' Management Board (HMB) Staff, Adhoc Ministry of Agriculture Staff, Teaching Service Commission (TESCOM) Public Secondary School and the Judiciary.

The actual Personnel cost for Core Civil Service for year 2020 half year was ₦9.177 billion, Adhoc HMB Staff ₦0.226 billion, Adhoc Ministry of Agriculture Staff ₦0.008 billion, TESCOM (Public Secondary School) ₦8.008 billion, and ₦1.010 billion for the Judiciary while the corresponding 2019 mid-year revealed that Core Civil Service was ₦8.785 billion, Adhoc HMB Staff ₦0.226 billion, Adhoc Ministry of Agriculture Staff ₦0.005 billion, TESCOM (Public Secondary School) ₦7.338 billion, and ₦0.799 billion for the Judiciary.

3.4.2 OVERHEAD COST

Figure 3.8 compares the mid-year estimates for Overhead Cost with its actual. With mid-year estimates of ₦2.385 billion, actual overhead cost was ₦1.126 billion, representing 47.2% performance level while the corresponding 2019 mid-year actual of ₦1.538 billion recorded a performance of 68.1%.

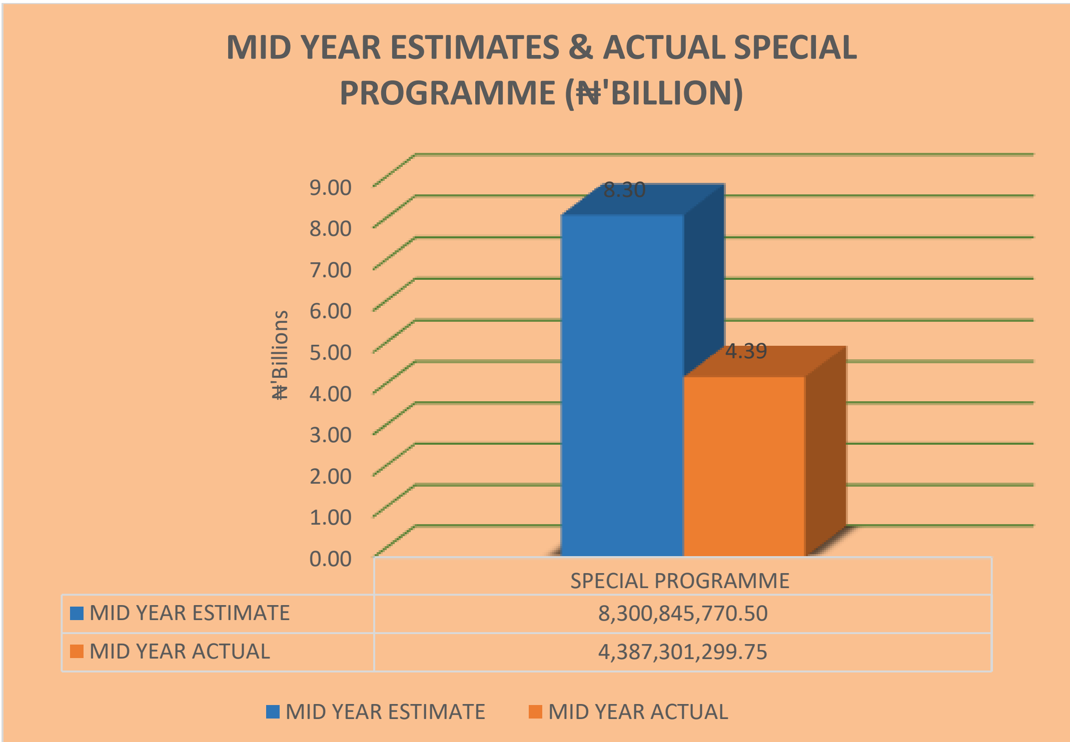
Figure 3. 8: Bar Chart Showing Mid-Year Overhead Cost



3.4.3 SPECIAL PROGRAMMES

The mid-year estimates for this head was ₦8.300 billion. At the end of the 2020 mid-year, the actual expenditure recorded was ₦4.387 billion, representing 52.9% performance level, while the corresponding 2019 mid-year actual of ₦5.912 billion recorded a performance of 68.5%.

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



3.4.4 GRANTS AND CONTRIBUTIONS

Table 3.6 shows the 2020 mid-year actual and performance of Grants and Contributions. The estimates for this expenditure head was ₦4.215 billion. At the end of the mid-year, the actual expenditure recorded was ₦3.096 billion, representing 73.5% performance level.

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

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

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

3.4.5 SOCIAL CONTRIBUTIONS AND SOCIAL BENEFITS

With mid-year estimates of ₦6.450 billion, actual Social contributions and benefits was ₦5.476 billion, representing 84.9% performance level. The breakdown of SC&SB is shown in table 3.7.

Table 3. 7: Details of Social Contributions and Benefits as at June, 2020

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

Source: *Office of the Accountant-General*

3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

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

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

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

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

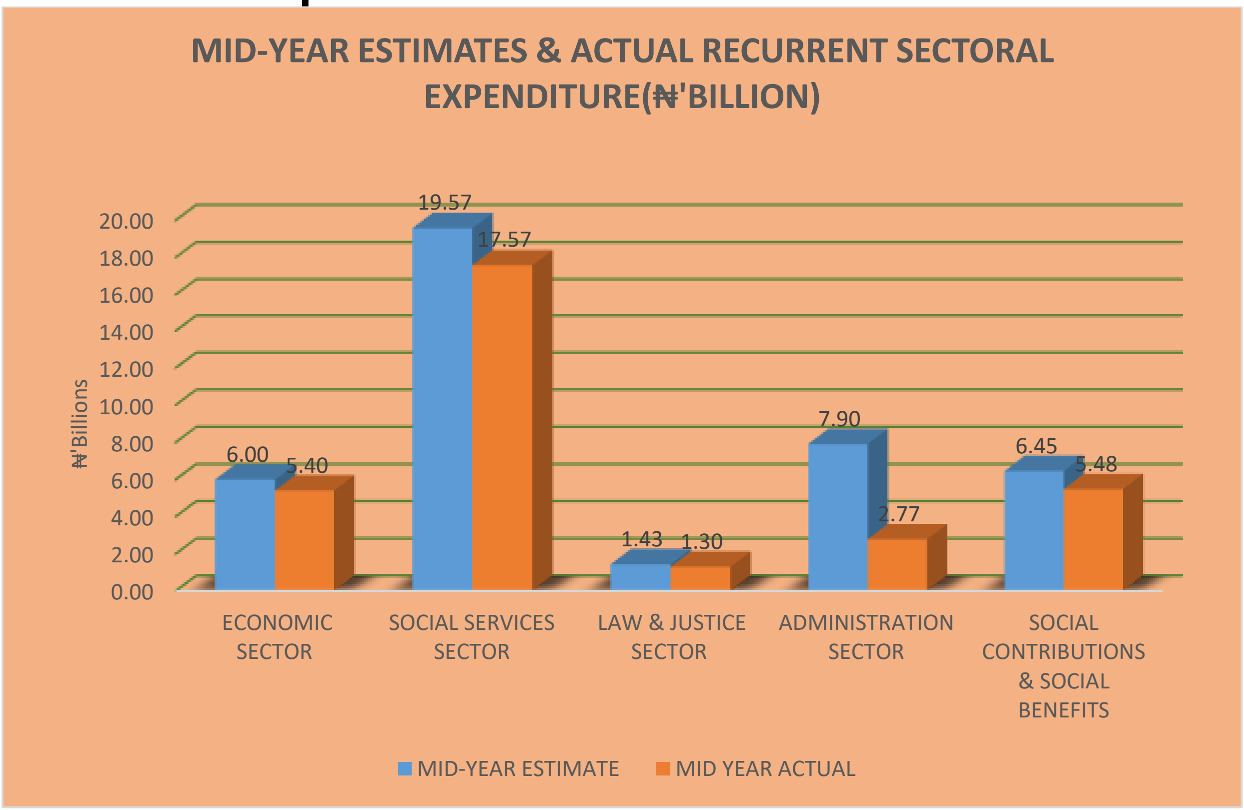
The Mid-year sectoral actual Recurrent expenditure was ₦32.515 billion against its estimates of ₦41.350 billion. This represents 78.6% overall performance level for the mid-year. In the classifications, the Social services sector recorded the highest actual recurrent expenditure of ₦17.568 billion, representing 89.8% performance level when compared with the mid-year estimate of ₦19.573 billion. On the other hand, Administration Sector had the least performance of 35.1% while Economic sector, Law & Justice sector and Social contributions & Social benefits performances were 90.1%, 90.5% and 84.9% respectively.

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

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

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

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



3.6 STATUTORY TRANSFERS

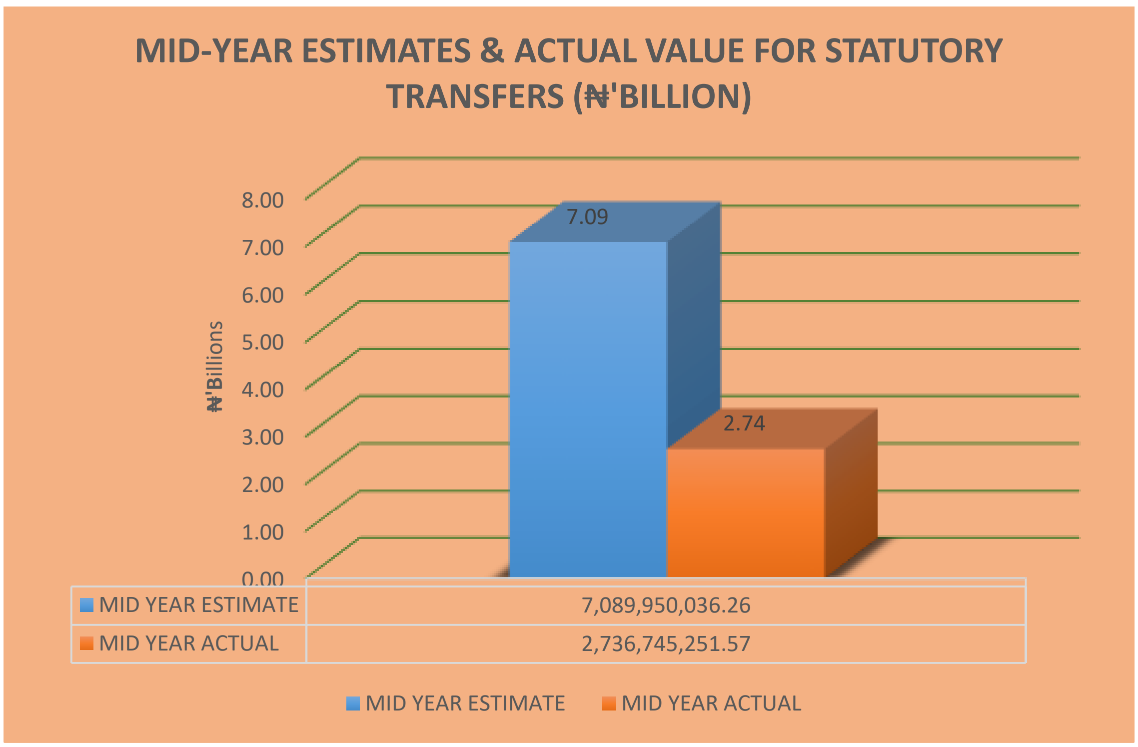
With mid-year estimates of ₦7.090 billion, actual Statutory Transfers was ₦2.737 billion, representing 38.6% performance level, while the corresponding 2019 Statutory Transfers was ₦1.447 billion with its estimates of ₦4.784 billion, representing 30.3% performance.

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

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

Source: *OFFICE OF ACCOUNTANT-GENERAL*

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



3.7 DEBT SERVICE/REPAYMENT

With mid-year estimates of ₦5.254 billion, actual Debt Service/repayment was ₦8.193 billion, representing a performance of 155.9%, while the corresponding 2019 Debt repayment was ₦3.698 billion with its estimates of ₦5.185 billion, representing 71.3% performance level.

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

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

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

3.8 CAPITAL EXPENDITURE ANALYSIS

The mid-year estimates for Capital expenditure was ₦40.235 billion. At the end of June 2020, the actual Capital expenditure recorded was ₦11.416 billion, representing 28.4% performance level while the corresponding 2019 mid-year actual of ₦8.821 billion with an estimates of ₦45.056 billion recorded a performance of 19.6%.

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

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

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

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

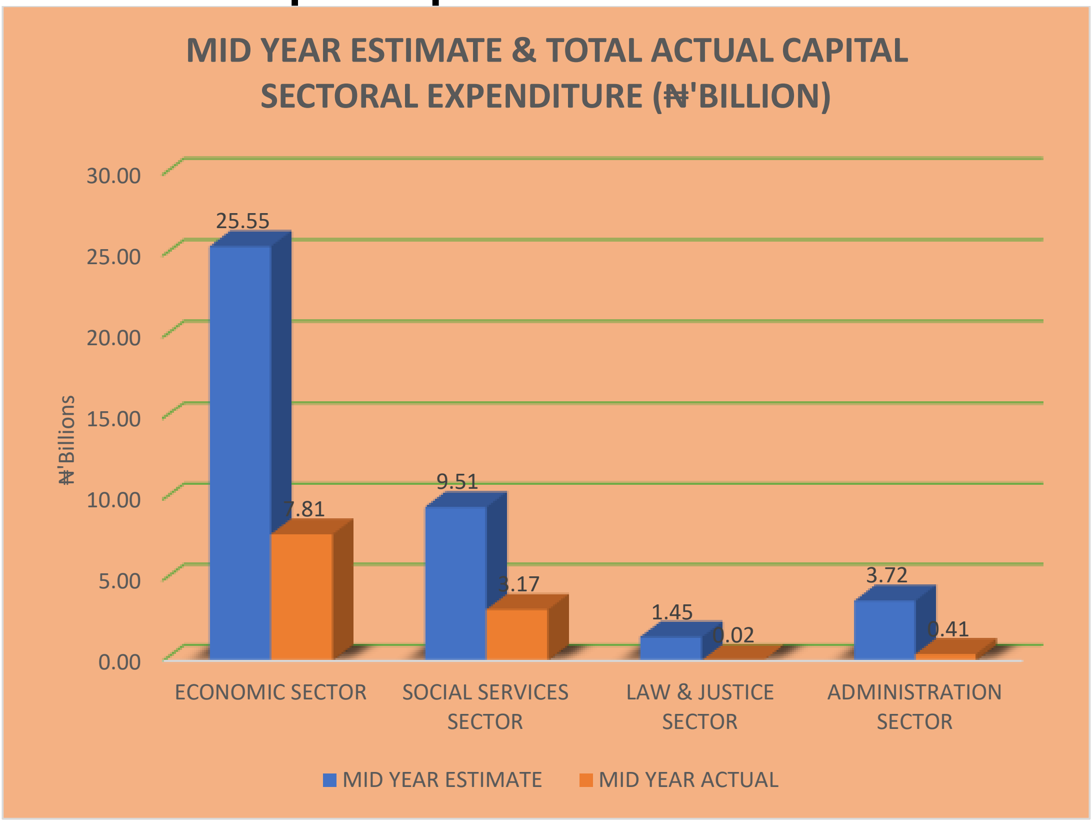


Table 3.12 and Figure 3.12 showed that Economic Sector accounted for the highest actual Capital Expenditure of ₦7.814 billion, representing 30.6% performance level, when compared to the mid-year estimates of ₦25.553 billion. On the other hand, Law & Justice Sector, with the least actual expenditure of ₦0.021 billion recorded 1.5% performance level for the 2020 mid-year.

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

4.0 INTRODUCTION

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

The Capital projects awarded since inception of this administration are spatially spread in all the 18 Local Government Areas and have engendered balanced development across the State. In 2020 a sum of ₦80.470 billion was budgeted for capital expenditure, while the capital budget for 2018 and 2019 were ₦70.863 billion and ₦85.711 billion respectively.

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

4.1 Summary of 2020 Capital Projects

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

Table 4. 1: Summary of Projects Awarded Between January & June, 2020.

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

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

Out of the total 175 projects awarded through STB in 2020, the State Universal Basic Education Board (SUBEB) is implementing 167 projects, amounting to ₦2.857 billion.

Also, Ministry of Works and Infrastructure is implementing Seven (7) projects, amounting to ₦18.215 billion.

4.2 Summary of 2019 Capital Projects

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

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

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

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

4.3 Summary of 2018 Capital Projects

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

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

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

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

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

4.4.1 UBEC/SUBEB Projects

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

Table 4. 4: Status of 2018, 2019 and 2020 UBEC/SUBEB Projects as at June, 2020

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

Source: SUBEB and M&E Desk Review

Tables 4.4 and 4.5 show that 669 projects, representing 90.23% of the total 741 projects awarded in 2018 had been completed and ₦6.445 billion paid on the completed projects as at 30th June, 2020.

Also 1,226 projects, representing 88.71% of the total 1,382 projects awarded in 2019 had been completed and ₦4.663 billion paid on the completed projects as at 30th June, 2020.

Table 4. 5: Analysis of Amount paid as at June, 2020 on UBEC/SUBEB Capital Projects.

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

Source: SUBEB and M&E Desk Review

4.4.2 Ministry of Works and Infrastructure Projects

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

Table 4. 6 Status of 2018, 2019 and 2020 Ministry of Works and Infrastructure Projects as at June, 2020

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

Source: SUBEB and M&E Desk Review

Tables 4.6 and 4.7 show that 7 projects, representing 38.89% of the total 18 projects awarded in 2018 have been completed and ₦3.368 billion paid on the completed projects as at 30th June, 2020. In 2019, 4 out of the total 10 Projects have been completed and ₦11.106 billion paid on the completed projects as at 30th June, 2020.

Table 4. 7: Analysis of Amount paid as at June, 2020 on Ministry of Works and Infrastructure Capital Projects.

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

Source: SUBEB and M&E Desk Review

4.4.3 OSOPADEC Projects as at June 2020

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

Table 4. 8: Status of 2018, 2019 and 2020 OSOPADEC Projects as at June, 2020

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

Source: SUBEB and M&E Desk Review

Tables 4.8 and 4.9 show that 88 projects, representing 97.78% of the total 90 projects awarded in 2018 had been completed and ₦1.148 billion paid on the completed projects as at 30th June, 2020. While in 2019 just one project out of 124 projects had been completed with ₦1.419 billion committed on the completed project as at 30th June, 2020.

Table 4. 9: Analysis of Amount paid as at June, 2020 on OSOPADEC Capital Projects.

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

Source: SUBEB and M&E Desk Review

CHAPTER FIVE
OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION

5.1 OBSERVATIONS

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

i. Overall Budget performance was fairly above average in the mid-year.
ii. The revenue side of the budget performed at 58.5% for the mid-year while the expenditure performed at 58.4%.
iii. The total revenue in the mid-year decreased from ₦56.066 billion in 2019 to ₦54.916 billion in 2020.
iv. Internally Generated Revenue (IGR) also decreased from ₦15.899 billion in 2019 to ₦11.230 billion in 2020 mid-year.
v. The share of Internally Generated Revenue to total actual revenue collection was 21% for the mid-year.
vi. Capital expenditure was ₦11.416 billion against its estimates of ₦40.235 billion, performing at 28.4% while recurrent expenditure recorded a total of ₦32.515 billion, with 78.6% performance level for the mid-year.
vii. Recurrent expenditures accounted for 59% of the total actual expenditure for the mid-year, debt repayment 15%, statutory transfers 5% and capital expenditure 21%.
viii. One Hundred and Seventy Five (175) new capital projects amounting to ₦21.092 billion were awarded through the State Tender's Board (STB) between January and June, 2020.

ix. Six Hundred and Sixty Nine (669) out of Seven Hundred and Forty One (741) SUBEB projects awarded in 2018 through STB had been completed and the sum of ₦6.445 billion paid on the completed projects while 1,226 out of 1,382 projects awarded in 2019, had been completed and ₦4.663 billion paid on the completed projects as at June, 2020.

x. Seven (7) out of Eighteen (18) road projects by Ministry of Works & Infrastructure awarded in 2018 through STB had been completed and the sum of ₦3.368 billion paid on the completed projects while Four (4) out of Ten (10) projects awarded in 2019, had been completed and ₦11.106 billion paid on the completed projects as at June, 2020.

xi. Eighty Eight (88) out of Ninety (90) OSOPADEC projects awarded in 2018 through STB had been completed and the sum of ₦1.148 billion paid on the completed projects while one (1) out of One Hundred and Twenty Four (124) projects awarded in 2019, had been completed and ₦1.419 billion paid on the completed project as at June, 2020.

5.2 RECOMMENDATIONS

For better budget performance, the underlisted are hereby recommended;

i. The State should seek debt relief so that the fund deducted from the money that accrued to the State from the Federation account will be stopped for now or reduced pending the improvement in economic activities after COVID-19 induced recession.

ii. More efforts should be geared towards attracting Development Partners and Donors to the State so as to complement the financing of the various developmental projects in the State.

iii. The State should continue to prioritise implementation of developmental programmes/projects that will stimulate economic activities.

iv. The revenue generating agencies should be encouraged to sustain and improve on the current Internally Generated Revenue performance.

v. Proactive measures should be employed by the executing MEDAs to ensure completion of outstanding 2018 & 2019 capital projects.

vi. Contractors that failed to meet up with the completion deadline stipulated in the contract award documents should be sanctioned appropriately.

vii. Monitoring and Evaluation Department of Ministry of Economic Planning and Budget should be given necessary support to carry out independent monitoring and impact assessment of capital projects executed in line with the Ondo State Fiscal Responsibility Law (FRL, 2017) and advise government appropriately.

5.3 CONCLUSION

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

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

APPENDIX

TABLE 1: Breakdown of MEDAs IGR Performance

S/N	MINISTRIES/DEPTS./PARASTATALS	2020 Mid-Year Target	2020 Mid-Year Actual	% Performance
1	Bureau Of public Procurement (BPP)	2,500,000.00	19,130,000.00	765.20
2	Ondo State Independent Electoral Comm (ODIEC)	550,000.00	3,470,000.00	630.91
3	State Universal Basic Education Board (SUBEB)	17,500,000.00	21,831,000.00	124.75
4	Ondo State Pensions Transitional Dept.	2,200,000.00	2,052,500.00	93.30
5	Ondo State Internal Revenue Service (ODIRS)	10,069,231,451.00	9,329,901,077.36	92.66
6	Ondo State Judiciary	75,000,000.00	54,238,114.45	72.32
7	Ondo State Investment Promotion Agency (ONDIPA)	250,000,000.00	172,925,346.74	69.17
8	Min. of Works and Infrastructure	152,500,000.00	101,235,000.00	66.38
9	Teaching Service Commission	10,000.00	6,500.00	65.00
10	Min. of Local Govt and Chieftaincy Affairs	1,000,000.00	537,510.00	53.75
11	Pools Betting & Lotteries Board	40,000,000.00	20,635,094.08	51.59
12	Board for Adult, Technical & Vocational Education	5,000,000.00	2,481,700.00	49.63
13	Min. of Natural Resources	700,000,000.00	316,603,781.11	45.23
14	Ondo State Development and Property Corporation	250,000,000.00	107,142,764.50	42.86
15	Liaison Office, Abuja	2,000,000.00	843,500.00	42.18
16	Cocoa Revolution Office	25,000,000.00	10,468,872.00	41.88
17	Min. of Education, Science and Technology	650,000,000.00	217,572,961.00	33.47
18	Civil Service Commission	50,000.00	16,700.00	33.40
19	Liaison Office, Lagos	2,500,000.00	820,000.00	32.80
20	Ministry of Transport	150,000,000.00	46,621,576.00	31.08
21	Office of the State Auditor General	1,750,000.00	543,500.00	31.06
22	Hospital Management Board	2,000,000.00	537,500.00	26.88
23	Ministry of Environment	39,000,000.00	9,660,540.00	24.77
24	Min. of Physical Planning and Urban Develop.	125,000,000.00	29,267,738.00	23.41
25	Customary Court of Appeal	12,500,000.00	2,914,250.00	23.31

26	Ondo State Signage Agency	165,000,000.00	37,932,713.39	22.99
27	Min of Commerce, Industries & Cooperatives	150,000,000.00	32,974,657.91	21.98
28	Ministry of Justice	250,000,000.00	54,904,208.05	21.96
29	Min. of Culture And Tourism	5,000,000.00	1,054,000.00	21.08
30	Min. of Lands And Housing	500,000,000.00	96,126,723.35	19.23
31	Ministry of Health	30,000,000.00	5,582,550.00	18.61
32	General Administration	750,000.00	106,000.00	14.13
33	Cabinet & Special Services Dept.(PSTI)	500,000.00	68,000.00	13.60
34	Christian Welfare Board	250,000.00	30,000.00	12.00
35	Min. of information and Orientation	1,650,000.00	175,000.00	10.61
36	Agric Dev. Prog. & Agric Input Supply Agency (ADP)	1,725,000.00	155,000.00	8.99
37	Ondo State Water Corporation (ODWC)	35,000,000.00	5,472,500.00	15.64
38	Ministry of Women Affairs and Social Dev.	3,000,000.00	192,500.00	6.42
39	Ministry of Agriculture	360,833,549.00	22,192,500.00	6.15
40	Micro Credit Agency	10,000,000.00	472,200.00	4.72
41	Ondo State Waste Management Authority	32,500,000.00	3,080,500.00	9.48
42	State Information Technology Agency (SITA)	550,000,000.00	15,748,601.00	2.86
43	Ondo State Judiciary Service Commission	250,000.00	6,000.00	2.40
44	Office of Establishments	100,000.00	1,000.00	1.00
45	Ministry of Finance	276,750,000.00	81,895.00	0.03
46	Office of Auditor General for Local Govt	66,000,000.00	11,250.00	0.02
47	Ministry of Youth Development and Sport/ F AGENCY	23,707,500.00	3,000.00	0.01
48	Government House and Protocol	-	-	-
49	Governor's office (Govt .House & Protocol)	200,000.00	-	-
50	Ondo State Agric. Bus. Empowerment Centre (OSAEC)	10,000,000.00	-	-
51	Muslim Welfare Board	2,250,000.00	-	-
52	Min. of Regional Integration and Special Duties	-	5,000.00	-
53	Inter-Governmental Affairs and Multi. Relation	2,500,000.00	-	-
54	House of Assembly Commission	-	-	-
55	Government Printing Press	-	-	-

56	Consumer Protection Committee	-	-	-
57	Office Of Public Utilities	500,000.00	-	-
58	Ondo State Agency for Road Maint. & Cons. (OSAMCO)	-	-	-
59	Ondo State Library Board	50,000.00	-	-
60	Directorate of Rural and Community Development	-	-	-
61	Forestry Staff Training School, Owo	-	1,069,375.00	-
62	Fire Services	-	10,000.00	-
63	Education Endowment Levy	-	-	-
64	Ministry of Employment and productivity	-	2,000.00	-
65	Public Service Training Institute (PSTI)	-	-	-
66	Min. of community Development and Cooperatives	-	-	-
67	Ondo State Electricity Board (OSEB)	-		-
68	Accountant General	-	440,477,671.92	-
69	Ondo State University of Medical Sciences	-	299,291,421.43	-
70	Ondo State University of Science & Technology	-	230,068,231.00	-
71	Adekunle Ajasin University	-	793,029,291.45	-
72	Rufus Giwa Polytechnic	-	260,338,456.40	-
73	Uni Med. Teaching Hospital	-	281,345,761.80	-
74	Ondo State School of Health Technology	-	70,907,250.00	-
75	HOSPITALS	-	282,505,879.50	-
76	Ondo State Radiovision Corporation	-	15,628,947.28	-
77	Owena Press Limited	-	8,220,647.27	-
78	Education Endowment Fund (EEF)	-	152,118,458.84	-
	GRAND TOTAL	**15,053,807,500.00**	**13,582,846,715.83**	**90.23**

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

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

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

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

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

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

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

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

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

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

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

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

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