



2019 MID-YEAR BUDGET APPRAISAL

BY

MONITORING & EVALUATION DEPARTMENT,

**MINISTRY OF ECONOMIC PLANNING &
BUDGET**

July, 2019

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FOREWORD

In line with the Arakunrin Oluwarotimi Akeredolu Administration's 'Blueprint to Progress' which defines the State's strategic development trajectory for the time span of 2017-2021, the 2019 budget named – 'Budget of Advancement' was designed to consolidate on the modest achievements of the 2018 budget for sustainable socio-economic development of the State.

Budget implementation appraisal is a necessary document to promote transparency and accountability in governance, as entrenched in the Ondo State Fiscal Responsibility Law 2017. This report provides a vivid analysis and track record of government activities for the first half of the year 2019. The 2019 Mid-year Budget Implementation Appraisal had been uploaded on the State Budget website: www.ondobudget.org in compliance with the FRL, 2017 and is available for free download by the general public.

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

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

PREFACE

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

Implementation of budget in the State has been undergoing improvements in terms of preparation, execution, monitoring and evaluation. Initiatives have continued to be applied, leading to the budget progressively being used as a significant tool for the delivery of Government objectives.

This 2019 Mid-year Budget Implementation Report is one of the in-year reports to be prepared by the MEP&B. This is part of the efforts of the Ministry to comply with the FRL 2017 and more importantly to promote budget transparency, discipline and credibility as a key component of the State's commitment to the Open Government Partnership Initiatives.

This Appraisal, therefore, provides information on the utilization of budgetary resources by Government Ministries/Agencies for the first half of the 2019 fiscal year. Also, it identifies gaps, provides lessons, highlights significant accomplishments, and offers recommendations for improvement.

I applaud the effort of the Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget for producing this report within the Fiscal Responsibility Law (FRL,2017) stipulated timeline and wish them every success as they continue to carry out this important function. I also pledge my total support in ensuring a smooth and hitch free execution of the numerous tasks ahead of the Department in ensuring a reasonable budget implementation in our dear Sunshine State.

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

EXECUTIVE SUMMARY

The 2019 Budget themed "**Budget of Advancement**" was designed to consolidate on the modest achievements of the 2018 budget for sustainable socio-economic development of the State.

The State approved a total budget of ₦193.903 billion in 2019. The budget is broken into ₦10.369 billion for Debt Repayment, Statutory Transfers ₦9.568 billion, Recurrent Expenditure ₦83.852 billion and ₦90.113 billion for Capital Expenditure.

The revenue side of the budget for the 2019 mid-year recorded total receipts of ₦59.169 billion against proposed targets of ₦96.951 billion, representing an overall performance of 61%. The breakdown of these receipts showed that Internally Generated Revenue (IGR) was ₦19.002 billion, representing 126.6%, Revenue from the Federation Account ₦31.806 billion, representing 66.8% and ₦8.361 billion as Revenue from Other sources, representing 22.8% performance level for the mid-year.

On the other hand, the total actual expenditure for the mid-year was ₦48.815 billion against the proposed estimates of ₦96.951 billion. The figures depicted overall performance levels of 50.3% for the 2019 half year. The breakdown of the figures showed that actual Recurrent Expenditure was ₦34.848 billion, representing 83.1%, Debt Repayment ₦3.698 billion, representing 71.3%,

Statutory Transfer ₦1.447 billion, representing 30.3% and ₦8.821 billion as Capital Expenditure representing 19.6% performance levels for the mid-year.

Further breakdown and analysis of the appraisal is structured in the various chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2019 budget. Details of revenue profile and analysis for the second quarter and mid-year are contained in chapter two. Chapter three focuses on the expenditure profile and analysis. Chapter four covers contracts awarded in the State between January and June 2019 through the State Tenders' Board while chapter five highlights the observations, recommendations and conclusion.

CHAPTER ONE

1.1 INTRODUCTION

The 2019 Budget was closely linked with the Strategic Development and Policy Implementation Plan document tagged the *Blueprint to Progress* of this administration and was designed to consolidate on the achievements of the 2018 budget, particularly in the areas of general infrastructure, agriculture, health, among others for sustainable development of the State.

The 2019 Mid-year Budget Appraisal Report provides insight into the Ondo State Government's Budget Implementation Performance from January to June, 2019. It presents an overview of budget implementation activities, a brief analysis of the macroeconomic context within which the 2019 Budget was crafted, and an analysis of the Government's revenue receipts and expenditure for the first half of the 2019 fiscal year .

1.2 OBJECTIVES AND POLICY THRUSTS OF 2019 BUDGET

The key objectives of 2019 budget are:

- (i) Completion of on-going programmes/projects;
- (ii) Sustained expansion of the fiscal space and rejig the economy through strategic wealth creation for the productive sector (Youths, Artisans, Women, etc);
- (iii) Innovative and integrated approach to drive government revenue through technology to increase actual Independent Revenue by at least 50%;

- (iv) Improvement in the State’s fiscal performance to enable the State increase its draw-down on Federal Government and international performance-based grants;
- (v) Sustained investment in infrastructural facilities and resuscitation of ailing/moribund industries in the State; and
- (vi) Robust human Capital Investment Initiatives and Social Security Services.

1.3 STRATEGIES FOR ACHIEVING OBJECTIVES OF 2019 BUDGET

The Strategies to achieve the objectives of the 2019 Budget among others are:

- (i) Constitution of Economic Advisory Team and Efficiency Unit for the State;
- (ii) Compliance with global best practices in Fiscal Allocation and Management;
- (iii) Deployment of ICT to drive Independent Revenue (IR), empower and create wealth for our productive sectors;
- (iv) Sustained engagement of revenue consultants to help drive independent revenue generation;
- (v) Leverage on Donor Partners support and diaspora monetary inflow;
- (vi) Provision of social security services for the elderly and others;
- (vii) Deliberate investments in agro-enterprises, provisions of farm inputs and supply of improved seedlings to farmers to boost food production and generate employment for our youths;

- (viii) Continuous opening up of rural feeder roads to enhance hitch free conveyance of farm produce to the market;
- (ix) Rigorous pursuit of efforts at Industrialising the State; and
- (x) Ensure safety and security of lives and properties in the State

1.4 2019 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 (%) | - | 2.30 |
| Crude Oil Benchmark price per barrel | - | \$55 |
| Average production (million barrel/day) | - | 1.60 |
| Inflation Rate (%) | - | 13.5 |
| Exchange Rate (₦ to US\$) | - | 305 |

1.5 METHODOLOGY

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

1.6 LIMITATIONS

The limitations encountered during the preparation of the report were:

- 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 – There were contradictions in the data rendered by some MEDAs, so the Department repeatedly validated the data from the State Internal Revenue Service (SIRS), Office of Accountant General (OAG), and Debt Management Department (DMD).
- iii. Insufficient Information on Grant - Information on most grants to the State, particularly non-cash grants were not adequately reported to the Ministry.

1.7 SCOPE OF THE REPORT

The scope of the budget implementation appraisal covers the revenue and expenditure profiles of the State, and it apparently highlights all the contracts awarded through the State Tenders Board from January to June, being the first half of the year 2019.

CHAPTER TWO

2.1 REVENUE PROFILE AND ANALYSIS

Table 2.1 shows the details of Revenue receipts by the State for the first and second quarter of the year 2019.

Table 2.1: Summary of First and Second Quarter Revenue Receipts

| Revenue Sources | | 2019 Quarterly Target | First Quarter Actual | Second Quarter Actual | 2019 Second Quarter Performance (%) |
|-----------------|--|--------------------------|--------------------------|--------------------------|-------------------------------------|
| (A) | Revenue from Federation Account | ₦ | ₦ | ₦ | |
| i. | Statutory Allocation | 11,887,127,299.93 | 8,828,288,301.34 | 8,918,691,433.49 | 75.03 |
| ii. | Share of Value Added Tax | 3,254,685,531.75 | 3,219,477,968.42 | 3,081,427,521.81 | 94.68 |
| iii. | Mineral Derivation Fund | 4,417,835,897.25 | 3,680,909,143.35 | 2,943,267,002.76 | 66.62 |
| iv. | Budget Support Facility | - | - | - | - |
| v. | Exchange Gain | 210,000,000.00 | 13,512,097.91 | 22,126,551.61 | 10.54 |
| vi. | Excess Crude/Additional Fund | - | - | 573,734,827.84 | - |
| vii. | Refund on Federal Roads | 1,075,000,000.00 | - | - | - |
| viii. | Forex Stabilization Account | 578,878,500.00 | 409,311,677.92 | 115,501,153.61 | 19.95 |
| ix. | Withholding Tax Refund From FGN | 2,400,000,000.00 | - | - | - |
| | Sub-total | 23,823,527,228.93 | 16,151,499,188.94 | 15,654,748,491.12 | 65.71 |
| (B) | Independent Revenue | | | | |
| i. | BIR | 3,817,500,000.00 | 2,583,033,502.67 | 11,683,571,453.82 | 306.05 |
| ii. | MEDAs | 2,463,182,486.66 | 852,540,466.03 | 779,802,815.67 | 31.66 |
| | Sub-total without RRA | 6,280,682,486.66 | 3,435,573,968.70 | 12,463,374,269.49 | 198.44 |
| iii. | Revenue Retaining Agencies (RRA) | - | 1,762,525,029.57 | 1,340,090,378.98 | - |
| | Sub-total with RRA | 6,280,682,486.66 | 5,198,098,998.27 | 13,803,464,648.47 | 219.78 |
| (C) | Other Revenue Sources | | | | |
| i. | Rollover Fund/Fixed Deposit Recall | 2,137,220,580.26 | 2,900,115,863.37 | - | - |
| ii. | Bond | 7,500,000,000.00 | - | - | - |
| iii. | Credit from Development Partners | 4,081,935,583.50 | 478,019,139.89 | 440,529,000.00 | 10.79 |
| iv. | Grants from Donor Agencies | 3,412,581,607.32 | 263,419,607.00 | 2,848,829,671.27 | 83.48 |
| v. | Short Term Borrowings | 1,239,777,263.35 | 700,000,000.00 | 650,267,250.00 | 52.45 |
| vi. | Excess Bank Charges | - | 53,280,274.91 | - | - |
| | Sub-total | 18,371,515,034.42 | 4,394,834,885.17 | 3,939,625,921.27 | 21.44 |
| | Total | 48,475,724,750.00 | 25,744,433,072.38 | 33,397,839,060.86 | 68.90 |
| | Less (RRA) | - | 1,762,525,029.57 | 1,340,090,378.98 | - |
| | GRAND TOTAL | 48,475,724,750.00 | 23,981,908,042.81 | 32,057,748,681.88 | 66.13 |

Source: Office of Accountant General and Board of Internal Revenue, Ondo State

Table 2.2: Summary of 2019 Mid-Year Revenue Receipts

| | Revenue Sources | 2019 Mid-Year Target | Mid-Year Actual | Mid-Year Performance (%) |
|------------|--|--------------------------|--------------------------|--------------------------|
| (A) | Revenue from Federation Account | ₦ | ₦ | |
| i. | Statutory Allocation | 23,774,254,599.86 | 17,746,979,734.83 | 74.65 |
| ii. | Share of Value Added Tax | 6,509,371,063.50 | 6,300,905,490.23 | 96.80 |
| iii. | Mineral Derivation Fund | 8,835,671,794.50 | 6,624,176,146.11 | 74.97 |
| iv. | Budget Support Facility Loan | - | - | - |
| v. | Exchange Gain | 420,000,000.00 | 35,638,649.52 | 8.49 |
| vi. | Excess crude/Additional Fund | - | 573,734,827.84 | - |
| vii. | Refund on Federal Roads | 2,150,000,000.00 | - | - |
| viii. | Forex Stabilization Account | 1,157,757,000.00 | 524,812,831.53 | 45.33 |
| ix. | Withholding Tax Refund From FGN | 4,800,000,000.00 | - | 0.00 |
| | Sub-total | 47,647,054,457.86 | 31,806,247,680.06 | 66.75 |
| (B) | Independent Revenue | | | |
| i. | BIR | 7,635,000,000.00 | 14,266,604,956.49 | 186.86 |
| ii. | MEDAs | 4,926,364,973.32 | 1,632,349,281.70 | 33.13 |
| | Sub-total without RRA | 12,561,364,973.32 | 15,898,948,238.26 | 126.57 |
| iii. | Revenue Retaining Agencies (RRA) | - | 3,102,615,408.55 | - |
| | Sub-total with RRA | 12,561,364,973.32 | 19,001,563,646.81 | 151.27 |
| (C) | Other Revenue Sources | | | |
| i. | Rollover Fund/Fixed Deposit Recall | 4,274,441,160.52 | 2,900,115,863.37 | 67.85 |
| ii. | Bond | 15,000,000,000.00 | - | - |
| iii. | Credit from Development Partners | 8,163,871,167.00 | 918,548,139.89 | 11.25 |
| iv. | Grants from Donor Agencies | 6,825,163,214.64 | 3,138,668,885.27 | 45.99 |
| v. | Short Term Borrowings | 2,479,554,526.70 | 1,350,267,250.00 | 54.46 |
| vi. | Excess Bank Charges | - | 53280274.91 | - |
| | Sub-total | 36,743,030,068.84 | 8,360,880,413.44 | 22.76 |
| | Total | 96,951,449,500.00 | 59,168,691,740.24 | 61.03 |
| | Less (RRA) | - | 3,102,615,408.55 | - |
| | GRAND TOTAL | 96,951,449,500.00 | 56,066,076,331.69 | 57.83 |

Source: Office of Accountant General and Board of Internal Revenue, Ondo State

Table 2.2 shows the details of revenue receipts for each revenue categories for the 2019 Mid-Year. Revenue from Federation Account was ₦31.806 billion, representing 66.8% performance level, Independent Revenue (without RRA) ₦15.899 billion, performing at 126.6% and while Revenue from Other Sources recorded ₦8.361 billion, representing 22.8% performance level.

Figure 2.1: Bar Chart Showing Mid-year Revenue Performance

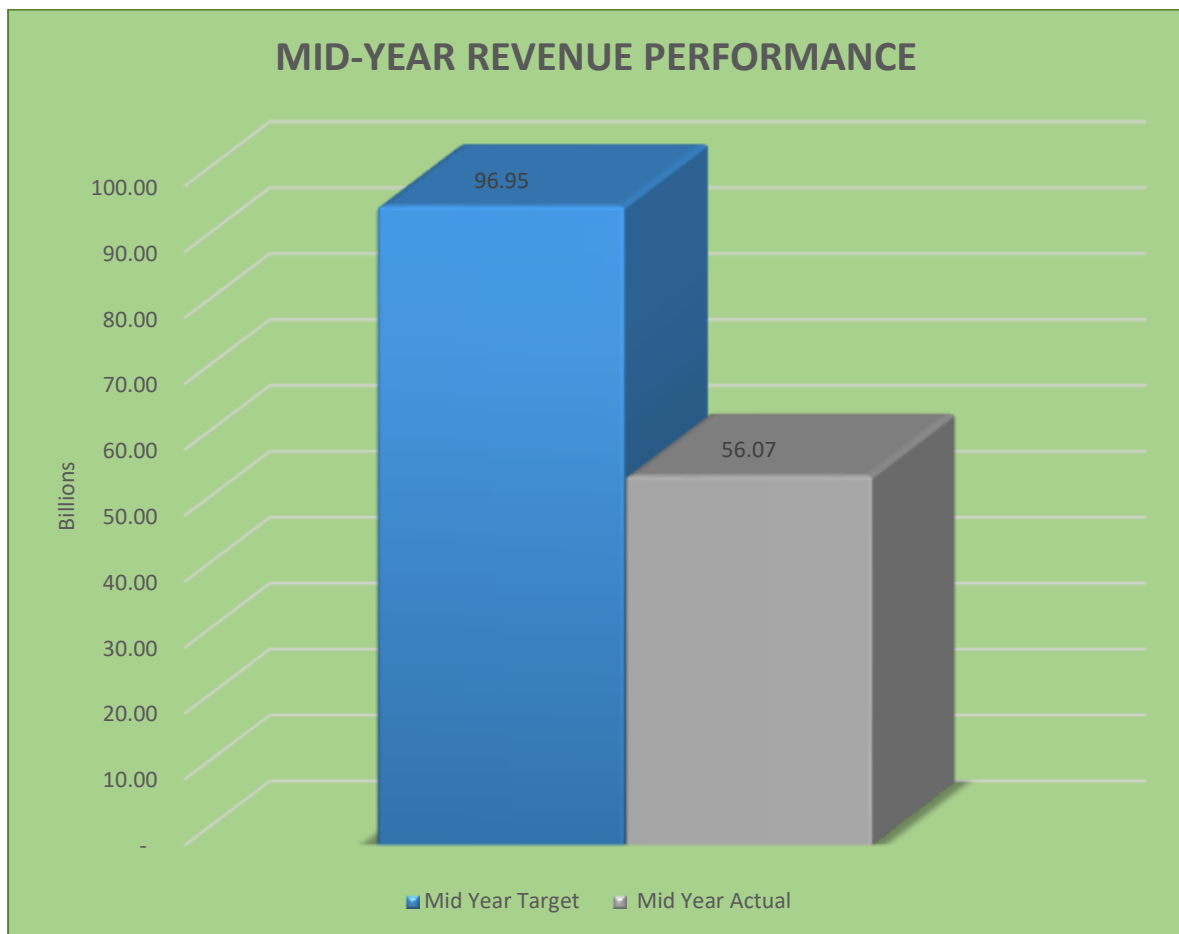


Figure 2.1 compares the 2019 Mid-year total actual revenue with the Mid-year revenue target. The total actual revenue realized for the half year was ₦56.066 billion as against the mid-year target of ₦96.951 billion, representing 57.8% performance level. Adding the RRA figures, it rose to ₦59.169 billion, representing 61% performance level for the mid-year while the corresponding 2018 mid year total revenue receipts was ₦49.031 billion, representing 54% performance level. This shows an increase of ₦10.138 billion over the 2018 mid year figure.

Figure 2.2: Bar Chart Showing 2019 Mid-Year Revenue Categories Performance

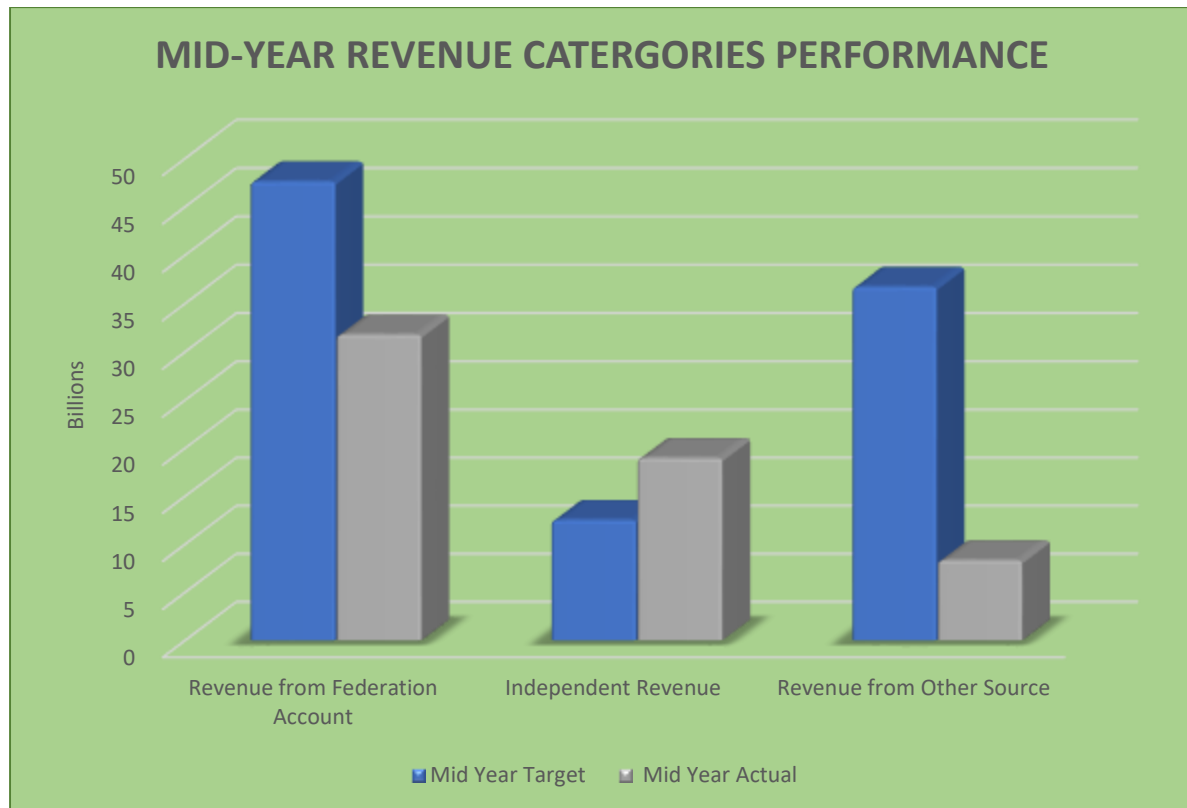


Figure 2.2 shows the mid-year performance of Revenue categories for the first half of year 2019. At the end of the mid year, actual revenue from the Federation Account amounted to ₦31.806 billion against a target of ₦47.647 billion representing 66.8% performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦34.944 billion recorded a performance of 72.2%.

Independent Revenue without RRA figure was ₦15.899 billion against a target of ₦12.561 billion, representing 126.57% performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦7.249 billion recorded a performance of 69.3%. Revenue from Other Sources was ₦8.361 billion

against a target of ₦36.743 billion, representing 22.8% performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦6.838 billion recorded a performance of 21.5%.

Table 2.3: Comparison of 2018 & 2019 Mid-Year Performances

| S/N | Revenue Categories | 2019 Mid-Year Target ₦'B | 2019 Mid-Year Actual ₦'B | Performance % | 2018 Mid-Year Target ₦'B | 2018 Mid-Year Actual ₦'B | Performance % | Variance ₦'B |
|-----|---------------------------------|--------------------------|--------------------------|---------------|--------------------------|--------------------------|---------------|---------------|
| 1 | Revenue From Federation Account | 47.647 | 31.806 | 66.8 | 48.390 | 34.944 | 72.2 | -3.138 |
| 2 | Independent Revenue (IGR) | 12.561 | 19.002 | 151.3 | 10.464 | 7.249 | 69.3 | 11.753 |
| 3 | Other Revenue Sources | 36.743 | 8.361 | 22.8 | 31.862 | 6.838 | 21.5 | 1.523 |
| | Total | 96.951 | 59.169 | 61 | 90.716 | 49.031 | 54 | 10.138 |

Table 2.3 compares the 2018 and 2019 mid-year revenue performances. Revenue from Federation Account decreased in 2019 mid-year when compared to the corresponding figure in 2018 while increases were recorded for Revenue from Other Sources and Independent Revenue in the 2019 mid-year.

Figure 2.3: Pie Chart Showing Share of Mid-Year Actual Revenue Components

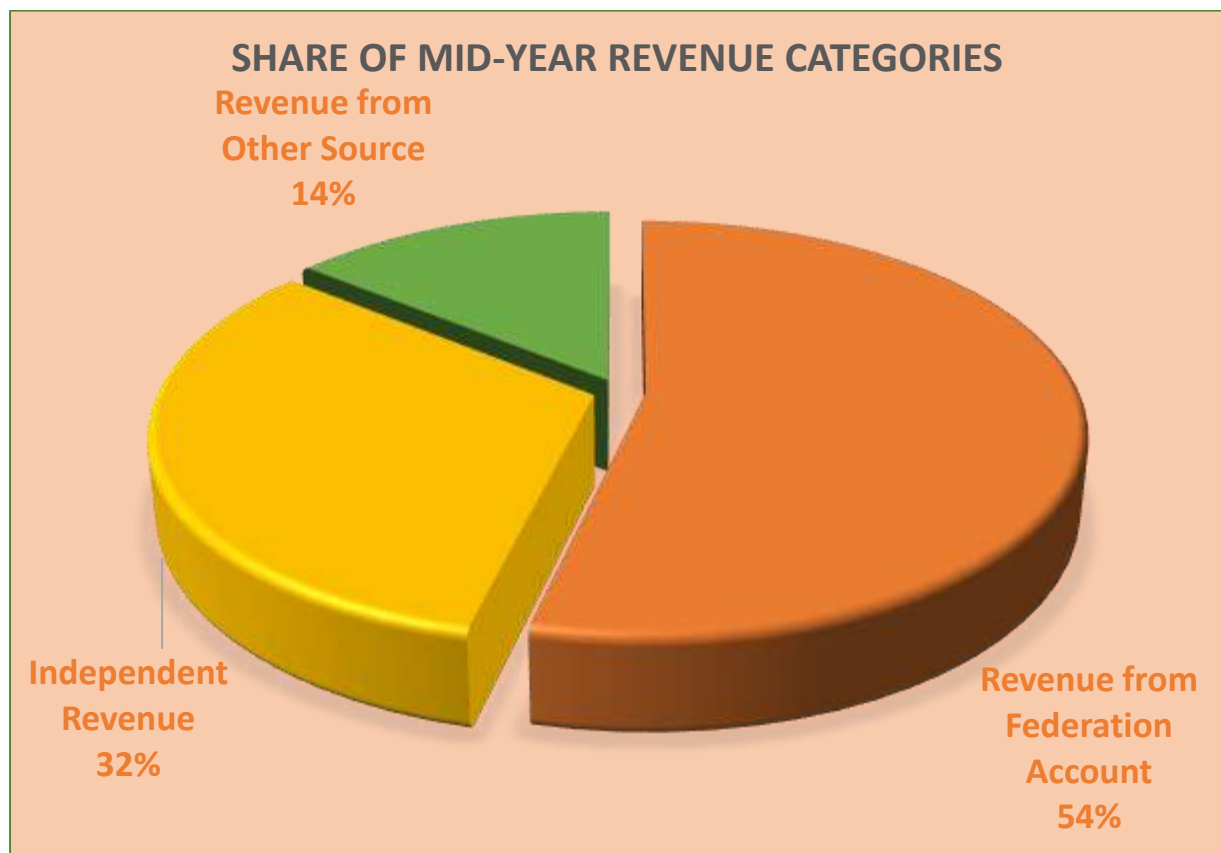


Figure 2.3 shows the share of the three revenue categories. Out of the ₦59.169 billion recorded as the actual revenue receipts for the 2019 mid-year, Independent Revenue accounted for 32%, revenue from Federation Account 54% and revenue from Other Sources accounted for 14% for the mid year. Comparing the share of the three revenue categories for the 2018 mid-year. Out of the actual revenue of ₦49.031 billion, Federation Account was 71%, Independent Revenue 15%, while revenue from Other Sources was 14%.

Figure 2.4: Bar Chart Showing Components of Revenue from Federation Account

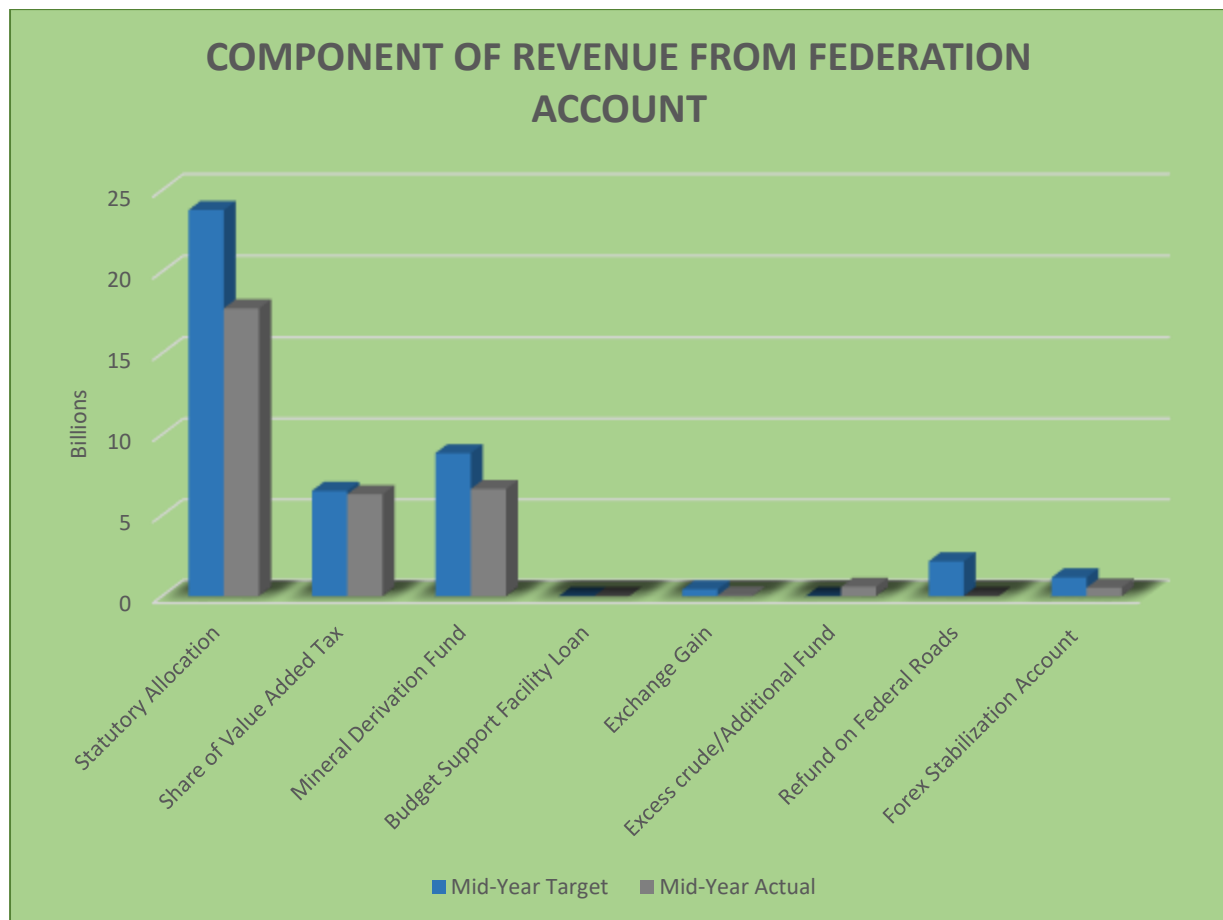


Figure 2.4 shows the components of revenue from Federation Account for 2019 mid-year. The targets for Statutory Allocation was ₦23.774 billion, Value Added Tax ₦6.509 billion, Mineral Derivation Fund ₦8.836 billion, Exchange Gain ₦0.420 billion, Refund on Federal Roads ₦2.150 billion, Forex Stabilization Account ₦1.158 billion, Withholding Tax Refund from FGN ₦4.800 billion. Targets were not set for Budget Support Facility Loan and Excess Crude/Additional Fund.

At the end of the first half of 2019, the actual Statutory Allocation was ₦17.747 billion, Value Added Tax ₦6.301 billion, Mineral Derivation Fund ₦6.624 billion, Exchange Gain ₦0.036 billion, Excess Crude/Additional Fund ₦0.574 billion and Forex Stabilization Account ₦0.525 billion. No receipts were

recorded for Budget Support Facility Loan, Refund on Federal Roads and Withholding Tax Refund from Federal Government for the 2019 mid-year.

Figure 2.5: Bar Chart Showing Components of Mid-Year Independent Revenue

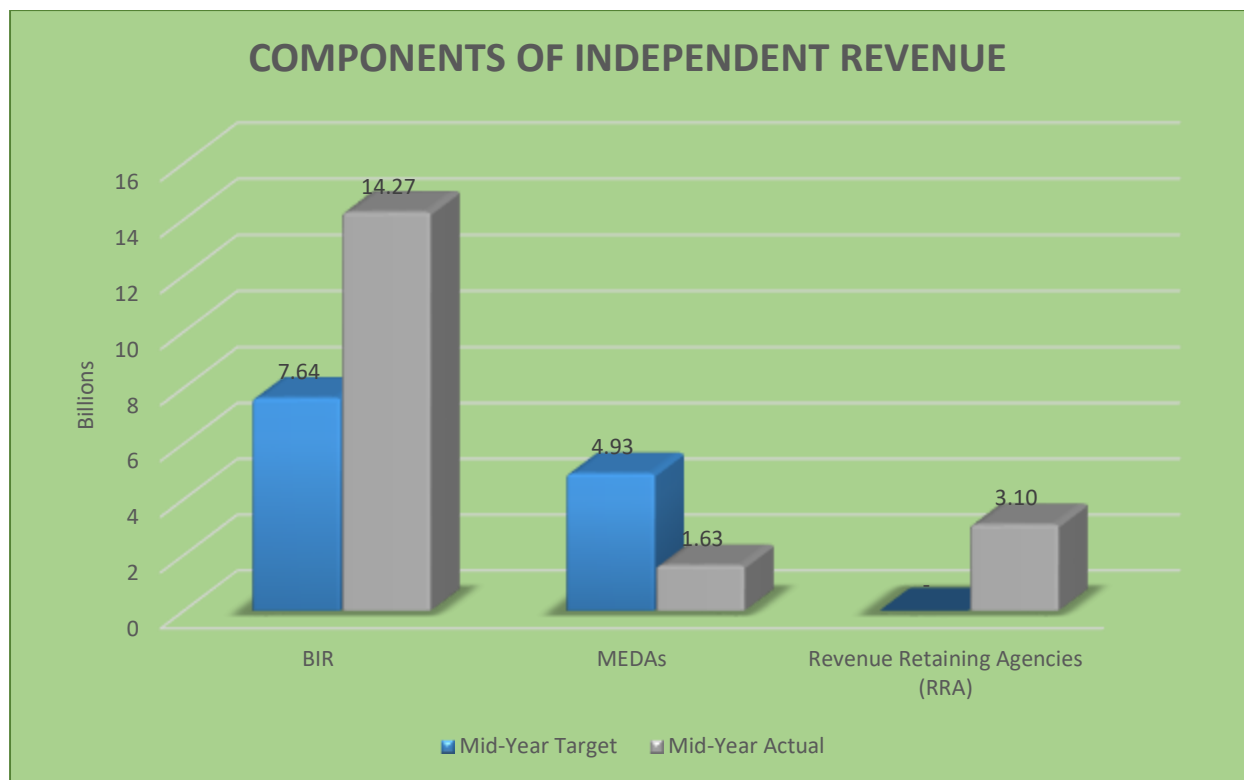


Figure 2.5 shows the component of Independent Revenue (IR) generated in the first-half of year 2019. The mid-year actual revenue generated by BIR was ₦14.267 billion against a target of ₦7.635 billion, MEDAs generated ₦1.632 billion against a target of ₦4.926 billion, while Revenue Retaining Agencies was ₦3.103 billion.

Figure 2.6: Bar Chart Showing Components of Revenue from Other Sources

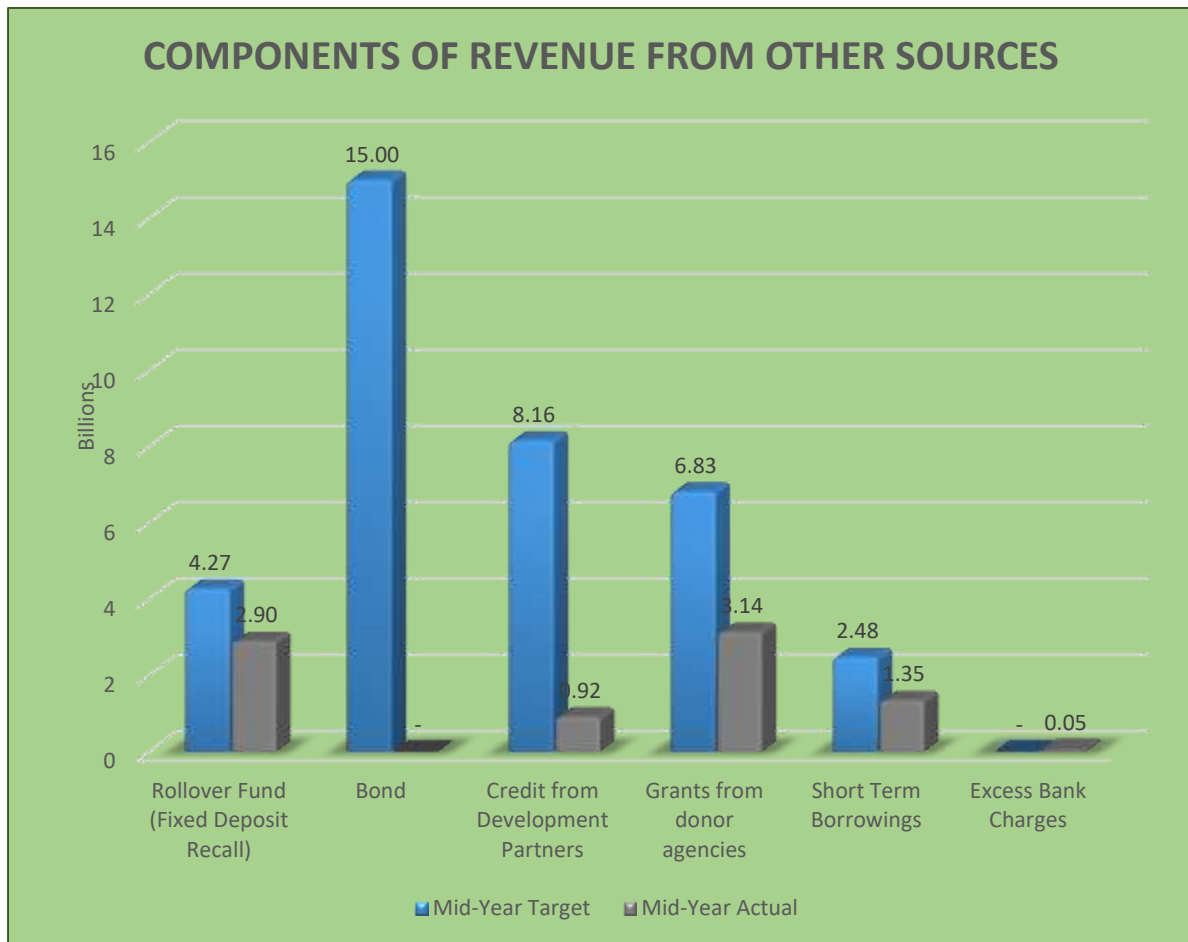


Figure 2.6 shows the targets and actuals of components of Revenue from Other Sources for 2019 Mid-year. Credit from Development Partners target was ₦8.163 billion with an actual of ₦0.919 billion, Grants from Donor Agencies target was ₦6.825 billion with an actual of ₦3.139 billion, Short Term Borrowings target was ₦2.480 billion with an actual of ₦1.350 billion. Excess Bank Charges had no target but recorded an actual of ₦0.053 billion. The Rollover Fund/Fixed Deposit Recall was ₦2.900 billion while receipts was yet to be recorded for the ₦15 billion Bond expected for the Mid-year.

CHAPTER THREE

3.1 EXPENDITURE PROFILE AND ANALYSIS

3.1.1 2019 Quarterly Expenditure

Table 3.1 shows the expenditure details of the first and second quarters of the year 2019 for the State.

Table 3.1: Summary of 2019 First and Second Quarter Expenditures

| S/N | EXPENDITURE DETAILS | 2019 QUARTERLY ESTIMATES | FIRST QUARTER ACTUAL | SECOND QUARTER ACTUAL | SECOND QUARTER PERFORMANCE LEVEL (%) |
|----------|--|--------------------------|--------------------------|--------------------------|--------------------------------------|
| A | RECURRENT EXPENDITURE | ₦ | ₦ | ₦ | |
| 1 | PERSONNEL COST | 9,057,883,427.04 | 8,626,169,073.28 | 8,527,401,131.41 | 94.1 |
| 2 | OVERHEAD COST | 1,128,175,000.00 | 744,477,603.00 | 793,205,240.75 | 70.3 |
| 3 | SPECIAL PROGRAMME | 4,314,244,074.00 | 3,018,692,545.89 | 2,893,022,677.51 | 67.1 |
| 4 | GRANTS TO PARASTATALS/SUBVENTION | 1,890,375,000.00 | 1,526,086,284.31 | 1,590,921,460.46 | 84.2 |
| 5 | CONSOLIDATED REVENUE FUND CHARGE | 4,539,862,300.00 | 3,679,415,545.89 | 3,401,128,223.89 | 74.9 |
| 6 | GRANTS/LOANS | 32,500,000.00 | 18,482,800.00 | 28,849,200.00 | 88.8 |
| | TOTAL RECURRENT EXPENDITURE | 20,963,039,801.04 | 17,613,323,852.37 | 17,234,527,934.02 | 82.2 |
| B | DEBT SERVICE/REPAYMENT | | | | |
| 1 | DEBT REPAYMENT (PRINCIPAL) | 2,592,323,311.90 | 1,909,693,467.75 | 1,788,310,243.18 | 69.0 |
| | TOTAL DEBT SERVICE/REPAYMENT | 2,592,323,311.90 | 1,909,693,467.75 | 1,788,310,243.18 | 69.0 |
| C | STATUTORY TRANSFERS | | | | |
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 625,000,000.00 | 52,963,150.00 | - | 0.0 |
| 2 | TRANSFER TO OSOPADEC | 1,767,134,358.85 | 877,018,556.94 | 517,388,121.11 | 29.3 |
| | TOTAL STATUTORY TRANSFER | 2,392,134,358.85 | 929,981,706.94 | 517,388,121.11 | 21.6 |
| D | CAPITAL EXPENDITURE | | | | |
| 1 | MEDAs/INSTITUTIONS | 22,528,227,278.22 | 4,051,231,365.86 | 4,770,081,486.01 | 21.2 |
| | TOTAL CAPITAL EXPENDITURE | 22,528,227,278.22 | 4,051,231,365.86 | 4,770,081,486.01 | 21.2 |
| | GRAND TOTAL (A+B+C+D) | 48,475,724,750.00 | 24,504,230,392.92 | 24,310,307,784.32 | 50.1 |

Source: Office of Accountant General and other MEDAs, Ondo State

Table 3.2: Summary of 2019 Mid-Year Expenditure

| S/N | EXPENDITURE DETAILS | MID YEAR ESTIMATES | MID YEAR ACTUAL | MID YEAR PERFORMANCE LEVEL (%) |
|----------|--|--------------------------|--------------------------|--------------------------------|
| A | RECURRENT EXPENDITURE | ₦ | ₦ | |
| 1 | PERSONNEL COST | 18,115,766,854.08 | 17,153,570,204.69 | 94.7 |
| 2 | OVERHEAD COST | 2,256,350,000.00 | 1,537,682,843.75 | 68.1 |
| 3 | SPECIAL PROGRAMME | 8,628,488,148.00 | 5,911,715,223.40 | 68.5 |
| 4 | GRANTS TO PARASTATALS/SUBVENTION | 3,780,750,000.00 | 3,117,007,744.77 | 82.4 |
| 5 | CONSOLIDATED REVENUE FUND CHARGE | 9,079,724,600.00 | 7,080,543,769.78 | 78.0 |
| 6 | GRANTS/LOANS | 65,000,000.00 | 47,332,000.00 | 72.8 |
| | TOTAL RECURRENT EXPENDITURE | 41,926,079,602.08 | 34,847,851,786.39 | 83.1 |
| B | DEBT SERVICE/REPAYMENT | | | |
| 1 | DEBT REPAYMENT (PRINCIPAL) | 5,184,646,623.79 | 3,698,003,710.93 | 71.3 |
| | TOTAL DEBT SERVICE/REPAYMENT | 5,184,646,623.79 | 3,698,003,710.93 | 71.3 |
| C | STATUTORY TRANSFERS | | | |
| 1 | TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%) | 1,250,000,000.00 | 52,963,150.00 | 4.2 |
| 2 | TRANSFER TO OSOPADEC | 3,534,268,717.70 | 1,394,406,678.05 | 39.5 |
| | TOTAL STATUTORY TRANSFER | 4,784,268,717.70 | 1,447,369,828.05 | 30.3 |
| D | CAPITAL EXPENDITURE | | | |
| 1 | MEDAs/INSTITUTIONS | 45,056,454,556.43 | 8,821,312,851.87 | 19.6 |
| | TOTAL CAPITAL EXPENDITURE | 45,056,454,556.43 | 8,821,312,851.87 | 19.6 |
| | GRAND TOTAL (A+B+C+D) | 96,951,449,500.00 | 48,814,538,177.24 | 50.3 |

Source: Office of Accountant General and other MEDAs, Ondo State

Table 3.2 compares the mid year actual expenditure with the half year estimates. The total actual expenditure for the first half of the year was ₦48.815 billion against the proposed estimates of ₦96.951 billion. This

represents a 50.3% overall performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦44.043 billion recorded an overall performance of 48.6%.

Figure 3.1: Bar Chart Showing Mid-Year Total Expenditure Performance

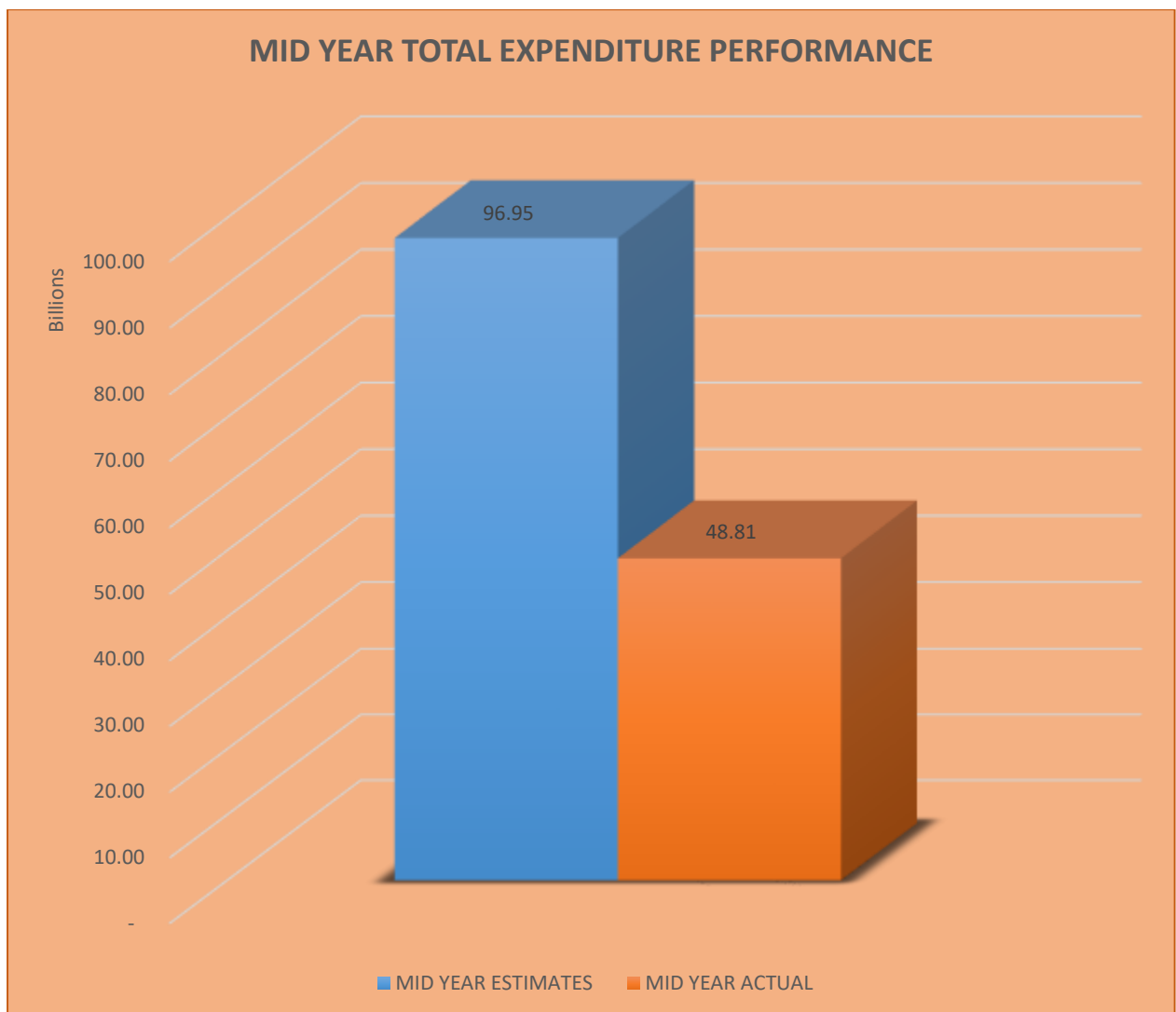


Figure 3.2: Bar Chart Showing Mid-Year Performance of Expenditure Classifications

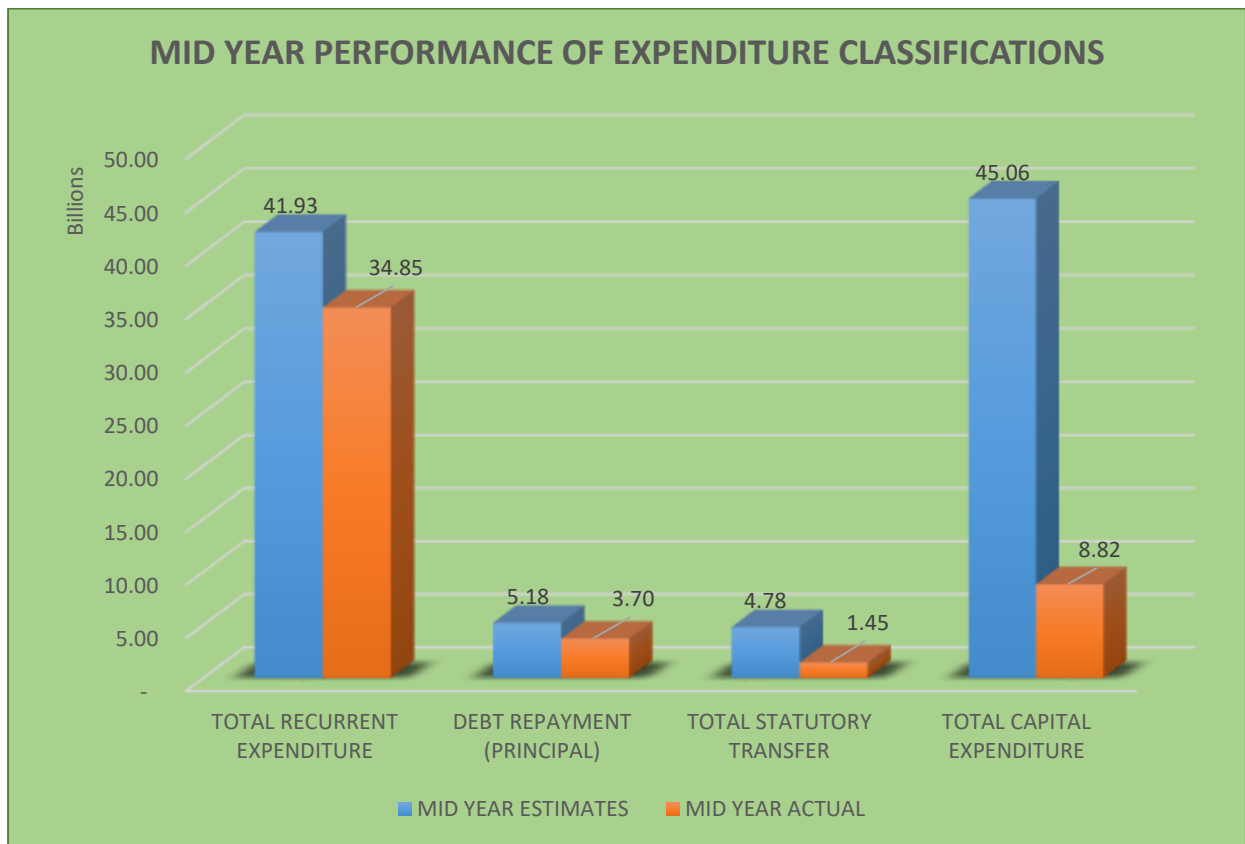


Figure 3.2 shows the performance of the expenditure classifications for the first half of the year 2019 against the mid year estimates. The actual expenditures for the 2019 first half were compared with the proposed mid year estimates. The actual recurrent expenditure for the mid year was ₦34.848 billion against the proposed estimates of ₦41.926 billion, representing 83.1% performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦32.127 billion recorded a performance of 81.8%.

The 2019 mid year estimates for debt repayment was ₦5.185 billion. At the end of the half year, actual debt repayment figure furnished by the Debt Management Office was ₦3.698 billion, showing a 71.3% performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦4.122 billion recorded a performance of 60.6%.

In similar manner, the 2019 mid year estimates for statutory transfer was ₦4.784 billion. At the end of the half year, actual statutory transfer was ₦1.447 billion, representing 30.3% performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦2.623 billion recorded a performance of 63.1%.

Also, the mid year actual capital expenditure was ₦8.821 billion against the half year estimates of ₦45.056 billion, performing at 19.6% while the corresponding 2018 mid year actual of ₦5.171 billion recorded a performance of 12.8%.

Figure 3.3: Pie Chart Showing Share of Mid-Year Actual Expenditure Performance

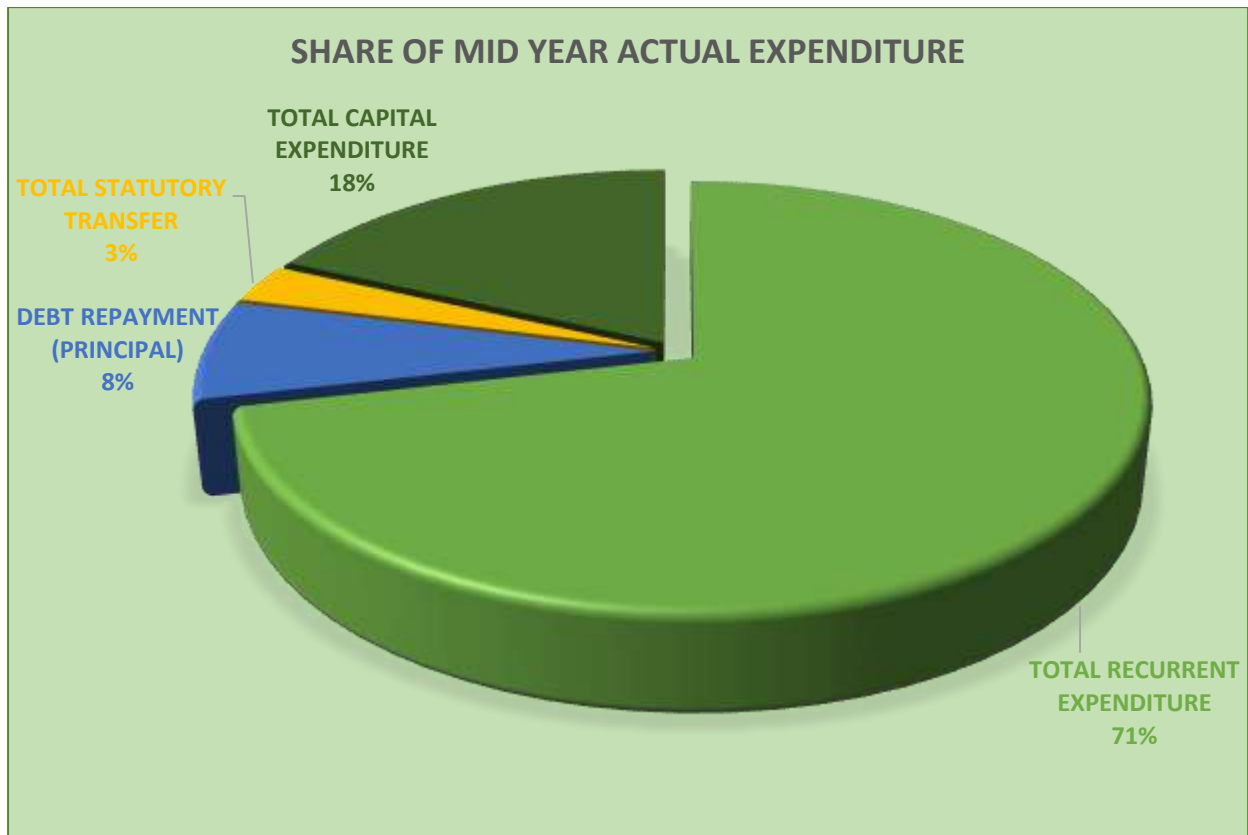


Figure 3.3 shows the share of the mid-year expenditure classifications. Out of the sum of ₦48.815 billion recorded as the actual total expenditure for the 2019 mid-year, Recurrent Expenditure was 71%, Debt Repayment 8%, Statutory Transfer 3% and 18% as Capital Expenditure for the half year. The corresponding 2018 mid-year share revealed that Recurrent Expenditure was 73%, Debt Repayment 9%, Statutory Transfer 6% and 12% as Capital Expenditure.

3.2 RECURRENT EXPENDITURE ANALYSIS

Analysis of recurrent expenditure for the 2019 half year shows that the actual recurrent expenditure for the first half of the year was ₦34.848 billion against the proposed estimates of ₦41.926 billion for the half year. This figure showed that recurrent expenditure performed at 83.1% level for the 2019 half year while the corresponding 2018 mid year actual of ₦32.127 billion recorded a performance of 81.8%.

Table 3.3: Details of Mid-Year Recurrent Expenditure Components

| S/N | EXPENDITURE DETAILS | MID YEAR ESTIMATES | MID YEAR ACTUAL | MID YEAR PERFORMANCE LEVEL (%) |
|-----|------------------------------------|--------------------------|--------------------------|--------------------------------|
| A | RECURRENT EXPENDITURE | ₦ | ₦ | |
| 1 | PERSONNEL COST | 18,115,766,854.08 | 17,153,570,204.69 | 94.7 |
| 2 | OVERHEAD COST | 2,256,350,000.00 | 1,537,682,843.75 | 68.1 |
| 3 | SPECIAL PROGRAMME | 8,628,488,148.00 | 5,911,715,223.40 | 68.5 |
| 4 | GRANTS TO PARASTATALS/SUBVENTION | 3,780,750,000.00 | 3,117,007,744.77 | 82.4 |
| 5 | CONSOLIDATED REVENUE FUND CHARGE | 9,079,724,600.00 | 7,080,543,769.78 | 78.0 |
| 6 | GRANTS/LOANS | 65,000,000.00 | 47,332,000.00 | 72.8 |
| | TOTAL RECURRENT EXPENDITURE | 41,926,079,602.08 | 34,847,851,786.39 | 83.1 |

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

Figure 3.4: Pie Chart Showing Share of Mid-Year Actual Recurrent Expenditure Components

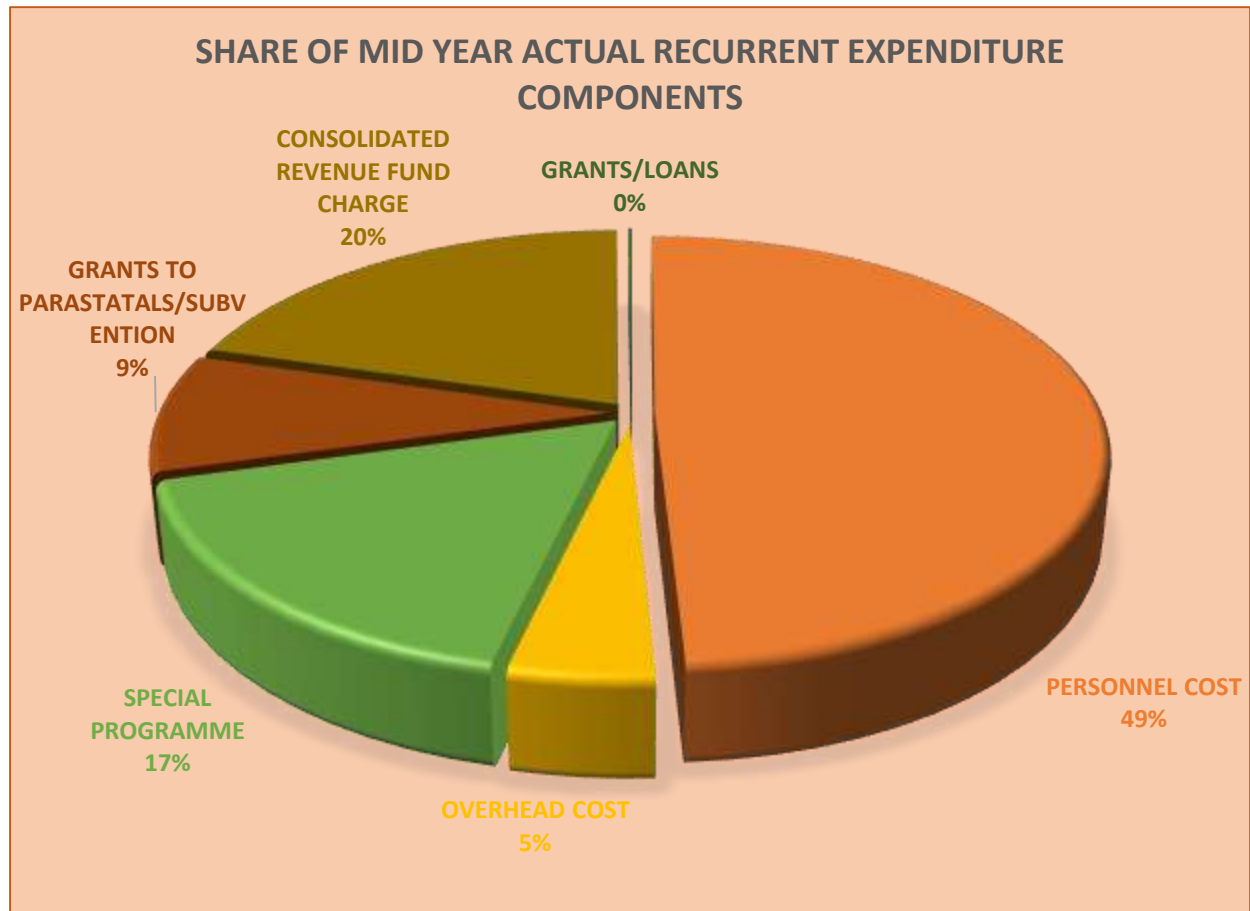


Figure 3.4 reveals that out of the 2019 mid-year actual recurrent expenditure of ₦34.848 billion, Personnel cost accounted for 49%, Overhead Cost 5%, Special Programme 17%, Grants to Parastatals/Subvention 9%, Consolidated Revenue Fund Charges 20% and Grants/Loans 0.001% for the first half of the year 2019. The corresponding 2018 mid-year share revealed that personnel cost was 52%, Overhead Cost 6%, Special Programme 13%, Grants to Parastatals/Subvention 7%, Consolidated Revenue Fund Charges 22% and 0.001% as Grants/Loans.

3.2.1 PERSONNEL COST

With mid year estimates of ₦18.116 billion, actual personnel cost for the 2019 half year was ₦17.154 billion, representing 94.7% performance level while the corresponding 2018 mid year actual of ₦16.552 billion recorded a performance of 87.3%.

Figure 3.5: Bar Chart Showing Mid-Year Personnel Cost



Table 3.4: Details of Mid-Year Personnel Cost

| S/N | PERONNEL DETAILS | FIRST QUARTER ACTUAL | SECOND QUARTER ACTUAL | MID YEAR ACTUAL |
|-----|-----------------------------|-------------------------|--------------------------|--------------------------|
| 1 | CORE CIVIL SERVICE | 4,425,996,391.13 | 4,359,008,897.17 | 8,785,005,288.30 |
| 2 | ADHOC HMB STAFF | 110,760,798.66 | 115,239,114.15 | 225,999,912.81 |
| 3 | ADHOC MIN. OF AGRIC STAFF | 2,664,901.06 | 2,604,575.11 | 5,269,476.17 |
| 4 | TESCOM (PUB. SECONDARY SCH) | 3,692,273,151.60 | 3,645,973,501.65 | 7,338,246,653.25 |
| 5 | JUDICIARY | 394,473,830.83 | 404,575,043.33 | 799,048,874.16 |
| | TOTAL | 8,626,169,073.28 | 8,527,401,131.41 | 17,153,570,204.69 |

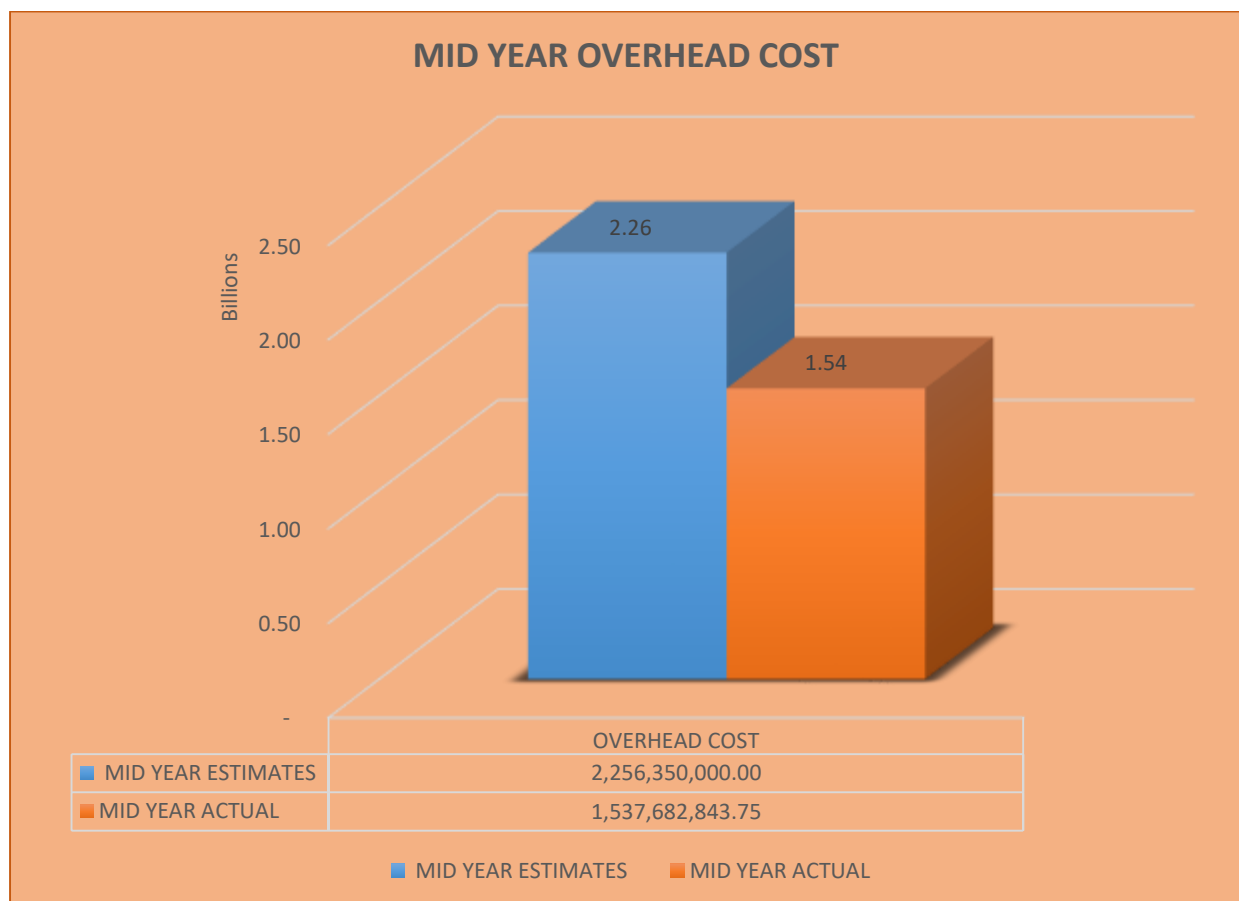
SOURCE: OFFICE OF ACCOUNTANT GENERAL, ONDO STATE

Table 3.3 shows the personnel cost classifications for the 2019 first half. In the classifications of Core Civil Service, Adhoc Hospitals' Management Board (HMB) Staff, Adhoc Ministry of Agriculture Staff, Teaching Service Commission (TESCOM) Public Secondary School and the Judiciary, the actual personnel cost for Core Civil Service for the half year 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.

3.2.2 OVERHEAD COST

Figure 3.6 compares the 2019 mid year estimates for overhead cost with the first half year actual. With mid year estimates of ₦2.256 billion, actual overhead cost for the first half of the year was ₦1.538 billion, representing 68.1% performance level while the corresponding 2018 mid year actual of ₦1.783 billion recorded a performance of 79.5%.

Figure 3.6: Bar Chart Showing Mid-Year Overhead Cost



3.2.3 SPECIAL PROGRAMMES

The mid year estimates for this expenditure head was ₦8.628 billion. At the end of the 2019 half year, the actual expenditure recorded was ₦5.912 billion, representing 68.5% performance level for the half year while the corresponding 2018 mid year actual of ₦4.237 billion recorded a performance of 51.9%.

Figure 3.7: Bar Chart Showing Mid-Year Special Programme.



3.2.4 SUBVENTIONS/GRANTS TO INSTITUTIONS AND AGENCIES

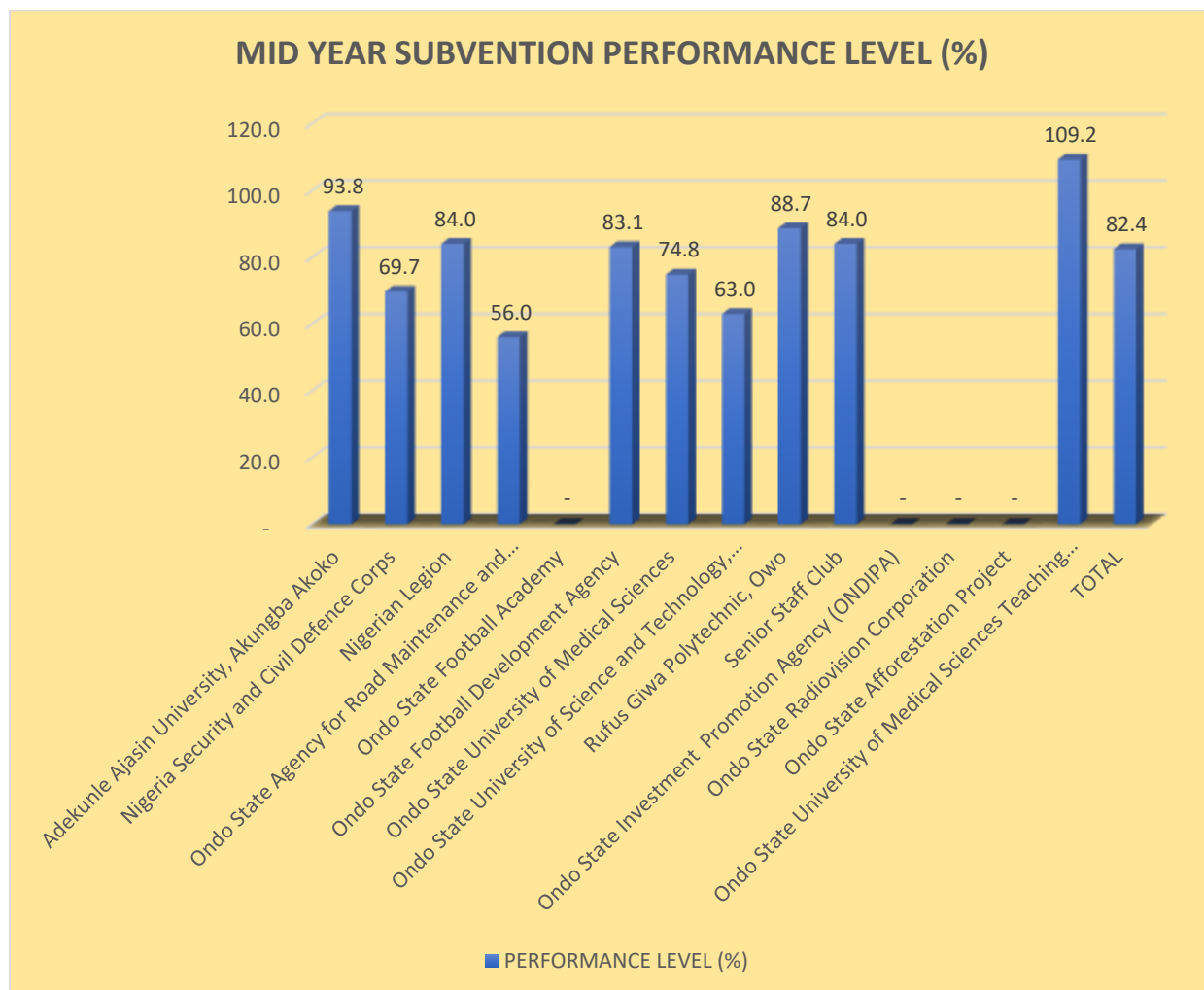
Table 3.4 shows the 2019 first half performance of Subventions/Grants to Institutions and Agencies. The mid year estimates for this expenditure head was ₦3.781 billion. At the end of the half year, the actual expenditure recorded was ₦3.117 billion, representing 82.4% performance level for the first half of the year while the corresponding 2018 mid year actual of ₦2.165 billion recorded a performance of 59.9%.

Table 3.5: Summary of Mid-Year Subvention/Grants to Parastatals

| S/N | INSTITUTIONS | MID YEAR ESTIMATES | MID YEAR ACTUAL | PERFORMANCE LEVEL (%) |
|-----|--|-------------------------|-------------------------|-----------------------|
| 1 | Adekunle Ajasin University, Akungba Akoko | 951,000,000.00 | 892,500,000.00 | 93.8 |
| 2 | Nigeria Security and Civil Defence Corps | 1,000,000.00 | 697,200.00 | 69.7 |
| 3 | Nigerian Legion | 1,500,000.00 | 1,260,000.00 | 84.0 |
| 4 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) | 25,000,000.00 | 13,998,600.00 | 56.0 |
| 5 | Ondo State Football Academy | 30,000,000.00 | 0.00 | - |
| 6 | Ondo State Football Development Agency | 325,000,000.00 | 270,000,000.00 | 83.1 |
| 7 | Ondo State University of Medical Sciences | 361,000,000.00 | 270,000,000.00 | 74.8 |
| 8 | Ondo State University of Science and Technology, Okitipupa | 400,000,000.00 | 252,000,000.00 | 63.0 |
| 9 | Rufus Giwa Polytechnic, Owo | 1,350,000,000.00 | 1,197,078,000.00 | 88.7 |
| 10 | Senior Staff Club | 1,250,000.00 | 1,050,000.00 | 84.0 |
| 11 | Ondo State Investment Promotion Agency (ONDIPA) | 100,000,000.00 | 0.00 | - |
| 12 | Ondo State Radiovision Corporation | 30,000,000.00 | 0.00 | - |
| 13 | Ondo State Afforestation Project | 5,000,000.00 | 0.00 | - |
| 14 | Ondo State University of Medical Sciences Teaching Hospital | 200,000,000.00 | 218,423,944.77 | 109.2 |
| | TOTAL | 3,780,750,000.00 | 3,117,007,744.77 | 82.4 |

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

Figure 3.8: Bar Chart Showing Performance of Mid-Year Subvention to Institutions and Agencies



3.2.5 CONSOLIDATED REVENUE FUND CHARGES (CRFC)

With mid year estimates of ₦9.080 billion, actual Consolidated Revenue Fund Charges (CRFC) for the 2019 first half was ₦7.081 billion, representing 78.0% performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦7.328 billion recorded a performance of 117.3%.

Table 3.6: Details of Mid-Year Consolidated Revenue Fund Charges (CRFC)

| S/N | CRFC DETAILS | MID YEAR ESTIMATES | MID YEAR ACTUAL | PERFORMANCE LEVEL (%) |
|-----|--|-------------------------|-------------------------|-----------------------|
| 1 | PENSION | 2,827,586,665.00 | 4,135,733,190.85 | 146.3 |
| 2 | SALARIES OF POLITICAL OFFICE HOLDERS | 500,000,000.00 | 374,462,593.47 | 74.9 |
| 3 | GRATUITY | 1,400,000,000.00 | 850,000,000.00 | 60.7 |
| 4 | DIRECT DEDUCTION FROM FAAC | 2,625,501,535.00 | 1,686,231,415.54 | 64.2 |
| 5 | CONTRIBUTORY PENSION (EMPLOYERS) | 1,714,136,400.00 | 24,475,115.20 | 1.4 |
| 6 | PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS | 12,500,000.00 | 9,641,454.72 | 77.1 |
| | TOTAL | 9,079,724,600.00 | 7,080,543,769.78 | 78.0 |

Source: Office of the Accountant-General/Debt Management Department

Figure 3.9: Bar Chart Showing Mid-Year Consolidated Revenue Fund Charges (CRFC)

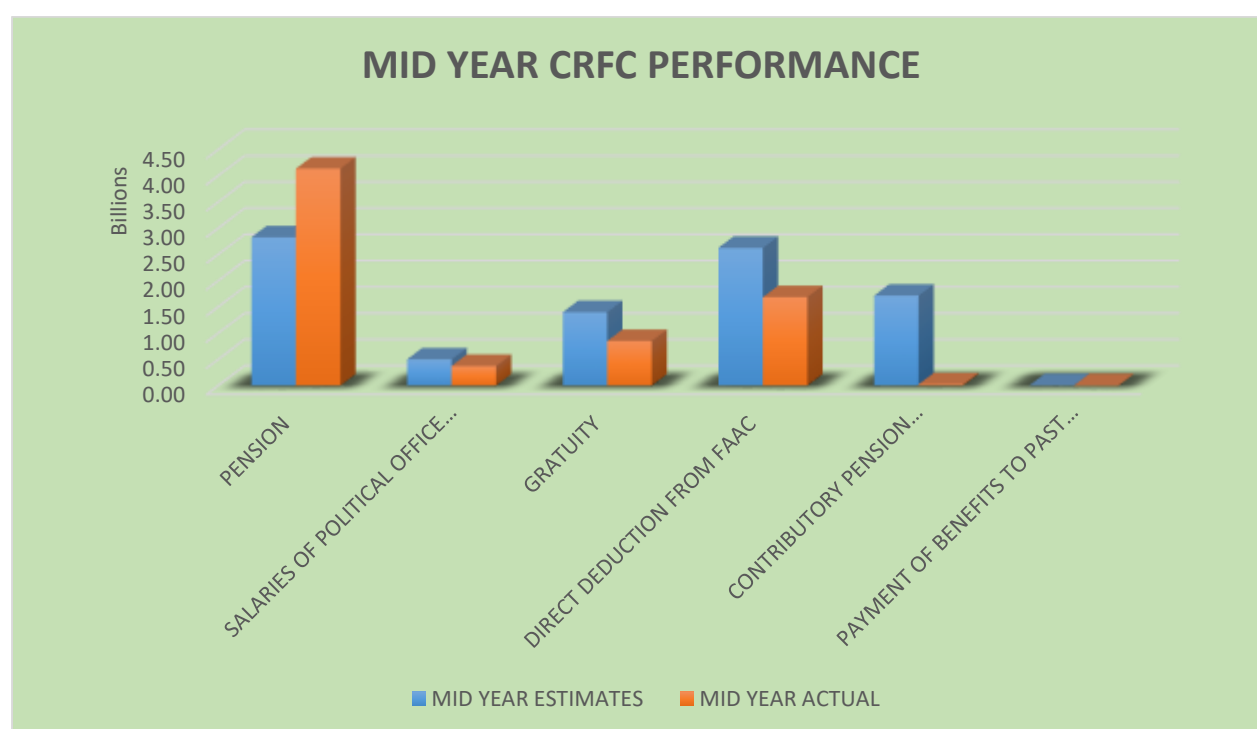


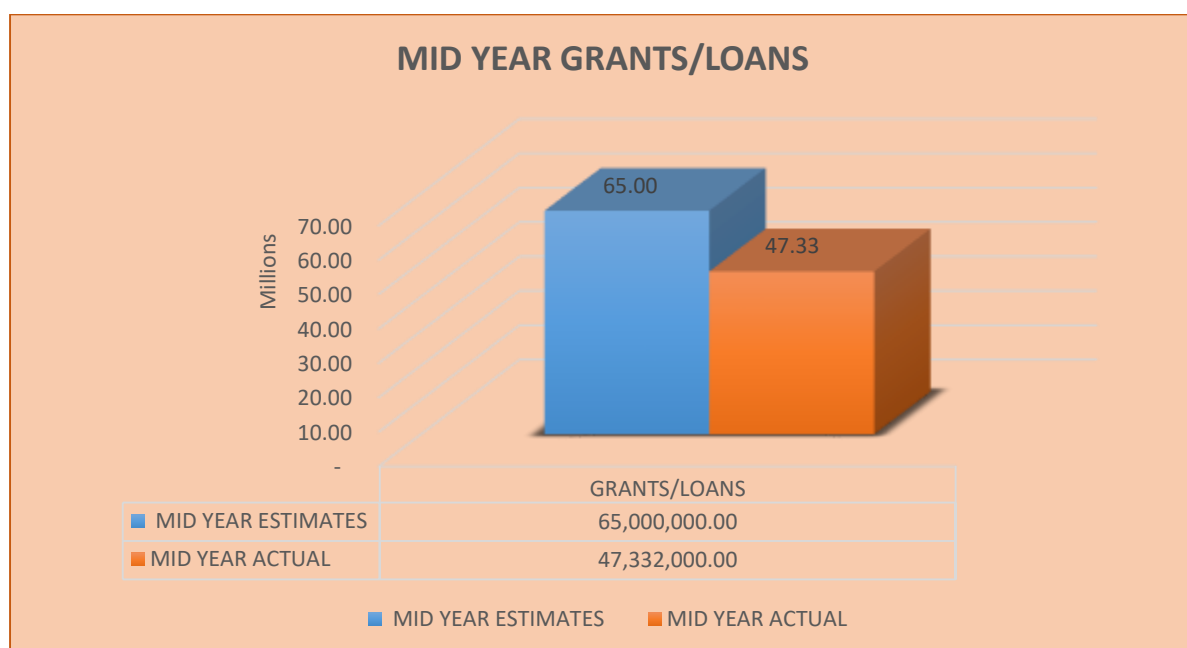
Table 3.5 and Figure 3.9 show the CRFC components for the first half of the year 2019. The mid-year estimates for Pension was ₦2.828 billion, Salaries of

Political Office holders ₦0.500 billion, Gratuity ₦1.400 billion, Interest component on debt ₦2.626 billion, Contributory Pension (Employers) ₦1.714 billion and Payment of Benefits to Past Governors/Deputy Governors ₦0.012 billion. At the end of the half year, the actuals of the expenditure components, in the same order, were ₦4.135 billion, ₦0.374 billion, ₦0.850 billion, ₦1.686 billion, ₦0.024 billion and ₦0.010 billion.

3.2.6 GRANTS/LOAN

The 2019 mid year estimates for Grants/Loan was ₦65.000million. At the end of the half year, the actual expenditure recorded for this head was ₦47.332 million, representing 72.8% performance level for the 2019 half year while the corresponding 2018 mid year actual of ₦62.065 million recorded a performance of 82.8%.

Figure 3.10: Bar Chart Showing Mid-Year Grants/Loan



3.2.7 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.7 shows the sectoral recurrent expenditure details for the first half of the year 2019.

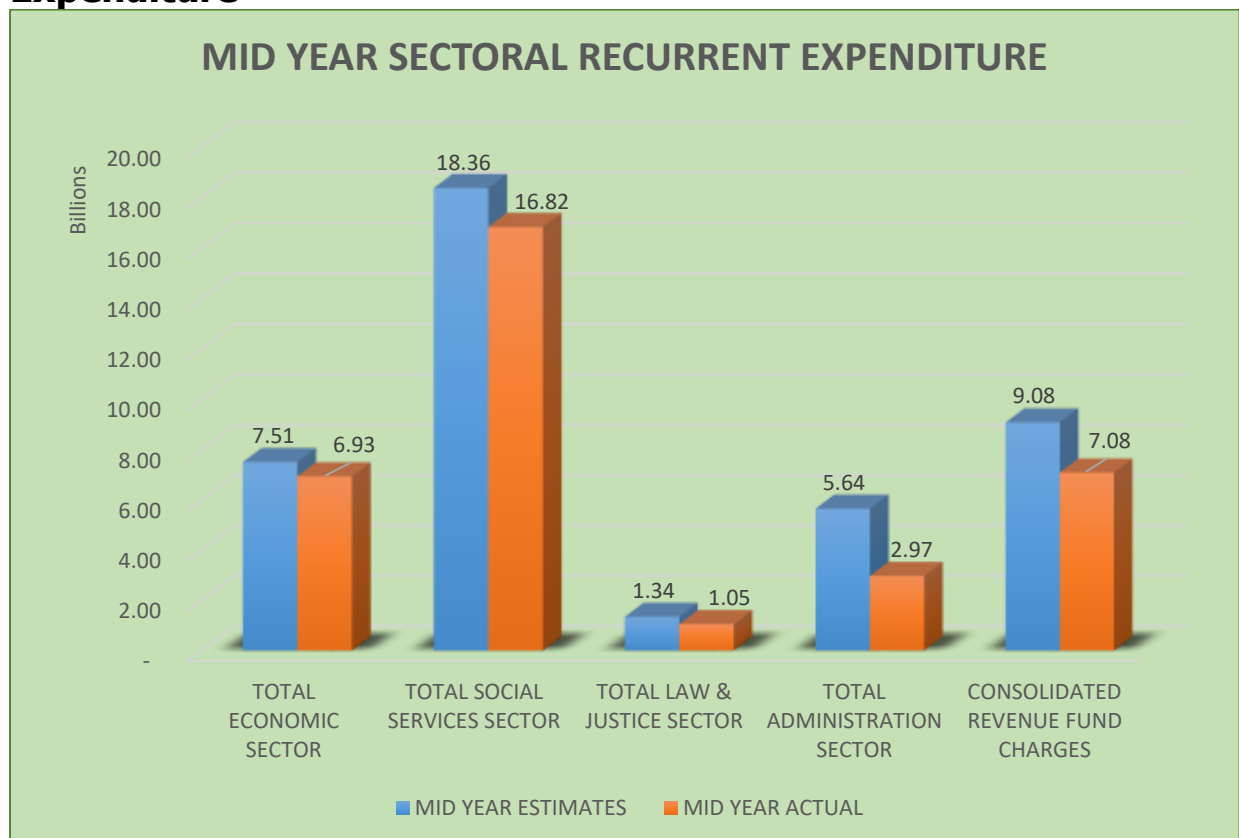
Table 3.7: Mid-Year Sectoral Recurrent Expenditure

| S/N | Sub-Sector/SECTOR | MID YEAR ESTIMATES | MID YEAR ACTUAL | MID YEAR PERFORMANCE LEVEL (%) |
|----------|--|--------------------------|--------------------------|--------------------------------|
| A | ECONOMIC SECTOR | ₦ | ₦ | |
| 1 | Agric | 827,508,462.31 | 665,806,741.49 | 80.5 |
| 2 | Trade & Industry | 308,635,109.66 | 177,860,518.11 | 57.6 |
| 3 | Infrastructure | 1,417,631,572.21 | 985,856,629.35 | 69.5 |
| 4 | Public Finance | 4,951,674,359.60 | 5,101,134,578.31 | 103.0 |
| | TOTAL ECONOMIC SECTOR | 7,505,449,503.78 | 6,930,658,467.26 | 92.3 |
| B | SOCIAL SERVICES SECTOR | | | |
| 1 | Education | 12,806,006,490.59 | 11,271,239,261.97 | 88.0 |
| 2 | Health | 4,343,155,527.40 | 4,771,146,684.67 | 109.9 |
| 3 | Social & Community Development | 976,777,293.34 | 593,314,266.85 | 60.7 |
| 4 | Environment & Sewage Management | 236,863,225.22 | 183,272,799.45 | 77.4 |
| | TOTAL SOCIAL SERVICES SECTOR | 18,362,802,536.54 | 16,818,973,012.94 | 91.6 |
| C | LAW & JUSTICE SECTOR | | | |
| 1 | Administration of Justice | 1,335,558,409.70 | 1,048,689,901.62 | 78.5 |
| | TOTAL LAW & JUSTICE SECTOR | 1,335,558,409.70 | 1,048,689,901.62 | 78.5 |
| D | ADMINISTRATION SECTOR | | | |
| 1 | General Administration | 3,362,819,645.36 | 1,916,088,241.78 | 57.0 |
| 2 | Legislative | 1,786,235,573.84 | 734,237,348.89 | 41.1 |
| 3 | Information | 493,489,332.87 | 318,661,044.12 | 64.6 |
| | TOTAL ADMINISTRATION SECTOR | 5,642,544,552.06 | 2,968,986,634.79 | 52.6 |
| E | CONSOLIDATED REVENUE FUND CHARGES | 9,079,724,600.00 | 7,080,543,769.78 | 78.0 |
| | GRAND TOTAL (A+B+C+D+E) | 41,926,079,602.08 | 34,847,851,786.39 | 83.1 |

Source: Office of the Accountant-General and other MEDAs, Ondo State

From the table 3.6, the mid-year sectoral actual recurrent expenditure was ₦34.848 billion against the mid-year estimates of ₦41.926 billion. This represents 83.1% overall performance level for the half year. In the classifications of Economic sector, Social Services Sector, Law & Justice Sector, Administration Sector and Consolidated Revenue Fund Charges, the Economic sector recorded the highest budget performance of 92.3%. On the other hand, Administration Sector had the least budget performance of 52.6% for the first half of the year 2019.

Figure 3.11: Bar Chart Showing Mid-Year Sectoral Recurrent Expenditure



3.3 STATUTORY TRANSFERS

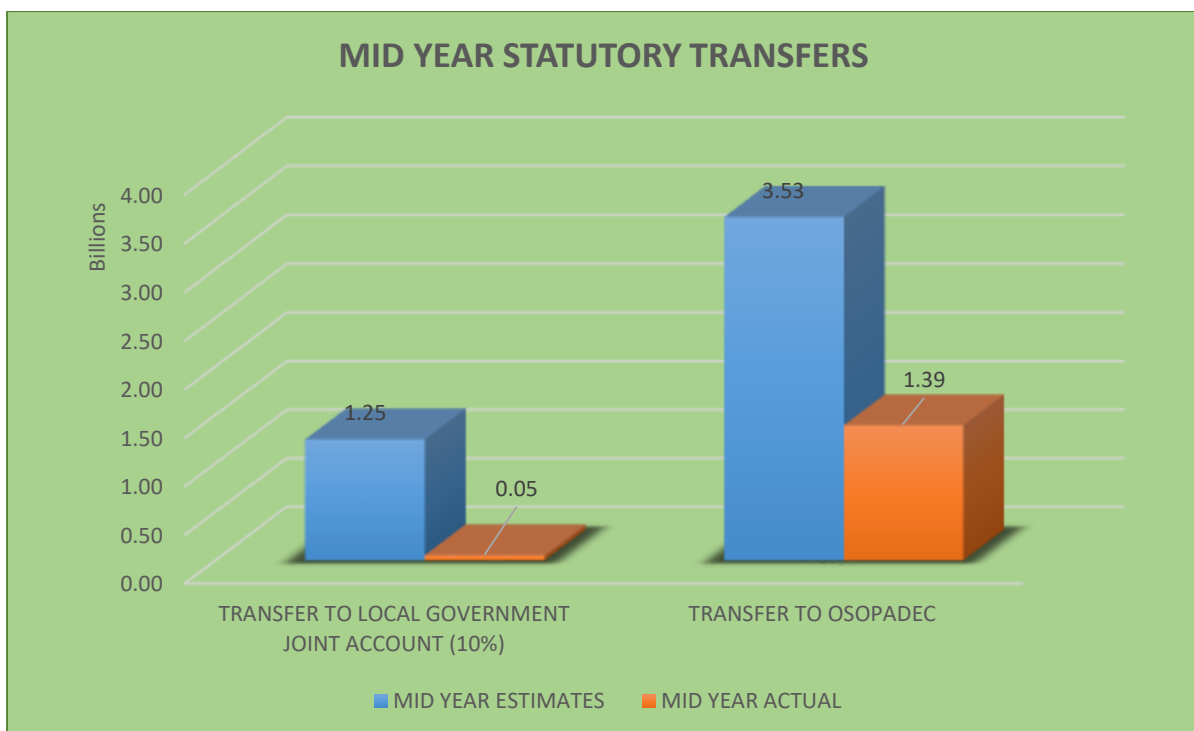
With mid-year estimates of ₦4.784 billion, actual Statutory Transfers to OSOPADEC and Local Governments for the 2019 first half was ₦1.447 billion, representing 30.3% performance level for the half year while the corresponding 2018 mid-year actual of ₦2.623 billion recorded a performance of 63.1%.

Table 3.8: 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%) | 1,250,000,000.00 | 52,963,150.00 | 4.2 |
| 2 | TRANSFER TO OSOPADEC | 3,534,268,717.70 | 1,394,406,678.05 | 39.5 |
| | TOTAL | 4,784,268,717.70 | 1,447,369,828.05 | 30.3 |

Source: Office of the Accountant-General

Figure 3.12: Bar Chart Showing Mid-Year Statutory Transfers



3.4 CAPITAL EXPENDITURE ANALYSIS

The mid year estimates for Capital Expenditure for the first half of the year 2019 was ₦45.056 billion. At the end of the half year, the actual capital expenditure recorded was ₦8.821 billion, representing 19.6% performance level for the first half of the year while the corresponding 2018 mid year actual of ₦5.171 billion recorded a performance of 12.8%.

Table 3.9: Mid-Year Sectoral Capital Expenditure Details

| S/N | Sub-Sector/SECTOR | MID YEAR ESTIMATES | MID YEAR ACTUAL | MID YEAR PERFORMANCE LEVEL (%) |
|----------|---------------------------------------|--------------------------|-------------------------|--------------------------------|
| A | ECONOMIC SECTOR | ₦ | ₦ | |
| 1 | Agric | 4,091,677,500.00 | 158,117,438.57 | 3.9 |
| 2 | Trade & Industry | 1,075,000,000.00 | 53,508,435.00 | 5.0 |
| 3 | Infrastructure | 16,593,602,510.00 | 5,897,642,731.31 | 35.5 |
| 4 | Public Finance | 5,498,417,817.16 | 636,290,388.59 | 11.6 |
| | TOTAL ECONOMIC SECTOR | 27,258,697,827.16 | 6,745,558,993.47 | 24.7 |
| B | SOCIAL SERVICE SECTOR | | | |
| 1 | Education | 4,747,176,029.27 | 26,543,040.00 | 0.6 |
| 2 | Health | 3,220,800,000.00 | 593,458,807.40 | 18.4 |
| 3 | Social & Community Development | 950,200,000.00 | 232,230,000.00 | 24.4 |
| 4 | Environment & Sewage Management | 1,135,000,000.00 | 112,000,000.00 | 9.9 |
| | TOTAL SOCIAL SERVICES SECTOR | 10,053,176,029.27 | 964,231,847.40 | 9.6 |
| C | LAW & JUSTICE SECTOR | | | |
| 1 | Administration of Justice | 587,500,000.00 | 70,331,450.00 | 12.0 |
| | TOTAL LAW & JUSTICE SECTOR | 587,500,000.00 | 70,331,450.00 | 12.0 |
| D | ADMINISTRATION SECTOR | | | |
| 1 | General Administration | 6,320,336,200.00 | 933,918,748.50 | 14.8 |
| 2 | Legislative | 500,744,500.00 | 3,649,962.50 | 0.7 |
| 3 | Information | 336,000,000.00 | 103,621,850.00 | 30.8 |
| D | ADMINISTRATION SECTOR | 7,157,080,700.00 | 1,041,190,561.00 | 14.5 |
| | GRAND TOTAL (A+B+C+D) | 45,056,454,556.43 | 8,821,312,851.87 | 19.6 |

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

Figure 3.13: Bar Chart Showing Mid-Year Sectoral Capital Expenditure

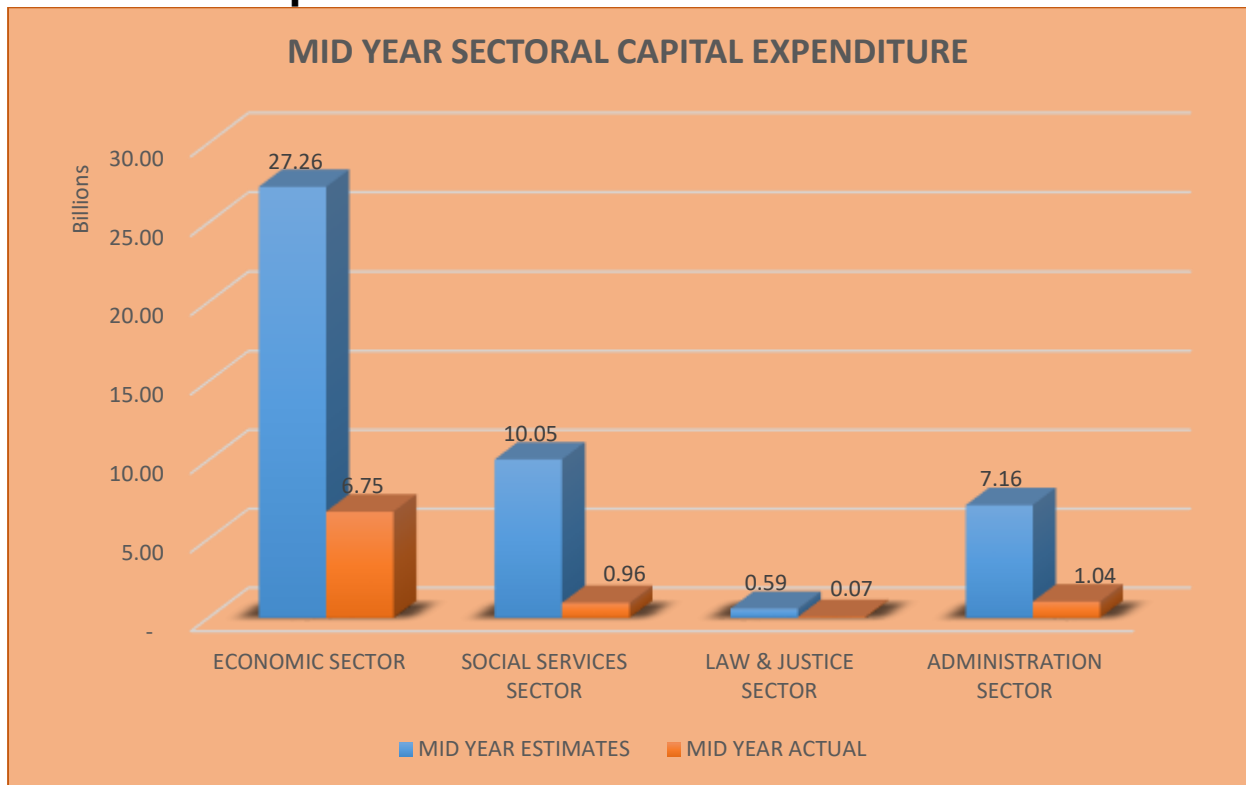


Table 3.8 and Figure 3.13 show that the Economic sector recorded an actual of ₦6.746 billion with the highest budget performance of 24.7% while the Social Service Sector, with an actual of ₦0.964 billion recorded the least budget performance of 9.6% performance level for the first half of the year 2019.

CHAPTER FOUR
CAPITAL PROJECTS AWARDED THROUGH STATE TENDER'S BOARD
BETWEEN JANUARY AND JUNE, 2019

The State budgeted the sum of ₦90.113 billion for capital projects in 2019 for completion of some of the ongoing priority projects and execution of new projects. Implementing the 2019 capital projects, a total of Thirty Four (34) new projects have been awarded between January and June, 2019 amounting to ₦53.73 billion through the State Tenders' Board (STB) aside other capital projects awarded through Ministerial Tenders' Board.

The MEDAs implementing the new Capital projects awarded through STB are Ministry of Works and Infrastructure, Ondo State Oil Producing Areas Development Commission (OSOPADEC), Ministry of Education, Science and Technology, State Information Technology, Akure (SITA), Ministry of Information & Orientation and Ministry of Lands and Housing.

Table 4.1 shows the summary of new Capital projects awarded between January and June, 2019.

Table 4.1: Summary of Projects Awarded through STB between January-June, 2019

| S/N | MEDAs | NUMBER OF PROJECTS | TOTAL SUM ₦ |
|-----|--|--------------------|--------------------------|
| 1 | Ministry of Works and Infrastructure | 7 | 10,746,448,157.69 |
| 2 | Ministry of Lands and Housing | 3 | 10,043,664,331.12 |
| 3 | Ondo State Oil Producing Areas Development Commission (OSOPADEC) | 2 | 32,720,319,137.68 |
| 4 | Ministry of Education, Science and Technology | 20 | 88,080,509.40 |
| 5 | Ministry of Information and Orientation | 1 | 40,320,000.00 |
| 6 | State Information Technology, Akure | 1 | 95,370,000.32 |
| | TOTAL | 34 | 53,734,202,136.21 |

Source: Cabinet and Special Services Department

Table 4.1 shows that out of the Thirty Four (34) projects awarded between January and June, seven (7) of the projects amounting to ₦10.75 billion are being implemented by Ministry of Works and Infrastructure. These projects were majorly dualisation, construction and rehabilitation of township roads in the State.

Within the same period, Ondo State Oil Producing Areas Development Commission (OSOPADEC) awarded two (2) projects amounting to ₦32.720 billion being executed in Ilaje LGA in the Southern Senatorial District of the State. The dual carriage road project is to link Araromi Seaside to Akodo Lekki, Lagos.

Ministry of Lands and Housing awarded three (3) projects for the rehabilitation/restructuring of OSRC Headquarters building, Orita-Obele, Akure, Construction of twin box culvert with 150m reinforced concrete channel on Ijala stream at Iregun Street, Owo and construction of 8.135km dual carriage way from Oba Adesida ('A' Division) - Oba Osupa (Hospital) road- Oluwatuyi - Ijoka (Oke Iya Junction) with spur to Alafiatayo roundabout and Idiagba Titun roads amounting to ₦10.04 billion.

In similar manner, Ministry of Education, Science and Technology awarded twenty (20) projects for the procurement and distribution of Science and Mathematics Instrument Kits for Public Secondary Schools in Ondo State, while State Information Technology, Akure and Ministry of Information and Orientation awarded one project each for the Procurement and Installation of dedicated 155 MRS Broad band internet service to all MEDAs amounting to ₦0.93 Billion and production of 2019 Desk Diary amounting to ₦0.40 billion respectively.

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 average in the Mid-Year.
- ii. The revenue side of the budget performed at 61% for the midyear.
- iii. Revenue from Federation Account decreased in the mid-year of 2019 when compared with the corresponding 2018 mid-year value while IGR and Revenue from Other Sources increased in 2019 mid-year relative to the corresponding 2018 mid-year figures.
- iv. Revenue receipts from the Federation Account was ₦31.806 billion, representing 66.8% performance.
- v. Internally Generated Revenue, inclusive of amount generated by the Revenue Retaining Agencies (RRA) performed at 151.3%. Less the RRA, the performance was 126.6%.
- vi. The share of Internally Generated Revenue to total actual revenue was 32% for the mid-year. Though improving, can still not finance overhead and personnel-related expenditure.
- vii. Internally Generated Revenue performances on MEDAs basis shows that Ten (10) MEDAs performed above 100%, Three (3) MEDAs performed between 70% and 99%, Four (4) MEDAs performed between 50% and 69% while Forty Six (46) MEDAs performed below 50%.
- viii. The expenditure side of the budget performed at 50.3% for the mid-year.
- ix. Capital expenditure was ₦8.821 billion against the mid-year estimates of ₦45.056 billion, performing at 19.6%.

- x. Recurrent Expenditure recorded a total of ₦34.848 billion, with 83.1% performance level for the mid-year.
- xi. The total debt repayment made for the mid-year was ₦3.698 billion, representing 71.3% performance level.
- xii. Recurrent expenditures accounted for 71% of the total actual expenditures for the mid-year, debt repayment 8%, statutory transfers 3% and capital expenditure 18%.
- xiii. Thirty-four (34) new capital projects were awarded through the State Tender's Board (STB) between January and June, amounting to ₦53.734 billion.
- xiv. Information on most grants to the State, particularly non-cash grants by Donor Agencies were not duly reported to the Ministry.

5.2 RECOMMENDATIONS

- i. Though the State's Internally Generated Revenue performed above 100% for the mid-year, there is need to continue on the path of improvement so that the increase in IGR can be sustained.
- 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. Capital budget implementation should still be given more attention in subsequent quarters of the year.
- iv. MEDAs should duly furnish the Ministry with information on Grants by Donor Agencies to the State, particularly non-cash grants for adequate reporting in the Budget Implementation Appraisal.
- v. The Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget should be given necessary support to conduct

independent monitoring/evaluation of capital projects and advise Government appropriately.

5.3 CONCLUSION

The overall budget performance in the 2019 Mid-year Appraisal was average. Expenditure performed at fifty percent while Revenue performance was fairly above sixty percent in the First Half of the Year. Measures should further be taken to improve budget performance in order to reduce budget variance to less than twenty percent in the State.

Also, efforts should be channelled towards addressing the observations and implementing the recommendations in the 2019 Mid-Year Budget Implementation Appraisal for a better budget performance at the end of 2019 fiscal year.

APPENDIX

TABLE 1: Breakdown of 2019 Mid-Year MEDAs IGR Performance

| S/N | MINISTRIES/DEPTS./PARASTATALS | 2019 Mid-Year Target | 2019 Mid-Year Actual | % Performance |
|-----|--|----------------------|----------------------|---------------|
| 1 | Micro Credit Agency | 1,500,000.00 | 3,338,000.00 | 222.53 |
| 2 | State Universal Basic Education Board (SUBEB) | 22,000,000.00 | 43,140,100.00 | 196.09 |
| 3 | Board of Internal Revenue | 7,635,000,000.00 | 14,266,604,956.56 | 186.86 |
| 4 | Cabinet & Special Services Dept.(PSTI) | 660,000.00 | 1,152,767.70 | 174.66 |
| 5 | Office of the State Auditor General | 1,210,000.00 | 1,535,065.24 | 126.86 |
| 6 | Board for Adult, Technical & Vocational Education | 2,750,000.00 | 3,372,100.00 | 122.62 |
| 7 | Christian Welfare Board | 250,000.00 | 300,000.00 | 120.00 |
| 8 | Teaching Service Commission | 5,500.00 | 6,100.00 | 110.91 |
| 9 | Hospital Management Board | 2,750,000.00 | 3,016,110.00 | 109.68 |
| 10 | Ondo State Judiciary Service Commission | 100,000.00 | 106,210.00 | 106.21 |
| 11 | Ondo State Judiciary | 55,000,000.00 | 45,834,440.50 | 83.34 |
| 12 | General Administration | 715,000.00 | 580,000.00 | 81.12 |
| 13 | Ondo State Pensions Transitional Dept. | 2,200,000.00 | 1,665,000.00 | 75.68 |
| 14 | Ministry of Finance | 175,792,891.50 | 122,056,470.59 | 69.43 |
| 15 | Min. of information and Orientation | 1,650,000.00 | 1,030,000.00 | 62.42 |
| 16 | Ondo State Investment Promotion Agency (ONDIPA) | 130,000,000.00 | 76,733,350.00 | 59.03 |
| 17 | Min of Commerce, Industries & Cooperatives | 110,000,000.00 | 57,355,109.00 | 52.14 |
| 18 | Agric. Dev. Prog & Agric. Input Supply Agency(ADP) | 1,000,000.00 | 492,900.00 | 49.29 |
| 19 | Min. of Education, Science and Technology | 540,000,000.00 | 203,722,482.18 | 37.73 |
| 20 | Liaison Office, Lagos | 1,500,000.00 | 560,000.00 | 37.33 |
| 21 | Customary Court of Appeal | 9,350,000.00 | 3,205,800.00 | 34.29 |
| 22 | Min. of Natural Resources | 550,000,000.00 | 180,593,371.31 | 32.84 |
| 23 | Ministry of Transport | 220,000,000.00 | 58,495,863.71 | 26.59 |
| 24 | Ministry of Environment | 39,000,000.00 | 10,356,350.00 | 26.55 |
| 25 | Min. of Physical Planning and Urban Develop. | 127,500,000.00 | 31,600,084.00 | 24.78 |
| 26 | Ministry of Justice | 109,000,000.00 | 24,507,468.78 | 22.48 |
| 27 | Min. of Lands And Housing | 408,000,000.00 | 90,097,141.25 | 22.08 |

| S/N | MINISTRIES/DEPTS./PARASTATALS | 2019 Mid-Year Target | 2019 Mid-Year Actual | % Performance |
|-----|--|----------------------|----------------------|---------------|
| 28 | Ministry of Agriculture | 273,935,049.50 | 57,497,468.76 | 20.99 |
| 29 | Office Establishments | 50,000.00 | 10,000.00 | 20.00 |
| 30 | Min. of Culture And Tourism | 9,150,000.00 | 1,738,500.00 | 19.00 |
| 31 | Cocoa Revolution Office | 52,250,000.00 | 9,266,116.00 | 17.73 |
| 32 | Ondo State Signage Agency | 165,000,000.00 | 28,841,673.00 | 17.48 |
| 33 | Civil Service Commission | 50,000.00 | 6,600.00 | 13.20 |
| 34 | State Information Technology Agency (SITA) | 550,000,000.00 | 64,404,000.00 | 11.71 |
| 35 | Ondo State Waste Management Authority | 14,050,000.00 | 1,641,950.00 | 11.69 |
| 36 | Ministry of Women Affairs and Social Dev. | 3,300,000.00 | 370,000.00 | 11.21 |
| 37 | Ministry of Health | 31,000,000.00 | 3,181,900.00 | 10.26 |
| 38 | Min. of Works and Infrastructure | 330,000,000.00 | 29,781,410.00 | 9.02 |
| 39 | Min. of Local Govt. and Chieftaincy Affairs | 3,000,000.00 | 190,000.00 | 6.33 |
| 40 | Pools Betting & Lotteries Board | 612,500,000.00 | 16,365,600.00 | 2.67 |
| 41 | Government Printing Press | 10,000,000.00 | 132,500.00 | 1.33 |
| 42 | Muslim Welfare Board | 1,925,000.00 | 18,500.00 | 0.96 |
| 43 | Ondo state Agric. Bus. Empowerment Centre | 11,000,000.00 | - | 0.00 |
| 44 | Liaison Office, Abuja | 1,100,000.00 | - | 0.00 |
| 45 | Min. of Regional Integration and Special Duties | 300,000.00 | - | 0.00 |
| 46 | Inter-Governmental Affairs and Multi. Relation | 8,808,782.31 | - | 0.00 |
| 47 | House of Assembly Commission | 110,000.00 | - | 0.00 |
| 48 | Office of Auditor General for Local Govt. | 66,000,000.00 | - | 0.00 |
| 49 | Ondo State Independent Electoral Comm. (ODIEC) | 550,000.00 | - | 0.00 |
| 50 | Consumer Protection Committee | 5,000,000.00 | - | 0.00 |
| 51 | Office Of Public Utilities | 54,000.00 | - | 0.00 |
| 52 | Ondo Sate Agency for Road Maint. & Cons.(OSAMCO) | 4,000,000.00 | - | 0.00 |
| 53 | Ondo State Library Board | 165,000.00 | - | 0.00 |
| 54 | Directorate of Rural and Community Development | 2,220,000.00 | - | 0.00 |
| 55 | Forestry Staff Training School, Owo | - | 2,910,000.00 | 0.00 |
| 56 | Inter-Governmental Affairs and Multi. Relation | 156,300,000.01 | 140,000.00 | 0.00 |

| S/N | MINISTRIES/DEPTS./PARASTATALS | 2019 Mid-Year Target | 2019 Mid-Year Actual | % Performance |
|-----|--|--------------------------|--------------------------|---------------|
| 57 | Ministry of Youth Development and Sport | 100,000,000.00 | - | 0.00 |
| 58 | Education Endowment Levy | - | 35,117.73 | 0.00 |
| 59 | Government House and Protocol | 100,000.00 | - | 0.00 |
| 60 | Deputy Governor's office | 13,750.00 | - | 0.00 |
| 61 | Bureau Of public Procurement (BPP) | 2,500,000.00 | - | 0.00 |
| 62 | Ministry of Finance/Accountant General | | 302,875,871.19 | 0.00 |
| 63 | Education Endowment Fund (EEF) | - | 148,083,790.76 | 0.00 |
| | Sub-Total | 12,561,364,973.32 | 15,898,948,238.26 | |
| 64 | Ondo State University of Science & Technology | 126,250,000.00 | 328,053,505.00 | 259.84 |
| 65 | University of Medical Science. Teaching Hospital | 165,000,000.00 | 387,383,387.00 | 234.78 |
| 66 | Ondo State Radio vision Corporation | 13,750,000.00 | 28,483,176.70 | 207.15 |
| 67 | Adekunle Ajasin University | 880,000,000.00 | 1,021,355,044.55 | 116.06 |
| 68 | Rufus Giwa Polytechnic | 515,207,000.00 | 571,727,089.70 | 110.97 |
| 69 | Ondo State School of Health Technology | 110,000,000.00 | 99,750,350.00 | 90.68 |
| 70 | Owena Press Limited | 11,000,000.00 | 9,469,491.00 | 86.09 |
| 71 | Ondo State Water Corporation | 6,050,000.00 | 3,853,365.00 | 63.69 |
| 72 | Ondo State University of Medical Sciences | 307,500,000.00 | 136,277,389.56 | 44.32 |
| 73 | Ondo State Development and Property Corporation | 247,500,000.00 | 102,319,544.04 | 41.34 |
| 74 | Ondo State Electricity Board | 2,750,000.00 | - | 0.00 |
| 75 | HOSPITALS | - | 412,875,566.00 | 0.00 |
| 76 | Ondo State Waste Management Authority | - | 1,067,500.00 | 0.00 |
| | Sub-Total | 2,385,007,000.00 | 3,102,615,408.55 | |
| | Grand-Total | 14,946,371,973.32 | 19,001,563,646.81 | |

Table 2: List of Projects Awarded Between January and June 2019 Through STB

| S/N | MEDAS | PROJECT DESCRIPTION | LOCATION/LGA | AMOUNT |
|-----|---|---|---|--------------|
| 1 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Osele High School, Ikare. ANE | 4,404,025.47 |
| 2 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Ajiroke Technical High School, Arigidi. ANW | 4,404,025.47 |
| 3 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Awodua Grammar School, Ipe. ASE | 4,404,025.47 |
| 4 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Christ High School, Oka. ASW | 4,404,025.47 |
| 5 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Elu-Iju High School, Iju. Akure North | 4,404,025.47 |
| 6 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | St. Dominic's High School, Akure. Akure South | 4,404,025.47 |
| 7 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Celestial Grammar School, Akure. Akure South | 4,404,025.47 |
| 8 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Ojuala Comp. High School, Ojuala. Ese Odo | 4,404,025.47 |
| 9 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Ilemobola Girls High School, Idanre | 4,404,025.47 |
| 10 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | CAC comp. High School, Ijare. Ifedore | 4,404,025.47 |
| 11 | Ministry of Education, Science and Technology | Procurement and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Ode Etikan Grammar School, Ode Etikan. Ilaje | 4,404,025.47 |

| S/N | MEDAS | PROJECT DESCRIPTION | LOCATION/LGA | AMOUNT |
|-----|---|--|--|----------------|
| 12 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Baptist High School, Ile-Oluji. Ile-oluji/Oke-Igbo | 4,404,025.47 |
| 13 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Community Grammar School, Aturase. Odigbo | 4,404,025.47 |
| 14 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Community High School, Igburowo. Odigbo | 4,404,025.47 |
| 15 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Manuwa Memorial Grammar School, Bolorunduro. Okitipupa | 4,404,025.47 |
| 16 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Ekinmogun Grammar School, Ondo. Ondo East | 4,404,025.47 |
| 17 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Ondo Anglican Grammar School, Ondo. Ondo West | 4,404,025.47 |
| 18 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | CAC Comm. Grammar School, Ondo. Ondo West | 4,404,025.47 |
| 19 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Word of Faith College, Arimogija. Ose | 4,404,025.47 |
| 20 | Ministry of Education, Science and Technology | Procurment and Distribution of Science and Mathematics Instrument Kits for 20 Public Secondary Schools in Ondo State | Owo High School, Owo | 4,404,025.47 |
| 21 | Ministry of Information and Orientation | Production of 2019 Desk Diary | Akure South | 40,320,000.00 |
| 22 | Ministry of Lands and Housing | Rehabilitation/Restructuring of OSRC Headquarters Building, Orita-Obele, Akure | Akure South | 220,719,349.32 |
| 23 | Ministry of Lands and Housing | Construction of Twin Box Culvert with 150m reinforced concrete Channel on Ijala Stream at Iregun Street, Owo | Owo | 171,797,148.80 |

| S/N | MEDAS | PROJECT DESCRIPTION | LOCATION/LGA | AMOUNT |
|--------------|---|--|--------------|--------------------------|
| 24 | Ministry of Lands and Housing | Construction of 8.135km Dual Carriage way from Oba Adesida ('A' Division)- Oba Osupa (Hospital) road-Oluwatuyi - Ijoka (Oke Iya Junction) with spur to Alafiatayo round about and Idiagba Titun roads. | Akure South | 9,651,147,833.00 |
| 25 | Ministry of Works and Infrastructure | Review of the contract for the Construction of 7.13km Dual Carriage way from Emure Junction-AUD and from Ministry of Works-Iyere Junction | Owo | 383,505,641.52 |
| 26 | Ministry of Works and Infrastructure | Construction of 5.49Km Gaga Community Roads | Akure South | 1,265,942,886.75 |
| 27 | Ministry of Works and Infrastructure | Construction of 3.5Km Iyere-Ipele Junction Road, Phase I | Ose | 591,142,604.27 |
| 28 | Ministry of Works and Infrastructure | Construction of 4.5Km Iyere-Ipele Road, Phase II | Ose | 842,357,595.87 |
| 29 | Ministry of Works and Infrastructure | Construction/Rehabilitation of 9.45km Molege Junction, Ute Township road | Ose | 1,182,389,114.83 |
| 30 | Ministry of Works and Infrastructure | Construction of Interchange/Fly over Bridge Across Lagos-Benin express way in Ore | Odigbo | 5,047,246,197.78 |
| 31 | Ministry of Works and Infrastructure | Rehabilitation of Failed portions along Owo-Ikare Road | Owo | 1,433,864,116.67 |
| 32 | Ondo State Oil Producing Areas Development Commission | Construction of 18.850km (CH 0+000-18+850km) Dual coast Carriageway Phase (1) Right side from Araromi seaside to Awodikora/OKLNG | Ilaje | 16,962,440,594.88 |
| 33 | Ondo State Oil Producing Areas Development Commission | Construction of 18.650km (CH 18 - 37+500km) Dual coast Carriageway Phase (2) Right side Awodikora/OKLNG to Akodo-Lekki, Lagos | Ilaje | 15,757,878,542.80 |
| 34 | State Information Technology, Akure (SITA) | Procurement and Installation of dedicated 155 MRS Broad band internet service to all MDAs | | 95,370,000.32 |
| TOTAL | | | | 53,734,202,136.21 |

TABLE 3: Details of MEDAs Mid Year Recurrent and Capital Expenditure

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|--|-----------------------|-----------------------|-------------------------|-----------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| A | ECONOMIC SECTOR | | | | |
| A1 | AGRIC SUB SECTOR | | | | |
| 1 | Ministry of Natural Resources | 352,578,033.95 | 301,347,921.19 | 200,000,000.00 | 17,632,666.33 |
| 2 | Ondo State Afforestation Project | 5,000,000.00 | - | - | - |
| 3 | Ondo State Rural Access and Mobility Project (Community Based Urban Development Project) | 4,000,000.00 | 1,800,000.00 | 1,255,000,000.00 | - |
| 4 | Accelerated Poverty Alleviation Agency (APAA) | - | - | - | - |
| 5 | Ministry of Agriculture | 266,093,566.77 | 194,888,696.97 | 791,500,000.00 | 13,393,650.00 |
| 6 | Forestry Training School, Owo | 900,000.00 | 272,142.00 | - | - |
| 7 | Agric Development Project | 144,228,994.78 | 124,448,090.22 | 224,177,500.00 | 8,782,000.00 |
| 8 | Agric Input and Supply Agency | 33,857,866.82 | 31,993,149.36 | 25,000,000.00 | 19,188,305.60 |
| 9 | Agroclimatology & Ecological Project | 3,300,000.00 | 1,650,000.00 | 7,500,000.00 | - |
| 10 | Cocoa Revolution Office | 4,000,000.00 | 1,606,741.75 | 175,200,000.00 | 786,809.19 |
| 11 | Fadama Project | 4,500,000.00 | 3,000,000.00 | - | 91,863,000.00 |
| 12 | Ondo State UN-REDD+ Project | 5,250,000.00 | 3,000,000.00 | - | - |
| | Ondo State Agri-Business Empowerment Centre (OSAEC) | 3,800,000.00 | 1,800,000.00 | 1,413,300,000.00 | 6,471,007.45 |
| | SUB TOTAL: Agric-sub sector | 827,508,462.31 | 665,806,741.49 | 4,091,677,500.00 | 158,117,438.57 |
| A2 | TRADE AND INDUSTRY SUB SECTOR | - | - | - | - |
| 13 | Ministry of Commerce, Industries and Cooperatives | 64,582,257.91 | 80,606,674.28 | 410,000,000.00 | 14,122,900.00 |
| 14 | Consumer Protection Committee | 3,250,000.00 | 1,575,000.00 | 5,000,000.00 | - |
| 15 | Micro Credit Agency | 24,122,591.41 | 26,601,556.66 | 10,000,000.00 | - |
| 16 | Co-operative College, Akure | - | - | - | - |
| 17 | Ministry of Employment and Productivity | - | - | - | - |
| 18 | Ondo State Investment Promotion Agency (ONDIPA) | 100,000,000.00 | - | 600,000,000.00 | 37,367,275.00 |

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|---|-------------------------|-----------------------|--------------------------|-------------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| | Free Trade Zone | - | 3,219,850.68 | - | - |
| 19 | Ministry of Culture and Tourism | 116,680,260.35 | 65,857,436.49 | 50,000,000.00 | 2,018,260.00 |
| | SUB TOTAL: Trade and Industry Sub-Sector | 308,635,109.66 | 177,860,518.11 | 1,075,000,000.00 | 53,508,435.00 |
| A3 | INFRASTRUCTURAL SUB SECTOR | - | - | - | - |
| 20 | Office of Transport | 217,741,467.97 | 160,014,472.09 | 353,300,000.00 | 3,000,000.00 |
| 21 | Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways | 3,000,000.00 | 1,500,000.00 | - | - |
| 22 | Ministry of Works and Infrastructure | 224,802,917.08 | 178,684,877.39 | 11,761,530,000.00 | 5,561,944,093.12 |
| 23 | Ondo State Agency for Road Maintenance and Construction (OSAMCO) | 25,000,000.00 | 13,998,600.00 | 225,000,000.00 | 106,464,860.80 |
| 24 | Ondo state electeicity board(oseb) | 296,090,688.65 | 149,508,737.40 | 475,000,000.00 | 33,921,333.33 |
| 25 | Ondo State Water Corporation | 339,541,887.20 | 222,737,493.92 | 1,654,519,680.00 | 79,571,922.25 |
| 26 | Ondo State Rural Water Supply and Sanitation Agency (RUWASSA) | 26,744,686.97 | 26,199,276.92 | 1,293,252,830.00 | 48,881,113.82 |
| 27 | Ondo State Development and Property Corporation | 68,316,459.24 | 59,761,129.05 | 100,000,000.00 | - |
| 28 | Direct Labour Agency | 4,000,000.00 | 2,100,000.00 | 10,000,000.00 | - |
| 29 | Ministry of Lands and Housing | 106,108,935.56 | 101,912,074.74 | 500,000,000.00 | 15,638,007.99 |
| 30 | Ministry of Physical Planning and Urban Development | 87,284,529.55 | 61,474,971.84 | 121,000,000.00 | 9,503,900.00 |
| 31 | Office of Public Utilities | 19,000,000.00 | 7,964,996.00 | 100,000,000.00 | 38,717,500.00 |
| | SUB TOTAL: Infrastructure | 1,417,631,572.21 | 985,856,629.35 | 16,593,602,510.00 | 5,897,642,731.31 |
| A4 | PUBLIC FINANCE SUB SECTOR | - | - | - | - |
| 32 | Ondo State Bureau of Statistics | 70,404,671.91 | 28,972,593.82 | 75,000,000.00 | 2,496,000.00 |
| 33 | Board of Internal Revenue | 952,358,081.18 | 729,966,665.20 | 272,450,000.00 | 489,540,452.15 |
| 34 | Ministry of Economic Planning and Budget | 434,828,511.01 | 127,105,572.37 | 760,539,533.66 | - |
| 35 | Budget Office | 12,000,000.00 | 6,000,000.00 | - | - |

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|---|-------------------------|-------------------------|--------------------------|-------------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| 36 | Manpower Development | 6,000,000.00 | 3,000,000.00 | - | - |
| | Monitoring and Evaluation (MEMIS Project) Office | 7,500,000.00 | 7,500,000.00 | - | - |
| 37 | Project and Price Monitoring Unit (PPMU)/Bureau of Public Procurement | 7,500,000.00 | 3,375,000.00 | 33,500,000.00 | 8,401,750.00 |
| 38 | State Information Technology Agency (SITA) | 62,931,394.39 | 38,308,221.27 | 176,000,000.00 | 7,100,200.00 |
| 39 | State Information Technology Agency (SITA) Area Offices | 3,350,000.00 | 2,700,000.00 | - | - |
| 40 | Office of the State Auditor General | 212,433,927.67 | 125,763,309.80 | 7,500,000.00 | - |
| 41 | Office of Auditor General for Local Government | 44,296,661.36 | 36,769,586.75 | 4,000,000.00 | - |
| 42 | Pools Bettings and Lotteries Board | 6,000,000.00 | 1,488,142.00 | 5,000,000.00 | - |
| 43 | Ministry of Finance | 2,879,252,562.17 | 3,851,001,687.10 | 2,572,900,000.00 | 20,347,658.00 |
| 44 | Expenditure Office | 12,000,000.00 | 9,996,000.00 | - | - |
| | State Finance | 6,000,000.00 | 6,000,000.00 | - | - |
| 45 | Debt Management Office | 9,000,000.00 | 7,200,000.00 | 5,000,000.00 | - |
| 46 | Office of the Accountant General | 219,818,549.93 | 112,987,800.00 | 300,000,000.00 | 41,982,900.00 |
| 47 | Youth Employment and Social Support Operations (YESSO) | 6,000,000.00 | 3,000,000.00 | 1,286,528,283.50 | 66,421,428.44 |
| | SUB TOTAL: Public Finance | 4,951,674,359.60 | 5,101,134,578.31 | 5,498,417,817.16 | 636,290,388.59 |
| | TOTAL ECONOMIC SECTOR | 7,505,449,503.78 | 6,930,658,467.26 | 27,258,697,827.16 | 6,745,558,993.47 |
| B | SOCIAL SERVICES SECTOR: | - | - | - | - |
| B1 | EDUCATION SUB SECTOR | - | - | - | - |
| 48 | Zonal Teaching Service Commission, Owena | 1,600,000.00 | 750,000.00 | 1,000,000.00 | - |
| 49 | Zonal Teaching Service Commission, Owo | 1,600,000.00 | 750,000.00 | 1,000,000.00 | - |
| 50 | Ondo State Scholarship Board | 25,578,299.71 | 19,287,916.56 | 125,000,000.00 | 10,000,000.00 |
| 51 | Board of Adult, Technical and Vocational Education | 306,708,542.58 | 190,556,191.33 | 50,000,000.00 | - |
| 52 | University Teaching Hospital | - | - | - | - |

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|--|--------------------------|--------------------------|-------------------------|----------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| 53 | Zonal Teaching Service Commission, Akure | 1,600,000.00 | 1,500,000.00 | 1,000,000.00 | - |
| 54 | Zonal Teaching Service Commission, Ikare | 1,600,000.00 | 1,500,000.00 | 1,000,000.00 | - |
| 55 | Zonal Teaching Service Commission, Irele | 1,600,000.00 | 1,500,000.00 | 1,000,000.00 | - |
| 56 | Zonal Teaching Service Commission, Odigbo | 1,600,000.00 | 1,500,000.00 | 1,000,000.00 | - |
| 57 | Zonal Teaching Service Commission, Oka | 1,600,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 58 | Zonal Teaching Service Commission, Okitipupa | 1,600,000.00 | 1,500,000.00 | 1,000,000.00 | - |
| 59 | Zonal Teaching Service Commission, Ondo | 1,600,000.00 | 1,500,000.00 | 1,000,000.00 | - |
| 60 | Ministry of Education, Science and Technology | 1,004,495,967.26 | 615,671,644.16 | 600,000,000.00 | 5,740,000.00 |
| 61 | Zonal Education Offices | 3,000,000.00 | 1,285,548.00 | - | - |
| 62 | Ondo State Education Endowment Fund Office | 600,000.00 | 600,000.00 | - | - |
| 63 | State Universal Basic Education Board (SUBEB) Headquarters | 313,252,037.53 | 159,795,648.51 | 2,785,176,029.27 | 10,803,040.00 |
| 64 | State Universal Basic Education Board (Subeb) Zonal Office | 14,000,000.00 | 12,095,598.00 | - | - |
| 65 | Mega Schools | 12,500,000.00 | 7,590,000.00 | - | - |
| 66 | Ondo State Library Board | 20,971,778.55 | 20,926,850.47 | 30,000,000.00 | - |
| 67 | Rufus Giwa polytechnic, Owo | 1,350,000,000.00 | 1,197,078,000.00 | 40,000,000.00 | - |
| 68 | Adekunle Ajasin University, Akungba Akoko | 951,000,000.00 | 892,500,000.00 | 100,000,000.00 | - |
| 69 | Ondo State University of Science and Technology, Okitipupa | 400,000,000.00 | 252,000,000.00 | 200,000,000.00 | - |
| 70 | Teaching Service Commission | 7,828,499,864.98 | 7,401,427,920.17 | 7,500,000.00 | - |
| | University of Medical Science Teaching Hospital | 200,000,000.00 | 218,423,944.77 | 600,000,000.00 | - |
| 71 | Ondo State University of Medical Sciences | 361,000,000.00 | 270,000,000.00 | 200,000,000.00 | - |
| | SUB TOTAL: Education Sub-sector | 12,806,006,490.59 | 11,271,239,261.97 | 4,747,176,029.27 | 26,543,040.00 |

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|---|-------------------------|-------------------------|-------------------------|-----------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| B2 | HEALTH SUB SECTOR | - | - | - | - |
| 72 | Ondo State Agency for the Control of Aids (ODSACA) | 3,750,000.00 | 2,168,000.00 | 67,500,000.00 | 5,320,875.00 |
| 73 | Primary Health Care Management Board | 196,620,788.19 | 182,357,260.91 | 1,832,800,000.00 | 438,459,732.40 |
| 74 | Hospital Management Board | 3,741,736,003.53 | 4,287,164,014.34 | 75,000,000.00 | - |
| 75 | School of Nursing | - | - | - | - |
| 76 | School of Midwifery | - | - | - | - |
| 77 | School of Health Technology | 1,350,000.00 | 1,350,000.00 | 17,000,000.00 | - |
| 78 | Emergency Medical Services Agency | 48,450,000.00 | 4,515,000.00 | 15,000,000.00 | 1,650,000.00 |
| 79 | Board of Alternative Medicine | 2,500,000.00 | 1,200,000.00 | 1,000,000.00 | - |
| 80 | Neuro-Psychiatric Specialist Hospital | 3,500,000.00 | 3,498,000.00 | 10,000,000.00 | - |
| 81 | Ministry of Health | 345,248,735.68 | 288,894,409.42 | 1,202,500,000.00 | 148,028,200.00 |
| | SUB TOTAL: Health Sub-Sector | 4,343,155,527.40 | 4,771,146,684.67 | 3,220,800,000.00 | 593,458,807.40 |
| B3 | SOCIAL AND COMMUNITY DEV. SUB SECTOR | - | - | - | - |
| 82 | Ondo State Football Development Agency | 350,000,000.00 | 270,000,000.00 | 50,000,000.00 | - |
| 83 | Ministry of Youth and Sports Development | 76,386,516.48 | 45,816,665.10 | 31,250,000.00 | 294,000.00 |
| 84 | Ministry of Women Affairs and Social Development | 294,099,644.61 | 96,210,336.79 | 20,000,000.00 | - |
| 85 | Agency for the Welfare of the Physically Challenged Persons | 19,000,000.00 | 4,842,500.00 | 19,500,000.00 | - |
| 86 | Ondo State Sports Council | 182,691,132.26 | 143,324,134.30 | 10,000,000.00 | - |
| 87 | Ondo State Football Academy | 30,000,000.00 | - | - | - |
| 88 | Ondo State Community and Social Development Agency | 11,100,000.00 | 25,320,630.66 | 255,000,000.00 | 231,936,000.00 |
| 89 | Directorate of Rural and Community Development | 13,500,000.00 | 7,800,000.00 | 564,450,000.00 | - |
| | SUB TOTAL: Social and Community Dev. Sub-Sector | 976,777,293.34 | 593,314,266.85 | 950,200,000.00 | 232,230,000.00 |

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|---|--------------------------|--------------------------|--------------------------|-----------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| B4 | Environment and Sewage Management Sub-Sector | - | - | - | - |
| 90 | Ondo State Waste Management | 125,843,891.83 | 102,606,720.43 | 185,000,000.00 | 108,065,000.00 |
| 91 | Ondo State Waste Management Authority Area Office Ondo | - | - | - | - |
| 92 | Ministry of Environment | 108,519,333.39 | 78,416,079.02 | 950,000,000.00 | 3,935,000.00 |
| | New Map Project Office | 2,500,000.00 | 2,250,000.00 | - | - |
| 93 | Environmental Task Force | - | - | - | - |
| | SUB TOTAL: Environment and Sewage Management | 236,863,225.22 | 183,272,799.45 | 1,135,000,000.00 | 112,000,000.00 |
| | TOTAL SOCIAL SERVICES SECTOR: | 18,362,802,536.54 | 16,818,973,012.94 | 10,053,176,029.27 | 964,231,847.40 |
| C | LAW AND JUSTICE SECTOR | - | - | - | - |
| C1 | Administration of Justice | - | - | - | - |
| 94 | ONDO STATE JUDICIARY | 755,891,630.45 | 843,798,874.16 | 459,000,000.00 | 30,000,000.00 |
| 95 | ONDO STATE JUDICIAL SERVICE COMMISSION | 48,858,870.14 | 13,500,000.00 | 11,000,000.00 | - |
| 96 | OFFICE OF HONOURABLE CHIEF JUDGE | 20,000,000.00 | 10,800,000.00 | - | - |
| 97 | JUDICIARY DIVISION | 15,000,000.00 | 9,107,142.00 | - | - |
| 98 | Mobile Court | - | - | - | - |
| 99 | MINISTRY OF JUSTICE | 155,400,788.82 | 122,483,144.70 | 75,000,000.00 | 33,308,250.00 |
| 100 | ONDO STATE LAW COMMISSION | 12,068,386.18 | 8,027,740.76 | 40,000,000.00 | 5,053,200.00 |
| 101 | CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS | 4,000,000.00 | 3,600,000.00 | - | - |
| 102 | High Court | - | - | - | - |
| 103 | CUSTOMARY COURT OF APPEAL | 307,338,734.12 | 21,173,000.00 | 2,500,000.00 | 1,970,000.00 |
| 104 | Customary Court of appeal-judicial divisions | 7,000,000.00 | 6,750,000.00 | - | - |
| 105 | OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL | 10,000,000.00 | 9,450,000.00 | - | - |

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|---|-------------------------|-------------------------|-----------------------|----------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| | TOTAL: LAW AND JUSTICE SECTOR | 1,335,558,409.70 | 1,048,689,901.62 | 587,500,000.00 | 70,331,450.00 |
| D | ADMINISTRATION SECTOR | - | - | - | - |
| D1 | General Administration Sub - Sector | - | - | - | - |
| 106 | Governor's Office-Government House and Protocol | 1,395,400,859.62 | 717,967,478.05 | 100,000,000.00 | 19,632,400.00 |
| 107 | Deputy Governor's Office | 271,286,739.07 | 128,863,618.73 | 1,089,000,000.00 | 40,620,000.00 |
| 108 | Office of Senior Special Assistants to the Governor | 27,000,000.00 | 36,000,000.00 | - | - |
| 109 | Office of the Special Advisers to the Governor | 22,500,000.00 | 34,500,000.00 | - | - |
| 110 | Office of A.D.C and C.S.O | - | - | - | - |
| 111 | Ondo State Boundary Commission | 11,050,000.00 | 1,980,000.00 | 2,500,000.00 | - |
| 112 | Nigeria Security and Civil Defence Corps | 1,000,000.00 | 697,200.00 | - | - |
| 113 | Office of the Head of Service | 24,000,000.00 | 16,100,000.00 | 5,000,000.00 | - |
| 114 | Senior Staff Club | 1,250,000.00 | 1,050,000.00 | - | - |
| 115 | Public Service Training Institute | 14,700,000.00 | 11,789,460.00 | 10,000,000.00 | 3,108,000.00 |
| 116 | Office of Establishments | 258,707,489.45 | 109,797,043.27 | 7,225,000.00 | 200,000.00 |
| 117 | Office of the Secretary to State Government (SSG) | 6,000,000.00 | 4,500,000.00 | - | - |
| 118 | E-Personel Administration Salary System (e-PASS) Office | 2,175,000.00 | 600,000.00 | - | - |
| 119 | General Administration | 156,306,911.85 | 97,549,561.04 | 645,000,000.00 | 455,870,799.50 |
| 120 | Political and Economic Affairs Department | 507,894,602.20 | 368,261,306.68 | - | - |
| 121 | State Emergency Management Agency (SEMA) | - | - | 150,000,000.00 | - |
| 122 | Cabinet and Special Services Department | 56,764,365.88 | 44,827,832.28 | 3,500,000.00 | 462,000.00 |
| 123 | Liaison Office, Lagos | 60,407,296.28 | 80,874,874.78 | 6,000,000.00 | - |
| 124 | Liaison Office, Abuja | 38,556,905.60 | 15,856,678.15 | 2,500,000.00 | - |
| 125 | Service Matters Department | 82,500,000.00 | 12,312,000.00 | 2,500,000.00 | - |

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|--|-----------------------|-------------------|---------------------|-------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| 126 | Ministry of Regional Integration and Special Duties | 33,446,123.82 | 20,254,610.03 | 75,000,000.00 | 930,000.00 |
| 127 | Fire Services | 2,700,000.00 | 1,500,000.00 | - | - |
| 128 | Public Complaint Commission/Ombudsman | - | - | - | - |
| 129 | Ondo State Pensions Transitional Department | 25,112,037.03 | 23,287,535.89 | 110,750,000.00 | - |
| 130 | Muslim Welfare Board | 22,250,000.00 | 12,665,000.00 | 42,500,000.00 | - |
| 131 | Christian Welfare Board | 27,500,000.00 | 6,775,000.00 | 6,000,000.00 | 939,000.00 |
| 132 | Civil Service Commission | 60,551,700.81 | 55,069,190.51 | 6,500,000.00 | - |
| 133 | Ondo State Independent Electoral Commission (ODIEC) | 39,615,960.05 | 38,388,987.55 | 750,000,000.00 | 1,660,000.00 |
| 134 | Ondo State Independent Electoral Commission (ODIEC) Area Offices | 5,400,000.00 | 996,000.00 | - | - |
| 135 | Ministry of Local Government and Chieftaincy Affairs | 72,857,777.45 | 31,142,413.70 | 14,500,000.00 | - |
| 136 | Local Government Service Commission | 1,550,000.00 | 900,000.00 | 4,000,000.00 | - |
| 137 | Inter-Governmental Affairs and Multilateral Relations | 14,500,000.00 | 4,987,500.00 | 3,261,361,200.00 | 406,148,949.00 |
| 138 | Nigerian Legion | 1,500,000.00 | 1,260,000.00 | - | - |
| 139 | Consolidated Revenue Fund Charges | 9,079,724,600.00 | 7,080,543,769.78 | - | - |
| 140 | Personnel Arrears/CRFC | 81,615,373.61 | - | - | - |
| 141 | Provision for Other grants and Loans/Personnel Buffer | - | - | - | - |
| 142 | Government Quarters Management Office | 2,250,000.00 | 1,200,000.00 | - | - |
| 143 | State Pension Commission | 26,470,502.67 | 30,135,351.12 | 26,500,000.00 | 4,347,600.00 |
| 144 | SA on Youths and Student Affairs | - | - | - | - |
| | Industrial and Labour Relation Office/Office of Labour and Union Matters | 8,000,000.00 | 3,999,600.00 | - | - |
| | SA on Multilateral Relations | - | - | - | - |
| | Deputy Chief of Staff | - | - | - | - |

| S/N | SECTOR/MDAs/INSTITUTIONS | RECURRENT EXPENDITURE | | CAPITAL EXPENDITURE | |
|-----|--|--------------------------|--------------------------|--------------------------|-------------------------|
| | | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ | MID YEAR BUDGET ₦ | MID YEAR ACTUAL ₦ |
| | SUB TOTAL: General Administration | 12,442,544,245.36 | 8,996,632,011.56 | 6,320,336,200.00 | 933,918,748.50 |
| D2 | LEGISLATIVE SUB-SECTOR | - | - | - | - |
| 145 | State House of Assembly | 1,639,940,334.55 | 658,891,356.89 | 490,570,000.00 | - |
| 146 | House of Assembly Commission | 54,545,239.30 | 29,279,492.00 | 10,174,500.00 | - |
| 147 | Offices of the Speaker | 48,000,000.00 | 25,200,000.00 | - | - |
| 148 | Office of the deputy speaker | 39,750,000.00 | 20,866,500.00 | - | 3,649,962.50 |
| 149 | Public Account secretariat | 4,000,000.00 | - | - | - |
| | SUB TOTAL: Legislative | 1,786,235,573.84 | 734,237,348.89 | 500,744,500.00 | 3,649,962.50 |
| D3 | INFORMATION SUB-SECTOR | - | - | - | - |
| 150 | Ondo State Radiovision Corporation | 142,361,589.80 | 64,467,258.60 | 185,000,000.00 | 38,167,200.00 |
| 151 | Ministry of Information and Orientation | 230,568,795.52 | 171,114,590.88 | 75,000,000.00 | 40,320,000.00 |
| 152 | Orange FM | 40,158,947.55 | 30,023,797.64 | 35,000,000.00 | 22,358,250.00 |
| 153 | Government Printing Press | 5,400,000.00 | 900,000.00 | 3,500,000.00 | - |
| 154 | Ondo State Signage Agency | 10,000,000.00 | 4,823,397.00 | 30,000,000.00 | 2,776,400.00 |
| 155 | Owena Press | 65,000,000.00 | 47,332,000.00 | 7,500,000.00 | - |
| | SUB TOTAL: Information | 493,489,332.87 | 318,661,044.12 | 336,000,000.00 | 103,621,850.00 |
| | TOTAL: ADMINISTRATION | 14,722,269,152.06 | 10,049,530,404.57 | 7,157,080,700.00 | 1,041,190,561.00 |
| | GRAND TOTAL | 41,926,079,602.08 | 34,847,851,786.39 | 45,056,454,556.43 | 8,821,312,851.87 |