



# **2019 THIRD QUARTER BUDGET APPRAISAL**

**BY**

**MONITORING & EVALUATION DEPARTMENT,**

**MINISTRY OF ECONOMIC PLANNING &  
BUDGET**

**October, 2019**

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## **FOREWORD**

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 in line with the Arakunrin Oluwarotimi Odunayo Akeredolu (SAN) Administration's 'Blueprint to Progress' which defines the State's strategic development trajectory for the time span of 2017-2021.

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 third quarter of the year 2019. The 2019 third quarter Budget Implementation Appraisal had been uploaded on the State Budget website: [www.ondobudget.org](http://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.

The State Budget process has been undergoing improvements in terms of preparation, execution, monitoring and appraisal in recent time. Initiatives have continued to be applied, leading to the budget progressively being used as a significant tool to address the needs of the people.

This 2019 third quarter Budget Implementation Report is one of the in-year reports to be prepared by the Ministry of Economic Planning & Budget, as part of its efforts to comply with the State 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 three quarters of year 2019. Also, it identifies gaps, provides lessons, highlight 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

*Ministry of Economic Planning & Budget,  
Alagbaka, Akure, Ondo State.*

## EXECUTIVE SUMMARY

The 2019 Budget themed “**Budget of Advancement**” was designed to provide roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy.

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 third quarter of the year 2019 recorded total receipts of ₦36.771 billion without revenue from Revenue Retaining Agencies (RRA) against approved target of ₦48.476 billion for the period, depicting 75.9% performance. However, when RRA figures were added the total revenue increased to ₦37.895 billion with 78.4% performance.

The breakdown of third quarter revenue without RRA showed that Independent Revenue (IR) was ₦4.321 billion, Revenue from the Federation Account was ₦17.573 billion, while ₦14.877 billion was revenue from Other Sources. The cumulative actual revenue from January to September was ₦91.906 billion against a cumulative target of ₦145.427 billion, depicting 63.1% performance.

On the other hand, the total actual expenditure for the third quarter was ₦32.206 billion against the quarterly estimates of ₦48.476 billion. This figure depicted 66.4% performance for the period. The breakdown of actual expenditure for the third quarter shows that the actual recurrent expenditure



was ₦18.808 billion, representing 89.7%, Debt Repayment ₦1.637 billion, representing 63.2%, Statutory Transfer ₦0.432 billion, representing 18.1%, and the actual capital expenditure stood at ₦11.329 billion, representing 50.3% performance. The cumulative actual expenditure from January to September was ₦81.020 billion performing at 55.7%.

Further breakdown and analysis of the appraisal is structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the 2019 budget. Details of revenue and its analysis for the third quarter are contained in Chapter two. Chapter three focuses on the expenditure and analysis, while Chapter four highlight 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 focus on rebuilding the State's economy by providing roadmap for rapid economic growth, maintain fiscal discipline, create wealth and empowerment, encourage self-reliance and develop a knowledge-based economy.

The 2019 Third Quarter Budget Appraisal Report provides insight into the Ondo State Government's Budget Implementation Performance from July to September, 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 from January to September, 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 Donors/ 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 Resources 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 and expenditure. Data were collected through the administration of uniform templates in line with M&E 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 assessment and analysis.

## **1.6 LIMITATIONS**

The limitations encountered during the preparation of the report include:

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

## CHAPTER TWO

### 2.1 QUARTERLY REVENUE ANALYSIS

Table 2.1 shows the details of Revenue receipts from each revenue categories for the third quarter.

**Table 2.1: Summary of 2019 Third Quarter Revenue Details**

	REVENUE SOURCES	BUDGET	QUARTERLY TARGET	THIRD QUARTER AC9TUAL	THIRD QUARTER PERFORMANCE
(A)	Revenue from Federation Account	₦	₦	₦	(%)
i.	Statutory Allocation	47,548,509,199.72	11,887,127,299.93	10,772,577,012.30	90.62
ii.	Share of Value Added Tax	13,018,742,127.00	3,254,685,531.75	3,076,954,580.07	94.54
iii.	Mineral Derivation Fund	17,671,343,589.00	4,417,835,897.25	3,202,505,000.34	72.49
iv.	Budget Support Facility		-		
v.	Exchange Gain	840,000,000.00	210,000,000.00	25,571,246.02	12.18
vi.	Excess Crude/Additional Fund		-	311,721,359.51	
vii.	Refund on Federal Roads	4,300,000,000.00	1,075,000,000.00	-	0
viii.	Forex Stabilization Account	2,315,514,000.00	578,878,500.00	184,054,111.15	31.79
ix.	Withholding Tax Refund From FGN	9,600,000,000.00	2,400,000,000.00		0
	<b>Sub-total</b>	<b>95,294,108,915.72</b>	<b>23,823,527,228.93</b>	<b>17,573,383,309.39</b>	<b>73.76</b>
(B)	<b>Independent Revenue</b>	-			
i.	BIR	15,270,000,000.00	3,817,500,000.00	2,999,811,204.72	78.58
ii.	MEDAs	9,852,729,946.64	2,463,182,486.66	1,321,429,963.13	53.65
	<b>Sub-total without RRA</b>	<b>25,122,729,946.64</b>	<b>6,280,682,486.66</b>	<b>4,321,241,167.85</b>	<b>68.8</b>
iii.	Revenue Retaining Agencies (RRA)		-	1,213,475,848.94	-
	<b>Sub-total with RRA</b>	<b>25,122,729,946.64</b>	<b>6,280,682,486.66</b>	<b>5,534,717,016.79</b>	<b>88.12</b>
(C)	<b>Other Revenue Sources</b>	-			
i.	Rollover Fund/Fixed Deposit Recall	8,548,882,321.04	2,137,220,580.26	-	0
ii.	Bond/Loan	30,000,000,000.00	7,500,000,000.00	13,000,000,000.00	173.33
iii.	Credit from Development Partners	16,327,742,334.00	4,081,935,583.50	329,515,000.00	8.07
iv.	Grants from Donor Agencies	13,650,326,429.28	3,412,581,607.32	94,281,706.98	2.76
v.	Short Term Borrowings	4,959,109,053.40	1,239,777,263.35	1,441,400,000.00	116.26
vi.	Excess Bank Charges		-	11,511,058.88	-
	<b>Sub-total</b>	<b>73,486,060,137.68</b>	<b>18,371,515,034.42</b>	<b>14,876,707,765.86</b>	<b>80.98</b>
	<b>Total</b>	<b>193,902,899,000.00</b>	<b>48,475,724,750.00</b>	<b>37,984,808,092.04</b>	<b>78.36</b>
	<b>Less (RRA)</b>		-	1,213,475,848.94	-
	<b>GRAND TOTAL</b>	<b>193,902,899,000.00</b>	<b>48,475,724,750.00</b>	<b>36,771,332,243.10</b>	<b>75.86</b>

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

## 2.1.1 SUMMARY OF QUARTERLY REVENUE ANALYSIS

The details of revenue receipt for first, second and third quarter from three revenue categories from Federation Account, Independent Revenue and Revenue from Other Sources is shown in table 2.2 below.

**Table 2.2: Summary of Quarterly Revenue**

	Revenue Sources	Quarterly Target	First Quarter Actual	Second Quarter Actual	Third Quarter Actual
<b>(A)</b>	<b>Revenue from Federation Account</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
i.	Statutory Allocation	11,887,127,299.93	8,828,288,301.34	8,918,691,433.49	10,772,577,012.30
ii.	Share of Value Added Tax	3,254,685,531.75	3,219,477,968.42	3,081,427,521.81	3,076,954,580.07
iii.	Mineral Derivation Fund	4,417,835,897.25	3,680,909,143.35	2,943,267,002.76	3,202,505,000.34
iv.	Budget Support Facility	-	-	-	-
v.	Exchange Gain	210,000,000.00	13,512,097.91	22,126,551.61	25,571,246.02
vi.	Excess Crude/Additional Fund	-	-	573,734,827.84	311,721,359.51
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	184,054,111.15
ix.	Withholding Tax Refund From FGN	2,400,000,000.00	-	-	-
	<b>Sub-total</b>	<b>23,823,527,228.93</b>	<b>16,151,499,188.94</b>	<b>15,654,748,491.12</b>	<b>17,573,383,309.39</b>
<b>(B)</b>	<b>Independent Revenue</b>				
i.	BIR	3,817,500,000.00	2,583,033,502.67	11,683,571,453.82	2,999,811,204.72
ii.	MEDAs	2,463,182,486.66	852,540,466.03	779,802,815.67	1,321,429,963.13
	<b>Sub-total without (RRA)</b>	<b>6,280,682,486.66</b>	<b>3,435,573,968.70</b>	<b>12,463,374,269.49</b>	<b>4,321,241,167.85</b>
iii.	Revenue Retaining Agencies (RRA)	-	1,762,525,029.57	1,340,090,378.98	1,213,475,848.94
	<b>Sub-total</b>	<b>6,280,682,486.66</b>	<b>5,198,098,998.27</b>	<b>13,803,464,648.47</b>	<b>5,534,717,016.79</b>
<b>(C)</b>	<b>Other Revenue Sources</b>				
i.	Rollover Fund (Fixed Deposit Recall)	2,137,220,580.26	2,900,115,863.37	-	-
ii.	Bond/Loan	7,500,000,000.00	-	-	13,000,000,000.00
iii.	Credit from Development Partners	4,081,935,583.50	478,019,139.89	440,529,000.00	329,515,000.00
iv.	Grants from donor agencies	3,412,581,607.32	263,419,607.00	2,848,829,671.27	94,281,706.98
v.	Short Term Borrowings	1,239,777,263.35	700,000,000.00	650,267,250.00	1,441,400,000.00
vi.	Excess Bank Charges	-	53,280,274.91	-	11,511,058.88
	<b>Sub-total</b>	<b>18,371,515,034.42</b>	<b>4,394,834,885.17</b>	<b>3,939,625,921.27</b>	<b>14,876,707,765.86</b>
	<b>Total</b>	<b>48,475,724,750.00</b>	<b>25,744,433,072.38</b>	<b>33,397,839,060.86</b>	<b>37,984,808,092.04</b>
	<b>Less (RRA)</b>	<b>-</b>	<b>1,762,525,029.57</b>	<b>1,340,090,378.98</b>	<b>1,213,475,848.94</b>
	<b>GRAND TOTAL</b>	<b>48,475,724,750.00</b>	<b>23,981,908,042.81</b>	<b>32,057,748,681.88</b>	<b>36,771,332,243.10</b>

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

**Figure 2.1: Bar Chart Showing Total Quarterly Revenue**

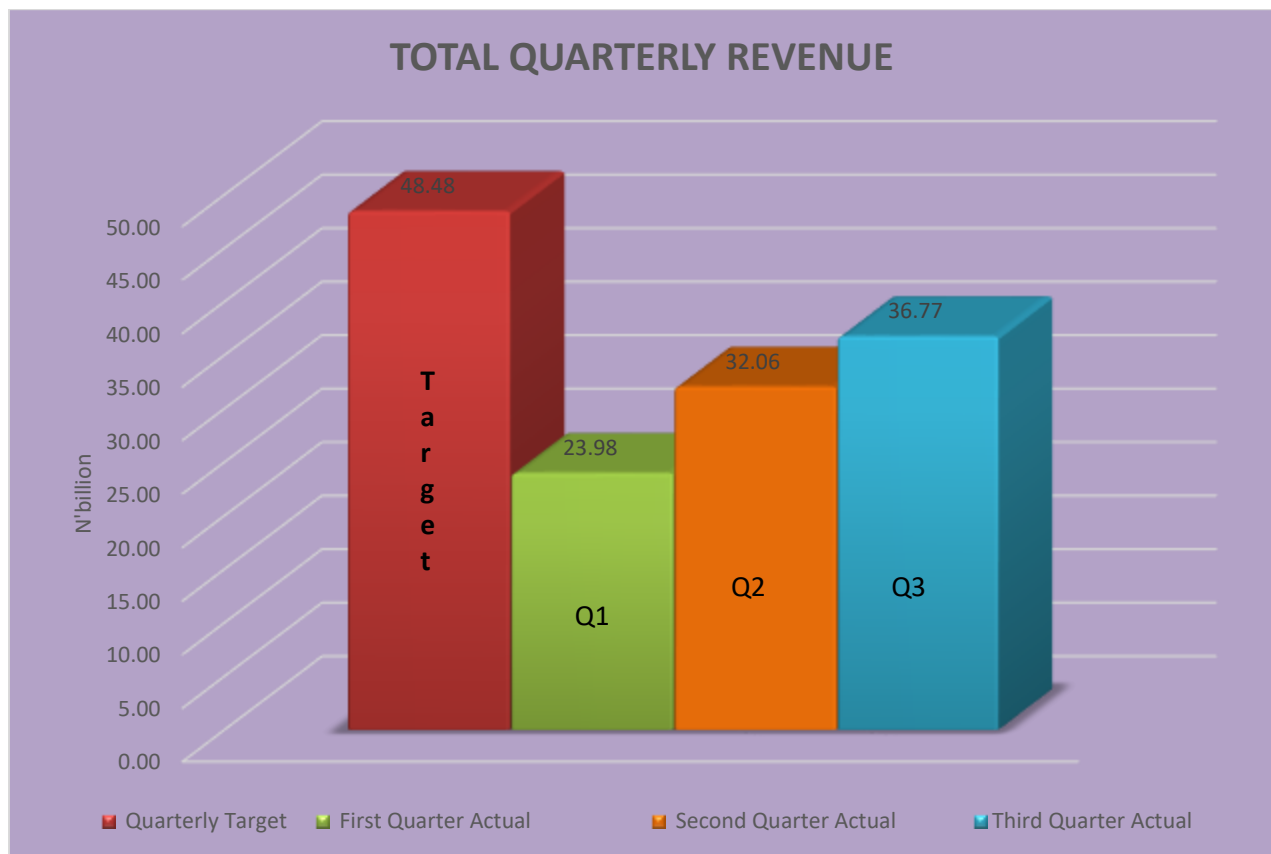


Figure 2.1 compares the total actual revenue for the first, second and third quarter of 2019 with the proposed quarterly revenue target. The total revenue for the first quarter was ₦23.982 billion, against the proposed quarterly revenue target of ₦48.476 billion, representing 49.5% performance; second quarter revenue was ₦32.058 billion, representing 66.1% while the third quarter revenue was ₦36.771 billion, representing 75.9% performance. However, when the actual revenue generated by the Revenue Retaining Agencies (RRA) were added, the figures and performances increased to ₦25.744 billion (52.8%), ₦33.397 billion (68.5%), ₦37.985 billion (77.9%) respectively for the three quarters.



**Figure 2.2: Bar Chart Showing Quarterly Revenue Categories**

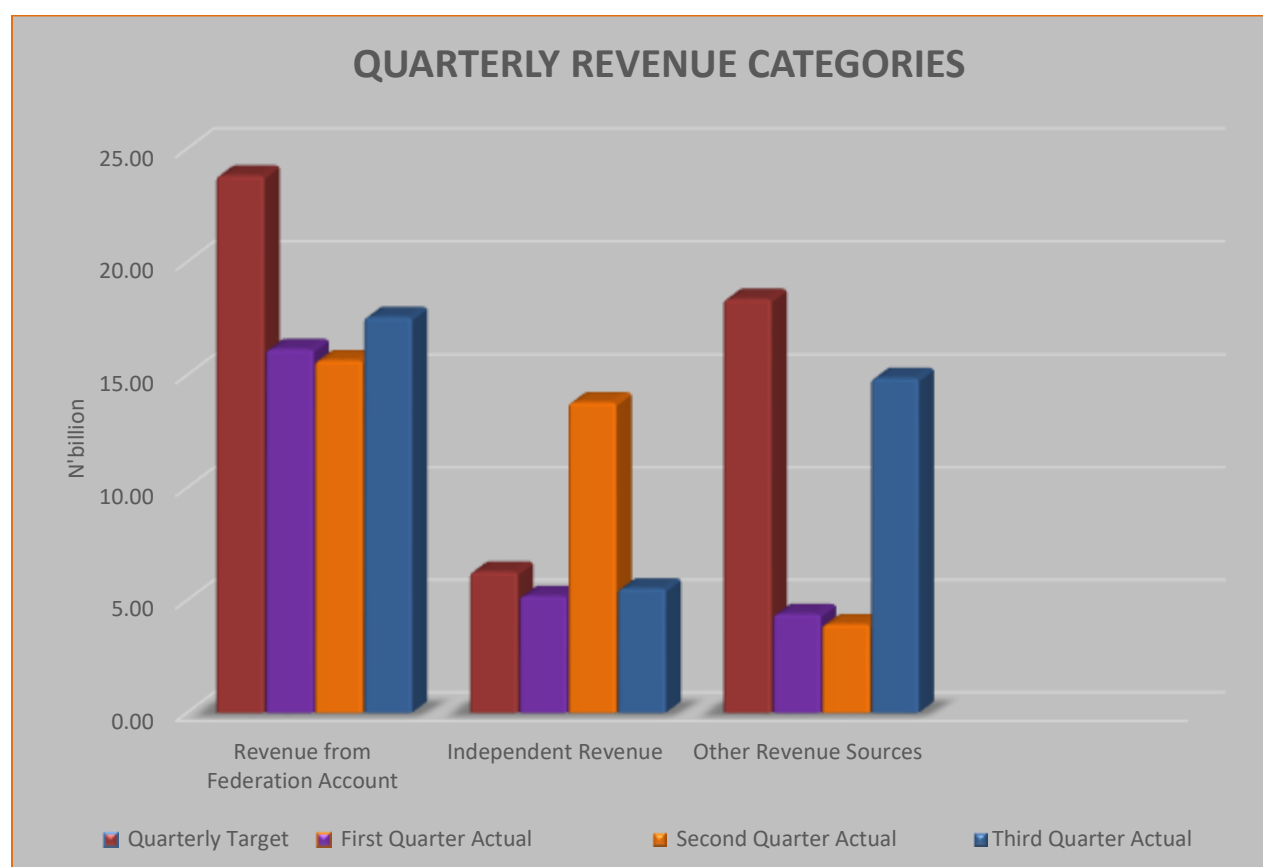


Figure 2.2 depicts the revenue inflow from the three revenue categories. Comparing each revenue category actuals with its target for the first, second and third quarter. The quarterly revenue target for the Federation Account was ₦23.824 billion while its actual revenue and performance for the first quarter was ₦16.152 billion (67.8%), second quarter ₦15.655 billion (65.7%) and third quarter ₦17.573 billion (73.8%).

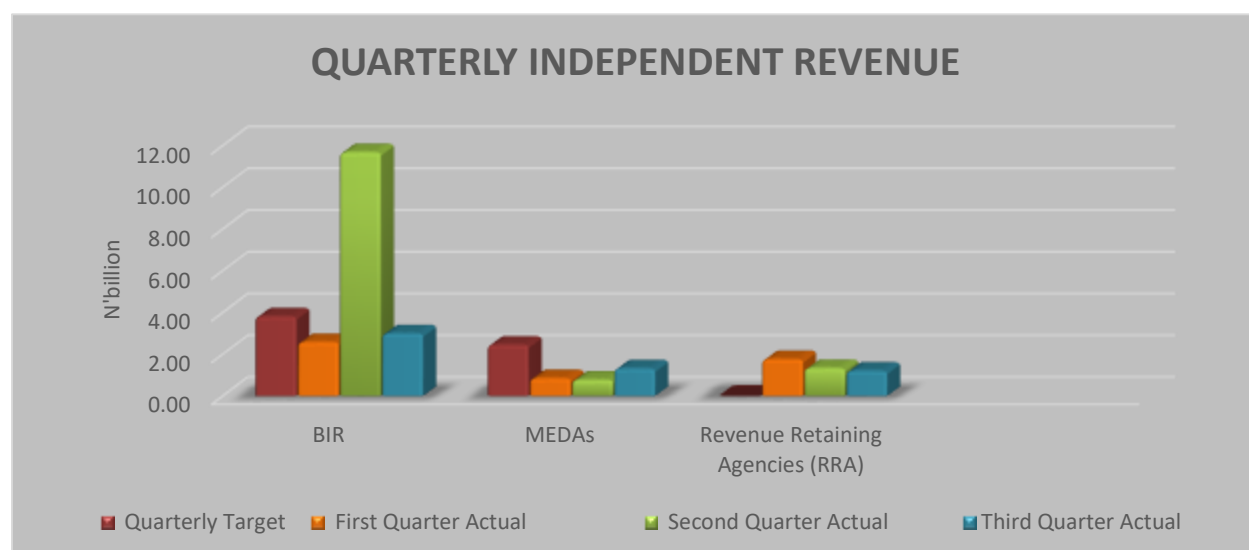
In similar manner, a target of ₦6.281 billion was set for Independent Revenue for each quarter. The actual revenue generated and performance levels for the first, second and third quarter without revenue from Revenue Retaining Agencies (RRA) was ₦3.436 billion (64.7%), ₦12.463 billion (198.4%) and ₦4.321 billion (68.8%) respectively.

Following the same trend, revenue target of ₦18.372 billion for Revenue from Other Sources recorded actuals of ₦4.395 billion representing 23.9% for the first quarter, ₦3.940 billion representing 21.4% for the second quarter and ₦14.877 billion representing 81.0% for the third quarter.

## 2.2 QUARTERLY INDEPENDENT REVENUE ANALYSIS

Figure 2.3 below compares the Independent Revenue (IR) quarterly target with the first, second and third quarter actual revenue. The IR quarterly target was ₦6.281 billion while the total actual IR without RRA reported by the Internal Revenue Service was ₦3.436 billion representing 54.7% for the first quarter, ₦12.463 billion representing 198.4% for the second quarter and ₦4.321 billion representing 68.8% for the third quarter. However, when the actual revenue generated by the Revenue Retaining Agencies (RRA) were added, the figures and performances increased to ₦5.198 billion (82.8%), ₦13.803 billion (219.8%), ₦5.535 billion (88.1%) respectively for the three quarters.

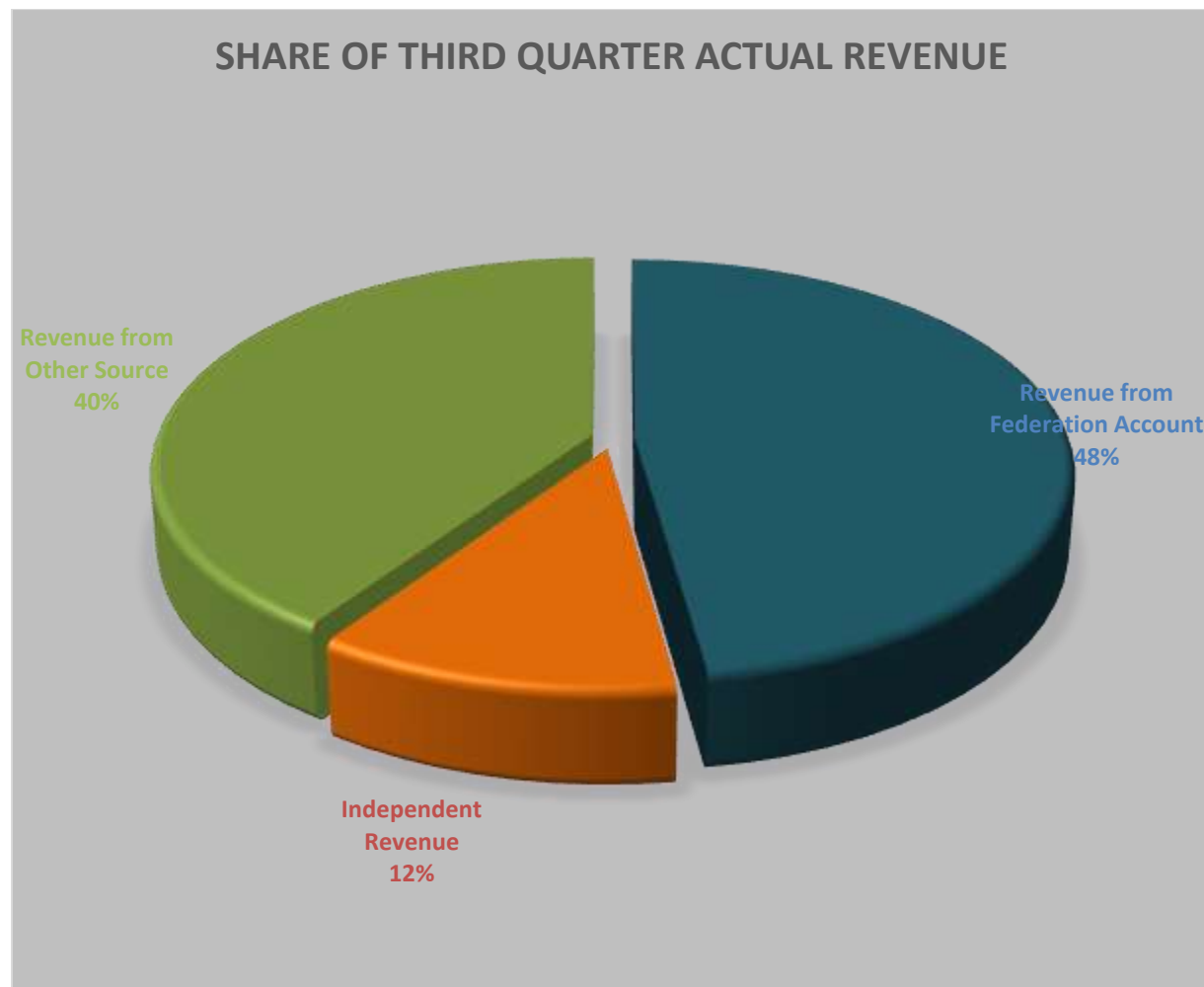
**Figure 2.3: Bar Chart Showing Quarterly Independent Revenue**



## 2.3 SHARE OF THIRD QUARTER REVENUE CATEGORIES

Figure 2.4 below displays the comparative share of third quarter actual revenue from the three revenue categories. Out of the total actual revenue of ₦36.771 billion without RRA recorded for the third quarter, the share of Revenue from the Federation Account was 48% (₦17.573 billion), Independent Revenue accounted for 12% (₦4.321 billion) while Revenue from Other Sources was 40% (₦14.877 billion).

**Figure 2.4: Pie Chart Showing Share of Third Quarter Actual Revenue**



## **2.4 CUMMULATIVE REVENUE AS AT SEPTEMBER 2019**

The details of cumulative revenue for each revenue categories as at end of September, 2019 is shown in table 2.3. The total actual revenue realized as at September, 2019 was ₦91.705 billion as against the cumulative target of ₦145.427 billion, representing 63.1% performance level while the corresponding 2018 cumulative revenue for the first three quarters without RRA was ₦75.975 billion, representing 55.8% performance level. Adding the RRA figures to the 2019 actual revenue as at September, it rose to ₦96.022 billion, representing 66% performance level while the corresponding 2018 actual revenue with RRA was ₦79.569 representing 58.4%.

Out of the ₦91.705 billion (without RRA) cumulative revenue as at September 2019, revenue from Federation Account was ₦49.380 billion against cumulative target of ₦71.471 billion, representing 69.1% performance level, Independent Revenue was ₦20.220 billion against cumulative target of ₦18.842 billion, performing at 107.3% while Revenue from Other Sources recorded ₦22.106 billion against cumulative target of ₦15.115 billion, representing 40.1% performance level.

**Table 2.3: Summary of 2019 Cumulative Revenue Receipts**

	Revenue Sources	Annual Target	Cumulative Target (Jan - Sept)	Cumulative Actual (Jan - Sept)	Performance
<b>(A)</b>	<b>Revenue from Federation Account</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>(%)</b>
i.	Statutory Allocation	47,548,509,199.72	35,661,381,899.79	28,519,556,747.13	79.97
ii.	Share of Value Added Tax	13,018,742,127.00	9,764,056,595.25	9,377,860,070.30	96.04
iii.	Mineral Derivation Fund	17,671,343,589.00	13,253,507,691.75	9,826,681,146.45	74.14
iv.	Budget Support Facility Loan		-	-	-
v.	Exchange Gain	840,000,000.00	630,000,000.00	61,209,895.54	9.72
vi.	Excess Petroleum Profit Tax		-	885,456,187.35	-
vii.	Refund on Federal Roads	4,300,000,000.00	3,225,000,000.00	-	0.00
viii.	Forex Stabilization Account	2,315,514,000.00	1,736,635,500.00	708,866,942.68	40.82
ix.	Withholding Tax Refund From FGN	9,600,000,000.00	7,200,000,000.00	-	-
	<b>Sub-total</b>	<b>95,294,108,915.72</b>	<b>71,470,581,686.79</b>	<b>49,379,630,989.45</b>	<b>69.09</b>
<b>(B)</b>	<b>Independent Revenue</b>	-			
i.	BIR	15,270,000,000.00	11,452,500,000.00	17,266,416,161.21	150.77
ii.	MEDAs	9,852,729,946.64	7,389,547,459.98	2,953,773,244.83	39.97
	<b>Sub-total without (RRA)</b>	<b>25,122,729,946.64</b>	<b>18,842,047,459.98</b>	<b>20,220,189,406.04</b>	<b>107.31</b>
iii.	Revenue Retaining Agencies (RRA)		-	4,316,091,257.49	-
	<b>Sub-total</b>	<b>25,122,729,946.64</b>	<b>18,842,047,459.98</b>	<b>24,536,280,663.53</b>	<b>130.22</b>
<b>(C)</b>	<b>Other Revenue Sources</b>	-			
i.	Rollover Fund (Fixed Deposit Recall)	8,548,882,321.04	6,411,661,740.78	1,795,034,983.20	28.00
ii.	Bond/Loan	30,000,000,000.00	22,500,000,000.00	13,000,000,000.00	57.78
iii.	Credit from Development Partners	16,327,742,334.00	12,245,806,750.50	1,248,063,139.89	10.19
iv.	Grants from Donor Agencies	13,650,326,429.28	10,237,744,821.96	3,206,530,985.25	31.32
v.	Short Term Borrowings	4,959,109,053.40	3,719,331,790.05	2,791,667,250.00	75.06
vi.	Excess Bank Charges		-	64,791,333.79	-
	<b>Sub-total</b>	<b>73,486,060,137.68</b>	<b>55,114,545,103.26</b>	<b>22,106,087,692.13</b>	<b>40.11</b>
	<b>Total</b>	<b>193,902,899,000.00</b>	<b>145,427,174,250.00</b>	<b>96,021,999,345.11</b>	<b>66.03</b>
	<b>Less (RRA)</b>		-	4,316,091,257.49	-
	<b>GRAND TOTAL</b>	<b>193,902,899,000.00</b>	<b>145,427,174,250.00</b>	<b>91,705,908,087.62</b>	<b>63.06</b>

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

## CHAPTER THREE

### 3.1 QUARTERLY EXPENDITURE ANALYSIS

Table 3.1 shows the details of the third quarter actual expenditure for the year 2019.

**Table 3.1: Summary of 2019 Third Quarter Expenditure**

S/N	EXPENDITURE DETAILS	APPROVED ESTIMATES ₦	THIRD QUARTER ESTIMATES ₦	THIRD QUARTER ACTUAL ₦	PERFORMANCE LEVEL %
<b>A</b>	<b>RECURRENT EXPENDITURE</b>				
1	PERSONNEL COST	36,231,533,708.16	9,057,883,427.04	8,319,421,639.22	91.8
2	OVERHEAD COST	4,512,700,000.00	1,128,175,000.00	853,373,142.56	75.6
3	SPECIAL PROGRAMME	17,256,976,296.00	4,314,244,074.00	4,261,516,535.92	98.8
4	GRANTS TO PARASTATALS/SUBVENTION	7,561,500,000.00	1,890,375,000.00	1,612,985,904.33	85.3
5	CONSOLIDATED REVENUE FUND CHARGES	18,159,449,200.00	4,539,862,300.00	3,731,747,126.66	82.2
6	GRANTS/LOANS	130,000,000.00	32,500,000.00	28,849,200.00	88.8
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>83,852,159,204.16</b>	<b>20,963,039,801.04</b>	<b>18,807,893,548.69</b>	<b>89.7</b>
<b>B</b>	<b>DEBT SERVICE/REPAYMENT</b>	-			
	DEBT SERVICE/REPAYMENT (PRINCIPAL)	10,369,293,247.58	2,592,323,311.90	1,637,298,730.36	63.2
	<b>TOTAL DEBT SERVICE/REPAYMENT</b>	<b>10,369,293,247.58</b>	<b>2,592,323,311.90</b>	<b>1,637,298,730.36</b>	<b>63.2</b>
<b>C</b>	<b>STATUTORY TRANSFERS</b>	-			
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	2,500,000,000.00	625,000,000.00	121,306,494.51	19.4
2	TRANSFER TO OSOPADEC	7,068,537,435.40	1,767,134,358.85	310,557,684.11	17.6
	<b>TOTAL STATUTORY TRANSFER</b>	<b>9,568,537,435.40</b>	<b>2,392,134,358.85</b>	<b>431,864,178.62</b>	<b>18.1</b>
<b>D</b>	<b>CAPITAL EXPENDITURE</b>	-			
1	MEDAs/INSTITUTIONS	90,112,909,112.86	22,528,227,278.22	11,328,659,274.27	50.3
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>90,112,909,112.86</b>	<b>22,528,227,278.22</b>	<b>11,328,659,274.27</b>	<b>50.3</b>
	<b>GRAND TOTAL (A+B+C+D)</b>	<b>193,902,899,000.00</b>	<b>48,475,724,750.00</b>	<b>32,205,715,731.94</b>	<b>66.4</b>

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

### 3.1.1 SUMMARY OF QUARTERLY EXPENDITURE

The details of expenditures for each component and the total expenditure for the first, second and third quarters of the year 2019 is shown in table 3.2 below.

**Table 3.2: Summary of 2019 Quarterly Expenditure**

S/N	EXPENDITURE DETAILS	QUARTERLY ESTIMATES	FIRST QUARTER ACTUAL	SECOND QUARTER ACTUAL	THIRD QUARTER ACTUAL
<b>A</b>	<b>RECURRENT EXPENDITURE</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
1	PERSONNEL COST	9,057,883,427.04	8,626,169,073.28	8,527,401,131.41	8,319,421,639.22
2	OVERHEAD COST	1,128,175,000.00	744,477,603.00	793,205,240.75	853,373,142.56
3	SPECIAL PROGRAMME	4,314,244,074.00	3,018,692,545.89	2,893,022,677.51	4,261,516,535.92
4	GRANTS TO PARASTATALS/SUBVENTION	1,890,375,000.00	1,526,086,284.31	1,590,921,460.46	1,612,985,904.33
5	CONSOLIDATED REVENUE FUND CHARGES	4,539,862,300.00	3,679,415,545.89	3,401,128,223.89	3,731,747,126.66
6	GRANTS/LOANS	32,500,000.00	18,482,800.00	28,849,200.00	28,849,200.00
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>20,963,039,801.04</b>	<b>17,613,323,852.37</b>	<b>17,234,527,934.02</b>	<b>18,807,893,548.69</b>
<b>B</b>	<b>DEBT SERVICE/REPAYMENT</b>				
	DEBT SERVICE/REPAYMENT (PRINCIPAL)	2,592,323,311.90	1,909,693,467.75	1,788,310,243.18	1,637,298,730.36
	<b>TOTAL DEBT SERVICE/REPAYMENT</b>	<b>2,592,323,311.90</b>	<b>1,909,693,467.75</b>	<b>1,788,310,243.18</b>	<b>1,637,298,730.36</b>
<b>C</b>	<b>STATUTORY TRANSFERS</b>				
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	625,000,000.00	52,963,150.00	-	121,306,494.51
2	TRANSFER TO OSOPADEC	1,767,134,358.85	877,018,556.94	517,388,121.11	310,557,684.11
	<b>TOTAL STATUTORY TRANSFER</b>	<b>2,392,134,358.85</b>	<b>929,981,706.94</b>	<b>517,388,121.11</b>	<b>431,864,178.62</b>
<b>D</b>	<b>CAPITAL EXPENDITURE</b>				
1	MEDAs/INSTITUTIONS	22,528,227,278.22	4,051,231,365.86	4,770,081,486.01	11,328,659,274.27
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>22,528,227,278.22</b>	<b>4,051,231,365.86</b>	<b>4,770,081,486.01</b>	<b>11,328,659,274.27</b>
	<b>GRAND TOTAL (A+B+C+D)</b>	<b>48,475,724,750.00</b>	<b>24,504,230,392.92</b>	<b>24,310,307,784.32</b>	<b>32,205,715,731.94</b>

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

**Figure 3.1: Bar Chart Showing Total Quarterly Expenditure**

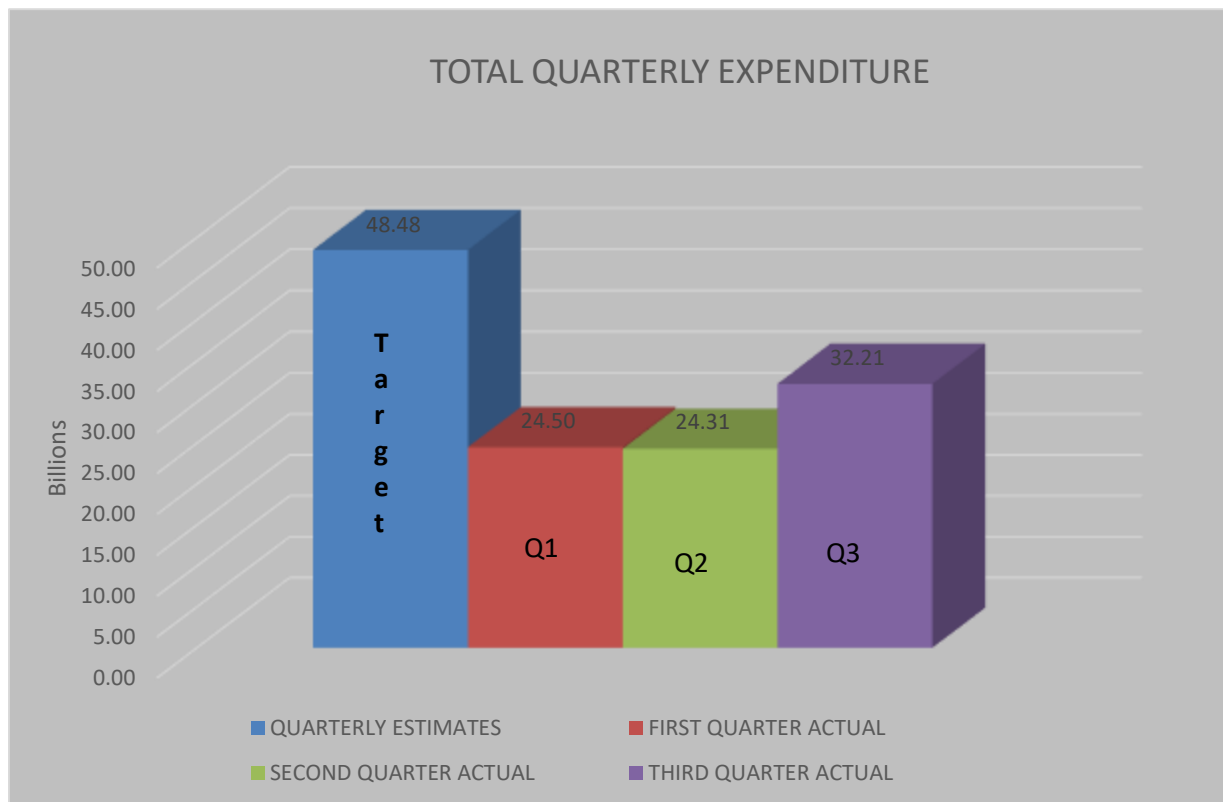


Figure 3.1 above compares the total actual expenditure for the first, second and third quarters of 2019 with the quarterly estimate. The total actual expenditure for the first quarter was ~~N~~24.504 billion as against the proposed estimates of ~~N~~48.476 billion, representing 50.5% performance; second quarter expenditure was ~~N~~24.310 billion, representing 50.1%, while the third quarter expenditure was ~~N~~32.206 billion, representing 66.4% performance.



**Figure 3.2: Bar Chart Showing Classification of Quarterly Expenditure**

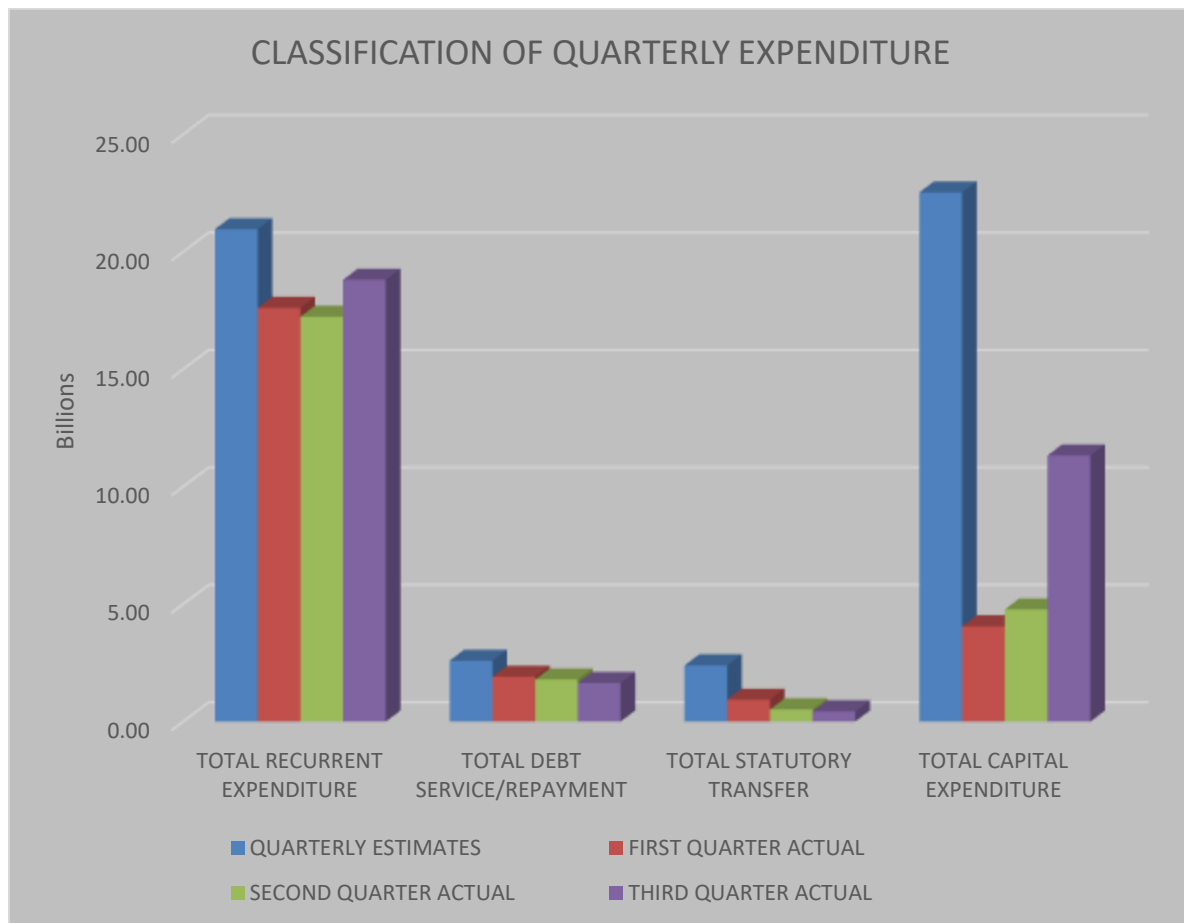


Figure 3.2 depicts the expenditure classifications for the first, second and third quarter of the year 2019 against the quarterly estimates. The actual expenditures for the three quarters were compared with the proposed quarterly estimates. The quarterly estimates for recurrent expenditure was ₦20.963 billion while its actual expenditure and performances for the first, second and third quarter were ₦17.613 billion (84.0%), ₦17.235 billion (82.2%) and ₦18.808 billion (89.7%) respectively.

The quarterly estimates for Debt repayment was ~~N~~2.592 billion. At the end of the quarter, actual Debt repayment figure furnished by the Debt Management Office was ~~N~~1.637 billion, representing 63.2% performance level while the first and second quarter Debt repayment and performances were ~~N~~1.910 billion (73.7%) and ~~N~~1.788 billion (69%).

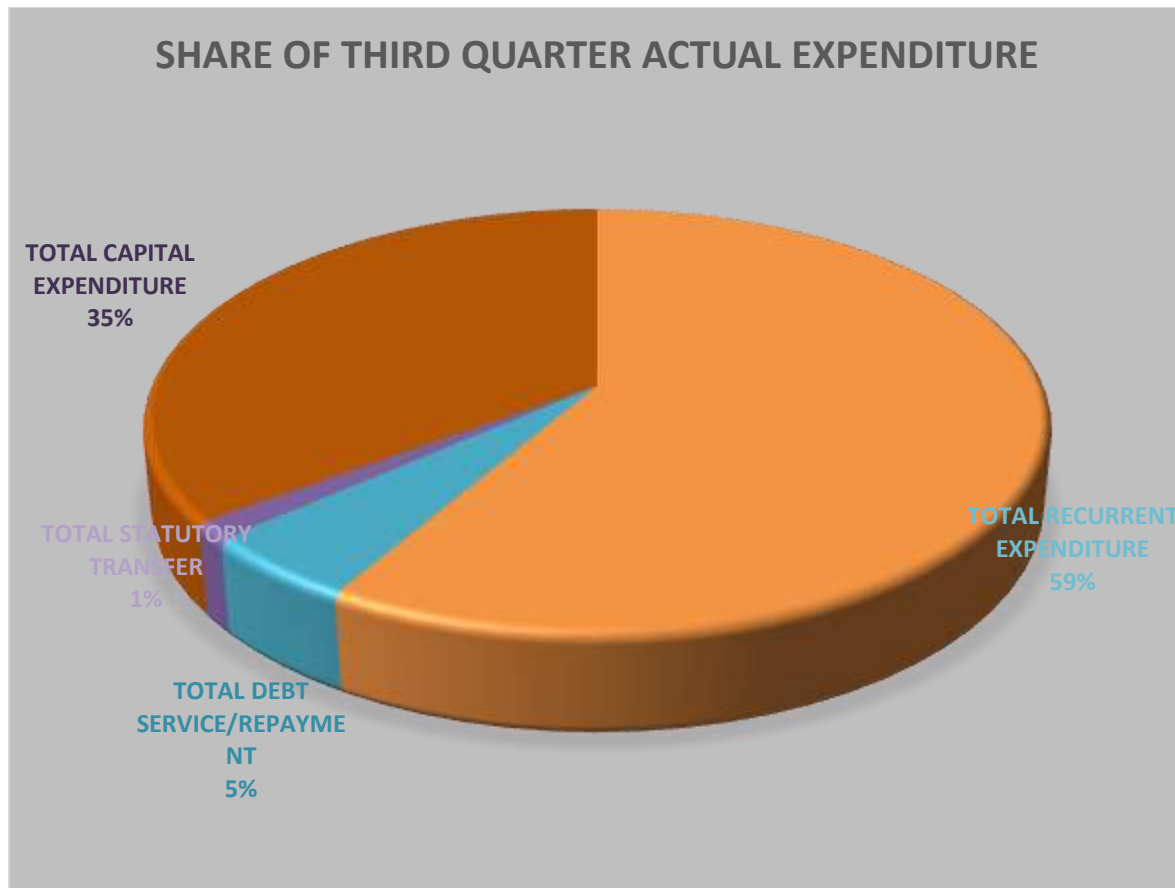
In similar manner, the quarterly estimates for Statutory Transfer was ~~N~~2.392 billion. At the end of third quarter, actual Statutory Transfer was ~~N~~0.432 billion, representing 18.1% performance level while in the first and second quarter, the actual Statutory Transfer and performances were ~~N~~0.930 billion (38.9%) and ~~N~~0.517 billion (21.6%).

Also, actual capital expenditure for the third quarter was ~~N~~11.329 billion against the quarterly estimates of ~~N~~22.528 billion, performing at 50.3% while in the first and second quarter, capital expenditure and performances were ~~N~~4.051 billion (18%) and ~~N~~4.770 (21.2%) respectively.

### **3.2. SHARE OF THIRD QUARTER TOTAL EXPENDITURE**

The share of third quarter expenditure classification is shown in figure 3.3 below. Out of the quarterly estimates of ~~N~~48.476 billion for the quarter, the sum of ~~N~~32.206 billion was recorded as the actual total expenditure for the third quarter, representing 66.4% performance. Specifically, the share of recurrent expenditure was 59% (~~N~~18.808 billion), actual debt repayment 5% (~~N~~1.637 billion), actual statutory transfer 1% (~~N~~0.432 billion) and actual capital expenditure 35% (~~N~~11.329 billion) for the quarter.

**Figure 3.3: Pie Chart Showing Share of Third Quarter Actual Expenditure**



### **3.3 RECURRENT EXPENDITURE ANALYSIS**

Analysis of recurrent expenditure for the third quarter shows that the actual recurrent expenditure for the quarter was ₦18.808 billion against the proposed estimates of ₦20.963 billion for the quarter. This figure showed that recurrent expenditure performed at 89.7% for the quarter while in the first quarter, the performance was 84% and 82.2% for the second quarter.

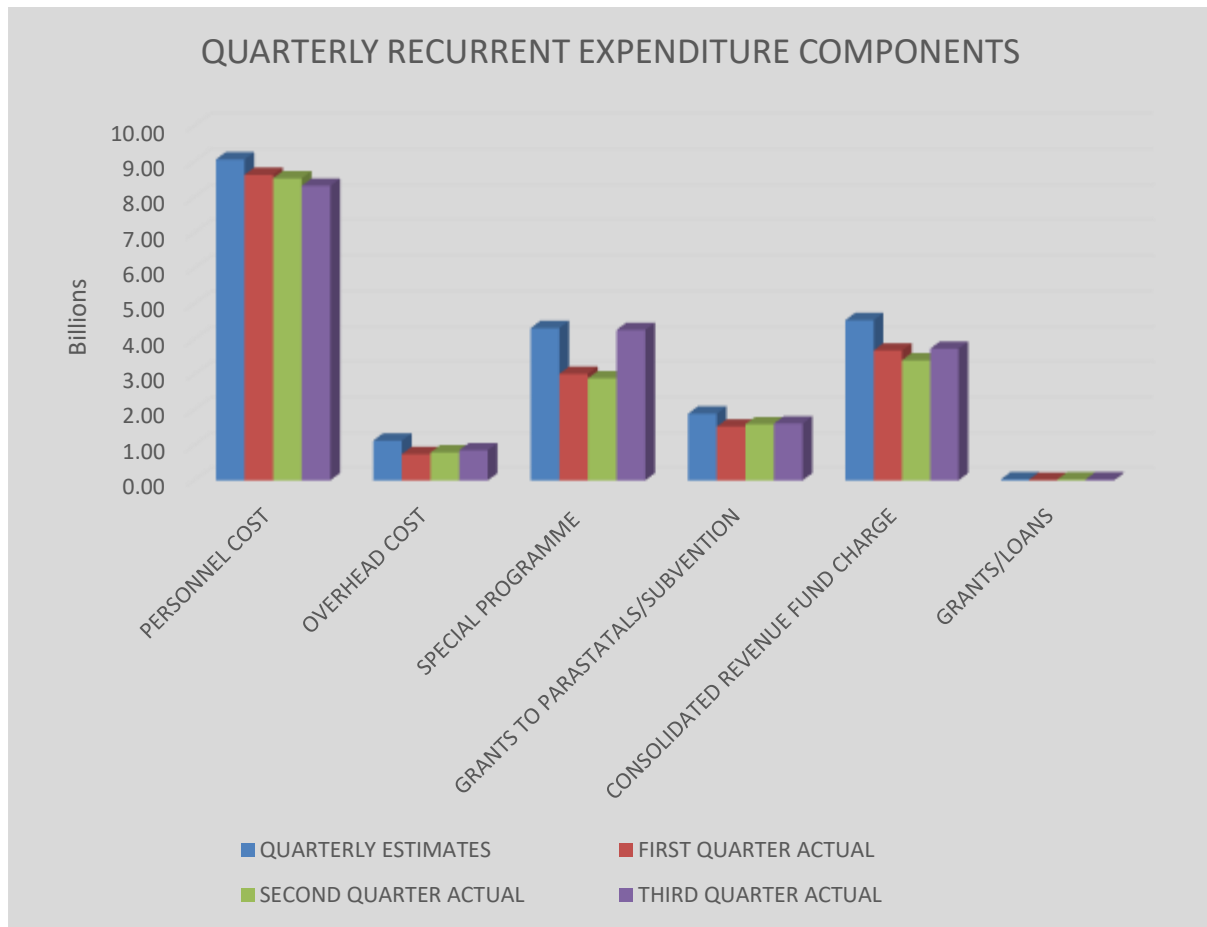
**Table 3.3: Details of Quarterly Recurrent Expenditure Components**

S/N	EXPENDITURE DETAILS	2019 QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦
<b>A</b>	<b>RECURRENT EXPENDITURE</b>				
1	PERSONNEL COST	9,057,883,427.04	8,626,169,073.28	8,527,401,131.41	8,319,421,639.22
2	OVERHEAD COST	1,128,175,000.00	744,477,603.00	793,205,240.75	853,373,142.56
3	SPECIAL PROGRAMME	4,314,244,074.00	3,018,692,545.89	2,893,022,677.51	4,261,516,535.92
4	GRANTS TO PARASTATALS/SUBVENTION	1,890,375,000.00	1,526,086,284.31	1,590,921,460.46	1,612,985,904.33
5	CONSOLIDATED REVENUE FUND CHARGE	4,539,862,300.00	3,679,415,545.89	3,401,128,223.89	3,731,747,126.66
6	GRANTS/LOANS	32,500,000.00	18,482,800.00	28,849,200.00	28,849,200.00
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>20,963,039,801.04</b>	<b>17,613,323,852.37</b>	<b>17,234,527,934.02</b>	<b>18,807,893,548.69</b>

**SOURCE:** *Office of Accountant General and other MEDAs*

Table 3.4 shows the summary of the quarterly recurrent expenditure components for the first, second and third quarter of the year 2019. The actual expenditure and performances for each Recurrent expenditure components for third quarter were: Personnel Cost ₦8.319 billion (91.9%), Overhead Cost ₦0.853 billion (75.6%), Special Programme ₦4.261 billion (98.8%), Grants to Parastatals/Subvention ₦1.613 billion (85.3%), Consolidated Revenue Fund Charges ₦3.732 billion (82.2%) and ₦0.029 billion (88.8%) as Grants/Loans.

**Figure 3.4: Bar Chart Showing Quarterly Recurrent Expenditure Components**



**Figure 3.5: Pie Chart Showing Share of Third Quarter Actual Recurrent Expenditure Components**

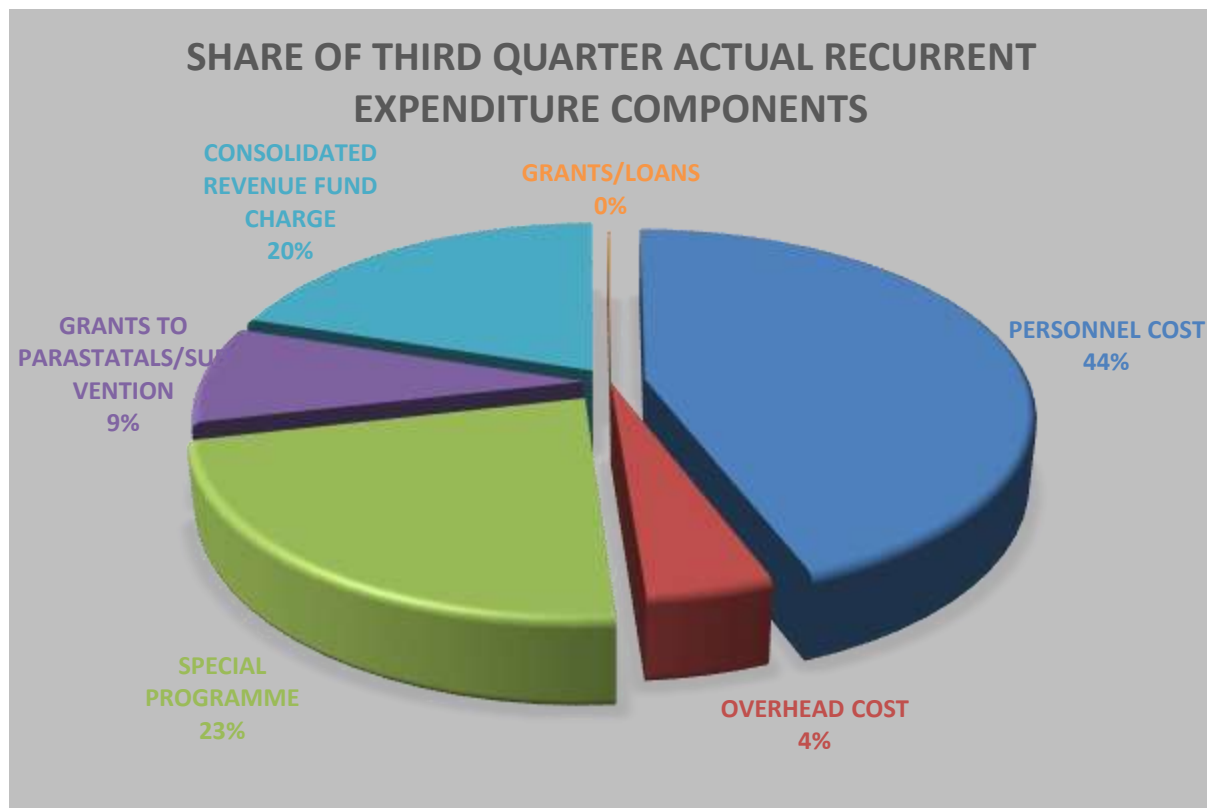


Figure 3.5 shows the share of the actual recurrent expenditure components for the third quarter of the year 2019. Out of the actual total recurrent expenditure of ₦18.808 billion recorded for the third quarter, Personnel cost accounted for 44%, Overhead Cost 4%, Special Programme 23%, Grants to Parastatals/Subvention 9%, Consolidated Revenue Fund Charges 20% and Grants/Loans 0.001%.

### 3.3.1 PERSONNEL COST

With quarterly estimates of ₦9.058 billion, actual personnel cost for the third quarter was ₦8.319 billion, representing 91.8% performance level for the quarter while the first and second quarter actual personnel cost with performances were ₦8.626 billion (95.2%) and ₦8.527 billion (94.1%) respectively.

#### 3.3.1.1 DETAILS OF QUARTERLY PERSONNEL COST

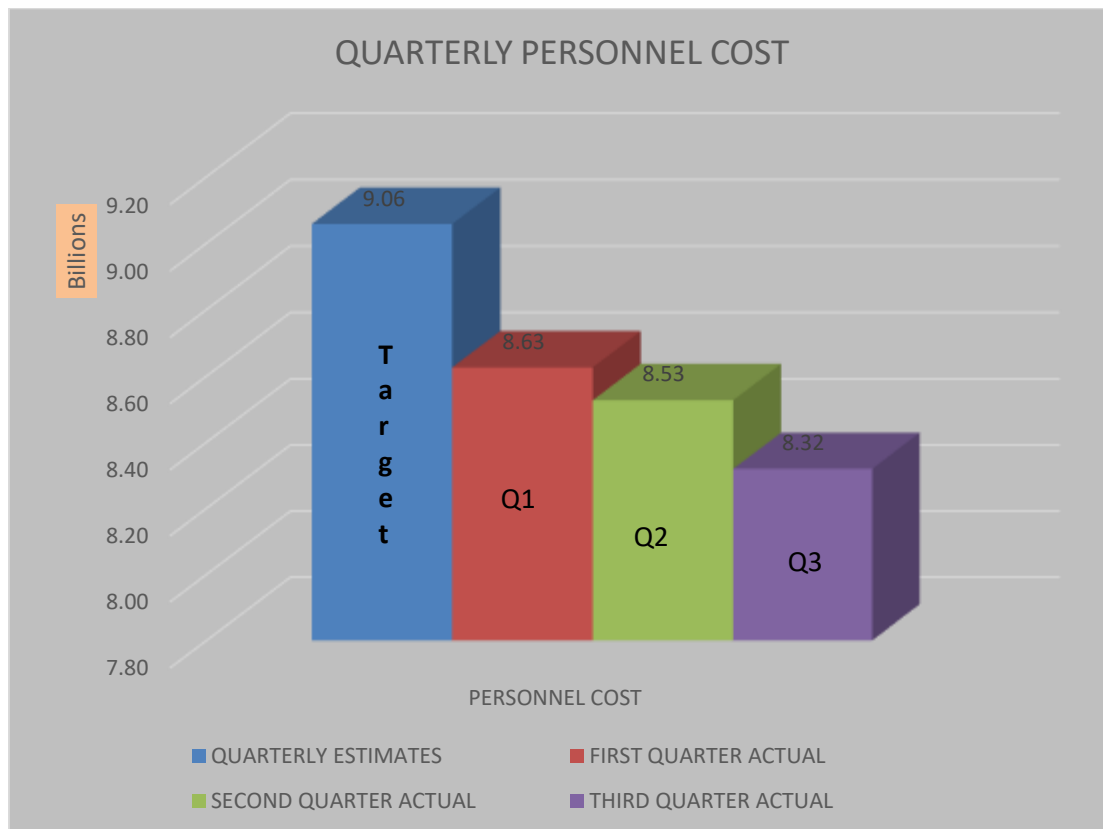
The personnel cost details for the first, second and third quarters of the year 2019 in the classifications of Core Civil Service, Adhoc Hospitals' Management Board (HMB) Staff, Adhoc Ministry of Agriculture Staff, Teaching Service Commission (TESCOM) Public Secondary School and the Judicial was shown in table 3.5 below. The actual personnel cost for Core Civil Service for the third quarter was ₦4.224 billion, Adhoc HMB Staff ₦0.107 billion, Adhoc Ministry of Agriculture Staff ₦0.002 billion, TESCOM Public Secondary School ₦3.589 billion and the Judicial ₦0.40 billion.

**Table 3.4: Details of Quarterly Personnel Cost**

S/N	PERONNEL DETAILS	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦
1	CORE CIVIL SERVICE	4,425,996,391.13	4,359,008,897.17	4,224,008,255.18
2	ADHOC HMB STAFF	110,760,798.66	115,239,114.15	106,539,861.44
3	ADHOC MIN. OF AGRIC STAFF	2,664,901.06	2,604,575.11	2,215,697.05
4	TESCOM (PUB. SECONDARY SCH)	3,692,273,151.60	3,645,973,501.65	3,586,850,248.03
5	JUDICIARY	394,473,830.83	404,575,043.33	399,807,577.52
	<b>TOTAL</b>	<b>8,626,169,073.28</b>	<b>8,527,401,131.41</b>	<b>8,319,421,639.22</b>

**SOURCE:** OFFICE OF ACCOUNTANT GENERAL

**Figure 3.6: Bar Chart Showing Quarterly Personnel Cost**

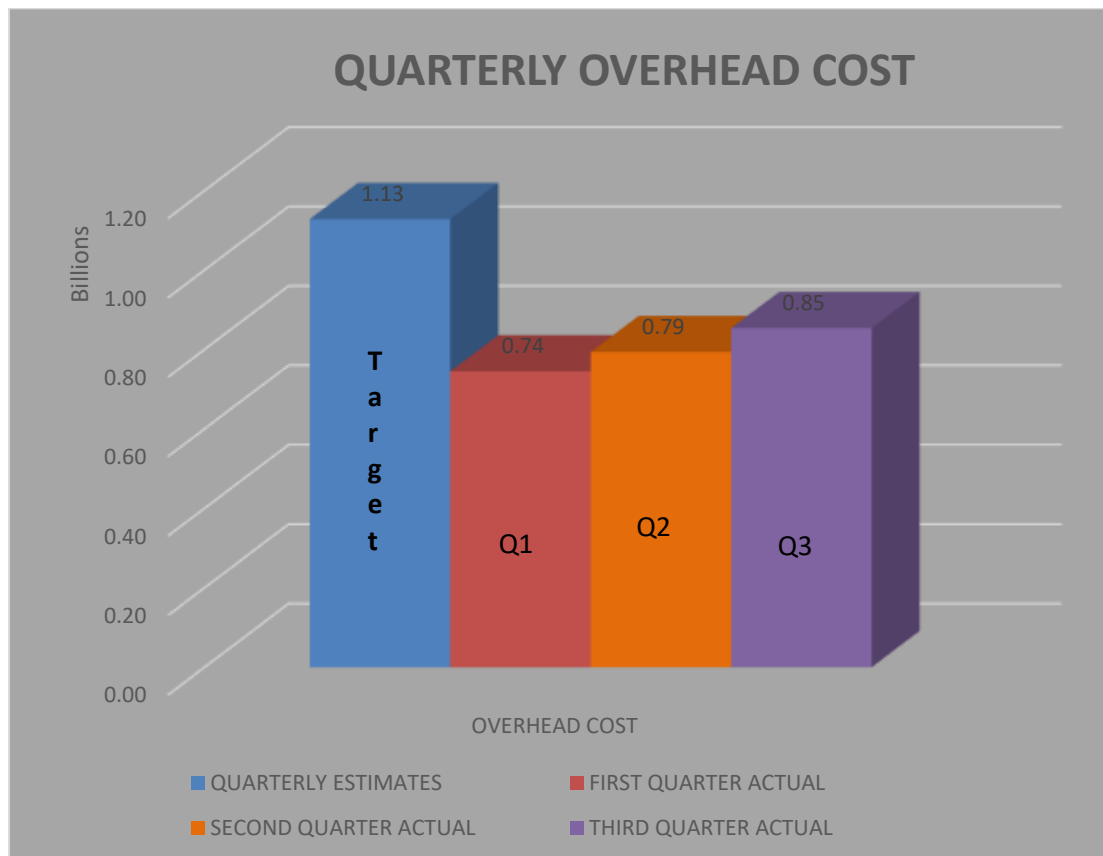


### **3.3.2 OVERHEAD COST**

With quarterly estimates of ₦1.128 billion, actual overhead cost for the third quarter was ₦0.853 billion, representing 75.6% performance level for the quarter while the first and the second quarter actual overhead cost with their performances were ₦0.744 billion (66%) and ₦0.793 billion (70.3%).



**Figure 3.7: Bar Chart Showing Quarterly Overhead Cost**



### **3.3.3 SPECIAL PROGRAMMES**

The quarterly estimates for this head was ~~N4.314~~ billion. At the end of the third quarter, the actual expenditure recorded was ~~N4.262~~ billion, representing a 98.8% performance level while the first quarter performance was 70% and 67.1% for the second quarter.

**Figure 3.8: Bar Chart Showing Quarterly Special Programme.**



### **3.3.4 SUBVENTIONS/GRANTS TO INSTITUTIONS AND AGENCIES**

The quarterly estimates for this head was ₦1.890 billion. At the end of the third quarter, the actual expenditure recorded was ₦1.613 billion, representing 85.3% performance level while the first quarter performance was 80.7% and 84.2% for the second quarter.

**Table 3.5: Summary of Quarterly Subvention/Grants to Parastatals**

S/N	INSTITUTIONS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦
1	Adekunle Ajasin University, Akungba Akoko	475,500,000.00	446,250,000.00	446,250,000.00	446,250,000.00
2	Nigeria Security and Civil Defence Corps	500,000.00	348,600.00	348,600.00	348,600.00
3	Nigerian Legion	750,000.00	630,000.00	630,000.00	630,000.00
4	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	12,500,000.00	6,999,300.00	6,999,300.00	6,999,300.00
5	Ondo State Football Academy	15,000,000.00	0.00	-	
6	Ondo State Football Development Agency	162,500,000.00	135,000,000.00	135,000,000.00	135,000,000.00
7	Ondo State University of Medical Sciences	180,500,000.00	135,000,000.00	135,000,000.00	135,000,000.00
8	Ondo State University of Science and Technology, Okitipupa	200,000,000.00	126,000,000.00	126,000,000.00	126,000,000.00
9	Rufus Giwa Polytechnic, Owo	675,000,000.00	598,539,000.00	598,539,000.00	598,539,000.00
10	Senior Staff Club	625,000.00	525,000.00	525,000.00	525,000.00
11	Ondo State Investment Promotion Agency (ONDIPA)	50,000,000.00	0.00	-	-
12	Ondo State Radiovision Corporation	15,000,000.00	0.00	-	-
13	Ondo State Afforestation Project	2,500,000.00	0.00	-	-
14	Ondo State University of Medical Sciences Teaching Hospital	100,000,000.00	76,794,384.31	141,629,560.5	163,694,004.3
	<b>TOTAL</b>	<b>1,890,375,000.00</b>	<b>1,526,086,284.31</b>	<b>1,590,921,460.46</b>	<b>1,612,985,904.33</b>

**SOURCE:** OFFICE OF ACCOUNTANT GENERAL

### 3.3.5 CONSOLIDATED REVENUE FUND CHARGES (CFRC)

With quarterly estimates of ₦4.540 billion, actual CRFC for the third quarter was ₦3.732 billion, representing 82.2% performance level for the quarter while the first quarter performance was 81% and 74.9% for the second quarter.

**Table 3.6: Details of Quarterly Consolidated Revenue Fund Charges (CRFC)**

S/N	CRFC DETAILS	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦
1	PENSION	1,413,793,332.50	2,034,166,634.58	2,101,566,556.27	2,094,382,267.74
2	SALARIES OF POLITICAL OFFICE HOLDERS	250,000,000.00	188,104,146.78	186,358,446.69	265,672,459.42
3	GRATUITY	700,000,000.00	550,000,000.00	300,000,000.00	537,333,283.77
4	DIRECT DEDUCTION FROM FAAC	1,312,750,767.50	892,696,663.58	793,534,751.96	814,513,860.95
5	CONTRIBUTORY PENSION (EMPLOYERS)	857,068,200.00	9,627,373.59	14,847,741.61	15,024,527.42
6	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	6,250,000.00	4,820,727.36	4,820,727.36	4,820,727.36
	<b>TOTAL</b>	<b>4,539,862,300.00</b>	<b>3,679,415,545.89</b>	<b>3,401,128,223.89</b>	<b>3,731,747,126.66</b>

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

**Figure 3.9: Bar Chart Showing Quarterly Consolidated Revenue Fund Charges (CRFC)**

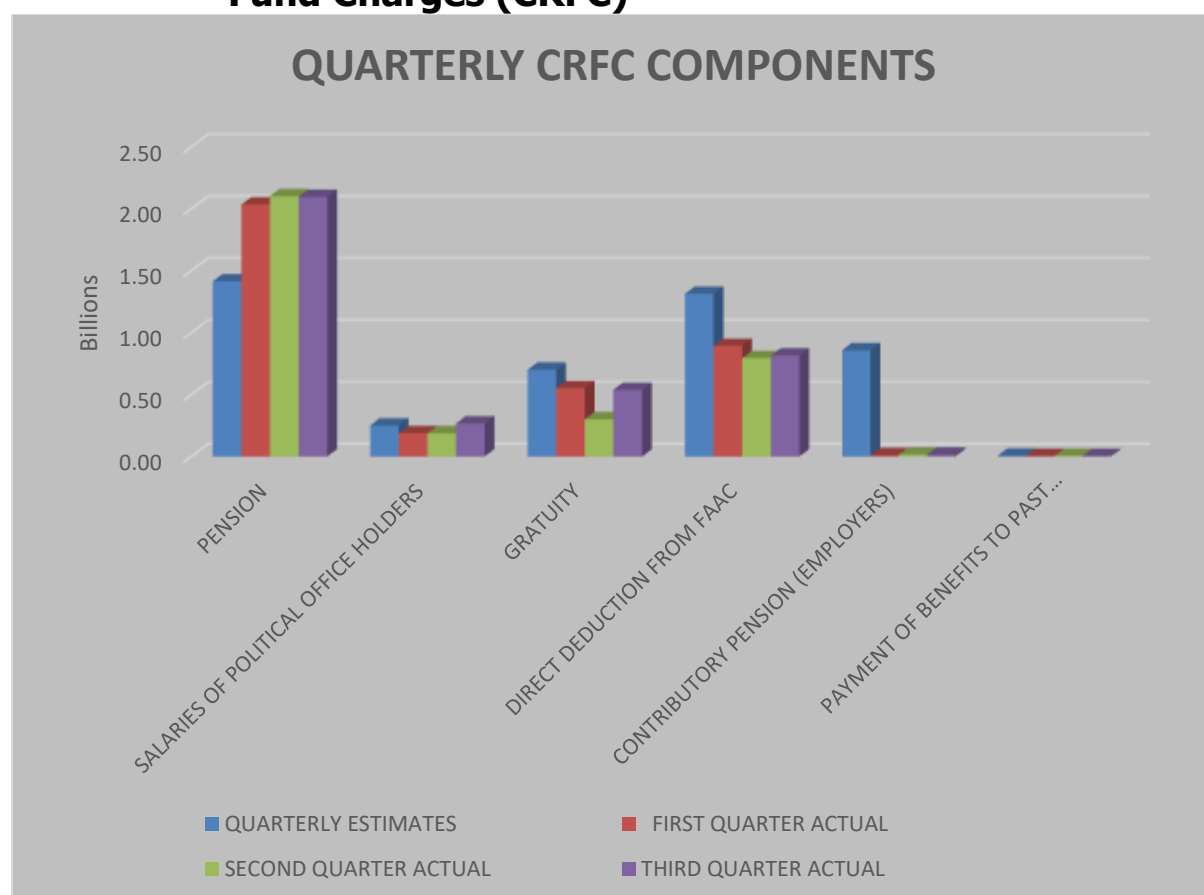
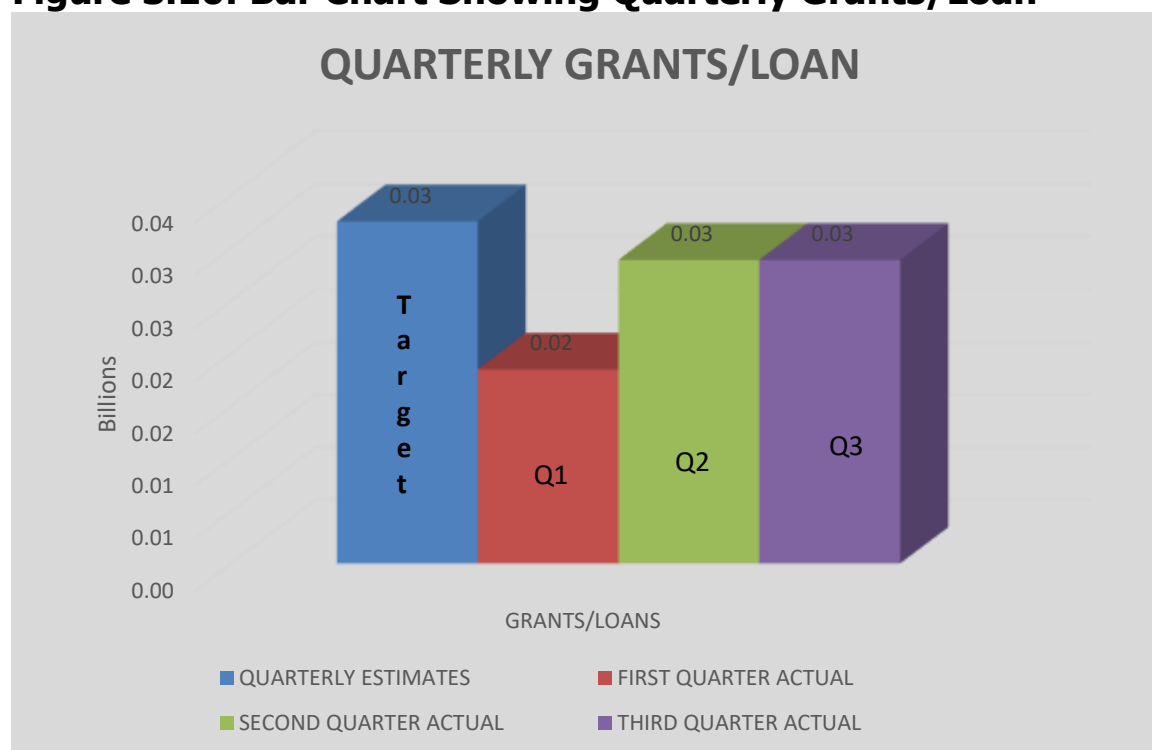


Figure 3.11 compares the CRFC components for the first, second and third quarters of the year 2019 against the quarterly estimates. The third quarter expenditure and performance for each of the CRFC components were: Pension ₦2.094 billion (148.1%), Salaries of Political Office holders ₦0.266 billion (106.4%), Gratuity ₦0.537 billion (76.7%), Interest component of Direct Deduction from FAAC ₦0.815 billion (61.1%), Contributory Pension (Employers) ₦0.015 billion (1.75%) and Payment of Benefits to Past Governors/Deputy Governors ₦0.004 billion (83.3%).

### 3.3.6 GRANTS/LOAN

The quarterly estimates for Grants/Loan was ₦32.500 million. At the end of the third quarter, the actual expenditure recorded for this head was ₦28.849 million, representing 88.8% performance level, while in the first quarter the performance was 56.9% and 88.8% for the second quarter.

**Figure 3.10: Bar Chart Showing Quarterly Grants/Loan**



### 3.4 SECTORAL RECURRENT EXPENDITURE ANALYSIS

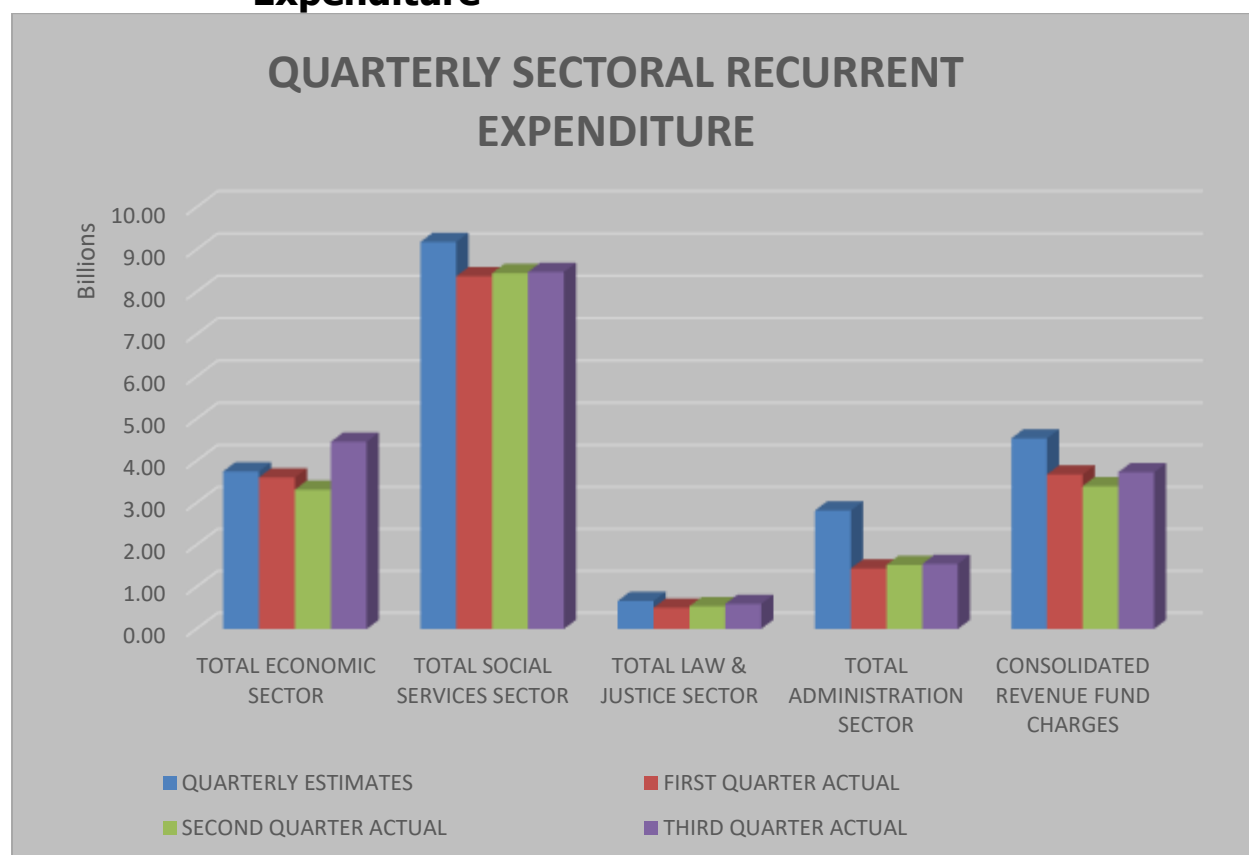
Table 3.7 below shows the sectoral recurrent expenditure details for the first, second and third quarter of the year 2019 in the classifications of Economic sector, Social Services Sector, Law & Justice Sector, Administration Sector and Consolidated Revenue Fund Charges. The Social services sector recorded the highest actual recurrent expenditure of ₦8.472 billion, representing 92.3% performance level in the third quarter. On the other hand, Law & Justice Sector recorded the least actual recurrent expenditure of ₦0.596 billion, representing 89.2% performance level in the third quarter.

**Table 3.7: Quarterly Sectoral Recurrent Expenditure Details**

S/N	Sub-Sector/SECTOR	QUARTERLY ESTIMATES	FIRST QUARTER ACTUAL	SECOND QUARTER ACTUAL	THIRD QUARTER ACTUAL
1	Agric	413,754,231.16	324,300,051.39	341,506,690.10	312,716,401.54
2	Trade & Industry	154,317,554.83	89,035,870.05	88,824,648.06	96,112,944.10
3	Infrastructure	708,815,786.10	443,322,043.44	542,534,585.91	618,469,117.84
4	Public Finance	2,475,837,179.80	2,754,986,491.09	2,346,148,087.22	3,431,004,510.36
<b>A</b>	<b>TOTAL ECONOMIC SECTOR</b>	<b>3,752,724,751.89</b>	<b>3,611,644,455.97</b>	<b>3,319,014,011.29</b>	<b>4,458,302,973.84</b>
1	Education	6,403,003,245.30	5,588,462,633.07	5,682,776,628.90	5,709,103,868.24
2	Health	2,171,577,763.70	2,405,101,400.98	2,366,045,283.69	2,337,011,056.40
3	Social & Community Development	488,388,646.67	287,289,028.50	306,025,238.35	333,081,486.94
4	Environment & Sewage Management	118,431,612.61	91,423,896.16	91,848,903.29	93,142,346.11
<b>B</b>	<b>TOTAL SOCIAL SERVICES SECTOR</b>	<b>9,181,401,268.27</b>	<b>8,372,276,958.71</b>	<b>8,446,696,054.23</b>	<b>8,472,338,757.69</b>
1	Administration of Justice	667,779,204.85	506,917,699.99	541,772,201.63	596,331,262.44
<b>C</b>	<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	<b>667,779,204.85</b>	<b>506,917,699.99</b>	<b>541,772,201.63</b>	<b>596,331,262.44</b>
1	General Administration	1,681,409,822.68	952,818,169.54	963,270,072.24	1,031,895,547.18
2	Legislative	893,117,786.92	334,060,661.30	400,176,687.59	328,156,754.19
3	Information	246,744,666.43	156,190,360.97	162,470,683.15	189,121,126.69
<b>D</b>	<b>TOTAL ADMINISTRATION SECTOR</b>	<b>2,821,272,276.03</b>	<b>1,443,069,191.81</b>	<b>1,525,917,442.98</b>	<b>1,549,173,428.06</b>
<b>E</b>	<b>CONSOLIDATED REVENUE FUND CHARGES</b>	<b>4,539,862,300.00</b>	<b>3,679,415,545.89</b>	<b>3,401,128,223.89</b>	<b>3,731,747,126.66</b>
	<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>20,963,039,801.04</b>	<b>17,613,323,852.37</b>	<b>17,234,527,934.02</b>	<b>18,807,893,548.69</b>

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

**Figure 3.11: Bar Chart Showing Quarterly Sectoral Recurrent Expenditure**



### 3.5 STATUTORY TRANSFERS

With quarterly estimates of ₦2.392 billion, actual Statutory Transfers to OSOPADEC and Local Governments for the third quarter was ₦0.432 billion, representing 18.1% performance level for the quarter, while first quarter performance was 38.9% and 21.6% for the second quarter.

### 3.6 CAPITAL EXPENDITURE ANALYSIS

The quarterly estimates for Capital expenditure was ₦22.528 billion. At the end of the third quarter the actual capital expenditure recorded was ₦11.329 billion, representing 50.3% performance level, while in the first quarter the performance was 18%, and 21.2% for the second quarter.



**Table 3.8: Quarterly Sectoral Capital Expenditure Details**

S/N	Sub-Sector/SECTOR	QUARTERLY ESTIMATES ₦	FIRST QUARTER ACTUAL ₦	SECOND QUARTER ACTUAL ₦	THIRD QUARTER ACTUAL ₦
1	Agriculture	2,045,838,750.00	7,945,400.00	150,172,038.57	66,702,206.67
2	Trade & Industry	537,500,000.00	9,351,675.00	44,156,760.00	31,855,026.63
3	Infrastructure	8,296,801,255.00	2,446,628,268.26	3,451,014,463.05	9,279,146,683.80
4	Public Finance	2,749,208,908.58	536,375,344.23	99,915,044.36	367,691,645.69
<b>A</b>	<b>TOTAL ECONOMIC SECTOR</b>	<b>13,629,348,913.58</b>	<b>3,000,300,687.49</b>	<b>3,745,258,305.98</b>	<b>9,745,395,562.79</b>
1	Education	2,373,588,014.64	12,353,040.00	14,190,000.00	97,076,900.00
2	Health	1,610,400,000.00	334,725,967.40	258,732,840.00	459,901,621.27
3	Social & Community Development	475,100,000.00	50,000,000.00	182,230,000.00	99,738,615.00
4	Environment & Sewage Management	567,500,000.00	42,716,000.00	69,284,000.00	523,752,947.89
<b>B</b>	<b>TOTAL SOCIAL SERVICES SECTOR</b>	<b>5,026,588,014.64</b>	<b>439,795,007.40</b>	<b>524,436,840.00</b>	<b>1,180,470,084.16</b>
1	Administration of Justice	293,750,000.00	31,970,000.00	38,361,450.00	29,049,429.97
<b>C</b>	<b>TOTAL LAW &amp; JUSTICE SECTOR</b>	<b>293,750,000.00</b>	<b>31,970,000.00</b>	<b>38,361,450.00</b>	<b>29,049,429.97</b>
1	General Administration	3,160,168,100.00	568,478,170.97	365,440,577.53	311,195,197.35
2	Legislative	250,372,250.00	-	3,649,962.50	50,000,000.00
3	Information	168,000,000.00	10,687,500.00	92,934,350.00	12,549,000.00
<b>D</b>	<b>TOTAL ADMINISTRATION SECTOR</b>	<b>3,578,540,350.00</b>	<b>579,165,670.97</b>	<b>462,024,890.03</b>	<b>373,744,197.35</b>
	<b>GRAND TOTAL (A+B+C+D)</b>	<b>22,528,227,278.22</b>	<b>4,051,231,365.86</b>	<b>4,770,081,486.01</b>	<b>11,328,659,274.27</b>

**SOURCE:** OFFICE OF ACCOUNTANT GENERAL AND OTHER MEADAs

**Figure 3.12: Bar Chart Showing Quarterly Sectoral Capital Expenditure**

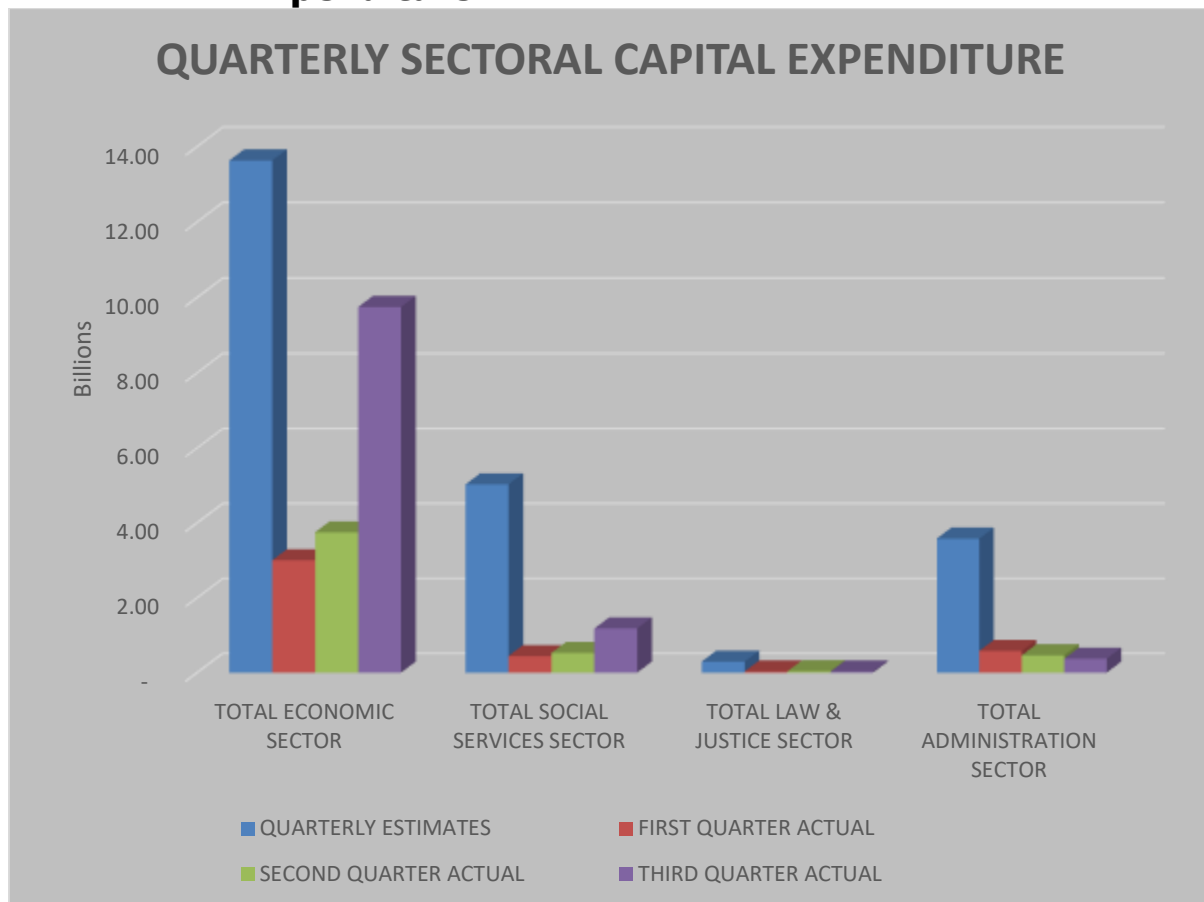


Figure 3.15 above shows that the Economic Sector accounted for the highest actual capital expenditure of ₦9.745 billion, representing 71.5% performance. On the other hand, Law & Justice Sector, with actual expenditure of ₦0.029 billion recorded 9.9% performance for the third quarter of 2019.

### 3.7 CUMMULATIVE EXPENDITURE AS AT SEPTEMBER 2019

**Table 3.9: Cumulative Expenditure Performance as at Sept., 2019**

S/N	EXPENDITURE DETAILS	ESTIMATES AS AT SEPTEMBER ₦	ACTUAL AS AT SEPTEMBER ₦	PERFORMANCE LEVEL AS AT SEPTEMBER %
<b>A</b>	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COST	27,173,650,281.12	25,472,991,843.91	93.7
2	OVERHEAD COST	3,384,525,000.00	2,391,055,986.31	70.6
3	SPECIAL PROGRAMME	12,942,732,222.00	10,173,231,759.32	78.6
4	GRANTS TO PARASTATALS/SUBVENTION	5,671,125,000.00	4,729,993,649.10	83.4
5	CONSOLIDATED REVENUE FUND CHARGE	13,619,586,900.00	10,812,290,896.44	79.4
6	GRANTS/LOANS	97,500,000.00	76,181,200.00	78.1
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>62,889,119,403.12</b>	<b>53,655,745,335.08</b>	<b>85.3</b>
<b>B</b>	<b>DEBT SERVICE/REPAYMENT</b>			
	DEBT SERVICE/REPAYMENT (PRINCIPAL)	7,776,969,935.69	5,335,302,441.29	68.6
	<b>TOTAL DEBT SERVICE/REPAYMENT</b>	<b>7,776,969,935.69</b>	<b>5,335,302,441.29</b>	<b>68.6</b>
<b>C</b>	<b>STATUTORY TRANSFERS</b>			
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT (10%)	1,875,000,000.00	174,269,644.51	9.3
2	TRANSFER TO OSOPADEC	5,301,403,076.55	1,704,964,362.16	32.2
	<b>TOTAL STATUTORY TRANSFER</b>	<b>7,176,403,076.55</b>	<b>1,879,234,006.67</b>	<b>26.2</b>
<b>D</b>	<b>CAPITAL EXPENDITURE</b>			
1	MEDAs/INSTITUTIONS	67,584,681,834.65	20,149,972,126.14	29.8
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>67,584,681,834.65</b>	<b>20,149,972,126.14</b>	<b>29.8</b>
	<b>GRAND TOTAL (A+B+C+D)</b>	<b>145,427,174,250.00</b>	<b>81,020,253,909.18</b>	<b>55.7</b>

**Source:** Office of Accountant General and Debt Management Office, Ondo State

The details of cumulative expenditure performance as at September, 2019 is shown in table 3.11 above. The total actual expenditure as at September 2019 was ~~N~~81.020 billion against the cumulative estimates of ~~N~~145.427 billion, representing 55.7% performance while the corresponding cumulative actual expenditure for the first three quarters of 2018 was ~~N~~70.160 billion representing 51.6% performance. The 2019 cumulative expenditure as at the end of September shows an increase of ~~N~~10.860 billion over the correspondence cumulative expenditure for 2018.

## **CHAPTER FOUR**

### **OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION**

#### **4.1 OBSERVATIONS**

The following are the observations from the third quarter budget implementation appraisal:

- i. The revenue side of the budget performed at 75.9% in the third quarter.
- ii. Cumulative revenue performance as at September, 2019 was 63.1%
- iii. Revenue receipts from the Federation Account was ~~N~~17.573 billion, representing 73.8% performance for the third quarter.
- iv. Internally Generated Revenue, inclusive of amount generated by the Revenue Retaining Agencies (RRA) performed at 88.1%. Less the RRA, the performance was 68.8% for the third quarter.
- v. Cumulative IGR performance as at September, 2019 was 107%.
- vi. Internally Generated Revenue performances on MEDAs basis shows that sixteen MEDAs performed above 100%, five MEDAs performed between 70% and 100%, four MEDAs performed between 50% and 69% while 52 MEDAs performed below 50%.
- vii. The share of Internally Generated Revenue (IGR) to total actual revenue was 12% for the third quarter while cumulative share of IGR to cumulative revenue as at September was 22.0%.
- viii. The expenditure side of the budget performed at 66.4% in the third quarter while cumulative expenditure performance as at September, 2019 was 55.7%.

- ix. Capital expenditure rose significantly to the tune of ₦11.329 billion in the third quarter, representing 50.3% performance level while cumulative performance as at September was 29.8%
- x. The Recurrent expenditure performed at 89.7% in the third quarter while cumulative recurrent expenditure performance as at September, 2019 was 85.3%.

#### **4.2 RECOMMENDATIONS**

- i. The Performance of State Internal Revenue Service and few MEDAs as at the end of September were commendable. However, more emphasis should be placed on shoring up the Independent Revenues (IR) of the State to a level that it will conveniently finance the recurrent expenditure.
- ii. Though improving, more attention should still be given to overall budget implementation, to enable the State meet up with 70% budget performance required to access Federal Government grants on SFTAS Disbursement Link Indicator (DLI) on budget performance.
- iii. 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.
- iv. MEDAs should duly furnish the Ministry with information on Grants by Development Partners/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 of capital projects implementation in the State.

### **4.3 CONCLUSION**

The budget performance in the third quarter recorded a slight and better performance than the previous quarters. Both revenue and expenditure performed above sixty percent in the period under review. However, the performance is still less than the seventy percent required to access the Federal Government grants on SFTAS budget performance. Therefore, more measures should be taken to further improve budget performance in the State.

In conclusion, efforts should be channelled towards addressing the observations and implementing the recommendations provided in the Appraisal for a better budget performance at the end of 2019 fiscal year.

## APPENDIX

**TABLE 1: Breakdown of Cumulative IGR as at September, 2019**

S/N	MINISTRIES/DEPTS./PARASTATALS	Target ₦	Cumulative Target as at September ₦	Cumulative Actual as at September ₦	Performance %
1	Ondo State Judiciary Service Commission	200,000.00	150,000.00	411,310.00	274.21
2	Ondo State University of Science & Technology	252,500,000.00	189,375,000.00	399,385,302.00	210.90
3	Micro Credit Agency	3,000,000.00	2,250,000.00	4,736,000.00	210.49
4	University of Medical Science. Teaching Hospital	330,000,000.00	247,500,000.00	510,802,304.00	206.38
5	Board for Adult, Technical & Vocational Education	5,500,000.00	4,125,000.00	6,744,200.00	163.50
6	Office of the State Auditor General	2,420,000.00	1,815,000.00	2,941,283.49	162.05
7	Ondo State Radio vision Corporation	27,500,000.00	20,625,000.00	33,147,348.83	160.71
8	Board of Internal Revenue	15,270,000,000.00	11,452,500,000.00	17,266,416,161.28	150.77
9	State Universal Basic Education Board (SUBEB)	44,000,000.00	33,000,000.00	43,140,100.00	130.73
10	Cabinet & Special Services Dept.(PSTI)	1,320,000.00	990,000.00	1,229,767.70	124.22
11	Christian Welfare Board	500,000.00	375,000.00	465,000.00	124.00
12	Ondo State Investment Promotion Agency (ONDIPA)	260,000,000.00	195,000,000.00	226,733,350.00	116.27
13	Ondo State School of Health Technology	220,000,000.00	165,000,000.00	184,437,376.67	111.78
14	Adekunle Ajasin University	1,760,000,000.00	1,320,000,000.00	1,417,407,215.49	107.38
15	Teaching Service Commission	11,000.00	8,250.00	8,700.00	105.45
16	Hospital Management Board	5,500,000.00	4,125,000.00	4,207,110.00	101.99
17	Rufus Giwa Polytechnic	1,030,414,000.00	772,810,500.00	740,640,934.09	95.84
18	Owena Press Limited	22,000,000.00	16,500,000.00	14,438,889.00	87.51
19	Ondo State Judiciary	110,000,000.00	82,500,000.00	66,849,597.17	81.03
20	General Administration	1,430,000.00	1,072,500.00	832,400.00	77.61
21	Ondo State Pensions Transitional Dept.	4,400,000.00	3,300,000.00	2,439,000.00	73.91
22	Ministry of Justice	218,000,000.00	163,500,000.00	105,476,721.26	64.51



S/N	MINISTRIES/DEPTS./PARASTATALS	Target ₦	Cumulative Target as at September ₦	Cumulative Actual as at September ₦	Performance %
23	Ondo State University of Medical Sciences	615,000,000.00	461,250,000.00	296,100,570.04	64.20
24	Min. of information and Orientation	3,300,000.00	2,475,000.00	1,340,000.00	54.14
25	Min of Commerce, Industries & Cooperatives	220,000,000.00	165,000,000.00	88,455,329.00	53.61
26	Liaison Office, Abuja	2,200,000.00	1,650,000.00	775,500.00	47.00
27	Ministry of Finance	351,585,783.00	263,689,337.25	122,413,900.21	46.42
28	Ondo State Water Corporation	12,100,000.00	9,075,000.00	4,197,325.00	46.25
29	Min. of Lands And Housing	816,000,000.00	612,000,000.00	274,129,721.42	44.79
30	Agric. Dev. Prog & Agric. Input Supply Agency(ADP)	2,000,000.00	1,500,000.00	657,400.00	43.83
31	Liaison Office, Lagos	3,000,000.00	2,250,000.00	936,000.00	41.60
32	Ondo State Development and Property Corporation	495,000,000.00	371,250,000.00	147,134,078.04	39.63
33	Muslim Welfare Board	3,850,000.00	2,887,500.00	1,098,000.00	38.03
34	Customary Court of Appeal	18,700,000.00	14,025,000.00	5,050,880.74	36.01
35	Min. of Natural Resources	1,100,000,000.00	825,000,000.00	294,688,399.31	35.72
36	Ministry of Agriculture	547,870,099.00	410,902,574.25	131,445,532.76	31.99
37	Ministry of Transport	440,000,000.00	330,000,000.00	90,781,338.71	27.51
38	Min. of Education, Science and Technology	1,080,000,000.00	810,000,000.00	212,710,371.11	26.26
39	Min. of Culture And Tourism	18,300,000.00	13,725,000.00	3,452,000.00	25.15
40	Min. of Physical Planning and Urban Develop.	255,000,000.00	191,250,000.00	47,680,403.00	24.93
41	Ministry of Environment	78,000,000.00	58,500,000.00	13,928,850.00	23.81
42	Ondo State Library Board	330,000.00	247,500.00	54,000.00	21.82
43	Ondo State Signage Agency	330,000,000.00	247,500,000.00	49,505,423.00	20.00
44	Min. of Works and Infrastructure	660,000,000.00	495,000,000.00	86,799,595.58	17.54
45	Min. of Local Govt. and Chieftaincy Affairs	6,000,000.00	4,500,000.00	650,000.00	14.44
46	Ministry of Women Affairs and Social Dev.	6,600,000.00	4,950,000.00	714,000.00	14.42
47	Civil Service Commission	100,000.00	75,000.00	10,100.00	13.47
48	Office Establishments	100,000.00	75,000.00	10,000.00	13.33

S/N	MINISTRIES/DEPTS./PARASTATALS	Target ₦	Cumulative Target as at September ₦	Cumulative Actual as at September ₦	Performance %
49	Ondo State Waste Management Authority	28,100,000.00	21,075,000.00	2,524,800.00	11.98
50	Cocoa Revolution Office	104,500,000.00	78,375,000.00	9,266,116.00	11.82
51	Ministry of Health	62,000,000.00	46,500,000.00	4,232,715.00	9.10
52	State Information Technology Agency (SITA)	1,100,000,000.00	825,000,000.00	71,978,000.00	8.72
53	Pools Betting & Lotteries Board	1,225,000,000.00	918,750,000.00	23,940,599.72	2.61
54	Government Printing Press	20,000,000.00	15,000,000.00	242,500.00	1.62
55	Min. of Regional Integration and Special Duties	600,000.00	450,000.00	2,000.00	0.44
56	Inter-Governmental Affairs and Multi. Relation	312,600,000.02	234,450,000.02	140,000.00	0.06
57	Ondo state Agric. Bus. Empowerment Centre	22,000,000.00	16,500,000.00	-	-
58	Inter-Governmental Affairs and Multi. Relation	17,617,564.62	13,213,173.47	600.00	-
59	House of Assembly Commission	220,000.00	165,000.00	-	-
60	Office of Auditor General for Local Govt.	132,000,000.00	99,000,000.00	-	-
61	Ondo State Independent Electoral Comm. (ODIEC)	1,100,000.00	825,000.00	-	-
62	Consumer Protection Committee	10,000,000.00	7,500,000.00	-	-
63	Office Of Public Utilities	108,000.00	81,000.00	-	-
64	Ondo Sate Agency for Road Maint. & Cons.(OSAMCO)	8,000,000.00	6,000,000.00	-	-
65	Fire Services		-	20,000.00	-
66	Directorate of Rural and Community Development	4,440,000.00	3,330,000.00	-	-
67	Forestry Staff Training School, Owo		-	3,265,500.00	-
68	Ministry of Youth Development and Sport	200,000,000.00	150,000,000.00	-	-
69	Education Endowment Levy		-	35,117.73	-
70	Government House and Protocol	200,000.00	150,000.00	-	-
71	Deputy Governor's office	27,500.00	20,625.00	-	-
72	Bureau Of public Procurement (BPP)	5,000,000.00	3,750,000.00	-	-
73	Ministry of Finance/Accountant General		-	647,641,776.70	-
74	Education Endowment Fund (EEF)		-	297,741,358.56	-
75	Ondo State Electricity Board	5,500,000.00	4,125,000.00	-	-
76	HOSPITALS		-	566,573,291.00	-
77	Ondo State Waste Management Authority		-	1,067,500.00	-
	<b>Grand-Total</b>	<b>29,892,743,946.64</b>	<b>22,419,557,959.98</b>	<b>24,536,280,663.61</b>	<b>109.44</b>

**Table II: Details of MEDAs Cumulative Recurrent and Capital Expenditure at at September, 2019**

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
A	<b>ECONOMIC SECTOR</b>				
A1	<b>AGRIC SUB SECTOR</b>				
1	Ministry of Natural Resources	528,867,050.93	435,557,031.34	300,000,000.00	38,834,773.00
2	Ondo State Afforestation Project	7,500,000.00	-	-	-
3	Ondo State Rural Access and Mobility Project (Community Based Urban Development Project)	6,000,000.00	2,700,000.00	1,882,500,000.00	-
4	Accelerated Poverty Alleviation Agency (APAA)	-	-	-	-
5	Ministry of Agriculture	399,140,350.15	291,620,443.14	1,187,250,000.00	26,543,150.00
6	Forestry Training School, Owo	1,350,000.00	422,142.00	-	-
7	Agric Development Project	216,343,492.17	183,346,964.54	336,266,250.00	15,847,500.00
8	Agric Input and Supply Agency	50,786,800.22	48,344,820.26	37,500,000.00	25,768,305.60
9	Agroclimatology & Ecological Project	4,950,000.00	2,475,000.00	11,250,000.00	1,294,000.00
10	Cocoa Revolution Office	6,000,000.00	2,356,741.75	262,800,000.00	2,886,809.19
11	Fadama Project	6,750,000.00	4,500,000.00	-	91,863,000.00
12	Ondo State UN-REDD+ Project	7,875,000.00	4,500,000.00	-	-
	Ondo State Agri-Business Empowerment Centre (OSAEC)	5,700,000.00	2,700,000.00	2,119,950,000.00	21,782,107.45
	<b>SUB TOTAL: Agric-sub sector</b>	<b>1,241,262,693.47</b>	<b>978,523,143.03</b>	<b>6,137,516,250.00</b>	<b>224,819,645.24</b>
A2	<b>TRADE AND INDUSTRY SUB SECTOR</b>	-	-	-	-
13	Ministry of Commerce, Industries and Cooperatives	96,873,386.86	123,064,792.64	615,000,000.00	30,842,300.00

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
14	Consumer Protection Committee	4,875,000.00	2,137,500.00	7,500,000.00	-
15	Micro Credit Agency	36,183,887.12	40,144,788.80	15,000,000.00	7,052,626.63
16	Co-operative College, Akure	-	-	-	-
17	Ministry of Employment and Productivity	-	-	-	-
18	Ondo State Investment Promotion Agency (ONDIPA)	150,000,000.00	-	900,000,000.00	42,957,275.00
	Free Trade Zone	-	4,293,134.24	-	-
19	Ministry of Culture and Tourism	175,020,390.52	104,333,246.53	75,000,000.00	4,511,260.00
	<b>SUB TOTAL: Trade and Industry Sub-Sector</b>	<b>462,952,664.49</b>	<b>273,973,462.21</b>	<b>1,612,500,000.00</b>	<b>85,363,461.63</b>
A3	<b>INFRASTRUCTURAL SUB SECTOR</b>	-	-	-	-
20	Office of Transport	326,612,201.96	244,981,825.85	529,950,000.00	5,809,054.00
21	Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	4,500,000.00	2,250,000.00	-	-
22	Ministry of Works and Infrastructure	337,204,375.62	266,270,079.88	17,642,295,000.00	14,547,424,161.81
23	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	37,500,000.00	20,997,900.00	337,500,000.00	106,464,860.80
24	Ondo state electeicity board(oseb)	444,136,032.97	347,678,045.85	712,500,000.00	106,340,833.33
25	Ondo State Water Corporation	509,312,830.80	333,765,024.36	2,481,779,520.00	105,871,922.25
26	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	40,117,030.45	43,714,702.57	1,939,879,245.00	92,962,613.82
27	Ondo State Development and Property Corporation	102,474,688.86	89,332,067.89	150,000,000.00	-
28	Direct Labour Agency	6,000,000.00	4,368,500.00	15,000,000.00	-

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
S/N	SECTOR/MDAs/INSTITUTIONS	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
29	Ministry of Lands and Housing	159,163,403.33	150,142,179.57	750,000,000.00	132,628,557.99
30	Ministry of Physical Planning and Urban Development	130,926,794.33	92,860,425.22	181,500,000.00	22,569,911.11
31	Office of Public Utilities	28,500,000.00	7,964,996.00	150,000,000.00	56,717,500.00
	<b>SUB TOTAL: Infrastructure</b>	<b>2,126,447,358.31</b>	<b>1,604,325,747.19</b>	<b>24,890,403,765.00</b>	<b>15,176,789,415.11</b>
A4	<b>PUBLIC FINANCE SUB SECTOR</b>	-	-	-	-
32	Ondo State Bureau of Statistics	105,607,007.87	43,102,474.11	112,500,000.00	2,496,000.00
33	Board of Internal Revenue	1,428,537,121.77	1,718,375,171.55	408,675,000.00	492,372,452.15
34	Ministry of Economic Planning and Budget	652,242,766.52	221,432,211.37	1,140,809,300.49	112,329,835.00
35	Budget Office	18,000,000.00	9,000,000.00	-	-
36	Manpower Development	9,000,000.00	4,500,000.00	-	-
	Monitoring and Evaluation (MEMIS Project) Office	11,250,000.00	11,250,000.00	-	-
37	Project and Price Monitoring Unit (PPMU)/Bureau of Public Procurement	11,250,000.00	5,062,500.00	50,250,000.00	12,401,750.00
38	State Information Technology Agency (SITA)	94,397,091.58	58,848,587.07	264,000,000.00	51,811,590.09
39	State Information Technology Agency (SITA) Area Offices	5,025,000.00	4,050,000.00	-	-
40	Office of the State Auditor General	318,650,891.50	193,756,481.61	11,250,000.00	-
41	Office of Auditor General for Local Government	66,444,992.03	56,148,335.86	6,000,000.00	3,791,000.00
42	Pools Bettings and Lotteries Board	9,000,000.00	2,108,713.00	7,500,000.00	1,671,111.11
43	Ministry of Finance	4,318,878,843.26	5,949,263,026.91	3,859,350,000.00	52,597,170.22
44	Expenditure Office	18,000,000.00	14,994,000.00	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
	State Finance	9,000,000.00	9,000,000.00	-	-
45	Debt Management Office	13,500,000.00	10,800,000.00	7,500,000.00	-
46	Office of the Accountant General	329,727,824.89	215,947,587.19	450,000,000.00	108,574,697.27
47	Youth Employment and Social Support Operations (YESSO)	9,000,000.00	4,500,000.00	1,929,792,425.25	165,936,428.44
	<b>SUB TOTAL: Public Finance</b>	<b>7,427,511,539.40</b>	<b>8,532,139,088.67</b>	<b>8,247,626,725.74</b>	<b>1,003,982,034.28</b>
	<b>TOTAL ECONOMIC SECTOR</b>	<b>11,258,174,255.66</b>	<b>11,388,961,441.10</b>	<b>40,888,046,740.74</b>	<b>16,490,954,556.26</b>
B	<b>SOCIAL SERVICES SECTOR:</b>	-	-	-	-
B1	<b>EDUCATION SUB SECTOR</b>	-	-	-	-
48	Zonal Teaching Service Commission, Owena	2,400,000.00	1,500,000.00	1,500,000.00	-
49	Zonal Teaching Service Commission, Owo	2,400,000.00	1,500,000.00	1,500,000.00	-
50	Ondo State Scholarship Board	38,367,449.57	27,110,363.86	187,500,000.00	10,000,000.00
51	Board of Adult, Technical and Vocational Education	460,062,813.87	298,103,016.20	75,000,000.00	-
52	University Teaching Hospital	-	-	-	-
53	Zonal Teaching Service Commission, Akure	2,400,000.00	2,250,000.00	1,500,000.00	-
54	Zonal Teaching Service Commission, Ikare	2,400,000.00	2,250,000.00	1,500,000.00	-
55	Zonal Teaching Service Commission, Irele	2,400,000.00	2,250,000.00	1,500,000.00	-
56	Zonal Teaching Service Commission, Odigbo	2,400,000.00	2,250,000.00	1,500,000.00	-
57	Zonal Teaching Service Commission, Oka	2,400,000.00	2,250,000.00	2,250,000.00	-
58	Zonal Teaching Service Commission, Okitipupa	2,400,000.00	2,250,000.00	1,500,000.00	-

		RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
S/N	SECTOR/MDAs/INSTITUTIONS	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
59	Zonal Teaching Service Commission, Ondo	2,400,000.00	2,250,000.00	1,500,000.00	-
60	Ministry of Education, Science and Technology	1,506,743,950.88	1,010,883,135.05	900,000,000.00	75,816,900.00
61	Zonal Education Offices	4,500,000.00	1,928,322.00	-	-
62	Ondo State Education Endowment Fund Office	900,000.00	900,000.00	-	-
63	State Universal Basic Education Board (SUBEB) Headquarters	469,878,056.29	236,171,343.88	4,177,764,043.91	37,803,040.00
64	State Universal Basic Education Board (Subeb) Zonal Office	21,000,000.00	18,143,397.00	-	-
65	Mega Schools	18,750,000.00	11,385,000.00	-	-
66	Ondo State Library Board	31,457,667.82	30,305,069.06	45,000,000.00	-
67	Rufus Giwa polytechnic, Owo	2,025,000,000.00	1,795,617,000.00	60,000,000.00	-
68	Adekunle Ajasin University, Akungba Akoko	1,426,500,000.00	1,338,750,000.00	150,000,000.00	-
69	Ondo State University of Science and Technology, Okitipupa	600,000,000.00	378,000,000.00	300,000,000.00	-
70	Teaching Service Commission	11,742,749,797.46	11,027,178,534.06	11,250,000.00	-
	University of Medical Science Teaching Hospital	300,000,000.00	382,117,949.10	900,000,000.00	-
71	Ondo State University of Medical Sciences	541,500,000.00	405,000,000.00	300,000,000.00	-
	<b>SUB TOTAL: Education Sub-sector</b>	<b>19,209,009,735.89</b>	<b>16,980,343,130.21</b>	<b>7,120,764,043.91</b>	<b>123,619,940.00</b>
B2	<b>HEALTH SUB SECTOR</b>	-	-	-	-
72	Ondo State Agency for the Control of Aids (ODSACA)	5,625,000.00	3,218,000.00	101,250,000.00	7,975,875.00
73	Primary Health Care Management Board	294,931,182.29	273,561,232.27	2,749,200,000.00	793,856,732.40

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
74	Hospital Management Board	5,612,604,005.30	6,313,533,298.59	112,500,000.00	-
75	School of Nursing	-	-	-	-
76	School of Midwifery	-	-	-	-
77	School of Health Technology	2,025,000.00	2,025,000.00	25,500,000.00	-
78	Emergency Medical Services Agency	72,675,000.00	7,313,000.00	22,500,000.00	2,671,000.00
79	Board of Alternative Medicine	3,750,000.00	2,100,000.00	1,500,000.00	-
80	Neuro-Psychiatric Specialist Hospital	5,250,000.00	5,247,000.00	15,000,000.00	-
81	Ministry of Health	517,873,103.51	501,160,210.21	1,803,750,000.00	248,856,821.27
	<b>SUB TOTAL: Health Sub-Sector</b>	<b>6,514,733,291.09</b>	<b>7,108,157,741.07</b>	<b>4,831,200,000.00</b>	<b>1,053,360,428.67</b>
B3	<b>SOCIAL AND COMMUNITY DEV. SUB SECTOR</b>	-	-	-	-
82	Ondo State Football Development Agency	525,000,000.00	405,000,000.00	75,000,000.00	-
83	Ministry of Youth and Sports Development	114,579,774.71	69,565,460.85	46,875,000.00	294,000.00
84	Ministry of Women Affairs and Social Development	441,149,466.91	142,765,526.59	30,000,000.00	-
85	Agency for the Welfare of the Physically Challenged Persons	28,500,000.00	13,869,500.00	29,250,000.00	505,615.00
86	Ondo State Sports Council	274,036,698.38	240,713,396.10	15,000,000.00	-
87	Ondo State Football Academy	45,000,000.00	-	-	-
88	Ondo State Community and Social Development Agency	16,650,000.00	29,070,630.66	382,500,000.00	321,936,000.00
89	Directorate of Rural and Community Development	20,250,000.00	25,411,239.59	846,675,000.00	9,233,000.00



S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
	<b>SUB TOTAL: Social and Community Dev. Sub-Sector</b>	<b>1,465,165,940.00</b>	<b>926,395,753.79</b>	<b>1,425,300,000.00</b>	<b>331,968,615.00</b>
B4	<b>Environment and Sewage Management Sub-Sector</b>	-	-	-	-
90	Ondo State Waste Management	188,765,837.75	151,556,600.62	277,500,000.00	259,700,555.56
91	Ondo State Waste Management Authority Area Office Ondo	-	-	-	-
92	Ministry of Environment	162,779,000.09	121,483,544.94	1,425,000,000.00	236,052,392.33
	New Map Project Office	3,750,000.00	3,375,000.00	-	140,000,000.00
93	Environmental Task Force	-	-	-	-
	<b>SUB TOTAL: Environment and Sewage Management</b>	<b>355,294,837.83</b>	<b>276,415,145.56</b>	<b>1,702,500,000.00</b>	<b>635,752,947.89</b>
	<b>TOTAL SOCIAL SERVICES SECTOR:</b>	<b>27,544,203,804.81</b>	<b>25,291,311,770.63</b>	<b>15,079,764,043.91</b>	<b>2,144,701,931.56</b>
C	<b>LAW AND JUSTICE SECTOR</b>	-	-	-	-
C1	<b>Administration of Justice</b>	-	-	-	-
94	ONDO STATE JUDICIARY	1,133,837,445.67	1,309,459,451.68	688,500,000.00	47,782,666.67
95	ONDO STATE JUDICIAL SERVICE COMMISSION	73,288,305.20	20,250,000.00	16,500,000.00	-
96	OFFICE OF HONOURABLE CHIEF JUDGE	30,000,000.00	16,200,000.00	-	-
97	JUDICIARY DIVISION	22,500,000.00	13,660,713.00	-	-
98	Mobile Court	-	-	-	-
99	MINISTRY OF JUSTICE	233,101,183.23	208,435,711.54	112,500,000.00	42,480,750.00
100	ONDO STATE LAW COMMISSION	18,102,579.27	11,962,680.24	60,000,000.00	7,147,463.30

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
101	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	6,000,000.00	5,400,000.00	-	-
102	High Court	-	-	-	-
103	CUSTOMARY COURT OF APPEAL	461,008,101.18	35,352,607.60	3,750,000.00	1,970,000.00
104	Customary Court of appeal-judicial divisions	10,500,000.00	10,125,000.00	-	-
105	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	15,000,000.00	14,175,000.00	-	-
	<b>TOTAL: LAW AND JUSTICE SECTOR</b>	<b>2,003,337,614.55</b>	<b>1,645,021,164.06</b>	<b>881,250,000.00</b>	<b>99,380,879.97</b>
D	<b>ADMINISTRATION SECTOR</b>	-	-	-	-
D1	<b>General Administration Sub - Sector</b>	-	-	-	-
106	Governor's Office-Government House and Protocol	2,093,101,289.42	1,148,177,350.80	150,000,000.00	44,880,523.00
107	Deputy Governor's Office	406,930,108.60	247,015,811.31	1,633,500,000.00	40,620,000.00
108	Office of Senior Special Assistants to the Governor	40,500,000.00	70,500,000.00	-	-
109	Office of the Special Advisers to the Governor	33,750,000.00	76,500,000.00	-	-
110	Office of A.D.C and C.S.O	-	3,499,998.00	-	-
111	Ondo State Boundary Commission	16,575,000.00	5,793,500.00	3,750,000.00	-
112	Nigeria Security and Civil Defence Corps	1,500,000.00	1,045,800.00	-	-
113	Office of the Head of Service	36,000,000.00	25,500,000.00	7,500,000.00	-
114	Senior Staff Club	1,875,000.00	1,575,000.00	-	-
115	Public Service Training Institute	22,050,000.00	15,507,360.00	15,000,000.00	3,510,100.00

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
116	Office of Establishments	388,061,234.17	165,032,028.39	10,837,500.00	200,000.00
117	Office of the Secretary to State Government (SSG)	9,000,000.00	6,750,000.00	-	-
118	E-Personel Administration Salary System (e-PASS) Office	3,262,500.00	900,000.00	-	-
119	General Administration	234,460,367.77	161,068,580.42	967,500,000.00	674,850,667.72
120	Political and Economic Affairs Department	761,841,903.29	435,278,938.09	-	-
121	State Emergency Management Agency (SEMA)	-	-	225,000,000.00	-
122	Cabinet and Special Services Department	85,146,548.82	69,223,417.69	5,250,000.00	462,000.00
123	Liaison Office, Lagos	90,610,944.42	85,086,812.17	9,000,000.00	-
124	Liaison Office, Abuja	57,835,358.40	27,901,171.16	3,750,000.00	-
125	Service Matters Department	123,750,000.00	23,507,100.00	3,750,000.00	-
126	Ministry of Regional Integration and Special Duties	50,169,185.72	34,794,498.09	112,500,000.00	26,903,707.13
127	Fire Services	4,050,000.00	2,250,000.00	-	-
128	Public Complaint Commission/Ombudsman	-	-	-	-
129	Ondo State Pensions Transitional Department	37,668,055.55	36,080,383.79	166,125,000.00	746,000.00
130	Muslim Welfare Board	33,375,000.00	40,030,000.00	63,750,000.00	-
131	Christian Welfare Board	41,250,000.00	10,165,000.00	9,000,000.00	939,000.00
132	Civil Service Commission	90,827,551.22	89,770,702.80	9,750,000.00	2,990,000.00
133	Ondo State Independent Electoral Commission (ODIEC)	59,423,940.08	55,776,969.27	1,125,000,000.00	14,391,600.00

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
134	Ondo State Independent Electoral Commission (ODIEC) Area Offices	8,100,000.00	1,494,000.00	-	-
135	Ministry of Local Government and Chieftaincy Affairs	109,286,666.18	46,316,138.86	21,750,000.00	-
136	Local Government Service Commission	2,325,000.00	1,350,000.00	6,000,000.00	-
137	Inter-Governmental Affairs and Multilateral Relations	21,750,000.00	7,387,500.00	4,892,041,800.00	430,272,748.00
138	Nigerian Legion	2,250,000.00	1,890,000.00	-	-
139	Consolidated Revenue Fund Charges	13,619,586,900.00	10,812,290,896.44	-	-
140	Personnel Arrears/CRFC	122,423,060.42	-	-	-
141	Provision for Other grants and Loans/Personnel Buffer	-	-	-	-
142	Government Quarters Management Office	3,375,000.00	1,800,000.00	-	-
143	State Pension Commission	39,705,754.00	43,016,328.12	39,750,000.00	4,347,600.00
144	SA on Youths and Student Affairs	-	-	-	-
	Industrial and Labour Relation Office/Office of Labour and Union Matters	12,000,000.00	5,999,400.00	-	-
	SA on Multilateral Relations	-	-	-	-
	Deputy Chief of Staff	-	-	-	-
	<b>SUB TOTAL: General Administration</b>	<b>18,663,816,368.03</b>	<b>10,028,527,558.74</b>	<b>9,480,504,300.00</b>	<b>1,245,113,945.85</b>
D2	<b>LEGISLATIVE SUB-SECTOR</b>	-	-	-	-
145	State House of Assembly	2,459,910,501.82	950,461,880.28	735,855,000.00	50,000,000.00
146	House of Assembly Commission	81,817,858.94	42,832,472.80	15,261,750.00	-
147	Offices of the Speaker	72,000,000.00	37,800,000.00	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)	CUMULATIVE TARGET (Jan-Sept)	CUMULATIVE ACTUAL (Jan-Sept)
148	Office of the deputy speaker	59,625,000.00	31,299,750.00	-	3,649,962.50
149	Public Account secretariat	6,000,000.00	-	-	-
	<b>SUB TOTAL: Legislative</b>	<b>2,679,353,360.76</b>	<b>1,062,394,103.08</b>	<b>751,116,750.00</b>	<b>53,649,962.50</b>
D3	<b>INFORMATION SUB-SECTOR</b>	-	-	-	-
150	Ondo State Radiovision Corporation	213,542,384.70	96,902,134.77	277,500,000.00	38,167,200.00
151	Ministry of Information and Orientation	345,853,193.27	282,181,200.57	112,500,000.00	40,320,000.00
152	Orange FM	60,238,421.33	43,628,538.47	52,500,000.00	34,157,250.00
153	Government Printing Press	8,100,000.00	1,350,000.00	5,250,000.00	-
154	Ondo State Signage Agency	15,000,000.00	7,539,097.00	45,000,000.00	3,526,400.00
155	Owena Press	97,500,000.00	76,181,200.00	11,250,000.00	-
	<b>SUB TOTAL: Information</b>	<b>740,233,999.30</b>	<b>507,782,170.81</b>	<b>504,000,000.00</b>	<b>116,170,850.00</b>
	<b>TOTAL: ADMINISTRATION</b>	<b>22,083,403,728.09</b>	<b>11,569,854,632.63</b>	<b>10,735,621,050.00</b>	<b>1,414,934,758.35</b>
	<b>GRAND TOTAL</b>	<b>62,889,119,403.11</b>	<b>53,655,745,335.08</b>	<b>67,584,681,834.65</b>	<b>20,149,972,126.14</b>

**Table III: breakdown of Cumulative Recurrent Expenditure on MEDAs basis as at September, 2019**

S/N	SECTOR/MDAs/INSTITUTIONS	CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019
A	<b>ECONOMIC SECTOR</b>			
A1	<b>AGRIC SUB SECTOR</b>			
1	Ministry of Natural Resources	12,920,400.00	26,400,000.00	396,236,631.34
2	Ondo State Afforestation Project	-	-	-
3	Ondo State Rural Access and Mobility Project (Community Based Urban Development Project/ Agricultural Marketing Project	2,700,000.00	-	-
4	Accelerated Poverty Alleviation Agency (APAA)	-	-	-
5	Ministry of Agriculture	6,975,000.00	1,624,000.00	283,021,443.14
6	Forestry Training School, Owo	422,142.00	-	-
7	Agric Development Programme	1,683,000.00	2,732,500.00	178,931,464.54
8	Agric Input and Supply Agency	3,429,450.00	-	44,915,370.26
9	Agroclimatology & Ecological Project	2,475,000.00	-	-
10	Cocoa Revolution Office	2,356,741.75	-	-
11	Fadama Project	4,500,000.00	-	-
12	Ondo State UN-REDD+ Project	4,500,000.00	-	-
	Ondo State Agri-business Empowerment Centre (OSAEC)	2,700,000.00	-	-
	<b>SUB TOTAL: Agric-sub sector</b>	<b>44,661,733.75</b>	<b>30,756,500.00</b>	<b>903,104,909.28</b>
A2	<b>TRADE AND INDUSTRY SUB SECTOR</b>			

S/N	SECTOR/MDAs/INSTITUTIONS	CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019
13	Ministry of Commerce, Industries and Cooperatives	10,378,500.00	1,587,000.00	111,099,292.64
14	Consumer Protection Committee	1,687,500.00	450,000.00	-
15	Micro Credit Agency	11,250,000.00	-	28,894,788.80
16	Co-operative College, Akure	-	-	-
17	Ministry of Employment and Productivity	-	-	-
18	Ondo State Investment Promotion Agency (ONDIPA)	-	-	-
	Free Trade Zone	-	-	4,293,134.24
19	Ministry of Culture and Tourism	11,044,340.54	6,598,700.00	86,690,205.99
	<b>SUB TOTAL: Trade and Industry Sub-Sector</b>	<b>34,360,340.54</b>	<b>8,635,700.00</b>	<b>230,977,421.67</b>
A3	<b>INFRASTRUCTURAL SUB SECTOR</b>			
20	Office of Transport	10,350,000.00	131,373,427.80	103,258,398.05
21	Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	2,250,000.00	-	-
22	Ministry of Works and Infrastructure	9,000,000.00	-	257,270,079.88
23	Ondo State Agency for Road Maintenance and Construction (OSAMCO)	-	-	-
24	Ondo State Electricity Board(OSEB)	6,084,000.00	241,929,270.00	99,664,775.85
25	Ondo State Water Corporation	5,400,000.00	-	328,365,024.36
26	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	14,706,171.52	-	29,008,531.05

S/N	SECTOR/MDAs/INSTITUTIONS	CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019
27	Ondo State Development and Property Corporation	3,375,000.00	-	85,957,067.89
28	Direct Labour Agency	4,368,500.00	-	-
29	Ministry of Lands and Housing	9,297,000.00	-	140,845,179.57
30	Ministry of Physical Planning and Urban Development	9,087,500.00	2,524,000.00	81,248,925.22
31	Office of Public Utilities	7,964,996.00	-	-
	<b>SUB TOTAL: Infrastructure</b>	<b>81,883,167.52</b>	<b>375,826,697.80</b>	<b>1,125,617,981.87</b>
A4	<b>PUBLIC FINANCE SUB SECTOR</b>			
32	Ondo State Bureau of Statistics	3,600,000.00	4,409,000.00	35,093,474.11
33	Board of Internal Revenue	120,430,000.00	1,356,435,422.80	241,509,748.75
34	Ministry of Economic Planning and Budget	54,000,000.00	92,317,600.00	75,114,611.37
35	Budget Office	9,000,000.00	-	-
36	Manpower Development	4,500,000.00	-	-
	Monitoring and Evaluation (MEMIS Project) Office	11,250,000.00	-	-
37	Project and Price Monitoring Unit (PPMU)/Bureau of public procurement	5,062,500.00	-	-
38	State Information Technology Agency (SITA)	6,258,200.00	-	52,590,387.07
39	State Information Technology Agency (SITA) Area Offices	4,050,000.00	-	-
40	Office of the State Auditor General	29,997,000.00	16,859,400.00	146,900,081.61
41	Office of Auditor General for Local Government	9,842,500.00	2,311,000.00	43,994,835.86
42	Pools Bettings and Lotteries Board	2,108,713.00	-	-



S/N	SECTOR/MDAs/INSTITUTIONS	CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019
43	Ministry of Finance	108,257,000.00	5,670,447,766.85	170,558,260.06
44	Expenditure Office	14,994,000.00	-	-
	State Finance	9,000,000.00	-	-
45	Debt Management Office	10,800,000.00	-	-
46	Office of the Accountant General	90,000,000.00	91,618,425.12	34,329,162.07
47	Youth Employment and Social Support Operations (YESSO)	4,500,000.00	-	-
	<b>SUB TOTAL: Public Finance</b>	<b>497,649,913.00</b>	<b>7,234,398,614.77</b>	<b>800,090,560.90</b>
	<b>TOTAL ECONOMIC SECTOR</b>	<b>658,555,154.81</b>	<b>7,649,617,512.57</b>	<b>3,059,790,873.72</b>
B	<b>SOCIAL SERVICES SECTOR:</b>			
B1	<b>EDUCATION SUB SECTOR</b>			
48	Zonal Teaching Service Commission, Owena	1,500,000.00	-	-
49	Zonal Teaching Service Commission, Owo	1,500,000.00	-	-
50	Ondo State Scholarship Board	2,250,000.00	2,100,000.00	22,760,363.86
51	Board of Adult, Technical and Vocational Education	3,375,000.00	19,395,250.00	275,332,766.20
52	University Teaching Hospital	-	-	-
53	Zonal Teaching Service Commission, Akure	2,250,000.00	-	-
54	Zonal Teaching Service Commission, Ikare	2,250,000.00	-	-
55	Zonal Teaching Service Commission, Irele	2,250,000.00	-	-
56	Zonal Teaching Service Commission, Odigbo	2,250,000.00	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019
57	Zonal Teaching Service Commission, Oka	2,250,000.00	-	-
58	Zonal Teaching Service Commission, Okitipupa	2,250,000.00	-	-
59	Zonal Teaching Service Commission, Ondo	2,250,000.00	-	-
60	Ministry of Education, Science and Technology	13,725,000.00	185,056,830.00	812,101,305.05
61	Zonal Education Offices	1,928,322.00	-	-
62	Ondo State Education Endowment Fund Office	900,000.00	-	-
63	State Universal Basic Education Board (SUBEB) Headquarters	23,999,994.00	8,821,000.00	203,350,349.88
64	State Universal Basic Education Board (Subeb) Zonal Office	18,143,397.00	-	-
65	Mega Schools	11,385,000.00	-	-
66	Ondo State Library Board	3,695,000.00	1,490,000.00	25,120,069.06
67	Rufus Giwa polytechnic, Owo	-	-	-
68	Adekunle Ajasin University, Akungba Akoko	-	-	-
69	Ondo State University of Science and Technology, Okitipupa	-	-	-
70	Teaching Service Commission	10,500,000.00	11,920,000.00	11,004,758,534.06
	Teaching Service Commission (SEC)	-	-	-
71	Ondo State University of Medical Sciences	-	-	-
	<b>SUB TOTAL: Education Sub- sector</b>	<b>108,651,713.00</b>	<b>228,783,080.00</b>	<b>12,343,423,388.11</b>
B2	<b>HEALTH SUB SECTOR</b>			

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72	Ondo State Agency for the Control of Aids (ODSACA)	3,218,000.00	-	-
73	Primary Health Care Management Board	4,725,000.00	-	268,836,232.27
74	Hospital Management Board	5,795,000.00	7,574,000.00	6,300,164,298.59
75	School of Nursing	-	-	-
76	School of Midwifery	-	-	-
77	School of Health Technology	2,025,000.00	-	-
78	Emergency Medical Services Agency	5,625,000.00	1,688,000.00	-
79	Board of Alternative Medicine	2,100,000.00	-	-
80	Neuro-Psychiatric Specialist Hospital	5,247,000.00	-	-
81	Ministry of Health	8,700,000.00	75,470,000.00	416,990,210.21
	<b>SUB TOTAL: Health Sub-Sector</b>	<b>37,435,000.00</b>	<b>84,732,000.00</b>	<b>6,985,990,741.07</b>
B3	<b>SOCIAL AND COMMUNITY DEV. SUB SECTOR</b>			
82	Ondo State Football Development Agency	-	-	-
83	Ministry of Youth and Sports Development	8,550,000.00	29,107,400.00	31,908,060.85
84	Ministry of Women Affairs and Social Development	6,407,117.50	51,405,700.00	84,952,709.09
85	Agency for the Welfare of the Physically Challenged Persons	2,025,000.00	11,844,500.00	-
86	Ondo State Sports Council	10,314,500.00	65,738,340.00	164,660,556.10
87	Ondo State Football Academy	-	-	-

S/N	SECTOR/MDAs/INSTITUTIONS	CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019
88	Ondo State Community and Social Development Agency	1,800,000.00	3,150,000.00	24,120,630.66
89	Directorate of Rural and Community Development	11,700,000.00	900,000.00	12,811,239.59
	<b>SUB TOTAL: Social and Community Dev. Sub-Sector</b>	<b>40,796,617.50</b>	<b>162,145,940.00</b>	<b>318,453,196.29</b>
B4	Environment and Sewage Management Sub-Sector	-	-	-
90	Ondo State Waste Management	8,550,000.00	9,889,300.00	133,117,300.62
91	Ondo State Waste Management Authority Area Office Ondo	-	-	-
92	Ministry of Environment	8,876,400.00	2,949,000.00	109,658,144.94
	New Map Project Office	3,375,000.00	-	-
93	Environmental Task Force	-	-	-
	<b>SUB TOTAL: Environment and Sewage Management</b>	<b>20,801,400.00</b>	<b>12,838,300.00</b>	<b>242,775,445.56</b>
	<b>TOTAL SOCIAL SERVICES SECTOR:</b>	<b>207,684,730.50</b>	<b>488,499,320.00</b>	<b>19,890,642,771.03</b>
C	<b>LAW AND JUSTICE SECTOR</b>			
C1	<b>Administration of Justice</b>			
94	ONDO STATE JUDICIARY	37,125,000.00	73,478,000.00	1,198,856,451.68
95	ONDO STATE JUDICIAL SERVICE COMMISSION	20,250,000.00	-	-
96	OFFICE OF HONOURABLE CHIEF JUDGE	16,200,000.00	-	-
97	JUDICIARY DIVISION	13,660,713.00	-	-
98	Mobile Court	-	-	-
99	MINISTRY OF JUSTICE	14,954,000.00	25,998,824.94	167,482,886.60

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100	ONDO STATE LAW COMMISSION	4,744,000.00	-	7,218,680.24
101	CITIZEN'S RIGHT MEDIATION CENTRE/OFFICE OF PUBLIC DEFENDERS	5,400,000.00	-	-
102	High Court	-	-	-
103	CUSTOMARY COURT OF APPEAL	25,308,000.00	10,044,607.60	-
104	Customary Court of appeal- judicial divisions	10,125,000.00	-	-
105	OFFICE OF THE PRESIDENT OF THE CUSTOMARY COURT OF APPEAL	14,175,000.00	-	-
	<b>TOTAL: LAW AND JUSTICE SECTOR</b>	<b>161,941,713.00</b>	<b>109,521,432.54</b>	<b>1,373,558,018.52</b>
D	<b>ADMINISTRATION SECTOR</b>			
D1	<b>General Administration Sub - Sector</b>			
106	Governor's Office-Government House and Protocol	252,419,400.00	759,100,990.00	136,656,960.80
107	Deputy Governor's Office	112,932,500.00	100,086,726.50	33,996,584.81
108	Office of Senior Special Assistants to the Governor	70,500,000.00	-	-
109	Office of the Special Advisers to the Governor/GH & P (SSA on Economic Dev.)/SA on Special Duties	76,500,000.00	-	-
110	SSA on Procurement	3,499,998.00	-	-
111	Ondo State Boundary Commission	1,857,500.00	3,936,000.00	-
112	Nigeria Security and Civil Defence Corps	-	-	-
113	Office of the Head of Service	25,500,000.00	-	-

<b>S/N</b>	<b>SECTOR/MDAs/INSTITUTIONS</b>	<b>CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019</b>	<b>CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019</b>	<b>CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019</b>
114	Senior Staff Club	-	-	-
115	Public Service Training Institute	7,319,700.00	8,187,660.00	-
116	Office of Establishments	15,023,100.00	35,688,500.00	114,320,428.39
117	Office of the Secretary to State Government (SSG)	6,750,000.00	-	-
118	E-Personel Administration Salary System (e-PASS) Office	900,000.00	-	-
119	General Administration	10,191,500.00	91,985,000.00	58,892,080.42
120	Political and Economic Affairs Department	6,750,000.00	405,790,915.95	22,738,022.14
121	State Emergency Management Agency (SEMA)	-	-	-
122	Cabinet and Special Services Department	10,911,166.00	15,254,840.00	43,057,411.69
123	Liaison Office, Lagos	6,351,000.00	71,500,000.00	7,235,812.17
124	Liaison Office, Abuja	8,100,000.00	7,907,343.97	11,893,827.19
125	Service Matters Department	8,466,600.00	15,040,500.00	-
126	Ministry of Regional Integration and Special Duties	5,175,000.00	8,417,300.00	21,202,198.09
127	Fire Services	2,250,000.00	-	-
128	Public Complaint Commission/Ombudsman	-	-	-
129	Ondo State Pensions Transitional Department	8,192,000.00	-	27,888,383.79
130	Muslim Welfare Board	2,475,000.00	37,555,000.00	-
131	Christian Welfare Board	8,190,000.00	1,975,000.00	-
132	Civil Service Commission	7,145,000.00	13,669,300.00	68,956,402.80

S/N	SECTOR/MDAs/INSTITUTIONS	CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019
133	Ondo State Independent Electoral Commission (ODIEC)	14,543,500.00	7,148,482.79	34,084,986.48
134	Ondo State Independent Electoral Commission (ODIEC) Area Offices	1,494,000.00	-	-
135	Ministry of Local Government and Chieftaincy Affairs	5,175,000.00	200,000.00	40,941,138.86
136	Local Government Service Commission	1,350,000.00	-	-
137	Inter-Governmental Affairs and Multilateral Relations	5,437,500.00	1,950,000.00	-
138	Nigerian Legion	-	-	-
139	Consolidated Revenue Fund Charges	-	-	-
140	Office of Senior Special Assistants on Union Matters	-	-	-
141	State Counterpart Fund to Local Government Councils for Capital Projects	-	-	-
142	Government Quarters Management Office	1,800,000.00	-	-
143	State Pension Commission	7,844,574.00	12,700,554.00	22,471,200.12
144	SA on Youth and Student Affairs	-	-	-
145	Office of Labour and Union Matters/Industrial and labour relation office	5,999,400.00	-	-
	SA on Multilateral Relations	-	-	-
	Deputy Chief of Staff	-	-	-
	<b>SUB TOTAL: General Administration</b>	<b>701,043,438.00</b>	<b>1,598,094,113.21</b>	<b>644,335,437.75</b>
D2	<b>LEGISLATIVE SUB-SECTOR</b>			

S/N	SECTOR/MDAs/INSTITUTIONS	CUMMULATIVE ACTUAL OVERHEAD AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL SPECIAL PROGRAMMES AS AT SEPTEMBER, 2019	CUMMULATIVE ACTUAL PERSONNEL AS AT SEPTEMBER, 2019
145	State House of Assembly	560,216,500.00	174,090,484.00	216,154,896.28
146	House of Assembly Commission	14,994,000.00	7,803,000.00	20,035,472.80
147	Offices of the Speaker	37,800,000.00	-	-
148	Office of the deputy speaker	31,299,750.00	-	-
149	Public Account secretariat	-	-	-
	<b>SUB TOTAL: General Administration</b>	<b>644,310,250.00</b>	<b>181,893,484.00</b>	<b>236,190,369.08</b>
D3	<b>INFORMATION SUB-SECTOR</b>			
150	Ondo State Radiovision Corporation	-	-	96,902,134.77
151	Ministry of Information and Orientation	8,550,000.00	140,287,500.00	133,343,700.57
152	Orange FM	5,400,000.00	-	38,228,538.47
153	Government Printing Press	1,350,000.00	-	-
154	Ondo State Signage Agency	2,220,700.00	5,318,397.00	-
155	Owena Press	-	-	-
	<b>SUB TOTAL: Information</b>	<b>17,520,700.00</b>	<b>145,605,897.00</b>	<b>268,474,373.81</b>
	<b>TOTAL: ADMINISTRATION</b>	<b>1,362,874,388.00</b>	<b>1,925,593,494.21</b>	<b>1,149,000,180.64</b>
	<b>GRAND TOTAL</b>	<b>2,391,055,986.31</b>	<b>10,173,231,759.32</b>	<b>25,472,991,843.91</b>





Core Value

“Ise Loogun Ise”

## Key Goal:

“Blueprint to Progress”

The Blueprint is anchored on five (5) Cardinal Programmes, which are popularly known as platforms for change and is encapsulated in the acronym – JMPPR



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