



**2023 FULL YEAR  
BUDGET  
IMPLEMENTATION  
APPRAISAL**

**BY**

**MONITORING & EVALUATION  
DEPARTMENT,**

**MINISTRY OF ECONOMIC  
PLANNING & BUDGET**

**JANUARY, 2024**

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## **FOREWORD**

The Year 2023 Budget defines clear pathway of Arakunrin Akeredolu-led Administration towards steady progress as the Government continues to improve on building strong foundation for economic resilience and social transformation for the State in line with the Administration's eight (8) cardinal programmes acronym '**REDEMEED**' which defines the State's strategic development trajectory for the time span of year 2021-2025.

The Budget titled "**Budget of Shared Prosperity**" focuses not only on recuperative programmes that can increase the State Human Capital Development (HCD) asset but also widening the horizon of the State's economic commanding heights for sustainable development and prosperity of Ondo State.

Budget Implementation Reports serves as a vital instrument through which Ministries, Extra- Ministerial Departments and Agencies (MEDAs) of Government can be held accountable for their revenue and expenditure as well as the realization of government's objectives.

The Year 2023 Full Year Budget Implementation Appraisal report was prepared in compliance with the Ondo State Fiscal Responsibility Law (FRL, 2017) to further promote transparency and accountability in governance. The report provides detailed analysis and records of Government activities for the year 2023.

The Budget Implementation Appraisal Report would be uploaded for free download by the general public on the State Budget website: [www.ondobudget.org](http://www.ondobudget.org) in compliance with the FRL, 2017.

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 fiscal instrument through which government allocates resources to the various sectors of the economy with a view to ensuring economic transformation of the society. Budget performance report therefore, is an essential part of the State accountability mechanism stipulated in the Ondo State Fiscal Responsibility Law (FRL, 2017).

The Year 2023 Full Year Budget Implementation Appraisal Report is part of the efforts of the Ministry of Economic Planning and Budget to promote budget transparency, accountability and credibility as a key component of the State's commitment to Open Government Partnership (OGP) and in compliance with FRL 2017.

This report therefore, provides information on the distribution and utilization of public resources by Ministries, Extra-Ministerial Department and Agencies (MEDAs) in for the year 2023. It also highlights significant accomplishments, provides lessons, identifies gaps and offers recommendations for improvement.

I appreciate the support and cooperation of the Ministry of Finance, Office of the Accountant General, Debt Management Department, Ondo State Internal Revenue Service (ODIRS) and other MEDAs towards the production of this Report. I also commend the concerted efforts of the Monitoring and Evaluation Department, Ministry of Economic Planning and Budget, for sustaining the culture of producing the Report within the timelines stipulated in the Fiscal Responsibility Law (FRL, 2017)

**Mr. Bayo Philip**

Permanent Secretary,

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

## **EXECUTIVE SUMMARY**

The year 2023 Budget themed “Budget of Shared Prosperity” was designed to increase the State Human Capital Development (HCD) asset and also widening the horizon of the State’s economic commanding heights for sustainable development and prosperity of Ondo State.

The State approved a total Budget of ₦275.979 billion initially for 2023 fiscal year. In the course of the year, the budget was reviewed upward to ₦313.145 billion. The Supplementary Budget has a provision of ₦146.140 billion for Capital projects, ₦129.839 billion for recurrent expenditure, ₦18.072 billion for Statutory Transfers and ₦14.078 billion for Debt Repayment.

The Revenue side of the Budget for the year 2023 recorded total receipts of ₦229.827 billion against proposed target of ₦313.145 billion, representing 73.4% performance level for the year while the corresponding 2022 Full Year actual of ₦153.551 billion recorded a performance of 77.1%. The breakdown of the 2023 Full Year revenue shows that Internally Generated Revenue (IGR) was ₦31.899 billion, revenue from the Federation Account amounted to ₦167.686 billion, while revenue from Other Sources was ₦30.242 billion. The overall revenue for the State, inclusive of revenue from Revenue Retaining Agencies (RRA) was ₦238.039 billion, representing 76% performance.

On the other hand, the total actual expenditure for the year 2023 was ₦196.181 billion, against the proposed estimates of ₦313.145 billion. This figure depicted overall performance level of 62.7% for the year while the

corresponding year 2022 Full Year actual of ₦151.328 billion recorded an overall performance of 75.9%.

The breakdown of expenditure for the 2023 Full Year shows that the actual Recurrent Expenditure was ₦107.008 billion, representing 83.7% performance, Debt Repayment ₦12.669 billion, representing 90.0%, Statutory Transfers ₦10.008 billion, representing 47.1%, while the actual Capital Expenditure was ₦66.496 billion, representing 44.4% performance.

The 2023 Full Year Budget Implementation Appraisal was prepared in Administrative, Functional and Economic segments in line with State Fiscal Transparency and Accountability (SFTAS) Program for Result (PforR) guidelines and Nigerian Governors Forum (NGF) Budget reporting templates.

Further breakdown and analysis of the report was structured in chapters. Chapter one discusses the introduction, objectives and policy thrust of the year 2023 Budget. Details of revenue profile and analysis for the 2023 Full Year are contained in Chapter two. Chapter three focuses on the expenditure profile and analysis while Chapter four highlights the observations and recommendations.



## **CHAPTER ONE**

### **1.1 INTRODUCTION**

The year 2023 Budget themed Budget of Shared Prosperity was designed to stimulate and broaden the prospect of the State's economy for sustainable development and prosperity of our State and people.

The 2023 Full Year Budget Implementation Appraisal Report provides insight into the Ondo State Government's Revenue and Expenditure trend from January to December, 2023. It also presents an overview of Budget implementation activities and a brief analysis of the macroeconomic context within which the year 2023 Budget was crafted.

### **1.2 OBJECTIVES OF 2023 BUDGET**

The key objectives of 2023 Budget are to:

- i. attain financial resilience and sustainability through efficient, effective and sufficient revenue mobilization and administration;
- ii. optimize resource inflow in order to expand the fiscal space, nationally and internationally;
- iii. adhere to development policies and ensure fiscal discipline;
- iv. sustain human capital development through job creation and social service delivery;
- v. safeguard lives and livelihood in a secure environment;
- vi. stimulate rural economy and ensure shared prosperity; and

vii. increase effective and efficient healthcare delivery.

### **1.3 STRATEGIES FOR ACHIEVING THE OBJECTIVES OF YEAR 2023 BUDGET**

The strategies to achieve the objectives of the year 2023 Budget among others are:

- i. Intensifying efforts on Independent Revenue Initiatives through automation and expanding the tax net through evidence-based tax administration.
- ii. Stimulating robust partnership and harnessing the public, corporate and private individual grants to boost the State's resources.
- iii. Leveraging Donor and Development Partners' Support in funding key Intervention Programmes.
- iv. Ensuring efficient public financial management through effective prioritization of policies and programmes in order to achieve development goals.
- v. Creating employment opportunities through agri-business and entrepreneurships.
- vi. Ensuring strategic intervention and support for businesses, the aged and youths and the vulnerable through Social Investment programmes.

- vii. Providing essential support to security agencies for crime prevention and control.
- viii. Prioritizing community-based infrastructure and stimulating rural economy through massive construction of rural amenities.
- ix. Reducing the State’s recurrent expenditure and other associated cost of governance in order to free more fund for capital projects.

#### **1.4 YEAR 2023 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:

<b>ASSUMPTION</b>	<b>AVERAGE %</b>
i. National Inflation	- 17.16
ii. National Real GDP growth	- 3.75
iii. Oil price Benchmark/barrel	- 70.00
iv. Oil production Benchmark	- 1.690 mbpd
v. USD Exchange Rate	- 432.57

## **1.5 METHODOLOGY**

The methodology adopted in the production of the 2023 Full Year Budget Implementation Appraisal Report draws from a number of inter-related approaches, which are template design, data collection, desk review and analysis 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 all MEDAs and validated from the Office of the Accountant General and the State Internal Revenue Service.

## **1.6 LIMITATIONS**

The major limitation encountered during the preparation of this report was on latesubmission of returns. Some MEDAs did not meet the deadline to which they were expected to submit their returns, which gave unnecessary burden to the department in meeting the timeline for production of the report.

## CHAPTER TWO

### REVENUE PROFILE AND ANALYSIS

#### 2.1 2023 QUARTERLY REVENUE ANALYSIS

The details of revenue receipts for each quarter of year 2023 from the three revenue categories of Federation Account, Independent Revenue and Revenue from Other Sources are shown in table 2.1 below.

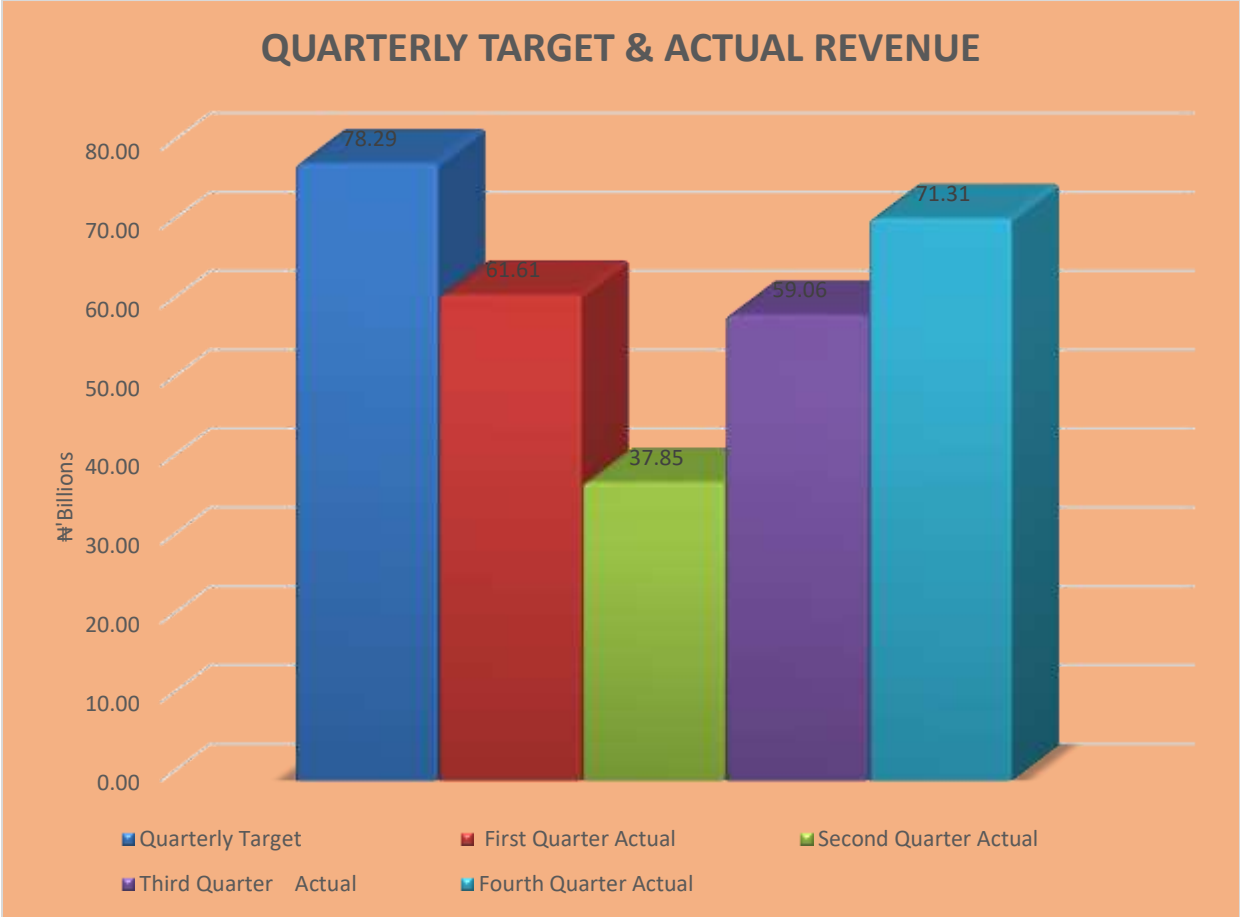
**Table 2.1: Summary of Year 2023 Quarterly Revenue**

	REVENUE SOURCES	Quarterly Target	First Quarter Actual	Second Quarter Actual	Third Quarter Actual	Fourth Quarter Actual	Fourth Quarter Variance	Fourth Quarter Performance
(A)	<b>Revenue from Federation Account</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
i.	Statutory Allocation	9,324,711,247.75	8,708,857,284.75	8,445,245,370.76	6,353,900,616.68	6,391,615,199.21	- 2,933,096,048.54	68.54
ii.	Mineral Derivation Fund	6,624,880,587.00	9,294,979,574.53	7,636,948,766.19	3,827,160,095.21	4,137,653,211.33	- 2,487,227,375.67	62.46
iii.	Share of Value Added Tax	7,632,237,130.50	8,161,574,997.58	7,329,763,370.83	9,744,211,387.35	10,526,195,927.33	2,893,958,796.83	137.92
iv.	Excess Crude	4,898,250,000.00	4,166,381,309.01	1,045,504,430.85	6,042,758,401.58	0.00	- 4,898,250,000.00	0.00
v.	Exchange Gain	3,750,000,000.00	0.00	0.00	0.00	7,148,476,573.70	3,398,476,573.70	190.63
vi.	FAAC Special Allocation	1,373,000,000.00	3,689,088,540.00	1,038,781,182.69	1,761,355,849.28	9,000,000,000.00	7,627,000,000.00	655.50
vii.	Subsidy Revenue	0.00	0.00	0.00	13,387,578,986.70	14,000,000,000.00	14,000,000,000.00	0.00
viii.	Stabilization Fund	2,250,000,000.00	5,392,339,917.48	673,695,228.72	8,760,491,405.74	1,021,469,909.87	- 1,228,530,090.13	45.40
	<b>Sub-total</b>	<b>35,853,078,965.25</b>	<b>39,413,221,623.35</b>	<b>26,169,938,350.04</b>	<b>49,877,456,742.54</b>	<b>52,225,410,821.44</b>	<b>16,372,331,856.19</b>	<b>145.67</b>
(B)	<b>Independent Revenue</b>							
i.	ODIRS	5,706,650,250.00	9,292,794,698.75	6,139,980,014.49	5,356,235,313.72	4,725,557,345.56	- 981,092,904.44	82.81
ii.	MEDAs	2,295,829,500.00	1,499,303,498.19	2,163,269,575.66	1,585,139,326.14	1,137,031,472.06	- 1,158,798,027.94	49.53
	<b>Sub-Total (without RRA)</b>	<b>8,002,479,750.00</b>	<b>10,792,098,196.94</b>	<b>8,303,249,590.15</b>	<b>6,941,374,639.86</b>	<b>5,862,588,817.62</b>	<b>- 2,139,890,932.38</b>	<b>73.26</b>
iii.	Revenue Retaining Agencies (RRA)	0.00	1,631,455,682.95	1,807,745,777.12	1,712,510,657.27	3,059,985,706.07	3,059,985,706.07	0.00
	<b>Sub-total (with RRA)</b>	<b>8,002,479,750.00</b>	<b>12,423,553,879.89</b>	<b>10,110,995,367.27</b>	<b>8,653,885,297.13</b>	<b>8,922,574,523.69</b>	<b>920,094,773.69</b>	<b>111.50</b>
(C)	<b>Other Revenue Sources</b>							
i.	Roll Over fund/Cash Reserve	6,000,547,780.50	10,525,496,619.85	0.00	0.00	0.00	- 6,000,547,780.50	0.00
ii.	Domestic Loan/Borrowing	15,025,000,000.00	0.00	0.00	0.00	0.00	-15,025,000,000.00	0.00
iii.	Foreign Loan/Borrowings	7,421,075,000.00	105,000,000.00	106,000,000.00	719,356,082.00	13,198,475,254.08	5,777,400,254.08	177.85
iv.	Domestic Grants	5,716,250,000.00	727,595,194.95	3,268,405,338.34	1,450,332,335.05	0.00	- 5,716,250,000.00	0.00
v.	Foreign Grants	87,800,000.00	46,641,471.60	0.00	68,892,325.69	25,918,935.88	- 61,881,064.12	29.52
vi.	Health Insurance Contribution	180,000,000.00	0.00	0.00	0.00	0.00	- 180,000,000.00	0.00
	<b>Sub-Total</b>	<b>34,430,672,780.50</b>	<b>11,404,733,286.40</b>	<b>3,374,405,338.34</b>	<b>2,238,580,742.74</b>	<b>13,224,394,189.96</b>	<b>-21,206,278,590.54</b>	<b>38.41</b>
	<b>Total</b>	<b>78,286,231,495.75</b>	<b>63,241,508,789.64</b>	<b>39,655,339,055.65</b>	<b>60,769,922,782.41</b>	<b>74,372,379,535.09</b>	<b>- 3,913,851,960.66</b>	<b>95.00</b>
	Less (RRA)	0.00	1,631,455,682.95	1,807,745,777.12	1,712,510,657.27	3,059,985,706.07	3,059,985,706.07	0.00
	<b>GRAND TOTAL</b>	<b>78,286,231,495.75</b>	<b>61,610,053,106.69</b>	<b>37,847,593,278.53</b>	<b>59,057,412,125.14</b>	<b>71,312,393,829.02</b>	<b>- 6,973,837,666.73</b>	<b>91.09</b>

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

Table 2.1 showed that the fourth quarter actual revenue was ₦71.312 billion against a quarterly target of ₦78.286 billion representing 91.1% performance. From the fourth quarter revenue figure, actual revenue from the Federation Account amounted to ₦52.225 billion against a target of ₦35.853 billion representing 145.7%, Independent Revenue without RRA was ₦5.863 billion against a target of ₦8.002 billion representing 73.3%, and the performance rose to 111.5% when the RRA figures were added. While the Revenue from Other Sources amounted to ₦13.224 billion against a target of ₦34.431 billion representing 38.4% performance for the year 2023 fourth quarter.

**Figure 2.1: Bar Chart Showing Year 2023 Quarterly Target and Actual Revenue**



## 2.2 2023 CUMULATIVE REVENUE

The cumulative revenue from all sources in 2023 fiscal year is depicted in table 2.2 below.

**Table 2.2: Summary of Year 2023 Cumulative Revenue**

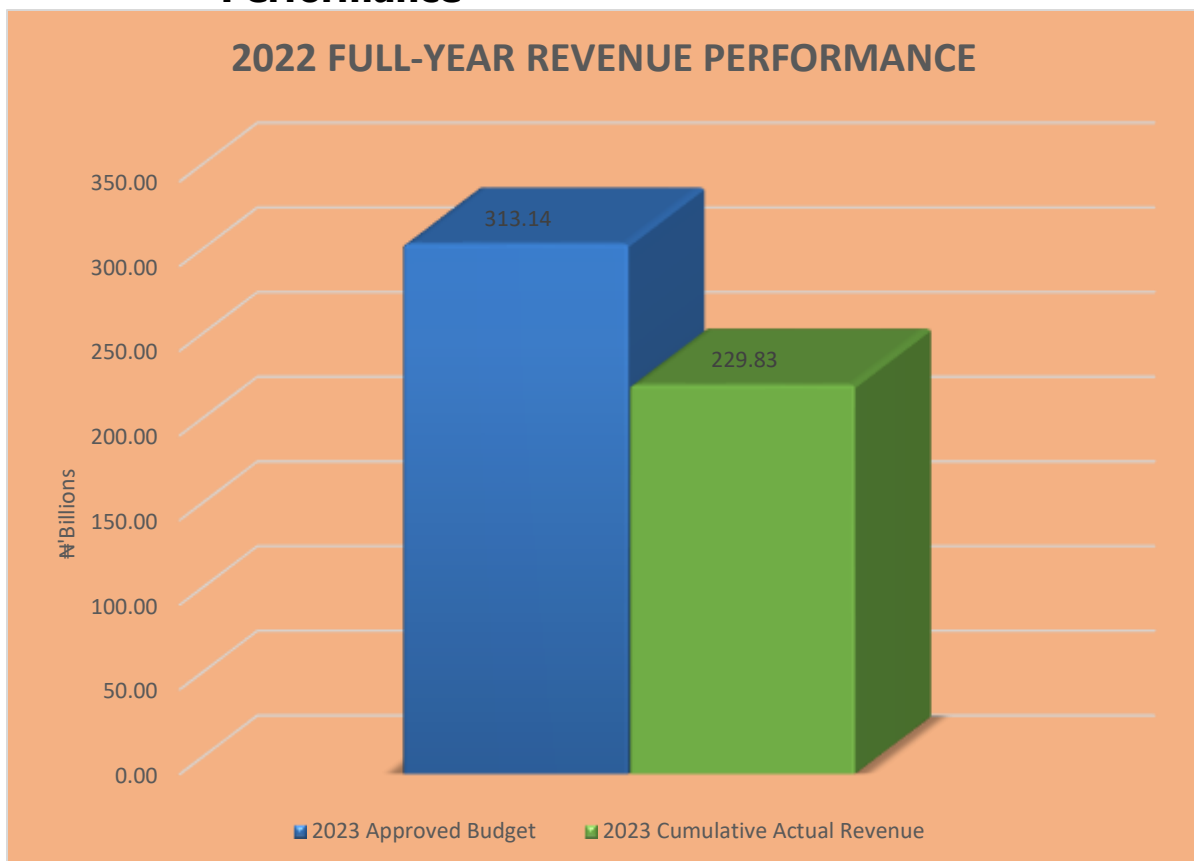
	REVENUE SOURCES	2023 Initial Budget	2023 Final Budget	2023 Cumulative Actual Revenue	Variance	Performance
(A)	<b>Revenue from Federation Account</b>	₦	₦	₦	₦	(%)
i.	Statutory Allocation	35,298,844,991.00	37,298,844,991.00	29,899,618,471.40	- 7,399,226,519.60	80.16
ii.	Mineral Derivation Fund	18,499,522,348.00	26,499,522,348.00	24,896,741,647.26	- 1,602,780,700.74	93.95
iii.	Share of Value Added Tax	25,128,948,522.00	30,528,948,522.00	35,761,745,683.09	5,232,797,161.09	117.14
iv.	Excess Crude	19,593,000,000.00	19,593,000,000.00	11,254,644,141.44	- 8,338,355,858.56	57.44
v.	Exchange Gain	0.00	15,000,000,000.00	7,148,476,573.70	- 7,851,523,426.30	47.66
vi.	FAAC Special Allocation	5,492,000,000.00	5,492,000,000.00	15,489,225,571.97	9,997,225,571.97	282.03
vii.	Subsidy Revenue	0.00	0.00	27,387,578,986.70	27,387,578,986.70	0.00
viii.	Stabilization Fund	13,234,258,017.00	9,000,000,000.00	15,847,996,461.81	6,847,996,461.81	176.09
	<b>Sub-total</b>	<b>117,246,573,878.00</b>	<b>143,412,315,861.00</b>	<b>167,686,027,537.37</b>	<b>24,273,711,676.37</b>	<b>116.93</b>
(B)	<b>Independent Revenue</b>					
i.	ODIRS	22,826,601,000.00	22,826,601,000.00	25,514,567,372.52	2,687,966,372.52	111.78
ii.	MEDAs	9,183,318,000.00	9,183,318,000.00	6,384,743,872.05	- 2,798,574,127.95	69.53
	<b>Sub-Total (without RRA)</b>	<b>32,009,919,000.00</b>	<b>32,009,919,000.00</b>	<b>31,899,311,244.57</b>	<b>- 110,607,755.43</b>	<b>99.65</b>
iii.	Revenue Retaining Agencies (RRA)	0.00	0.00	8,211,697,823.41	8,211,697,823.41	0.00
	<b>Sub-total (with RRA)</b>	<b>32,009,919,000.00</b>	<b>32,009,919,000.00</b>	<b>40,111,009,067.98</b>	<b>8,101,090,067.98</b>	<b>125.31</b>
(C)	<b>Other Revenue Sources</b>					
i.	Roll Over Fund/Opening Balance	24,002,191,122.00	24,002,191,122.00	10,525,496,619.85	- 13,476,694,502.15	43.85
ii.	Domestic Loan/Borrowing	58,100,000,000.00	60,100,000,000.00	0.00	- 60,100,000,000.00	0.00
iii.	Foreign Loan/Borrowings	35,684,300,000.00	29,684,300,000.00	14,128,831,336.08	- 15,555,468,663.92	47.60
iv.	Domestic Grants	7,865,000,000.00	22,865,000,000.00	5,446,332,868.34	- 17,418,667,131.66	23.82
v.	Foreign Grants	351,200,000.00	351,200,000.00	141,452,733.17	- 209,747,266.83	40.28
vi.	Health Insurance Contribution	720,000,000.00	720,000,000.00	0.00	- 720,000,000.00	0.00
	<b>Sub-Total</b>	<b>126,722,691,122.00</b>	<b>137,722,691,122.00</b>	<b>30,242,113,557.44</b>	<b>-107,480,577,564.56</b>	<b>21.96</b>
	<b>Total</b>	<b>275,979,184,000.00</b>	<b>313,144,925,983.00</b>	<b>238,039,150,162.79</b>	<b>- 75,105,775,820.21</b>	<b>76.02</b>
	Less (RRA)	0.00	0.00	8,211,697,823.41	<b>8,211,697,823.41</b>	0.00
	<b>GRAND TOTAL</b>	<b>275,979,184,000.00</b>	<b>313,144,925,983.00</b>	<b>229,827,452,339.38</b>	<b>- 83,317,473,643.62</b>	<b>73.39</b>

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

Table 2.2 and figure 2.2 showed that the cumulative revenue target for year 2023 was ₦313.145 billion and the total actual revenue was ₦229.827 billion, which represents 73.4% performance level. This shows an increase of ₦76.276 billion when compared with corresponding figure of ₦153.551 billion recorded as at the end of 2022 fiscal year.

The year 2023 actual revenue increased to ₦238.039 billion when the ₦8.212 billion revenue generated by the Revenue Retaining Agencies (RRAs) was added, representing 76% overall performance for the year.

**Figure 2.2: Bar Chart Showing Year 2023 Cumulative Revenue Performance**





### 2.3 REVENUE CATEGORIES

Figure 2.3 and 2.4 depict the three revenue categories in the State. These are: Revenue from the Federation Account, Independent Revenue [Internally Generated Revenue (IGR)] and Revenue from Other Sources.

**Figure 2.3: Bar Chart Showing Year 2023 Cumulative Revenue Categories**

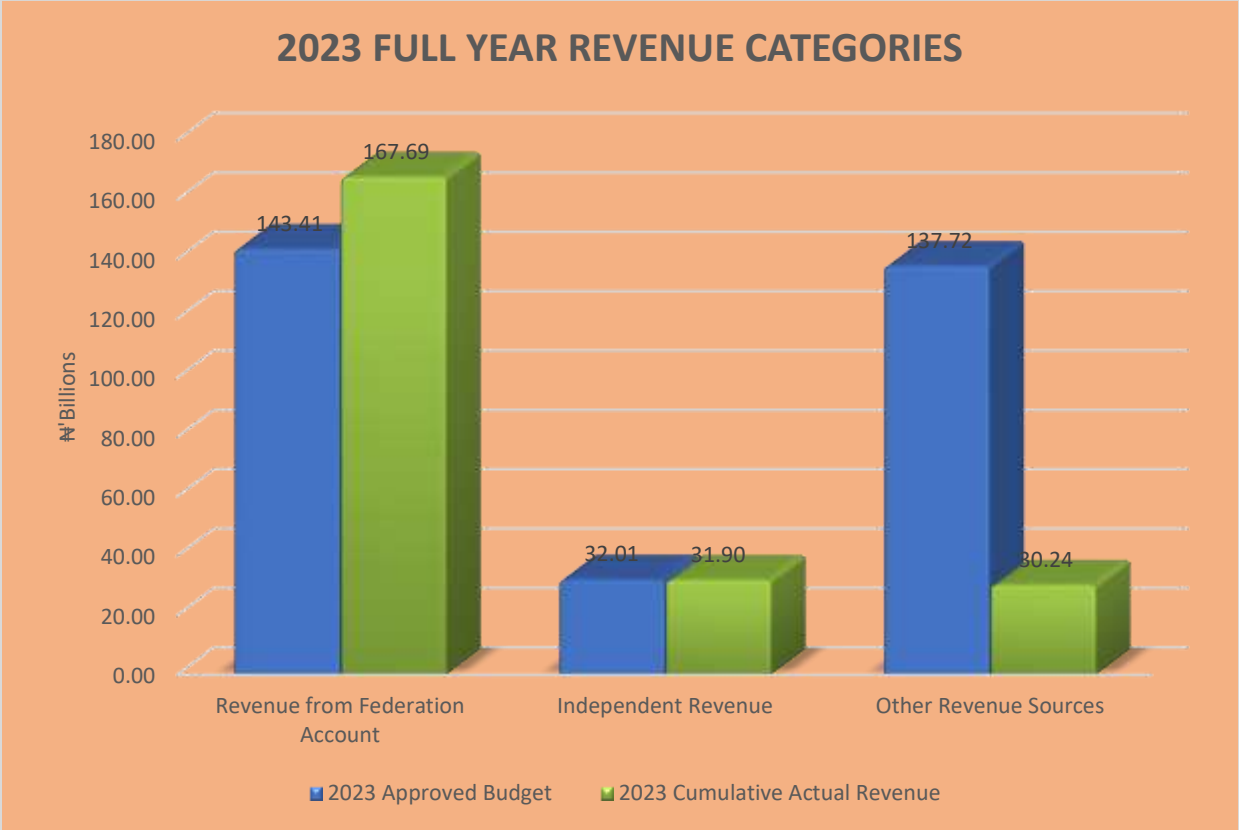


Figure 2.3 depicts the 2023 Full Year performance according to the revenue categories. Actual revenue from the Federation Account amounted to ₦167.686 billion against a target of ₦143.412 billion representing 116.9%, Independent Revenue without RRA was ₦31.899 billion against a target of ₦32.010 billion representing 99.7%, and the performance rose to 125.3% when the RRA figures were added. Revenue from Other Sources amounted to ₦30.242 billion against a target of 137.723 billion representing 22% performance.

**Figure 2.4: Pie Chart Showing Share of Year 2023 Cumulative Actual Revenue**

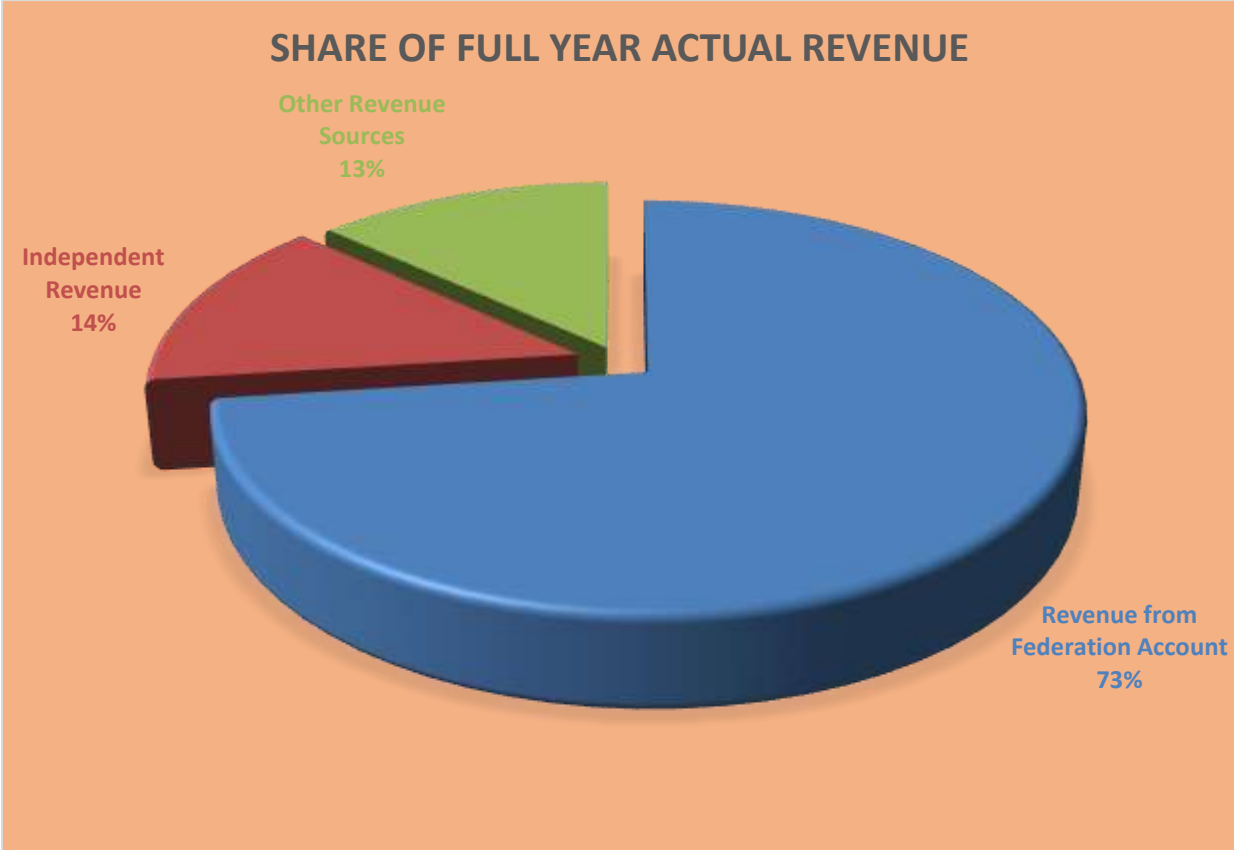


Figure 2.4 showed the proportion of actual revenue receipts from the three revenue categories. Out of the total actual revenue of ₦229.769 billion in year 2023, Independent Revenue accounted for 14% (less RRA), Revenue from Other Sources 13%, while revenue from Federation Account was 73%.

## 2.4 LOANS & GRANTS

Table 2.3 and 2.4 depict the breakdown of Loans and Grants inflow into the State for 2023 fiscal year respectively.

**Table 2.3: Breakdown of Loans**

S/N	DOMESTIC LOANS:	RESPONSIBLE MDA	2023 APPROVED BUDGET	2023 CUMMULATIVE ACTUAL	PERFOR MANCE
			₦	₦	%
1	Ondo State Agro-Processing Productivity Enhancement and Livelihood Improvement Support (OAPPEALS) FGN Supported	Ministry of Agriculture	100,000,000.00	-	0.00
2	Red Gold Oil Palm Project/AADS/National Livestock Transformation Fund CBN Supported	Ondo State Agri-Business Empowerment Centre (OSAEC)	3,000,000,000.00	-	0.00
3	Bridging Finance/Short term Borrowings from Commercial Banks	Ministry of Finance	27,000,000,000.00	-	0.00
4	State Bond	Ministry of Finance	30,000,000,000.00	-	0.00
	<b>Sub-total</b>		<b>60,100,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>FOREIGN LOANS:</b>				
1	LIFE-ND/L-PRES Multilateral loan	Ministry of Agriculture	1,114,300,000.00	1,130,000,000.00	101.41
2	AUDA/NEPAD Supported Fund for Agric	Ondo State Agri-Business Empowerment Centre (OSAEC)	500,000,000.00	105,000,000.00	21.00
3	African Development Bank (AfDB) (SAPZ) to fund Agric	Ondo State Agri-Business Empowerment Centre (OSAEC)	1,000,000,000.00	-	0.00
4	French Development Agency (AFD) Provision of Water Facility to Akure and its Environs	Ondo State Water Corporation	10,000,000,000.00	12,567,425,442.00	125.67
5	State Action on Business Enabling Reform (SABER) Loan from World Bank	Ministry of Finance	10,000,000,000.00	-	0.00
6	Ondo State Erosion and Watershed Management Project (NEWMAP)	New Map Project Office	1,000,000,000.00	-	0.00
7	Rural Access and Agricultural Marketing Project (World Bank Supported)	Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	6,070,000,000.00	326,405,894.08	5.38
	<b>Sub-total</b>		<b>29,684,300,000.00</b>	<b>14,128,831,336.08</b>	<b>47.60</b>
	<b>Total</b>		<b>89,784,300,000.00</b>	<b>14,128,831,336.08</b>	<b>15.74</b>

**Table 2.4: Breakdown of Grants**

S/N	DOMESTIC GRANTS:	RESPONSIBLE MDA	2023 APPROVED BUDGET	2023 CUMMULATIVE ACTUAL	PERFOR MANCE
			₦	₦	%
1	FGN Grant for YESSO/NASSCO/SOCU	NASSCO/SOCU	250,000,000.00	-	0.00
2	National Gas Expansion Programme (FGN Supported)	Ministry of Energy, Mines and Mineral Resources	100,000,000.00	-	0.00
3	FGN Supported N-CARES Programme	Ministry of Economic Planning and Budget	10,000,000,000.00	2,680,000,000.00	26.80
4	SUBEB/UBEC Fund	State Universal Basic Education Board (SUBEB) Headquarters	1,695,000,000.00	2,766,332,868.34	163.21
5	Partnership for Expansion of Water Supply and Sanitation and Hygiene (PEWASH) from FGN	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	500,000,000.00	-	0.00
6	Domestic Grants	Ministry of Finance	10,000,000,000.00	-	0.00
7	Domestic Grant from FGN in Support of Implementation of Contributory Health Insurance Scheme	Contributory Health Commission	320,000,000.00		0.00
	<b>Sub-total</b>		<b>22,865,000,000.00</b>	<b>5,446,332,868.34</b>	<b>23.82</b>
	<b>FOREIGN GRANTS:</b>				
1	Foreign Grant from UNICEF to support Children, Gender, and Governance	Ministry of Economic Planning and Budget	240,000,000.00	62,705,310.77	26.13
2	REDD+ Project (World Bank Supported)	REDD+	50,000,000.00	-	0.00
3	Grants from WHO, UNFPA and Public Private Mix Intervention Fund on Human Health Promotion	Ministry of Health	61,200,000.00	78,747,422.40	128.67
	<b>Sub-total</b>		<b>351,200,000.00</b>	<b>141,452,733.17</b>	<b>40.28</b>
	<b>Total</b>		<b>23,216,200,000.00</b>	<b>5,587,785,601.51</b>	<b>24.07</b>
	<b>Grand-Total (Loan + Grants)</b>		<b>113,000,500,000.00</b>	<b>19,716,616,937.59</b>	<b>17.45</b>

## 2.5 COMPARISON OF YEAR 2022 & 2023 REVENUE PERFORMANCES

Table 2.5 showed the comparison between the performance of the year 2022 and 2023 revenue categories.

**Table 2.5: Comparison of 2022 & 2023 Full-Year Revenue Performance**

S/N	Revenue Categories	2023 Approved Budget	2023 Actual	2022 Approved Budget	2022 Actual	Variance
		₦	₦	₦	₦	₦
1	Revenue From Federation Account	143,412,315,861.00	167,686,027,537.37	93,033,044,448.40	100,249,206,982.75	67,436,820,554.62
2	Independent Revenue (IGR)	32,009,919,000.00	31,899,311,244.57	30,945,804,154.91	26,768,312,846.14	5,130,998,398.43
3	Other Revenue Sources	137,722,691,122.00	30,242,133,557.44	75,303,588,396.69	26,533,936,695.00	3,708,196,862.44
	<b>Total</b>	<b>313,144,925,983.00</b>	<b>229,827,472,339.38</b>	<b>199,282,437,000.00</b>	<b>153,551,456,523.89</b>	<b>76,276,015,815.49</b>

Table 2.5 showed the comparison between the 2022 and 2023 full-year revenue performances. Revenue from Federation Account increased significantly in year 2023 when compared with the corresponding year 2022 figure, Independent Revenue and Revenue from Other Sources also recorded increase in year 2023 above the 2022 figures.

**Table 2.6: Comparison of 2022 & 2023 Full-Year Independent Revenue**

COMPONENTS	2023 Actual (₦)	2022 Actual (₦)	Difference (₦)
Internal Revenue Service (IRS)	25,514,567,372.52	21,513,316,626.00	4,001,250,746.52
Ministries, Extra-Ministerial Departments & Agencies (MEDAs)	5,928,994,607.67	4,766,665,292.90	1,162,329,314.77
Education Endowment Fund (EEF)	455,749,264.38	488,330,927.24	-32,581,662.86
<b>Total (Without RRA)</b>	<b>31,899,311,244.57</b>	<b>26,768,312,846.14</b>	<b>5,130,998,398.43</b>
Revenue Retaining Agencies (RRA)	8,211,697,823.41	5,505,325,965.82	2,706,371,857.59
<b>Grand-Total</b>	<b>40,111,009,067.98</b>	<b>32,273,638,811.96</b>	<b>7,837,370,256.02</b>

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

Table 2.6 showed the comparison between year 2022 and 2023 Independent Revenue components. Revenue generated by ODIRS increased in year 2023 when compared with the corresponding year 2022 figure. Revenue generated by MEDAs and RRAs also recorded increase in year 2023 above the year 2022 figures.

## CHAPTER THREE

### EXPENDITURE PROFILE AND ANALYSIS

#### 3.1 2023 QUARTERLY EXPENDITURE

Table 3.1 shows the quarterly expenditure details of year 2023 for the State.

**Table 3.1: Summary of Year 2023 Quarterly Expenditure**

EXPENDITURE DETAILS	QUARTERLY ESTIMATES	1ST QUARTER ACTUAL	2ND QUARTER ACTUAL	3RD QUARTER ACTUAL	4TH QUARTER ACTUAL	4TH QUARTER PERFORMANCE	FOURTH QUARTER VARIANCE
PERSONNEL COST	12,511,039,078.70	12,335,762,136.36	11,023,478,027.66	9,443,573,088.26	10,184,721,498.56	81.41	2,326,317,580.14
OVERHEAD COST	11,546,486,625.00	5,276,265,178.63	5,708,929,272.57	10,689,340,833.79	12,871,713,293.50	111.48	(1,325,226,668.50)
GRANTS AND CONTRIBUTION	3,501,055,000.00	2,423,633,600.00	2,143,532,995.00	3,083,894,350.00	3,427,548,991.86	97.90	73,506,008.14
SOCIAL CONTRIBUTION AND SOCIAL BENEFITS	4,415,915,629.56	3,836,961,294.55	4,111,750,393.82	4,354,968,380.82	6,092,397,303.87	137.96	(1,676,481,674.32)
<b>TOTAL RECURRENT EXPENDITURE</b>	<b>31,974,496,333.25</b>	<b>23,872,622,209.54</b>	<b>22,987,690,689.05</b>	<b>27,571,776,652.87</b>	<b>32,576,381,087.79</b>	<b>101.88</b>	<b>(601,884,754.54)</b>
DEBT SERVICE	3,519,535,000.00	2,674,578,484.57	3,961,436,272.43	3,238,428,857.28	2,794,858,622.73	79.41	724,676,377.27
<b>STATUTORY TRANSFERS</b>							
TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT-10%	648,011,870.00	120,000,000.00	120,000,000.00	120,000,000.00	360,000,000.00	55.55	288,011,870.00
TRANSFER TO OSOPADEC	3,149,952,250.00	857,845,161.07	1,290,340,839.68	1,074,536,954.89	868,484,146.55	27.57	2,281,468,103.45
TRANSFER TO INTERNAL REVENUE SERVICES	1,520,037,130.00	2,574,438,865.96	716,845,517.27	1,323,279,095.02	581,811,301.58	38.28	938,225,828.42
<b>TOTAL STATUTORY TRANSFER</b>	<b>5,318,001,250.00</b>	<b>3,552,284,027.03</b>	<b>2,127,186,356.95</b>	<b>2,517,816,049.91</b>	<b>1,810,295,448.13</b>	<b>34.04</b>	<b>3,507,705,801.87</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>37,474,198,912.50</b>	<b>9,070,629,441.11</b>	<b>14,592,332,951.08</b>	<b>14,880,710,522.60</b>	<b>27,952,022,990.99</b>	<b>74.59</b>	<b>9,522,175,921.51</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>78,286,231,495.75</b>	<b>39,170,114,162.25</b>	<b>43,668,646,269.51</b>	<b>48,208,732,082.66</b>	<b>65,133,558,149.64</b>	<b>83.20</b>	<b>13,152,673,346.11</b>

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

**Figure 3.1: Bar Chart Showing Year 2023 Quarterly Estimate and Actual Expenditure**

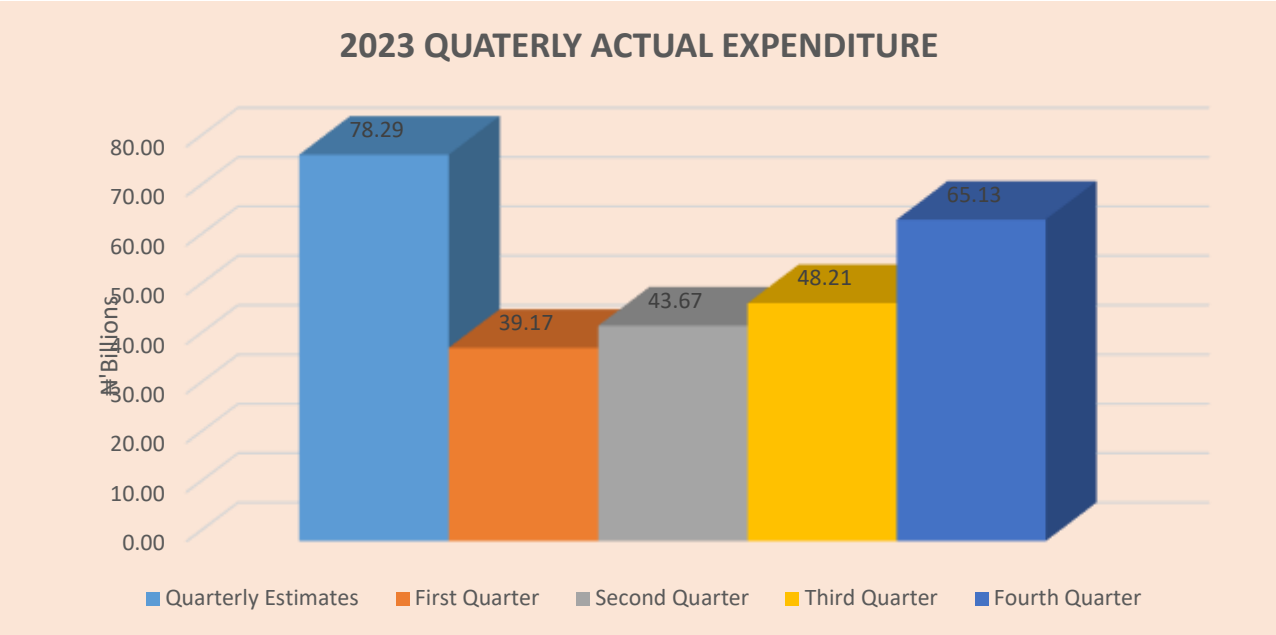


Figure 3.1 above compares the total actual expenditure for the first, second, third and fourth quarters of year 2023 with the quarterly estimates. The actual expenditure for the fourth quarter was ₦65.133 billion against the proposed estimates of ₦78.286 billion, this represents 83.2% performance level for the quarter. The actual expenditure for the first quarter was ₦39.170 billion representing 56.8% performance, second quarter ₦43.669 billion performing at 63.3% while the third quarter was ₦48.208 billion representing 75.5% performance level when compared with the estimates.



**Table 3.2: Summary of Year 2023 Cumulative Expenditure**

S/N	EXPENDITURE DETAILS	2023 REVISED BUDGET	TOTAL EXPENDITURE (ACTUAL)	FULL YEAR PERFORMANCE	FULL YEAR VARIACE
1	PERSONNEL COST	50,044,156,314.78	42,987,534,750.84	85.90	7,056,621,563.94
2	OVERHEAD COST	46,185,946,500.00	34,546,248,578.49	74.80	11,639,697,921.51
3	GRANTS AND CONTRIBUTION	14,004,220,000.00	11,078,609,936.86	79.11	2,925,610,063.14
4	SOCIAL CONTRIBUTION AND SOCIAL BENEFITS	17,663,662,518.22	18,396,077,373.06	104.15	-732,414,854.84
<b>A</b>	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>127,897,985,333.00</b>	<b>107,008,470,639.25</b>	<b>83.67</b>	<b>20,889,514,693.75</b>
<b>B</b>	<b>DEBT SERVICE</b>	<b>14,078,140,000.00</b>	<b>12,669,302,237.01</b>	<b>89.99</b>	<b>1,408,837,762.99</b>
<b>C</b>	<b>STATUTORY TRANSFERS</b>				
1	TRANSFER TO LOCAL GOVERNMENT JOINT ACCOUNT-10%	2,592,047,480.00	720,000,000.00	27.78	1,872,047,480.00
2	TRANSFER TO OSOPADEC	12,599,809,000.00	4,091,207,102.19	32.47	8,508,601,897.81
3	TRANSFER TO INTERNAL REVENUE SERVICES	6,080,148,520.00	5,196,374,779.83	85.46	883,773,740.17
<b>C</b>	<b>TOTAL STATUTORY TRANSFER</b>	<b>21,272,005,000.00</b>	<b>10,007,581,882.02</b>	<b>47.05</b>	<b>11,264,423,117.98</b>
<b>D</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>149,896,795,650.00</b>	<b>66,495,695,905.78</b>	<b>44.36</b>	<b>83,401,099,744.22</b>
	<b>GRAND TOTAL (A+B+C+D)</b>	<b>313,144,925,983.00</b>	<b>196,181,050,664.06</b>	<b>62.65</b>	<b>116,963,875,318.94</b>

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

**Figure 3.2: Bar Chart Showing Year 2023 Cumulative Estimate & Actual Expenditure**

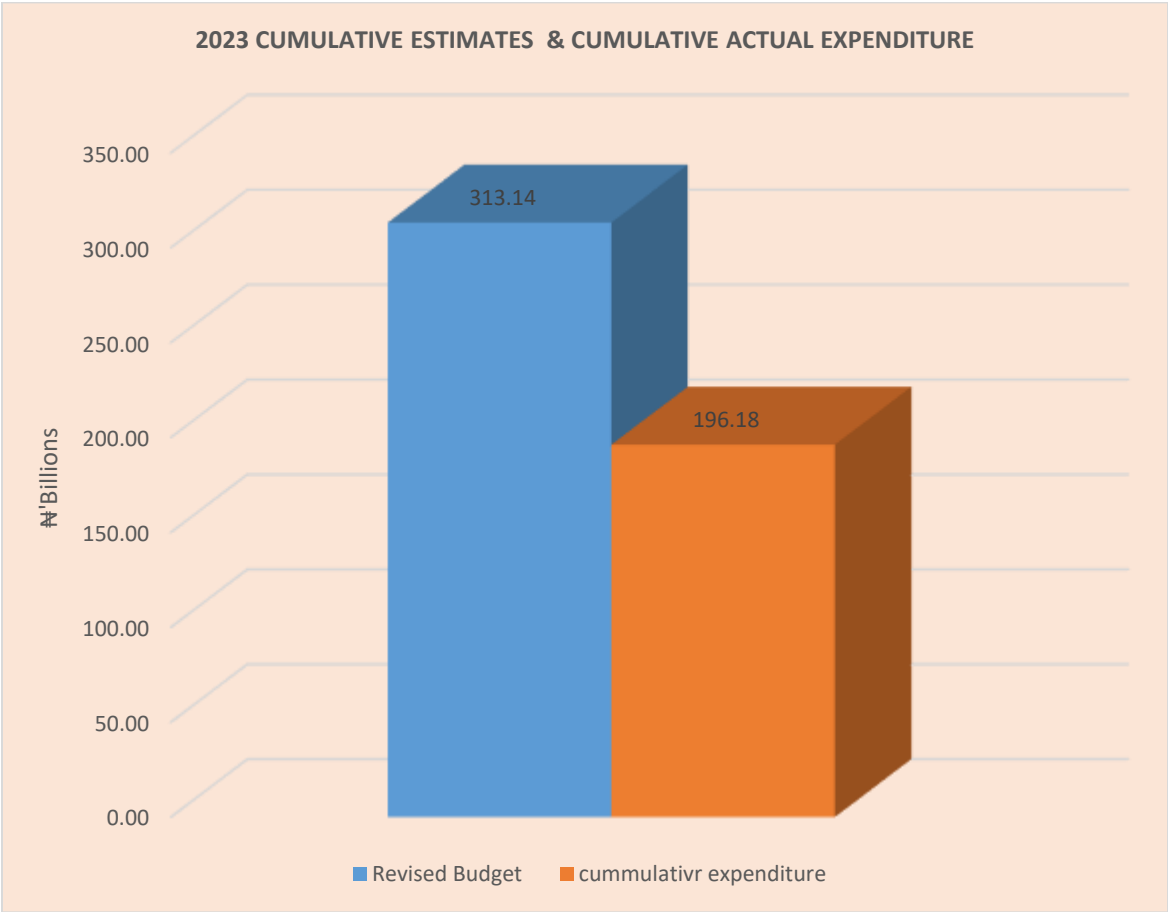


Figure 3.2 above compares the cumulative actual expenditure with its estimates. The year 2023 actual cumulative expenditure was ₦196.181 billion against the proposed estimates of ₦313.145 billion, representing 62.3% performance level.

**Figure 3.3: Bar Chart Showing Year 2023 Cumulative Estimate and Actual Expenditure Classifications**

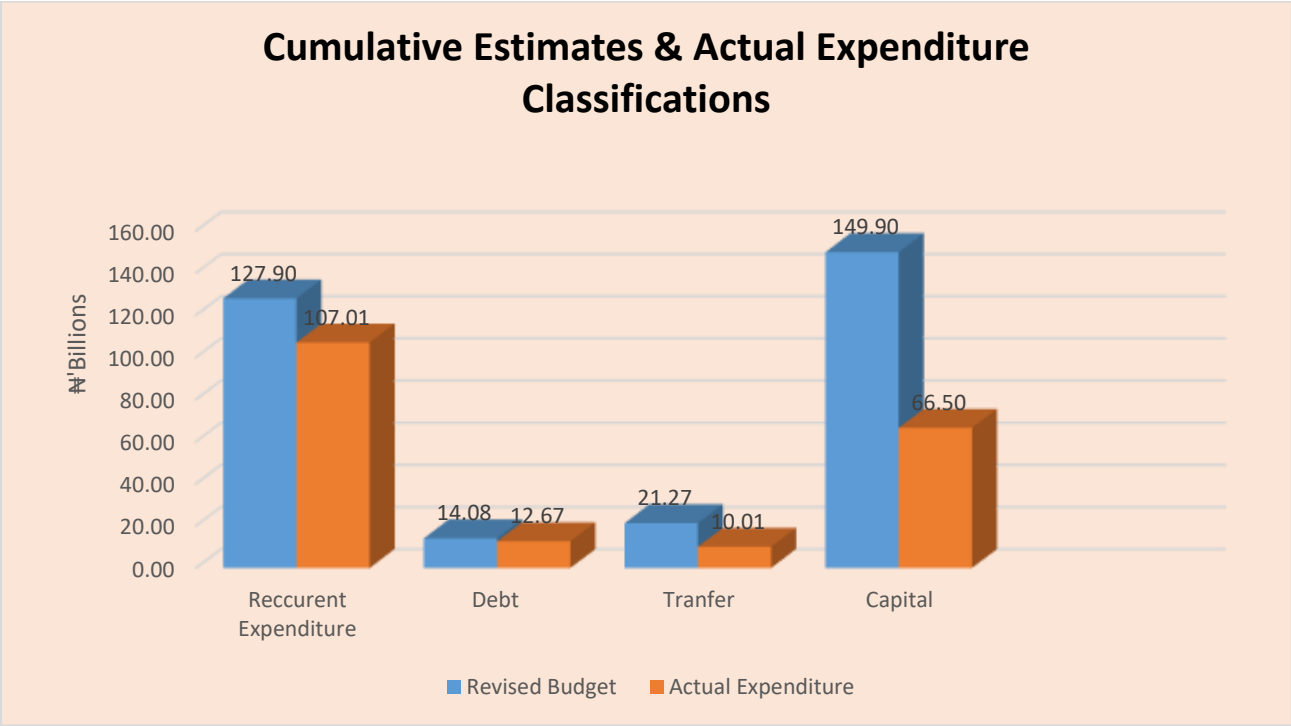


Figure 3.3 shows that actual Recurrent Expenditure was ₦107.008 billion against the cumulative estimates of ₦127.900 billion for the year, representing 83.7% performance level, Debt Repayment figures furnished by the Debt Management Office was ₦12.670 billion showing a 90.1% performance level when compared with its estimate of ₦14.078 billion. In similar manner, the estimates for Statutory Transfer was ₦21.272 billion, at the end of year 2023, actual Statutory Transfer was ₦10.008 billion, representing 47.1% performance level. Also, actual Capital Expenditure was ₦66.496 billion against its estimate of ₦149.897 billion, performing at 44.4%.

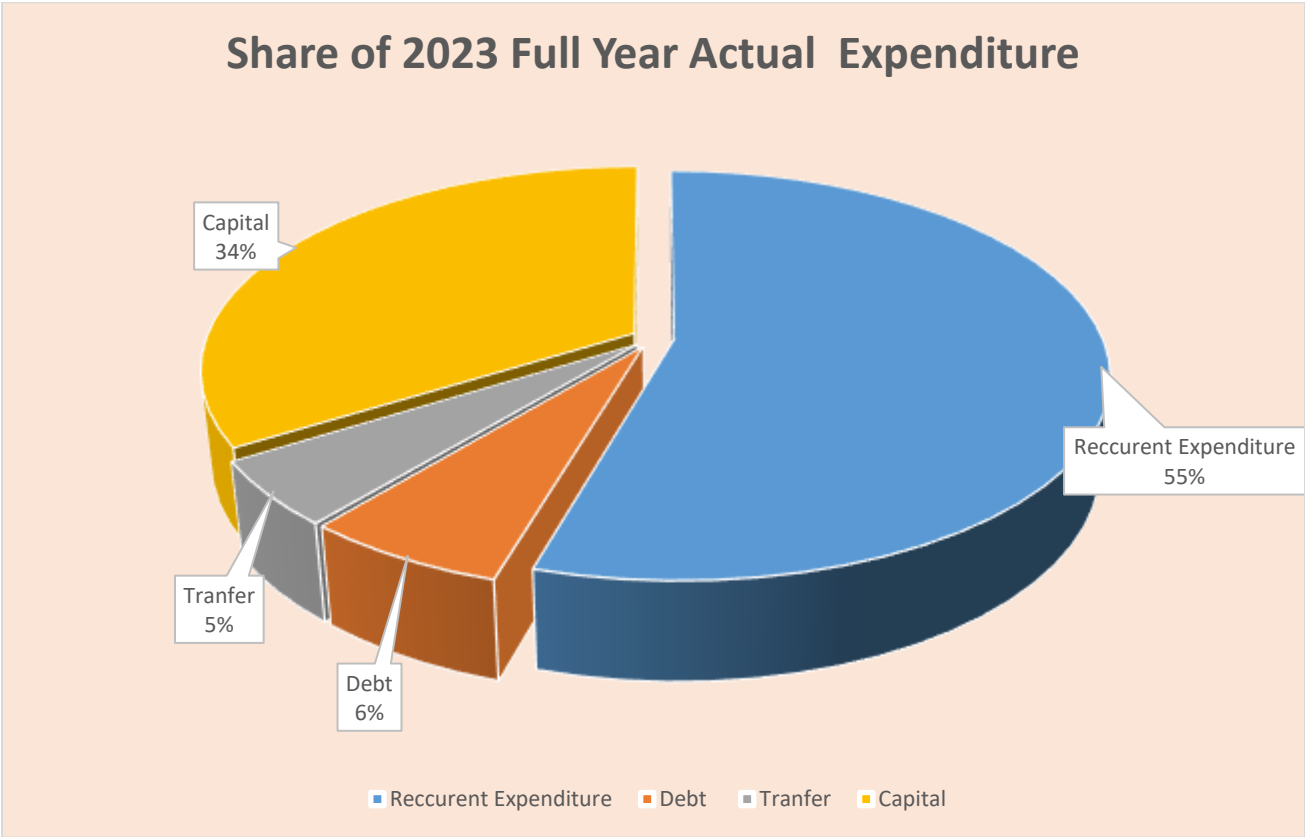
### 3.2. SHARE OF YEAR 2023 CUMULATIVE EXPENDITURE

Table 3.3 shows that out of the sum of ₦196.181 billion recorded as the actual total expenditure for the year, Recurrent Expenditure accounted for 54%, Debt Repayment 6%, Statutory Transfer 5% and 35% was expended on Capital projects. The corresponding year 2022 cumulative expenditure analysis revealed that out of ₦151.328 billion recorded as the actual total expenditure, Recurrent Expenditure was 54%, Debt Repayment 10%, Statutory Transfer 6% and 30% as Capital Expenditure.

**Table 3.3: Comparison of Share of Year 2023 and 2022 Cumulative Expenditure**

S/ N	Expenditure Classification	2023 Budget ₦	2023 Actual Expenditure ₦	2023 Share to Total Expenditure %	2022 Budget ₦	2022 Actual Expenditure ₦	2022 Share to Total Expenditure %
1	Recurrent Expenditure	127,897,985,333.00	107,008,470,639.25	55	92,585,816,862.40	81,336,050,017.97	54
2	Capital Expenditure	149,896,795,650.00	66,495,695,905.78	34	77,034,938,726.60	45,856,071,567.97	30
3	Debt Service/ Repayment	14,078,140,000.00	12,669,302,237.01	6	13,871,685,000.00	14,610,956,028.50	10
4	Statutory Transfer	21,272,005,000.00	10,007,581,882.02	5	15,789,996,411.00	9,524,489,033.70	6
<b>TOTAL</b>		<b>313,144,925,983.00</b>	<b>196,181,050,664.06</b>	<b>100</b>	<b>199,282,437,000.00</b>	<b>151,327,566,648.14</b>	<b>100</b>

**Figure 3.4: Pie Chart Showing Share of Year 2023 Cumulative Actual Expenditure Performance**



**3.3 CUMULATIVE RECURRENT EXPENDITURE ANALYSIS**

Analysis of cumulative Recurrent Expenditure for year 2023 shows that the total Recurrent Expenditure was ₦107.008 billion against the budget of ₦127.898 billion. This figure showed that Recurrent Expenditure performed at 83.7%.

**Table 3.4: Details of Cumulative Recurrent Expenditure Components**

S/N	EXPENDITURE DETAILS	2023 REVISED BUDGET	TOTAL EXPENDITURE (ACTUAL)	FULL YEAR PERFORMANCE	FULL YEAR VARIANCE
1	PERSONNEL COST	50,044,156,314.78	42,987,534,750.84	85.90	7,056,621,563.94
2	OVERHEAD COST	46,185,946,500.00	34,546,248,578.49	74.80	11,639,697,921.51
3	GRANTS AND CONTRIBUTION	14,004,220,000.00	11,078,609,936.86	79.11	2,925,610,063.14
4	SOCIAL CONTRIBUTION AND SOCIAL BENEFITS	17,663,662,518.22	18,396,077,373.06	104.15	-732,414,854.84
<b>A</b>	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>127,897,985,333.00</b>	<b>107,008,470,639.25</b>	<b>83.67</b>	<b>20,889,514,693.75</b>

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

**Figure 3.5: Bar Chart Showing Cumulative Estimates & Actual Recurrent Expenditure Components**

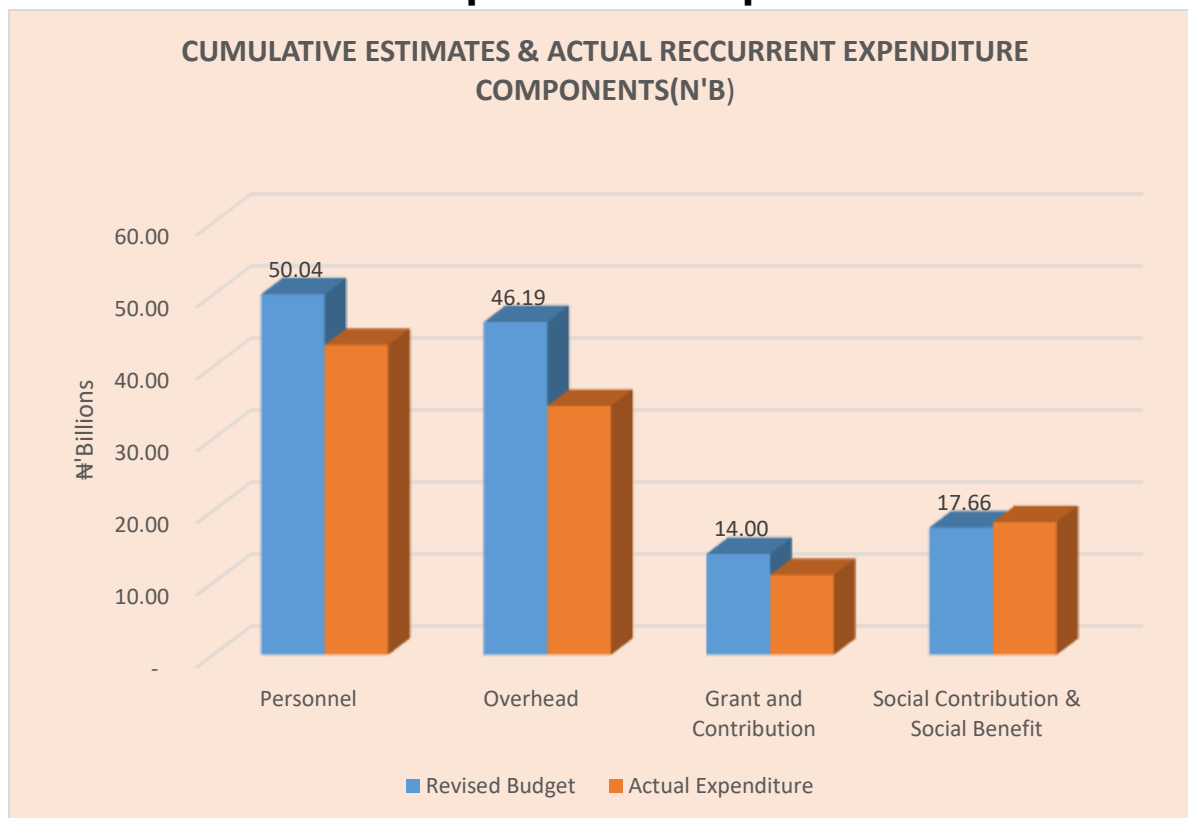


Table 3.4 and Figure 3.5 show the cumulative Recurrent Expenditure components for year 2023. The Revised Budget for Personnel Cost was ₦50.044 billion, Overhead Cost ₦46.186 billion, Grants and Contributions ₦14.004 billion and ₦17.663 billion as Social Contributions & Social Benefits. At the end of the year, the actual expenditure and performance level for Personnel Cost was ₦42.988 billion (85.90%), Overhead Cost ₦34.546 billion (74.8%), Grants and Contributions ₦11.079 billion (79.1%) and ₦18.396 billion (104.2%) as Social Contributions & Social Benefits.

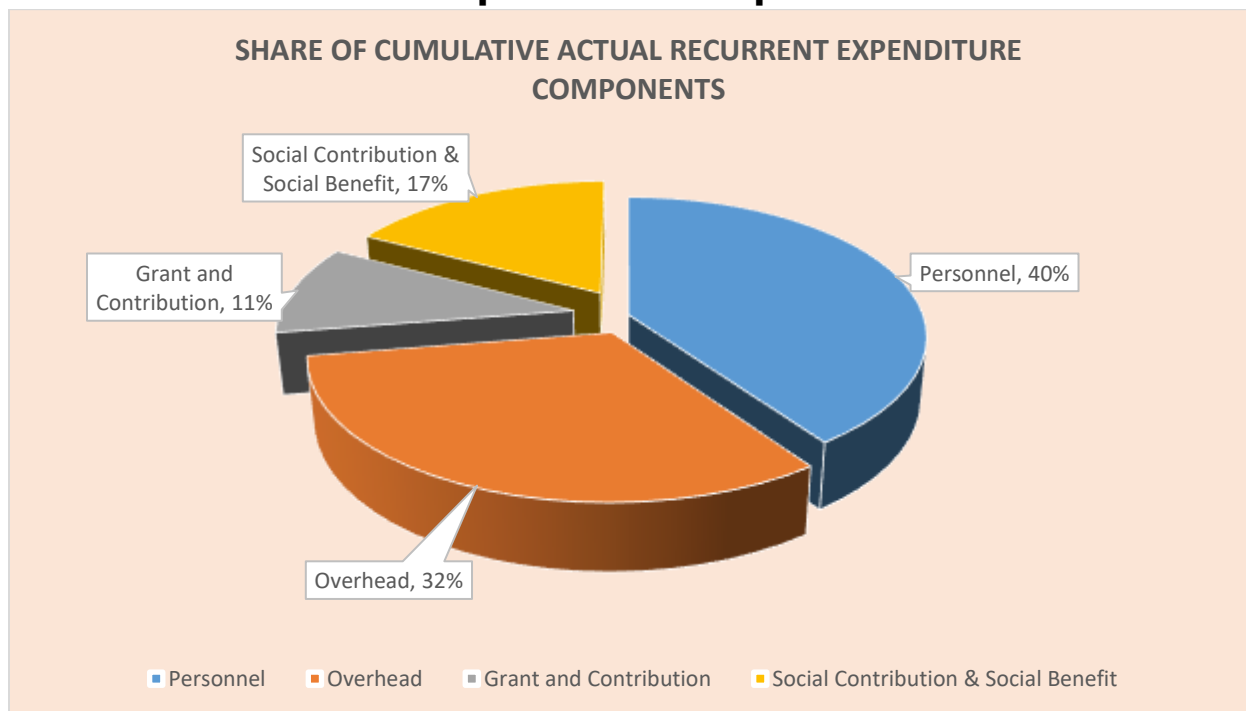
### **3.4 COMPARISON OF SHARE OF YEAR 2023 AND 2022 RECURRENT EXPENDITURE COMPONENTS**

Table 3.5 compares year 2023 and 2022 cumulative actual Recurrent Expenditure components. Out of ₦107.008 billion actual Recurrent Expenditure, Personnel cost accounted for 40%, Overhead Cost 32%, Grants and Contributions 11% and Social Contributions & Social Benefits 17% for year 2023. The corresponding year 2022 cumulative share revealed that out of ₦61.420 billion, Personnel cost was 51%, Overhead Cost 5%, Special Programme 17%, Grants and Contributions 11% and 16% as Social Contributions & Social Benefits.

**Table 3.5: Comparison of Share of Year 2023 and 2022  
Cumulative Recurrent Expenditure**

S/ N	Expenditure Classification	2023 Revised Budget Recurrent Expenditure ₦	2023 Actual Recurrent Expenditure ₦	2023 Share to Total Recurrent Expenditure %	2022 Budget Recurrent Expenditure ₦	2022 Actual Recurrent Expenditure ₦	2022 Share to Total Recurrent Expenditure %
1	PERSONNEL COST	50,044,156,314.78	42,987,34,750.84	41	45,262,253,262.40	43,017,435,134.42	53
2	OVERHEAD COST	46,185,946,500.00	34,546,248,57849	31.	22,000,628,600.00	16,656,700,214.34	20
4	GRANTS AND CONTRIBUTIONS	14,004,220,000.00	11,078,609,936,86	10	10,390,935,000.00	8,129,051,489.08	10
5	SOCIAL CONTRIBUTIONS & SOCIAL BENEFITS (SC&SB)	17,663,662,518.22	18,396,077,373.06	18	14,932,000,000.00	13,532,863,180.13	17
<b>TOTAL</b>		<b>127,897,985,333.00</b>	<b>107,008,470,639.25</b>	<b>100</b>	<b>92,585,816,862.40</b>	<b>81,336,050,017.97</b>	<b>100</b>

**Figure 3.6: Pie Chart Showing Share of Cumulative Actual Recurrent Expenditure Components**

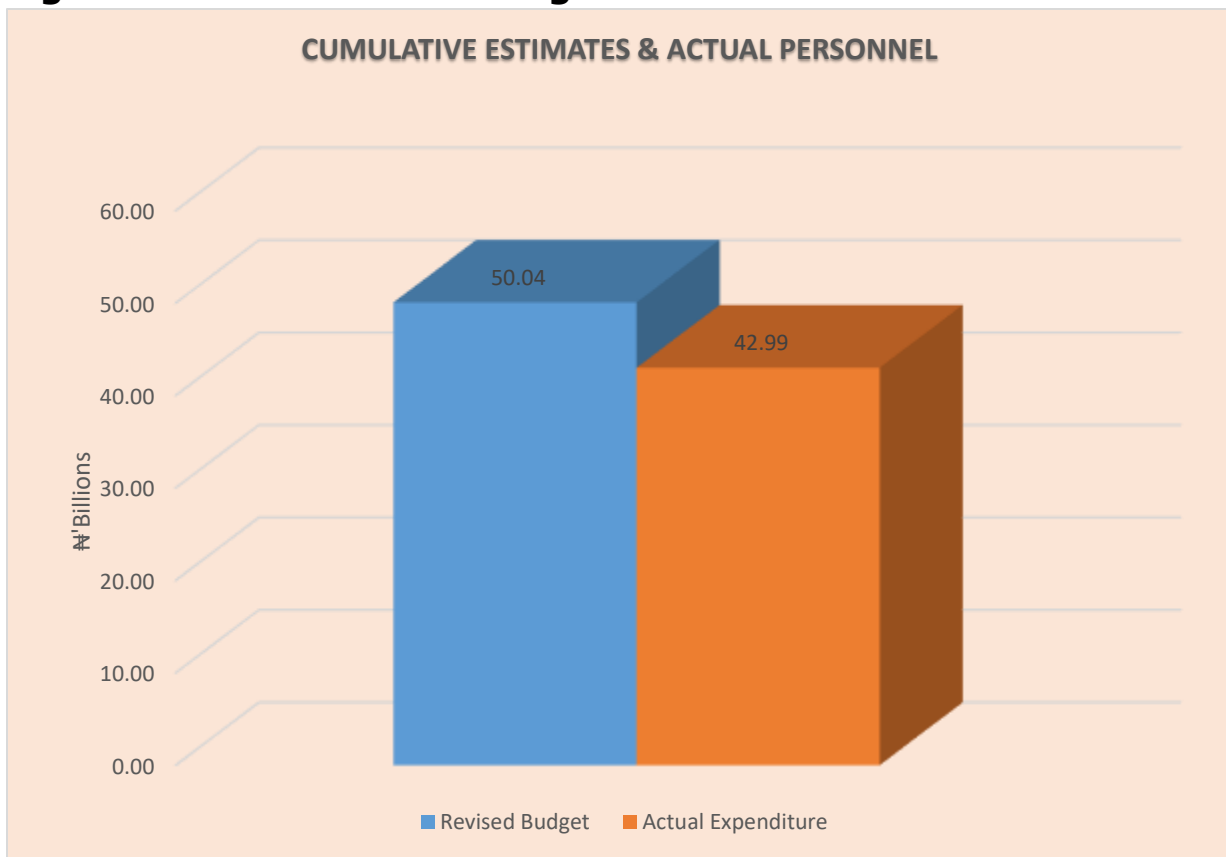




### 3.4.1 PERSONNEL COST

With revised estimates of ₦50.044 billion, actual personnel cost for the year was ₦43.988 billion, representing 85.9% performance level. Out of the ₦43.988 billion actual personnel cost for year 2023, ₦0.827 billion was paid to the State workforce as wage award to cushion the effects of the removal of oil subsidy.

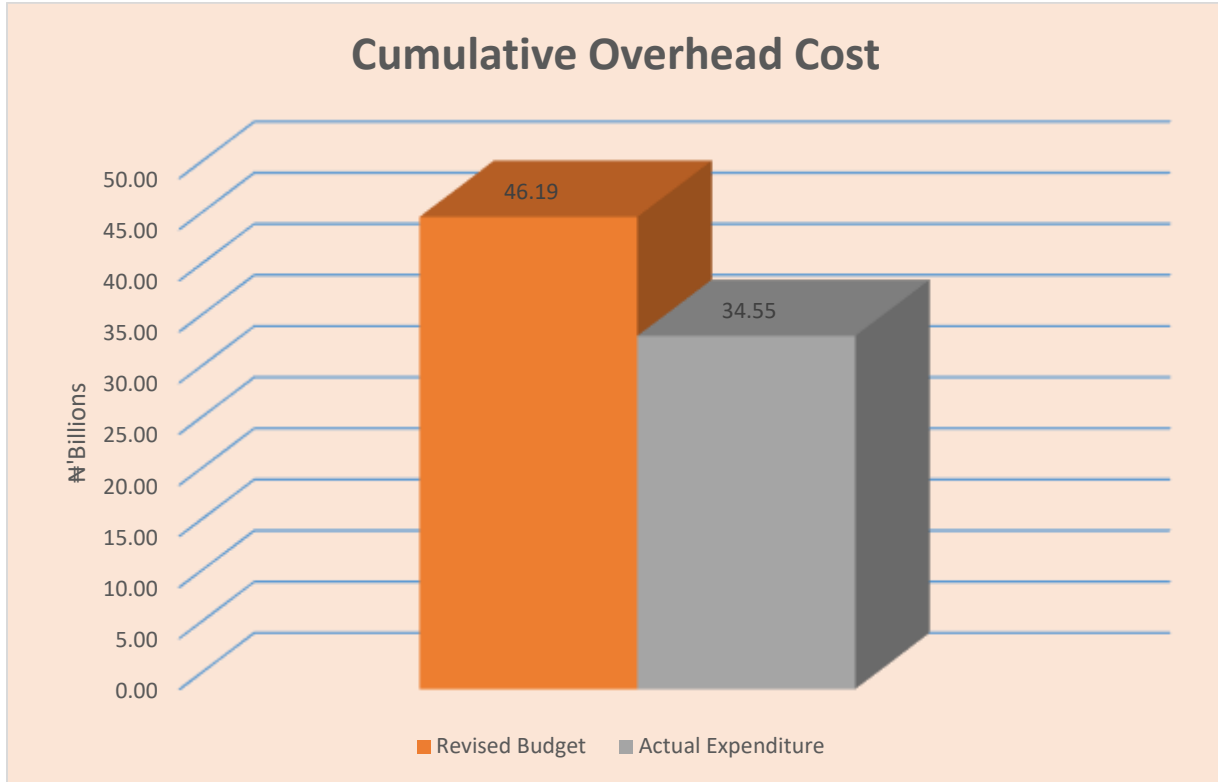
**Figure 3.7: Bar Chart Showing Cumulative Personnel Cost**



### 3.4.2 OVERHEAD COST

With Revised Budget of ₦46.186 billion, actual overhead cost for the year was ₦34.546 billion, representing 74.8% performance level for the year.

**Figure 3.8: Bar Chart Showing Cumulative Overhead Cost**



### 3.4.3 GRANTS AND CONTRIBUTIONS

With Revised estimates of ₦14.044billion, actual grants and contribution for the year was ₦11.079 billion, representing 79.2% performance level for the year.

**Table 3.6: Details of Year 2023 Grants and Contributions**

S/N	ORGANIZATION	REVISED BUDGET	FULL YEAR ACTUAL	PERFORMANCE LEVEL	VARIANCE
1	Ondo State Afforestation Project	6,000,000.00	1,663,000.00	27.7	4,337,000.00
2	Micro Credit Agency	40,000,000.00	-	0.0	40,000,000.00
3	Ondo State Entrepreneurship Agency (ONDEA)	150,000,000.00	55,210,000.00	36.8	94,790,000.00
4	Ondo State Investment Promotion Agency (ONDIPA)	78,000,000.00	77,000,000.00	98.7	1,000,000.00
5	Ministry of Works and Infrastructure	50,000,000.00	27,997,200.00	56.0	22,002,800.00
6	Pools Betting and Lotteries Board	21,000,000.00		0.0	21,000,000.00
7	Ministry of Finance	102,000,000.00	4,800,000.00	4.7	97,200,000.00
8	Board of Adult, Technical and Vocational Education	4,000,000.00	3,253,749.00	81.3	746,251.00
9	Rufus Giwa polytechnic, Owo	5,285,820,000.00	4,261,672,300.00	80.6	1,024,147,700.00
10	Adekunle Ajasin University, Akungba Akoko	2,740,000,000.00	2,494,875,000.00	91.1	245,125,000.00
11	Olusegun Agagu University of Science and Technology, Okitipupa	950,000,000.00	676,200,000.00	71.2	273,800,000.00
12	Ondo State University of Medical Sciences	950,000,000.00	814,500,000.00	85.7	135,500,000.00
13	Ondo State Mother and Child Hospital	36,000,000.00		0.0	36,000,000.00
14	Ondo State Contributory Health Commission	360,000,000.00	152,000,000.00	42.2	208,000,000.00
15	University of Medical Sciences Teaching Hospital	350,000,000.00	180,000,000.00	51.4	170,000,000.00
16	Ondo State Football Development Agency	965,000,000.00	726,148,500.00	75.2	290,000,000.00
17	Ministry of Youth and Sports Development	28,000,000.00	23,592,000.00	84.3	4,408,000.00
18	Ministry Of Regional Integration And Diaspora Relations	40,000,000.00		0.0	40,000,000.00
19	Nigeria Security and Civil Defence Corps	2,500,000.00	1,394,400.00	55.8	1,105,600.00
20	Senior Staff Club	2,500,000.00	2,100,000.00	84.0	400,000.00
21	Office of Establishments	15,000,000.00	8,048,000.00	53.7	6,952,000.00
22	Ministry of Local Government and Chieftaincy Affairs	1,500,000.00		0.0	1,500,000.00
23	Nigerian Legion	3,500,000.00	2,520,000.00	72.0	980,000.00
24	Nigerian Security Network Agency (Amotekun Corps)	1,600,000,000.00	1,500,000,000.00	93.8	100,000,000.00
25	Ondo State Radiovision Corporation	53,400,000.00	35,262,595.00	66.0	18,137,405.00
26	Owena Press	170,000,000.00	30,373,192.86	17.9	139,626,807.14
27	<b>Total</b>	<b>14,004,220,000.00</b>	<b>11,078,609,936.86</b>	<b>79.1</b>	<b>2,925,610,063.14</b>

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

**Table 3.7: Details of Year 2023 Social Contributions & Social Benefits**

S/N	EXPENDITURE DETAILS	2023 APPROVED BUDGET ₦	REVISED BUDGET ₦	FULL-YEAR ACTUAL ₦
1	NHIS CONTRIBUTION	500,000,000.00	173,467,981.80	358,691,778.77
2	CONTRIBUTORY PENSION (EMPLOYERS )	600,000,000.00	347,537,566.42	253,970,678.37
3	GRATUITY	1,590,880,000.00	2,800,188,000.00	2,760,000,000.00
4	GRATUITY ARREAS			2,300,000,000.00
5	PENSION	8,500,000,000.00	12,537,914,000.00	12,537,914,000.00
6	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00	23,366,970.00	23,366,970.96
7	HEALTH INSURANCE	120,000,000.00		-
8	SERVICE MATTERS	15,000,000.00	85,000,000.00	13,221,125.00
<b>A</b>	<b>TOTAL MINISTRY OF FINANCE</b>	<b>11,350,880,000.00</b>	<b>5,967,474,518.22</b>	<b>18,247,164,553.10</b>
1	GROUP LIFE INSURANCE	364,815,000.00	40,188,000.00	-
2	GRATUITY	5,000,000.00		20,094,000.00
<b>B</b>	<b>TOTAL STATE PENSION COMMISSION</b>	<b>369,815,000.00</b>	<b>40,188,000.00</b>	<b>20,094,000.00</b>
1	FURNITURE ALLOWANCE	25,000,000.00	25,000,000.00	2,876,250.00
2	10% FREE TRANSPORT ALLOWANCE FOR RETIRING OFFICERS	1,000,000.00	1,000,000.00	-
3	OUTFIT ALLOWANCE	6,000,000.00	6,000,000.00	-
<b>C</b>	<b>HOUSE OF ASSEMBLY COMMISSION</b>	<b>32,000,000.00</b>	<b>32,000,000.00</b>	<b>2,876,250.00</b>
1	FURNITURE ALLOWANCE	160,000,000.00	160,000,000.00	109,265,181.00
2	SEVERANCE ALLOWANCE	360,000,000.00	360,000,000.00	-
3	OTHER ALLOWANCES	100,000,000.00	100,000,000.00	1,980,000.00
<b>D</b>	<b>TOTAL STATE HOUSE OF ASSEMBLY</b>	<b>620,000,000.00</b>	<b>620,000,000.00</b>	<b>111,245,181.00</b>
1	FURNITURE ALLOWANCE	300,000,000.00	1,000,000,000.00	14,697,388.96
2	SEVERANCE ALLOWANCE	50,000,000.00		-
<b>E</b>	<b>TOTAL POLITICAL AND ECONOMIC AFFAIRS DEPARTMENT</b>	<b>350,000,000.00</b>		<b>14,697,388.96</b>
1	FURNITURE ALLOWANCE	4,000,000.00		-
	<b>JUDICIAL SERVICE COMMISSION</b>	<b>4,000,000.00</b>	-	-
1	FURNITURE ALLOWANCE	4,000,000.00	4,000,000.00	-
<b>F</b>	<b>ONDO STATE JUDICIARY</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	-
	<b>SC&amp;SB GRAND TOTAL (A+B+C+D+E+F)</b>	<b>12,730,695,000.00</b>	<b>17,663,662,518.22</b>	<b>18,396,077,373.06</b>

### 3.5 SECTORAL RECURRENT EXPENDITURE ANALYSIS

Table 3.8 shows the cumulative sectoral recurrent expenditure details for year 2023.

**Table 3.8: Breakdown of Cumulative Sectoral Recurrent Expenditure**

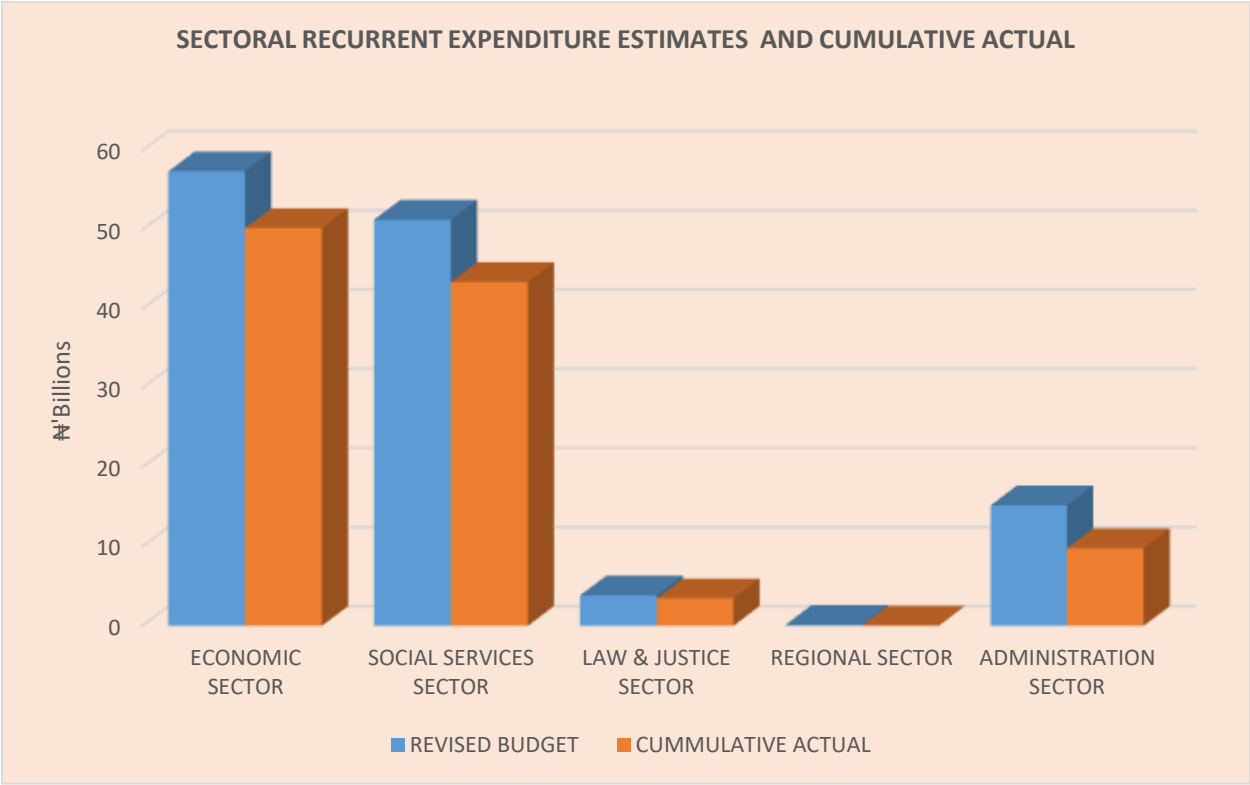
S/N	SUB-SECTOR/SECTOR	REVISED BUDGET (₦)	CUMULATIVE ACTUAL (₦)	PERFORMANCE %	VARIANCE (₦)
1	Agric	1,813,744,430.92	1,540,188,447.08	84.9	273,555,983.84
2	Trade & Industry	1,079,656,336.01	785,720,200.37	72.8	293,936,135.64
3	Infrastructure	3,757,047,582.14	2,901,562,023.13	77.2	855,485,559.01
4	Public Finance	50,765,333,909.72	45,019,457,110.38	88.7	5,745,876,799.34
<b>A</b>	<b>ECONOMIC SECTOR</b>	<b>57,415,782,258.79</b>	<b>50,246,927,780.96</b>	<b>87.5</b>	<b>7,168,854,477.83</b>
1	Education	33,423,882,056.23	28,920,922,420.76	86.5	4,502,959,635.47
2	Health	14,394,111,250.89	11,971,084,182.30	83.2	2,423,027,068.59
3	Social & Community Development	2,704,340,758.87	2,000,411,440.93	74.0	703,929,317.94
4	Environment & Sewage Management	785,086,575.34	546,897,734.23	69.7	238,188,841.11
<b>B</b>	<b>TOTAL SOCIAL SERVICES SECTOR</b>	<b>51,307,420,641.33</b>	<b>43,439,315,778.22</b>	<b>84.7</b>	<b>7,868,104,863.11</b>
<b>C</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>3,839,700,441.93</b>	<b>3,462,936,769.39</b>	<b>90.2</b>	<b>376,763,672.54</b>
<b>D</b>	<b>REGIONAL SECTOR</b>	<b>128,464,111.00</b>	<b>56,425,010.50</b>	<b>43.9</b>	<b>72,039,100.50</b>
1	General Administration	9,155,359,105.01	6,847,551,777.93	74.8	2,307,807,327.08
2	Legislative	4,500,719,690.17	2,015,963,337.95	44.8	2,484,756,352.22
3	Information	1,550,539,084.81	939,350,184.28	60.6	611,188,900.53
<b>E</b>	<b>TOTAL ADMINISTRATION SECTOR</b>	<b>15,206,617,879.99</b>	<b>9,802,865,300.16</b>	<b>64.5</b>	<b>5,403,752,579.83</b>
	<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>127,897,985,333.04</b>	<b>107,008,470,639.23</b>	<b>83.7</b>	<b>20,889,514,693.81</b>

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

Table 3.8 showed the breakdown of year 2023 Sectoral Recurrent Expenditure. Law & Justice recorded the highest performance of 90.2%. On the other hand, Regional sector had the least performance of 43.9% while Social Service Sector,

Economic Sector, and Administration Sector performances were 84.7%, 87.5% and 64.5% respectively.

**Figure 3.9: Bar Chart Showing Cumulative Sectoral Recurrent Expenditure**



### 3.6 CAPITAL EXPENDITURE ANALYSIS

Table 3.9 shows the cumulative sectoral capital expenditure details for year 2023.

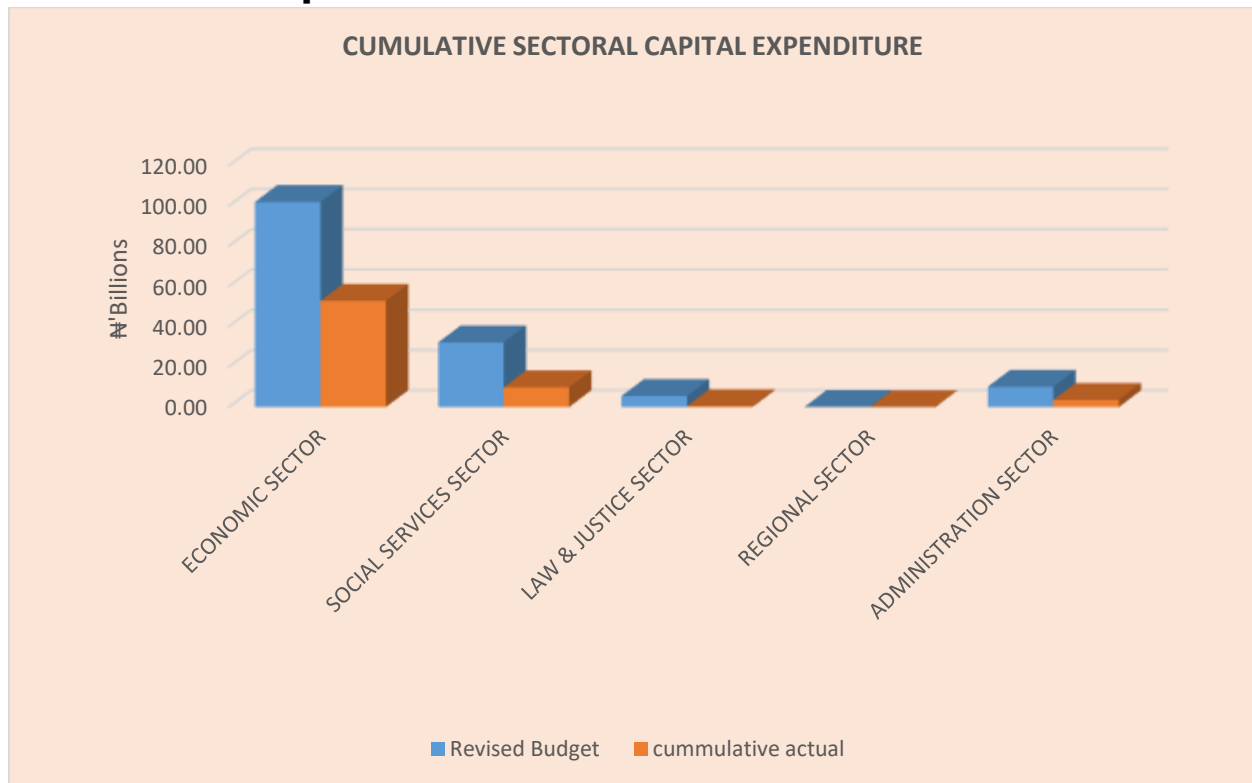
**Table 3.9: Cumulative Sectoral Capital Expenditure Details**

S/N	SUB-SECTOR/SECTOR	REVISED BUDGET	CUMULATIVE ACTUAL	PERFORMANCE LEVEL	VARIANCE
1	Agric	17,323,953,000.00	4,036,515,936.53	23.30	13,287,437,063.47
2	Trade & Industry	2,220,390,000.00	783,211,607.58	35.27	1,437,178,392.42
3	Infrastructure	69,301,130,620.00	45,093,163,904.88	65.07	24,207,966,715.12
4	Public Finance	13,126,469,380.00	2,820,992,179.24	21.49	10,305,477,200.76
<b>A</b>	<b>ECONOMIC SECTOR</b>	<b>101,971,943,000.00</b>	<b>52,733,883,628.23</b>	<b>51.71</b>	<b>49,238,059,371.77</b>
1	Education	10,208,000,000.00	4,911,695,501.94	48.12	5,296,304,498.06
2	Health	13,881,200,000.00	1,211,689,529.04	8.73	12,669,510,470.96
3	Social & Community Development	4,798,500,000.00	2,374,540,341.09	49.49	2,423,959,658.91
4	Environment & Sewage Management	3,274,722,650.00	1,270,481,709.35	38.80	2,004,240,940.65
<b>B</b>	<b>SOCIAL SERVICES SECTOR</b>	<b>32,162,422,650.00</b>	<b>9,768,407,081.42</b>	<b>30.37</b>	<b>22,394,015,568.58</b>
<b>C</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>5,472,000,000.00</b>	<b>432,955,150.97</b>	<b>7.91</b>	<b>5,039,044,849.03</b>
<b>D</b>	<b>REGIONAL SECTOR</b>	<b>200,000,000.00</b>	<b>30,755,572.50</b>	<b>15.38</b>	<b>169,244,427.50</b>
1	General Administration	7,381,930,000.00	3,283,683,795.62	44.48	4,098,246,204.38
2	Legislative	2,316,500,000.00	90,143,225.04	3.89	2,226,356,774.96
3	Information	392,000,000.00	155,867,452.00	39.76	236,132,548.00
<b>E</b>	<b>ADMINISTRATION SECTOR</b>	<b>10,090,430,000.00</b>	<b>3,529,694,472.66</b>	<b>34.98</b>	<b>6,560,735,527.34</b>
	<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>149,896,795,650.00</b>	<b>66,495,695,905.78</b>	<b>44.36</b>	<b>83,401,099,744.22</b>

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

The year 2023 Sectoral Capital Expenditure showed in table 3.9 revealed that economic sector recorded the highest performance level of 55.5%. On the other hand, Law & Justice sector recorded the least performance of 7.9% for the year 2023 while Administration sector, Regional sector and Social Services sector performances were 35.0%, 15.3% and 31.1% respectively.

**Figure 3.10: Bar Chart Showing Cumulative Sectoral Capital Expenditure**



### 3.7 STATUTORY TRANSFERS

With Revised Budget of ₦21.272 billion, actual cumulative Statutory Transfers was ₦10.008 billion, representing 47.0% performance level.

**Table 3.10: Details of Cumulative Statutory Transfer**

S/N	ORGANIZATION	2023 REVISED BUDGET	FULL YEAR ACTUAL	VARIANCE	PERFORMANCE LEVEL %
1	Ondo State Internal Revenue Service (ODIRS)	6,080,148,520.00	5,196,374,779.83	883,773,740.17	85.5
2	Ondo State Oil Producing Areas Development Commission (OSOPADEC)	12,599,809,000.00	4,091,207,102.19	8,508,601,897.81	32.5
3	10% to Local Government	2,592,047,480.00	720,000,000.00	1,872,047,480.00	27.8
<b>TOTAL</b>		<b>21,272,005,000.00</b>	<b>10,007,581,882.02</b>	<b>11,264,423,117.98</b>	<b>47.0</b>

**Source:** OFFICE OF ACCOUNTANT-GENERAL



### 3.8 DEBT SERVICE/REPAYMENT

Table 3.11 shows the breakdown of Debt service/repayment for year 2023.

**Table 3.11: Details of Cumulative Debt Service/Repayment**

S/N	FACILITY	PRINCIPAL AMOUNT (₦)	CUMMULATIVE PRINCIPAL PAID (₦)	CUMMULATIVE INTEST PAID (₦)	FULL PRINCIPAL AND INTEREST PAID (₦)
1	Excess Crude Account	10,000,000,000.00	141,933,680.36	307,929,297.59	449,862,977.95
2	Salary Bailout	14,686,558,819.29	305,969,975.40	343,574,942.79	649,544,918.19
3	Restructured Commercial Bank Loan(FGN Bond)	4,195,167,123.56	85,215,120.66	357,101,402.86	442,316,523.52
4	Budget Support Facility	17,569,000,000.00	99,261,289.04	1,125,958,022.92	1,225,219,311.96
5	Micro Credit	1,960,788,794.60	65,359,626.68	3,376,844.52	68,736,471.20
6	Bond 2	30,000,000,000.00	3,928,571,428.65	3,158,164,963.47	7,086,736,392.12
7	(Accelerated Agric. Develop Scheme loans)	1,500,000,000.00	714,685,010.16	75,000,000.00	789,685,010.16
8	Bridging Finance Facility	18,225,336,108.80	-	-	-
9	Oil Palm Value Chain	-	180,000,000.00	-	180,000,000.00
10	Foreign Loans	62,279,778,582.10	1,297,356,461.29	479,844,170.62	1,777,200,631.91
	<b>TOTAL</b>	<b>160,416,629,423.44</b>	<b>6,818,352,592.24</b>	<b>5,850,949,644.77</b>	<b>12,669,302,237.01</b>

**SOURCE:** DEBT MANAGEMENT DEPARTMENT (NOTE: All FAAC deductions reported are as at November, 2023)

### 3.9 EXPENDITURE BY FUNCTIONS OF GOVERNMENT

There are Nine (9) functions of Government according to International Public Sector Accounting Standard (IPSAS) classification. The summary of year 2023 cumulative expenditure by functions of Government is depicted in table 3.12. Further details are contained in the appendix.

**Table 3.12: Summary of year 2023 Cumulative Estimates and Actual Expenditure by Functions of Government**

S/N	Code	Functional (Segment)	Expenditure Revised Budget ₦	Cumulative Actual Expenditure ₦	Performance Level %	Variance ₦
1	701	GENERAL PUBLIC SERVICES	121,436,905,358.73	88,913,323,522.21	73.22	32,523,581,836.52
2	703	PUBLIC ORDER AND SAFETY	11,880,350,483.68	5,340,344,984.79	44.95	6,540,005,498.89
3	704	ECONOMIC AFFAIRS	70,870,357,357.88	34,764,024,830.59	49.05	36,106,332,527.29
4	705	ENVIRONMENTAL PROTECTION	4,059,809,225.34	1,817,379,443.58	44.77	2,242,429,781.76
5	706	HOUSING AND COMMUNITY AMMENITIES	42,528,044,524.32	26,732,830,870.15	62.86	15,795,213,654.17
6	707	HEALTH	27,786,904,465.09	12,959,288,179.47	46.64	14,827,616,285.62
7	708	RECREATION, CULTURE AND RELIGION	5,130,780,940.34	2,880,157,254.79	56.13	2,250,623,685.55
8	709	EDUCATION	24,117,325,276.86	17,637,485,009.06	73.13	6,479,840,267.80
9	710	SOCIAL PROTECTION	5,334,448,350.76	5,136,216,569.41	96.28	198,231,781.35
<b>TOTAL:</b>			<b>313,144,925,983.00</b>	<b>196,181,050,664.05</b>	<b>62.65</b>	<b>116,963,875,318.95</b>

## **CHAPTER FOUR**

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

#### **4.1 OBSERVATION**

The following are the observations from the year 2023 Full-Year Budget Implementation Appraisal:

- i. The revenue side of the budget performed at 91.1% for fourth quarter while the cumulative revenue performance for the year 2023 was 73.4%.
- ii. Revenue receipt from the Federation Account for fourth quarter was ₦52.225 billion, representing 145.7% performance while the cumulative revenue from Federation Account for the year 2023 was ₦167.686 billion representing 116.9% performance.
- iii. Internally Generated Revenue, exclusive of amount generated by the Revenue Retaining Agencies (RRAs), for the fourth quarter performed at 73.3% while the cumulative performance for the year was 99.7%.
- iv. MEDAs performance on IGR for fourth quarter was 49.5% while the cumulative performance for the year was 69.5%.
- v. ODIRS performance in the fourth quarter was 82.8% while the cumulative performance for the year 2023 was 111.8%.
- vi. The share of Internally Generated Revenue to total actual Revenue was 14%, Revenue from Federation Account was 73% while the share of Revenue from Other Sources was 13% for the Year.
- vii. The expenditure side of the budget performed at 83.2% in the Fourth quarter and 62.7% in the full year.
- viii. Capital Expenditure performed at 84.4% in the Fourth Quarter but the performance at the end of the year was 44.4%.

- ix. Recurrent Expenditure recorded a total of N106.857 billion, with 83.6% performance level for the year.
- x. Recurrent Expenditure accounted for 54% of the total actual expenditures for the full year, debt repayment 6%, Statutory Transfer 5%, and Capital expenditure, 35%

## **4.2 RECOMMENDATIONS**

- i. The revenue generating agencies should be encouraged to improve on the current internally generated revenue performance.
- ii. Measures should be put in place to ensure that grants and credits proposed in the year 2024 Appropriation are accessed maximally to boost Budget performance.
- iii. More efforts should be geared towards attracting Development Partners and Donors to the State to complement the financing of the various developmental projects in the State.
- iv. The State should continue to prioritise implementation of developmental programmes/projects that will stimulate economic activities.
- v. Capital Budget implementation should be given more attention in the 2024 fiscal year.

### **4.3 CONCLUSION**

The Revenue side of the Budget performed at 73.4% while Expenditure recorded 62.7% performance in the period under review. However, the performances still fall below the fifteen (15%) percent budget implementation variance recommended under the State Fiscal Transparency Accountability and Sustainability (SFTAS) programme. Therefore, more efforts should be taken to significantly improve budget performance in the 2024 fiscal year, in order to reduce budget variance to less than fifteen percent.

## APPENDIX

### Details of Revenue on Administrative Segment for the Year 2023

Administrative Unit	2023 FINAL BUDGET (₦)	2023 ACTUAL REVENUE (₦)	PERFORMANCE %	VARIANCE (₦)
<b>Total Revenue</b>	<b>289,142,734,861.00</b>	<b>219,301,955,719.52</b>	<b>75.8</b>	<b>- 69,840,779,141.48</b>
<b>Administration Sector</b>	<b>575,115,000.00</b>	<b>228,848,421.99</b>	<b>39.8</b>	<b>- 346,266,578.01</b>
<b>Governor's Office</b>	<b>309,745,000.00</b>	<b>36,356,100.00</b>	<b>11.7</b>	<b>- 273,388,900.00</b>
Bureau of Public Procurement (BPP)	300,000,000.00	28,965,000.00	9.7	- 271,035,000.00
Cabinet and Special Services Department	700,000.00	676,000.00	96.6	- 24,000.00
Ondo State Pensions Transitional Department	6,244,000.00	4,190,100.00	67.1	- 2,053,900.00
Muslim Welfare Board	2,250,000.00	2,145,000.00	95.3	- 105,000.00
Christian Welfare Board	551,000.00	380,000.00	69.0	- 171,000.00
<b>Office of the Secretary to State Government (SSG)</b>	<b>18,153,000.00</b>	<b>12,079,000.00</b>	<b>66.5</b>	<b>- 6,074,000.00</b>
General Administration	1,653,000.00	1,401,000.00	84.8	- 252,000.00
Liaison Office, Lagos	6,500,000.00	4,718,000.00	72.6	- 1,782,000.00
Liaison Office, Abuja	10,000,000.00	5,960,000.00	59.6	- 4,040,000.00
<b>State House of Assembly</b>	<b>100,000.00</b>	<b>160,000.00</b>	<b>160.0</b>	<b>60,000.00</b>
State House of Assembly	100,000.00	160,000.00	160.0	60,000.00
<b>Ministry of Information and Orientation</b>	<b>143,816,000.00</b>	<b>91,857,649.00</b>	<b>63.9</b>	<b>- 51,958,351.00</b>
Ministry of Information and Orientation	2,835,000.00	1,394,690.00	49.2	- 1,440,310.00
Ondo State Signage Agency	140,981,000.00	90,462,959.00	64.2	- 50,518,041.00
<b>State Security Affairs</b>	<b>60,000,000.00</b>	<b>6,980,000.00</b>	<b>11.6</b>	<b>- 53,020,000.00</b>
Ondo State Security Network Agency (Amotekun Corps)	60,000,000.00	6,980,000.00	11.6	- 53,020,000.00
<b>Office of the Head of Service</b>	<b>25,000,000.00</b>	<b>72,328,772.99</b>	<b>289.3</b>	<b>47,328,772.99</b>
Public Service Training Institute	25,000,000.00	72,328,772.99	289.3	47,328,772.99
<b>Office of the Auditor General</b>	<b>16,217,000.00</b>	<b>215,900.00</b>	<b>1.3</b>	<b>- 16,001,100.00</b>
Office of the State Auditor General (State)	1,217,000.00	215,900.00	17.7	- 1,001,100.00
Office of Auditor General for Local Government	15,000,000.00	-	0.0	- 15,000,000.00

## Details of Revenue on Administrative Segment for the Year 2023 Cont'd

Administrative Unit	2023 FINAL BUDGET (₦)	2023 ACTUAL REVENUE (₦)	PERFORMANCE %	VARIANCE (₦)
Civil Service Commission	84,000.00	6,276,000.00	7471.4	6,192,000.00
Civil Service Commission	84,000.00	6,276,000.00	7471.4	6,192,000.00
<b>Ondo State Independent Electoral Commission (ODIEC)</b>	<b>2,000,000.00</b>	<b>2,595,000.00</b>	129.8	595,000.00
Ondo State Independent Electoral Commission (ODIEC)	2,000,000.00	2,595,000.00	129.8	595,000.00
<b>Economic Sector</b>	<b>283,213,652,861.00</b>	<b>214,882,826,744.39</b>	<b>75.9</b>	<b>- 68,330,826,116.61</b>
<b>Ministry of Agriculture</b>	<b>6,898,220,000.00</b>	<b>1,645,905,610.55</b>	<b>23.9</b>	<b>- 5,252,314,389.45</b>
Ministry of Agriculture	2,128,300,000.00	1,304,535,650.00	61.3	- 823,764,350.00
Agricultural Development Programme	400,000.00	30,000.00	7.5	- 370,000.00
Agricultural Input and Supply Agency	6,000,000.00	443,000.00	7.4	- 5,557,000.00
Cocoa Revolution Office	31,520,000.00	37,081,472.80	117.6	5,561,472.80
Ondo State Agri-Business Empowerment Centre ( OSAEC )	4,732,000,000.00	303,815,487.75	6.4	- 4,428,184,512.25
<b>Ministry of Finance</b>	<b>244,072,156,861.00</b>	<b>194,303,049,128.49</b>	<b>79.6</b>	<b>- 49,769,107,732.51</b>
Ministry of Finance	220,825,555,861.00	168,485,531,560.93	76.3	- 52,340,024,300.07
Ondo State Internal Revenue Service	22,826,601,000.00	25,514,567,372.52	111.8	2,687,966,372.52
Pools Betting and Lotteries Board	420,000,000.00	302,950,195.04	72.1	- 117,049,804.96
<b>Ministry of Commerce, Industries and Cooperatives</b>	<b>1,443,877,000.00</b>	<b>1,379,646,638.41</b>	<b>95.6</b>	<b>- 64,230,361.59</b>
Ministry of Commerce, Industries and Cooperatives	340,000,000.00	257,080,795.13	75.6	- 82,919,204.87
Micro Credit Agency	3,876,000.00	720,000.00	18.6	-3,156,000.00
Ondo State Investment Promotion Agency (ONDIPA)	1,100,001,000.00	1,121,845,843.28	102.0	21,844,843.28
<b>State Information Technology Agency (SITA)</b>	<b>150,000,000.00</b>	<b>63,920,200.00</b>	<b>42.6</b>	<b>-86,079,800.00</b>
State Information Technology Agency (SITA)	150,000,000.00	63,920,200.00	42.6	-86,079,800.00
<b>Office of Transport</b>	<b>520,000,000.00</b>	<b>289,412,780.40</b>	<b>55.7</b>	<b>- 230,587,219.60</b>
Office of Transport	520,000,000.00	289,412,780.40	55.7	- 230,587,219.60
<b>Ministry of Energy, Mines and Mineral Resources</b>	<b>180,000,000.00</b>	<b>6,029,540.00</b>	<b>3.3</b>	<b>-173,970,460.00</b>

## Details of Revenue on Administrative Segment for the Year 2023 Cont'd

Administrative Unit	2023 FINAL BUDGET (₦)	2023 ACTUAL REVENUE (₦)	PERFORMANCE %	VARIANCE (₦)
Ministry of Energy, Mines and Mineral Resources	180,000,000.00	6,029,540.00	3.3	- 173,970,460.00
<b>Office of Forestry Resources</b>	<b>1,230,213,000.00</b>	<b>621,598,109.56</b>	<b>50.5</b>	<b>-608,614,890.44</b>
Office of Forestry Resources	1,180,213,000.00	621,598,109.56	52.7	- 558,614,890.44
Ondo State UN-REDD+ Project	50,000,000.00	-	0.0	- 50,000,000.00
<b>Ministry of Works and Infrastructure</b>	<b>6,162,501,000.00</b>	<b>497,386,894.08</b>	<b>8.1</b>	<b>-5,665,114,105.92</b>
Ministry of Works and Infrastructure	92,501,000.00	170,981,000.00	184.8	78,480,000.00
Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	6,070,000,000.00	326,405,894.08	5.4	- 5,743,594,105.92
<b>Ministry of Culture and Tourism</b>	<b>11,794,000.00</b>	<b>3,086,700.00</b>	<b>26.2</b>	<b>-8,707,300.00</b>
Ministry of Culture and Tourism	11,794,000.00	3,086,700.00	26.2	-8,707,300.00
<b>Ministry of Economic Planning and Budget</b>	<b>10,490,000,000.00</b>	<b>2,742,705,310.77</b>	<b>26.1</b>	<b>-7,747,294,689.23</b>
Ministry of Economic Planning and Budget	240,000,000.00	62,705,310.77	26.1	- 177,294,689.23
Youth Employment and Social Support Operations (YESSO)	250,000,000.00	-	0.0	-250,000,000.00
Ondo-CARES Programme Coordinating Office	10,000,000,000.00	2,680,000,000.00	26.8	-7,320,000,000.00
<b>Ministry of Water Resources, Public Sanitation and Hygiene</b>	<b>10,520,500,000.00</b>	<b>12,569,484,151.00</b>	<b>119.5</b>	<b>2,048,984,151.00</b>
Ondo State Water Corporation	10,020,500,000.00	12,569,484,151.00	125.4	2,548,984,151.00
Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	500,000,000.00	-	0.0	- 500,000,000.00
<b>Ministry of Housing and Urban Development</b>	<b>469,800,000.00</b>	<b>155,309,238.13</b>	<b>33.1</b>	<b>- 314,490,761.87</b>
Ondo State Development and Property Corporation	469,800,000.00	155,309,238.13	33.1	- 314,490,761.87
<b>Ministry of Lands and Housing</b>	<b>815,840,000.00</b>	<b>411,736,306.00</b>	<b>50.5</b>	<b>- 404,103,694.00</b>
Ministry of Lands and Housing	815,840,000.00	411,736,306.00	50.5	- 404,103,694.00
<b>Ministry of Physical Planning and Urban Development</b>	<b>248,500,000.00</b>	<b>193,433,137.00</b>	<b>77.8</b>	<b>- 55,066,863.00</b>
Ministry of Physical Planning and Urban Development	248,500,000.00	193,433,137.00	77.8	- 55,066,863.00
<b>Office of Public Utilities</b>	<b>251,000.00</b>	<b>123,000.00</b>	<b>49.0</b>	<b>- 128,000.00</b>



## Details of Revenue on Administrative Segment for the Year 2023 Cont'd

Administrative Unit	2023 FINAL BUDGET (₦)	2023 ACTUAL REVENUE (₦)	PERFORMANCE %	VARIANCE (₦)
<b>Law and Justice Sector</b>	<b>463,066,000.00</b>	<b>252,356,163.76</b>	<b>54.5</b>	<b>- 210,709,836.24</b>
Office of Public Utilities	251,000.00	123,000.00	49.0	- 128,000.00
<b>Ondo State Judiciary</b>	<b>415,651,000.00</b>	<b>162,242,350.00</b>	<b>39.0</b>	<b>-253,408,650.00</b>
Ondo State Judicial Service Commission	500,000.00	158,500.00	31.7	- 341,500.00
Ondo State Judiciary	400,500,000.00	155,501,225.00	38.8	-244,998,775.00
Customary Court of Appeal	14,651,000.00	6,582,625.00	44.9	-8,068,375.00
<b>Ministry of Justice</b>	<b>47,415,000.00</b>	<b>90,113,813.76</b>	<b>190.1</b>	<b>42,698,813.76</b>
Ministry of Justice	42,415,000.00	89,441,713.76	210.9	47,026,713.76
Ondo State Law Commission	5,000,000.00	672,100.00	13.4	-4,327,900.00
<b>Social Sector</b>	<b>4,890,901,000.00</b>	<b>3,937,924,389.38</b>	<b>80.5</b>	<b>-952,976,610.62</b>
<b>Ministry of Women Affairs and Social Development</b>	<b>1,256,000.00</b>	<b>629,500.00</b>	<b>50.1</b>	<b>- 626,500.00</b>
Ministry of Women Affairs and Social Development	1,256,000.00	629,500.00	50.1	- 626,500.00
<b>Ministry of Education, Science and Technology</b>	<b>2,658,277,000.00</b>	<b>3,834,975,841.98</b>	<b>144.3</b>	<b>1,176,698,841.98</b>
Ministry of Education, Science and Technology	904,500,000.00	1,056,000,365.64	116.7	151,500,365.64
State Universal Basic Education Board (SUBEB) Headquarters	1,746,112,000.00	2,773,432,376.34	158.8	1,027,320,376.34
Ondo State Library Board	500,000.00	300,000.00	60.0	- 200,000.00
Teaching Service Commission	15,000.00	145,700.00	971.3	130,700.00
Board of Adult, Technical and Vocational Education	7,150,000.00	5,097,400.00	71.3	-2,052,600.00
<b>Ministry of Health</b>	<b>1,128,471,000.00</b>	<b>88,016,047.40</b>	<b>7.8</b>	<b>-1,040,454,952.60</b>
Ministry of Health	85,378,000.00	86,711,047.40	101.6	1,333,047.40
Contributory Health Commission	1,040,000,000.00	-	0.0	-1,040,000,000.00
Hospitals Management Board	3,093,000.00	1,305,000.00	42.2	- 1,788,000.00
<b>Ministry of Environment</b>	<b>1,100,449,000.00</b>	<b>12,133,000.00</b>	<b>1.1</b>	<b>-1,088,316,000.00</b>
Ministry of Environment	30,951,000.00	5,616,000.00	18.1	- 25,335,000.00

### Details of Revenue on Administrative Segment for the Year 2023 Cont'd

<b>Administrative Unit</b>	<b>2023 FINAL BUDGET (₦)</b>	<b>2023 ACTUAL REVENUE (₦)</b>	<b>PERFORMANCE %</b>	<b>VARIANCE (₦)</b>
New Map Project Office	1,000,000,000.00	-	0.0	-1,000,000,000.00
State Environmental Protection Agency	30,000,000.00	4,530,000.00	15.1	- 25,470,000.00
Ondo State Waste Management	39,498,000.00	1,987,000.00	5.0	-37,511,000.00
<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>2,448,000.00</b>	<b>2,170,000.00</b>	<b>88.6</b>	<b>-278,000.00</b>
Ministry of Local Government and Chieftaincy Affairs	2,448,000.00	2,170,000.00	88.6	- 278,000.00

**Note: Revenue Details excludes Roll Over/Opening Balance**

## Details of MEDAs Recurrent and Capital Expenditure

S/N	SECTOR/MDAs/INSTITUTIONS	RECURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
A	<b>ECONOMIC SECTOR</b>				
A1	<b>AGRIC SUB SECTOR</b>				
1	Ministry of Natural Resources				
2	Office of Forestry Resources	701,540,766.14	624,816,875.77	170,000,000.00	89,412,037.50
2	Ondo State Afforestation Project	6,000,000.00	1,663,000.00		-
3	Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	9,000,000.00	6,900,000.00	7,570,000,000.00	348,451,623.03
5	Ministry of Agriculture	592,639,158.88	500,931,910.02	3,662,000,000.00	3,509,814,901.00
6	Tree Crop Office	5,000,000.00	4,000,000.00		-
7	Forestry Training School, Owo	1,200,000.00	550,000.00		-
8	Agric Development Programme (ADP)	275,946,340.84	221,275,482.08	54,000,000.00	11,506,912.50
9	Agric Input and Supply Agency(AISA)	85,249,425.76	66,711,027.00	72,000,000.00	5,457,500.00
10	Agro climatology & Ecological Project	6,000,000.00	4,950,000.00	15,000,000.00	2,700,462.50
11	Cocoa Revolution Office	7,500,000.00	5,750,000.00	80,000,000.00	12,085,000.00
12	Fadama Project	18,000,000.00	10,000,000.00		
13	Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND)	2,500,000.00	2,115,000.00		
14	Ondo State UN-REDD+ Project	6,200,000.00	5,822,000.00	100,000,000.00	46,474,000.00
15	Ondo State Agri-Business Empowerment Centre (OSAEC)	96,968,739.30	84,703,152.21	5,600,953,000.00	10,613,500.00
	<b>SUB TOTAL: Agric-sub sector</b>	<b>1,813,744,430.92</b>	<b>1,540,188,447.08</b>	<b>17,323,953,000.00</b>	<b>4,036,515,936.53</b>
A2	<b>TRADE AND INDUSTRY SUB SECTOR</b>				
16	Ministry of Commerce, Industries and Cooperatives	312,624,322.48	256,878,389.42	506,300,000.00	357,262,160.08
17	Consumer Protection Committee	8,500,000.00	4,750,000.00	3,000,000.00	-
18	Micro Credit Agency	158,647,051.40	87,652,514.88	285,900,000.00	10,000,000.00
19	Ondo State Entrepreneurship Agency (ONDEA)	237,810,000.00	100,805,735.00	147,190,000.00	74,451,000.00
20	Co-operative College, Akure	12,500,000.00	-		
22	Ondo State Investment Promotion Agency (ONDIPA)	103,140,872.79	136,543,904.49	955,000,000.00	322,131,385.00

## Details of MEDAs Recurrent and Capital Expenditure Cont'd

S/N	SECTOR/MDAs/INSTITUTIONS	RECCURENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
24	Ministry of Culture and Tourism	246,434,089.34	199,089,656.58	323,000,000.00	19,367,062.50
	<b>SUB TOTAL: Trade and Industry Sub-Sector</b>	<b>1,079,656,336.01</b>	<b>785,720,200.37</b>	<b>2,220,390,000.00</b>	<b>783,211,607.58</b>
A3	<b>INFRASTRUCTURAL SUB SECTOR</b>		-		-
25	Office of Transport	397,728,679.06	279,825,947.33	220,000,000.00	13,477,624.64
26	Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	24,000,000.00	11,300,000.00		
27	Ministry of Works and Infrastructure	558,822,489.72	479,049,997.84	43,831,440,620.00	25,784,834,292.23
28	Ondo state electricity board(oseb)	778,820,881.06	686,873,748.37	1,600,000,000.00	327,019,993.25
29	Ondo State Electricity Regulatory Bureau (OSERB)	25,000,000.00	19,689,000.00	15,000,000.00	1,432,230.00
30	Ministry of Water Resources, Public Sanitation and Hygiene	40,000,000.00	23,619,500.00	60,000,000.00	9,685,000.00
31	Ministry of Energy, Mines and Mineral Resources	116,310,000.00	53,111,500.00	907,690,000.00	43,669,437.50
32	Ondo State Water Corporation	479,204,307.54	402,512,705.84	13,360,000,000.00	12,975,469,135.00
33	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	124,861,817.82	101,294,472.60	1,000,000,000.00	181,839,044.04
34	Ondo State Development and Property Corporation	163,403,523.58	142,620,794.68	40,000,000.00	
35	Ministry of Lands and Housing	298,145,067.68	239,699,092.86	7,568,000,000.00	5,667,951,057.86
36	Ministry of Physical Planning and Urban Development	233,235,063.20	167,897,927.93	274,000,000.00	19,222,432.28
37	Ministry of Physical Planning and Urban Development - Area Offices	20,000,000.00	14,500,000.00		-
38	Ondo State Building Control Agency	250,000,000.00	72,000,000.00	100,000,000.00	-
39	State Information Technology Agency (SITA)	210,915,752.48	174,307,135.68	175,000,000.00	11,615,700.00
40	State Information Technology Agency (SITA) Area Offices	6,000,000.00	4,950,000.00		-
41	Office of Public Utilities	30,600,000.00	28,310,200.00	150,000,000.00	56,947,958.08
	<b>SUB TOTAL: Infrastructure</b>	<b>3,757,047,582.14</b>	<b>2,901,562,023.13</b>	<b>69,301,130,620.00</b>	<b>45,093,163,904.88</b>
A4	<b>PUBLIC FINANCE SUB SECTOR</b>		-		
42	Ondo State Bureau of Statistics	130,818,898.44	81,850,296.17	90,000,000.00	
43	Ondo State Population Census Committee	36,000,000.00	18,000,000.00		
44	Ondo State Internal Revenue Service	6,080,148,520.00	5,196,374,779.83		
45	Consolidated Revenue Fund Office	666,258,704.56	185,223,796.97		

## Details of MEDAs Recurrent and Capital Expenditure Cont'd

S/N	SECTOR/MDAs/INSTITUTIONS	RECCURENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
46	Ministry of Economic Planning and Budget	1,160,178,123.22	433,263,742.77	5,673,469,380.00	2,490,309,038.72
47	Budget Office	50,000,000.00	29,000,000.00		
48	Manpower Development Office	10,000,000.00	6,000,000.00		
49	Monitoring and Evaluation (MEMIS Project) Office	16,000,000.00	15,000,000.00		
50	Human Capital Development State Committee	36,000,000.00	36,000,000.00		
51	State Liquidity Committee	24,000,000.00	24,000,000.00		
52	Ondo State Open Governance Partnership State Action Committee	24,000,000.00	24,000,000.00		
53	Economic Intelligence Office	12,000,000.00	9,600,000.00		
54	Ondo-CARES Programme Coordinating Office	17,000,000.00	12,816,000.00		
55	Bureau of Public Procurement (BPP)	223,475,697.81	142,137,951.51	332,500,000.00	139,022,024.77
56	Office of the State Auditor General	406,147,310.26	372,404,088.51	15,000,000.00	-
57	Office of Auditor General for Local Government	176,615,138.52	125,689,854.56	5,000,000.00	2,888,000.00
58	Office of Surveyor-General of the State	6,000,000.00	5,500,000.00	152,000,000.00	4,590,510.00
59	Pools Bettings and Lotteries Board	58,000,000.00	28,859,000.00	22,000,000.00	16,199,604.88
60	Ministry of Finance	43,934,432,247.18	41,811,349,981.24	6,291,500,000.00	120,252,425.87
61	Social Contributions and Social Benefits		-		
62	Treasury Cash Office (TCOS)	40,000,000.00	36,000,000.00		
63	Expenditure Office	30,000,000.00	27,500,000.00		
64	State Finance	18,000,000.00	16,500,000.00		
65	Debt Management Office	14,199,140,000.00	12,759,102,987.01	10,000,000.00	
66	Office of the Accountant General	3,535,907,789.69	1,473,241,648.65	245,000,000.00	46,230,575.00
67	State Resources and Revenue Monitoring Department	12,000,000.00	3,000,000.00		-
68	Youth Employment and Social Support Operations (YESSO)	21,500,000.00	12,720,000.00	290,000,000.00	1,500,000.00
	<b>SUB TOTAL: Public Finance</b>	<b>70,923,622,429.68</b>	<b>62,885,134,127.22</b>	<b>13,126,469,380.00</b>	<b>2,820,992,179.24</b>
	<b>TOTAL ECONOMIC SECTOR</b>	<b>77,574,070,778.75</b>	<b>68,112,604,797.80</b>	<b>101,971,943,000.00</b>	<b>52,733,883,628.23</b>
B	<b>SOCIAL SERVICES SECTOR:</b>		-		
B1	<b>EDUCATION SUB SECTOR</b>		-		

## Details of MEDAs Recurrent and Capital Expenditure Cont'd

S/N	SECTOR/MDAs/INSTITUTIONS	RECCURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
69	Zonal Teaching Service Commission, Owena	3,600,000.00	3,300,000.00	1,500,000.00	
70	Zonal Teaching Service Commission, Owo	3,600,000.00	3,300,000.00	1,500,000.00	
71	Ondo State Scholarship Board	238,496,973.46	228,414,349.31	20,000,000.00	
72	Board of Adult, Technical and Vocational Education	567,210,471.82	500,349,501.67	1,105,000,000.00	25,401,653.91
73	University Teaching Hospital		-		
74	Zonal Teaching Service Commission, Akure	3,600,000.00	3,300,000.00	1,500,000.00	
75	Zonal Teaching Service Commission, Ikare	3,600,000.00	3,300,000.00	1,000,000.00	
76	Zonal Teaching Service Commission, Irele	3,600,000.00	3,300,000.00	1,000,000.00	1,000,000.00
77	Zonal Teaching Service Commission, Odigbo	3,600,000.00	3,300,000.00	1,000,000.00	-
78	Zonal Teaching Service Commission, Oka	4,600,000.00	4,300,000.00	500,000.00	500,000.00
79	Zonal Teaching Service Commission, Okitipupa	3,600,000.00	3,300,000.00	1,000,000.00	-
80	Zonal Teaching Service Commission, Ondo	3,600,000.00	3,300,000.00	1,500,000.00	-
81	Ministry of Education, Science and Technology	2,102,219,523.50	1,924,237,605.67	2,800,000,000.00	739,546,940.00
82	Zonal Education Offices	10,000,000.00	4,400,000.00		-
83	Ondo State Education Endowment Fund Office	9,000,000.00	6,100,000.00		-
84	Tertiary Institutions Coordinating Unit	7,500,000.00	3,000,000.00	1,000,000.00	996,957.80
85	State Universal Basic Education Board (SUBEB) Headquarters	357,499,564.07	289,237,289.05	3,675,000,000.00	2,941,834,862.70
86	State Universal Basic Education Board (SUBEB) Zonal Office	43,200,000.00	26,531,866.00		
87	Mega Schools	38,000,000.00	34,375,000.00		
88	Ondo State Library Board	59,285,464.84	45,100,673.50	48,500,000.00	2,350,000.00
89	Rufus Giwa polytechnic, Owo	5,285,820,000.00	4,261,672,300.00	230,000,000.00	
90	Adekunle Ajasin University, Akungba Akoko	2,740,000,000.00	2,494,875,000.00	250,000,000.00	
91	Olusegun Agagu University of Science and Technology, Okitipupa	950,000,000.00	676,200,000.00	700,000,000.00	75,000,000.00
92	Teaching Service Commission	20,032,250,058.54	17,581,228,835.56	18,000,000.00	2,605,800.00
93	Ondo State University of Medical Sciences	950,000,000.00	814,500,000.00	1,350,000,000.00	1,122,459,287.53

## Details of MEDAs Recurrent and Capital Expenditure Cont'd

S/N	SECTOR/MDAs/INSTITUTIONS	RECCURENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
	<b>SUB TOTAL: Education Sub-sector</b>	<b>33,423,882,056.23</b>	<b>28,920,922,420.76</b>	<b>10,208,000,000.00</b>	<b>4,911,695,501.94</b>
B2	<b>HEALTH SUB SECTOR</b>		-		
94	Ondo State Agency for the Control of Aids (ODSACA)	119,287,284.23	71,863,132.76	12,000,000.00	1,600,000.00
95	Primary Health Care Management Board	1,814,947,172.44	1,727,009,262.09	87,000,000.00	44,078,303.85
96	Hospitals Management Board	10,262,130,912.98	8,885,611,660.62	795,000,000.00	12,412,204.42
97	Ondo State Mother and Child Hospital	36,000,000.00	-		-
98	School of Nursing		-		-
99	School of Midwifery		-		-
100	College of Health Technology	10,000,000.00	6,731,000.00	26,000,000.00	-
101	Emergency Medical Services Agency	33,000,000.00	19,854,000.00	162,000,000.00	295,000.00
102	Board of Alternative Medicine	9,000,000.00	3,740,000.00	2,000,000.00	645,000.00
103	Neuro-Psychiatric Specialist Hospital	12,000,000.00	8,366,000.00	120,000,000.00	-
104	Ondo State Contributory Health Commission	553,906,785.80	200,437,080.37	1,840,000,000.00	415,469,846.14
105	Ministry of Health	1,068,339,095.44	843,222,046.46	3,161,200,000.00	483,566,943.09
106	Malaria Elimination and Nutrition Improvement Project Office	86,000,000.00	5,100,000.00		-
107	Drugs and Health Commodity Management Project	39,500,000.00	19,150,000.00	286,000,000.00	-
108	University of Medical Science Teaching Hospital	350,000,000.00	180,000,000.00	7,390,000,000.00	253,622,231.54
	<b>SUB TOTAL: Health Sub-Sector</b>	<b>14,394,111,250.89</b>	<b>11,971,084,182.30</b>	<b>13,881,200,000.00</b>	<b>1,211,689,529.04</b>
B3	<b>SOCIAL AND COMMUNITY DEV. SUB SECTOR</b>		-		-
119	Ondo State Football Development Agency	1,021,753,008.58	746,465,161.84	20,000,000.00	6,945,635.57
120	Ministry of Youth and Sports Development	148,167,554.49	108,752,993.17	360,000,000.00	155,591,451.71
121	Ministry of Women Affairs and Social Development	347,700,350.76	271,757,149.96	911,000,000.00	272,952,355.00
122	Ministry of Women Affairs and Social Development Area Offices	12,000,000.00	4,700,000.00		-
123	Ondo State Agency Against Gender Based Violence (OSAA-GBV)	198,000,000.00	179,864,580.00	160,000,000.00	5,437,350.00
124	At Risk Children Advisory Committee	100,000,000.00	88,000,000.00	200,000,000.00	50,000,000.00

## Details of MEDAs Recurrent and Capital Expenditure Cont'd

S/N	SECTOR/MDAs/INSTITUTIONS	RECCURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
125	Agency for the Welfare of the Persons with Disabilities	92,200,000.00	51,313,500.00	40,000,000.00	10,408,026.79
126	Ondo State Sports Council	625,640,211.70	432,431,198.25	300,000,000.00	1,938,655.00
127	Ondo State Football Academy		-		-
128	Ondo State Community and Social Development Agency	28,000,000.00	11,880,000.00	1,817,500,000.00	1,817,000,000.00
129	Directorate of Rural and Community Development	130,879,633.34	105,246,857.71	990,000,000.00	54,266,867.02
	<b>SUB TOTAL: Social and Community Dev. Sub-Sector</b>	<b>2,704,340,758.87</b>	<b>2,000,411,440.93</b>	<b>4,798,500,000.00</b>	<b>2,374,540,341.09</b>
<b>B4</b>	<b>Environment and Sewage Management Sub-Sector</b>		-		-
130	Ondo State Waste Management	344,049,760.74	260,068,143.15	936,722,650.00	594,922,523.67
131	Ondo State Waste Management Authority Area Office Ondo		-		-
132	State Environmental Protection Agency	40,000,000.00	33,913,000.00	127,000,000.00	17,637,260.68
133	Ministry of Environment	352,697,189.69	210,106,736.09	861,000,000.00	307,921,925.00
134	New Map Project Office	48,339,624.91	42,809,854.99	1,350,000,000.00	350,000,000.00
135	Environmental Task Force		-		-
	<b>SUB TOTAL: Environment and Sewage Management</b>	<b>785,086,575.34</b>	<b>546,897,734.23</b>	<b>3,274,722,650.00</b>	<b>1,270,481,709.35</b>
	<b>TOTAL SOCIAL SERVICES SECTOR:</b>	<b>51,307,420,641.33</b>	<b>43,439,315,778.22</b>	<b>32,162,422,650.00</b>	<b>9,768,407,081.42</b>
<b>C</b>	<b>REGIONAL SECTOR</b>		-		-
136	Ondo State Oil Producing Area Development Commission	12,599,809,000.00	4,091,207,102.19		-
137	Ministry Of Regional Integration And Diaspora Relations	128,464,111.00	56,425,010.50	200,000,000.00	30,755,572.50
	<b>TOTAL: REGIONAL SECTOR</b>	<b>12,728,273,111.00</b>	<b>4,147,632,112.69</b>	<b>200,000,000.00</b>	<b>30,755,572.50</b>
<b>D</b>	<b>LAW AND JUSTICE SECTOR</b>		-		-
<b>D1</b>	<b>Administration of Justice</b>		-		-
138	Ondo State Judiciary	2,877,873,374.74	2,702,876,352.64	4,505,000,000.00	166,132,366.22
139	Ondo State Judicial Service Commission	76,600,000.00	52,810,000.00	55,000,000.00	2,400,000.00
140	Office of Honourable Chief Judge	78,000,000.00	60,000,000.00		-
141	Judiciary Division	60,000,000.00	44,000,000.00		-
142	Ministry of Justice	467,977,108.94	388,456,406.98	480,000,000.00	249,845,959.75
143	Ondo State Law Commission	43,249,958.25	17,573,009.77	228,000,000.00	-



## Details of MEDAs Recurrent and Capital Expenditure Cont'd

S/N	SECTOR/MDAs/INSTITUTIONS	RECCURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
144	Citizen's Right Mediation Centre/Office of Public Defenders	19,000,000.00	14,080,000.00	4,000,000.00	1,930,200.00
145	Customary Court of Appeal	125,000,000.00	107,941,000.00	200,000,000.00	12,646,625.00
146	Customary Court of Appeal- Judicial Divisions	50,000,000.00	35,200,000.00		-
147	Office of the President of The Customary Court of Appeal	42,000,000.00	40,000,000.00		-
	<b>TOTAL: LAW AND JUSTICE SECTOR</b>	<b>3,839,700,441.93</b>	<b>3,462,936,769.39</b>	<b>5,472,000,000.00</b>	<b>432,955,150.97</b>
E	<b>ADMINISTRATION SECTOR</b>		-		-
E1	<b>General Administration Sub - Sector</b>		-		-
148	Governor's Office-Government House and Protocol	1,716,695,124.14	1,422,260,067.18	80,000,000.00	54,844,675.00
149	Deputy Governor's Office	551,569,358.42	459,701,054.54	27,000,000.00	19,577,900.00
150	Office of Senior Special Assistants to the Governor	100,000,000.00	84,932,000.00		-
151	Office of the Special Advisers to the Governor	83,000,000.00	79,450,000.00		-
152	Office of A.D.C and C.S.O	29,000,000.00	28,800,000.00		-
153	Office of Special Adviser on Special Duties	50,000,000.00	24,000,000.00		-
154	Ondo State Boundary Commission	42,100,000.00	32,045,000.00	283,000,000.00	11,540,000.00
155	Nigeria Security and Civil Defence Corps	2,500,000.00	1,394,400.00		-
156	Department of Public Service Reform and Development (DPSRD)	78,000,000.00	37,670,000.00	6,000,000.00	2,719,780.00
157	Office of the Head of Service	54,000,000.00	54,243,530.00	14,000,000.00	2,286,875.00
158	Senior Staff Club	2,500,000.00	2,100,000.00		-
159	Public Service Training Institute	77,193,279.17	62,160,971.93	77,000,000.00	4,680,000.00
160	Office of Establishments	362,228,746.96	200,636,517.27	8,000,000.00	1,655,000.00
161	Office of the Secretary to State Government (SSG)	30,000,000.00	26,510,000.00		-
162	E-Personel Administration Salary System (e-PASS) Office	4,000,000.00	2,700,000.00		-
163	General Administration	827,031,126.56	776,162,498.60	1,175,000,000.00	617,917,407.91
164	Political and Economic Affairs Department	1,686,897,843.35	791,194,937.83	10,000,000.00	2,709,000.00
165	State Emergency Management Agency (SEMA)	19,000,000.00	17,874,000.00	300,000,000.00	151,669,625.00
166	Cabinet and Special Services Department	173,927,194.02	134,476,437.31	13,500,000.00	4,097,750.00

## Details of MEDAs Recurrent and Capital Expenditure Cont'd

S/N	SECTOR/MDAs/INSTITUTIONS	RECCURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
167	Liaison Office, Lagos	34,519,550.43	20,578,259.77	10,000,000.00	500,000.00
168	Liaison Office, Abuja	83,736,256.08	47,327,993.18	50,000,000.00	13,002,800.00
169	Service Matters Department	269,298,342.82	165,426,854.94	33,000,000.00	12,663,846.00
170	Fire Services	6,000,000.00	5,300,000.00		-
171	Public Complaint Commission/Ombudsman		-		-
172	Ondo State Pensions Transitional Department	101,490,737.28	81,033,169.64	20,000,000.00	8,677,316.00
173	Muslim Welfare Board	129,000,000.00	79,398,444.00	10,000,000.00	9,455,166.71
174	Christian Welfare Board	70,000,000.00	40,964,500.00	12,000,000.00	1,985,000.00
175	Civil Service Commission	214,777,085.60	192,103,516.49	40,000,000.00	2,837,629.00
176	Ondo State Independent Electoral Commission (ODIEC)	105,970,006.75	92,543,545.00	1,103,300,000.00	282,451,375.00
177	Ondo State Independent Electoral Commission (ODIEC) Area Offices	5,000,000.00	4,240,000.00		-
178	Ministry of Local Government and Chieftaincy Affairs	2,706,806,452.56	801,175,404.09	42,500,000.00	950,000.00
179	Local Government Service Commission	6,000,000.00	2,750,000.00	10,000,000.00	-
180	Inter-Governmental Affairs and Multilateral Relations	115,098,110.68	104,742,807.20	2,497,630,000.00	1,975,284,650.00
181	Nigerian Legion	3,500,000.00	2,520,000.00		
182	Nigerian Security Network Agency (Amotekun Corps)	1,600,000,000.00	1,500,000,000.00	1,100,000,000.00	
183	Provision for Other grants and Loans/Personnel Buffer		-		
184	Government Quarters Management Office	2,600,000.00	2,200,000.00		
185	State Pension Commission	273,967,370.19	95,760,598.96	10,000,000.00	2,178,000.00
186	SA on Youths and Student Affairs		-		
187	Industrial and Labour Relation Office/Office of Labour and Union Matters	16,000,000.00	9,900,000.00		
188	SA on Multilateral Relations		-		
189	Special Projects Office: World Bank/FGN Assisted	6,000,000.00	5,500,000.00		
190	Committee On Payroll Verification, Scrutinization and Cleanup	24,000,000.00	18,600,000.00		
191	Performance and Project Implementation Monitoring Unit (PPIMU)	36,000,000.00	28,175,270.00	450,000,000.00	100,000,000.00
192	Office of the Chief of Staff	48,000,000.00	29,000,000.00		

## Details of MEDAs Recurrent and Capital Expenditure Cont'd

S/N	SECTOR/MDAs/INSTITUTIONS	RECCURRENT EXPENDITURE		CAPITAL EXPENDITURE	
		REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)	REVISED BUDGET (₦)	FULL YEAR ACTUAL (₦)
193	Office of the Deputy Chief of Staff		-		
	<b>SUB TOTAL: General Administration</b>	<b>11,747,406,585.01</b>	<b>7,567,551,777.93</b>	<b>7,381,930,000.00</b>	<b>3,283,683,795.62</b>
E2	<b>LEGISLATIVE SUB-SECTOR</b>		-		
194	State House of Assembly	3,471,029,879.28	1,692,944,532.06	1,851,500,000.00	83,180,339.31
195	House of Assembly Commission	239,689,810.89	148,157,055.89	465,000,000.00	6,962,885.73
196	Office of the Speaker	100,000,000.00	54,600,000.00		
197	House Committees	600,000,000.00	71,451,000.00		
198	Office of the deputy speaker	80,000,000.00	45,210,750.00		
199	Public Account secretariat	10,000,000.00	3,600,000.00		
	<b>SUB TOTAL: Legislative</b>	<b>4,500,719,690.17</b>	<b>2,015,963,337.95</b>	<b>2,316,500,000.00</b>	<b>90,143,225.04</b>
E3	<b>INFORMATION SUB-SECTOR</b>		-		
200	Ondo State Radiovision Corporation	389,783,332.60	278,365,996.33	200,000,000.00	141,360,000.00
201	Ministry of Information and Orientation	861,508,649.94	522,292,878.86	70,000,000.00	9,603,652.00
202	Orange FM	74,038,363.36	64,393,492.38		
203	Ondo State Signage Agency	55,208,738.91	43,924,623.85	50,000,000.00	4,903,800.00
204	Owena Press	170,000,000.00	30,373,192.86	72,000,000.00	
	<b>SUB TOTAL: Information</b>	<b>1,550,539,084.81</b>	<b>939,350,184.28</b>	<b>392,000,000.00</b>	<b>155,867,452.00</b>
	<b>TOTAL: ADMINISTRATION</b>	<b>17,798,665,359.99</b>	<b>10,522,865,300.16</b>	<b>10,090,430,000.00</b>	<b>3,529,694,472.66</b>
	<b>GRAND TOTAL</b>	<b>163,248,130,333.00</b>	<b>129,685,354,758.26</b>	<b>149,896,795,650.00</b>	<b>66,495,695,905.78</b>

## Breakdown of Recurrent Expenditure

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
A	<b>ECONOMIC SECTOR</b>				
A1	<b>AGRIC SUB SECTOR</b>				
1	Ministry of Natural Resources				
2	Office of Forestry Resources	602,540,766.14	538,539,175.77	99,000,000.00	86,277,700.00
2	Ondo State Afforestation Project	6,000,000.00	1,663,000.00	-	-
3	Ondo State Rural Access and Agricultural Marketing Project (RAAMP)	-			6,900,000.00
5	Ministry of Agriculture	519,639,158.88	473,464,910.02	73,000,000.00	27,467,000.00
6	Tree Crop Office	-		5,000,000.00	4,000,000.00
7	Forestry Training School, Owo	-		1,200,000.00	550,000.00
8	Agric Development Programme (ADP)	226,946,340.84	200,288,732.08	49,000,000.00	20,986,750.00
9	Agric Input and Supply Agency(AISA)	67,549,425.76	60,511,027.00	17,700,000.00	6,200,000.00
10	Agroclimatology & Ecological Project	-	-	6,000,000.00	4,950,000.00
11	Cocoa Revolution Office	-		7,500,000.00	5,750,000.00
12	Fadama Project	-		18,000,000.00	10,000,000.00
13	Ondo State Livelihood Improvement Family Enterprise -Niger Delta (LIFE-ND)	-		2,500,000.00	2,115,000.00
14	Ondo State UN-REDD+ Project	-		6,200,000.00	5,822,000.00
15	Ondo State Agri-Business Empowerment Centre (OSAEC)	81,968,739.30	76,403,152.21	15,000,000.00	8,300,000.00
	<b>SUB TOTAL: Agric-sub sector</b>	1,504,644,430.92	1,350,869,997.08	309,100,000.00	189,318,450.00
A2	<b>TRADE AND INDUSTRY SUB SECTOR</b>	-		-	-
16	Ministry of Commerce, Industries and Cooperatives	255,624,322.48	224,281,860.10	57,000,000.00	32,596,529.32
17	Consumer Protection Committee	-		8,500,000.00	4,750,000.00

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
18	Micro Credit Agency	108,647,051.40	58,473,014.88	50,000,000.00	29,179,500.00
19	Ondo State Entrepreneurship Agency (ONDEA)	180,000,000.00	55,210,000.00	57,810,000.00	45,595,735.00
20	Co-operative College, Akure	-		12,500,000.00	-
22	Ondo State Investment Promotion Agency (ONDIPA)	103,140,872.79	136,543,904.49	-	-
24	Ministry of Culture and Tourism	160,934,089.34	143,352,056.58	85,500,000.00	55,737,600.00
	<b>SUB TOTAL: Trade and Industry Sub-Sector</b>	808,346,336.01	617,860,836.06	271,310,000.00	167,859,364.32
A3	<b>INFRASTRUCTURAL SUB SECTOR</b>	-		-	-
25	Office of Transport	250,728,679.06	221,771,251.41	147,000,000.00	58,054,695.92
26	Office of Transport-Vehicle Inspection (Area) Office and Inland Waterways	-		24,000,000.00	11,300,000.00
27	Ministry of Works and Infrastructure	522,822,489.72	451,549,997.84	36,000,000.00	27,500,000.00
28	Ondo state electricity board (oseb)	181,820,881.06	158,107,640.87	597,000,000.00	528,766,107.50
29	Ondo State Electricity Regulatory Bureau (OSERB)	-		25,000,000.00	19,689,000.00
30	Ministry of Water Resources, Public Sanitation and Hygiene	-		40,000,000.00	23,619,500.00
31	Ministry of Energy, Mines and Mineral Resources	-		116,310,000.00	53,111,500.00
32	Ondo State Water Corporation	449,204,307.54	380,012,705.84	30,000,000.00	22,500,000.00
33	Ondo State Rural Water Supply and Sanitation Agency (RUWASSA)	93,136,817.82	82,994,472.60	31,725,000.00	18,300,000.00
34	Ondo State Development and Property Corporation	153,403,523.58	138,495,794.68	10,000,000.00	4,125,000.00
35	Ministry of Lands and Housing	244,745,067.68	217,296,736.26	53,400,000.00	22,402,356.60
36	Ministry of Physical Planning and Urban Development	153,235,063.20	137,074,127.93	80,000,000.00	30,823,800.00

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
37	Ministry of Physical Planning and Urban Development - Area Offices	-		20,000,000.00	14,500,000.00
38	Ondo State Building Control Agency	-		250,000,000.00	72,000,000.00
39	State Information Technology Agency (SITA)	120,915,752.48	105,105,813.60	90,000,000.00	69,201,322.08
40	State Information Technology Agency (SITA) Area Offices	-		6,000,000.00	4,950,000.00
41	Office of Public Utilities	-		30,600,000.00	28,310,200.00
	<b>SUB TOTAL: Infrastructure</b>	2,170,012,582.14	1,892,408,541.02	1,587,035,000.00	1,009,153,482.10
A4	<b>PUBLIC FINANCE SUB SECTOR</b>	-		-	-
42	Ondo State Bureau of Statistics	65,818,898.44	57,116,046.17	65,000,000.00	24,734,250.00
43	Ondo State Population Census Committee	-		36,000,000.00	18,000,000.00
44	Ondo State Internal Revenue Service	-		6,080,148,520.00	5,196,374,779.83
45	Consolidated Revenue Fund Office	666,258,704.56	185,223,796.97	-	-
46	Ministry of Economic Planning and Budget	124,178,123.22	111,291,445.77	1,036,000,000.00	321,972,297.00
47	Budget Office	-		50,000,000.00	29,000,000.00
48	Manpower Development Office	-		10,000,000.00	6,000,000.00
49	Monitoring and Evaluation (MEMIS Project) Office	-		16,000,000.00	15,000,000.00
50	Human Capital Development State Committee	-		36,000,000.00	36,000,000.00
51	State Liquidity Committee	-		24,000,000.00	24,000,000.00
52	Ondo State Open Governance Partnership State Action Committee	-		24,000,000.00	24,000,000.00
53	Economic Intelligence Office	-		12,000,000.00	9,600,000.00
54	Ondo-CARES Programme Coordinating Office	-		17,000,000.00	12,816,000.00
55	Bureau of Public Procurement (BPP)	37,475,697.81	35,257,951.51	186,000,000.00	106,880,000.00

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
56	Office of the State Auditor General	287,147,310.26	259,194,088.51	119,000,000.00	113,210,000.00
57	Office of Auditor General for Local Government	94,615,138.52	83,544,854.56	82,000,000.00	42,145,000.00
58	Office of Surveyor-General of the State	-		6,000,000.00	5,500,000.00
59	Pools Betting and Lotteries Board	21,000,000.00		37,000,000.00	28,859,000.00
60	Ministry of Finance	255,957,728.96	181,882,302.76	43,678,474,518.22	41,629,467,678.48
61	Social Contributions and Social Benefits	-		-	-
62	Treasury Cash Office (TCOS)	-		40,000,000.00	36,000,000.00
63	Expenditure Office	-		30,000,000.00	27,500,000.00
64	State Finance	-		18,000,000.00	16,500,000.00
65	Debt Management Office	-		121,000,000.00	89,800,750.00
66	Office of the Accountant General	2,671,907,789.69	930,734,957.77	864,000,000.00	542,506,690.88
67	State Resources and Revenue Monitoring Department	-		12,000,000.00	3,000,000.00
68	Youth Employment and Social Support Operations (YESSO)	-		21,500,000.00	12,720,000.00
	<b>SUB TOTAL: Public Finance</b>	4,224,359,391.46	1,844,245,444.03	52,621,123,038.22	48,371,586,446.19
	<b>TOTAL ECONOMIC SECTOR</b>	8,707,362,740.53	5,705,384,818.18	54,788,568,038.22	49,737,917,742.61
B	<b>SOCIAL SERVICES SECTOR:</b>	-	-	-	-
B1	<b>EDUCATION SUB SECTOR</b>	-	-	-	-
69	Zonal Teaching Service Commission, Owena	-	-	3,600,000.00	3,300,000.00
70	Zonal Teaching Service Commission, Owo	-	-	3,600,000.00	3,300,000.00
71	Ondo State Scholarship Board	22,496,973.46	18,579,349.31	216,000,000.00	209,835,000.00
72	Board of Adult, Technical and Vocational Education	533,210,471.82	479,897,028.22	34,000,000.00	20,452,473.45
73	University Teaching Hospital	-		-	-
74	Zonal Teaching Service Commission, Akure	-		3,600,000.00	3,300,000.00

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
75	Zonal Teaching Service Commission, Ikare	-		3,600,000.00	3,300,000.00
76	Zonal Teaching Service Commission, Irele	-		3,600,000.00	3,300,000.00
77	Zonal Teaching Service Commission, Odigbo	-		3,600,000.00	3,300,000.00
78	Zonal Teaching Service Commission, Oka	-		4,600,000.00	4,300,000.00
79	Zonal Teaching Service Commission, Okitipupa	-		3,600,000.00	3,300,000.00
80	Zonal Teaching Service Commission, Ondo	-		3,600,000.00	3,300,000.00
81	Ministry of Education, Science and Technology	1,535,219,523.50	1,439,214,616.67	567,000,000.00	485,022,989.00
82	Zonal Education Offices	-		10,000,000.00	4,400,000.00
83	Ondo State Education Endowment Fund Office	-		9,000,000.00	6,100,000.00
84	Tertiary Institutions Coordinating Unit	-		7,500,000.00	3,000,000.00
85	State Universal Basic Education Board (SUBEB) Headquarters	256,099,564.07	223,478,457.05	101,400,000.00	65,758,832.00
86	State Universal Basic Education Board (SUBEB) Zonal Office	-		43,200,000.00	26,531,866.00
87	Mega Schools	-		38,000,000.00	34,375,000.00
88	Ondo State Library Board	39,285,464.84	34,800,673.50	20,000,000.00	10,300,000.00
89	Rufus Giwa polytechnic, Owo	5,285,820,000.00	4,261,672,300.00	-	-
90	Adekunle Ajasin University, Akungba Akoko	2,740,000,000.00	2,494,875,000.00	-	-
91	Olusegun Agagu University of Science and Technology, Okitipupa	950,000,000.00	676,200,000.00	-	-
92	Teaching Service Commission	19,968,750,058.54	17,553,329,235.56	63,500,000.00	27,899,600.00
93	Ondo State University of Medical Sciences	950,000,000.00	814,500,000.00	-	-
	<b>SUB TOTAL: Education Sub-sector</b>	32,280,882,056.23	27,996,546,660.30	1,143,000,000.00	924,375,760.45
B2	<b>HEALTH SUB SECTOR</b>			-	-
94	Ondo State Agency for the Control of Aids (ODSACA)	45,287,284.23	41,314,680.26	74,000,000.00	30,548,452.50



## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
95	Primary Health Care Management Board	1,687,367,172.44	1,649,986,278.66	127,580,000.00	77,022,983.43
96	Hospitals Management Board	10,183,130,912.98	8,850,427,933.12	79,000,000.00	35,183,727.50
97	Ondo State Mother and Child Hospital	36,000,000.00		-	-
98	School of Nursing	-		-	-
99	School of Midwifery	-		-	-
100	College of Health Technology	-		10,000,000.00	6,731,000.00
101	Emergency Medical Services Agency	-		33,000,000.00	19,854,000.00
102	Board of Alternative Medicine	-		9,000,000.00	3,740,000.00
103	Neuro-Psychiatric Specialist Hospital	-		12,000,000.00	8,366,000.00
104	Ondo State Contributory Health Commission	424,406,785.80	164,937,080.37	129,500,000.00	35,500,000.00
105	Ministry of Health	830,839,095.44	781,751,896.46	237,500,000.00	61,470,150.00
106	Malaria Elimination and Nutrition Improvement Project Office	-		86,000,000.00	5,100,000.00
107	Drugs and Health Commodity Management Project	-		39,500,000.00	19,150,000.00
108	University of Medical Science Teaching Hospital	350,000,000.00	180,000,000.00	-	-
	<b>SUB TOTAL: Health Sub-Sector</b>	13,557,031,250.89	11,668,417,868.86	837,080,000.00	302,666,313.43
B3	<b>SOCIAL AND COMMUNITY DEV. SUB SECTOR</b>	-		-	-
119	Ondo State Football Development Agency	991,753,008.58	746,465,161.84	30,000,000.00	-
120	Ministry of Youth and Sports Development	83,667,554.49	72,356,993.17	64,500,000.00	36,396,000.00
121	Ministry of Women Affairs and Social Development	153,200,350.76	136,218,632.96	194,500,000.00	135,538,517.00
122	Ministry of Women Affairs and Social Development Area Offices	-		12,000,000.00	4,700,000.00
123	Ondo State Agency Against Gender Based Violence (OSAA-GBV)	-		198,000,000.00	179,864,580.00

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
124	At Risk Children Advisory Committee	-		100,000,000.00	88,000,000.00
125	Agency for the Welfare of the Persons with Disabilities	-		92,200,000.00	51,313,500.00
126	Ondo State Sports Council	400,640,211.70	329,358,438.25	225,000,000.00	103,072,760.00
127	Ondo State Football Academy	-		-	-
128	Ondo State Community and Social Development Agency	-		28,000,000.00	11,880,000.00
129	Directorate of Rural and Community Development	95,879,633.34	86,046,857.71	35,000,000.00	19,200,000.00
	<b>SUB TOTAL: Social and Community Dev. Sub-Sector</b>	1,725,140,758.87	1,370,446,083.94	979,200,000.00	629,965,357.00
B4	<b>Environment and Sewage Management Sub-Sector</b>	-	-	-	-
130	Ondo State Waste Management	266,301,260.74	243,013,143.15	77,748,500.00	17,055,000.00
131	Ondo State Waste Management Authority Area Office Ondo	-	-	-	-
132	State Environmental Protection Agency	-	-	40,000,000.00	33,913,000.00
133	Ministry of Environment	167,697,189.69	153,902,701.09	185,000,000.00	56,204,035.00
134	New Map Project Office	39,639,624.91	35,109,854.99	8,700,000.00	7,700,000.00
135	Environmental Task Force	-		-	-
	<b>SUB TOTAL: Environment and Sewage Management</b>	473,638,075.34	432,025,699.23	311,448,500.00	114,872,035.00
	<b>TOTAL SOCIAL SERVICES SECTOR:</b>	48,036,692,141.33	41,467,436,312.33	3,270,728,500.00	1,971,879,465.88
C	<b>REGIONAL SECTOR</b>	-	-	-	-
136	Ondo State Oil Producing Area Development Commission	-	-	12,599,809,000.00	4,091,207,102.19
137	Ministry Of Regional Integration And Diaspora Relations	78,464,111.00	19,232,055.50	50,000,000.00	37,192,955.00
	<b>TOTAL: REGIONAL SECTOR</b>	78,464,111.00	19,232,055.50	12,649,809,000.00	4,128,400,057.19
D	<b>LAW AND JUSTICE SECTOR</b>	-	-	-	-

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
D1	<b>Administration of Justice</b>	-	-	-	-
138	Ondo State Judiciary	2,418,873,374.74	2,380,394,352.64	459,000,000.00	322,482,000.00
139	Ondo State Judicial Service Commission	-	-	76,600,000.00	52,810,000.00
140	Office of Honourable Chief Judge	-	-	78,000,000.00	60,000,000.00
141	Judiciary Division	-	-	60,000,000.00	44,000,000.00
142	Ministry of Justice	339,977,108.94	305,595,493.19	128,000,000.00	82,860,913.79
143	Ondo State Law Commission	9,249,958.25	7,156,935.56	34,000,000.00	10,416,074.21
144	Citizen's Right Mediation Centre/Office of Public Defenders	-	-	19,000,000.00	14,080,000.00
145	Customary Court of Appeal	-	-	125,000,000.00	107,941,000.00
146	Customary Court of Appeal- Judicial Divisions	-	-	50,000,000.00	35,200,000.00
147	Office of the President of The Customary Court of Appeal	-	-	42,000,000.00	40,000,000.00
	<b>TOTAL: LAW AND JUSTICE SECTOR</b>	2,768,100,441.93	2,693,146,781.39	1,071,600,000.00	769,789,988.00
E	<b>ADMINISTRATION SECTOR</b>	-	-	-	-
E1	<b>General Administration Sub - Sector</b>	-	-	-	-
148	Governor's Office- Government House and Protocol	238,097,124.14	220,307,387.18	1,478,598,000.00	1,201,952,680.00
149	Deputy Governor's Office	90,194,358.42	79,853,442.54	461,375,000.00	379,847,612.00
150	Office of Senior Special Assistants to the Governor	-	-	100,000,000.00	84,932,000.00
151	Office of the Special Advisers to the Governor	-	-	83,000,000.00	79,450,000.00
152	Office of A.D.C and C.S.O	-	-	29,000,000.00	28,800,000.00
153	Office of Special Adviser on Special Duties	-	-	50,000,000.00	24,000,000.00
154	Ondo State Boundary Commission	-	-	42,100,000.00	32,045,000.00

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
155	Nigeria Security and Civil Defence Corps	2,500,000.00	1,394,400.00	-	-
156	Department of Public Service Reform and Development (DPSRD)	-	-	78,000,000.00	37,670,000.00
157	Office of the Head of Service	-	-	54,000,000.00	54,243,530.00
158	Senior Staff Club	2,500,000.00	2,100,000.00	-	-
159	Public Service Training Institute	40,693,279.17	36,437,651.93	36,500,000.00	25,723,320.00
160	Office of Establishments	147,228,746.96	126,138,017.27	215,000,000.00	74,498,500.00
161	Office of the Secretary to State Government (SSG)	-	-	30,000,000.00	26,510,000.00
162	E-Personnel Administration Salary System (e-PASS) Office	-	-	4,000,000.00	2,700,000.00
163	General Administration	76,031,126.56	68,234,769.60	751,000,000.00	707,927,729.00
164	Political and Economic Affairs Department	558,397,843.35	729,177,548.87	1,128,500,000.00	62,017,388.96
165	State Emergency Management Agency (SEMA)	-	-	19,000,000.00	17,874,000.00
166	Cabinet and Special Services Department	71,727,194.02	64,191,612.31	102,200,000.00	70,284,825.00
167	Liaison Office, Lagos	12,519,550.43	9,123,259.77	22,000,000.00	11,455,000.00
168	Liaison Office, Abuja	29,236,256.08	21,721,324.42	54,500,000.00	25,606,668.76
169	Service Matters Department	45,298,342.82	39,708,434.94	224,000,000.00	125,718,420.00
170	Fire Services	-	-	6,000,000.00	5,300,000.00
171	Public Complaint Commission/Ombudsman	-	-	-	-
172	Ondo State Pensions Transitional Department	51,490,737.28	51,777,169.64	50,000,000.00	29,256,000.00
173	Muslim Welfare Board	-	-	129,000,000.00	79,398,444.00
174	Christian Welfare Board	-	-	70,000,000.00	40,964,500.00
175	Civil Service Commission	134,777,085.60	117,898,016.49	80,000,000.00	74,205,500.00

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
176	Ondo State Independent Electoral Commission (ODIEC)	77,970,006.75	69,615,295.00	28,000,000.00	22,928,250.00
177	Ondo State Independent Electoral Commission (ODIEC) Area Offices	-	-	5,000,000.00	4,240,000.00
178	Ministry of Local Government and Chieftaincy Affairs	73,258,972.56	63,553,404.09	2,633,547,480.00	737,622,000.00
179	Local Government Service Commission	-	-	6,000,000.00	2,750,000.00
180	Inter-Governmental Affairs and Multilateral Relations	85,098,110.68	90,221,807.20	30,000,000.00	14,521,000.00
181	Nigerian Legion	3,500,000.00	2,520,000.00	-	-
182	Nigerian Security Network Agency (Amotekun Corps)	1,600,000,000.00	1,500,000,000.00	-	-
183	Provision for Other grants and Loans/Personnel Buffer	-	-	-	-
184	Government Quarters Management Office	-	-	2,600,000.00	2,200,000.00
185	State Pension Commission	151,779,370.19	40,249,098.96	122,188,000.00	55,511,500.00
186	SA on Youths and Student Affairs	-	-	-	-
187	Industrial and Labour Relation Office/Office of Labour and Union Matters	-	-	16,000,000.00	9,900,000.00
188	SA on Multilateral Relations	-	-	-	-
189	Special Projects Office: World Bank/FGN Assisted	-	-	6,000,000.00	5,500,000.00
190	Committee On Payroll Verification, Scrutinization and Cleanup	-	-	24,000,000.00	18,600,000.00
191	Performance and Project Implementation Monitoring Unit (PPIMU)	-	-	36,000,000.00	28,175,270.00
192	Office of the Chief of Staff	-	-	48,000,000.00	29,000,000.00
193	Office of the Deputy Chief of Staff	-	-	-	-
	<b>SUB TOTAL: General Administration</b>	3,492,298,105.01	3,334,222,640.23	8,255,108,480.00	4,233,329,137.72
E2	<b>LEGISLATIVE SUB-SECTOR</b>	-	-	-	-

## Breakdown of Recurrent Expenditure Cont'd

S/N	SECTOR/MDAs/ INSTITUTIONS	PERSONNEL & SUBVENTION REVISED BUDGET  (₦)	PERSONNEL & SUBVENTION ACTUAL  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT BUDGET  (₦)	OVERHEAD, TRANSFER & SOCIAL CONTRIBUTION AND SOCIAL BENEFIT ACTUAL  (₦)
194	State House of Assembly	172,729,879.28	320,465,201.06	3,298,300,000.00	1,372,479,331.00
195	House of Assembly Commission	62,689,810.89	33,416,805.89	177,000,000.00	114,740,250.00
196	Office of the Speaker	-	-	100,000,000.00	54,600,000.00
197	House Committees	-	-	600,000,000.00	71,451,000.00
198	Office of the deputy speaker	-	-	80,000,000.00	45,210,750.00
199	Public Account secretariat	-	-	10,000,000.00	3,600,000.00
	<b>SUB TOTAL: Legislative</b>	235,419,690.17	353,882,006.96	4,265,300,000.00	1,662,081,331.00
E3	<b>INFORMATION SUB- SECTOR</b>	-	-	-	-
200	Ondo State Radiovision Corporation	248,283,332.60	207,685,996.33	141,500,000.00	70,680,000.00
201	Ministry of Information and Orientation	214,508,649.94	172,521,517.69	647,000,000.00	349,771,361.17
202	Orange FM	64,038,363.36	57,693,492.38	10,000,000.00	6,700,000.00
203	Ondo State Signage Agency	33,208,738.91	24,565,873.85	-	19,358,750.00
204	Owena Press	170,000,000.00	30,373,192.86	22,000,000.00	-
	<b>SUB TOTAL: Information</b>	730,039,084.81	492,840,073.11	820,500,000.00	446,510,111.17
	<b>TOTAL: ADMINISTRATION</b>	4,457,756,879.99	4,180,944,720.30	13,340,908,480.00	6,341,920,579.89
	<b>TOTAL</b>	64,048,376,314.78	54,066,144,687.70	85,121,614,018.22	62,949,907,833.57
	<b>DEBT SERVICE</b>	-	-	14,078,140,000.00	12,669,302,237.01
	<b>GROUND TOTAL</b>	<b>64,048,376,314.78</b>	<b>54,066,144,687.70</b>	<b>99,199,754,018.22</b>	<b>75,619,210,070.58</b>