

ONDO STATE GOVERNMENT

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

OCTOBER, 2020

Foreword

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

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

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

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

Permanent Secretary
Ministry of Economic Planning and Budget

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

Table of Acronyms

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

Executive Summary

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

The total costs of the programmes were brought within the indicative budget ceilings by ensuring that only projects with high ranks and which could be reconciled with the indicative budget ceilings were selected, other projects requiring higher proposed expenditures over and above the budget ceilings were postponed to the outer years of the MTSS period.

The sector plans to monitor and evaluate the execution of the projects by tracking progress of capital releases to MEDAs as reported in the quarterly Budget Implementation Appraisal Report of the Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget (MEPB). The sector plans to use the results of the Annual Performance Review to decide which projects will be shutdown, rolled over or accommodated in the following year's MTSS.

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

Permanent Secretary,
Ministry of Finance

Chapter One: Introduction

1.1 Objectives of the Public Finance MTSS Document

This document is a Medium-Term Sector Strategy (MTSS) of the Public Finance Sector. It is produced to improve the linkage between Policy Making, Planning, Medium-Term and Annual Budgets. Specifically, the objectives are:

- to engender timely and efficient delivery of the State Government's policies and strategic priorities within available resources allocated to the Sector.
- to implement plans for the most effective and balanced utilization of the State's resources.
- to identify, from time to time, extraneous factors which tend to retard economic development, resolve them and determine the conditions which should be established for successful execution of plan.
- to guarantee that the allocation of Public Finance Sector resource envelope is transparent, taking into consideration the interest of all stakeholders, and consistent with clearly defined policy objectives of government.

1.2 Summary of the Process used for the MTSS Development

The process used involved the composition of the Sector Planning Team which included the Honourable Commissioner for Economic Planning & Budget as the Chairman, Permanent Secretary, Ministry of Finance (Deputy Chairman), Senior Planning and Budget Officers, member of the Civil Society and Organized Private Sector that are advocating for good governance in line with transparency and accountability. The Process therefore, seeks to ensure that plans are feasible and responsive with resources deployed efficiently and effectively to achieve sector targets. This strategy is very important in the policy and planning framework, as it is one of the key concepts in cyclic sequence of the Medium-Term Framework.

The development of this document is challenged with inability of Stakeholders to make themselves available for strategic planning as the major Stakeholders are being restricted due to the Covid-19 rules of Social distancing. This made it difficult to have large participants to carry out the assignment. In addition, the stakeholders were preoccupied with their primary assignments which prolonged the timely submission of this document. To overcome these challenges, constant reminders were sent warning

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

1.3 Summary of the Sector’s Programmes, Outcomes and Related Expenditures

Table 1: Programmes, Expected Outcomes and Proposed Expenditures

| Programme | Expected Outcome | Proposed Expenditure | | |
|-----------------------------------------------|----------------------------------------------------------|----------------------|----------------------|----------------------|
| | | 2021 | 2022 | 2023 |
| Revenue Mobilization | Improved IGR | 665,000,000 | 855,000,000 | 950,000,000 |
| Public Financial Management Reform | Improved budget Performance | 630,000,000 | 810,000,000 | 900,000,000 |
| Ease of Doing Business | Improved Business Environment | 735,000,000 | 945,000,000 | 1,050,000,000 |
| Information Management and Dissemination | Improved Access to Reliable Public Financial Information | 700,000,000 | 900,000,000 | 1,000,000,000 |
| Plans Development and Strategies Formulation | Efficient Allocation of Resources | 770,000,000 | 990,000,000 | 1,100,000,000 |
| Total Cost | | 3,500,000,000 | 4,500,000,000 | 5,000,000,000 |
| Indicative Budget Ceiling | | 3,500,000,000 | 4,500,000,000 | 5,000,000,000 |
| Indicative Budget Ceiling – Total Cost | | 0 | 0 | 0 |

1.4 Outline of the Structure of the Document

This MTSS report is structured in five chapters as follows:

Chapter One: It is the introduction. It summarizes the key objectives of the MTSS document; the process used for the development of the MTSS; and the sector's programmes, expected outcomes and related expenditures. The chapter ends with an outline of the structure of the MTSS document.

Chapter Two: It discusses the sector and policy in the State. It gives a brief introduction to the State; the overview of the sector's institutional structure; the current situation in the sector; summary of the review of sector policies; the statement of the sector's mission, vision and core values; and the sector's objectives and programmes for the MTSS period.

Chapter Three: The Development of Sector Strategy. It gives an outline of major strategic challenges, the resource constraints; the project prioritization. It equally highlights the Personnel and Overhead Costs: Existing and Projections; contributions from Development Partners, cross cutting issues, outline of key strategies, justification for costing; and responsibilities and operation plans.

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

Chapter Five: The Monitoring and Evaluation: It discusses how the annual sector performance review would be conducted and the organizational arrangement.

Chapter Two: The Sector and Policy in the State

2.1 A Brief Introduction to the State

Ondo State, generally referred to as the “Sunshine State”, was created from the defunct Western State on 3rd February, 1976. Before its creation, the State existed as the Ondo Province of the old Western State. The present Ondo State was formed when Ekiti State was carved out on 1st October, 1996. The State has a land area of approximately 15,317sq kilometers representing 1.66 percent of the total surface area of Nigeria. The population of the State in the 1991 census figures was 2,249,548 while year 2006 census puts the population at 3,460,877 made up of 1,745,057 males and 1,715,820 females representing 50.42% and 49.58%, respectively. Ondo State is projected to have a population of Five Million, Three Hundred and Twenty-Two Thousand, Nine Hundred and Twenty (5,322,920) in the year 2021. Ondo State has the longest coastline in Nigeria with considerable territorial waters offshore, rich in aquatic and mineral resources of significant quantity.

Ondo State is located within Latitude 5^o 45’ and 7^o 52’N and Longitudes 4^o20’ and 6^o05’ E. The Administrative capital is Akure while there are 18 local governments in the State and is bounded in the North by Ekiti and Kogi States, in the East by Edo State, on the West by Osun and Ogun States and in the South by the Atlantic Ocean. Ondo State is located entirely within the tropics.

The tropical climate of the State is broadly of two seasons: rainy season (April-October) and dry season (November – March). The temperature throughout the year ranges between 21°C to 29°C and humidity is relatively high. The annual rainfall varies from 2,000mm in the southern areas to 1,150mm in the northern areas. The State enjoys luxuriant vegetation with high forest zone (rain forest) in the south and sub-savannah forest in the northern fringe.

The geology of the State is made up of the basement complex. The basement complex is essentially non-porous and water can only be found in the crevices of the complex. The rock types include quartz, gneisses and schists. This basement complex primarily underlies the sedimentary layers which consist of cretaceous, tertiary and quaternary sediments deposited in the coastal basin.

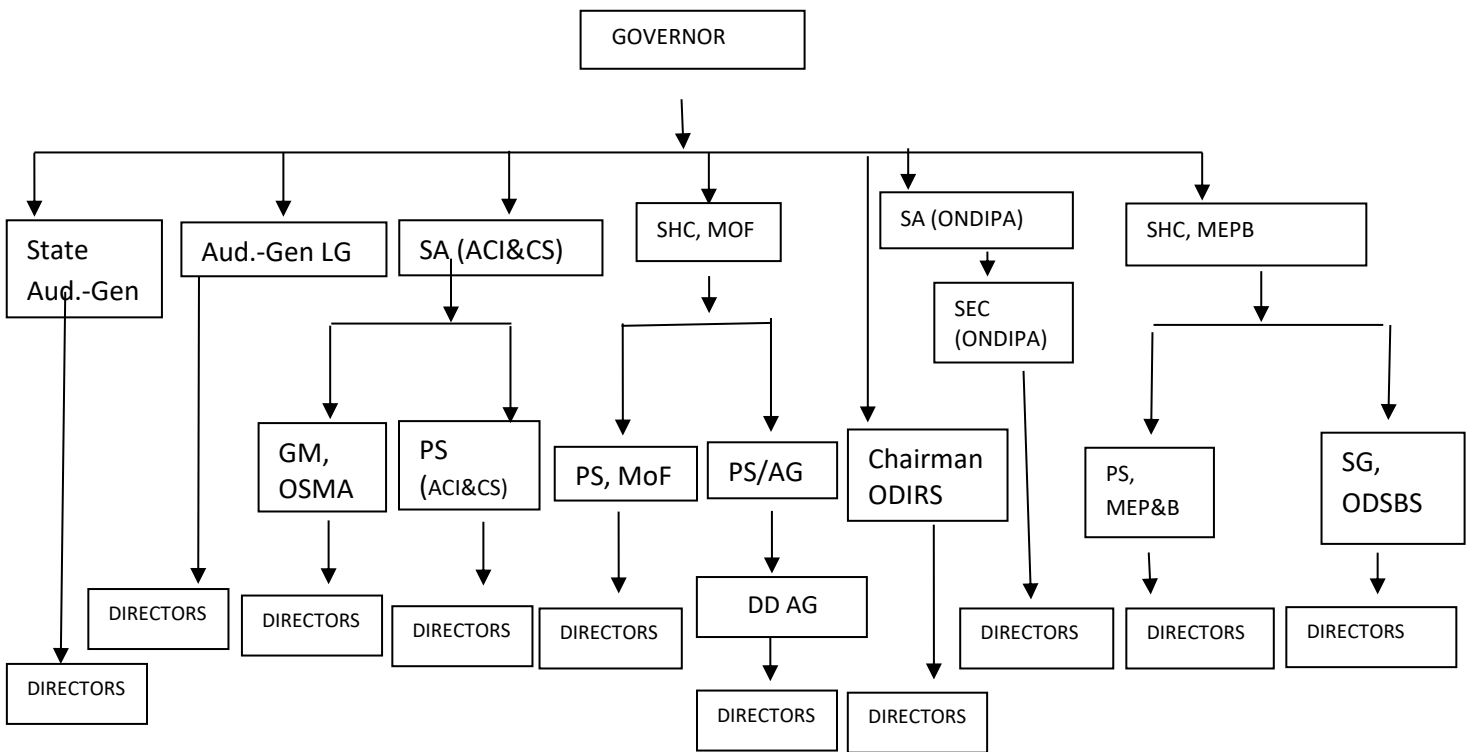
The State’s Economy is basically agrarian with large scale production of cocoa, palm produce and rubber. Other crops like maize, kola, yam and cassava are produced in large quantities. 65 percent of the State’s labour force is in the agriculture sub-sector.

The State is also blessed with very rich forest resources where some of the most exotic timber in Nigeria abound.

Ondo State is equally blessed with extensive deposits of crude oil, bitumen, glass sand, kaolin, granites and limestone. Therefore, the State has great potentials for rapid industrial growth in view of its raw materials base. The tourism potentials of the State is also high as its historical sites, long coastline, lakes, forest and cultural events can be developed for tourism. The fact that Ondo State is arguably the most peaceful State in the Oil Rich Niger-Delta region, made her the most viable investment destination of all times.

2.2 Overview of the Sector’s Institutional Structure

Figure 1: Organogram of Public Finance Sector



Considering the organogram of the Public Finance Sector as shown above, it is apposite to say that the arrangement is adequately fashioned since the mandates are derived from the functions of the MEDAs that make up the sector. A critical look at the organogram reveals that it contains all the required Units, Agencies and Departments.

2.3 The Current Situation in the Sector

The public finance sector is aimed at ensuring the fiscal sustainability and development of the state. The Ministries, Extra-Ministerial Departments and Agencies (MEDAs) in the sector are structured to facilitate the speed of service delivery and complementing the creative programmes of government. The sector also ensures accountability, transparency and effective monitoring of the State's resources by way of affirming due process in adherence to Financial Regulations.

The sector comprises the following MEDAs and their responsibilities:

- **Ondo State Ministry of Economic Planning and Budget:** responsible for coordinating the formulation and implementation of government programmes as contained in annual budgets, medium term plans and perspective plans.
- **Ondo State Ministry of Finance:** The Ondo State Ministry of Finance has the responsibility of controlling, disbursing, and monitoring State Government financial activities with the aim of achieving the objectives of government.
- **Ondo State Agency for Commerce, Industries & Cooperative Services:** The Agency has the mandate to encourage commercial and industrial development of the State through promotion of Trade, Investment and Industrial activities as well as overseeing Cooperative Societies in the State.
- **Office of the Ondo State Accountant-General:** The Office has the mandate to manage all receipts and payments of public funds including proper collection of Government revenue; supervision of all the accounting systems of the MEDAs; and Prepare the State final accounts.
- **Ondo State Development and Investment Promotion Agency (ONDIPA):** responsible for investment promotion and multilateral corporation.
- **Ondo State Micro Credit Agency:** This Agency operates through Credit Officers stationed in all the eighteen Local Governments Areas of the State. In each area office, there is one Credit Officer and one Assistant Credit Officer.
- **Ondo State Internal Revenue Services:** ODIRS is responsible for revenue generation, supervision, monitoring and review of policies on revenue and other forms of levies and fees imposed on taxpayers; coordination and reporting all internally revenue generated in the State from all sources.
- **Ondo State Bureau of Statistics:** The Bureau has the mandate to generate and disseminate Statistical information relating to the social and economic conditions of inhabitants of the State.
- **Ondo State Auditor- General's Office:** The 1999 Constitution and the Ondo State Public Audit Law, 2017 empowered the Auditor-General to audit the public accounts of the State and of all offices and courts in the State.
- **Ondo State Auditor-General for Local Governments:** The office is responsible for carrying out audit checks on the accounts and activities of all the eighteen (18) Local Governments, Agencies of the Local Governments and Local Government Universal Basic Education in the State.
- **Debt Management Department:** DMD is responsible for management of debt portfolios in the State.

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

SUCCESS STORY OF THE SECTOR....

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

2.4 Summary of The Review of Sector Policies

The sector reviewed the following documents:

- Economic Recovery and Growth Plan (ERGP)
- Blueprint to Progress – 5 cardinal Programmes with acronym ‘JMPPR’
- Ondo State Fiscal Responsibility Law
- Ondo State Public Audit Law
- Public Financial Management Law

Reviewing the key policy documents, economic recovery and stability, investment in the people are the major objectives of the ERGP of the Federal Government which this document is basically aligned with. It aimed at addressing the three dimensions of economic, social and environmental sustainability. This document also aligns with the policy goals of the ERGP: tackling corruption, improving security and rebuilding the economy. The prioritization in selection of projects, transparency and accountability in Government expenditure are the main thrust of the Ondo State Fiscal Responsibility Law and Ondo State Public Audit Law.

2.5 Statement of the Sector’s Mission, Vision and Core Values

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

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

Core Values

| Value | Definition | Examples of Behaviour | Strategy Implications |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Integrity: As a sector that is entrusted with the management of State's resources, Integrity is essential in managing the resources entrusted to the sector. | Upholding ethical principles such as sincerity, honesty, impartiality, all of which are internalized by all MEDAs in the sector. | <ul style="list-style-type: none"> Fairness in the allocation and release of funds to all sectors. Honesty in all dealings with MEDAs. Transparency, accountability and openness | <ul style="list-style-type: none"> Best Financial Management practices to be instituted to demonstrate integrity. |
| Team spirit: Team spirit promotes synergy among agencies in the Sector for productivity. | Collaboration, fostering the sharing of best practices, participation of each and every member of the sector and productive interaction. | <ul style="list-style-type: none"> Cooperation Spontaneous sharing Interconnectedness Interdependence | <ul style="list-style-type: none"> Team spirit should be promoted through appropriate reward and sanction system. |

2.6 The Sector's Objectives and Programmes for the MTSS Period

Table 2: Summary of State Level Goals, Sector Level Objectives, Programmes and Outcomes

| State Level Goal | Sector Level Objectives | Programme | Outcome |
|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------|
| Creation of a Self-sustaining Economy by strengthening all factors that contribute to the Ease of Doing Business in the State. | Effective Mobilization and Efficient Allocation of Fund for Socio-economic Development of Ondo State | Revenue Mobilization | Improved IGR |
| | Development of efficient Monitoring and Evaluation Mechanism for timely delivery and quality assurance of State Developmental projects | Public Financial Management Reform | Improved Budget Performance |
| | Promotion of the State for Investment and Business Opportunities | Ease of Doing Business | Improved Business Environment |
| | Provision of Economic Intelligence for quality economic decision making | Financial Information Management and Dissemination | Improved access to Reliable Public Financial Information |
| | Strategizing on Development Planning initiatives. | Plans Development and Strategies Formulation | Efficient Allocation of Resources |

Table 3: Objectives, Programmes and Outcome Deliverables

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

Chapter Three: The Development of Sector Strategy

3.1 Outline Major Strategic Challenges

Dwindling allocation from Federation Account: The dwindling resource accruable to the Federal Government which was as a result of reliance on mono-product economy and downturn in the prices of oil has constituted a major challenge to the States of which Ondo State is not exempted. This has led to a huge funding gap on both recurrent expenditure and capital projects. Revenue inflow becomes unpredictable thereby making budget projections increasingly difficult.

Securing the commitment of Donor partners: Inadequacy of political will to enable the Donor Agencies have full implementation of their programs.

Low Internally Generated Revenue: Due to unsteady business cycles which led to reduction in the Federal allocation to the State, standard of living of citizenry has drastically reduced and most tax payers find it difficult to pay up their taxes. New sources of revenue have met with hard resistance from the Public.

Servicing of State debt: Due to the dwindling revenue from the federation account, the State resorted to borrowing which has led to a substantial debt service cost. This has a great impact on the state resources.

3.2 Resource Constraints

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

Table 4: Summary of 2019 Budget Data

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

Source: Monitoring and Evaluation Department, MEPB

Table 5: Summary of 2020 Budget Data

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

Source: Monitoring and Evaluation Department, MEPB

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

3.3 Projects Prioritisation

Prioritisation was done on the basis of eight (8) criteria; five of which relate to the present Government’s Blueprint to Progress Cardinal Programmes with the acronym JMPPR. The other three criteria relate to Projects’ Status, Nature and Likelihood of completion. The projects were ranked based on the magnitude of their scores. The project with the highest score was ranked first.

Table 6: Summary of Projects Review and Prioritisation (Ongoing, Existing & New Projects)

| S/N | Project Code | Project Name | Project's Contribution to State Development Plan Goals | | | | | Project Status (Ongoing = 3; New = 1) | Administrative = 1 Likelihood of completion not later than 2022 (2020 = 3; 2021 = 2; 2022 = 1; Beyond 2022 = 0) | Nature of Project (Developmental = 3; Administrative = 1) | Total Score | Project Ranking | Physical Location: Statewide (Add comment if more than one LGA) | Project Status (Ongoing/ New) | Timeline | |
|-----|----------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------|--------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------|-----------------|-----------------------------------------------------------------|-------------------------------|-----------------------------|---------------------------|
| | | | Job Creation through Entrepreneurship and Industrialization | Massive Infrastructural Development | Promotion of Functional and Technological Growth | Provision of Accessible and Qualitative Health Care and Social Service Delivery | Rural Development and Community Extension Services | | | | | | | | Expected Year of Completion | Project Commencement Year |
| 1 | 5130002160101 | Home Grown Plans, Strategic Plans, LGDPs, CDPs | 2 | 2 | 2 | 2 | 2 | 3 | 0 | 1 | 14 | 1 | State wide | Ongoing | 2019 | 2025 |
| 2 | 2120001150101 | Establishment/Management of Deep-Sea Port | 3 | 3 | 0 | 0 | 1 | 3 | 0 | 3 | 13 | 2 | Ilaje | Ongoing | 2019 | 2025 |
| 3 | 01030004810102 | Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs) | 3 | 0 | 1 | 1 | 2 | 3 | 2 | 1 | 13 | 2 | State Wide | Ongoing | 2019 | 2022 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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|-----|--------------------|----------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|---------|-------------|---------|------|------|
| 119 | 2060001270107 | Purchase of 10 nos of KDK Fans (MEPB) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 120 | 2060001270115 | Renovation of Offices (HSC, Perm Sec., Directors and Others) (MEPB) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 121 | 5080001500201 | Capacity Building for the Staff of the Ministry | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 1 | 5 | 11 2 | Akure South | Ongoing | 2019 | 2025 |
| 122 | 0213000231030 7 | Take-Off Grant for Ondo State Internal Revenue Services | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 123 | 2130000910103 | Continuous Capacity Building & ICT Training on SIFMIS Project | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 1 | 5 | 11 2 | Akure South | Ongoing | 2019 | 2025 |
| 124 | 2130000910104 | Annual Maintenance of SIFMIS Hardware and Software | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 1 | 5 | 11 2 | Akure South | Ongoing | 2019 | 2025 |
| 125 | 2130000910109 | Acquisition of ICT for the Implementation of IPSAS and Provision of (Phase II) Internet Network Facility | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 1 | 5 | 11 2 | Akure South | Ongoing | 2019 | 2025 |
| 126 | 2130000910137 | Provision of SIFMIS Links through VPN Connection and SIFMIS Link to Stakeholders | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 1 | 5 | 11 2 | Akure South | Ongoing | 2019 | 2025 |

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

| | | | | | | | | | | | | | | | | |
|-----|--------------------|----------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|---------|-------------|---------|------|------|
| 136 | | Renovation of the Perimeter Fence and Light of the Office Complex (MoF) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 137 | | Purchase of Lawn Mower and Flower Cutting Scissors(MoF) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 138 | | Landscaping and beautification of the entire Office Complex(MoF) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 139 | | Purchase of (2Nos) Hilux (MoF) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 140 | | Purchase of new vehicles (6 Nos Toyota Corrola) (MoF) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 141 | | Fumigation of Office Complex (AGLG) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 142 | | Purchase of Audit/Account Books and Equipment of Library Department (AGLG) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 143 | | Purchase of 2 Nos of AR-5316E Photocopy Machine (AGLG) | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 1 | 5 | 11 2 | Akure South | New | 2020 | 2021 |
| 144 | 0209000071020 3 | REFURBISHMENT AND MAINTENANCE OF VEHICLES (AGLG) | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 14 4 | Akure South | Ongoing | 2019 | 2025 |

| | | | | | | | | | | | | | | | | |
|-----|---------------|-------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|-----|---------------|---------|------|------|
| 145 | 2130002310304 | Provision of Security Consumables | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 144 | Akure South | Ongoing | 2019 | 2025 |
| 146 | 2130004480101 | Accessing SFTAS Grant through revenue and other Financial Services Reform | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 144 | Akure South | Ongoing | 2019 | 2025 |
| 147 | 2060001730101 | Fumigation of the Treasury Department and 19 TCOs (Acct-Gen) | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 144 | State Wide | Ongoing | 2019 | 2025 |
| 148 | 2060001730102 | Renovation of TCOs in Fourteen (14) LGAs of the State | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 144 | Multiple LGAs | Ongoing | 2019 | 2025 |
| 149 | 2130000910105 | Construction and Furnishing of SIFMIS Primary Data Centre (PDC) | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 144 | Akure South | Ongoing | 2019 | 2025 |
| 150 | 2130000910106 | Valuation of Government Assets (Properties/Plants/Equipment etc.) in compliance with IPSAS Accrual concept. | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 144 | Akure South | Ongoing | 2019 | 2025 |
| 151 | 2130000910111 | Payment of Monthly Internet Bandwidth @ =N=0.500m | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 144 | Akure South | Ongoing | 2019 | 2025 |
| 152 | 1030002350101 | Loan Recovery Drive in all the 18 Local Government | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 4 | 144 | State Wide | Ongoing | 2019 | 2025 |

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

3.4 Personnel and Overhead Costs: Existing and Projections

Table 7 shows the Existing and projected figures for Personnel and Overhead costs. The projections for the personnel cost were done with the current reality brought about by the Coronavirus pandemic in mind, based on this, there is the likelihood of decrease due to economic downturn in the Country and the adverse effects the pandemic has on the global external trade.

Table 7: Personnel and Overhead Costs: Existing and Projected

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

Source: Monitoring & Evaluation Department, MEPB

3.5 Contributions from our Partners

The Sector has benefitted immensely from a number of Development Partners over the years in order to transform and reposition the sector in line with international good practices. The foregoing is a function of the commitment of the government in Ondo State to good governance. Just last year, the State hosted its first Development Partners' Summit tagged "*Develop Ondo 2018*" in order to enlist the commitment of key stakeholders towards realizing the development objectives of the current administration. The State during the programme attempted to secure the cooperation of donor partners in the following interest areas:

- i. Coastal and maritime development
- ii. Agriculture and agribusiness
- iii. Investing in people
- iv. Public service development
- v. Optimizing the State resources

Similarly, a number of projects have been completed and inaugurated through PPP arrangement. These include Akure Shopping Mall, Gani Fawehinmi Diagnostic Centre, Ondo etc. The above projects are completed and put into use. For the purpose of enhancing public participation in budgeting and other activities of the sector, the State budget portal has a module which allows individuals, group of persons, non-governmental organisations and others can present their views and submit inputs on the various activities of government. These are carefully considered and incorporated where necessary into budget estimates.

Table 8: Grants and Donor Funding

| Source / Description of Grant | Amount Expected (N'000) | | | Counterpart Requirements (N'000) | | | Funding |
|-------------------------------|-------------------------|------|------|----------------------------------|------|------|---------|
| | 2021 | 2022 | 2023 | 2021 | 2022 | 2023 | |
| | | | | | | | |
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3.6 Cross-Cutting Issues

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

3.7 Outline of Key Strategies

Table 9: Summary of projects' expenditures and output measures (The Logframe)

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------|---------------|---------------|--------------------------------------------------------|-------------------------------------|---------------------------------------|---------------|------|------|-----------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| Improved Business Environment | Home Grown Plans, Strategic Plans, LGDPs, CDPs | 173,000,000 | 20,000,000 | 25,000,000 | Development Plans | Number of Strategic Plans Developed | 2 | 4 | 4 | 8 | MEPB |
| Improved Business Environment | Establishment/Management of Deep-Sea Port | 2,500,000 | 13,500,000 | 0 | | | | | | | |
| Improved IGR | Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs) | 1,003,000,000 | 2,253,000,000 | 2,498,000,000 | | | | | | | |
| Improved Business Environment | Budget Reform in SFTAS Programme | 120,000,000 | 195,000,000 | 24,990,000 | | | | | | | |
| Improved Business Environment | Industrial Park Topographical Survey @35m each (Ondo North & Ondo Central) | 1,025,000,000 | 1,265,000,000 | 1,225,000,000 | | | | | | | |
| Improved Business Environment | Ondo South Industrial Park Annex Topographical Survey @20m | 67,000,000 | 104,500,000 | 70,000,000 | | | | | | | |
| Improved Business Environment | Development and Management of Ondo State Free Trade Zone | 4,700,000 | 19,500,000 | 0 | | | | | | | |
| Improved IGR | Promotion of Small-Scale Industries (COMMERCE) | 9,432,000 | 8,100,000 | 0 | Head Office and 24 Outstation Offices of BIR Renovated | Number of BIR Offices Renovated | 0 | 11 | 14 | - | BIR |
| Improved IGR | Investment Promotion and Allied Programmes | 75,000,000 | 0 | 0 | New BIR Offices Constructed | Percentage of Completion | 70% | 99% | - | - | BIR |
| Improved | Investible Fund | 5,550,000 | 0 | 0 | Burglary | Number of | 0 | 10 | - | - | Ministry of |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|--------------------------------------------------------|---------------------------------------------|---------------------------------------|---------------|------|------|-----------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| Business Environment | | | | | Proof constructed and Installed in 10 MoF offices | Offices fortified with the Burglary Proof | | | | | Finance |
| Improved Business Environment | Entrepreneurial Development Program | 10,000,000 | 10,000,000 | 0 | Ministry of Finance Conference Hall Renovated | Percentage of Completion | 0 | 50% | 50% | - | Ministry of Finance |
| Improved Business Environment | Ease of Doing Business/ONDIPA Certification | 2,640,000 | 2,375,000 | 0 | SIFMIS Primary Data Centre Constructed and Furnished | Percentage of Completion | 0 | 55% | 45% | - | Accountant General |
| Improved Business Environment | Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs) | 5,650,000 | 0 | 0 | Office Complex of Debt Management Department Renovated | Percentage of Completion | 0 | 100% | - | - | DMD |
| Improved Access to Reliable Public Financial Information | Capacity Building for Programme Analysts (Professional Training and ICT Training for Staff of the Ministry (MEPB)) | 52,800,000 | 71,000,000 | 73,700,000 | Statistical Publications produced | Number of Statistical Publications produced | 0 | 15 | 15 | 15 | Bureau of Statistics |
| Improved Business Environment | Procurement of Hardware Component (System Maintenance and Installation Tools (MEPB)) | 6,800,000 | 0 | 0 | Audit Office Building at Ondo Renovated and re-roofed | Percentage of Completion | 0 | 100% | - | - | State Auditor-General |
| Improved Business | Procurement of Software Development Kits, Antivirus | 7,475,000 | 0 | 0 | Old Headquart | Percentage of | 0 | 100% | - | - | State Auditor- |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------|-------------|------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------|---------------|------|------|--------------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| Environment | and others (MEPB) | | | | er Office Building and Outstations of Auditor-General Officesrenovated | Completion | | | | | General |
| Improved Business Environment | Renovation of Auditor General's Area Office, Alagbaka, Askure (SAG) | 5,100,000 | 0 | 0 | Auditor General's Area Office, Alagbaka, Akure renovated | Percentage of Completion | 0 | 100% | - | - | State Auditor General |
| Improved Business Environment | Renovation of Offices (Hon. Commissioner, Perm Sec,Directors of MEP&B | 52,620,000 | 0 | 0 | Offices of Hon. Commissioner, Perm Sec, and Directors Renovated | Percentage of Completion | 0 | 100% | - | - | MEPB |
| | UNICEF Supported Programmes (MEPB) | 554,000,000 | 150,000,000 | 100,000,000 | | | | | | | |
| Improved Business Environment | Purchase of 10 Office Furniture and Fittings for Board of Internal Revenue | 1,300,000 | 0 | 0 | 10 Office Furniture and Fittings purchased for BIR | Number of Furniture and Fittings purchased | 0 | 10 | - | - | BIR |
| Improved Business Environment | Replacement of Wooden Doors and Windows Frames and Tiling of 10 Offices in the Ministry of Finance and Debt Management Department | 2,625,000 | 2,000,000 | 1,000,000 | Wooden Doors and Windows Frames replaced/ 10 Offices tiled in MoF/DMD | Number of Wooden Doors and window Frames Replaced and Offices tiled | 0 | 5 | 3 | 2 | Ministry of Finance/DM D |
| Improved Business Environment | Refurbishment and Maintenance of 5 Vehicles and Office Equipment in Accountant –General Office | 7,875,000 | 325,000 | 0 | 5 Vehicles refurbished and Office equipment | Number of Vehicles refurbished and Office | 0 | 4 | 1 | - | Accountant-General |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|-----------|---------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------------------------|---------------|------|------|--------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| | | | | | maintained in AG's Office | equipment maintained | | | | | |
| Improved Business Environment | Construction of Treasury Gate, Gate House, Car Parks and Landscaping of SIFMIS ICT Training Centre (AG) | 16,002,000 | 0 | 0 | Treasury Gate, Gate House, Car Parks constructed and SIFMIS ICT Training Centre landscaped in AG's | Percentage of Completion | 0 | 100% | - | - | Accountant-General |
| Improved Budget Performance | Acquisition of 10 ICT equipment for the Implementation of IPSAS and Provision of (Phase II) Internet Network Facility (AG) | 5,750,000 | 3,500,000 | 3,500,000 | 10 ICT equipment for the Implementation of IPSAS acquired/(Phase II) Internet Network Facility provided | Number of ICT equipment acquired | 0 | 4 | 3 | 3 | Accountant-General |
| Improved Business Environment | Fumigation of the Treasury Department and 19 TCOs (AG) | 3,735,500 | 3,731,700 | 3,735,000 | Treasury Department and 19 TCOs Fumigated | Number of Offices Fumigated | 0 | 7 | 7 | 6 | Accountant-General |
| Improved Business Environment | Renovation of TCOs in Fourteen (14) LGAs of the State (AG) | 6,000,000 | 6,100,000 | 4,960,000 | 14 TCOs renovated in Fourteen (14) LGAs | Number of Offices renovated | 0 | 5 | 5 | 4 | Accountant-General |
| Improved Business Environment | Construction of Treasury House/Project Financial Management Unit Building (AG) | 385,000,000 | 45,000,000 | 0 | Treasury House/Project Financial Management Unit | Percentage of Completion | 0 | 80% | 20% | - | Accountant-General |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------|------------|------------|------------------------------------------------------------|----------------------------|---------------------------------------|---------------|------|------|----------------------------------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| | | | | | Building Constructed | | | | | | |
| Improved Business Environment | Construction of Six (6) Nos of Treasury Cash Offices (TCOs) in the Three Senatorial Districts | 21,500,000 | 21,500,000 | 21,900,000 | Six (6) Treasury Cash Offices constructed | Number of TCOs constructed | 0 | 2 | 2 | 2 | Accountant-General |
| Improved Access to Reliable Public Financial Information | Renovation of Statistician General's Office (SBS) | 12,686,000 | 0 | 0 | State Statistician General's Office Renovated | Percentage of Completion | 0 | 100% | - | - | Bureau of Statistics |
| Improved Business Environment | Renovation of Auditor General's Office, Okitipupa (SAG) | 0 | 7,890,000 | 0 | Auditor General's Office renovated at Okitipupa | Percentage of Completion | 0 | - | 100% | - | State Auditor General's Office |
| Improved Business Environment | Construction of Car Park at the New Audit Headquarter Building | 0 | 0 | 3,186,500 | Car Park at the New Audit Headquarter Building constructed | Percentage of Completion | 0 | - | - | 100% | State Auditor General's Office |
| Improved Business Environment | RENOVATION OF NEWLY ALLOCATED OFFICE ACCOMMODATION (AGLG) | 3,000,000 | 1,732,500 | 900,000 | New Auditor General for Local Government Office Renovated | Percentage of Completion | 0 | 60% | 80% | 100% | Auditor General for Local Governments Office |
| Improved Business Environment | Repairs in Micro Credit 18 Area Offices (MCA) | 15,500,000 | 10,400,000 | 0 | 18 Micro Credit Area Offices renovated | Percentage of Completion | 0 | 55% | 45% | - | Micro Credit Agency |
| Improved | Purchase of 5 Media | 5,500,500 | 1,646,000 | 0 | 5 Media | Number of | 0 | 4 | 1 | - | Ministry of |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|----------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------|-----------|------|----------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|---------------|------|------|-------------------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| Business Environment | Equipment (MEPB) | | | | Equipment for MEPB purchased | equipment purchased | | | | | Economic Planning and Budget |
| Improved IGR | Purchase of One Toyota Hilux Van 4x4 for OSIRS | 25,000,000 | 0 | 0 | 1 Toyota Hilux Van 4x4 for OSIRS Purchased | Number of Toyota Hilux Purchased | 0 | 1 | - | - | Ondo Internal Revenue Service |
| Improved IGR | Establishment of Tax Identification Number (TIN) System | 750,000 | 0 | 0 | Tax Identification Number (TIN) System for Board of Internal Revenue Established | | | | - | | Board of Internal Revenue |
| Improved Business Environment | Purchase of Office/ 10 ICT Equipment for Ministry of Finance | 5,585,700 | 3,733,800 | 0 | 10 ICT Equipment for Ministry of Finance Purchased | Number of Equipment Purchased | 0 | 6 | 4 | - | Ministry of Finance |
| Improved Business Environment | Purchase of 15 Office Furniture and Fittings for Ministry of Finance | 7,725,000 | 0 | 0 | 15 Office Furniture and Fittings for Ministry of Finance Purchased | Number of Furniture and fittings Purchased | 0 | 15 | - | - | Ministry of Finance |
| Improved Access to Reliable Public Financial Information | Printing of Accounts Documents (PE Cards, Vouchers, Bank Schedules) for Ministry of Finance | 4,650,000 | 0 | 0 | Accounts Documents and Vouchers, printed | Number of documents printed | 0 | | | | Ministry of Finance |
| Improved Business Environment | Software Procurement/Maintenance (MoF) | 10,000,000 | 0 | 0 | Software Procured/ maintained | Number Software Procured/ maintained | 0 | 5 | - | - | Ministry of Finance |
| Improved Business Environment | Infrastructure Development Fund (MOF) | 5,000,000 | 0 | 0 | Infrastructure | Number of Infrastruct | | | | | Ministry of Finance |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|----------------------------------------------------------|------------------------------------------------------------------------|---------------------------|------------|------------|------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|---------------|------|------|-----------------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| Environment | | | | | developed | ure developed | | | | | |
| Improved Access to Reliable Public Financial Information | Identification/Verification of Government Assets across the State (AG) | 10,500,000 | 3,000,000 | 0 | Government Assets verified | Number of Government Assets verified | 0 | 100 | 30 | - | Accountant General's Office |
| Improved Access to Reliable Public Financial Information | First Pay Biometrics Solution for all Workers State-wide. (AG) | 17,000,000 | 6,000,000 | 1,000,000 | | | | | | | Accountant General's Office |
| Improved Business Environment | Continuous Capacity Building & ICT Training on SIFMIS Project (AG) | 98,400,000 | 98,400,000 | 98,400,000 | Capacity Building & ICT Training on SIFMIS Project | | | | | | Accountant General's Office |
| Improved Business Environment | Annual Maintenance of SIFMIS Hardware and Software (AG) | 7,000,000 | 7,000,000 | 7,000,000 | SIFMIS Hardware and Software Accountant-General maintained | Number of Hardware and Software maintained | | | | | Accountant General's Office |
| Improved Business Environment | Human Capital Development (AG) | 35,000,000 | 35,000,000 | 35,000,000 | Human Capital Developed | Number Staff Trained | 0 | 150 | 150 | 150 | Accountant General's Office |
| Improved Business Environment | Purchase of GUBABI Security Safes (50 Nos) (AG) | 23,305,000 | 0 | 0 | GUBABI Security Safes Purchased | Number of GUBABI Security Safes Purchased | 0 | 20 | - | - | Accountant General's Office |
| Improved Business Environment | Purchase of Office Equipment/ICT (DMD) | 0 | 2,260,000 | 0 | Office Equipment /ICT for Debt Management | Office/ ICT Equipment Purchased | 0 | 25 | - | - | Debt Management Department |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|----------------------------------------------------------|--------------------------------------------------|---------------------------|------------|------------|----------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------|---------------|------------|------------|--------------------------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| | | | | | Department Purchased | | | | | | |
| Improved Business Environment | Human Capital Development (DMD) | 0 | 2,500,000 | 0 | Human Capital Developed | Number Staff Trained | 0 | 10 | 0 | - | Debt Management Department |
| Improved Business Environment | Purchase of 2 Despatch Motorcycle (DMD) | 280,000 | 300,000 | 0 | Despatch Motorcycle for Debt Management Department Purchased | Number of Despatch Motorcycles Purchased | 0 | 1 | 1 | - | Debt Management Department |
| Improved Business Environment | Purchase of Office Equipment (SBS) | 10,400,000 | 12,485,000 | 0 | Office Equipment for State Bureau of Statistics Purchased | Number of Equipment Purchased | 0 | 10 | 12 | - | State Bureau of Statistics |
| Improved Business Environment | Refurbishment And Maintenance Of Vehicles (AGLG) | 905,000 | 2,380,000 | 438,000 | Vehicles Refurbished and Maintained | Number of Vehicles Refurbished and Maintained | 0 | 10 | 30 | 5 | Auditor General for Local Government |
| Improved Business Environment | Purchase of Two Laptops with Printers (AGLG) | 660,000 | 0 | 760,000 | 2 Laptops with Printers for Auditor General for Local Government Purchased | Number of Laptops Purchased | 0 | 1 | 0 | 1 | Auditor General for Local Government |
| Improved Access to Reliable Public Financial Information | Loan Recovery (MCA) | 12,000,000 | 11,500,000 | 13,000,000 | Amount of Loan recovered | Amount of Loan recovered | 0 | 12,000,000 | 11,500,000 | 13,000,000 | Micro credit Agency |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------|-------------|-------------|--------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|---------------|------|------|------------------------------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| Improved Business Environment | Purchase of Office Equipment (MCA) | 2,908,000 | 1,806,000 | 1,280,000 | Office Equipment Purchased | Number of Equipment Purchased | 0 | 25 | 15 | 10 | Ministry of Commerce and Industry |
| Improved Budget Performance | Deployment of ICT Facility in the Ministry of Economic Planning and Budget (MEPB) | 21,680,000 | 5,450,000 | 5,200,000 | ICT Facility in the Ministry of Economic Planning and Budget (MEPB) deployed | Number of equipment deployed | 0 | 40 | 10 | 10 | Ministry of Economic Planning and Budget |
| Improved Business Environment | Purchase of Office Furniture and Fittings (MEPB) | 5,350,000 | 1,375,000 | 0 | Office Furniture and Fittings for Ministry of Economic Planning and Budget purchased | Number of Office Furniture and Fittings purchased | 0 | 20 | 5 | - | Ministry of Economic Planning and Budget |
| Improved Budget Performance | Implementation of Budget Reform in SFTAS Programme (MEPB) | 30,000,000 | 0 | 0 | Budget Reform in SIFTAS Programme Implemented | Number of reforms implemented | 0 | 20 | - | - | Ministry of Economic Planning and Budget |
| Improved Business Environment | Human Capital Development (ONDIPA) | 333,000,000 | 228,000,000 | 288,000,000 | Human Capital developed | Number of Staff trained | 0 | 50 | 45 | 45 | ONDIPA |
| Improved Business Environment | Human Capital Development (BIR) | 14,500,000 | 0 | 0 | Human Capital developed | Number of Staff trained | 0 | 150 | - | - | Board of Internal Revenue |
| Improved Access to Reliable Public Financial Information | Valuation of Government Assets (Properties/Plants/Equipment etc.) in compliance with IPSAS Accrual concept. (AG) | 181,530,000 | 11,030,000 | 11,030,000 | Government Assets Valued | Number of Assets Valued | 0 | 100 | 20 | 20 | Accountant General's Office |
| Improved Business | Purchase of 1 Toyota Avensis with Accessories for the AG | 18,270,000 | 520,000 | 520,000 | 1 Toyota Avensis for | Number of Toyota | 0 | 1 | - | - | Accountant General's |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|-----------|--------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|---------------|------|------|---------------------------------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| Environment | | | | | Accountant General Purchased | Purchased | | | | | Office |
| Improved Business Environment | Procurement of Laptops with Accessories for SIFMIS SMEs & Help Desk Officers (90 SMEs + 73 HDOs) 163Nos @ N250000 (AG) | 22,500,000 | 25,250,000 | 0 | 90 Laptops with Accessories for SIFMIS SMEs & Help Desk Officers Procured | Number of Laptops Procured | 0 | 45 | 45 | - | Accountant General's Office |
| Improved Business Environment | Purchase of Furniture and Fittings for the Treasury House (AG) | 4,400,000 | 5,450,000 | 0 | Furniture and Fittings for the Treasury House Purchased | Number of Furniture and fittings purchased | 0 | 20 | 25 | - | Accountant General's Office |
| Improved Business Environment | Purchase of office equipment-shredding machines, refrigerators photocopiers, printers and scanners, etc (AG) | 6,140,000 | 1,300,000 | 0 | office equipment-shredding machines, refrigerators, photocopiers, printers and scanners, etc Purchased | Number of Office Equipment purchased | 0 | 30 | 5 | - | Accountant General's Office |
| Improved Business Environment | Purchase of 4 Motorcycles (AGLG) | 680,000 | 0 | 700,000 | 4 Motorcycles Purchased | Number of Motorcycles purchased | 0 | 2 | - | 2 | Auditor General for Local Government Office |
| Improved Business Environment | Human Capital Development (AGLG) | 4,800,000 | 5,760,000 | 6,800,000 | Human Capital Developed | Number of Staff Trained | 0 | 35 | 40 | 45 | Auditor General for Local Government Office |
| Improved Access to | Registration and Organisation of Artisans in the State (MOCI) | 5,000,000 | 12,000,000 | 0 | Artisans registered | Number of Artisans | 0 | 1000 | 3000 | 0 | Ministry of Commerce |

| Outcome | Project Title | Proposed Expenditure (N') | | | Output | Output KPI | Base Line (e.g. Output Value in 2020) | Output Target | | | MDA Responsible |
|----------------------------------------------------------|----------------------------------------------------------------------------------------|---------------------------|------------|-----------|-----------------------------------------|---------------------------------------|---------------------------------------------------|---------------|------|------|------------------------------------------|
| | | 2021 | 2022 | 2023 | | | | 2021 | 2022 | 2023 | |
| Reliable Public Financial Information | | | | | and orientated | trained | | | | | and Industry |
| Improved Business Environment | Purchase of 20 Motorcycles (MCA) | 2,445,100 | 2,500,000 | 0 | 20 Motorcycles Purchased | Number of Motorcycles purchased | 0 | 10 | 10 | - | Micro credit Agency |
| Improved Budget Performance | Development of State Home Grown Plans - SDP, LGDPs and CDPs (MEPB) | 32,395,200 | 94,200,000 | 0 | State Home Grown Plans developed | Number of plans developed | 0 | 30 | 70 | - | Ministry of Economic Planning and Budget |
| Improved Access to Reliable Public Financial Information | SIFTAS Project (MoF) | 40,000,000 | 0 | 0 | SIFTAS Project Implemented | Percentage of projects Implementation | 0 | 100 | - | - | Ministry of Finance |
| Improved Business Environment | Purchase of 3 Hilux Vehicles for Project Monitoring (1 Per Senatorial District) (MEPB) | 50,000,000 | 25,000,000 | 0 | 3 Hilux Vehicles for Project Monitoring | Number of Hilux vehicles Purchased | 0 | 2 | 1 | - | Ministry of Economic Planning and Budget |
| Total | | 3,500,000 | 4,500,000 | 5,000,000 | | | | | | | |

3.8 Justification

In costing the projects, the Bureau for Public Procurement (BPP) bench mark prices were taken into consideration. The obvious benefits of these are that it brings about fair value for projects, appropriate costing, and effective utilization of State’s resources. Thereafter, the strategies chosen were in line with the sector’s key policy priorities, ensuring that only projects with high ranks and which were within the indicative budget ceilings were selected, other projects requiring higher proposed expenditures over and above the budget ceilings were postponed to the outer years of the MTSS period. With these strategies, the projects would have expected impact on the overall sectoral objective.

3.9 Responsibilities and Operational Plan

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

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

Chapter Four: Three Year Expenditure Projections

4.1 The process used to make Expenditure Projections

The proposed costs of the projects were arrived at, after considering the current market values of items/projects, the effect of inflationary tendencies in following years, and the benchmark prices by the Bureau of Public Procurement (BPP).

4.2 Outline Expenditure Projections

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

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

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

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

In conclusion, the recurrent-capital expenditure is healthy for the sector.

Chapter Five: Monitoring and Evaluation

5.1 Conducting Annual Sector Performance Review

For objective and evidence-based evaluation of the projects included in the MTSS, periodic monitoring would be conducted to appraise the level of work/activities carried out to ensure that the projects' outputs are delivered. More so, sector's meetings where status reports on the projects implemented by the respective Ministries, Extra-ministerial Departments and Agencies (MEDA) will be obtained from the project executing MEDAs and documented.

The sector, in addition to the above, will also track progress of capital releases to MEDAs as reported in the quarterly Budget Implementation Appraisal Report of the Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget (MEPB).

The sector plans to use the results of the Annual Performance Review to decide which projects will be shutdown, rolled over or accommodated in the following year's MTSS.

5.2 Organizational Arrangements

The responsibilities for monitoring work of the projects of the sector would be jointly carried out by the Ministry of Economic Planning & Budget, the Ondo State Bureau of Statistics and Ministry of Finance.

- Data would be collected on the level of implementation of the projects by Statisticians from the Ondo State Bureau of Statistics.
- Analysis of the data would be carried out by selected Officers from Ministry of Economic Planning, Ministry of Finance and the Ondo State Bureau of Statistics.
- The result of the analysis will be put into a monitoring report and will be drafted by a team of Officers selected across the MEDAs of the Sector.
- The results will be used as a guide to assess the implementation progress of the executed projects of the sector.