

ONDO STATE GOVERNMENT

PUBLIC FINANCE SECTOR: MEDIUM-TERM SECTOR STRATEGY (MTSS) 2022 – 2024

SEPTEMBER, 2021

Foreword

The Ondo State Fiscal Responsibility Law (FRL, 2017) requires Ministries Extra-Ministerial Departments and Agencies (MEDAs) to prepare and annually review of their sub-sector strategies. In pursuant of this, the 2022-2024 Public Finance Medium Term Sector Strategy (PF.MTSS) was prepared as update to the previous years' MTSS.

The 2022-2024 MTSS clearly outlines the projects/programmes that will be implemented within the next three years taking into consideration the resource plan required for their execution, it is a clear fact that the projects accommodated in the document were selected based on the formatted MTSS Project prioritization and costing templates designed for the use of states by DFID and DAWN.

The Projects in this document include the Ondo State COVID-19 Action Response and Economic Stimulus (O CARES) Program designed to ameliorate the effect of the global Coronavirus disease, 2019(Covid-19) pandemic that is threatening the socio-economic of the nation and state. As a matter of fact, the programmes/projects in this document are realistic and in consonance with the current developmental agenda of this administration "REDEEMED" aiming at guaranting 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, knowing fully that government cannot accomplish its development drive alone. It is our hope therefore, 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.

Conclusively, 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.

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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 and Fifty-Five (155) projects of which majority were administrative capital in category for the medium term (2022 -2024). The total cost of the programmes for the three years are, N973,153,419, N1,070,468,761 and N1,177,515,637 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.

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 meant for the State. Below are the main objectives captured within the framework of this document:

- 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 justifiably 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 MTSS Steering Committee and 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.

To encourage more participation of the stakeholders, it is advisable that adequate motivation through provision of incentives must be prioritized during the preparation of this document that form Medium Term Sector Strategy (MTSS). Consequently, we were challenged with inadequate fund as a result of economic depression in the global system, therefore, efforts should be geared towards realistic projection of the available resources in line with envelope released to the sector for onward distribution.

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

In line with the policy direction of the government, the MEDAs in the public finance sector have been sensitized over the years to ensure that programmes and projects of the sector are linked to national policies. This approach will further promote faster economic growth, generate employment, create new opportunities for emerging businesses and create the needed opportunity to meet the State medium and Long Term Development goals. The programmes of the Sector, being a service sector, were designed to provide accelerated effects to the goals of the sector which have wide multiplier effect on other sectors and the State economy at large.

Table 1: Programmes, Expected Outcomes and Proposed Expenditures

Programme	Expected Outcome	Proposed Expenditure		
		2022	2023	2024
Revenue Mobilization	Improved IGR	180,630,683.8	198,693,752.2	218,563,127.4
Public Financial Management Reform	Improved budget Performance	258,630,683.78	284,493,752.2	312,943,127.4
Ease of Doing Business	Improved Business Environment	194,130,683.78	213,543,752.2	234,898,127.4
Information Management and Dissemination	Improved Access to Reliable Public Financial Information	195,130,683.78	214,643,752.2	236,108,127.4
Plans Development and Strategies Formulation	Efficient Allocation of Resources	144,630,683.78	159,093,752.2	175,003,127.4
Total Cost		973,153,419	1,070,468,761	1,177,515,637

Indicative Budget Ceiling	973,153,419	1,070,468,761	1,177,515,637
Indicative Budget Ceiling – Total Cost	0	0	0

1.4 Outline of the Structure of the Document

This document has five chapters; dealing with different aspects of the medium term sector strategy. The first chapter gives a brief introduction and snapshot of what the whole document entails. Chapter two delves into the historical facts of the State, overview of the policy and current realities of the public finance sector as well as the goals and programmes for the sector. The third chapter considers the development of the sector’s strategies and inputs from various stakeholders. Chapter four shows the 2019-2021 expenditure projections. The fifth chapter proposes a timeline for the implementation of the sector’s strategies: when, where and how data will be obtained to determine the level of achievement of stated goals. It also demonstrates the institutional capabilities and responsibilities for the Monitoring and Evaluation (M&E) exercise.

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 during the General Sanni Abacha’s military regime. 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, Four Hundred and Seventy-Seven Thousand, Nine Hundred and One (5,477,901) in the year 2022. 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° 45’ and 7° 52’N and Longitudes 4°20’ and 6°05’ E. The Administrative capital is Akure while there are 18 Local Government Areas in the State and is bounded in the North by Ekiti and Kogi States, in the East by Edo State, in 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 (like Iroko, Obeshe, Mahogany, etc) in Nigeria abound.

Ondo State is equally blessed with extensive deposits of crude oil, glass sand, kaolin, granites, limestone and bitumen. Therefore, the State has great potentials for rapid industrial growth considering its raw materials base. The tourism potential 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 A BRIEF INTRODUCTION OF THE SECTOR

The Public Finance Sector was created to ensure 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 programmes of government. The sector is also expected to ensure accountability, transparency and effective monitoring of the people's resources by way of affirming due process in adherence to financial regulations. It, including other sectors, is also saddled with the responsibility of preparing Medium Term Sector Strategy (MTSS). The sector comprises the following MEDAs

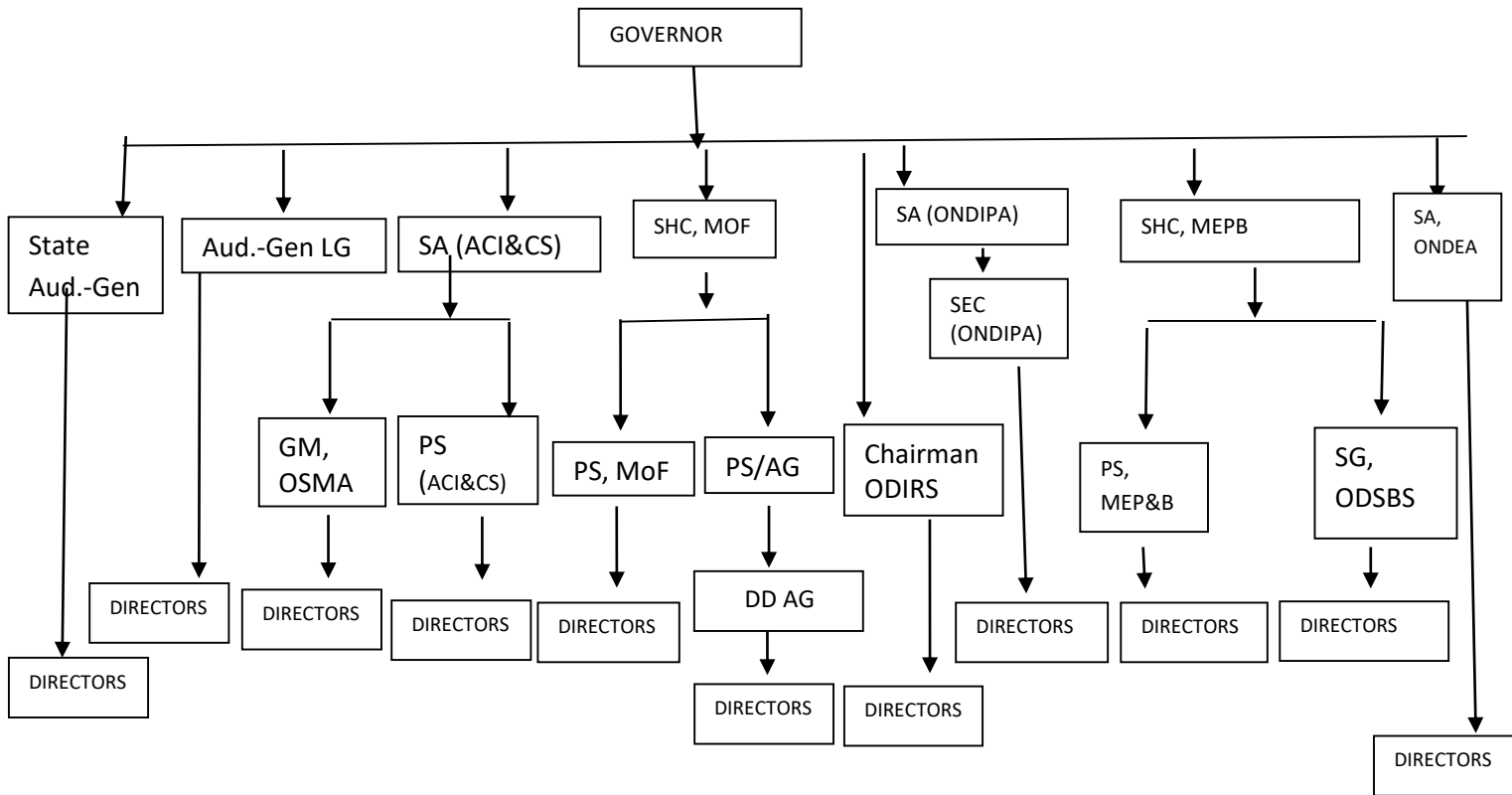
- Ministry of Economic Planning and Budget
- Ministry of Finance
- Agency for Commerce, Industry and Cooperative Services
- Office of the State Auditor-General
- Office of the Local Governments Auditor-General
- Office of the State Accountant-General
- Ondo State Internal Revenue Services
- Ondo State Bureau of Statistics
- Ondo State Micro-credit Agency
- Debt Management Office
- Ondo State Development and Investment Promotion Agency (ONDIPA)
- Ondo State Entrepreneurship Agency

The broad functions of the sector include the following:

- Visualizing a prosperous future for the State and its citizens and chart the course that will make it happen through plans and policies;
- Provide the framework that will aid decision-making and guide reforms and change programmes;
- Formulate plans for the most effective and balanced utilization of the State's resources;
- Draw up from time to time, the State's economic priorities and programmes and map out implementation strategies;
- To ensure accountability, transparency and effective monitoring of the State's resources.

2.3 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:** The Ministry is 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 is saddled with aim to operate an effective, efficient and sustainable micro-credit delivery service for employment generation, poverty reduction and wealth creation among the people of Ondo State, given credits to 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 2021 Budget Cycle was completed within the year 2020. This is a feat that the State has repeated consecutively since last year. It was achieved due to the commitment of this current administration to reform the Public Financial Management of the State, and the sagacity of the 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.

2.4 Summary of the Review of Sector Policies

The sector reviewed the following documents:

- Economic Recovery and Growth Plan (ERGP)
- Akeredolu First Term Blueprint to Progress – 5 cardinal Programmes with acronym 'JMPPR'
- Akeredolu Second Term Blueprint to Progress – 8 cardinal Programmes called "REDEEMED"
- 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 Practice in Nigeria.

Core Values

Value	Definition	Examples of Behaviour	Strategy Implications
<p>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.</p>	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.
<p>Team spirit: Team spirit promotes synergy among agencies in the Sector for optimal productivity.</p>	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 2021)	Target		
					2022	2023	2024
Effective Mobilization and Efficient Allocation of Fund for Socio-economic Development of Ondo State	Revenue Mobilization	Improved IGR	Amount of IGR	21.3Billion	31.7Billion	34.8Billion	38.3Billion
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	17	21	24	28
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	40%	50%	60%	70%
Strategizing on Development Planning initiatives.	Plans Development and Strategies Formulation	Efficient Allocation of Resources	Percentage Compliance with Priorities of State Blueprint	70%	80%	90%	100%

Chapter Three: The Development of Sector Strategy

3.1 Outline Major Strategic Challenges

Dwindling allocation from Federation Account: The dwindling financial resource accruable to the Federal Government which is as a result of running a mono-product economy and the downturn in the prices of oil has constituted a major financial challenge to the Nigerian States of which Ondo State is not exempted. This has led to a huge funding gap on the recurrent and capital expenditures. 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 the scourge of Covid-19 pandemic on micro-economy which force some private business outfits to cut down or close operations with the attendant effect of a fall in withholding taxes payable, had led to reduction in the internally generated revenue to the State resulting in the fall of standard of living of citizenry. However, the State is looking inward new sources of revenue.

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, ₦772,072,446.06 was released for Personnel Cost for the Public Finance sector in year 2020. As a percentage of the approved budget in the year, it accounted for 93.2% releases. ₦564,577,508.06 was released for Overhead, ₦7,112,700,977.2 for Special programmes and ₦1,843,046,693.9 for Capital. In terms of percentage releases, Overhead, Special Programme and Capital had 79.3%, 155.8% and 32.1% respectively.

Table 4: Summary of 2020 Budget Data

Item	Approved Budget (N) in 2020	Amount Released (N) in 2020	Actual Expenditure (N) in 2020	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	828,349,757.60	772,072,446.06	772,072,446.06	93.2	100.0
Overhead	712,350,000.0	564,577,508.06	564,577,508.06	79.3	100.0
Special Programme	4,564,071,541.0	7,112,700,977.2	7,112,700,977.2	155.8	100.0
Capital	5,747,147,277.6	1,843,046,693.9	1,843,046,693.9	32.1	100.0
Total	11,851,918,576.2	10,292,397,626.3	10,292,397,626.3	86.8	100.0

Source: Monitoring and Evaluation Department, MEPB

Table 5: Summary of 2021 Budget Data

Item	Approved Budget (N) in 2021	Amount Released (N) in 2021 (Up to June)	Actual Expenditure (N) in 2021 (Up to June)	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	861,989,194.5	294,925,943.5	294,925,943.5	34.2	100.0
Overhead	718,370,000.0	300,304,500.0	300,304,500.0	41.8	100.0
Special Programme	4,291,800,000.0	3,759,281,652.5	3,759,281,652.5	87.6	100.0
Capital	2,623,766,709.1	1,395,441,119.3	1,395,441,119.3	53.2	100.0
Total	8,495,925,903.6	5,749,953,215.4	5,749,953,215.4	67.7	100.0

Source: Monitoring and Evaluation Department, MEPB

Table 5 above pictures the Performance of the 2021 budget as at June in the Sector. It shows that over ₦0.295 Billion was released for Personnel Cost from the budget ₦0.86 Billion; this shows a performance of near 34.2% which means that salaries of workers were not up-to-date as at June, 2021. Overhead performed at 41.8% as around ₦0.3 Billion was released out of the budgeted figure ₦0.718 Billion. Special programmes across the sector attracted an approved sum of ₦4.292 billion, it performed above average as at mid-year with actual released of ₦3.759 Billion. Approved Capital amount in the Sector was ₦2.623 Billion from which approximately ₦1.395 billion was released. Capital items in the Sector's budget only performed at around 53.2%.

3.3 Projects Prioritisation

Project prioritisation was done using eleven (11) criteria; eight of which relate to the present Government’s Blueprint to Progress Cardinal Programmes with the acronym ‘REDEEMED’. 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. The sum of the scores of projects contributions to the realization of the REDEEMED agenda together with the other three criteria were as presented in the table below:

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

S/N	Project Code	Project Name	Total Projects’ Contribution to State Development Plan Goals	Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2023 (2021 = 3; 2022 = 2; 2023 = 1; Beyond 2023 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Government/ Statewide (Add comment if more than one)	Project Status (Ongoing/ New)	Timeline	
											Project Commencement Year	Expected Year of Completion
1	05130002160101	Home Grown Plan, Strategic Plans, LGDPs and CDPs	17	3	3	3	26	1	Akure South	Ongoing	2021	2022
2	03050003250102	Construction of State (GDP) Gross Domestic Product	10	3	0	3	16	2	Akure South	Ongoing	2021	2022
3	02120001150101	Establishment/Management of Deep Sea Port	10	3	0	3	16	2	State Wide	Ongoing	2022	2022
4	03050001160102	Investors Summit	7	3	3	3	16	2	State Wide	Ongoing	2022	2025

5	02120002390107	Upgrading of Raw Materials Display Centre	8	3	0	3	14	5	State Wide	Ongoing	2022	2025
6	02120001110106	Ondo South Industrial Park Annex Topographical Survey @20m	8	3	0	3	14	5	Ilaje	Ongoing	2022	2025
7	02120002390113	Entrepreneurial Development Program	7	3	0	3	13	7	Akure South	Ongoing	2022	2022
8	02120001130101	Development and Management of Ondo State Free Trade Zone	7	3	0	3	13	7	State Wide	Ongoing	2022	2025
9	02130000910110	Development and Hosting of Website (Off Shelf)	5	3	3	1	12	9	Odigbo	Ongoing	2022	2025
10	02130000910109	Acquisition of ICT for the Implementation of IPSAS and Provision of (Phase III) Internet Network Facility	7	3	1	1	12	9	State Wide	Ongoing	2022	2025
11	02120002390101	Investment Promotion and Allied Programmes	6	3	0	3	12	9	State Wide	Ongoing	2022	2022
12	02120002390102	Investible Fund	6	3	0	3	12	9	Ilaje	Ongoing	2022	2025
13	02130000910137	Provision of SIFMIS Links through VPN Connection and SIFMIS Link to Stakeholders	4	3	3	1	11	13	Akure South	Ongoing	2022	2022
14	02130001750301	Purchase of office equipment- shredding machines, refrigerators photocopiers, printers and scanners, etc.	4	3	3	1	11	13	State Wide	Ongoing	2022	2024
15	03110001330307	Procurement of 1 no Projector	4	3	3	1	11	13	State Wide	Ongoing	2022	2025
16	03110001330309	Procurement of 5 Sharp Photocopier Machines (AR-6020 Digital multifunction) at #350,000.00 each.	4	3	3	1	11	13	State Wide	Ongoing	2022	2025
17	02130002310301	Rehabilitation and Reticulation of Ministry's Borehole including Overhead Storage Tank (Steel)	4	3	3	1	11	13	Akure South	Ongoing	2022	2022
18	01030004810101	Micro Credit Scheme	4	3	3	1	11	13	State Wide	Ongoing	2022	2025
19	01030004970101	Entrepreneurs Cycle Fund (Loans and Grants to Entrepreneurs in the 18 LGAs)	4	3	3	1	11	13	State Wide	Ongoing	2022	2025
20	01030004970102	Equipment assistance to Entrepreneurs: Startups, empowerment and Scaling up	4	3	3	1	11	13	State Wide	Ongoing	2022	2025
21	01030004970103	Entrepreneurs Master Class:Capacity building for Entrepreneurs	4	3	3	1	11	13	State Wide	Ongoing	2022	2023
22	01030004970104	Entrepreneurship Development Programmes: (i) My Innovation and Invention,(ii) Home and Away,(iii) Digital	4	3	3	1	11	13	Akure South	Ongoing	2021	2025

		Woman, (iv) My Governor and Me (v) Broadcast your Business										
23	01030004970106	Youth unemployment conferences and other Professional workshop	4	3	3	1	11	13	Akure South	Ongoing	2022	2022
24	02120001110107	Enumerator of Economic Crops and Assets @N20m per Senatorial District	3	3	2	3	11	13	State Wide	Ongoing	2022	2025
25	02120001140103	Ease of Doing Business/ONDIPA NIPC Certification	7	3	0	1	11	13	State Wide	Ongoing	2022	2025
26	01030002370108	Trade Fair	3	3	3	1	10	26	State Wide	Ongoing	2022	2025
27	02130002310304	Provision of Security Hardware	3	3	3	1	10	26	State Wide	Ongoing	2022	2022
28	01030004810102	Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs)	4	3	2	1	10	26	Akure South	Ongoing	2022	2022
29	01030004970107	Publicity of the Agency's activities	3	3	3	1	10	26	Akure South	Ongoing	2022	2022
30	03050001160101	Capacity Building/Workshops	3	3	3	1	10	26	Akure South	Ongoing	2022	2022
31	02130000910108	First Pay Biometrics Solution for all Workers State-wide.	4	3	1	1	9	31	Akure South	Ongoing	2022	2022
32	01030002370101	Promotion of Small Scale Industries	5	3	0	1	9	31	Akure South	Ongoing	2022	2022
33	02120002390109	Purchase of Office Furniture (Tables)	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
34	02120002390110	Purchase of Office Furniture (Chairs)	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
35	02120002390111	Refurbishment of Vehicles	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
36	02060001350104	Construction of 2 Nos Visitors' Toilets	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
37	02060003330102	Renovation and Re-roofing of Office Building at Ondo.	3	3	2	1	9	31	State Wide	Ongoing	2022	2022
38	02060003330108	RENOVATION OF AUDITOR GENERAL'S OFFICE OKITIPUPA	3	3	2	1	9	31	State Wide	Ongoing	2022	2022
39	02060003330109	RENOVATION OF AUDITOR GENERAL'S AREA OFFICE, ALAGBAKA AKURE.	3	3	2	1	9	31	State Wide	Ongoing	2022	2022
40	02130004480101	Accessing SFTAS Grant through revenue and other Financial Services Reform	2	3	3	1	9	31	State Wide	Ongoing	2022	2022
41	01030004160103	Renovation of OSMA main Office Building	2	3	3	1	9	31	State Wide	Ongoing	2022	2022
42	01030004970105	Monitoring and Supervision of loan facility Projects and stipend for Volunteers (Field assistants across the 18 LGAs)	2	3	3	1	9	31	Akure South	Ongoing	2022	2022

43	01030004990108	Purchase of Office Equipment(2units of Scanning Machine @ N70,000/unit	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
44	01030004990109	Purchase of Office Equipment(6units of HP Core high Laptops @ 250,000.00/unit for key officers of the Agency	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
45	02110000930301	Procurement of hardware components (system maintenance) and installation tools	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
46	02110000930302	Procurement of software development kits, antivirus and others	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
47	02110000930305	Maintenance of Ministry's website	2	3	3	1	9	31	State Wide	Ongoing	2022	2023
48	04040002130101	UNICEF Supported Programmes GCCC, Monitoring and Programme Support	3	3	0	3	9	31	State Wide	Ongoing	2022	2025
49	04040002130102	UNICEF Supported Programmes (Draw Down)	3	3	0	3	9	31	State Wide	Ongoing	2022	2022
50	02130004470101	Budget Reform in SFTAS Programme	5	3	0	1	9	31	State Wide	Ongoing	2022	2022
51	02130003240301	Renovation of Statistician General's Office	2	3	3	1	9	31	State Wide	Ongoing	2022	2022
52	02120001140104	Publicity/Media Relation	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
53	03130002300102	Upgrading of Computer Hardwares and Softwares for the Ministry	2	3	3	1	9	31	Akure South	Ongoing	2022	2022
54	02130000910102	Procurement of Laptops with Accessories for SIFMIS SMEs & Help Desk Officers (90 SMEs + 73 HDOs) 163nos. @ N250,000.00	4	3	0	1	8	54	State Wide	Ongoing	2022	2022
55	02060001730107	Furniture and Fittings for Offices	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
56	02130001760301	Purchase of GUBABI Security Safes (50 Nos)	1	3	3	1	8	54	State Wide	Ongoing	2021	2023
57	02130001770101	Purchase of one (1) Toyota Avensis with Accessories for the AG	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
58	02090000710203	REFURBISHMENT AND MAINTENANCE OF VEHICLES	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
59	02130000500304	Renovation of Office Complex	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
60	05120001220101	Registration and Organization of Artisans in the State	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
61	02120002390119	Purchase of Equipment (Water Dispenser)	1	3	3	1	8	54	State Wide	Ongoing	2022	2024
62	02120002390115	Purchase of Equipment (Air Conditioner)	1	3	3	1	8	54	State Wide	Ongoing	2022	2025
63	02120002390116	Purchase of Equipment (Standing Fan)	1	3	3	1	8	54	Akure South	Ongoing	2022	2022

64	02120002390117	Purchase of Equipment (Generator)	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
65		Renovation of eight (8) Zonal offices	2	1	2	3	8	54	Akure South	New	2022	2022
66	02130003210301	Purchase of Office Equipment (Laptops, Desktops, Shredding machine, Printers, and Photocopier machines, CAPIs)	4	3	0	1	8	54	State Wide	Ongoing	2022	2022
67	03110001330308	Procurement of 10 Desktops and 10 HP Laptops for the Ministry.	4	3	0	1	8	54	Ondo West	Ongoing	2022	2022
68	03110001330306	Procurement of 10 Shredding Machines at#25,000.00 each.	4	3	0	1	8	54	Akure South	Ongoing	2022	2023
69	02130001340320	Procurement of 10 Refrigerators for Offices and 10 water dispensers.	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
70	02130002310306	Purchase of 100KVA Mikano Power Generating Set	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
71	02130001360101	Floating of Bond	1	3	3	1	8	54	State Wide	Ongoing	2022	2025
72	02060001270103	Purchase of Window Blinds for Offices	1	3	3	1	8	54	Ondo West	Ongoing	2022	2023
73	02060001270104	Provision of Five (5) Window Air Conditioners	1	3	3	1	8	54	Okitipupa	Ongoing	2022	2023
74	02060001270105	Painting of Offices	1	3	3	1	8	54	Akure South	Ongoing	2022	2023
75	02060001270106	Purchase of 10 nos Office/Computer Tables and Chairs	1	3	3	1	8	54	State Wide	Ongoing	2022	2022
76	02060001270107	Purchase of 10 nos KDK Fans	1	3	3	1	8	54	State Wide	Ongoing	2022	2022
77	02120001110104	Monitoring and Supervision of PPP Project/Revenue Tracking	1	3	3	1	8	54	State Wide	Ongoing	2022	2022
78	02120001110102	Community Relations (3 Senatorial Districts)	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
79	02120001110101	Engineering Design Consultant (N15m) and Legal Consultant @50% Management/Finance Consultants (N60m)	1	3	3	1	8	54	State Wide	Ongoing	2022	2022
80	02130002290101	Refurbishment and Maintenance of Vehicles and Office Equipment	1	3	3	1	8	54	Akure South	Ongoing	2022	2022
81	02060001730102	Renovation of TCOs in Fourteen (14) LGAs of the State	3	3	0	1	7	81	Akure South	Ongoing	2022	2022
82	02090000710201	Training and Capacity building for Auditors	3	3	0	1	7	81	Akure South	Ongoing	2022	2022
83	01030002370105	Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs)	2	3	1	1	7	81	Akure South	Ongoing	2022	2022

84	02120002390118	Purchase of Equipment (Television)	0	3	3	1	7	81	Akure South	Ongoing	2022	2022
85	02130001340319	Purchase of 15 units of split AC and accessories	0	3	3	1	7	81	Akure South	Ongoing	2022	2022
86	02060001350101	Renovation of Conference Hall/Building of the Ministry	2	3	0	1	6	86	Akure South	Ongoing	2022	2022
87	05120001220104	Strengthening Cooperative Services	1	3	0	1	5	87	Akure South	Ongoing	2022	2022

Note: Total Projects' Contributions to State Development Plan Goals covers the following programmes:

- i. Rural and Agricultural Development
- ii. Educational Advancement and Human Capital Development
- iii. Development through massive infrastructure
- iv. Efficient service delivery and policy implementation
- v. Effective healthcare and social welfare services
- vi. Maintenance of law and order for adequate security
- vii. Energy mining and sustainable industries
- viii. Digital revolution and entrepreneurship

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	2021 (N)		Projections (N)		
	Approved	Actual(By June)	2022	2023	2024
Personnel Cost	861,989,194.5	294,925,943.5	948,188,114	1,043,006,925	1,147,307,618
Overhead Cost	718,370,000.0	300,304,500.0	790,207,000	869,227,700	956,150,470.0
Total Cost (N)	1,580,359,194.5	595,230,443.5	1,738,395,114	1,912,234,625	2,103,458,088

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. 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.

The State budget portal has a module which allows individuals, group of persons, non-governmental organisations and others to 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 Funding Requirements (N'000)		
	2022	2023	2024	2022	2023	2024

3.6 Cross-Cutting Issues

Public Finance Sector is a crucial part of the engine of governance which is comprised of inter-related Ministries, Extra-Ministerial Departments and Agencies (MEDAs) in the area of Planning of Developmental Programmes. The Ministry of Economic Planning & Budget coordinates and allocates funds for implementation of the annual budget while the Ministry of Finance issues Release Warrants for the Office of the Accountant General to make funds 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 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
Improved Business Environment	Home Grown Plans, Strategic Plans, LGDPs, CDPs	49,037,000	60,640,700	60,914,770	Development Plans	Number of Strategic Plans Developed	2	5	10	15	MEPB
Improved Business Environment	Establishment/Management of Deep-Sea Port	92,500,000	150,000,000	150,000,000							ONDIPA
Improved IGR	Ondo State Covid-19 Action Response and Economic Stimulus (Facilitating recovery and Enhancing Capability of MSEs)	40,000,000	44,000,000	48,400,000	Capacity of MSEs enhanced	Amount given for MSEs enhancement		40,000,000	44,000,000	48,400,000	MEPB
Improved Business Environment	Budget Reform in SFTAS Programme	15,000,000	16,500,000	18,150,000	Transparency entrenched in the State budget process	Amount of grants received for meeting DLIs	1	2	2	3	MEPB
Improved Business Environment	Industrial Park Topographical Survey @35m each (Ondo North & Ondo Central)	10,000,000	15,000,000	20,000,000	Park surveyed	Size of park					ONDIPA
Improved Business Environment	Development and Management of Ondo State Free Trade Zone	20,000,000	40,000,000	50,000,000	Ondo state free trade zone developed	Percentage of development	5%	30%	70%	100%	ONDIPA
Improved IGR	Promotion of Small-Scale Industries (COMMERCE)	2,000,000	2,200,000	2,420,000	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	1,000,000	1,100,000	1,210,000	New BIR Offices Constructed	Percentage of	70%	99%	-	-	BIR

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
						Completion					
Improved Business Environment	Investible Fund	3,000,000	3,300,000	3,630,000	Burglary Proof constructed and Installed in 10 MoF offices	Number of Offices fortified with the Burglary Proof	0	10	-	-	Ministry of Finance
Improved Business Environment	Ease of Doing Business/ONDIPA NIPC Certification	2394273.13	0	0	SIFMIS Primary Data Centre Constructed and Furnished	Percentage of Completion	0	55%	45%	-	ONDIPA
Improved Access to Reliable Public Financial Information	Production and Dissemination of Statistical Publications	1,500,000	1,200,000	1,100,000	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))						0	100%	-	-	MEPB
Improved Business Environment	Procurement of Software Development Kits, Antivirus and others (MEPB)	350,000	385,000	423,500	Hardware Components procured	Number of hardware component procured	3	6	9	12	MEPB
Improved Business Environment	Renovation of Auditor General's Area Office, Alagbaka, Akure (SAG)	2,470,000	2,720,000	2,940,000	Auditor General's Area Office, Alagbaka, Akure renovated	Percentage of Completion	10%	40%	70%	100%	State Auditor General
Improved Business Environment	Renovation of Offices (Hon. Commissioner, Perm Sec, Directors of MEP&B)	500,000	550,000	605,000	Offices of Hon. Commissioner, Perm Sec,	Percentage of Completion	10%	50%	75%	100%	MEPB

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
					and Directors Renovated						
	UNICEF Supported Programmes (MEPB)										
Improved Business Environment	Replacement of Wooden Doors and Windows Frames and Tiling of 10 Offices in the Ministry of Finance and Debt Management Department				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/DMD
Improved Business Environment	Refurbishment and Maintenance of 5 Vehicles and Office Equipment in Accountant –General Office	500,000	1,000,000	1,200,000	5 Vehicles refurbished and Office equipment maintained in AG's Office	Number of Vehicles refurbished and Office equipment maintained	0	4	1	-	Accountant-General
Improved Business Environment	Construction of Treasury Gate, Gate House, Car Parks and Landscaping of SIFMIS ICT Training Centre (AG)	0	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)	1,000,000	1,000,000	1,000,000	10 ICT equipment for the Implementation of IPSAS acquired/(Phase II)	Number of ICT equipment acquired	0	4	3	3	Accountant General

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
					Internet Network Facility provided						
Improved Business Environment	Fumigation of the Treasury Department and 19 TCOs (AG)	370,000	407,000	470,000	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)	3,500,000	3,200,000	3,300,000	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 Mangement Unit Building (AG)	10,000,000	5,000,000	0	Treasury House/Project Financial Mangement Unit Building Constructed	Percentage of Completion	0	80%	20%	-	Accountant-General
Improved Business Environment	Construction of Six (6) Nos of Treasury Cash Offices (TCOs) in the Three Senatorial Districts	5,000,000	4,000,000	3,000,000	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)	3,700,000	2,750,000	3,025,000	State Statistician General's Office Renovated	Percentage of Completion	0	30%	65%	100%	Bureau of Statistics
Improved Business Environment	Renovation of Auditor General's Office, Okitipupa (SAG)	2,500,000	2,800,000	3,100,000	Auditor General's Office renovated at Okitipupa	Percentage of Completion	0	40%	70%	100%	State Auditor General's Office
Improved Business Environment	RENOVATION OF NEWLY ALLOCATED OFFICE ACCOMMODATION (AGLG)	3,200,000	1,500,000	2,000,000	New Auditor General for Local Government Office Renovated	Percentage of Completion	0	60%	80%	100%	Auditor General for Local Government's Office

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
Improved Business Environment	Repairs in Micro Credit 18 Area Offices (MCA)	2,500,000	1,000,000	0	18 Micro Credit Area Offices renovated	Percentage of Completion	0	55%	45%	-	Micro Credit Agency
Improved Business Environment	Purchase of Media Equipment (MEPB)	500,000	550,000	605,000	5 Media Equipment for MEPB purchased	Number of equipment purchased	0	2	2	1	Ministry of Economic Planning and Budget
Improved Business Environment	Purchase of Office/ 10 ICT Equipment for Ministry of Finance	10,000,000	6,000,000	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	1,500,000	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	5,350,000	0	0	Accounts Documents and Vouchers, printed	Number of documents printed	0				Ministry of Finance
Improved Access to Reliable Public Financial Information	First Pay Biometrics Solution for all Workers State-wide. (AG)	1,849,000	2,033,000	2,237,000	Workers Biometric captured	Number of staff with biometric captured on		15000	30,000	35000	Accountant General's Office
Improved Business Environment	Continuous Capacity Building & ICT Training on SIFMIS Project (AG)	10,000,000	11,000,000	12,100,000	Capacity Building & ICT Training on SIFMIS Project	Number of Staff trained on Sifmis project	5	50	50	50	Accountant General's Office

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
Improved Business Environment	Annual Maintenance of SIFMIS Hardware and Software (AG)	1,849,000	2,033,000	2,237,290	SIFMIS Hardware and Software Accountant-General maintained	Number of Hardware and Software maintained					Accountant General's Office
Improved Business Environment	Human Capital Development (AG)	3,000,000	4,000,000	6,000,000	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)	3,070,000	4,060,000	4,470,000	GUBABI Security Safes Purchased	Number of GUBABI Security Safes Purchased	0	15	20	15	Accountant General's Office
Improved Business Environment	Purchase of Office Equipment/ICT (DMD)	3,000,000	0	0	Office Equipment/ICT for Debt Management Department Purchased	Office/ICT Equipment Purchased	0	25	-	-	Debt Management Department
Improved Business Environment	Human Capital Development (DMD)	2,000,000	0	0	Human Capital Developed	Number Staff Trained	0	10	0	-	Debt Management Department
Improved Business Environment	Purchase of 2 Despatch Motorcycle (DMD)	400,000	400,000	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)	850,000	1,000,000	1,250,000	Office Equipment for State Bureau of Statistics Purchased	Number of Equipment Purchased	0	10	12	10	State Bureau of Statistics

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
Improved Business Environment	Refurbishment And Maintenance Of Vehicles (AGLG)	1,000,000	1,000,000	1,000,000	Vehicles Refurbished and Maintained	Number of Vehicles Refurbished and Maintained	0	10	10	10	Auditor General for Local Government
Improved Business Environment	Purchase of Two Laptops with Printers (AGLG)	400,000	0	400,000	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)	3,000,000	3,630,000	3,993,000	Amount of Loan recovered	Amount of Loan recovered	0	12,000,000	11,500,000	13,000,000	Micro credit Agency
Improved Business Environment	Purchase of Office Equipment (MCA)	1,500,000	1,000,000	1,250,000	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)	1,849,000	2,033,900	2,237,000	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)	2,000,000	5,000,000	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

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
Improved Budget Performance	Implementation of Budget Reform in SFTAS Programme (MEPB)	2,000,000	0	0	Budget Reform in SFTAS Programme Implemented	Number of reforms implemented	0	20	-	-	Ministry of Economic Planning and Budget
Improved Business Environment	Human Capital Development (ONDIPA)	20,000,000	18,000,000	18,000,000	Human Capital developed	Number of Staff trained	0	50	45	45	ONDIPA
Improved Access to Reliable Public Financial Information	Valuation of Government Assets (Properties/Plants/Equipment etc.) in compliance with IPSAS Accrual concept. (AG)	5,000,000	2,000,000	2,000,000	Government Assets Valued	Number of Assets Valued	0	100	20	20	Accountant General's Office
Improved Business Environment	Purchase of 1 Toyota Avensis with Accessories for the AG	5,045,000	0	0	1 Toyota Avensis for Accountant General Purchased	Number of Toyota Purchased	0	1	-	-	Accountant General's Office
Improved Business Environment	Procurement of Laptops with Accessories for SIFMIS SMEs & Help Desk Officers (90 SMEs + 73 HDOs) 163Nos @ N250000 (AG)	10,000,000	11,000,000	-	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)	2,000,000	2,500,000	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)	3,000,000	600,000	0	office equipment-shredding machines, refrigerators photocopiers , printers and	Number of Office Equipment purchased	0	30	5	-	Accountant General's Office

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
					scanners, etc Purchased						
Improved Business Environment	Purchase of 4 Motorcycles (AGLG)	800,000	0	1,000,000	4 Motorcycles Purchased	Number of Motorcycles purchased	0	2	-	2	Auditor General for Local Government Office
Improved Business Environment	Human Capital Development (AGLG)	7,000,000	8,000,000	9,000,000	Human Capital Developed	Number of Staff Trained	0	35	40	45	Auditor General for Local Government Office
Improved Access to Reliable Public Financial Information	Registration and Organisation of Artisans in the State (MOCI)	15,000,000	25,000,000	0	Artisans registered and orientated	Number of Artisans trained	0	1000	3000	0	Ministry of Commerce and Industry
Improved Business Environment	Purchase of 20 Motorcycles (MCA)	4,000,000	4,000,000	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)	49,037,000	60,640,000	60,915,000	State Home Grown Plans developed	Number of plans developed	0	30	30	40	Ministry of Economic Planning and Budget
Improved Access to Reliable Public Financial Information	SIFTAS Project (MoF)	15,000,000	0	0	SIFTAS Project Implemented	Percentage of projects Implementation	0	100	-	-	Ministry of Finance
Improved Business Environment	Rehabilitation and renovation of Trade fair complex	2,000,000	2,310,000	2,510,000	Trade fair complex rehabilitated	Percentage of rehabilitation	0	30%	70%	100%	Agency for Commerce

Outcome	Project Title	Proposed Expenditure (N')			Output	Output KPI	Base Line (e.g. Output Value in 2021)	Output Target			MDA Responsible
		2022	2023	2024				2022	2023	2024	
Improved Access to Reliable Public Financial Information	Computation of Indicators to monitor State Development Plan	3,500,000	2,750,000	3,025,000	Development Plans Indicators	Number of Development Plan Indicators Computed	0	50	30	20	Bureau of Statistics
Total		973,153,419	1,070,468,761	1,177,515,637							

3.8 Justification

In costing the projects, the Bureau for Public Procurement (BPP) benchmark prices were taken into consideration. The obvious benefits of these are that they bring 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 above the budget ceilings were rolled-over to the outer years of the MTSS period. With these strategies, the projects would have expected impact on the overall sectorial objectives.

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.	Ondo State Internal Revenue Service and Office of the Accountant- General
Crafting of State’s Long-Term and Medium-Term Plans; Preparation of Multi-Year Budget Framework (MYBF); and coordination of MTSS and Budgets including development of Work Plans.	Ministry of Economic Planning and Budget
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

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

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 ₦0.862 Billion was approved as personnel cost for 2021. As at June 2021, the actual expenditure stood at ₦0.295Billion. Projecting for the three years of the MTSS period (2022– 2024), the sum of ₦0.948 billion was proposed for 2022, ₦1.043 billion for 2023 and ₦1.147 billion for 2024, bearing in mind the event of workers' promotion and employment of new workers into the service.

For Overhead cost, the sum of ₦718 million was approved as overhead cost for 2021. As at June 2021, the actual expenditure stood at ₦300.305 million. Projecting for the three years of the MTSS period (2022 – 2024), the sum of ₦790,207,000 was proposed for 2022, ₦869,227,700 for 2023 and ₦956,150,470.0 for 2024 after considering need to downscale on the cost of governance.

Comparing the total proposed expenditure for capital and recurrent expenditure (personnel and overhead Costs) for year 2021, budgeted recurrent expenditure (personnel and overhead Costs) was ₦1,580,359,194.5 accounting for 18.60% of the Sector's budget. Projecting for the three years of the MTSS period (2022 – 2024), proposed recurrent expenditure (personnel and overhead Costs) for 2022 was ₦1.739 billion, accounting for 64.1% of the Sector's budget while capital which was ₦0.973 billion accounted for 35.9%. For year 2023, proposed recurrent expenditure (personnel and overhead Costs) was ₦1.912 billion, accounting for 64.11% of the Sector's proposed budget while capital which was ₦1.070 billion accounted for 35.89%. For year 2024, proposed recurrent expenditure (personnel and overhead Costs) was ₦2.103 billion, accounting for 64.1% of the Sector's proposed budget while capital which was ₦1.178 billion accounted for 35.9%.

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 released to MEDAs which will be 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.