

**REPORT OF THE CONSULTATIVE MEETING WITH TRADITIONAL RULERS,
LOCAL GOVERNMENT CHAIRMEN, HEADS OF LOCAL GOVERNMENT
ADMINISTRATION, TREASURERS OF LOCAL GOVERNMENTS, MEMBERS OF
FARMERS' CONGRESS, ARTISANS, MARKET WOMEN, BUDGET OFFICERS AND
OTHER STAKEHOLDERS IN 18 LOCAL GOVERNMENT AREAS IN ONDO STATE
ON 2021 -2023 MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) AND
2021 BUDGET PREPARATION HELD AT BABAFUNKE AJASIN HALL, MINISTRY
OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT, IGBATORO ROAD, AKURE
ON THURSDAY, 5TH NOVEMBER, 2020.**

1.0 INTRODUCTION

1.1 Section 22, Subsection 2 (a) and (b) of the Ondo State Fiscal Responsibility Law (FRL), (2017) requires a public consultation with the citizens and their representative with a view to harvesting their inputs into the State's MTEF leading to the yearly budget. In accordance to the above section of the Law, a parley with stakeholders in Ondo State on the 2021 -2023 MTEF and 2021 budget preparation was held at Babafunke Ajasin Hall, Ministry of Women Affairs and Social Development on Thursday, 5th November, 2020. The meeting was chaired by the Honourable Commissioner for Economic Planning and Budget, Pastor Emmanuel Igbasan.

2.0 OBJECTIVE OF THE CONSULTATIVE MEETING

2.1 The main objectives of the meeting were as follows:

- i. to present the 2021 – 2023 MTEF which included the projections for 2021 budget;
- ii. to harvest the inputs of the stakeholders in order to include them in the 2021 budget;
- iii. to jointly monitor progress of government activities and ensure that there is prudent public financial management in the State; and
- iv. to create a public ownership of the 2021 fiscal documents.

3.0. PARTICIPANTS

- 3.1. The meeting had in attendance the Honourable Commissioner, Ondo State Ministry of Economic Planning and Budget, Pastor Emmanuel Igbasan, the Permanent Secretary, Ondo State Ministry of Economic Planning and Budget, Mr. Bunmi Alade, the Director Budget, Mr. Aworere Stephen, the Director Technical Assistance & Aid Coordination, Mr. Adebusey Monday, the Director Monitoring and Evaluation, Alhaji Adekunle L. A, Deputy Director Budget and a host of other members of staff of the Ministry of Economic Planning and Budget.
- 3.2. Also present at the meeting in large number were the invitees which include the Traditional Rulers, Local Government Chairmen, Directors of Local Government Administration, Treasurers of Local Governments, Iyalajes/Iyalojas, Artisans, representatives of Farmers Congress and other stakeholders in the State.

4.0. OPENING REMARKS

- 4.1. Mr. Bunmi Alade, the Permanent Secretary, Ondo State Ministry of Economic Planning and Budget, on behalf of the Government of Ondo State, welcomed the participants to the meeting. He remarked that the consultative meeting was organized to present the economic stance of the State in the year 2020 and to discuss the needs, desires and yearnings of the people as inputs into the year 2021 budget. He stated the meeting was compulsory before the annual Budget can be crafted. He stated that the meeting was used to be decentralized to different cities and communities of the State, but the novel

COVID-19 and the recent youth restiveness in the country and in our State in particular was the reason for gathering everyone to the Capital City, Akure.

- 4.2. He added that the last consultative meeting was held during the Revised 2021 Budget Preparation. He affirmed that some of the requests of the groups were included in the 2020 Budget and therefore asked the attendees to make request while bearing in mind the effect of the COVID-19 pandemic on the State's economy. Concluding his remarks, he enjoined all stakeholders to contribute meaningfully to the discussion so as to have a robust, people-oriented post COVID-19 budget.

5.0. KEYNOTE ADDRESS

- 5.1. The Honourable Commissioner for Economic Planning and Budget, Pastor Emmanuel Igbasan, presented a keynote address on behalf of the Executive Governor of the State, Arakunrin Oluwarotimi Odunayo Akeredolu, *SAN*. He welcomed all the participants to the auspicious occasion. While acknowledging the presence of the traditional rulers, the Local Government Chairmen, and other stakeholders, noted that partnership with these groups could not be lightly treated.
- 5.2. He commended Mr. Governor for changing the narrative in the area of Budget preparation by accenting to the Fiscal Responsibility Law and also for the efficient utilization of the commonwealth of the State on life-impacting programmes and projects as a fulfilment of the lofty campaign promises through the Annual Budget since the inception of his administration.
- 5.3. The objectives of the community charter were stated as to foster relationship between Government and the people, ensure inclusiveness, create awareness

of what Government is doing and to create the sense of ownership of the fiscal documents. With these objectives, the citizens would be able to take ownership of the government, feel the impact of its activities and be able to monitor and evaluate the progress made in governance.

5.4. The commissioner stated that the COVID-19 necessitated the two episodes of engagement with the citizens on the State's Budget and recalled some of the requests of the participants during the last Consultative meeting to include:

- Soft loans disbursed in the previous years have been so low;
- Youth unemployment was high in the State;
- Shortage of Teachers in the Public Schools;
- Security challenges due to herdsmen and kidnappers were worsening;
- Rural dwellers were not properly carried along with the programmes of Government;
- The staff of Ondo State Pension Transition Department were alleged of extortion of retirees;
- Renovation of Secondary Schools across the State;
- Welfare of the people living with disability should be prioritized; and
- Construction of the Port Ondo.

5.5. The Honourable Commissioner, informed the gathering about the various actions taken by the government on the issues raised above. The following are the key ones mentioned:

- Government conducted needs assessment of Teachers Gap and found that two thousand more hands were needed. One thousand new teachers are in the process of being engaged by the State Government.

- Decisions on Tuition fees of the State’s Tertiary Institutions were not unilaterally set but was a product of the Education Summit held in the State;
- The Amotekun Security Outfit was launched in Ondo State to beef up security in the cities and the rural areas of the State;
- The present administration was the first in Nigeria to set up a functional board for the people living with disability and also engage about thirty-five among them into the State’s Civil Service;
- Palliatives for the COVID-19 lockdown were judiciously distributed across the State;
- Adequate funding was provided for Ministry of Women Affairs to tackle sexual assaults, rapes, and marriage break-up being faced by women;
- Loans and credit facilities were attracted to fund Micro Small and Medium Enterprises in the State.
- Ondo-Linyi Industrial Hub at Ore which currently hosts about 7 industries was facilitated by the present administration. Over six thousand able-bodied youths currently work there;
- Chocolate factory at Idanre has started production operations;
- The State is currently awaiting the Declaration of Federal Government on Ondo Seaport;
- Setting up of Isolation Centre at every Senatorial districts;
- Upgrade of the Akure Isolation Centre;
- Fumigation of hospitals across the State;
- Provision of Personal Protective Equipment (PPE) against COVID-19 e.g. Hand sanitizers, Washing hand basin, Nose mask, etc.
- Deployment of visual and e-learning platforms during the lockdown for students.
- Fumigation of all schools across the State.
- Tax incentives were given to business owners and tax relaxation for households during the lockdown.

5.6. Concluding the address, Pastor Emmanuel Igbasan reiterated the commitment of the present administration to serve the people of the State.

6.0. BUSINESS OF THE DAY

6.1.0. PRESENTATION ON 2021 – 2023 MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)

6.1.1. Mr. Aworere Stephen, the Director Budget began his presentation with the analysis of 2020 revised budget performance. He x-rayed the extent of revenue performance of the 2020 revised budget vis-à-vis the expenditure profile of the State. Total inflow/revenue from all sources stood at N100,48 billion as at September, 2020. Expected target within same period was N113.58 billion shortfall of 11.54%.

6.1.2. Speaking on the 2021 - 2023 MTEF, the Director Budget briefed the meeting that, having taken into cognizance all macroeconomic indices as contained in the Federal Government of Nigeria's 2021 – 2023 MTEF, and also after the consideration of revenues to the State from all sources in the coming year 2021, the State had proposed a total budget of ₦131.076 billion for year 2021.

6.1.3. He made mention that the 2020 budget had been radically reviewed to focus on MEDAs that were worse hit by COVID-19 pandemic. This post COVID budget now been proposed would be allocated to thirteen (13) sectors in the State. The table below shows the details of the sectoral capital allocation.

PROPOSED SECTORAL ALLOCATION OF 2021 CAPITAL EXPENDITURE

S/N	Sector	2021 Allocation	% 2021
1	ADMINISTRATION OF JUSTICE	341,816,149.82	1.25%
2	AGRICULTURAL DEVELOPMENT	5,408,457,749.79	19.85%
3	EDUCATION	3,898,776,053.11	14.31%
4	ENVIRONMENT AND SEWAGE MANAGEMENT	3,073,299,238.62	11.28%
5	GENERAL ADMINISTRATION	1,251,523,054.88	4.59%
6	HEALTH	1,283,611,842.81	4.71%
7	INFORMATION	214,175,941.98	0.79%
8	INFRASTRUCTURAL DEVELOPMENT	3,364,520,604.04	12.35%
9	LEGISLATIVE ADMINISTRATION	293,139,799.37	1.08%
10	PUBLIC FINANCE	2,208,885,563.56	8.11%
11	REGIONAL DEVELOPMENT	4,633,511,025.29	17.00%

12	COMMUNITY DEVELOPMENT	584,116,205.39	2.14%
13	TRADE AND INDUSTRY	695,530,963.08	2.55%
	Total	27,251,364,191.76	100.00%

6.1.4. Mr. Aworere explained that the expenditure projection as depicted in the table above showed that the budget size of N131.075 Billion would be financed with only 26% coming from the Internally Generated Revenue in the State, this exemplified the financial dependence of the State on revenue from Federal Allocation.

6.1.5. Concluding his presentation on the 2021– 2023 MTEF, he stressed that the State Government, though challenged with paucity of fund, would continue to prioritise the needs of the people of Ondo State.

7.0. HIGHLIGHTS OF GOVERNMENT PROJECTS AND ACTIVITIES ACROSS THE STATE.

7.1.1. In his presentation, the Permanent Secretary, Mr. Bunmi Alade informed the gathering that the State 2020 Budget was reviewed from ₦187.859 billion to ₦151.438 billion so as to make deliberate provision for COVID-19 response activities in order to protect lives and livelihood of people, curtail the spread of the disease, reduce fatality rate and alleviate the economic impact of the pandemic in the State. The revised Budget was signed into law on 28th July, 2020.

7.1.2. Speaking further, he enumerated that the Revenue from Federation Account from January to September 2020 had been N48.077 billion as against the expected actual of N52.803 billion; and that, Independent Revenue was N16.621 as against N18.184 billion expected within the same period.

7.1.3. He gave the analysis on the Recurrent Expenditure which decreased from ₦53.656 billion in September 2019 to ₦43.929 billion in September 2020. He, however, stated that Capital Expenditure increased from ₦20.150 billion in 2019 to ₦24.168 billion in September 2020; Statutory Transfer increased from ₦1.879 billion in 2019 to ₦4.168 billion in 2020, also Debt Services increased from ₦5.335 billion to N13.121 billion as at September, 2020. He summarized that out of the ₦151.438 billion in the revised 2020 budget, a sum of ₦25.005 billion was allocated for Covid-19 response programmes and projects, and this was divided into ₦22.902 billion and ₦2.108 billion for COVID-19 related Capital and Special programmes respectively.

7.1.4. On the projects and contracts awarded through the State Tenders' Board, a total of 184 new capital projects amounting to ₦28.385 billion were awarded between January and June 2020. With these, the projects awarded through the State's Tenders Board (STB) from years 2018 to 2020 totalled 2,611 with a cost of ₦171.706 billion. Aside these 2,611 projects, according to him, other MEDAs were also implementing projects and programmes through direct labour across the 18 LGA. Pictorial charts of the projects were shown on the screen for the viewing pleasure of the audience.

7.1.5. The Permanent Secretary stated that the Policy-thrusts and Priorities of Government in the next fiscal year are aimed to further consolidate on the

modest gain of the last three and half years, using many approaches that will benefit all and sundry across the State.

7.1.6. He concluded the presentation by charging all the attendees to enlighten the members of their groups and the general public about the good works of government.

8.0 OBSERVATIONS/COMMENTS/REACTIONS FROM STAKEHOLDERS

8.1 In reactions to the presentation, the participants appreciated the efforts of the State Government for organizing the consultative meeting as a platform for them to air their views and make their requests with a view to including them in the 2021 budget. They, therefore, reacted as follows:

- State government had hijacked revenue generation from the local governments;
- State Loans to Market women and Artisans were difficult to recover;
- The funds meant for agricultural practices were not getting to the local farmers;
- Information on internally generated revenue by Local Government Area was not presented;
- Advance copies of the presentations were not provided in order to make meaningful contributions at the meetings;
- The issue of Gender-based violence could be linked to uncensored movies;
- Deforestation without reforestation was the current happening in the government forestry reserves;
- Rehabilitation of Ikare-Ajowa road has become an abandoned project;
- The Fulani Herdsmen are still wreaking havoc on farmers in Akokoland;
- Government efforts towards the exploitation of our natural resources especially the bitumen, oil fields etc. are not enough;

- Diversification of the economy towards the agricultural value-chain and the port Ondo require utmost attention;
- Micro-finance Committee which was headed by Royal Fathers during the Late Agagu's Administration aided loan recovery drive of the State;
- Iyeka road in Idepe has suffered enormous ecological problem;
- Remittance of Local Governments' share of the internally generated revenue was not encouraging; and
- Other requests were to be submitted to the Honourable Commissioner at his Office.
- Oba (DR) Yusuf Adebore Adeleye the Olubaka of Oka-Akoko complain of the deplorable state of Road networks which has made them to lose vast Agricultural products and hampered the drive to generate revenue in the State.
- The Arogbo/Ijaw people of Ese-Odo local government area of Ondo State, the riverine community lamented the infrastructural decay in the area which has hindered socio-Economic development in the oil rich segment of the State.

9.0 RECOMMENDATIONS

9.1 The followings were the recommendations to the issues raised above:

- Local Government should be allowed to generate revenue so as to be able to meet the immediate needs of each of the Local Governments;
- State Loans to Market women and Artisans should be contracted through the LGA Chairmen and through the Royal Fathers for easy loan recovery;
- The funds meant for agricultural practices should be made to reach the local farmers;
- Information on internally generated revenue by Local Government Area should be given so as to know their strength and for the people to match their request with their contributions;

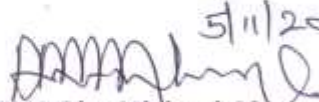
- Advance copies of the presentations should be forwarded to participants in order to make meaningful contributions at the meetings;
- The issue of Gender-based violence can be linked to uncensored movies therefore government at all levels should legislate on censoring movies that can be made for public consumption;
- Deforestation without reforestation should be discouraged at the government forestry reserves;
- Rehabilitation of Ikare-Ajowa road has become an abandoned project, Government should complete the rehabilitation work on the road;
- Anti-Open-Grazing Bill should be sponsored to the State House of Assembly for legislation so as to curb the menace of Fulani Herdsmen that are still wreaking havoc on farmers in Akokoland,
- Government should intensify efforts towards the exploitation of our natural resources especially the bitumen, oil fields etc.
- Diversification of the economy towards the agricultural value-chain and the port Ondo should be given utmost attention;
- Micro-finance Committee which included Royal Fathers as members as done during the Late Agagu's Administration could be reconstituted to aid in the loan recovery drive of the State;
- Iyeka road in Idepe should be rehabilitated;
- Remittance of Local Governments' share of the internally generated revenue was not encouraging.
- Ayegunle/Iworo/Ikun/ Oke-Afo Road be rehabilitated;
- Oke-Oka to Afo in Ose Local Government should be rehabilitated;
- Ikanmu-Uba Simerin Road should be rehabilitated;
- Oka Township roads are to be rehabilitated;
- Construction of Agadagba-Obon/Arogbo overhead bridge and roads linking towns and villages from Arogbo to Ukparama should be constructed;

- The construction of the General Hospital at Agadagba-Obon is overdue;
- Provision of portable water in major towns and villages within Arogbo/Ijaw Kingdom should be carried out;
- Dredging of the water ways in Arogbo Kingdom is recommended;
- Government should see to extension of the National grid system to Arogbo main town and the communities in the Kingdom;
- Construction of more classrooms for the primary and secondary schools for pupils and Teachers use and employment of more Teaching and Non-Teaching Staffs for the schools in Arogbo Kingdom should be considered by Government;
- Government should provide Libraries and laboratories for schools in Arogbo Kingdom; and
- Establishment of a Government owned marine related tertiary institution at Agadagba-Obon should be looked into by the present Government.

10.0. CONCLUSION

10.1. The Honourable Commissioner thanked the participants for making this year's community charter worthwhile. He promised that their contributions, comments and suggestions at the meeting would religiously consider and would be accorded the appropriate priority while the enlisting projects that will go into the 2021 Budget.


10.2. He as well reiterated the commitment of the State Government under the leadership of Arakunrin Oluwarotimi Akeredolu, SAN, to continue to hold trust for the people, service them and give them their desired expectations as the administration commences another term in office.


5/11/2020
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The Jegun of Idepe, Okitipupa
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5/11/2020
Hon. Oloruntogbe Augustine
Ondo State ALGON, Chairman
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5/11/2020
Akintade Abiodun
Head of Local Govt. Administration
Ondo West Local Government
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5/11/2020
Mrs. Mercy Olayinka Femi-Idris
Head of Local Govt. Administration
Akure South Local Government
08037154966


5-11-2020
Abitogun Benjamin
Representative of Farmers Congress
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05/11/2020
Engr. A. O. Akinde
Head of Local Govt. Administration
Ese-Odo Local Government
07032032201

APPENDIX I**Revenue Performance as at September, 2020**

REVENUE SOURCES	2020 Revised Budget	Cumulative Target as at September	Cumulative Actual as at September	Performance
	₦	₦	₦	(%)
Statutory Allocation	26,730,614,126.83	20,047,960,595.12	25,110,395,290.85	125.25
Share of Value Added Tax	17,879,043,585.31	13,409,282,688.98	10,589,924,581.05	78.97
Mineral Derivation Fund	10,945,781,929.54	8,209,336,447.16	9,104,225,466.50	110.9
Gain on Foreign Exchange	1,500,000,000.00	1,125,000,000.00	1,461,827,336.67	129.94
Excess Crude/Additional Fund	4,035,917,290.15	3,026,937,967.61	1,647,050,117.80	54.41
Refund on Federal Roads	8,000,000,000.00	6,000,000,000.00	0	0
Forex Account Stabilization/Excess Charges Refund	313,230,745.22	234,923,058.92	163,265,659.83	69.5
Withholding Tax Refund From FGN	1,000,000,000.00	750,000,000.00	0	0
Independent Revenue	24,244,763,854.86	18,183,572,891.15	16,621,226,686.63	91.41
Cash Reserve/Roll-Over Fund	4,081,000,000.00	3,060,750,000.00	706,000,000.00	23.07
Long Term Borrowings	30,161,391,484.60	22,621,043,613.45	29,374,672,137.88	129.86
Grants from Donor Agencies	12,707,484,078.80	9,530,613,059.10	3,197,648,021.25	33.55
Short Term Borrowings/Domestic Loan	9,838,772,904.69	7,379,079,678.52	2,500,000,000.00	33.88
GRAND TOTAL	151,438,000,000.00	113,578,500,000.01	100,476,235,298.46	88.46%

APPENDIX II**Expenditure Performance as at September, 2020**

EXPENDITURE DETAILS	2020 REVISED BUDGET ₦	CUMULATIVE ESTIMATE AS AT SEPTEMBER ₦	CUMULATIVE ACTUAL AS AT SEPTEMBER ₦	PERFORMANCE AS AT SEPTEMBER (%)
Personnel Cost	40,059,974,547.92	30,044,980,910.94	24,636,426,924.42	82
Overhead Cost	3,764,833,550.00	2,823,625,162.50	1,606,845,528.98	56.91
Special Programme	12,205,839,307.00	9,154,379,480.25	6,612,809,628.18	72.24
Grants And Contributions	8,340,955,000.00	6,255,716,250.00	3,629,391,891.56	58.02
Social Contributions And Social Benefits	10,650,800,000.00	7,988,100,000.00	7,443,382,482.95	93.18
Total Recurrent Expenditure	75,022,402,404.92	56,266,801,803.69	43,928,856,456.09	78.07
Debt Service	13,000,000,000.00	9,750,000,000.00	13,121,044,769.24	134.57
Total Statutory Transfer	12,060,308,663.19	9,045,231,497.40	4,168,038,440.35	46.08
Capital Expenditure		-	-	
Total Capital Expenditure	51,355,288,931.88	38,516,466,698.91	24,167,693,580.28	62.75
GRAND TOTAL	151,438,000,000.00	113,578,500,000.00	85,385,633,245.96	75.18

APPENDIX III

Revenue Projections

Item	Proposed 2021 Estimates	Proposed 2022 Estimates	Proposed 2023 Estimates
Recurrent Revenue			
Statutory Allocation	33,413,267,658.54	39,427,655,837	46,524,633,888
Net Derivation	11,583,777,563.23	13,016,180,165	15,645,711,512
VAT	12,925,776,175.98	14,187,472,237	15,295,413,282
IGR	34,016,453,000.00	40,819,743,600	48,983,692,320
Total Recurrent Revenue	91,939,274,397.75	107,451,051,839	126,449,451,002
Capital Receipts			
Grants	11,072,286,400	2,772,286,400	2,872,286,400
Other Capital Receipts	16,950,000,000	14,200,000,000	8,200,000,000
Total Capital Receipts	28,022,286,400	16,972,286,400	11,072,286,400
Financing	11,114,300,000.00	7,614,300,000	8,614,300,000
Total Budget Size	131,075,860,797.75	132,037,638,239	146,136,037,402

Expenditure Projections

Item	Proposed 2021 Estimates	Proposed 2022 Estimates	Proposed 2023 Estimates
Personnel	43,999,913,105	48,327,348,558	53,256,738,111
Overheads	3,794,833,550	3,995,735,378	3,596,161,840
Social Contribution and Social Benefits	11,715,880,000	14,059,056,000	16,870,867,200
Special Programmes	12,205,839,307	15,022,291,541	16,022,291,541
Grants and Contributions	9,175,050,500	8,429,500,000	9,429,500,000
Public Debt Charge	13,632,855,035	13,383,766,564	13,041,772,631
Transfer to Local Government	2,746,258,655	3,266,710,385	3,891,252,462
Transfer to Internal Revenue Services	6,553,866,455.00	8,152,639,746.00	10,071,167,695.20
Total	103,824,496,606	114,637,048,172	126,179,751,481
Transfer to Capital Account	-11,885,222,208	-7,185,996,333	269,699,521
Capital Receipts			
Grants	11,072,286,400	2,772,286,400	2,872,286,400
Other Capital Receipts	16,950,000,000	14,200,000,000	8,200,000,000
Total	28,022,286,400	16,972,286,400	11,072,286,400
Transfer to OSOPADEC	4,633,511,025	5,206,472,066	6,258,284,605
Capital Expenditure	22,617,853,166	12,194,118,001	13,698,001,316
Discretionary Funds	10,816,966,766	1,807,531,601	2,211,414,916
Non-Discretionary Funds	11,800,886,400	10,386,586,400	11,486,586,400
Financing	11,114,300,000.00	7,614,300,000	8,614,300,000
Total Budget Size	131,075,860,797.75	132,037,638,239	146,136,037,402

PROPOSED SECTORAL ALLOCATION OF 2021 CAPITAL EXPENDITURE

Capital Expenditure by Sector		Total Capital Envelope	
S/N	Sector	% 2021	2021 Allocation
1	ADMINISTRATION OF JUSTICE	1.25%	341,816,149.82
2	AGRICULTURAL DEVELOPMENT	19.85%	5,408,457,749.79
3	EDUCATION	14.31%	3,898,776,053.11
4	ENVIRONMENT AND SEWAGE MANAGEMENT	11.28%	3,073,299,238.62
5	GENERAL ADMINISTRATION	4.59%	1,251,523,054.88
6	HEALTH	4.71%	1,283,611,842.81
7	INFORMATION	0.79%	214,175,941.98
8	INFRASTRUCTURAL DEVELOPMENT	12.35%	3,364,520,604.04
9	LEGISLATIVE ADMINISTRATION	1.08%	293,139,799.37
10	PUBLIC FINANCE	8.11%	2,208,885,563.56
11	REGIONAL DEVELOPMENT	17.00%	4,633,511,025.29
12	COMMUNITY DEVELOPMENT	2.14%	584,116,205.39
13	TRADE AND INDUSTRY	2.55%	695,530,963.08
	Total	100.00%	27,251,364,191.76

APPENDIX IV