

## QUESTIONNAIRE

### STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

### ONDO STATE

**THIS-QUESTIONNAIRE WAS COMPLETED BY**

**RESEARCHER: Franklin Oloniju**

**STATE: Ondo**

**ORGANIZATION: Life and Peace Development Organization**

**ADDRESS: 15, Aloba Layout, Adjacent Ministry of Health Medical Store,  
Ondo Road, Akure**

**TELEPHONE NUMBER(S): 08032153120**

**WEBSITE:[www.lapdo.org](http://www.lapdo.org)**

**E-MAILADDRESS:**

**[franklinoloniju@lapdo.org](mailto:franklinoloniju@lapdo.org); [lifeandpeace\\_development@yahoo.com](mailto:lifeandpeace_development@yahoo.com)**

**STATE SUPERVISOR:**

**Dr. Toyin Abe- Ekiti State University, Ado-Ekiti, Ekiti State**

**Email: [toyinabe777@yahoo.com](mailto:toyinabe777@yahoo.com); Tel: 08038609848**

**ZONAL CONSULTANT:**

**Dr. Olowe, S. K. Administrative Staff College of Nigeria (ASCON), Badagry.**

**Email: [olowesk@yahoo.com](mailto:olowesk@yahoo.com); Tel: 08033432851**

## **SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA**

### **Section One: Public Availability of Key Budget Documents**

Table 1: Budget Year of Documents Used in Completing the Questionnaire

Table 2: Key Budget Documents Used: Full Titles, Release Dates and Internet Links

- A. State Budget Call Circular
- B. State Budget Draft Estimates
- C. State Budget Appropriation Law
- D. State Citizens Budget
- E. Implementation Reports: State Executive's Quarterly Report, State Mid-Year Review and State Accountant-General's Report (Year-End Report)
- F. State Auditor General's Report
- G. Public Accounts Committee (PAC) Report on the Auditor General's Report

### **Section Two: Public Participation in the Budget Process**

### **Section Three: Public Availability of Information on Procurement**

### **Section Four: Legal Framework: Access to Information and Fiscal Responsibility**

**SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS****TABLE 1 · BUDGET YEAR OF DOCUMENTS USED IN COMPLETING THE QUESTIONNAIRE**

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
<b>Budget Documents</b>	<b>Budget Year Used</b>
1. State Budget Call Circular	2018
2. State Draft Budget Proposals	2018
<i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	2018-2020
3. State Budget Appropriation Law	2018
4. State Approved Budget Volumes	2018
5. State Citizens Budget	2018
6. State <i>Quarterly</i> Reports	QUARTER 3 and 4 2018
7. State Mid-Year Review	2018
8. State Accountant General's Report	2016
9. State Auditor General's Report	2016
10. Public Accounts Committee (PAC) Report on Auditor General's Report	2015

**TABLE 2 · KEY BUDGET DOCUMENTS USED: FULL TITLES, RELEASE DATES, INTERNET LINKS AND AVAILABILITY STATUS**



Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Budget Call Circular	<ol style="list-style-type: none"> <li>1. Title: 2018 Advance Proposals and Draft Estimates: Call Circular</li> <li>2. Date of Release: 3rd November, 2017</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/materials/2018%20CALL20CIRCULAR.pdf">http://www.ondobudget.org/materials/2018%20CALL20CIRCULAR.pdf</a>/Ref No, D8/479/50</li> <li>4. Availability: Produced and Publicly Available (PPA)</li> </ol>
<b>Pre-Budget Statement</b> (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	<ol style="list-style-type: none"> <li>1. Title: 2018-2020 Medium Term Fiscal Framework (MTFF) and Fiscal Strategy Paper (FSP)</li> <li>2. Date of Release: October 2017</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/materials/2018-%202020%20MTEF%20write%20up1.pdf">http://www.ondobudget.org/materials/2018-%202020%20MTEF%20write%20up1.pdf</a></li> <li>4. Availability: Produced and Publicly Available (PPA)</li> </ol>
<b>Executive Budget Proposal</b> (State Draft Budget Estimates)	<ol style="list-style-type: none"> <li>1. Title: Ondo State Government of Nigeria, Ministry of Economic Planning and Budget: 2018 Budget Proposal (Ondo State House of Assembly), Budget Department</li> <li>2. Date of Release: 22nd December, 2017</li> <li>3. Internet Link: Not online</li> <li>4. Availability: Produced for Internal Use (PIU)</li> </ol>
<b>Enacted Budget</b> (State Approved Budget)	<ol style="list-style-type: none"> <li>1. Title: Approved Year 2018 Budget of Progress.'</li> <li>2. Date of Release: 2nd February, 2018.</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/year_budget/year_2018/capital%20details.pdf">http://www.ondobudget.org/year_budget/year_2018/capital%20details.pdf</a></li> <li>4. Availability: Produced and Publicly Available.</li> </ol>
State Budget Appropriation Law	<ol style="list-style-type: none"> <li>1. Title: Ogun State Year 2018 Appropriation Law</li> <li>2. Date of Release: 28th December, 2017</li> <li>3. Internet Link: NIL</li> <li>4. Availability: Produced and Available on Request (PAR)</li> </ol>
<b>State Citizens Budget</b>	<ol style="list-style-type: none"> <li>1. Title: Nil</li> <li>2. Date of Release: Nil</li> <li>3. Internet Link: Nil</li> <li>4. Availability: Not Produced (NP)</li> </ol>
<b>In-Year Report</b> (State Quarterly Reports)	<ol style="list-style-type: none"> <li>1. Title: Nil</li> <li>2. Date of Release: Nil</li> <li>3. Internet Link: <u>Nil</u></li> <li>4. Availability: Not Produced (NP)</li> </ol>
<b>State Mid-Year Review</b>	<ol style="list-style-type: none"> <li>2. Title: Nil</li> <li>2. Date of Release: Nil</li> <li>3. Internet Link: <u>Nil</u></li> <li>4. Availability: Not Produced (NP)</li> </ol>

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
<b>End of Year Report (State Accountant General's Report)</b>	<ol style="list-style-type: none"> <li>1. Title: Report of the Accountant-General Financial Statement 2016</li> <li>2. Date of Release: 29th March, 2017</li> <li>3. Internet Link: <a href="http://oag.on.gov.ng">http://oag.on.gov.ng</a></li> <li>4. Availability: Produced and Publicly Available</li> </ol>
<b>State Auditor General's Report</b>	<ol style="list-style-type: none"> <li>1. Title: Report of the Auditor-General on the Account of the Government of Ondo State of Nigeria for the Year Ended 31st December, 2016 to the Ondo state House of Assembly</li> <li>2. Date of Release: 27th June, 2017</li> <li>3. Internet Link: Nil</li> <li>4. Availability: Produced and Available on Request</li> </ol>
Public Accounts Committee (PAC) Report on Auditor General's Report	<ol style="list-style-type: none"> <li>1. Title: Nil</li> <li>2. Date of Release: Nil</li> <li>3. Internet Link: Nil</li> <li>4. Availability: Not Produced (NP)</li> </ol>

*Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced and Available on Request (PAR); (3) Produced for Internal Use (PIU); (4) Not Produced (NP)*

## **SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**

### **A. STATE BUDGET CALL CIRCULAR AND CALENDAR**

1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?
  - A. **Yes, it is does.**
  - B. No, it is does not

C. Not applicable/other (please comment).

**Citation:** 2018 Advance Proposals and Draft Estimates: Call Circular: Ref: D8/479/50 (Annex 1)

**Comment:Q.1:** Answer "A", Yes, the Ministry of Economy Planning and Budget send out call circular to MDAs in the state. The call circular is equally available online:

<http://www.ondobudget.org/materials/2018%20CALL20CIRCULAR.pdf>

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review :**Answer " A" The comment above is good.

**CIRDDOC:**

2. How far in advance of the budget year is the State Budget Call Circular released?
- A. It is released at least five months before the start of the budget year.
  - B. It is released at least four months before the start of the budget year.
  - C. **It is released at least three months before the start of the budget year.**
  - D. It is made publicly released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
  - E. Not applicable/other (please comment).

**Citation:** 2018 Advance Proposals and Draft Estimates: Call Circular -:Ref No. D8/479/50

**Comment:Q.2:** Answer "c", the call circular was released on 3rd November, 2017, two months before the start of the budget year.

<http://www.ondobudget.org/materials/2018%20CALL20CIRCULAR.pdf>

Produced and Publicly Available

**Govt. Review:**

**Ind. Review: C is most probable. I agree with the comment above**

**CIRDDOC:**

3. Is the State Budget Call Circular made available to the general public?
- A. **Yes, it is made available to the general public, in addition to being submitted to all key stakeholders**
  - B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.
  - C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.
  - D. No, it is only submitted to heads of MDAs only.
  - E. Not applicable/other (please comment).

**Citation:** 2018 Advance Proposals and Draft Estimates: Call Circular: Ref: D8/479/50

**Comment:Q.3:** The Answer “a”, The 2018 State Budget Call Circular is made publicly available online, and submitted to the Speaker and Clerk of the SHOA and MDAs for their inputs and actions.

<http://www.ondobudget.org/materials/2018%20CALL20CIRCULAR.pdf>

Produced and Publicly Available

**Govt. Review:**

**Ind. Review: The answer is A. The comment above is ok.**

**CIRDDOC:**

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?
- A. Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
  - B. **Yes, the budget calendar is provided and two thirds of the dates are adhered to.**
  - C. Yes, the budget calendar is provided and less than two third of the dates are adhered to.
  - D. No, a budget calendar is not provided or there is no adherence to a timetable.
  - E. Not applicable /other (please explain).

**Citation:** Annex 2: Ondo State Government- 2018-2019 Budget Calendar

**Comment:Q.4:** Answer is “B”. Yes, the budget calendar is provided and two thirds of the dates are adhered to.

<http://www.ondobudget.org/materials/RECOMMENDED%20BUDGET%20CALENDAR.pdf>

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review: The answer is B' The comment above is good.**

**CIRDDOC:**

## B. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE’S BUDGET PROPOSAL)

5. Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?
- A. **Yes, it does.**
  - B. No, it does not, (*not produced at all*).
  - C. Not applicable/other (please comment).

**Citation:** Ondo State Government of Nigeria, Ministry of Economic Planning and Budget: 2018 Budget Proposal (Ondo State House of Assembly), Budget Department (Annex 3)

**Comment:Q.5:** Answer "A". The draft budget estimates was produced late- 22nd December, 2017. The document is not publicly available to citizen as the researcher was only able to take the picture of the cover page of the document.

earch  
rency

Produced for Internal Use.

**Govt. Review:**

**Ind. Review: Answer is "A" The fiscal year starts 1<sup>st</sup> January 2018 and the Draft Budget was produced on 22<sup>nd</sup> December 2017**

**CIRDDOC:**

6. How far in advance of the budget year are the State Draft Budget Estimates made publicly available?
- A. They are made publicly available at least three months before the start of the budget year.
  - B. They are made publicly available at least six weeks, but less than three months before the start of the budget year.
  - C. They are made publicly available less than six weeks before the start of the budget year.
  - D. They are made publicly available after the State Budget Appropriation Law has been passed, or they are not made available at all.
  - E. Not applicable/other (please comment).

**Citation:** Ondo State Government of Nigeria, Ministry of Economic Planning and Budget: 2018 Budget Proposal (Ondo State House of Assembly), Budget Department

**Comment:Q.6:** Answer "D", the draft budget estimates is not made publicly available, as it is produced for internal use.

Produced for Internal Use

**Govt. Review:**

**Ind. Review : The answer is C. They are publicly made available when the Governor presents the budget in the State House of Assembly to the Parliamentarian and the Press. IT is Produced and Publicly Available "PPA"**

**CIRDDOC:**

7. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by Ministries, Departments, or Agencies [MDAs])?
- A. Yes, all expenditures are classified by administrative unit.
  - B. Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).
  - C. Yes, less than two thirds of the expenditures are classified by administrative unit.
  - D. No, expenditures are not presented by administrative unit.
  - E. Not applicable/other (please comment).

**Citation: 2018 Ondo State Budget Proposal.**

**Comment:Q.7:** Answer "D". Produced for Internal Use

**Govt. Review:**

**Ind. Review: The Answer is B.**

**Produced and available on Request (PAR)**

**CIRDDOC:**

8. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?
- A. Yes, expenditures are presented by functional classification
  - B. No, expenditures are not presented by functional classification
  - C. Not applicable/other (please comment)

**Citation: 2018 Budget proposal Pages X-XV**

**Comment:Q.8:** Answer "B" Produced for Internal Use

**Govt. Review:**

**Ind. Review:** The Answer is A. (PIU)-Produced for Internal use.

**CIRDDOC:**

9. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?
- A. Yes, expenditures are presented by economic classification
  - B. No, expenditures are not presented by economic classification
  - C. Not applicable/other (please comment)

**Citation: 2018 Budget Proposal page Xi**

**Comment:Q.9:** Answer "B". Produced for Internal Use

**Govt. Review:**

**Ind. Review:** The Answer is A. Produced for Internal Use

(PIU) Produce for Internal use

**CIRDDOC:**

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?
- A. Yes, programs accounting for all expenditures are presented.
  - B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
  - C. Yes, programs accounting for less than two-thirds of expenditures are presented.
  - D. No, expenditures are not presented by program.
  - E. Not applicable/other (please comment).

**Citation: 2018 Budget Proposal.**

**Comment:Q.10:** Answer "D". Produced for Internal Use

**Govt. Review:**

**Ind. Review:** The answer is A.

Produced for Internal use (PIU)

**CIRDDOC:**

11. Does the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?
- A. Yes, the draft budget presents all three types of information (gender, age, senatorial zone and LGA)
  - B. Yes, the draft budget presents three of the four types of information
  - C. Yes, the draft budget presents less than three of the four types of information
  - D. No, such information is not presented
  - E. Not applicable/other (please comment)

**Citation:**

**Comment:Q.11:** Answer "D". Produced for Internal Use

**Govt. Review:**

**Ind. Review:** The Answer is D. Agreed.

**CIRDDOC:**

12. Does the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
  - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
  - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
  - D. No, individual sources of revenue are not presented.
  - E. Not applicable/other (please comment).

**Citation: 2018 Budget Proposal. Page Vii Annex . IR-R**

**Comment:Q.12:** Answer "D". Produced for Internal Use

**Govt. Review:**

**Ind. Review:** The Answer is A. Produced for Internal Use (PIU).

**CIRDDOC:**

13. Does the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?
- A. Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].
  - B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs

- C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
- D. **No, non-financial data on results are not presented**
- E. Not applicable/other (please comment)

**Citation:**

**Comment:Q.13:** Answer "D". Produced for Internal Use

**Govt. Review:**

**Ind. Review:** The Answer is D. Produced for Internal Use (PIU)

**CIRDDOC:**

**14.** Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?

- A. Yes, performance targets are used for all non-financial data
- B. Yes, performance targets are used for most non-financial data
- C. Yes, performance targets are used for some non-financial data
- D. **No, performance targets are not used**
- E. Not applicable/other (please comment)

**Citation:**

**Comment:Q.14:** Answer "D". Produced for Internal Use

**Govt. Review:**

**Ind. Review:** The answer is D. Produced for Internal use (PIU)

**CIRDDOC:**

**15.** For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?

- A. The State Budget Appropriation Law was enacted before the start of the fiscal year.
- B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
- C. **The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.**
- D. The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or it was not produced at all.
- E. Not applicable/other (please comment).

**Citation:** Ondo State 2018 Appropriation Law

- 1.
- 2.



**Comment:Q.15:** Answer “C” the State Budget Appropriation Law was enacted on February 6th, 2018, which was before the end of the first quarter of the next fiscal year. The Director of Budget-Mr Aworere - 08035307218 made it known that the signed copy of the appropriation law cannot be upload to prevent fraudsters from cloning the governor’s signature

[http://www.ondobudget.org/year\\_budget/year\\_2018/2018%20Appropriation%20Law.pdf](http://www.ondobudget.org/year_budget/year_2018/2018%20Appropriation%20Law.pdf)

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review: The answer is C. Agreed with the comment**

**CIRDDOC:**

16.For the fiscal year under consideration, when is the State Budget Appropriation Law made publicly available?

- A. **The State Budget Appropriation Law is made publicly available immediately after enactment.**
- B. The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.
- C. The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).
- D. The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
- E. Not applicable/other (please comment).

**Citation:**Ondo State 2018 Appropriation Law[http://www.ondobudget.org/year\\_budget/year\\_2018/2018%20Appropriation%20Law.pdf](http://www.ondobudget.org/year_budget/year_2018/2018%20Appropriation%20Law.pdf)

**Comment:Q.16:** Answer “A”, State Budget Appropriation Law was available immediately after enactment and is online for download under the Ministry of Budget and Economic planning website link at: Produced and Publicly Available

**Govt. Review:**

**Ind. Review: The Answer is A. Agreed with the comment.**

**CIRDDOC:**

17. Does the State Approved Budget present expenditures for the budget year that are classified by administrative unit (i.e. Ministries, Departments, or Agencies [MDAs])?

- A. Yes, all expenditures are presented by administrative unit.
- B. **Yes, at least two thirds of the expenditures are presented by administrative unit (but not all).**
- C. Yes, less than two thirds of expenditures are presented by administrative unit.
- D. No, expenditures not presented by administrative unit.
- E. Not applicable/other (please comment).

**Citation:**

1.

**Comment:Q.17:** Answer “B”, Yes, at least two thirds of the expenditures are presented by administrative unit (but not all). The administrative heads are not broken into sub-heads for better tracking. The component of the administrative segments include- MDA name; Personnel; Over-head cost; Special programme and Others.

[http://www.ondobudget.org/year\\_budget/year\\_2018/capital%20details.pdf](http://www.ondobudget.org/year_budget/year_2018/capital%20details.pdf)

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review:** The answer is B. Agree to some extent as most administrative heads are broken into sub-heads where necessary.

**CIRDDOC:**

18. Does the State Approved Budget present expenditures for the budget year classified using functional classification?
- A. Yes, expenditures are presented by functional classification
  - B. No, expenditures are not presented by functional classification
  - C. Not applicable/other (please comment)

**Citation:**

**Comment:Q.18:** Answer “B”, No, expenditures are not presented by functional classification.

**Govt. Review:**

**Ind. Review:** The Answer is A.

**CIRDDOC:**

19. Does the State Approved Budget presents expenditures for the budget year classified using economic classification?
- A. Yes, expenditures are presented by economic classification
  - B. No, expenditures are not presented by economic classification
  - C. Not applicable/other (please comment)

**Citation: Annex 6: Ondo State of Nigeria, ESTIMATES 2018- ECONOMIC SEGMENT**

**Comment:Q.19:** Answer “A”. The state approved estimate complies with the IPSAS as the state recently migrated from cash to accrual basis. The Director of Administration- Mr. Olaleye (08035745194) interviewed on March 22nd 2018 said the template the state is using for reporting was provided by Price Water Copper and this is evident in the way the state account is now prepared- <http://oag.on.gov.ng>

Produced and Publicly Available

**Govt. Review:**

**Ind. Review:** The Answer is A. Agreed.

**CIRDDOC:**

20. Does the State Approved Budget presents expenditures for individual programs (items) for the budget year?
- A. Yes, programs accounting for all expenditures are presented.

- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

**Citation:** Ondo State of Nigeria: Summary of Programme Capital Budgeting 2018 (Annex 7)

**Comment: Q.20:** Answer "A", expenditures are presented by economic classification.. [http://www.ondobudget.org/year\\_budget/year\\_2018/capital%20details.pdf](http://www.ondobudget.org/year_budget/year_2018/capital%20details.pdf)

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review: The Answer is A. Agreed.**

**CIRDDOC:**

21. Do line items in the State Approved Estimates IPSAS compliant?

- A. Yes, all line items appeared with different codes across all MDAs
- B. Yes, all line items appeared with different codes but not for more than 75 percent of the MDAs
- C. Yes, all line items appeared with different codes but not for more than 50 percent of the MDAs
- D. Yes, all line items appeared with different codes but for less than 25 percent of the MDAs or not publicly available
- E. Not applicable (please comment)

**Citation:**

**Comment: Q.21:** Answer "A", programs accounting for all expenditures are presented. The programme segment include- Programme code; Programme description and Approval

[http://www.ondobudget.org/year\\_budget/year\\_2018/capital%20details.pdf](http://www.ondobudget.org/year_budget/year_2018/capital%20details.pdf)

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review: The Answer is A. Agreed.**

**CIRDDOC:**

22. How many MDAs in the State Approved Budget have their budget lumped in a single or few items?

- A. None of the State MDAs budget line items were lumped in single or few items
- B. Between 1 and 3 of the State MDAs have their Budget lumped into single or few items
- C. Between 4 and 6 of the State MDAs have their Budget lumped into single or few items
- D. More than 6 of the State MDAs have their Budget lumped into single or few items or not publicly available
- E. Not applicable (please comment)

**Citation:** Ondo State of Nigeria; Fourth Schedule Year 2018 Approved Capital Estimates Allocation to Ministry/Departments/Agencies. (Annex 5)

**Comment: Q.22:** Answer "A", None of the State MDAs budget line items were lumped in single or few items' [http://www.ondobudget.org/year\\_budget/year\\_2018/fourth.pdf](http://www.ondobudget.org/year_budget/year_2018/fourth.pdf)

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review: The Answer is A. Agreed.**

**CIRDDOC:**

23. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
  - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
  - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
  - D. No, individual sources of revenue are not presented or not publicly available
  - E. Not applicable/other (please comment).

**Citation:** Ondo State of Nigeria Estimates 2018: REVENUE DETAILS (Annex 6)

**Comment: Q.23:** Answer "A", the individual sources of revenue accounting for all revenue are presented because these information are statutory requirements of the MTFF preparation process. [http://www.ondobudget.org/year\\_budget/year\\_2018/revenue%20details.pdf](http://www.ondobudget.org/year_budget/year_2018/revenue%20details.pdf)

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review: The Answer is A. Agreed.**

**CIRDDOC:**

#### D. STATE CITIZENS BUDGET

24. If produced, what information is provided in the State Citizens Budgets?

*Please note that "core elements" must include: 1) information on the budget process; 2) revenue collection; 3) priority spending allocation; 4) sector specific information and targeted programs; 5) contact information for follow-up by citizens.*

- A. A State Citizens Budget is produced, published and includes information on and beyond the core elements listed above.
- B. A State Citizens Budget is produced, published and provides information on the core elements listed above.

- C. A State Citizens Budget is produced, published but it excludes some of the core elements listed above.
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

**Citation: Ondo state citizen Budget 2018 (B) Etoisunaawaarawatiipinle Ondo F' Odun2018.**

**Comment:Q.24:** the answer is "D". The state does not produce a citizen Budget as part of the 2018 budget process. But during browsing of the website of the ministry of economic planning & Budget on the 22nd of October 2018, a State Citizen Budget was found on its website @. <http://www.ondobudget.org/materials/Citizen%20Budget-budget%20signing%20speech.pdf>

Not Produced (NP) because the document was developed and uploaded after September 2018.

**Govt. Review:**

**Ind. Review: The Answer is B. The State Citizen budget is produced both in English and Yoruba. Published in a book and launched with fanfare. Produced and publicly available (PPA).**

**CIRDDOC: We accept the Researcher's comment because the methodology states that any document that is produced after September 2018 is not acceptable.**

25. How is the Citizens Budget disseminated to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, street theatre, etc.).
- B. A Citizens Budget is disseminated by using at least two of the mechanisms described above.
- C. A State Citizens Budget is disseminated by using at least one of the mechanisms described above.
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

**Citation: Ondo state citizen Budget 2018 (B) Etoisunaawaarawatiipinle Ondo F' Odun 2018**

**Comment:Q.25:** Answer "D".Not Produced (NP)

**Govt. Review:**

**Ind. Review: The Answer is B. Television, news and programs content. Produced and publicly available (PPA).**

**CIRDDOC:**

## E. STATE QUARTERLY EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE ACCOUNTANT-GENERAL REPORT

26. Does the state produce and release budget quarterly reports to the public?

- A. Yes, the state produces and release budget quarterly reports to the public

- B. Yes, the state produces but do not release budget quarterly reports to the public
- C. No, the state does not produce quarterly report
- D. Not applicable (please comment)

**Citation: Ondo state 2018** Third Quarter Budget Appraisal (Oct. 2018)

Ondo State 2018 Fourth Quarter and full year Budget Appraisal (8 Feb. 2019)

**Comment:Q.26:** Answer is "C". The state do not produce quarterly report nor release any to the public. Though the state M&E law mandate such to be carried out. Page 25; under Flow of M&E report identified types of report as Biannual Progress Report, Annual report. Not Produced

**Govt. Review:**

**Ind. Review:** The Answer is A. (PPA). Internet: [www.ondostatebudget.org](http://www.ondostatebudget.org) :Quick links; budget information.

**CIRDDOC:**

27. For quarterly reports released to the public by the state executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g. are quarterly reports released less than four weeks after the end of the quarter)?

- A. Quarterly Reports are released one month or less after the end of the period.
- B. Quarterly Reports are released two months or less (but more than one month) after the end of the period.
- C. Quarterly Reports are released more than two months (but less than three months) after the end of the period.
- D. Quarterly reports are released after three months or they are not released to the public.
- E. Not applicable/other (please comment).

**Citation: Ondo state 2018** Third Quarter Budget Appraisal (Oct. 2018)

Ondo State 2018 Fourth Quarter and full year Budget Appraisal (8 Feb. 2019)

**Comment:Q.27:** Answer "d". Quarterly reports are not released to the public as it is not produced. The state government is yet to produce or make available to the public quarterly reports on Budget spendings.

Not Produced (NP).

**Govt. Review:**

**Ind. Review:** The Answer is B. Produced and publicly Available (PPA). Quick links; Budget information. Third Quarter ends SEPT. 2018, report released OCT. 2018.

**Fourth Quarter ends DEC.** Internet: [www.ondostatebudget.org](http://www.ondostatebudget.org)

**CIRDDOC:** Researcher's position is acceptable. For the purpose of this survey only 4<sup>th</sup> quarter 2017, 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> quarterly reports of 2018 are acceptable.

28. Does the state executive release to the public a Mid-Year Review of the budget?

- A. A Mid-Year Review is released one month or less after the end of the first six months of the budget year.
- B. A Mid-Year Review is released two months or less (but more than one month) after the first six months of the budget year.
- C. A Mid-Year Review is released more than two months (but less than three months) after the first six months of the budget year.
- D. A Mid-Year Review is released more than three months after the first six months of the budget year, or it is not produced at all.
- E. Not applicable/other (please comment).

**Citation:** Ondo State 2018 Second Quarter and mid-year Budget Appraisal, August 2018

**Comment:Q.28:** Answer "D". The state do not equally release mid-year review to the public on budget performance. Not Produced (NP).

**Govt. Review:**

**Ind. Review:** The Answer is B. Produced and publicly available (PPA). Produced and released August 2018.

Internet link: [www.ondostatebudget.org](http://www.ondostatebudget.org)(Budget information).

**CIRDDOC:**

29. How long after the end of the budget year does the State Executive release to the public the Accountant General's Report that discusses the budget's actual outcome for the year?

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
- D. The executive does not release an Accountant General's Report or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

**Citation:** Report of the Accountant-General Financial Statement 2017 (Annex7)

**Comment:Q.29:** Answer "A", the Accountant General report for 2016 was released less than six months after the end of the fiscal year on the 29th March 2017. The report is released to the office of the Auditor-General only and is available online- <http://oag.on.gov.ng>

Produced and Publicly Available (PPA)

**Govt. Review:**

**Ind. Review:** The Answer is A. Agreed. And that of 2017 was released 29<sup>th</sup> March 2018.

**CIRDDOC:**

**STATE AUDITOR GENERAL'S REPORT**

30. How long after the end of the budget year are the final annual expenditures of State MDAs audited and released to the public by the Auditor General?

- A. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.
- B. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
- C. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.
- D. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
- E. Not applicable/other (please comment).

**Citation:** Report of the Auditor-General on the Account of the Government of Ondo State of Nigeria for the Year Ended 31st December, 2017 to the Ondo state House of Assembly- Annex 8

**Comment:Q.30:** Answer "d". The report is not publicly available to citizen, but was released by 26th of June 2016 from the office of the Auditor General office to the House of Assembly. This is less than 9 month after the end of the fiscal year.

Produced and Available on Request

**Govt. Review:**

**Ind. Review:** The Answer is A.The report is Released on 27<sup>th</sup> June 2018, less than nine Months from the Auditor General's office to the House of Assembly. Annex IR-AUG

**CIRDDOC:**

31. When did the State House of Assembly (SHoA) receive the last Auditor General's report?

- A. The SHoA receives copies of the Auditor General report before the end of the next fiscal year
- B. The SHoA receives copies of the Auditor General report more than 12 months but less than 18 months after the fiscal year
- C. The SHoA receives copies of the Auditor General report more than 18 months but less than 24 months after the fiscal year
- D. No, the SHoA has not receive the copy of the Auditor General report, or such report is yet to be produced.
- E. Not applicable/other (please comment).

**Citation:** Report of the Auditor General for the year ended 31<sup>st</sup> Dec. 2017 to the Ondo State House of Assembly.

**Comment:Q.31:** Answer "a", the SHoA receives copies of the Auditor General before the end of the next fiscal year.

**Govt. Review:**

**Ind. Review:** The Answer is A. Annex IR-AUG

**CIRDDOC:**



**SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS****A. Public Engagement during Budget Formulation**

32. Is the executive formally required to engage citizens during the budget formulation process?

- A. Yes, a law, regulation, or formal procedure obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.
- B. Yes, a law, regulation, or formal procedure obliges the executive to engage with certain citizens during the budget formulation process.
- C. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process, but informal procedures exist to enable the public to engage with budget formulation.
- D. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

**Citation: Ondo State Fiscal Responsibility Law 2017- Annex 9**

**Comment: Q.32:** Answer is "A". Yes, a law, regulation, or formal procedure obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.

The Ondo State Fiscal Responsibility Law (2017), under Part VI: The Annual Budget/The Budget Process; section 26<sup>(8)</sup> states specifically that "Every Ministry, Department, Agency (MDA) or public body shall ensure that its budget process shall be open to public participation, and as much as is practicable make available the budget call circular to and consult all its stakeholders including citizens groups and businesses for inputs to its budget proposals.

Produced and Available on Request

**Govt. Review:**

**Ind. Review: The answer is A. Agreed.**

**CIRDDOC:**

33. Has the state executive established practical mechanisms to identify the public's perspective on budgets?

- A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.33:** Answer “D”, the executive has not established any mechanisms to identify the public perspective on budget priorities.

**Govt. Review:**

**Ind. Review:** The Answer is D. Agreed

**CIRDDOC:**

34. Does the state executive hold consultations with the public on specific plans for vulnerable groups in the upcoming budget?

*Please note that by “core set of constituencies” it is meant the following: 1. women’s groups, 2. youth, 3. People living with disability and 4. elderly.*

- A. Yes, the executive holds extensive consultations with a core set of constituencies *and* others (Please specify).
- B. Yes, the executive holds consultations with a core set of constituencies.
- C. Yes, the executive holds very limited consultations, involving only a few of the groups listed in the “core set of constituencies”.
- D. No, the executive does not consult with the vulnerable groups as part of the budget preparation process.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.34:** Answer “d”, the executive does not consult with the vulnerable groups as part of the 2018 budget preparation process.

**Govt. Review:**

**Ind. Review:** The answer is D. Agreed

**CIRDDOC:**

35. Does the state executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation process?

- A. Yes, the executive articulates its purpose for engaging the public, clearly and in a timely manner.
- B. Yes, the executive articulates its purpose for engaging the public in a timely manner, but some of the objectives are unclear/vague.
- C. Yes, the executive articulates its purpose for engaging with the public, but not in a timely manner, and with vague/unclear description of its objectives.
- D. No, the executive does not articulate its purpose for engaging the public during the budget formulation process, or does not engage with the public.
- E. Not applicable/other (pleasecomment).

**Citation:**

**Comment:Q.35:** Answer “d”, the executive does not articulate its purpose for engaging the public during the budget formulation process and do not engage the public.

**Govt. Review:**

**Ind. Review:** The Answer is D. Agreed.

**CIRDDOC:**

36. Does the state executive provide formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates?
- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to develop the State Draft Budget Estimates.
  - B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to develop the State Draft Budget Estimates.
  - C. Yes, the executive reports on the inputs it received from the public, but these reports provide no feedback on how these inputs have been used to develop the State Draft Budget Estimates.
  - D. No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to develop the State Draft Budget Estimates.
  - E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.36:** Answer is “d”.The executive does not report on inputs it received from the public or provide any feedback on how these inputs have been used to develop the state draft Budget Estimates

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed.**

**CIRDDOC:**

**B. Public Engagement during Budget Discussion by State House of Assembly**

37. Does the state assembly [appropriations] committee hold public hearings on the individual budgets of state government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive is heard?
- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
  - B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
  - C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
  - D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
  - E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.37:** The answer is “d”.No, public hearings in which testimony from the executive branch is heard are not held on the 2018 budgets of administrative units.

**Govt. Review:**

**Ind. Review: The Answer is A. Each MDA defends its Budget Proposals before the appropriation Committee of the house of Assembly.**

**CIRDDOC:**

38. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the public is heard?
- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
  - B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
  - C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
  - D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
  - E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.38:** The answer is “D”. Public hearings in which testimony from the public is heard was not held on the 2018 Budgets of administrative units.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed.**

**CIRDDOC:**

39. Do the state assembly committees that hold public hearings release reports to the public on these hearings?
- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
  - B. Yes, the committees release reports, which include most testimony presented at the hearings.
  - C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
  - D. No, the committees do not release reports, or do not hold public hearings.
  - e. Not applicable/other (please comment).

**Citation:**

**Comment:Q.39:** The answer is “d”. The State House of Assembly do not release reports, nor held public hearing on the 2018 Budget.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed.**

**CIRDDOC:**

## C. Public Engagement during Budget Execution

40. Does the state executive publish a list of beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs?

- A. Yes, a complete list of beneficiaries is published for all targeted spending.
- B. The government publishes the list of beneficiaries for only some portions of targeted spending.
- C. Information on beneficiaries is very limited.
- D. **There is no information on beneficiaries of targeted spending.**
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.40:** The answer is “d”. According to the Director of Budget- Mr Aworere-08035307218 interviewed on March 6th 2018 said the state is yet to commence giving information on beneficiaries of targeted spending.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed.**

**CIRDDOC:**

41. Has the state executive established practical mechanisms to identify the public’s perspective on budget execution?

- A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: while these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D. **No, the executive has not established any mechanisms to identify the public's perspective on budget execution.**
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.41:** The answer is “d”. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed.**

**CIRDDOC:**

42. Does the state executive provide formal feedback to the public on how their inputs have been used to improve budget execution?

- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to improve budget execution.
- B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to improve budget execution.

- C. Yes, the executive reports on the inputs it received from the public, but provides no feedback on how these inputs have been used to improve budget execution.
- D. No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to improve budget execution.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.42:** The answer is “d”. The executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to improve budget execution.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed.**

**CIRDDOC:**

**D. Public Engagement during Audit**

43. Does the state Auditor General's office maintain formal mechanisms through which the public can participate in the audit process?

- a. Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.
- b. Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
- c. Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
- d. No, the state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process.
- e. Not applicable.

**Citation:**

**Comment:Q.43:** The answer is “d”. The state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process. Mr Ajegunmo, Director, Office of the Auditor General (08035066599) interviewed on June 8<sup>th</sup> and August 23<sup>rd</sup> 2018 respectively said that only government establishments have access to the audit report and the audit report are released on request.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed.**

**CIRDDOC:**

44. Are the state assembly meetings that discuss the Auditor General's Report open to the public?

- A. Yes, the meetings discussing the audit report are open to the public.
- B. No, the meetings discussing the audit report are not open to the public.
- C. Not applicable /other (please explain).

**Citation:**

**Comment:Q.44:** The answer is “D”. The meetings discussing the audit report are not open to the public.

**Govt. Review:**

**Ind. Review: The Answer is B. Agreed.**

**CIRDDOC:**

**SECTION THREE: TRANSPARENCY IN THE PROCUREMENT SYSTEM**

45. Is there a Public Procurement Law (PPL) regulating the procurement process in the state?

- A. Yes, there is a Public Procurement Law that is publicly available.
- B. There is no Public Procurement Law, but there is an established process regulating procurement, and that is publicly available.
- C. There is a legal framework or an established process regulating procurement but that is not available to the public.
- D. No, there is no legal framework or process regulating procurement.
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.45:** the answer is “D”. The Public Financial Management (PFL) law passed in 2017 which included the Public Procurement Law (PPL) 2017, but until the present moment, the signed PPL cannot be sighted anywhere in the state. Not Produced

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed with comment.**

**CIRDDOC:**

46. Does the state have a Public Procurement Bureau/Office that implement the PPL in regulating public procurement in the state?

- A. Yes, there is a Public Procurement Bureau/Office that implement the PPL in regulating public procurement
- B. No, there is no Public Procurement Bureau/Office but the state has a Due Process Office (DPO) that implement the PPL in regulating public procurement
- C. **The State uses the Tenders Board for all public procurement**
- D. The State has no Public Procurement Bureau/Office, Due Process Office or Tenders Board
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.46:** The answer is “c”. It is the State Tenders Board that superintend on award of contract.

**Govt. Review:**

**Ind. Review: The Answer is C. State Tender’s Board and Ministerial’s Tender’s Board**

**CIRDDOC:**

47. Has the State inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representatives as members

- A. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representative as members
- B. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with only one member from either Private sector or Civil Society as members
- C. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with no representation from either Private sector or Civil Society as members
- D. No, the State has not inaugurated a Public Procurement Council in line with the provision of the PPL
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.47:** the answer is “d”. There is no Public Procurement Council available in line with the provisions of the PPL.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed with the Comment**

**CIRDDOC:**

48. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?

- A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
- B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.
- C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs
- D. No information of public tenders is available within the state.
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.48:** the answer is “c”. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs

**Govt. Review:**

**Ind. Review: The Answer is C. Agreed with the Comment.**

**CIRDDOC:**

49. How regularly do MDAs in the State invite CSOs and other stakeholders’ representatives during bid openings?

- A. TheMDAs in the State invite CSOs and other stakeholders’ representatives regularly duringbidopenings



- B. TheMDAs in the State invite CSOs and other stakeholders' representatives sometimes during bid openings
- C. TheMDAs in the State do not invite CSOs and other stakeholders' representatives during bid openings
- D. Not applicable (please comment)

**Citation:**

**Comment:Q.49:** the answer is "C". The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings.

**Govt. Review:**

**Ind. Review: The Answer is C. Agreed with the Comment.**

**CIRDDOC:**

**50.** If there is a Public Procurement Bureau/Office or State Tenders Board, how does the State publish contracts guidance documentation (including at least: instructions, application forms, requirements, and evaluation criteria.)?

- A. The PublicProcurement Bureau/Office or the State Tenders Board publishes contracts information through multiple means (including: online portals, official gazette, radio announcements, billboards), and publishes *all* guidance documentation
- B. The PublicProcurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes *all* guidance documentation.
- C. The PublicProcurement Bureau/Office or the State Tenders Board directly contacts the contractors, and does not makes all guidance documentation available to everyone in a single place.
- D. The PublicProcurement Bureau/Office or the State Tenders Board does not publish available contracts.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.50:** the answer is "D". The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts, but the client MDAs directly contacts the bid winning contractor.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed with the Comment.**

**CIRDDOC:**

**51.** Following the closing date for bid submission, are tenders opened publicly?

- A. Yes, tenders are opened publicly immediately following the closing date for bid submission.
- B. Yes, tenders are opened publicly, but there is a delay in opening some of them

- C. Yes, tenders are opened publicly, but there is always a delay in opening them
- D. Tenders are not opened publicly at all.
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.51:** the answer is "D". Tenders are not opened publicly at all, and there is also delay in opening of bids.

**Govt. Review:**

**Ind. Review: The Answer is D. Agreed with the Comment.**

**CIRDDOC:**

52. Are procurement decisions published?

- A. All procurement decisions are publicly posted on a government website or another easily accessible place.
- B. All procurement decisions are posted in a somewhat restricted access media (e.g. the official gazette of limited circulation).
- C. Publication of procurement decisions is not mandatory, and is left to the discretion of the review bodies making access difficult.
- D. Procurement decisions are never published.
- E. Not applicable (please comment)

**Citation:**

**Comment:Q.52:** the answer is "D". Procurement decisions are never published.

**Govt. Review:**

**Ind. Review: The Answer is D.**

**CIRDDOC:**

53. Is the justification for awarding the contract to the selected contractor published?

- A. Yes, the justification for awarding the contract to the selected contractor is published.
- B. No, the justification for awarding the contract to the selected contractor is not published.
- C. Not applicable (please comment).

**Citation:**

**Comment:Q.53:** the answer is "B". No, the justification for awarding the contract to the selected contractor is not published.

**Govt. Review:**

**Ind. Review: The Answer is B.**

**CIRDDOC:**

54. Is there an external procurement complaints review body?

- A. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well
- B. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; but the review body does not work well.
- C. Yes, there is an external procurement complaints review body, but not it is not clear to all individuals how to submit a complaint; and the review body does not work well.
- D. No, there is no external procurement complaints review body.
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.54:** the answer is "D". There is no external procurement complaints review body.

**Govt. Review:**

**Ind. Review: The Answer is D.**

**CIRDDOC:**

55. Is there an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions publicly available?

- A. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; and the mechanism works well.
- B. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; but the alternative resolution mechanism does *not* work well
- C. Yes, there is an Alternative Dispute Resolution (ADR) mechanism, but: individual generally do *not* know how it works and the mechanism does *not* work well.
- D. No, there is no Alternative Dispute Resolution (ADR) mechanism
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.55:** the answer is "D". There is no Alternative Dispute Resolution (ADR) mechanism

**Govt. Review:**

**Ind. Review: The Answer is D.**

**CIRDDOC:**

56. Does the State have Procurement Complaints Review body that look at disputes over procurement processes?

- A. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes and they meet at regular intervals
- B. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes but meet at irregular intervals

- C. No, the State has no Procurement Complaints Review body that look at disputes over procurement processes
- D. Not applicable (please comment).

**Citation:**

**Comment:Q.56:** the answer is "D". The State has no Procurement Complaints Review body that look at disputes over procurement processes

**Govt. Review:**

**Ind. Review: The Answer is C.**

**CIRDDOC:**

57. Are the decisions of the procurement complaints review body regarding disputes over procurement processes made available on a timely basis to the citizens?
- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
  - B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are publicized in different places.
  - C. There is no single pre-established source for the publication of the decisions of the procurement complaints review body but all such decisions can be accessed from the procuring entities within 30 days.
  - D. Decisions of the procurement complaints review body are not made publicly available, or they are communicated more than 30 days after their adjudication, or no external procurement complaints review body exists.
  - E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.57:** the answer is "D". There is no procurement complaints review body whose decisions are made public or communicated more than 30 days after their adjudication. The external procurement complaints review body do not exists in the state.

**Govt. Review:**

**Ind. Review: The Answer is D.**

**CIRDDOC:**

58. What percentage of all capital projects in the state were initiated through open and competitive tender as against the special and restricted methods of Public Procurement?
- A. Above 75 percent of the capital projects initiated through open and competitive tender
  - B. Between 50 -74 percent of the capital projects initiated through open and competitive tender
  - C. Between 25-49 percent of the capital projects initiated through open and competitive tender
  - D. Less than 24 percent of the capital projects initiated through open and competitive tender
  - E. Not applicable

**Citation:**

**Comment:Q.58:** the answer is “D”. Less than 24 percent of the capital projects initiated through open and competitive tender

**Govt. Review:**

**Ind. Review: The Answer is D.**

**CIRDDOC:**

59. Does the state executive publish information on awarded contracts for community projects on a regular basis?

- A. The state publishes: 1) a list of all awarded contracts, 2) the amount of payment made to each contractor, and 3) the corresponding percentage of payment made to each contractor (out of the total amount).
- B. The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.
- C. The state only publishes a list of awarded contracts.
- D. The state does not publish any information on contracts for community projects.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.59:** the answer is “D”. The state does not publish any information on contracts for community projects.

**Govt. Review:**

**Ind. Review: The Answer is D.**

**CIRDDOC:**

#### **SECTION FOUR: LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY**

60. Is there a State Freedom of Information Law?

- A. Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
- B. Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
- C. No, there is no State Freedom of Information Law, but there is another provision ensuring Access to Information.
- D. No, there is no State Freedom of Information Law.
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.60:** answer is "d". The state is yet to domesticate the FoIA law. Presently the Ondo State Government is challenging the applicability of the law in the state at the Supreme Court.

**Govt. Review:**

**Ind. Review: The Answer is D.**

**CIRDDOC:**

61. Is there a State Access to Information Agency that ensures access to Information?

- A. Yes, there is a State Access to Information Agency with the authority and mechanisms to enforce information requests from citizens.
- B. Yes, there is a State Access to Information Agency but it does not have the authority or mechanisms to enforce information requests from citizens.
- C. No, there is no State Access to Information Agency, but citizens can use the courts as an enforcement mechanism.
- D. No, there is no State Access to Information Agency.
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.61:** answer is "b". Yes, there is a State Access to Information Agency but it does not have the authority or mechanisms to enforce information requests from citizens.

The state Ministry of Information do not have the authority or mechanism to enforce information requests from citizens.

**Govt. Review:**

**Ind. Review: The Answer is B.**

**CIRDDOC:**

62. Are there any specific legal provisions ensuring the public availability of budget documents?

- A. Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.
- B. No, there are no specific provisions ensuring the publication of budget documents.
- C. Not applicable (please comment).

**Citation:** Ondo State Fiscal Responsibility Law 2017: Page 19, Item No. 8 mandates the government to ensure citizens participate in the budget preparation process in the state

**Comment:Q.62:** answer is "a". The PFM law passed in 2017 has specific provisions ensuring that budget document are made publicly available to citizens.

**Govt. Review:**

**Ind. Review: The Answer is A.**

**CIRDDOC:**

63. Is there a State Fiscal Responsibility Law?

- A. Yes, there is a State Fiscal Responsibility Law.
- B. No, there is no State Fiscal Responsibility Law.
- C. Not applicable (please comment).

**Citation:** Fiscal Responsibility Law in the year 2017 (Annex 13)

**Comment:Q.63:** answer is "a". The state passed the Fiscal Responsibility Law in the year 2017.

Produced and Available on Request

**Govt. Review:**

64. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?

- A. TheState prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal ResponsibilityLaw (FRL)
- B. TheState prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal ResponsibilityLaw (FRL)
- C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal ResponsibilityLaw (FRL)
- D. The State does not prepare an MTEF and FSP
- E. Not applicable

**Citation:** 2018-2020 Medium Term Fiscal Framework (MTEF) and Fiscal Strategy Paper (FSP) October 2017 (Annex 14)

**Comment:Q.64:** answer is "A". The State prepares an MTEF and FSP regularly (3 year plan) in line with the provisions of the Fiscal Responsibility Law (FRL) and made available online: <https://ondobudget.org/materials/2018-%202020%20MTEF%20write%20up1.pdf>

Produced and Publicly Available.

**Govt. Review:**

**Ind. Review: The Answer is A.**

**CIRDDOC:**

65. Is there evidence of public(including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP?

- A. There is evidence of public(including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP
- B. There is no evidence of public(including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP
- C. Not applicable (please comment)

**Citation:**

**Comment:Q.65:** answer is “B”. There is no evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP document

**Govt. Review:**

**Ind. Review: The Answer is B.**

**CIRDDOC:**

66. Does the State have a Modern Audit Law?

- A. Yes, the State Audit Law is less than 5 years old
- B. Yes, the State Audit law is less than 10 years old
- C. Yes, the State Audit law is more than 10 years but less than 20 years
- D. No, the state Audit law is more than 20 years or there is no such law.
- E. Not applicable (please comment)

**Citation:** Ondo State Audit Law 2017 (Annex 16)

**Comment:Q.66:** answer is “a”. The State Audit Law was passed in the year 2017 as part of the Public Finance Management Law. Produced and Available on Request

**Govt. Review:**

**Ind. Review: The Answer is A.**

**CIRDDOC:**

67. Is there a legal framework requiring the Auditor General to submit its report to the State House of Assembly?

- A. Yes, there is such a legal framework.
- B. No, there is no legal framework.
- C. Not applicable (please comment).

**Citation:** Ondo State Public Audit Law 2017: Page 27, section (2) of Ondo state Public Audit

Law 2017 mandates the Auditor-General to submit the financial audit report to the State House of Assembly (Annex 17)

**Comment:Q.67:** answer is “a”. The Auditor General shall within ninety (90) days of receipt of the Accountant-General Financial Statement and Annual accounts of the state, submit an audit report to the State House of Assembly and House shall cause the report to be considered by a Committee of the House responsible for Public Accounts. Produced and Available on Request

**Govt. Review:**

**Ind. Review: The Answer is A.**

**CIRDDOC:**



68. Does the Public Accounts Committee (PAC) of the State House of Assembly produce a report based on their findings from the Auditor General's Report?

**Comment:Q.68:** answer is "a". The last report by the Public Account Committee (PAC) on the Auditor General report was in 2014 even though, the Auditor General office insisted that other years audit reports had been submitted to the House for PAC considerations on time.

Produced and Available on Request

**Govt. Review:**

**Ind. Review: The Answer is A. Mr. Adegoke the State Auditor General in a phone chat said 2017 Auditor General's report had been submitted (Annex IR-AUG) while Mr. Ibuola (08032293690) of Public Account Committee (PAC) Secretariat revealed that only 2014 report had so far been done by PAC**

**CIRDDOC:**

Audit

69. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly
- The Public Accounts Committee (PAC) have reports for all Auditor General's report submitted to them.
  - The Public Accounts Committee (PAC) have reports for all Auditor General's report submitted to them with the exception of the last fiscal year which they are still working on
  - The Public Account Committee (PAC) have reports for up to 50 percent of the Auditor General's report submitted to them.
  - The Public Accounts Committee (PAC) have no reports from the Auditor General's report submitted to them.**
  - Not applicable (please comment)

**Citation:** Ondo State House of Assembly: PAC Report on Year 2014- State Government Audited Account (Annex 19)

**Comment:** the answer is "C". The last report on the Auditor General Report released by the PAC was in 2014. The based on the criteria for this research which set 2015 as the benchmark for documents to be reviewed, the PAC document is therefore regarded as not produced.

Not Produced (NP)

**Govt. Review:**

**Ind. Review: The Answer is C.**

**CIRDDOC:**

70. When last was the State Financial Regulations/Instructions reviewed?

- A. TheStateFinancialRegulations/Instructionswasreviewedwithinthelast 5 years
- B. TheStateStateFinancialRegulations/Instructionswasreviewedwithinthelast 10 years but more than 5 years.
- C. TheStateFinancial Regulations/instructions was reviewed more than 10 years ago but less than 15 years
- D. TheStateFinancialRegulations/instructions was reviewed more than 15 years ago or there is no such law.
- E. Not-applicable (please comment).

**Citation:** Ondo State Financial Regulations and Stores Law 2017 (Annex 20)

**Comment:** Q.70: answer is "a", The State Financial Regulations and Stores Law 2017 was passed in the year 2017.

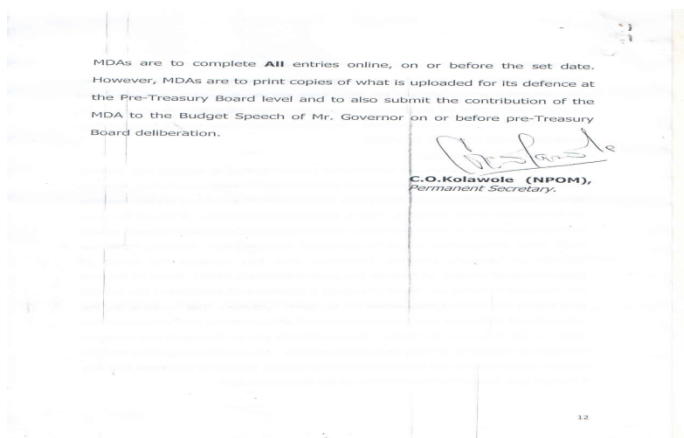
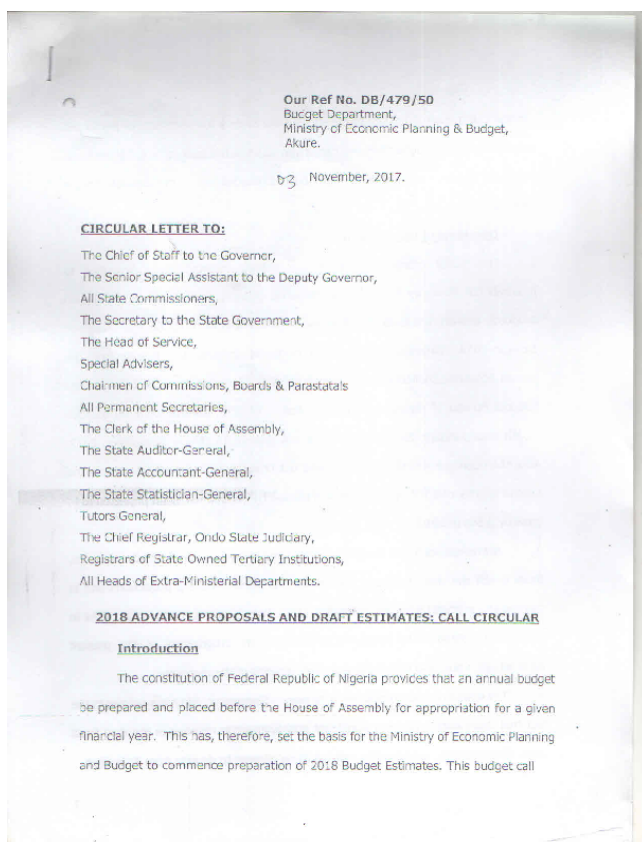
Annex 17: Ondo State Financial Regulations and Stores 2017.

Produced and Available on Request.

**Govt. Review:**

**Ind. Review: The Answer is A.**

**CIRDDOC:**

**Annexes:****Annex 1: 2018 Advance Proposals and Draft Estimates: Call Circular (cover & Signed page)**

Annex 2: Ministry of Economic Planning and Budget: 2018-2019 Budget calendar



Annex 3: Ondo State of Nigeria, Ministry of Economic Planning and Budget: 2018 Budget Proposal (House of Assembly) **Budget Department**



Annex 4: 2018 Budget- Administrative Segment. ONDO STATE OF NIGERIA, ALLOCATION OF FUND TO MDAS SUMMARY 2018, ADMINISTRATIVE SEGMENT



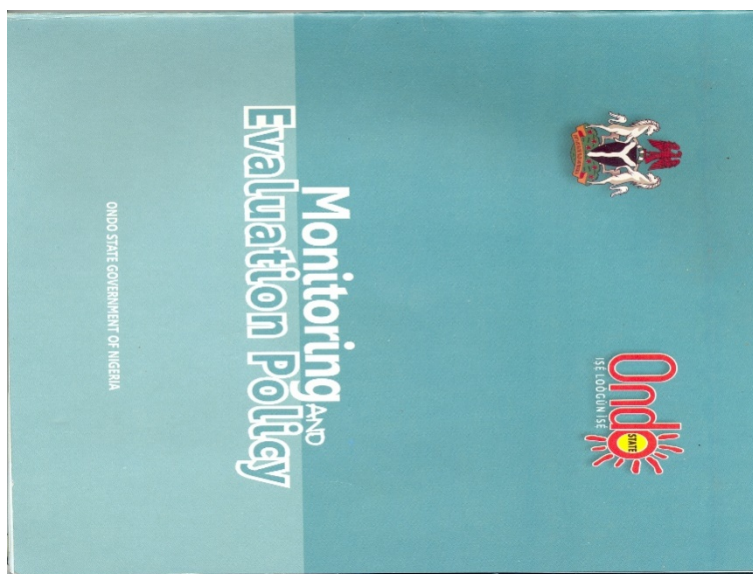
Annex 5: 2018 Budget- Economic Segment: ONDO STATE OF NIGERIA, ESTIMATES 2018 ECONOMIC SEGMENT

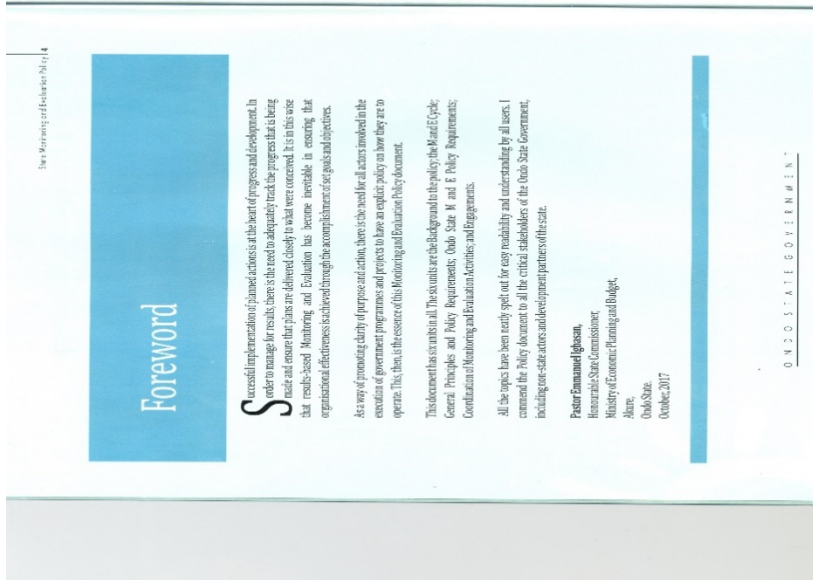


Annex 6: 2018 Budget – Program Segment. ONDO STATE OF NIGERIA, SUMMARY OF PROGRAM CAPITAL BUDGETING 2018



Annex 7: Monitoring and Evaluation Plan





### Annex 8: 2018 Appropriation Law



2018 Appropriation  
Law.pdf

### Annex 9: 2018 Budget- Capital details. ONDO STATE OF NIGERIA, ESTIMATES 2018 CAPITAL DETAILS 2018

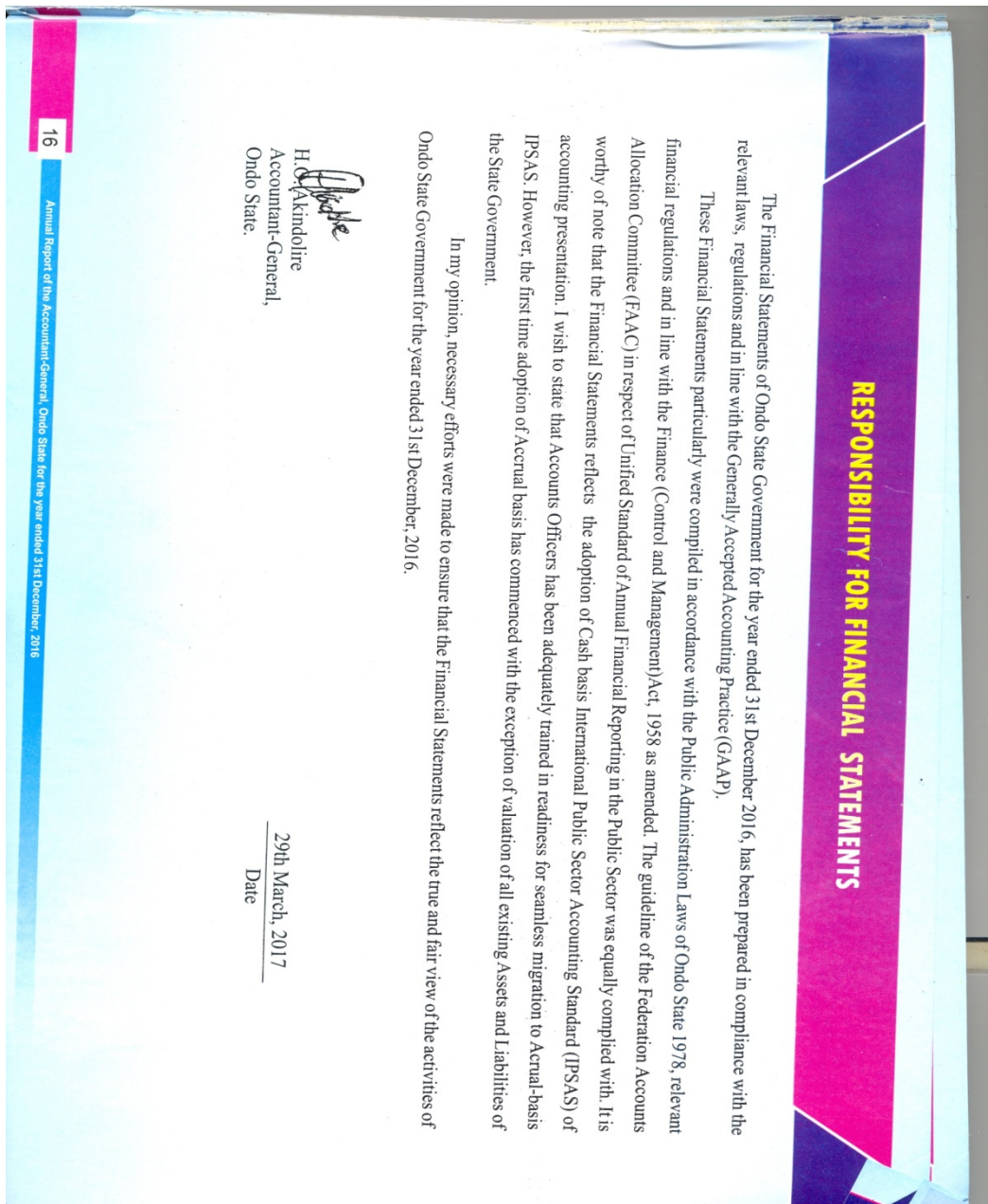


2018 Budget - Capital  
Details.pdf

### Annex 10: Report of the Accountant-General Financial Statement 2016





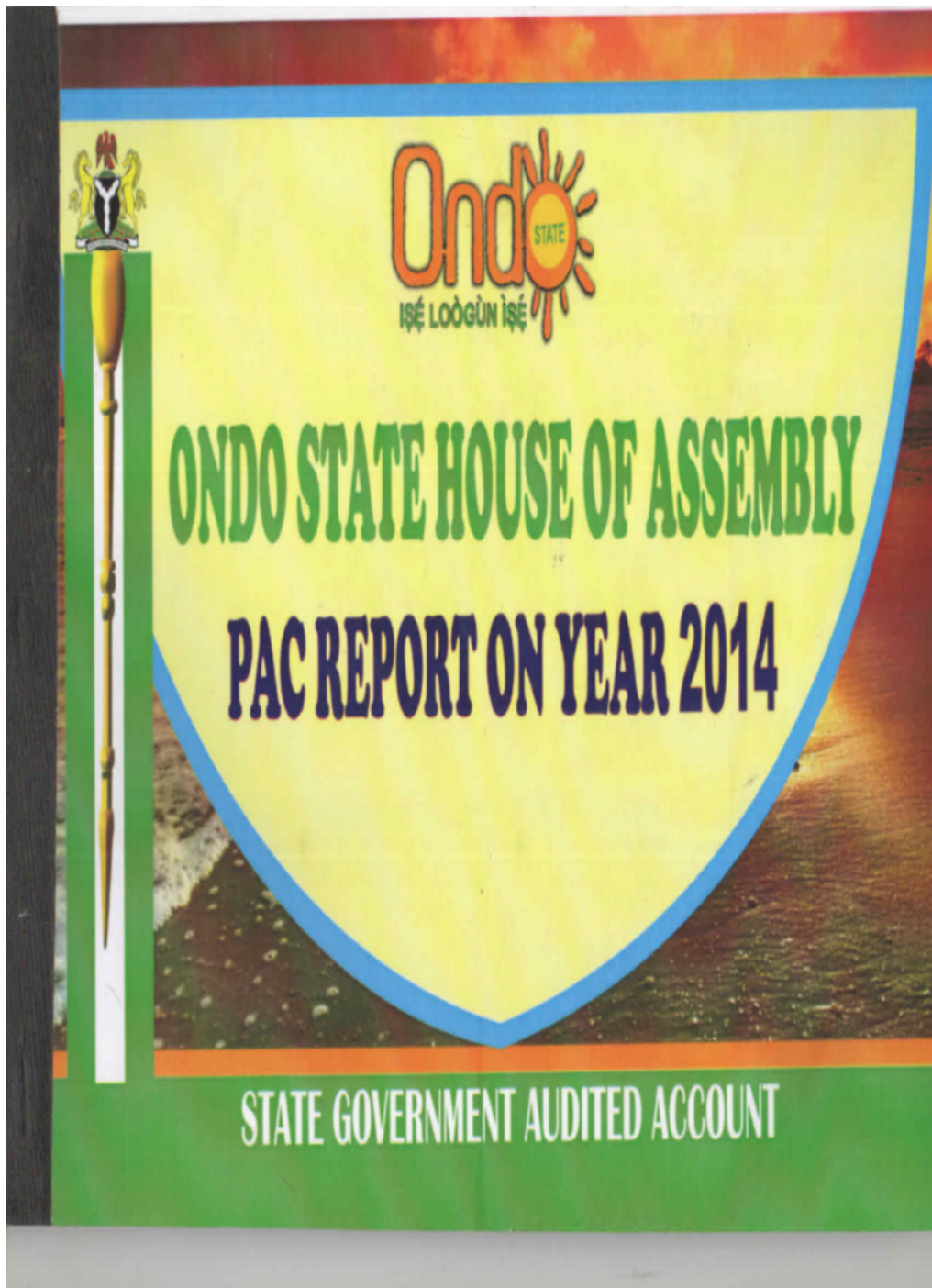


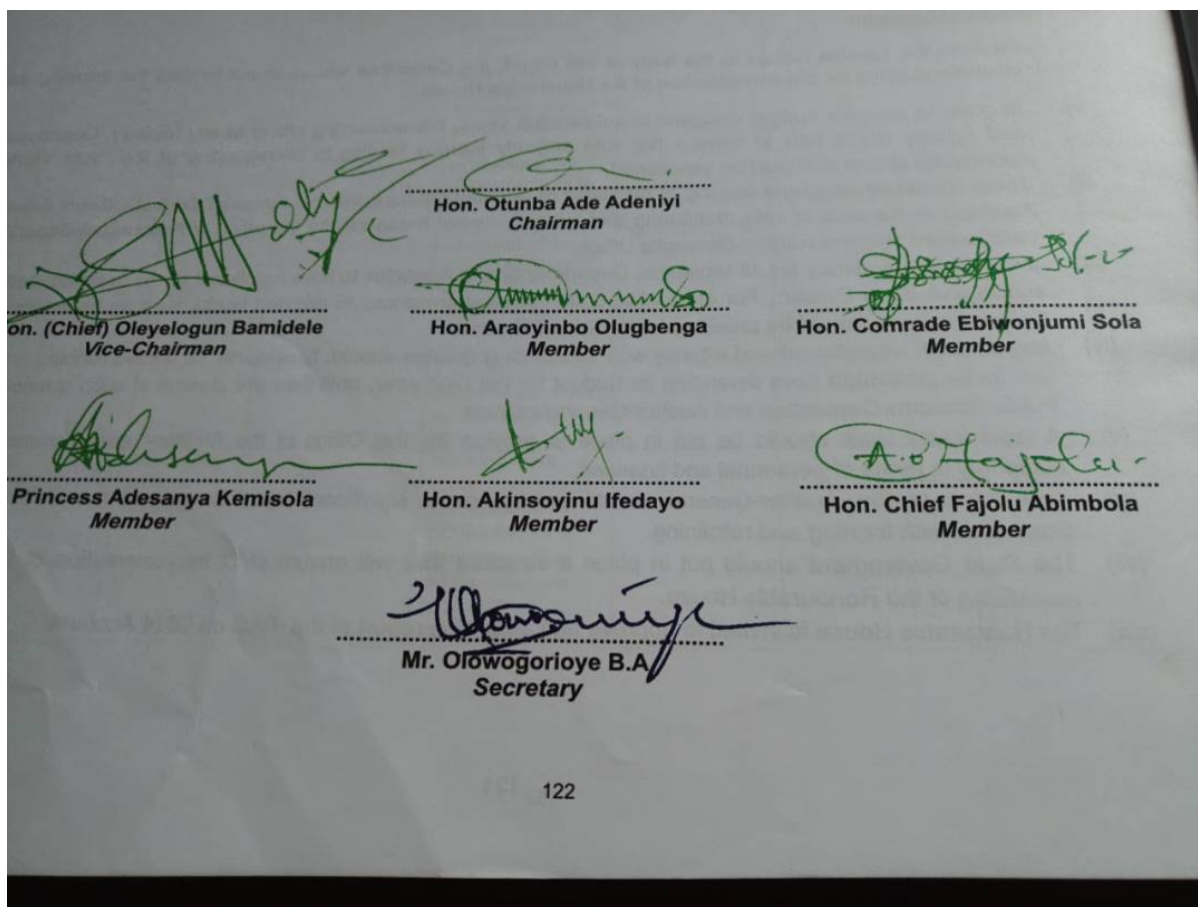


Annex 11: Report of the Auditor-General on the Account of the Government of Ondo State of Nigeria for the Year Ended 31st December, 2016 to the Ondo state House of Assembly



Annex 12: Ondo State House of Assembly: PAC Report on Year 2014- State Government Audited Account



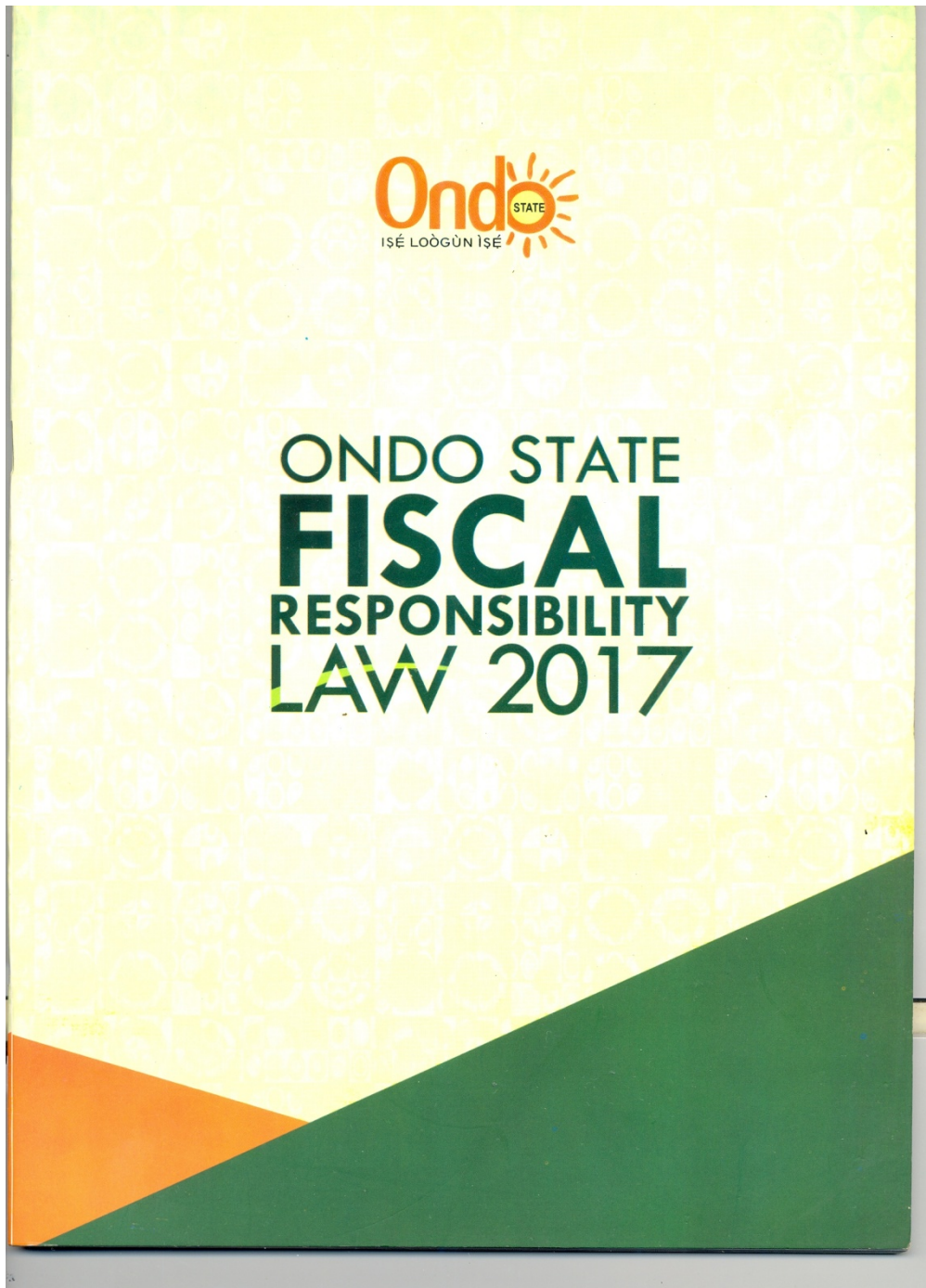


2018-2020 Medium Term Fiscal Framework (MTEF) and Fiscal Strategic Paper (FSP)



Adobe Acrobat  
Document

Annex 13: Ondo State Fiscal responsibility Law 2017

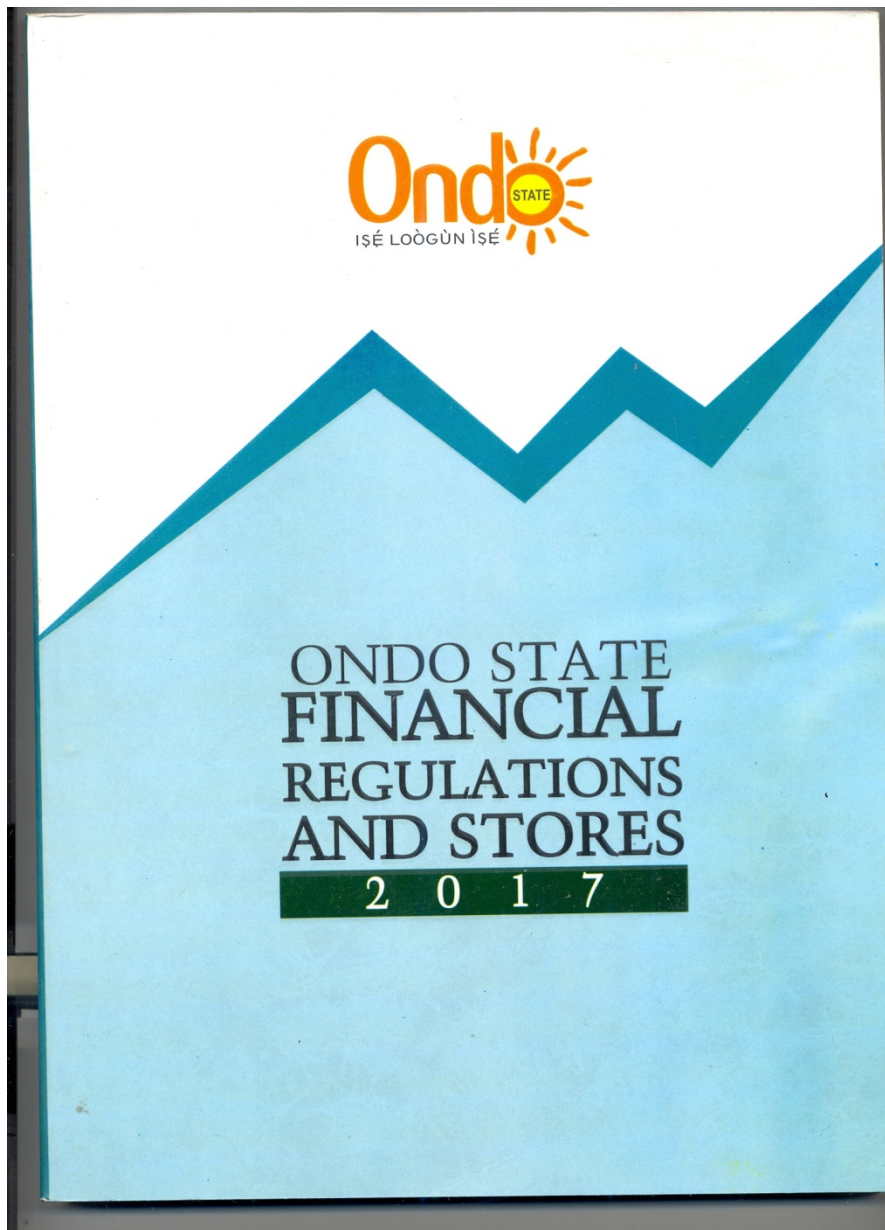


Annex 14: Page 18, Section 25, item no 8: Mandates government to involve of Civil groups etc in the budget preparation process in the state

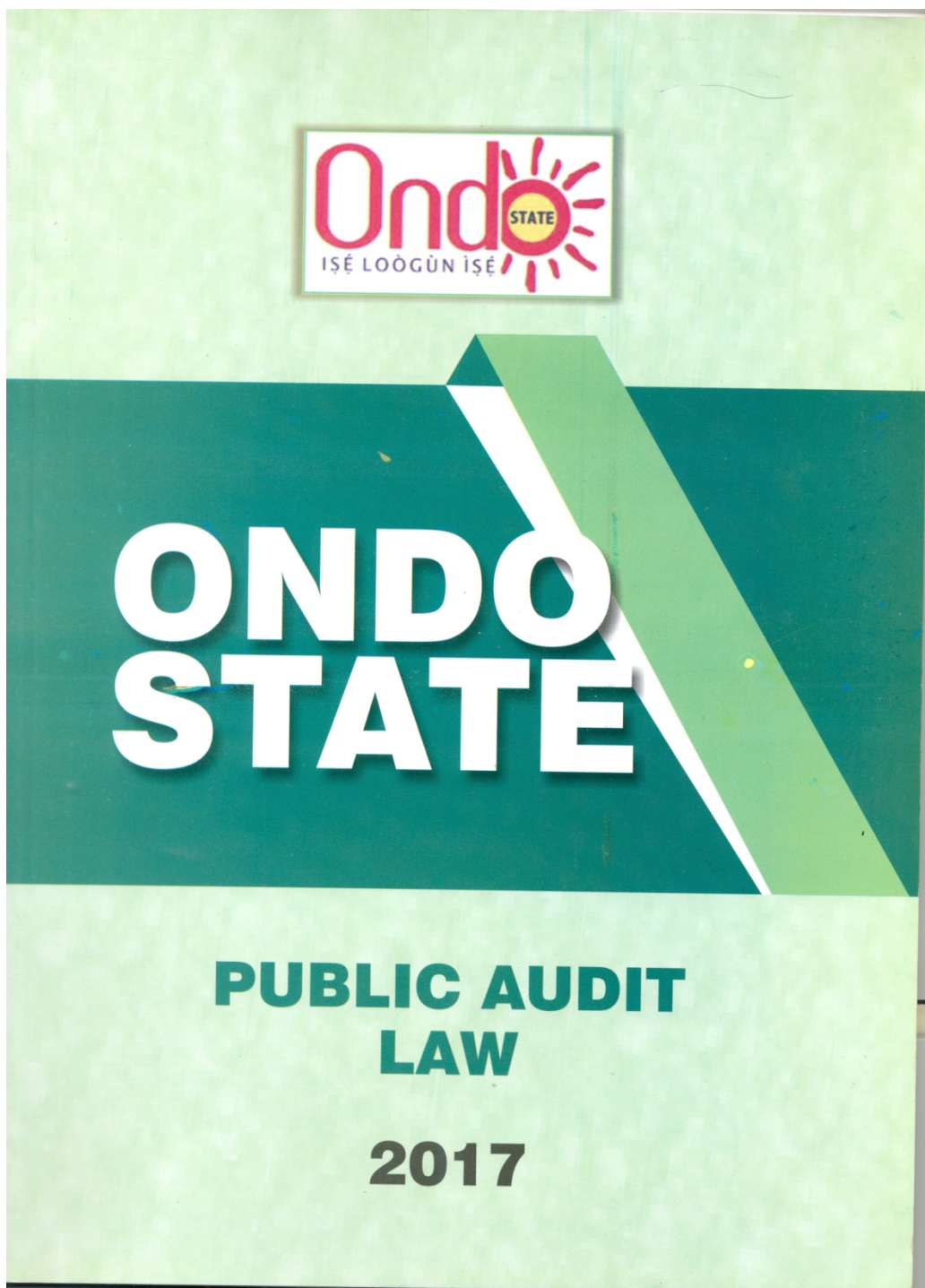




Ondo State Financial Regulations and Stores 2017



Ondo State Public Audit Law 2017

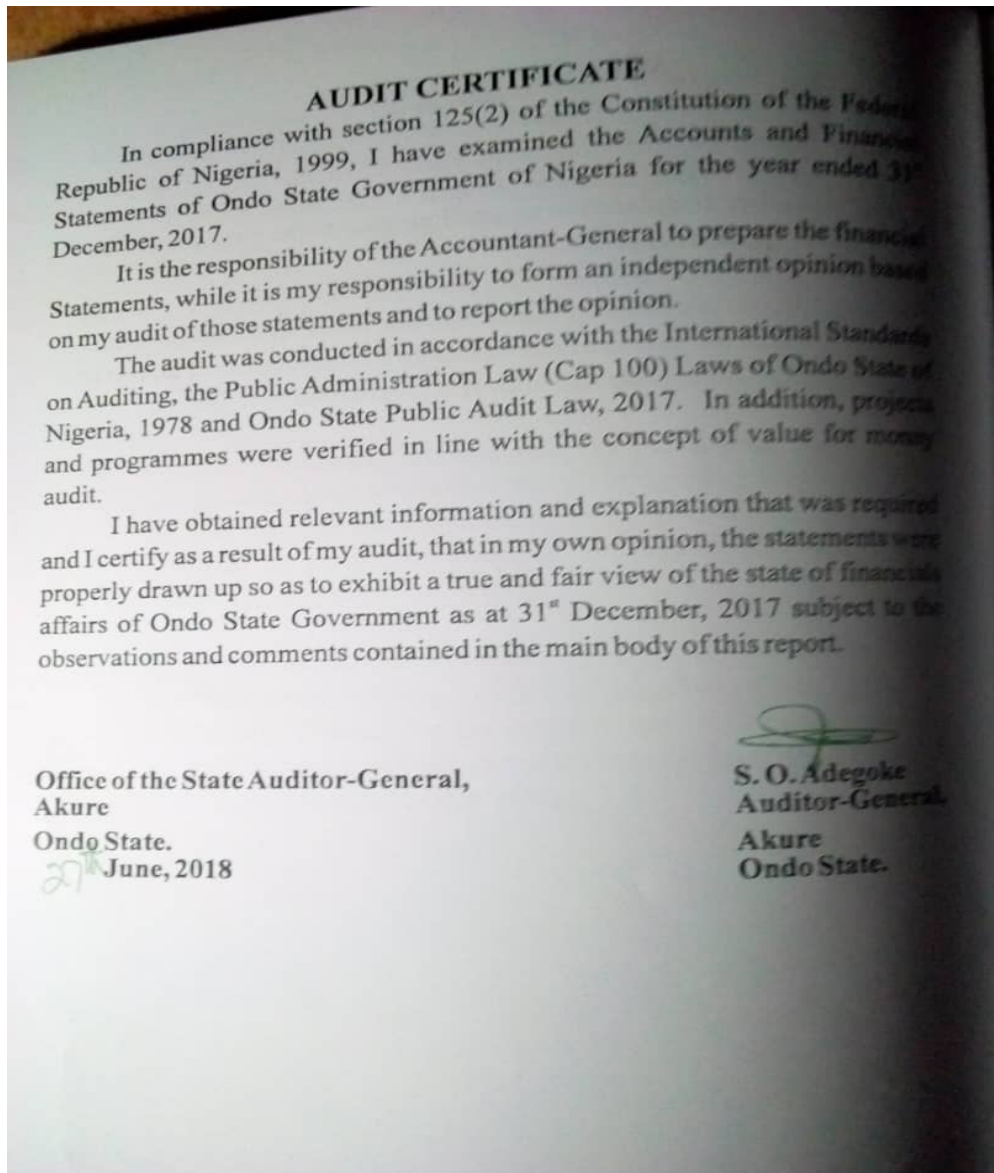


## 2017 Auditor General's report of Ondo State (IR-AU-G)

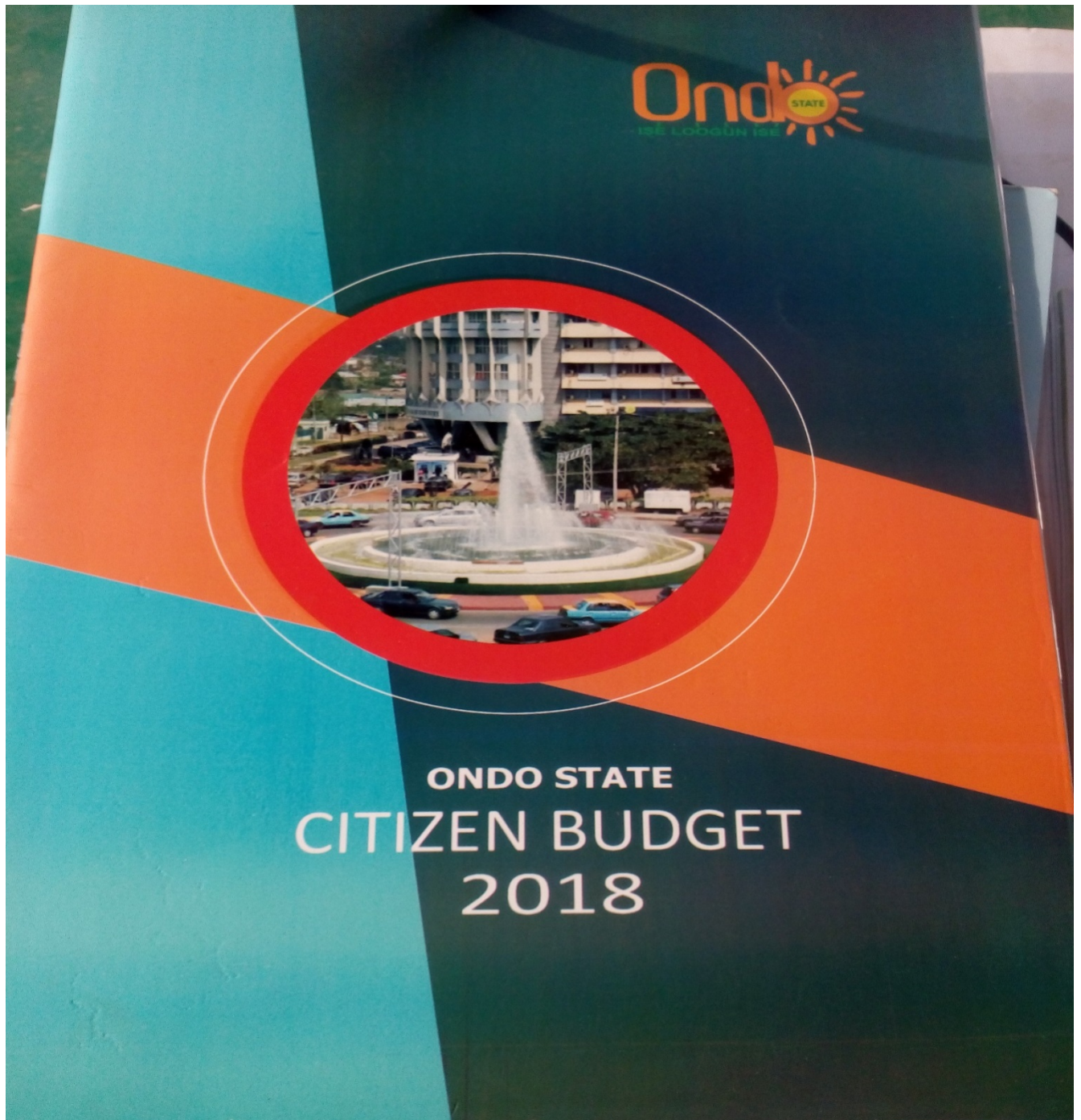




## 2017 Auditor General's report of Ondo State (IR-AU-G)



## IR-CB ENGLISH

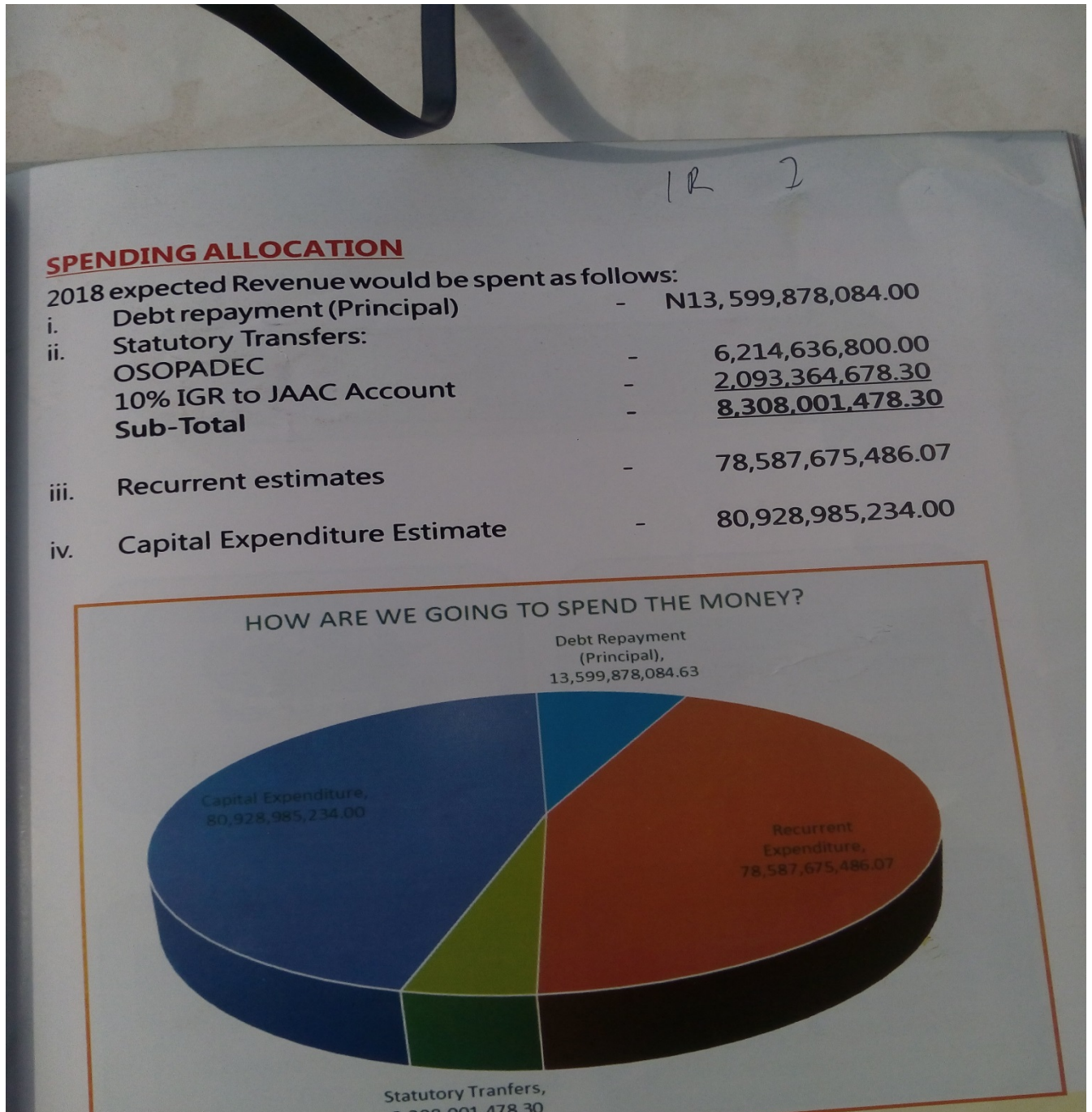




## IR-CB YORUBA

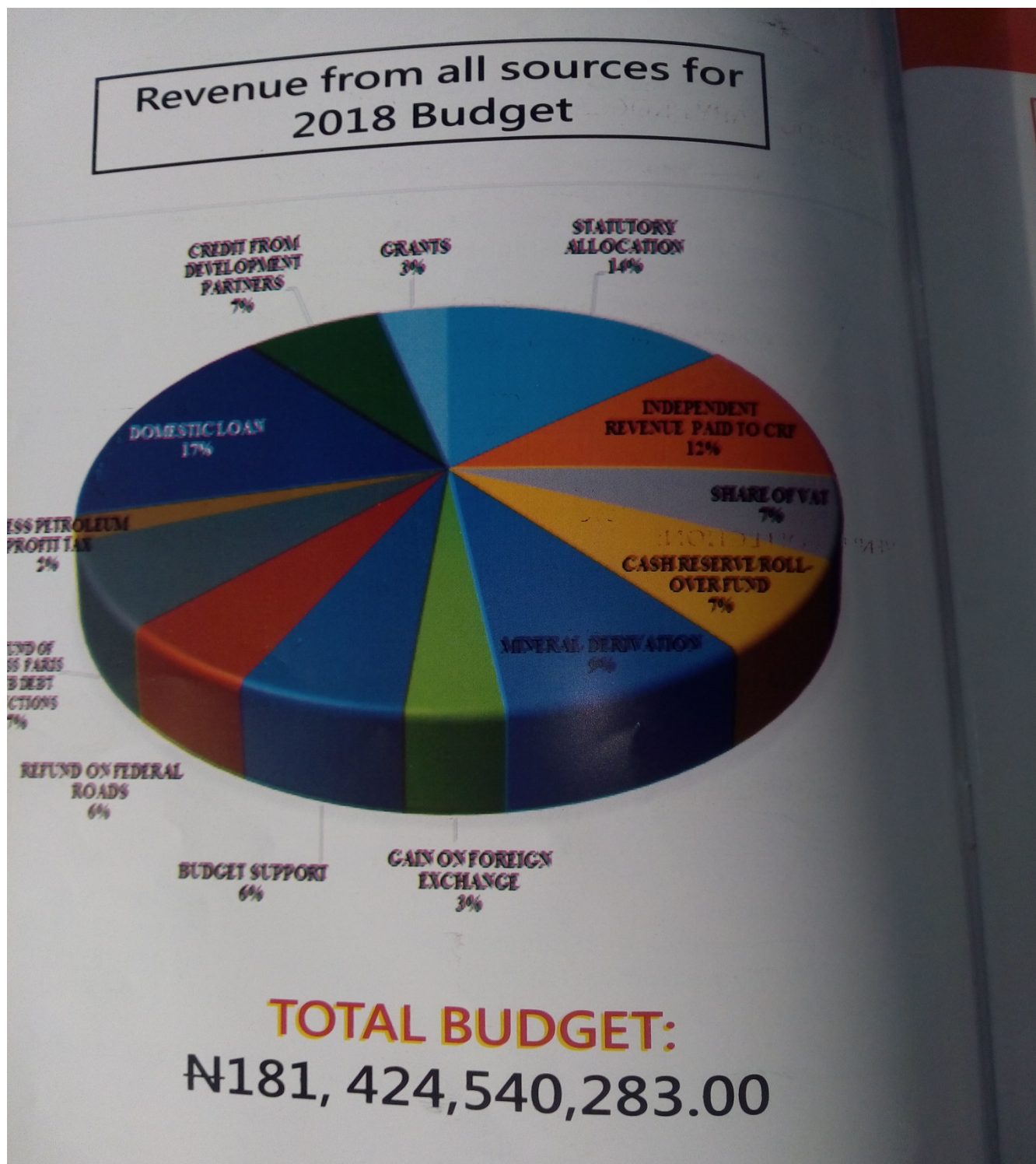


## IR-CB-EXP

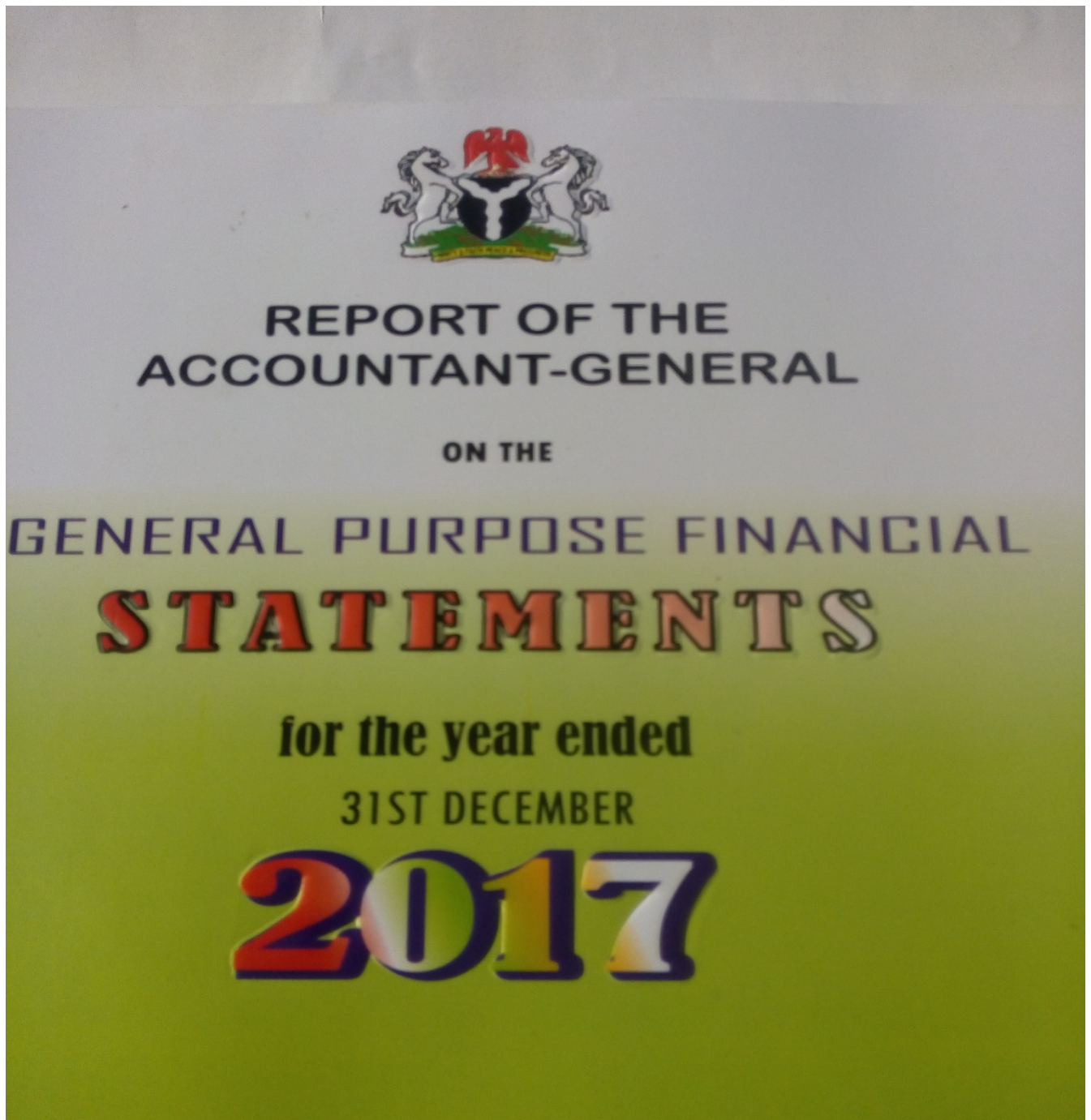




## IR-CB-REV

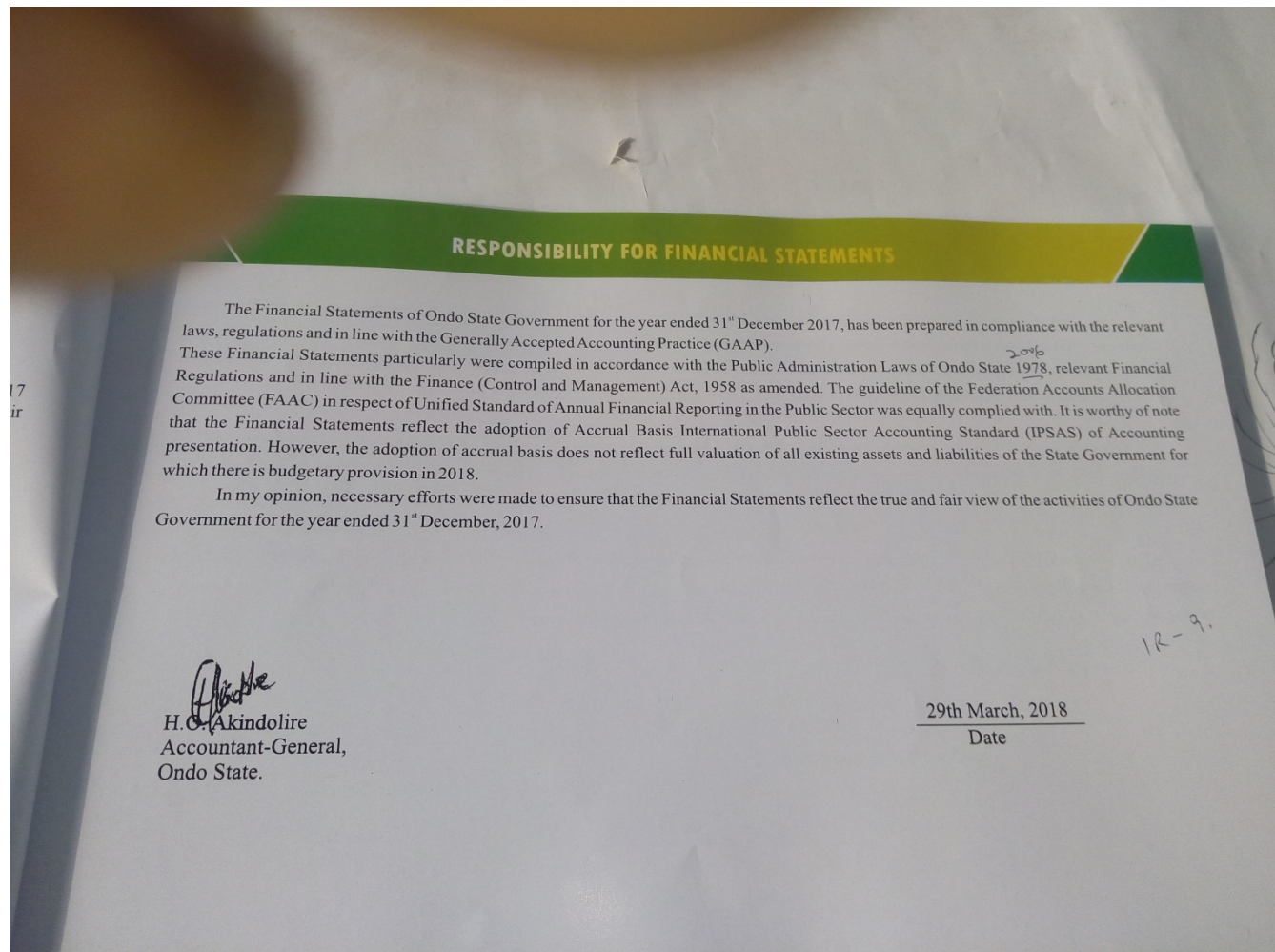


## IR-AGFS





## IR-AGFS



**IRB**



ONDO STATE OF NIGERIA, ESTIMATES 2018 CAPITAL DETAILS 2018									
S/N	Programme Segment	Programme / projects / Activities	Actual		Approved Estimate		%	Schedule	
			Jan - Dec 2016	Jan - Dec 2017	2017	2018			
21	012300400200: ORANGE FM								
<b>EXISTING PROJECTS</b>									
1	02110000102701	Expenses outside Broadcast Coverage	0.00	0.00	2,000,000.00	0.00	%		
2	020200001301401	Procurement of 154395 Litres of Diesel @200/Litre to Run the Station 2 Nos of KVA Caterpillar Generators with Consumption Rate of 25 Liters/Hour for 19 Hours/Day.	0.00	0.00	39,879,000.00	0.00	%		
3	09110000100301	Procurement of (2) Advert tracking Machine@#3.5M each	0.00	0.00	7,000,000.00	0.00	%		
4	02020000760302	Purchase of Latest Audio CDs,DVD	0.00	0.00	640,525.00	640,525.00	%		
5	02020000702602	Design, Deployment and Commissioning of Websites For Orange 94.5 FM, Installation of Suitable Accounting Software	0.00	0.00	2,000,000.00	2,000,000.00	%		
6	02020000762601	Payment of Annual Dues to NAN, BON and NBC, COSON and Media-Planning Services Annual Subscription	0.00	0.00	4,603,125.00	4,603,125.00	%		
7	09110000941206	Rehabilitation of Damaged Structure	0.00	0.00	2,000,000.00	0.00	%		
8	02020000701202	Maintenance of Studio Equipment and Spare Parts	0.00	0.00	1,106,350.00	1,106,350.00	%		
9	09050000121218	Training and Manpower Development, Conferences, Seminars and Workshops	0.00	0.00	4,000,000.00	2,000,000.00	%		
10	02020000761204	Procurement and Installation of Studio Equipment	0.00	0.00	2,631,000.00	0.00	%		
11	02110000761209	Procurement & Installation of transmitter equipment	0.00	0.00	6,000,000.00	4,000,000.00	%		
12	02020000121211	Retention & painting of 1000-Foot Broadcast Mast and maintenance of Aviation Warning light System	0.00	0.00	3,840,000.00	0.00	%		
13	02110000911210	Maintenance of transmitter equipment and Spare Parts	0.00	0.00	2,000,000.00	2,790,525.00	%		
14	04130000941208	Total Rehabilitation of Station and Studio complex physical infrastructure.	0.00	0.00	4,300,000.00	4,300,000.00	%		
<b>Total Existing Project:</b>			<b>0.00</b>	<b>0.00</b>	<b>73,000,000.00</b>	<b>21,440,525.00</b>			
<b>NEW PROJECTS</b>									
<b>11 Information Communication and Technology (General)</b>									
<b>000092 Strategic Information Management</b>									
1	02110000920301	Procurement of 154395 Litres of Diesel @205/Litre to Run the Station 2 Nos of KVA Caterpillar Generators with Consumption Rate of 25 Liters/Hour for 20 Hours/Day.	-	-	-	39,550,475.00	24	%	Jan-Dec
2	02110000920302	Procurement of (1) Advert Tracking Machine@#3.5M each	-	-	-	7,000,000.00	0	%	Jan-Dec
<b>Total New Project:</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>46,550,475.00</b>			
<b>SUB TOTAL:</b>			<b>0.00</b>	<b>0.00</b>	<b>73,000,000.00</b>	<b>68,000,000.00</b>			
<b>22 012305600100: ONDO STATE SIGNAGE AGENCY</b>									
<b>EXISTING PROJECTS</b>									
1	02130000891203	Repair of Hyab Truck	0.00	0.00	1,500,000.00	1,500,000.00	%		
2	02130000891202	Construction and Erection of Billboards etc	0.00	0.00	10,000,000.00	0.00	%		
<b>Total Existing Project:</b>			<b>0.00</b>	<b>0.00</b>	<b>11,500,000.00</b>	<b>1,500,000.00</b>			

ONDO STATE OF NIGERIA, ESTIMATES 2018 CAPITAL DETAILS 2018									
S/N	Programme Segment	Programme / projects / Activities	Actual		Approved Estimate		%	Schedule	
			Jan - Dec 2016	Jan - Dec 2017	2017	2018			
EXISTING PROJECTS									
1	02090001254101	Provision of Relief Materials to Victims of Natural Disasters in the State	0.00	37,429,000.00	74,000,000.00	70,000,000.00	%		
NEW PROJECTS			Total Existing Project: 0.00 37,429,000.00 74,000,000.00 70,000,000.00						
			Total New Project: - - - - 0.00						
			SUB TOTAL: 0.00 37,429,000.00 74,000,000.00 70,000,000.00						
EXISTING PROJECTS									
1	09050001471208	Monitoring and Verification of Projects	0.00	0.00	10,000,000.00	10,000,000.00	%		
NEW PROJECTS			Total Existing Project: 0.00 0.00 10,000,000.00 10,000,000.00						
II Information Communication and Technology (General)									
000077 Purchase of Office/ICT Equipment			-	-	-	5,000,000.00			
1	02110000770101	Procurement of HP Pavilion all in one 24609c Laptops (9 Nos with accessories)	-	-	-	2,500,000.00	0 %	Jan-Sept	
2	02110000770102	Purchase of Photocopier AR 6020 (Sharp) with Installation (4 No with stand)	-	-	-	1,500,000.00	0 %	Feb-Nov	
3	02110000770103	Purchase of Scanners Jet 5590 digital flat screen for Office Use	-	-	-	1,000,000.00	0 %	None-None	
13 Reform of Government and Governance (General)									
000120 Public Procurement Reform Project			-	-	-	70,000,000.00			
4	03130001200101	Production of 200 copies of quarterly publication of ODPP clouded embossement paper	-	-	-	2,000,000.00	0 %	None-None	
5	03130001200102	Engagement of Consultant to produce highly specialized Document: Standard Bidding Documents, Procurement Manual, Contract Management Manual, Inventory, Material, Goods and Equipoment Management Manual	-	-	-	10,000,000.00	0 %	Jan-Dec	
6	03130001200103	Training and Workshops of Procurement Staff and relevant stake holders	-	-	-	15,000,000.00	0 %	None-None	
7	03130001200104	Office Furniture and Equipment( 20 seaters board room furniture, Office Tables & Chairs for 30 Officers and Executive Chair for the Director.	-	-	-	4,000,000.00	0 %	None-None	
8	03130001200105	Procurement of One(1)Toyota Hilux 4x4 Vehicle	-	-	-	22,000,000.00	0 %	None-None	

ONDO STATE OF NIGERIA, ESTIMATES 2018 CAPITAL DETAILS 2018									
S/N	Programme Segment	Programme / projects / Activities	Actual		Approved Estimate		%	Schedule	
			Jan - Dec 2016	Jan - Dec 2017	2017	2018			
Procurement of Offices to accommodate the Procurement Officers.			-	-	-	5,000,000.00	0 %	None-None	
			-	-	-	5,000,000.00	0 %	None-None	