

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

OYO STATE

January 2018

THIS QUESTIONNAIRE WAS COMPLETED BY

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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**

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	2018
1. State Budget Call Circular	2018
2. State Draft Budget Proposals	2018-2020
3. State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	2018
4. State Draft Budget Volumes and Votes	2018
5. State Budget Appropriation Law	2018
6. State Approved Budget	2018
7. State Citizens Budget	2018
8. State Quarterly Reports	Q4 2017 OR 2018 Q1
9. State Mid-Year Review	2017
10. State Accountant General's Report	2016
11. State Auditor General's Report	2016
12. 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	<p>For each document, please include:</p> <p>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</p>
State Budget Call Circular	<p>1. Title: Year 2018 Budget Call Circular, Oyo State REF: MFB/B/28/59</p> <p>2. Date of Release: 22nd August, 2017</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Produced and Available on Request (PAR)</p>
Pre-Budget Statement (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	<p>1. Title: Nil</p> <p>2. Date of Release: Nil</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Not Produced (NP)</p>
Executive Budget Proposal (State Draft Budget Estimates)	<p>1. Title: 2018 Draft Estimates, Oyo State Nigeria</p> <p>2. Date of Release: Thursday 14th December, 2017.</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Produced for Internal Use (PIU)</p>
Enacted Budget (State Approved Budget)	<p>1. Title: Oyo State 2018 Approved Budget</p> <p>2. Date of Release: 1/3/2018</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Produced for Internal Use (PIU)</p>
State Budget Appropriation Law	<p>1. Title: Oyo State Appropriation Law 2018 Budget of Stabilization</p> <p>2. Date of Release: 27/3/2018</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Produced for Internal Use (PIU)</p>
State Citizens Budget	<p>1. Title: Nil</p> <p>2. Date of Release: Nil</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Not Produced (NP)</p>
In-Year Report (State Quarterly Reports)	<p>1. Title: Not Produced</p> <p>2. Date of Release: Nil</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Not Produced</p>

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Mid-Year Review	1. Title: Not Produced 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced
End of Year Report (State Accountant General's Report)	1. Title: Not Produced 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced
State Auditor General's Report	1. Title: Not Produced 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced
Public Accounts Committee (PAC) Report on Auditor General's Report	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)

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 does.**
 - b. No, it is does not

c. Not applicable/other (please comment).

Citation: See Appendix 1: Copy of the Year 2018 Call Circular, Ref: MFB/B/28/59

Comment: Q.1: Option A.

The State Ministry of Finance and Budget produced call circular for internal use and also available to the public on request. A copy of the Call Circular Memo indicated as Appendix 1.

Govt. Review:

Ind. Review: Yes. Agreed based on the supporting document and my knowledge of things in the State. However, evidence of previous years call circular memos should have been obtained too.

CIRDDOC:

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

Citation: See Appendix 1: Copy of the Year 2018 Call Circular, Ref: MFB/B/28/59

Comment: Q.2: Option B

Year 2018 Budget Call Circular was released on 22nd August, 2017.

Govt. Review:

Ind. Review: Agreed with the researcher based on the supporting document and my knowledge of things in the State. However, evidence of previous years call circulars should have been obtained too.

CIRDDOC:

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

Citation: See Appendix 1: Copy of the Year 2018 Call Circular, Ref: MFB/B/28/59

Comment: Q.3: Option C

Call Circular was submitted to the Governor, Speaker, Clerk of the House, and MDAs. However, the circular is available to the general on request.

Govt. Review:

Ind. Review: Agreed. But for only 2018 is just not sufficient. There is the need to also obtain those of previous years- 2015, 2016, 2017.

CIRDDOC:

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?

- Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
- Yes, the budget calendar is provided and two thirds of the dates are adhered to.
- Yes, the budget calendar is provided and less than two third of the dates are adhered to.
- No, a budget calendar is not provided or there is no adherence to a timetable.**
- Not applicable /other (please explain).

Citation:

Comment: Q.4: Option D.

Budget Timetable not available

Govt. Review:

Ind. Review: True. The budget calendar is ever ad hoc and haphazard.

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?

- Yes, it does.**
- No, it does not [*Please specify whether the draft budget estimates are produced late, or not produced at all*].
- Not applicable/other (please comment).

Citation:

- See Appendix 2. Cover page, 2018 Draft Estimates, Oyo State Nigeria

Comment: Q.5: Option A.

Oyo State Budget Estimates was submitted to State House of Assembly on 14th December, 2017.

Govt. Review:

Ind. Review: True. Draft Estimates are available for every year, in the sense that a budget is presented to the State House of Assembly.

CIRDDOC:

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

Citation:

Comment: Q.6: Option D

State Draft Budget Estimates is not publicly available. Only the photocopy of the Budget Estimates is available at the office of Director of Budget for internal use only.

Govt. Review:

Ind. Review: Agreed. Information on the budget estimates is often limited to what the newspapers provide following approval by the legislature and as made available by the Budget Office thereafter.

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])?
- Yes, all expenditures are classified by administrative unit.
 - Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).
 - Yes, less than two thirds of the expenditures are classified by administrative unit.
 - No, expenditures are not presented by administrative unit.
 - Not applicable/other (please comment).

Citation:

Comment: Q.7: Option D

The document is not publicly available.

Govt. Review:

Ind. Review: True. This is a major sour point of budgeting information in the State.

CIRDDOC:

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

Citation:

Comment: Q.8: Option B

The document is not publicly available.

Govt. Review:

Ind. Review: True.

CIRDDOC:

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

Citation:

Comment: Q.9: Option B

The document is not publicly available.

Govt. Review:

Ind. Review: True.

CIRDDOC:

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

Citation:

Comment: Q.10: Option D

The document is not publicly available.

Govt. Review:**Ind. Review:** True.**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?
- Yes, the draft budget presents all three types of information (gender, age, senatorial zone and LGA)
 - Yes, the draft budget presents three of the four types of information
 - Yes, the draft budget presents less than three of the four types of information
 - No, such information is not presented**
 - Not applicable/other (please comment)

Citation:

Comment: Q.11: Option D

The document is not publicly available.

Govt. Review:**Ind. Review:** True.**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?
- Yes, individual sources of revenue accounting for all revenue are presented.
 - Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - No, individual sources of revenue are not presented.**
 - Not applicable/other (please comment).

Citation: See Appendix 5: 2018 Draft Estimates, Source of Revenue by MDAs**Comment:** Q.12: Option D

The document is not publicly available.

Govt. Review:**Ind. Review:** True.**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: Option D

The document is not publicly available.

Govt. Review:

Ind. Review: True.

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: Option D

The document is not publicly available.

Govt. Review:

Ind. Review: True.

CIRDDOC:

C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

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:**Comment: Q.15:** Option D

As at the time of submitting this report, Oyo State Budget Appropriation Law has not been made publicly available.

Govt. Review:**Ind. Review:** True.**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:**Comment: Q.16:** Option D

As at the time of submitting this report, Oyo State Budget Appropriation Law has not been made publicly available.

Govt. Review:**Ind. Review:** True.**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])?

Yes, all expenditures are presented by administrative unit.

- a. Yes, at least two thirds of the expenditures are presented by administrative unit (but not all).
- b. Yes, less than two thirds of expenditures are presented by administrative unit.
- c. **No, expenditures not presented by administrative unit.**
- d. Not applicable/other (please comment).

Citation:**Comment: Q.17:** Option D

As at the time of submitting this report, Oyo State Approved Budget has not been made publicly available.

Govt. Review:**Ind. Review:** True.**CIRDDOC:**

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

Citation:

Comment: Q.18: Option B

As at the time of submitting this report, Oyo State Approved budget has not been made publicly available.

Govt. Review:

Ind. Review: True.

CIRDDOC:

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

Citation: please, complete this!!!

Comment: Q.19: Option B

As at the time of submitting this report, Oyo State Approved budget has not been made publicly available.

Govt. Review:

Ind. Review: True.

CIRDDOC:

20. Does the State Approved Budget presents expenditures for individual programs (items) for the budget year?
- Yes, programs accounting for all expenditures are presented.
 - Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
 - Yes, programs accounting for less than two-thirds of expenditures are presented.
 - No, expenditures are not presented by program.**
 - Not applicable/other (please comment).

Citation:

Comment: Q.20: Option D

As at the time of submitting this report, Oyo State Approved budget has not been made publicly available.

Govt. Review:

Ind. Review: True.

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**
- e. Not applicable (please comment)

Citation:

Comment: Q.21: Option D

As at the time of submitting this report, Oyo State Approved Estimates has not been made publicly available

Govt. Review:

Ind. Review: True.

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 of few items
- c. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
- d. **More than 6 of the State MDAs have their Budget lumped into single of few items**
- e. Not applicable (please comment)

Citation:

Comment: Q.22: Option D

As at the time of submitting this report, Oyo State Approved Budget has not been made publicly available.

Govt. Review:

Ind. Review: True. This is very evident in previous year's practices/documents too.

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.**
- e. Not applicable/other (please comment).

Citation:

Comment: Q.23: Option D

As at the time of submitting this report, Oyo State Approved Budget has not been made publicly available.

Govt. Review:

Ind. Review: True. Over aggregation is the norm.

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 published and includes information on and beyond the core elements listed above.
- b. A State Citizens Budget is published and provides information on the core elements listed above.
- c. A State Citizens Budget is published but it excludes some of the core elements listed above.
- d. A State Citizens Budget is not published**
- e. Not applicable/other (please comment).

Citation:

Comment: Q.24: Option D

Citizen budget is not produced in Oyo State

Govt. Review:

Ind. Review: True. It doesn't exist whatsoever.

CIRDDOC:

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 published.**
- e. Not applicable/other (please comment).

Citation:**Comment:** Q.25: Option D

Citizen budget not produced.

Govt. Review:**Ind. Review:** True.**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 neither produces nor release budget quarterly report to the public**
- d. Not applicable (please comment)

Citation:**Comment:** Q.26: Option D

Quarterly report not produced.

Govt. Review:**Ind. Review:** True.**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:**Comment:** Q.27: Option D

Quarterly Reports not produced at all, hence no such reports released to the public.

Govt. Review:**Ind. Review:** True.**CIRDDOC:**

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:**Comment:** Q.28: Option D

Mid-Year Review not produced at all, hence no such review released to the public.

Govt. Review:**Ind. Review:** True.**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.**
- e. Not applicable/other (please comment).

Citation: Interview session with Director of Administration and Supplies, Date 13 February, 2018.

Comment: Q.29: Option D

Verbal information received from the Director of Administration and Supplies during an interview session indicated that the 2016 Accountant Generals Report is still work in progress. Accountant General's report are released late.

Govt. Review:

Ind. Review: True. Even when released is of limited circulation.

CIRDDOC:

F. 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:

Comment: Q.30: Option D

Verbal information received from the Director of Administration and Supplies during an interview session indicated that the 2016 State Auditor General's Report is not available. Besides, the 2016 State Auditor General's report preparation status was not disclosed during the interview.

Govt. Review:

Ind. Review: True.

CIRDDOC:

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

- a. The SHoA receives a copy of the Auditor General report before the end of the next fiscal year
- b. The SHoA receives a copy of the Auditor General report more than 12 months but less than 18 months after the fiscal year
- c. The SHoA receives a copy of the Auditor General report more than 18 months but less than 24 months after the fiscal year
- d. **No, the SHOA does not receive a copy of the Auditor General report, or such report is not produced at all.**
- e. Not applicable/other (please comment).

Citation:

Comment: Q.31: Option D

Verbal information received from the Director of Administration and Supplies during an interview session indicated that the 2016 State Auditor General's Report is not available. Besides, the 2016 State Auditor General's report preparation status was not disclosed during the interview. And also copy of the 2015 State Auditor General's report was not available.

Govt. Review:

Ind. Review: The researcher's enquiry and comments are insightful. I have no doubt that everything said is true.

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: An Interview Session with the Director of Budget, Oyo State Ministry of Economic Planning and Budget, Dated 10th May, 2018.

Comment: Q.32: Option D

According to the Director of Budget during a one-on-one interview session, Oyo State Government has no established mechanism that enables public engagement during budget formulation process.

Govt. Review:

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: An Interview Session with the Director of Budget, Oyo State Ministry of Economic Planning and Budget, Dated 10th May, 2018.

Comment: Q.33: Option D

During an interview session with the Director of Budget it was revealed that in Oyo State, the executive has not established any mechanisms to identify the public's perspective on budget priorities. According to him, it was revealed that the ministry has informed the executive on the need to begin engaging with the public during budget formulation process as a result of much advocacy visits made by some Civil Society Organizations in the State demanding for public engagement and consultations during budget formulation and execution.

Govt. Review:

Ind. Review: The researcher's enquiry and comments are insightful. I have no doubt that everything said is true.

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: An Interview Session with the Director of Budget, Oyo State Ministry of Economic Planning and Budget, Dated 10th May, 2018.

Comment: Q.34: Option D

There is no legal framework which is meant to mandate the ministry or the executive to consult with the vulnerable groups

Govt. Review:

Ind. Review: True.

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 (please comment).

Citation: An Interview Session with the Director of Budget, Oyo State Ministry of Economic Planning and Budget, Dated 10th May, 2018.

Comment: Q.35: Option D

The executive does not engage with the public during budget formulation process and execution. According to him, the executives are always of the opinion that organizing public hearing during budget presentation is the best way of engaging the public.

Govt. Review:

Ind. Review: True.

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:

An Interview Session with the Director of Budget, Oyo State Ministry of Economic Planning and Budget, Dated 10th May, 2018.

Comment: Q.36: Option D

Oyo State Government has no established mechanism that enables public engagement and inputs during budget formulation process.

Govt. Review:

Ind. Review: True.

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?
- Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
 - Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
 - Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
 - No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.**
 - Not applicable/other (please comment).

**Citation: An Interview Session with the Director of Legislative Planning,
Oyo State House of Assembly, Mrs. Awe. Dated 24th May, 2018.**

Comment: Q.37: Option D

The State Assembly (Appropriation) Committee **does not** holds public hearing on the individual budget of the state government administrative units. But the Committee only invites Directors from the State Ministries and Departments.

Govt. Review:

Ind. Review: True. I guess given that option D is indicated above, then the comments on this should incorporate **does not as done.**

CIRDDOC:

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

**Citation: An Interview Session with the Director of Legislative Planning,
Oyo State House of Assembly. Mrs. Awe. Dated 24th May. 2018.**

Comment: Q.38: Option D

The State Assembly (Appropriation) Committee does not hold public hearing on the individual budget of the state government administrative units where testimony from the public can be heard.

Govt. Review:

Ind. Review: True.

CIRDDOC:

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

Citation:

An Interview Session with the Director of Legislative Planning, Oyo State House of Assembly, Mrs. Awe. Dated 24th May, 2018.

Comment: Q.30: Option D

The State Assembly (Appropriation) Committee does not hold public hearing on the individual budget of the state government administrative units where testimony from the public can be heard.

Govt. Review:

Ind. Review: True.

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

Citation:

An Interview Session with the Director of Budget, Oyo State Ministry of Economic Planning and Budget, Dated 10th May, 2018.

Comment: Q.40: Option D

Oyo State Government does not publish list of beneficiaries of projects, subsidies and social plans.

Govt. Review:

Ind. Review: True.

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:

An Interview Session with the Director of Budget, Oyo State Ministry of Economic Planning and Budget, Dated 10th May, 2018.

Comment: Q.41: Option D

Oyo State Government has no established mechanism that enables public engagement and inputs during budget formulation process

Govt. Review:

Ind. Review: True.

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: An Interview Session with the Director of Budget, Oyo State Ministry of Economic Planning and Budget, Dated 10th May, 2018.

Comment: Q.42: Option D

Oyo State Government has no established mechanism that enables public engagement and inputs during budget formulation process.

Govt. Review:

Ind. Review: True.

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?
- 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.
 - 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.
 - 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.
 - No, the state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process.**
 - Not applicable.

**Citation: An Interview Session with the Director of Administration and Supply,
Oyo State Auditor General Office, Dated 24th May, 2018**

Comment: Q.43: Option D

Oyo State Auditor General Office does not maintain any formal mechanism through which the public can participate in the audit process. According to her, *"in some occasions, If there are any areas where a special representation is required, the office do summon the representative."*

Govt. Review:

Ind. Review: True.

CIRDDOC:

44. Are the state assembly meetings that discuss the Auditor General's Report open to the public?
- Yes, the meetings discussing the audit report are open to the public.**
 - No, the meetings discussing the audit report are not open to the public.
 - Not applicable /other (please explain).

Citation:

**An Interview Session with the Director of Administration and Supply,
Oyo State Auditor General Office, Dated 24th May, 2018**

Comment: Q.44: Option B

The general public is allowed by the state government to participate at the meeting where the Auditor General's report is discussed but the public has not been attending the meeting.

Govt. Review:

Ind. Review: I doubt this given the option to question 43 and the associated comments. There must be evidence that the public were so invited and never honoured the invitation(s) to validate this.

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: Oyo State Public Procurement Law, 2010

Comment: Q.45: Option A.

Oyo State Public Procurement Law make provision to establish the Oyo State Council on Public procurement and Bureau of Public Procurement as the regulatory authorities responsible for the monitoring and oversight of government policies and practices by regulating, setting standards and developing the legal framework and professional capacity for public procurement in Oyo State and for related matters.

Govt. Review:

Ind. Review: True

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: Bureau of Public Procurement Office, Due Process Unit, Governor's office, Agodi Ibadan

Comment: Q.46: Option A

The Bureau of Public Procurement was established by the Public Procurement Law (2010) with the view of institutionalising a culture of efficiency, transparency, integrity, accountability, competence and competitiveness in the procurement process to ensure fairness, competition, transparency and cost accuracy in Oyo State Government.

Govt. Review:

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:** Option D

Oyo State Government has not inaugurated a Public procurement Council. All procurement related matter are only confined to Due Process Office under the office of the Executive Governor. However, the procurement law make provision for the establishment of the Oyo State Council on Public Procurement.

Govt. Review:

Ind. Review: True.

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: <https://www.etenders.com.ng/oyo-state-government-invitation-tender-procurement-various-sizes-aluminum-conductors-2016-budget-estimate/>

Comment: Q.48: Option B

The Launch of announcements of open public procurement tenders by departments and agencies in Oyo State are only confined to Due Process Office under the Office of the Governor.

Govt. Review:

Ind. Review: True.

CIRDDOC:

49. How regularly do MDAs in the state invite CSOs and other stakeholders' representatives during bid openings?
- a. The MDAs in the state invite CSOs and other stakeholders' representatives regularly during bid openings

- b. The MDAs in the state invite CSOs and other stakeholders' representatives sometimes during bid openings
- c. **The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings**
- d. Not applicable (please comment)

Citation:**Comment: Q.49:** Option C

The Launch of announcements of open public procurement tenders by departments and agencies in Oyo State are only confined to Due Process Office under the Office of the Governor.
No CSO is invited

Govt. Review:**Ind. Review:** True**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 Public Procurement 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 Public Procurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes *all* guidance documentation.
- c. The Public Procurement 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 Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.**
- e. Not applicable/other (please comment).

Citation:**Comment: Q.50:** Option D

The Body that functions as State Tender Board in Oyo State (Council on Public Procurement, under the office of the Governor) does not publish available contracts through any channel.

Govt. Review:**Ind. Review:** True.**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:** Option D

The Body that functions as State Tender Board in Oyo State (Council on Public Procurement, under the office of the Governor) does not organise bid opening meeting with the public and CSO in participation.

Govt. Review:**Ind. Review:** True.**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:** Option D

The State Council of Public Procurement, under the office of the Governor does not publish available contracts through any channel.

Govt. Review:**Ind. Review:** True.**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: Option B The State Council of Public Procurement, under the office of the Governor does not publish available contracts through any channel let alone providing justification.

Govt. Review:

Ind. Review: True.

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 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: Oyo State Procurement Law, 2010

Comment: Q.54: Option D

The Council of Public Procurement has not established mechanism for external procurement complaints review body. The Law has no provision to establish such body. Under Section (62), Subsection (1), there is provision for the Bureau of Public procurement to review and make recommendations related to the conduct of procurement proceedings by a procuring entity.

Govt. Review:

Ind. Review: True.

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: Oyo State Public Procurement Law, 2010

Comment: Q.55: Option D

The Council of Public Procurement has not established alternative resolution mechanism

Govt. Review:

Ind. Review: True.

CIRDDOC:

56. Does the State has 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: Option C

The Council of Public Procurement has not established mechanism for external procurement complaints review body. The Law has no provision to establish such body. Under Section (62), Subsection (1), there is provision for the Bureau of Public procurement to review and make recommendations related to the to the conduct of procurement proceedings by a procuring entity.

Govt. Review:

Ind. Review: True.

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: Oyo State Due Process Office

Comment: Q.57: Option D

The Council of Public Procurement has not established mechanism for external procurement complaints review body. The Law has no provision to establish such body.

Under Section (62), Subsection (1), there is provision for the Bureau of Public procurement to review and make recommendations related to the to the conduct of procurement proceedings by a procuring entity.

Govt. Review:

Ind. Review: True.

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?
- Above 75 percent of the capital projects initiated through open and competitive tender
 - Between 50 -74 percent of the capital projects initiated through open and competitive tender
 - Between 25-49 percent of the capital projects initiated through open and competitive tender
 - Less than 24 percent of the capital projects initiated through open and competitive tender
 - Not applicable

Citation: Oyo State Due Process office, Due Process Unit

Comment: Q.58: Option D

The Launch of announcements on tenders by departments and agencies in Oyo State are only confined to Due Process Office under the Office of the Governor. However, few capital projects are initiated through open and competitive tender.

Govt. Review:

Ind. Review: True.

CIRDDOC:

59. Does the state executive publish information on awarded contracts for community projects on a regular basis?
- 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).
 - The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.
 - The state only publishes a list of awarded contracts.
 - The state does not publish any information on contracts for community projects.
 - Not applicable/other (please comment).

Citation:

Comment: Q.59: Option D

The Launch of announcements on tenders by departments and agencies in Oyo State are only confined to Due Process Office under the Office of the Governor. The State does not publish any information on contracts for Community projects.

Govt. Review:

Ind. Review: True.

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: Option D

Oyo State does not have State Freedom of Information Law.

Govt. Review:

Ind. Review: True.

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: See Appendix 6

Comment: Q.61: Option D

Access to information has always been a great challenge in Oyo State. All request for public documents are always channeled to office of the Head of Service before such information can be released or acted upon.

Govt. Review:

Ind. Review: True.

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:**Comment:** Q.62: Option B

There is no legal framework that ensure the public availability of Budget documents in Oyo State.

Govt. Review:**Ind. Review:** True.**CIRDDOC:****63. Is there a State Fiscal Responsibility Law?**

- a. Yes, there is a State Fiscal Responsibility Law. Please, highlight this in green as done for others.
- b. No, there is no State Fiscal Responsibility Law.
- c. Not applicable (please comment).

Citation: Oyo State Fiscal Responsibility and Procurement Law**Comment:** Q.63: Option A.

State Fiscal Responsibility Law is Available in Oyo State

Govt. Review:**Ind. Review:** True.**CIRDDOC:****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. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
- b. The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
- c. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
- d. The State does not prepare an MTEF and FSP
- e. Not applicable

Citation:**Comment:** Q.64: Option D

MTEF and FSP is not prepared by the state

Govt. Review:**Ind. Review:** True.**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?
- 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
 - 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**
 - Not applicable (please comment)

Citation:**Comment:** Q.65: Option B

MTEF and FSP are not prepared in the state and if that is the case there is no need to discuss who was invited to make inputs.

Govt. Review:**Ind. Review:** True.**CIRDDOC:**

66. Does the State has a Modern Audit Law?
- Yes, the State Audit Law is less than 5 years old
 - Yes, the State Audit law is less than 10 years old
 - Yes, the State Audit law is more than 10 years but less than 20 years
 - No, the state Audit law is more than 20 years or there is no such law.**
 - Not applicable (please comment)

Citation:**Comment:** Q.66: Option D

There is no evidence for existence of Modern Audit Law in Oyo State.

Govt. Review:**Ind. Review:** True.**CIRDDOC:**

67. Is there a legal framework requiring the Auditor General to submit its report to the State House of Assembly?
- Yes, there is such a legal framework.**
 - No, there is no legal framework.
 - Not applicable (please comment).

Citation: Section 125, sub (5) of the 1999 Constitution of the Federal Republic of Nigeria as amended

Comment: Q.67: Option A

The **There** 1999 Constitution of the Federal Republic of Nigeria as amended requires the Auditor General to submit its report to the state House of Assembly. See section 125, sub (5) of the Nigerian Amended 1999 Constitution for the submission of the Auditor General's report to the State House of Assembly.

Govt. Review:**Ind. Review:** True.**CIRDDOC:**

68. Does the Public Accounts Committee (PAC) of the State House of Assembly produces a report based on their findings from the Auditor General's Report?
- Yes, the Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General's Report
 - No, the Public Accounts Committee (PAC) do not produce any report based on their findings from the Auditor General's Report.**
 - Not applicable (please comment).

Citation:**Comment:** Q.68: Option D

The PAC do not produce any report on the Auditor General

Govt. Review:**Ind. Review:** True. Attempt made in this direction in a previous exercise I was engaged in afforded the experience and opinion.**CIRDDOC:**

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 Accounts 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:**Comment:** Q.69: Option D

From the evidence in the last few years, no reports have been submitted. This is a fact because the 2015 Auditor General's report is yet to be produced let alone be submitted to the PAC.

Govt. Review:**Ind. Review:** True.**CIRDDOC:**

70. When last was the State Financial Regulations/Instructions reviewed?
- The State Financial Regulations/Instructions was reviewed in the last 5 years
 - The State State Financial Regulations/Instructions was reviewed in the last 10 years.

-
- c. The State Financial Regulations/Instructions was reviewed more than 10 years but less than 15 years
 - d. The State Financial Regulations/Instructions was reviewed more than 15 years or there is no such law.
 - e. Not applicable (please comment).

Citation:

Comment: Q.70: Option D


The last edition of the State financial instruction is more than 15 years.

Govt. Review:

Ind. Review: True.

CIRDDOC:

Appendix 1: Copy of the Year 2018 Budget Call Circular, Oyo State Nigeria


MINISTRY OF FINANCE & BUDGET
OFFICE OF THE PERMANENT SECRETARY
PRIVATE MAIL BAG NO 5341, SECRETARIAT, IBADAN,
OYO STATE OF NIGERIA

Your Ref. No.....
All communication should be addressed
to the Hon. Commissioner quoting

Our Ref. **MFB/B/28/59**

Date: **22nd August, 2017**

Circular Letter

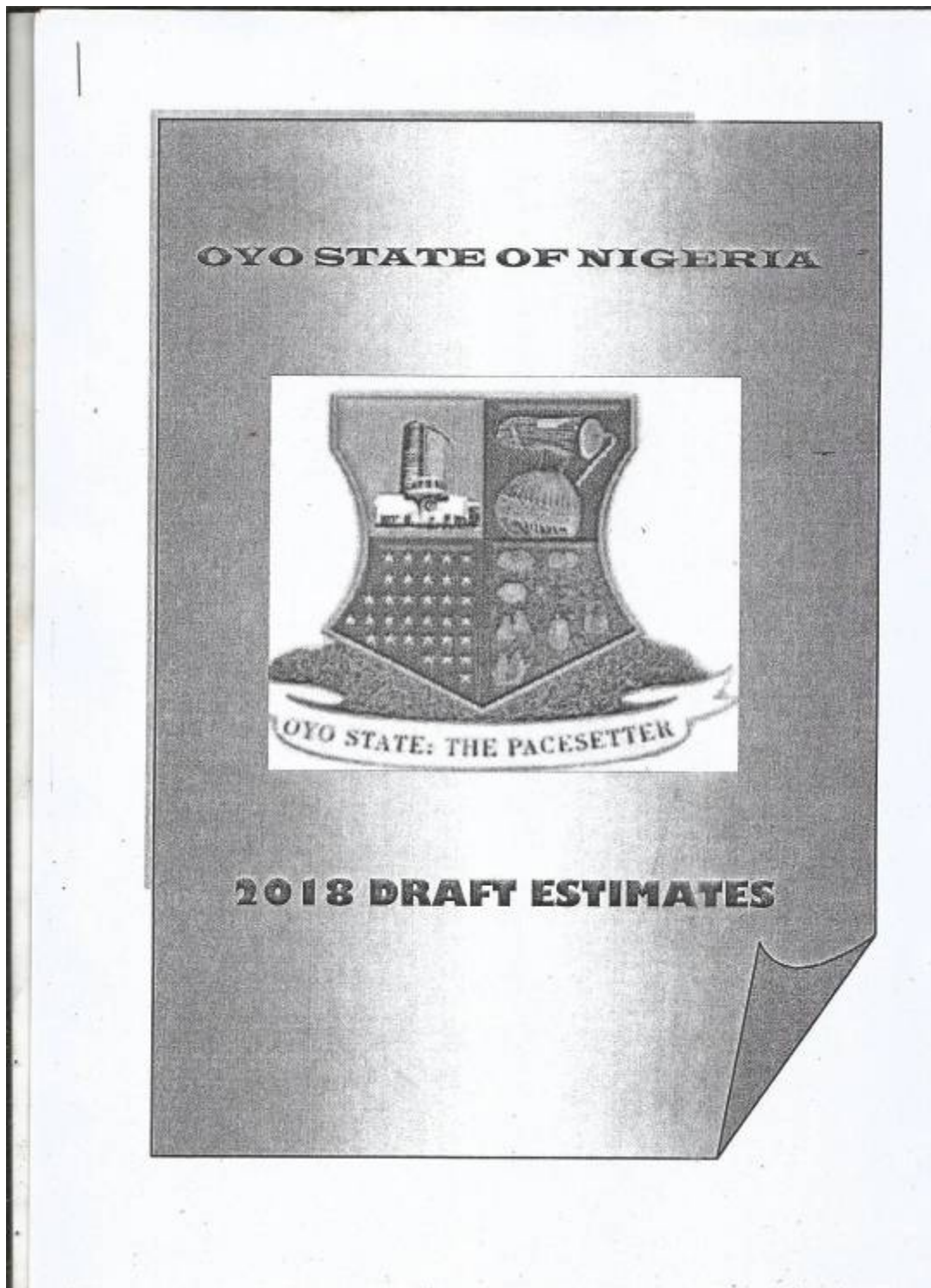
His Excellency, the Deputy Governor,
Rt. Hon. Speaker,
The Chief Judge,
The Secretary to the State Government,
The Chief of Staff,
The Head of Service,
Honourable Commissioners,
Special Advisers,
Senior Special Assistants,
Chairman of Boards and Parastatals,
Permanent Secretaries/Heads of Non-Ministerial Departments,
The Clerk/Permanent Secretary Oyo State House of Assembly,
Chief Executives of Statutory Corporations/Executive Secretaries,
The Chief Registrar, High Court of Justice,
The Vice Chancellor, LAUTECH, Ogbomoso,
The Chief Medical Director, LAUTECH Teaching Hospital, Ogbomoso,
The Rector, The Polytechnic, Ibadan,
The Rector, Oke-ogun Polytechnic, Saki,
The Rector, Ibarapa Polytechnic, Eruwa,
The Provost, Emmanuel Alayande College of Education, Oyo,
The Provost, Oyo State College of Agriculture and Technology, Igboora,
The Provost, Oyo State College of Education, Lanlate,
The Provost, Oyo State College of Nursing and Midwifery, Ibadan,
The Provost, Oyo State College of Health Science and Technology, Ibadan,

YEAR 2018 BUDGET CALL CIRCULAR

As you are all aware, the 2017 financial year is gradually going to an end. As usual, the Annual Budget being the tool consistently and strategically used to achieve the fiscal policies of Governments over the years needs to be prepared. As such, the year 2018 Budget preparation is to be commenced to highlight proposed programmes and projects that are not only pragmatic but are realizable for the benefits of the citizenry.

2. This circular, therefore, sets out guidelines for the preparation of Year 2018 Budget that would consolidate on initiatives and programmes of Government in the last six (6) years and, again, in consonance with the objectives of the Sustainable Development Goals, being the new universal agenda for a just, equitable and inclusive socio-economic planning

Appendix 2: Cover page 2018 Draft Estimates, Oyo State Nigeria.



Appendix 3: 2018 Draft Estimates, pg 2-3

PROPOSED 2015 REVENUE PROFILE		
CODE	MINISTRIES / DEPARTMENTS/AGENCIES	AMOUNT
	Balance Brought Forward	10,413,689,204.20
0 111001001	Office of the Governor	155,000,000.00
0 111111001	Bureau of Investment, Promotion and P.P.P	2,500,000,000.00
0 123001002	Oyo State Single and Advertisement Agency	200,000,000.00
0 140001001	Oyo State Independent Sectoral Consultation	40,000,000.00
0 230001001	State Lottery	27,000,000.00
0 125001001	Office of the Head of Service	5,000,000.00
0 125008001	Green Agro-Soft Development Centre	10,000,000.00
0 112003001	The Legislature	140,000,000.00
0 112004001	House of Traditional Service Commission	1,000,000,000.00
0 215001001	Ministry of Agriculture, Natural Resources & RE	1,500,000,000.00
0 215111001	Agro Credit Corporation	68,000,000.00
0 215102001	Oyo State Agricultural Development Programme	200,000,000.00
0 215001002	Tree Crops Development Unit	77,500,000.00
0 230001001	Ministry of Finance and Budget	1,000,000.00
0 230001001	Accountant General	4,000,000.00
11010101	Gratuity Allocation	45,000,000,000.00
11010101	Value Added Tax (VAT)	14,000,000,000.00
14010101	Infrastructure Projects (Chennai & Toluca)	23,435,759,114.00
15010101	Federal Govt. Beneficiaries for Paved Road Works	10,000,000,000.00
16010101	Transfer from LG JARS To LGSPs - 61,090	6,777,000,000.00
18010101	Capital Receipts	44,730,137,631.25
0 250001001	Oyo State Planning Commission	44,000,000,000.00
0 250008001	Oyo State Internal Revenue	44,000,000,000.00
0 250004001	Bureau of Statistics	250,000,000.00
0 517001001	Ministry of Education, Science and Technology	1,869,890,100.00
0 517004002	Teaching Service Commission	2,000,000,000.00
0 517004001	Oyo State Library Board	5,200,000,000.00
0 517005001	State Universal Basic Education Board	5,000,000,000.00
0 517006001	Board for Technical and Vocational Education	5,000,000,000.00
0 517001002	Agency for Adult and Non-formal Education	5,000,000,000.00
0 517006001	Oyo State Scholarship Board	3,000,000,000.00
0 517016001	Leadon Polytechnic, Badagry	1,869,374,519.00
0 517016002	Oyo - Ogun Polytechnic, Saki	685,856,443.00
0 517016003	Sanjay Polytechnic - Eruwa	483,547,642.00
0 517016004	International Advanced College of Education, Oyo	710,000,000.00
0 517016005	College of Agro & Technology, Igboora	127,622,174.00
0 517016006	The College of Education, Lantaa	126,000,000.00
0 520001001	Ministry of Trade, Industry, Investment and Cooperatives	806,300,000.00
0 520001001	Ministry of Health	1,100,000,000.00
0 520001001	Oyo State Pw. Health Care Development Board	180,000,000.00
0 520001001	Oyo State Insurance Agency	3,171,500,000.00
0 520001001	Hospital Management Board	280,000,000.00
0 520001001	Leadon Teaching Hospital, Ojofero	100,000,000.00
0 520001001	Oyo State College of Nursing and Midwifery	110,000,000.00
0 520001001	College of Health Science and Technology, Epele, Badagry	325,000,000.00
0 130001001	Ministry of Information, Culture and Tourism	6,000,000.00
0 230004001	Council for Arts and Culture	18,000,000.00
0 230002001	Oyo State Trustees Board	18,000,000.00
0 123004001	Breeding Corporation of Oyo State	300,000,000.00
0 123013001	Government Printing Press	70,000,000.00
0 320001001	Ministry of Justice	200,000,000.00
0 514001001	Ministry of Women Affairs and Special Visitors	150,000,000.00
0 520001001	Ministry of Works and Transport	500,000,000.00
0 220004001	Oyo State Driver Institute	25,000,000.00
0 220005001	Traffic Management Authority	100,000,000.00
0 280001001	Ministry of Lands, Housing and Urban Development	80,200,000,000.00
	Bureau of Physical Planning and Development Control	1,200,250,000.00
0 250010001	Oyo State Housing Corporation	1,500,000,000.00
0 224002001	Office of the Surveyor-General	2,900,000,000.00
0 140001001	Office of the Auditor-General for State	1,000,000,000.00
0 140001002	Office of the Auditor-General for Local Govt	220,000,000.00
0 140001001	Civil Service Commission	2,000,000.00
0 140002001	Local Government Service Commission	1,150,000.00
0 310001001	Judicial Service Commission	5,000,000.00
320001001	The Judiciary	350,000,000.00
0 550001001	Ministry of Local Government and Chieftaincy matters	1,000,000.00
0 520001001	Ministry of Environment and Water Resources	300,000,000.00
0 252102001	Water Corporation of Oyo State	1,200,000,000.00
0 252103001	Water Works and Sanitation Agency	100,000,000.00
0 513001001	Ministry of Youth & Sports	7,500,000.00
0 513001001	Agency for Youth Development	40,500,000.00
0 513001002	Shooting Sports Club	20,000,000.00
0 530001001	Oyo State Sports Council	100,000,000.00
0 513001003	Green Football Club, Ojofero	500,000.00
0 110301001	Local Government Staff Pension Board	12,000,000.00
	Total	287,438,347,815.16

Appendix 4 : Oyo State Draft Estimate, Capital Expenditure by Ministry of Health Pg 107

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OYO STATE OF NIGERIA
CAPITAL EXPENDITURE ESTIMATES 2018

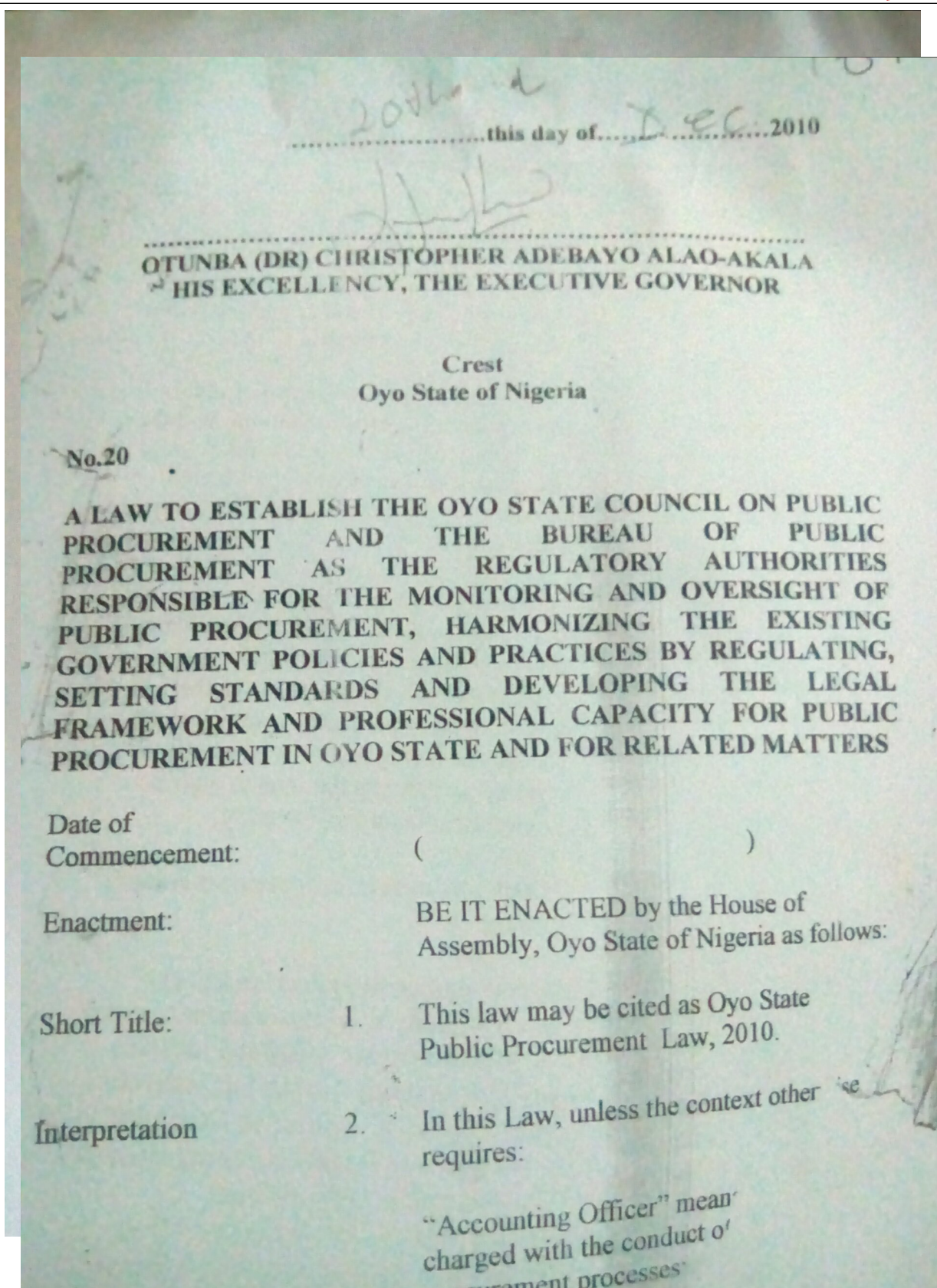
ECONOMIC CODE	Details of Expenditure	Approved Estimates 2017 N	Proposed Estimates 2018 N
	CODE 0321001001 - MINISTRY OF HEALTH		
230101	PURCHASE OF FIXEDASSETS - GENERAL		
23010103	PURCHASE OF MOTOR VEHICLES	30,000,000.00	30,000,000.00
23010108	PURCHASE OF BUSES	51,057,500.00	51,057,500.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	16,155,000.00	16,155,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	60,000,000.00	50,000,000.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	170,500,000.00	150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		
23020106	CONSTRUCTION/ PROVISION OF HOSPITAL/ HEALTH CENTRES	600,000,000.00	600,000,000.00
230301	REHABILITATION/REPAIRS OF FIXED ASSETS -GENERAL		
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	496,310,376.58	460,552,208.60
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	0.00	0.00
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	35,000,000.00	35,000,000.00
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	30,807,000.00	30,807,000.00
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	0.00	0.00
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	55,076,000.00	55,076,000.00
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	15,707,314.48	15,707,314.48
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	39,982,208.94	39,982,208.94
23030105	REHABILITATION/REPAIRS-HOSPITAL/HEALTH CENTRES	1,500,000.00	1,500,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS		
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	10,000,000.00	10,000,000.00
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	1,000,000,000.00	965,205,959.38
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	15,000,000.00	15,000,000.00
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	108,117,100.00	108,117,100.00
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	0.00	0.00
23050110	EDUCATIONAL PROGRAMMES	10,000,000.00	10,000,000.00
23050112	COUNTERPART FUNDING	55,287,500.00	55,287,500.00
23050114	PAYMENT OF COMPESATION TO PROPERTY OWNERS	0.00	0.00
23050119	CONTINGENCIES - CAPITAL	0.00	0.00
TOTAL		2,880,808,000.00	2,699,447,791.40

See Appendix 5: 2018 Draft Estimates, Source of Revenue by MDAs

OYO STATE PROPOSED 2018 ESTIMATES				
REVENUE				
HEAD 12004: FEES GENERAL				
Agency Code	Revenue Code	DETAILS OF REVENUE	Approved Estimates 2017 N	Proposed Estimates 2018 N
0521001001				
		MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTER		
	12020186	Chieftaincy petition	250,000.00	250,000.00
	120204186	Preparation of instrument of office	250,000.00	250,000.00
	12020417	Registration of training fees	-	-
	12020725	Marriage registration	-	-
	12020725	Revenue on training programme	3,000,000.00	280,000.00
	12020721	20% insurance rates from Iga	-	-
	12020721	Inspection and rating approach	-	-
	12020412	Chieftaincy matters Research	-	-
		TOTAL	3,400,000.00	530,000.00
0535001001				
		MINISTRY OF ENVIRONMENT AND WATER RESOURCES		
	12020420	Sales of tender documents	1,500,000.00	1,500,000.00
	12020430	Environmental Impact assessment fees (ap)	4,000,000.00	3,000,000.00
	12020430	Charges on non-submission of eia/ia as at	1,000,000.00	1,000,000.00
	12020477	Environmental development charge/levy	145,000,000.00	120,000,000.00
	12020487	Scrap metal haulage	8,000,000.00	8,000,000.00
	12020488	Vehicle emission charges	50,000,000.00	50,000,000.00
	10220494	Laboratory consultant service	1,000,000.00	1,000,000.00
		TOTAL	210,999,000.00	184,000,000.00
# 215001001				
		MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		
	12020441	Veterinary Treatment Fees	5,000,000.00	5,000,000.00
	12020450	Stampage, Game, forest offences	10,000,000.00	10,000,000.00
	12020450	Timber from FOR Class I, II & Class III	2,000,000.00	2,000,000.00
		Agribusiness gate taking		
	12020450	(iv) Stampage Permit Class I-II	-	-
	12020450	Intra State wood transport	300,000.00	300,000.00
	12020450	Tractor Transport for processed wood (Consolid)	-	-
		Firewood Charcoal, Sundry products		
	12020450	Ecological Restoration	250,000.00	250,000.00
	12020450	Sales of farms and registration of vehicle b	1,000,000.00	1,000,000.00
		Produce Grading Fees etc		
	12020462	(i) Cocoa	-	-
	12020462	P.K. (Palmkernel)	2,000,000.00	3,000,000.00
	12020462	Cashew	-	-
	12020448	Inspection of store Handling boxes and bams	-	-
	12020448	Farm Modernization Trg. Centre Facets	-	-
	12020449	(i) Regular students	-	-
	12020449	(ii) Short service students	-	-
	12020462	Haulage on graded produce (Ministry)	-	-
	12020462	(i) Single Lorries (consolid)	1,500,000.00	1,500,000.00
	12020462	(ii) Trailer Lorries	-	-
	12020462	Haulage fee on graded produce (Consolid)	-	-
	12020478	(i) Removal Fee	-	-
	12020490	Registration of Hides & Skin from the slaughter slab	-	-
	12020455	Training Fees (R.C.D.C.)	3,000,000.00	3,000,000.00
		(i) Skill acquisition		
		(ii) Workshop skill acquisition seminars		
	12020125	Registration Fee	-	-
	12020127	Registration of Store Handling Animal Byc	-	-
	12020618	Man-made Lake	250,000.00	250,000.00
	12020618	Fish marketing & processing (Frozen)	500,000.00	500,000.00
	12020127	Registration of Butcheria	-	-
	12020127	Registration of Private vet (clinical/premise)	-	-
	12020128	Renewal of Private veterinary clinical/premise	-	-
	12020655	Oil palm seedling	150,000.00	150,000.00
	12020655	Sales of chemicals & equipments	2,000,000.00	2,000,000.00
		a) Cocoa b) Cashew c) Oil palm Ground		
	12020655	not on 379 bams	2,850,000.00	2,850,000.00

Appendix 6: Request Letter Reply: Office of the Head of Service, Oyo State.

Appendix 7: Oyo State Procurement Law, 2010



Telephone(s) 8104941
Telegram: OYO ASSEMBLY
Ref. LD.57/Vol.II/

Parliament Buildings,
P.M.B. 5018, Ibadan,
Oyo State, Nigeria

14th September 2018

OYO STATE LEGISLATURE

The Executive Director,
Centre For Social Justice,
Good Health and Community Development,
2nd Floor, Omorilewa House,
81, Iwo Road, Ibadan,
Oyo State.

(Attention: Paul Olatunde)


**RE: REQUEST FOR OYO STATE 2018 SUPPORTING BUDGET DOCUMENTS AND
AUDIENCE WITH DIRECTOR, LEGISLATIVE PLANNING FOR RESEARCH PURPOSE.**

I have instructions to refer to your correspondence dated 13th February, 2018 on the above subject matter.

2. I am to:

- (i) inform you that the Organic Budget and Fiscal Responsibility Bills are yet to be processed by Oyo State House of Assembly;
- (ii) inform you that the assented copy of Oyo State Appropriation Law, 2018 and the official copy of the Auditor General's Report, 2016 are still being awaited by the Oyo State House of Assembly; and
- (iii) forward herewith a copy of Oyo State Procurement Law, 2010.

3. I thank you.


Mrs. Yetunde Oludara Awe,
Director, Planning, Research and Statistics.