

## QUESTIONNAIRE

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

**ONDO STATE**

*June 2020*

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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. **Pre-Budget Statement:** State Budget Call Circular, MTEF/FSP
- b. **Executive Budget Proposal (EBP):** State Budget Draft Estimates
- c. **State Citizens Budget**
- d. **Approved Budget:** State Budget Appropriation Law
- e. **In-Year Reports:** State Quarterly Budget Implementation Reports,
- f. **State Mid-Year Review** and
- g. **Year-End Report:** State Accountant-General's Report,
- h. **State 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	Budget Year Used
1. <b>Pre-Budget Statement:</b> a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	a) 2020 b) 2020
2. <b>Executive Budget Proposal (EBP):</b> <i>State Draft Budget Estimates</i>	2020
3. State <b>Citizens Budget</b>	2020
4. <b>State Approved Budget Volumes / Appropriation Law</b>	2020
5. <b>In-Year Reports:</b> <i>State Quarterly Budget Implementation Reports,</i>	2020
6. State <b>Mid-Year</b> Review	2020
7. <b>Year-End Report</b> (Consolidated Budget Performance Report)	2019
8. State <b>Auditor General's</b> Report	2018

**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: 2020 ADVANCE PROPOSAL AND DRAFT ESTIMATES</li> <li>2. Date of Release: 27<sup>th</sup> September, 2019</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/materials/2020%20CALL%20CIRCULAR.pdf">http://www.ondobudget.org/materials/2020%20CALL%20CIRCULAR.pdf</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></li> </ol>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<ol style="list-style-type: none"> <li>1. <b>Title:</b> ONDO STATE GOVERNMENT: 2020-2022 MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)</li> <li>2. <b>Date of Release:</b> September, 2019</li> <li>3. <b>Internet Link:</b> <a href="http://ondobudget.org/materials/Ondo%20State%20EFU-FSP-BPS%202020-2022%20%20%20v2.doc">http://ondobudget.org/materials/Ondo%20State%20EFU-FSP-BPS%202020-2022%20%20%20v2.doc</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></li> </ol>
State Citizens Budget	<ol style="list-style-type: none"> <li>1. <b>Title:</b> ONDO STATE CITIZEN'S BUDGET 2020</li> <li>2. <b>Date of Release:</b> 26<sup>th</sup> March 2020</li> <li>3. <b>Internet Link:</b> <a href="http://ondobudget.org/citizen_budget/Ondo%20State%20CB%20version1.pdf">http://ondobudget.org/citizen_budget/Ondo%20State%20CB%20version1.pdf</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></li> </ol>
State Draft Budget Estimates	<ol style="list-style-type: none"> <li>1. <b>Title:</b> 2020 ADVANCE PROPOSAL AND DRAFT ESTIMATES: Year 2020 Budget presented to ODHA</li> <li>2. <b>Date of Release:</b> 19th December, 2019</li> <li>3. <b>Internet Link:</b> <a href="http://www.ondobudget.org/materials/year%202020%20budget%20presented%20to%20ODHA.xlsx">www.ondobudget.org/materials/year%202020%20budget%20presented%20to%20ODHA.xlsx</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></li> </ol>
State Approved Budget Volumes	<ol style="list-style-type: none"> <li>1. Title: Ondo Budget 2020</li> <li>2. Date of Release: 29th January, 2020</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/download_budget.php">http://www.ondobudget.org/download_budget.php</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></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>
State Budget Appropriation Law	<ol style="list-style-type: none"> <li>1. Title: Year 2020 Appropriation Law</li> <li>2. Date of Release: 31<sup>st</sup> December, 2019</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/year_budget/year_2020/Appropriation%20Law.pdf">http://www.ondobudget.org/year_budget/year_2020/Appropriation%20Law.pdf</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></li> </ol>
State Quarterly Reports	<ol style="list-style-type: none"> <li>1. Title: 2020 First Quarter Budget Appraisal</li> <li>2. Date of Release: 24<sup>th</sup> April, 2020</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/materials/2020%20FIRST%20QUARTER%20BUDGET%20APPRAISAL(UPLOAD).docx">www.ondobudget.org/materials/2020%20FIRST%20QUARTER%20BUDGET%20APPRAISAL(UPLOAD).docx</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></li> </ol>
State Mid-Year Review	<ol style="list-style-type: none"> <li>1. Title: 2020 Mid-Year Budget Appraisal</li> <li>2. Date of Release: 24<sup>th</sup> July, 2020</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/materials/2020%20Mid-year%20budget%20performance%20appraisal.pdf">http://www.ondobudget.org/materials/2020%20Mid-year%20budget%20performance%20appraisal.pdf</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></li> </ol>
Year-End Report (Consolidated Budget Performance Report)	<ol style="list-style-type: none"> <li>1. Title: 2019 BUDGET IMPLEMENTATION APPRAISAL</li> <li>2. Date of Release: January, 2020</li> <li>3. Internet Link: <a href="http://www.ondobudget.org/materials/2019%20Full-Year%20Appraisal.pdf">http://www.ondobudget.org/materials/2019%20Full-Year%20Appraisal.pdf</a></li> <li>4. <b>Availability: Produced and Publicly Available (PPA)</b></li> </ol>
State Auditor General's Report	<ol style="list-style-type: none"> <li>1. Title: REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF ONDO STATE OF NIGERIA (To the Ondo State House of Assembly)</li> <li>2. Date of Release: 31<sup>st</sup> December, 2018</li> <li>3. Internet Link: Nil</li> <li>4. <b>Availability: Produced for Internal Use (PIU-Annex 1)</b></li> </ol>

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2); Produced for Internal Use (PIU); (3) 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 or document is not publicly available.
  - C. Not applicable/other (please comment).

**Citation:** <http://www.ondobudget.org/materials/2020%20CALL%20CIRCULAR.pdf>

**2020 ADVANCE PROPOSAL AND DRAFT ESTIMATES: Our Ref No. DB486T2/86**

**Comment: Q.1: Ans. is 'A'.** The Ministry of Economic Planning and Budget produce a Call Circular.

**Independent Reviewer:**

**Government Reviewer:**

**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 available but 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:** <http://www.ondobudget.org/materials/2020%20CALL%20CIRCULAR.pdf>

## 2020 ADVANCE PROPOSAL AND DRAFT ESTIMATES

**Comment: Q.2: Ans. is 'B'.** The 2020 Budget Call Circular was released on the 27<sup>th</sup> September, 2019 which is at least four months before the start of the budget year.

**Independent Reviewer:**

**Government Reviewer:**

**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 or document is not publicly available
- E. Not applicable/other (please comment).

**Citation:** <http://www.ondobudget.org/materials/2020%20CALL%20CIRCULAR.pdf>

## 2020 ADVANCE PROPOSAL AND DRAFT ESTIMATES

**Comment: Q.3: Ans. is 'A'.** The Budget Call Circular was given to CSOs and other stakeholders as well as made equally available online on the 27<sup>th</sup> September, 2019.

**Independent Reviewer:**

**Government Reviewer:**

**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:** <http://www.ondobudget.org/materials/2020%20CALL%20CIRCULAR.pdf>

## MINISTRY OF ECONOMIC PLANNING &amp; BUDGET: 2019 BUDGET

**Comment: Q.4: The Ans. is 'B'.** The budget calendar was not strictly adhered to in the process leading to the preparation of the 2020 budget, as only about two thirds of the dates were adhered to. For example, though the Call Circular was released on the 29<sup>th</sup> Sept 2019, the Draft Budget Estimate was released to the public on the 19<sup>th</sup> of December, 2019 which is several months behind the stipulated best practice.

**Independent Reviewer:**

**Government Reviewer:**



**B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK**

5. 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 or document is not publicly available  
 E. Not applicable (please comment)

Citation: <http://ondobudget.org/materials/Ondo%20State%20EFU-FSP-BPS%202020-2022%20%20%20v2.doc>

**ONDO STATE GOVERNMENT: 2020-2022 MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)**

**Comment: Q.5: The Ans. is 'A'.** The State produced and MTEF and FSP in line with Ondo State FRL 2017.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

6. 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 or document is not publicly available  
 C. Not applicable (please comment)

**Citation:** [http://www.ondobudget.org/e-budget/admin/budget\\_participation/participation/ima/3rd%20September%202019.docx.pdf](http://www.ondobudget.org/e-budget/admin/budget_participation/participation/ima/3rd%20September%202019.docx.pdf)

[www.ondobudget.org/citizen\\_participation.php](http://www.ondobudget.org/citizen_participation.php)  
[http://www.ondobudget.org/budget\\_participation\\_video.php?id=1](http://www.ondobudget.org/budget_participation_video.php?id=1)  
[http://www.ondobudget.org/budget\\_participation\\_picture.php?id=1](http://www.ondobudget.org/budget_participation_picture.php?id=1)

**Comment: Q.6: Ans. is 'A'.** Meetings of various citizen groups such as youth, PWDs, women, CSOs, businesses etc to harness their inputs into the MTEF document took place on 3<sup>rd</sup> September, 2019. The links provide access to report, pictures and videos of the various consultation done by Ministry of Budget & Economic Planning leading to the preparation of the 2020 budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### C. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE'S BUDGET PROPOSAL)

7. 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 [*Please specify whether the draft budget estimates are produced late, or not produced at all*] or document is not publicly available

C. Not applicable/other (please comment).

**Citation: 2020 ADVANCE PROPOSAL AND DRAFT ESTIMATES (Year 2020 Budget presented to ODHA)**

[www.ondobudget.org/materials/year%202020%20budget%20presented%20to%20ODHA.xlsx](http://www.ondobudget.org/materials/year%202020%20budget%20presented%20to%20ODHA.xlsx)

[http://www.ondobudget.org/year\\_budget/year\\_2020/ODHA%20-Budget%20based%20on%206-IPSAS%20segment.xlsx](http://www.ondobudget.org/year_budget/year_2020/ODHA%20-Budget%20based%20on%206-IPSAS%20segment.xlsx)

**Comment: Q.7: Ans. is 'A'.** Yes, a Draft Budget Estimate is produced on 19th December, 2019 before the start of next fiscal year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

8. 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: 2020 ADVANCE PROPOSAL AND DRAFT ESTIMATES (Year 2020 Budget presented to ODHA)**

[http://www.ondobudget.org/year\\_budget/year\\_2020/year%202020%20budget%20presented%20to%20ODHA.xlsx](http://www.ondobudget.org/year_budget/year_2020/year%202020%20budget%20presented%20to%20ODHA.xlsx)

[http://www.ondobudget.org/year\\_budget/year\\_2020/ODHA%20Budget%20based%20on%206-IPSAS%20segment.xlsx](http://www.ondobudget.org/year_budget/year_2020/ODHA%20Budget%20based%20on%206-IPSAS%20segment.xlsx)

**Comment: Q.8: Ans. is “C”.** The State Draft Budget Estimates was made available online on 19th December, 2019 which was less than six weeks before the 2020 budget was passed on the 29<sup>th</sup> Jan 2020. The 2020 State Draft Budget Estimate is put online in an excel format. On further enquiry, the IT Officer- Mr. Abiodun - 07030292713 explained that researchers and donor partners requested this format as it make analysis and calculation of the budget easier for them.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

9. 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 or document is not publicly available
- E. Not applicable/other (please comment).

**Citation: OVERHEAD COST DETAILS**

[http://www.ondobudget.org/year\\_budget/year\\_2020/year%202020%20budget%20presented%20to%20ODHA.xlsx](http://www.ondobudget.org/year_budget/year_2020/year%202020%20budget%20presented%20to%20ODHA.xlsx); (see excel sheet titled: **see excel sheet 2 tagged: OVERHEAD COST DETAILS**; page heading: **ONDO STATE OF NIGERIA, ESTIMATE 2020; OVERHEAD COST DETAILS**)

**Comment: Q.9: Ans. is ‘A’.** Yes, the capital details in 2020 budget shows expenditures allocated to individuals MDAs for the fiscal year. For example: Under the Ministry of Education, Science and Technology: Renovation of School Buildings and AEO's Office was allocated 330,000,000.00. Also, for Bureau of Public Procurement, under its recurrent expenditure for example, Local training, local travels and transport other, electricity charges, telephone charges etc was allocated 24,000,000.00

**Annex 2: ONDO STATE OF NIGERIA, ESTIMATE 2020; OVERHEAD COST DETAILS**

**Independent Reviewer:**

**Government Reviewer:**

10. 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 or document is not publicly available
- C. Not applicable/other (please comment)

**Citation: FUNCTIONAL SEGEMENT**

[http://www.ondobudget.org/year\\_budget/year\\_2020/ODHA%20-Budget%20based%20on%206-IP-SAS%20segment.xlsx](http://www.ondobudget.org/year_budget/year_2020/ODHA%20-Budget%20based%20on%206-IP-SAS%20segment.xlsx): (see Excel sheet 1 tagged: **Functional Segement**; Page heading: **ONDO STATE OF NIGERIA: CAPITAL BUDGETING BASED ON FUNCTIONS (COFOG) 2020**)

**Comment: Q.10: Ans.is 'A'.** Yes, expenditures in the 2020 Draft Budget Estimates are presented by functional classification in the 2020 Ondo State Budget.

**Annex 3: ONDO STATE OF NIGERIA: CAPITAL BUDGETING BASED ON FUNCTIONS (COFOG) 2020**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

11. 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 or document is not publicly available
- C. Not applicable/other (please comment)

**Citation: OVERALL SUMMARY 2020**

[http://www.ondobudget.org/year\\_budget/year\\_2020/year%202020%20budget%20pre-sented%20to%20ODHA.xlsx](http://www.ondobudget.org/year_budget/year_2020/year%202020%20budget%20pre-sented%20to%20ODHA.xlsx) (see excel sheet 7 tagged: **OVERALL SUMMARY**; with page heading: **ONDO STATE OF NIGERIA, OVERALL SUMMARY 2020**)

**Comment: Q.11: Ans. is 'A'.** The 2020 State Draft Estimate shows both the recurrent and capital expenditure presented in a consolidated table. For example, the total recurrent estimate was put at ₦82,072,784,943.00, while the total capital cost was put at ₦74,282,903,323.58.

**Annex 4: ONDO STATE OF NIGERIA, OVERALL SUMMARY 2020**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

12. 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 or document is not publicly available
  - E. Not applicable/other (please comment).

**Citation: CAPITAL EXPENDITURE DETAILS; AND SPECIAL PROGRAMMES**

[http://www.ondobudget.org/year\\_budget/year\\_2020/year%202020%20budget%20pre-sented%20to%20ODHA.xlsx](http://www.ondobudget.org/year_budget/year_2020/year%202020%20budget%20pre-sented%20to%20ODHA.xlsx) (see excel sheet 1 and 4 tagged: CAPITAL DETAILS AND SPECIAL PROGRAMME; page heading: ONDO STATE OF NIGERIA: CAPITAL DETAILS 2020; AND SPECIAL PROGRAMME DETAILS

**Comment: Q.12: Ans. is “A”.** Yes, the 2020 Draft Budget Estimates shows that programmes are presented by MDAs in both the Capital Expenditure Details and Special Programmes Details.

**Annex 5a: ONDO STATE OF NIGERIA, ESTIMATE 2020: SPECIAL PROGRAMME DETAILS**

**Annex 5b: ONDO STATE OF NIGERIA: CAPITAL DETAILS 2020**

**Independent Reviewer:**

**Government Reviewer:**

13. Do 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 four 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 or document is not publicly available
  - E. Not applicable/other (please comment)

**Citation: GEO SEGMENT** [http://www.ondobudget.org/year\\_budget/year\\_2020/ODHA%20-Budget%20based%20on%206-IPSAS%20segment.xlsx](http://www.ondobudget.org/year_budget/year_2020/ODHA%20-Budget%20based%20on%206-IPSAS%20segment.xlsx) (see excel sheet 2 tagged: GEO; page heading: ONDO STATE GOVERNMENT: GEO SEGMENT 2020

**Comment: Q.13: Ans. is “C”.** Yes, the 2020 State Draft Estimate only present allocation of expenditures only as allocated by geographical location (LGAs). Examples of expenditures by Geo are: Akoko North East LG - 1,829,000,000.00; Odigbo LG- 1,080,000,000.00.

**Annex 6: ONDO STATE GOVERNMENT: GEO SEGMENT 2020**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

14. Do 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 or document is not publicly available

E. Not applicable/other (please comment).

**Citation: REVENUE DETAILS** [http://www.ondobudget.org/year\\_budget/year\\_2020/year%202020%20budget%20presented%20to%20ODHA.xlsx](http://www.ondobudget.org/year_budget/year_2020/year%202020%20budget%20presented%20to%20ODHA.xlsx) (see excel sheet 8 tagged: REVENUE DETAILS; page heading: ONDO STATE OF NIGERIA, ESTIMATES 2020: REVENUE DETAILS)

**Comment: Q.14: Ans. is "A".** Yes, the 2020 Draft Budget Estimate shows all individual sources of funds for revenue generating MDAs. Examples: under Governor Office: Tender Fee; Liaison Office: Tender Fee.

**Annex 7: ONDO STATE OF NIGERIA, ESTIMATES 2020: REVENUE DETAILS**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

15. Do 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 of 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 or document is not publicly available

E. Not applicable/other (please comment)

**Citation: Mr. Abiodun- ICT Officer, Ministry of Economic Planning Budget - 07030292713**

**Comment: Q.15: The Ans. is 'D'.** The ICT Officer of the ministry informed the researcher that the executive is yet to provide information on non-financial data on results in the State Draft Budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

16. 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-finance 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 or document is not publicly available**
  - E. Not applicable/other (please comment)

**Citation: Mr. Abiodun- ICT Officer, Ministry of Economic Planning Budget - 07030292713**

**Comment: Q.16: The Ans. is 'D'.** The ICT Officer of the ministry informed the researcher that though performance targets are available, but are not capture as non-financial data in the Draft Budget Estimates.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

17. 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 document is not publicly available
  - E. Not applicable/other (please comment).

**Citation:** [http://www.ondobudget.org/year\\_budget/year\\_2020/Appropriation%20Law.pdf](http://www.ondobudget.org/year_budget/year_2020/Appropriation%20Law.pdf)

**Comment: Q.17: The Answer is "A".** The State Budget Appropriation Law was enacted as a law on the 31<sup>st</sup> of December, 2019 which was before the start of the next fiscal year.

**Independent Reviewer:**

18. For the fiscal year under consideration, when was 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:** [http://www.ondobudget.org/year\\_budget/year\\_2020/Appropriation%20Law.pdf](http://www.ondobudget.org/year_budget/year_2020/Appropriation%20Law.pdf)

#### Year 2020 Appropriation Law

**Comment: Q.18: The Answer is "A".** The State Budget Appropriation Law made available immediately after enactment on the 31<sup>st</sup> of December, 2019.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

19. 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 or document is not publicly available
- E. Not applicable/other (please comment).

**Citation: ONDO STATE OF NIGERIA: THIRD SCHEDULE, YEAR 2020 APPROVED CAPITAL ESTIMATES, ALLOCATION TO MINISTRIES/DEPARTMENT/AGENCIES**

[http://www.ondobudget.org/year\\_budget/year\\_2020/3rd%20schedule1.pdf](http://www.ondobudget.org/year_budget/year_2020/3rd%20schedule1.pdf)

**Comment: Q.19: The Answer is "A".** Yes, all expenditures in the approved budget are presented by administrative unit.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

20. 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 or document is not publicly available
- C. Not applicable/other (please comment)



**Citation: ONDO STATE GOVERNMENT: CAPITAL BUDGETING BASED ON FUNCTIONS (COFOG) 2020**

[http://www.ondobudget.org/year\\_budget/year\\_2020/state%20sectoral%20allocation.pdf](http://www.ondobudget.org/year_budget/year_2020/state%20sectoral%20allocation.pdf).

**Comment: Q.20: The Answer is 'A'.** Yes, expenditures are presented by functional classification.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

21. Does the State Approved Budget present 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 or document is not publicly available

**C.** Not applicable/other (please comment)

**Citation: ONDO STATE OF NIGERIA, ESTIMATES 2020: ECONOMIC SEGMENT**

[http://www.ondobudget.org/year\\_budget/year\\_2020/overall%20summary%20page%20-%20Copy.pdf](http://www.ondobudget.org/year_budget/year_2020/overall%20summary%20page%20-%20Copy.pdf)

**Comment: Q.21: Ans. is 'A'.** Yes, expenditures are presented by economic classification. both recurrent and capital expenditures estimates are on that page.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

22. Does the State Approved Budget present 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 or document is not publicly available

**E.** Not applicable/other (please comment).

**Citation: ONDO STATE OF NIGERIA: SUMMARY OF CAPITAL BUDGETING BY PROGRAMME 2020**

[http://www.ondobudget.org/year\\_budget/year\\_2020/special%20programmes.pdf](http://www.ondobudget.org/year_budget/year_2020/special%20programmes.pdf)

[http://www.ondobudget.org/year\\_budget/year\\_2020/overall%20summary%20page%20-%20Copy.pdf](http://www.ondobudget.org/year_budget/year_2020/overall%20summary%20page%20-%20Copy.pdf)

**Comment: Q.22: Ans. is 'A'.** Yes, all programme line items appeared with its 14 digit code in all MDAs as mandated by the IPSAS.

**Independent Reviewer:**

**Government Reviewer:**

23. Are 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: 2020 APPROVED BUDGET -IPSAS SEGMENTS**

<http://www.ondobudget.org/materials/Approved%202020-Budget%20based%20on%206-IPSAS%20segment.xlsx>

**Comment: Q.23: Ans. is “A”.** Yes, all line items appeared with different codes across all MDAs such as 12 digit – Administrative; 8 Digit – Economic; 14 digit code – Programme; 5 digit code – Function etc.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- 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: IPSAS SECTORAL ALLOCATION**

[http://www.ondobudget.org/year\\_budget/year\\_2020/IPSAS%20sector%20summary.pdf](http://www.ondobudget.org/year_budget/year_2020/IPSAS%20sector%20summary.pdf)

**Comment: Q.24: Ans. is “A”.** Yes, none of the State MDAs have their budget lumped into single or few items as the IPSAS procedure does not allow for lumping of MDAs budget together.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

25. 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: [http://www.ondobudget.org/year\\_budget/year\\_2020/revenue%20details.pdf](http://www.ondobudget.org/year_budget/year_2020/revenue%20details.pdf)

#### ONDO STATE OF NIGERIA OF NIGERIA, ESTIMATES 2020: REVENUE DETAILS

**Comment:** Q.25: Ans. is "A". Individual sources of revenue accounting for all revenue sources are presented.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### E. STATE CITIZENS BUDGET

26. 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 or not publicly available.
- E. Not applicable/other (please comment).

**Citation: ONDO STATE CITIZEN'S BUDGET 2020**

[http://ondobudget.org/citizen\\_budget/Ondo%20State%20CB%20version1.pdf](http://ondobudget.org/citizen_budget/Ondo%20State%20CB%20version1.pdf)

**Comment: Q.26: Ans. is 'A'.** The State Citizen Budget is produced, published and includes information such as brief of 2019 budget performance, revenue & financing, expenditures pattern/allocation, capital project & allocation, grants (domestic and foreign), citizens obligation and contact information of officials among others on or beyond the core element listed above.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

27. How is the Citizens Budget disseminated (eg., the Internet, billboards, radio programs, newspapers, street theatre, etc.), 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 publicly available or not produced at all.
- E. Not applicable/other (please comment).

**Citation: ONDO STATE CITIZEN'S BUDGET 2020** [http://www.ondobudget.org/citizen\\_budget/Ondo%20State%20CB%20version1.pdf](http://www.ondobudget.org/citizen_budget/Ondo%20State%20CB%20version1.pdf)

**Comment: Q.27: Ans. is 'A'.** The Citizen Budget is disseminated through at least three different approach such as community dissemination, radio as well as posted via the internet.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## **F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE YEAR-END (Consolidated Budget Performance) REPORT**

28. Does the state produce and release quarterly budget implementation report to the public?

- A. **Yes, the state produces and releases quarterly budget implementation report to the public one month or less after the end of the quarter.**
- B. Yes, the state produces and releases quarterly budget implementation report to the public two or less (but more than one month) after the end of the quarter
- C. Yes, the state produces and releases quarterly budget implementation report to the public more than two months (but less than three months) after the end of the quarter

- D. No, the state does not produce or release quarterly budget implementation report to the public  
 E. Not applicable (please comment)

**Citation: 2020 First Quarter Budget Appraisal**

[www.ondobudget.org/materials/2020%20FIRST%20QUARTER%20BUDGET%20AP-PRAISAL\(UPLOAD\).docx](http://www.ondobudget.org/materials/2020%20FIRST%20QUARTER%20BUDGET%20AP-PRAISAL(UPLOAD).docx)

**Comment: Q.28: Ans. is 'A'.** Yes, the State produced and release quarterly budget implementation report to the public.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

29. For quarterly budget implementation 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: 2020 First Quarter Budget Appraisal**

[www.ondobudget.org/materials/2020%20FIRST%20QUARTER%20BUDGET%20AP-PRAISAL\(UPLOAD\).docx](http://www.ondobudget.org/materials/2020%20FIRST%20QUARTER%20BUDGET%20AP-PRAISAL(UPLOAD).docx)

**Comment: Q.29: Ans. is 'A'.** The 2020 1<sup>st</sup> Quarter Budget Appraisal (report) was released online on the 24<sup>th</sup> of April 2020 which is less than 1 month after the end of the half year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

30. 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, not publicly available or it is not produced at all.
- E. Not applicable/other (please comment).

**Citation: 2020 Mid-Year Budget Appraisal** <http://www.ondobudget.org/materials/2020%20Mid-year%20budget%20performance%20appraisal.pdf>

**Comment: Q.30: Ans. is 'A'.** The 2020 Mid-Year Review report was made available to the public on the 24<sup>th</sup> July, 2020 which is less than one month after the six month of the budget year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

31. How long after the end of the budget year does the State Executive release to the public the Consolidated Annual Budget Performance (Year-End) 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 Consolidated Annual Budget Performance Report to the public, or releases it too late (more than 12 months).
  - E. Not applicable/other (please comment).

#### **Citation: 2019 BUDGET IMPLEMENTATION APPRAISAL**

<http://www.ondobudget.org/materials/2019%20Full-Year%20Appraisal.pdf>

**Comment: Q.31: Ans. is 'A'.** The Consolidated Annual Budget Performance (Year-End) Report which was released in January 2020 discussed the policy thrust of the 2019 budget; details of revenue and its analysis; expenditure and analysis; status of capital projects in the State as well as highlights the observations, recommendations and gives conclusion. The report was made available to the public less than six months after the end of the fiscal year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### **G. STATE AUDITOR GENERAL'S REPORT**

32. 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: Ondo State Auditor-General- Mr. Adegoke – 08036323135**

#### REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

GOV-

**Comment: Q.32: Ans. is 'A'.** The Answer is 'D'. Though the 2018 Ondo State 2018 Audited Report was produced and printed for relevant state and external stakeholders' collection by the end of June, 2019 which makes it less than 9 months after the end of the fiscal year. But the Audited Report was not made available online but only distributed to the stakeholders who came asking for it. The Ondo State Auditor-General- Mr. Adegoke – 08036323135 explained that the Audit Law of the State does not stipulate that the audit report be uploaded online. Rather it should be submitted to the House of Assembly and given to other stakeholders who come seeking for it officially.

Produced for Internal Use (PIU). See Annex 1.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

33. 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 received the copy of the Auditor General report, or such report is yet to be produced.
- E. Not applicable/other (please comment).

**Citation: SUBMISSION OF THE ANNUAL AUDITOR-GENERAL'S REPORT ON THE ACCOUNTS OF ONDO STATE GOVERNMENT FOR YEAR 2018; Ref: GMD/AG/2/VOL.III/491**

**Comment: Q.33: Ans. is 'A'.** The Auditor General report was sent to the Ondo State House of Assembly on the 21<sup>st</sup> June, 2019. This is less than 6 months after the fiscal year ended.

**Annex 8: SUBMISSION OF THE ANNUAL AUDITOR-GENERAL'S REPORT ON THE ACCOUNTS OF ONDO STATE GOVERNMENT FOR YEAR 2018; Ref: GMD/AG/2/VOL.III/491**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## **SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS**

### **A. Public Engagement during Budget Formulation**

34. 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 or informal requirement exist requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

**Citation:** 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 citizen’s groups and businesses for inputs to its budget proposals

[www.ondoweb.ondostate.gov.ng/odha/wpdm-package/fiscal-responsibility](http://www.ondoweb.ondostate.gov.ng/odha/wpdm-package/fiscal-responsibility)

**Comment: Q.34:** The Answer is ‘A’. Yes, the Fiscal Responsibility Law was passed in 2017 which mandate and ensure that the executive made wide consultation with citizen’s groups in the build up to the preparation of the budget in Ondo State. The law is available online.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

35. 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: STAKEHOLDERS CONSULTATIVE MEETING WITH THE PEOPLE OF ILAJE, ESE-ODO, IRELE AND OKITIPUPA LGAS**

REPORT OF THE CONSULTATIVE MEETING WITH THE REPRESENTATIVES OF THE PEOPLE OF ILAJE, ESE-ODO, IRELE AND OKITIPUPA LOCAL GOVERNMENT AREAS ON THE 2020 – 2022 MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) AND 2020 BUDGET PREPARATION HELD AT THE OKITIPUPA LOCAL GOVERNMENT SECRETARIAT HALL, OKITIPUPA ON MONDAY, 23<sup>RD</sup> SEPTEMBER, 2019

[http://www.ondobudget.org/citizen\\_participation.php#](http://www.ondobudget.org/citizen_participation.php#)

[www.ondobudget.org/e-budget/admin/budget\\_participation/participation\\_ima/23rd%20September%202019.docx](http://www.ondobudget.org/e-budget/admin/budget_participation/participation_ima/23rd%20September%202019.docx)

**Comment: Q.35:** The Answer is 'A'. Yes, the executive uses the Budget Consultative process and engagement on the FSP and MTEF and the citizens groups representative participation in the development of the MTSS as a mechanism to get citizens inputs and contributions into the yearly budget. The cited links leads to various consultations held to explain and get inputs on the MTEF and FSP with citizen groups towards the preparation of the 2020 budget.

**Independent Reviewer:**

**Government Reviewer:**

36. Does the state executive hold consultations with the *core set of constituencies* 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. The 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 any of the groups listed in the "core set of constituencies".
- E. Not applicable/other (please comment).

**Citation:** THE REPORT OF THE CONSULTATIVE MEETING WITH THE YOUTH, GROUPS, WOMEN ORGANIZATIONS AND STUDENT BODIES IN ONDO STATE ON 2020-2022 MTEF AND 2020 BUDGET PREPARATION HELD AT THE CONFERENCE HALL OF MINISTRY OF ECONOMIC PLANNING AND BUDGET, ALAGBAKA, AKURE ON TUESDAY, 10TH SEPTEMBER, 2019

[http://www.ondobudget.org/e-budget/admin/budget\\_participation/participation\\_ima/10th%20September%202019.docx](http://www.ondobudget.org/e-budget/admin/budget_participation/participation_ima/10th%20September%202019.docx)

[http://www.ondobudget.org/e-budget/admin/budget\\_participation/participation\\_ima/3rd%20September..docx](http://www.ondobudget.org/e-budget/admin/budget_participation/participation_ima/3rd%20September..docx)

**Comment: Q.36:** The Answer is 'A'. Yes, consultative meeting was held on the FSP/MTEF document prior to the preparation of the 2020 budget for various citizens groups towards the preparation of the yearly budget.

**Independent Reviewer:**

**Government Reviewer:**

37. 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: REPORT OF THE CONSULTATIVE MEETING WITH THE REPRESENTATIVES OF THE PEOPLE OF ONDO EAST, ONDO WEST, ILE-OLUJI/OKEIGBO AND ODIGBO LOCAL GOVERNMENT AREAS ON THE 2020 – 2022 MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) AND 2020 BUDGET PREPARATION HELD AT THE LEGISLATIVE HALL OF ONDO WEST LOCAL GOVERNMENT SECRETARIAT, ONDO ON TUESDAY, 17TH SEPTEMBER, 2019**

[http://www.ondobudget.org/e-budget/admin/budget\\_participation/participation\\_ima/17th%20September%202019.docx](http://www.ondobudget.org/e-budget/admin/budget_participation/participation_ima/17th%20September%202019.docx)

**Comment: Q.37:** The Answer is 'A'. Towards the 2020 budget preparation, the public consultative meeting on FSP and MTEF explain in details the essence of the meeting and what is expected of the participants. The consultation for the 2020 on the 2020 budget preparation was done in September 2019, senatorial budget town hall meetings for citizen groups was done in September 2019 and development of the MTSS where citizens inputs were captured was completed in October 2019 which ensured that all citizens engagements in preparation of the 2020 budget was done in a timely manner.

**Independent Reviewer:**

**Government Reviewer:**

38. 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: CITIZENS REQUEST CAPTURED IN THE 2020 BUDGET**

[http://www.ondobudget.org/year\\_budget/year\\_2020/Requests%20from%20Citizens%20with%20its%20budget.xlsx](http://www.ondobudget.org/year_budget/year_2020/Requests%20from%20Citizens%20with%20its%20budget.xlsx)

**REPORT OF REQUESTS MADE BY STAKEHOLDERS DURING 2020 BUDGET CONSULTATIVE MEETINGS ACROSS THE STATE**

<http://www.ondobudget.org/materials/request.pdf>

**Comment: Q.38:** The Answer is 'A'. Yes, the executive did prepare a report that shows the harvested needs of the people during the various consultative meetings, while the feedback on how the communities/citizens harvested needs were utilized in the Draft Budget Estimate is equally communicated back to them and equally uploaded online.

**Independent Reviewer:**

**Government Reviewer:**

CIRDDOC.

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

39. 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 (budget defence)?
- 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: Mr. Adeyelu, The Clerk, Ondo State House of Assembly (08033965983)**

**Comment: Q.39:** The Answer is 'D'. The Clerk of the House of Assembly- Mr. Adeyelu said although the House holds public hearing in which testimony from the executive branch is heard on all budget of administrative units, but that the research can get documents to back this up without the directive of the Speaker. He then directed the researcher to write formally to the Speaker of Ondo State House for approval to conduct the research. But repeated follow-up visit to the House had not yielded any positive result.

**Independent Reviewer:**

**Government Reviewer:**

40. 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 main 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:** Mr. Adeyelu, The Clerk, Ondo State House of Assembly (08033965983)

**Comment: Q.40:** The Answer is 'D'. There was no information provided by the House to determine if legislative committees hold public hearings on the

**Independent Reviewer:**

**Government Reviewer:**

41. 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.41:** The Answer is 'D'. There was no information provided by the House to determine if the committees reports are released to the public.

**Independent Reviewer:**

**Government Reviewer:**

### C. Public Engagement during Budget Execution

42. 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 greater portion 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: Alhaji Adesanya Adekunle – Director M&E, Ministry of Economic Planning & Budget (08033974749)**

**Comment: Q.42:** The Answer is 'D'. The Director of M&E in the Ministry of Economic Planning & Budget informed the researcher that the executive presently do not publish the list of beneficiaries of targeted spending.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

43. 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: Ondo State Citizens' Feedback on Budget**

[https://docs.google.com/forms/d/e/1FAIpQLSdMXoA97y0\\_k7GvDx9acmzCREkb\\_XSqlMj-9\\_6lXpFOZePaQ/viewform](https://docs.google.com/forms/d/e/1FAIpQLSdMXoA97y0_k7GvDx9acmzCREkb_XSqlMj-9_6lXpFOZePaQ/viewform)

**Comment: Q.43:** The Answer is "B". The executive has established mechanism to identify the public perspective on budget execution. The form to capture citizens feedback, suggestions, advices and perspective on budget execution is available online, but not widely used by citizens. The link leads directly to the citizens' feedback form.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** Alhaji Adesanya Adekunle – Director M&E, Ministry of Economic Planning & Budget (08033974749)

**Comment: Q.44:** The Answer is 'D'. The Director, M&E said 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. Information on previous budget execution is only provide to the citizens during the consultative meeting towards the preparation of the next budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### D. Public Engagement during Audit

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

- A. Yes, the state Auditor General'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 Auditor General'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 Auditor General'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 Auditor General's office does not maintain any formal mechanisms through which the public can participate in the audit process.**
- E. Not applicable.

**Citation:** Mr. Ajegumo – Director Audit, State Auditor-General Office- 08035066599

**Comment: Q.45:** The Answer is 'D'. The researcher was informed by the Director of Audit in the office of the State Auditor General office that there is no formal mechanism in place in which the public can participate in the audit process.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

46. 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.46:** The Answer is 'B'. There was no information from the House to determine if the State Assembly meeting that discusses the audit report is not open to public participation.

**Independent Reviewer:**

**Government Reviewer:**

### **SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS**

47. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?
- A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
  - B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
  - C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
  - D. **No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.**
  - E. Not applicable/other (please comment).

**Citation: Mr. Adeyelu-The Clerk-Onodo State House of Assembly (08033965983)**

**Comment: Q.47:** The Answer is 'D'. The research was not allowed to access any information to determine if the legislature has internal capacity to conduct budget analyses or if use independent consultants for such analyses.

**Independent Reviewer:**

**Government Reviewer:**

48. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?
- A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
  - B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
  - C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
  - D. **No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.**



E. Not applicable/other (please comment).

**Citation:** The Director of Budget- Mr. Steven Aworere (08035307218)

**Comment: Q.48:** The Answer is 'D'. The executive do not deliberately submits the budget documents to the legislators for debates prior to the formal submission of the draft budget estimates, but that the Director of Budget- Mr. Steven Aworere (08035307218) confirms that the inputs of the legislators is also captured in the approved budget document.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

49. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A. Yes, the executive holds consultations with a wide range of legislators.
- B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C. Yes, the executive holds consultations with only a limited number of legislators.
- D. **No, the executive does not consult with members of the legislature as part of the budget preparation process.**
- E. Not applicable/other (please comment).

**Citation:** Director of Budget- Mr. Steven Aworere - 08035307218

**Comment: Q.49:** The Answer is 'D'. The Director of Budget informed the researcher that the legislators (principal officer) are invited to budget consultation meeting with other stakeholders without seeking them out specifically to determine budget priorities.

**Independent Reviewer:**

**Government Reviewer:**

50. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- C. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- D. **The legislature does not receive the Executive's Budget Proposal at least one month before the start of the budget year.**
- E. Not applicable/other (please comment).

**Citation:** <http://www.ondobudget.org/materials/2020%20final%20budget%20in%20excel.xlsx>

**Comment: Q.50:** The Answer is 'D'. The legislature received the 2020 draft budget estimates on the 19th December, 2019 which was at least one month but less than two months before the start of the budget year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**



51. When does the legislature approve the Executive's Budget Proposal?

- A. The legislature approves the budget at least one month in advance of the start of the budget year.
- B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.**
- C. The legislature approves the budget less than one month after the start of the budget year.
- D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E. Not applicable/other (please comment).

**Citation:** [http://www.ondobudget.org/year\\_budget/year\\_2020/2020%20Appropriation%20Law.pdf](http://www.ondobudget.org/year_budget/year_2020/2020%20Appropriation%20Law.pdf)

**Comment: Q.51:** The Answer is 'B'. The State Budget Appropriation Law was enacted as a law on the 31<sup>st</sup> of December, 2019 which was less than one month in advance of the start of the next fiscal year, but at least by the start of the budget year.

**Independent Reviewer:**

**Government Reviewer:**

52. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.**
- C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

**Citation:** The Fiscal Responsibility Law 2017 Section 21(1)

**Comment: Q.52:** The Answer is 'B'. The Fiscal Responsibility Law 2017 Section 21(1) states: "Aggregate expenditure and the aggregate amount appropriated by the House of Assembly for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding three per cent (3%) of the actual revenue for the preceding year."

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

53. Does the executive seek input from the legislature prior to shifting funds **between** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
  - B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
  - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
  - D. **The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.**
  - E. Not applicable/other (please comment).

**Citation: Mr. Steven Aworere – Director Budget - 08035307218**

**Comment: Q.53:** The Answer is 'D'. Though the Director of Budget insisted that it is mandatory for the executive to obtain approval from the legislature before shifting funds between administrative unit, but there no evidence given or shown to researcher to support this assertion.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

54. Does the executive seek input from the legislature prior to shifting funds **within** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
  - B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
  - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
  - D. **The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.**
  - E. Not applicable/other (please comment).

**Citation: Mr. Steven Aworere – Director Budget - 08035307218**

**Comment: Q.54:** The Answer is 'D'. The Director of Budget insisted that it is mandatory for the executive to obtain approval from the legislature before shifting funds between administrative unit, but there no evidence given or shown to researcher to support this..

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

55. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
  - B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
  - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
  - D. **The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.**
  - E. Not applicable/other (please comment).

**Citation:** Ondo State Fiscal Responsibility Law 2017

**Comment: Q.55:** The Answer is 'D'. Part VI, Saving and Asset Management; Reserve Revenue Account: Section 40 (subsection: 1-7) was explicitly silence on the approval role of the House of Assembly in the utilization of savings.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

56. When was the most recent supplemental budget approved?
- A. The most recent supplementary budget was approved before the funds were expended.
  - B. **The most recent supplementary budget was approved after the funds were expended, or the executive implemented the supplementary budget without ever receiving approval from the legislature (please specify).**
  - C. Not applicable/other (please comment).

**Citation:** Ondo State Revised Budget 2020

[www.ondobudget.org/year\\_budget/year\\_2020/Ondo%20State%20Revised%20Budget%202020.xlsx](http://www.ondobudget.org/year_budget/year_2020/Ondo%20State%20Revised%20Budget%202020.xlsx)

**Comment: Q.56:** The Answer is 'A'. The Director Budget explained that the last supplementary budget was done in 2019 which was to address the changing economic dynamic of the State.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

57. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
  - B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
  - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
  - D. **The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.**
  - E. Not applicable/other (please comment).

**Citation: Mr. Steven Aworere – Director Budget - 08035307218**

**Comment: Q.57:** The Answer is 'D'. There was no evidence provide that the executive seeks the legislature approval before spending contingency funds. Though the Director of Budget – Mr. Steven Aworere explained that such approvals are gotten.

**Independent Reviewer:**

**Government Reviewer:**

58. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?
- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
  - B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
  - C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
  - D. **No, a committee does not hold public hearings to review and scrutinize Audit Reports.**
  - E. Not applicable/other (please comment).

**Citation: Mr. Adeyelu, The Clerk, Ondo State House of Assembly (08033965983)**

**Comment: Q.58:** The Answer is 'D'. The Public Account Committee of the House of Assembly do exist and holds hearings to review and scrutinize a wide range of Audit Report, but the Committee hearing is never opened to the public for participation and the report of the audit is equally not made public available.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

59. Does the State Auditor-General have the discretion in law to undertake those audits it may wish to?

- A. **The State Auditor-General has full discretion to decide which audits it wishes to undertake.**
- B. The State Auditor-General has significant discretion, but faces some limitations.
- C. The State Auditor-General has some discretion, but faces considerable limitations.
- D. The State Auditor-General has no discretion to decide which audits it wishes to undertake.
- E. Not applicable/other (please comment).

**Citation:** Ondo State Audit Law 2017

<http://www.ondoweb.ondostate.gov.ng/odha/files/2017/10/ONDO-STATE-AUDIT-LAW-2017.docx>. Section 8 subsections 1 to 3 explicitly state the unlimited powers of the Ogun State Auditor General.

**Comment: Q.59:** The Answer is 'A'. The Ondo State Audit Law 2017 and the Nigeria Constitution empower has the power to undertake any audit it wishes to carry out in the State.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

60. Has the State Auditor-General established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B. Yes, the State Auditor-General has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C. **Yes, the State Auditor-General has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.**
- D. No, the State Auditor-General has not established a quality assurance system.
- E. Not applicable/other (please comment).

**Citation:** <http://www.ondoweb.ondostate.gov.ng/odha/files/2017/10/ONDO-STATE-AUDIT-LAW-2017.docx>.

**Comment: Q.60:** The Answer is 'C'. The Director of Audit- Mr. Ajegumo (08035066599) explained that the reports of audit officers in all MDAs are further reviewed by Auditors in the Auditor-General Office, who in some cases go out for verifications when there are doubts of the authenticity of a report. But the findings of these review are not made public.

**Independent Reviewer:**

**Government Reviewer:**

61.

- A. **Yes, the head of the State Auditor-General 's office may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.**
- B. No, the executive may remove the head of the State Auditor-General 's office without the final consent of the judiciary or legislature.
- C. Not applicable/other (please comment).

**Citation:** PART II: Establishment, Appointment, Duties, Powers and Immunity of the Auditor- General: Cessation of office, S 126 (1) CFRN, 1999 states:

Section 10 (1) The Auditors-General shall not be removed from office without valid reason before reaching the mandatory age of retirement in accordance with the security afforded to this position under the provision of section 127 of the Constitution.

(a) An Auditor-General may be removed from office at any time during his tenure for any of the reasons stipulated below:

(i) By the Governor acting on a decision supported by not less than a two-thirds majority of the House of Assembly propagating the removal of the incumbent Auditor-General on grounds of inability to discharge the functions of his office (whether arising from infirmity of mind or body) or has been found guilty of misconduct for which the compulsory sanction is immediate termination: PROVIDED that the Auditor-General shall have been given at least twenty-one (21) days notice in writing prior to being called upon to defend himself on the floor of the House.

#### Ondo State Public Audit Law 2017

**Comment: Q.61:** The Answer is 'A'. The Ondo State Audit Law 2017 in section 10 (1), item A and B and the Nigeria Constitution clearly states how an Auditor-General may be removed to be that the House of Assembly and the Auditor-General must be given proper time to defend himself

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

62. Who determines the budget of the State Auditor-General?

- A. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
- B. The budget of the State Auditor-General is determined by the executive, and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
- C. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfil its mandate.

**Comment: Q.62:** The Answer is 'D'. The budget of the Auditor-General goes through the same process as other MDAs. The Director of Audit- **Mr. Ajegumo (08035066599)** explained that the Office budget is subject to ceiling and defence as well as cuts, and that often, the budget approved is grossly inadequate.

**Annex 9: Ondo State Budget 2020: Estimates 2020; Auditor General Budget**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### **SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM**

63. 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 or document is not publicly available
  - E. Not applicable (please comment).

**Citation:** <https://ondobpp.quibiztec.com/wp-content/uploads/2020/01/Ondo-State-Public-Procurement-Law-2017.pdf>

**Comment: Q.63:** The Answer is 'A'. Ondo State has a Public Procurement Law (PPL) that regulates procurement. The law mandates the establishment of a Bureau of Public Procurement that will coordinates procurements in the State. The law is available to the public. PART II-ESTABLISHMENT OF THE STATE BUREAU OF PUBLIC PROCUREMENT

3. (1) There is hereby established an agency to be known as the State Bureau of Public Procurement (in this Law referred to as "the Bureau")

(2) The Bureau: (a) shall be a body corporate with perpetual succession and a common seal;

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

64. 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: Ondo State Bureau of Public Procurement website**

<https://bpp.on.gov.ng/>

**Comment: Q.64:** The Answer is 'A'; The State has a bureau of public procurement office setup as prescribed by the PPL to regulate procurement in the State. The above link leads to the Ondo State Bureau of Public Procurement website.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

65. 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:** [Arakunrin Akeredolu Nominates Procurement Board – Ondo State Bureau of Public Procurement](#)

<https://bpp.on.gov.ng/bpp-board/>

**Comment: Q.65:** The Answer is the 'A'. On May 21, 2020 the Governor of Ondo State, Arakunrin Oluwarotimi Akeredolu, SAN, constituted the Ondo State Board on Public Procurement. The Board was inaugurated on Tuesday, 25th August, 2020 at the Cocoa Conference Hall, Governor's Office, Akure with rep of CSO, private sector included.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**



66. 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:** 2019 Contract Awards – Ondo State Bureau of Public Procurement  
<https://bpp.on.gov.ng/2020/01/22/meatloaf-turducken-andouille-jerky-spare-ribs-filet-mignon-2/>

**Comment: Q.66:** The Answer is 'B'. Though the Bureau publish information on tenders to the public, but the Individual MDAs still handle their ministry independently.

**Independent Reviewer:**

**Government Reviewer:**

CIRDDOC:

67. 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 always during bid openings
- B. The MDAs in the state invite CSOs and other stakeholders' representatives often during bid openings
- C. The MDAs in the state rarely invite CSOs and other stakeholders' representatives rarely during bid openings
- D. The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings
- E. Not applicable (please comment)

**Citation:** Olubunmi Akinsemola- State Focal Person for Procurement Reform (07036536834)

**Comment: Q.67:** The answer is 'D'. The Procurement Officer informed the researcher that the Bureau keeps on following up on the MDAs to include the CSOs in their various procurement bidding process.

**Independent Reviewer:**

**Government Reviewer:**

CIRDDOC:

68. 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 make 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:** <http://eprocurement.on.gov.ng/>

<https://bpp.on.gov.ng/procurement-manual/>

**Comment: Q.68:** The Answer is 'B'. The Bureau only publish it information on tenders on its website.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

69. 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:** Olubunmi Akinsemola- State Focal Person for Procurement Reform (07036536834)

**Comment: Q.69:** The Answer is 'D'. The Focal Person on Procurement in the Bureau did not make available to the researcher information/documents on how the Bureau publicly open the tenders/bids during the bidding process.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

70. 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: <http://eprocurement.on.gov.ng/>

**Comment: Q.70:** The Answer is 'A'. The procurement decisions are published on the Bureau website as cited above.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

71. 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: Olubunmi Akinsemola- State Focal Person for Procurement Reform (07036536834)

**Comment: Q.71:** The Answer is 'B'. The Focal Person for Procurement Reform informed the researcher that the justification for awarding the contract to the selected contractor is not published.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

72. 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: Olubunmi Akinsemola- State Focal Person for Procurement Reform (07036536834)

**Comment: Q.72:** The Answer is 'D'. The Focal Person for Procurement Reform informed the researcher that the Bureau is yet to setup an external procurement complaints review body.

**Independent Reviewer:**

- 1.
- 2.

73. 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:** Olubunmi Akinsemola- State Focal Person for Procurement Reform (07036536834)

**Comment: Q.73:** The Answer is 'D'. The Focal Person for Procurement Reform informed the researcher that there is no Alternative Dispute Resolution (ADR) mechanism in place yet.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

74. 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 looks at disputes over procurement processes and they meet at regular intervals
- B. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they rarely meet
- C. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they don't meet
- D. No, the state has no Procurement Complaints Review body that looks at disputes over procurement processes and they meet at regular intervals
- E. Not applicable (please comment).

**Citation:** Olubunmi Akinsemola- State Focal Person for Procurement Reform (07036536834)

**Comment: Q.74:** The Answer is 'D'. The Focal Person for Procurement Reform informed the researcher that the Bureau do not have a Procurement Complaint Review body in place yet.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

75. 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. Less than 30 days after their adjudication, or no external procurement complaints review body exists.
  - F. Not applicable/other (please comment).

**Citation:** Olubunmi Akinsemola- State Focal Person for Procurement Reform (07036536834)

**Comment: Q.75:** The Answer is 'D'. No, the Focal Person for Procurement Reform noted that there is no external procurement complaint review body set up by the Bureau.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

76. 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 -75 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:** Olubunmi Akinsemola- State Focal Person for Procurement Reform (07036536834)

**Comment: Q.76:** The Answer is 'D'. The Focal Person for Procurement Reform informed the researcher that the information on the percentage of capital project initiated through open and competitive tender is not available as at the time of carrying out this interview with him.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

77. 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: <http://eprocurement.on.gov.ng/>

**Comment: Q.77:** The Answer is 'C'. The Focal Person for Procurement Reform the researcher that the government only publish contract awarded without details of amount including corresponding percentage of payment made to each contractors.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. 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, however, there is another provision ensuring Access to Information.
- D. No, there is no State Freedom of Information Law or document is not publicly available
- E. Not applicable (please comment).

Citation: <https://www.premiumtimesng.com/news/headlines/282782-unwilling-to-make-finances-public-ondo-govt-challenges-foi-law-at-supreme-court.html>

**Comment: Q.78:** The Answer is 'D'. There is no Freedom of Information (FOI) Law in the State. The government is presently at the Supreme Court challenging the suit filed by a civil society actor in Ondo State to enforce application of the FOI law in the State.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

79. 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).
- F.

**Citation:** <https://9janewsroom.wordpress.com/2018/09/07/foi-act-ondo-govt-in-supreme-court-to-stop-probe-of-state-spending>

**Comment: Q.79:** The Answer is 'D'. No, there is no State Access to Information Agency that can use the court as an enforcement mechanism. The environment in the State presently does not support access to information by citizen.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

80. 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:** <http://www.ondostate.gov.ng/Content/Documents/Ondo%20State%20Fiscal%20Responsibility%20Law%20%202017.pdf>.

**Comment: Q.80:** The Answer is "A". The PFM law passed in 2017 has specific provisions ensuring that budget document are made publicly available to citizens. 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

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

81. 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 or document is not publicly available
- C. Not applicable (please comment).

**Citation:** <http://www.ondostate.gov.ng/Content/Documents/Ondo%20State%20Fiscal%20Responsibility%20Law%20%202017.pdf>

**Comment: Q.81:** The Answer is 'A'. Yes, there is a state Fiscal Responsibility Law

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

82. 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:** <http://www.ondostate.gov.ng/Content/Documents/Ondo%20State%20Fiscal%20Responsibility%20Law%20%202017.pdf>

**Comment: Q.82:** The Answer is 'A'. Yes, the State Audit Law was enacted in 2017, so it is about 5 years old.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

83. 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

**Comment: Q.83:** The 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.

Annex: Ondo State Public Audit Law 2017

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**



84. 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?
- A. Yes, the Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General's Report
  - B. No, the Public Accounts Committee (PAC) does not produce any report based on their findings from the Auditor General's Report.
  - C. Not applicable (please comment).

**Citation: Mr. Adeyelu, The Clerk, Ondo State House of Assembly (08033965983)**

**Comment: Q.84:** The Answer is 'B'. The researcher was not allowed access to the PAC report that is expected to contain the Committee's findings on the Auditor General's Report.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

85. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly?
- A. The Public Accounts Committee (PAC) has produced reports for all Auditor General's report submitted to them.
  - B. The Public Accounts Committee (PAC) has produced reports for all Auditor General's report submitted to them with the exception of the last fiscal year which they are still working on
  - C. The Public Accounts Committee (PAC) has produced reports for up to 50 percent of the Auditor General's report submitted to them
  - D. The Public Accounts Committee (PAC) has not produced any reports from the Auditor General's report submitted to them
  - E. Not applicable (please comment)

**Citation: Mr. Adeyelu, The Clerk, Ondo State House of Assembly (08033965983)**

**Comment: Q.85:** The Answer is 'D'. The researcher was not granted access to any PAC report that may supposedly have emanated from the Auditor General's report submitted to them.

**Independent Reviewer:**

**Government Reviewer:**

86. When last was the State Financial Regulations/Instructions reviewed?
- A. The State Financial Regulations/Instructions was reviewed within the last 5 years
  - B. The State Financial Regulations/Instructions was reviewed within the last 10 years but more than 5 years.

- C. The State Financial Regulations/Instructions was reviewed more than 10 years ago but less than 15 years
- D. The State Financial Regulations/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

<https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwjEteSF2InvAhWuA2MBHeQ9D7QQFjABegQIAhAD&url=http%3A%2F%2Fwww.ondoweb.ondostate.gov.ng%2Fodha%2Ffiles%2F2017%2F10%2FFINANCE-MANAGEMENT-LAW.docx&tusg=AOvVaw3AzcXpRwsCKWdPLhxWaVZ9>

**Comment: Q.86:** The Answer is “A”, The State Financial Regulations and Stores Law 2017 was passed in the year 2017.

**Annex 10: Ondo State Financial Regulations and Stores 2017**

**Independent Reviewer:**

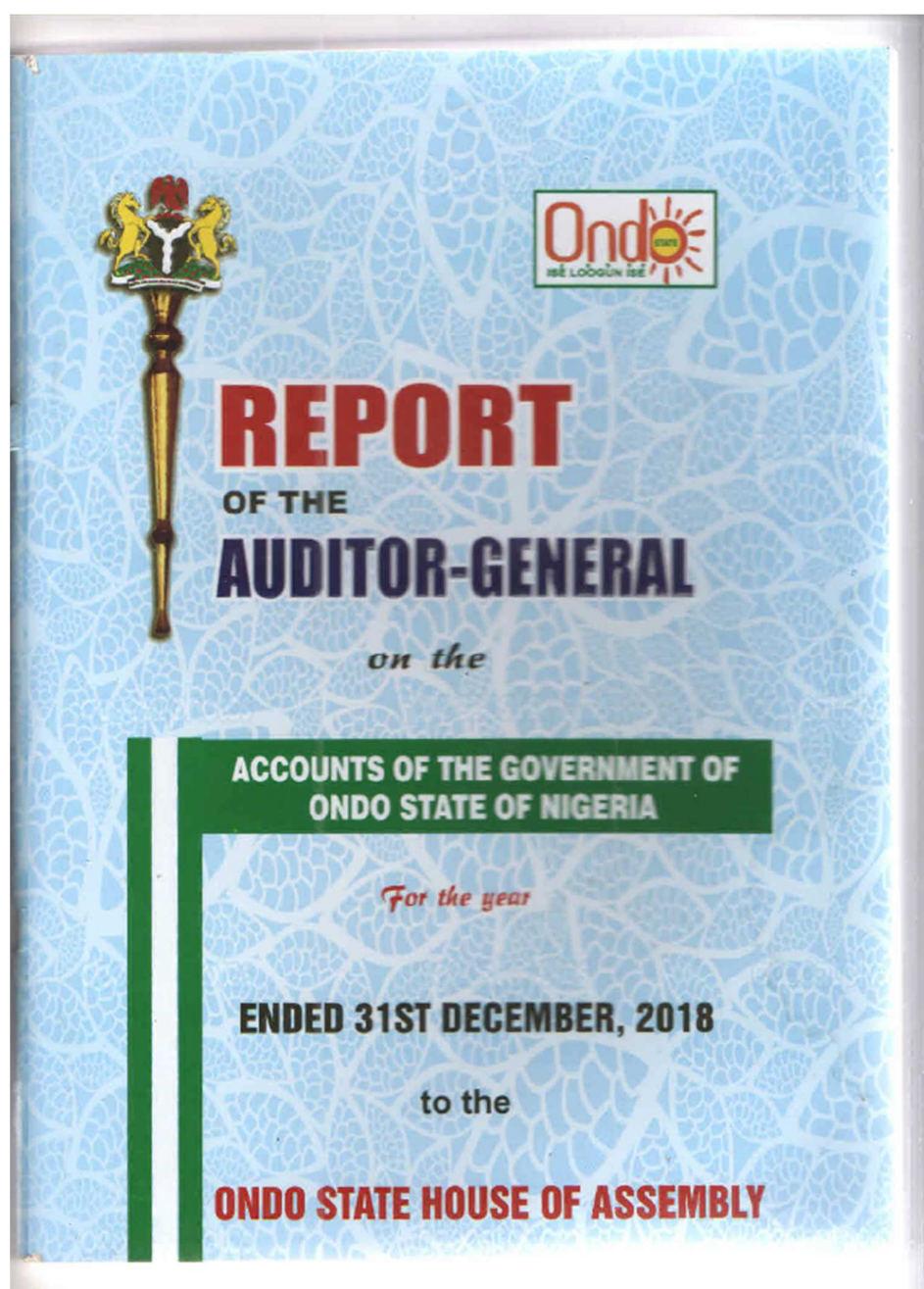
**Government Reviewer:**

**CIRDDOC:**

## ANNEXES:

### Annex 1:

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF ONDO STATE OF NIGERIA (To the Ondo State House of Assembly)**



## Annex 2: OVERHEAD COST DETAILS

## ONDO STATE OF NIGERIA OF NIGERIA, ESTIMATES 2020

## OVERHEAD COST DETAILS

S/N	Economic Segment	Details	Actual		Approved Budget	
			Jan - Dec 2018	Jan - Dec 2019	2019	2020
<b>1</b>	<b>11100200100</b>	<b>OFFICE OF SENIOR SPECIAL ASSISTANTS TO THE GOVERNOR</b>				
1	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,500,000.00	9,491,315.00	9,500,000.00	17,000,000.00
2	22020202	TELEPHONE CHARGES	9,100,000.00	4,995,370.00	5,000,000.00	8,000,000.00
3	22020203	INTERNET ACCESS CHARGES	2,400,000.00	1,156,476.00	1,000,000.00	2,000,000.00
4	22020301	OFFICE STATIONER-IES/COMPUTER CONSUMABLES	6,400,000.00	5,994,442.00	6,000,000.00	10,000,000.00
5	22020303	NEWSPAPERS	2,800,000.00	1,998,144.00	2,000,000.00	3,000,000.00
6	22020304	MAGAZINES & PERIODICALS	2,300,000.00	1,498,605.00	1,500,000.00	4,000,000.00
7	22020305	PRINTING OF NON SECURITY DOCUMENTS	3,600,000.00	2,997,209.00	3,000,000.00	6,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,400,000.00	4,995,368.00	5,000,000.00	8,000,000.00
9	22020406	OTHER MAINTENANCE SERVICES	4,500,000.00	2,997,209.00	3,000,000.00	6,000,000.00
10	22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	7,000,000.00	4,995,358.00	5,000,000.00	5,000,000.00
11	22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	5,300,000.00	4,995,358.00	5,000,000.00	5,000,000.00
12	22021001	REFRESHMENT & MEALS	3,000,000.00	2,997,209.00	3,000,000.00	6,000,000.00
13	22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,497,677.00	2,500,000.00	5,000,000.00
14	22021007	WELFARE PACKAGES	2,000,000.00	2,497,677.00	2,500,000.00	5,000,000.00
<b>Total:</b>			<b>69,300,000.00</b>	<b>54,107,417.00</b>	<b>54,000,000.00</b>	<b>90,000,000.00</b>

## ANNEX 3: FUNCTIONAL CLASSIFICATION.

## ONDO STATE OF NIGERIA: CAPITAL BUDGETING BASED ON FUNCTIONS (COFOG) 2020)

ONDO STATE GOVERNMENT		
CAPITAL BUDGETING BASED ON FUNCTIONS ( COFOG ) 2020		
Functional Code	Functional Description	Approved Estimates 2020
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,852,839,200.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,676,310,187.30
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	47,120,000.00
70131	GENERAL PERSONNEL SERVICES	223,617,361.12
70133	OTHER GENERAL SERVICES	134,341,553,232.00
70140	BASIC RESEARCH	7,440,000.00
70160	GENERAL PUBLIC SERVICES N.E.C.	1,614,920,200.00
70180	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	9,675,458,555.05
70330	LAW COURTS	901,566,800.00
70340	PRISONS	0.00
70360	PUBLIC ORDER AND SAFETY	186,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,290,693,366.40
70421	AGRICULTURE	4,422,277,714.29
70422	FORESTRY	168,144,000.00
70435	ELECTRICITY	77,500,000.00
70443	CONSTRUCTION	334,800,000.00
70451	ROAD TRANSPORT	29,760,000.00
70460	COMMUNICATION	5,000,000.00
70487	R & D OTHER INDUSTRIES	6,200,000.00
70490	ECONOMIC AFFAIRS N.E.C.	17,980,000.00
70510	WASTE MANAGEMENT	489,360,000.00
70540	PROTECTION OF BIODIVERSITY AND LANDSCAPE	24,180,000.00
70550	R & D ENVIRONMENTAL PROTECTION	488,560,000.00

ANNEX 4: ECONOMIC SEGMENT

ONDO STATE OF NIGERIA, ESTIMATES 2020: OVERHEAD COST DETAILS

ONDO STATE OF NIGERIA OF NIGERIA, ESTIMATES 2020						
OVERHEAD COST DETAILS						
S/N	Economic Segment	Details	Actual		Approved Budget	
			Jan - Dec 2018	Jan - Dec 2019	2019	2020
<b>1</b>	<b>11100200100</b>	<b>OFFICE OF SENIOR SPECIAL ASSISTANTS TO THE GOVERNOR</b>				
1	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,500,000.00	9,491,315.00	9,500,000.00	17,000,000.00
2	22020202	TELEPHONE CHARGES	9,100,000.00	4,995,370.00	5,000,000.00	8,000,000.00
3	22020203	INTERNET ACCESS CHARGES	2,400,000.00	1,156,476.00	1,000,000.00	2,000,000.00
4	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,400,000.00	5,994,442.00	6,000,000.00	10,000,000.00
5	22020303	NEWSPAPERS	2,800,000.00	1,998,144.00	2,000,000.00	3,000,000.00
6	22020304	MAGAZINES & PERIODICALS	2,300,000.00	1,498,605.00	1,500,000.00	4,000,000.00
7	22020305	PRINTING OF NON SECURITY DOCUMENTS	3,600,000.00	2,997,209.00	3,000,000.00	6,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,400,000.00	4,995,368.00	5,000,000.00	8,000,000.00
9	22020406	OTHER MAINTENANCE SERVICES	4,500,000.00	2,997,209.00	3,000,000.00	6,000,000.00
10	22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	7,000,000.00	4,995,358.00	5,000,000.00	5,000,000.00
11	22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	5,300,000.00	4,995,358.00	5,000,000.00	5,000,000.00
12	22021001	REFRESHMENT & MEALS	3,000,000.00	2,997,209.00	3,000,000.00	6,000,000.00
13	22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,497,677.00	2,500,000.00	5,000,000.00
14	22021007	WELFARE PACKAGES	2,000,000.00	2,497,677.00	2,500,000.00	5,000,000.00
<b>Total:</b>			<b>69,300,000.00</b>	<b>54,107,417.00</b>	<b>54,000,000.00</b>	<b>90,000,000.00</b>
<b>2</b>	<b>31801300100</b>	<b>JUDICIARY DIVISION</b>				
1	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,713,005.40	4,982,143.00	5,500,000.00	0
2	22020201	ELECTRICITY CHARGES	713,998.00	1,000,000.00	1,000,000.00	0
3	22020202	TELEPHONE CHARGES	713,998.00	1,125,000.00	1,500,000.00	0
4	22020203	INTERNET ACCESS CHARGES	0	450,000.00	500,000.00	0
5	22020204	SATELLITE BROADCASTING ACCESS CHARGES	0	0	0	0
6	22020206	SEWAGE CHARGES	0	450,000.00	500,000.00	0
7	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,142,998.80	2,200,000.00	3,000,000.00	0
8	22020303	NEWSPAPERS	0	50,000.00	500,000.00	0
9	22020305	PRINTING OF NON SECURITY DOCUMENTS	1,429,000.80	1,250,000.00	2,000,000.00	0
10	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0	300,000.00	500,000.00	0
11	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,142,998.80	1,100,000.00	2,500,000.00	0
12	22020402	MAINTENANCE OF OFFICE FURNITURE	2,142,998.80	2,450,000.00	2,500,000.00	0
13	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	0	500,000.00	0
14	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	800,000.00	1,000,000.00	0
15	22020405	MAINTENANCE OF PLANTS/GENERATORS	0	800,000.00	1,000,000.00	0
16	22020406	OTHER MAINTENANCE SERVICES	0	0	0	0
17	22020501	LOCAL TRAINING	2,142,998.80	1,000,000.00	2,500,000.00	0
18	22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	0	0	0	0
19	22020601	SECURITY SERVICES	0	0	0	0
20	22020801	MOTOR VEHICLE FUEL COST	0	200,000.00	500,000.00	0
21	22020803	PLANT / GENERATOR FUEL COST	0	875,000.00	1,000,000.00	0
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	0	50,000.00	100,000.00	0
23	22021001	REFRESHMENT & MEALS	1,429,000.80	1,321,428.00	1,500,000.00	0
27	22021007	WELFARE PACKAGES	1,429,000.80	1,450,000.00	1,500,000.00	0
28	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0	200,000.00	400,000.00	0



## ANNEX 5a: PROGRAMME SEGEMENT

## ONDO STATE OF NIGERIA OF NIGERIA, ESTIMATES 2020; SPECIAL PROGRAMMES DETAILS

ONDO STATE OF NIGERIA OF NIGERIA, ESTIMATES 2020						
SPECIAL PROGRAMMES DETAILS						
S/N	Economic Segment	Details	Actual		Approved Budget	
			Jan - Dec 2018	Jan - Dec 2019	2019	2020
1	11100100100	GOVERNOR'S OFFICE-GOVERNMENT HOUSE AND PROTOCOL				
1	22100201	SPG- Domestic Passage	256,588,200.00	171,240,500.00	450,000,000.00	420,000,000.00
2	22100202	SPG- Donation	170,833,050.00	199,320,000.00	230,000,000.00	220,000,000.00
3	22100203	SPG- Maintenance of Boats	11,526,000.00	9,605,000.00	14,000,000.00	14,000,000.00
4	22100204	SPG- Media relations	148,191,000.00	116,128,190.00	210,000,000.00	200,000,000.00
5	22100205	SPG- Maintenance of Government House	41,168,200.00	27,888,500.00	64,000,000.00	50,500,000.00
6	22100206	SPG- Settlement of Hotel bills	80,029,200.00	78,524,400.00	130,000,000.00	120,000,000.00
7	22100207	SPG- Gift Items During Festivities: Christmas/Salah/Children Party	255,000,000.00	145,000,000.00	336,000,000.00	320,000,000.00
8	22100208	SPG- Offices of ADC, CSO, Chief Detail and Orderly	4,050,000.00	10,275,000.00	18,000,000.00	26,500,000.00
9	22100209	SPG- Hosting of State Guests during Special Events	284,838,410.00	91,700,000.00	500,000,000.00	401,000,000.00
10	22100210	SPG- Programmes for the Office of the SSAs	63,250,000.00	24,720,000.00	68,000,000.00	60,000,000.00
11	22100279	SPG- Procurement of Consumables for Operational Efficiency in Admin, Legal, Publication and Planning Departments	0	19,575,000.00	0	0
12	22100305	SPG- Supply of Petroleum Product into Fuel Dump	78,300,000.00	65,250,000.00	80,000,000.00	90,000,000.00
13	22100641	SPG- Office of the SSA on Youth and Students' Affairs	6,196,000.00	2,400,000.00	8,000,000.00	6,000,000.00
14	22100651	SPG- Office of the Chief of Staff	22,000,000.00	20,000,000.00	30,000,000.00	24,000,000.00
15	22100652	SPG- Office of SSA on Public Communication	0	2,100,000.00	0	0
16	22100663	SPG- Office of the SSAs on Legislative Matters	0	16,000,000.00	0	0
17	22100675	SPG- Office of the SSA on Special Duty and Strategy	0	25,000,000.00	30,000,000.00	45,000,000.00
18	22100676	SPG- Office of the SSA on Administration and Policy Planning	0	7,113,113.00	20,000,000.00	12,000,000.00
19	22100685	SPG- Office of the SA on People living with Disabilities	0	0	0	7,500,000.00
20	22100686	SPG- Office of the SSAs on Chams Technology	0	0	0	12,000,000.00
21	22100688	SPG- Senior Special Assistant to the Governor (Monitoring and Performance)	0	0	0	35,000,000.00
Total:			1,421,970,060.00	1,031,839,703.00	2,188,000,000.00	2,063,500,000.00

## Annex 5b: ONDO STATE OF NIGERIA, ESTIMATE 2020: CAPITAL DETAILS 2020

Annex 38: ONDO STATE OF NIGERIA, ESTIMATE 2020: CAPITAL DETAILS 2020

ONDO STATE OF NIGERIA, ESTIMATES 2020

CAPITAL DETAILS 2020

S/N	Programme	Programmes / projects / Activities	Actual		Approved Estimate		%	Schedule
	Seg		Jan - Dec 2018	Jan - Dec 2019	2019	2020		
1	051700100100: MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY							
	EXISTING PROJECTS							
	22	Renovation of School Buildings and AEO's Office	0	0	795,000,000.00	330,000,000.00		
1	2050000220206	Completion of Infrastructure in AEO's Offices.	0	0	5,000,000.00	5,000,000.00	%	
2	2050000220201	Renovation of 10 School Buildings and 1 AEO's Office: Sub-Structures Works	0	0	30,000,000.00	20,000,000.00	-	Jan-Dec
3	2050000220202	Renovation of 10 School Buildings and 1 AEO's Office: Super-Structure Works	0	0	40,000,000.00	30,000,000.00	-	Jan-Dec
4	2050000220203	Renovation of 10 School Buildings and 1 AEO's Office: Finishings	0	0	30,000,000.00	20,000,000.00	-	Jan-Dec
5	2050000220204	Completion of Ongoing Projects in Public Secondary Schools in the State	0	0	30,000,000.00	20,000,000.00	-	Jan-Dec
6	2050000220205	Renovation of Other Schools	0	0	660,000,000.00	235,000,000.00	-	-



## ANNEX 6: GEO SEGEMENT

## ONDO STATE GOVERNMENT: GEO SEGMENT 2020

Fund Code	Fund Description	Approved Estimates
		2020 (N)
1	Akoko North East	1,829,000,000.00
2	Akoko North West	2,800,000,000.00
3	Akoko South East	1,860,000,000.00
4	Akoko South West	2,500,329,700.00
5	Akure North	1,347,100,000.00
6	Akure South	141,927,237,077.66
7	Ese – Edo	1,900,000,000.00
8	Ilaje	5,359,893,041.97
9	Idanre	1,641,784,308.67
10	Ifedore	1,040,000,000.00
11	Ile - Oluji Oke Igbo	1,091,500,000.00
12	Irele	1,608,000,000.00
13	Odigbo	1,080,000,000.00
14	Okitipupa	1,051,002,000.00
15	Ondo East	1,040,000,000.00
16	Ondo West	6,529,329,714.90

17	Ose	1,309,329,714.90
18	Owo	2,029,329,714.90
<b>Total:</b>		<b>177,943,835,273.00</b>

NOTE: All State-wide projects (which includes Salaries & Wages of all workers, Pension & Gratuity, Social Contributions, Debt Services & Social Benefits, Transfer to ODIRS, etc) are tagged as Akure South

**ANNEX 7: REVENUE DETAILS****ONDO STATE OF NIGERIA, ESTIMATES 2020: REVENUE DETAILS**

ONDO STATE OF NIGERIA OF NIGERIA, ESTIMATES 2020						
REVENUE DETAILS						
S/N	Economic Segment	Details	Actual		Approved Budget	
			Jan - Dec 2018	Jan - Dec 2019	2019	2020
1	11100100100	GOVERNOR'S OFFICE-GOVERNMENT HOUSE AND PROTOCOL				
1	12020427	TENDER FEES	0	0	100,000.00	200,000.00
2	12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	693,100.00	0	100,000.00	200,000.00
		<b>Total:</b>	<b>693,100.00</b>	<b>0</b>	<b>200,000.00</b>	<b>400,000.00</b>
2	11100100200	DEPUTY GOVERNOR'S OFFICE				
1	12020427	TENDER FEES	0	0	27,500.00	0
		<b>Total:</b>	<b>0</b>	<b>0</b>	<b>27,500.00</b>	<b>0</b>
4	11101300200	GENERAL ADMINISTRATION				
1	12020427	TENDER FEES	708,340.00	785,000.00	900,000.00	1,080,000.00
2	12020906	RENTS ON GOVT. PROPERTIES	140,000.00	80,400.00	530,000.00	420,000.00
		<b>Total:</b>	<b>848,340.00</b>	<b>865,400.00</b>	<b>1,430,000.00</b>	<b>1,500,000.00</b>
5	11101700100	CABINET AND SPECIAL SERVICES DEPARTMENT				
1	12020427	TENDER FEES	0	0	504,000.00	460,000.00
2	12020453	APPLICATION FEES	359,000.00	324,000.00	816,000.00	540,000.00
		<b>Total:</b>	<b>359,000.00</b>	<b>324,000.00</b>	<b>1,320,000.00</b>	<b>1,000,000.00</b>
6	11102000100	ONDO STATE AGRI-BUSINESS EMPOWERMENT CENTRE ( OSAEC )				
1	12020609	PROCEEDS FROM SALES OF FARM PRODUCE	422,000.00	1,000,000.00	22,000,000.00	20,000,000.00
2	12020906	RENTS ON GOVT. PROPERTIES	2,565,000.00	17,495,000.00	0	0
3	41020101	SHORT TERM BORROWINGS/DOMESTIC LOAN	0	0	3,500,000,000.00	5,500,000,000.00
		<b>Total:</b>	<b>2,987,000.00</b>	<b>18,495,000.00</b>	<b>3,522,000,000.00</b>	<b>5,520,000,000.00</b>
7	11102100100	LIAISON OFFICE, LAGOS				
1	12020453	APPLICATION FEES	2,586,000.00	1,768,000.00	3,000,000.00	5,000,000.00
		<b>Total:</b>	<b>2,586,000.00</b>	<b>1,768,000.00</b>	<b>3,000,000.00</b>	<b>5,000,000.00</b>
8	11102100200	LIAISON OFFICE, ABUJA				
1	12020453	APPLICATION FEES	2,764,100.00	0	2,200,000.00	4,000,000.00
		<b>Total:</b>	<b>2,764,100.00</b>	<b>0</b>	<b>2,200,000.00</b>	<b>4,000,000.00</b>
9	11103300100	ONDO STATE AGENCY FOR THE CONTROL OF AIDS (ODSACA)				
1	12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	30,000.00	0	0	0
		<b>Total:</b>	<b>30,000.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
10	11103500100	ONDO STATE PENSIONS TRANSITIONAL DEPARTMENT				
1	12020616	SALES OF FORMS	2,749,000.00	2,548,000.00	4,400,000.00	4,400,000.00
		<b>Total:</b>	<b>2,749,000.00</b>	<b>2,548,000.00</b>	<b>4,400,000.00</b>	<b>4,400,000.00</b>

**Annex 8: Submission of the Annual Auditor-General's Report for the Account of the Ondo State Government for the Year 2018**



Letter of Submission  
of Auditor-General Re

**Annex 9: ONDO STATE OF NIGERIA: CAPITAL DETAILS 2020  
OFFICE OF THE ONDO STATE AUDITOR-GENERAL**

27	<b>014000100100: OFFICE OF THE STATE AUDITOR GENERAL</b>							
	<b>EXISTING PROJECTS</b>							
	<b>44</b>	<b>Conducive Environment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
1	2050000440101	Fumigation and Pest control/special termite treatment of the headquarter and outstation offices	0	0	0	0	%	
	<b>333</b>	<b>Renovation of Office Building</b>	<b>0</b>	<b>0</b>	<b>13,716,588.18</b>	<b>13,716,588.18</b>		
2	2060003330101	Renovation of Old Headquarters Office Building and Outstation Offices	0	0	0	0	%	
3	2060003330102	Renovation and Re-roofing of Office Building at Ondo.	0	0	7,825,448.47	7,825,448.47	%	
4	2060003330103	Renovation of old headquarter office building and outstations	0	0	506,250.00	891,139.71	%	
5	2060003330108	RENOVATION OF AUDITOR GENERAL'S OFFICE OKITIPUPA	0	0	1,798,603.43	1,798,603.43	-	April-July
6	2060003330109	RENOVATION OF AUDITOR GENERAL'S AREA OFFICE, ALAGBAKA AKURE.	0	0	3,586,286.28	3,201,396.57	-	March-Nov
	<b>334</b>	<b>Construction of Car Park</b>	<b>0</b>	<b>0</b>	<b>1,283,411.82</b>	<b>1,283,411.82</b>		
7	2060003340201	Construction of car park at the new headquarter building	0	0	1,283,411.82	1,283,411.82	%	
	<b>Total:</b>		<b>0</b>	<b>0</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>		

