

## QUESTIONNAIRE

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

OYO STATE

*June 2020*

Civil Resource Development and Documentation Centre (CIRDDOC)

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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

1. **Pre-Budget Statement:** State Budget Call Circular, MTEF/FSP
2. **Executive Budget Proposal (EBP):** State Budget Draft Estimates
3. **State Citizens Budget**
4. **Approved Budget:** State Budget Appropriation Law
5. **In-Year Reports:** State Quarterly Budget Implementation Reports,
6. **State Mid-Year Review** and
7. **Year-End Report:** State Accountant-General's Report,
8. **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. <b>State Citizens Budget</b>	2020

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4. <b>State Approved Budget Volumes / Appropriation Law</b>	2020
5. <b>In-Year Reports: State Quarterly Budget Implementation Reports,</b>	2020
6. State <b>Mid-Year</b> Review	2020
7. <b>Year-End Report: Year End Report (Consolidated Budget Performance Report)</b>	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	1.Title: Year 2020 Budget Call Circular 2.Date of Release: 17 <sup>th</sup> September, 2019 3.Internet Link: Not Available Citation: No.BEP/367/11 4. <b>Availability: Produced for Internal Use (PIU): See Annex 1</b>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1.Title: Not Available 2.Date of Release: Not available 3.Internet Link: Not available 4. <b>Availability: Not produced (NP)</b>
State Citizens Budget	1.Title: Oyo State 2020 Citizens Budget. 2.Date of Release: July, 2020 3.Internet Link <a href="https://openstates.ng/oyo/dataset/440/citizen-budget%202020%20oyo%20state">https://openstates.ng/oyo/dataset/440/citizen-budget%202020%20oyo%20state</a> 4. <b>Availability: Produced for Internal Use</b>
State Draft Budget Estimates	1.Title: Draft Estimate 2020 2.Date of Release: 27 <sup>th</sup> November, 2019 3.Internet Link: Not Available 4. <b>Availability Produced for Internal Use (PIU): See Annex 2</b>
State Approved Budget Volumes	1.Title: Oyo State Approved Budget 2020 2.Date of Release: May 2020 3.Internet Link: <a href="https://openstates.ng/oyo/dataset/61/2020-approved%20budget%20oyo">https://openstates.ng/oyo/dataset/61/2020-approved%20budget%20oyo</a> 4. <b>Availability: Produced for Internal Use</b>
State Budget Appropriation Law	1.Title: Oyo State Appropriation Law 2020 2.Date of Release: January 2020 3.Internet Link: 4. <b>Availability: Produced for Internal Use</b>
State Quarterly Reports	1.Title: 2nd Quarters 2020 Budget Analysis Oyo State 2.Date of Release: November 2020 3.Internet Link: <a href="https://openstates.ng/oyo/dataset/567/budget-implementation%20report%20(bir)%20q2">https://openstates.ng/oyo/dataset/567/budget-implementation%20report%20(bir)%20q2</a>

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>
	4. <b>Availability: Produced for Internal Use</b>
State Mid-Year Review	1. Title: Not Produced 2. Date of Release: Not Available 3. Internet Link: Not Available 4. <b>Availability: Not Produced (NP)</b>
Year-End Report (Consolidated Budget Performance Report)	1. Title: Not Produced 2. Date of Release: Not Available 3. Internet Link: Not Available 4. <b>Availability: Not Produced</b>
State Auditor General's Report	1. Title: Not Produced (NP) 2. Date of Release: Not Available 3. Internet Link: Not Available 4. <b>Availability: Not Produced (NP)</b>

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 is does
  - B. **No, it does not or document is not publicly available**
  - C. Not applicable/other (please comment).

**Citation:** Mrs. M.O. Adebisi (The Permanent Secretary Ministry of Budget, GSM # 08033434005) made a document tagged Year 2020 Budget Call Circular available having front page: No. BEP/367/11. This attached as Annex 1.

**Comment: Q.1:Ans.B.** Although a document tagged Year 2020 Budget Call Circular was made available by Mrs M.O Adebisi (The Permanent Secretary, Ministry of Budget, GSM # 08033434005) indicating the production for internal with reference No (BEP/367/11) dated 17<sup>th</sup> September, 2019, option B was chosen because the document was not made publicly available on the internet.

**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 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:** A document tagged **Year 2020 Budget Call Circular** with **front page:** No.BEP/367/11 was made available but produced for internal use as explained in Question 1 above (See **Annex 1.**)

**Comment: Q.2. Ans. D.** The State Call Circular was released on 17<sup>th</sup> September 2020 as seen in the document attached but the document is not publicly available hence the choice of option D. Interview session with Mrs M.O Adebisi (The Permanent Secretary Ministry of Budget, GSM # 08033434005) confirmed that the document was produced for internal use only.

**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:** Mrs M.O Adebisi (08033434005) The P.S Oyo State Ministry of Budget and Economic Planning confirmed that the document was only circulated to heads of MDAs

**Comment: Q.3: Ans. D.** The 2020 Budget Call Circular was circulated to all GOVERNMENT stakeholders in the State **EXCLUDING** non-state Actors as contained in the list of stakeholders in the front page of the document. This was confirmed in the copy given by the P.S Ministry of Budget Mrs M.O Adebisi. However, the document was produced for internal use and publicly available, hence the choice of option D

**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:** Mrs M.O Adebisi (08033434005) The P.S Oyo State Ministry of Budget and Economic Planning confirmed no adherence to a timetable while interviewing her.

**Comment: Q.4: Ans. D.** See Annex 2 that is attached. The permanent secretary Mrs M.O Adebisi (08033434005) confirmed the availability of Oyo State Draft Estimate and made a copy available on demand on 20<sup>th</sup> August 2020. However, the document is produced for internal use, hence the choice of option D

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## 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:** Mrs M.O Adebisi (08033434005) The P.S Oyo State Ministry of Budget and Economic Planning confirmed that MTEF was not produced.

**Comment: Q.5: Ans. D.** Interview with the PS Ministry of Budget Mrs M.O Adebisi on 20<sup>th</sup> August 2020 revealed that Oyo state did not produce MTEF and FSP. She however said that the State Government through the Ministry of Budget is currently developing a **TWENTY YEAR FINANCIAL PLAN**.

**Independent Reviewer:**

**Government Reviewer:**



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:** Mrs M.O Adebiyi (08033434005) The P.S Oyo State Ministry of Budget and Economic Planning confirmed that the State did not produce MTEF and FSP.

**Comment: Q.6: Ans. B.** The State did not prepare MTEF and FSP as confirmed by the P.S Oyo State Ministry of Budget and Economic Planning Mrs M.O Adebiyi during interview with her on 20<sup>th</sup> August 2020.

**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 not publicly available).
  - C. Not applicable/other (please comment).

**Citation:** Draft Estimate 2020. Mrs M.O Adebiyi (08033434005) The P.S Oyo State Ministry of Budget and Economic Planning (**See Annex 2) Front Page Attached**

**Comment: Q.7: Ans. B.** The State Draft Estimate was produced for internal use. The P.S Oyo State Ministry of Budget and Economic Planning Mrs M.O Adebiyi confirmed this during an interview. The said document was produced on the 27<sup>th</sup> November, 2019 and the front page of the document attached as Annex 2.

**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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.8: Ans. D.** The State Draft Budget Estimate was released on 27<sup>th</sup> November 2019 as seen in Annex 2 attached but the document is not publicly available. Hence, the choice of option D

**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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning (**See Annex 3**) Page 5 as attached.

**Comment: Q.9: Ans. D:** The Draft Budget Estimate was classified by administrative unit as attested to by the annex attached where names of each MDAs are included. Because the document is not online hence the choice of option D.

**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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning (**See Annex 4**) Page 2 as attached.

**Comment: Q.10: Ans. B.** The Draft Budget Estimate has functional classification. But because the document is not online hence the choice of option D.

**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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning (**See Annex 5**) Page 3 Attached

**Comment: Q.11: Ans. B.** Even though the Draft estimate highlights economic classification of expenditures. Because the document is not online hence the answer B

**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** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning (**Annex 6) Page 19 Attached**

**Comment: Q.12: Ans. D.** The State Draft Budget Estimate have expenditures presented for individual programs as can be seen in the attached document which is produced only for internal use. As confirmed by the Director Budget, this document is not publicly available hence the choice of option D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.13: Ans. D.** The State Draft Budget Estimate did not present the allocation of expenditures by age, gender, senatorial zone or LGA. Also, the said document is not publicly available, hence the choice of option D.

**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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning (**Annex 7) Pages 3 and 4 Attached**

**Comment: Q.14: Ans. D.** Though the produced State Draft Budget Estimate presents the individual sources of revenue, as confirmed by the Director Budget, it was not publicly available hence the choice of option D.

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

**Citation:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.15: Ans. D.** The State Draft Budget Estimate did not contain any non-financial data on results for the budget year as non-financial data are not found in the State Draft Budget Estimates that are also not publicly available, hence the choice of option D.

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

**Citation:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning (**Annex 8) Page 2 Attached.**

**Comment: Q.16: Ans. D.** The State Draft Budget Estimate did not include the performance targets used for the non-financial data as no performance targets used for non-financial data on results are not found in the State Draft Budget Estimates that are also not publicly available, hence the choice of option D.

**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 it was not produced at all.
- E. Not applicable/other (please comment).

**Citation:** The State Budget Appropriation Law 2020 <https://oyostate.gov.ng/wp-content/uploads/2020/01/Consolidated-Recurrent-and-Capital-Expenditure-of-OYSG-2020.pdf>

**Comment: Q.17: Ans. A.** The State Budget Appropriation Law 2020 was enacted and assented to by the Governor on the 23<sup>rd</sup> of December, 2019, the quoted date was before the start of the fiscal year 2020,

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** <https://oyostate.gov.ng/wp-content/uploads/2020/01/Consolidated-Recurrent-and-Capital-Expenditure-of-OYSG-2020.pdf>

**Comment: Q.18: Ans. B.** The State Budget Appropriation Law was released to the public in January 2020 as confirmed by the link above.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** After several attempts to locate the document on the state's official website, CIRDDOC was unable to download a copy of the Appropriation Law. For consistency

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:** [https://openstates.ng/oyo/dataset/62/2020-summarised%20revenue%20expenditure%20oyo%20state%20\(approved%20budget\)](https://openstates.ng/oyo/dataset/62/2020-summarised%20revenue%20expenditure%20oyo%20state%20(approved%20budget)) (Page 1)

**Comment: Q.19: Ans. D.** OYO STATE OF NIGERIA CAPITAL EXPENDITURE ESTIMATES 2020 are classified by administrative unit (MDAs). Though available online the document was uploaded late (May 2020) hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** Link just provided

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:** [https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset\\_OVERHEAD2020.pdf](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf) (Page 31)

**Comment: Q.20: Ans. B.** The State Approved Budget did present expenditures for the year classified using functional classification. Though available online the document was uploaded late (May 2020) hence the choice of answer B.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** Link just provided

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:** [https://s3.eu-west-](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf)

[2.amazonaws.com/openstates.ng.storage/documents/dataset\\_OVERHEAD2020.pdf](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf) (Page 27)

**Comment: Q.21: Ans. B.** The State Approved Budget are presented by economic classification as confirmed in page 27. Though available online the document was uploaded late (May 2020) hence the choice of answer B.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** Link just provided

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
  - D. Not applicable/other (please comment).

**Citation:** [https://s3.eu-west-](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf)

[2.amazonaws.com/openstates.ng.storage/documents/dataset\\_OVERHEAD2020.pdf](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf) (Page 46)

**Comment: Q.22: Ans. D.** Individual programs are presented in the approved budget as attested to by the page referenced. Though available online the document was uploaded late (May 2020) hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** Link just provided

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:** [https://s3.eu-west-](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf)

[2.amazonaws.com/openstates.ng.storage/documents/dataset\\_OVERHEAD2020.pdf](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf) (Page 27 downward)

**Comment: Q.23: Ans. D.** From the first page of the link provided to the last, the approved budget are IPSAS compliant with right coding. Though available online the document was uploaded late (May 2020) hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

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 of few items
  - C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
  - D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
  - E. Not applicable (please comment)

**Citation:** [https://s3.eu-west-](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf)

[2.amazonaws.com/openstates.ng.storage/documents/dataset\\_OVERHEAD2020.pdf](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_OVERHEAD2020.pdf)

**Comment: Q.24: Ans: D:** Individual MDAs budgets are well spelt out. Though available online the document was uploaded late (May 2020) hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** Link just provided

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:** <https://openstates.ng/oyo/dataset/61/2020-approved%20budget%20oyo> (Page 1)

**Comment: Q.25: : Ans: D:** The State Approved Estimates presents individual sources of revenue such as IGR, VAT, or stamp duties and transfers from the federal government. Though available online the document was uploaded late (May 2020) hence the choice of answer D.

**Independent Reviewer:**

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

**Citation:** [https://openstates.ng/oyo/dataset/440/citizen-budget%202020%20\\_oyo%20state](https://openstates.ng/oyo/dataset/440/citizen-budget%202020%20_oyo%20state)

**Comment: Q.26: Ans. D:** Oyo State produces citizen's budget and make same available online containing information about revenue collection, priority spending, sector specific information and targeted programs. Though available online the document was uploaded late (July 2020) hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

27. How is the Citizens Budget disseminated (e.g., 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 produced or document is not publicly available or is not produced at all
- E. Not applicable/other (please comment).

**Citation:** <https://openstates.ng/oyo/dataset/440/citizen-budget%202020%20 oyo%20state>

**Comment: Q.27: Ans. D.** The citizens Budget is available online and hard copies are also available at the Ministry of Budget and Economic Planning. Though available online the document was uploaded late (July 2020) hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

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

28. **Comment: Q.28: Ans. D.** Oyo State 2020 2<sup>nd</sup> Quarterly Budget Report is released to the public. Though available online the document was uploaded late (November 2020) hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

**E. Not applicable (please comment):**

**Citation:** [https://openstates.ng/oyo/dataset/567/budget-implementation%20report%20\(bir\)%20q2](https://openstates.ng/oyo/dataset/567/budget-implementation%20report%20(bir)%20q2)

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:** [https://openstates.ng/oyo/dataset/567/budget-implementation%20report%20\(bir\)%20q2](https://openstates.ng/oyo/dataset/567/budget-implementation%20report%20(bir)%20q2)

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

**Citation:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.30: Ans. D.** The State has not produced Mid-Year Review and this was made known by Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning.

**Independent Reviewer:**

**Government Reviewer:**

CIRDDOC

31. **Comment: Q.29: Ans.D:** Oyo State 2021 2<sup>nd</sup> Quarter Budget Report is released to the public July 2021, one month or less after the end of the period. Though available online the document was uploaded late (November 2020) hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

- 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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.31: Ans. D:** Consolidated Annual Budget Performance Report is produced only for internal use.

**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:** Mrs Olayiwola B.I Director, Auditor General's Office

**Comment: Q.32: Ans. D.** State Auditor General's Report has not been produced in Oyo State, what the state has is the audited financial statement 2019.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

The SHoA receives copies of the Auditor General report before the end of the next fiscal year

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

**Citation:** The Auditor General report is yet to be produced, it is neither produced for internal use nor made available to the public. Mr Esan, Admin Officer in the Office of the AG confirmed this.

**Comment: Q.33: Ans. C.** The Auditor General report is yet to be produced.

**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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.34: Ans. D:** The state has no formal mandate to engage the citizens during budget formulation process but in line with the SFTAS Policy which the state is a part of, citizens are included in the budget formulation process

**Independent Reviewer:**

**Government Reviewer:**

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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q 35: Ans D:** The Government do organize town senatorial town hall meetings to gather the concerns of the citizens and enlist public perspectives on budgets but details are not accessible hence the choice of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

36. Do 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:** Annex 10 attached, contains the signature and attendance of representatives of key stakeholders/constituent in Oyo Central Senatorial District.

**Comment: Q.36: Ans A:** The State organized stakeholders consultative meetings across the three senatorial districts of the State and have participants drawn across all the citizens group such as women group, youth group, artisans, community development committees CDC, Religious Associations such as Christian Association and Muslim Society. Others Are representatives of NGO, Trade Union Congress TUC, Traditional Rulers and Persons living with Disabilities PLWDs etc in the state for fairness and inclusion.

**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:** Annex 9: Highlighting the Government feedback to accommodate citizens' inputs into the budget

**Comment:** Q.37: Ans. C: Annex 9 attached is the minutes of one of such consultative meetings held. However, there is no clearly defined objectives except statements of commitments from the executive.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning (**See Annex 9**) Page15 of the minutes of consultative meeting with stakeholders.

**Comment: Q.38: Ans C:** Though the state government reports on the inputs gathered from the public, there is no formal feedback on how the inputs were captured. What exist is promissory/committal statement from the minutes of the stakeholders consultative meeting

**Independent Reviewer:**

## 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 defense)?

- 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 Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.39: Ans.D:** No such public hearings exist and that MDAs are only invited to meet the committee on Public Accounts, Finance and Appropriation for the purpose of budget proposal defense.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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 Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.40: Ans. D:** Legislative committees do not hold public hearing on budget

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.41: Ans.D:** No such report of public hearings is available as no public hearing on budget is being held except MDAs budget defense.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### 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:** <https://ocdsoyo.oyostate.gov.ng/projects.php>.

**Comment: Q.42: Ans. A:** The Oyo State Contract Portal has the detailed information of list of beneficiaries and target spending of the Government.

**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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.43: Ans D:** Though the State Government do on monthly basis organize Governor's media chat tagged **Gomina Salaye**, meaning Governor's Explain and the State Governor do explore the reach of social media (Face-book and Twitter) to identify perspective on budget execution it is not a formalized arrangement as documentation attesting to that on request were not made available.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

44. 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 Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.44: Ans. D:** There is no formal feedback from the executive on how feedback from the public are used for budget execution.

**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:** Mrs Olayiwola B.I Director, Auditor General's Office.

**Comment: Q.45: Ans.D:** No such public engagement on public participation in the audit process exists.

**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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.46: Ans. B:** Such meetings do not hold as there is no such evidence of such on request. No such meeting is on record confirmed by the Secretary of the HOA Budget and Appropriation Committee.

**Independent Reviewer:**

**Government Reviewer:**

**SEC CIRDDOC:**

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.

**Comment: Q.47: Ans D:** Budget Analyses are not conducted by Oyo State HOA. Personnel and resources needed are not available.

**Independent Reviewer:**

**Government Reviewer:**

- 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 Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.48: Ans.D:** The unavailability of MTEF and FSP is hindering the legislatures from engaging the budget prior the execution presentation. Also there wasn't pre budget retreat for the 2020 budget under review.

**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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.49: Ans D:** The executive doesn't hold consultations with members of the HOA as agenda or other evidences of such meetings were seen on request.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.50: Ans. C:** The legislatures received the 2020 executive budget proposal on 27<sup>th</sup>, November, 2019. This date is less than two months before the commencement of the fiscal year (2020).

**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:** <https://www.vanguardngr.com/2019/12/oyo-assembly-passes-2020-budget-into-law/> and <https://guardian.ng/news/nigeria/oyo-assembly-passes-2020-budget-into-law/>.

**Comment: Q.51: Ans. B:** The legislature approves the Executive budget proposal on 23<sup>RD</sup> December, 2019 less than one month in advance to the start of the new fiscal year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.52: Ans. D:** Resting only on the constitutional enablement giving to the HOA, the HOA do review, modify and amend executive budget proposal, such rights includes change in size of the proposed deficit or surplus. There is no state drafted legislature/law.

**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 Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.53: Ans. D:** The executive obtains approval or input of the HOA to shift funds between admin units but not on the mandate of any regulation or law as no evidence or approval letter was sighted or given on request.

**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 Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.54: Ans. D:** The executive does not seek input and approval of the HOA to shift funds within administrative units that receives explicit funding because there was no evidence of law mandating the executive to do so.

**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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.55: Ans D:** The executive is mandated through the consolidated appropriation law and finance bill to seek input of the legislatures before spending excess revenue. However, there have not been savings in the previous years under review and the regulations are not online or publicly available.

**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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly.

**Comment: Q.56: Ans. A:** The last supplementary budget in Oyo State was in October, 2012 and the said revenue figure of (30,396,508,000) presented by the then Governor was approved by the then state HOA before funds were expended.

**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 Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly

**Comment: Q.57: Ans. C:** Mandated by the Oyo State Contingency Trust Fund Management law 2020, the executive must obtain prior legislative approval/input before spending contingency funds for which no specific purpose was identified in the Enacted Budget

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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 Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly

**Comment: Q.58: Ans. D:** No committee does hold public hearing to review audit reports as audit reports aren't even forthcoming.

**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:** Mrs Olayiwola B.I (07050638390) Director, Auditor General's Office.

**Comment: Q.59: Ans. B:** Empowered by the financial regulations No.202 (b) and in addition to all other duties namely; financial, appropriation, financial control, value for money/performance audit, the State Auditor General has full discretion to audit the financial books of the State but same has not been achieved for reasons largely connected to the body language of the executive (Mr Governor). Moreover, Section 125; Sub Sections 2 and 5 of the Federal constitution empowers the State Auditor General to carry out functions above but there are limitations.

**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 a sample of completed audits are not 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:** Mrs Olayiwola B.I Director, Auditor General's Office.

**Comment: Q.60: Ans. D:** The State Auditor General has not established quality assurance system as the most recent Audit report was produced in year 2015.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

61. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the State Auditor-General's office can be removed from office?

- 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:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly

**Comment: Q.61: Ans. B:** The Legislature (House of Assembly) who confirms and ratifies the nomination and appointment of the State Auditor General are also empowered to make resolutions to remove him/her. Resting on the provisions of the constitution Section 127 Sub section 1a . However, the State doesn't have an Audit Law

**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.**
- D. The budget of the State Auditor-General is determined by the executive, and the funding level is not consistent with the resources the State Auditor-General needs to fulfil its mandate.
- E. Not applicable/other (please comment).

**Citation:** Mr Adetunji (08038352128) Secretary to the Budget and Appropriation Committee Oyo State House of Assembly

**Comment: Q.62: Ans. C:** Like all MDAs, the Office of the Auditor General prepares and presents proposed budgets as it deems appropriate and same is subjected to debate and approval.

**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.
- E. Not applicable (please comment).

**Citation:** <https://oyostate.gov.ng/download/oyo-state-public-procurement-law-2010/>

**Comment: Q.63: Ans. A:** Oyo State has a legal instrument termed Oyo State Public Procurement Law 2010

**Independent Reviewer:**

**Government Reviewer:**

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:** <https://publicprocurement.oyostate.gov.ng/>

**Comment: Q.64: A:** The bureau has a physical office. Room 33, Office of the Executive Governor of Oyo State. State Secretariat Agodi, Ibadan

**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:**

**Comment: Q.65: D:** Access to the Oyo state Bureau of Public Procurement office has been consistently denied despite numerous attempts. Efforts were sustainably made to reach the DG BPP **Ms. Tara Adefope (08133014000)** since December 2020 (letter attached as Annex 11) and the Economic Adviser to Oyo state Governor **Prof. Tunji Babatunde (08038011894)** but all proved abortive. There is also limited information online to make an informed answer decision hence the choice of answer **D**.

My state supervisor and southwest coordinator are both abreast of this worrying reality.

**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:** <https://publicprocurement.oyostate.gov.ng/objectives-functions/> and <https://old.oyostate.gov.ng/wp-content/uploads/2020/05/OYSBPP-Standard-Request-for-Proposals-SRFP-FULL.doc>.

**Comment: Q.66:Ans. B:** The State BPP through its website provides information on public tenders. BPP do also monitor the MDAs to adhere to procurement set rules and standards.

**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:**

**Comment: Q.67: D:** Access to the Oyo state Bureau of Public Procurement office has been consistently denied despite numerous attempts. Efforts were sustainably made to reach the DG BPP **Ms. Tara Adefope (08133014000)** since December 2020 (letter attached as Annex 11) and the Economic Adviser to Oyo state Governor **Prof. Tunji Babatunde (08038011894)** but all proved abortive. There is also limited information online to make an informed answer decision hence the choice of answer **D**.

My state supervisor and southwest coordinator are both abreast of this worrying reality.

**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:** <https://publicprocurement.oyostate.gov.ng/download/bpp-templates/>

**Comment: Q.68: Ans B:** The State BPP publishes contract guides including but not limited to application forms, requirement templates and evaluation standard online.

**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:**

**Comment: Q.69: D:** Access to the Oyo state Bureau of Public Procurement office has been consistently denied despite numerous attempts. Efforts were sustainably made to reach the DG BPP **Ms. Tara Adefope (08133014000)** since December 2020 (letter attached as Annex 11) and the Economic Adviser to Oyo state Governor **Prof. Tunji Babatunde (08038011894)** but all proved abortive. There is also limited information online to make an informed answer decision hence the choice of answer **D**.

My state supervisor and southwest coordinator are both abreast of this worrying reality.

**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:** <https://ocdsoyo.oyostate.gov.ng/projects.php> and <https://oyostate.gov.ng/contracts-awarded/>.

**Comment: Q.70: A:** The state uploads procurement decisions on the state website. Highlighting the project title, tender amount, contract amount, contractors, award date and procuring entity.

**Independent Reviewer:**

ire 2020 -

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:** <https://oyostate.gov.ng/contracts-awarded/>  
<https://ocdsoyo.oyostate.gov.ng/projects.php>.:  
[https://ocdsoyo.oyostate.gov.ng/project\\_details.php?ocsd\\_id=ocds-7a614fd06c325499f1680b9896beedeb](https://ocdsoyo.oyostate.gov.ng/project_details.php?ocsd_id=ocds-7a614fd06c325499f1680b9896beedeb),

**Comment: Q.71: Ans. B:** The State BPP online template only highlight briefly tender, award and contracts but justification for contract awards are not covered.

**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:**

**Comment: Q.72: D:** Access to the Oyo state Bureau of Public Procurement office has been consistently denied despite numerous attempts. Efforts were sustainably made to reach the DG BPP **Ms. Tara Adefope (08133014000)** since December 2020 (letter attached as Annex 11) and the Economic Adviser to Oyo state Governor **Prof. Tunji Babatunde (08038011894)** but all proved abortive. There is also limited information online to make an informed answer decision hence the choice of answer **D**.

My state supervisor and southwest coordinator are both abreast of this worrying reality.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:**

**Comment: Q.73: Ans. D:** Access to the Oyo state Bureau of Public Procurement office has been consistently denied despite numerous attempts. Efforts were sustainably made to reach the DG BPP **Ms. Tara Adefope (08133014000)** since December 2020 (letter attached as Annex 11) and the Economic Adviser to Oyo state Governor **Prof. Tunji Babatunde (08038011894)** but all proved abortive. There is also limited information online to make an informed answer decision hence the choice of answer **D**.

My state supervisor and southwest coordinator are both abreast of this worrying reality.

**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:**

**Comment: Q.74: Ans. D:** Access to the Oyo state Bureau of Public Procurement office has been consistently denied despite numerous attempts. Efforts were sustainably made to reach the DG BPP **Ms. Tara Adefope (08133014000)** since December 2020 (letter attached as Annex 11) and the Economic Adviser to Oyo state Governor **Prof. Tunji Babatunde (08038011894)** but all proved abortive. There is also limited information online to make an

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. Not applicable/other (please comment).

**Citation:**

**Comment: Q.75: D:** Access to the Oyo state Bureau of Public Procurement office has been consistently denied despite numerous attempts. Efforts were sustainably made to reach the DG BPP **Ms. Tara Adefope (08133014000)** since December 2020 (letter attached as Annex 11) and the Economic Adviser to Oyo state Governor **Prof. Tunji Babatunde (08038011894)** but all proved abortive. There is also limited information online to make an informed answer decision hence the choice of answer **D**.

My state supervisor and southwest coordinator are both abreast of this worrying reality.

**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:**

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:** <https://ocdsoyo.oyostate.gov.ng/projects.php>

**Comment: Q.76: D:** Access to the Oyo state Bureau of Public Procurement office has been consistently denied despite numerous attempts. Efforts were sustainably made to reach the DG BPP **Ms. Tara Adefope (08133014000)** since December 2020 (letter attached as Annex 11) and the Economic Adviser to Oyo state Governor **Prof. Tunji Babatunde (08038011894)** but all proved abortive. There is also limited information online to make an informed answer

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.**
- E. Not applicable (please comment).

**Citation:**

**Comment: Q.78: D:** The state doesn't have a state freedom of information law or has not domesticated the national freedom of information law.

**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).

**Citation:**

**Comment: Q.79: D:** There is no such agency in Oyo State tagged the State Access to Information Agency other than the Ministry of Information, culture and tourism that conveys government programs and provides information as required.

**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:** Alhaji Mojeed Imran (08032146899) Director of Budget Oyo State Ministry of Budget and Economic Planning

**Comment: Q.80: B:** There is no specific provisions that mandates that budget documents be made publicly available

**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.**
- C. Not applicable (please comment).

**Citation:** Mr Adetunji (08038352128), Secretary to the Appropriation Committee Oyo State House of Assembly

**Comment: Q.81: Ans: B:** The State Government does not have 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:** Mr Adetunji (08038352128), Secretary to the Appropriation Committee Oyo State House of Assembly

**Comment: Q.82: Ans. D:** The state relies on the Audit Act of 1956 which empowers the Auditor General to inquire and audits the accounts of all accounting officers and all persons entrusted with the state resources.

**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:** Mr Adetunji (08038352128), Secretary to the Appropriation Committee Oyo State House of Assembly

**Comment: Q.83: Ans. B:** The standing rules of the House of Assembly mandates the Auditor General to submit report to the House and this is being adhered to.

**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 Adetunji (08038352128), Secretary to the Appropriation Committee Oyo State House of Assembly

**Comment: Q.84: B:** The most recent Auditor's General report submitted to the Public Account Committee of the Oyo State House of Assembly was that of 2016 and no report of findings from PAC has been issued or released.

**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 Adetunji (08038352128), Secretary to the Appropriation Committee Oyo State House of Assembly

**Comment: Q.85:Ans. D:** The last Auditor General report sent to the House of Assembly was for the 2016 fiscal year. The Public Accounts Committee report is been awaited.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** <https://oyostate.gov.ng/wp-content/uploads/2020/12/AMENDMENT-LAW.pdf>

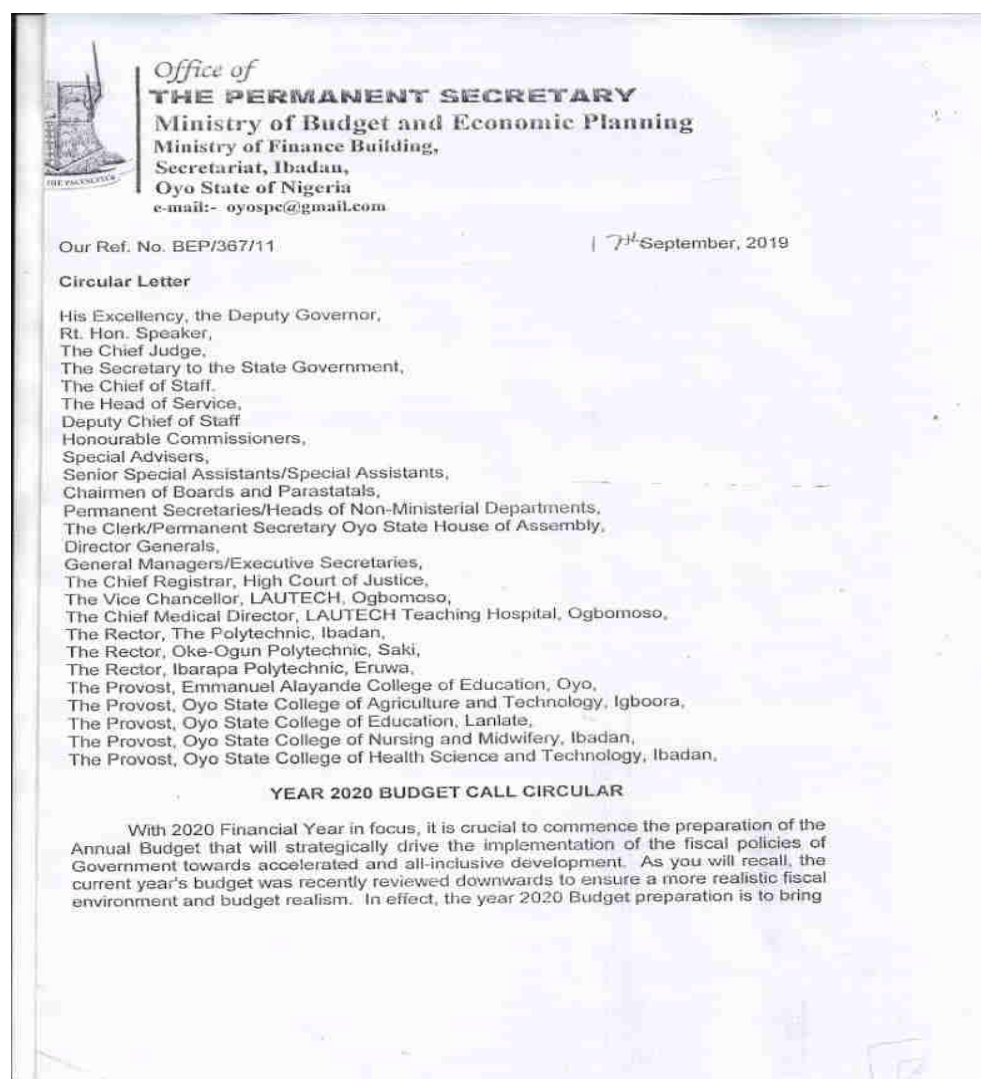
**Comment: Q.86: Ans: A.** Oyo State financial revenue administration law 2015 was amended in 2020

**Independent Reviewer:**

**Government Reviewer:**

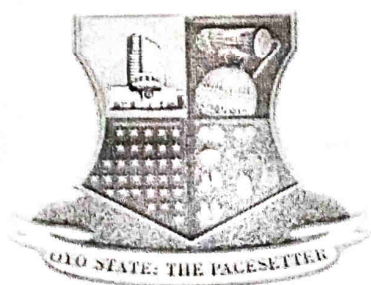
**CIRDDOC:**

## Annex 1: Year 2020 Budget Call Circular (Oyo State)



**Annex 2:**  
**Draft Budget Estimate 2020**

**OYO STATE OF NIGERIA**



**DRAFT ESTIMATE 2020**

**27<sup>TH</sup> NOVEMBER, 2019**

**Annex 3:**

Administrative Classification of the 2020 Draft Estimate

OYO STATE PROPOSED 2020 ESTIMATES REVENUE HEAD 120201: LICENCES GENERAL				
Agency Code	Economic Code	DETAILS OF REVENUE	Approved Estimates 2019 N	Proposed Estimates 2020 N
0 234001001		<b>MINISTRY OF WORKS AND TRANSPORT</b>		
	12020151	Right's of way (HW)	-	3,000,000.00
	12020144	Fee for Heavy vehicle permit	5,000,000.00	5,000,000.00
	12020152	Registration of Private Driving Schl.	3,200,000.00	3,200,000.00
	12020152	Hire of Plant/Vehicles	-	-
	12020152	Motor-Cycle permit (Okada)	500,000.00	2,600,000.00
		<b>TOTAL</b>	<b>8,700,000.00</b>	<b>13,800,000.00</b>
0 517001001		<b>MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY</b>		
	12020135	Private School Licence	200,000,000.00	350,000,000.00
0 513051001		<b>AGENCY FOR YOUTH DEVELOPMENT</b>		
	12020109	Registration of voluntary youth organizations	350,000.00	350,000.00
		<b>TOTAL</b>	<b>350,000.00</b>	<b>350,000.00</b>
0 222001001		<b>MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES</b>		
	12020148	Registration of business premises	300,000,000.00	100,000,000.00
	12020156	Registration of coop. Societies union	25,000,000.00	4,000,000.00
	12020157	Other Registration	50,000,000.00	2,500,000.00
		<b>TOTAL</b>	<b>375,000,000.00</b>	<b>106,500,000.00</b>
0 521001001		<b>MINISTRY OF HEALTH</b>		
	12020134	Patent ,Medicine & Drug Stores	2,000,000.00	2,000,000.00
	12020419	Accreditation Fees	27,000,000.00	27,000,000.00
	12020137	Other Registration (PPP)	30,000,000.00	30,000,000.00
	12020419	Inspection Fees	5,000,000.00	5,000,000.00
		<b>TOTAL</b>	<b>64,000,000.00</b>	<b>64,000,000.00</b>
0 215001001		<b>MINISTRY OF AGRICULTURE AND NATRAL RESOURCES</b>		
		<b>Fishing Licence &amp; Renewal :</b>		
	12020150	(i) Fish Licenses	500,000.00	
	12020150	(iii) Sport Fishing licenses		
	12020150	Marking Instruments (App. Reg./ Renewal		
	12020150	(i) Marking Instruments (Appl.)		
	12020150	(ii) Marking Instruments (Reg.)	2,000,000.00	
	12020150	(iii) Marking Instruments (Ren.)	500,000.00	
	12020150	(iv) Saw mill (Application)		
	12020150	(v) Saw mill (Registration)	2,000,000.00	
	12020150	(vi) Saw mill (Renewal)	500,000.00	
	12020449	Meat Inspection (Ministry).		
	12020449	(i) Cattle, Sheep, (ii) Goat & Pig of fitness,Dressed Chicken		5,300,000.00
	12020449	Food Canteens/Cafetarial (cattle & sheep , goat & pig)		
	12020157	Movement Permit (Cattle, Sheep, Goat and Pig	6,000,000.00	2,000,000.00
	12020449	Meat Inspection (Ministry)		
	12020150	Circular saw/planning machine	1,000,000.00	
	12020150	Adm. Charges on private plantation	500,000.00	
		<b>TOTAL</b>	<b>13,000,000.00</b>	<b>7,300,000.00</b>

**Annex 4:**  
Functional Classification of the 2020 Draft Estimate

2020 CAPITAL EXPENDITURE BY SECTORAL ALLOCATION			
SUB-HEAD	SECTOR/ DETAILS OF EXPENDITURE	PROPOSED ESTIMATES 2020	%
A	ECONOMIC SECTOR	66,745,804,604.00	
	SUB-TOTAL	66,745,804,604.00	66.65
B	SOCIAL SERVICES SECTOR	22,721,000,000.00	
	SUB-TOTAL	22,721,000,000.00	22.69
C	LAW & JUSTICE	495,000,000.00	
	SUB-TOTAL	495,000,000.00	0.49
D	GENERAL ADMINISTRATION SECTOR	10,180,885,442.00	
	SUB-TOTAL	10,180,885,442.00	10.17
	GRAND TOTAL	100,142,690,046.00	100.00

**Annex 5:**  
Economic Classification of the 2020 Draft Estimate

OYO STATE PROPOSED 2020 ESTIMATES					3	
REVENUE						
DETAILS OF REVENUE						
Agency Code	Economic Code		Approved Estimates 2019 N	Proposed Estimates 2020 N		
		HEAD 110101 GOVERNMENT SHARE OF FAAC				
220007001		OFFICE OF THE ACCOUNTANT-GENERAL				
	11010101	Statutory Allocations				
	11010102	FAAC Direct Allocation	60,000,000,000.00	55,000,000,000.00		
220007001		HEAD 110102 GOVERNMENT SHARE OF VAT				
		OFFICE OF THE ACCOUNTANT-GENERAL				
	11010201	Value Added Tax	25,000,000,000.00	20,000,000,000.00		
220007001		HEAD 110103 GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT				
		OFFICE OF THE ACCOUNTANT-GENERAL				
	11010303	Excess Crude Oil	6,000,000,000.00	1,000,000,000.00		

**Annex 6:**  
Sample page of expenditures for individual programs

OYO STATE PROPOSED 2020 ESTIMATES REVENUE HEAD 120207: EARNING GENERAL				19
Economic Code	DETAILS OF REVENUE	Approved Estimate 2019 N	Proposed Estimate 2020 N	
202103001	RURAL ELECTRIFICATION BOARD Contributions by Community benefiting from Transformer and other Electrical materials	50,000,000.00	15,000,000.00	
23100100200	OYO STATE MINISTRY OF ENERGY AND MINERAL RESOURCES 12020733 Earning from PPF (Specialized market)		25,000,000.00	
0 215001002	OYO STATE RURAL WATER SUPPLY AND SANITATION AGENCY 12020732 (i) Drilling of Boreholes 12020702 (ii) Laboratory Analysis 12020703 (iii) Hiring Service 12020701 Consultancy Services 12020727 Supply of Water	25,500,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,500,000.00	20,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00	
215102001	TOTAL	30,000,000.00	24,000,000.00	
112003001	THREE CROPS DEVELOPMENT UNIT 1202073 Lease of Tree Crops Plantation	2,000,000.00	1,500,000.00	
0 326001001	TOTAL OYSADEP 120207 Fishing permit 120207 Hiring of equipment	2,000,000.00 500,000.00 18,170,800.00	1,500,000.00 500,000.00 9,300,000.00	
0 517001001	TOTAL THE LEGISLATURE 12020709 Earnings from Visit 120207011 Printing Press 12020702 Catering Services	18,670,800.00 1,200,000.00 5,000,000.00 120,000.00	9,800,000.00 1,240,000.00 5,000,000.00 120,000.00	
234002001	MINISTRY OF JUSTICE 12020501 Court fees	10,000,000.00	15,000,000.00	
0 514001001	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY 12020725 Earning from Sundry Services (Development Levy) 12020725 Earning from Sundry Services (Insurance into SOS) 12020449 Schools Inspection 14070103 Miscellaneous 12020904 Rent on plots & sites services	1,080,993,000.00 10,785,000.00	55,000,000.00 25,000,000.00	
0 222001001	OFFICE OF THE SURVEYOR GENERAL 12020725 Lithographic Services	1,091,718,000.00 200,000.00	80,000,000.00 1,000,000.00	
12020707	MINISTRY OF WOMEN AFFAIRS AND SOCIAL WELFARE Earnings from Medical Services 12020711 Earnings from Commercial Activities 12020725 Earnings from sundry Activities 12020720 Earnings from Revolving Scheme	180,000.00 4,420,000.00 200,000.00 126,050,000.00	126,050,000.00	
	TOTAL	130,850,000.00	126,050,000.00	
12020728	MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES Earning from Business Complex (BIRCO) 12020729 Earning from Business Complex (ADAMASINGBA) 12020729 Earning from Business Complex (OKE BOLA) 12020729 Earning from Business Complex (OGBOMOSH) 12020729 Earning from Business Complex (SCOUT CAMP)	300,000,000.00 11,200,000.00 5,200,000.00 7,000,000.00 20,100,000.00	185,000,000.00 9,300,000.00 4,500,000.00 4,500,000.00 22,000,000.00	
	TOTAL	343,500,000.00	225,000,000.00	



**Annex 7(a)**  
Source of Revenue on the Draft Estimate

OYO STATE PROPOSED 2020 ESTIMATES					3
AL 452	Economic Code	REVENUE	Approved Estimates 2019 N	Proposed Estimates 2020 N	
		DETAILS OF REVENUE			
		HEAD 110101 GOVERNMENT SHARE OF FAAC			
220007001	11010101	Statutory Allocation	60,000,000,000.00	55,000,000,000.00	
	11010103	FAAC Direct Allocation			
230007001		HEAD 110102 GOVERNMENT SHARE OF VAT			
		OFFICE OF THE ACCOUNTANT-GENERAL			
	11010201	Value Added Tax	25,000,000,000.00	20,000,000,000.00	
230007001		HEAD 110103 GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT			
		OFFICE OF THE ACCOUNTANT-GENERAL			
	11010303	Excess Crude Oil	6,000,000,000.00	1,000,000,000.00	

**Annex (7b)**

OYO STATE PROPOSED 2020 ESTIMATES					4
Agency Code	Economic Code	REVENUE	Approved Estimates 2019 N	Proposed Estimates 2020 N	
		HEAD 120101 TAXES GENERAL			
		DETAILS OF REVENUE			
0 215001001		MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT			
	12010102	Cattle/ sheep & Goat Tax			
		(i) Cattle (Consultant)			
		(ii) Sheep and goat and Pigs			
		(iii) Poultry Movement			
	12010107	Fisheries	455,000,000.00	318,800,000.00	
		(a) Fresh fish			
		(b) Frozen Fish			
		(c) Fish Seeds (fingerlings etc)			
		Poultry and Fish			
		Produce Sales Tax on Cocoa, PK, Cashew	10,000,000.00	5,000,000.00	
	12020447	Produce Dev. Levy on Cocoa and Cashew	5,000,000.00	2,000,000.00	
	12020447	Haulage on charcoal & other forest production in Transit	5,000,000.00		
		TOTAL	475,000,000.00	325,800,000.00	
0 220008001		OYO STATE INTERNAL REVENUE			
	12010101	Pay As You Earn	32,724,863,029.58	22,442,500,510.6	
	12010104	Capital Gains Tax	384,302,533.77	137,969,113.60	
	12010105	Withholding Taxes	5,986,284,609.69	3,740,416,751.72	
	12010106	Tax Audit	4,560,111,159.70	1,217,979,918.56	
	12010107	Direct Assessment (Informal sector)	3,997,629,086.77	2,244,250,051.06	
	12010107	Direct Assessment	41,879,923.77	4,189,500,102.12	
	12010108	Pools Betting / Casino/ Lotto Tax		111,450,306.59	
		TOTAL	47,695,070,403.28	34,383,066,654.11	
		TOTAL 120101	47,695,070,403.28	34,383,066,654.11	

A few non-financial data/lines not represented in figures (naira) on the 2020 Draft Budget Estimate

- - Nigeria SBTS Questionnaire 2020 -

Annex 9:  
Highlighting the Government feedback to accommodate citizens' inputs into the budget

		Fulani Herdsmen menace in the area.
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In his response the representative of Governor Seyi Makinde, Chief Bisi Ilaka assured the participants that all ideas and requests submitted would be sent to the relevant Ministries and Agencies for incorporation into the Year 2020 Budget. He said "it is my pleasure to mention that the Arrowhead of OYSROMA is an indigene of Oyo town". And, according to him, the budget of OYSROMA has always been between 100 and 200 million but this has been reviewed upward to a minimum of 5 billion naira so that the agency can effectively carry out her duty as expected.

He also disclosed that a committee that would be looking into Full Ownership of Lautech would be inaugurated that day. Employee Audit is currently going on and anytime employment is required we will openly recruit people.

He disclosed that the PHCCs are currently being equipped and rehabilitated while challenges in Adeoyo State Hospital are being addressed by the government.

In his vote of thanks, the Permanent Secretary, Budget and Economic Planning, Mrs. Mofoluke Adebisi appreciated the Commissioner of Budget & Economic Planning, Establishment and Training, Energy, Environment, Trade and Investment, Agriculture, SA to governor on Economic matters, Onpetu of Ijero Land, Imam Oyo, Minority Leader and other stakeholders present at the

gathering. The meeting was adjourned at 5:30p.m. with joint recitation of the second stanza of the National Anthem

Annex 10  
Showing the signature/attendance of core constituents

**OYO CENTRAL SENETORIAL DISTRICT**

Chief Sheu R. A  
High Chief Alapinni  
Oyo East Local Govt



Dr. Fatoye J. A  
CAN Oyo West V.C  
Oyo West Local Govt.



Mr. Aderinto Micheal  
Trader, Afijio Local Govt.



Mr. Salau Fatai  
Vigilante, Atiba Local Govt



Shitu Ibrahim  
CDC, Surulere Local Govt.



Siyanbola Busayo (Mrs.)  
Hairdresser, Lagelu Local Govt



Adejumo S. A  
Youth Chairman, Oluyole Local Govt.



Mrs. E. O. Adebisi  
Trader, Akinyele Local Govt.

## Annex 11

Letter dated 17<sup>th</sup> December, 2020 requesting for access and support from Oyo state Public Procurement Bureau





Centre for Social Justice,  
Good Health and Community  
Development

17<sup>th</sup> Dec. 2020

The Director General  
Oyo State, Bureau of Public Procurement  
Ibadan, Oyo State

Dear Sir/Ma,

**REQUEST FOR INFORMATION AND SUPPORT FOR THE ON-GOING BUDGET  
TRANSPARENCY SURVEY**

Centre for Social Justice, Good Health and Community Development, (CENSJHOD) is a non-profitable Organization based in Ibadan Oyo State, Nigeria. Registered with Corporate Affairs Commission (CAC/IT/N043127), the organization has contributed to social development and capacity building for both state and non state actors to achieve a socially balanced and free society.

Supported by Civil Resource Development and Documentation Centre (CIRDDOC) and Department for International Development (DFID), our organisation is currently carrying out a budget transparency survey in Oyo state. The budget transparency research is being carried out simultaneously in all the states of the federation with the view to ascertaining the availability of key budget documents, procurement policy and public access to them.

To this end, Oyo State Bureau of Public Procurement is critical to providing answers to some questions in the last section of this research. We have enjoyed tremendous support from relevant MDAs for the previous sections.

It is important to note that Oyo State government will have a lot to benefit from an open, transparent, inclusive budget and procurement policy which this research intends to reveal. Such benefits includes but not limited to good ranking in the comity of states, incentives for adherence to international best practices and access to foreign aids and support.

While we remain resolved in our commitment to contributing to a better Oyo State, we are confident in the bureau under your leadership to achieve maximum result as a close out.

Accept our wishes of warmest regards.

Thanks

Ogunlade Olamide Martins

Program Director  
CENSJHOD, Nigeria  
07036648776

*Received this day  
17th Dec. 2020  
Oyo state BPP  
Ibadan*