



**ONDO STATE
PUBLIC FINANCE
MANAGEMENT
LAW 2017**

	<p>Commencement ()</p> <p>THE ONDO STATE HOUSE OF ASSEMBLY ENACTS AS FOLLOWS:</p>
<p>Citation</p> <p>Interpretation</p>	<p style="text-align: center;">PART 1</p> <p style="text-align: center;">PRELIMINARY</p> <p>1. This Law may be cited as the Ondo State Public Finance Management Law 2017.</p> <p>2. In this Law:</p> <p>"Accountant-General" means the Accountant-General of the State;</p> <p>"Accounting officer" means any officer charged by law or civil service regulations with the function of day to day administration of a ministry, department, agency or government institution being a permanent secretary, executive secretary, director general, general manager, vice-chancellor, rector, principal or any officer of equivalent responsibility;</p> <p>"Auditor-General" means the Auditor-General of the State;</p> <p>"Consolidated Revenue Fund" means the consolidated revenue fund of the State;</p> <p>"Constitution" means the Constitution of the Federal Republic of Nigeria;</p> <p>"Contingencies Fund" means the fund established by section 19 and paragraph 2 of Part 1 of the Schedule to this Law;</p> <p>"Emergency Expenditure" means expenditure arising as a result of natural disaster, epidemic, floods, war, acts of terror and the like.</p>

"Executive Council" means the State Executive Council;

"Financial Instructions" means instructions issued under section 6 of this Law;

"Financial year" means a period of twelve months beginning on the first day of January in any year;

"Government" means the Government of Ondo State;

"Institution" means an educational institution established by Law or other valid instrument of the State Government;

"Incidental or refundable deposits" in Section 9(8) of this Law means the deposits made by any person to a government ministry, department or agency which are intended to be returned or repaid to them, and includes deposits made by them, as security against any damage that may be caused by them to public property.

"Incidental or refundable deposits" in Section 9(9) of this Law means the deposits made by pupils and students in government institutions from which their incidental expenses fall to be met, or deposits which are intended to be returned or repaid to them, and includes deposits made by them in the following circumstances:

- (a) for the purchase of school equipment, books or other learning materials;
- (b) as against any damage that may be caused by them to school property; and
- (c) from profits derived from such activities as may be organized in the schools;

"Legislature" means the Ondo State House of Assembly and "legislative house" has the same meaning as legislature;

"Performance management system" means a continuous process of identifying, measuring and developing the

performance of public officers and Ministries, Departments and Agencies (MDAs) of government and aligning their performances with the strategic goals of the state, as well as using their performance as a basis for determining individual or group rewards. Such a system shall involve employee evaluations at least once a year so as to provide feedback so that performance can be improved for the achievement of the goals of the State. It will involve the establishment of the Performance Management and Appraisal System (PMAS) as well as the introduction of Ministerial Performance Management Framework (MPMF).

"public fund or money" includes:

- (a) the public revenues of the State;
- (b) any trust or other moneys held by any officer in his official capacity whether temporarily or otherwise either alone or jointly with any other person, whether that other person is an officer in the state public service or not;

"public office" means any office of emolument in the public service of the State;

"public officer" means the holder of any public office, including any person appointed to act in any such office;

"public stores" means any movable property in the ownership of the Government;

"pupil or student" means a person of any age for whom education is provided under the Law.

"revenue" means all tolls, taxes, imposts, rates, fees, duties, charges, fines, penalties, forfeitures, rents, dues and all other receipts of the Government from whatever source arising, over which the Legislature has power of appropriation, including proceeds of all loans raised;

"State" means Ondo State of Nigeria;

	<p>"statutory expenditure" means any expenditure which, by the Constitution or any law of the State, is charged on the Consolidated Revenue Fund, the general revenue and assets of the State or other public funds of the State;</p> <p>"sub-accounting officer" means any imprest holder, collector of revenue, or other person whose duties involve responsibility in connection with public moneys;</p>
	<p style="text-align: center;">PART 2</p> <p style="text-align: center;">MINISTRY OF FINANCE AND TREASURY OFFICE</p>
<p>Duties of the Commissioner responsible for finance.</p>	<p>3. (1) In addition to any function specifically conferred on the Commissioner responsible for Finance under this Law or any other Law, the Commissioner shall formulate policies and be the overall head of the Ministry of Finance.</p> <p>(2) There shall be a Treasury Office in the Ministry of Finance</p>
<p>Functions of the State Treasury Office</p>	<p>4. The functions of the State Treasury Office shall be to:</p> <p>(1) (a) account for all receipts and payments of the State Government;</p> <p>(b) supervise the accounts of the State Ministries, Extra-Ministerial Departments and Agencies (MDAs);</p> <p>(c) collate and prepare statutory Financial Statements of the State Government and any other statement of accounts required by the Commissioner responsible for Finance;</p> <p>(d) maintain and operate the accounts of the Consolidated Revenue Fund, Development Fund,</p>

	<p>other Public Funds and provide cash backing for the operations of the State Government;</p> <p>(e) maintain and operate the State Government's Accounts;</p> <p>(f) conduct routine and in-depth inspection of the books of accounts of State Ministries, Departments and Agencies to ensure compliance with rules, regulations, policy decisions and maintenance of accounts codes;</p> <p>(g) formulate and implement the accounting policy of the State Government; and</p> <p>(h) Perform any other functions as contained in the Financial Regulations and or assigned by the Commissioner.</p> <p>(2) Take all steps necessary to prevent and where detected report in writing within seven days to relevant investigative agencies including but not limited to the State Civil Service Commission, State Auditor General any loss, misappropriation, misuse, misapplication, recklessness, fraud, corruptions, infractions of established rules, standards and practices for receiving, managing or disposing of public moneys.</p>
<p>Duties of the Accountant General of the State.</p>	<p>5. (1) The Accountant-General of the State and Accounting Officer for the Treasury (referred to in this Law as "the Accountant General") shall –</p> <p>(a) serve as the Chief Accounting Officer of the receipts and payments of the State Government and of the Treasury Office;</p> <p>(b) establish and supervise Treasury cash offices in each local government headquarters and any other locations in the state considered suitable;</p> <p>(c) ensure revenue monitoring and accounting;</p> <p>(d) issue officially approved forms bearing treasury numbers for use in all the State Ministries,</p>

	<p>Department and Agencies to ensure uniformity; and</p> <p>(e) deploy to any Ministry, Department or Agency an officer employed in the State Treasury Office to enable the Accountant-General effectively carry out his functions under this Law or any other enactment and notify the Head of Service of such deployment not later than seven days after the deployment is effected.</p> <p>(f) examine books of accounts and financial records of all ministries departments and or agencies with a view to identifying and reporting to the Auditor General in writing, any allegations of loss, misapplication of funds, fraud, recklessness relating to state revenue and or expenditure within 14 days of becoming aware of same.</p> <p>(g) contribute to the preparation of a draft financial instructions for consideration and issuance by the Commissioner upon securing the approval of the Executive Council.</p> <p>(2) The Accountant General shall be responsible for the performance of the functions conferred on the State Treasury Office under this Law in addition to any other functions that the Commissioner and or Executive Council may from time to time confer on him or the Treasury Office.</p> <p>(3) A department of Internal Audit is hereby established under the Ministry of Finance to be headed by a Director of Internal Audit who must be a professional accountant to perform the functions of internal audit across Ministries, Departments, Agencies (MDAs) and Institutions separate from the Treasury functions,</p>
<p>Financial Instructions</p>	<p>6. (1) Subject to the provisions of the Constitution and of this Law, the Commissioner responsible for finance may, by instructions prepared and issued in accordance with the provisions of this Law, make provision for regulating the management of the financial business of</p>

the government, including provision:

- (a) for securing all moneys received on account of the revenues of the State or otherwise shall be paid into the Consolidated Revenue Fund or other appropriate public fund of the State;
- (b) specifying the procedure to be followed in respect of payment of money into the said fund and withdrawal of money therefrom;
- (c) on the custody of public moneys, and of documents issued in connection with the receipt, expenditure or management of public money;
- (d) for regulating imprest accounts to be managed by accounting and sub-accounting officers;
- (e) for regulating the opening of bank accounts by accounting and sub-accounting officers and prescribing the duties of such officers in relation to such accounts;
- (f) for the survey of cash, stamps, bank balances, or public stores, in the possession or under the control of any public officer;
- (g) for rendering of reports and holding of inquiries where any loss or shortage of public money or public stores occurs or may have occurred, which shall include a threshold below which such enquiries may be held by the Accounting Officer and above which such enquiry shall be held by the Civil Service Commission, provided that all reports for which an enquiry is to be held within the Permanent Secretary's threshold and decisions thereof shall be made in writing by the Permanent Secretary to the Auditor General within 14 days of receiving a complaint of a misconduct is received

and also of a decision being taken;

- (h) prescribing the purposes for which advances from public funds to public officers or other persons may be issued, for prescribing the amount of such advances, the conditions attaching to any such advances, and the procedure in connection therewith;
 - (i) stipulating procedure and structures for carrying out public procurement and award of tenders for Government contracts to apply until a state public procurement law is enacted;
 - (j) for the supervision, custody, and control of public stores, and for regulating the purchase of stores;
 - (k) for the insurance of public property and public stores, and where considered appropriate
 - (l) specify infractions and misconducts.
- (2) The Instructions entitled "Revised Financial Instructions of the Ondo State Government of Nigeria, 1999," or as amended or revised at the date of the commencement of this Law, shall, in so far as they apply to the State and are not inconsistent with the Constitution or this Law, have effect as if made under this section and may be amended or revoked accordingly.
- (3) The Commissioner responsible for Finance shall in preparation of the Financial Instructions consult the Board of Internal Revenue, the Auditor General and the Head of the Civil Service and any other officers of the government he may decide to consult.
- (4) The Commissioner responsible for Finance shall as much as is possible ensure that the rules made under

	<p>this section encourage and ensure the attainment of the cashless policy of the Central Bank of Nigeria.</p> <p>(5) Instructions issued under this section may be published in such manner as the Executive Council may direct and shall come into force on such date as may be specified therein.</p> <p>(6) The Ondo State Ministry of Local Government shall in consultation with the Auditor General of Local Governments and not later than six months from the date of coming into force of this law and from time to time thereafter as may be required issue a revised Local Government Financial Memoranda that will provide rules similar to the state financial instructions that will govern the same and similar subject matters contained in the state financial instructions at the local government level in Ondo State.</p>
<p>Power of Commissioner to delegate duties</p>	<p>7. (1) The Commissioner responsible for finance shall supervise the expenditure and finances of the State so as to ensure that a full and accurate account is made to the Legislature and that financial control is maintained, and for such purposes shall subject to the provisions of the Constitution and this Law, oversee the management of the consolidated revenue fund and the supervision, control and direction of all matters relating to the financial affairs of the State which are not by law assigned to any other Commissioner or authority.</p> <p>(2) The Permanent Secretary in his ministry or any officer authorized by him shall be entitled to inspect all offices and have access to all official books, documents, and other records as may be necessary for the exercise and performance of the powers of enquiry conferred on him by this law.</p> <p>(3) The Treasury Office, Accountant General or any officer authorized on their behalf shall be entitled to inspect</p>

	<p>all offices and have access to all official books, documents, and other records as may be necessary for the exercise and performance of the powers and duties of the Treasury Office under this Law.</p> <p>(4) The Commissioner responsible for Finance may in writing delegate any of his powers, duties or functions under this Law to the Permanent Secretary, Head of any Department or Office in the Ministry of Finance.</p> <p>(5) In delegating any power, duty or function in accordance with the provision of subsection (4) of this Section, the Commissioner may attach any limitation or condition.</p> <p>(6) Any power delegated under subsection (4) of this Section shall not divest the Commissioner of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty.</p>
<p>Accounts & Cash Management</p>	<p>8. (1) The State Treasury Office shall prescribe the framework for cash management in the state.</p> <p>(2) All Ministries, Departments and Agencies (MDAs), Parastatal or Institution shall, with the prior approval of the Accountant-General made in writing, open bank accounts with a bank or banks duly registered and licensed in Nigeria..</p> <p>(3) No Ministry, Department, Agency (MDAs), Parastatal or Institution shall open a bank account abroad or with a foreign bank except with the written approval of the Governor through the Commissioner with responsibility for Finance.</p> <p>(4) Subject to the Constitution and any Law of the State, the State Government through the Commissioner responsible for finance, shall prescribe the investment policy for the State and the Treasury shall ensure that the framework is fully adhered to.</p>

	<p>(5) The Treasury may direct from time to time the manner and form in which the accounts of the State and the accounts of the Ministries, Departments and Agencies (MDAs) thereof shall be kept, and may direct any person receiving, managing or disposing of public moneys to keep any books, records or accounts that the Treasury considers necessary based on the applicable accounting standards and law.</p> <p>(6) Any Bank or other financial institution which has opened an account for a Ministry, Department, Agency, Parastatal or Government Institution shall promptly disclose information on the account when so requested by the Accountant-General or the Auditor-General.</p> <p>(7) The Accountant-General shall blacklist any bank or financial institution that does not comply with the provisions of subsection (6) of this Section and/or any subsisting Service Level Agreement (SLA).</p> <p>(8) No Ministry, Department, Agency, Institution or arm of government shall open an account with or otherwise deal with a bank or business blacklisted in the State.</p>
<p>Deposits into the Consolidated Revenue Fund.</p>	<p>(9). (1) All Ministries, Departments, Agencies (MDAs), Parastatals, and Institutions shall promptly deposit into the Consolidated Revenue Fund, all taxes, levies, fees and Revenue Fund or other monies collected by them, in accordance with a framework as may be determined from time to time by the State Treasury Office.</p> <p>(2) All monies received by any Ministry, Department, Agency, Parastatal or Institutions shall be paid into the Consolidated Revenue Fund, except for the following—</p>

- (a) Government Business Entities (GBEs) listed in Schedule I of this law;
 - (b) Educational Institutions approved by the State Executive Council (SEC); Listed in Schedule II of this Law.
 - (c) Empower the Commissioner responsible for finance to amend the schedule;
 - (d) any fund received from a donor agency on condition that it shall be paid into a special account;
 - (e) funds held in trust for a specific person or category of persons or for a specific purpose such as in the case of the Public Trustees Law, except for such fees charged by Public Trustee which shall be paid into the Consolidated Revenue Fund in accordance with any Law regulating Public Trustee; or
 - (f) monies held in trust for a specific person, category of persons or institution for a specific purpose.
- (3) Money received by any State parastatal or government institution listed in Schedules I and II of this Law shall be paid into a bank account opened by the parastatal or institution before any part of it is expended for any purpose whatsoever.
- (4) Every person employed in the collection or management, or charged with the receipt of public money, and every person who receives or collects public money shall pay such public money coming into his hands to the credit of the Consolidated Revenue Fund or other appropriate fund through such, bank accounts within such time and in such manner as the Treasury may direct.
- (5) Where any public officer, in the course of his official duties, has possession of cash or property which belongs to the Government and for any reason a loss occurs, such an officer shall, in writing, not later than 48 hours from the time of the incident or such lesser time as may be provided by the financial instructions report such a loss to the accounting officer in charge of his

department disclosing the full circumstances of the loss.

- (6) Subject to sub-section 9(2) above, no Ministry, Department and Agency (MDA), Parastatals or Institution account shall be opened in any bank without the prior authority in writing of the Treasury and no bank shall permit an overdraft to any public or official account without the authority in writing the Treasury, and any such advance occurring without written approval shall be unlawful, null, void and of no effect.
- (7) Where any service is provided by the Government to any person and the Treasury is of the opinion that the whole or part of the cost thereof should be borne by the person to whom it is provided, the Treasury may, subject to the provisions of any written law relating to such services require the ministry, department, agency or government institution providing the service to charge and receive on behalf of government a fee for such service.
- (8) Where any money is received by any public officer from any person, institution or other government as a refundable or incidental deposit for any purpose, the officer shall hold or dispose of the money in accordance with any Financial Instructions for the time being in force and shall not pay the money directly into the Consolidated Revenue Fund.
- (9) Where money which is a refundable or incidental deposit is received by an institution from a pupil or student for any purpose, such funds shall be held and dealt with in accordance with the Financial Instructions and where not provided for by the Financial Instructions, it shall be dealt with in line with directives issued from time to time by Treasury.

Withdrawal from
the Consolidated
Revenue Fund

10. (1) The State Treasury Office shall be responsible for the withdrawal of money from the Consolidated Revenue Fund, and shall do so only:
- (a) to provide for payments or transfers as may be authorized-
 - (i) in terms of an appropriation by a Law of the House of Assembly; or
 - (ii) as a direct charge against the Consolidated Revenue Fund as provided for in the Constitution, under this Law or in any other Law.
 - (2) Any withdrawals made pursuant to subsection (1) of this Section shall be direct charges against the Consolidated Revenue Fund.
 - (3) Where any money is paid by any person for any purpose that, in the opinion of the Treasury, is not fulfilled, the money may be returned or repaid to that person, and where applicable, less such sum as in the opinion of the Treasury is properly due to the Government for any services rendered.
 - (4) Where a loss has occurred of any money forming part of the Consolidated Revenue Fund, or other public funds of the State, or it is necessary to make a further issue there from in respect of monies already issued there from which have been misappropriated or lost, or it is necessary to make an issue there from to effect the replacement of any Government property which has been misappropriated or lost, then, subject to any express provision of this or any other Law, an adjustment of the fund or an issue from the fund for such purpose shall only be effected by the issue of a warrant by the Commissioner responsible for finance under the authority of an Appropriation Law or Supplementary Appropriation Law.

	<p style="text-align: center;">PART 3</p> <p style="text-align: center;">ACCOUNTING OFFICERS AND THEIR RESPONSIBILITIES</p>
<p>Accounting Officers</p>	<p>11. (1) The Permanent Secretary, Director-General, General Manager, Vice Chancellor/Rector/Provost, Principal and officers of equivalent responsibility and rank shall be the Accounting Officer of their respective Ministries; Departments, Agencies, Parastatals or Government Institutions.</p> <p>(2) The Accounting Officer for a Local Government shall be the Head of Local Government Administration</p>
<p>Responsibility of Accounting Officers</p>	<p>(3) The Accounting Officer shall ensure that his Ministry, Departments, Agency, Parastatal or Institution has and maintains –</p> <ul style="list-style-type: none"> (a) an effective, efficient and transparent system of financial and risk management and internal controls; (b) a system of internal audit under the control and direction of an Internal Auditor complying with and operating in accordance with prescribed norms and standards; (c) an appropriate procurement system which is fair, equitable, transparent, competitive, cost-effective and complies with the provision of any law governing public procurement; and (d) a system for adequately scoping, evaluating, designing and specifying all components of major capital projects prior to a final decision to launch a procurement process for award of a contract. (e) a system that ensures proper recording and management of records relating to government business in a manner that is well catalogued and

easily retrievable when needed.

(f) a complaint system that encourages dissatisfied persons to complain and for their complaints to be expeditiously dealt with according to existing laws and rules.

(g) a system that establishes and sustains a Performance Management and Appraisal System (PMAS) as well as the introduction of Ministerial Performance Management Framework (MPMF)

(4) The Accounting Officer shall –

(a) be responsible for the efficient and transparent use of the resources of the Ministry, Department, Agency, Parastatal or Institution;

(b) take effective and appropriate steps to –

(i) collect all monies due to the Ministry, Extra Ministerial Department, Agency, Parastatal or Institution; and

(ii) prevent unauthorized, irregular, and wasteful expenditure.

(c) be responsible for safeguarding, maintaining, and managing the records, assets and liabilities of the Ministry, Department, Agency, Parastatal or Institution;

(d) ensure compliance with any tax, levy, duty, pension, audit or other commitments as may be required under any law;

(e) settle all contractual obligations and pay all money owed, including inter-governmental claims;

(f) ensure that the expenditure of that Ministry, Department, Agency, Parastatal or Institutions is in accordance with the account code in the State

Chart of Accounts;

- (g) ensure that effective and appropriate steps are taken to prevent unauthorized expenditure;
- (h) keep full and proper records of the financial affairs of the Ministry, Department, Agency, Parastatal or Institution in accordance with any prescribed norms and standards;
- (i) prepare financial statements for each financial year in accordance with applicable accounting standards; and
- (j) submit financial statements within time specified by appropriate authority, but not later than three (3) months after the end of the financial year to the Auditor General of the State in the case of State Accounting Officers and Auditor General of Local Governments in the case of Local Government Accounting officers for auditing.
- (k) hold enquiries into all cases within his threshold where there is allegation of loss, shortage of public money or public stores, or of breach or non-compliance with established rules, standards and practices for receiving, managing or disposing off public monies.
- (l) report to the Civil Service Commission or the Local Government Service Commission for purpose of enquiry all such cases above his threshold.
- (m) make a report to the State Accountant General and Auditor General in the case of Accounting Officers at State level and to the Local Government Auditor General in case of Accounting Officers of Local Governments of all allegations of loss, shortage of public money, and infractions of established rules,

standards and practices for receiving, managing or disposing of public monies and all decisions and actions taken thereof.

(5) The Auditor-General shall subject to the Constitution and any other law made in that respect audit the financial statements referred to in subsection (4) (j) of this Section and submit an audit report on those statements to the State Legislature within ninety days of receipt of the statements.

(6) Every Accounting Officer at the State level shall –

(a) at the beginning of a financial year, subject to the applicable Budget Calendar, submit to the Commissioner responsible for budget matters in the prescribed form a breakdown, on monthly basis, of the anticipated actual revenue and expenditure of that Ministry, Department, Agency (MDA) or Institution for that financial year; and

(b) submit information in the prescribed format on actual revenue and expenditure of his Ministry, Department, Agency or Institution for the previous year.

(7) The Accounting Officer shall –

(a) exercise the duty of utmost care to ensure reasonable protection of the assets and records of the Ministry, Department, Agency, Institution or Local Government;

(b) act with fidelity, honesty, integrity and in the best interest of the Ministry, Department, Agency or Institution or Local Government in managing its financial affairs;

(c) act in a way that is consistent with the responsibilities assigned to an Accounting Officer under this Law;

	<p>(d) not use the position or privileges or confidential information obtained as the Accounting Officer for personal gain or improperly to confer benefit on another person;</p> <p>(e) disclose direct or indirect personal or private business interest that he or his spouse, partner, friend or close family member may have in any matter, before any decision concerning the matter is taken;</p> <p>(f) withdraw from the proceedings of an approving authority in a matter he has a personal interest as in paragraph (e) of this subsection when that matter is being considered, unless the approving authority decides that the member's direct or indirect interest in the matter is trivial or irrelevant.</p> <p>(8) Any infringement of subsection 7 (a)–(f) of this section shall amount to a misconduct for which an accounting officer may be punished under this law or rules made hereunder.</p> <p>(9) Where an Accounting Officer is unable to comply with any of the responsibilities required of his office, he shall promptly report the inability, together with reasons to the political authority supervising his MDA or Local Government.</p> <p>(10) Failure to undertake any of the responsibilities and to report his inability to do so shall be a ground for removal from office of an Accounting Officer.</p>
	<p>PART 4</p> <p>INVESTMENTS</p>
<p>Investments General procedure concerning these</p>	<p>12. (1) The Consolidated Revenue Fund, and any other public fund of the State, subject to any express provisions of law regulating any such funds, may consist of any of the</p>

	<p>following:</p> <ul style="list-style-type: none"> (a) deposits with any financial institution either at call or subject to notice not exceeding six months; (b) any investments in which a trustee in Nigeria may lawfully invest trust funds or such other investments as may from time to time be approved by the Legislature of the State, (c) any investments to which pension funds may be applied to in Nigeria. (d) investment of un-appropriated monies of the consolidated revenue fund or of such other public fund (subject as aforesaid) for any such purpose shall need no legislative authority other than that contained in this section and may be made by the Accountant-General and, in the case of investment, by any credible, licensed bank or stockbroker approved by the Treasury. <p>(2) The disposition of any monies from the Consolidated Revenue Fund or other public funds of the State or for any purpose, other than in the form of deposit or investment specified in subsection (1) of this section, shall be made only in accordance with the procedure prescribed in the Constitution and this Law or in accordance with the provisions of any Law regulating the fund in question.</p>
<p>Income of Investment General.</p>	<p>13. (1) The Accountant-General shall maintain, under the designation of Investments General, a record of certain investments.</p> <p>(2) Investments General shall consist of:</p> <ul style="list-style-type: none"> (a) those investments forming part of the Consolidated Revenue Fund by virtue of section 11; (b) any investments held in respect of monies being

	<p>part of the Contingencies Fund;</p> <p>(c) such investments held in respect of the public funds of the State specified in the Schedule as the Commissioner responsible for finance shall designate in writing. Provided that the Commissioner responsible for Finance shall not designate any fund in respect of which by virtue of the provisions of law regulating such fund, neither the receipts and outgoings nor the appreciation and depreciation of the investments forming part of the fund may accrue or are chargeable to the Consolidated Revenue Fund.</p> <p>14. All income accruing to Investments General shall accrue to the Consolidated Revenue Fund and shall be included in the annual statement of revenue of the State for each financial year.</p>
<p>Fluctuation in value of Investment General</p>	<p>15. (1) The Accountant-General shall in each financial year value any securities forming part of Investments General by assigning thereto the mean market price of such securities at the close of business on the last day in the financial year for which such information is available.</p> <p>(2) Any appreciation or depreciation arising from the revaluation of such securities in accordance with subsection (1) of this section, together with any profits or losses arising from the sale or redemption of such securities shall be credited or debited directly to the Consolidated Revenue Fund, and be shown as an addition to or deduction from the opening balance of the Consolidated Revenue Fund in the annual statement of assets and liabilities of the State.</p>
	<p style="text-align: center;">PART 5</p> <p style="text-align: center;">AUTHORIZATION OF EXPENDITURE</p>
<p>Establishment of Capital Expenditure Fund</p>	<p>16. (i) There is hereby established a Capital Expenditure and Development Fund.</p>

<p>Unexpended votes to lapse</p>	<p>(ii) Subject to any express provision of an Appropriation Law or Supplementary Appropriation Law moneys appropriated thereby and not expended shall lapse and accrue to the Consolidated Revenue Fund or the Capital Expenditure and Development Fund, as the case may be, at the expiration of the year in respect of which they are appropriated.</p>
<p>Expenditure when Appropriation Law not in force</p>	<p>17. (1) If the Appropriation Law (whether in respect of appropriations from the Consolidated Revenue Fund or from the Capital Expenditure and Development Fund) has not come into operation at the commencement of any financial year, the Commissioner in charge of finance may authorize by warrant the issue from the Consolidated Revenue Fund or the Capital Expenditure and Development Fund, as the case may be, of such moneys as are necessary for carrying on the services of the Government at a level not exceeding the level of those services prevailing in the previous financial year for a period of six months or until the Appropriation Law comes into operation, whichever is the shorter.</p> <p>(2) Any money so authorized to be issued shall not exceed the proposed estimates being considered and shall be set off against the amount respectively provided in the Appropriation Law upon the same coming into operation.</p>
<p>Power to limit or suspend expenditure</p>	<p>18. Notwithstanding the issue of a warrant, the Commissioner in charge of finance may limit or suspend expenditure (not being statutory expenditure) with or without cancellation of the warrant if in his opinion financial exigencies or the public interest so require.</p>
<p>Establishment of a Contingency Fund</p> <p>Payment from the Contingencies Fund</p>	<p>19. (i) A Contingency Fund is hereby established.</p> <p>(ii) The Contingencies Fund may be utilized for making money available to meet emergency expenditure (other than statutory expenditure) which is not</p>

	<p>provided for in the Appropriation Law for the current year and which although otherwise falling to be met out of the Consolidated Revenue Fund or Capital Expenditure and Development Fund cannot without serious injury to the public interest be postponed until a Supplementary Appropriation Law providing for it can be enacted.</p> <p>(3) Any amount issued from the Contingencies Fund shall be regarded as an advance from that Fund and every such advance shall accordingly be repaid to the Fund as soon as the expenditure in respect of which the advance was made has been authorized by a Supplementary Appropriation Law.</p>
	<p>PART 6</p> <p>OTHER PUBLIC FUNDS OF THE STATE</p>
<p>Public Fund of the State.</p> <p>Power of the Commissioner to amend Schedule III.</p>	<p>20. (1) The State shall maintain such public funds as are specified in the Schedule to this Law.</p> <p>(2) Whenever money is allocated by law to establish a fund or whenever it shall appear to the Commissioner responsible for Finance that there is any public fund which is property of the State, or which comes into the possession of the State or any public office on behalf of the State, (not being a Government Business Entity listed in the Schedule 9(2)) and for that reason such its funds should not form part of the Consolidated Revenue Fund, the Commissioner responsible for finance shall, by order, amend Schedule III to this Law by adding the title of the fund and the specific purposes to which it is allocated to the Schedule.</p> <p>(3) The Commissioner responsible for finance may, by order, amend the Schedule by deleting there from the particulars relating to any fund which may lawfully be absorbed into and form part of the Consolidated Revenue Fund which has otherwise ceased to exist,</p>

<p>Interest and Investment fluctuation to accrue to certain funds</p>	<p>provided that any balances in the fund shall be absorbed into the Consolidated Revenue Fund.</p> <p>21. Subject to the provisions of any law regulating any public fund, the balance remaining in such fund at the end of each financial year shall during the continuance of the existence of such fund be carried forward to the credit of that fund at the beginning of the next financial year.</p> <p>22. Unless by the provisions of the law regulating any fund specified in the Schedule (including any rules relating to that fund), it is provided that interest earned by that fund shall accrue to the Consolidated Revenue Fund, that interest, and all receipts, earnings and other items accruing in respect of such fund, shall be credited to the fund itself; and any appreciation or depreciation in the value of any investment of such fund arrived at in accordance with section 24 of this Law, shall similarly be taken to the account of that fund.</p>
<p>Interest on Capital Expenditure and Development Fund</p>	<p>23. Interest earned by the Capital Expenditure and Development Fund shall accrue to that Fund.</p>
<p>Interest and Investment fluctuation to accrue to Consolidated Revenue funds</p>	<p>24. Where by the provisions of a law regulating any fund specified in the Schedule (including any rule relating to that fund) it is provided that interest earned by that fund shall accrue to the Consolidated Revenue Fund, any depreciation in the value of investments of that fund and any losses on the sale or redemption of such investments shall be borne by the Consolidated Revenue Fund and any appreciation in the value of investments of such fund, and any profit on the sale or redemption of such investments, shall similarly accrue to the Consolidated Revenue Fund.</p>
<p>Interest and Investment fluctuation to accrue to Consolidated Revenue Fund in certain cases</p>	<p>25. (1) The Accountant-General shall in each financial year value any securities, other than those forming part of Investments General as provided for in section 13 of this Law held by any of the funds specified in the Schedule by assigning thereto the mean market price</p>

<p>Income to the Capital Expenditure Fund</p>	<p>of such securities at the close of business on the last day in the financial year for which such information is available.</p> <p>(2) Any appreciation or depreciation arising from the revaluation of such securities in accordance with subsection (l) of this section, together with any profits or losses arising from the sale or redemption of such securities, shall be credited or debited direct to the Consolidated Revenue Fund or to the Fund in question in accordance with the provisions of sections 22,23 or 24 hereof as the case may be.</p> <p>26. (1) There shall be paid into the Capital Expenditure and Development Fund all sums being:</p> <ul style="list-style-type: none"> (a) loans raised by the Government for expenditure on capital or other development projects; (b) grants of money made to the State for development purposes by any person, Government or institution; (c) profits from government lotteries allocated to medical development under or by virtue of the provisions of the Lotteries (Government) Law; (d) Appropriations by the Legislature from the revenues of the State for expenditure on capital or other development projects. <p>(2) Subject to the Fiscal Responsibility Law, the Commissioner responsible for budget shall cause to be prepared in each financial year estimates of all the revenue and expenditure for the next following financial year, and such estimates shall be laid before the Legislature.</p> <p>(3) Subject to the Fiscal Responsibility Law, the proposals</p>
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	<p>passes a resolution at the session at which the rules are laid before it that these rules be annulled, then the rules shall be deemed to be removed from the date of the resolution, so however that such revocation shall be without prejudice to anything previously done under the rules or the making of new rules.</p> <p>(3) The House may before approving such rules revise it in any respect it deems necessary.</p> <p>(4) Any rules already made in accordance with law regarding any fund shall continue in operation as if it was made under this law.</p> <p>(5) For any fund regarding which no rules have been made, until rules are made in respect of such a fund or until the expiration of a period of six months commencing from the date of coming into operation of this Law, whichever shall be the sooner; disbursements may be made in accordance with instructions issued by the Commissioner.</p>
	<p>PART 7</p> <p>AUDIT</p>
<p>Power of the Auditor-General</p>	<p>28. Subject to the Constitution and any other law made hereafter by the State House of Assembly in this regard, the Auditor-General shall have power:</p> <p>(1) to call upon any public officer for any explanation and information which the Auditor-General may require in order to enable him discharge his duties;</p> <p>(2) to authorize any officer of his department or any officer of any other Government in Nigeria or an appropriately qualified professional appointed for that purpose to make any public inquiry, examination or audit;</p>

	<p>(3) without the payment of any fee, to cause search to be made, certified copies and extract to be taken from any book, document or record in any public office of the State;</p> <p>(4) to examine upon oath or affirmation (which oath or affirmation the Auditor-General is hereby empowered to administer) any person whom he may think fit to examine respecting the receipt or expenditure of money or the receipt or issue of any public stores affected by provisions of this or any other Law, and respecting all other matters and things whatever necessary for the due performance and exercise of the duties and powers vested in him by this or by any other written Law.</p>
<p>Transmission of Account to the Auditor General</p>	<p>29. (1) Within the time specified by appropriate authority but not later than the end of three months after the 31st day of December in each year, the Accountant -General shall transmit to the Auditor-General accounts showing the financial position of the State on the said 31st day of December which shall comply with the format for General Purpose Financial Statements (GPFS); including statutory financial statements, performance reports, statistical reports, and accounting policies complying with International Public Sector Accounting Standards (IPSAS) issued by the Federal Allocation Accounts Committee (FAAC) Sub-committee, approved by the Financial Reporting Council of Nigeria and applicable to all tiers of government in Nigeria.</p>
<p>Transfer of accounts by Accounting Officers</p>	<p>(2) Within time specified by appropriate authority but not later than a period of two (2) months after the close of each financial year, every Accounting Officer shall prepare and transmit to the Auditor General appropriation accounts of the monies expended under the votes for which they are responsible, showing the</p>

services for which the money was voted, the sums actually expended on each such service during the period of account, and the state of each vote compared with appropriation.

- (3) Each appropriation account made pursuant to subsection (2) of this Section shall be duly signed by the Accounting Officer, contain an explanatory statement of any variation between the expenditure and the sums voted, and shall be based on the National Chart of Accounts and formats of General Purpose Financial Statements (GPFS) and contain such other information and shall be in such form as in compliance with the IPSAS accounting standards currently applicable to all tiers of government in Nigeria.
- (4) Within such time specified by appropriate authority but not later than two months after the end of each financial year:
- (a) any officer charged by the Accountant-General with the administration of any fund established under the provisions of this Law (other than the Capital Expenditure and Development Fund) shall in respect of such fund prepare, sign and transmit to the Auditor-General an account relating to the period of account in compliance with the IPSAS accounting standards applicable to all tiers of government in Nigeria.
 - (b) any officer charged by the Accountant-General with the administration of any fund or account not provided for in this section shall, if so directed by the Treasury, prepare, sign and transmit to the Auditor-General an account of such fund or account in compliance with the International Public Sector Accounting Statement (IPSAS) accounting standards applicable to the three tiers of government in Nigeria.

	<p>30. If at any time it appears to the Auditor-General that any major irregularities have occurred in receipt, custody or expenditure of public moneys, or in receipt, custody, issue, sale, transfer or delivery of any stocks, security, public stores or other Government property or in accounting of the same, he shall immediately bring the matter to the notice of the Commissioner responsible for finance and Accountant General with specific directives on steps and actions the Accountant General must take to remedy the situation, including requirement for steps to be taken to ensure that disciplinary steps are undertaken by appropriate authority.</p>
	<p style="text-align: center;">PART 8</p> <p style="text-align: center;">PUBLIC SERVICE</p>
<p>Civil Service Rules</p>	<p>31. (1) Subject to the provisions of Section 197, Paragraph 2(2) of Part II of Third Schedule of the Constitution as amended and notwithstanding the provisions of any other Law, the Civil Service Commission in consultation with the Head of Service and other service commissions shall in accordance with the provisions of this section make provision for regulating the public service of the State including but not limited to the foregoing:</p> <ul style="list-style-type: none"> (a) requiring that on first appointment to the permanent establishment of the public service, public officers should serve for such period as may be specified on probation, and for the conditions of such probationary appointment; (b) prescribing generally the qualifications and or conditions and criteria for appointment (whether on first appointment or transfer or promotion) to any class or grade of office in the public service;

- (c) for regulating the conduct of public officers in relation to the carrying on or participation in any trade, business or occupation, to political activities, to the publication in any manner of statement of a political or administrative nature, to the rendering of services to persons other than the Government, to the disclosure of official information in accordance with the Freedom of Information Act, 2011 and in such other aspects as appears necessary to the Commission for improvements in transparency and the preservation of the integrity or independence of the public service;
- (d) for the conditions upon which increments of salary may be granted or withheld;
- (e) prescribing examinations to be taken by any class or grade of public officers, and generally for the conduct of such examinations;
- (f) prescribing the conditions of service of public officers including leave, allowances and any equipment, services, facilities, incentives or benefits to be provided at the expense of the Government;
- (g) requiring public officers to notify inventions made, or patents applied for by them, and prescribing conditions upon which, and the extent to which, rights in inventions or patents may be enjoyed by any public officer, and for requiring the assignment of rights not to be enjoyed by public officers to the Government;
- (h) regulating the procedure for the making of petitions by public officers to the Government;
- (i) regulating official procedure and prescribing the duties and responsibilities of public officers in

relation to the conduct of government business (other than the financial business of Government) which the Board considers ought to be governed by orders made under this section.

- (j) regulating disciplinary proceedings.
- (2) Orders made under this section may make different provisions for different classes or grades of public officers.
- (3) The Civil Service Commission in consultation with the Head of Service and other service commissions shall not later than one year after the commencement of this Law revise all regulations relating to issues covered by this section and for the conduct and regulation of officers in the public service of the state to ensure the introduction and implementation of a holistic staff performance management system in the public service of the state.
- (4) The provisions of paragraphs (b) and (c) of subsection (1) and subsections (2), (3), (4) and (5) of section 20 of the Interpretation Law shall not apply in relation to any order made under this section, but any such order shall be published in such manner as the Executive Council may direct and shall come into operation on the date specified therein.
- (5) Nothing in this section shall be construed as conferring on the Executive Council power to make orders inconsistent with or in derogation from any provisions of the Constitution by or under which powers are conferred on any authority in relation to the public service.

	<p>PART 9</p> <p>ADMINISTRATIVE INFRACTIONS</p>
<p>Misconduct</p>	<p>32. (1) Where any public officer in the course of his official duties has possession of cash which is the property of the State Government and for reason of failure to comply with rules, breach of official duty, or other misconducts, a deficiency, or loss occurs whilst it is in his charge, he shall be liable by virtue of the provision of this section to make good the deficiency, and the amount thereof shall be a debt due from him to the State Government:</p> <p>(2) It shall be a misconduct sanctionable under this Law for any person, upon receiving a written demand giving a reasonable notice of no less than seven days, to fail or neglect to give full access to any premises, property, documents, records and or information required by the Accountant General, or Accounting Officer for performance of any of their duties under the Constitution, the Ondo Public Finance Management law or regulations issued by the state without lawful justification.</p> <p>(3) It shall be a misconduct sanctionable in accordance with the Ondo State Public Finance Management Law for any person contracted or employed in the collection or management, or charged with the receipt of public money, and every person who receives or collects public money to fail to pay such public money coming into his hands to the credit of the Consolidated Revenue Fund or other appropriate fund through designated banks or within such time and in such manner as the Financial Regulations and or Treasury may from time to time stipulate.</p> <p>(4) It shall be a misconduct sanctionable under this law for any person to direct, facilitate, support or attempt to</p>

cover up the non-payment of monies meant for the consolidated or other funds of the State into such bank accounts as required by Law or rules.

- (5) It shall be a misconduct sanctionable under this Law for any person who having responsibility to, fails to submit a financial statement, or fails to comply with an instruction, request for information or records or certified copy thereof, or access to a premises, property or item for inspection by the Auditor General or his authorized representative after a written request has been made for such purpose.
- (6) It shall be a misconduct sanctionable under this Law for any person who being in a position to, fails to take steps necessary to prevent and where detected report in writing loss, misappropriation, misuse or misapplication of funds, fraud, corruptions, infractions of established rules, standards and practices for receiving, managing or disposing of public moneys to relevant investigative agencies including but not limited to the State Auditor General.
- (7) It shall be a misconduct sanctionable under this Law for any person to fail to answer an audit query at the expiration of 21 days from the date of service on him of such query by the Auditor General or any person authorized on his behalf.
- (8) It shall be a misconduct where the Accountant General is aware and fails to prevent or where he detects fails to report any loss, misappropriation, misuse and misapplication, recklessness, fraud, corruption, infraction of established rules, standards and practices for receiving, managing or disposing of public monies, to appropriate authorities including the Auditor-General, Civil Service Commission and the Police.
- (9) It shall be a misconduct for any person to deliberately

	<p>mis-state in a report, statement or records issued by him in the course of officials duties, information regarding revenues received or expenditure(s) incurred by his ministry, department or agency.</p> <p>(10) the State Civil Service Commission in the case of senior Staff and the Accounting Officer in the case of junior staff shall, within 14 days of its receipt of a report of any infraction from any person against a public servant cause the Board or the Junior staff committee to be constituted and convened to begin disciplinary proceedings against such a person.</p> <p>(11)Where a political appointee is alleged to have committed a civil misconduct under these provisions, the Governor may upon an enquiry impose any one or more of the sanctions provided in Sections 32, 33 and 34 of this law.</p> <p>(12) The Governor shall not later than one year from the commencement of this Law make rules for holding an enquiry under this section for political appointees who are not part of the civil service.</p>
<p>Managing Complaints in statutory agencies</p>	<p>33. (1) Notwithstanding provisions of any other law, the Board and Management of other public service institutions, the Civil Service Commission, and the Accounting Officer before whom a complaint has been brought or who has received a written report or otherwise information of an alleged misconduct against any person in the State public service, shall within 14 days of receipt of that written report or information, commence disciplinary proceedings by way of an enquiry to determine culpability for a civil misconduct.</p>
<p>Managing complaints in the civil service</p>	<p>(2) Where a report has been made to the Commission or the Accounting Officer under subsection (1) of this section, the following procedure shall apply:</p>

<p>Procedure for managing complaints</p>	<ul style="list-style-type: none">(a) in the case of an Accounting Officer, he shall refer the complaint to the Junior Staff Management Committee which shall draft a civil administrative complaint capturing the important elements of the misconduct and serve same on the person against whom the misconduct is alleged, requiring him to submit an exculpatory statement with supporting evidence, if any, to the Committee before a specific date, contained therein when the Committee will sit for a hearing on the allegations.(b) in the case of the Commission, it shall appoint a Board to hear the complaint, the Board immediately upon being appointed shall draft and serve on the person against whom the misconduct is alleged an administrative complaint containing the allegations of misconduct reported and requesting the person to submit an exculpatory statement with supporting evidence, if any, before a specific date and time when the Board appointed by the Commission shall sit to hear the administrative complaint.(c) the Board may send a copy of the complaint served on the individual or individuals and the exculpatory statement if any to the Auditor General asking for his comments on any issue raised by the complaint, and or the statement.(d) the Board to be appointed shall comprise of such persons, being not less than three in number, as the Commission may specify and one of whom, shall be a public officer who is a legal practitioner.(e) where necessary, to avoid interference with the enquiry, the Commission and or Accounting Officer may suspend from work the person against whom the allegation of misconduct has been brought until a decision is reached.
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- (f) the Board or Committee shall inform the person concerned in writing as to the day on which the allegation made against him will be enquired into by it and at such enquiry that person shall be entitled to be represented in person and or by a legal practitioner if he so desires;
- (g) if witnesses are examined by the Board or Committee, the person concerned, or the legal practitioner representing him, as the case may be, shall be given an opportunity of putting questions to such witnesses and of calling in his defense, witnesses who may be examined by the Board or Committee;
- (h) if during the course of the inquiry, grounds for the framing of any additional allegations arise against the person concerned, the Board or Committee shall inform the Commission and or the Accounting Officer, if the Commission or Accounting Officer thinks it fit to proceed against him upon such grounds, the same procedure as prescribed in this subsection shall be followed in respect of such additional allegations of misconduct, provided that the Commission or Accounting Officer may decide that the same panel or another panel shall handle the later complaint;
- (I) the Board or Committee, having inquired into the matter, shall forward its report thereon to the Commission or Accounting Officer, accompanied by the record of the allegation for misconduct, the evidence led, the defense, other proceedings relevant to the inquiry, and its findings in the enquiry, together with any decisions as to whether or not the person concerned should be sanctioned, and what sanctions are recommended;

Summary proceedings

- (j) the proceedings under this section shall be summary proceedings and the refusal or neglect of the person who has made the allegation of misconduct, or the person against whom an allegation has been brought to produce evidence or submit an exculpatory statement, or to appear and give evidence without sufficient justification, after notice of the complaint, date, venue and time of hearing has been given to him, shall not prevent the enquiry from proceeding, evidence being taken from those available and the enquiry being concluded.
- (k) the Commission and/or the Accounting Officer shall endeavor to conclude an enquiry within three calendar months from the date the complaint was served on the person against whom the allegation of misconduct was made and immediately upon conclusion of the enquiry communicate the decision to the person against whom the misconduct was alleged, the person who brought the allegation, the Accounting Officer in whose Ministry, Department or Agency the misconduct(s) occurred, the Auditor General, the Head of Service and, in the case where a surcharge is imposed, to the Treasury Office.
- (l) the Commission or Accounting Officer, after consideration of the report of the Board or Committee may, if it is of the opinion that the report should be amplified in any way or that further enquiry is desirable, refer the matter back to the Board or Committee for further enquiry or may itself hear evidence or examine any documentary evidence before coming to a decision on the matter;
- (m) In any such case where the Commission or Accounting Officer requires an amplification of the

Culpability of
Misconduct

report of the Board or further enquiry, it may extend time to a definite date (not exceeding 30 days) for itself, the Board or Committee to conclude the further enquiry and arrive at a decision.

(n) a decision of the Commission or Accounting Officer to surcharge a person and the amount of the surcharge shall be communicated to him.

(o) the Treasury shall immediately upon receipt of the decision to surcharge, enforce it as a debt owed to government by the person surcharged.

34. (1) Where following an enquiry pursuant to Subsection (1) of Section 33 of this Law by the Civil Service Commission in the case of senior staff and the Accounting Officer in the case of junior staff of a Ministry, Department, Agency (MDAs) or Institution, the Commission or Accounting Officer is satisfied that owing to negligence, breach of official rules or duty, or any other misconduct, any person who has been a member of the state public service:

(a) has failed to collect any moneys owing to the Government, for the collection of which he was responsible; or

(b) was responsible for any improper payment of public moneys or for any payment of such moneys which was not duly vouched; or

(c) was responsible for any deficiency in, or for the destruction or loss of any public moneys, stamps, securities, public stores or other government property.

(d) was liable for any misconduct or gross misconduct provided for in this or any other law, or any regulations or instruments lawfully issued;
The Civil Service Commission and or the

<p>Applicable Sanctions</p>	<p>Accounting Officer shall where the person is found liable, whether or not any one of the following administrative sanctions are recommended by the Board or Junior Staff Management Committee impose any one or more of the following sanctions:</p> <ul style="list-style-type: none"> (i) dismissal from service; (ii) demotion; (iii) suspension at minimal income or without any income for a given period of time; (iv) denial of promotion for a number of years not less than two years for grade levels 1-6, three years for grade levels 7-14 and four years for grade level 15 and above; (v) a reduction in salary or allowances or any such other administrative sanctions it may deem fit; (vi) determination of a level in the service above which he may not be promoted; (vii) surcharge for recovery of the sum, sums, property or value of item or property lost by government as a result of the said persons conduct.
<p>Surcharge as debt to Government</p>	<p>(2) If the Commission or Accounting Officer decides that any person should be surcharged in any amount, the Treasury shall cause a notice to be served on him, or on his personal legal representative, in the case of his death, to pay the amount surcharged within such time from the service of the notice as may be specified therein.</p> <p>(3) Any amount notified as a surcharge in accordance with subsection (2) of this section shall be a debt to the Government from the person against whom the surcharged is made.</p> <p>(4) The Local Government Service Commission shall not later than one year from the commencement of this law amend its existing rules and or make new rules ensuring that no less standard of disciplinary processes and specific infractions for civil misconduct is established in the Local Government Service in Ondo State giving equal authority for dealing with civil</p>

	<p>misconduct within the Local Government Service as provided for in this Law, and providing for no less civil misconduct and enabling imposition of sanctions as provided for in Sections 32,33 and 34 of this Law.</p> <p>(5) Sanctions imposed under the provisions of this Law shall take effect irrespective of the fact that there is no prior criminal conviction of the person sanctioned by a court of law for an offence constituted by the facts of the infractions or omission for which the sanction is imposed.</p> <p>(6) Nothing in this section shall prejudice investigations and prosecutions and sentencing for crimes committed by such person(s).</p>
	<p>PART 10</p> <p>LOCAL GOVERNMENTS</p>
<p>Local Government Budgets and Financial Statement to be based on new chart of account.</p>	<p>35. (1) As from the commencement of this Law all Local Government Budgets shall be based on the National Chart of Accounts applicable to all tiers of government in Ondo State and be compliant with the International Public Sector Accounting Standards (IPSAS) or such other standards as may from time to time be issued by the Financial Reporting Council of Nigeria.</p> <p>(2) As from the date of commencement of this Law all Local Government Financial Statements and Accounts shall be based on the National Chart of Accounts and formats of General Purpose Financial Statements (GPFS) and contain such other information and shall be in such form as is compliant with the International Public Sector Accounting Standards (IPSAS) currently applicable to all tiers of government in Nigeria or as may be issued from time to time by the Financial Reporting Council of Nigeria.</p>

Proactive Disclosure
of LGA Financial
Information

(3) Every Local Government shall make available to any resident on demand and paste on a notice board in a conspicuous place on the premises of the Local Government and on a notice board in each ward for at least thirty-one (31) days or until an updated version is available –

(a) quarterly statements of financial accounts stating the income and expenditure of the Local Government;

(b) annual income and expenditure statements;

(c) inventories of assets of the Local Government;

(d) bye-laws and notices relating to tax rates and fees;

(e) development plans; and

(f) a summary of the annual budget

(4) The Commissioner responsible for Local Governments shall immediately upon commencement of this law, put in place rules, systems and participatory processes that ensure citizens' inclusion and involvement in budget articulation, monitoring, evaluation and all governance process in the Local Governments in Ondo State.

36. (1) Every person employed in the collection or management, or charged with the receipt of public money of the Local Government, and every person who receives or collects public money of the Local Government shall pay such public money coming into his hands into a bank account designated for that purpose within such time and in such manner as the Treasurer may direct.

(2) Where any public officer in the course of his official

duties has possession of cash or property which belongs to the Local Government and for any reason a loss occurs, such an officer shall in writing, not later than 24 hours from the time of the incident, report such a loss to the Treasurer and the Treasurer shall hold a preliminary enquiry within seven days of receipt of the report based on which he shall make a report of the incident to the Head of Local Government Administration not later than 14 days from the date of the complaint.

- (3) No Local Government account shall be opened in any bank without prior request by the Treasurer and approval in writing of the Executive arm of the Local Government (chairman and his supervisory Councilors in a meeting) and a written notice of the opening of such account, the account number, type and bank branch shall be given to each Councilor in the Local Government within 14 days of opening the account by the Treasurer, failure to issue this notice shall be a misconduct for which a treasurer shall be punished for civil misconduct and be liable to the civil sanctions provided for in Section 34 of this Law.
- (4) No Monies shall be withdrawn by any person from any public fund or account of the Local Government Area unless such sum is part of the approved budget or supplementary budget except in cases of emergency expenditure.
- (5) Where any service is provided by the Local Government to any person and the Head of Local Government Administration is of the opinion that the whole or part of the cost thereof should be borne by the person to whom it is provided, he shall direct the relevant staff of the Local Government to levy such fees or charges as may be reasonable to be paid into a designated Local Government Bank account.

	<p>(6) The Treasurer shall on demand give to any Councilor current statement of affairs of the Local Government with the current bank statement of account attached.</p> <p>(7) A failure by a treasurer to comply with sub-section 6 above shall be misconduct sanctionable in accordance with section 34 of this Law.</p>
	<p style="text-align: center;">PART 11</p> <p style="text-align: center;">OFFENCES</p>
<p>Offences</p>	<p>37. (1) Any public officer who:</p> <ul style="list-style-type: none"> (a) accepts or obtains; or (b) agrees to accept; or (c) attempts to obtain, from any person for himself or for any other person any property, benefit, or advantage whatsoever, other than legal remuneration, as an inducement or reward: <ul style="list-style-type: none"> (i) to do or forbear to do afterwards, or for having already done or forborne to do any official act; or (ii) to show or forbear to show afterwards, or for having already shown or forborne to show, in the exercise of his official functions, favor or disfavor to any person; or (iii) to render or attempt to render afterwards, or for having already rendered, any service or disservice to any person with the Government, or a State Commissioner, or with any public officer, as such, commits an offence and is liable on conviction, to imprisonment for five years. <p>(2) Any person who corruptly:</p> <ul style="list-style-type: none"> (a) gives, confers or procures; or

(b) promises or offers to give or confer, or to procure or attempts to procure, or facilitate procuring or procures or facilitates for any other person, any property, benefit or advantage whatsoever, as an inducement or reward for any such act or function on the part of a public officer as is mentioned in paragraphs (i), (ii) or (iii) of subsection (1) of this section, commits an offence and shall be liable on conviction to imprisonment for five years.

(3) For the avoidance of doubt, it is hereby declared that the provisions of this section are not in substitution for any provision of the Criminal Code.

38. (1) Any person who approves, directs, facilitates or expends monies belonging to the State and or a Local Government in Ondo State without an appropriation or supplementary appropriation except for an expenditure qualifying as an emergency expenditure under this Law, commits an offence and shall upon conviction be liable to imprisonment for 3 years or a fine not less than N1,000,000.00 or both fine and imprisonment.

(2) Notwithstanding any administrative or disciplinary proceedings or sanctions provided in this Law, any person who obstructs or seeks to obstruct the Auditor-General or his authorized representative in the performance of his duty under the Constitution, this or any other law by way of threats of retribution or physical or psychological violence to his person, relations or friend(s) commits an offence and shall upon conviction be liable to 3 years imprisonment or a fine of not less than N1,000,000.00 or to both fine and imprisonment.

(3) In cases where a juristic person is found guilty of an offence under this section, it's the Chief Executive Officer and or the officer in charge of the aspects of its operation from which the offence has arisen shall be

Notice to-pay over
public funds.

41. (1) Where the Accountant-General of the State and or Treasurer of a Local Government has reason to believe that any person has –

(a) received money for the State or Local Government and has not duly remitted it;

(b) received money for which he is accountable to the State or Local Government and has not duly accounted for it; or

(c) in his custody any public money applicable to any purpose and has not duly applied it; he shall cause a notice to be served on such person or on his personal representative, requiring that person or his personal representative, within such time from the service of the notice as may be specified therein, to pay over, account for, or apply such monies, as the case may be and to transmit to the Accountant-General, a satisfactory evidence that he has done so.

(2) Where a person fails to comply with a notice served on him under subsection (1) of this Section within the time stated therein, the Accountant-General or Treasurer shall cause to be stated an account between such person and the Government, showing the amount of money involved and charging interest at the prevailing bank rate from the date the amount became due.

(3) In any proceedings for the recovery of any monies due under this Section, a copy of the account so stated by a person authorized in that regard by the Accountant-General or Treasurer shall be prima facie evidence that the amount stated therein, together with interest, is due and payable to the Government, except there is evidence that successfully challenges the veracity of the account.

	<p>42. The State Executive Council shall subject to the Constitution and or any other law of the State within six months of commencement of this Law and thereafter from time to time as it may determine publish by gazette the mandate of every Ministry, Extra-ministerial Department or Agency in Ondo State.</p>
<p>Repeal and savings provision</p>	<p>43. (1) Subject to the provision of this section, the Ondo State Public Administration Law, Cap 122, Laws of Ondo State, 2006 shall, on the commencement of this law, be repealed.</p> <p>(2) Nothing in this Law shall affect any act, order, direction given, proceeding taken, instrument issued, or thing done under the enactment hereby repealed; but any such act, order, direction, proceeding, instrument or thing if in force immediately before the commencement of this Law shall, on the commencement of this Law continue to be in force, and so far as it could have been made, given, taken, issued or done under this Law shall have effect as if so made, given, taken, issued or done."</p>

SCHEDULE I

List of Government Business enterprises

Recourse Shall be made to the ministry of Economics Planning and Budget

SCHEDULE II

List of Educational institution.

Recourse shall be made to the ministry of Education

SCHEDULE III

PART 1

To finance the general capital expenditure of Government; Funds established with effect from 1st day of January in the financial year.

1. Capital Expenditure and Development Fund
The fund established by section 16 of this Law for the purposes specified in section 26
2. Contingencies Fund;
The fund established by section 19 of this Law refers.
3. Government Lotteries Fund;
To provide for the receipt and disposal of the proceeds of sale of lottery tickets in accordance with the Lotteries (Government) Law.
4. Government Staff Housing Fund;
To finance the building of houses by Officers in the Public Service.
5. Revenue Equalisation Fund;
To provide for a reserve against revenue recession.
6. Scholarships Fund;
* To finance scholarship awards by the Government
* To provide a holding account for agency transactions on behalf of the Ministries of the Government and on behalf of other Governments.

7. Treasury Clearance Fund
 - * To Finance educational Building Fund building by voluntary agencies for the purpose of the Education Law.
8. Ondo State Local Authority Motor Vehicles Insurance Fund established with effect from 29th October, 1959 (W.R.L.N528of1959).

To provide to officers in the Public Advances Fund Service of the State who are "entitled" officers under the provisions of the Second Schedule to the Nigeria (Retirement Benefits) Order in Council 1958, and who enter into Special List 'B' agreements with the Government advances of compensation to which they may become entitled under the said Schedule.

9. Lump Sum Compensation Fund established

To provide loans to persons ordinarily resident in the State to assist them in establishing, expanding or operating small-scale industries in the State which officer promise of being economically sound and of making - contributions to the economic development of the State.

10. Fund established

To provide for vehicle advances to person who are teachers in the State in accordance with the State Teachers Vehicle Advances Regulations.

PART II

Treasury Funds Deemed to be Public Funds

To provide for advances to members of the Legislature, members of the Public Service and other persons in accordance with Financial Instructions;

1. Personal Advances Fund

To provide for advances to Local Authorities, to the holders of public officers in their official capacity, to any Government Corporations or to any institution.

2. Non-personal Advances Fund

SCHEDULE IV MADE PURSUANT TO Section 27 of this Law.
SUBSIDIARY LEGISLATION

List of subsidiary legislations

1. Public Funds of Ondo State (Payments and Disbursements) Rules THE
PUBLIC FUNDS OF ONDO STATE (PAYMENT AND DISBURSEMENTS) RULES

Citation

1. THESE RULES MAY BE CITED AS THE Public Funds of Ondo State (Payments and Disbursements) Rules.
I Payments into and disbursements from public finds.
2. All payments into and disbursements from the funds specified in the schedule to the Ondo State Public Finance Management Law other than the Capital Expenditure and Development fund shall be regulated as provided in these Rules.

SCHEDULE IV

PART I
Contingencies Fund

1. The Contingencies Fund shall be maintained by the Government of Ondo State and the accounts relating thereto shall be kept by the Accountant-General.
2. The Funds shall be used for the purpose set out in section 19 of this Law.
3. Subject to Section 19 of this law, the commissioner for Finance may authorize additional or supplementary expenditure in exceptional cases, pending the approval of the Governor, subject to the general rule that proposals for expenditure not covered by an Appropriation Law shall be the subject of a Supplementary Appropriation Law.
4. Subject to section 19 of this law, If at any time it appears to the Commissioner for

Finance to be in the public interest to do so, he may in anticipation of the approval of the Governor issue to the Accountant-General a contingencies warrant authorizing advances to be made from the Fund. A copy of the warrant shall be forwarded to the Auditor-General and the Accounting Officer concerned. A contingencies warrant may only be issued for purposes provided for in Section 19 of this law, and the total amount authorized in this manner shall not at any time exceed the balance in the Fund.

5. On the receipt of a contingencies warrant signed by the Commissioner for Finance, the Accountant-General shall debit the Fund with the total amount stated on the warrant and credit the particular fund indicated in the warrant by the amounts shown in the schedule to the warrant.
6. Any amount charged to the Fund shall be regarded as an advance, and no such advance shall remain a permanent charge to the Fund. At the first opportunity after the issue of a contingencies warrant, the Commissioner for Finance shall seek the making of a Law supported by supplementary estimates which shall include the items in respect of which advances have been made from the Fund.
7. On the receipt of a Supplementary General Warrant following the making of a supplementary Appropriation Law, the Accountant-General shall clear any advances from the Fund which relate to items covered by such warrant.
8. Any advance from the Fund not cleared within the financial year in which it was made shall be included in an Excess Votes Law after the Public Accounts Committee has considered the circumstances in which any expenditure was incurred in excess of the sums granted by the Governor.
9. The account of the Fund shall be audited by the Auditor-General to whom annual statements giving details of receipts and issues shall be forwarded by the Accountant-General not later than five months after the close of each financial year. This account shall be reported on and certified by the Auditor-General and the certified account and the audit report shall be considered by the Public Accounts Committee.

SCHEDULE IV

PART II Deposit fund

10. The accounts relating to the Deposit Fund shall be kept by the Accountant-General.
11. The Fund shall be kept for the receipt of deposits to which this fund applies.
12. No amount credited to the Fund shall be a permanent credit to the Fund.
13. The balance remaining in the Fund at the end of each financial year shall, during the existence of the Fund, be carried forward to the credit of the Fund at the beginning of the next financial year.
14. Within "a period of three months after the 31st day of December in each year, or such longer period thereafter as the Governor may prescribe the Accountant-General shall transmit to the Auditor-General a statement showing the balance of such deposits credited to the Fund and which remain uncleared as at the 31st day of December of the respective year.

SCHEDULE IV

PART III Government Lotteries Fund

15. The Government Lotteries Fund shall be used to provide for the receipt and disposal of the proceeds of sale of lottery tickets in accordance with the Lotteries (Government) Law.
16. The accounts relating to the Fund shall be kept by the Principal Government Lotteries Officer as approved by the Account-General. The Principal Government Lotteries Officer shall be authorized to make disbursements there from in accordance with the Lotteries (Government) Law. Such disbursements may include prizes, the expenses of administration and all other charges connected therewith.
17. Any credit balance at the close of each year's accounts after all liabilities have been

provided, for, shall be transferred to one Profit from Government Lotteries fund referred to in Part V of these Rules. Any debit balance occurring at the close of any year's accounts shall be made good out of the balance in the "Profit from Government Lotteries Fund" provided that if there is an insufficient balance in the Fund, an advance shall be made during the financial year from the Consolidated Revenue Fund which shall be replenished thereafter as soon as the financial position of Government Lotteries Fund improves.

18. Estimates of receipts and expenditure in respect of each financial year shall be submitted for Treasury approval and such estimates shall be published as an appendix to the Ondo State Annual Estimates.
19. The prior authority, in writing, of the Treasury shall be obtained for any expenditure which is either provided for or which will result in an excess on the sum shown in the expenditure estimates.
20. The accounts of the Fund shall be audited by the Auditor-General to whom annual statements shall be forwarded by the Permanent Secretary, Ministry of Finance, within a period of three months after the close of each financial year. A copy of such accounts, together with the report of the Auditor-General thereon, and the accounts as certified by the Auditor-General shall be published in the Ondo State Gazette.

SCHEDULE IV

PART IV

Ondo State Government Staff Housing Fund

21. The Ondo State Government Staff Housing Fund shall be used to finance the building of houses by members of the staff of Ondo State Government, any Ondo State Local Government any Ondo State Statutory Board or Corporation, by the granting of loans.
22. Detailed accounts relating to the fund shall be kept by the Permanent Secretary, Ministry of Lands and Housing. The Accountant-General shall keep a control account for the Fund.
23. The Fund shall consist of:-

- (a) Sums from time to time authorized by the Governor; and
- (b) Repayments of loans made together with the interest thereon.

24. All sums authorized under rule 23 (a) above shall be paid into the Fund in such manner and at such times as the Commissioner for Finance may direct.
25. Loans, shall only be granted from the Fund subject to the approval of the Board of management of the Ondo State Government Staff Housing Scheme and in accordance with the provisions of Ondo State Government Staff Housing Scheme Regulations which shall be approved by the Commissioner for Finance and published in the Ondo State Gazette.
26. Each loan from the Fund shall be subject to interest as set out in the Ondo State Government Staff Housing Scheme Regulations in force for the time being and shall be repayable over a period of not more than twenty years.
27. The accounts of the Fund shall be audited by the Auditor-General to whom annual statements shall be forwarded by the Permanent Secretary, Ministry of Lands and Housing, within a period of three months after the close of each financial year. A copy of such accounts, together with the report of the Auditor-General thereon, as certified by the Auditor-General shall be published in the Ondo State Gazette.

SCHEDULE IV

PART V

Profit from Government Lotteries Fund

28. The Fund shall be used to provide for the receipt and disposal of profits from the Government Lottery in accordance with the Lotteries (Government) Law and shall consist of any credit balance which shall be transferred at the close of each year's accounts from Government Lotteries Fund after all authorized expenses have been met or provided for.
29. The accounts relating to the Fund shall be kept by the Accountant-General.
30. Disbursement of Government lotteries Fund;
 - (a) Disbursements from the Fund shall only be made in accordance with the

provisions relating thereto in the Lotteries (Government) Law,
(b) No such disbursements shall be made except on the written authority of the Permanent Secretary, Ministry of Finance.

31. The accounts of the Fund shall be audited by the Auditor-General to whom annual statements shall be forwarded by the Accountant-General within a period of three months after the close of each financial year. A copy of such accounts, together with the report of the Auditor-General thereon, as certified by the Auditor-General shall be published in the Ondo State Gazette.

SCHEDULE IV

PART VI

Revenue Equalization Fund

32. The Revenue Equalization Fund shall be used to provide for a reserve against revenue recession.
33. The Fund shall consist of:-
(a) Sums from time to time authorized by the Governor;
(b) Interest earned on investments of moneys held in the Fund.
34. Sums authorized under rule 33 (a) above shall be paid to the Fund in such manner and at such times as the Commissioner for Finance may direct.
35. Moneys held in the Fund may be invested at the discretion of the Commissioner for Finance in such manner and at such times as he may direct. Interest on such investments shall be credited to the Fund and may be re-invested. Profits or losses on realization or redemption and the appreciation or depreciation at the annual revaluation of such investments shall also accrue or be charged to the Fund.
36. Disbursements from the fund shall only be made by the way of transfer from the Fund to the Consolidated Revenue Fund and no such transfers shall be made except on the written authority of the Commissioner for Finance.
37. A statement showing the estimated balance of the Fund at the commencement of the financial year and the anticipated receipts of the withdrawals from the Fund

- during the year shall be furnished to the Governor.
38. The accounts of the fund shall be kept by the Accountant-General and audited by the Auditor-General to whom annual statements shall be forwarded by the Accountant-General within a period of three months after the close of each financial year. A copy of such accounts together with the report of the Auditor-General thereon, as certified by the Auditor-General shall be published on the Ondo State Gazette.

SCHEDULE IV

PART VII Scholarship Fund

39. The Fund consist of:-
- (a) The balance of the existing Fund on the date on which these Rules are made;
 - (b) Such sums as may be appropriated to the Fund from time to time.
40. The Fund shall be used to finance the awards of scholarship and bursaries made to students of Ondo State origin in Nigeria and abroad to enable the Government to offer educational aid to its citizens who are in need, and to cover the administrative and general expenses involved in operation of Government's scholarship schemes.
41. Disbursement of scholarship fund
- i. Disbursement from the Fund shall be made by the Permanent Secretary to the Ministry of Education in accordance with regulations which shall be approved by the Commissioner for Finance and published in the Ondo State Gazette.
 - ii. Such disbursements shall be made in accordance with estimates of expenditure which shall be submitted in respect of each financial year for Treasury approval and such estimates shall be published as an appendix to the Ondo State Annual Estimates.
 - iii. The prior authority in writing of the Commissioner for Finance shall be obtained for any expenditure in excess of the sum shown in the Estimates.
42. Detailed accounts relating to the Fund shall be kept by the Permanent Secretary, Ministry of Education. The Accountant-General shall keep a control account for the Fund.

43. The accounts of the fund shall be audited by the Auditor-General to whom annual statements shall be forwarded by the Permanent Secretary, Ministry of Education, within a period of three months after the close of each financial year. A copy of such accounts, together with the report of the Auditor-General thereon, as certified by the Auditor-General shall be published in the Ondo State Gazette.

SCHEDULE IV

PART VIII

Treasury Clearance Fund

44. The accounts relating to the Treasury Clearance Fund shall be kept by the Accountant-General.
45. The Fund shall be used to provide a holding account for agency transactions on behalf of the Ministries of the Government and on behalf of other Governments.
46. Any amount paid out from the fund shall be as an advance and any monies paid into the Fund shall be a deposit or repayment and no such advance or deposit shall be a permanent charge or credit to the Fund.
47. The Accountant-General shall ensure as far as possible that, on the first day of each month, the Fund is in credit, that is, any excess of the total of advance account balances over the total of deposit account balance does not exceed the amount approved for the Fund by the Commissioner for Finance. If the Fund is in debit, the Accountant-General shall take immediate steps to secure an early settlement of the amount due on accounts current and shall report the action he has taken to the Commissioner for Finance.
48. The balance remaining in the Fund at the end of each, financial year shall, during the existence of this Fund be carried forward to the accounts for the next financial year.
49. Within a period of three months after 31st day of December in each year, or such longer period thereafter as the Fiscal Responsibility Committee may prescribe, the Accountant-General shall transmit to the Auditor-General a statement showing the balance of such advances and deposits charged to the Fund and those which remain uncleared at the 31st of December of the respective year.

SCHEDULE IV**PART IX****Voluntary Agencies (Educational) Building Fund**

50. The fund shall consist of:-
- (a) The balance of the existing Fund on the date on which these Rules are made;
 - (b) Such sums as may be appropriated to the Fund from time to time;
 - (c) Repayment of loan together with interest.
51. The Fund shall be used to finance educational building by voluntary agencies for the purposes of the Education Law.
52. No payment shall be made out of the fund except upon the authority of a warrant issued under the hand of the Commissioner of Finance on the recommendation of the Commissioner for Education, and loans shall be made subject to the conditions laid down by the Commissioner for Education.
53. No loan shall be granted at any one time, in respect of any one institution for a sum which is either less than the minimum or more than the maximum prescribed by the Commissioner for Education.
54. Loans made under these Rules may be made free of interest, or subject to such interest charges not exceeding a percentage as shall be approved by the Commissioner for Finance. A loan shall be repayable at such time or times and in such manner as may be prescribed by the Commissioner for Finance.
55. The conditions of any loan made under these Rules shall be specified in a written and signed agreement made between the voluntary agency on the one hand and the Permanent Secretary to the Ministry of Education (acting on behalf of the Government of Ondo State) on the other hand.
56. The accounts of the Fund shall be kept by the Accountant-General and audited by the Auditor-General of Ondo State to whom annual statements shall be forwarded by the Accountant-General within a period of three months after the close of each financial year. A copy of such accounts, together with the report of the Auditor-General thereon, shall be forwarded to the Governor and the accounts as certified by the Auditor-General shall be published in the Ondo State Gazette.

SCHEDULE IV

PART X

Personal Advance Fund

57. The personal Advance Fund shall be maintained by the Government of Ondo State and control accounts relating thereto shall be kept by the Accountant-General.
58. The Fund shall be used to provide advances to members of the Legislature, members of the public service and other persons in accordance with the Financial Instructions.
59. The accounting officer of a Ministry or Department will ensure that an individual personal account is maintained to record therein each advance issues and all recoveries made. The officer responsible for the advance accounts records much examine such records each month and bring to the notice of the Accounting Officer any items which are overdue for settlement. Transactions much be posted punctually and the sum total outstanding at the end of each month must be reconciled with the Accountant-General's Control Accounts.
60. The Accountant-General shall receive for the credit of the Fund money in repayment of the advances made from the Fund in accordance with the terms of issue of the advances. No advance shall be permanent charge to the Fund.
61. The Accountant-General shall treat as advances issued from the Fund the total personal advances outstanding at the date of commencement of the Public Administration Law and shall control all further issues from the Fund up to a maximum, not exceeding the Fund provision.
62. The balance remaining in the fund at the end of each financial year shall, during the existence of the Fund, be carried forward to the credit of the Fund at the beginning of the next financial year.
63. The conditions of any loan made under these Rules shall be specified in a written and signed agreement made between the person to whom the advance is made on the one hand and the Government of Ondo State on the other hand. Where a loan is made for the purchase of a motor vehicle, the special provisions set out in Part XII of these Rules shall form part of any agreement made in respect of the loan.

64. Within a period of three months after the 31st day of December in each year, or such longer or shorter period thereafter as the Fiscal Responsibility Committee may appoint, the Accountant-General shall transmit to the Auditor-General a statement showing the balance of such advances charged to the fund and which remain uncleared at the 31st December of the respective year.

SCHEDULE IV

PART XI

Special Provisions Applicable to Advances to Purchase Motor Vehicles

65. If any person to whom an advance is granted from the Fund (hereinafter referred to as "the borrower") leaves the service of the Government on retirement, it shall be lawful for the Government to deduct the outstanding balance of the loan together with any Administration charge due thereon from the last payment of salary or gratuity or any money due to the borrower from the Government. If such money due to the borrower is not sufficient to liquidate the balance of the loan and the Administration charge due thereon, the Accountant-General or any other officer duly authorized by him may seize the motor vehicle until such time as the borrower shall liquidate the said balance or shall enter into a satisfactory agreement with the Government for its repayment. If the borrower does not liquidate the said balance or enter into a satisfactory agreement for its repayment within six weeks of the seizure of the motor vehicle, the Accountant-General may sell the motor vehicle and any money realized from the sale shall be applied towards payment of the said balance, any balance left shall be paid to the borrower after deduction of all the administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the shortfall shall be recovered from borrower or his estate.
66. If the borrower shall for any reason other than retirement leave the service of the Government before the advance and any Administration charge due thereon are fully repaid, the Accountant-General or any other officer duly authorized by him may seize the motor vehicle until such time as the borrower shall liquidate the said balance or shall enter into a satisfactory agreement with the Government for its repayment. If the borrower does not liquidate the said balance or enter into a satisfactory agreement for its repayment within six weeks of the seizure of the motor vehicle, the Accountant-General may sell the motor vehicle and any money realized

from the sale shall be applied towards payment of the said balance. Any balance left shall be paid to the borrower after deduction of all administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the shortfall shall be recovered from borrower of his estate.

67. If the borrower dies before the advance and any administration charge due thereon are fully repaid, the Accountant-General or any other Officer duly authorized by him may seize the motor vehicle unless the Accountant-General is satisfied that any unpaid salary, gratuity or other money that is or would be due to the estate of the borrower from the Government would be sufficient to liquidate the outstanding balance of the loan and any Administration charge due thereon. If the personal representatives of the borrower do not liquidate the said balance or enter into a satisfactory agreement with the government for its repayment within three months of the seizure of the motor vehicle, the Accountant-General may sell the motor vehicle and any money realized from the sale shall be applied towards payment of the said balance. Any balance left shall be paid to the personal representatives of the borrower after deduction of all the administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the short-fall shall be recovered from estate of the borrower;
68. For the purposes of this part, the expression "service of the Government" shall include service in the public service and in any public office in Ondo State.

SCHEDULE IV

PART XII

Non-Personal Advances Fund.

69. The Non-Personal Advances Fund shall be maintained by the Government of Ondo State and the accounts relating thereto shall be kept by the Accountant-General.
70. The Fund shall be used to provide advances to Local Government Councils to the holders of public offices in their official capacity, to any Government corporation and any institution.
71. The total outstanding balance is the Miscellaneous Advances Fund as at the date of commencement of the Public Administration Law, shall be regarded as advances

from this Fund. Any amount charged to the Fund shall be as an advance and no such advance shall be a permanent charge to or from the Fund. The Accountant-General shall receive money in repayment of the advances so made and credit such money to the Fund and shall control the Fund in such a manner that the total advances outstanding at any date shall not exceed the Fund Provision.

72. In the event of any Government Corporation, Local Government Council official or institution making a payment which in the opinion of the Accountant-General is correct credit to the Fund on account of any Indent or Service the cost of which would under the provisions of rule 74 above be a correct advance from this Fund, then the provisions of rule 74 above be a correct advance from this Fund, then such payments may be credited to and be held as a deposit in the Fund.
73. Within a period of three months after the 31st day of December in each year, or such longer period of thereafter as the Fiscal Responsibility Committee may appoint, the Accountant-General shall transmit to the Auditor-General a statement showing the balance of such advances as charged to the Fund and which remain uncleared at the 31st December of the respective year.

SCHEDULE IV

PART XIII

Ondo State Teachers Vehicle Advances Fund

74. In this part:- "vehicles" include motor vehicles and motor-cycles.
75. The Ondo State Teachers Vehicle Advances Fund shall be used only for the purpose of granting vehicle advances to persons who are teachers in Ondo State in accordance with the Ondo state Teachers Vehicles Advance Regulation.
76. The Fund shall consist of:-
 - (a) such sums as may be made available to or provided from the Funds from time to time; and
 - (b) repayment of advances made .
77. All the sums made available or provided under rules 80 (a) above shall be paid into the fund in such a manner and at such times as the Commissioner for Finance may

direct.

78. (1) Detailed accounts relating to the Fund shall be kept by the Permanent Secretary, Ministry of Education. The Accountant-General shall keep a control account for the Fund.
- (2) Permanent Secretary, Ministry of Education, shall ensure that an individual account is maintained for the purpose of recording therein each advance issued and recoveries made.
- (3) The officer responsible for the advance accounts records shall examine such records every month and bring to the notice of the accounting officer any items which are overdue for settlement. Transactions shall be posted punctually and the sum total outstanding at the end of each month shall be reconciled with the control accounts of the Accountant -General.
- (4) The accounts of the Fund shall be audited by the Auditor-General to whom annual statements shall be forwarded by the Permanent Secretary, Ministry of Education, within a period of three months after the close of each financial year. A copy of such Account, together with the report of the Auditor-General shall be published in Ondo State Gazette.
79. Advances shall only be granted from the Fund subject to the approval of Ondo State Teachers Vehicles Advance Board (hereinafter referred to as "the Board") and in accordance with the provisions of Ondo State Teachers Vehicle Regulations which shall be approved by the Commissioner for Finance and published in Ondo State Gazette.
80. Each advance from the Fund shall be subject to interest or administration charge prescribed in Ondo State Teachers Vehicle Advance Regulations in force for the time being and shall be repayable over a period of not more than five years.
81. The conditions of any advance made under this Part shall be specified in a written and signed agreement made between the teacher to whom the advance is made and the Chairman of the Board acting for and on behalf of the Government of Ondo State.
82. If any teacher to whom an advance has been granted from the Fund (hereinafter referred to as "the borrower") ceases to be a teacher by reason of his retirement, it shall be lawful for the appropriate authority to deduct the outstanding balance of the loan together with any interest or administration charge due thereon from the

last payment of salary or gratuity or any money due to the borrower. If such money due to the borrower is not sufficient to liquidate the balance of the loan and the interest or administration charge thereon, the Chairman of the Board or any other officer duly authorized by him may seize the vehicle until such time as the borrower liquidates the said balance or enter into satisfactory agreement for its repayment within six weeks of the seizure of the vehicle, the Chairman of the Board may sell the vehicle and any money released from the sale shall be applied towards payment of the said balance. Any balance left shall be paid to the borrower after deduction of all administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the shortfall shall be recovered from the borrower or his estate.

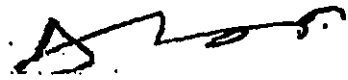
83. If the borrower for any reason other than retirement ceased to be a teacher before the advance and any interest or administrative charge due thereon are fully repaid the Chairman of the Board or any other officer duly authorized by him may seize the vehicle until such time as the borrower liquidates the said balance or enters into a satisfactory agreement with the Board for its repayment. If the borrower does not liquidate the said balance or enter into satisfactory agreement for its repayment within six months of the seizure of the vehicle, the Chairman of the Board may sell the vehicle and any money realized from the sale shall be applied towards payment of the said balance. Any balance left shall be paid to the borrower after deduction of all administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the shortfall shall be recovered from the borrower or his estate.
84. If the borrower dies before the advance and any interest or administration charge due thereon are fully repaid, the Chairman of the Board or any other officer duly authorized may seize the vehicle unless the chairman of the board is satisfied that any unpaid salary, gratuity or the money that is or would be due to the estate of the borrower will be sufficient to liquidate the outstanding balance of the loan and any interest or administration charge due thereon. If the personal representatives of the borrower do not liquidate the said balance or enter into a satisfactory agreement with the Board for its repayment within five months of the seizure of the vehicle, the Chairman of the Board may sell the vehicle and any money realized from the sale shall be applied towards payment of the said balance. Any balance left shall be paid to the personal representatives of the borrower after deduction of all administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the shortfall shall be recovered from the estate of the borrower.

85. (1) The Commissioner for Education, after consultation with Board, give to the Board specific directions of a general character as to the discharge by the Board of its functions as appear to the Commissioner to be necessary to ensure conformity by the Board with the policy of the Government and the Board with the policy of the Government and the Board shall give effect to such directions
- (2) The Commissioner for Education may. After consultation with the Board, give to the Board specific directions for the purpose of remedying any defect with may be disclosed in the arrangements of the Board for the discharge of its functions under this Part, and the Board shall give effect to any such directions.
- (3) The Board shall afford to the Commissioner for Education facilities for obtaining information with respect to the functions of Board, and shall furnish him with returns, accounts and other information with respect thereto and afford to him facilities for verification of information furnished, in such manner and at such times as he may require.

This printed impression has been carefully compared by me with the Bill which has been passed by the Ondo State House of Assembly and found by me to be the true copy of the said Bill:



.....
Rt. Hon. Bamidele David Oleyelogun
Speaker, Ondo State House of Assembly



.....
Adeyelu Michael Bode
Clerk of the House of Assembly

GOVERNOR'S ASSENT

I hereby signify my assent to this Bill

GOVERNOR'S SEAL



.....
Arakunrin Oluwarotimi Akeredolu
Governor of Ondo State of Nigeria

Dated this 7th day of August, 2017.

