

**OUR REF. NO.MOF/EXP.2/150/A/14**

Ministry of Finance,  
Akure.

25<sup>th</sup> November, 2017

**CIRCULAR LETTER TO:**

Chief of Staff to the Governor,  
Senior Special Assistant to the Deputy Governor,  
Secretary to the State Government,  
Head of Service,  
State Commissioners,  
Special Advisers,  
Chairmen of Commissions/Boards/Agencies,  
Permanent Secretaries, Director-General/Tutors-General,  
The Clerk, Ondo State House of Assembly,  
The Chief Registrar, Ondo State Judiciary,  
Accountant-General,  
State Auditor-General,  
Auditor-General for Local Governments,  
General Managers/Heads of Non-Ministerial Departments/Administrative Secretaries.

**NEED TO INCLUDE BUDGETARY VOTE DETAILS AND SUPPORTING DOCUMENTS IN FINANCIAL REQUESTS BY MDAs**

In recent times, this office has been inundated with a plethora of financial requests that are devoid of necessary details and supporting documents. More worrisome is the fact that some Ministries, Departments and Agencies (MDAs) do not bother to indicate appropriate budgetary vote heads and include necessary supporting documents in their financial requests, while some make requests for programmes that are not captured in the annual budget. This unwholesome practice negates the provisions of extant rules/regulations.

2. In view of the foregoing, it is imperative that officers saddled with responsibilities relating to budget operations in various MDAs should intimate themselves with the provisions of Chapter 7, Section 12 of the Revised Edition of the Ondo State Financial Regulations, 2014, which states inter alia that:

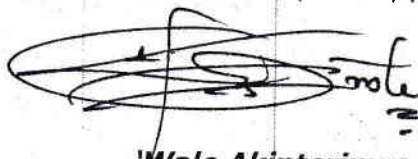
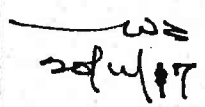
*"...No expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the approved estimates or Supplementary Estimates may be authorized by any officer controlling a vote, without approval of the Ministry of Finance. Such approval will be sought by means of an application for supplementary provision".*

3. Flowing from the above and with due cognizance of the provision of Chapter 8, Section 2 of the 2014 Revised Edition of the Ondo State Financial Regulation, Government has resolved that all MDAs should ensure that their Vote Books are posted up to date in such forms as will be clearly shown in respect of each sub-head.

4. In addition, all MDAs making requests for funds to the Ministry of Finance are to:

- (i) clearly indicate in their letters the heads and sub-heads from where the expenditures are to be met;
- (ii) indicate the vote balance in the sub-head from where the requested funds are to be met, in the financial proposals being presented for either the approval of Mr. Governor or the Hon. Commissioners/Chairmen as may be applicable; and
- (iii) attach all necessary supporting documents to their requests;
- (iv) Ensure that such requests are personally signed by the Chief Executive Officers or Accounting Officers.

5. All Chief Executives and Accounting Officers are therefore enjoined to ensure strict adherence to the provision of this circular in forwarding their requests, as this office will no longer process requests that defies compliance, please.

**Wale Akinterinwa,**  
State Commissioner for Finance.