

## QUESTIONNAIRE

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

#### AKWA IBOM STATE

*January 2018*

THIS QUESTIONNAIRE WAS COMPLETED BY

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**SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA**

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**Section One: Public Availability of Key Budget Documents**

Table 1: Budget Year of Documents Used in Completing the Questionnaire

Table 2: Key Budget Documents Used: Full Titles, Release Dates and Internet Links

- A. State Budget Call Circular
- B. State Budget Draft Estimates
- C. State Budget Appropriation Law
- D. State Citizens Budget
- E. Implementation Reports: State Executive's Quarterly Report, State Mid-Year Review and State Accountant-General's Report (Year-End Report)
- F. State Auditor General's Report
- G. Public Accounts Committee (PAC) Report on the Auditor General's Report

**Section Two: Public Participation in the Budget Process****Section Three: Public Availability of Information on Procurement****Section Four: Legal Framework: Access to Information and Fiscal Responsibility**

TABLE 1 · BUDGET YEAR OF DOCUMENTS USED IN COMPLETING THE QUESTIONNAIRE

| Budget Documents Used in Completing the Questionnaire  |                  |
|--|------------------|
| <i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i> |                  |
| Budget Documents   | Budget Year Used |
| 1. State Budget Call Circular  | 2018             |
| 2. State Draft Budget Proposals  | 2018             |
| <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>  | 2018-2020        |
| 3. State Budget Appropriation Law  | 2018             |
| 4. State Approved Budget Volumes   | 2018             |
| 5. State Citizens Budget   | 2018             |
| 6. State <i>Quarterly</i> Reports  | 2017Q4 or 2018Q1 |
| 7. State Mid-Year Review   | 2017             |
| 8. State Accountant General's Report   | 2016             |
| 9. State Auditor General's Report  | 2016             |
| 10. Public Accounts Committee (PAC) Report on Auditor General's Report   | 2015             |

**TABLE 2 · KEY BUDGET DOCUMENTS USED: FULL TITLES, RELEASE DATES, INTERNET LINKS AND AVAILABILITY STATUS**

| Budget Document  | For each document, please include:<br><b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>  |
|--|--|
| State Budget Call Circular   | 1. Title: Government of Akwa Ibom State of Nigeria 2018 Capital Estimates Preparation Call Circular (Ref No. MED/S/13/S4/19/992)<br>2. Date of Release: 21 <sup>st</sup> July 2017<br>3. Internet Link: Nil<br>4. Availability: <i>Produced and Available on Request (PAR)</i> |
| State Draft Budget Proposals   | 1. Title: Government of Akwa Ibom State of Nigeria Proposed IPSAS Recurrent and Capital Estimates 2018<br>2. Date of Release: November 24th, 2017<br>3. Internet Link: Nil<br>4. Availability: <i>Produced for Internal Use (PIU);</i>   |
| Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) | 1. Title: Nil<br>2. Date of Release: Nil<br>3. Internet Link: Nil<br>4. Availability: <i>Not Produced (NP)</i>   |
| State Citizens Budget  | 1. Title: Nil<br>2. Date of Release: Nil<br>3. Internet Link: Nil<br>4. Availability: <i>Not Produced (NP)</i>   |
| State Budget Appropriation Law   | 1. Title: Akwa Ibom State Budget Appropriation Law 2018<br>2. Date of Release: 13th February 2018<br>3. Internet Link: Nil<br>4. Availability: <i>Produced for Internal Use (PIU)</i>  |
| State Approved Budget Volumes  | 1. Title: Akwa Ibom State 2018 e- Budget of Consolidation on Industrialisation<br>2. Date of Release: 13th February 2018<br>3. Internet Link: Nil<br>4. Availability: <i>Produced and Available on Request (PAR)</i>   |
| State Quarterly Reports  | 1. Title: Nil<br>2. Date of Release: Nil<br>3. Internet Link: Nil<br>4. Availability: <i>Not Produced (NP)</i>   |
| State Mid-Year Review  | 1. Title: Nil<br>2. Date of Release: Nil<br>3. Internet Link: Nil<br>4. Availability: <i>Not Produced (NP)</i>   |

|  |  |
|--|--|
| <b>Budget Document</b>   | For each document, please include:<br><b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>  |
| State Accountant General's Report                                  | 1. Title: NIL<br>2. date of release: NIL<br>3. Internet Link: NIL<br>4. Availability: <i>Produced for Internal Use (PIU)</i>   |
| State Auditor General's Report                                     | 1. Title: Akwa Ibom State Government Report of the Auditor-General on the Account of Akwa Ibom State of Nigeria for the year ended 31st December 2016.<br>2. Date of Release: 23rd May 2018<br>3. Internet Link: <a href="http://akwaibomstateaudit.net/2016.pdf">http://akwaibomstateaudit.net/2016.pdf</a><br><a href="http://akwaibomstateaudit.net/">http://akwaibomstateaudit.net/</a><br>4. Availability: <i>Produced and Publicly Available (PPA)</i> |
| Public Accounts Committee (PAC) Report on Auditor General's Report | 1. Title: Akwa Ibom State of Nigeria Summary of the Report of the Public Accounts Committee of the State House of Assembly on the Audited Accounts of the Government of Akwa Ibom State of Nigeria for the Year ended 31 December 2016.<br>2. Date of Release: February 2018<br>3. Internet Link: Nil<br>4. Availability: <i>Produced and Available on Request (PAR)</i>   |

Note the options for Availability: (1) *Produced and Publicly Available (PPA)*; (2) *Produced and Available on Request (PAR)*; (3) *Produced for Internal Use (PIU)*; (4) *Not Produced (NP)*

## **SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**

### **A. STATE BUDGET CALL CIRCULAR AND CALENDAR**

- Does the State Ministry, Department or Agency incharge of Budget produce a State Budget Call Circular?
  - Yes, it is does.
  - No, it is does not
  - Not applicable/other (please comment).

**Citation:** 2018 Capital Estimates Preparation Call Circular MED/S/13/S.4/19/992

**Comment: Q1:** "a" Copy of '2018 Call Circular' obtained from Ministry of investment, Commerce and Industry, Uyo (**See Appendix1**)

**Govt. Review:**

**Ind. Review:** I agree with researcher's response. Copy of Call Circular is genuine

**CIRDDOC:**

2. How far in advance of the budget year is the State Budget Call Circular released?

- A. It is released at least five months before the start of the budget year.
- B. It is released at least four months before the start of the budget year.
- C. It is released at least three months before the start of the budget year.
- D. It is made publicly available but released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
- E. Not applicable/other (please comment).

**Citation:** 2018 Capital Estimates Preparation Call Circular MED/S/13/S.4/19/992

**Comment:Q2: "A"** Released on 21<sup>st</sup> July 2017. This indicates that Akwa Ibom State Budget Call Circular was released five months before the start of the 2018 budget year. (See Appendix1)

**Govt. Review:**

**Ind. Review:** I agree, that is, if a "budget year" actually starts on the 1st of Jan of each year.

**CIRDDOC:**

3. Is the State Budget Call Circular made available to the general public?

- A. Yes, it is made available to the general public, in addition to being submitted to all key stakeholders
- B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.
- C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.
- D. No, it is only submitted to heads of MDAs only.
- E. Not applicable/other (please comment).

**Citation:** 1. One-on-one interview with Head of Budget Office of Akwa Ibom State, Mr. Otu on April 23, 2018 (Phone number 08028375464) 2. Phone interview with Harry Udoh, Chairman Akwa Ibom CSOs Forum on April 25, 2018 (phone number: 08023333259) 3. 2018 Capital Estimates Preparation Call Circular MED/S/13/S.4/19/992

**Comment:Q.3: "B"** It is submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA), MDAs. Akwa Ibom State CSOs Forum, led by Mr. Harry Udo also received a copy.

**Govt. Review:**

**Ind. Review:** I can confirm that Trade Unions are certainly not among the recipients.

**CIRDDOC:**

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

- A. Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
- B. Yes, the budget calendar is provided and two thirds of the dates are adhered to.

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

**Citation:**

**Comment:Q.4:** “(D”) Budget calendar not produced.

**Govt. Review:**

**Ind. Review:** Budget calendar is not produced, to the best of my knowledge.

**CIRDDOC:**

**B. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE’S BUDGET PROPOSAL)**

5. Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?

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

**Citation:** 1. Government of Akwa Ibom State of Nigeria Proposed IPSAS Recurrent and Capital Estimates 2018 - November 24, 2017;

**Comment:Q.5:** “a” It is Produced for Internal Use (See Appendix 2).

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

6. How far in advance of the budget year are the State Draft Budget Estimates made publicly available?

- A. They are made publicly available at least three months before the start of the budget year.  
 B. They are made publicly available at least six weeks, but less than three months before the start of the budget year.  
 C. They are made publicly available less than six weeks before the start of the budget year.  
 D. They are made publicly available after the State Budget Appropriation Law has been passed, or they are not made available at all.  
 E. Not applicable/other (please comment).

**Citations:** 1. Akwa Ibom State 2018 Proposed IPSAS Recurrent and Capital Estimates. 2. Interview with Director, Akwa Ibom State CSOs Forum / AKS Guild of Community Development Advocates (AKGCODA) on April 4, 2018 (08023333259).

2. Copy sighted at State Budget office.



**Comment:Q.6: “D”** Copy of the budget was sighted at the budget office and was asked to apply through the ministry of Finance which I did and also decided to try ministry of Economic Planning, where I was given a CD of the budget.

2018 Akwa Ibom State Draft IPSAS Recurrent and Capital Estimates was presented to the State House of Assembly on November 24th, 2017. (See Appendix 2).

**Govt. Review:**

7. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by Ministries, Departments, or Agencies [MDAs])?
- A. Yes, all expenditures are classified by administrative unit.
  - B. Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).
  - C. Yes, less than two thirds of the expenditures are classified by administrative unit.
  - D. No, expenditures are not presented by administrative unit.
  - E. Not applicable/other (please comment).

**Citation:** Government of Akwa Ibom State of Nigeria Proposed IPSAS Recurrent and Capital Estimates 2018.

**Comment:Q.7: “D”** Expenditures for the budget year are classified by administrative unit based on MDAs. Eg. Economic sector has N355.851 billion, Law and Justice has N3.813 billion etc. (See Appendix 4 and 4a) but document is not publicly available.

**Govt. Review:**

**Ind. Review: I agree with the researcher’s response.**

**CIRDDOC:**

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

**Citation:** Government of Akwa Ibom State of Nigeria Proposed IPSAS Recurrent and Capital Estimates 2018.

**Comment:Q.8:** “B” Expenditures are presented by functional classifications as contained in both the budget proposal in the citation above. (See Appendix 4 and 4a) but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

[CIRDDOC:](#)

9. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?

- A. Yes, expenditures are presented by economic classification
- B. No, expenditures are not presented by economic classification
- C. Not applicable/other (please comment)

**Citation:** Government of Akwa Ibom State of Nigeria Proposed IPSAS Recurrent and Capital Estimates 2018.

**Comment:Q.9:** “B” Expenditures for the budget year are also classified by economic classification, e.g. regional sector, administrative sector, law and justice sector, social sector and economic sector but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

[CIRDDOC:](#)

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

**Citation:** Government of Akwa Ibom State of Nigeria Proposed IPSAS Recurrent and Capital Estimates 2018. (see appendix).

**Comment:Q.10:** “B” Programs accounting for all expenditures are presented but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

[CIRDDOC:](#)

11. Does the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?
- A. Yes, the draft budget presents all three types of information (gender, age, senatorial zone and LGA)
  - B. Yes, the draft budget presents three of the four types of information
  - C. **Yes, the draft budget presents less than three of the four types of information**
  - D. No, such information is not presented
  - E. Not applicable/other (please comment)

**Citation:** Government of Akwa Ibom State of Nigeria Proposed IPSAS Recurrent and Capital Estimates 2018.

**Comment:Q.11 “D”** Senatorial zone and Local Government Area allocation of expenditures are presented but document is not publicly available.

**Govt. Review:**

**Ind. Review: Response is valid. Classification of allocation by gender and age is not done.**

**CIRDDOC:**

12. Does the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account for the budget year?
- A. **Yes, individual sources of revenue accounting for all revenue are presented.**
  - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
  - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
  - D. No, individual sources of revenue are not presented.
  - E. Not applicable/other (please comment).

**Citation:1.** Government of Akwa Ibom State of Nigeria Proposed IPSAS Recurrent and Capital Estimates 2018.

**Comment:Q.12: “D”** See above citations. Individual sources of revenue are clearly stated in both the budget speech and the budget proposal but document is not publicly available.

**Govt. Review:**

**Ind. Review: I agree with the researcher’s response.**

**CIRDDOC:**

13. Does the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?

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

**Citation:**

**Comment:Q.13:** “d” non-financial data on results are not presented.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

CIRDDOC:

14. Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?

- A. Yes, performance targets are used for all non-financial data
- B. Yes, performance targets are used for most non-financial data
- C. Yes, performance targets are used for some non-financial data
- D. No, performance targets are not used
- E. Not applicable/other (please comment)

**Citation:** Discussion with Mr. Otu, Head of Budget, Budget Office of Akwa Ibom State

**Comment:Q.14:** “D” document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

**C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)**

15. For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?
- A. The State Budget Appropriation Law was enacted before the start of the fiscal year.
  - B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
  - C. The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.
  - D. The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or it was not produced at all.
  - E. Not applicable/other (please comment).

**Citation:** Akwa Ibom State Budget Appropriation Law 2018

**Comment:Q.15:** “C” Budget passed on 13th February, 2017

**Govt. Review:**

**Ind. Review:** I differ. The question is specific on date of enactment. “C” is correct.

CIRDDOC:

16. For the fiscal year under consideration, when is the State Budget Appropriation Law made publicly available?

- A. The State Budget Appropriation Law is made publicly available immediately after enactment.
- B. The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.
- C. The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).
- D. The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
- E. Not applicable/other (please comment).

**Citation:** Akwa Ibom State Budget Appropriation Law 2018

**Comment:** Q.16: “d” Produced for Internal Use as the clean copy could not be given to me or my proxies despite several visits to the House of Assembly. It is not publicly available.

**Govt. Review:**

**Ind. Review:** I differ. “C” is correct – within 3 months after enactment.

**CIRDDOC:** Document not publicly available

17. Does the State Approved Budget present expenditures for the budget year that are classified by administrative unit (i.e. Ministries, Departments, or Agencies [MDAs])?

- A. Yes, all expenditures are presented by administrative unit.
- B. Yes, at least two thirds of the expenditures are presented by administrative unit (but not all).
- C. Yes, less than two thirds of expenditures are presented by administrative unit.
- D. No, expenditures not presented by administrative unit.
- E. Not applicable/other (please comment).

**Citation:** Akwa Ibom State Chart of Account 2018

**Comment:** Q.17: “D” All the expenditures are presented by administrative unit but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

**CIRDDOC:**

18. Does the State Approved Budget presents expenditures for the budget year classified using functional classification?

- A. Yes, expenditures are presented by functional classification
- B. No, expenditures are not presented by functional classification
- C. Not applicable/other (please comment)

**Citation:** Akwa Ibom State Chart of Account 2018

**Comment:Q.18:** “B” Expenditures are presented by functional classification but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

**CIRDDOC:**

19. Does the State Approved Budget presents expenditures for the budget year classified using economic classification?

- A. Yes, expenditures are presented by economic classification
- B. No, expenditures are not presented by economic classification
- C. Not applicable/other (please comment)

**Citation:** Akwa Ibom State Chart of Account 2018.

**Comment:Q.19:** “B” Expenditures are presented by economic classification but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

**CIRDDOC:**

20. Does the State Approved Budget present expenditures for individual programs (items) for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

**Citation:** Akwa Ibom State Chart of Account 2018.

**Comment:Q.20:** “D” Programs accounting for all expenditures are presented but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

21. Do line items in the State Approved Estimates IPSAS compliant?

- A. Yes, all line items appeared with different codes across all MDAs
- B. Yes, all line items appeared with different codes but not for more than 75 percent of the MDAs
- C. Yes, all line items appeared with different codes but not for more than 50 percent of the MDAs
- D. Yes, all line items appeared with different codes but for less than 25 percent of the MDAs or not publicly available
- E. Not applicable (please comment)

**Citation:** AKWA IBOM STATE CHART OF ACCOUNT 2018

**Comment:Q.21:** “D” document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

**CIRDDOC:**

22. How many MDAs in the State Approved Budget have their budget lumped in a single or few items?
- A. None of the State MDAs budget line items were lumped in single or few items
- B. Between 1 and 3 of the State MDAs have their Budget lumped into single of few items
- C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
- D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
- E. Not applicable (please comment)

**Citation:** AKWA IBOM STATE CHART OF ACCOUNT 2018.

**Comment:Q.22:** “D” None of the State MDAs budget line items were lumped in single or few items but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

**CIRDDOC:**

23. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
- D. No, individual sources of revenue are not presented or not publicly available

E. Not applicable/other (please comment).

**Citation:** Akwa Ibom State Chart of Account 2018.

**Comment:Q.23:** “D” individual sources of revenue accounting for all revenue are presented but document is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

**CIRDDOC:**

#### D. STATE CITIZENS BUDGET

24. If produced, what information is provided in the State Citizens Budgets?

*Please note that “core elements” must include: 1) information on the budget process; 2) revenue collection; 3) priority spending allocation; 4) sector specific information and targeted programs; 5) contact information for follow-up by citizens.*

- A. A State Citizens Budget is produced, published and includes information on and beyond the core elements listed above.
- B. A State Citizens Budget is produced, published and provides information on the core elements listed above.
- C. A State Citizens Budget is produced, published but it excludes some of the core elements listed above.
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.24:** “d” State Citizens Budget Not Produced

**Govt. Review:**

**Ind. Review:** I agree with the researcher’s response.

**CIRDDOC:**

25. How is the Citizens Budget disseminated to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, street theatre, etc.).
- B. A Citizens Budget is disseminated by using at least two of the mechanisms described above.
- C. A State Citizens Budget is disseminated by using at least one of the mechanisms described above.
- D. A State Citizens Budget is not produced.



E. Not applicable/other (please comment).

**Citation:**

**Comment:** Q.25: "d" State Citizens Budget not produced

**Govt. Review:**

**Ind. Review:** I agree with the researcher's response.

[CIRDDOC:](#)

**E. STATE QUARTERLY EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE ACCOUNTANT-GENERAL REPORT**

26. Does the state produce and release budget quarterly reports to the public?

- A. Yes, the state produces and release budget quarterly reports to the public
- B. Yes, the state produces but do not release budget quarterly reports to the public
- C. **No, the state does not produce quarterly report**
- D. Not applicable (please comment)

**Citation:**

**Comment:** Q.26: "c" Quarterly report not produced.

**Govt. Review:**

**Ind. Review:** I agree with the researcher's response.

[CIRDDOC:](#)

27. For quarterly reports released to the public by the state executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g. are quarterly reports released less than four weeks after the end of the quarter)?

- A. Quarterly Reports are released one month or less after the end of the period.
- B. Quarterly Reports are released two months or less (but more than one month) after the end of the period.
- C. Quarterly Reports are released more than two months (but less than three months) after the end of the period.
- D. **Quarterly reports are released after three months or they are not released to the public.**
- E. Not applicable/other (please comment).

**Citation:**

**Comment:** Q.27: "d" Quarterly report not produced.

**Govt. Review:**

**Ind. Review:** I disagree. "E" – Not applicable. Quarterly reports are not released at all to the PUBLIC.

[CIRDDOC:](#)

28. Does the state executive release to the public a Mid-Year Review of the budget?

- A. A Mid-Year Review is released one month or less after the end of the first six months of the budget year.
- B. A Mid-Year Review is released two months or less (but more than one month) after the first six months of the budget year.
- C. A Mid-Year Review is released more than two months (but less than three months) after the first six months of the budget year.
- D. A Mid-Year Review is released more than three months after the first six months of the budget year, or it is not produced at all.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.28:** "d" Mid-year report not produced

**Govt. Review:**

**Ind. Review:** I disagree. "E" – Not applicable. Mid-year reports are not released at all.

[CIRDDOC:](#)

29. How long after the end of the budget year does the State Executive release to the public the Accountant General's Report that discusses the budget's actual outcome for the year?

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
- D. The executive does not release an Accountant General's Report, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.29:** "b". Accountant General's Report (Report of the Accountant General on the Accounts of Akwa Ibom State of Nigeria for the Year Ending 31<sup>st</sup> December 2016 (REF. NO.AKS/AG/MAC/8/VOL.I/163) released on 9th august, 2017 is embedded in Akwa Ibom State Government Report of the Auditor-General on the Account of Akwa Ibom State of Nigeria for the year ended 31st December 2016. For the year under review, the state did not independently publish the Accountant General's report because, as explained by Mr. Isaiah Ntekim, Director, Office of the Auditor General, it is not published until it is audited.

**Govt. Review:**

**Ind. Review:** I agree with the researcher's response

[CIRDDOC:](#)

**F. STATE AUDITOR GENERAL'S REPORT**

30. How long after the end of the budget year are the final annual expenditures of State MDAs audited and released to the public by the Auditor General?

- A. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.
- B. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
- C. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.
- D. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
- E. Not applicable/other (please comment).

**Citation:** <http://akwaibomstateaudit.net/2016.pdf>

**Comment:Q.30: "a"** 2016 State Auditor General's report was released on 23rd May 2018. Accountant General's Report (Report of the Accountant General on the Accounts of Akwa Ibom State of Nigeria for the Year Ending 31<sup>st</sup> December 2016 (REF. NO.AKS/AG/MAC/8/VOL.I/163) released on 9th august, 2017 is embedded in Akwa Ibom State Government Report of the Auditor-General on the Account of Akwa Ibom State of Nigeria for the year ended 31st December 2016. For the year under review, the state did not independently publish the Accountant General's report because, as explained by Mr. Isaiah Ntekim, Director, Office of the Auditor General, it is not published until it is audited.

**Govt. Review:**

**Ind. Review: I disagree. "C" is the actual situation. Researcher even contradicts self. See comments above.**

**CIRDDOC:**

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

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

**Citation:** Telephone interview with Mr. Friday Iwok, Chairman House Public Accounts Committee

**Comment:Q.31: “B”.** Hon. Iwok informed us that the Akwa Ibom State Auditor General’s report was ratified by the House of Assembly on 2018/02/21, more than 12 months but less than 18 months after the 2016 fiscal year. Since we do not have a date for when the House of Assembly received the report, we worked with the date of ratification, hence option ‘b’. This is further confirmed by a news report on <https://www.channelstv.com/2018/02/21/akwa-ibom-assembly-ratifies-state-audited-accounts-2016/>.

Option ‘b’ is based on the fact that adequate information on the said that could not be ascertain at the SHoA.

**Govt. Review:**

**Ind. Review: True.**

**CIRDDOC:**

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

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

32. Is the executive formally required to engage citizens during the budget formulation process?

- A. Yes, a law, regulation, or formal procedure obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.
- B. Yes, a law, regulation, or formal procedure obliges the executive to engage with certain citizens during the budget formulation process.
- C. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process, but informal procedures exist to enable the public to engage with budget formulation.
- D. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

### **Citation:**

**Comment:Q.32: “d”** No informal discussions at the constituency level to help in shaping the budget formulation.

**Govt. Review:**

**Ind. Review: True**

**CIRDDOC:**

33. Has the state executive established practical mechanisms to identify the public’s perspective on budgets?

- A. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

- C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E. Not applicable/other (please comment).

**Citation:**

**Comment: Q.33:** "d" No mechanisms by executive to identify the public's perspective on budget priorities.

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

34. Does the state executive hold consultations with the public on specific plans for vulnerable groups in the upcoming budget?

*Please note that by "core set of constituencies" it is meant the following: 1. women's groups, 2. youth, 3. People living with disability and 4. elderly.*

- A. Yes, the executive holds extensive consultations with a core set of constituencies *and* others (Please specify).
- B. Yes, the executive holds consultations with a core set of constituencies.
- C. Yes, the executive holds very limited consultations, involving only a few of the groups listed in the "core set of constituencies".
- D. No, the executive does not consult with the vulnerable groups as part of the budget preparation process.
- E. Not applicable/other (please comment).

**Citation:** Discussions with Mr. Akan Isidore, Secretary, Joint Persons with Disability (JONAPWD), Akwa Ibom State Phone No. 08037933596. Date of discussion: 31/7/2018

**Comment: Q.34:** "d" Mr. Akan Isidore expressed appreciation to the Government for appointing their State Chair person into the last local government transition Committee in Udung Uko LGA and appointment of Mr. Otu as the present Head of budget, Akwa Ibom State. He however called on government to initiate consultations with the public and JONAPWD on specific plans for vulnerable groups in the upcoming budgets.

**Govt. Review:**

**Ind. Review:** True.

**CIRDDOC:**

35. Does the state executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation process?

- A. Yes, the executive articulates its purpose for engaging the public, clearly and in a timely manner.
- B. Yes, the executive articulates its purpose for engaging the public in a timely manner, but some of the objectives are unclear/vague.
- C. Yes, the executive articulates its purpose for engaging with the public, but not in a timely manner, and with vague/unclear description of its objectives.

- D. No, the executive does not articulate its purpose for engaging the public during the budget formulation process, or does not engage with the public.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.35:** “d’ The State Executive does not engage with the public on the Budget.

**Govt. Review:**

**Ind. Review:** “E” is true. Executive does not engage the public at all.

**CIRDDOC:**

36. Does the state executive provide formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates?

- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- C. Yes, the executive reports on the inputs it received from the public, but these reports provide no feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- D. No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.36:** “d” No formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates.

**Govt. Review:**

**Ind. Review:** I agree

**CIRDDOC:**

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

37. Does the state assembly [appropriations] committee hold public hearings on the individual budgets of state government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive is heard?

- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

- D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:**Q.37: “d” No public hearings are held.

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

38. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the public is heard?

- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

**Citation:**

**Comment:**Q.38: “d” No public hearings are held.

**Govt. Review:**

**Ind. Review:** True.

**CIRDDOC:**

39. Do the state assembly committees that hold public hearings release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**Q.39: “d” Reports are not released to the public.

**Govt. Review:**

**Ind. Review:** I agree

**CIRDDOC:**

**C. Public Engagement during Budget Execution**

40. Does the state executive publish a list of beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs?

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

**Citation:**

**Comment:Q.40:** “d” List of beneficiaries of projects not published

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

41. Has the state executive established practical mechanisms to identify the public’s perspective on budget execution?

- A. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution: these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution: while these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.
- D. **No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.**
- E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.41:** “d” No practical mechanisms to identify the public’s perspective on budget execution.

**Govt. Review:**

**Ind. Review:** I agree

**CIRDDOC:**

42. Does the state executive provide formal feedback to the public on how their inputs have been used to improve budget execution?

- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to improve budget execution.
- B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to improve budget execution.
- C. Yes, the executive reports on the inputs it received from the public, but provides no feedback on how these inputs have been used to improve budget execution.
- D. **No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to improve budget execution.**



E. Not applicable/other (please comment).

**Citation:**

**Comment:Q.42:** “d” No formal feedback to the public on how their inputs have been used to improve budget execution.

**Govt. Review:**

**Ind. Review:** I agree

[CIRDDOC:](#)

**D. Public Engagement during Audit**

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

- a. Yes, the state General Auditor’s office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.
- b. Yes, the state General Auditor’s office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
- c. Yes, the state General Auditor’s office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
- d. No, the state General Auditor’s office does not maintain any formal mechanisms through which the public can participate in the audit process.
- e. Not applicable.

**Citation:**

**Comment:Q.43:** “d” No formal mechanisms through which the public can participate in Akwa Ibom State audit process.

**Govt. Review:**

**Ind. Review:** I agree

[CIRDDOC:](#)

44. Are the state assembly meetings that discuss the Auditor General’s Report open to the public?

- A. Yes, the meetings discussing the audit report are open to the public.
- B. No, the meetings discussing the audit report are not open to the public.
- C. Not applicable /other (please explain).

**Citation:**

**Comment:Q.44:** “d” Not open to the public.

**Govt. Review:**

**Ind. Review:** True. Said meetings are not open to the public.

[CIRDDOC:](#)

**SECTION THREE: TRANSPARENCY IN THE PROCUREMENT SYSTEM**

45. Is there a Public Procurement Law (PPL) regulating the procurement process in the state?

- A. Yes, there is a Public Procurement Law that is publicly available.
- B. There is no Public Procurement Law, but there is an established process regulating procurement, and that is publicly available.
- C. There is a legal framework or an established process regulating procurement, but that is not available to the public.
- D. No, there is no legal framework or process regulating procurement.
- E. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453.

**Comment:Q.45:** “d” Only draft Public Procurement Bill exist and it has been in draft form for several years now.

**Govt. Review:**

**Ind. Review:** There is no legal framework or established regulation for public procurement. I have consulted for CSOs advocating for it.

**CIRDDOC:**

46. Does the state have a Public Procurement Bureau/Office that implement the PPL in regulating public procurement in the state?

- A. Yes, there is a Public Procurement Bureau/Office that implement the PPL in regulating public procurement
- B. No, there is no Public Procurement Bureau/Office but the state has a Due Process Office (DPO) that implement the PPL in regulating public procurement
- C. The State uses the Tenders Board for all public procurement
- D. The State has no Public Procurement Bureau/Office, Due Process Office or Tenders Board
- E. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.46:** “d” The State has no Public Procurement Bureau/Office, Due Process Office or Tenders

**Govt. Review:**

**Ind. Review:** No PPL talk-less of BPP or Due Process Office.

**CIRDDOC:**

47. Has the State inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representatives as members

- A. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representative as members

- B. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with only one member from either Private sector or Civil Society as members
- C. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with no representation from either Private sector or Civil Society as members
- D. No, the State has not inaugurated a Public Procurement Council in line with the provision of the PPL
- E. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.47: “d”** The State has not inaugurated a Public Procurement Council.

**Govt. Review:**

**Ind. Review:** No PPL to start with

[CIRDDOC:](#)

48. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?

- A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
- B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.
- C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs
- D. No information of public tenders is available within the state.
- E. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.48: “d”** No information of public tenders is available within the state.

**Govt. Review:**

**Ind. Review:** This the true position.

[CIRDDOC:](#)

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

- A. The MDAs in the state invite CSOs and other stakeholders' representatives regularly during bid openings
- B. The MDAs in the state invite CSOs and other stakeholders' representatives sometimes during bid openings
- C. The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings
- D. Not applicable (please comment)

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.49:** “c” The MDAs in the state do not invite CSOs and other stakeholders’ representatives during bid openings

**Govt. Review:**

**Ind. Review:** I agree completely with the researcher’s response.

**CIRDDOC:**

50. If there is a Public Procurement Bureau/Office or State Tenders Board, how does the State publish contracts guidance documentation (including at least: instructions, application forms, requirements, and evaluation criteria.)?

- A. The Public Procurement Bureau/Office or the State Tenders Board publishes contracts information through multiple means (including: online portals, official gazette, radio announcements, billboards), and publishes *all* guidance documentation
- B. The Public Procurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes *all* guidance documentation.
- C. The Public Procurement Bureau/Office or the State Tenders Board directly contacts the contractors, and does not make all guidance documentation available to everyone in a single place.
- D. The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.
- E. Not applicable/other (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.50:** “d” The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.

**Govt. Review:**

**Ind. Review:** PPB does not even exist.

**CIRDDOC:**

51. Following the closing date for bid submission, are tenders opened publicly?

- A. Yes, tenders are opened publicly immediately following the closing date for bid submission.
- B. Yes, tenders are opened publicly, but there is a delay in opening some of them
- C. Yes, tenders are opened publicly, but there is always a delay in opening them
- D. Tenders are not opened publicly at all.
- E. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.51: “D”** Tenders are not opened publicly at all.

**Govt. Review:**

**Ind. Review: I agree.**

**CIRDDOC:**

52 Are procurement decisions published?

- A. All procurement decisions are publicly posted on a government website or another easily accessible place.
- B. All procurement decisions are posted in a somewhat restricted access media (e.g. the official gazette of limited circulation).
- C. Publication of procurement decisions is not mandatory, and is left to the discretion of the review bodies making access difficult.
- D. **Procurement decisions are never published.**
- E. Not applicable (please comment)

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.52: “d”** Procurement decisions are never published.

**Govt. Review:**

**Ind. Review: I agree.**

**CIRDDOC:**

53. Is the justification for awarding the contract to the selected contractor published?

- A. Yes, the justification for awarding the contract to the selected contractor is published.
- B. **No, the justification for awarding the contract to the selected contractor is not published.**
- C. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.53: “b”** the justification for awarding the contract to the selected contractor is not published.

**Govt. Review:**

**Ind. Review: I agree.**

**CIRDDOC:**

54. Is there an external procurement complaints review body?

- A. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well

- B. Yes, there is an external procurement complaints review body; individuals how to submit complaints; but the review body does not work well.
- C. Yes, there is an external procurement complaints review body, but not it is not clear to all individuals how to submit a complaint; and the review body does not work well.
- D. No, there is no external procurement complaints review body.
- E. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment: Q.54:** “d” No, there is no external procurement complaints review body.

**Govt. Review:**

**Ind. Review:** I agree

**CIRDDOC:**

**55.** Is there an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions publicly available?

- A. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; and the mechanism works well.
- B. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; but the alternative resolution mechanism does *not* work well
- C. Yes, there is an Alternative Dispute Resolution (ADR) mechanism, but: individual generally do *not* know how it works and the mechanism does *not* work well.
- D. No, there is no Alternative Dispute Resolution (ADR) mechanism
- E. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment: Q.55:** “d” there is no Alternative Dispute Resolution (ADR) mechanism

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

**56.** Does the State has Procurement Complaints Review body that look at disputes over procurement processes?

- A. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes and they meet at regular intervals
- B. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes but meet at irregular intervals
- C. No, the State has no Procurement Complaints Review body that look at disputes over procurement processes
- D. Not applicable (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.56:** “c” The State has no Procurement Complaints Review body that look at disputes over procurement processes

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

57. Are the decisions of the procurement complaints review body regarding disputes over procurement processes made available on a timely basis to the citizens?

- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
- B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are publicized in different places.
- C. There is no single pre-established source for the publication of the decisions of the procurement complaints review body but all such decisions can be accessed from the procuring entities within 30 days.
- D. Decisions of the procurement complaints review body are not made publicly available, or they are communicated more than 30 days after their adjudication, or no external procurement complaints review body exists.
- E. Not applicable/other (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.57:** “d” No external procurement complaints review body exists.

**Govt. Review:**

**Ind. Review:** I agree. No procurements complaints review body exists.

**CIRDDOC:**

58. What percentage of all capital projects in the state were initiated through open and competitive tender as against the special and restricted methods of public procurement?

- A. Above 75 percent of the capital projects initiated through open and competitive tender
- B. Between 50 -74 percent of the capital projects initiated through open and competitive tender
- C. Between 25-49 percent of the capital projects initiated through open and competitive tender
- D. Less than 24 percent of the capital projects initiated through open and competitive tender
- E. Not applicable

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.58:** “d” Less than 24 percent of the capital projects initiated through open and competitive tender

**Govt. Review:**

**Ind. Review:** I disagree. True position is 0% if we mean “competitive tender”

**CIRDDOC:**



59. Does the state executive publish information on awarded contracts for community projects on a regular basis?

- A. The state publishes: 1) a list of all awarded contracts, 2) the amount of payment made to each contractor, and 3) the corresponding percentage of payment made to each contractor (out of the total amount).
- B. The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.
- C. The state only publishes a list of awarded contracts.
- D. The state does not publish any information on contracts for community projects.
- E. Not applicable/other (please comment).

**Citation:** Discussion with Mr. Otobong Sambo, Director, Planning Research and Statistics, Akwa Ibom State Ministry of Economic Development. Phone Contact: 08027382453

**Comment:Q.59:** “d” The state does not publish any information on contracts for community projects.

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

#### **SECTION FOUR: LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY**

60. Is there a State Freedom of Information Law?

- A. Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
- B. Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
- C. No, there is no State Freedom of Information Law, but there is another provision ensuring Access to Information.
- D. No, there is no State Freedom of Information Law.
- E. Not applicable (please comment).

**Citation:**

**Comment:Q.60:** “d” No, there is no State Freedom of Information Law.

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

61. Is there a State Access to Information Agency that ensures access to Information?

- A. Yes, there is a State Access to Information Agency with the authority and mechanisms to enforce information requests from citizens.
- B. Yes, there is a State Access to Information Agency but it does not have the authority or mechanisms to enforce information requests from citizens.



- C. No, there is no State Access to Information Agency, but citizens can use the courts as an enforcement mechanism.
- D. No, there is no State Access to Information Agency.
- E. Not applicable (please comment).

**Citation:**

**Comment:** Q.61: No, there is no State Access to Information Agency.

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

62. Are there any specific legal provisions ensuring the public availability of budget documents?

- A. Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.
- B. No, there are no specific provisions ensuring the publication of budget documents.
- C. Not applicable (please comment).

**Citation:**

**Comment:** Q.62: "b" There are no specific provisions ensuring the publication of budget documents.

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

63. Is there a State Fiscal Responsibility Law?

- A. Yes, there is a State Fiscal Responsibility Law.
- B. No, there is no State Fiscal Responsibility Law.
- C. Not applicable (please comment).

**Citation:**

**Comment:** Q.63: "b" No, there is no State Fiscal Responsibility Law.

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

64. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?

- A. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
- B. The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)

- C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
- D. **The State does not prepare an MTEF and FSP**
- E. Not applicable

**Citation:**

**Comment:Q.64:** “d” The State does not prepare an MTEF and FSP

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

65. Is there evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP?
- A. There is evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP
- B. **There is no evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP**
- C. Not applicable (please comment)

**Citation:**

- A. **Comment:Q.65:** “b” There is no evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP

**Govt. Review:**

**Ind. Review:** “C” – not applicable as MTEF/FSP does not even exist.

**CIRDDOC:**

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

**Citation:**

**Comment:Q.66:** “d” Akwa Ibom State Audit law 1997 is 21 years old. (See appendix 9)

**Govt. Review:**

**Ind. Review:** I agree.

**CIRDDOC:**

67. Is there a legal framework requiring the Auditor General to submit its report to the State House of Assembly?

- A. Yes, there is such a legal framework.  
 B. No, there is no legal framework.  
 C. Not applicable (please comment).

**Citation:**

**Comment:Q.67:** “b” There is no legal framework.

**Govt. Review:**

**Ind. Review:** Yes, there is a legal framework. It is provided for in the Constitution of Federal Republic of Nigeria, 1990.

[CIRDDOC:](#)

68. Does the Public Accounts Committee (PAC) of the State House of Assembly produce a report based on their findings from the Auditor General’s Report?

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

**Citation:** Summary of the Report of the Public Accounts Committee of the Akwa Ibom State House of Assembly on the Accounts of the Government of Akwa Ibom State of Nigeria for the Year Ended 31<sup>st</sup> December, 2016 (see Appendix 5)

**Comment:Q.68:** (a) Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General’s Report (see Appendix 5)

**Govt. Review:**

**Ind. Review:** I agree.

[CIRDDOC:](#)

69. When was the last report on Auditor General’s report produced by the Public Accounts Committee (PAC) of the State House of Assembly?

- A. The Public Accounts Committee (PAC) have reports for all Auditor General’s report submitted to them.  
 B. The Public Accounts Committee (PAC) have reports for all Auditor General’s report submitted to them with the exception of the last fiscal year which they are still working on  
 C. The Public Accounts Committee (PAC) have reports for up to 50 percent of the Auditor General’s report submitted to them  
 D. The Public Accounts Committee (PAC) have no reports from the Auditor General’s report submitted to them  
 E. Not applicable (please comment)

**Citation:** Summary of the Report of the Public Accounts Committee of the Akwa Ibom State House of Assembly on the Accounts of the Government of Akwa Ibom State of Nigeria for the Year Ended 31<sup>st</sup> December, 2016 (see Appendix 5)

**Comment:Q.69:** “a”The latest report is dated February 2018.

**Govt. Review:**

**Ind. Review:** “The latest report dated February 2018” is for the 2016 fiscal year, hence “B” is the proper response here.

[CIRDDOC:](#)

70. When last was the State Financial Regulations/Instructions reviewed?

- A. The State Financial Regulations/Instructions was reviewed within the last 5 years
- B. The State State Financial Regulations/Instructions was reviewed within the last 10 years but more than 5 years.
- C. The State Financial Regulations/Instructions was reviewed more than 10 years ago but less than 15 years
- D. The State Financial Regulations/Instructions was reviewed more than 15 years ago or there is no such law.
- E. Not applicable (please comment).

**Citation:** TUGAR, (2016) Mapping & Scoping Survey of Anti-Corruption and Governance Measures in Public Finance Management (PFM) in Akwa Ibom State

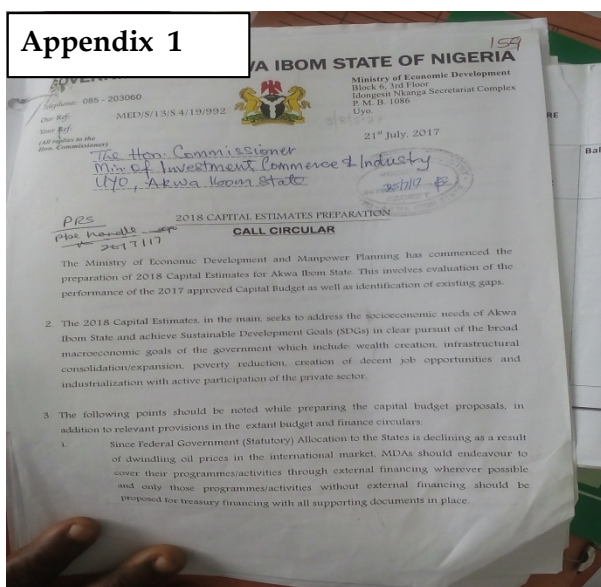
**Comment: Q.70: 'D'** The Akwa Ibom State Financial Regulations was last reviewed in 2003, more than 15 years ago.

**Govt. Review:**

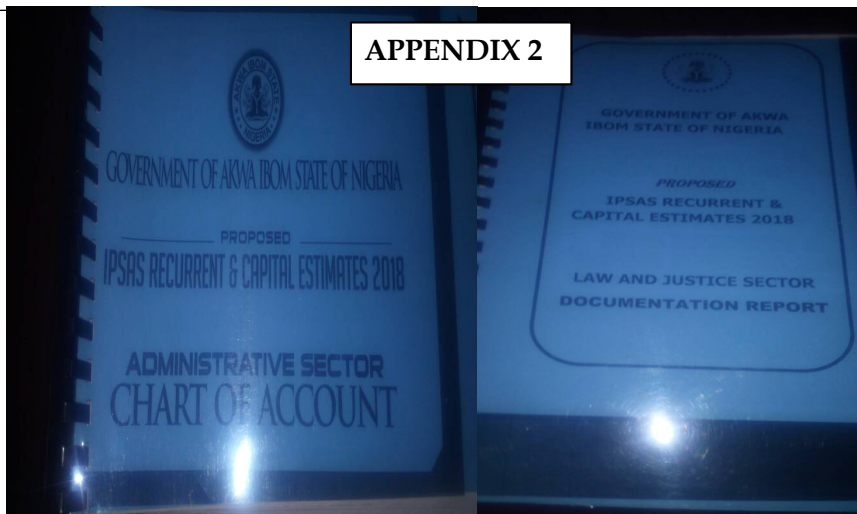
**Ind. Review:** I agree.

**CIRDDOC:**

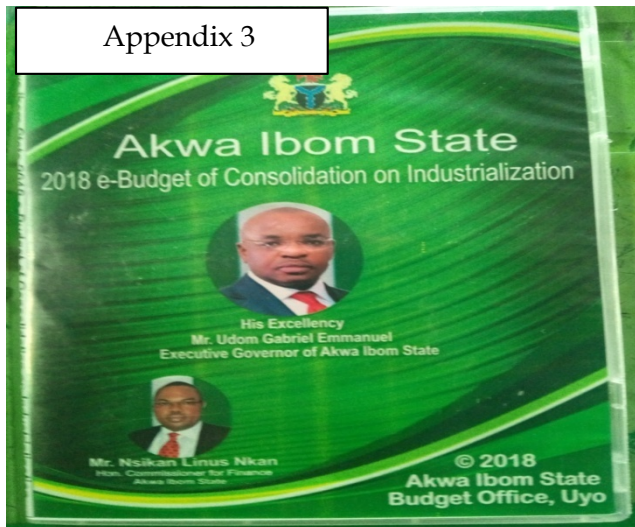
## Appendix 1




## APPENDIX 2



## Appendix 3



|  <b>AKWA IBOM STATE CHART OF ACCOUNT 2018</b><br><b>ADMINISTRATION</b><br><b>GOVERNMENT HOUSE</b> |                                      |  |   |                  |                                 |             |  |  |
|--|--------------------------------------|--|---|------------------|---------------------------------|-------------|--|--|
| A<br>D<br>M<br>I<br>N<br>I<br>S<br>T<br>R<br>A<br>T<br>I<br>V<br>E   | E<br>C<br>O<br>N<br>O<br>M<br>I<br>C | F<br>U<br>N<br>C<br>T<br>I<br>O<br>N<br>A<br>L | P<br>R<br>O<br>G<br>R<br>A<br>M<br>M<br>E | F<br>U<br>N<br>D | G<br>E<br>O<br>C<br>O<br>D<br>E | DESCRIPTION | A<br>P<br>P<br>R<br>O<br>V<br>E<br>D<br><br>B<br>U<br>D<br>G<br>E<br>T<br>2<br>0<br>1<br>8 | A<br>P<br>P<br>R<br>O<br>V<br>E<br>D<br>R<br>E<br>V<br>I<br>S<br>E<br>D<br><br>P<br>R<br>O<br>V<br>I<br>S<br>I<br>O<br>N<br>2<br>0<br>1<br>7 |

|                  |              |           |                        |               |              |                            |                         |                          |
|------------------|--------------|-----------|------------------------|---------------|--------------|----------------------------|-------------------------|--------------------------|
| 0111<br>00100000 |              |           |                        |               |              | GOVERNMENT<br>HOUSE        | 6,4<br>53,774<br>100.00 | 5,4<br>77,985,14<br>0.00 |
|                  |              |           |                        |               |              | RECURRENT EXP<br>ENDITURE  | 6,4<br>53,774<br>100.00 | 5,4<br>77,985,14<br>0.00 |
|                  |              |           |                        |               |              | P E R S O N N E L<br>COST  | 239<br>674,10<br>0.00   | 255<br>585,140.0<br>0    |
| 0111<br>00100001 |              |           |                        |               |              | GOVERNORS<br>LODGE UNIT    | 5,9<br>75,077<br>920.00 | 5,0<br>14,245,57<br>0.00 |
|                  |              |           |                        |               |              | P E R S O N N E L<br>COST  | 59,<br>377,92<br>0.00   | 90,<br>245,570.0<br>0    |
| 0111<br>00100001 | 210<br>10000 | 701<br>31 | 000<br>030000<br>10100 | 02<br>10<br>1 | 503<br>23109 | SALARIES AND<br>WAGES      | 59,<br>377,92<br>0.00   | 90,<br>245,570.0<br>0    |
| 0111<br>00100001 | 210<br>10001 | 701<br>31 | 000<br>030000<br>10101 | 02<br>10<br>1 | 503<br>23109 | Basic Salaries             | 23,<br>007,69<br>0.00   | 35,<br>484,790.0<br>0    |
| 0111<br>00100001 | 210<br>10003 | 701<br>31 | 000<br>030000<br>10103 | 02<br>10<br>1 | 503<br>23109 | Consolidated<br>Allowances | 17,<br>353,44<br>0.00   | 25,<br>125,940.0<br>0    |
| 0111<br>00100001 | 210<br>10004 | 701<br>31 | 000<br>030000<br>10104 | 02<br>10<br>1 | 503<br>23109 | Annual Leave<br>Grant      | 2,3<br>00,770<br>.00    | 3,5<br>48,480.00         |
| 0111<br>00100001 | 210<br>10006 | 701<br>31 | 000<br>030000<br>10106 | 02<br>10<br>1 | 503<br>23109 | D o m e s t i c<br>Servant | 855<br>200.00           | 285<br>,070.00           |
| 0111<br>00100001 | 210<br>10007 | 701<br>31 | 000<br>030000<br>10107 | 02<br>10<br>1 | 503<br>23109 | Wardrobe                   | 6,6<br>00,000<br>.00    | 9,1<br>25,000.00         |
| 0111<br>00100001 | 210<br>10008 | 701<br>31 | 000<br>030000<br>10108 | 02<br>10<br>1 | 503<br>23109 | Inducement                 | 4,5<br>20,370<br>.00    | 6,6<br>11,440.00         |

|                  |              |           |                        |               |              |   |                                  |                                   |
|------------------|--------------|-----------|------------------------|---------------|--------------|---|----------------------------------|-----------------------------------|
| 0111<br>00100001 | 210<br>10012 | 701<br>31 | 000<br>030000<br>10112 | 02<br>10<br>1 | 503<br>23109 | H a z a r d<br>Allowance                  | 646<br>320.00                    | 1,1<br>76,000.00                  |
| 0111<br>00100001 | 210<br>10013 | 701<br>31 | 000<br>030000<br>10113 | 02<br>10<br>1 | 503<br>23109 | O u t f i t<br>Allowance                  | 180<br>000.00                    | 1,6<br>11,110.00                  |
| 0111<br>00100001 | 210<br>10015 | 701<br>31 | 000<br>030000<br>10115 | 02<br>10<br>1 | 503<br>23109 | Journal / Research<br>Allowance           | 119<br>700.00                    | 302<br>400.00                     |
| 0111<br>00100001 | 210<br>10017 | 701<br>31 | 000<br>030000<br>10117 | 02<br>10<br>1 | 503<br>23109 | C l i n i c a l<br>Allowance              | 360<br>000.00                    | 714<br>000.00                     |
| 0111<br>00100001 | 210<br>10018 | 701<br>31 | 000<br>030000<br>10118 | 02<br>10<br>1 | 503<br>23109 | S h i f t      D u t y<br>Allowance       | 2,1<br>04,620<br>.00             |                                   |
| 0111<br>00100001 | 210<br>10019 | 701<br>31 | 000<br>030000<br>10119 | 02<br>10<br>1 | 503<br>23109 | C a l l      D u t y<br>Allowance         | 1,3<br>29,810<br>.00             | 811<br>340.00                     |
|                  |              |           |                        |               |              | <b>O V E R H E A D<br/>COST</b>           | <b>5,9<br/>15,700<br/>000.00</b> | <b>4,9<br/>24,000.00<br/>0.00</b> |
| 0111<br>00100001 | 220<br>20200 | 701<br>33 | 000<br>020000<br>00200 | 02<br>10<br>1 | 503<br>23109 | <b>UTILITIES</b>                          | <b>14,<br/>700,00<br/>0.00</b>   | <b>14,<br/>000,000.0<br/>0</b>    |
| 0111<br>00100001 | 220<br>20202 | 701<br>33 | 000<br>020000<br>00202 | 02<br>10<br>1 | 503<br>23109 | Telephone Charges                         | 14,<br>700,00<br>0.00            | 14,<br>000,000.0<br>0             |
| 0111<br>00100001 | 220<br>20100 | 701<br>33 | 000<br>020000<br>00100 | 02<br>10<br>1 | 503<br>23109 | <b>TRAVEL AND<br/>TRANSPORT</b>           | <b>1,1<br/>00,000<br/>000.00</b> | <b>1,1<br/>00,000.00<br/>0.00</b> |
| 0111<br>00100001 | 220<br>20102 | 701<br>33 | 000<br>020000<br>00102 | 02<br>10<br>1 | 503<br>23109 | Local Travel and<br>Transport : Others    | 1,1<br>00,000<br>000.00          | 1,1<br>00,000.00<br>0.00          |
| 0111<br>00100001 | 220<br>20300 | 701<br>33 | 000<br>020000<br>00300 | 02<br>10<br>1 | 503<br>23109 | <b>M A T E R I A L S<br/>AND SUPPLIES</b> | <b>200<br/>000,00<br/>0.00</b>   | <b>40,<br/>000,000.0<br/>0</b>    |



|                  |              |           |                        |               |              |   |  |                                      |
|------------------|--------------|-----------|------------------------|---------------|--------------|---|--|--------------------------------------|
| 0111<br>00100001 | 220<br>20301 | 701<br>33 | 000<br>020000<br>00301 | 02<br>10<br>1 | 503<br>23109 | Office Stationary /<br>Computer Consumables                 | 200<br>,<br>000,00<br>0.00             | 40,<br>000,000.0<br>0                |
| 0111<br>00100001 | 220<br>20400 | 701<br>33 | 000<br>020000<br>00400 | 02<br>10<br>1 | 503<br>23109 | <b>MAINTENANCE<br/>REPAIRS AND<br/>SERVICES</b>             | <b>226<br/>,<br/>000,00<br/>0.00</b>   | <b>215<br/>,<br/>000,000.0<br/>0</b> |
| 0111<br>00100001 | 220<br>20401 | 701<br>33 | 000<br>020000<br>00401 | 02<br>10<br>1 | 503<br>23109 | Maintenance of<br>Motor Vehicle /<br>Transpot Equipment     | 63,<br>000,00<br>0.00                  | 60,<br>000,000.0<br>0                |
| 0111<br>00100001 | 220<br>20403 | 701<br>33 | 000<br>020000<br>00403 | 02<br>10<br>1 | 503<br>23109 | Maintenance of<br>Office Building /<br>Residential Quarters | 42,<br>000,00<br>0.00                  | 40,<br>000,000.0<br>0                |
| 0111<br>00100001 | 220<br>20404 | 701<br>33 | 000<br>020000<br>00404 | 02<br>10<br>1 | 503<br>23109 | Maintenance of<br>Office / IT Equipment                     | 47,<br>000,00<br>0.00                  | 45,<br>000,000.0<br>0                |
| 0111<br>00100001 | 220<br>20405 | 701<br>33 | 000<br>020000<br>00405 | 02<br>10<br>1 | 503<br>23109 | Maintenance of<br>Plants / Generators                       | 42,<br>000,00<br>0.00                  | 40,<br>000,000.0<br>0                |
| 0111<br>00100001 | 220<br>20406 | 701<br>33 | 000<br>020000<br>00406 | 02<br>10<br>1 | 503<br>23109 | Other Maintenance<br>Services                               | 32,<br>000,00<br>0.00                  | 30,<br>000,000.0<br>0                |
| 0111<br>00100001 | 220<br>20700 | 701<br>33 | 000<br>020000<br>00700 | 02<br>10<br>1 | 503<br>23109 | <b>CONSULTANCY<br/>AND PROFESSIONAL<br/>SERVICES</b>        | <b>15,<br/>000,00<br/>0.00</b>         | <b>15,<br/>000,000.0<br/>0</b>       |
| 0111<br>00100001 | 220<br>20701 | 701<br>33 | 000<br>020000<br>00701 | 02<br>10<br>1 | 503<br>23109 | F i n a n c i a l<br>Consulting                             | 15,<br>000,00<br>0.00                  | 15,<br>000,000.0<br>0                |
| 0111<br>00100001 | 220<br>21100 | 701<br>33 | 000<br>020000<br>01100 | 02<br>10<br>1 | 503<br>23109 | <b>ENTERTAINME<br/>NT AND<br/>HOSPITALITY</b>               | <b>2,5<br/>00,000<br/>,<br/>000.00</b> | <b>1,8<br/>00,000,00<br/>0.00</b>    |
| 0111<br>00100001 | 220<br>21101 | 701<br>33 | 000<br>020000<br>01101 | 02<br>10<br>1 | 503<br>23109 | Entertainment at<br>Meetings                                | 2,5<br>00,000<br>,<br>000.00           | 1,8<br>00,000,00<br>0.00             |
| 0111<br>00100001 | 220<br>21000 | 701<br>33 | 000<br>020000<br>01000 | 02<br>10<br>1 | 503<br>23109 | <b>MISCELLANEOU<br/>S E X P E N S E S -<br/>GENERAL</b>     | <b>30,<br/>000,00<br/>0.00</b>         | <b>30,<br/>000,000.0<br/>0</b>       |



|                      |              |           |                        |               |              |   |                         |                          |  |
|----------------------|--------------|-----------|------------------------|---------------|--------------|---|-------------------------|--------------------------|--|
| 0111<br>00100001     | 220<br>21021 | 701<br>33 | 000<br>020000<br>01021 | 02<br>10<br>1 | 503<br>23109 | Office and General                                  | 30,<br>000,00<br>0.00   | 30,<br>000,000.0<br>0    |  |
| 0111<br>00100001     | 220<br>20600 | 701<br>33 | 000<br>020000<br>00600 | 02<br>10<br>1 | 503<br>23109 | O T H E R<br>SERVICES                               | 830<br>000,00<br>0.00   | 710<br>000,000.0<br>0    |  |
| 0111<br>00100001     | 220<br>20607 | 701<br>33 | 000<br>020000<br>00607 | 02<br>10<br>1 | 503<br>23109 | Contingencies                                       | 100<br>000,00<br>0.00   | 10,<br>000,000.0<br>0    |  |
| 0111<br>00100001     | 220<br>20608 | 701<br>33 | 000<br>020000<br>00608 | 02<br>10<br>1 | 503<br>23109 | Special Assistant<br>on Protocol                    |                         |                          |  |
| 0111<br>00100001     | 220<br>20610 | 701<br>33 | 000<br>020000<br>00610 | 02<br>10<br>1 | 503<br>23109 | Other Services                                      | 730<br>000,00<br>0.00   | 700<br>000,000.0<br>0    |  |
| 0111<br>00100001     | 220<br>20800 | 701<br>33 | 000<br>020000<br>00800 | 02<br>10<br>1 | 503<br>23109 | F U E L   A N D<br>L U B R I C A N T   -<br>GENERAL | 1,0<br>00,000<br>000.00 | 1,0<br>00,000,00<br>0.00 |  |
| 0111<br>00100001     | 220<br>20803 | 701<br>33 | 000<br>020000<br>00803 | 02<br>10<br>1 | 503<br>23109 | Plant / Generator<br>Fuel Cost                      | 1,0<br>00,000<br>000.00 | 1,0<br>00,000,00<br>0.00 |  |
| 011<br>1001000<br>02 |              |           |                        |               |              | OFFICE OF<br>THE PERMANENT<br>SECRETARY             |                         |                          |  |

Appendix 4<sup>a</sup>

Office of the Secretary to the State x Office of the Secretary to the State x Ministerial Summary x Ministry of Education x Office of the Governor x

file:///C:/Users/Peace%20Point%20Action/Desktop/SBTS/eBudget/011100100100CH.html

| AKWA IBOM STATE CHART OF ACCOUNT 2018<br>ADMINISTRATION<br>OFFICE OF THE GOVERNOR |          |            |                |       |          |  |                      |                                  |
|---|----------|------------|----------------|-------|----------|--|----------------------|----------------------------------|
| ADMINISTRATIVE  | ECONOMIC | FUNCTIONAL | PROGRAMME      | FUND  | GEO CODE | DESCRIPTION  | APPROVED BUDGET 2018 | APPROVED REVISION PROVISION 2017 |
| 011100100100  |          |            |                |       |          | OFFICE OF THE GOVERNOR   | 24,007,000,000.00    | 20,431,000,000.00                |
|   |          |            |                |       |          | RECURRENT EXPENDITURE  |                      |                                  |
|   |          |            |                |       |          | CAPITAL EXPENDITURE  | 24,007,000,000.00    | 20,431,000,000.00                |
| 011100100101  |          |            |                |       |          | OFFICE OF THE GOVERNOR   | 24,007,000,000.00    | 20,431,000,000.00                |
| 011100100101  | 33010100 | 70111      | 00130004680100 | 03101 | 50323109 | CONSTITUENCY PROJECTS  | 1,600,000,000.00     | 1,581,000,000.00                 |
| 011100100101  | 33010121 | 70111      | 00130004680101 | 03101 | 50323109 | Facilitation of 26 No. Constituency Development projects in the 26 state constituencies of AKS | 1,600,000,000.00     | 1,581,000,000.00                 |
| 011100100101  | 33010100 | 70111      | 00130005220100 | 03101 | 50323109 | SPECIAL PROJECT  | 3,000,000,000.00     | 3,000,000,000.00                 |
| 011100100101  | 33010121 | 70111      | 00130005220101 | 03101 | 50323109 | Implementation of Govt. Special Development Project  | 3,000,000,000.00     | 3,000,000,000.00                 |
| 011100100101  | 32020100 | 70610      | 00060000970100 | 03101 | 50323109 | CONSTRUCTION/REHABILITATION OF GUEST HOUSES, UYO   | 60,000,000.00        |                                  |
| 011100100101  | 32020102 | 70610      | 00060000970101 | 03101 | 50323109 | Structural renovation/furnishing of Idongesit Nkanga/Asuquo Etukeyen Houses                    |                      |                                  |
| 011100100101  | 32020102 | 70610      | 00060000970102 | 03101 | 50323109 | Renovation of Esuene and Isong Guest Houses  | 60,000,000.00        |                                  |
| 011100100101  | 32020106 | 70610      | 00060000970103 | 03101 | 50323109 | Refurbishing of Sports Complex   |                      |                                  |
| 011100100101  | 32020102 | 70610      | 00060000970104 | 03101 | 50323109 | Refurbishing of Akpan Isemin Hall  |                      |                                  |
| 011100100101  | 32020102 | 70610      | 00060000970105 | 03101 | 50323109 | Beautification of guest house surroundings   |                      |                                  |
| 011100100101  | 33010100 | 70111      | 00130004480100 | 03101 | 50323109 | PUBLIC RELATIONS AND PRESS AFFAIRS   | 250,000,000.00       | 250,000,000.00                   |
| 011100100101  | 33010110 | 70111      | 00130004480101 | 03101 | 50323109 | Public Relations/Press Affairs of the entire State and the State House, Uyo                    | 100,000,000.00       | 100,000,000.00                   |
| 011100100101  | 33010113 | 70131      | 00130004480102 | 03101 | 50323109 | Publication of Govt. activities, and production of speeches                                    | 150,000,000.00       | 130,000,000.00                   |
| 011100100101  | 32010518 | 70130      | 00130004480103 | 03101 | 50323109 | Purchase of Media Equipment  |                      | 20,000,000.00                    |
| 011100100101  | 32020200 | 70131      | 00130005210100 | 03101 | 50323109 | SECURITY EXPENSES  | 12,000,000,000.00    | 9,500,000,000.00                 |
| 011100100101  | 32020206 | 70131      | 00130005210101 | 03101 | 50323109 | State Security Services Expense  | 12,000,000,000.00    | 9,500,000,000.00                 |
| 011100100101  | 32020100 | 70443      | 00060000780100 | 03101 | 50323100 | CONSTRUCTION OF A FILLING/SERVICE GOVERNMENT HOUSE   |                      |                                  |

Home | Documentation | Chat of Account

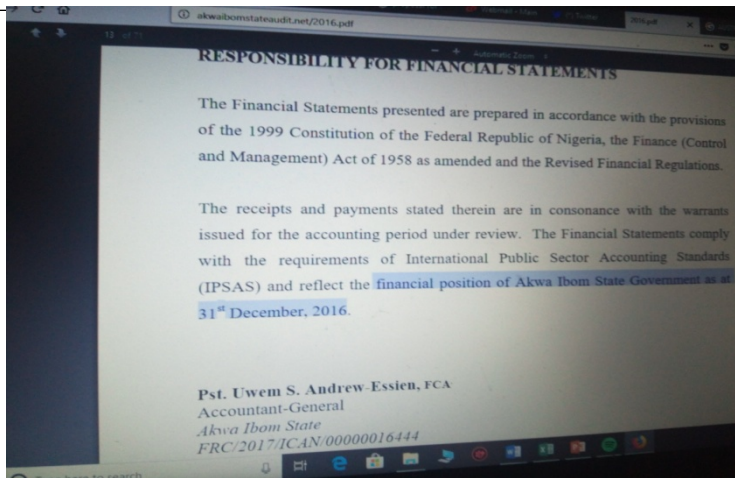
Safely Remove Hardware and Eject Media 9/28/2018

## Appendix 4b

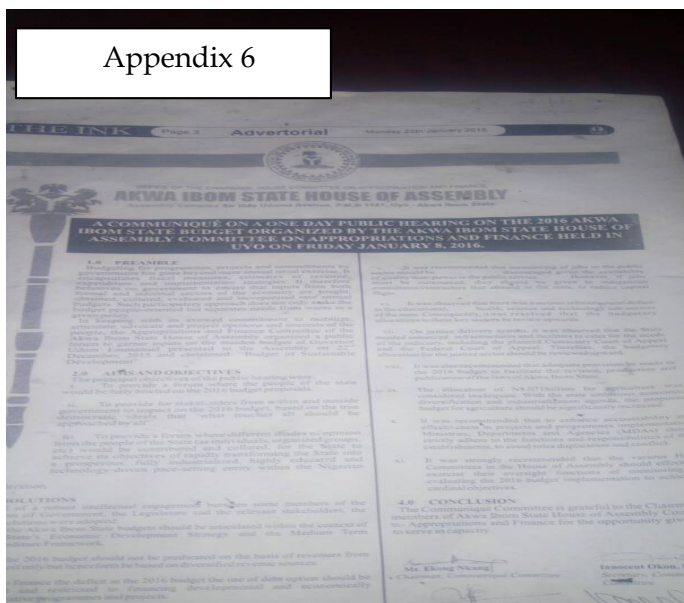
| AKWA IBOM STATE CHART OF ACCOUNT 2018<br>ECONOMIC<br>MINISTRY OF WORKS |   |                          |                                       |
|--|---|--------------------------|---------------------------------------|
| DESCRIPTION OF REVENUE   | DETAILS OF REVENUE  | 2018<br>APPROVED BUDGET  | 2017<br>APPROVED<br>REVISED PROVISION |
| <b>OFFICE OF THE HONOURABLE COMMISSIONER</b>                           |   |                          |                                       |
| <b>FEES</b>  |   |                          |                                       |
| Soil Material Laboratory   | Soil Material Laboratory  | 1,000,000.00             | 1,000,000.00                          |
| Right of Way   | Right of Way  | 20,000,000.00            | 21,415,000.00                         |
| Weight and Measure of Tipplers   | Weight and Measure of Tipplers  | 2,000,000.00             | 2,000,000.00                          |
| Road Rehabilitation and City Permit                                    | Road Rehabilitation and City Permit                                     | 2,500,000.00             | 2,500,000.00                          |
| State Haulage for all Manufacturing Company                            | State Haulage for all Manufacturing Company                             | 2,000,000.00             |                                       |
| Delivery fee (in Parks and Market where State finance is involved)     | Delivery fee (in Parks and Market where State finance is involved)      | 1,000,000.00             |                                       |
|  | <b>TOTAL</b>  | <b>28,500,000.00</b>     | <b>26,915,000.00</b>                  |
| <b>SALES - GENERAL</b>   |   |                          |                                       |
| Sales of Unserviceable Vehicles, Plants and Equipment                  | Sales of Unserviceable Vehicles, Plants and Equipment                   | 800,000.00               | 800,000.00                            |
|  | <b>TOTAL</b>  | <b>800,000.00</b>        | <b>800,000.00</b>                     |
| <b>RENT ON LAND AND OTHERS - GENERAL</b>                               |   |                          |                                       |
| Rent of MOW Filling Stations   | Rent of MOW Filling Stations  | 1,500,000.00             | 1,200,000.00                          |
|  | <b>TOTAL</b>  | <b>1,500,000.00</b>      | <b>1,200,000.00</b>                   |
| <b>OTHER CAPITAL RECEIPTS</b>  |   |                          |                                       |
| Reimbursement on Federal Roads   | Reimbursement from Federal Government on Roads and other Infrastructure | 65,000,000,000.00        | 50,000,000,000.00                     |
|  | <b>TOTAL</b>  | <b>65,000,000,000.00</b> | <b>50,000,000,000.00</b>              |
| <b>GRAND TOTAL</b>   |   | <b>65,030,800,000.00</b> | <b>50,028,915,000.00</b>              |

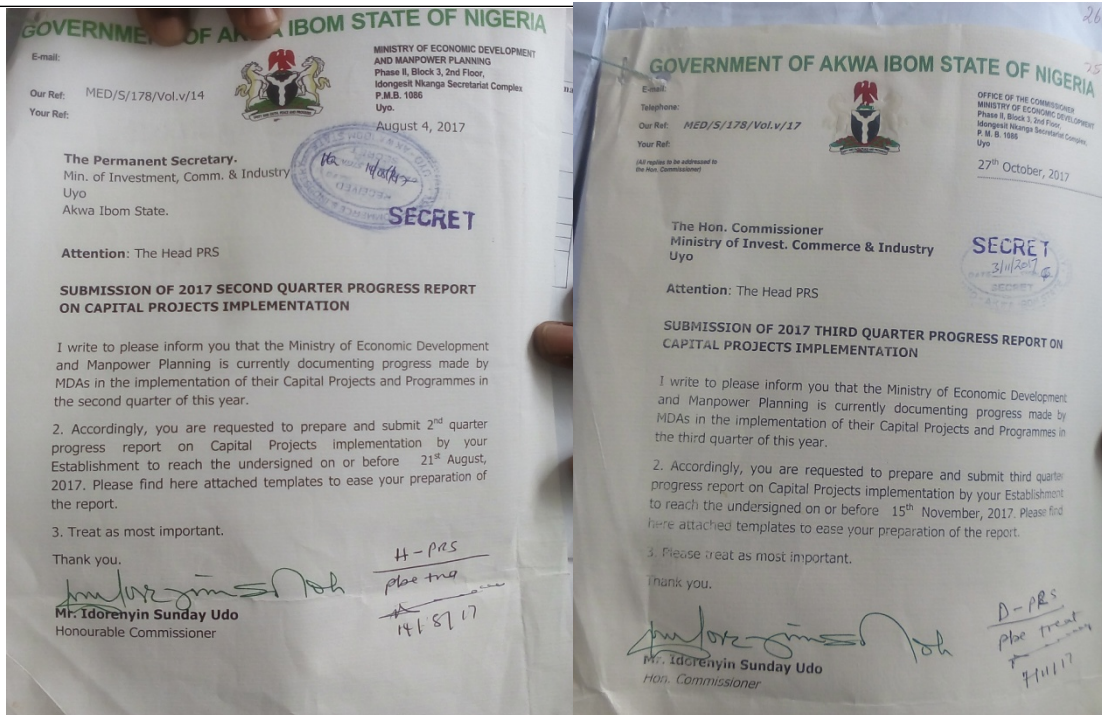
## Appendix 4c

| AKWA IBOM STATE CHART OF ACCOUNT 2018<br>ECONOMIC<br>OFFICE OF THE ACCOUNTANT GENERAL |  |                          |                                       |
|---|--|--------------------------|---------------------------------------|
| DESCRIPTION OF REVENUE  | DETAILS OF REVENUE                               | 2018<br>APPROVED BUDGET  | 2017<br>APPROVED<br>REVISED PROVISION |
| <b>OFFICE OF THE ACCOUNTANT-GENERAL</b>   |  |                          |                                       |
| <b>FEDERAL GOVERNMENT SHARE OF FAAC</b>   |  |                          |                                       |
| Federal Government Share of FAAC  | Federal Government Share of FAAC                 | 25,000,000,000.00        | 15,000,000,000.00                     |
| Sure - P  | Sure - P   | 0.00                     | 0.00                                  |
| Budget Support  | Budget Support                                   | 13,200,000,000.00        |                                       |
|   | <b>TOTAL</b>                                     | <b>38,200,000,000.00</b> | <b>15,000,000,000.00</b>              |
| <b>FEDERAL GOVERNMENT SHARE OF VAT</b>  |  |                          |                                       |
| Federal Government Share of VAT   | Federal Government Share of VAT                  | 12,000,000,000.00        | 10,000,000,000.00                     |
|   | <b>TOTAL</b>                                     | <b>12,000,000,000.00</b> | <b>10,000,000,000.00</b>              |
| <b>PERSONAL TAXES</b>   |  |                          |                                       |
| Withholding Tax (State)   | Withholding Tax (State)                          | 252,000,000.00           |                                       |
|   | <b>TOTAL</b>                                     | <b>252,000,000.00</b>    | <b>0.00</b>                           |
| <b>FEES</b>   |  |                          |                                       |
| Replacement of Lost Pension I.D Card  | Replacement of Lost Pension I.D Card             | 200,000.00               |                                       |
|   | <b>TOTAL</b>                                     | <b>200,000.00</b>        | <b>0.00</b>                           |
| <b>SALES - GENERAL</b>  |  |                          |                                       |
| Sales of Revised Edition of Financial Regulation                                      | Sales of Revised Edition of Financial Regulation | 10,000,000.00            |                                       |
| Sales of Unserviceable Items  | Sales of Unserviceable Items                     | 100,000.00               |                                       |
|   | <b>TOTAL</b>                                     | <b>10,100,000.00</b>     | <b>0.00</b>                           |



## Appendix 6





## APPENDIX 8

**UDOMCARES**  
 People-Oriented Governance

Let's hear your voice through the **CITIZEN CENTRE**

email: [citizen@akwaibomstate.gov.ng](mailto:citizen@akwaibomstate.gov.ng)  
 sms & whatsapp only: 0907 617 3782

**CITIZEN CENTRE**  
 FEEDBACK | REPORTS | SUGGESTIONS  
 Opens 9am - 4pm daily

[akwaibomstate.gov.ng](http://akwaibomstate.gov.ng)

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