

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

CROSS RIVER STATE OF NIGERIA

2018

January 2018

THIS QUESTIONNAIRE WAS COMPLETED BY

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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

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

- A. 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

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SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

Budget Documents Used in Completing the Questionnaire						
Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.						
Budget Documents	Budget Year Used					
State Budget Call Circular	2018					
2. State Draft Budget Proposals	2018					
State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	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: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	 Title: 2018 Budget Guidelines and Call Circular. Ref: Ref. No: GO/CRS/BME/40/308 Date of Release: 24th June, 2017. Internet Link: Not Available on the internet Availability: Produced and available on request(PAR)
State Draft Budget Proposals	 Title: Cross River State Draft Budget. Date of Release: 30th November, 2018. Internet Link: Not Available on the internet Availability: Produed for internal use(PIU)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1.Title: Nil2.Date of Release: Nil3.Internet Link: Nil4.Availability: Not Produced
State Citizens Budget	1.Title: Nil2.Date of Release: Nil3.Internet Link: Nil4.Availability: Not Produced
State Budget Appropriation Law	 Title: Cross River State Appropriation Law 2018 Date of Release: 10th April 2018. Internet Link: Not Available on the internet Availability: Produed for internal use
State Approved Budget Volumes	 1.Title: Government of Cross River State 2018 Approved Budget christened "Budget of Kinetic Crystalisation" 2.Date of Release: 15th February, 2018 3.Internet Link: Not Available on the internet 4.Availability: Produced and available on request
State Quarterly Reports	1. Title: Nil2. Date of Release: Nil3. Internet Link: Nil4. Availability: Not Produced
State Mid-Year Review	1.Title: Nil 2.Date of Release:Nil 3.Internet Link: Nil 4.Availability: Not Produced

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Accountant General's Report	1.Title: Nil2.Date of Release:Nil3.Internet Link: Nil4.Availability: Not Produced
State Auditor General's Report	1.Title: Nil2.Date of Release: Nil3.Internet Link: Nil4.Availability: Not Produced
Public Accounts Coommittee (PAC) Report on Auditor General's Report	1.Title: Nil 2.Date of Release: Nil 3.Internet Link: Nil 4.Availability: Not Produced

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

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

Citation: GO/CRS/BME/AD/40/308. 2018 Budget Guidelines and Call Circular

Released June 24th 2017.

Comment: Q.1:

Answer "a" The State produces a call circular. Find attached Annex 1.

Govt. Review:

Ind. Review: Option 'a' is correct.

CIRDDOC:

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

Citation: GO/CRS/BME/AD/40/308. 2018 Budget Guidelines and Call Circular. June 24th 2017

Comment: Q.2:

Answer "a" The call circular was released at least seven months before the start of the Budget year. See annex 1, scanned copy of Cross River State 2018 Budget Guidelines and Call Circular attached to this report

Govt. Review:

Ind. Review: Ordinarily, a current Budget is allowed to run for at least six months before the start of the consideration for the next Budget

- 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: GO/CRS/BME/AD/40/308. 2018 Budget Guidelines and Call Circular. 24th June 2018.

Comment: Q.3:

Answer "b" Call Circulars made available to only key stakeholders: MDAs, SHOA, CSO (example: BTAN-Budget Transparency & Accountability Network Nigeria, Cross River State). A copy was gotten through the CSO network (BTAN). See annexe 1 for the copy of the call circular

Govt. Review:

Ind. Review: Option 'B' is correct because inputs are to be made (in the presence of CSO,s) to the Budget proposals by the key stakeholders including other arms of Government

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: GO/CRS/BME/AD/40/308. 2018 Budget Guidelines and Call Circular. 24th June 2018

Comment: Q.4:

Answer "C"The Budget timetable was included as a section in the Budget guidelines and call circular.

Govt. Review:

Ind. Review: Adherence could be achieved where MDAs appear for the defence of their

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:

Comment: Q.5:

Answer "a". The State produced and presented on 30th November, 2017.

Govt. Review:

Ind. Review: Option 'a' is correct.

CIRDDOC:

- 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).

Citation: See annex 2. Cover page of the 2018 proposed budget

Comment: Q.6:

Answer "d". The State Draft Budget Estimates was produced but it is not publicly available. Only one copy was available in the Budget office and the Researcher was only allowed to take a picture of the cover page.

Govt. Review:

Ind. Review: The state drafts Budget is solely for the consumption of SHOA in order to pass it into law and subsequently implemented by the Executive.

- 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:

Comment: Q.7:

Answer "d". The State draft estimate is not publicly available. However, the only available copy in the budget office was used to indicate to the researcher the Budget classification.

Govt. Review:

Ind. Review: Again, it is a document strictly for the SHOA

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:

Comment: Q.8:

Answer "b". Not publicly available. However, the only available copy in the budget office was used to indicate to the researcher the Budget classification by function

Govt. Review:

Ind. Review: The Budget Guidelines and Call Circular should direct expenditure classification. However, the Draft Budget is an offshoot, of proposals from the MDAs to the Budget Office for collation and presentation to the SHOA

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

Citation:

Comment: Q.9:

Answer "b". Not publicly available. However, the only available copy in the budget office was used to indicate to the researcher the Budget classification by economic sector.

Govt. Review:

Ind. Review: Again, the Budget Guidelines and Call Circular should direct expenditure classification. However, the Draft Budget is an offshoot, of proposals from the MDAs to the Budget Office for collation and presentation to the SHOA

- **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).

Comment: Q.10:

Answer "d". Not publicly available. However, the only available copy in the budget office was used to indicate to the researcher the Budget classification by program.

Govt. Review:

Ind. Review: Some MDAs are Program driven and they make proposals to the Budget Office appropriately.

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:

Comment: Q.11:

Answer "d". Not publicly available. However, the only available copy in the budget office was used to indicate to the researcher the Budget classification by gender, age, LGAs and senatoril al zones.

Govt. Review:

Ind. Review: Option 'D', is correct safe for describing the locations of Projects / Programmes.

- 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).

Comment: Q.12:

Answer "d". Not publicly available

Govt. Review:

Ind. Review: Option 'A' is more appropriate because the Budget is revenue driven and every source is legitimized by being captured in the Budget.

CIRDDOC: Researcher's comment is appropriate.

- **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:

Answer "d". Not publicly available

Govt. Review:

Ind. Review: The draft Budget is an offshoot of detailed costings where non-financial data are relatively available.

- **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)

Comment: Q.14:

Answer "d". Not publicly available

Govt. Review:

Ind. Review: Not publicly available

CIRDDOC:

C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

- 15. For the fisc Not publicly al 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:

Comment: Q.15:

Answer "d" the State Appropriation Law was enacted on the 10th of April, 2018. Document produced for internal use only.

Govt. Review:

Ind. Review: Ideally, its enactment ought to be done before the start of the next fiscal year beginning from 1st January

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:

The State gazette publishes it and the gazette is available to the public.

Comment: Q.16:

Answer "d" The State Budget Appropriation Law is not made publicly available. Copies produced for internal use only.

Govt. Review:

Ind. Review:

CIRDDOC:

- 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 (please comment)

Citation:

Comment: Q.17:

Answer "d" Produced for internal use.

Govt. Review:

Ind. Review: The draft Budget and the approved version have the same format and presentation.

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:

Comment: Q.18:

Answer "b" Produced for internal use

Govt. Review:

Ind. Review: The Budget guidelines and Call Circular direct classification of expenditures.

- on Sub-National Transparency

 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)

Comment: Q.19:

Answer "b" Produced for internal use

Govt. Review:

Ind. Review: The Budget guidelines and Call Circular direct classification of expenditures CIRDDOC:

- 20. Does the State Approved Budget presents 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.
 - No, expenditures are not presented by program.
 - E. Not applicable/other (please comment)

Citation:

Comment: Q.20:

Answer "d" Produced for internal use

Govt. Review:

Ind. Review: The Budget guidelines and Call Circular direct Classification of expenditure CIRDDOC:

- 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:

Comment: Q.21:

Answer "d" Produced for internal use.

Govt. Review:

Ind. Review: All line-items are traceable to the various MDAs and are coded to ease these process. Therefore they are actually different.

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 itemsor not publicly available
 - E. Not applicable (please comment)

Citation:

Comment: Q.22:

Answer "d" Produced for internal use

Govt. Review:

Ind. Review: No MDA has a one-line Budget, that is lumping recurrent and capital expenditure together

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 (please comment)

Citation:

Comment: Q.23:

Answer "d" Produced for internal use

Govt. Review:

Ind. Review: Option 'A' is correct.

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:

Answer "d" State Citizen Budget is not produced and published for the year under consideration.

Govt. Review:

Ind. Review: Option 'D' is correct.

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:

1.

Comment: Q.25:

Answer "d" State Citizen Budget not produced and published for the year under consideration.

Govt. Review:

Ind. Review: There, usually, is the Budget conference organized by the Budget Office, where Paramount rulers, Government officials, civil society Organisations are invited to deliberate on the budget in question. By so doing contributing to the next year budget preparation.

CIRDDOC:

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

- 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:

Answer "c". Not produced.

Govt. Review:

Ind. Review: 'C' Not produced

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: Answer "d". Not produced

Govt. Review:

Ind. Review:The process of producing any quarterly report, eventually affects its release-Collation of expenditure returns from the MDAs, presentation to the Governor- in-Council, approved by Exco and its release to SHOA. There are delays from one step to another.

CIRDDOC:

2

- 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 (please comment)

Comment: Q.28:

Answer is "d" Not produced

Govt. Review:

Ind. Review: Again it's production process and the bottleneck determine the final release, principally to the SHOA

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 (please comment)

Citation:

Comment: **Q.29**: Answer is "d" Not produced

Govt. Review:

Ind review: Without the Accountant General's Report, the Auditor General who is the recipient of the Report cannot present this to the SHOA and by extension the public account committee of the house cannot deliberate on it.

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).

Comment: Q.30:

Answer "d". Not produced

Govt. Review:

Ind. Review: The Acct-Gen. keeps the books of the previous year open up to March the following year within which his Report is prepared and sent to the AU. Gen for necessary action that should be concluded before the commencement of the next year's Budget.

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:

Comment: Q.31:

Answer "d". Not produced

Govt. Review:

Ind. Review: 'D' Not produced.

SECTIONTWO: 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: This was confirmed to the Researcher by the Director of Budget.

Name: Mr. Akonjor Sunday; Phone No: 08055148932

Comment: Q.32:

Answer "D" Because there is no legal requirement in the state for the executive to engage the public in the Budget formulation process.

Govt. Review:

Ind. Review: Ideally. Public engagement in the Budget formulation process ought to be done by the SHOA during public hearing.

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: See Annex 2 attached: 2018 Budget Defence Time Table

Comment: Q.33:

Answer "d" There is no established mechanism. However, public perspectives are identified during public defence since the public have opportunity to attend.

Govt. Review:

Ind. Review: It is the SHOA that allows for public participation during public hearing.

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: This was confirmed to the Researcher by the Director of Budget.

Name: Mr. Akonjor Sunday; Phone No: 08055148932

Comment: Q.34:

Answer "d" No consultation with vulnerable groups.

Govt. Review:

Ind. Review: Direct consultation by the Budget Committee is not necessary because there are MDAs that address the needs of these groups budgetarily

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: This was confirmed to the Researcher by the Director of Budget.

Name: Mr. Akonjor Sunday; Phone No: 08055148932

Comment: Q.35:

Answer "d". The state executive does not engage with the public.

Govt. Review:

Ind. Review: The Budget office as a public institution is open to the public to make enquiries. However, this office on its own once had interactions with CSOs/wider public

- 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: This was confirmed to the Researcher by the Director of Budget.

Name: Mr. Akonjor Sunday; Phone No: 08055148932

Comment: Q.36:

Answer"d" State executive provides no feedback to the public.

Govt. Review:

Ind. Review: The inputs are rather utilized and may not be reported on

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 <u>executive</u> 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: See 2018 Budget Defence Time Table in line with Order 66.5.1. To hold public

Hearing, time table covering 14days (Monday 8th – Tuesday 30th January 2018). See Annex 1

Comment: Q.37:

Answer "a" This is seen in the defence time table, public hearing held with various MDAs and Informal Sectors such as organised private sectors, Labour Union, NGOs/CSOs, Professional Associations, Press and interested members of the public

Govt. Review:

Ind. Review:.

- 38. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the <u>public</u> 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: 2018 Budget Defence Time Table See Annex 2.

Comment: Q.38:

Answer "D" collected a copy of 2018 Budget Defence Time Table showing cross section of the public (organized prívate sector, Labour Union, NGOs/CSOs, Professional Associations, Press and interested members of the public) expected to participate in the public hearing, but testimonies are not heard from the public.

Govt. Review:

Ind. Review:

- 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: This was confirmed to the Researcher by the Head of Budget CRS HoA.

Name: Mr Ojeka Joseph; Phone No: 08055148932

Comment: Q.39:

Answer "d" State Assembly Committees does not release reports to the public

Govt. Review:

Ind. Review:.

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: This was confirmed to the Researcher by the Director of Budget.

Name: Mr. Akonjor Sunday; Phone No: 08055148932

Comment: Q.40:

Answer "d" State Executive does not publish any document on targeted spending from MDAs.

Govt. Review:

Ind. Review:.

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: This was confirmed to the Researcher by the Director of Budget.

Name: Mr. Akonjor Sunday; Phone No: 08055148932

Comment: Q.41:

Answer "d" There's no mechanism established.

Govt. Review:

Ind. Review:

- 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: This was confirmed to the Researcher by the Director of Budget.

Name: Mr. Akonjor Sunday; Phone No: 08055148932

Comment: Q.42:

Answer "d" No formal feedback is provided to the public as inputs are not even received from citizens

Govt. Review:

Ind. Review:.

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: The Auditor General (Mr. Chris Etim Nyong; 08033124277), Auditor General's Office,

Adazi Street, Off Baracks Road, Calabar.

Comment: Q.43:

Answer "d" The public is not involved in the audit process

Govt. Review:

Ind. Review:

- 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: Secretary Finance and Appropriation Committee Cross River State House of

Assembly. Name: Mr, Aka Bisong. Phone No: 08036730148

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Answer "b" discussion not open to the public

Govt. Review:

Ind. Review

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: CRS Public Procurement Law No. 1, 2012; www.dppib.cr.gov.ng

Comment: Q.45:

Answer is "a" All procurement undertaken in Cross River State are regulated by the PPL No. 1, 2012

Govt. Review:

Ind. Review:

- 46. Does the state has 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: www.dppib.cr.gov.ng

Comment: Q.46:

Answer is "a" Cross River State has Due Process and Price Intelligence Bureau Office responsible for implementing PPL with an office adjacent to Governor's office.

Govt. Review:

Ind. Review:

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: This was confirmed to the Researcher by the Director of Procurement, Office of Due Process and Price Intelligence Bureau(DPPIB).

Name: Mr John Akebke Phone No: 08033609600

Comment: Q.47:

Answer is "D" there is no public procurement council.

Govt. Review:

Ind. Review:

- 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: Annex 3: Cross River State Tenders' JournalVol. 6 No. 265 February 28 – March 13, 2018

Comment: Q.48:

Answer is "a" Information is provided on all public tenders through Tenders' Journals by Due Process and Price Intelligence Bureau((DPPIB)).

Govt. Review:

Ind. Review:

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: See Annex 4: Official Invitation Letters to CSO (Budget Transparency and Accountability, Nigeria - BTAN).

Comment: Q.49:

Answer is "a" CSOs and other stakeholders representative are invited regularly during bids openings. This was confirmed by the Executive Secretary of the CSO.

Govt. Review:

Ind. Review:

- **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 makes 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: Annex 5: Due Process Guidelines on government procurement policy in Cross River State November, 2007

Comment: Q.50:

The answer is "a" contracts information are published through Due Process and Price Intelligence Bureau's SERVICOM CHART, Tender Journals, National Dailies and www.dppib.gov.ng

Govt. Review:

Ind. Review:

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: This was confirmed to the Researcher by the Director of Procurement Office of Due Process and Price Intelligence Bureau(DPPIB).

Name: Mr John Akebke Phone No: 08033609600

Comment: Q.51:

The answer is "a" tenders are opened publicly following the closing date for bids submission.

Govt. Review:

Ind. Review:

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: This was confirmed to the Researcher by the Director of Procurement Office of Due Process and Price Intelligence Bureau(DPPIB).

Name: Mr John Akebke Phone No: 08033609600

Comment: Q.52:

The answer is "a" there is a permanent resident procurement personnel in each MDA to ensure that each MDA do the needful as stipulated in the Cross River State procurement policy.

Govt. Review:

Ind. Review:

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: This was confirmed to the Researcher by the Director of Procurement Office of Due Process and Price Intelligence Bureau(DPPIB).

Name: Mr John Akebke Phone No: 08033609600

Comment: Q.53:

The answer is "b" the justification for awarding of contracts to selected contractors is contained in the MDAs procurement records only but not shared with the public or the contractor.

Govt. Review:

Ind. Review:

- **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: This was confirmed to the Researcher by the Director of Procurement Office of Due Process and Price Intelligence Bureau(DPPIB).

Name: Mr John Akebke Phone No: 08033609600

Comment: Q.54:

The answer is "d" no external procurement complaints review body exist. Due Process and Price Intelligence Bureau(DPPIB) provides basic guide to vendors on how to prepare and submit their complaints for review.

Govt. Review:

Ind. Review:

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: This was confirmed to the Researcher by the Director of Procurement Office of Due Process and Price Intelligence Bureau(DPPIB).

Name: Mr John Akebke Phone No: 08033609600

Comment: Q. 55:

The answer is "d"there's no Alternative Disputes Resolution(ADR) mechanism.

Govt. Review:

Ind. Review:

- 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: www.dppib.cr.gov.ng

Comment: Q.56:

The answer is "a"Due Process and Price Intelligence Bureau (DPPIB) is responsible for reviewing of procurement complaints and disputes.

Govt. Review:

Ind. Review:

CIRDDOC:

- 57. Are the <u>decisions of the procurement complaints review body</u> 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 is 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: www.dppib.cr.gov.ng

Comment: Q.57:

Answer is "b" the Due Process and Price Intelligence Bureau (DPPIB) is responsible for publicizing decisions on procurement complaints.

Govt. Review:

Ind. Review:

- 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: See annex3: Cross River State Tenders' JournalVol. 6 No. 265 February 28 – March 13, 2018.

Comment: Q.58:

Answer is "b" most capital projects are initiated through open and competitive tender.

Govt. Review:

Ind. Review:

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: See AnnexSee annex3: Cross River State Tenders' Journal

Comment: Q.59:

The answer is "c" In the past Department of Projects/Programmes Monitoring and Evaluation (PPME) publishes awarded contracts, amount and percentage of payment made to contractors through Project Directory.

Govt. Review:

Ind. Review:

CIRDDOC:

<u>SECTION FOUR:</u> 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).

Comment: Q.60: The answer is "d" because the Freedom of Information Law has not been domesticated in the State

Govt. Review:

Ind. Review:

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**: The answer is "d" because there is no State Access to Information Agency

Govt. Review:

Ind. Review:

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:

The answer is "a" there is a constitutional provision for publication of budget document.

Govt. Review:

Ind. Review:

- 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: This was confirmed to the Researcher by Secretary Finance and Appropriation Committee SHoA. Name: Mr. Aka Bisong; Phone No: 08036730148

Comment: Q.63:

The Answer is "a" there is a State Fiscal Responsibility Law

Govt. Review:

Ind. Review:

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: This was confirmed to the Researcher by Secretary Finance and Appropriation Committee SHoA. Name: Mr. Aka Bisong; Phone No: 08036730148

Comment: Q.64:

The answer is "b" the last MTEF & FSP was prepared in 2015.

Govt. Review:

Ind. Review:

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:

CIRDDOC-NIGERIA Research

Comment: Q.65:

There answer is "c" In the past Budget Transparency and Accountability in Nigeria(BTAN), CSO with membership of a collection of CSOs/NGOs were involved in the preparation of MTEF & FSP.

Govt. Review:

Ind. Review:

CIRDDOC:

- 66. Does the State has 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: This was confirmed to the Researcher by an Auditor, Office of State Auditor General. Name: Mr. Aqua; Phone No: 08037239242

Comment: Q.66: The answer is "C" the State Audit law was reviewed last 2003, currently under review. It has been sent to Ministry of Justice for review and onward submission to executive Governor to be forwarded to the SHoA as a bill.

Govt. Review:

Ind. Review:

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:

The answer is "a" it is constitutional.

Govt. Review:

Ind. Review:

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: This was confirmed to the Researcher by Secretary Finance and Appropriation Committee SHoA. Name: Mr. Aka Bisong; Phone No: 08036730148

Comment: **Q.68**: The answer is "a" PAC produces reports based on their findings from Auditor General's Report.

Govt. Review:

Ind. Review:

CIRDDOC:

- 69. When was the las 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: This was confirmed to the Researcher by Secretary Finance and Appropriation Committee SHoA. Name: Mr. Aka Bisong; Phone No: 08036730148

Comment: Q.69: The answer is "d" PAC last report produced from Auditor General's report was in 2014.

Govt. Review:

Ind. Review:

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).

on Sub-National Transparency

Citation: This was confirmed to the Researcher by Head of Strategic Financial Policy

Management. (See Annex 6: Cover Page of Last Reviewed Copy); Name: Mr. Asuquo; Phone No: 08063581253

Comment: **Q.70**: The answer is "b" the state financial regulation/instruction was last reviewed in 2012.

Govt. Review:

Ind. Review:

CIRDDOC:

Annex 1



GOVERNMENT OF CROSS RIVER STATE OF NIGERIA

Budget, Monitoring and Evaluation Department

	Office of the Governor Calabar	
Our F	Our Ref: GO/CRS/BME/AD/40/308	24 th June, 2017
	2018 BUDGET GUIDELINES AND	CALL CIRCULAR
A.	A. PREAMBLE Section 121(1) of 1999 constitution as amended empowered the State Governor to prepare and laid before the House of Assembly at any time before the commencement of each fiscal year estimates of revenue and expenditure for the state for the next financial year. Whereas, this constitutional provision is sacrosanct; it does not give a specific date to laid budget before the House. The Cross River State fiscal responsibility law (Cap No 13 of 2011) settles the issue of time frame. It does states that the Governor shall laid the state budget before the Cross River State House of Assembly on or before the 30th of October of every financial year.	
	It is on this premise that the Departmen Evaluation is issuing 2018 Budget Guideline 2017.	9
В.	B. STATE RESOURCE ENVELOPE	
	b. STATE RESOURCE ENVELOTE	

The overall resource envelope for the state is made up of the sum total of the following: Tax revenue; Budget support grants, loans, project grants; Statutory Allocation; Value Added Tax, Excess Crude; Paris Club Fund. Only MDAs with assigned revenue collection responsibility by Ministry of Finance should as a matter of fact provide for Revenue budget for 2018.

C. EVENLOPE FOR MDAS

Envelope for all MDAs is as stated below:

- i. Salaries: Actual in post which includes incremental provision, promotional provision shall be domicile with budget office for further discussion
- ii. **Overhead Cost:** Each MDA estimate for overhead shall be 80% of 2017 approved budget provision except office of Chief of Staff to Governor.
- iii. Consolidated: Actual in post only
- iv. **Capital:** Envelope for capital budget for all MDA is 65% of 2017 approved budget. Though some additional provisions shall be determined by budget office during defence.

D. PROCEDURE FOR 2018 BUDGET

This call circular provide specific procedures for MDAs to follow in the preparation of 2018 estimates proposals.

- 1. MDAs must prepare and submit their 3 year MTEF budget which must be based on the Action Plan with a reflection of the economic clusters vision. This means that the vision of an MDA with the cluster vision must be highlighted.
- 2. All capital projects <u>must</u> be submitted with signed copies of bills of quantities. This is inclusive of on-going projects which have not been submitted to budget office for the past years. MDA without such submission shall not defend its budget.
- 3. Any MDA that does not defend its 2018 budget with the budget office shall consider itself not having a budget in 2018. All political heads of MDA: Commissioners, Snr. Special Advisers, Special Advisers, Director General and Chairman of Boards/Commissions should take note.
- 4. All MDAs are advised to submit their 2018 estimate proposal with spiral binded copies of half year budget performance (Revenue and Expenditure)
- 5. All international Donor Support/Assistance receipts should be captured centrally with the Ministry of International Development Corporation while the expenditure remains in the spending MDA. But the estimates proposals should be analysed to avoid variances.
- 6. The Ministry of International Development Corporation should submit reports on all existing Donors Support/Assistance
- 7. All MDAs must submit a comprehensive nominal roll which shall be verified by budget committee.

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	mber, 2017	
Executive Council Secretary	Min. of Petroleum Resources	
Intergovernmental Affairs Dept. – Abuja	Civil Service Commission	
Intergovernmental Affairs Dept. – Lagos	Local Government Service Commission	
Ministry of Social Housing	Min. of Infrastructure	
ocial Housing Board	CRS Fire Service	
Ministry of Special Duties & Special	Conflict Resolution & Mgt. Office	
Projects	Office of SSG	
Ministry of Local Government Affairs	Political/Legislative Affairs Dept. Chieftaincy Affairs Dept.	
Chief of Staff		
Head of Personal Staff to Deputy	,	
Sovernor		
27 th Septer	mber, 2017	
Min. of Culture & Tourism Development	Dept. of Culture & Heritage	
Min. of Sustainable Goals & Social Welfare	CRS Tourism Bureau	
CRS Carnival Commission	CRS Tourism Development	
3 rd Octob	per. 2017	
Ministry of Works	Min. of Information & Orientation	
Road Maintenance Agency	CRBC – Calabar	
Rural Development Agency	CRBC – Ikom	
4 th Octob		
1in. of Justice	Min. of Health (hqrs)	
IRS Judiciary	CRS Primary Health Care Dev. Agency	
CRS Judiciary Customary Court of Appeal	CRS Health Insurance Agency (Ayade	
udiciary Service Commission	Care)	
aw Reform Commission	State Agency for the Control of	
	HIV/AIDS	
5th October, 2017	6 th October, 2017	
Sovt. Dental Centre – Calabar	General hospital – Obubra	
Eye Care Programme – Calabar	Eja Memorial hospital – Itigidi	
ssential Drugs Programme	General hospital – Okpoma	
General hospital – Ugep	General hospital – Okpoliia	
Ranch Medical Centre	Lutheran hospital – Yahe	
	General hospital – Ogoja	
th October, 2017	10th October, 2017	
RS Universal Basic Education Board	Min. of Social Housing	
Office of the Head of Service	Social Housing Board	
Nin. of Youth Development & Sports		
RS Sports Commission	Dept. of Civil Society & Non-Govt.	
RS Safety Commission	Organisation Popt of Public Affairs	
13 Justy Commission	Dept. of Public Affairs	
11 th Octob	Dept. of Contract & Mobilisation	
in, of Environment		
Vaste Management	Ikom Urban Dev. Authority	
alabar Urban Dev. Authority	Ogoja Urban Dev. Authority	
	Obudu Urban Dev. Authority	
trategy Policy Advisory Council	Ugep Urban Dev. Authority	
RS Newspaper Corporation		
ept. of Special Services (SSO)		
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		

	12th October, 2017
CRS Urban Renewal Agency	Office of the Auditor General – State
Carbon Emission Agency	Office of the Auditor General – LG
Haulage Agency	Min. of Women Affairs
Maize & Cassava Agencies	Project HOPE
CRS Consumer Protection Co	mmittee Dept. of Revenue & Accounts Matters
Min. of Rural Transformatio	, Est. &
Training	
	13 th October, 2017
Min. of Lands & Urban Deve	opment Infrastructure Company
CRS GIA	Dept. of Youth Affairs
Office of the Surveyor Gene	al Hospital Mgt Board
CRS Signage & Advertisemer	CRS Toll Management Board
Community & Social Develo	ement Agency Bureau of Statistics
	CRS Environmental Dev. Agency
	16th October, 2017
Min. of Transport & Marine	ervices CRS Inland Waterways Agency
DOPT	CRS Waterfront Infrastructure & Dev.
Commercial Transport Regu	atory Agency Agency
Dept. of Diaspora Affairs	CRS Portside Authority
Dept. of Non-indigene Matt	rs Obudu Ranch Resort
Dept. of Public Utilities	Co-operate Social Responsibility
Interparty Affairs Departmer	Agency
Infrastructure Safety & Regul	tory Agency

NOTE:

MDA that <u>fails</u> to appear on its schedule date shall not be granted second day of appearance. This means that the Budget Department shall give such MDA any Budget provisions of its choice.

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26th September 26th S	mber, 2017	
Executive Council Secretary	Min. of Petroleum Resources	
Intergovernmental Affairs Dept. – Abuja	Civil Service Commission	
Intergovernmental Affairs Dept Lagos	Local Government Service Commission	
Ministry of Social Housing	Min. of Infrastructure	
Social Housing Board	CRS Fire Service Conflict Resolution & Mgt. Office	
Ministry of Special Duties & Special		
Projects	Office of SSG	
Ministry of Local Government Affairs	Political/Legislative Affairs Dept.	
Chief of Staff	Chieftaincy Affairs Dept.	
Head of Personal Staff to Deputy	•	
Governor		
27 th Septer	nber, 2017	
Min. of Culture & Tourism Development	Dept. of Culture & Heritage	
Min. of Sustainable Goals & Social Welfare	CRS Tourism Bureau	
CRS Carnival Commission	CRS Tourism Development	
3 rd Octob	per, 2017	
Ministry of Works	Min. of Information & Orientation	
Road Maintenance Agency	CRBC – Calabar	
Rural Development Agency	CRBC – Ikom	
4 th Octob		
Min. of Justice	Min. of Health (hgrs)	
CRS Judiciary	CRS Primary Health Care Dev. Agency	
CRS Judiciary Customary Court of Appeal	CRS Health Insurance Agency (Ayade	
ludiciary Service Commission	Care)	
aw Reform Commission	State Agency for the Control of	
	HIV/AIDS	
5 th October, 2017	6th October, 2017	
Govt. Dental Centre – Calabar	General hospital – Obubra	
Eye Care Programme – Calabar	Eja Memorial hospital – Itigidi	
Essential Drugs Programme	General hospital – Okpoma	
Seneral hospital – Ugep	General hospital – Obanliku	
Ranch Medical Centre	Lutheran hospital – Yahe	
	General hospital – Ogoja	
9th October, 2017	10 th October, 2017	
CRS Universal Basic Education Board	Min. of Social Housing	
Office of the Head of Service	Social Housing Board	
Min. of Youth Development & Sports	Dept. of Civil Society & Non-Govt.	
ERS Sports Commission	Organisation	
CRS Safety Commission	Dept. of Public Affairs	
	Dept. of Contract & Mobilisation	
11th Octob	er. 2017	
Min, of Environment	Ikom Urban Dev. Authority	
Waste Management	Ogoja Urban Dev. Authority	
Calabar Urban Dev. Authority	Obudu Urban Dev. Authority	
trategy Policy Advisory Council	Ugep Urban Dev. Authority	
IRS Newspaper Corporation	open order bev. Authority	

12th October, 2017				
CRS Urban Renewal Agency	Office of the Auditor General – State			
Carbon Emission Agency	Office of the Auditor General – LG			
Haulage Agency	Min. of Women Affairs			
Maize & Cassava Agencies	Project HOPE			
CRS Consumer Protection Committee	Dept. of Revenue & Accounts Matters			
Min. of Rural Transformation, Est. &				
Training				
13 th Octob	er, 2017			
Min. of Lands & Urban Development	Infrastructure Company			
CRS GIA	Dept. of Youth Affairs			
Office of the Surveyor General	Hospital Mgt Board			
CRS Signage & Advertisement	CRS Toll Management Board			
Community & Social Development Agency	Bureau of Statistics			
	CRS Environmental Dev. Agency			
16th Octob	er, 2017			
Min. of Transport & Marine Services	CRS Inland Waterways Agency			
DOPT	CRS Waterfront Infrastructure & Dev.			
Commercial Transport Regulatory Agency	Agency			
Dept. of Diaspora Affairs	CRS Portside Authority			
Dept. of Non-indigene Matters	Obudu Ranch Resort			
Dept. of Public Utilities	Co-operate Social Responsibility			
Interparty Affairs Department	Agency			
Infrastructure Safety & Regulatory Agency	l o			

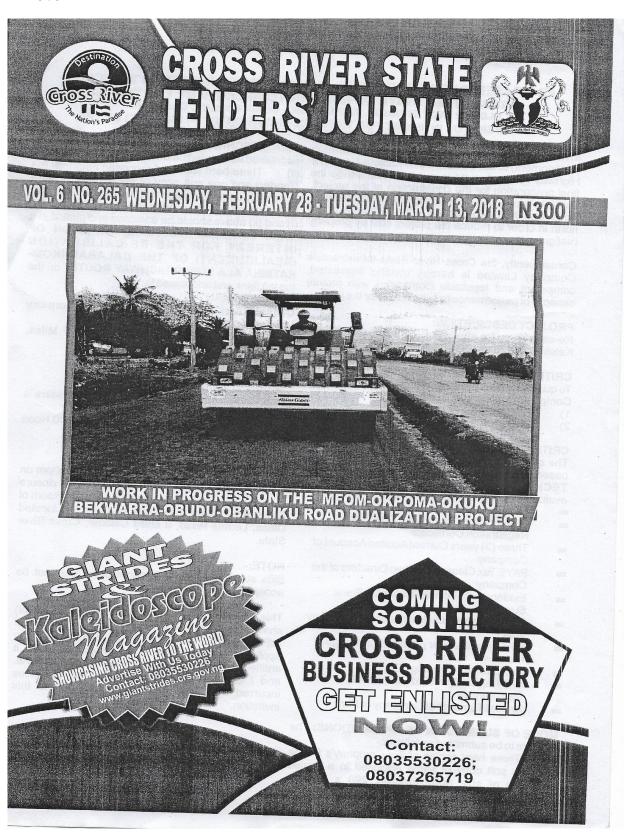
NOTE:

MDA that <u>fails</u> to appear on its schedule date shall not be granted second day of appearance. This means that the Budget Department shall give such MDA any Budget provisions of its choice.

Annex 2:

11.	Wednesday	Hospitals Management Board General Hospital Calabar	Ministry of Education CRUTECH
	24 th January, 2018	Govt. Dental Centre Calabar Dr. Lawrence Memorial Hospital Calabar CRS Eye Care Programme Calabar St. Joseph Hosp. Ikot Ene Akpabuyo	Secondary Education Board Technical Education Board CRS Library Board UBEB
		General Hospital Akamkpa Cottage Hospital Oban Cottage Hospital Akpet Central, Biase General Hospital Ugep Eja Mem. Joint Hosp, Itigidi General Hospital Obubra General Hospital Ogoja	Scholarship Board MDI ITM – Ugep Agency for Adult & Non Formal Education COE - Akamkpa
		General Hospital Okpoma General Hospital Obanliku Lutheran Hospital Yahe Essential Drugs Programme Ranch Medical Centre Obudu	
12.	Thursday 25 th January 2018	Ministry of Commerce & Industries Investment Promotion Dep. CRS Privatization Council MEDA Commerce & Commodity Control CRS Vigilante Group	Calabar Urban Dev. Authority Ikom Urban Dev. Authority Ogoja Urban Dev. Authority Obudu Urban Dev. Authority Ugep Urban Dev. Authority CRS Urban Renewal Agency
		Mortgage Finance Department CRS Bureau for Public, Private Partnership CRS Portside Authority CRS Water Front Infrast. & Dev. Agency	SA, Gov's. Office (Event Management CRS Tourism Bureau CRS Tourism Dev. Department Ministry of Culture & Tourism Dev CRS Carnival Commission
13.	Friday 26 th January 2018	CRS Microfinance & Enterprise projects CRS Industrial Dev. Council CRS Marine Mgt. Board CRS Tank Farm Due Process & Price Int. Bureau Dept of Job Placement Dept of Non Indigene Matters Urban Renewal Dept Special Adviser, Women Affairs Dept of Contact & Strategy Dept of Legislative Affairs	Special Adviser, projects Dept of Administration Special Adviser, Technical (COS) CRS Needs Assessment Agency CRS Strategy Policy Advisory Council Office of Prosecution & Asset Recover CRS Government Assets Management Special Adviser, Welfare
14.	Monday 29 th January, 2018	Ministry of Information CRBS Calabar CRBC Ikom CRS newspaper Corporation Dept of Orientation & Public Affairs Ministry of communication Technology Ministry of SDGs & Social Welfare Ministry of Youth Dev. & Sports CRS Sports Commission Dept of Youth Affairs Special Adviser SDGs	Ministry of Women Affairs Gender and Development Unit CRS Infrastructure Regulatory Agency Corporate Social Responsibility Agency CRS Home Grown Feeding Programme CRS SDGs Agency and Board CRS Smart City Dev. Board Greater Calabar Capital City Board Mega City Dev. Board
15.	Tuesday 30 th January 2018	Budget Monitoring and Evaluation Dept. CRS House of Assembly Assembly Service Commission	FG

Annex 3



CROSS RIVER STATE TENDERS' JOURNAL, WEDNESDAY, FEBRUARY 28 - TUESDAY, MARCH 13, 2018



GOVERNMENT OF CROSS RIVER STATE

CROSS RIVER STATE INFRASTRUCTURE COMPANY LIMITED PLOT 22 IKOT EFFANGA MKPA, LEMNA ROAD, 8 MILES, CALABAR

EXPRESSION OF INTEREST FOR THE RE-CALIBRATION (RE-ALIGNMENT) OF THE CALABAR-IKOM-KATSINA ALA SUPER HIGHWAY ROUTE

Invitation to submit bids for the re-calibration marked TECHNICAL BID on the top left corner and (realignment) of the Calabar-Ikom-Katsina Ala Super Highway (275km) route in order to commence the final preparation for the construction of the project. This is to take notice of the topography of Cross River State from the Deep Seaport to the highlands of the north in order to reduce the project cost by properly realigning the route.

Consequently, the Cross River State Infrastructure Company Limited is hereby inviting interested, competent and reputable Companies with proven capacity of performance to submit bids for the job.

PROJECT DESCRIPTION:

Re-calibration (re-alignment) of the Calabar-Ikom-Katsina Ala 275km Super Highway Project.

CRITERIA FOR QUALIFICATION:

To qualify for consideration, a prospective Consulting Company's Tender should be:-

- Prepared in English; and
- 2) Meet the following requirements.

CRITERIA AND SCORING TEMPLATES:

The qualifying criteria for the biding process will be based on the following:-

TECHNICAL BID:- The technical bid shall be evaluated on the following parameters:

- Certificate of incorporation
- Current Cross River State Due Process Registration Certificate
- Three (3) years Current Audited Account of Company
- PAYE Tax Clearance of two Directors of the Company
- Evidence of Financial Capability/Bank Support
- Professional/Technical qualifications of key
- Evidence of similar projects/knowledge of
- Equipment/Technology Capacity
- VAT Registration/Evidence of VAT Remittances
- Annual Turnover of Company or Firm

MODE OF SUBMISSION OF APPLICATIONS: The Bids are to be submitted as follows:-

Three hard copies of the Company's Profile and one soft copy of same enclosed in a sealed envelope of size approximately 290 x 360mm addressed as directed below.

Three hard copies of proposed Financial Bid (Tender) and one soft copy of same enclosed in a separately sealed envelop marked FINANCIAL BID on the top left corner and addressed as below.

(i) and (ii) above should be enclosed and sealed in a larger enveloped marked "EXPRESSION OF INTEREST FOR THE RE-CALIBRATION (REALIGNMENT) OF THE CALABAR-IKOM-KATSINA ALA SUPER HIGHWAY ROUTE" on the top left flank and addressed to:

THE CHAIRMAN

Cross River State Infrastructure Company Limited

Plot 22, Effanga Mkpa, Lemna Road, 8 Miles, Calabar, Cross River State.

ATTENTION: PROCUREMENT OFFICER

OPENING OF SUBMISSIONS

Commencement date for submissions of tenders is Wednesday, 28th February, 2018. Submissions of all tenders shall close at 12.00 Noon on Tuesday, 13th March, 2018.

OPENING/EVALUATION OF BIDS:

Opening of the Bids shall commence at 2.00pm on Tuesday, 13th March, 2018 being the day of closure of receipt of submissions at the Conference Room of Cross River State Infrastructure Company Limited Office, Lemna Road, 8 Miles Calabar, Cross River State.

NOTE:-

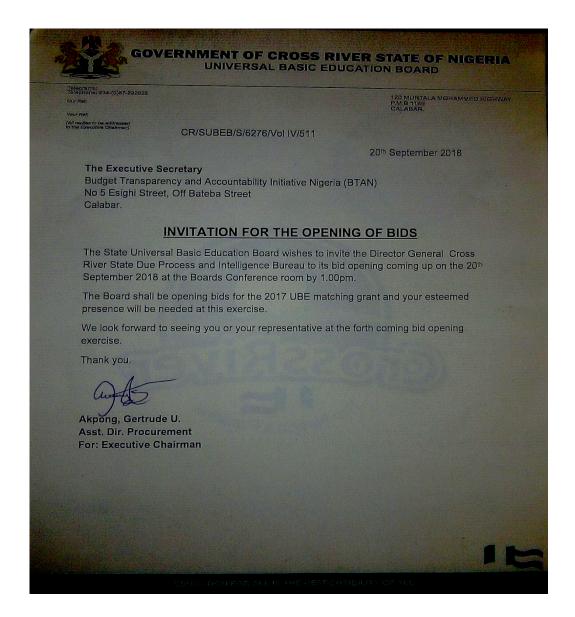
Bids submitted late, or brought open shall not be accepted.

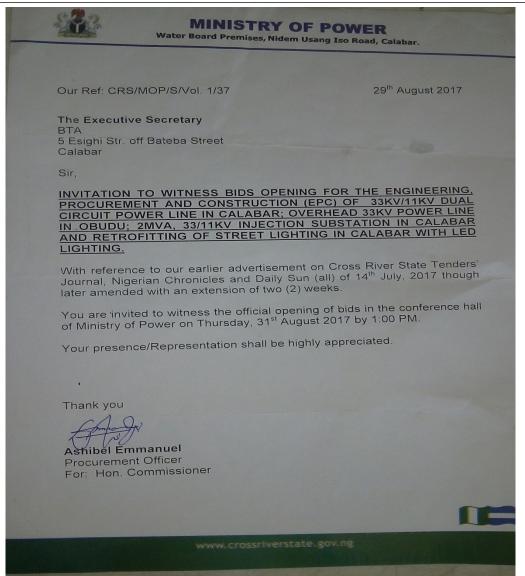
This invitation for the Expression of Interest (EoI) shall not be construed as a commitment on the part of INFRACROSS to guarantee appointment of any applicant as consultant to the project, or shall it entitled respondent to make any claim whatsoever, and / or seek any compensation for expenses incurred by virtue of having responded to this invitation.

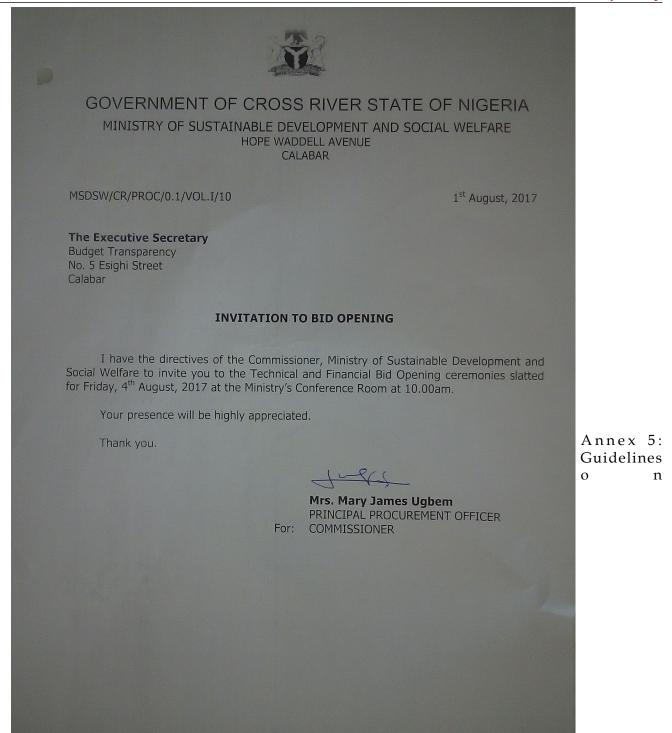
SIGNED Paul Ushie A.

Chief Procurement Officer Cross River State Infrastructure Company Limited

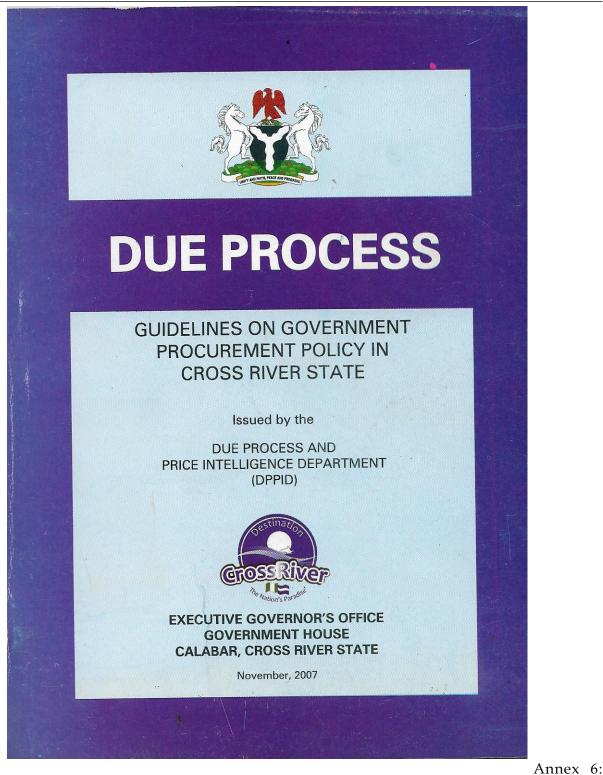
Annex 4: Invitation Letters for Bid Opening



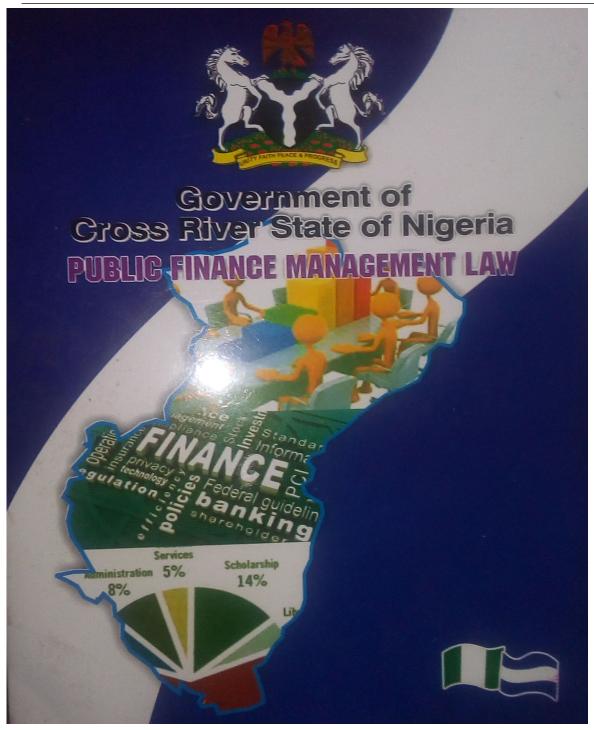




Gorvernment Procurement Policy in Cross River State



Public Finance Management Law





Government of Cross River State of Nigeria

PUBLIC FINANCE MANAGEMENT LAW

Financed by

STATE AND LOCAL GOVERNANCE REFORM PROJECT (EU-FUNDED/WORLD BANK-MANAGED PROJECT)