

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

EBONYI STATE

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

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**TABLE 1 · BUDGET YEAR OF DOCUMENTS USED IN COMPLETING THE QUESTIONNAIRE**

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. 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	<p>For each document, please include:</p> <p>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</p>
State Budget Call Circular	<p>1. Title: Ebonyi State Government 2018 budget Call Circular (EB/MFED/S.48/25)</p> <p>2. Date of Release: 18TH July, 2017</p> <p>3. Internet Link: No internet link</p> <p>4. Availability: Produced and Available on Request (PAR)</p>
Pre-Budget Statement (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	<p>1. Title: Ebonyi State 2018 - 2020 Medium Term Expenditure Framework and The 2018 Capital Budget Detailed Capital Expenditure</p> <p>2. Date of Release:</p> <p>3. Internet Link: http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf page 223</p> <p>4. Availability: Produced and Publicly Available (PPA)</p>
Executive Budget Proposal (State Draft Budget Estimates)	<p>1. Title: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria</p> <p>2. Date of Release: 22nd December, 2017</p> <p>3. Internet Link: No internet link</p> <p>4. Availability: Produced and Available on Request (PAR)</p>
Enacted Budget (State Approved Budget)	<p>1. Title: 2018 Budget of Divine Manifestation: Approved Estimates of Ebonyi State Government of Nigeria, 2018</p> <p>2. Date of Release:</p> <p>3. Internet Link: http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf</p> <p>4. Availability: Produced and Publicly Available (PPA)</p>
State Budget Appropriation Law	<p>1. Title: Ebonyi State Government of Nigeria: 2018 Budget of Divine Manifestation</p> <p>2. Date of Release: 25th January 2018</p> <p>3. Internet Link: No internet link</p> <p>4. Availability: Produced only for Internal Use (PIU)</p>
State Citizens Budget	<p>1. Title: Nil</p> <p>2. Date of Release: Nil</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Not Produced (NP)</p>

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.
In-Year Report (State Quarterly Reports)	1. Title: 2018 First Quarter Budget Performance 2. Date of Release: 24/04/2018 3. Internet Link: http://www.ebonyistate.gov.ng/Ministry/Finance/resources/2018-Q1.pdf 4. Availability: Produced and Publicly available (PPA)
State Mid-Year Review	1. Title: Ebonyi State Midyear Projects/Programmes Performance Report on 2017-2019 Medium Term Expenditure Frame Work and 2017 Capital Budget 2. Date of Release: 15/08/2017 3. Internet Link: No internet link 4. Availability: Produced and Available on Request (PAR)
End of Year Report (State Accountant General's Report)	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)
State Auditor General's Report	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)
Public Accounts Committee (PAC) Report on Auditor General's Report	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)

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: Ebonyi State Government 2018 budget Call Circular (EB/MFED/S.48/25)

Comment: Q.1: Answer "A"

Ebonyi State Budget Call circulars are produced and are sent to MDAs in July 2017. (Available on demand at budget office Ebonyi State) {See Appendix A} As informed by Mrs. Chinyere Ituma 08063518291 (Director, Budget and Planning Ministry of Finance), Interview conducted on Feb 5th 2018

Govt. Review:

Ind. Review: Verified. Answer 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 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: Ebonyi State Government 2018 budget Call Circular (EB/MFED/S.48/25)

Comment: Q.2: Answer "A"

Ebonyi State Budget Call Circular 2018 was released five months before the start of the budget year. The document was released in July to all MDAs in Ebonyi State as seen on the document in screenshot (The call circular was sent from 18 - 30th July 2017 to all MDAs because some of the MDAs are far from budget office and the document is available on demand at budget office). {See Appendix A}

Govt. Review:

Ind. Review: Verified. Answer is correct

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: Ebonyi State Government 2018 budget Call Circular (EB/MFED/S.48/25)

Comment: Q.3: Answer "A"

Ebonyi State Budget Call Circular 2018 is made available to the general public, in addition of it being submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA), MDAs and others. (Available on demand at budget office Ebonyi State)

Govt. Review:

Ind. Review: Verified. Answer is correct

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: Answer "D"

Ebonyi State 2018 budget process adheres to a publicly available calendar for preparation but for some such as Accountant General and Auditor General Reports do not adhere to the calendar. Note that the Budget office had no State based Calendar but are following the Federal Calendar

Govt. Review:

Ind. Review: The answer is correct. There is no publicly available calendar for the budget process in the state

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: <https://www.dailytrust.com.ng/2018-umahi-presents-n208-billion-budget-to-state-assembly.html>

Comment: Q.5: Answer "A"

2018 Proposed Estimates of Ebonyi State Government of Nigeria was produced between July and December 2017 but was made available on 22 December 2017 (Available on demand at budget office Ebonyi State)

Govt. Review:

Ind. Review: The answer is correct. It is produced before the start of the fiscal year

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: Interview with Mrs. Chinyere Ituma 08063518291 (Director, Budget and Planning Ministry of Finance) on Feb 5th 2018

Comment: Q.6: Answer "C"

2018 Proposed Estimates of Ebonyi State Government of Nigeria were made publicly available from the 23rd December 2017. (Available on demand at budget office Ebonyi State)

Govt. Review:

Ind. Review: Verified. Publicly available less than 6 weeks before the start of the fiscal year

CIRDDOC:

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: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria. Page

Comment: Q.7: Answer “A”

2018 proposed Estimates of Ebonyi State Government of Nigeria, Budget expenditures are classified by administrative unit. (Available on demand at budget office Ebonyi State)

Govt. Review:

Ind. Review: Verified. All expenditures are classified by administrative units

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: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria. Page

Comment: Q.8: Answer “A”

2018 Proposed Estimates of Ebonyi State Government of Nigeria, Budget expenditures are classified by functional classification via function codes. (Available on demand at budget office Ebonyi State)

Govt. Review:

Ind. Review: Answer is correct. Expenditures are presented by functional classification

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: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria. Page

Comment: Q.9: Answer “A”

2018 Proposed Estimates of Ebonyi State Government of Nigeria, Detailed Budgeted Recurrent Expenditure by Organisation, Economic Sector are produced (Available on demand at budget office Ebonyi State)

Govt. Review:

Ind. Review: Answer is correct. Expenditures are also presented by economic classification

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: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria. Page

Comment: Q.10: Answer "A"

2018 Proposed Estimates of Ebonyi State Government of Nigeria, Budget expenditures and programs are all accounted for. (Available on demand at budget office Ebonyi State)

Govt. Review:

Ind. Review: Answer is correct. Budget estimates present expenditures for individual programs

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: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria. Page

Comment: Q.11: Answer "A"

Proposed Estimates Of Ebonyi State Government Of Nigeria, 2018 Budget present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area

Govt. Review:

Ind. Review: Agree. The State draft budget estimates present all four types of information

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: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria. Page

Comment: Q.12: Answer "A"

Proposed Estimates Of Ebonyi State Government Of Nigeria, 2018 Budget present 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

Govt. Review:

Ind. Review: The answer is correct. Individual sources of revenue accounting for all revenue are presented

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: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria. Page

Comment: Q.13: Answer "A"

Proposed Estimates Of Ebonyi State Government Of Nigeria, 2018 Budget present non-financial data on results are provided for all programs [within all administrative units or functional totals] (Available on demand at budget office Ebonyi State)

Govt. Review:

Ind. Review: Ascertained. Estimates provide non-financial data on results for all programs

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: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria. Page

Comment: Q.14: Answer "C"

According to the Director Budget and Planning Ministry of Finance, they are.

Govt. Review:

Ind. Review: Answer is correct. Performance targets are used only for some non-financial data

CIRDDOC:**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: <http://nigeriannewsdirect.com/umahi-signs-2018-appropriation-bill-into-law-in-ebonyi>

Comment: Answer "B"

Ebonyi State Budget Appropriation Law was enacted 25th January 2018 but the document is available to media men who are available during the presentations. However, the law is not available to the MDAs and in the budget office. The appropriation laws since 2014 have not been seen.

Govt. Review:

Ind. Review: Response is correct. Appropriation Law for the fiscal year was enacted in January 2018

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:

Comment: Q.16: Answer "A"

Ebonyi State Budget Appropriation Law 2018 was made available immediately after enactment on 25th January 2018 to the media personnel that were present that day only. However, no other MDA nor individual can have Access to it now. On request, one is told that it was shared on the day of the enactment and no copies are left except that with the governor.

Govt. Review:

Ind. Review: It was made available the same day it was enacted in January 2018. Answer is correct.

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/other (please comment).

Citation: <http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf>

Comment: Q.17: Answer "A"

Yes they are as evident in the Approved Estimates of Ebonyi State Government of Nigeria, 2018 Budget expenditures is online.

Govt. Review:

Ind. Review: Approved Budget expenditures for the budget year are classified by administrative unit. So the answer (A) is correct

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:

1.

Comment: Q.18: Answer “B”

No it does not have a presentation of the budget that disaggregates the total into health, education etc. However there exist sub aggregates from the ministry of health, ministry of education etc.

Govt. Review:

Ind. Review: Approved Budget expenditures are not presented by functional classification

CIRDDOC:

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

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

Citation: <http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf> Page 32 and 37

Comment: Q.19: Answer “A”

Yes they are as evident in the Approved Estimates of Ebonyi State Government of Nigeria, 2018 Budget expenditures is online

Govt. Review:

Ind. Review: Verified. The response is correct

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.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

Citation: <http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf> Page 1-128

- 1.
- 2.

Comment: Q.20: Answer "A"

Yes they are as evident in the Approved Estimates of Ebonyi State Government of Nigeria, 2018 Budget expenditures is online

Note that the link has a 2-in-1 document. The first part is the approved budget (pages 1-128) and the second part is Ebonyi State 2018 - 2020 Medium Term Expenditure Frame Work and The 2018 Capital Budget Summary Of Capital Expenditure (pages 1-209)

Govt. Review:

Ind. Review: Programs accounting for all expenditures are presented in the Budget. Answer is correct

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: <http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf>

Comment: Q.21: Answer "A"

Yes they are as evident in the Approved Estimates of Ebonyi State Government of Nigeria, 2018 Budget expenditures is online.

Govt. Review:

Ind. Review:

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: <http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf>

Comment: Q.22: Answer "D" Some MDAs have line items lumped up eg.

1) Office of the Governor: 11001001/22020601 - Security Services – 1 billion Naira (different from security vote), 2) Ebonyi state council on public procurement: 11010001/22020506 - Seminar and Conferences – 2 million, 3) World Development Centre: 11021003/22021014 Annual Budget Expenses and Administration. Just to mention a few.

Govt. Review:

Ind. Review: As the examples show, all line items appeared with different codes across all MDAs

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: <http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf>

Comment: Q.23: Answer "A"

It is available online

Govt. Review:

Ind. Review: The provided link is verified. Answer as provided is correct

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: Answer "D"

Ebonyi State does not produce a Citizens Budget

Govt. Review:

Ind. Review: There is no citizens Budget in Ebonyi State

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: Answer "D"

Ebonyi State does not produce a Citizens Budget

Govt. Review:

Ind. Review: Answer 'D' still applies

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)
- E.

Citation: <http://www.ebonyistate.gov.ng/Ministry/Finance/resources/2018-Q1.pdf>

Comment: Q.26: Answer "A"

Yes they do and recently they do upload it online

Govt. Review:

Ind. Review: The provided link is verified. Answer as provided is correct

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: Date produced 24/04/2018

Comment: Q.27: Answer "B"

Yes as evident online:

Approved Estimates of Ebonyi State Government of Nigeria, 2018 Budget

Govt. Review:

Ind. Review: Quarterly reports are released between one and two months after the quarter has ended. So answer is correct

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: Answer "D"

Ebonyi State Mid Year Projects/Programmes Performance Report on 2017 -2019 medium Term Expenditure Frame Work and 2017 Capital Budget

Govt. Review:

Ind. Review: Answer 'D' is correct

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: Answer "D"**

The accountant general stated that the report is produced but not available for the public. There was no evidence to its production. Moreover, the Auditor general earlier said that what he had received was the summary report and not the complete report. However the Submission of the 2016 Auditor generals report in August 2018, suggests that it was produced for internal use only.

Govt. Review:

Ind. Review: As stated by the researcher, the report, if produced at all, is not made public

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:**Comment: Q.30: Answer "D"**

Final audited accounts of Ebonyi State Government 2016 was not produced and not completed within 18 months after the end of the fiscal year but periodic reports are produced. The Auditor general reported that the accountant general prepared only the summary of the accountant general report which could not be used for a detailed audit and that is why the Auditor general's report delayed for that long. The report was later submitted to the SHOA in August 2018

Govt. Review:

Ind. Review: Answer is correct. Final audited accounts are not completed within 18 months after the end of the fiscal year

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 received the copy of the Auditor General report, or such report is yet to be produced.
- E. Not applicable/other (please comment).

Citation: Sir Innocent N. Nweda (08038541983) Ebonyi State Government Auditor General Feb 6th 2018

Comment: Q.31: Answer "C"

Ebonyi State Government Auditor General's Report for 2015 and 2016 were submitted to the SHOA in August 2018.

Govt. Review:

Ind. Review: Answer 'C' is correct

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: Mrs. Chinyere Ituma 08063518291 (Director Budget and Planning Ministry of Finance) June 6th 2018

Comment: Q.32: Answer "C"

The informal procedure in Ebonyi State obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector,) during the budget formulation process.

Govt. Review:

Ind. Review: There is no such requirement. Answer is correct

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: Mrs. Chinyere Ituma 08063518291 (Director Budget and Planning Ministry of Finance)
June 6th 2018

Comment: Q.33: Answer "D"

There exist no law or formal procedure for such mechanism

Govt. Review:

Ind. Review: There is no such practical mechanism in the state. Answer is correct

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: Mrs. Chinyere Ituma 08063518291 (Director Budget and Planning Ministry of Finance)
June 6th 2018

Comment: Q.34: Answer "C"

Yes, the Ebonyi State executive holds limited consultations by sending delegates to some core set of constituencies for them to note their needs for the year, and then they report same to government. It is worthy to note however that this procedure is not a robust one.

Govt. Review:

Ind. Review: There are few of such consultations in Ebonyi State

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: Mrs. Chinyere Ituma 08063518291 (Director Budget and Planning Ministry of Finance)
June 6th 2018

Comment: Q.35: Answer "D"

The Ebonyi State executive only sends delegates to ask designated groups about their needs. There is no robust exchange of ideas to build a strong policy plan.

Govt. Review:

Ind. Review: Answer 'D' is correct. There is no articulated engagement with the public in the process.

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: Mrs. Chinyere Ituma 08063518291 (Director Budget and Planning Ministry of Finance)
June 6th 2018

Comment: Q.36: Answer "D"

The Ebonyi State executive does not report on the inputs it received from the public, and provides limited feedback because the delegates seldom go back to the core constituencies to report back to them.

Govt. Review:

Ind. Review: There is no such formal feedback to the public

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: Hon. Oliver O. Osi (Member Ebonyi State House of Assembly) 08036172751

Comment: Q.37: Answer "A"

Ebonyi State House of Assembly holds public hearings in which testimony from the executive branch is heard and are held on the budgets of a wide range of administrative units.

Govt. Review:

Ind. Review: Answer 'A' is correct. There are always public hearings by the House of Assembly

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: Hon. Oliver O. Osi (Member Ebonyi State House of Assembly) 08036172751

Comment: Q.38: Answer "A"

Ebonyi State House of Assembly holds public hearings in which testimony from the public is heard

Govt. Review:

Ind. Review: Answer 'A' is correct. There are public hearings by the House committees.

CIRDDOC: Researcher to provide proof.

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: Hon. Oliver O. Osi (Member Ebonyi State House of Assembly) 08036172751

Comment: Q39: Answer "D"

Ebonyi state house of assembly does not release reports on these hearings, though they permit news agencies and press men to cover the hearing and publish in various fora..

Govt. Review:

Ind. Review: They hold public hearings but do not make their reports public. The answer is correct.

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: Mrs. Chinyere Ituma 08063518291 (Director Budget and Planning Ministry of Finance) June 6th 2018

Comment: Q.40: Answer "B"

There is no comprehensive lists of all expenditure but the government often publishes a list of projects alongside the company and amounts approved for some sectors. Eg see below a list for projects approved to drill bore holes- Appendix D.

Govt. Review:

Ind. Review: Answer 'B' is correct. Some portions are published while many others are not.

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: Mrs. Chinyere Ituma 08063518291 (Director Budget and Planning Ministry of Finance)
June 6th 2018

Comment: Q.41: Answer "B"

The government usually holds a town hall meeting at the Akanu Ibiam conference hall with all the local governments, chiefs and town union representatives to get public perspective on execution and to seek for projects that shall be implemented in the next budget.

Govt. Review:

Ind. Review: Answer 'B' is correct. While there is such mechanism, the public do not ade-

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: Mrs. Chinyere Ituma 08063518291 (Director Budget and Planing Ministry of Finance)
June 6th 2018

Comment: Q.42: Answer "D"

The government has no established mechanism, however government delegates go back home and report to the various wards and in December, Local government representatives go to the governor to thank him and lobby for more.

Govt. Review:

Ind. Review: Answer is correct. There is no such mechanism

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?
- 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.
 - 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.
 - 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.
 - No, the state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process.
 - Not applicable.

Citation: Sir Innocent Nweda (08038541983) Ebonyi State Government Auditor General

Comment: Q.43: Answer "D"

There exist no audit so no public engagement during audit.

Govt. Review:

Ind. Review: There is no public engagement in the process. Answer 'D' is correct

CIRDDOC:

44. Are the state assembly meetings that discuss the Auditor General's Report open to the public?
- Yes, the meetings discussing the audit report are open to the public.
 - No, the meetings discussing the audit report are not open to the public.
 - Not applicable /other (please explain).

Citation: Sir Innocent Nweda (08038541983) Ebonyi State Government Auditor General and Paul Okoronkwo (08060452478) Director planning

Comment: Q44: Answer "B"

There has been no Auditor general report since 2015. So no such engagements have been witnessed.

Govt. Review:

Ind. Review: This does not apply because there is no Auditor-General report within the study period. Answer 'B' is correct

CIRDDOC:

SECTION THREE: TRANSPARENCY IN THE PROCUREMENT SYSTEM

45. Is there a Public Procurement Law (PPL) regulating the procurement process in the state?
- 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: Ebonyi State Public Procurement and Related Matters Law 2009 (Law No. 012 of 2009) and Ebonyi State Public Procurement and Related Matters Law 2016 (Law No. 008 of 2016) (As Amended).

Comment: Q.45: Answer "A"

Discussion with Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on Public Procurement)

Govt. Review:

Ind. Review: Answer is correct. Such law exists

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.46: Answer "A"

Ebonyi State Public Procurement Office is located in the Cabinet Office of Government House Abakaliki.

Govt. Review:

Ind. Review: The office exists as indicated here. It has been verified.

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.47: Answer “C”

Ebonyi State Public Procurement Council is made up of seven man committee with no CSO representative

Govt. Review:

Ind. Review: Answer ‘C’ is correct

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.48: Answer “A”

Ebonyi State Public Procurement office has all the information on tenders but each MDA has information on individual tenders and the board of each MDA sends their report after the bid has been opened to Ebonyi State Public Procurement office for approval.

Govt. Review:

Ind. Review: Answer ‘A’ is correct

CIRDDOC: Researcher to provide proof

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.49: Answer “B”

Some MDAs do invite CSOs and other stakeholders’ representatives during bid openings but some of them do not come during the opening

Govt. Review:

Ind. Review: This happens but not all the time. So answer ‘B’ is correct.

CIRDDOC: Researcher to provide proof

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.50: Answer “A”

Ebonyi Council on public Procurement publishes contracts information through multiple means (such as: national dailies, online portals, each MDA official gazette, and radio announcements)

Govt. Review:

Ind. Review: Option ‘A’ is correct

CIRDDOC: Researcher to provide proof

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.51: Answer "A"

Ebonyi Council on public Procurement in collaboration with each MDA publicly open all tenders following the closing date for bid submission.

Govt. Review:

Ind. Review: Tenders are opened publicly immediately. Answer 'A' is correct

CIRDDOC: Researcher to provide proof

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.52: Answer "B"

All procurement decisions are on each MDA official gazette and are in each ministry but are limited in circulation

Govt. Review:

Ind. Review: Procurement decisions are published mostly in official gazettes. 'B' option is correct.

CIRDDOC: Researcher to provide proof

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.53: Answer "A"

All procurement decisions are on each MDA official gazette and are in each ministry but are limited in circulation

Govt. Review:

Ind. Review: Answer 'A' is correct. The justification for awarding the contract to the selected contractor is published

CIRDDOC: Researcher to provide proof otherwise the answer is B

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.54: Answer "D"

Ebonyi Council on public Procurement has an external procurement complaints review body but individuals do not make use of them

Govt. Review:

Ind. Review: There is no such mechanism in the state. Answer 'D' is correct.

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.55: Answer "C"

Ebonyi Council on public Procurement has an Alternative Dispute Resolution (ADR) mechanism, but: individuals generally do not know how it Works

Govt. Review:

Ind. Review: There is an Alternative Dispute Resolution mechanism in the state

CIRDDOC: Researcher to provide proof

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

- A. Yes, the State has a Procurement Complaints Review body that 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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.56: Answer "B"

Ebonyi Council on public Procurement has a Procurement Complaints Review body that look at disputes over procurement processes but meets one or three times in a quarter.

Govt. Review:

Ind. Review: Yes, there is such a body in the state.

CIRDDOC: Researcher to provide proof

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.57: Answer "D"

Ebonyi Procurement Complaints Review body decisions are usually sent to the Secretary of public procurement. MDAs and posted on the notice board. However, they said they have not received any complain for some years now.

Govt. Review:

Ind. Review: Answer 'D' is correct

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.58: Answer “B”

Most projects in Ebonyi were initiated through open and competitive tender as against the special and restricted methods of public procurement

Govt. Review:

Ind. Review: Answer ‘B’ is correct

CIRDDOC: Researcher to provide proof

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: Mrs Uzoma B. I. 08034415188 (Sec. Ebonyi Council on public Procurement)

Comment: Q.59: Answer “B”

The official gazette of each MDA in the state has a list of all awarded contracts and the amount of payment made to each contractor

Govt. Review:

Ind. Review: They are published through the official gazettes . Answer ‘B’ is correct

CIRDDOC: Researcher to provide proof

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: Hon. Oliver O. Osi (Member Ebonyi State House of Assembly) 08036172751

Comment: Q.60: Answer "C"

There is no state Freedom of Information Law but Ebonyi domesticated the National law

Govt. Review:

Ind. Review: Answer 'C' is correct

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: Hon. Oliver O. Osi (Member Ebonyi State House of Assembly) 08036172751

Comment: Q.61: Answer "B"

State Access to Information Agency is with Ebonyi State ministry of information and State Orientation Agency but the agency lack the will power to enforce the request of the citizens because they are loyal to the government in order to secure their jobs

Govt. Review:

Ind. Review: Answer 'B' is correct

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: Staff refused to submit details

Comment: Q.62: Answer "B"

There are no specific provisions ensuring the publication of budget documents in the State but the government some times provide funds for the publication of budget documents

Govt. Review:

Ind. Review: Answer 'B' is correct. No such legal provisions

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: Answer “B”

The staff claimed that Ebonyi State had a State Fiscal Responsibility Law and that it was for internal use and even the HODs in State Fiscal Responsibility Commission have not seen it.

The staff also refused to submit his details

Govt. Review:

Ind. Review: Answer ‘B’ is correct. No such law in existence in the state

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: Paul Okoronkwo (08060452478) Director State planning Commission 8/10/2018

Comment: Q.64: Answer “D”

Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) was last prepared in 2015 with CSOs but since then nothing has been done because of government interest

Govt. Review:

Ind. Review: Answer ‘D’ is correct

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: Paul Okoronkwo (08060452478) Director State planning Commission 8/10/2018

Comment: Q.65: Answer "B"

Civil Society/Non-Governmental Organisations was part of the preparation of the MTEF and FSP in 2015 but since then no such thing has happened.

Govt. Review:

Ind. Review: Answer 'B' is correct. There is no such evidence.

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: Sir Innocent Nweda (08038541983) Ebonyi State Government Auditor General 10/10/2018

Comment: Q.66: Answer "D"

Ebonyi State has no Modern Audit Law but are using the old Eastern audit law as a reference material.

Govt. Review:

Ind. Review: Answer 'D' is correct. There is no such law

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: Hon. Oliver O. Osi (Member Ebonyi State House of Assembly) 08036172751

Comment: Q.67: Answer "A"

Ebonyi state has domesticated the National Law which provides a legal framework requiring the Auditor General to submit its report to the State House of Assembly. However it is a national law.

Govt. Review:

Ind. Review: There is such a legal framework. Answer provided is correct

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: Hon. Oliver O. Osi (Member Ebonyi State House of Assembly) 08036172751

Comment: Q.68: Answer "A"

It is however important to note that no such report has been prepared since 2015. In fact, they are currently working on the 2015 report

Govt. Review:

Ind. Review: Answer 'A' as provided is correct

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: Mr David C. 08030450053 Ebonyi State House of Assembly

Comment: Q.69: Answer "C"

The 2015 auditor general report is with Public Accounts Committee (PAC) there are still working on it

Govt. Review:

Ind. Review: Answer 'C' as provided is correct

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: Paul Okoronkwo (08060452478) Director State planning Commission

Comment: Q.70: Answer “A”

Ebonyi State Financial Regulations/Instructions was last reviewed within the last 5 years ago. However Ebonyi State is following IPASS standard

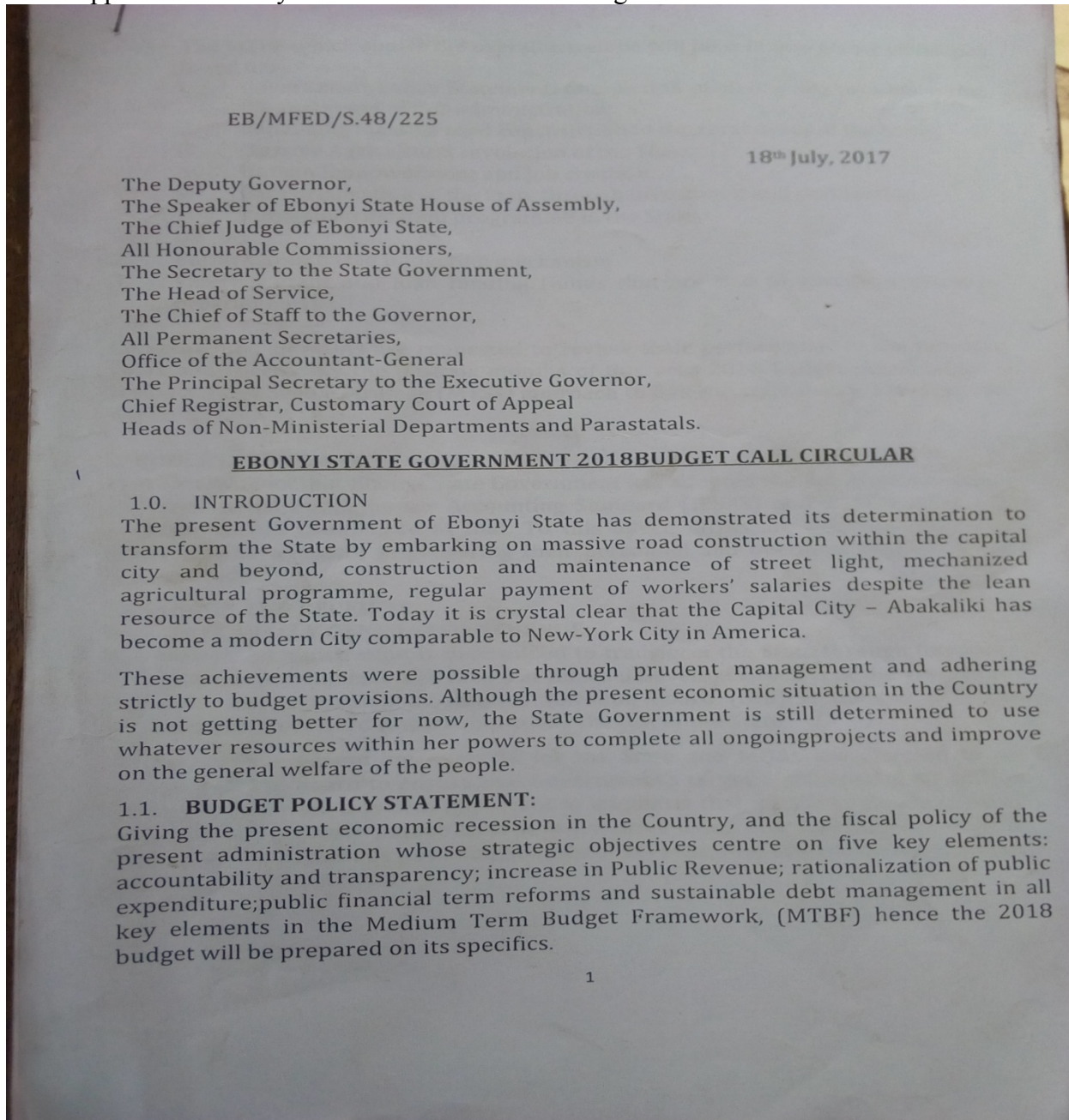
Govt. Review:

Ind. Review: Answer ‘A’ is correct. It was reviewed in the last five years

CIRDDOC:

APPENDICES FOR DOCUMENTS NOT ONLINE

Appendix A: Ebonyi State Government 2018 budget Call Circular



Appendix B: 2018 Appropriation Bill

2018 APPROPRIATION BILL

PRESENTED BY

**HIS EXCELLENCY ENGR. DAVID NWEZE UMUUHI
(FNSE, FNATE) GOVERNOR OF EBONYI STATE**

TO THE

EBONYI STATE HOUSE OF ASSEMBLY

THIS DAY 22ND DECEMBER 2017.

**GOVERNMENT OF EBONYI STATE OF NIGERIA 2018
APPROPRIATION BILL****OBJECT AND REASONS:**

The purpose of this law is to authorize withdrawals from the consolidated Revenue Fund of the State and matters related therewith for the year ending December 31st, 2018

**HIS EXCELLENCY, ENGR.
DAVID NWEZE UMUAHI
(FNSE, FNATE) EXECUTIVE
GOVERNOR EBONYI
STATE**

Dated this.....day of.....2017

SPONSOR: The House Leader, Hon. Joseph Nwobasi

**GOVERNMENT OF EBONYI STATE OF NIGERIA 2018
APPROPRIATION BILL**

A Law for Appropriation of the sum of *Two Hundred and Eight Billion, Three Hundred and Thirty-One Million, Eight Hundred and Seventy Thousand, Thirty-Six Naira, Thirteen Kobo* (N208,331,870,036.13) only to the service of Ebonyi State Government of Nigeria for the year ending December 31st, Two Thousand and Seventeen and for other purposes.

Enactment

BE IT ENACTED by the House of Assembly of Ebonyi State of Nigeria as follows:

Citation

1. This Law may be cited as the year 2018 Ebonyi State of Nigeria Appropriation Bill.

Issue of

2

N208,331,870,036.13

The Accountant-General may, when authorized to do so by Warrants signed by the Governor of Ebonyi State of Nigeria, pay out of the Consolidated Revenue Fund of Ebonyi State of Nigeria, the sums specified by warrants not exceeding *Two Hundred and Eight Billion, Three Hundred and Thirty-One Million, Eight Hundred and Seventy Thousand, Thirty-Six Naira, Thirteen Kobo* (N208,331,870,036.13) only

Appropriation of

N40,326,890,152.34

3.

The sum of *Forty Billion, Three Hundred and Twenty-Six Million, Eight Hundred and Ninety Thousand, One Hundred and Five Two Naira, Thirty Four Kobo* N40,326,890,152.34) only shall be appropriated to the heads of Expenditure as indicated in the First Schedule Appendix I (I -X) to this law.

Expenditure of
N8,500,000,000

4 The Accountant-General may, when authorized to do so by warrants signed by the Governor of Ebonyi State Government of Nigeria payout of the Stabilization Fund of Ebonyi State of Nigeria during the period 31st December 2018 day a total sum of *Eight Billion, Five Hundred Million Naira (N8,500,000,000)* only to either recurrent or capital provision, as the need may arise.

Expenditure of
N159,504,979,883.79

5 The Accountant-General may, when authorized to do so by Warrants signed by the Governor of Ebonyi State Government of Nigeria pay out of the Capital Development Fund of Ebonyi State of Nigeria during the period 31st December, 2018 day a total *One Hundred and Fifty-Nine Billion, Five Hundred and Four Million, Nine Hundred and Seventy-Nine Thousand, Eight Hundred and Eighty-Three Naira, Seventy-Nine Kobo (N159,504,979,883.79)* only.

Appropriation of
N159,504,979,883.79

6. The sum of *One Hundred and Fifty-Nine Billion, Five Hundred and Four Million, Nine Hundred and Seventy-Nine Thousand, Eight Hundred and Eighty-Three Naira, Seventy-Nine Kobo (N159,504,979,883.79)* only shall be appropriated to the Heads of Expenditure as indicated in the Second Schedule to this Law Appendix II (XI- XV).

Balance

7 No part of the sums mentioned in Sections 3 and 5 shall be issued out of Consolidated Revenue Fund or Capital Development Fund after 31st December, 2018.

Appendix C: 2018 Proposed Budget Estimates of Ebonyi State Government of Nigeria



ECONOMIC CODE	DETAILED DESCRIPTION	2016 APPROVED BUDGET	2016 REVISED BUDGET	2016 ACTUAL (JAN. - DEC.)	2017 APPROVED BUDGET	2017 REVISED BUDGET	2018 BUDGET ESTIMATES	REMARKS
1 - 11010001	Opening Balance							
A	Dedicated Fund in Excess Crude A/C for awarded ongoing project from FGN	10,000,000,000.00	10,000,000,000.00	3,000,000,000.00	7,000,000,000.00	7,000,000,000.00	3,000,000,000.00	Funds for dedicated projects.
B	Dedicated Loan from FGN to all Rice Producing States	2,000,000,000.00	2,000,000,000.00	1,641,000,000.00	359,000,000.00	359,000,000.00	27,980.72	CACS
C	Dedicated UBEC Loan for Pri. & Sec. Education	4,000,000,000.00	-	-	2,080,000,000.00	2,080,000,000.00	770,000,000.00	UBEC/UBEC school funds.
D	Dedicated State/LG Joint Project Fund in State Account	2,500,000,000.00	2,500,000,000.00	1,000,000,000.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	Funds for dedicated projects.
E	Dedicated Fund for Youth/Women Empowerment	-	-	-	500,000,000.00	500,000,000.00	-	Royalties from Solid Mineral.
F	Fund from other Sources	500,000,000.00	1,016,459,609.00	1,016,459,609.00	1,000,000,000.00	1,000,000,000.00	130,000,000.00	Dedicated for Civil Servants Salaries.
G	Paris Club (Zenith Bank)	-	-	-	-	-	1,500,000,000.00	Reserved for Government House titles
H	Sinking Fund	-	-	-	-	-	415,026,005.69	Partnership with Federal Government Nigeria.
I	IVO Water Project	-	-	-	-	-	485,240,299.00	MDG dedicated Funds.
J	MDG funds	-	-	-	-	-	461,031,208.00	Dedicated Account
K	Agric Loan (Zenith Bank)	-	-	-	-	-	3,000,000,000.00	Partnership with Federal Government Nigeria.

DETAILED 2018 BUDGET ESTIMATE FOR RECURRENT EXPENDITURE - OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

ORGANIZATION CODE: 11013001

ORGANIZATION/ ECONOMIC CODE	ECONOMIC LINE ITEM DESCRIPTION	2016 APPROVED BUDGET	2016 ACTUAL BUDGET	2017 APPROVED BUDGET	ACTUAL EXPENDITURE (JAN-NOV, 2017)	2017 SUPPLEMENTA RY BUDGET	2017 REVISED BUDGET	2017 BUDGET
11013001/22020309	Uniform and other clothing	200,000.00	-	200,000.00	150,000.00	-	200,000.00	-
11013001/22020310	Teaching Aids/Instruction Materials	-	-	200,000.00	200,000.00	-	200,000.00	-
11013001/22020311	Materials supplies	-	-	-	-	-	-	-
11013001/22020401	Maintenance of Motor Vehicle/Transport Equipment	4,000,000.00	6,247,200.00	8,000,000.00	20,000,000.00	22,000,000.00	30,000,000.00	-
11013001/22020402	Maintenance of Office Furniture	500,000.00	3,000,000.00	500,000.00	561,700.00	61,700.00	561,700.00	-
11013001/22020403	Maintenance of Office Building Residential Qtrs	2,000,000.00	3,507,713.00	5,000,000.00	-	-	5,000,000.00	-
11013001/22020404	Maintenance of Office/IT Equipment	1,000,000.00	954,000.00	1,000,000.00	229,900.00	-	1,000,000.00	-
11013001/22020405	Maintenance of Plants and Generators	1,000,000.00	2,077,690.00	1,500,000.00	561,700.00	-	1,500,000.00	-
11013001/22020414	Maintenance of Lodge & Guest House	1,500,000.00	716,000.00	1,500,000.00	-	-	1,500,000.00	-
11013001/22020501	Local Training	2,000,000.00	125,000.00	2,000,000.00	-	-	2,000,000.00	-
11013001/22020601	Security Services	2,000,000.00	460,000.00	1,000,000.00	-	-	1,000,000.00	-
11013001/22020602	Office Rent	30,000,000.00	9,732,000.00	30,000,000.00	-	-	30,000,000.00	-
11013001/22020603	Residential Rent	20,000,000.00	864,000.00	20,000,000.00	-	-	20,000,000.00	-
11013001/22020605	Cleaning & Fumigation Services	-	-	1,500,000.00	-	-	1,500,000.00	-
11013001/22020708	Medical Consulting Services	-	-	-	-	-	-	-
11013001/22020711	Cost	3,500,000.00	3,164,105.00	4,500,000.00	6,874,030.00	2,374,030.00	6,874,030.00	-
11013001/22020801	Plant/Generator Fuel Cost	1,000,000.00	770,000.00	2,500,000.00	4,825,600.00	2,764,291.00	5,264,290.00	-
11017001/22020803	Bank Charges(Other than Interest)	5,000,000.00	210,772.00	3,000,000.00	867,477.00	-	3,000,000.00	-

EBONYI STATE DETAILED 2018 BUDGET ESTIMATES FOR CAPITAL EXPENDITURE -EBONYI STATE EMERGENCY MGT AGENCY (SE)

Organisation Code: 11008001

ORGANIZATION/ ECONOMIC/ PROGRAM/ PROJECT CODE	PROJECT DESCRIPTION	2016 APPROVED BUDGET	ACTUAL 2016 EXPENDITURE (Jan.-Dec.)	2017 APPROVED BUDGET	2017 ACTUAL EXPENDITURE (Jan- Nov.)	2017 SUPPLEMENTARY BUDGET
	SOCIETAL RE-ORIENTATION					
11008001/ 1101118/ 11000001	DISASTER RESPONSE Provision and stock piling of relief materials for victims of various disaster in the local , State and National such as foam, mattress, plates, spoons, Nylon mats, blankets, insecticide treated mosquito nets, roofing sheets, roofing nails, planks etc.	20,000,000.00	8,880,000.00	56,800,000.00	99,690,700.00	50,000,000.00
11008001/ 1101112/ 11000002	REHABILITATION Provision of rehabilitation materials for victims of windstorm, fire and flood disasters in the State such as zinc, roofing nails, cement, planks, ceiling board, etc.	121,850,000.00				
				25,000,000.00		

EBONYI STATE DETAILED 2018 BUDGET ESTIMATES FOR CAPITAL EXPENDITURE - EBONYI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION CONTD.

ORGANIZATION/ ECONOMIC/ PROGRAM/ PROJECT CODE	PROJECT DESCRIPTION	2016 APPROVED BUDGET	ACTUAL 2016 EXPENDITURE (Jan.-Dec.)	2017 APPROVED BUDGET	2017 ACTUAL EXPENDITURE (Jan- Nov.)	2017 SUPPLEMENTARY BUDGET	2017 REVISED BUDGET	2018 BUDGET ESTIMATE
12004001	EBONYI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION							
	REFORM OF GOVERNMENT AND GOVERNANCE							
12004001/ 23020101/ 13000008	Purchase of 1no. Hilux Van for operational works in EBHASC	-		15,000,000.00			15,000,000.00	15,000,000.00
12004001/ 23020101/ 13000009	Purchase of fire extinguishers	-		1,000,000.00			1,000,000.00	1,000,000.00
12004001/ 23020101/ 13000010	Purchase of quarterly operational manuals	-		1,000,000.00			1,000,000.00	1,000,000.00
12004001/ 23020101/ 13000011	Construction of EBHA Chapel	-		30,000,000.00			30,000,000.00	30,000,000.00
12004001/ 23020101/ 13000010	Establishment /provision of ICT infrastructure for both the Chairman, Commissioners and ICT office of base in era	-		6,000,000.00			6,000,000.00	6,000,000.00
12004001/ 23020101/ 13000011	Purchase of 1No. Toyota Coasta Bus for EBHA Staff	-		15,000,000.00			15,000,000.00	15,000,000.00
TOTAL CAPITAL EXPENDITURE EBONYI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	-	100,000,000.00	-	-	100,000,000.00	100,000,000.00

EBONYI STATE SUMMARY OF OPENING BALANCES FOR 2018 BUDGET ESTIMATES

ECONOMIC CODE	DETAILED DESCRIPTION	2016 APPROVED BUDGET	2016 REVISED BUDGET	2016 ACTUAL (JAN- DEC.)	2017 APPROVED BUDGET	2017 REVISED BUDGET	2018 BUDGET ESTIMATES	REMARKS
1 - 11010001	Opening Balance							Funds for dedicated projects
A	Dedicated Fund in Excess Crude A/C for awarded ongoing project from FGN	10,000,000,000.00	10,000,000,000.00	3,000,000,000.00	7,000,000,000.00	7,000,000,000.00	3,000,000,000.00	
B	Dedicated Loan from FGN to all Rice Producing States	2,000,000,000.00	2,000,000,000.00	1,641,000,000.00	359,000,000.00	359,000,000.00	27,980.72	CACS UREC/UREB school funds
C	Dedicated URB & Loan for Pri. & Sec. Education	4,000,000,000.00	-	-	2,080,000,000.00	2,080,000,000.00	770,000,000.00	Funds for dedicated projects
D	Dedicated State/LG Joint Project Fund in State Account	2,500,000,000.00	2,500,000,000.00	1,000,000,000.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
E	Dedicated Fund for Youth/Women Empowerm ent	-	-	-	500,000,000.00	500,000,000.00	-	Royalties from Solid Mineral
F	Fund from other Sources	500,000,000.00	1,016,459,609.00	1,016,459,609.00	1,000,000,000.00	1,000,000,000.00	130,000,000.00	Dedicated for Civil Servant Salaries
G	Paris Club (Zenith Bank)	-	-	-	-	-	1,500,000,000.00	Reserved for Government House till Partnership
H	Sinking Fund	-	-	-	-	-	415,026,005.69	Federal Government Niger
I	IVO Water Project	-	-	-	-	-	485,240,299.00	MDG de Fund
J	MDG funds	-	-	-	-	-	461,031,208.00	
K	Agric Loan (Zenith Bank)	-	-	-	-	-	3,000,000,000.00	Dedicated for Agriculture

EBONYI STATE GOVERNMENT EXPECTED CAPITAL RECEIPTS AND INTERNALLY GENERATED REVENUE FOR 2018 BUDGET ESTIMATES								
ECONOMIC CODE	DETAILED DESCRIPTION	2016 APPROVED BUDGET	2016 REVISED BUDGET	2016 ACTUAL (JAN. - DEC.)	2017 APPROVED BUDGET	2017 ACTUAL (JAN. - NOV.)	2017 REVISED BUDGET	2018 BUDGET ESTIMATES
	Expected Incomes							
1010002	Statutory Allocation	25,727,887,330.00	25,727,887,330.00	18,789,493,424.00	25,587,070,430.00	24,076,118,959.00	25,587,070,430.00	36,000,000,000.00
1010003	Value Added Tax	7,592,039,990.00	7,592,039,990.00	7,280,756,226.00	10,730,845,989.00	8,212,660,702.00	10,730,845,989.00	10,000,000,000.00
1010004	Share of Excess Crude	-	1,335,457,155.00	1,684,971,493.00	501,158,000.00	776,491,728.00	776,491,728.00	1,000,000,000.00
1010005	Share of Exchange Rate Gains	1,616,193,460.00	-	1,902,745,970.00	2,500,000,000.00	2,036,615,276.00	2,500,000,000.00	2,500,000,000.00
1010006	Share of Augmentation	-	1,616,193,460.00	8,570,000,000.00	5,500,000,000.00	361,151,383.00	5,500,000,000.00	1,000,000,000.00
1010007	Non Oil Revenue	1,000,000,000.00	1,000,000,000.00	122,861,069.00	2,000,000,000.00	-	500,000,000.00	500,000,000.00
1010008	Share of NNPC Refund	-	-	-	500,000,000.00	-	-	-
1010010	Reimbursement from Bond ISPO	-	-	-	-	-	-	-
100011	Reimbursement (FGN Roads)	500,000,000.00	500,000,000.00	-	575,000,000.00	-	575,000,000.00	4,500,000,000.00
100012	Grants (UBFEB & SDG)	2,000,000,000.00	2,000,000,000.00	604,000,000.00	6,400,000,000.00	-	6,400,000,000.00	6,400,000,000.00
100013	Internally Generated Revenue	6,718,525,250.00	6,718,525,250.00	3,300,206,638.00	13,000,000,000.00	4,669,562,689.73	13,000,000,000.00	13,964,887,074.00
100014	Paris Club Fund	-	-	-	6,000,000,000.00	11,016,000,000.00	11,016,000,000.00	11,016,000,000.00
	Expected Revenue from Rice & Other Agric. Product	20,000,000,000.00	20,000,000,000.00	-	5,000,000,000.00	10,000,000.00	5,000,000,000.00	2,000,000,000.00
100015	Internal Loans	7,000,000,000.00	7,000,000,000.00	-	20,000,000,000.00	12,800,000,000.00	20,000,000,000.00	54,812,095,875.36
100016	ADB and IDB Loans	10,000,000,000.00	10,000,000,000.00	9,400,000,000.00	20,000,000,000.00	-	20,000,000,000.00	45,750,000,000.00
	Total Expected Receipts	82,154,646,030.00	83,490,103,185.00	51,655,034,820.00	113,294,074,419.00	63,958,600,737.73	121,585,408,147.00	189,442,982,949.36
	Estimated Revenue: Bank fees plus Expected Receipts (1+2)	101,154,646,030.00	99,006,562,794.00	58,312,494,429.00	127,233,074,419.00	63,958,600,737.73	135,524,408,147.00	208,331,870,036.13

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Appendix E: Ebonyi State Government Quarterly Reports (m)

SUMMARY REPORT ON 2017 BUDGET CAPITAL EXPENDITURE PERFORMAMCE (JANUARY - SEPTEMBER)						
	1ST & 2ND QUARTER BUDGET	JULY	AUGUST	SEPTEMBER	3RD QUARTER EXP. TOTAL	1ST & 2ND QUARTER EXPENDITURE
GOVERNOR	511,338,750	38,225,080	3,522,000.00		41,747,080.00	162,489,496.39
PEACE AND CONFLICT RES.	37,500,000			2,200,000	2,200,000	6,543,196.86
Y MAINTENANCE AGENCY	75,000,000					49,690,700
Y TO THE STATE GOVT.	1,367,474,625	219,500,000	146,300,000		365,800,000	632,800,000
NIT (PSU)	737,904,375					269,351,127
ASSEMBLY	150,000,000		15,000,000.00		15,000,000.00	16,000,000
RE & NATURAL RESOURCES	1,883,168,436	16,186,100	1,500,000.00	5,512,843	23,198,943	126,107,657.3
R	41,793,750					53,600,000
ANT GENERAL (CRFC)	8,908,500,000	1,121,812,875.32	28,594,320	33,506,752.80	1,183,913,948.12	820,699,663.11
ERAL	79,350,000					1,670,000
ALT	760,818,750					57,468,000
ALT	23,520,683,010	2,442,297,207.89	2,638,322,755.59	753,203,988.63	5,833,823,952.1	14,072,249,790.93
TD TRANSPORT	170,625,000					224,000,000
	300,000,000					8,330,000
AND TOURISM	5,280,075,000	952,298,944.37	152,875,270.5	1,103,679,178.76	2,208,853,393.63	1,110,866,845.22
SURVEY	3,694,395,246	89,377,085.66	100,027,112.15	168,018,216.73	357,422,414.54	1,335,147,483.86
	3,021,993,750	212,523,650	56,823,730.5		269,347,381	816,012,443.30
ESOURCES	187,500,000	5,933,556.31	5,933,556.31	20,200,000.00	32,067,113	128,088,391.91
					67,256,078.50	1,149,780,974.12

SUMMARY REPORT ON 2017 BUDGET/EXPENDITURE CAPITAL PERFORMANCE (JAN-SEPTEMBER 2017)					
	QUARTER BUDGET	JULY	AUGUST	SEPTEMBER	3RD QUARTER EXP. TOTAL
MDAS					41,7
1 OFFICE OF THE EXECUTIVE GOVERNOR	511,338,750	38,225,080	3,522,000.00		
2 DEPARTMENT OF BORDER PEACE AND CONFLICT RES.	37,500,000			2,200,000	
3 EBONYI STATE EMERGENCY MAINTENANCE AGENCY	75,000,000				
4 OFFICE OF THE SECRETARY TO THE STATE GOVT.	1,367,474,625	219,500,000	146,300,000		
5 (SDG) PROJECT SUPPORT UNIT (PSU)	737,904,375			15,000,000.00	
6 EBONYI STATE HOUSE OF ASSEMBLY	150,000,000				
7 MINISTRY OF AGRICULTURE & NATURAL RESOURCES	1,883,168,436	16,186,100	1,500,000.00	5,512,843	
8 EBONYI STATE FERTILIZER	41,793,750				
9 OFFICE OF THE ACCOUNTANT GENERAL (CRFC)	8,908,500,000	1,121,812,875.32	28,594,320	33,506,752.80	
10 MINISTRY OF SOLID MINERAL	79,350,000				
11 CEMENT PRODUCTION/SALT	760,818,750				
12 MINISTRY OF WORKS AND TRANSPORT	23,520,683,010	2,442,297,207.89	2,638,322,755.59	753,203,988.6	
13 EBROMA	170,625,000				
14 MINISTRY OF CULTURE AND TOURISM	300,000,000				
15 MINISTRY OF LANDS SURVEY	5,280,075,000	952,298,944.37	152,875,270.5	1,103,679,178.76	
16 MINISTRY OF POWER	3,694,395,246	89,377,085.66	100,027,112.15	168,018,216.73	
17 MINISTRY OF WATER RESOURCES	3,021,993,750	212,523,650	56,823,730.5		
	187,500,000	5,933,556.31	5,933,556.31	20,200,000.00	

Ebonyi State Government 2017 Mid-Year Review (n)

**EBONYI STATE MID YEAR PROJECTS/ PROGRAMMES PERFORMANCE REPORT ON 2017-2019 MEDIUM TERM EXPENDITURE FRAME WORK
AND 2017 CAPITAL BUDGET**

S/N	ORG. CODE	ORGANIZATIONAL NAME	BUDGET PROVISION FOR 2017	NO. OF PROJECTS/ PROGRAMMES	EXPENDITURE K	BUDGET BALANCE	BUDGET PERFORMANCE IN PERCENTAGE	REMARKS
ADMINISTRATION SECTOR								
1	11008001	Ebonyi State Emergency Mgt. Agency (SEMA)	100,000,000	9	49,690,700.00	50,309,300.00	49.69%	
2	11021008	Office of the Sp Assist on Sp Proj	141,776,050	36	60,066,000.00	81,710,050.00	42.37%	
3	11013001	Office of the Secretary to the State Government	1,823,299,500	21	632,800,000.00	1,190,499,500.00	34.71%	
4	11185001	(SDG's) (PSU)	983,872,500	5	269,351,127.00	714,521,373.00	27.38%	
5	11004001	Department of Border, Peace & Conflict Resolution	50,000,000	10	6,545,197.00	43,454,803.00	13.99%	
6	11001001	Office of the Governor	681,785,000	13	83,679,371.39	598,105,628.61	12.27%	
7	11020001	Department of Economic Empowerment and Job Creation	2,520,674,000	16	225,500,000.00	2,295,174,000.00	8.95%	
8	12003001	Ebonyi State House of Assembly	200,000,000	11	16,000,000.00	184,000,000.00	8.00%	
9	23001001	Ministry of Information and State Orientation	100,000,000	12	3,678,000.00	96,322,000.00	3.68%	
10	11010001	Ebonyi State Council on Public	26,227,500	10	800,000.00	25,427,500.00	3.05%	
11	11007001	Department of Grants Donor and Partnership	0	0	0	0	0.00%	
12	11021003	Women Development Centre	100,000,000	6	0	100,000,000.00	0.00%	
		SUB-TOTAL	6,727,634,550	149	1,348,110,395.39	5,379,524,154.61	20.04%	

1 of 1

Ebonyi State Government 2017 Mid-Year Review (summary Report on 2017 Budget Expenditure Capital Performance (JAN-SEPTEMBER) Quarter Budget (o)

Appendix D

(19) DRILLING OF 17 NOS. HAND PUMP WATER BOREHOLES AT ONICHA EAST CONSTITUENCY

S/NO	COMPANIES	PROJECT	QUOTED PRICE (N)
1.	Anayo & Sons Nig. Ltd	Drilling of 17 Nos. Hand Pump Water Boreholes	22,400,000.00
2.	Modecko Engineering Co. Ltd	Drilling of 17 Nos. Hand Pump Water Boreholes	29,120,988.00
3.	I.G. Nwankwo & Sons Interprises	Drilling of 17 Nos. Hand Pump Water Boreholes	42,120.988.00
4.	Ministry of Water Resources Reserved price	Drilling of 17 Nos. Hand Pump Water Boreholes	22,000,000.00

The total of *Twenty-Seven* (27) companies quoted for the 19 Constituencies projects seeking to execute the total No. of 323 Hand Pump Water Boreholes in the selected constituencies.

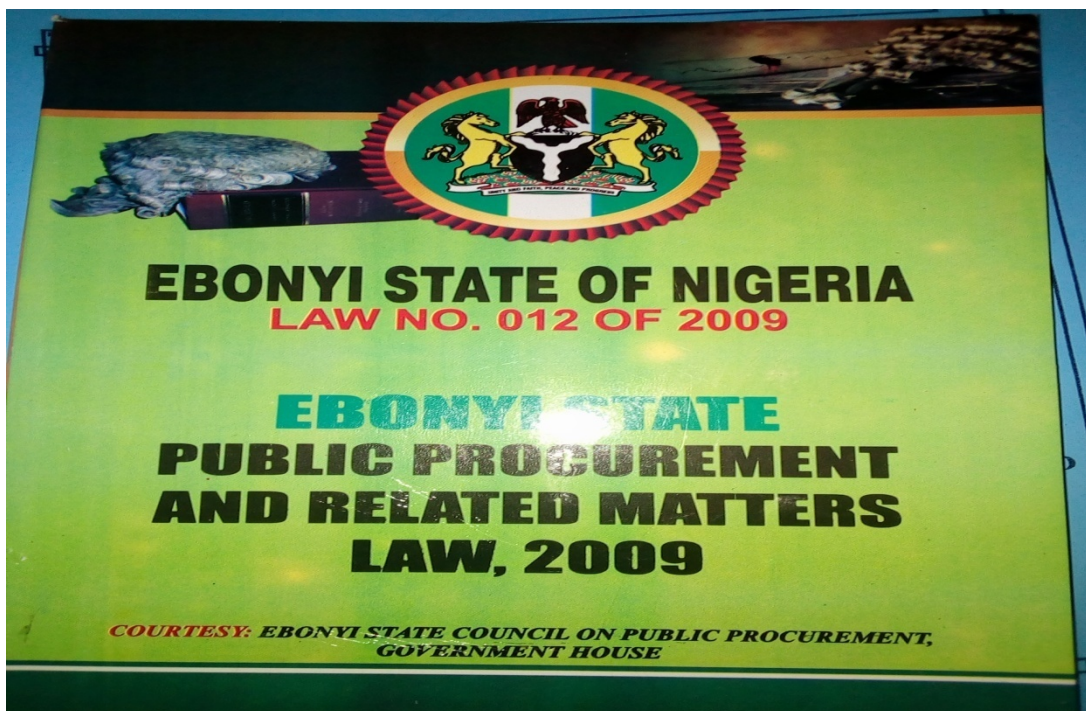
From the tender analysis and in line with best practice, most companies did not meet up with the tender directives, while the Ministry wish to request that the State Council for Public procurement to recommend that those companies who complied with tender directives and with lowest and most responsive submission be given the projects.

5.0 Decision Sought: The State Council on Public procurement is requested to consider the proposals and

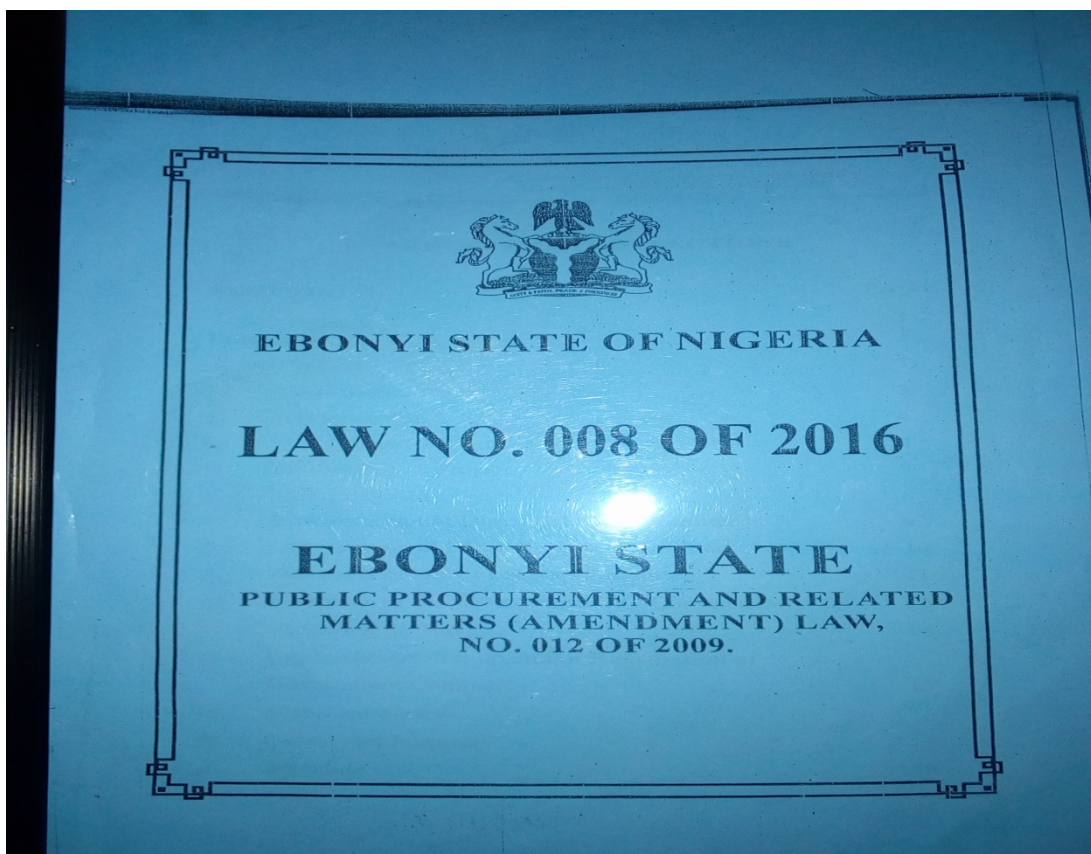
- Recommend that the contract for the Constituency projects in all the nineteen (19) Constituencies be awarded to the following companies whose tender for the various locations were the lowest and most responsive to the tendering process but with the Ministry of Water Resources reserved prices of ₦22,000,000 (Twenty-Two Million Naira) only, as follows;

S/NO	COMPANY	AMOUNT QUOTED (N)	REMARKS
1.	Febiks Multiservices Ltd	22,000,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Ishielu South State Constituency
.	Ndiofutu Automobile Nig. Ltd	22,038,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Ishielu North State Constituency

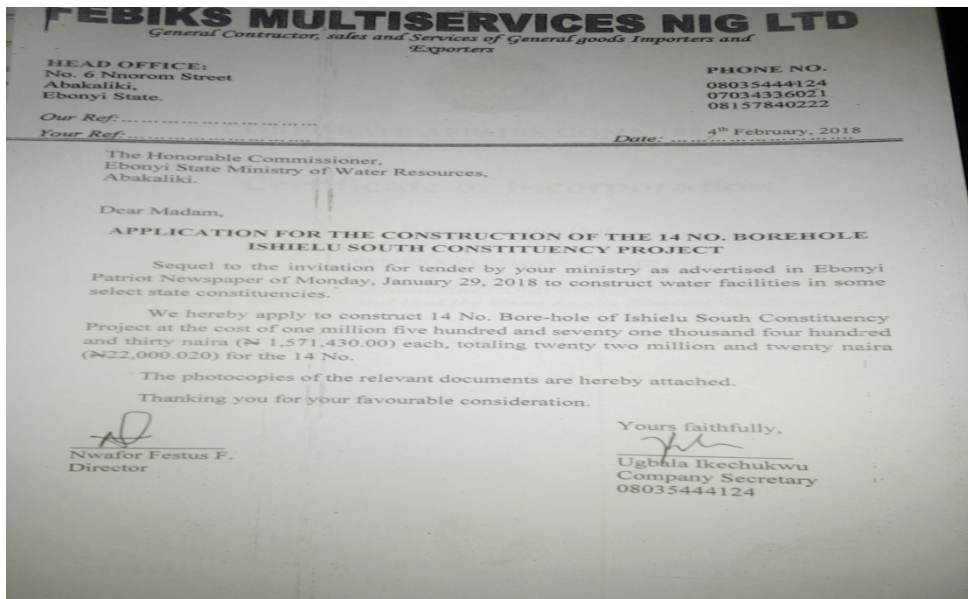
	Hakis Resources	22,000,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Ohaozara East State Constituency
	Godlinks Nig. Ltd	22,000,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Abakaliki North State Constituency
	Ndiofutu Automobile Nig Ltd	21,985,500	Drilling of 17 Nos. Hand Pump Water Boreholes at Ebonyi North West State Constituency
	Jamklef GeoConsult Ltd	22,000,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Izzi East State Constituency
	Modecko Engineering Consult Ltd	22,430,020	Drilling of 17 Nos. Hand Pump Water Boreholes at Ohaukwu South State Constituency
	Davlenda Resources Ltd	22,130,000	Drilling of 17 Nos. Hand Pump Water Borehole at Onicha West State Constituency
	Febiks Multiservices Ltd	22,000,000	Drilling of 17 Nos. Hand Pump Water Borehole at Ohaukwu North State Constituency
10.	Ndiofutu Automobile Nig. Ltd	22,222,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Abakaliki South State Constituency
11.	Onstan C. Resources	22,411,600	Drilling of 17 Nos. Hand Pump Water Boreholes at Ikwo North State Constituency
12.	Onstan C. Resources	22,411,600	Drilling of 17 Nos. Hand Pump Water Boreholes at Ohaozara West State Constituency
13.	Onstan C. Resources	22,371,600	Drilling of 17 Nos. Hand Pump Water Boreholes at Ezza North West State Constituency



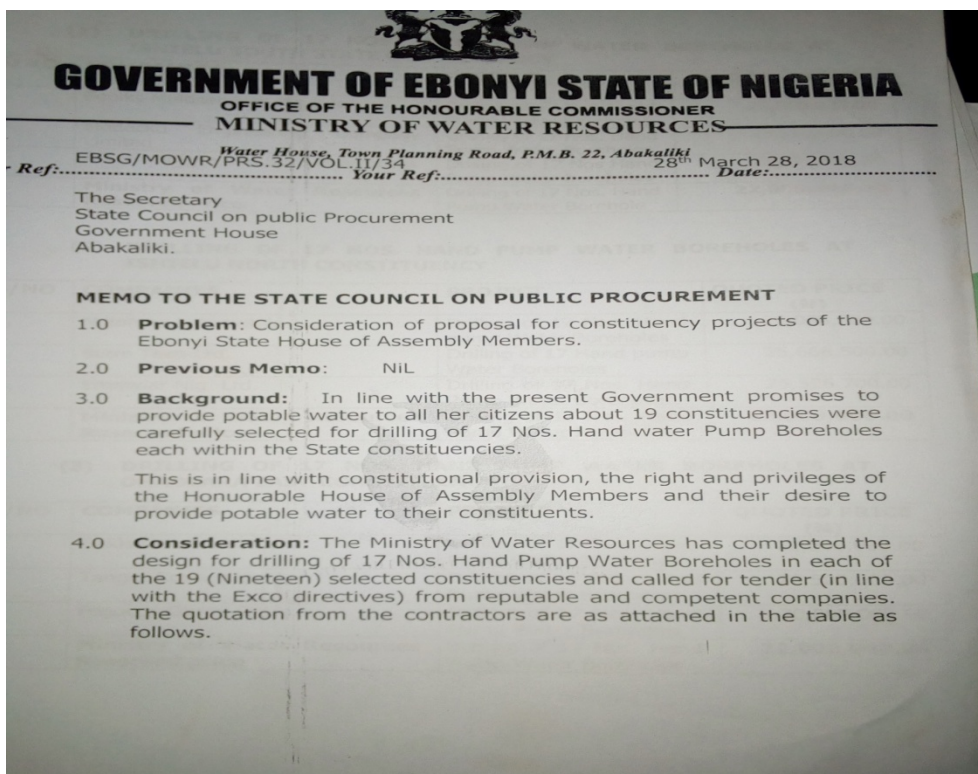
Ebonyi State Public Procurement and Related Matters Law 2009 (Law No. 012 of 2009)



Ebonyi State Public Procurement and Related Matters Law 2016



Public Procurement data on bidding by company



Ebonyi State memo to Public Procurment Council

(1) DRILLING OF 17 NOS. HAND PUMP WATER BOREHOLES AT ISHIELU SOUTH STATE CONSTITUENCY			
S/NO	COMPANIES	PROJECT	QUOTED PRICE (N)
1.	Febiks Multiservices Nig. Ltd	Drilling of 17 Nos. Hand Pump Water Boreholes	22,000,020.00
2.	Modecko Engineering Company Limited	Drilling of 17 Nos. Hand Pump Water Boreholes	23,520,000.00
3.	I.G. Nwankwo and Sons Enterprises	Drilling of 17 Nos Hand Pump Water boreholes	23,520,000.00
	Ministry of Water Resources Reserved Price	Drilling of 17 Nos. Hand Pump Water Borehole	22,000,000.00
(2) DRILLING OF 17 NOS. HAND PUMP WATER BOREHOLES AT ISHIELU NORTH CONSTITUENCY			
S/NO	COMPANIES	PROJECT	QUOTED PRICE (N)
1.	Ndiofutu Automobile	Drilling of 17 Nos. Hand pump Water Boreholes	22,038,500.00
2.	Stem Tech Ltd.	Drilling of 17 Hand pump Water Boreholes	25,668,500.00
3.	Emmylar Nig. Ltd.	Drilling of 17 Nos. Hand Pump Water Boreholes	25,526,700.00
	Ministry of Water Resources Reserved price	Drilling of 17 Nos. Hand Pump Water Boreholes	22,000,000.00
(3) DRILLING OF 17 NOS. HAND PUMP WATER BOREHOLES AT OHAOZARA EAST CONSTITUENCY			
S/NO	COMPANIES	PROJECT	QUOTED PRICE (N)
1.	Hakis Resources Ltd.	Drilling of 17 Nos. Hand Pump Water Boreholes	22,000,000.00
2.	Tanger Consult Ltd.	Drilling of 17 Nos. Hand Pump Water Boreholes	26,500,000.00
3.	Fegucuv Global Ltd.	Drilling of 17 Nos. Hand Pump Water Boreholes	30,000,000.00
	Ministry of Water Resources Reserved price	Drilling of 17 Nos. Hand Pump Water Boreholes	22,000,000.00

Ebonyi State Ministry of Water Resuorcies data on amount to be spent in 2018 to Public Procurement Council

5.	Ebelegu Global Ltd	23,000,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Ebonyi North East State constituency
6.	Vivanna Nig Ltd	22,165,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Ezza South State Constituency
7.	Ukpai Builders Nigeria Ltd	22,000,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Afikpo North East State Constituency
8.	Telado Construction Nig. Ltd	22,700,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Ezza North East State Constituency
9.	Ogbomacos Nig. Ltd	22,800,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Izzi West State Constituency
10.	Anayo & Sons Nig.	22,400,000	Drilling of 17 Nos. Hand Pump Water Boreholes at Onicha East State Constituency

- b. Recommend that the State Government release the sum of **₦418,000,000.00** (Four Hundred and Eighteen Million Naira) only, being the total cost for the construction of 323 hand pump water boreholes in the 19 state constituencies at the government reserved price of N22,000,000.00 (twenty two million naira)only per constituency.

Mrs. Euphemia Nwali
Hon. Commissioner.

Ebonyi State Ministry of Water Resuorcies biddig summary to Public Procurment Council

DETAILS OF EXECUTED WATER PROJECTS FROM 2015 TO 2018						
S/No	Project Title	Project Description	Project Location	Start Date	Project Sum M	Project Status
1.	Construction of 16,000 cubic meter per day water treatment plant at Ishiagu, Ivo LGA	Construction of Intake works; treatment system and ground-level tank	Ishiagu, Ivo LGA	2016	1,285,026,598	55% completed
2.	Rehabilitation of Ezillo, Old Abakaliki and Uburu Water treatment plants, including overhauling o f the existing Sakamori Booster Stations in collaboration with the SDG	-ditto-	i. Ezillo ii. Old Abakaliki iii. Uburu Water Treatment plant iv. Sakamori Booster	2016	2,015,954,780	30% completed
3.	Construction of Water Supply system in the 13 Nos. General Hospitals in the state	Drilling of motorized boreholes; overhead tanks and reticulation	In all the 13 Nos. General Hospitals in the 13 LGA in the state	2016	69,858,294	100% completed
4.	Construction of water storage tanks in the Rice Mill clusters at Onu -Igboji, Ikwo LGA, Iboko, Izzi LGA; and Oso -Edda in Afikpo South LGA	-ditto-	i. Onu-Igboji in Ikwo LGA ii. Iboko in Izzi LGA iii. Oso -Edda in Afikpo South LGA	2017	520,000,000	100% completed
	Construction of Water supply system for 5Nos Roundabout Fountains within the Abakaliki Capital City	-Ditto-	i. Govt. House Roundabout ii. Udensi Roundabout iii. Dr. Akanu Ibiam Flyover Roundabout iv. Abacha Roundabout v. Offia Nwali Flyover Roundabout	2016	10,000,000	100% complete

Ebonyi State Ministry of Water Resuorcies gazzate