

## QUESTIONNAIRE

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

***ABIA STATE***

***JUNE 2020***

Civil Resource Development and Documentation Centre (CIRDDOC)

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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

1. **Pre-Budget Statement:** State Budget Call Circular, MTEF/FSP
2. **Executive Budget Proposal (EBP):** State Budget Draft Estimates
3. **State Citizens Budget**
4. **Approved Budget:** State Budget Appropriation Law
5. **In-Year Reports:** State Quarterly Budget Implementation Reports,
6. **State Mid-Year Review** and
7. **Year-End Report:** State Accountant-Generals Report,
8. **State Auditor Generals 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. <b>Pre-Budget Statement:</b> a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	a) 2020 b) 2020
2. <b>Executive Budget Proposal (EBP):</b> <i>State Draft Budget Estimates</i>	2020
3. <b>State Citizens Budget</b>	2020
4. <b>State Approved Budget Volumes / Appropriation Law</b>	2020
5. <b>In-Year Reports:</b> <i>State Quarterly Budget Implementation Reports,</i>	2020
6. <b>State Mid-Year Review</b>	2020

7. Year-end Report (Consolidated Annual Budget Performance Report)	2018, 2019
8. State Auditor Generals Report	2018

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

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Budget Call Circular	1. Title: The Year 2020 Budget Call Circular of Abia State Government of Nigeria, 2. Date of Release: 16 <sup>th</sup> June, 2019 3. Internet Link: Nil 4. Availability: Produced for Internal Use (Annex 1)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP). The latest version was produced in 2017.
State Citizens Budget	1. Title: Abia State 2020 Citizens Budget Document Budget of Economic Repositioning 2. Date of Release: 19 <sup>th</sup> March, 2020 3. Internet Link: <a href="https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-Approved-Budget-Citizens-Budget-Final-for-Publication.pdf">https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-Approved-Budget-Citizens-Budget-Final-for-Publication.pdf</a> 4. Availability: Produced and Publicly Available (PPA). This is a simplified version of approved budget and was released within three months after the budget was approved on 24 <sup>th</sup> December, 2019.
State Draft Budget Estimates	1. Title: Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning 2. Date of Release: 17 <sup>th</sup> December, 2019 3. Internet Link: <a href="https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf">https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf</a> 4. Availability: Produced and Publicly Available (PPA).



Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Approved Budget Volumes	<ol style="list-style-type: none"> <li>1. Title: Approved Estimates of Abia State Government of Nigeria 2020/2022 Multi-Year Budget of Economic Repositioning</li> <li>2. Date of Release: 29<sup>th</sup> April, 2020</li> <li>3. Internet Link: <a href="https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf">https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf</a></li> <li>4. Availability: Produced for Internal (PIU). This was approved on 24<sup>th</sup> December, 2019 but released on 29<sup>th</sup> April which was more than three months after the budget was approved. Refer to: <a href="https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/">https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/</a></li> </ol>
State Budget Appropriation Law	<ol style="list-style-type: none"> <li>1. Title: The Abia State 2020 Appropriation Law Law No 1 of 2020</li> <li>2. Date of Release: 27<sup>th</sup> December, 2019</li> <li>3. Internet Link: <a href="https://abiastate.gov.ng/wp-content/uploads/2019/12/approved-2020-bill.pdf">https://abiastate.gov.ng/wp-content/uploads/2019/12/approved-2020-bill.pdf</a></li> <li>4. Availability: Produced and Publicly Available (PPA). This was released immediately the budget was approved and before the fiscal year. Refer to: <a href="https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/">https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/</a></li> </ol>
State Quarterly Reports	<ol style="list-style-type: none"> <li>1. Title: Abia State Government 1<sup>st</sup> Quarter Performance Report Consolidated Summary for the period ended 31/03/2020</li> <li>2. Date of Release: 30<sup>th</sup> April, 2020</li> <li>3. Internet Link: <a href="https://abiastate.gov.ng/wp-content/uploads/2020/04/1st-Quarter-Report-Summary.pdf">https://abiastate.gov.ng/wp-content/uploads/2020/04/1st-Quarter-Report-Summary.pdf</a></li> <li>4. Availability: Produced and Publicly Available (PPA). This was released within one month after the reporting period.</li> </ol>
State Mid-Year Review	<ol style="list-style-type: none"> <li>1. Title: Report of the Accountant General with Financial Statements for the period ended 30<sup>th</sup> June, 2020</li> <li>2. Date of Release: 31<sup>st</sup> July, 2020</li> <li>3. Internet Link: <a href="https://abiastate.gov.ng/wp-content/uploads/2020/07/Financial-Statements-and-2nd-Quarter-2020-Budget-Implementation-Report.pdf">https://abiastate.gov.ng/wp-content/uploads/2020/07/Financial-Statements-and-2nd-Quarter-2020-Budget-Implementation-Report.pdf</a></li> <li>4. Availability: Produced and Publicly Available (PPA). This was released within month after the reporting period.</li> </ol>
Year-end Report (Consolidated Annual Budget Performance Report)	<ol style="list-style-type: none"> <li>1. Title: Abia State Government 4th Quarter Performance Report Summary of Expenditure by Sub-Organisation for the period ended 31/12/2019.</li> <li>2. Date of Release: 14<sup>th</sup> February, 2020.</li> <li>3. Internet Link: <a href="https://abiastate.gov.ng/wp-content/uploads/2020/02/ABIA-STATE-2019-4TH-QUARTER-REPORT-1.pdf">https://abiastate.gov.ng/wp-content/uploads/2020/02/ABIA-STATE-2019-4TH-QUARTER-REPORT-1.pdf</a></li> <li>4. Availability: Produced and Publicly Available (PPA). This was released in less than two months after the end of the fiscal year.</li> </ol>

<b>Budget Document</b>	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Auditor Generals Report	1. Title: Report of the Auditor-General on the Accounts of the Government of Abia State of Nigeria for the year ended 31 <sup>st</sup> December, 2019. 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU) (Annex 2)

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced for Internal Use (PIU); (3) 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 does.
  - B. **No, it does not or document is not publicly available.**
  - C. Not applicable/other (please comment).

**Citation:** The Year 2020 Budget Call Circular of Abia State Government of Nigeria (Ref No: ASPC/BD.006/VOL.1/20/01) **The front page of the document is attached as annex 1.**

Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment: Q.1: Ans. B: This document was released on the 16<sup>th</sup> of June, 2019 and made available to us by the Director of Budgets during our visit on the 10<sup>th</sup> August, 2020. However, it is not in the public domain.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** The Year 2020 Budget Call Circular of Abia State Government of Nigeria (Ref No: ASPC/BD.006/VOL.1/20/01)

**Comment: Q.2: Ans. D: The Budget Call Circular of the state is produced and titled as cited above. However, the document is not published online.**

**Independent Reviewer:**

**Government Reviewer:**

**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 or document is not publicly available**
  - E. Not applicable/other (please comment).

**Citation:** Mr. Eme Orji Kalu Director of Budgets (08033422896)

**Comment:** Q.3: Ans. D: The budget call circular is not publicly available. This was also confirmed by the Director of Budgets during our interaction with him on the 10<sup>th</sup> of August, 2020.

**Independent Reviewer:**

**Government Reviewer:**

**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:** Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.4: Ans. D: The budget Call Circular was produced but not made publicly available. As such, it cannot be said that the budget process adhere to a publicly available calendar for budget preparation.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

5. 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 or document is not publicly available**

E. Not applicable (please comment)

**Citation:** Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.5: Ans. D: The state produces a multi-year budget which is not exactly the same as an MTEF. The last version produced was in 2017 to guide 2017-2019 budget years. Moreover, this document is still in the draft form. Nothing was produced in 2019 to guide the 2020 fiscal years budget as confirmed by the director of budget during our visit.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

6. Is there evidence of public (including Civil Society/Non-Governmental Organisations, organized 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, organized 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 or document is not publicly available
  - C. Not applicable (please comment)

**Citation:** Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.6: Ans. B: The director of budget confirmed during our visit that the latest MTEF and FSP produced was in 2017 for 2017-2019 budget years. The state did not produce MTEF and FSP in 2019 as such there is no evidence for public consultation.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### C. STATE DRAFT BUDGET ESTIMATES (EXECUTIVES BUDGET PROPOSAL)

7. 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*] or document not publicly available
  - C. Not applicable/other (please comment).

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf>

**Comment: Q.7: Ans. A:** This was released to the public on 17<sup>th</sup> December, 2019 before the approval on 24<sup>th</sup> December, 2019 implying that it was released while the legislature was still considering it. For when it was approved refer to: <https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/>

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

8. 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:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf>

**Comment: Q.8: Ans. C:** The Draft Estimates document of Abia was released on 17<sup>th</sup> December, 2019 which was less than six weeks before the start of 2020 budget year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

9. 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 or document is not publicly available
  - E. Not applicable/other (please comment).

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf> (page 118 and 237).

**Comment: Q.9: Ans. A:** Expenditures of the Draft Estimates are classified by administrative unit (MDAs) such as Office of the Governor, Bureau of Special Services, etc. For recurrent refer to the section titled *Detailed Budgeted Recurrent Expenditure by Organization by Sector- Administrative Sector* (page 118). For Capital refer to the section titled *Detail of Budgeted Capital Expenditure by Organization: Administrative Sector* (page 237)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

10. 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 or document is not publicly available
- C. Not applicable/other (please comment)

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf> (pages 27-29 for Capital Expenditures by MDAs)

**Comment: Q.10: A:** The expenditures for the Draft Estimates present expenditures for the budget year classified by functional classification such as Abia State Agency for the Control of HIV/AIDS, Ministry of Youth Development etc. Refer to pages 27-29 for Capital Expenditures by MDAs.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

11. 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 or document is not publicly available
- C. Not applicable/other (please comment)

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf> (Refer to pages 156 and 247).

**Comment: Q.11: Ans. A:** Expenditures of the Draft Estimates are classified by economic classification such as Ministry of Agriculture, Ministry of Finance, etc. For recurrent refer to the section titled Detailed Budgeted Recurrent Expenditure by Organization by Sector-**Economic Sector** in page 156. For capital refer to the section titled Detail of Budgeted Capital Expenditure by Organization-**Economic Sector** in page 247.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

12. 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 or document is not publicly available
- E. Not applicable/other (please comment).

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf> (Refer to page 36)

**Comment:** Q.12: Ans. A: The expenditures for the Draft Estimates provide classification by individual programs such as Economic Empowerment through Agriculture, Societal Re-Oriented, etc. Refer to the section titled *Summary of Capital Expenditure and Program Objectives in page 36*

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

13. Do 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 four 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, expenditures are not presented by program or document is not publicly available
- E. Not applicable/other (please comment)

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf> (See pages 37, 40, 264 and 279.)

**Comment:** Q.13: A: The expenditures for the Draft Estimates provides classification by gender, youth and senatorial zones such as Abia Northern Zone, Abia Central Zone, etc. Refer to pages 37 and 40). It also provides by LGAs. Refer to page 264 "Housing Estate in 17 LGAs in the State" and page 279 "Acquisition of Capital Assets in 17 LGAs"

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

14. Do 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 or document is not publicly available
- E. Not applicable/other (please comment).

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf> (page 61)

**Comment: Q.14: A: The Draft Estimates of the state provide individual sources of revenue for the budget year such as Taxes, Licenses, etc. Refer to the section titled Detailed Recurrent Revenue in page 61.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

15. Do 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 or document is not publicly available
- E. Not applicable/other (please comment)

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf> (page 36)

**Comment: Q.15: Ans. A: The State Draft Estimates contain detailed of non-financial outputs/outcomes for all programs such as increase Food Production by 200% by 2020, increase Agricultural Productivity by 50% by year 2020. Refer to the section titled Summary of Capital Expenditure and Program Objectives in page 36**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

16. 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 or document is not publicly available
- E. Not applicable/other (please comment)

**Citation:** Draft Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-1st-DRAFT-ESTIMATES.pdf> (Page 36)



**Comment: Q.16: Ans. B: State Draft Estimates contain performance targets for most of the non-financial data. Refer to the section titled Summary of Capital Expenditure and Program Objectives in page 36.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

17. 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 document is not publicly available
- E. Not applicable/other (please comment).

**Citation:** The Abia State 2020 Appropriation Law Law No 1 of 2020. <https://abiastate.gov.ng/wp-content/uploads/2019/12/approved-2020-bill.pdf>

**Comment: Q.17: Ans. A: The State Budget Appropriation Law was released on 27<sup>th</sup> December, 2019 and this was before the 2020 fiscal year.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

18. For the fiscal year under consideration, when was 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:** Document titled The Abia State 2020 Appropriation Law Law No 1 of 2020. <https://abiastate.gov.ng/wp-content/uploads/2019/12/approved-2020-bill.pdf> (Refer to the last page of the document)

**Comment: Q.18: Ans. A: The State Budget Appropriation Law was enacted on 24<sup>th</sup> December and made public on 27<sup>th</sup> December, 2019. Refer to the last page of the document. So, it can be said that it was made publicly available immediately after enactment.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

19. 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 or document is not publicly available
  - E. Not applicable/other (please comment).

**Citation:** Approved Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. <https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf>

<https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/>

**Comment:** Q.19: Ans. D: The state budget was approved on 24<sup>th</sup> December, 2019 but released on 29<sup>th</sup> April which was more than three months after the budget was approved. So it is not considered as publicly available hence the choice of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

20. Does the State Approved Budget present 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 or document is not publicly available
  - C. Not applicable/other (please comment)

**Citation:** Approved Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning. : <https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf>

<https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/>

**Comment:** Q.20: Ans. B: The state budget was approved on 24<sup>th</sup> December, 2019 but released on 29<sup>th</sup> April which was more than three months after the budget was approved. So it is not considered as publicly available.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

21. 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 or document is not publicly available
- C. Not applicable/other (please comment)

**Citation:** Approved Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning.

<https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf>

<https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/>

**Comment:** Q.21: Ans. B: The state budget was approved on 24<sup>th</sup> December, 2019 but released on 29<sup>th</sup> April which was more than three months after the budget was approved. So it is not considered as publicly available.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

22. Does the State Approved Budget present expenditures for individual programs (items) for the budget year?
- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program or document is not publicly available
- E. Not applicable/other (please comment).

**Citation:** Approved Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning.

<https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf>

<https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/>

**Comment:** Q.22: Ans. D: The state budget was approved on 24<sup>th</sup> December, 2019 but released on 29<sup>th</sup> April which was more than three months after the budget was approved. So it is not considered as publicly available hence the choice of answer D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

23. Are 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:** Approved Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning.

<https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf>

<https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/>

**Comment:** Q.23: Ans. D: All line items appeared with different codes across all MDAs but since the state budget was released more than three months after the budget was approved it is not considered as publicly available. Hence, the option selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?
- 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:** Approved Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning.

<https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf>

<https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/>

**Comment:** Q.24: Ans. D: None of the State MDAs budget line items were lumped in single item but since the state budget was released more than three months after the budget was approved it is not considered as publicly available. Hence, the option selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

25. 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:** Approved Estimates of Abia State Government of Nigeria 2020 2022 Multi-Year Budget Budget of Economic Repositioning.

<https://abiastate.gov.ng/wp-content/uploads/2020/05/Abia-2020-Approved-Estimates.pdf>

<https://abiastate.gov.ng/governor-okezie-ikpeazu-signs-2020-budget/>

**Comment:** Q.25: Ans. D: State approved budget present the individual sources of revenue. However, since the state budget was released more than three months after the budget was approved it is not considered as publicly available. Hence, the option selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## E. STATE CITIZENS BUDGET

26. 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 or not publicly available.
- E. Not applicable/other (please comment).

**Citation:** Abia State 2020 Citizens Budget Document Budget of Economic Repositioning.  
<https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-Approved-Budget-Citizens-Budget-Final-for-Publication.pdf> (Page 6, 13 and 18)

**Comment:** Q.26: Ans. C: The State 2020 Citizens Budget contain information on some of the core elements such as information on revenue collection, priority spending allocation and contact for follow-up by citizen but does not contain information on all core elements.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

27. How is the Citizens Budget disseminated (eg., the Internet, billboards, radio programs, newspapers, street theatre, etc.), 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 publicly available or not produced at all.
- E. Not applicable/other (please comment).

**Citation:** Refer to this link: <https://abiastate.gov.ng/wp-content/uploads/2020/04/ABIA-2020-Approved-Budget-Citizens-Budget-Final-for-Publication.pdf>.

Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.27: Ans. C: The State Citizens Budget is disseminated through internet only. This was also confirmed by the director of budget during our visit to his office on 10<sup>th</sup> August, 2020.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE YEAR-END (Consolidated annual budget performance) REPORT

28. Does the state produce and release quarterly budget implementation report to the public?

- A. Yes, the state produces and releases quarterly budget implementation report to the public one month or less after the end of the quarter
- B. Yes, the state produces and releases quarterly budget implementation report to the public two or less (but more than one month) after the end of the quarter
- C. Yes, the state produces and releases quarterly budget implementation report to the public more than two months (but less than three months) after the end of the quarter
- D. No, the state does not produce or release quarterly budget implementation report to the public
- E. Not applicable (please comment)

**Citation:** Document titled 1st Quarter Performance Report. Summary of Expenditure by Sub Organization for the Period ended 31/03/2020. <https://abiastate.gov.ng/wp-content/uploads/2020/04/1st-Quarter-Report-By-Sub-Org.pdf>

**Comment:** Q.28: Ans. A: The first quarter implementation report of Abia State was made publicly available on 30<sup>th</sup> April, 2020. This implies that the state produces and releases quarterly implementation report one month after the end of the quarter.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

29. For quarterly budget implementation 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:** Document titled 1st Quarter Performance Report. Summary of Expenditure by Sub Organization for the Period ended 31/03/2020. <https://abiastate.gov.ng/wp-content/uploads/2020/04/1st-Quarter-Report-By-Sub-Org.pdf>

**Comment: Q.29: Ans. A:** The first quarter implementation report of Abia State was made publicly available on 30<sup>th</sup> April, 2020. This implies that the state produces and releases quarterly implementation report one month after the end of the quarter.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

30. 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, not publicly available or it is not produced at all.
- E. Not applicable/other (please comment).

**Citation:** Document titled Abia State Government of Nigeria Report of the Accountant General with Financial Statements for the period ended 30<sup>th</sup> June, 2020. <https://abiastate.gov.ng/wp-content/uploads/2020/07/Financial-Statements-and-2nd-Quarter-2020-Budget-Implementation-Report.pdf>

**Comment: Q.30: Ans. A:** The Mid-Year report of Abia State Government was made publicly available on 31<sup>st</sup> July, 2020. Thats one month, which implies that Mid-Year Review report is usually released one month after the end of six months of the budget year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**



31. How long after the end of the budget year does the State Executive release to the public the Consolidated Annual Budget Performance (year-end) Report that discusses the budgets 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 Consolidated Annual Budget Performance Report to the public, or releases it too late (more than 12 months).
  - E. Not applicable/other (please comment).

**Citation:** Abia State Government 4th Quarter Performance Report Summary of Expenditure by Sub-Organisation for the period ended 31/12/2019. <https://abiastate.gov.ng/wp-content/uploads/2020/02/ABIA-STATE-2019-4TH-QUARTER-REPORT-1.pdf>

**Comment:** Q.31: Ans. A: The 2019 Abia State Consolidated Annual Budget Performance (year-end) Report covering the period January to December, 2019 is contained in the 2019 4<sup>th</sup> Quarter Report. This was released to the public on 14<sup>th</sup> February, 2020 which is far less than six months after the end of the fiscal year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## G. STATE AUDITOR GENERALS REPORT

32. 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:** *Not Publicly Available*

**Comment:** Q.32: Ans. D. The 2019 Auditor Generals Report of Abia State is not publicly available hence, the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**



33. When did the State House of Assembly (SHoA) receive the last Auditor Generals 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:** Submission of Auditor-Generals Annual Report on the Accounts of Abia State for the Year ended 31<sup>st</sup> December, 2018. <https://abiastate.gov.ng/wp-content/uploads/2020/04/AUDITOR-001-768x1018-1.pdf>

**Comment:** Q.33: Ans: A. There is evidence showing that copies of the Auditor General report were sent to the SHoA on 27<sup>th</sup> August, 2019 for 2018 fiscal year. This implies that SHoA receives copies of Auditor General report before the end of the next fiscal year. Refer to the forwarding letter posted on the link provided above.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

34. 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 or informal requirement exist requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

**Citation:** Abia State budget process manual (Annex 3);  
Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.34: Ans B. During the researcher's interview with the Director of Budget on 7<sup>th</sup> October, 2020 he provided evidence showing that section 3.0 of Abia State budget process manual makes provision for consultation with the citizens during budget formulation. Refer to annex 3.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

35. 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:** Abia State 2020 Participatory Budget Process at a Glance: Number of Participants in Community Town Hall Meetings (**Annex 4**); Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.35: Ans B. During the researcher's interview with the Director of Budget on 7th October, 2020 he provided evidence showing the executive adopts town hall meetings mechanism to capture the inputs of the public during the budget formulation. However, the document is not publicly available, the answer. Refer to annex 4 for the evidence for choosing the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

36. Does the state executive hold consultations with the *core set of constituencies* 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. The 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 any of the groups listed in the core set of constituencies.
- E. Not applicable/other (please comment).

**Citation:** <https://abiastate.gov.ng/citizens-engagement/>

**Comment:** Q.36: Ans A. There is evidence of wide consultation with citizens groups during project identification. Refer to link above. The State also keeps tracks of who is involved in identifying budget priorities as enshrined in her Community Needs Identification and Monitoring Guide which tracks gender, disability, and youth involved by community, LGA, and Senatorial zone.. Also see annex 5.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

37. 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:** Sensitization on Community Key Development Needs Identification towards the Abia State 2020 Budget (**Annex 5**); Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.37: Ans C. During an interview with the Director of Budget on 7th October, the researcher was permitted to sight one of the documents (refer to annex 5) confirming that the State executive articulates its purpose for engaging the public at budget formulation stage. However, the purpose was not clear enough and the meeting took place in September when the executive ought to have gone far in budget preparation.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

38. 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:** <https://abiastate.gov.ng/wp-content/uploads/2020/07/ABIA-STATE-CITIZENS-ENGAGEMENT-ON-2020-REVISED-BUDGET-JULY-25-2020.pdf>

**Comment:** Q.38: Ans B. The above link provides minutes of citizens' engagement wherein the executive tried to explain in detail how citizens inputs were incorporated in the budget as well as how the advent of COVID-19 pandemic affected the proportion to be incorporated. This document is also put in the public domain for public consumption. However, this is for the 2020 revised budget, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

39. 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 (budget defense)?

- 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:** Year 2020 Budget Defence- AHA.7/LEG./S.47/C.7/1/12 (Annex 6);

Rev. Emeka Otuchere Secretary, House Committee on Appropriation (07067071300)

**Comment:** Q.39: Ans D. During an interview with the Secretary, House Committee on Appropriation on 8th October, 2020 he said that the state assembly usually holds public hearing on the budgets of a wide range and provided evidence (see annex 6). However, the evidence or supporting documents are not in public domain, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

40. 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 main 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:** Rev. Emeka Otuchere Secretary, House Committee on Appropriation (07067071300)

**Comment:** Q.40: Ans D. The researcher interviewed the Secretary on 8th October and 8th December, 2020 who said that the legislature holds public hearing on a wide range of administrative units wherein testimony from the public is also heard. However, the researcher could not sight any evidence to substantiate this nor are the evidences in the public domain, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

41. 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:** Report of the House Committee on Appropriation on HAB.11: The Abia State of Nigeria 2020 Appropriation (**Annex 7**); Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

**Comment:** Q.41: Ans D. In an interview the researcher had with the Secretary, House Committee on Appropriation on 8th October and 8th December, 2020 he provided a report showing that the committee usually release reports which include all written and spoken testimony presented at the hearing. However neither the report nor any other related supporting document is publicly available, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### C. Public Engagement during Budget Execution

42. 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 greater portion 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:** 2020 Approved Estimates Volume II: Monitoring and Evaluation (M & E) Guidance Report (**Annex 8**); Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.42: Ans C. During an interview with Director of Budget 7th October and 8th December, 2020 he provided evidence proving that a complete list of beneficiaries is published for all targeted spendings. Refer to annex 8 which also contains the list of communities where the projects were sited. However, since the document is not publicly available, C is selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

43. Has the state executive established practical mechanisms to identify the publics 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:** Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.43: Ans D. The researcher interviewed the Director of Budget on 7th October and 8th December, 2020. Though he argued vehemently that the executive has established practical mechanism to identify the public's perspective on budget execution but the researcher could not cite any document to substantiate this claim. Hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

44. 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:** Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.44: Ans D. The researcher interviewed the Director of Budget on 7th October and 8th December, 2020. Though he argued that the executive has established practical mechanism to identify the public's perspective on budget execution, however, the researcher could not cite any document to substantiate this claim. This therefore informed the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## D. Public Engagement during Audit

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



- A. Yes, the state Auditor Generals office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.
- B. Yes, the state Auditor Generals office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the state Auditor Generals office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
- D. **No, the state Auditor Generals office does not maintain any formal mechanisms through which the public can participate in the audit process.**
- E. Not applicable.

**Citation:** Elder Okorie Uduma Ngwobia- Auditor General, Abia State (08065858889)

**Comment:** Q.45: Ans D. The researcher interviewed the state Auditor General on 8th December, 2020 and there was no prove that such formal mechanisms exist in the state. This therefore informed the option selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

46. Are the state assembly meetings that discuss the Auditor Generals Report open to the public?

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

**Citation:** Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

**Comment:** Q.46: Ans B. The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8th December, 2020 and there was no evidence proving that State Assembly meetings that discuss the Auditor General's report are open to the public.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### **SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS**

47. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

- C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- E. Not applicable/other (please comment).

**Citation:** Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

**Comment:** Q.47: Ans D. The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8th December, 2020 who said that the legislature has a specialized budget research office attached to it. However, he could not substantiate his claims with evidence, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

48. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

**Citation:** Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

**Comment:** Q.48: Ans D. The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8th December, 2020 who said that the legislature both debates budget prior to tabling of proposal, approves recommendations as well as obliges the Executive to reflect on them. However, he could not substantiate his claims with evidence, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

49. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A. Yes, the executive holds consultations with a wide range of legislators.
- B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C. Yes, the executive holds consultations with only a limited number of legislators.



- D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E. Not applicable/other (please comment).

**Citation:** Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.49: Ans D. The researcher interviewed the secretary of House Committee on Appropriation and the Director of Budget on 8th October and 8th December, 2020. Though both said they hold consultations with wide range of legislators, however there was no evidence that such meetings hold, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

50. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- C. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- D. The legislature does not receive the Executive's Budget Proposal at least one month before the start of the budget year.
- E. Not applicable/other (please comment).

**Citation:** The Report of the House Committee on Appropriation, on H.A.B 11: The Abia State of Nigeria 2020 Appropriation Bill (**Annex 9**). Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

**Comment:** Q.50: Ans C. The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8th December, 2020 and he provided evidence showing that the 2020 budget estimate was presented on the floor of the State House by the Governor on 18th November, 2019 hence, the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

51. When does the legislature approve the Executive's Budget Proposal?

- A. The legislature approves the budget at least one month in advance of the start of the budget year.
- B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C. The legislature approves the budget less than one month after the start of the budget year.
- D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

**Citation:** Laws Passed in the 1st Session (10th June, 2019- Date)

Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300) (**Annex**

**10. Item 6)**

**Comment: Q.51: Ans B.** The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8th December, 2020 and he provided evidence showing that the legislature approved 2020 budget proposal on 24th November, 2019 hence, the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

52. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

**Citation:** The Abia State Fiscal Responsibility Law, 2012 Section 14 (i). **Annex 11**

**Comment: Q.52: Ans A.** The Abia State Fiscal Responsibility Law, 2012, Law No 4, Section 14 (i) authorizes State legislature to amend the Executives Budget Proposal. Refer to annex 11.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** For consistency, the answer is changed to B in line with other states with the similar language.

53. Does the executive seek input from the legislature prior to shifting funds **between** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**Citation:** The Abia State Fiscal Responsibility Law, 2012 Section 29 (2) **Annex 12**

**Comment:** Q.53: Ans C. The Abia State Fiscal Responsibility Law, 2012 section 29 (2) provides that the executive seek input from the legislature before shifting funds between administrative units. However, there is no evidence that it does so in practice, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

54. Does the executive seek input from the legislature prior to shifting funds **within** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
- The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
  - The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
  - The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
  - The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
  - Not applicable/other (please comment).

**Citation:** The Abia State Fiscal Responsibility Law, 2012 Section 29 (2) **Annex 12**

**Comment:** Q.54: Ans C. The Abia State Fiscal Responsibility Law, 2012 section 29 (2) provides that the executive seek input from the legislature before shifting funds within administrative units. However, there is no evidence that it does so in practice, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

55. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
- The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
  - The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
  - The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**Citation:** The Abia State Fiscal Responsibility Law, 2012 Section 37 (2) **Annex 13**

Mr. Eme Orji Kalu Director of Budgets, (08033422896)

Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

**Comment: Q.55: Ans C. The Abia State Fiscal Responsibility Law, 2012, Law No 4, Section 37 (2) provides that the Executive seek approval from the legislature before spending saving or excess revenue. Refer to annex 13. However, in an interview with the Budget Director and the Secretary of House Committee on Appropriation on 8th October and 8<sup>th</sup> December, 2020 there was no evidence showing that this is done in practice, hence the answer.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

56. When was the most recent supplemental budget approved?

A. The most recent supplementary budget was approved before the funds were expended.

B. The most recent supplementary budget was approved after the funds were expended, or the executive implemented the supplementary budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

**Citation:** Laws Passed in the 1st Session (10th June, 2019- Date)

Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)  
(Annex 10. Item 3)

**Comment: Q.56: Ans B. The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8<sup>th</sup> December, 2020 who provided evidence showing that it was approved on 10th Dec., 2019. However, it is not clear if it was approved before the funds were expended, hence the answer.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

57. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

- D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

**Citation:** Constitution of the Federal Republic of Nigeria 1999 Section 123 (1) <https://www.wipo.int/edocs/lexdocs/laws/en/ng/ng014en.pdf>

**Comment:** Q.57: Ans D. The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8th December, 2020 who argued that the executive is not required by law to obtain approval from legislature prior to spending contingency funds. He cited Constitution of the Federal Republic of Nigeria 1999 Section 123 (1). This implies that the executive spends contingency funds without seeking prior approval from the legislature, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

58. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?
- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E. Not applicable/other (please comment).

**Citation:** Report of the House Committee on Public Accounts, Anti-corruption and Process on the 2019 Audit Report on the Accounts of the Government of Abia State

Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300) (**Annex 14**)

**Comment:** Q.58: Ans B. The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8th December, 2020 who provided evidence showing that committee holds public hearings to review and scrutinize a wide range of Audit Reports. However, the document is not made publicly available, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

59. Does the State Auditor-General have the discretion in law to undertake those audits it may wish to?
- A. The State Auditor-General has full discretion to decide which audits it wishes to undertake.
- B. The State Auditor-General has significant discretion, but faces some limitations.
- C. The State Auditor-General has some discretion, but faces considerable limitations.

- D. The State Auditor-General has no discretion to decide which audits it wishes to undertake.
- E. Not applicable/other (please comment).

**Citation:** Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)  
Elder Okorie Uduma Ngwobia- Auditor General, Abia State (08065858889)

**Comment:** Q.59: Ans D. The researcher interviewed the secretary of House Committee on Appropriation and Abia State Auditor General on 8th December, 2020 but they could not provide evidence proving that Auditor General has discretion to decide which audits it wishes to undertake, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

60. Has the State Auditor-General established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?
- A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B. Yes, the State Auditor-General has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C. Yes, the State Auditor-General has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D. No, the State Auditor-General has not established a quality assurance system.
- E. Not applicable/other (please comment).

**Citation:** Elder Okorie Uduma Ngwobia- Auditor General, Abia State (08065858889)

**Comment:** Q.60: Ans D. The researcher interviewed the Auditor-General on 8th December and there is no evidence to show that the State Auditor-General has established a quality assurance system in the state, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

61. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the State Auditor-Generals office can be removed from office?
- A. Yes, the head of the State Auditor-Generals office may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

- B. No, the executive may remove the head of the State Auditor-Generals office without the final consent of the judiciary or legislature.
- C. Not applicable/other (please comment).

**Citation:** Abia State Audit Law, Page 639 **Annex 15**

Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

**Comment: Q.61: Ans A. The researcher interviewed the secretary of House Committee on Appropriation on 8th October and 8th December, 2020 who provided evidence showing that the legislature confirms the appointment of Auditor General and as such must give final consent before he/she is removed. Refer to annex 15 as attached.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

62. Who determines the budget of the State Auditor-General?

- A. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
- B. The budget of the State Auditor-General is determined by the executive, and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
- C. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfil its mandate.
- D. The budget of the State Auditor-General is determined by the executive, and the funding level is not consistent with the resources the State Auditor-General needs to fulfil its mandate.
- E. Not applicable/other (please comment).

**Citation:** Elder Okorie Uduma Ngwobia- Auditor General, Abia State (08065858889)

Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

**Comment: Q.62: Ans D. The researcher interviewed the secretary of House Committee on Appropriation and Auditor General of the State and 8th December, 2020, both of them argued that the budget of Auditor-General is determined by the executive while the legislature approves it. However they could not provide evidence to substantiate this claim, hence the answer.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### **SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM**

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

- A. Yes, there is a Public Procurement Law that is publicly available.



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

**Citation:** The Abia State Public Procurement Law, 2012

Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560) **Annex 16**

**Comment: Q.63: Ans C.** The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 and he provided a copy of the law. However, the document is not in public domain, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

64. 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:** Minutes of Meeting between the DG BPP and the Abia State Open Government Partnership (OGP) CSOs/Non State Actors. **Annex 17.**

Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment: Q.64: Ans A.** The researcher interviewed the DG, Due Process on 8<sup>th</sup> December, 2020 in his office located at Government House. He provided a copy of meeting held between the DG BPP and OGP, CSOs and non-state actors as evidence to prove that the office exist. Refer to annex 17.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

65. 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.65: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 and there was no evidence showing that the state has inaugurated a public procurement council, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

66. 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.66: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 who said that no single source exists but that individual tenders are made at MDA level as well as tender information. There was also no evidence to substantiate this, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

67. 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 always during bid openings
- B. The MDAs in the state invite CSOs and other stakeholders representatives often during bid openings
- C. The MDAs in the state rarely invite CSOs and other stakeholders representatives rarely during bid openings
- D. The MDAs in the state do not invite CSOs and other stakeholders representatives during bid openings
- E. Not applicable (please comment)

**Citation:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.67: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 who said clearly that MDAs in the state do not invite CSOs and other stakeholders representatives during bid opening, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.68: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 who said everything about contract award happens at the MDAs and that bureau only serves as monitoring unit. He added that the MDAs tender boards publish contracts. However, there was no evidence, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

69. 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.69: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 who said that MDAs tenders are opened publicly immediately following the closing date for bid submission. He however added that tenders opening is done MDA by MDA and has nothing to do with his office. According to him, his office is purely regulatory. He obviously could not provide evidence proving that tenders are opened publicly, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

70. 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.70: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 who argued that projects awarded are published online and that it should suffice for decisions. However, this is not in line with the guideline, hence the answer.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

71. 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.71: Ans B. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 who said that the justification for awarding contracts are not published online.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

72. 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment: Q.72: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 and there was no evidence to show that external procurement complaints review body exists in the state.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

73. 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment: Q.73: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 and there was no evidence to show that ADR mechanism exists in the state.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

74. 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 looks at disputes over procurement processes and they meet at regular intervals
- B. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they rarely meet
- C. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they don't meet
- D. **No, the state has no Procurement Complaints Review body that looks at disputes over procurement processes and they meet at regular intervals**
- E. Not applicable (please comment).

**Citation:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment: Q.74: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 and there was no evidence to show that procurement complaints review body exists in the state. Moreover, from the interview it was deduced that the DG, Due Process handles disputes over procurement processes informally.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

75. 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.75: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 and there was no evidence to show that procurement complaints review body exists in the state let alone publishing complaints.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

76. 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 -75 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:** Rt. Hon. Chinedum Elechi- DG, Due Process Office (08063502560)

**Comment:** Q.76: Ans D. The researcher interviewed the DG, Due Process Office on 8<sup>th</sup> December, 2020 who said that contracts are awarded in different MDAs, as such would be difficult to calculate, hence the selection of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

77. 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:** <https://abiastate.gov.ng/ocds/Projects>

**Comment:** Q.77: Ans B. The State publishes a list of awarded contracts as well as the amount of payment made to each contractor. Refer to the link provided.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. 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, however, there is another provision ensuring Access to Information.
- D. No, there is no State Freedom of Information Law.
- E. Not applicable (please comment).

**Citation:** <https://www.ncc.gov.ng/accessible/documents/807-foia/file>

**Comment:** Q.78: Ans A. Abia State had subscribed to Open Government Partnership (OGP) and as such adopts the federal Freedom of Information Act 2011. Refer to the link provided.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** Many states have joined OGP, however, it doesn't replace a state Freedom of Information Act. The referenced link is to the federal FOIA. There are several states that have adopted FOIA. For consistency, the answer is changed to D.

79. 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:** <https://abiastate.gov.ng>

**Comment:** Q.79: Ans A. Abia State has Ministry of Information, Culture and Tourism whose responsibilities include dissemination of information on government policies, programs and activities; publication of government documents, among others. The state has also signed on to Open Government Partnership (OGP) which also removes bottlenecks associated with accessing public information. There is also the federal Freedom of Information Act 2011.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

80. 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:** Rev. Emeka Otuchere- Secretary, House Committee on Appropriation (07067071300)

Mr. Eme Orji Kalu Director of Budgets, (08033422896)

**Comment:** Q.80: Ans B. The researcher interviewed the Secretary, House Committee on Appropriation and Director of Budgets on 8<sup>th</sup> October and 8<sup>th</sup> December, 2020 and there is no evidence to proof that such legal provisions exist, hence the selection of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

81. 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:** The Abia State Fiscal Responsibility Law, 2012. Annex 11

**Comment:** Q.81: Ans A. Abia State has Fiscal Responsibility Law, 2012. Refer to annex 11.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**



82. Does the State have a Modern Audit Law?

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

**Citation:** Abia State Audit Law. **Annex 18**

**Comment:** Q.82: Ans D. Abia State has audit law that was enacted in 1997 which is over 20 years, hence the answer. Refer to annex 18.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

83. 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:** Abia State Audit Law, Page 643. **Annex 18**

**Comment:** Q.83: Ans A. Abia State Audit Law make provision for Auditor General to submit its report to the State House of Assembly. Refer to annex 18, page 643.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Report of the House Committee on Public Accounts, Anti-corruption and Process on the 2019 Audit Report on the Accounts of the Government of Abia State. **Annex 14**

**Comment:** Q.84: Ans A. The researcher interviewed the Secretary, House Committee on Appropriation on 8<sup>th</sup> October and 8<sup>th</sup> December, 2020 and he provided evidence showing that the PAC produces a report based on their findings from the Auditor Generals report. Refer to annex 14.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

85. When was the last report on Auditor Generals report produced by the Public Accounts Committee (PAC) of the State House of Assembly?

- A. The Public Accounts Committee (PAC) has produced reports for all Auditor Generals report submitted to them.
- B. The Public Accounts Committee (PAC) has produced reports for all Auditor Generals report submitted to them with the exception of the last fiscal year which they are still working on
- C. The Public Accounts Committee (PAC) has produced reports for up to 50 percent of the Auditor Generals report submitted to them
- D. The Public Accounts Committee (PAC) has not produced any reports from the Auditor Generals report submitted to them
- E. Not applicable (please comment)

**Citation:** Report of the House Committee on Public Accounts, Anti-corruption and Process on the 2019 Audit Report on the Accounts of the Government of Abia State. **Annex 14**

**Comment:** Q.85: Ans A. The Public Accounts Committee (PAC) has produced reports for all Auditor Generals report submitted to them including the last fiscal year. Refer to annex 14.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

86. 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 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:** Financial Regulations. **Annex 20**

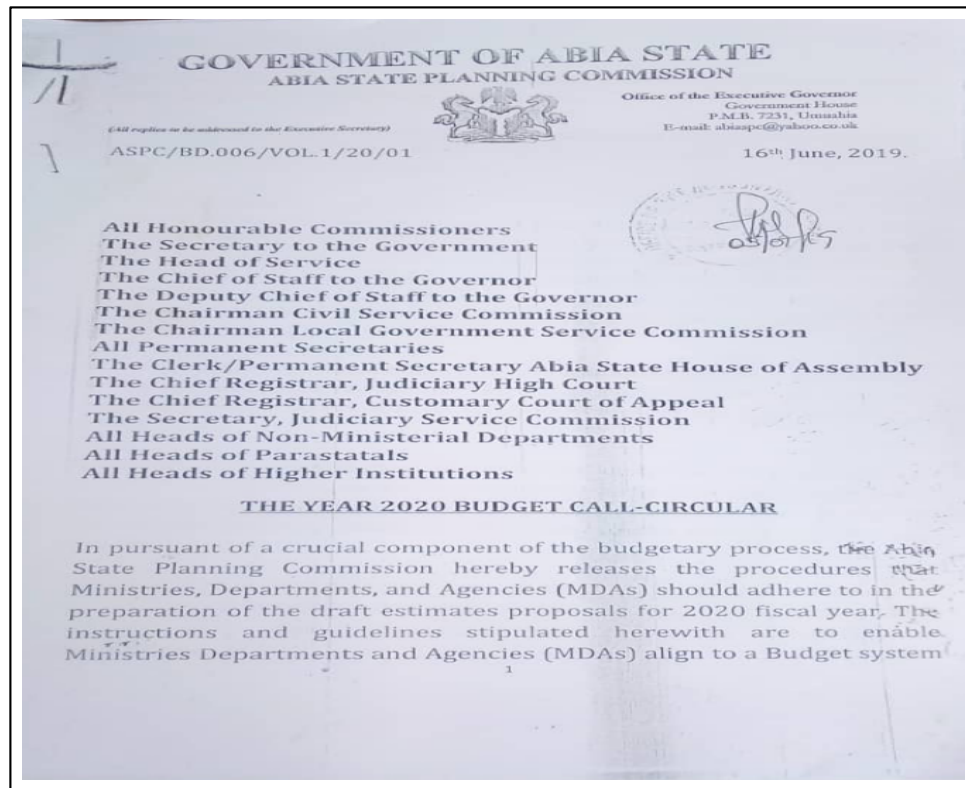
**Comment:** Q.86: Ans D. The Abia State Financial Regulations was reviewed last in 2001 which is more than 15 years ago, hence the answer. Refer to annex 20.

**Independent Reviewer:**

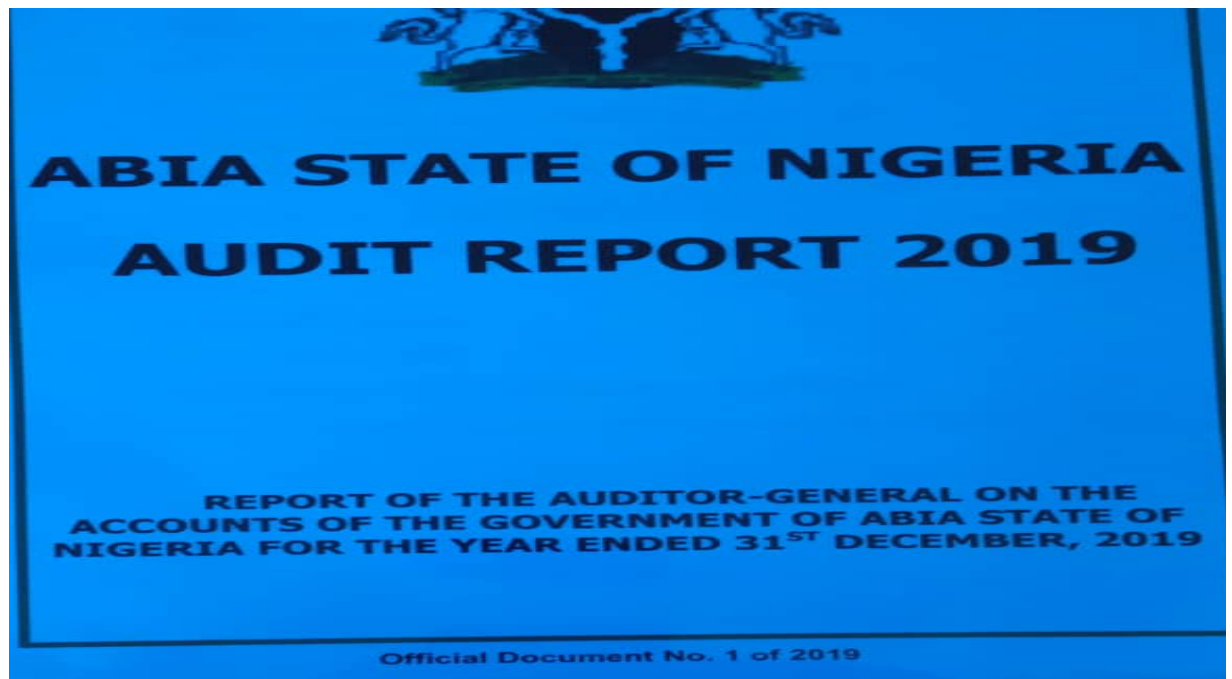
**Government Reviewer:**

**CIRDDOC:**

## Annex 1: State 2020 Call Circular



## Annex 2: Auditor-Generals Report 2019.



### Annex 3: Abia State Budget Process Manual, 2020 and Stakeholders Consultation and Engagement

- Debt Management Department
- Office of Special Adviser to the Governor

The duties and responsibilities of this committee are the following:

- Review of fiscal targets,
- Review of aggregate spending limit,
- Review of Contingency Reserves,
- Review sector spending ceilings,
- Preparation of FSP and BPS.

#### 3.0 Stakeholders' Consultation and Engagement

Stakeholders' participation and consultation is important for formulation and implementation of effective fiscal and budget policies. Stakeholders include representatives of non-governmental organisations with sectoral expertise, organised private sector, organised labour, professional associations, the academia and community representatives. Their participation should start from the preparation of the State Development Plan, MTSS up to the FSP and BPS. In the preparation of the State Development Plan and MTSS, they should be part of the teams to develop key sectoral contributions whilst a consultative process involving calls for memoranda and a public forum should be used to get their inputs into the FSP and BPS.

Stakeholders' consultation has three main benefits:

- Effective ways to involve citizens in each stage of government's work. From planning and budgeting to monitoring performance of public services.
- Ensure open and transparent government.
- A clear flow of information from the government to its citizens and vice - versa.


Stakeholders' consultation can be done through:

- Democratic representation.
- Direct consultation in meetings and seminar, either with civil society groups, business leaders, traditional leaders, faith groups, or the general public.
- Range of survey techniques e.g. opinion polls, to record what the public needs and what it thinks about specific issues.
- Through radio and other media phone in programme seeking out the public views.

#### 3.1 Presentation of Fiscal Strategy Paper and Budget Policy Statement to State Executive Council

The draft State Fiscal Strategy Paper as explained in Section 2.3 above and Budget Policy Statement as explained in Section 2.4 above will be presented to the State Executive Council within the timeline as specified in Appendix 1 of this manual for review, consideration, modification and endorsement.

### Annex 4: Abia State 2020 Participatory Budget Process at a Glance: Number of



**BUDGET PROCESS AT A GLANCE**  
**COMMUNITY TOWN HALL MEETINGS**

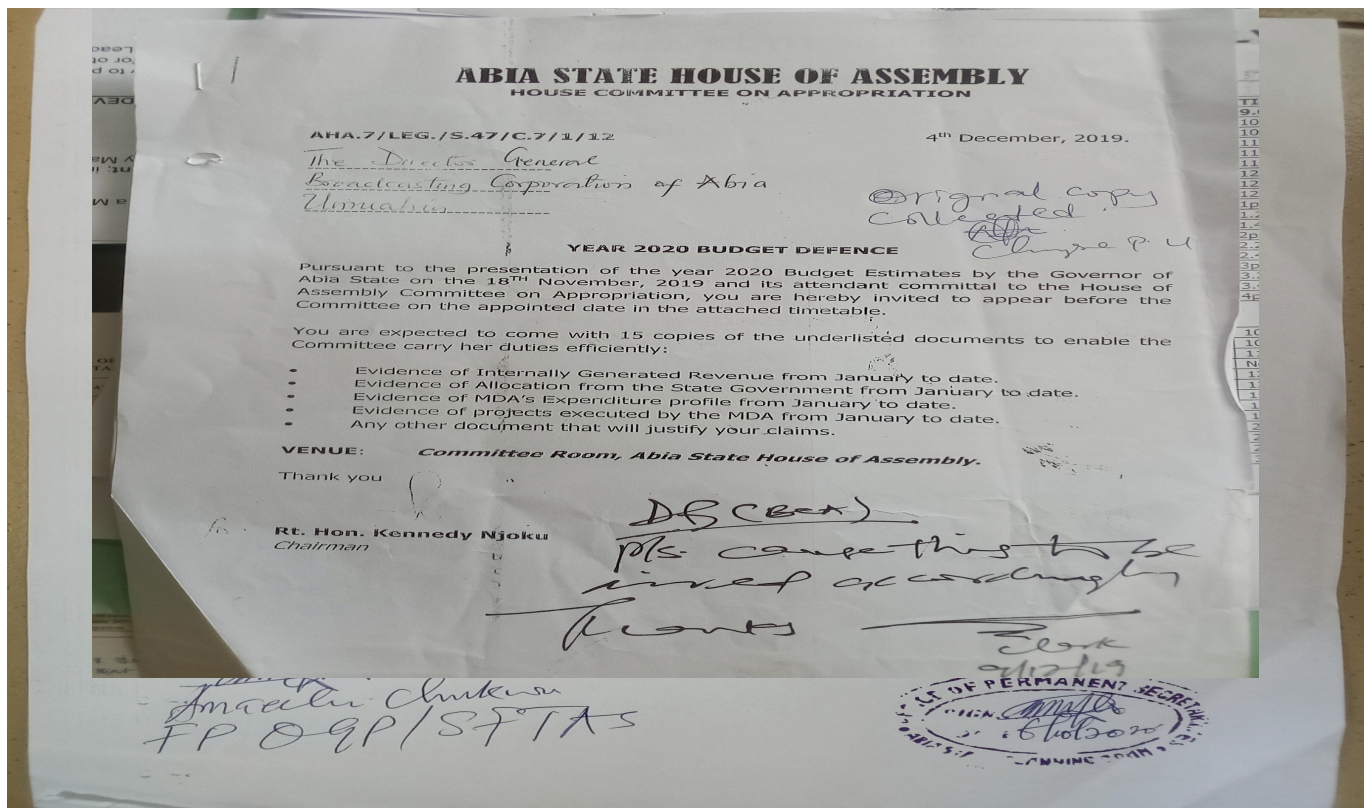
WOMEN	ATTENDANCE			TOTAL
	BOYS	GIRLS	DIABLED PERSONS	
36	28	20	Nil	120
31	20	26	Nil	127
45	12	10	Nil	121
25	30	15	Nil	97
117	9	4	Nil	159
29	8	5	Nil	68
15	10	5	Nil	50
15	8	12	Nil	51
11	15	5	Nil	55
8	37	9	Nil	64
7	22	8	Nil	52
12	24	18	Nil	66
5	11	3	Nil	34
9	5	5	Nil	31
16	13	3	Nil	42
28	9	3	Yes	64
14	19	2	Nil	54
41	23	20	Nil	120

### Participants in Community Town Hall Meetings

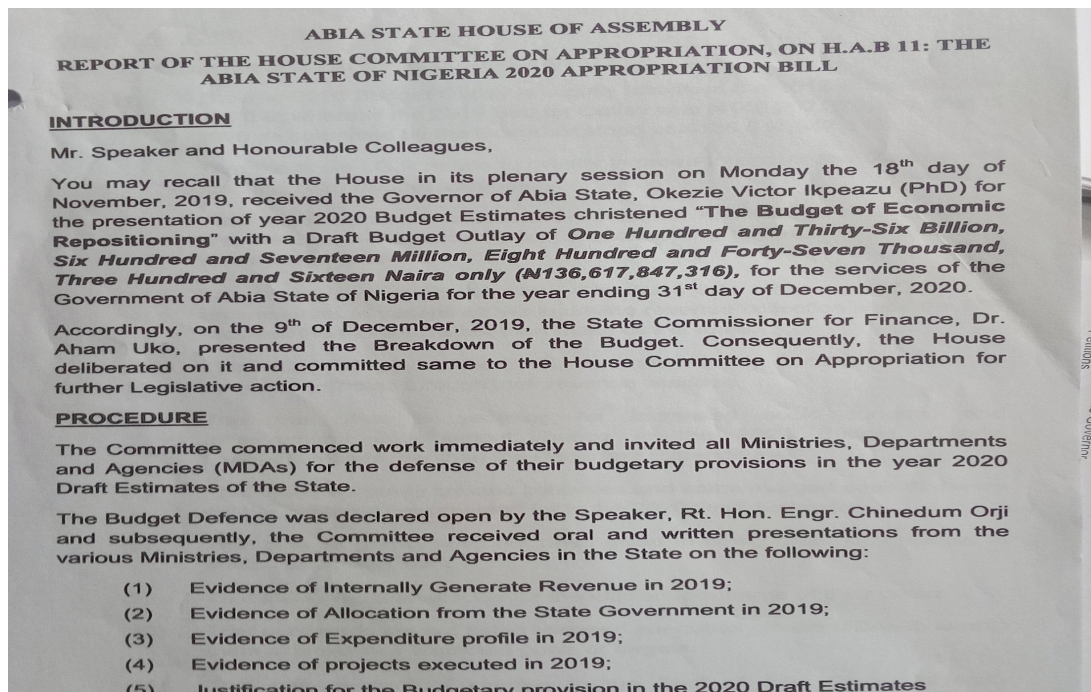
### Annex 5: Sensitization on Community Key Development Needs Identification Towards the Abia State 2020 Budget

### Annex 6: Year 2020 Budget Defence





**Annex 7: Report of the House Committee on Appropriation on HAB.11: The Abia State of Nigeria 2020 Appropriation Bill**

Annex  
8: 2020

### Approved Estimates Volume II: Monitoring and Evaluation (M & E) Guidance Report



### Annex 9: The Report of the House Committee on Appropriation, on H.A.B 11: The Abia State of Nigeria 2020 Appropriation Bill

### Annex 10: Laws Passed in the 1st Session (10th June, 2019- Date)



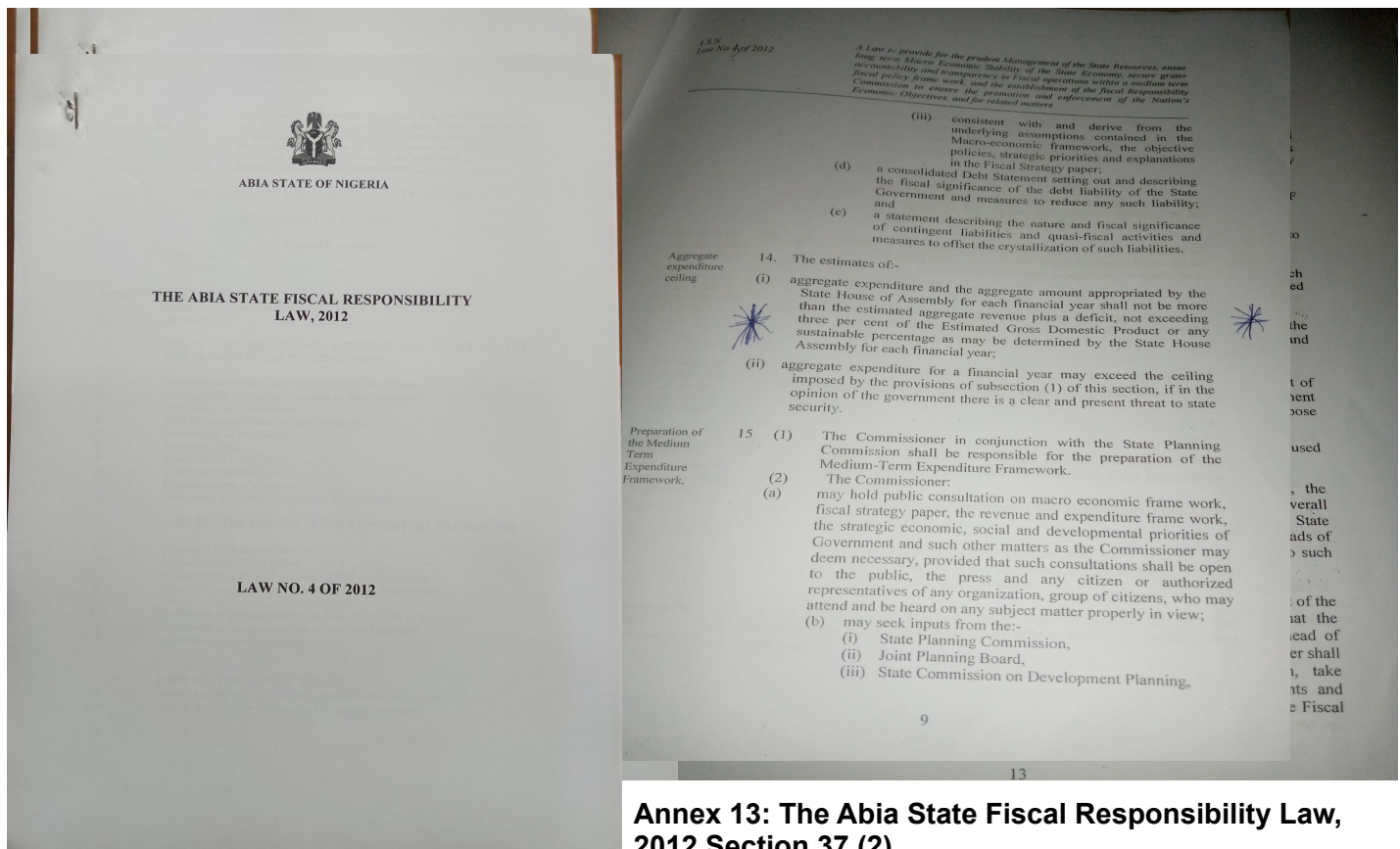
**ABIA STATE HOUSE OF ASSEMBLY**  
**SEVENTH HOUSE (FROM 10<sup>TH</sup> JUNE 2019 – DATE)**  
**LAWS PASSED IN THE 1<sup>ST</sup> SESSION (10<sup>TH</sup> JUNE, 2019 – DATE)**

S/NO	LAW NUMBER	LAW TITLE	DATE PASSED
1	Law No. 8 of 2019	The Abia State House of Assembly Service Commission Law, 2019	16/07/19
2	Law No. 9 of 2019	The Abia State Violence Against Persons Prohibition(VAPP) Law, 2019	4/12/2019
3	Law No. 10 of 2019	The Abia State of Nigeria Supplementary Appropriation Law, 2019	10/12/2019
4	Law No. 11 of 2019	The Abia State of Nigeria 2019 Local Government Councils Appropriation Law for a Bye Law	10/12/2019
5	Law No. 12 of 2019	The Abia State 2019 Local Government Health Authorities Appropriation Law for a Bye Law	24/12/2019
6	Law No. 1 of 2020	The Abia State of Nigeria Appropriation Law, 2020	24/12/2019
7	Law No. 2 of 2020	The Abia State Orientation Agency Law, 2020	04/02/2020
8	Law No. 3 of 2020	The Abia State Donor Agencies Trust Fund Law, 2020	10/02/2020
9.	Law No. 4 of 2020	The Abia State Security Fund (ASSF) Law, 2020	23/03/2020

**Annex 11: The Abia State Fiscal Responsibility Law, 2012 Section 14 (i)**

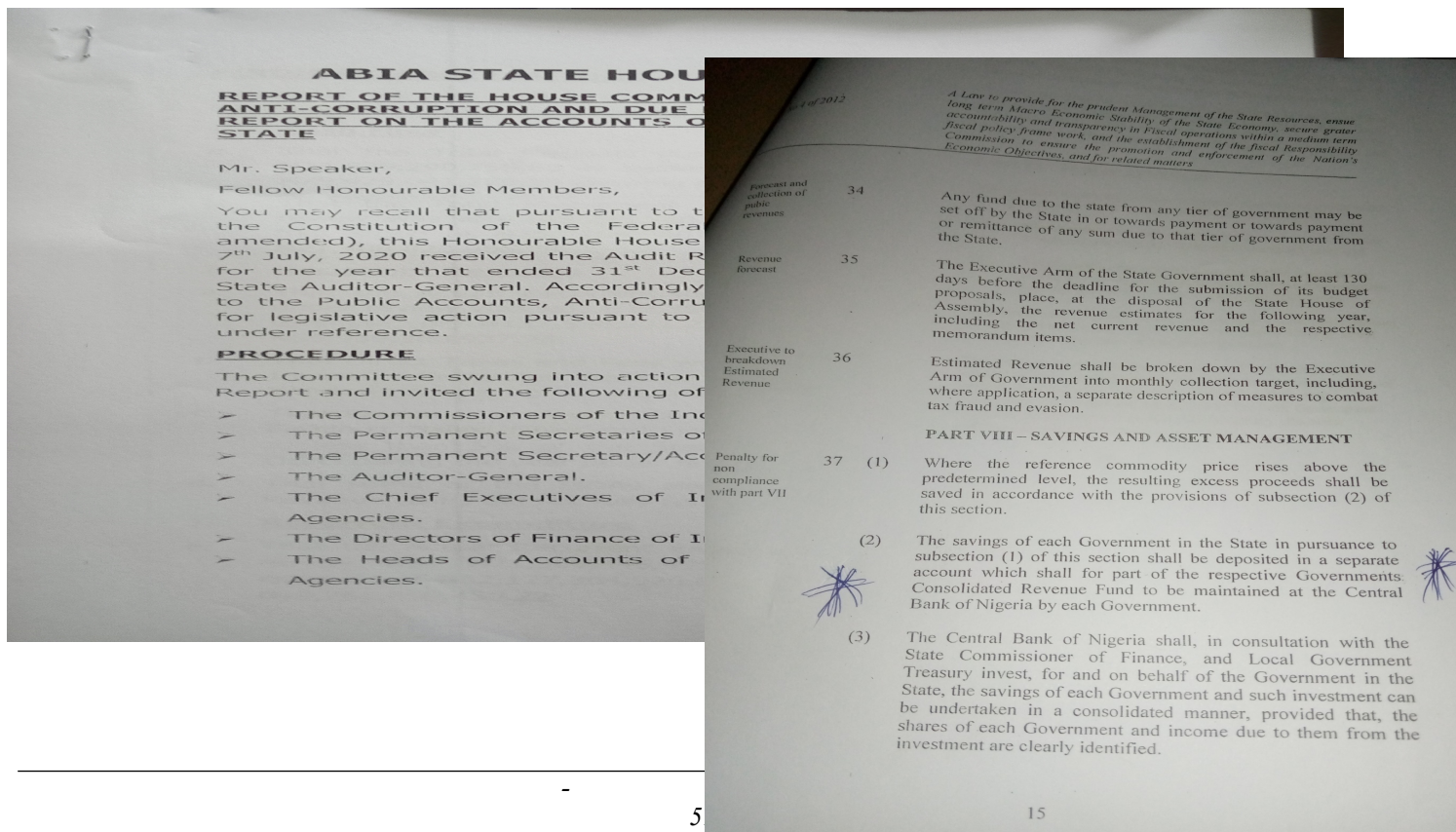
**Annex 12: The Abia State Fiscal Responsibility Law, 2012 Section 29 (2): Power for Commissioner to recommend Virement**



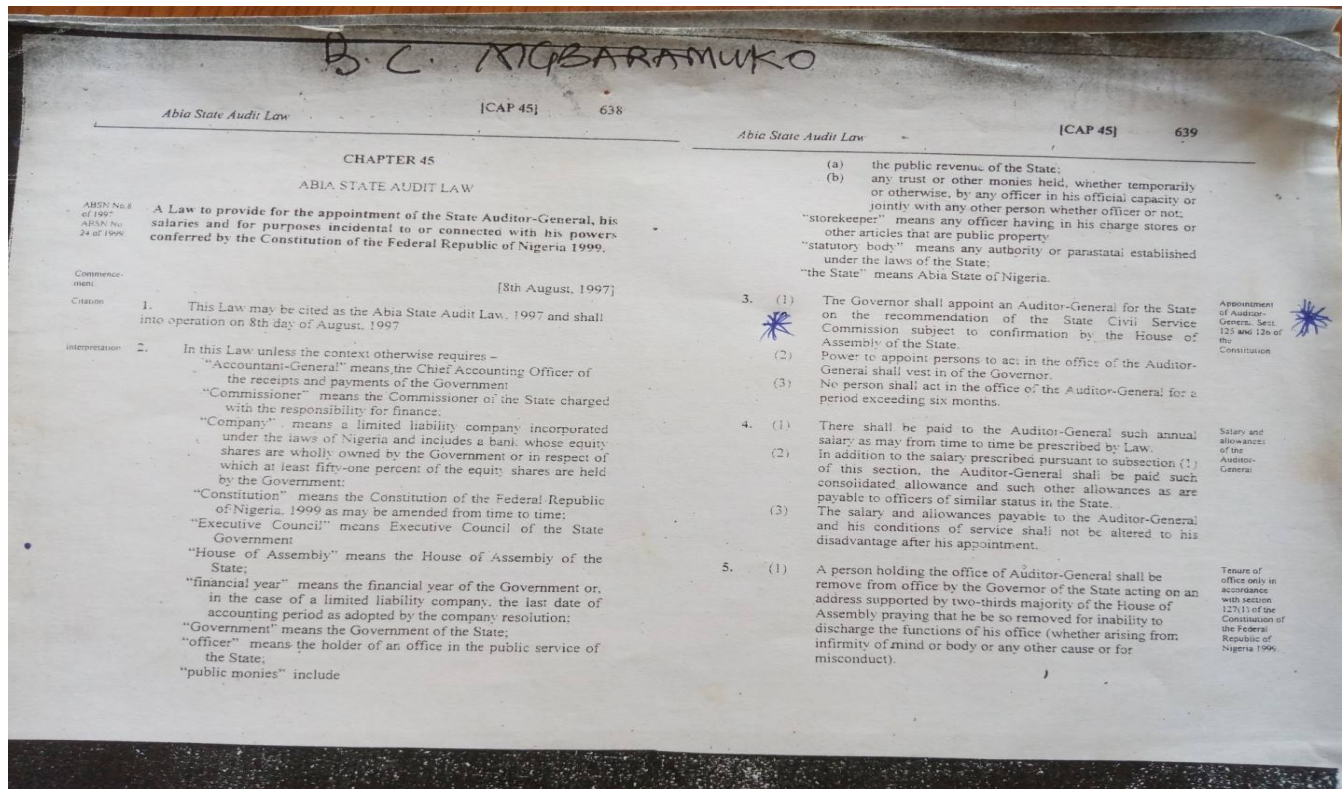


**Annex 13: The Abia State Fiscal Responsibility Law, 2012 Section 37 (2)**

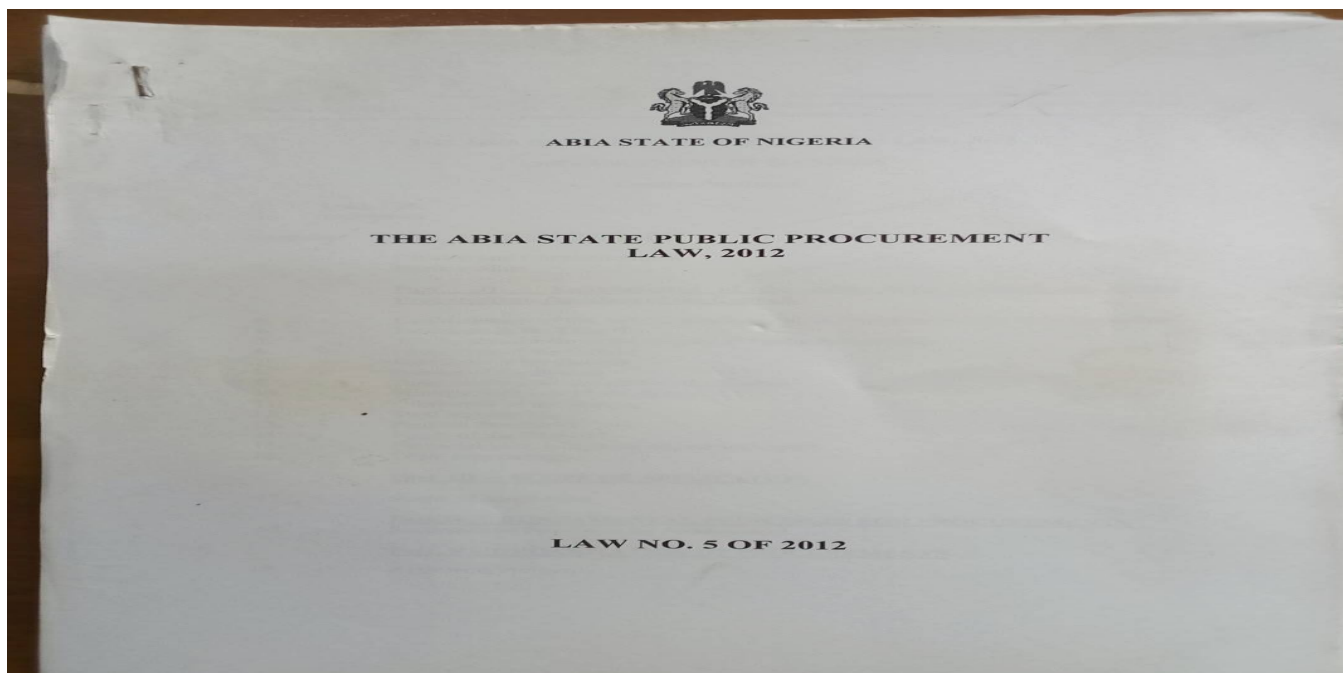
**Annex 14: Report of the House Committee on Public Accounts, Anti-corruption and Process on the 2019 Audit Report on the Accounts of the Government of Abia State**



## Annex 15: Abia State Audit Law, Page 639

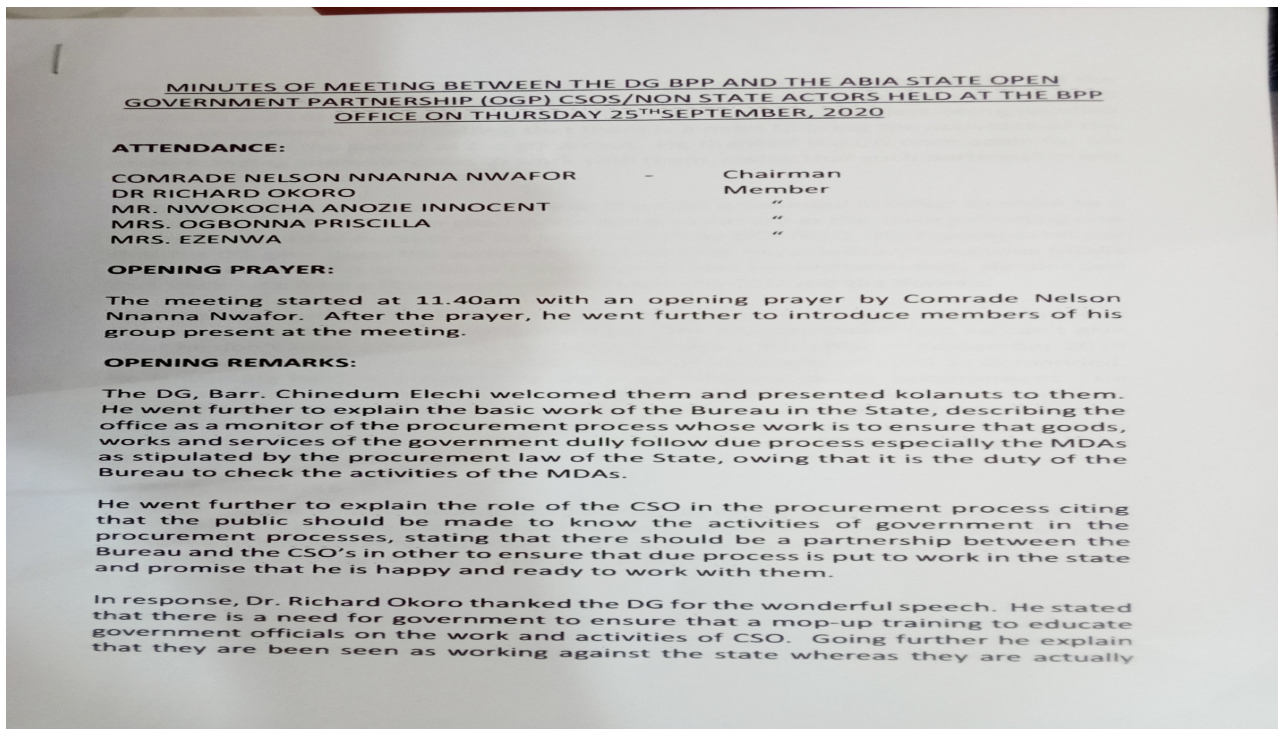


## Annex 16: The Abia State Public Procurement Law, 2012

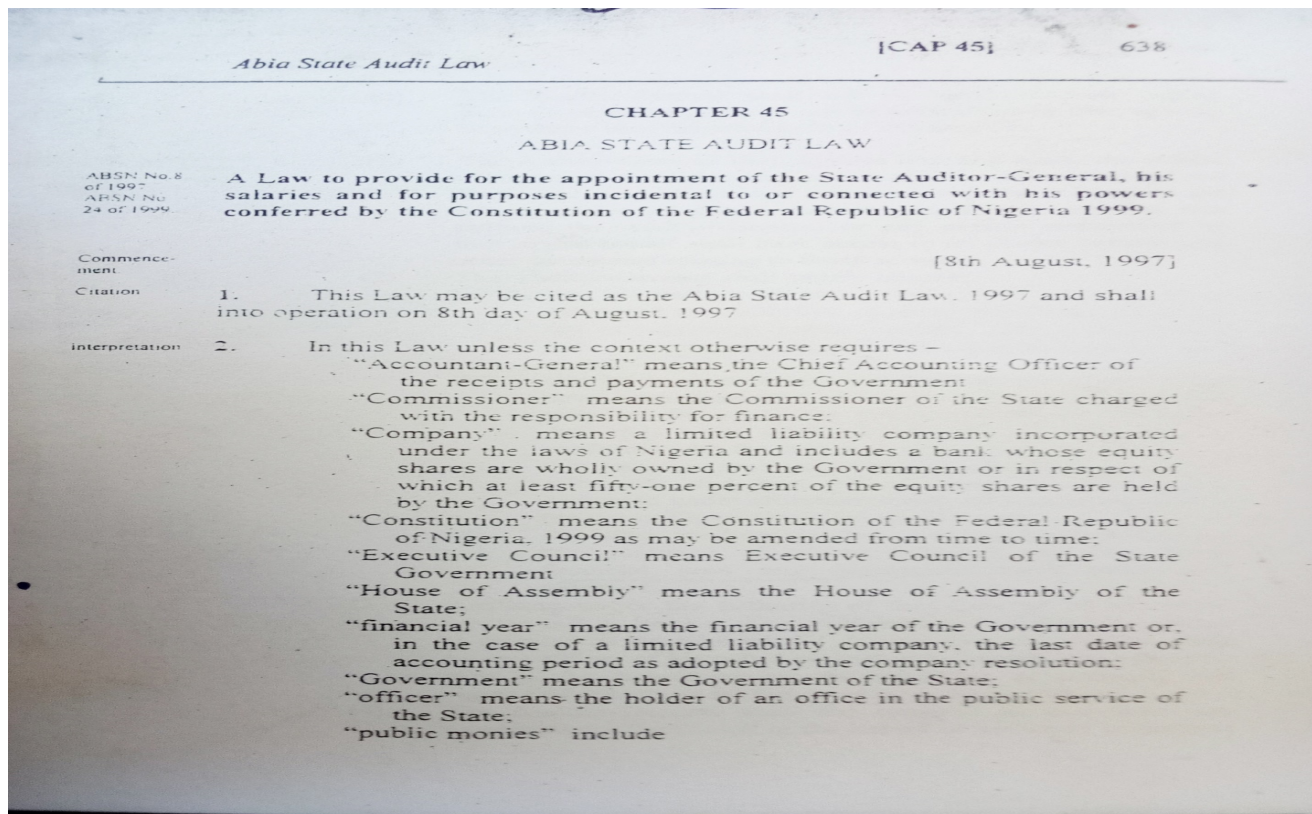




# Annex 17: Minutes of Meeting between the DG BPP and the Abia State Open Government Partnership (OGP) CSOs/Non State Actors.



## Annex 18: Abia State Audit Law



## Annex 19: Abia State Audit Law, Page 643

Abia State Audit Law		[CAP 45]	643
	issue, sale, transfer or delivery of any securities, stores or other property of the Government or in accounting for the same, he shall immediately bring the matter to the notice of the accounting officer of the Ministry or non-ministerial departments concerned with the matter.		Replies to Audit report and queries
(2)	The accounting officer of the Ministry or non-ministerial departments shall acknowledge the receipt of any such audit report or query mentioned in subsection (1) and shall give full replies to the satisfaction of the Auditor-General within thirty days after receipt of such audit report or query.		
(3)	The Auditor-General shall at least once but not more than twice every year submit a summary of outstanding audit report and queries to the House of Assembly who shall cause appropriate disciplinary action to be taken against the officer responsible for the default.		
9.	(1) Within a period of three months after the close of each financial year, the Accountant-General shall sign and present to the Auditor-General annual financial statements showing fully the financial position of the Government on the last day of such financial year in the form specified in the Second Schedule to this Law.		State annual financial statement.
	(2) Notwithstanding the provision of subsection (1), the House of Assembly may by direction to the Accountant-General extend the time to a further period not exceeding three months within which such accounts shall be presented, and any direction so given shall be notified to the Auditor-General.		Schedule
	(3) The statements referred to in subsection (1) shall include:		
	No. 1: Statement of Assets and Liabilities. ..	Appendix I	
	No 2A: Statement of Consolidated Revenue Fund ..	Appendix II	
	No.2B: Statement of Capital Development Fund ..	Appendix III	
	No.3: Statement of Recurrent Revenue ..	Appendix IV	
	No.4: Statement of Recurrent Expenditure ..	Appendix V	

## Annex 20: Financial Regulations



