

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

ANAMBRA STATE

June 2020

Civil Resource Development and Documentation Centre (CIRDDOC)

No. 9 Second Avenue, Independence Layout, Box 1686, Enugu, Nigeria

—Tel: +234-803-3132-494; E-mail: cirddoc@aol.com; nwankwooby@gmail.com; Website: www.cirddoc.org

THIS QUESTIONNAIRE WAS COMPLETED BY

RESEARCHER: DR. EMEKA NZEH

STATE: ANAMBRA STATE

**RESEARCH ORGANIZATION: GLOBAL HEALTH AWARENESS RESEARCH
FOUNDATION (GHARF)**

**ADDRESS: S/ 34 CHIEF EDWARD NNAJI PARK, NEW HAVEN, ENUGU,
ENUGU STATE, NIGERIA**

TELEPHONE NUMBER(S): 08037097410; 08038739788

ORGANIZATION'S WEBSITE: www.gharf-nigeria.org

E-MAIL ADDRESS: gharf_enugu@yahoo.com, gharfenugu@gmail.com

STATE SUPERVISOR: EBENEKE ERNEST ONYEKACHUKWU

ZONAL CONSULTANT: DR. COSMAS C. OHAKA

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-General's Report,
8. **State Auditor General's Report**

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

Section Four: Legal Framework: Access to Information and Fiscal Responsibility

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. Pre-Budget Statement: a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	a) 2020 b) 2020
2. Executive Budget Proposal (EBP): <i>State Draft Budget Estimates</i>	2020
3. State Citizens Budget	2020
4. State Approved Budget Volumes / Appropriation Law	2020

5. In-Year Reports: <i>State Quarterly Budget Implementation Reports,</i>	2020
6. State Mid-Year Review	2020
7. Year-End Report: (Consolidated Annual Budget Performance Report)	2018, 2019
8. State Auditor General's Report	2018

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	1. Title: Anambra State 2020, Budget call circular 2. Date of Release: 21/08/2019 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU) Annex 1
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	Title: Multi Year Budget Framework (EFU) 2. Date of Release: 21 st August 2019 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU) Annex 2
State Citizens Budget	.Title: Anambra State Citizen's Budget 2. Date of Release: 29 th April, 2020 3. Internet Link: https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2 https://drive.google.com/file/d/1ytc3yHTL2IIGNgfacOAEVyHfKFHnoUN9/view 4. Availability: Produced for Internal Use (PIU). Although this document is online, it was released at the same time as the approved budget.

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Draft Budget Estimates	<ol style="list-style-type: none"> 1. Title: Budget of Accelerated infrastructural Development & Youth Entrepreneurship 2. Date of Release: September 26, 2019 3. Internet Link: Nil 4. Availability: Produced For Internal Use (PIU) Annex 3
State Approved Budget Volumes	<ol style="list-style-type: none"> 1. Title: Budget of Accelerated infrastructural Development & Youth Entrepreneurship 2. Date of Release: 31st January, 2020 3. Internet Link: https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2 https://drive.google.com/file/d/1FNrrHTtY8DGLnl-3YTQ62HipgMRkhsMe/view 4. Availability: Produced and Publicly Available (PPA)
State Budget Appropriation Law	<ol style="list-style-type: none"> 1. Title: 2020 Anambra State Appropriation Law. 2. Date of Release: 8th November, 2019 3. Internet Link: Nil 4. Availability: Produced For Internal Use (PIU) Annex 4
State Quarterly Reports	<ol style="list-style-type: none"> 1. Title: ANAMBRA STATE OF NIGERIA: 2020 Q1 BUDGET IMPLEMENTATION REPORT. MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT PARTNERS 2. Date of Release: 6th May, 2020 3. Internet Link: https://www.anambrastate.gov.ng/ministry/mof/news?page=1 https://drive.google.com/file/d/1kOp9ZZwoTBzxFOcu83gtQU47lpkOTvxP/view 4. Availability: Produced and Publicly Available (PPA)
State Mid-Year Review	<ol style="list-style-type: none"> Title: ACCOUNTS OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30th JUNE, 2020. 2. Date of Release: 31st July, 2020 3. Internet Link: https://www.anambrastate.gov.ng/ministry/mof/news?page=1 https://drive.google.com/file/d/1AwUeT4MUXZBAuMopqtuKfcbgeM-kT4Xu/view 4. Availability: Produced and Publicly Available

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
Year-end Report (Consolidated Annual Budget Performance Report)	1. Title: Anambra State Government of Nigeria Report of the Accountant General with Financial Statements for the year ended 31 December, 2019 2. Date of Release: May 31, 2020 3. Internet Link: https://drive.google.com/file/d/1kec7lv2KZrDUPvoDrww9yRzCSHs8fS7s/view 1. Availability: Produced and Publicly Available
State Auditor General's Report	1. Title: 2018 Anambra State, Auditor General's report 2. Date of Release: 1 st August, 2019 3. Internet Link: Nil 1. Availability: Produced For Internal Use (PIU) Annex 5

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 is does.
 - B. **No, it does not or document is not publicly available.**
 - C. Not applicable/other (please comment).

Citation: Mr. Arthur Iweanya, Who is the Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891)

The cover page is attachment **Annex 1** 2020 Anambra State BUDGET CALL CIRCULAR. Ref: **MEPB PLG BGT / 60 / 01 21/08/2019 dated 21st August, 2019**

Comment: Q.1. Ans : B. I met with Mr. Arthur Iweanya and his team on the 10th of August 2020 who confirmed that the State produced budget call circular for 2020 fiscal year although this was not published on the internet.

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: ANAMBRA STATE BUDGET CALL CIRCULAR MEPB PLG BGT / 60 / 01
Date: 21 08 2019

Comment: Q.2. Ans: D. The budget call circular is produce five months before the Start of the budget year. That is, the Anambra State Budget Call Circular was produced on the 21/08/2019 See Annex 1 (The date on the budget call circular confirms the statement of the Director Min. of Economic Planning, Budget & Development Partner (Mr. Authur Iweanya). However, the document is not online hence the score.

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. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891)

Comment: Q.3. Ans: D. Anambra State Budget Call Circular is not Publicly Available because it is not published on the State **Website** hence, the answer **D**.

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. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE . (08035063891) -10/08/2020

Comment: Q.4: Ans: D. According to the Director of Ministry of Economic Planning, Budget & Development Partners Anambra State, Mr. Arthur Iweanya whom I met with his team on the 10th August, 2020, it is only two third of the dates in the budget that is adhered to. **See Annex 6.** There was no further evidence to substantiate his claims as the document is not available to the public hence the answer.

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. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891)- 10/08/2020

See **Annex 2** -Anambra state **2020-2022** Multi-year Budget Framework; Economic and Fiscal update (EFU), Fiscal Strategy paper (FSP) and Budget Policy Statement (BPS)

Comment: Q.5. Ans: D. The state produces an EFU and FSP but for internal use as they are not published on the state website hence the choice of answer D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: link- https://drive.google.com/file/d/1urRMCYLWj_0aWULLqKirP4LUaW_8do1F/view-
Page No 3 bullet point 4.

Comment: Q.6. Ans: A. There is evidence of Public Participation in the preparation of MTEF as shown in the document under reference.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

C. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE'S 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 is not publicly available
- C. Not applicable/other (please comment).

Citation: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE . (08035063891)- 10/08/2020

See Annex 3. Budget of Accelerated infrastructural Development & Youth Entrepreneurship

See Annex 3. Budget of Accelerated infrastructural Development & Youth Entrepreneurship

Comment: Q.7. Ans: B. The Ministry of Economic Planning, Budget and Development Partners produces a draft budget. However, this document is not available to the public but produced for internal use only hence the answer.

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: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE . (08035063891)- 10/08/2020

Comment: Q.8. Ans: D. The State budget was presented to the State House of Assembly on the 26th of September 2019. However, it is not available to the public but produced for internal use.

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: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891)- 10/08/2020

Comment: Q.9. Ans: D. The document is not publicly available but produced for internal use only hence the answer.

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: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891) - 10/08/2020

Comment: Q.10. Ans: B. The document is not publicly available and hence it is produced for internal use only hence the answer.

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: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891) - 10/08/2020

Comment: Q.11. Ans: B. The draft budget is not publicly available and hence is produced for internal use only hence the answer.

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: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE . (08035063891) - 10/08/2020

Comment: Q.12. Ans: D. The document is not publicly available.

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

Citation: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891) -10/08/2020

Comment: Q.13. Ans : D. The document is not publicly available.

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: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE . (08035063891) -10/08/2020

Comment: Q.14. Ans: D. The State Draft budget Estimates is not publicly available.

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: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891)- 10/08/2020

Comment: Q.15. Ans: D. The document is not publicly available.

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: Mr. Arthur Iweanya - Director Ministry of Economic Planning, Budget & Development Partners ANAMBRA STATE. (08035063891) -10/08/2020

Comment: Q.16. Ans: D. The document is not publicly available

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: Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly Complex Awka. 08064327231-(11th August, 2020). Anambra State of Appropriation Law No ANHA/LAW/2020/01

Comment: Q.17. Ans: D. Although the State Budget was enacted on the 8th of November, the same day it was approved by the State House of Assembly, it is not publicly available hence the answer.

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: Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly Complex Awka. 08064327231- Anambra State of Appropriation Law No ANHA/LAW

Comment: Q.18. Ans: D. The option D is chosen because, the appropriation Law is made available on request, which is contrary to the availability criteria which stipulates clearly that a document is considered available only when it is on the website.

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: Anambra State 2020 Budget: The budget of Accelerating Infrastructural Development and Youth Entrepreneurship-<https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>
<https://drive.google.com/file/d/1FNrrHTtY8DGLnI-3YTQ62HipgMRkhsMe/view> **See pages 27-38 and 40-41**

Comment: Q.19. Ans: A. In Anambra State, expenditures by MDAs are presented by recurrent expenditure (Pages 27-38) and by capital expenditure (pages 4-41)

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: Anambra State 2020 Budget: The budget of Accelerating Infrastructural Development and Youth Entrepreneurship-<https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>
<https://drive.google.com/file/d/1FNrrHTtY8DGLnI-3YTQ62HipgMRkhsMe/view> **See pages 42-44**

Comment: Q.20. Ans : A. The Anambra State 2020 approved budget is classified by functions-
See pages 42-44

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: Anambra State 2020 Budget: The budget of Accelerating Infrastructural Development and Youth Entrepreneurship-<https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>

<https://drive.google.com/file/d/1FNrrHTtY8DGLnI-3YTQ62HipgMRkhsMe/view>
See pages 54-55

Comment: Q.21. Ans: A. The Anambra State budget is classified by Economic Classifications- See pages 54-55

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: Anambra State 2020 Budget: The budget of Accelerating Infrastructural Development and Youth Entrepreneurship-

<https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>

<https://drive.google.com/file/d/1FNrrHTtY8DGLnI-3YTQ62HipgMRkhsMe/view> See pages 47-49

Comment: Q.22. Ans: A. The State approved budget is presented by Programme Objectives- See pages 47-49

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: Anambra State 2020 Budget: The budget of Accelerating Infrastructural Development and Youth Entrepreneurship-<https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>
<https://drive.google.com/file/d/1FNrrHTtY8DGLnI-3YTQ62HipgMRkhsMe/view> **pages 211-253**

Comment: Q.23. Ans: A. The State approved budget is IPSAS Compliant with different codes across MDAs **see pages 211-253**

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: Anambra State 2020 Budget: The budget of Accelerating Infrastructural Development and Youth Entrepreneurship-Page 213
<https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>
<https://drive.google.com/file/d/1FNrrHTtY8DGLnI-3YTQ62HipgMRkhsMe/view>

Comment: Q.24. Q.24. Ans: A. None of the MDAs have their budgets lumped together in single or few items. See pages 213 to 254 of the 2020 state budget.

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: <https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>
<https://drive.google.com/file/d/1FNrrHTtY8DGLnI3YTQ62HipgMRkhsMe/view> See Page 22

Comment: Q.25. Ans: A. The State Approved budget Estimates present individual sources of revenue See Page 22 of Anambra State 2020 Budget: The budget of Accelerating Infrastructural Development and Youth Entrepreneurship-

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: <https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>
<https://drive.google.com/file/d/1ytc3yHTL2lIGNgfacOAEVyHfKFHnoUN9/view>

Pages 1-14

Comment: Q.26. Ans: C. Anambra State Citizens budget is produced but it excludes some of the core elements listed above. See the above web link

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: <https://www.anambrastate.gov.ng/ministry/mof/news?limit=10&page=2>

<https://drive.google.com/file/d/1ytc3yHTL2lIGNgfacOAEVyHfKFHnoUN9/view>

Pages 1-14

Comment: Q.27. Ans: C: Anambra State Citizens budget is only published online for public use hence meet the availability criteria for the answer C. The other medium of dissemination mentioned above are not being used. See the above website and pages

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: <https://www.anambrastate.gov.ng/ministry/mof/news?page=1>

<https://drive.google.com/file/d/1kOp9ZZwoTBzxF0cu83gtQU47IpkOTvxP/view>

Comment: Q.28. Ans: B. The State produces and releases quarterly budget implementation report to the public in less than two Month. The State 2020 first quarter report was released on 6th of May, 2020.

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: <https://www.anambrastate.gov.ng/ministry/mof/news?page=1>

<https://drive.google.com/file/d/1kOp9ZZwoTBzxFOcu83gtQU47IpkOTvxP/view>

Comment: Q.29. Ans: B. The report of the first quarter of 2020 which ended on March 31st 2020 was released on the 6th of May, 2020 hence, the B option.

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: <https://www.anambrastate.gov.ng/ministry/mof/news?page=1>

<https://drive.google.com/file/d/1AwUeT4MUXZBAuMopqtuKfcbgeM-kT4Xu/view>

Comment: Q.30. Ans: A. The Mid-Year –Review report of the first six months of the budget year was released on the 31st July, 2020 which is within one month after the end of the reporting period.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: The State Accountant General Mr. Owelle Hillary Obigwe 08033733750

Comment: Q.31. Ans: D. According to the State Accountant General, the State produces Consolidated Annual Budget Performance Report but it is for internal use. Hence, the Executive does not release Consolidated Annual Budget Performance Report to the public.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

G. STATE AUDITOR GENERAL'S 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: <https://drive.google.com/file/d/1kec7lv2KZrDUPvoDrww9yRzCSHs8fS7s/view>.

Comment: Q.32. Ans: D: The audited report of the Accountant-General for 2019 was released on 31st May, 2020 and it is not available online, hence the D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Submission of the 2018 State Auditor-General's report - ASS.154/111/305 of 29th August, 2019. See Annex 8

Comment: Q.33. Ans: A: The Clerk, Anambra State House of Assembly, Mr. Pius Udoh, made available to the researcher, a letter showing that the State Assembly received the 2019 Auditor General's report on the 29th day of August, 2019. See Annex 8

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: Director of Economic Planning and Budget, Mr. Arthur Iweanya (08035063891) -09/28/2020 See Annex 7a & 7b

Comment: Q.34: Ans: C. There exist an outcome of PFM reforms produced by Government of Anambra State and UNDP, (September 2011). “The Guideline for Participatory Budgeting in Anambra State financed by UNDP in Collaboration with Anambra State Government under the 7th FGN-UNDP Country Programme” (2009-2012) Pages 17-23 The Director MEPB said the manual informed the use of Community Charter of Demand (CCD) that allows for representative participation using community leadership. The President Generals of Communities, Traditional Rulers, Community Woman Leader and the Youth Leaders signs this document that is produced as a result of wider community engagement to arrive at 3 priority projects needed by the community. The document is then submitted to MEPB Anambra State. However, because this document is not online and doesn’t give the citizens an opportunity to access the process hence, the **C The UNDP guideline have bearing for recent fiscal year because it’s a guide that predates any fiscal year and the CCD is an engagement tool used to get citizens input into the budget**

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: Citizen’s Input – Community Charter of Demand for FY2020 Budget.

<http://anambrastate.gov.ng/ministry/moep/news?limit=10&page=2>

Director of Economic Planning and Budget, Mr. Arthur Iweanya (08035063891) -09/28/2020

Comment: Q.35: Ans: A. According to the link above and as corroborated by the Director Economic Planning and Budget Mr. Arthur Iweanya, there is an established mechanism used in getting citizens input known as Community Charter of Demand where communities are expected to list out 3 priority project they will want to be done in their community. The CDC also has a desk officer in the Ministry that collates input for inclusion into the budget. The CDC adopts a representative participatory approach

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://www.anambrastate.gov.ng/ministry/mof/news?r=Minutes-of-the-Stakeholders-Interactive-Meeting-on-the-2020-Anambra-State-Budget&hs=42b3cda1edcad408f6956a96fc787427>

https://drive.google.com/file/d/1urRMCYLWj_0aWULLqKirP4LUaW_8do1F/view

Comment: Q.36: Ans: B. The Executive holds consultations with the core set of constituents listed above, as a matter of fact it only holds such engagement with Joint Association of Persons Living with Disabilities (JONAPWD) among others. “JONAPWD is also a member of the State Budget forum” -Arthur Iweanya

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: **Director of Economic Planning and Budget, Mr. Arthur Iweanya (08035063891) -09/28/2020.**

Comment: Q.37: Ans: D. The objectives for engaging the public is not well articulated. Though the Director claimed it is, there is no evidence to support such claims.

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: **Director of Economic Planning and Budget, Mr. Arthur Iweanya (08035063891)**
-09/28/2020

Comment: Q.38: Ans: D. According to the Director MEPB, Mr Arthur Iweanya, the executive does not provide any feedback on how public input have been used to develop the State Draft Budget Estimates

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 defence)?
- 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: **Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly Complex Awka. 08064327231.**

Citation:

Comment: Q.39: Ans: D. “Schedule for Defense/hearing of Annual Budget 2020” In addition to the attached evidence of letter sent, the Clerk also confirmed that public hearings on the individual budgets of state government administrative units are held for a wide range of administrative unit. The choice of **D** is premised on the fact that the knowledge of such hearing is not within the reach of the public especially the non state actors. The House merely invite the State owned media House which later do a report of such interaction. **See Annex 8a but the letter did not contained invitation to any non state actors.**

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: **Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly Complex Awka. 08064327231**

Comment: Q.40: Ans: D. For the Fiscal year under review and the year preceding it, no public hearing has been conducted on the budget for Administrative Units. The last time a public hearing was conducted was in 2017. –Clerk Anambra State House of Assembly

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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: **Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly Complex Awka. 08064327231**

Comment: Q.41: Ans: D. According to the Clerk, Anambra State House of Assembly, whom I met on the 2nd of October, 2020, said reports are produced but not released to the public.

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: **Director of Economic Planning and Budget, Mr. Arthur Iweanya (08035063891) -09/30/2020**

Comment: Q.42: Ans: D. "There is no such publication". This is according to the Director Ministry of Economic Planning and Budget."

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: **Director of Economic Planning and Budget, Mr. Arthur Iweanya (08035063891) -09/30/2020**

Comment: Q.43: Ans: D. According to the Director, Ministry of Economic Planning and Budget, there is an established Mechanism to identify the Public's perspective on budget execution. Community Score Card (CSC), However, it is not widely used by the public. The last time it was used was 2 years ago. Additionally, there are no evidence to back up the claim hence the answer D

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: Director of Economic Planning and Budget, Mr. Arthur Iweanya (08035063891) -09/30/2020

Comment: Q.44: Ans: D. The executive does not communicate to the public how its input using the instrumentality of Community Charter of Demand CDC has improved or otherwise to its budget execution. This is according to the Director MEPB whom I met on the 30th of September, 2020.

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

Citation: A.C Onwuli, Auditor General Anambra State, 08169152522. See Annex 8b

Comment: Q.45: Ans: C. Report of 2019 audit forum organized by the office of the state auditor general in collaboration with the Anambra State and Local Governance Reform (ANSLOGOR) Thursday, (12th December, 2019) Jesse Hotel, Awka.

The office of the State Auditor General has established a formal mechanism through which the public can participate in the audit process known as audit forum, but it is not widely used by the public because public participation is still limited given the old order. The choice C is based on the fact that the process is being driven by a World Bank Intervention ANSLOGOR

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly Complex Awka. 08064327231

Comment: Q.46: Ans: B. The Clerk said the meetings discussing the audit report are open to limited public and on the basis of his submission, the Answer is **B**

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: Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly

Comment: Q.47: B: There exist a specialized budget research office known as Legislative Budget and Research Office (**LEBRO**) that is leveraging on residual Knowledge from years of interaction between the House and its previous engagement of an independent researcher with an analytical ability as well years of leveraging on analysis and pull out from NGOs working on budget in the State. However, the specialized budget office merely exists in form not function. There is both the problem of sufficient funding and technical capacity to undertake its task.

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:Anambra State Fiscal Responsibility Law, 5th August, 2010. Section 15;

Comment: Q.48:C: The Anambra State Fiscal Responsibility Law passed in 2010 and Which came into effect on 5th August, 2010 provides that the House in addition to debating the MTEF, The Commission, ie the MTEF commission is obliged by law as may be deemed appropriate the input of the House

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:Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly Complex Awka. 08064327231

Comment: Q.49: D: There is no clearly defined mechanism for engaging the members of the State House of Assembly on determining budget priorities. According to the Clerk, "I am not aware of such engagement"

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: <https://www.premiumtimesng.com/regional/ssouth-east/359489-anambra-assembly-passes-n137-1-billion-budget-for-2020.html>

Comment: Q.50: A: The 2020 budget of Anambra State was presented to the State House of Assembly on the 26th of September, 2019 which collaborates **A** as the answer. Consequently the last two years have witnessed an improvement in the timing of budget presentation

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: <https://www.premiumtimesng.com/regional/ssouth-east/359489-anambra-assembly-passes-n137-1-billion-budget-for-2020.html>

Comment: Q.51: A: The State House of Assembly passed the Anambra State 2020 budget on the 25th of October, 2020 and the budget was accented to by the Governor on November, 8th 2019

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: ANAMBRA STATE FISCAL RESPONSIBILITY LAW 2010 (FRL 2010) Section 14(1)

Comment: Q.52 :B: "The aggregate expenditure and the aggregate amount appropriated by the House of Assembly for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding three per cent of the Estimated Gross Domestic product or y sustainable percentage as may be determined by the House for each financial year."

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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: Anambra State of Nigeria Appropriation Law, 2020. ISSN: 0331-1899 & Anambra

Comment: Q.53: C: The Anambra State Fiscal Responsibility Law 2010 Sec 28(2) and Anambra State Appropriation Law **Sec.3** and explicitly requires the executive to seek approval or input prior to shifting funds between administrative units. However, this is rarely done and the legislators finds out during executive budget defense

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?
- A. 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.
 - B. 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.

- C. 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.
- D. 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.
- E. Not applicable/other (please comment).

Citation: Anambra State of Nigeria Appropriation Law Sec 8, 2020. ISSN: 0331-1899 & Anambra State Fiscal Responsibility Law 2010 Sec 28(2)

Comment: Q.54: C: The Anambra State Fiscal Responsibility Law 2010 Sec 28(2) and Anambra State Appropriation Law Sec.8 (In the event that the implementation of any of the projects intended to be undertaken under this law cannot be completed without virement, such virement shall only be effected with the prior approval of the House of Assembly) requires the executive to seek approval or input prior to shifting funds between administrative units. However, this is rarely done and the legislators finds out during executive budget defense

Independent Reviewer:

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?
- A. 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.
 - B. 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.
 - C. 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: Anambra State of Nigeria Fiscal Responsibility Law Sec 36, 2020. ISSN: 0331-1899

Comment: Q.55: C: "Where the projected Statutory Allocations and Projected Internally Generated Revenue rise above the predetermined Level, the resulting surplus shall be saved in Government Account to be maintained by Central Bank of Nigeria"

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: Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly Complex Awka. 08064327231

Comment: Q.56:A The most recent supplementary budget of Anambra State was approved before the funds were expended in 2014, when the current administration came to power and needed a supplementary budget to pursue its policies

Independent Reviewer:

Government Reviewer:

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: Anambra State Public Finance Law, 2020 Section 16 (1 & 2) See Annex 10

Comment: Q.57:C: “The Governor shall present before the House of Assembly a proposal for the use of funds from the Consolidated Revenue or Development Fund for consideration and approval within 48 hours to defray expenditure of an exceptional nature which is not provided for and which cannot, without prejudice to public interest, be postponed”.

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: Mr. Pius Udoh, Clerk of Anambra State House of Assembly, State Assembly

Comment: Q.58: D: There is no Committee on legislation that review or scrutinizes the Audit report.

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: Anambra State Public Financial Law.

Comment: Q.59: A: Section 55 (1,2&3) of the Anambra State Public Financial Law provides (1)The State Auditor-General may investigate any Agency in the event of a complaint. An investigation under subsection (1) of this Section may be carried out either by the Auditor-General or a person appointed by the Auditor-General. The report of the State Auditor-General's investigation shall be submitted to the House of Assembly.

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: A.C Onwuli, Auditor General Anambra State, 08169152522 & 2020 Anambra State Approved budget

Comment: Q.60: D: Audits of the State's Pubic Accounts are only sent to the State, There is no indication/record of outcomes of reviews of completed Audits presented to the public

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-General 's office can be removed from office?

- A. Yes, the head of the State Auditor-General 's 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-General 's office without the final consent of the judiciary or legislature.
- C. Not applicable/other (please comment).

Citation: Anambra State Public Financial Law.

Comment: Q.61: B: There is no section, where it is clearly written in the Anambra State Public Financial Law that a final consent must be sort by either the Legislature or Judiciary before the head of the State Auditor General's office can be removed from Office

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: A.C Onwuli, Auditor General Anambra State, 08169152522 &

Comment: Q.62:D: The budget of the office of the State Auditor-General is part of what the Executive presents to the Legislature for consideration. However, the legislature is at discretion to make amendments

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

Citation: <https://old.anambrastate.gov.ng/ministry/moep/news?r=anambra-state-public-procurement-law&hs=9221be1374238f2634e3222e493c2e31>

Comment: Q.63: A: <https://drive.google.com/file/d/19Z4BnxRQ3M-53AK-e5eYWflumts7W2IP/view> Anambra State has a Public Procurement Law that was passed in 2011 and Amended 2020 which came into effect 28th May, 2020

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: Office Public Procurement Bureau, Government Printing Press Building Government House Awka.

Comment: Q.64: A: There exists a Public Procurement Bureau/Office Situated at Government Printing Press Building which also houses the State Budget Office

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: <https://www.pmnewsnigeria.com/2020/05/29/anambra-inaugurates-committee-on-public-procurement/>

Comment: Q.65: A: The Council and the Agency are key requirement for the newly signed laws to drive the Procurement process.

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: Mr. Simon Attajadumi, Ag. Director Procurement, Anambra State.

Comment: Q.66: B: “Though, there is a Public Procurement Bureau, but information on individual tenders for some, can be accessed from Procuring MDAs”

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: Mr. Simon Attajadumi, Ag. Director Procurement, Anambra State.

Comment: Q.67:D: There are rarely invited except for Donor funded project which is a necessary condition. However, we were unable to secure evidence to support this claim

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: <http://www.mepbdp.org.ng/ocds/Projects>

Comment: Q.68:D: There is a Public Procurement Bureau in the State with a website link <http://mepbdp.org.ng/ocds/>, but there are no guiding documentation for available contracts

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: Mr. Simon Attajadumi, Ag. Director Procurement, Anambra State.

Comment: Q.69:D: "Yes, tenders are opened publicly immediately following the closing date for bid submission" According to Mr. Simon Attajadumi, Acting Director Procurement. However, there is no evidence in the public domain to substantiate

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: <http://www.mepbdp.org.ng/ocds/Projects>

Comment: Q.70:D: This link leads to published contracts, however, it does not give detail of procurement decisions.

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: <http://www.mepbdp.org.ng/ocds/Project/247>

Comment: Q.71: A: Justification for awarding contracts is published. However, the last seen in the above link were mostly for 2019. Justification is also not for all contracts

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: Mr. Simon Attajadumi, Ag. Director Procurement, Anambra State. (08036265756)

Comment: Q.72: D: According to Mr. Simon, the acting Director Procurement, Anambra State, there is no external procurement complaints review body

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: Mr. Simon Attajadumi, Ag. Director Procurement, Anambra State. (08036265756)

Comment: Q.73:D "We don't have an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions"

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: Mr Simon Attajadumi, Ag. Director, Procurement, Anambra State (08036265756)

Comment: Q.74: D:"The State does not have a Procurement Complaints Review. The Public Procurement Bureau handles complaints"- Mr Simon Attajadumi Acting Director, Anambra State

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: Mr Simon Attajadumi, Ag. Director, Procurement, Anambra State (08036265756)

Comment: Q.75:D: "No external procurement complaints review body exists"

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: Mr Simon Attajadumi, Ag. Director, Procurement, Anambra State (08036265756)

Comment: Q.76: D: There is no evidence in the Public Domain to even substantiate the D claim

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: <http://www.mepbdp.org.ng/ocds/Projects>

Comment: Q.77:B: The State publishes list of awarded contracts with amount, however, the list on the link is that of 2019

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

Citation: Barr. Okwy Igwegbe Theodora, Deputy Clerk, Anambra State House of Assembly

Comment: Q.78: D: The State doesn't have a Freedom of Information Law, the Freedom of Information Act of the Federal is mostly being used.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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: Barr. Okwy Igwegbe Theodora, Deputy Clerk, Anambra State House of Assembly (New Permanent Min. of Information) 08034050552

Comment: Q.79: D: "There is no specific Agency with any form of prosecutorial that ensures access to information in the State. Though the State has a website that aggregates information from MDAs but, the Ministry of Information in charge of this cannot enforce disclosure or otherwise when information is requested"

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: Anambra State of Nigeria (ANHA/LAW/2020/07) Public Finance Law, 2020

Comment: Q.80:A: This is only implied in the Anambra State Public Finance Law. as cited above, However, this law is not online hence not publicly available. A glance through the law Section 26 sub-section "The external stakeholders, that is, individual citizens, the mass media, Civil Societies Organizations (CSOs), Community Based Organizations (CBOs), Faith Based Organizations (FBOs), Trade Unions and Groups, Professional Bodies and Associations, Town Unions, the Organized Private Sector, Development Partners. Section 27, Sub-section 7b that mandates the presentation of the Appropriation Bill to the house, there is no other provision that ensures the public availability of Budget Document. **See Annex 10a**

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

Citation: Anambra State of Nigeria (ANHA/LAW/2011/03) Fiscal Responsibility Law, 2010

Comment: Q.81:B: There is a Fiscal Responsibility Law but based on the survey availability criteria, it is not on line, hence not publicly available. **See 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: A.C Onwuli, Auditor General Anambra State, 08169152522

Comment: Q.82:D: "The State is working to have one especially with the ongoing reform, a draft of that is already in progress"

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: Anambra State of Nigeria (ANHA/LAW/2020/07) Public Finance Law, 2020

Comment: Q.83: A: See Section 55(3) Annex 10B. "The report of the State Auditor-General's investigation shall be submitted to the House of Assembly"

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 General's Report?

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

Citation: Secretary Public Accounts Committee Mr Chuka Clinton Onubiyi

Comment: Q.84:B: Public Accounts Committee produce report based on findings from the Auditor General's Report but, it is not in the Public Domain **See Annex 12**

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Secretary Public Accounts Committee Mr Chuka Clinton Onubiyi

Comment: Q.85:C: The last report of Public Accounts Committee on Auditor General's report was produced for Year ended 31st December 2019. **See Annex 12**, for evidence. However, this is also not in the Public Domain

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: Dr. Dan Ezeanwu, Permanent Secretary Min. of Economic Planning & Budget

Comment: Q.86: D: The State Financial Regulation was reviewed last in 2013, However, there is no evidence of such in Public Domain

Independent Reviewer:

Government Reviewer:

CIRDDOC:

ANNEX 1



GOVERNMENT OF ANAMBRA STATE OF NIGERIA

Ministry of Economic Planning, Budget and Development Partners
Jerome Udoji Secretariat Complex
Awka

Tel.:

E-mail:

Reference	MEPB/PLG/BGT/60/01
Date	21/08/2019

His Excellency, the Deputy Governor;
The Secretary to the State Government;
The Head of Service;
Honourable Commissioners;
Chairmen of Statutory Commissions;
Special Advisers;
All Permanent Secretaries;
The Clerk, Anambra State House of Assembly
The Principal Secretary to the Executive Governor;
The Accountant-General;
The Auditor-General (State);
The Auditor-General for Local Government;
The Chief Registrar, Judiciary;
The Chief Registrar, Customary Court of Appeal;
The Chairman/Chief Executive, Anambra Internal Revenue Service (AIRS);
Executive Secretary, Judicial Service Commission;
All Heads of Non-Ministerial Departments/Parastatals;
President ASATU
Coordinator, Coalition of CSOs (COTAGG)

2020 BUDGET PREPARATION AND SUBMISSION OF CALL CIRCULAR

1.A Introduction

1. The Ministry of Economic Planning, Budget and Development Partners hereby issues this Circular to call for the projected revenue, capital and recurrent expenditure proposals for the 2020 Fiscal Year (FY). This Circular seeks to provide guidance and clarity on the criteria for admission of government revenues and expenditure into the budget, and how best to complete next Fiscal Year's budget proposals within the available budget ceilings and in compliance with the existing budget classifications/codes and chart of accounts. This year's version follows the National Uniform Chart of Accounts in line with the International Public Sector Accounting Standards (IPSAS).
2. All Ministries, Departments and Agencies (MDAs) as well as all other government institutions are therefore advised to read the Budget Call Circular carefully, and also ensure that this Call Circular is fully complied with in order to ensure that next year's budget is robust, realistic, credible and consistent with the State's 2020 – 2022 Multi-Year Budget Framework, completed Medium Term

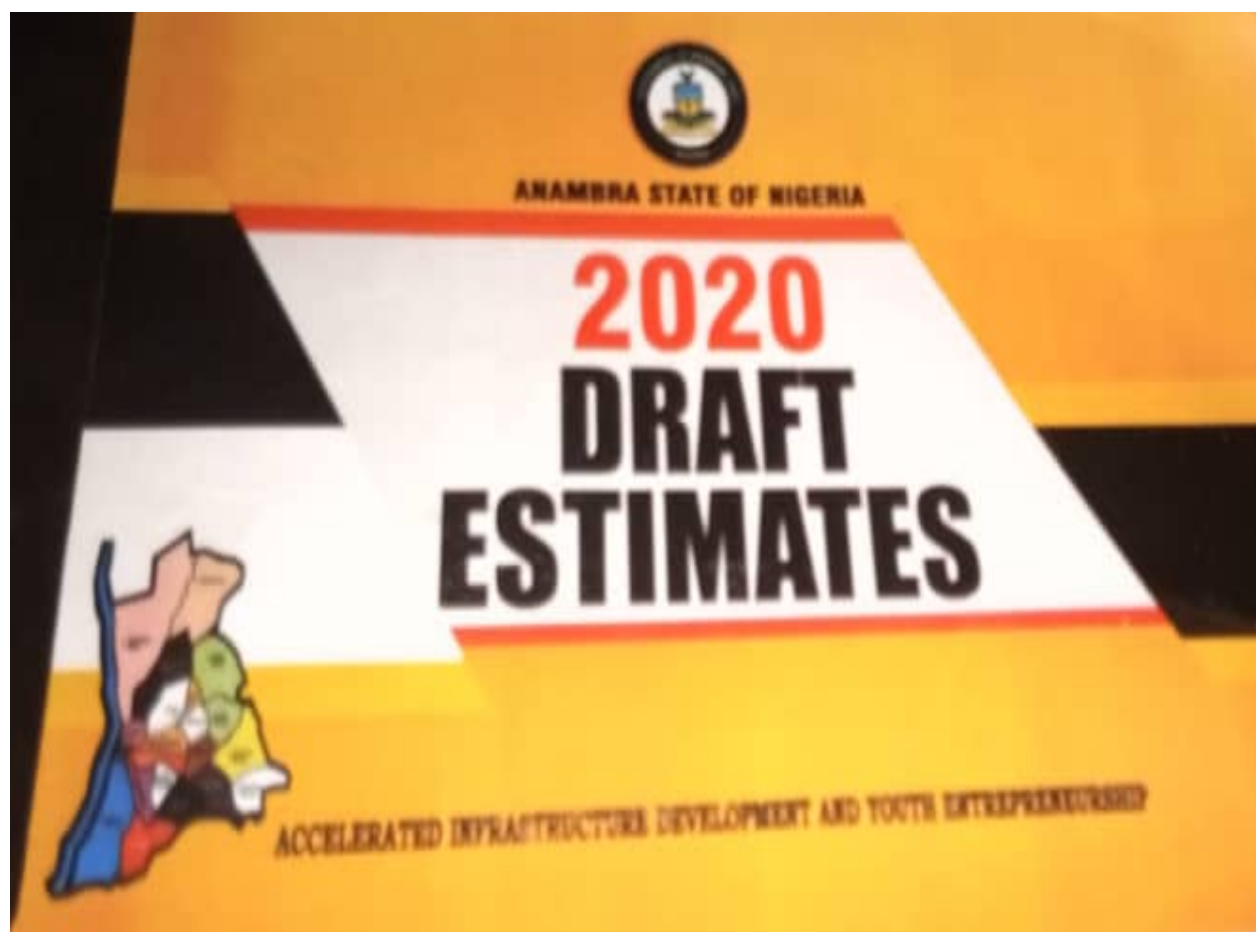
ANNEX 2



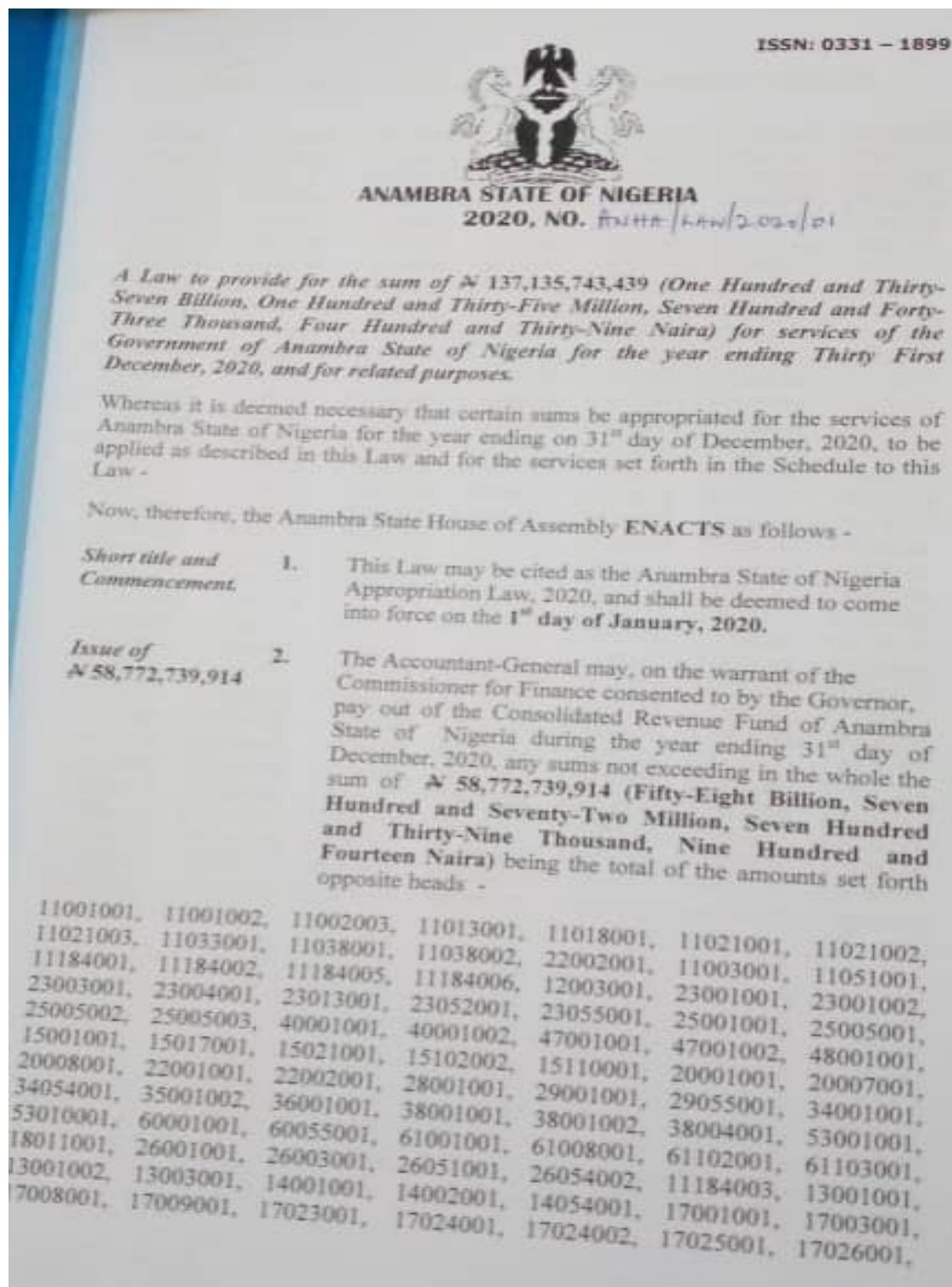
Multi Year Budget Framework (Economic
and Fiscal Update (EFU),
Fiscal Strategy Paper (FSP) and
Budget Policy Statement (BPS)

August 2019

To Cover Period: 2020-2022



Annex 4



ANNEX 4a**FIRST SCHEDULE***(Section 3)*

This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly and found by me to be a true and correctly printed copy of the said Bill.

**PIUS O. UDOH**

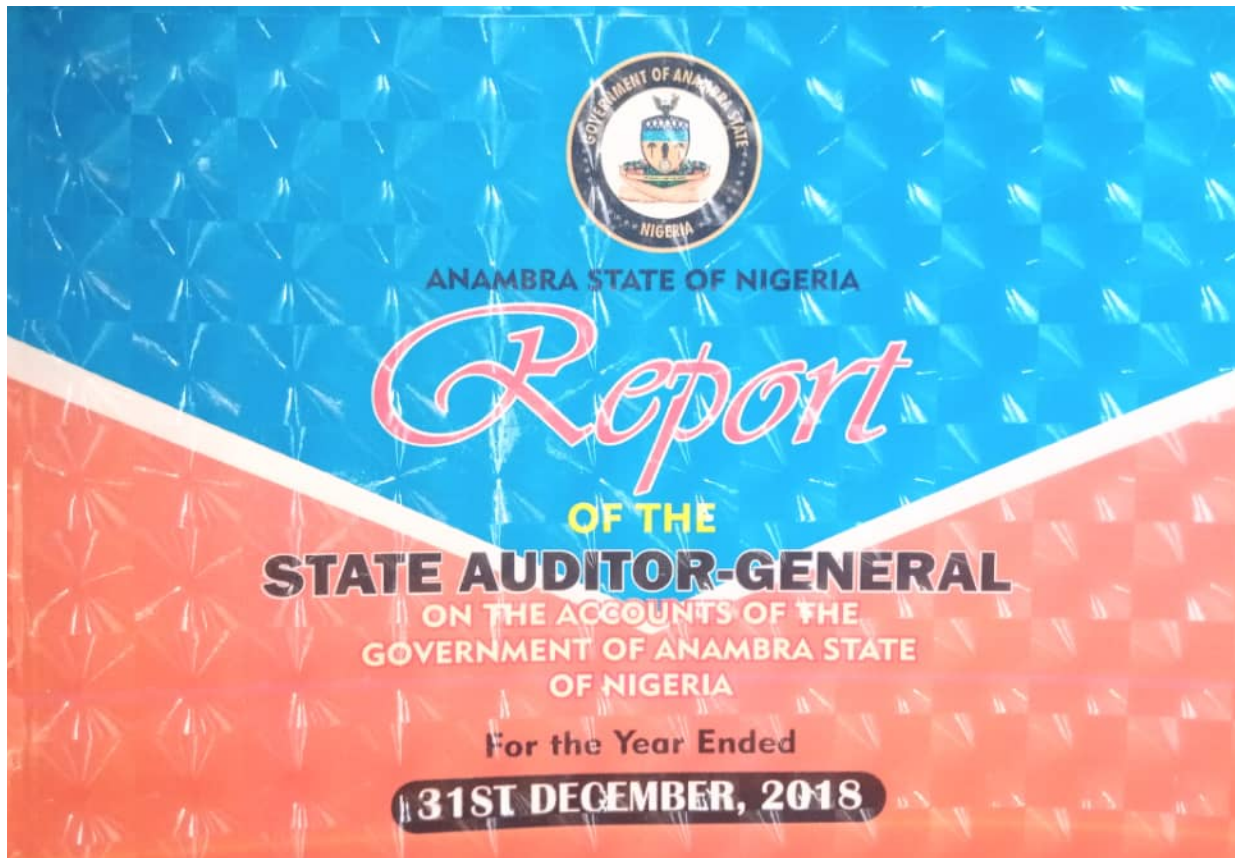
Clerk of the Legislature

SECOND SCHEDULE*(Section 4 (1))*I assent/~~do not assent~~**CHIEF WILLIE OBIANO**

Governor

Dated the 8th day of November, 2019.

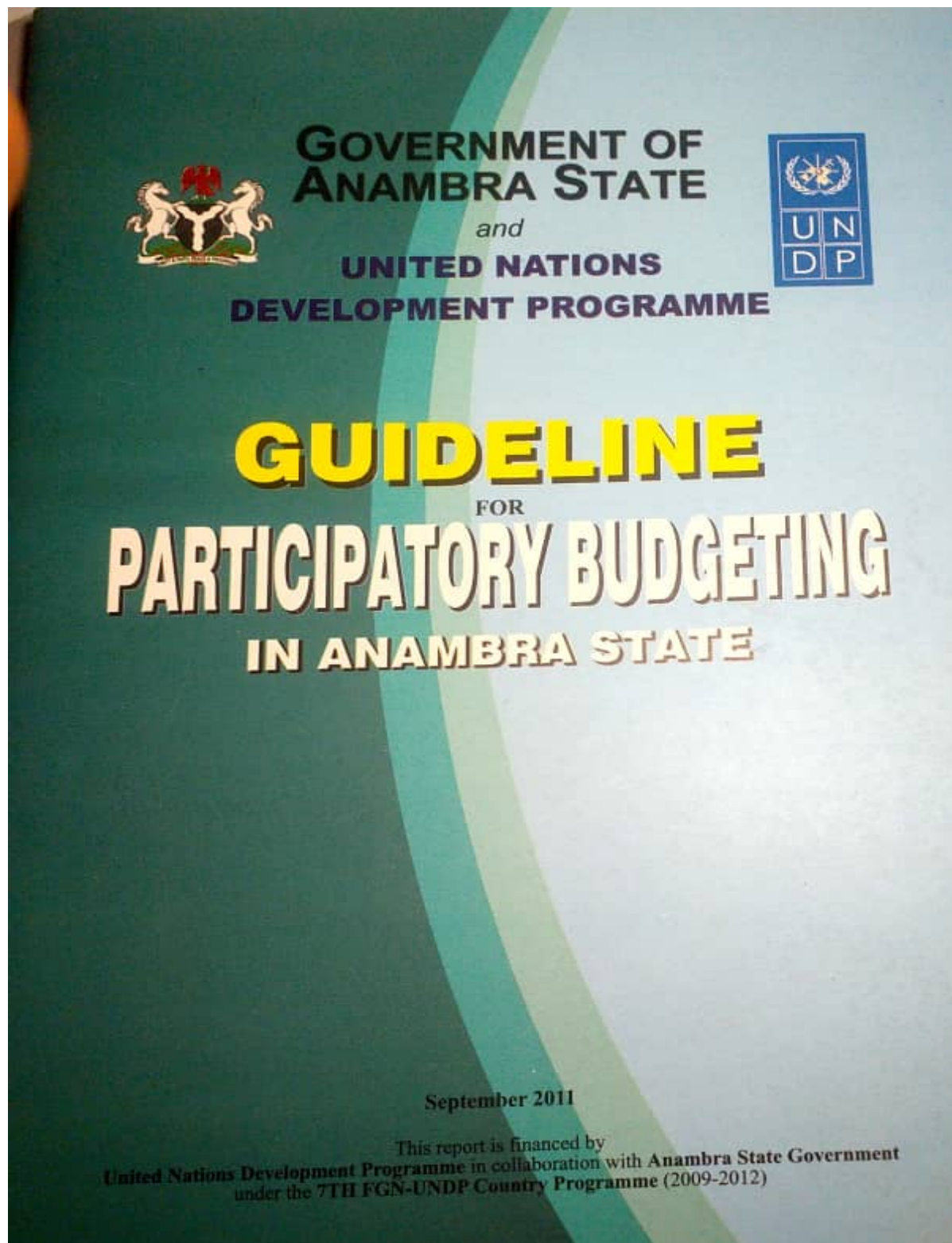
Annex 5



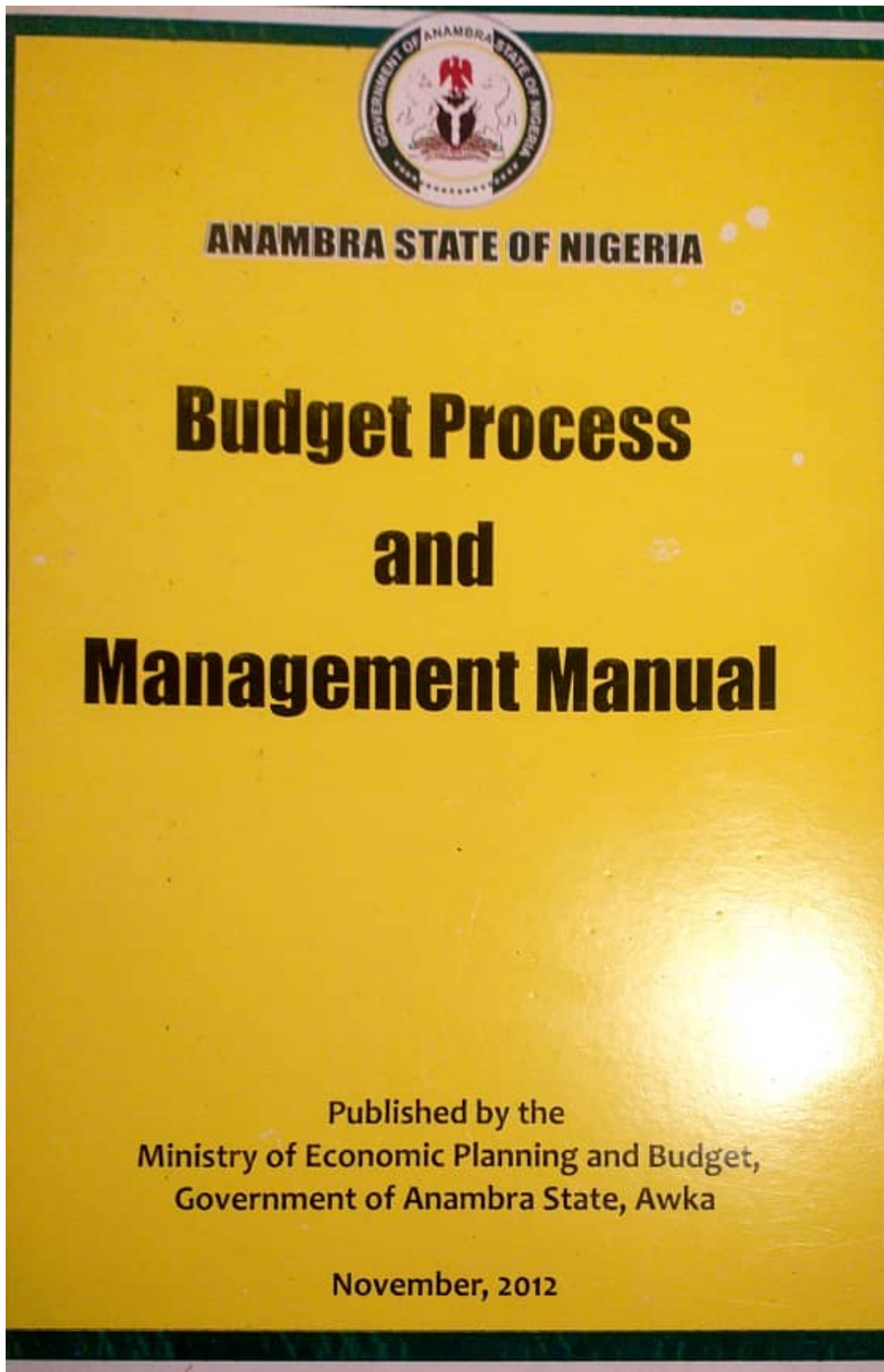
Annex 6

S/N	SUBJECT	ACTIVITIES	PERIOD Y2019/2020	RESPONSIBILITY	
				Agency	Officer
1	Commencement of Y2020 Budget Preparation	i. Review of Macroeconomic Framework and input of latest data to Medium Term Fiscal Strategy (MTFS) model	January, 2019	MYBF Technical Working Group	Director, Planning
		ii. Preparation and Adoption of Economic Update and Fiscal Strategy Paper (EFU-FSP) 2020 – 2022	January, 2019	MYBF Technical Working Group	Director, Planning
		iii. Preparation and Adoption of Budget Policy Statement (BPS) 2019	March, 2019	MYBF Technical Working Group	Director, Planning & Director, Budget
		iv. Meeting with Major Revenue Generating Agencies on Strategy 2020 – 2022 MTFS	March, 2019	MEPBDP/Revenue Stakeholders	Director, Planning & Director, Budget
		v. Presentation of Y2020 – 2022 MYBF to EXCO	April, 2019	MEPBDP	Honourable Commissioner, EXCO
		vi. Sectoral Disaggregation of Indicative Envelope	April, 2019	MEPBDP	Director, Planning & Director, Budget
		vii. Budget Retreat for MDAs	June, 2019	MEPBDP	Director, Planning & Director, Budget
		viii. Call for submission of Community Charters of Demand	June, 2019	MEPBDP	Director, Planning
2	Y2019 Budget Monitoring & Appraisal	i. 1 st Quarter Y2019 Budget Performance Appraisal	April, 2019	Director, Planning & Director, Budget	Honourable Commissioner
		ii. 2 nd Quarter / Mid-Year Review of 2019 Budget Performance	July, 2019	Director, Planning & Director, Budget	Honourable Commissioner
		iii. 3 rd Quarter Y2019 Budget Performance Appraisal	October, 2019	Director, Planning & Director, Budget	Honourable Commissioner
3	Preparation of Y2020 Budget Estimates	i. Issuance of Y2020 Call Circular	July, 2019	MEPBDP	Permanent Secretary
		ii. Budget Consultative/Stakeholders Forum	July, 2019	MEPBDP	Permanent Secretary, Director Planning
		iii. MDAs Ministerial Budget Defence	August, 2019	MDAs	Permanent Secretaries
		iv. Submission of Budget Proposals	August, 2019	MEPBDP/MDAs	Permanent Secretaries
		v. Evaluation of Proposals/Bilateral Budget Discussions	August, 2019	MEPBDP	Director, Planning & Director, Budget
4	Y2020 Draft Budget	i. Submission of Y2020 draft Budget to His Excellency	September, 2019	MEPBDP	Honourable Commissioner
		ii. Treasury Board Meeting	September, 2019	Governor's Office	Governor
		iii. Presentation Y2020 Draft Budget to the State Executive Council	September, 2019	MEPBDP	Honourable Commissioner
		iv. EXCO/Legislative Parley	September, 2019	MEPBDP	Honourable Commissioner
5	Legislative Processes	i. Presentation of Draft Y2020 Budget Estimates to House of Assembly	October, 2019	HE	To be agreed with SHoA
		ii. Consideration of Budget Proposals by SHoA including interaction with MDAs/scrutiny of estimates.	October – December, 2019	SHoA	
		iii. Passing of the Y2020 Appropriation Bill	December, 2019	SHoA	

ANNEX 7A



ANNEX 7B



Annex 8

ANAMBRA STATE OF NIGERIA
OFFICE OF THE STATE AUDITOR-GENERAL

E-mail:
Telephone:
Our Ref: AS/S.154/111/305
Your Ref:



GOVERNMENT HOUSE
P. M. B. 5055
AWKA

29th August, 2019.

The Clerk,
Anambra State House of Assembly,
Awka

RECEIVED
Sign: [Signature]
Date: 29/08/2019

SUBMISSION OF 2018 REPORT OF THE STATE AUDITOR-GENERAL

— Please find attached herewith 12 copies of my Annual Report on the accounts of the State for the financial year ended 31st December, 2018.

The report was based on the outcome of my detailed examination of the Accountant-General Statements on the 2018 accounts of the State which was submitted to me on the 10th July, 2019 as well as observations arising from the routine performance of the duties of my office. More copies of the Report shall be sent to you in due course.

I most respectfully request for your usual legislative attention to the observations raised in the Report.


A.C. Onwuli
State Auditor-General

All replies to be addressed to the State Auditor-General

Annex 8A

His Excellency, the Deputy Governor,
 His Honour, Secretary to the State Government,
 Head of Civil Service;
 Hon. Commissioners;
 The Chairman, Civil Service Commission;
 The Chairman, State Universal Basic Education Board;
 The Chairman, Judicial Service Commission;
 All Permanent Secretaries;
 Principal Secretary to the Governor;
 All Heads of Non-ministerial Departments;
 The Chief Registrar, Judiciary;
 The Chief Registrar, Customary Court of Appeal.

SCHEDULE FOR DEFENCE/HEARING 2020 ANNUAL BUDGET

I am directed to inform you that the State House of Assembly will commence defence/hearing and consideration of the 2020 Appropriation Bill submitted to it by His Excellency, Chief (Dr.) Willie Obiano on 20th January, 2020. The Schedule for the defence/hearing by the appropriate committees of the legislature is hereby attached.

2. All Ministries/Nonministerial Department and Parastatals are requested to appear on the days allotted for the defence/hearing starting from 20th January, 2020, with necessary information and documents covering the following matters.

- (A) **Recurrent Estimates:** including details of actual releases during the year 2015.
- (i) **Personnel Cost:** This will contain particulars of staff (Nominal Roll) as contained in 2020 call circular forwarded to Ministry of Economic Planning and Budget.
 - (ii) **Overhead Cost:** As submitted in response to 2020 Estimate Call Circular from the Ministry of Economic Planning and Budget.
- (B) **Capital Estimates:** including details of actual amount released during the year 2015 as submitted in response to the 2020 Estimates Call Circular from the Ministry of Economic Planning and Budget.

- 3. Hon. Commissioners, Permanent Secretaries, Heads and Chief Executive of Ministries, Departments and Parastatals are requested to attend with their relevant officers.
- 4. All Ministries/Parastatals should come with their complete expenditure and revenue profile for the year ended 31st December, 2019. This should include but not limited to the following:
 - (a) amount allocated
 - (b) amount released
 - (c) projects executed
 - (d) uncompleted projects
 - (e) amount remaining,
 - (f) amount returned to the consolidated revenue account of the State,
 - (g) revenue target,
 - (h) revenue received
 - (i) implementation plan for each sub-sector in the proposed budget, that is quarterly expenditure forecast and targets.
- 5. Should you be unable to attend on your schedule date, you are required to notify the House Committee on Finance and Appropriation at least 24 hours before your allotted time.

Annex 8B

**REPORT OF 2019 AUDIT FORUM ORGANISED BY THE OFFICE OF THE STATE
AUDITOR GENERAL IN COLLABORATION WITH THE ANAMBRA STATE AND LOCAL
GOVERNANCE REFORM ON THURSDAY, 12TH DECEMBER, 2019 AT JESSE HOTEL,
AWKA**

Theme of the forum is: Transparency, probity and accountability in the conduct of government business; a panacea for good governance. Participants were invited from both public and private sectors of the State. Notable among those that attended are:

The Permanent Secretary, Ministry of Commerce, Mr. Okoli

Auditor General for the State, Mr. Alex Onwuli

Representative of the Auditor General for Local Government

Project Coordinator, ANSLOGOR Project, Mr. Kingsley Orji

Acting Permanent Secretary, Ministry of Information, Mrs Oby Umeadi

Representative of the Perm Sec. Ministry of Economic Planning, Budget and Development Partners, Mr. Iweanya

Representatives of the Civil Society Organisation

The Forum started by 8.00am with Registration of Participants. The welcome address was read by the Project Coordinator, ANSLOGOR Project, Mr. Kinsley Orji. In his welcome address, he stated that the theme of this summit 'Transparency, Probity and Accountability in the conduct of Government Business: A Panacea for good governance' can be described as very apt and timely because corruption is a key element in the economic under performance of our country Nigeria. Secondly that recent studies in Development Economics have shown that lack of Transparency and Accountability in the leadership of Developing Nations (Nigeria inclusive) has been the most significant and underlying cause of severe poverty in these nations. This forum will help to educate public officers on the need for them to be transparent, honest and accountable in the management of public financial resources.

The Auditor General for the State, Mr. A.C. Onwuli, in a keynote address stated that the reason for the forum was to deliberate and brainstorm on the Reports of the State Auditor-General on the accounts of the State government for a selected number of years which are 2015, 2016, 2017 and 2018. He said that the 2015 and 2016 audit forum would have taken place much earlier than this but for the challenges the office was unable to overcome then. He expressed his intention to hold the forum subsequently on an annual basis. He further appreciated the effort and contributions of those who made the forum a reality especially the Executive

The second paper, "An Overview of the 2015- 2018 Audited Financial Statement of the State" was delivered by Mr. A. C. Okpala, a Certified National Accountant of ANAN. The paper took the audience to the general composition of the financial Statements of the State which include the Cashflow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The various receipts from the federation account to the State for the years under review were also x-rayed. And as at 31st December, 2018, Revenue from the federation account was reported to represent 73.64% of the total revenue for that period and this has exposed the state economy to external shock during periods of dwindling receipts from the federation account.

The Internally Generated Revenue of the State for the years under review from various Heads, the Capital expenditures and the recurrent expenditures were also x-rayed. The paper was followed by questions, answers and comments from the audience. The facilitators thanked all who asked questions and made comments. He enjoined all who are responsible for revenue generation to sit up to improve Internally Generated Revenue of the State.

A participant from the audience commented about the absence of some major stakeholders like local government representatives, commissioner for education, commissioner for Health, chairman of PAC etc. He suggested that during the next meeting/forum, every stakeholder should be present. The Project Coordinator responded that all stakeholders were invited but that many of them had other engagements.

The Director, Monitoring and evaluation of the Office of the state Auditor General gave the vote of thanks. He promised the audience on behalf of the office of the State Auditor General that all their comments and suggestions will be used to improve work quality. He thanked the ANSLOGOR, Anambra State Government and the office of the State Auditor General and wished journey mercies to all.

Closing prayer was said by Prof. Ogugua Ikpeze, from the civil society organization at 3.20pm after which lunch was served.

Anyaegbunam Josephine

Office of the State Auditor-General

Annex 10

ISSN: 0331 – 1899



A Law to regulate the Public Financial Management of Anambra State to ensure that all revenue, expenditure, assets and liabilities of Government are managed efficiently and effectively to meet current and future challenges of the State and to provide for related matters. (Repeal and Re-enactment)

The House of Assembly of Anambra State ENACTS as follows:

Part 1

PRELIMINARY PROVISIONS

Citation and Commencement.

1. This Law may be cited as the Public Finance Law, 2020 and shall come into force on the **3rd day of March, 2020.**

Interpretations.

2. In this Law -
"account code" means one of the segments of Accounts which specifies the total amount that is usually appropriated per Vote of Accounts in an Appropriation Law;

"accountability" this is the providing of timely information about government financial activities to users in a form that is easily understandable and the liability to be required to produce such information relating to financial matters of Government;

"accountable" means the requirement of record or report to explain and justify actions, as the case may be, to a superior officer, the House of Assembly or the Public;

"accountant-general" means the Accountant-General of Anambra State;

"accounting officer" refers to an individual charged with the overall responsibility for the management and control of the funds of a Ministry, Extra-ministerial Department or any Government Institution;

"administration and succession law" means the Administration and Succession (estate of deceased persons) Law, Cap. 4, Revised Laws of Anambra State, 1991;

A.S.N.
Law No. 2020

Public Finance Law, 2020

- (4) Monies shall not be withdrawn from the Capital Development Fund without issuance of the Capital Development Warrant.

Warrants.

15. The Commissioner shall convey the following warrant:
 - (a) Development Fund General Warrant;
 - (b) Provisional Development Fund Supplementary General Warrant;
 - (c) Development Fund Supplementary General Warrant;
 - (d) Development Fund (Special) Warrant;
 - (e) Development Fund Virement Warrant (subject to virement approval of House of Assembly).

Use of Funds in Emergency Situations.

16. (1) The Governor shall present before the House of Assembly a proposal for the use of funds from the Consolidated Revenue or Development Fund for consideration and approval within 48 hours to defray expenditure of an exceptional nature which is not provided for and which cannot, without prejudice to public interest, be postponed.

- (2) The total amount for authorization under Subsection (1) of this Section shall not exceed one percent of the total amount appropriated in the Annual State Budget for the current Financial Year.

***Basis of
Government***

17. The State Government may if it is expedient to do so adopt any other accounting basis that is different from ***Accounting***. the cash basis mode of accounting if it is relevant and compatible with the infrastructure or foundation that it is required to operate and such other basis of accounting shall include the following:
- a. Modified Cash Basis;
 - b. Modified Accrual Basis; or
 - c. the Accrual Basis.

***Annual
Consolidated
Financial***

18. The Accountant General shall:
- (a) prepare the consolidated financial statements in accordance with generally recognized Public ***Statement***. Sector Accounting Standards as stipulated by the Financial Reporting Council of Nigeria for each financial year in respect of:
 - i. State Ministries and Extra-ministerial Departments and Agencies; and
 - ii. Public parastatals or institutions;

ANNEX 10A

A.16
A.S.N.
Law No. 2020

Public Finance Law, 2020

General Budgetary Issues and stages in the Budget Process.

- (d) ensuring collection, collation and review of information on revenue performance; and
- (e) ensuring collection, collation and review of information on expenditure performance.
- (3) The Commissioner responsible for Budgetary matters shall monitor budgetary performance through monthly revenue and expenditure returns by Ministries, Departments and Agencies.
- (1) The Commissioner responsible for budget matters shall constitute State Planning Committee which shall include the House Committee Chairman on Finance and Appropriation within the timeline specified in the budget calendar.
- (2) The Budget Planning Committee shall in consultation with various stakeholders:
 - (a) articulate the Medium Term Fiscal Framework and Medium Term Fiscal Strategy of Ministries, Departments and Agencies;
 - (b) forecast the amount of total revenue and expenditure for the financial year as well as determine the Envelope to be allocated to each Ministry, Department and Agency; and
 - (c) formulate the budget statement which shall be consistent with the Medium Term Fiscal Strategy of the State.
- (3) The Stakeholders in the Budget Process shall fall into two categories:
 - (a) The internal stakeholders, that is, all MDAs including subvented agencies and parastatals; and
 - (b) The external stakeholders, that is, individual citizens, the mass media, Civil Societies Organizations (CSOs), Community Based Organizations (CBOs), Faith Based Organizations (FBOs), Trade Unions and Groups, Professional Bodies and Associations, Town Unions, the Organized Private Sector, Development Partners and others.

ANNEX 10B

A.31
A.S.N.
Law No. 2020

Public Finance Law, 2020

- (b) when reporting in terms of Paragraph (a) of this subsection, draw attention to any other matter within the Auditor's investigation which in the Auditor's opinion, should in the public interest, be brought to the notice of the Governor.
- Discharge of External Auditors.*
54. (1) The tenure of an External Auditor shall be three years.
- (2) An External Auditor appointed by an Agency under Section 51 of this Law may not be discharged before the expiry of the Auditor's tenure of appointment except by Executive Authority responsible for that Agency:
- (a) after consultation with the Supervising Authority for that Agency; and
- (b) with the concurrence of the State Auditor-General.
- (3) If the Executive Authority intends to discharge an External Auditor in accordance with subsection (2) of this Section, it shall:
- (a) give notice of the proposed discharge to the Auditor, with reasons in writing; and
- (b) give the External Auditor an opportunity to make written representations within twenty one days of receipt of the notice.
- Duties and Powers of State Auditor-General in relation to an Agency.*
55. (1) The State Auditor-General may investigate any Agency in the event of a complaint.
- (2) An investigation under subsection(1) of this Section may be carried out either by the Auditor-General or a person appointed by the Auditor-General.
- (3) The report of the State Auditor -General's investigation shall be submitted to the House of Assembly.
- (4) The State Auditor-General shall comment on the Annual Accounts and Auditor's Report submitted by an External Auditor appointed to audit the accounts of an Agency, under this Law.
- (5) The State Auditor-General shall ensure verification of the Agency's pensions account.

Annex 11

ISSN: 0331 - 1899



ANAMBRA STATE OF NIGERIA

2010. NO. ANAMBRA LAW/2011/03

A Law to provide for prudent management of the State's resources, ensure long-term macroeconomics stability of the State economy, secure greater accountability and transparency in fiscal operations within a medium-term fiscal policy framework, and the establishment of the State Fiscal Responsibility Commission to ensure the promotion and enforcement of the State's economic objectives and other matters connected therewith.

Be it Enacted by the Anambra State House of Assembly as follows:-

*Short title and
Commencement.*

1. This Law may be cited as the **Fiscal Responsibility Law, 2010**, and shall come into force on the **5th day of August, 2010**.

Interpretation.

2. In this Law:-
 "appropriation law" means a Law passed by the House of Assembly or a Bye-Law passed by a Local Government authorizing spending from the Consolidated Revenue Fund of the State or Funds of the Local Government and includes a Supplementary Appropriation Law;
 "arms of government" means the Legislature, the Executive, and the Judiciary;
 "borrowing" means any financial obligation arising from:-
 (i) any loan including principal, interest, fees on such loan;
 (ii) the deferred payment for property, goods or services;
 (iii) bonds, debentures, notes or similar instruments;
 (iv) letters of credit and reimbursement obligations with respect thereto;
 (v) trade or bankers acceptances;
 (vi) capitalized amounts of obligations under leases entered into primarily as a method of raising financial or of financing the acquisition of the asset leased;
 (vii) agreements providing for swaps, ceiling rates, ceiling and floor rates, contingent participation or other hedging mechanisms with respect to the payment of interest or the convertibility of currency; and
 (viii) a conditional sale agreement, capital lease or other title retention agreement;
 "budget call circular" means a circular:-
 (i) requesting the submissions in a prescribed form of the revenue and expenditure estimates of Ministries, Extra Ministerial Departments, and other executing agencies of government for the next financial year; and
 (ii) giving detailed guidelines and instructions on the preparation of the estimates and expenditure in a manner consistent with the medium term developmental priorities set out in the Medium Term Expenditure Framework;
 "capital expenditure" means spending on an asset that lasts for more than one financial year and expenses associated with the acquisition of such assets;

Annex 11A

A.8
A.S.N.
Law No. of 2010

Fiscal Responsibility Commission Law, 2010

- (iii) consistent with and derive from the underlying assumptions contained in the Macroeconomic Framework, the objectives, policies, strategic priorities and explanations in the Fiscal Strategy Paper;
- (d) a Consolidated Debt Statement setting out and describing the fiscal significance of the debt liability of the Government and measures to reduce any such liability; and
- (e) a statement describing the nature and fiscal significance of contingent liabilities and quasi-fiscal activities and measures to offset the crystallization of such liabilities.

Aggregate
expenditure ceiling.

14. ✓

- (1) The estimates of aggregate expenditure and the aggregate amount appropriated by the House for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding three percent of the Estimated Gross Domestic Product or any sustainable percentage as may be determined by the House for each financial year.
- (2) The aggregate expenditure for a financial year may exceed the ceiling imposed by the provisions of subsection (1) of this section, if in the opinion of the Governor there is a clear and present threat to security of the State.

Preparation of
the medium-Term;
Expenditure Framework.

15. ✓

- (1) The Commission shall be responsible for the preparation of the Medium-Term Expenditure Framework.
- (2) In preparing the draft Medium-Term Expenditure Framework, the Commission:-
 - (a) may hold public consultation on the Macroeconomic Framework, the Fiscal Strategy Paper, Economic, Social and developmental priorities of Government, and such other matters as the Commission deems necessary.
Provided that such consultations shall be open to the public, the press and any citizen or authorized representative of any organization or group of citizens who may attend and be heard on any subject matter properly in view;
 - (b) shall seek inputs from the:-
 - (i) State Board of Internal Revenue;
 - (ii) House;
 - (iii) State Ministry of Economic Planning;
 - (iv) Office of Head of Service of the State;
 - (v) Any other relevant statutory body as the Governor may determine; and
 - (c) shall consider and reflect as may be deemed appropriate the input of the bodies and persons referred to in paragraphs (a) and (b) of subsection (2) of this section.

Annex

11B

A.10
A.S.N.

Law No. of 2010

Fiscal Responsibility Commission Law, 2010

- (e) a Fiscal Target Appendix derived from the underlying Medium-Term Expenditure Framework setting out the following targets for that financial year:-
 - (i) target inflation rate;
 - (ii) target fiscal account balances;
 - (iii) any other development target deemed appropriate; and
- (f) a Fiscal Risk Appendix evaluating the fiscal and other related risks to the Annual Budget and specifying measures to be taken to offset the occurrence of such risks.

Application of
Part III Local
Government Councils.

21. In preparing their annual budgets, Local Government Councils shall adopt the provisions of this part of the Law with such modification as may be appropriate and necessary.

PART IV – BUDGETARY PLANNING OF CORPORATIONS AND OTHER RELATED AGENCIES

Annex

11C

Preparation of
estimates revenue and
expenditure corporations etc.

22. (1) The Government owned companies listed in the Schedule to this Law shall not later than six months from the commencement of this Law and for every three financial years thereafter, not later than the end of the second quarter of every year, cause to be prepared and submitted to the Commission, their estimates of revenue and expenditure for the next three financial years.
- (2) Each of the government-owned companies referred to in subsection (1) of this section shall submit to the Commissioner not later than the end of August in each financial year:-
- (a) an annual budget derived from the estimates submitted in pursuance of subsection (1) of this section;
 - (b) projected operating surplus, which shall be prepared in line with acceptable accounting practices.
- (3) The Commission shall cause the estimates submitted in pursuance of subsection (2) of this section, to be attached as part of the Draft Appropriation Bill to be submitted to the House.

Operating surplus
and general reserve fund.

23. (1) Notwithstanding the provision of any written law governing the government-owned company, each government-owned company shall establish a General Reserve Fund and shall allocate thereto at the end of each financial year, one-fifth of its operating surplus for the year.
- (2) The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the State not later than one month following the statutory deadline for publishing each government-owned company's account.

Classification of
operating surplus.

24. (1) The government-owned company's surpluses shall be classified as State revenue payable into the State treasury.

A.12
A.S.N.

Law No. of 2010

Fiscal Responsibility Commission Law, 2010

- (3) The provisions of subsections (1) and (2) of this section shall not apply to statutory or constitutional expenditure.
- Restriction on the grant of tax relief.* 30. (1) Any proposed Tax Expenditure shall be accompanied by an evaluation of its budgetary and financial implications in the year it becomes effective and in the three subsequent years, and shall only be approved by the Commissioner responsible for finance if it does not adversely impair the revenue estimates in the Annual Budget or if it is accompanied by countervailing measures during the period mentioned in this subsection through revenue increasing measures such as tax rate raises and expansion of the tax base.
- (2) The provisions of this section shall not apply to:-
(a) changes in the rate of the taxes mentioned in Section 163 of the Constitution; and
(b) debt cancellation in an amount lower than the cost of collection.
- Responsibility of the Budget Office to monitor and report on implementation.* 31. (1) The Commission through the Budget Office of the State shall monitor and evaluate the implementation of the Annual Budget, assess the attainment of fiscal targets and reports thereon on a quarterly basis to the Commission and the Finance and Appropriation Committee of the House.
- (2) The Commission shall cause the report prepared pursuant to subsection (1) of this section to be published in the mass and electronic media and on the Ministry of Finance and/or State Government website, not later than 30 days after the end of each quarter.
- Application of Part V to State and Local Government.* 32. In implementing their annual budgets, the State and Local Governments shall adopt the provisions of this part of the law, with such modifications as may be appropriate and necessary.
- PART VI – PUBLIC REVENUES**
- Forecast and collection of public revenue.* 33. Any fund due to the State from any Local Government Council in the State may be set off by the State in or towards payment or remittance of any sum due to that Local Government Council from the State.
- Revenue forecast.* 34. The Executive arm of the State Government shall at least 30 days before the deadline for the submission of its budget proposals, place at the disposal of the House, the revenue estimates for the following year, including the next current revenue and the respective memorandum items.
- Executive to breakdown estimated revenue.* 35. Estimated revenue shall be broken down by the Executive arm of Government into monthly collection targets, including, where applicable, a separate description of measures to combat tax fraud and evasion.

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE (PAC) ON THE
AUDITED ACCOUNTS OF THE GOVERNMENT OF ANAMBRA
STATE OF NIGERIA FOR THE FINANCIAL YEAR ENDED 31ST
DECEMBER, 2019.**

The Rt. Honourable Speaker,

The audited account of the Government of Anambra State was presented to the State House of Assembly on Tuesday, 17th September, 2019 and subsequently referred to the Public Accounts Committee (PAC).

The Committee studied the audited report and thereafter invited concerned Ministries, Departments and Agencies (MDAs) and individuals for meetings and deliberations.

The Committee, during the meetings noted some discrepancies and actions taken to correct some of the short comings highlighted in the audited accounts.

General Observation:

1. Improper retirement of expended funds
2. Virement of funds without approval from the House of Assembly.
3. Improper documentation of payment vouchers
4. Wrong authorization of payments.
5. Some MDA's could not give proper account of revenues generated by them in 2019.
6. Lack of Board of Survey/report

-
7. Internal Audit Unit in most of the MDAs are non-existent or performing poorly.
 8. Some cashbooks were untidy and postings in it were illegible due to cancellations, mutilations and super imposition of figures.