

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

CROSS RIVER STATE

June 2020

Civil Resource Development and Documentation Centre (CIRDDOC)

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Survey on State Budget Transparency in Nigeria

Section One: Public Availability of Key Budget Documents

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

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

1. **Pre-Budget Statement:** State Budget Call Circular, MTEF/FSP
2. **Executive Budget Proposal (EBP):** State Budget Draft Estimates
3. **State Citizens Budget**
4. **Approved Budget:** State Budget Appropriation Law
5. **In-Year Reports:** State Quarterly Budget Implementation Reports,
6. **State Mid-Year Review** and
7. **Year-End Report:** State Accountant-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 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	<p>1.Title: Call Circular for 2020 budget preparation, Ref: GO/CRS/BMED/AD/13/VOL 11</p> <p>2.Date of Release: 17th July 2019</p> <p>3.Internet Link: Nil</p> <p>4.Availability: Published for Internal Use (PIU): Annex 1</p>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<p>1.Title: The Government of Cross River State, CRS Fiscal Strategy Paper (FSP) 2020 – 2022 The Government of Cross River State, CRS Medium Term Expenditure Framework (MTEF)</p> <p>2.Date of Release: 29th July 2020</p> <p>3.Internet Link: MTEF: https://www.crirs.ng/download/crs-medium-term-expenditure-framework-2020/?wpdmdl=4659&masterkey=5f231dc91c929 FSP: https://www.crirs.ng/download/crs-fiscal-strategy-paper-2020/?wpdmdl=4657&masterkey=5f2319be02439</p> <p>4.Availability: Produced for Internal Use (PIU) because it was produced late</p>
State Citizens Budget	<p>1.Title: Revised 2020 Amended Citizens Budget</p> <p>2.Date of Release: 29th July 2020</p> <p>3. Internet Link: https://www.crirs.ng/2020/01/15/crs-2020-approved-and-others/</p> <p>4. Availability: Produced for Internal Use (PIU)</p>
State Draft Budget Estimates	<p>1.Title: Cross River State 2020 Draft Budget</p> <p>2.Date of Release: 21st November 2019</p> <p>3.Internet Link: Nil</p> <p>4.Availability: Produced for Internal Use (PIU):</p>

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Approved Budget Volumes	1. Title: Government of Cross River State of Nigeria 2020 approved budget 2. Date of Release: 8 th January 2020 3. Internet Link: https://www.crirs.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64 4. Availability: Produced and Publicly Available (PPA)
State Budget Appropriation Law	1. Title: Government of Cross River State of Nigeria Appropriation law 2020 2. Date of Release: 8 th January 2020 3. Internet Link: https://www.crirs.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64 4. Availability: Produced and Publicly Available (PPA)
State Quarterly Reports	1. Title: 2020 CRS 1 st Quarter Budget Performance Budget Performance & 2 nd Quarter Budget Performance 2. Date of Release: April 30, 2020 & 28 th July, 2020 3. Internet Link: https://www.crirs.ng/download/crs-1st-quarter-budget-performance-report-2020/ & https://www.crirs.ng/download/crs-2nd-quarter-budget-performance-2020/?wpdmdl=4602&masterkey=5f20685296783 4. Availability: Produced and Publicly Available (PPA)
State Mid-Year Review	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)
Year-End Report (Consolidated Budget Performance Report)	1. Title: 2019 Cumulative Budget Performance Report 2. Date of Release: 14 th February 2020 3. Internet Link: https://www.crirs.ng/2020/02/14/2019-cumulative-bpr/ 4. Availability: Published and Publicly Available (PPA)
State Auditor General's Report	1. Title: Cross River State of Nigeria, 2018 Annual report and accounts reports of the Auditor-General on the accounts of the government of Cross River State. 2. Date of Release: 30 th September 2019 3. Internet Link: https://www.auditorgeneral.cr.gov.ng/acct-audit/ 4. Availability: Published and Publicly Available (PPA)

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

Citation: Mr. Sylvester George Edet (CRS Budget Director) and Mr. Bassey Omini (Chief Executive Officer CRS Budget Office 08059311658).

Comment: Q.1: ANS. B: I interviewed Mr. Sylvester George Edet, Director Budget and Mr. Bassey Omini Chief Executive Officer, Cross River State budget Office on August 3rd 2020, they confirmed that the State produced budget call circular but is not publicly available, find attached in Annex 1- Call Circular for 2020 Budget Preparation with reference number GO/CRS/BMED/AD/13/VOL 11. Hence the choice of option B.

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 but released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
 - E. Not applicable/other (please comment).

Citation: Mr. Sylvester George Edet (CRS Budget Director) and Mr. Bassey Omini (Chief Executive Officer CRS Budget Office 08059311658).

Comment: Q.2: ANS. D: The call circular was released in July 2019 but not published on the State website therefore it is not Publicly available. Hence the choice of option D.

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.Sylvester George Edet (CRS Budget Director) see annex 1

Comment: Q.3: ANS. D: Interview with the budget Director revealed that the call circular was released July 2019 and was submitted to only heads of MDAs and as such it is not publicly available to the public. Hence the choice of option 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: See Annex 18 (a, b and c), the budget call circular with the budget defence/hearing timetable

Comment: Q.4 ANS D. Mr. Sylvester George Edet (CRS Budget Director) provided the budget defence/hearing timetable during an interview with him and it is attached in annex 18 a-c. Hence the choice of option D.

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: **MTEF:** <https://www.crirs.ng/download/crs-medium-term-expenditure-framework-2020/?wpdmdl=4659&masterkey=5f231dc91c929>

FSP: <https://www.crirs.ng/download/crs-fiscal-strategy-paper-2020/?wpdmdl=4657&masterkey=5f2319be02439>

Comment: Q.5: ANS D. Though the State produces MTEF and FSP as shown in the link above, document was published late in July 2020 as against November 2019 which should have been One month before the presentation of the draft budget. Hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

6. Is there evidence of public (including Civil Society/Non-Governmental Organizations, organized labour, professional associations and organized 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 Organizations, organised labour, professional associations and organized 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, organized labour, professional associations and organized private sector working in the sector) consultation during the preparation of the MTEF and FSP or document is not publicly available
 - C. Not applicable (please comment)

Citation: Mr Sylvester George Edet CRS budget Director 08059311658

Comment: Q.6: ANS B. The budget office could not confirm any involvement of relevant stakeholders in the preparation of the MTEF and FSP with documented evidence. Hence the choice of option B.

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. Sylvester George Edet (CRS Budget Director) 08059311658 and Mr. Bassey Omini (Chief Executive Officer CRS budget Office)

Comment: Q.7: ANS B. In an interview with Mr. Sylvester George Edet (CRS Budget Director) and Mr. Bassey Omini (Chief Executive Officer CRS budget Office) on the 5th of August 2020 shows that documents are not publicly available, therefore option B was selected.

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. Sylvester George Edet, Budget Director

Comment: Q.8: ANS D. In an interview with Mr. Sylvester George Edet, Budget Director on 5th August, 2020 he said the draft budget is only shared with key stakeholders and MDAs, it is not available to the public, therefore the choice of option D.

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. Sylvester George Edet, Budget Director

Comment: Q.9: ANS D. Interview with Mr. Sylvester George confirmed that the document is not publicly available. Hence the choice of option D.

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. Sylvester George Edet, Budget Director

Comment: Q.10 ANS. B: Interview with Mr. Sylvester George confirmed that the document cannot be sighted therefore it is not publicly available. Hence the choice of option B was considered.

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. Sylvester George Edet, Budget Director

Comment: Q.11: Interview with Mr. Sylvester George confirmed that the document is not publicly available. Hence the choice of option B.

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. Sylvester George Edet, Budget Director

Comment: Q.12: The draft budget estimate is not publicly available as confirmed by the budget Director and since it is not publicly available, option D was chosen.

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. Sylvester George Edet, Budget Director

Comment: Q.13: : Answer D: The draft budget estimate is not publicly available as confirmed by the budget Director and it is not presented by gender, age or senatorial district. Hence the choice of option D.

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: This Information was given to the researcher by the budget Director Mr. Sylvester George Edet 08059311658

Comment: Q.14: ANS D. Individual sources of revenue are not presented at all and cannot be found on the internet, therefore it 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. Sylvester George Edet who is the budget director Cross River State (08059311658)

Comment: Q.15: ANS D. My interview with Mr. Sylvester George on the 5th of August 2020 shows that non -financial data are not presented and since the draft budget estimate is not publicly available, my choice of option D.

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. Sylvester George Edet (CRS Budget Director) 08059311658 and Mr. Bassey Omini (Chief Executive Officer CRS budget Office)

Comment: Q.16: Mr. Sylvester George Edet (CRS Budget Director) 08059311658 and Mr. Bassey Omini (Chief Executive Officer CRS budget Office)

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. Aka Bisong, Deputy Clerk and Secretary Finance & Appropriations Committee, Cross River State House of Assembly 08036730148; and Mr Sylvester George Edet 08059311658 Cross River State Budget Director.see (Annex 5b)

Comment: Q.17: ANS B. The budget appropriation law is included in the 2020 approved budget document and was released on 8th January, 2020 alongside the approved budget.

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: <https://www.criis.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64>.

Comment: Q.18: ANS A. The budget Appropriation law is included in the approved budget estimate pages 12-13 as in the link above so it is publicly available. Hence the choice of option A.

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: <https://www.crirs.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64>.

Comment: Q.19: ANS A. Expenditure by MDAs are presented in Summary of Expenditure on pages xiix to lxiii (pages 60-81) of the CRS Budget as seen in the internet link provided above hence the reason for choosing option **A**.

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: <https://www.crirs.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64>. Mr. Sylvester George Edet, CRS Director of Budget 08059311658

Comment: Q.20: ANS A. The information is found under Schedule 2 Capital Expenditure (Administrative, Economic, Law and Justice, Social). This is found on pages xiii- xxi (pages 26-36) in the link provided above hence the reason for the choice of option **A**.

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: <https://www.crirs.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64>

Comment: Q.21: ANS A. The aggregate recurrent and capital expenditure is presented in the Consolidated Financial Budget Statement on page i (page 14). This information was also confirmed from the State Budget Director via interview. This is what informed the choice of option **A**

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: <https://www.crips.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64>

Comment: Q.22: ANS C. It is observed from the document in the link above that not all MDAs have programmes. For instance, the Ministry of International Development on page 6 (page 86) has programmes: National Programme on Food Security, SMEP (State Malaria Elimination Programme), etc. Most capital expenditures in the MDA just focus on the procurement of goods. Hence the choice of option C.

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: <https://www.crips.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64>

Comment: Q.23: There are corresponding budget codes for all line items which can be found in the budget document in the internet link provided. Hence the choice of option A.

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: <https://www.cribs.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64>.

Comment: Q.24: ANS A. All MDAs are presented individually in Summary of Expenditure on pages xiix to lxiii (pages 60-81). Hence the choice of option A.

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.cribs.ng/download/crs-2020-approved-budget/?wpdmdl=4364&masterkey=5e1f314ae8f64>.

Comment: Q.25: ANS A. Revenue is presented by the MDA that collects the revenue. Each MDA presents individual sources of revenue such as the DUE PROCESS AND PRICE INTELLIGENCE BUREAU on page 8 (page 88). Hence the choice of option A..

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.crirs.ng/2020/01/15/crs-2020-approved-and-others/>

Comment: Q.26:ANS D The citizens budget was published late on 29th July hence the choice of option D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

27. How is the Citizens Budget disseminated (e.g., 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.crirs.ng/2020/01/15/crs-2020-approved-and-others/>

Comment: Q.27: ANS D. The citizen's budget is disseminated through the internet in the link stated above, printed copies and discussed on radio such as CRBC 105 FM,D is chosen because it was produced late.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & 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.crirs.ng/download/crs-1st-quarter-budget-performance-report-2020/>

Comment: Q.28: ANS. A. The 1st quarter report was produced and released on 30th April, 2020 which is about 1 month after the end of the quarter. Therefore option **A** was chosen

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.crirs.ng/download/crs-1st-quarter-budget-performance-report-2020/>

Comment: Q.29: ANS A. The first quarter which ended in March, 2020 had its report released on 30th April, 2020, about one month after the end of the quarter. Hence the choice of option A.

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: CRS Budget Director, Mr. Sylvester George Edet 08059311658

Comment: Q.30: ANS D. Mid -Year Review report is not produced yet. This information was provided by CRS budget Director Mr. Sylvester George Edet.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

31. How long after the end of the budget year does the State Executive release to the public the consolidated annual budget performance (Year-End) Report that discusses the 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 (Year-End) Report or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

Citation: <https://www.crirs.ng/2020/02/14/2019-cumulative-bpr/>

Comment: Q.31: ANS A. The report was released on 14th February, 2020 through the link above which is two months after the end of the fiscal year therefore option A was selected.

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://www.auditorgeneral.cr.gov.ng/acct-audit/>

Comment: Q.32: ANS A. Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General 08037239242) shared the internet link of the report as well as provided other supporting documents. The 2018 Auditor General's report was released on 30th September, 2019

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: Mr. Aka Bisong (Deputy Clerk, CRS House of Assembly 08036730148) Mr Aqua Oko Bassey (Technical Assistant to CRS Auditor General 08037239242) and www.auditorgeneral.cr.gov.ng

Comment: Q.33: ANS A. Mr. Aka Bisong (Deputy Clerk, CRS House of Assembly 08036730148) confirmed receipt of the Auditor General report on the 6th of July 2020 showing the hard copies received. Hence the choice of option A.

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: Mr. Sylvester George Edet, Budget Director (08059311658)

Comment: Q.34: ANS D. Interview with Mr. Sylvester George shows that there is no formal requirement but the executive engages widely with the citizens during the formulation process as shown in the schedule of the call circular in annex 1 attached.

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: Mr. Sylvester George Edet CRS Budget Director (08059311658)

Comment: Q.35: ANS D. The executive organises meetings to enable the them identify the public perspective however, there is low public participation. But since there is no evidence of such meetings, the choice of option D.

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: Mr. Sylvester George Edet CRS Budget Director (08059311658)

Comment: Q.36: ANS D. According to the Budget Director, several meetings, training exercise were organized involving vulnerable women and children however no document was sighted hence the choice of option D.

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: Mr. Sylvester George Edet CRS Budget Director (08059311658)

Comment: Q.37: ANS D. The budget Director confirmed that the executive articulates its purpose for engaging the public during budget formulation but since there is no available reports on budget consultation, option D is chosen.

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: Mr. Sylvester George Edet, Budget Director (08059311658)

Comment: Q.38: ANS D. Although in an interaction with the Budget Director, he claimed that there is a feedback mechanism on how citizen's contributions are used in developing the state draft budget, but because there is no evidence, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: Mr. Sylvester George Edet, Budget Director (08059311658) and Mr. Aka Bisong, Deputy Clerk Cross River State House of Assembly 08036730148

Comment: Q.39: ANS D. The Officers in citation above stated that Cross River State House of Assembly (CRSHoA) Committee on Finance and Appropriation holds Budget defense sessions for all State MDAs. However, there is no evidence to proof, hence the choice of option D.

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. Aka Bisong, Deputy Clerk Cross River State House of Assembly 08036730148 and Mr. Sylvester George Edet Budget Director (08059311658)

Comment: Q.40: Interview with Mr. Aka Bisong and Mr. Sylvester George indicates that testimonies from the public are heard during budget defense. These happens at the beginning of all MDAs defense. However, there is no evidence to proof the claim hence the choice of option D.

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. Aka Bisong, Deputy Clerk Cross River State House of Assembly (08036730148)

Comment: Q.41: ANS D. Information gathered from the Deputy Clerk indicates that the committee have sat but no resolution yet and there is no evidence of such meetings hence the choice of option D.

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: Mr. Sylvester George Edet Budget Director (08059311658)

Comment: Q.42: ANS D. Information of beneficiaries are limited and not published as confirmed by the Budget Director but because there is no evidence of such publications, the choice of option D.

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: <https://www.crirs.ng/download/signed-report-of-cross-river-state-citizens-budget-forum/?wpdmdl=5030&masterkey=5f7393c434b76> and video of the Zoom meeting: https://us02web.zoom.us/rec/share/pCJ29buEXOpue1C_DwBUCCN--Hea1qNuPPot9jNscJ-edY3vTntaYzwVw-kA1cc-O.xYw-b6V4heropjY?startTime=1600268162000

Comment: Q.43: ANS C. The Cross River State Budget Office held a consultative forum on 16 September 2020 on the 2020 Revised Budget. The objectives included "To create an interface for citizens to give feedback on the State Budget so far" The meeting was held on Zoom due to COVID 19. It was not widely attended, hence the choice of option C.

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: <https://www.crirs.ng/download/signed-report-of-cross-river-state-citizens-budget-forum/?wpdmdl=5030&masterkey=5f7393c434b76>

Comment: Q.44: ANS C. CSOs made the suggestions: <file:///Users/michaelacastro/Downloads/SUGGESTIONS%20MADE%20DURING%20THE%20FORUM%20BY%20CSOs.pdf>. However, the main report doesn't provide how the feedback would be used to improve budget execution.

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: Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General 08037239242)

Comment: Q.45: ANS D. An interview with the Technical Assistant to CRS auditor General on the 9th of October 2020, 11:49am at Office of the CRS Auditor General, Calabar indicate that the public cannot participate because personnel in Auditor general Office are trained but reports can only be given out on activities of any MDA. Hence the choice of option D.

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. Aqua Oko Bassey (Technical Assistant to CRS Auditor General

Comment: Q.46: ANS B. The public is not invited during Audit report but the MDAs

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. Ojeka Joseph, Director CRSHA Legislative Budget Office (08055148939) & Mr. Augustine Ukukang Principal legislative Officer Cross River State House of Assembly (08033623571). See Annex 8a & 8b.

Comment: Q.47: ANS B. Interview with CRSHA Principal Legislative Officer and the Director Legislative Budget Office on the 18th of November 2020 shows that there is a Legislative Budget Office. However, there are challenges of no legislative autonomy and inadequate funding. Staff of the office are requested from Head of Service of the State to carryout task, therefore option B was chosen

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: Augustine Ukukang the Principal Legislative Officer Cross River State House of Assembly (08033623571)

Comment: Q.48: ANS D. From Mr. Augustine Ukukang the Principal Legislative Officer Cross River State House of Assembly on the 18th November 2020 affirmed that the Legislative committee holds Budget Debate but no evidence hence the choice of option D.

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. Augustine Ukukang the Principal Legislative Officer Cross River State House of Assembly (08033623571)

Comment: Q.49: ANS D. Mr. Augustine Ukukang the Principal legislative Officer Cross River State House of Assembly on the 18th November 2020 confirmed that the executive meets with legislators to determine budget priorities but no evidence was sighted. Hence the choice of option D.

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://guardian.ng/news/ayade-presents-n1-1-trillion-2020-budget-to-assembly>

Comment: Q.50: ANS C. The legislature receives the 2020 budget proposal on 22 November 2019 which is one month before the start of the fiscal year hence, the choice of option C.

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.today.ng/news/nigeria/rivers-assembly-passes-n530-billion-2020-budget-270948>

Comment: Q.51: ANS B. The Executive budget proposal was approved on 28th December, 2019 which is less than one month in advance of the start of the budget year. Hence the choice of option B.

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: CRS FRL section 14 (1) and (3a) in Annex 14

Comment: Q.52: ANS B: The Cross River State Fiscal Responsibility Law Section 14 sub-sections 1 states that "For any financial year, the aggregate expenditure limit shall be set at a prudent level, taking full account of the principle of sound financial management, and shall at any event not exceed 25% above the aggregate revenue estimate for the financial year.

If for any reason this is exceeded, it has to be upon the approval of the legislature as stated in subsection 3. Hence the choice of option B.

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: Mr Aka Bisong the Deputy Clerk CRSHoA (08036730148)

Comment: Q.53: ANS D. The executive shift funds without seeking inputs from the legislature between administrative units and there is no law in the state requiring it to obtain such approval thus the choice of option D.

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: Mr Aka Bisong the Deputy Clerk CRSHoA (08036730148)

Comment: Q.54: ANS D: The executive shift funds without seeking inputs from the legislature between administrative units and there is no law in the state requiring it to obtain such approval thus the choice of option D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

55. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
- 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: See annex 14 for the relevant section of the FRL

Comment: Q.55: ANS D: Section 14 (2 and 3) and 18 – (State Reserve Fund) of The Fiscal Responsibility Law stipulates that the Governor explains to the legislature reasons for spending excess revenue. However, this is not the case in practice, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC: The answer is changed to C since there is a legal framework managing excess revenue although it isn't the case in practice.

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: <https://guardian.ng/news/cross-river-crashes-2020-budget-from-n1-1-trillion-to-n147-billion/>;

Comment: Q.56: ANS A: The most recent supplementary budget was approved in 2011 before funds were expended. The fund was spent on Rural Assess Mobility Project (RAMP), Rural Development Agency (RUDA) and Universal Basic Education (UBE). The total approved sum was ₦17.67Billion.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

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

Citation: See annex 15 for the relevant section of the Public Finance Management Law.

Comment: Q.57: ANS D: Cross River Finance (Control and Management) Law Section 24(1) states "Where any expenditure required for the Public Service is urgently needed at a time when the House of Assembly is in recess, or when for any other reason it is impracticable immediately to obtain the authority required under the Constitution and any other Law in force for meeting the expenditure out of the Consolidated Revenue Fund or other public funds, the Commissioner may issue a warrant authorizing advances from the Contingencies Fund for the purpose of meeting the said expenditure". The law essentially circumvents the ShoA.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mr. Augustine Ukukang the Principal legislative Officer Cross River State House of Assembly (08033623571) and Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General 08037239242)

Comment: Q.58: ANS D: The Committee does not hold public hearing. Hence the choice of option D.

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: Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General 08037239242)

see Annex 6.

Comment: Q.59: ANS D: As affirmed by Mr. Aqua Oko Bassey, the state auditor general has no discretion to decide which audits it wishes to undertake.

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: Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General (08037239242)

Comment: Q.60: ANS D: According to the Technical Assistant to CRS Auditor General, quality assurance system has not been put in place.

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: Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General (08037239242)

Comment: Q.61: ANS B: The executive removes the head of the State Auditor- General without any consent from the judiciary or Legislature as confirmed by Mr Aqua Oko. Hence the choice of option **B**.

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: Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General (08037239242). See *crirs.ng* for proposed and approved budget of the Auditor-General of the State.

Comment: Q.62: ANS A: The Auditor -General prepares budgets that must be cleared and approved by the State House of Assembly. Most often than not, the legislature approves what is proposed by the Auditor General, however, there is always a challenge of funding available which is not peculiar to Auditor-General's Office alone.

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://dppib.cr.gov.ng/wp-content/uploads/2020/09/Cross-River-State-Public-Procurement-Law-No-9-2020-29-Sep-2020-23-08-09_compressed.pdf

Comment: Q.63: Option **A** is chosen based on the fact that there is a Due Process Law for the State and it is publicly accessible on the link provided above

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: www.dppib.cr.gov.ng

Comment: Q.64: Option **A** is chosen because there exist, an office with a Director General and full complement of staff that run the day-to-day affairs of the Bureau.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.65: Option **D** is taken because the information gotten from the Asst. Director Procurement reveals that the State is yet to inaugurate the Council.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.66: Option **C** was chosen based on the information provided by the Asst. Director, Procurement in the CRS Due Process Office reference was also made of the website, however, there was no information on this in the website.

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: Invitation for Bid Opening Letter from SUBEB to a CSO (BTAN). See Annex 9.

Comment: Q.67: Option **B** is chosen based on the fact that some MDAs invite CSOs to attend their bid opening exercise.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.68: Option **D** was chosen because there was no available information on the office website though sthe respondent claimed that contracts were published in the tenders board

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: Attendance for a bid opening exercise. See Annex 10

Comment: Q.69: Option **A** is chosen based on the evidence provided in the citation above.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.70: Option **C** was chosen based on the Asst. Director of Procurement's response. The Asst. Director mentioned that the decisions are published on the procuring MDAs' notice boards, tenders journal, etc. however there was no evidence to back up her response.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.71: ANS B. The justification for awarding the contract are not published but can be made available upon a written request by either contractors or the public.

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: <https://dppib.cr.gov.ng/complaints-and-administrative-review/>

Comment: Q.72: ANS C. The link in the citation also has as part of it a form for complaints. However, not many individuals and contractors are aware of this platform or how it works. Most contractors resort to petitioning the federal authorities hence the choice of option C.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.73: C discussion with Mrs. Esther Ushie shows that there is a ADR mechanism in place in the State but there is no evidence hence the choice of option D.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.74: ANS D. There is no evidence of such a body in the State as far as procurement is concerned as gathered from our respondent and this informed the option D.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.75: ANS D. There is no procurement review body in the State, hence the choice of option D.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.76: ANS. D. An interaction with the Asst. Director revealed that only a small amount of tenders are put through open and competitive bidding though there was no evidence to back up this response.

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: Mrs. Esther Ushie, Asst. Director, Procurement (08077054021)

Comment: Q.77: ANS. D. This is also confirmed by the absence of performance report for the period under review.

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: Mr. Augustine Ukukang the Principal legislative Officer Cross River State House of Assembly (08033623571)

Comment: Q.78: Cross River State has not domesticated the Fol Act.

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: Mr. Augustine Ukukang the Principal legislative Officer Cross River State House of Assembly (08033623571)

Comment: Q.79: ANS D. There is no Freedom of Information Law in the State hence the reason for choosing option D.

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: Mr. Augustine Ukukang the Principal legislative Officer Cross River State House of Assembly (08033623571)

Comment: Q.80: The State FRL has no specific provisions ensuring the publication of budget documents as affirmed by Mr. Augustine Ukukang the Principal legislative Officer hence the choice of option B.

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: Mr. Aka Bisong, Deputy Clerk, Cross River State House of Assembly (08036730148)

Comment: Q.81: This option (B) was chosen because the FRL is not publicly available.

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: Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General 08037239242)

Comment: Q.82: **ANS D.** Response gotten from the Technical Assistant to the State Auditor-General shows that the State's audit law is old and could not be sighted at the time of the interview due to vandalization of the office by the ENDSARS protesters., hence the choice of option D

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: Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General 08037239242)

Comment: Q.83: **ANS B** Though it is embedded in Section 125 (5) of the 1999 Constitution of the Federal Republic of Nigeria, it is not found in Cross River State, hence the option B was chosen

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: Mr. Augustine Ukukang the Principal legislative Officer Cross River State House of Assembly (08033623571) & Mr. Aqua Oko Bassey (Technical Assistant to CRS Auditor General 08037239242)

Comment: Q.84: See Annex 13a and 13b for the PAC report, however, this was since 2013. Option **B** was chosen because this report is not publicly available.

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: See Report of Public Accounts Committee (PAC) in Annex 13

Comment: Q.85: Option **C** was chosen because the last report of the PAC was done in 2013 as seen in Annex 13.

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: See the Public Finance Management and Fiscal Responsibility Laws in Annex 11 and 12.

Comment: Q.86: ANS B. The PFM Law and FRL both have financial regulations embedded in them as seen in the annexes cited above.

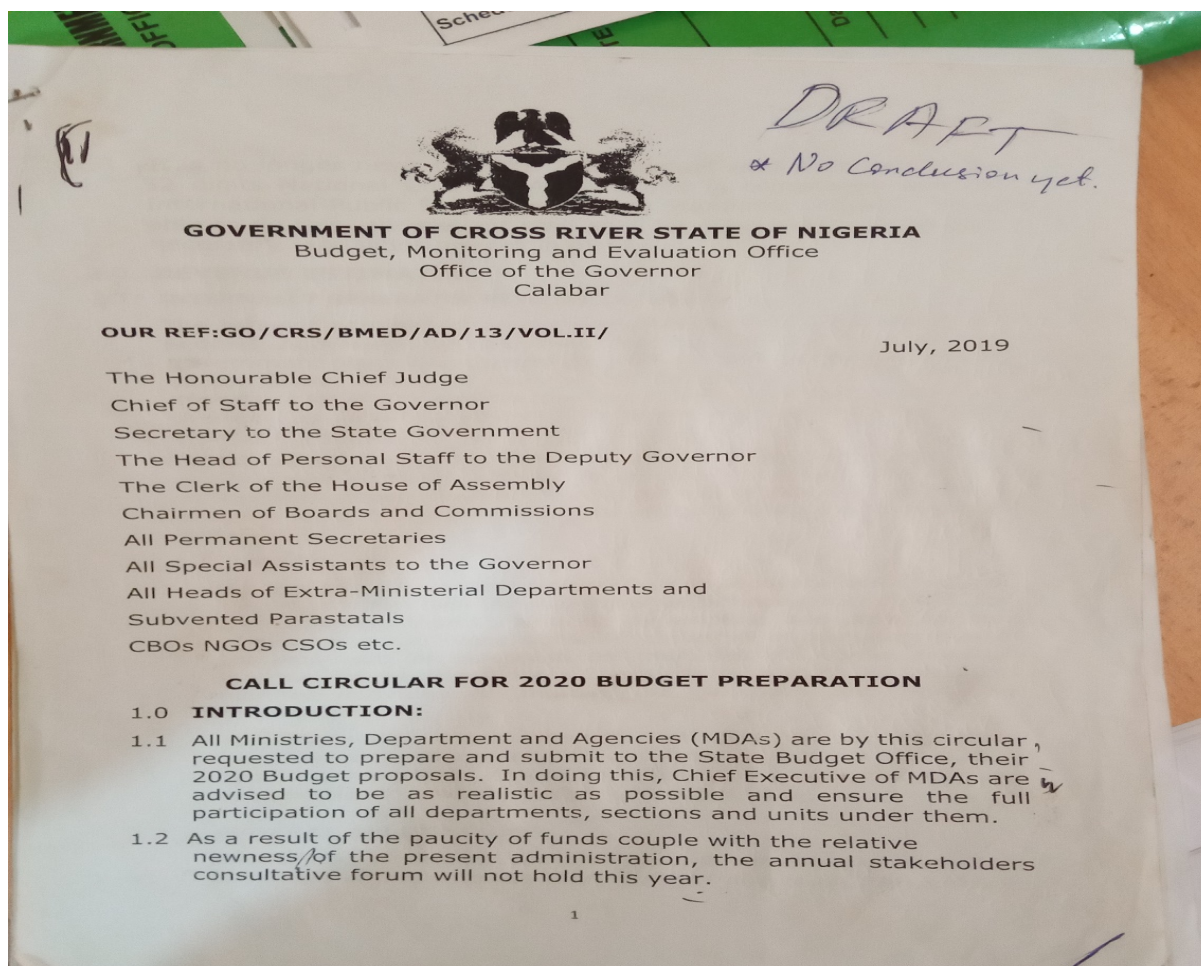
Independent Reviewer:

Government Reviewer:

CIRDDOC:

ANNEXES

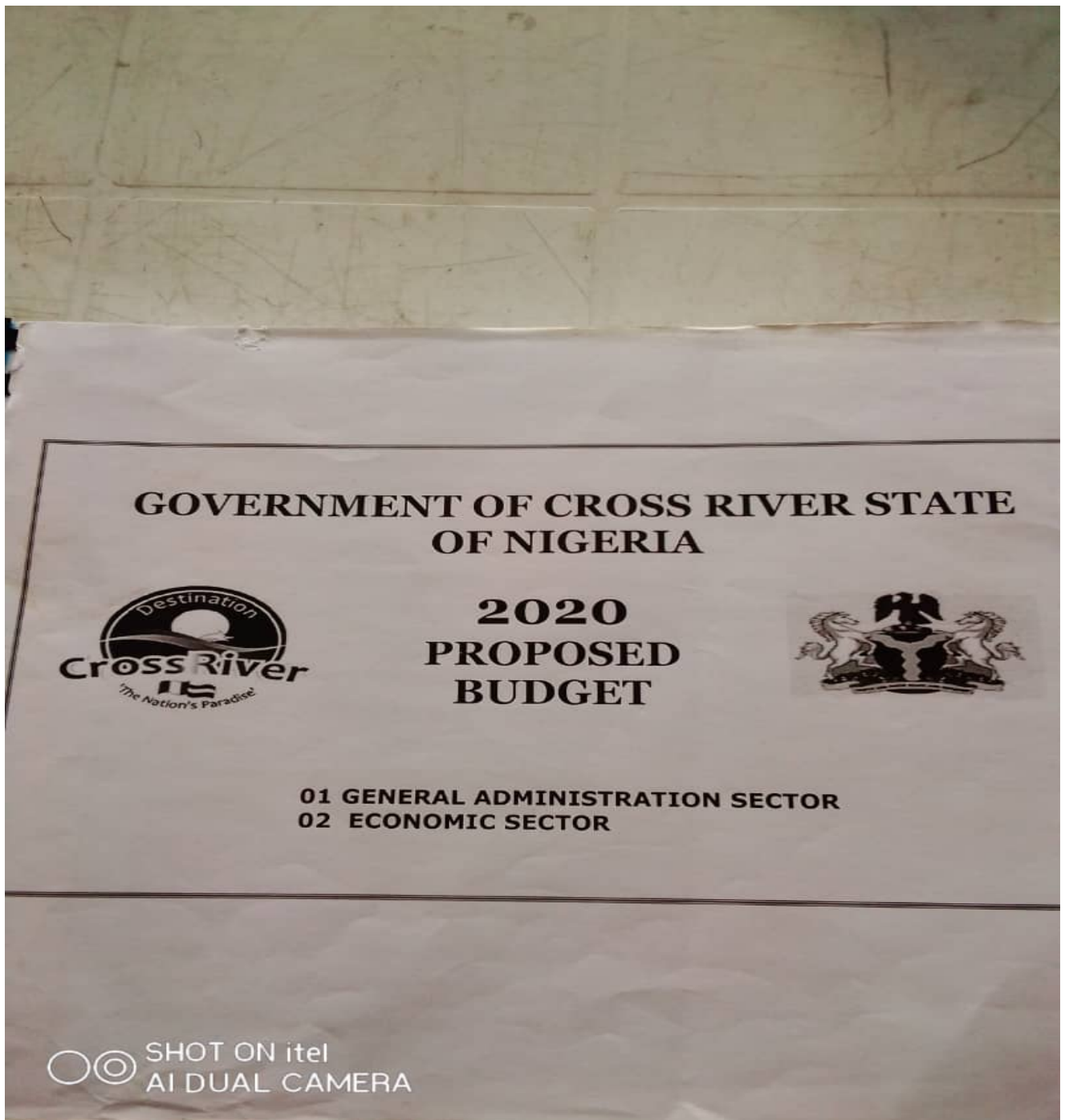
ANNEX 1 Call Circular for 2020 Budget



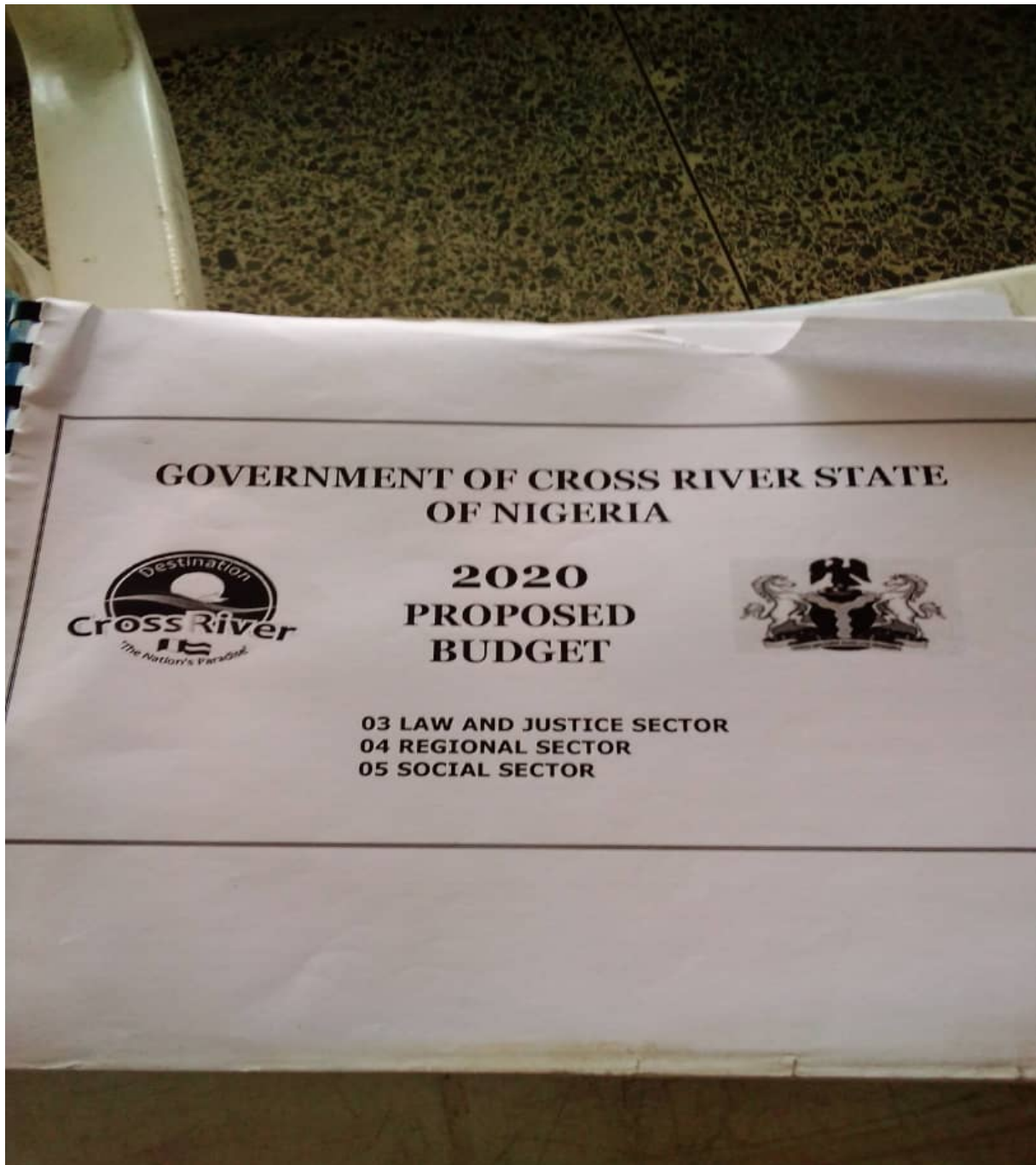
ANNEX 2 Budget defence time table**2020 BUDGET DEFENCE / HEARING TIME TABLE SEPTEMBER – OCTOBER 2020**

S/N	SECTOR	DATE OF APPEARANCE	TIME
1	General Administration Sector	7 th – 12 th September, 2020	9:00am to 5:00pm
2	Law & Justice	14 th – 19 th September, 2020	9:00am to 5:00pm
3	Regional Development Sector	21 st – 26 th September, 2020	9:00am to 5:00pm
4	Social Services Sector	28 th September – 3 rd October, 2020	9:00am to 5:00pm
5	Economic Sector	5 th – 10 th October, 2020	9:00am to 5:00pm

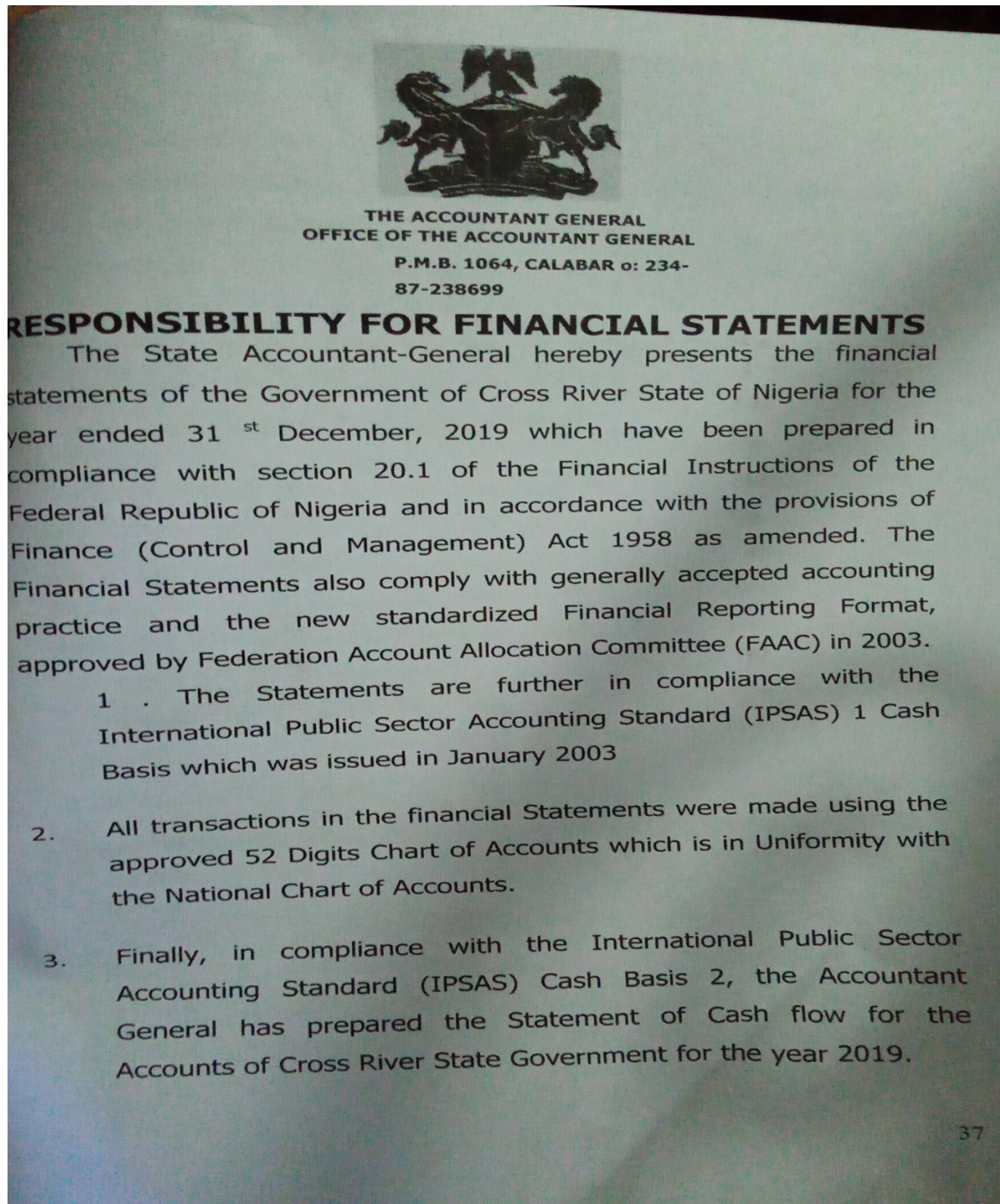
ANNEX 3: 2020 Proposed Budget



Annex 3b



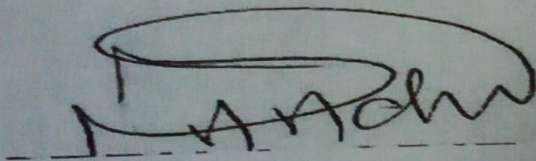
Annex 4a



Annex 4b

4. In line with my responsibility of providing reasonable assurance for the integrity and objectivity of the State Government's Financial Statements, I made efforts to ensure that these financial statements reflect a true and fair view of Government financial transactions for the year ended 31st December, 2019 and of its assets and liabilities position as of the year ended on that date.

5. I therefore have the honour and privilege to present the Accounts of the Government of Cross River State of Nigeria for the year ended 31st December, 2019.



SIGNED

SIR JOSEPH A. ADIE
ACCOUNTANT-GENERAL CRS
Date: 31ST MARCH, 2020



CROSS RIVER STATE OF NIGERIA

LAW NO. 1(2020)

A Law to appropriate out of the Consolidated Revenue Fund for the services of the Government of Cross River State of Nigeria for the year ending on the 31st day of December, 2020, the sum of One Hundred and Forty-Two Billion, Eight Hundred and Forty-Two Million, Two Hundred and Twenty-Eight Thousand, Three Hundred and Sixty-Two Naira, Eighty-Six Kobo (N142,842,228,362.86) only aforesaid, and to authorize out of the Capital Development Fund, the sum of Nine Hundred and Eleven Billion, Four Hundred and Twenty-Seven Million, Seven Hundred and Ninety-Five Thousand, Five Hundred and Fourteen Naira Forty-Three Kobo (N911,427,795,514.43) only and for matters connected therewith.

(1st January, 2020)

The Cross River State House of Assembly enacts as follows –

1. The Accountant-General of Cross River State of Nigeria may, when authorized so to do by Warrants issued by the Governor, pay out of the Consolidated Revenue Fund of the State during the year ending on the 31st day of December, 2020 the sums specified by the Warrants, not exceeding in the aggregate of One Hundred and Forty-Two Billion, Eight Hundred and Sixty-Two Million, Two Hundred and Twenty-Eight Thousand, Three Hundred and Sixty-Two Naira, Eighty-Six Kobo only being the total of the amount set out opposite the Heads of Expenditure in Schedule 1 and may for the like period and in like manner pay out of the Capital Development Fund the sum specified by Warrants not exceeding in the aggregate the sum of Nine Hundred and Eleven Billion, Four Hundred and Twenty-Seven Million, Seven Hundred and Ninety-Five Thousand, Five Hundred and Fourteen Naira Forty-Three Kobo only, being the total of the amounts set out opposite the Heads of Expenditure in Schedule 2 hereto.
2. The said sums, not exceeding in the aggregate the sum of One Trillion, Fifty Four Billion, Two Hundred and Seventy Million, Twenty – Three Thousand, Eight Hundred and Seventy-Seven Naira, Twenty- Nine Kobo, shall be appropriated for the purposes and in the manner expressed in the relevant Schedules.
3. The said sum does not include Statutory Votes of Forty-Five Billion, Eight Hundred and Ninety-Eight Million, Four Hundred and Eighty-Three Thousand, Eight Hundred and Nine Naira, Eighty Kobo being the Votes so extracted from the Heads of Expenditure set out in Schedule 3 hereto.
4. No part of the amount mentioned in Section 2 of this Law shall be issued out of the respective Funds after the 31st day of December, 2020.
5. (1) The power to issue Warrants for the purpose of this Law shall be deemed to have been delegated by the State Governor to the Commissioner for Finance.
(2) Notwithstanding the delegation under sub-section (1) of this Section, the State Governor may himself exercise the power to issue Warrants under this Law.
6. This Law may be cited as the Cross River State Appropriation Law 2020, and shall be

Long Title.

Commencement.

Enactment.

Issue of N142,842,228,362.86 and N911,427,795,514.43 out of the Consolidated Revenue Fund and Capital Development Fund respectively in Schedules 1 and 2.

Appropriation of N142,842,228,362.86 (Schedule 1) and N911,427,795,514.43 (Schedule 2)

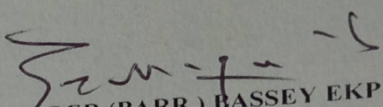
Statutory Votes of N45,898,483,809.80 (Schedule 3)

Prohibition of issue after 31st December, 2020.

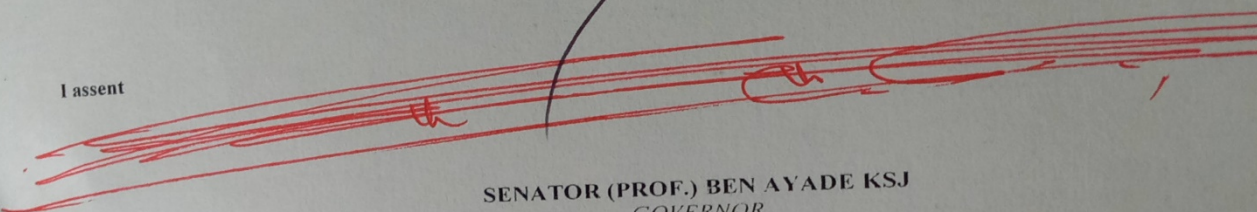
Delegation of the power to Issue Warrants.

Short Title/Commencement

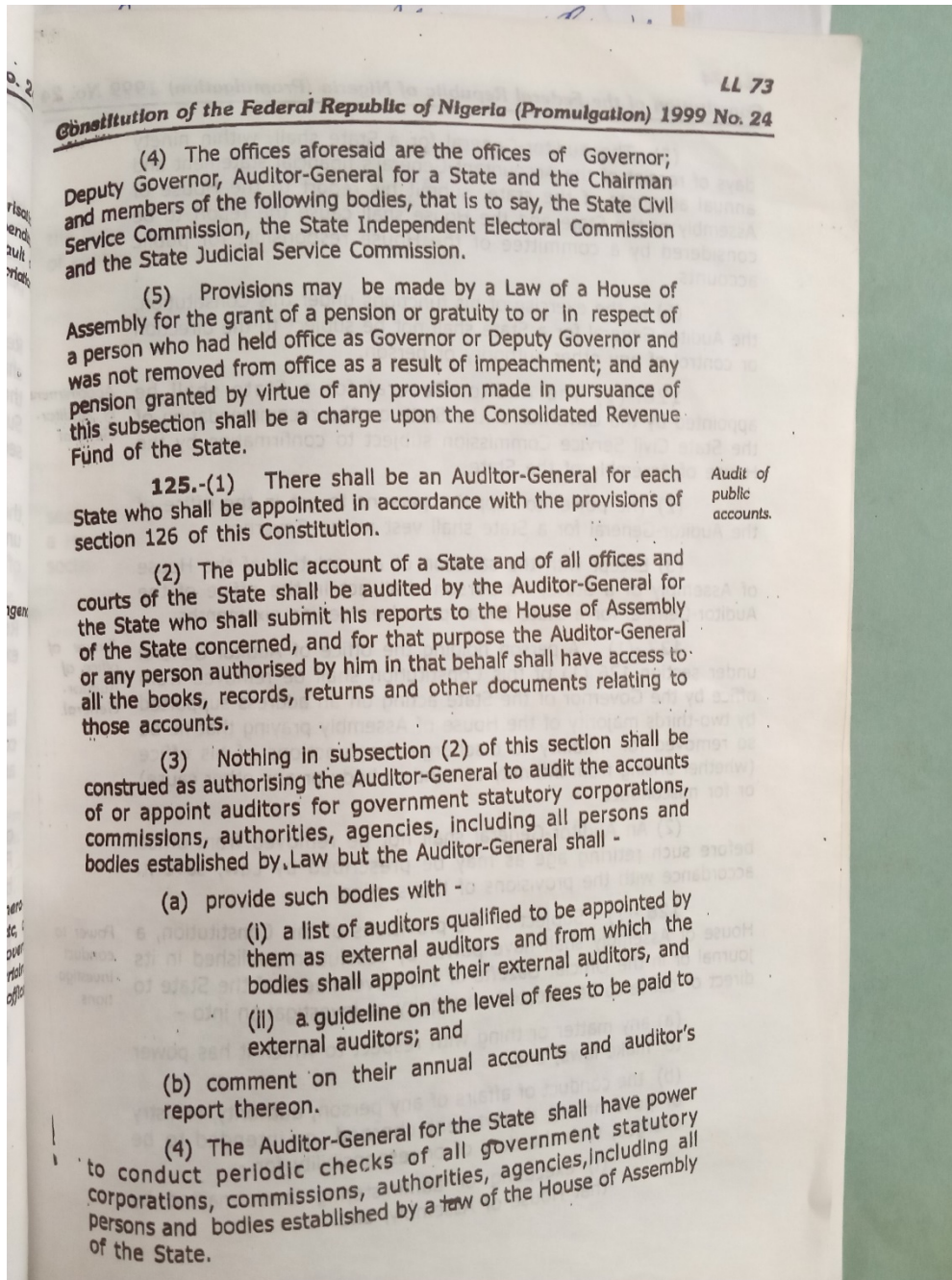
This printed impression has been carefully compared by me with the Law which has been passed by the Cross River State House of Assembly and found by me to be a true and correctly printed copy of the said Law.


ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent


SENATOR (PROF.) BEN AYADE KSJ
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 07 day of JAN. 2020



Annex 7

LL 74

Constitution of the Federal Republic of Nigeria (Promulgation) 1999 No. 2

(5) The Auditor-General for a State shall, within ninety days of receipt of the Accountant-General's financial statement and annual accounts of the state, submit his report to the House of Assembly of the State and the House shall cause the report to be considered by a committee of the House responsible for public accounts.

(6) In the exercise of his functions under this Constitution, the Auditor-General for a State shall not be subject to the direction or control of any other authority or person.

126.-(1) The Auditor-General for a State shall be appointed by the Governor of the State on the recommendation of the State Civil Service Commission subject to confirmation by the House of Assembly of the State.

(2) The power to appoint persons to act in the office of the Auditor-General for a State shall vest in the Governor.

(3) Except with the sanction of a resolution of the House of Assembly of a State, no person shall act in the office of the Auditor-General for a State for a period exceeding six months.

127.-(1) A person holding the office of Auditor-General under section 126 (1) of this Constitution shall be removed from office by the Governor of the State acting on an address supported by two-thirds majority of the House of Assembly praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct.

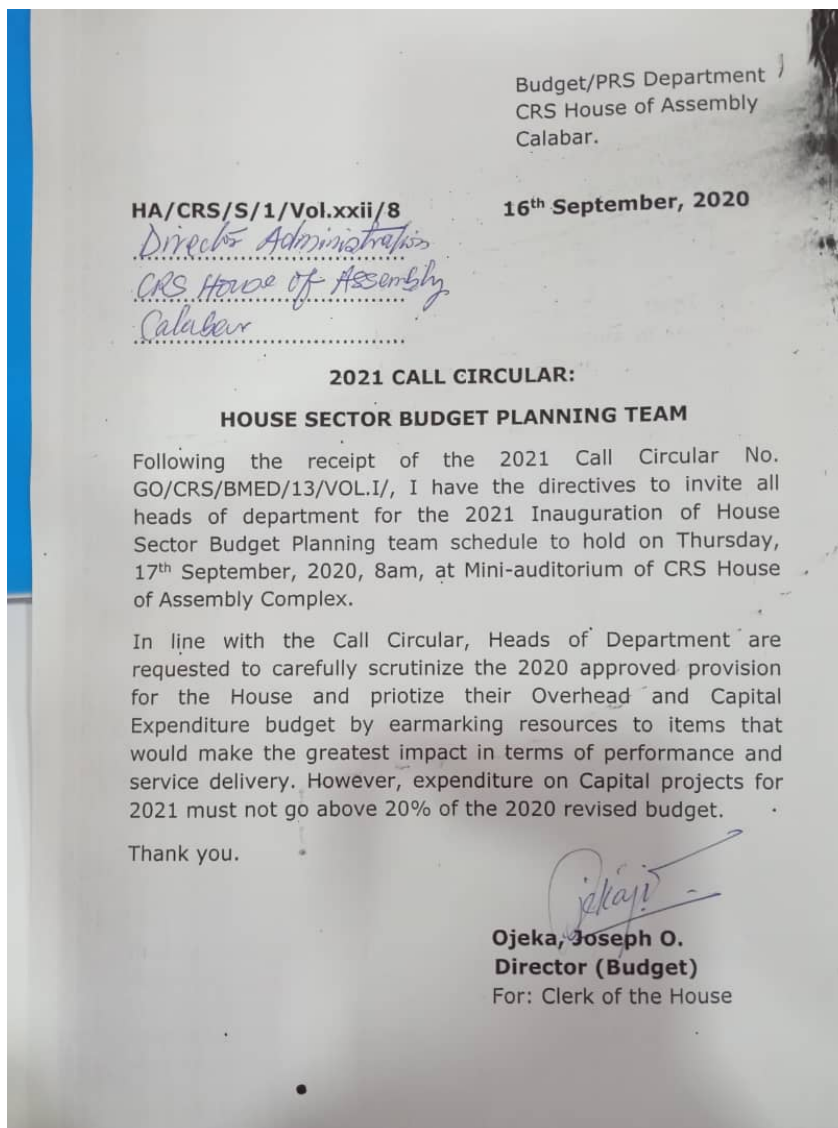
(2) An Auditor-General shall not be removed from office before such retiring age as may be prescribed by Law, save in accordance with the provisions of this section.

128.-(1) Subject to the provisions of this Constitution, a House of Assembly shall have power by resolution published in its journal or in the Official *Gazette* of the Government of the State to direct or cause to be directed an inquiry or investigation into -

(a) any matter or thing with respect to which it has power to make laws; and

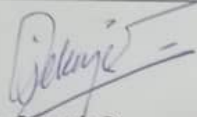
(b) the conduct of affairs of any person, authority, Ministry or government department charged, or intended to be charged, with the duty of or responsibility for -

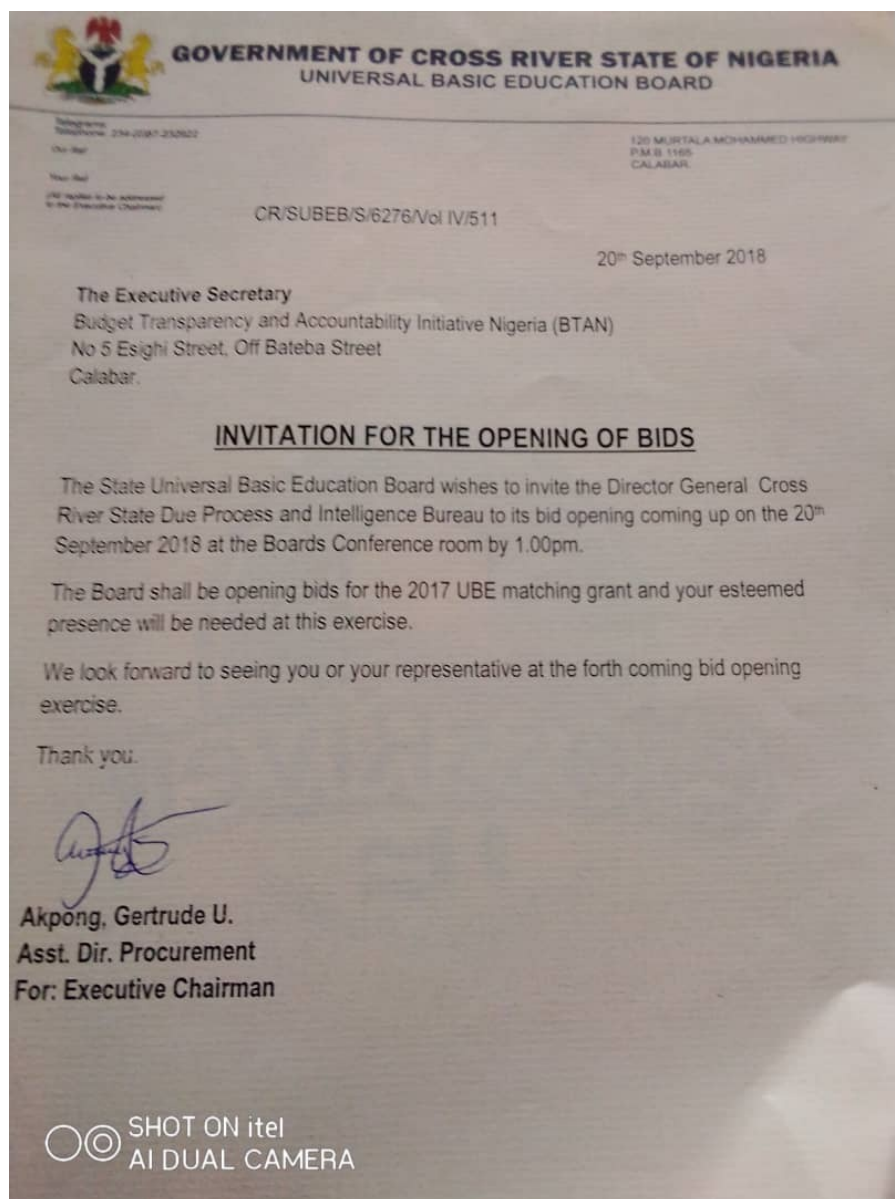
(i) executing or administering laws enacted by that House of Assembly



**CRSHA SECTOR BUDGET PLANNING TEAM (CRSHASBPT)
SCHEDULE FOR CONSIDERATION OF 2021 CALL
CIRCULAR/ESTIMATES**

DATE	DAY	INVOLVEMENT	TIME	RMKS
17/09/2020	Thursday	Meeting with all Heads of Department	8.00am	
22/09/2020	Tuesday	Rap-up meeting with Heads of department	10.00am	
28/09/2020	Monday	Meeting with Appropriation Committee	10.00am	
05/10/2020	Monday	Presentation of Draft Budget Estimate to Mr Speaker/House leadership	11.00am	
07/10/2020	Monday	Defence of the House 2021 estimates		


Ojeka, Joseph O.
HOD (BPRS)
For: Chairman



[illegible]

Annex 11a

4015-127

CROSS RIVER STATE OF NIGERIA

LAW NO. 12 (2011)

A Law to regulate financial management of all arms of Cross River State Government, to ensure that revenue, expenditure, assets and liabilities are managed sustainably and efficiently, to ascertain the responsibilities of persons entrusted with financial management, and to provide for matters connected therewith.

The Cross River State House of Assembly enacts as follows -

PART I

Objective and Application

1. The object of this Law is to secure effective coordination, transparency, accountability, and sound management of the revenue, expenditure, assets and liabilities of the State Government and its Ministries, Departments, Agencies, the Judiciary and the Legislature.

2. (1) This Law, to the extent indicated herein applies to -

Long Title

Commencement

Enactment

Application of this Law

Application of this Law

(a) Ministries, Departments, Agencies and Public Entities;

(b) Judiciary; and

(c) The Legislature

(2) in the event of any inconsistency between this Law and any other State Law on financial and fiscal matters, the provisions of this Law shall prevail.

PART II

The State Public Finance Management

3. (1) There is hereby established for the State, a Public Finance Management Committee, (in this Law referred to as "the Committee"), which shall consist of the -

Enactment of State Public Finance Management Committee

(a) Commissioner, who shall be the Head of the Committee;

(b) Permanent Secretary in the Ministry of Finance;

(c) Accountant-General of the State;

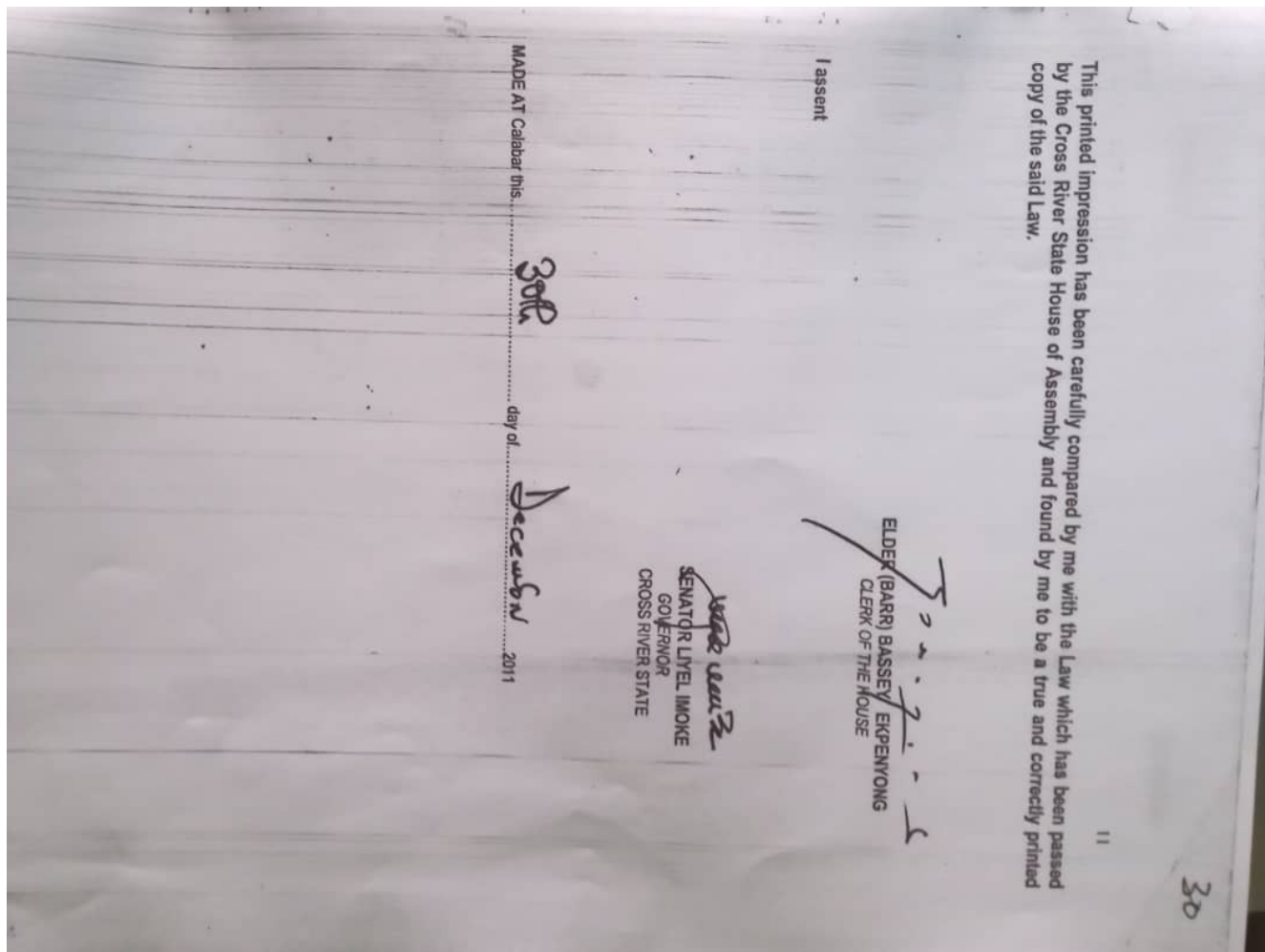
(d) Chairman, Internal Revenue Service;

(e) Chief Executive of Budget, Monitoring and Evaluation Department;


(f) Chief Executive, Department of International Donor Support;

(g) Chief Executive, State Planning Commission;

Annex 11b



Annex 12a

 <p style="text-align: center;">CROSS RIVER STATE OF NIGERIA</p> <p style="text-align: right;">LAW NO. 13 (2011)</p>	
<p>A Law to provide for the prudent, sustainable, transparent and accountable management of the financial resources of the State, the establishment of the Fiscal Responsibility Commission and other matters connected therewith.</p>	Long Title.
<p>The Cross River State House of Assembly enacts as follows-</p>	Enactment.
PART I	
<p>1. This Law shall apply to all arms of the State Government, and Local Government Councils in the State.</p>	Application of the Law.
<p>2. All arms of the State Government shall ensure that their financial, quasi-financial and fiscal affairs are conducted in strict conformity with the provision of this Law and any other Law relating to the management of public resources.</p>	Conduct of financial affairs.
<p>3. The expenditure of the State shall be directed, primarily, towards the equitable, credible, effective, efficient, transparent and sustainable provision of public goods, social and economic services and infrastructure in the State; accordingly and notwithstanding anything to the contrary contained in this Law, or in any other Law, the State shall ensure that Government spending is based on a credible expenditure management framework, which is consistent with the principles of sound financial management set out in the Schedule to this Law and which is focused on channeling resources towards the equitable, effective, efficient and sustainable provision of public goods, social and economic services and infrastructure in the State.</p>	Government spending.
<p>4. Without derogating from the generality of Section 3, Government expenditure shall be based on, derived from, and consistent with, an underlying Medium-Term Fiscal Framework prepared in accordance with the provisions of this Law and other applicable laws and regulations in respect of public finance management.</p>	MTFF/ Sound Financial Management.
PART II Establishment, Membership, Functions and Powers of the Fiscal Responsibility Commission	
<p>5. (1) There is hereby established, a body known as the Fiscal Responsibility Commission (in this Law referred to as "the Commission").</p>	Establishment.
<p>(2) The Commission shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.</p>	

35

"Financial Regulations" means regulations issued by the State for the management of revenue and expenditure of public funds, assets and liabilities of the Government;

"House of Assembly" means the Cross River State House of Assembly;

"Irregular Expenditure" means expenditure, other than unauthorized expenditure incurred in contravention of, or that is not in accordance with a requirement of any applicable legislation;

"Legislature" does not include the Local Government Legislative Council;

"Public entity or entity" includes all public bodies that receive budgetary allocation from the Government of the State;

"State" means Cross River State of Nigeria;

"Treasury" means the office, duties and responsibilities of the Accountant-General as established under Section 10 of this Law;

"The Executive Authority" means the Chief Executive in charge of an applicable institution; and

"Unauthorized Expenditure" means expenditure not appropriated or approved by appropriate authority;

31. This Law may be cited as Cross River State Public Finance Management Law 2011, and shall come into force on the day of 2011. Short Title and Commencement

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

I assent

[Signature]
ELDER (BARR) BASSEY EIOPENWONG
CLERK OF THE HOUSE

[Signature]
SENATOR LUYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this day of 2011

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE AUDITED ACCOUNTS OF THE GOVERNMENT OF CROSS RIVER STATE FOR THE YEAR ENDED DECEMBER 31, 2013

INTRODUCTION: The Audited Accounts of the Government of Cross River State for the Year Ended December 31, 2013 was submitted to the Cross River State House of Assembly by the State Auditor-General on the 27th June, 2014. After the report was formally received as a document of the House, it was committed to the Public Accounts Committee for indepth consideration.

APPROACH: Ministries, Departments and Agencies were invited to submit written representations on queries affecting their establishments. Opportunities were also given to affected Ministries, Departments and Agencies (MDAs) to appear physically before the Committee to offer oral explanation.

However, on the 6th of September, 2018 Mr. Speaker, constituted two ad-hoc Committees to accelerate the consideration of the Reports of the Auditor-General on the Audited Accounts of the Government of Cross River State for various years spanning 2011 – 2016 and awaiting treatment by the Public Accounts Committee.

The adhoc Committees were charged to go beyond mere reporting on queries raised against MDAs, and to examine the Annual Consolidated Financial Statements of the State, for the years under consideration.

The Committee, headed by Hon. Fred Osim was to handle Audit Reports covering the period 2011 – 2014.

Below are the observations, findings, and recommendations of the Committee:

1. AUDIT OF PARASTATALS:

The Agencies listed below were said to be in default of submitting their annual accounts for comments by the Auditor-General in accordance with Section 125(3b) of the 1999 Constitution of the Federal Republic of Nigeria:

CRUTECH	-	2013
CRS Water Board	-	2012 – 2013
CRS Forestry Commission	-	2009 – 2012
CRS Universal Basic Education Board	-	2013
CRS Comm. & Social Dev. Agency	-	2013
CRS Privatization Council	-	2009 – 2013

COMMENT: Mr. Speaker, Section 125(4) of the Constitution authorizes the Auditor-General to conduct periodic checks of all government statutory, Corporations, Commissions etc and submit to the House of Assembly.

RECOMMENDATION 1: *The Committee recommends as follows:*

i) *that the defaulting Government Parastatals should within 30 days from the date of the adoption of this report by the Cross River State House of Assembly, submit to the office of the Auditor-General for the State their outstanding Annual Accounts for the period indicated for his comment namely:*

ii) CRUTECH	-	2013
iii) CRS Water Board	-	2012 – 2013

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vii.	Approval/payment in favour of Chief Imong U. Imong dated 26 th May, 2010	-	N5,000.00
viii.	Pay in slip No. 18684245 in favour of First Bank Nig. Calabar	-	N2,000.00
	Total	-	<u>N927,760.00</u>

COMMENT: The representative of the Auditor-General, Mr. Chris Okoi, examined and verified the records tendered. The Public Accounts Committee also took cognizance of the need for the regular training of Accounting Staff in the area of proper maintenance of records of Government financial transactions.

RECOMMENDATION 14: *The Committee recommends that the matter be cleared.*

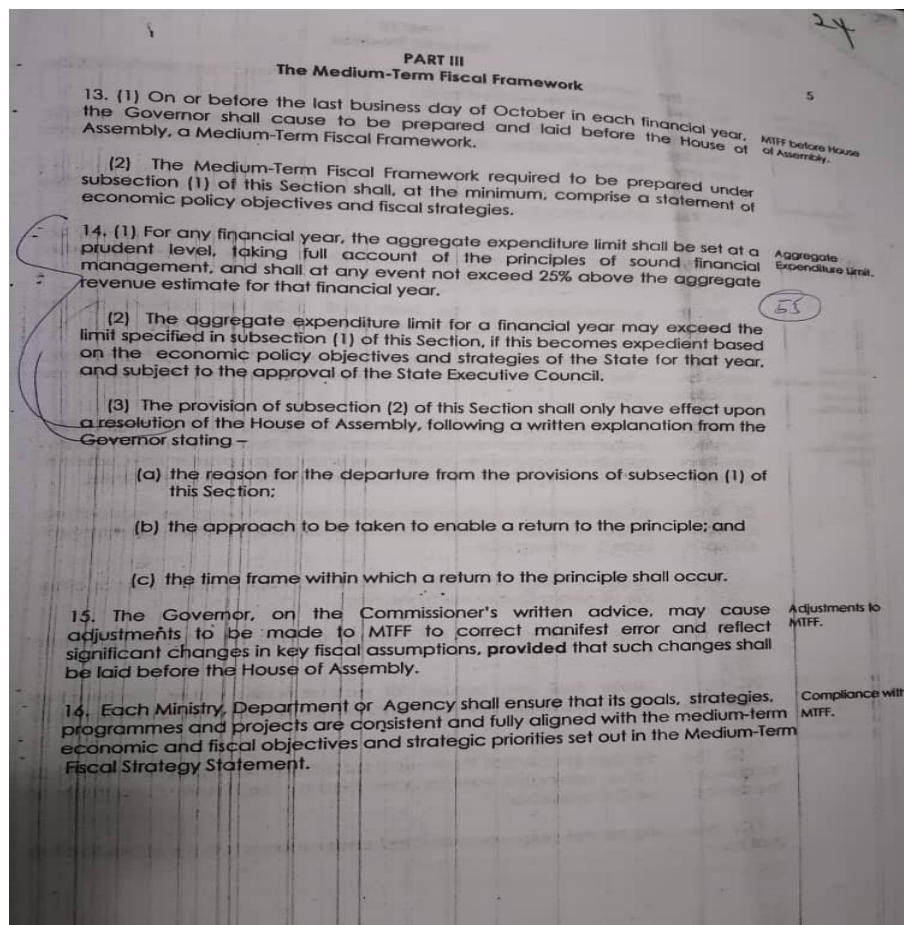
Thank you.

Members of the Committee are:-

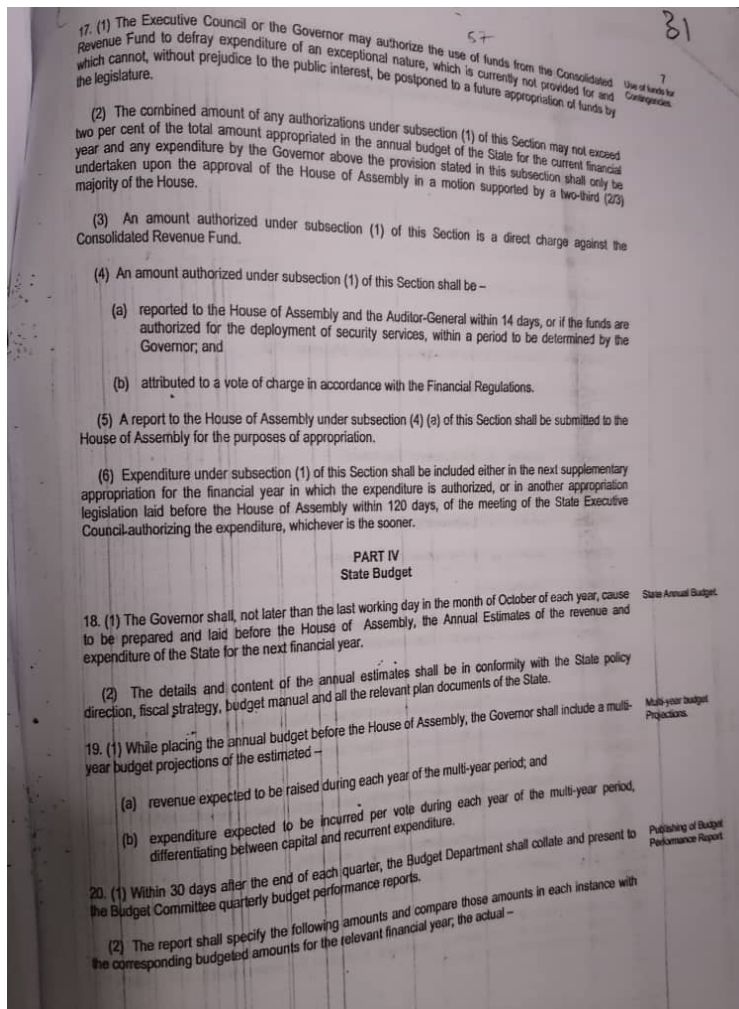
Hon. Fred Osim	-	Chairman
Rt. Hon. Moses Ucheche	-	Member
Rt. Hon. Ogana Lukpata	-	Member
Hon. Hilary Bisong	-	Member
Rt. Hon. Eteng Williams Jones	-	Member
Rt. Hon. Idagu Ajor Agaji	-	Member
Hon. Itam Abang	-	Member
Hon. Charles Ekpe	-	Member
Hon. Bassey Akiba	-	Member
Hon. Ekpo Ekpo Bassey	-	Member

Hon. Fred Osim
(Chairman of Committee)

Annex 14



Annex 15



6	PART IV Financial Provision
Funds of the Commission.	17. (1) The Commission shall establish and maintain a Fund from which shall be defrayed all expenditure incurred by it. (2) There shall be credited to the Fund established pursuant to subsection (1) of this Section, the budgetary allocation from the State Government and grants from any other source.
State Reserve Fund.	18. The State shall, for the purpose of macro-economic stability, maintain the State Reserve Fund established under the Cross River State Reserve Fund Law.
Submission of Report.	19. (1) The Commission shall prepare and submit to the House of Assembly bi-annually, a report of its activities including all cases of contravention investigated during the preceding financial year. (2) The Auditor-General of the State shall audit the account of the Commission annually and shall submit same to the House of Assembly.
Revenue estimates before House of Assembly.	20. The Governor shall, upon submission of the Medium Term Fiscal Framework, place before the House of Assembly the revenue estimates and expenditure for the following year.
Public Expenditure Rules.	21. (1) Subject to the provisions of Sections 120, 121, 122, 123, 124 and 125 of the Constitution, expenditure shall only be incurred by the State Government or any arm thereof pursuant to and within the limits set in an appropriation Law, which is consistent with the Medium-Term Fiscal Framework or other Law of the State. (2) A contract, agreement or pecuniary undertaking involving the expenditure of public funds shall not be valid and enforceable against the State Government except it is made or entered into - (a) pursuant to a duly enacted and subsisting Appropriation Law or other validly enacted Law of the State; and (b) as may be applicable, in full compliance with the State Procurement Law.
Borrowing only for viable infrastructure and human development	22. (1) The State shall only borrow for economically viable infrastructure development, human capital development and socio economic development. (2) The State shall ensure that the level of public debt as a proportion of State income is held at a sustainable level as prescribed by the House of Assembly on the advice of the Commissioner. (3) Borrowing for the purposes permitted under subsection (1) of this Section, shall be -

Annex 16

6

Ministerial Audit
Committee.

(5) The House of Assembly shall cause its Committee responsible for public accounts to consider the Auditor-General's Report and submit a report to the House.

14. (1) Every Ministry, Department or Agency shall establish a Ministerial Audit Committee comprising the -

- (a) Permanent Secretary or Head of Administration Department;
- (b) Head of Accounts Department;
- (c) Head of Planning, Research and Statistics Department; and
- (d) Head of the technical or operational Department.

(2) The Audit Committee shall be responsible for resolving all audit observations and queries, and the implementation of the Auditor-General's report as well as the House of Assembly's resolutions on the Auditor-General's reports.

(3) Notwithstanding the responsibilities of the Audit Committee in subsection (2) of this Section, the Chief Executive Officer of the Ministry, Department or Agency has the responsibility to ensure that all audit queries are resolved and House resolutions implemented.

PART III **Consolidated Revenue Fund**

Control of
Consolidated Revenue
Fund.

15. (1) The Accountant-General shall maintain the Consolidated Revenue Fund and enforce compliance with the provisions of Section 120 of the Constitution of the Federal Republic of Nigeria, 1999 as amended.

(2) The Accountant-General shall establish appropriate and effective cash management and banking arrangements for the Consolidated Revenue Fund.

(3) Withdrawals, as may be made under subsection (2) of this Section are direct charges against the Consolidated Revenue Fund.

Withdrawals from
Consolidated Revenue
Fund.

16. (1) No money shall be withdrawn from the Consolidated Revenue Fund except to -

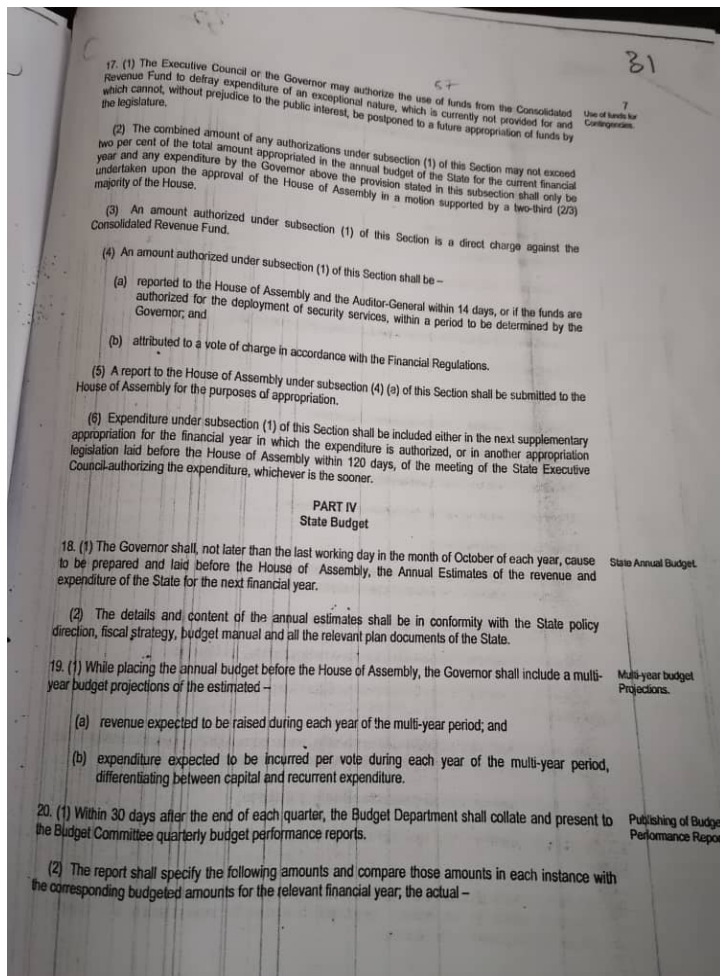
- (a) provide funds for expenditure authorized -
 - (i) by an appropriation law enacted by the House of Assembly; or
 - (ii) as a direct charge against the Consolidated Revenue Fund provided for in the Constitution or this Law or in any other law enacted by the House of Assembly.
- (b) refund monies incorrectly paid into or which is not due to the Consolidated Revenue Fund.

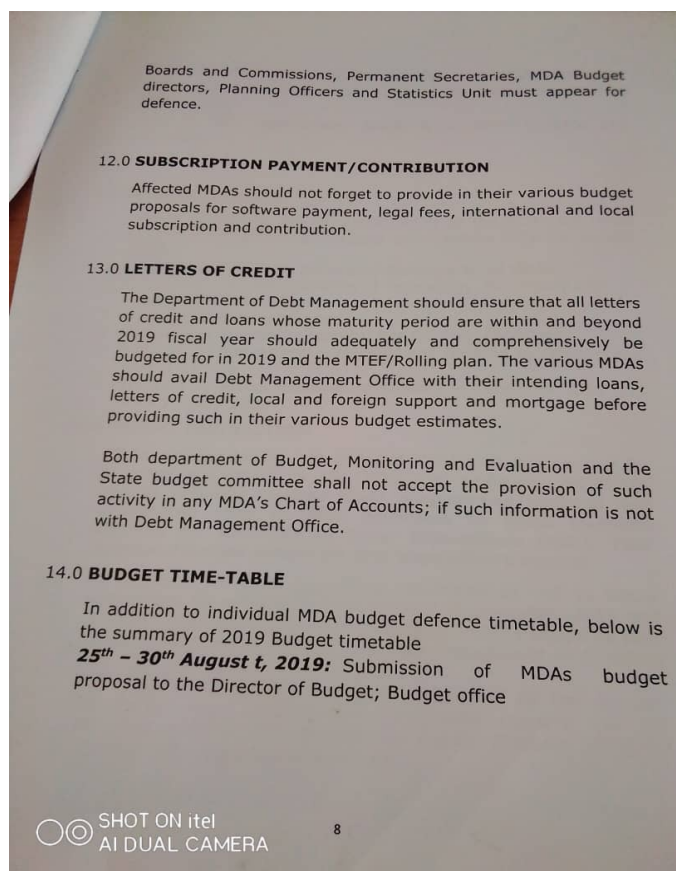
(2) A payment under subsection 1(b) of this Section is a direct charge against the Consolidated Revenue Fund.

(3) The Accountant-General in consultation with the Commissioner and upon the approval of the Governor may invest temporarily, in the country, money in the Consolidated Revenue Fund that is not immediately needed.

(4) When money in the Consolidated Revenue Fund is invested, the investment, including interest earned, is regarded as part of the Consolidated Revenue Fund.

Annex 17





Annex 18b

2nd to 13th September, 2019: Defence of MDAs estimates proposal with the Budget committee in the conference room of budget office.
23rd to 30th September, 2019: Presentation to Exco and Approval.

15.0 BUDGET FORMATS

The formats below are not applicable to all the MDAs but relate only to Revenue/Capital Receipts and Baseline Data for specific MDAs.

- Annexure 1: Internally Generated Revenue for all MDAs
- Annexure 2: For CRS University of Technology, Secondary and Technical Education Board.
- Annexure 3: Capital Receipts
- Annexure 4: Supporting Nominal Roll for Personnel Cost
- Annexure 5: Administrative Nominal Roll certified by Office of the Head of Service
- Annexure 6: Actual Expenditure January – December 2018 and January – July 2019

16.0 BUDGET INSTRUCTION

MDAs' detailed costing are provided along with this Circular for recurrent adjustment for the 2020 draft estimates. **All MDAs should properly capture their programmes/projects and anticipated ones in their proposals to avoid frequent demand for Authority to Incur Expenditure (AIE). Your approved budget should be your expenditure control.**

All proposals including supporting documents as well as actual expenditure by sub-heads from January to December 2018 and January – July 2019, and outer years 2021 – 2023 should be sent to the Budget, Monitoring and Evaluation Department on or before 24th August, 2019.

Each MDA's submission must be accompanied by the relevant documents, e.g. authenticated supporting nominal roll for personnel cost, Bill of quantities for Capital Projects, Proforma invoice/price list for capital items etc.

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Annex 18c

2019 BUDGET DEFENCE / HEARING TIME TABLE SEPTEMBER, 2019

S/N	SECTOR	DATE OF APPEARANCE	TIME
1	General Administration Sector	2nd, 3 rd and 4 th September, 2019	9:00am to 5:00pm
2	Regional Development Sector	5 th September, 2018	9:00am to 5:00pm
	Social Services Sector	9 th , 10 th & 11 th September, 2019	9:00am to 5:00pm
	Economic Sector	12 th & 13 th September, 2019	9:00am to 5:00pm

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