

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

EBONYI 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

- a. **Pre-Budget Statement:** State Budget Call Circular, MTEF/FSP
- b. **Executive Budget Proposal (EBP):** State Budget Draft Estimates
- c. **State Citizens Budget**
- d. **Approved Budget:** State Budget Appropriation Law
- e. **In-Year Reports:** State Quarterly Budget Implementation Reports,
- f. **State Mid-Year Review** and
- g. **Year-End Report:** State Accountant-General's Report,
- h. **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 <i>Volumes / Appropriation Law</i>	2020
5. In-Year Reports: <i>State Quarterly Budget Implementation Reports,</i>	2020
6. State Mid-Year Review	2020

7. Year-End Report: Consolidated Annual Budget Performance Report)	2019
8. State Auditor General's Report	2019

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	<ol style="list-style-type: none"> 1. Title: Government of Ebonyi State of Nigeria Ministry of Budget Planning, Research, and Monitoring (Call Circular for the year 2020-2022 Recurrent and Capital Budget) 2. Date of Release: 9th August, 2019 3. Internet Link: None 4. Availability: Produced for internal use (see appendix 1) (PIU)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<ol style="list-style-type: none"> 1. Title: 2. Date of Release: 3. Internet Link: 4. Availability: Not Produced (most updated MTEF is 2018-2020) (NP)
State Citizens Budget	<ol style="list-style-type: none"> 1. Title: Budget of Growth, Consolidation and Transformation 2. Date of Release: 30th March, 2020 3. Internet Link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Citizens_Budget_2020.pdf 4. Availability: Produced for internal use because it was produced too late into the fiscal year.
State Draft Budget Estimates	<ol style="list-style-type: none"> 1. Title: Draft Estimate of Ebonyi State 2018 – 2020 Medium Term Expenditure Framework and the 2020 Recurrent and Capital Budget. 2. Date of Release: 6th December, 2019 3. Internet Link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf 4. Availability: Produced and Publicly Available online (PPA)
State Approved Budget Volumes	<ol style="list-style-type: none"> 1. Title: Government of Ebonyi State of Nigeria 2020 Approved Budget and 2020 Revised Budget 2. Date of Release: 20th January, 2020 3. Internet Link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_2020_Approved_Budget.pdf 4. Availability: Produced and Publicly Available online (PPA)

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 Appropriation Law	<ol style="list-style-type: none"> 1. Title: Ebonyi State Appropriation Law, 2020. Law No 019 of 2019 2. Date of Release: December 21, 2019 3. Internet Link: None 4. Availability: Produced for internal use (see appendix 2) (PIU)
State Quarterly Reports	<ol style="list-style-type: none"> 1. Title: Ebonyi State 1st Quarter 2020 Budget Implementation Report 2. Date of Release: April 28, 2020 3. Internet Link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202004280713537177Ebonyi_State_Government_1st_Qtr_2020_Budget_Implementation_Report.pdf 4. Availability: Produced and Publicly Available online (PPA)
State Mid-Year Review	<ol style="list-style-type: none"> 1. Title: Ebonyi State 2nd Quarter 2020 Budget Implementation Report 2. Date of Release: July 28, 2020 3. Internet Link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202007281540341933Final_Updated_2nd_Quarter_Budget_Performance_.pdf 4. Availability: Produced and Publicly Available online (PPA)
Year-end Report (Consolidated Annual Budget Performance Report)	<ol style="list-style-type: none"> 1. Title: Ebonyi State 4th Quarter Budget Implementation Report 2. Date of Release: February 14th, 2020 3. Internet Link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_fourth_qtr_breport_2019.pdf 4. Availability: Produced and Publicly Available (PPA)
State Auditor General's Report	<ol style="list-style-type: none"> 1. Title: 2018 Ebonyi State Audit Report 2. Date of Release: 30th, August, 2020 3. Internet Link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202008300720073791Auditor_General_Report_2019.pdf 4. Availability: Produced and Publicly Available online (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: Mrs Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Aug 3, 2020)

Comment: Q.1: Ans. B - Ebonyi State produces budget Call Circular but is not available online. See appendix 1.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mrs Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Aug 3, 2020)

Comment: Q.2: Ans. D - Call circular is always available before end of August every year but is not publicly available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

1. 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: Mrs Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Aug 3, 2020)

Comment: Q.3: Ans. D - Call circular is made available to most stakeholders, especially CSOs, but not yet published online

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?
- Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
 - Yes, the budget calendar is provided and two thirds of the dates are adhered to.
 - Yes, the budget calendar is provided and less than two third of the dates are adhered to.
 - No, a budget calendar is not provided or there is no adherence to a timetable.
 - Not applicable /other (please explain).

Citation: Mrs Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Aug 3, 2020)

Comment: Q.4: Ans. D - They adhere to the national budget calendar but do not provide it to the public in the state. Even some key CSOs were not aware of the expected date of release of budget documents as witnessed in the last state report dissemination

Independent Reviewer:

Government Reviewer:

CIRDDOC:

B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

2. 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)?
- The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State does not prepare an MTEF and FSP or document is not publicly available
 - Not applicable (please comment)

Citation: Mr. Chijoke Ogbodo, In charge of Planning, Ministry of Finance. 08035072956 (Aug 5th, 2020)

Comment: Q.5: Ans. D - Ebonyi State did not produce MTEF for 2020-2022, the most updated MTEF is 2018-2020

Independent Reviewer:

Government Reviewer:

CIRDDOC:

6. Is there evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP?

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

Citation: Mr. Chijoke Ogbodo, In charge of Planning, Ministry of Finance. 08035072956 (Aug 5th, 2020)

Comment: Q.6: Ans. B – There was no MTEF for 2020-2022.

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: link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.7: Ans. A – Ebonyi State produces Budget Draft Estimates, it was released on 6th December, 2019.

The two newspaper reports below, show that the state draft budget was presented December 13th 2019, which is in fact one week after it was published online (Dec 6th, 2020), it is therefore publicly available since it was published even before it was presented to the SHOA. The date of publication has been authenticated as Dec 6th as shown in Appendix 3.

<https://www.premiumtimesng.com/regional/ssouth-east/368102-gov-umahi-presents-178-billion-budget-for-2020.html>

<https://www.msn.com/en-xl/africa/nigeria/umahi-presents-178bn-budget-for-2020/ar-AAK8xq5>

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: link: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.8: Ans. C – Ebonyi State 2020 state draft budget was released on 6th December, 2019 (4 weeks before 2020).

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.9: Ans. A - Ebonyi State Draft Estimates classify expenditure by administrative unit. However, overhead cost by MDAs (pages 11-14) and capital expenditure by MDAs (pages 207-213) are captured under administrative unit

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.10: Ans. A - Ebonyi State Draft Estimates classify expenditure by functional unit see pages 207-213

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.11: Ans. A - Ebonyi State Draft Estimates presents expenditure by economic classification. See summary in pages 6-14; 211-217 and details through-out.

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.12: Ans. A - Ebonyi State Draft Estimates presents programs accounting for all expenditures. See pages 15-16

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.13: Ans. C - Ebonyi State Draft Estimates presents the allocation of expenditure by LGAs see page 297 for the construction of various projects in selected LGAs.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

14. Do the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account) for the budget year?

- A. **Yes, individual sources of revenue accounting for all revenue are presented.**
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
- D. No, individual sources of revenue are not presented or document is not publicly available
- E. Not applicable/other (please comment).

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.14: Ans. A - Ebonyi State Draft Estimates presents all sources of revenue. See pages 16-17

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.15: Ans. D - This is not evident in the published budget draft estimates

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebonyi-state-2020-budget.pdf

Comment: Q.16: Ans. D- The culture of setting targets is not practiced in Ebonyi state

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 it was not produced at all.
- E. Not applicable/other (please comment).

Citation: Mrs. Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Aug 3, 2020)

Comment: Q.17: Ans. A - Ebonyi State Appropriation Law was enacted on December 21, 2019. See appendix 2 for cover page

Independent Reviewer:

Government Reviewer:

CIRDDOC:

18. For the fiscal year under consideration, when was the State Budget Appropriation Law made publicly available?
- The State Budget Appropriation Law is made publicly available immediately after enactment.
 - The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.
 - The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).
 - The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
 - Not applicable/other (please comment).

Citation: Mrs. Nwankwegu Cecilia - Ebonyi State House of Assembly. 08035509243. (Aug 10, 2020)

Comment: Q.18: Ans. D - Ebonyi State Appropriation Law (Hard copy - see appendix 2) was shown to newsmen after enactment. But it has not been published online so not publicly available

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])?
- Yes, all expenditures are presented by administrative unit.
 - Yes, at least two thirds of the expenditures are presented by administrative unit (but not all).
 - Yes, less than two thirds of expenditures are presented by administrative unit.
 - No, expenditures not presented by administrative unit or document is not publicly available
 - Not applicable/other (please comment).

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_2020_Approved_Budget.pdf

Comment: Q.19: Ans. A - Ebonyi State Approved Budget present expenditure by administrative unit. See pages 6-17.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

20. Does the State Approved Budget present expenditures for the budget year classified using functional classification?
- Yes, expenditures are presented by functional classification
 - No, expenditures are not presented by functional classification or document is not publicly available
 - Not applicable/other (please comment)

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_2020_Approved_Budget.pdf

Comment: Q.20: Ans. A - Ebonyi State Approved Budget does present expenditures by functional classification page 17 (it's the 35th page of the pdf doc). Estimates of capital expenditure by sector are presented.

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/

Comment: Q.21: Ans. A - Ebonyi State Approved Budget present expenditures by economic classification. See page 8

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_2020_Approved_Budget.pdf

Comment: Q.22: Ans. A - Ebonyi State Approved Budget present expenditures for individual program. See from page 18

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_2020_Approved_Budget.pdf

Comment: Q.23: Ans. A - Ebonyi State Approved Budget line items have different codes which are in agreement with IPSAS. This is evident through-out the document.

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)

5. **Citation:** http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_2020_Approved_Budget.pdf

Comment: Q.24: Ans. A - Ebonyi State Approved Budget does not have any project or items lumped together.

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_2020_Approved_Budget.pdf

Comment: Q.25: Ans. A - Ebonyi State Approved Budget present all sources of revenues. See pages 3, 3A, 3B and 3C & 16-17

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

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Citizens_Budget_2020.pdf

Comment: Q.26: Ans. D – It is released (30th march, 2020) almost 4 months after the state draft budget (Dec 6th, 2019) and more than 2 months after the state approved budget; and so it is not publicly available but for internal use. Moreover, the citizen budget does not have information on the budget process; priority spending allocation and contact information for follow-up by citizens but has information on revenue collection

Independent Reviewer:

Government Reviewer:

CIRDDOC:

27. How is the Citizens Budget disseminated (eg., the Internet, billboards, radio programs, newspapers, street theatre, etc.), to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, street theatre, etc.).
- B. A Citizens Budget is disseminated by using at least two of the mechanisms described above.
- C. A State Citizens Budget is disseminated by using at least one of the mechanisms described above.
- D. A State Citizens Budget is not produced or document is not publicly available

E. Not applicable/other (please comment).

Citation: Mr. Chijoke Ogbodo, In charge of Planning, Ministry of Finance. 08035072956 (Aug 5th, 2020)

Comment: Q.27: Ans. D – It is released (30th march, 2020) almost 4 months after the state draft budget (Dec 6th, 2019) and more than 2 months after the state approved budget; and so it is not publicly available. After which, the Ebonyi State Citizens Budget is then made available to radio stations, Tv stations, internet and others

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: [http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202004280713537177Ebonyi State Government 1st Qtr 2020 Budget Implementation Report.pdf](http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202004280713537177Ebonyi%20State%20Government%201st%20Qtr%20Budget%20Implementation%20Report.pdf)

Comment: Q.28: Ans. A - Ebonyi State quarterly budget implementation reports are produced within one month or less after the end of the quarter. 1st quarter report was released April 28, 2020 (less than 1 month)

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202007281540341933Final_Updated_2nd_Quarter_Budget_Performance_.pdf

Comment: Q.29: Ans. A - Ebonyi State quarterly budget implementation reports are produced within one month or less after the end of the quarter. 2nd quarter 2020 was released July 28 2020 (less than one month), evident online on the state website

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

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202007281540341933Final_Updated_2nd_Quarter_Budget_Performance_.pdf

Comment: Q.30: Ans. A - Ebonyi State 2nd quarterly budget implementation reports are used as Mid-Year Review and are produced less than one month after the end of the second quarter. It reports budget indices between January – June (not just for the second quarter).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

31. How long after the end of the budget year does the State Executive release to the public the End -Year (Consolidated Annual Budget Performance) Report that discusses the budget's actual outcome for the year?

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

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/ebs_fourth_qtr_breport_2019.pdf

Comment: Q.31: Ans. A. The state 4th Quarter Budget implementation report which also includes the consolidated report for the year was published online on the 14th of February, 2020 (Less than 2 months after the end of the fiscal year 2019).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202008300720073791Auditor_General_Report_2019.pdf.

Comment: Q.32: Ans. A - Report Of The Audited General Report For The Year Ended 31st December 2019 was released on 30th August, 2020 (within 9 months) after the end of the last fiscal year.

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: Mrs. Nwankwegu Cecilia - Ebonyi State House of Assembly. 08035509243. (Aug 10, 2020).

Comment: Q.33: Ans. A – Ebonyi SHoA receives the report as it is published online and that for 2018 was published online September 26th 2019

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Minutes_Citizens_Budget_2020.pdf

http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Citizens_Participants.pdf

Comment: Q.34: Ans. C - Ebonyi State do not have a law nor formal policy on this. However, the links above show attendance sheet and minutes of a meeting wherein the government engages the public via civil society groups

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Minutes_Citizens_Budget_2020.pdf

http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Citizens_Participants.pdf

Comment: Q.35: Ans. B – Upon invitation with the Call circular, specific groups (CSOs, religious groups, people with disabilities, women, youth etc) are invited to make inputs on the upcoming budget. The revenue of the state is presented and leaders of these groups make requests and comments. On the 26th of July 2019, a consultative meeting was held and inputs were made (minutes and attendance list in the links above) for the 2020 budget. So it is accessible to these groups, but not widely used because specific invitations are given which implies that critical groups might be excluded.

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Minutes_Citizens_Budget_2020.pdf

http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Citizens_participants.pdf

Comment: Q.36: Ans. C – Ebonyi State holds meetings for inputs and specific groups of the core constituencies are usually invited. This can be seen in the attendance list. Though very limited people are allowed to speak.

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Minutes_Citizens_Budget_2020.pdf

http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/Citizens_Participants.pdf

Comment: Q.37, Ans. C: The executive articulates its purpose for engaging the citizens but the time is usually short. That for 2020 budget was held on July 26th, 2019.

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: Mrs. Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Sept 16, 2020)

Comment: Q.38: Ans. D – The executive makes no formal reports on the inputs it got from the public. The inputs can only be verified if it was approved by going through the budget itself.

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: Mrs. Nwankwegu Cecilia - Ebonyi State House of Assembly. 08035509243. (Sept 14, 2020)

Comment: Q.39: Ans. D – House appropriation committee usually invites MDAs to defend their budgets but seldom allow the public even though it is still called public hearing. It is also not aired live on television stations.

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: Mrs. Nwankwegu Cecilia - Ebonyi State House of Assembly. 08035509243. (Sept 14, 2020)

Comment: Q.40: Ans. D – There is no evidence of such public hearing though the reports suggest that announcements are usually on the local radio. And there is no online evidence of such announcements, not even in their websites. Much less allowing them to participate.

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: Mrs. Nwankwegu Cecilia - Ebonyi State House of Assembly. 08035509243. (Sept 14, 2020)

Comment: Q.41: Ans. D – Ebonyi State House of Assembly Committees file reports in the EBHA library for internal use. It is not released to the public. And Since the public are not even allowed to witness then testimonies will not be there.

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: Mrs. Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Sept 16, 2020)

Comment: Q.42: Ans. D – we got reports that the MDAs has the list of beneficiaries which are posted on some of their notice boards and gazette. But we went through the ministries and could not locate any evidence to show a list of beneficiaries, communities receiving projects nor items with specific funding.

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: Mrs. Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Sept 16, 2020)

Comment: Q.43: Ans. D – There is no established mechanism to identify public's perspective on the budget execution. Though the Director of budgets claims that the comment section below the budget documents which is on the state website can be used for such reports. The comment section was verified to be the regular comment section under online posts and not a dedicated forum for public perspective on budget execution.

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:

Mrs. Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291 (Sept 16, 2020)

Comment: Q.44 – D: There is no established mechanism for inputs on budget execution so no way for Government to give feedback

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: Ebonyi State Auditor General (07047525790)

Comment: Q.45: Ans. D – There exist no evidence that the Auditor – General Office has such public participation mechanisms

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: Mrs. Nwankwegu Cecilia - Ebonyi State House of Assembly. 08035509243. (Sept 14, 2020)

Comment: Q.46: Ans. B – We got verbal reports that the Ebonyi State House of Assembly Committee that discusses the audited report of Ebonyi State is open to everybody. However, no evidence was seen.

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: Hon Oliver Osi (08036172751) Chairman House Committee on Health

Comment: Q.47: Ans. D – Ebonyi State House of Assembly do not have such capacity. There is no dedicated technical/professional research arm of the state House that is saddled with this task nor do they employ independent researchers for such purposes.

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: Hon Oliver Osi (08036172751) Chairman House Committee on Health

Comment: Q.48: Ans. D – Ebonyi State House of Assembly do not debate policy prior to the tabling of the budget by the executive and there was no MTEF nor projected revenue document nor document on budget priorities. This was confirmed by Hon Osi and clerk of the House (Patricia O Anasi - 080362898388)

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: Hon Oliver Osi (08036172751) Chairman House Committee on Health

Comment: Q.49: Ans. D – The executive does not consult the Ebonyi State House of Assembly members as part of the budget preparation process on budget priorities and no MTEF is developed.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.thenigerianvoice.com/news/283595/umahi-presents-n178b-budget-estimate-for-2020-fiscal-year.html>

Comment: Q.50: Ans. D – Ebonyi State House of Assembly received the 2020 budget from the executive budget on December 13th 2019, which is less than one month before the start of the budget year.

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: Clerk of Ebonyi SHOA Patricia O Anasi - 080362898388

Comment: Q.51: Ans. B – Ebonyi State House of Assembly approved the budget for 2020 and the Ebonyi State Appropriation Law, 2020 - Law No 019 of 2019 was passed on December 21, 2019. Though it is not published online. The approved budgets were published online on January 20th, 2020

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202005260555523649Ebonyi_State_Fiscal_Responsibility_Commission_Law_No_013_of_2020.pdf

Comment: Q.52: Ans. D – The Ebonyi State Fiscal Responsibility commission and other related Matters Law 2020 does not have provision for this. No other law in the state has such provision. However, the 1999 constitution of the Federal Republic of Nigeria as amended in Section 121 1-2 provides the power the currently employ.

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: Ebonyi SHOA clerk Patricia O Anasi – 080362898388 & Hon Oliver Osi (08036172751) Chairman House Committee on Health

Comment: Q.53: Ans. D – There exists no Ebonyi state law that provides such power. The states rely on the Fiscal responsibility Law 2007, section 27 1-2 of the Federal Republic of Nigeria.

The clerk (Patricia O Anasi - 080362898388) showed me memos by the government asking funds to be shifted from ministry of health to ministry of works in November 2020 but refused giving me a copy or allowing me to snap. However, Hon Osi stated that sometimes the government shifts funds without approval.

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: Ebonyi SHOA clerk Patricia O Anasi – 080362898388 & Hon Oliver Osi (08036172751) Chairman House Committee on Health

Comment: Q.54: Ans. D – There exists no Ebonyi state law that provides such power. The states rely on the Fiscal responsibility Law 2007, section 27 1-2 of the Federal Republic of Nigeria.

The clerk (Patricia O Anasi - 080362898388) also showed me memos by the government asking funds to be shifted from procurement of equipment to construction under same ministry of health in November 2020 but refused giving me a copy or allowing me to snap. However, Hon Osi stated that sometimes the government shifts funds without approval.

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202005260555523649Ebonyi_State_Fiscal_Responsibility_Commission_Law_No_013_of_2020.pdf

Comment: Q.55: Ans. D – The Ebonyi state Fiscal Responsibility Commission and Other Related Matters law 2020 nor other state laws has NO such provision. The states rely on the Fiscal responsibility Law 2007, section 22 1-2 of the Federal Republic of Nigeria.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

56. When was the most recent supplemental budget approved?

- A. The most recent supplementary budget was approved before the funds were expended.
- B. The most recent supplementary budget was approved after the funds were expended, or the executive implemented the supplementary budget without ever receiving approval from the legislature (please specify).
- C. Not applicable/other (please comment).

Citation: Ebonyi SHOA clerk Patricia O Anasi – 080362898388

Comment: Q.56: ANS – B

The most recent supplementary budget was done for 2019. But several inquiries to the clerk of the Ebonyi SHOA showed that it has not yet been released by the speaker to the clerk.

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: Hon Oliver Osi (08036172751) Chairman House Committee on Health

Comment: Q.57: Ans. D – The executive is not required by any state law to obtain approval or input from the legislature prior to spending contingency funds. It However relies on Section 123:1 of the 1999 Nigerian Constitution states that: 123:(1) to do so.

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: Hon Oliver Osi (08036172751) Chairman House Committee on Health

Comment: Q.58: Ans. D – The committee is set up but the chairman may or may not invite the media or the public and it is usually an in-house program. There is also no evidence showing that they do

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: Ebonyi State Auditor General 07047525790; 08037988804 and http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202005260555523649Ebonyi_State_Fiscal_Responsibility_Commission_Law_No_013_of_2020.pdf

Comment: Q.59: Ans. B – The state uses the federal constitution: Section 125 sub 2 of 1999 constitution as amended gives the Auditor general the power to undertake his activities “The public accounts of a State and of all offices and courts of the State shall be audited by the Auditor General for the State who shall submit his reports to the House of Assembly of the State concerned, and for that purpose the Auditor-General or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts.”.

However, the Ebonyi State Fiscal Responsibility Commission and other Related Matters law 2020 does not categorically state in section 50(1): ‘The Fiscal Responsibility Commission, established by the Ebonyi State Fiscal Responsibility Commission Law, shall have power to review and audit all projects or jobs, whether the execution be by contracts or direct labour and make necessary observations to the Governor, MDAs, Speaker, Chief Judge or Chief Executive Officers of Companies and Parastatals regarding the quality of work done or to be done, expenditure, scope of work, cost of work and/or any other considerations that will ensure and enhance transparency in the work of the Government of the State acting under or pursuant to the above preceding section.’ Note that the Auditor general must not be a member of the commission as per the constitution of the membership in section 10 (1-4) link above.

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: Ebonyi State Auditor General (07047525790)

Comment: Q.60: Ans. D – Ebonyi State Auditor general office has a monitoring team but do not have independent audit process nor such a quality assurance system.

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: Hon Oliver Osi (08036172751) Chairman House Committee on Health

Comment: Q.61: Ans. B – The state does not have the law but the constitution states: Chapter V, section 127(1)A states that: 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. **In practice However, Ebonyi State Auditor general may be removed by the executive.**

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: Ebonyi State Auditor General (07047525790) and Hon Oliver Osi (08036172751)

Comment: Q.62: Ans. A – Ebonyi State Auditor general prepares her budget like every other MDA and sends to the budget office of the Ministry of Finance. He, like every other MDA is called up independently for bilateral discussions with the budget office where he justifies each line item. The auditor general is given no ceiling for total budgets nor line item. An increase or reduction in his budget is purely based on the outcome of the bilateral discussions with the budget office and is largely consistent with the resources needed by the state auditor general. **It is finally determined by the legislature upon approval of the budget.**

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM

1. Is there a Public Procurement Law (PPL) regulating the procurement process in the state?
- Yes, there is a Public Procurement Law that is publicly available.
 - There is no Public Procurement Law, but there is an established process regulating procurement, and that is publicly available.
 - There is a legal framework or an established process regulating procurement, but that is not available to the public.
 - No, there is no legal framework or process regulating procurement.
 - Not applicable (please comment).

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202006110218565066Ebonyi_State_Public_Procurement_and_Related_Matters_Law_No_016_of_2020.pdf

Comment: Q.63: Ans – A. the law is known as the ‘Ebonyi State Public Procurement and Related Matters Law No 016 of 2020’

Independent Reviewer:

Government Reviewer:

CIRDDOC:

64. Does the state have a Public Procurement Bureau/Office that implement the PPL in regulating public procurement in the state?

- Yes, there is a Public Procurement Bureau/Office that implement the PPL in regulating public procurement
- 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
- The State uses the Tenders Board for all public procurement
- The State has no Public Procurement Bureau/Office, Due Process Office or Tenders Board
- Not applicable (please comment).

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202009261022062942EBSG_Emergency_Guideline_for_Public_Procurement.pdf

Comment: Q.64: Ans “A”. Ebonyi State Public Procurement Office is located in the Cabinet Office of Government House Abakaliki. The link cited above shows the guidelines on the conduct of public procurement activities by ministries, departments and agencies as a result of the covid-19 pandemic lockdown and other emergencies which shows their existence and functionality.

Moreover, we met and confirmed with the executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma B. I. (09083904306)

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: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202006110218565066Ebonyi_State_Public_Procurement_and_Related_Matters_Law_No_016_of_2020.pdf

Comment: Q.65: Ans "B". ACCORDING TO LAW NO. 012 OF EBONYI STATE PUBLIC PROCUREMENT AND RELATED MATTERS LAW, 2020 SECTION 5 States that; Revised in Ebonyi State Public Procurement and Related Matters Law 016 of 2020. Section 6(1): There is hereby established the Ebonyi State Council on public procurement (in this law referred to as the council).

Section 6(2): The Council shall consist of:

- a) The Attorney- General and commissioner for justice
- b) The Commissioner for Works and Transport
- c) Commissioner for Finance and Economic Development
- d) Two other members each to be appointed by the Governor from the membership of the Nigerian Society of Engineers (NSE) and the Nigerian Institute of Quantity Surveyors (NIQS) respectively.

According to the executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma B. I. (09083904306), the council was reconstituted and inaugurated on 3rd Nov 2020 by the governor. The members include: Nigeria society of engineers and nigerian association of quality surveyors. Therefore, members of two civil societies – NSE and NIQS are members, but no individual private sector.

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: www.ebonyieprocure.eb.gov.ng

Comment: Q.66: Ans – A. Ebonyi state has an e-procurement portal on the state website that include procurement plan, tender advertisements, goods search, tendering process and law and documents across ministries.

Some state MDAs still employ the old method of posting advertisements on notice boards to compliment the online platform.

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: Executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma B. I. (09083904306)

Comment: Q.67: Ans B: It was reported that CSOs are often invited to bid openings. Evidence of minutes of one of the bid openings by the ministry of works and transport on 13th of January is attached as Appendix 14. Moreover, all members of the board that include CSOs are often invited to bid openings.

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: Executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma B. I. (09083904306),

https://ebonyieprocure.eb.gov.ng/bidding_.php?id=tender#.

Comment: Q.68: Ans “A”. Ebonyi Council on public Procurement publishes contracts information through multiple means (such as: online portals, radio announcements and departmental notice boards).

Each Bid has an invitation to tender, see example in this link - https://ebonyieprocure.eb.gov.ng/admin/uploadimage/1609415773_INVITA.pdf .

They equally publish guidance document(http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202009261022062942EBSG_Emergency_Guideline_for_Public_Procurement.pdf).

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: https://ebonyieprocure.eb.gov.ng/bidding_.php?id=tender#

Comment: Q.69: Ans - A. Tenders are advertised on the website – for example: https://ebonyieprocure.eb.gov.ng/do_award_contract_details.php?id=001532/EB/IDC/EP001/2020/NG.

See evidence of minutes of one of the bid openings by the ministry of works and transport on 13th of January is attached as Appendix 14. Moreover, all members of the board that include CSOs are often invited to bid openings.

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: https://ebonyieprocure.eb.gov.ng/award_contract_.php

Comment: Q.70: Ans – A procurement decisions are contained in the OCID ID of each contract as highlighted, which are uploaded in the state procurement website. It includes information on Procurement Method, department, procurement Method, Award Criteria, tender Submission Method and even the company that was awarded the contract as well those not awarded alongside their proposed budgets, etc

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: https://ebonyieprocure.eb.gov.ng/award_contract_.php

Comment: Q.71: Ans - A. The justifications are contained in the OCID ID of each contract as highlighted, which are uploaded in the state procurement website.

For example: https://ebonyieprocure.eb.gov.ng/do_award_contract_details.php?id=001532/EB/IDC/EP001/2020/NG shows that 3 bids were submitted with their evaluation scores including bid amount and the criteria used to select was the bid with the lowest amount.

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: Executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma B. I. (09083904306),

Comment: Q.72: Ans -D. there is no external complainant body. Aggrieved contractors complain first to the state MDAs awarding the contracts and goes to procurement bureau as appeal and resort to court.

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: Executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma B. I. (09083904306, 08034415188)

Comment: Q.73: Ans – D. There is no specific procurement Alternative Dispute Resolution (ADR) mechanism.

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: Executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma B. I. (09083904306, 08034415188)

Comment: Q.74: Ans - B. the state has a Procurement Complaints Review body that looks at disputes over procurement processes is headed by the executive secretary of the procurement bureau. They rarely meet because there are few complaints. For example, in 2020, only one complaint was received.

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: Executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma

B. I. (09083904306, 08034415188)

Comment: Q.75: And - C. The decision for the only complaint made in 2020 to the procurement complaint review body was made available within the 30 days limit because the complaint was change of figure in the proposal he submitted

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: Executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma

B. I. (09083904306, 08034415188)

https://ebonyieprocure.eb.gov.ng/award_contract_.php

Comment: Q.76: Ans A. Almost all capital projects are initiated through open and competitive tenders as shown on the website.

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: Executive secretary of the Ebonyi State Public Procurement Office – Mrs Uzoma B. I. (09083904306, 08034415188)

www.ebonyieprocure.eb.gov.ng

Comment: Q.77: Ans B. The state publishes a state of list of all awarded contracts and amount of payment made to each contractor on the website. But does not the corresponding percentage of payment made to each contractor (out of the total amount).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. Is there a State Freedom of Information Law?

- A. Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
- B. Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
- C. No, there is no State Freedom of Information Law, however, there is another provision ensuring Access to Information.
- D. No, there is no State Freedom of Information Law.
- E. Not applicable (please comment).

Citation: Permanent Secretary, Ministry of information Mr. Kenneth Uhwo (07038787590)

Comment: Q.78: Ans – D. The state has no state information law but relies on the national FOI Law. Moreover, the state has joined the Open Governors inauguration of the 32-member steering committee of the Open Government Partnership and the launch of the OGP Action Plan for 2018 – 2020 (see <https://newsexpressngr.com/news/75113-Ebonyi-launches-open-government-partnership>)

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: Permanent Secretary, Ministry of information Mr. Kenneth Uhwo (07038787590)

Comment: Q.79: Ans – C. The state has no Access to Information Agency. They rely on the FOI act 2011, section 7 sub 1.

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: Mrs Chinyere Ituma - Director Budget, Ministry of Finance. 08063518291

Comment: Q.80: Ans – A. Section 48 of the Fiscal Responsibility Law 2020 provides these provisions. In fact, section 48 sub-section 1 shows that: The Government shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly shall ensure timely disclosure and publication of all transactions and decisions involving public revenues and expenditures and their implications for its finances

Independent Reviewer:

Government Reviewer:

CIRDDOC:

- 81.** Is there a State Fiscal Responsibility Law?
- A. Yes, there is a State Fiscal Responsibility Law.
 - B. No, there is no State Fiscal Responsibility Law.
 - C. Not applicable (please comment).

Citation: http://www.ebonyistate.gov.ng/Laws_and_Financials/resources/

[202005260555523649Ebonyi State Fiscal Responsibility Commission Law No 013 of 2020.pdf](#).

Comment: Q.81: Ebonyi State Fiscal Responsibility Commission and other Related Matters Law, 2020

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: Ebonyi State Auditor General 07047525790; 08037988804

Comment: Q.82: Ans – D. There exists no state audit law, they rely on the national constitution section 125-127 and the British audit law 1956 and financial management control act 1958.

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: Ebonyi State Auditor General 07047525790; 08037988804

Comment: Q.83: Ans – D. There exists no state legal framework, they rely on the national constitution section 125-127

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: PAC Chairman - Hon Chinedu Onah (08037723181) and Chairman House committee of Budget and Finance – Hon Ikoro (07031000662); Clerk of Ebonyi SHOA Patricia O Anasi - 080362289288

Comment: Q.84: Ans – A. The PAC chairman and the clerk SHOA assured us that they have been producing PAC reports and evidence to the last meeting minutes of 2020 is attached in Appendix 5. The clerk said the report was in the possession of the speaker of the Ebonyi SHOA and he had travelled out of the state during the time of the survey.

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: PAC Chairman - Hon Chinedu Onah (08037723181) and Chairman House committee of Budget and Finance – Hon Ikoro (07031000662)

Comment: Q.85: ANS- D. Again, the PAC chairman and the clerk SHOA assured us that they have been producing most of re PAC reports and the last one was in **December 2020**. The evidence to the last meeting minutes of 2020 is attached in Appendix 5. The clerk said the report was in the possession of the speaker of the Ebonyi SHOA and he had travelled out of the state during the time of the survey.

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: Permanent Secretary Ministry of finance – Pastor Moses Agama (08037458900)

Comment: Q.86: The State has no Financial Regulations/Instructions. They rely on the Federal Financial regulation. However, the state financial team meets and discuss on financial matters.

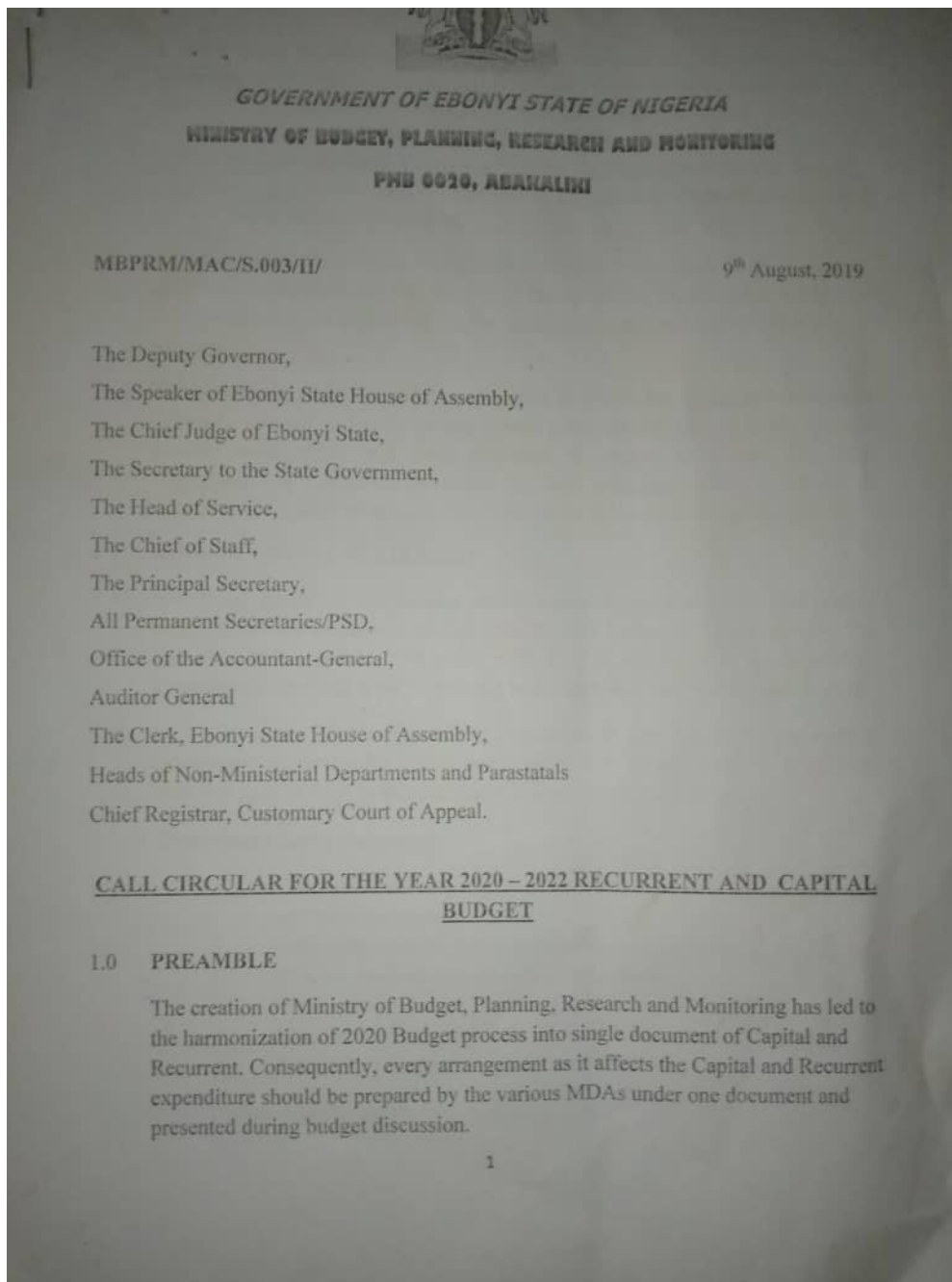
Independent Reviewer:

Government Reviewer:

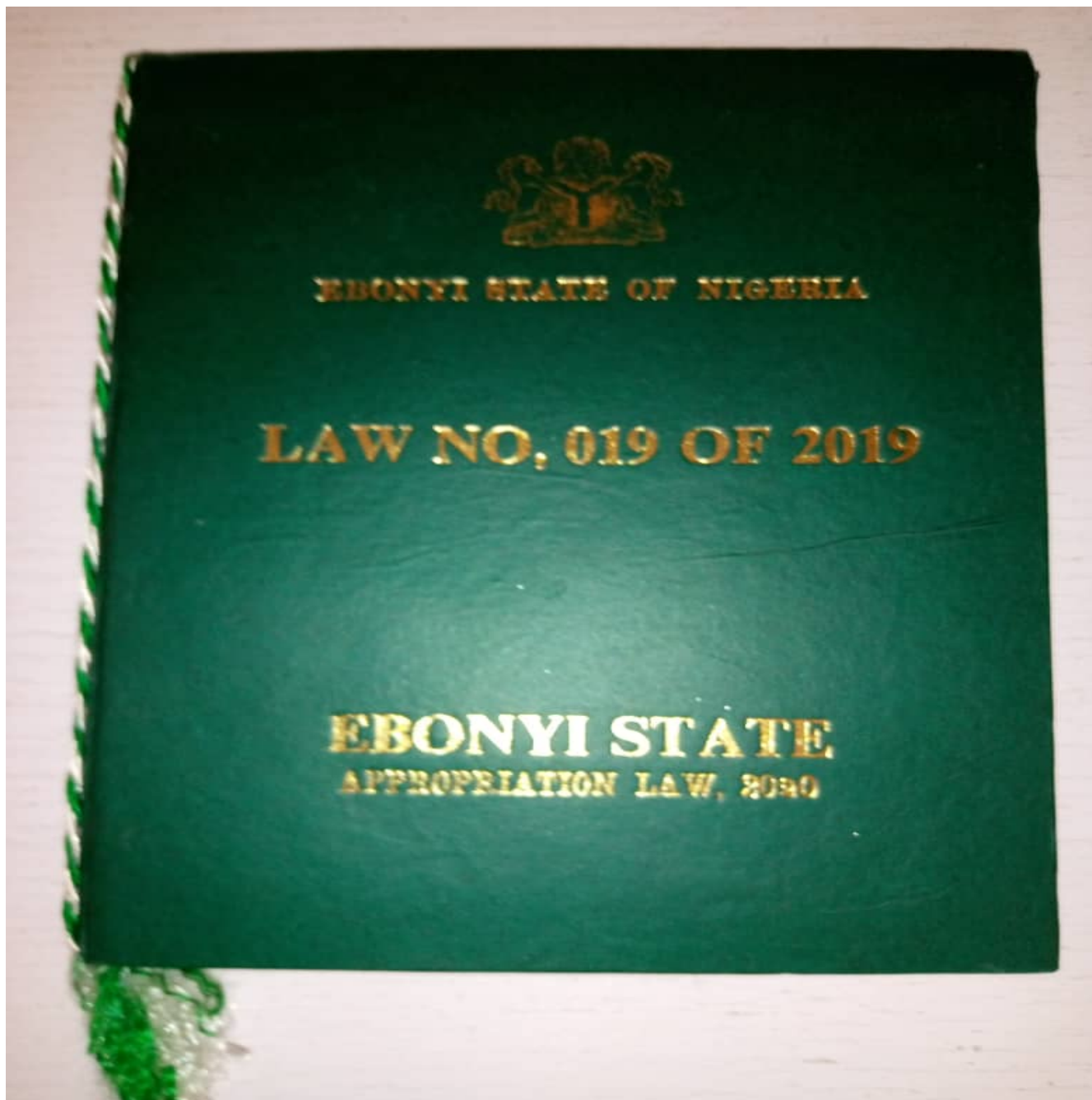
CIRDDOC:

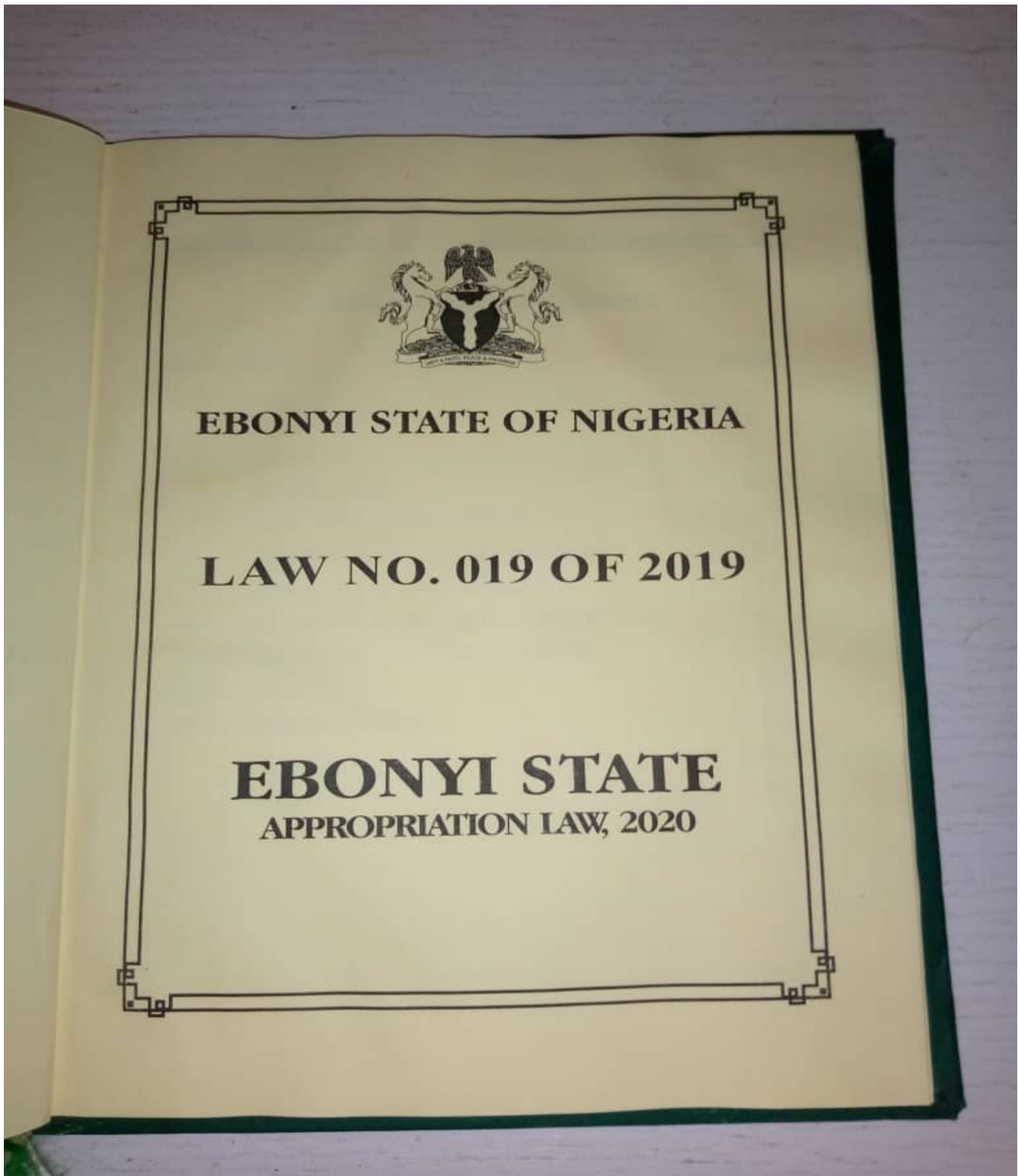
APPENDICES

Appendix1: State Budget Call Circular

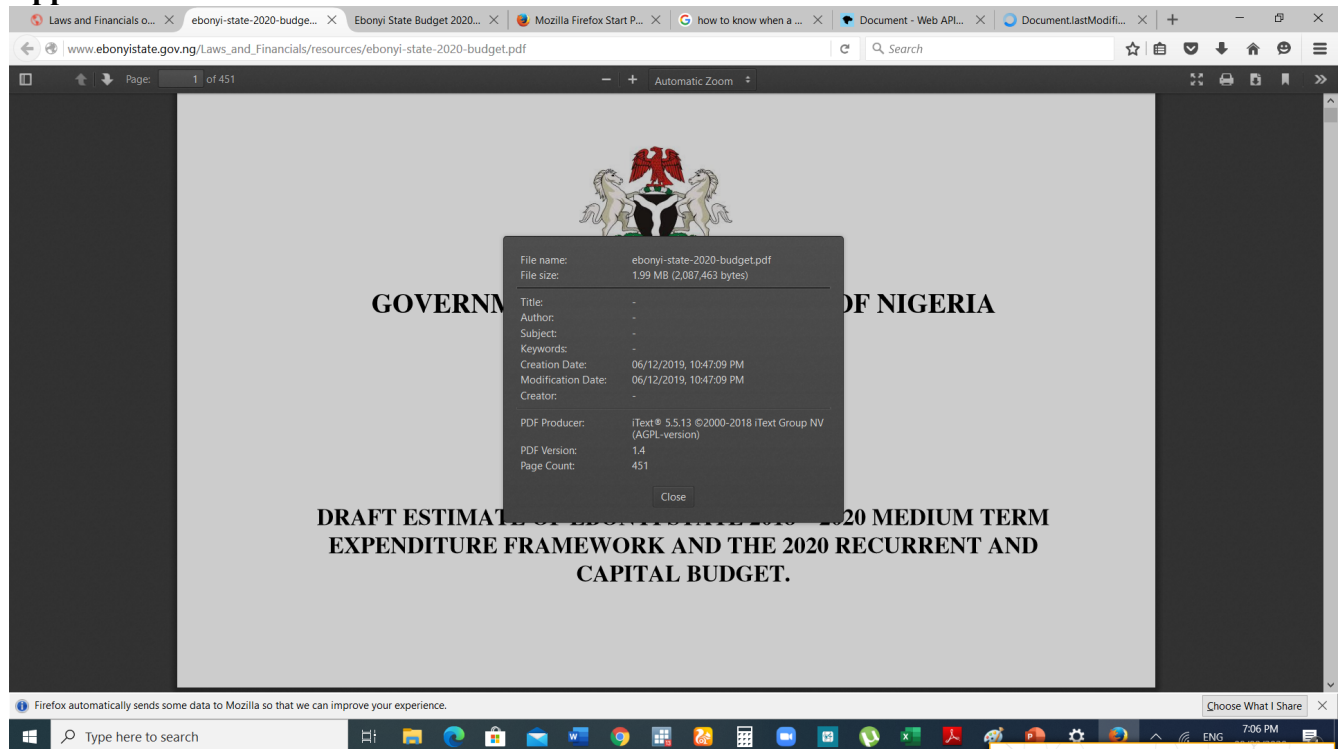


Appendix 2: State Appropriation Law 2020





Appendix 3



Appendix 4

MINUTES OF THE BID OPENING BY THE MINISTRY OF WORKS AND
TRANSPORT MINISTERIAL TENDERS BOARD ON 13TH JANUARY,
2020 AT THE MINISTRY'S CONFERENCE HALL FOR AWARD OF
CONTRACTS FOR THE:

CONSTRUCTION OF AGUBIA-ABINA-ORONGA-ITEM-AMAGU ROAD
(5KM) PHASE 1;

CONSTRUCTION OF OFFEREKPE OBVUDUECHI OYEGE NDUOFUTU
ROAD (5KM) PHASE 2 ; AND

CONSTRUCTION OF ENYIBICHIRI-OJON-NWIDA ROAD (5KM)
PHASE 1

1. ATTENDANCE:

All the members of the board were in attendance. Also present were some representatives of the selected companies. However, there were no representatives from Mapron & Jeluz Nig Ltd and CBC Global Civil & Building Construction Nig Ltd.

2. OPENING PRAYER:

The meeting commenced with an opening prayer said by the HOD (F&A) Mrs Urochukwu C. at 3:00p.m.

3. OPENING REMARK:

The Chairman of the board and Director/HOD (Admin and supplies) Lady Anoke-Eze Nnenna Ogo welcomed all present for the bid opening. She reminded all present that the meeting was to observe due process in line with public procurement guideline for expenditure activities in the award of contracts.

She further noted that the ministry had advertised in a newspaper daily on the 13th December, 2019 calling invitation for tender from interested companies. The projects and companies that submitted their tender includes;

A) Project 1- Construction of Agubia-Abina-Oronga-Item-Amagu road
(phase 1=5+000LM).

- i) Patan Nigeria Ltd
- ii) Mapron & Jeluz Nig Ltd

iii) Clem Diamond Construction Engineering Ltd

B) Project 2- Construction of Offerekpe Obvuduechi Oyege Nduofutu Road (Phase 2=5+000LM) from CH-3+250LM to CH=8+250LM).

- i) Ogbomacos Nig Ltd
- ii) Enuipetrus Multi-Purpose Nig Ltd
- iii) Barnas Resources Development Ltd

C) Project 3- Construction of Enyibichiri-Ojon-Nwida Road (5km) Phase

1.

- i) Brosino Investment Ltd
- ii) China Zhonghao Nig Ltd
- iii) CBC Global Civil & Building Construction Nig Ltd

4. OPENING OF TENDER:

The Chairman, Lady Anoke-Eze Nnenna Ogo assured the contractors that the bid opening and evaluation will be a transparent process. Consequently, she called for the examination and confirmation of all the documents submitted by the respective bidders.

The HOD (Civil) Villard Eze, before the bids were opened informed the contractors that bided for the Construction of Offerekpe Obvuduechi Oyege Nduofutu Road (Phase 2=5+000LM) from CH-3+250LM to Ch=8+250lm) and Construction of Agubia-Abina-Oronga-Item-Amagu road (phase 1=5+000LM) that the unprized bill No. 4.01 of the respective projects which was earlier given by the Civil Department to the companies to provide and lay concrete grade 40 on carriageway as rigid pavement with 5MM BRC wire mesh. The thickness shall be 200mm has been reviewed by the ministry to 150mm thick; this brought the quantity of material from 7,300m³ to 5,475m³. He also noted that the reduction will be applicable to all companies' quotation and will not in any way effect their submissions. In response, all the companies' concerned unanimously accepted the adjustment.

At this juncture, The HOD (Civil) Villard Eze with the assistance of the DD/HOD (Mechanical) Engr. V.E. Oji opened the bids one after the other while the chairman took time to call the financial involvement. Details of Quotations include;

2

PROJECT 1: Construction of Agubia-Abina-Oronga-Item-Amagu Road (Phase 1=5+000LM).

S/N	NAME OF COMPANY	QUOTATION (₦)
1	Patan Nigeria Ltd	726,584,985.75
2	Mapron & Jeluz Nig Ltd	784,682,382.50
3	Clem Diamiond Construction Engineering Ltd	798,284,387.06

PROJECT 2- Construction of Offerekpe Obvuduechi Oyege Nduofutu Road (Phase 2=5+000LM) from CH-3+250LM to CH=8+250LM).

S/N	COMPANY	QUOTATION (₦)
1	Ogbomacos Nig Ltd	787,582,637.9
2	Enuipetrus Multi-Purpose Nig Ltd	735,554,692.23
3	Barnas Resources Development Ltd	773,173,758.23

PROJECT 3- Construction of Enyibichiri-Ojon-Nwida Road (5km) Phase 1.

S/N	COMPANY	QUOTATION (₦)
1	Brosino Investment Ltd	689,178,183.88
2	China Zhonghao Nig Ltd	505,943,756.63
3	CBC Global Civil & Building Construction Nig Ltd	775,486,080.00

5. VOTE OF THANKS/CLOSING REMARKS:

The Representative of Patan Nig Ltd in a vote of thanks on behalf of other companies appreciated the ministry for observing the process which was characterised with transparency and assured that companies that will finally be awarded the Job will do their best to deliver.

6. CLOSING PRAYER:

The meeting came to an end with a closing prayer said by the HOD (Civil)
Engr. Villard Eze by 4:15p.m.



Lady Anoke-Eze Nnenna Ogo
Director/HOD Admin & Supplies (Chairman)



Mrs. Ugwoke R.A
HOD PRS/ Secretary

4

Appendix 5

**HOUSE COMMITTEE ON PUBLIC ACCOUNTS EBONYI STATE
HOUSE OF ASSEMBLY**

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS
OF THE GOVERNMENT OF EBONYI STATE OF NIGERIA FOR
THE YEAR ENDED 31ST DECEMBER, 2019**

PREAMBLE:

On Wednesday, 13th May, 2020 in the course of the Thirty-six Plenary of the 1st Session of the Sixth Assembly, the Rt. Hon. Speaker Committed the Report of the Auditor-General of the State's Account for the year ended 31st December, 2019 to the above Committee for further deliberations. The Committee was thereafter given a short period within which to turn-in its Report to this Honourable House in Plenary. The Committee immediately went into action with a view to meeting the stated time limits.

MEMBERS OF THE COMMITTEE:

Hon. Chinedu Onah	-	Chairman
Hon. Oliver Osi	-	Member
Hon. Chidi Ejem	-	Member
Hon. Franca Okpo	-	Member
Hon. Ununu Joseph	-	Member
Hon. Chinedu Awoh	-	Member
Hon. Chinwe Nwachukwu	-	Member
Ann Agha Okoro	-	Committee Clerk

SITTINGS BY THE COMMITTEE:

The Committee sat in two consecutive times, Wednesday, 13th May, 2020 and Thursday, 14th May, 2020