

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

ENUGU STATE

JUNE 2020

THIS QUESTIONNAIRE WAS COMPLETED BY

RESEARCHER: DR. CHRISTOPHER UGWU

STATE: ENUGU

RESEARCH ORGANIZATION: SOCIETY FOR THE IMPROVEMENT
OF RURAL PEOPLE (SIRP – NIGERIA)

ADDRESS: NO 161 AGBANI ROAD, ENUGU, NIGERIA

TELEPHONE NUMBER(S): +234 7034161674

ORGANIZATION'S WEBSITE: www.sirpnigeria.org

E-MAIL ADDRESS: sirp.nigeria@gmail.com

STATE SUPERVISOR: BARRISTER FABIAN NWIGBO

ZONAL CONSULTANT: DR. COSMAS OHAKA

SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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

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

1. **Pre-Budget Statement:** State Budget Call Circular, MTEF/FSP
2. **Executive Budget Proposal (EBP):** State Budget Draft Estimates
3. **State Citizens Budget**
4. **Approved Budget:** State Budget Appropriation Law
5. **In-Year Reports:** State Quarterly Budget Implementation Reports,
6. **State Mid-Year Review and**
7. **Year-End Report:** State Accountant-General's Report,
8. **State Auditor General's Report**

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

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

2. Executive Budget Proposal (EBP): <i>State Draft Budget Estimates</i>	2020
3. State Citizens Budget	2020
4. State Approved Budget Volumes / Appropriation Law	2020
5. In-Year Reports: <i>State Quarterly Budget Implementation Reports,</i>	2020
6. State Mid-Year Review	2020
7. Year-End Report: <i>State Accountant-General's Report,</i>	2019
8. State Auditor General's Report	2018

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	<p>1.Title: ENUGU STATE OF NIGERIA CALL CIRCULAR FOR 2020 BUDGET PREPARATION AND SUBMISSION</p> <p>2.Date of Release: 29/8/2019</p> <p>3.Internet Link: None</p> <p>4.Availability: Produced for internal use (PIU) (Annex 1)</p>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<p>1.Title: Enugu State Government Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS)</p> <p>2.Date of Release: July 2019</p> <p>3.Internet Link: None</p> <p>4.Availability: Produced for internal use (PIU) (Annex2)</p>

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Citizens Budget	<p>1.Title: CITIZENS BUDGET OF RESPONSIVE AND ACCOUNTABLE GOVERNANCE 2.Date of Release: 23rd March, 2020 3.Internet Link: https://www.enugustate.gov.ng/wp-content/uploads/2020/03/2020-Enugu-Citizens-Budget.pdf 4.Availability: Publicly Available</p> <p>1.Title: ENUGU STATE CITIZEN'S BUDGET 2020 (Revised) 2.Date of Release: 17th April 2020 3.Internet Link: https://www.enugustate.gov.ng/wp-content/uploads/2020/04/Enugu-State-Signed-Citizen-Budget.pdf 4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Draft Budget Estimates	<p>1.Title: ESTIMATES OF ENUGU STATE OF NIGERIA, 2020 2.Date of Release: January, 2020 3.Internet Link: https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx 4.Availability: <i>Produced for Internal Use (PIU)</i></p>
State Approved Budget Volumes	<p>1.Title: 2020 - 2022 MULTI - YEARBUDGET 2.Date of Release: 27th January, 2020 3.Internet Link: https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf 4.Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Budget Appropriation Law	<p>1.Title: THE ENUGU STATE OF NIGERIA APPROPRIATION LAW, 2020 2.Date of Release: 16th January, 2020 3.Internet Link: https://www.enugustate.gov.ng/wp-content/uploads/2020/01/ENUGU-STATE-OF-NIGERIA-2020-BUDGET.pdf 4.Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Quarterly Reports	<p>1.Title: 2020 FIRST QUARTER BUDGET IMPLEMENTATION REPORT 2.Date of Release: 29th April, 2020 3.Internet Link: https://www.enugustate.gov.ng/wp-content/uploads/2020/04/2020-First-Quarter-Budget-Implementation-Report.pdf 4.Availability: <i>Produced and Publicly Available (PPA)</i></p>

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Mid-Year Review	<p>1. Title: 2020 2ND QUARTER & MID-YEAR CONSOLIDATED BUDGET IMPLEMENTATION REPORT</p> <p>2. Date of Release: 30th July, 2020</p> <p>3. Internet Link: https://www.enugustate.gov.ng/wp-content/uploads/2020/07/2020-SECOND-QUARTER-AND-MID-YEAR.pdf</p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
Year-end Report (Consolidated Annual Budget Performance Report)	<p>1. Title: GOVERNMENT OF ENUGU STATE OF NIGERIA 2019 FOURTH QUARTER & CONSOLIDATED BUDGET IMPLEMENTATION REPORT</p> <p>2. Date of Release: February, 2020</p> <p>3. Internet Link: https://www.enugustate.gov.ng/wp-content/uploads/2020/07/2019-4th-QTR-and-Consolidated-Budget-Implementation-Report.pdf</p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Auditor General's Report	<p>1. Title: 2018 Enugu State Audit Report</p> <p>2. Date of Release: 9th September, 2019</p> <p>3. Internet Link: https://plsinitiative.org/2018-enugu-state-audit-report/</p> <p>4. Availability: Produced for Internal Use (PIU)</p>

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced for Internal Use (PIU); (3) Not Produced (NP)

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A. STATE BUDGET CALL CIRCULAR AND CALENDAR

1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?
 - A. Yes, it is does.
 - B. **No, it does not or document is not publicly available.**
 - C. Not applicable/other (please comment).

Citation: *Enugu State of Nigeria Call Circular for 2020 Budget Preparation and Submission.*

Refer to page 1. (Annex 1): Reference No: MBP/E. 2019/CC/01 of 29th August 2019

Comment: Q.1: Ans. B. Not publicly available, however it is produced for internal use. However we were able to get a copy of the Call Circular from the Director of Administration Auditor General's Office, Mrs. Obioma Faith on 20th January 2020 (Phone No: 08036739041)

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: *Enugu State of Nigeria Call Circular for 2020 Budget Preparation and Submission. Refer to page 1. (Annex 1): Reference No: MBP/E. 2019/CC/01 of 29th August 2019*

Comment: Q.2: Ans. D. The State Budget Call Circular was released on the 29th of August 2019, this was at least 4 months before the start of the 2020 financial year; and for internal use; as it is not publicly available. However we were able to get a copy of the Call Circular from the Director of Administration Auditor General's Office, Mrs. Obioma Faith on 20th January 2020 (Phone No: 08036739041)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

3. Is the State Budget Call Circular made available to the general public?
- A. Yes, it is made available to the general public, in addition to being submitted to all key stakeholders
 - B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.
 - C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.
 - D. No, it is only submitted to heads of MDAs only or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: *Enugu State of Nigeria Call Circular for 2020 Budget Preparation and Submission.*

Refer to page 1. (Annex 1) Reference No: MBP/E. 2019/CC/01 of 29th August 2019

Comment: Q.3: Ans. D. Find attached the front page of the Enugu State Budget Call Circular; only the Executive, Judiciary and MDAs received copies of the Call Circular, and sadly even at the exclusion of the Legislature. However we were able to get a copy of the Call Circular from the Director of Administration Auditor General's Office, Mrs. Obioma Faith on 20th January 2020 (Phone No: 08036739041

Independent Reviewer:

Government Reviewer:

CIRDDOC:

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?
- A. Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
 - B. Yes, the budget calendar is provided and two thirds of the dates are adhered to.
 - C. Yes, the budget calendar is provided and less than two third of the dates are adhered to.
 - D. No, a budget calendar is not provided or there is no adherence to a timetable.
 - E. Not applicable /other (please explain).

Citation: *Enugu State Budget Manual. Refer to Page 8.* http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf

Comment: Q.4: Ans. B. Page 8 of the Budget Manual indicate the Budget Calendar

Independent Reviewer:

Government Reviewer:

CIRDDOC:

B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

5. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?
- A. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - B. The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
 - D. The State does not prepare an MTEF and FSP or document is not publicly available
 - E. Not applicable (please comment)

Citation: *Enugu State Government Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS) (Annex 2)*

Comment: Q.5: Ans. D. The State's MTEF and FSP are not Publicly Available; however the draft copies were produced for Internal use.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: *Enugu State Government Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS). (Annex 2)*

Comment: Q.6: Ans. B. There is no evidence in the public domain that the public (CSOs, NGOs organized labour etc were consulted in the preparation of the state's MTEF and FSP; documents as a result they were not publicly available but for Internal Use.

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: *Estimates of Enugu State of Nigeria, 2020.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.7: Ans. B. The State 2020 Draft Budget Estimate was released in January 2020; when it should have been released online by October 2019 or third week of November 2019 respectively to merit an 'A'. Because the release is LATE; the document is Produced for Internal Use (PIU)

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: *Estimates of Enugu State of Nigeria, 2020.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.8: Ans. D. The State Draft Budget Estimate was made publicly available at the beginning of 2020 Budget Year (January 2020) when it should have been released by October, 2019. In other words even though it was publicly available, it was released very LATE, hence our assessment of a 'D'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

9. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by Ministries, Departments, or Agencies [MDAs])?

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

Citation: *Estimates of Enugu State of Nigeria, 2020.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.9: Ans. D. The above assessment was informed by the fact that the public was never consulted nor were their inputs sought at the preparation of the draft estimate as can be validated in their exclusion from the distribution list of the State Call Circular. Meanwhile the Draft Budget Estimate was released by January 2020, meaning that the public did not have access to the Executive's Budget Proposal before it was approved the same January 2020

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: *Estimates of Enugu State of Nigeria, 2020.* <https://>

Comment: Q.10: Ans. B. The above assessment is informed by the fact that the public was never consulted during the preparation of the draft estimate as can be validated in their exclusion from the distribution list of the State Call Circular. Meanwhile the Draft Budget Estimate was released by January 2020, meaning that the public did not have access to the Executive's Budget Proposal before it was approved the same January 2020.

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: *Estimates of Enugu State of Nigeria, 2020* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.11: Ans. B. The above assessment is informed by the fact that the public was never consulted during the preparation of the draft estimate as can be validated in their exclusion from the distribution list of the State Call Circular. Meanwhile the Draft Budget Estimate was released by January 2020, meaning that the public did not have access to the Executive's Budget Proposal before it was approved the same January 2020.

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: *Estimates of Enugu State of Nigeria, 2020.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.12: Ans. D. The above assessment is informed by the fact that the public was never consulted during the preparation of the draft estimate as can be validated in their exclusion from the distribution list of the State Call Circular. Meanwhile the Draft Budget Estimate was released by January 2020, meaning that the public did not have access to the Executive's Budget Proposal before it was approved the same January 2020.

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: *Estimates of Enugu State of Nigeria, 2020.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.13: Ans. D. The above assessment is informed by the fact that the public was never consulted during the preparation of the MTEF and FSP; nor were their inputs sought at the preparation of the draft estimate as can be validated in their exclusion from the distribution list of the State Call Circular. Meanwhile the Draft Budget Estimate was released by January 2020, meaning that the public did not have access to the Executive's Budget Proposal before it was approved the same January 2020.

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: *Estimates of Enugu State of Nigeria, 2020.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.14: Ans. D. The above assessment is premised on the fact that the public was never consulted during the preparation of the MTEF and FSP; nor were their inputs sought at the preparation of the draft estimate as can be validated in their exclusion from the distribution list of the State Call Circular. Meanwhile the Draft Budget Estimate was released by January 2020, meaning that the public did not have access to the Executive's Budget Proposal before it was approved the same January 2020.

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: *Estimates of Enugu State of Nigeria, 2020.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.15: Ans. D. The above assessment is as a result of the fact that the public was never consulted during the preparation of the MTEF and FSP; nor were their inputs sought at the preparation of the draft estimate as can be validated in their exclusion from the distribution list of the State Call Circular. Meanwhile the Draft Budget Estimate was released by January 2020, meaning that the public did not have access to the Executive's Budget Proposal before it was approved the same January 2020.

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: *Estimates of Enugu State of Nigeria, 2020.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Draft-Budget-Main.xlsx>

Comment: Q.16: Ans. D. The above assessment is premised on the fact that the public was never consulted during the preparation of the MTEF and FSP; nor were their inputs sought at the preparation of the draft estimate as can be validated in their exclusion from the distribution list of the State Call Circular. Meanwhile the Draft Budget Estimate was released by January 2020, meaning that the public did not have access to the Executive's Budget Proposal before it was approved the same January 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

17. For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?
- A. The State Budget Appropriation Law was enacted before the start of the fiscal year.
 - B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
 - C. The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.
 - D. The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: *The Enugu State of Nigeria Appropriation Law, 2020. Refer to page 1.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/ENUGU-STATE-OF-NIGERIA-2020-BUDGET.pdf>, (<https://www.enugustate.gov.ng>)

Comment: Q.17: Ans. B. The State Budget Appropriation Law was enacted within the first month of 2020 Budget year, precisely on the 17th of January 2020.

Besides the State is IPSAS compliant; accordingly budget line items are produced in line with IPSAS guidelines.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

18. For the fiscal year under consideration, when was the State Budget Appropriation Law made publicly available?

- A. The State Budget Appropriation Law is made publicly available immediately after enactment.
- B. The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.
- C. The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).
- D. The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
- E. Not applicable/other (please comment).

Citation: *The Enugu State of Nigeria Appropriation Law, 2020. Refer to page 1.*
<https://www.enugustate.gov.ng/wp-content/uploads/2020/01/ENUGU-STATE-OF-NIGERIA-2020-BUDGET.pdf>

Comment: Q.18: Ans. A. The State Budget Appropriation law was made publicly available immediately after enactment on the 17th January, 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

19. Does the State Approved Budget present expenditures for the budget year that are classified by administrative unit (i.e. Ministries, Departments, or Agencies [MDAs])?

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

Citation: *Section titled "Approved Estimates of Enugu State Government of Nigeria, 2020;*

Summary of Budgeted Recurrent Expenditure by Organisation". Refer to page 33.
<https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf>

Comment: Q.19: Ans. A. Expenditure by MDAs as approved in Enugu State 2020 Budget are presented by their recurrent expenditure (Pages 33 -35) and capital expenditures (Pages 37 – 39.) accordingly.

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: Section titled “Approved Estimates of Enugu State Government of Nigeria, 2020; Summary of Budgeted Capital Expenditure by Function”, pages 41 and 42.
<https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf>

Comment: Q.20: Ans. A. 2020 Enugu State Approved Budget was organised/ classified by Functional classification, economic classification and by programmes. Meanwhile it is worthy of note that Enugu State is IPSA compliant.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Section titled “Approved Estimates of Enugu State Government of Nigeria, 2020; Summary of Total Government Expenditure by Economic”. Refer to page 54.
<https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf>

Comment: Q.21: Ans. A. 2020 Enugu State Approved Budget was organised/ classified by economic classification and by programmes. Meanwhile it is worthy of note that Enugu State is IPSA compliant.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

22. Does the State Approved Budget present expenditures for individual programs (items) for the budget year?
- Yes, programs accounting for all expenditures are presented.
 - Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
 - 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: Section titled “Approved Estimate of Enugu State 2020; Summary of Capital Expenditure by Programme and Programme Objectives”, pages 46 - 48.
<https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf>

Comment: Q.22: Ans. A. 2020 Enugu State Approved Budget was organised/ classified by economic classification and by programmes. Meanwhile it is worthy of note that Enugu State is IPSA compliant.

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: Section titled “Approved Estimates of Enugu State Government of Nigeria, 2020;

Summary of Budgeted Recurrent Expenditure by Organisation”. Refer to page 33.
<https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf>

Comment: Q.23: Ans. A. 2020 Enugu State Approved Budget has all line items appearing in different codes across all MDAs. Meanwhile it is worthy of note that Enugu State is IPSA compliant.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?
- A. None of the State MDAs budget line items were lumped in single or few items
 - B. Between 1 and 3 of the State MDAs have their Budget lumped into single of few items

- C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
- D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
- E. Not applicable (please comment)

Citation: Section titled “Approved Estimates of Enugu State Government of Nigeria, 2020;

Summary of Budgeted Recurrent Expenditure by Organisation”. Refer to page 33.
<https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf>

Comment: Q.24: Ans. A. In the 2020 Enugu State Approved Budget none of the State MDAs budget line items were lumped in single or few items. Meanwhile it is worthy of note that Enugu State is IPISA compliant.

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: Section titled “Approved Estimates of Enugu State Government of Nigeria, 2020;

Detailed Recurrent Revenue ”. Refer to page 69-102. <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf>

Comment: Q.25: Ans. A. The State is IPISA compliant; hence the State Approved Budget present the individual sources of revenue (IGR, such as VAT and transfers from the Federal Government for the 2020 Budget year. In other words budget line items are appropriately disaggregated for easy comprehension; and are never lumped together.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

E. STATE CITIZENS BUDGET

26. If produced, what information is provided in the State Citizens Budgets?

Please note that “core elements” must include: 1) information on the budget process; 2) revenue collection; 3) priority spending allocation; 4) sector specific information and targeted programs; 5) contact information for follow-up by citizens.

- A. A State Citizens Budget is produced, published and includes information on and beyond the core elements listed above.
- B. A State Citizens Budget is produced, published and provides information on the core elements listed above.
- C. A State Citizens Budget is produced, published but it excludes some of the core elements listed above.
- D. A State Citizens Budget is not produced or not publicly available.
- E. Not applicable/other (please comment).

Citation: *Citizens Budget of Responsive and Accountable Governance.* <https://www.enugustate.gov.ng/wp-content/uploads/2020/04/Enugu-State-Signed-Citizen-Budget.pdf>

Comment: Q.26: Ans. C. The Citizen's Budget contain some 'core' elements of a good Citizen's Budget like information on: Budget process, revenue collection, priority spending allocation, sector specific information and targeted programmes; however it missed out on the very crucial core element of Citizens Budget which is contact information for follow-up by citizens.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Comment: Q.27: Ans. C. Enugu State Citizens Budget is disseminated by using at least one of the dissemination mechanisms, namely the Internet.

Meanwhile a good Citizens Budget should be disseminated through a variety of means namely: radio programmes, street theatre, television programs, comic strips etc.

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: 2020 First Quarter Budget Implementation Report. Refer to page (i).
<https://www.enugustate.gov.ng/wp-content/uploads/2020/04/2020-First-Quarter-Budget-Implementation-Report.pdf>

Comment: Q.28: Ans. A. Enugu State produced and released its first quarter 2020 Budget implementation Report on the 29th of April 2020; one month after the end of the first quarter. This is very commendable

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: 2020 First Quarter Budget Implementation Report. Refer to page (i) <https://www.enugustate.gov.ng/wp-content/uploads/2020/04/2020-First-Quarter-Budget-Implementation-Report.pdf>

Comment: Q.29: Ans. A. “2020 First Quarter Budget Implementation Report”. Quarterly report was released one month after the end of March, which was the end of the first quarter; especially when it is Produced and Publicly Available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

30. Does the state executive release to the public a Mid-Year Review of the budget?

- A. A Mid-Year Review is released one month or less after the end of the first six months of the budget year.
- B. A Mid-Year Review is released two months or less (but more than one month) after the first six months of the budget year.
- C. A Mid-Year Review is released more than two months (but less than three months) after the first six months of the budget year.
- D. A Mid-Year Review is released more than three months after the first six months of the budget year, not publicly available or it is not produced at all.
- E. Not applicable/other (please comment).

Citation: 2020 2nd Quarter & Mid-Year Consolidated Budget Implementation Report. Refer to Page (i). <https://www.enugustate.gov.ng/wp-content/uploads/2020/07/2020-SECOND-QUARTER-AND-MID-YEAR.pdf>

Comment: Q.30: Ans. A. Enugu State released it's Mid-Year Review of the Budget, one month after, the first six months of the budget year 2020 on the 30th of July 2020. This is very commendable.

It has a score of an 'A' especially because it is Produce and Publicly Available and timely.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

31. How long after the end of the budget year does the State Executive release to the public the Accountant General's Report that discusses the budget's actual outcome for the year?
- A. The report is released six months or less after the end of the fiscal year.
 - B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
 - C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
 - D. The executive does not release Consolidated Annual Budget Performance Report to the public, or releases it too late (more than 12 months).
 - E. Not applicable/other (please comment).

Citation: GOVERNMENT OF ENUGU STATE OF NIGERIA 2019 FOURTH QUARTER & CONSOLIDATED BUDGET IMPLEMENTATION REPORT. Refer to page 1. <https://www.enugustate.gov.ng/wp-content/uploads/2020/07/2019-4th-QTR-and-Consolidated-Budget-Implementation-Report.pdf>

Comment: Q.31: Ans. A. "Government of Enugu State of Nigeria 2019 Fourth Quarter and Consolidated Budget Implementation Report" for the year 2019 was released February 2020; meaning that it was released two (2) months after the end of the Fiscal year (2019)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

G. STATE AUDITOR GENERAL'S REPORT

32. How long after the end of the budget year are the final annual expenditures of State MDAs audited and released to the public by the Auditor General?
- A. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.
 - B. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
 - C. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.
 - D. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
 - E. Not applicable/other (please comment).

Citation: 2018 Accountant General's Report with Certification of the Auditor General, page 26. <https://plsinitiative.org/2018-enugu-state-audit-report/>

Comment: Q.32: Ans. D

The 2018 State Auditor Generals' Certificate is issued on September 9, 2019 but Produced for Internal Use (PIU)

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: *Report of the Auditor - General on the Accounts of the Government Of Enugu State Of Nigeria for the Year Ended December, 2018. Annex 3. <https://plsinitiative.org/2018-enugu-state-audit-report/>*

Comment: Q.33: Ans. A. 2018 Audit General's Report was submitted to the State House of Assembly on the 28th of August 2019, hence a score of an 'A'.

Government Reviewer:

Independent 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: *Enugu State Budget Manual*. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf, page 9-10

Comment: Q.34: Ans. B

The above assessment is informed by the fact that Enugu State has a Budget Manual that obliges the Executive to engage with certain citizens during the budget formulation process.

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: *Enugu State Budget Manual*. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf, page 10 and A COMPREHENSIVE REPORT ISSUED AT THE END OF THE ENUGU STATE GOVERNMENT 2020 STAKEHOLDERS BUDGET FORUM HELD AT NIKE LAKE HOTEL, ENUGU ON 26TH NOVEMBER, 2019. <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/Stakeholders.pdf>

Comment: Q.35: Ans. B

Assessment B is informed by the fact that there is a documented mechanisms contained in Enugu State Budget Manual, page 10 that identifies the different mechanisms the government has put in place to access public's perspective on budget priorities.

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: The elderly; women groups –FIDA (International Federation of Women lawyers , Women Faith Groups, People living with disabilities, Youth groups and Retired officers).
- 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: A COMPREHENSIVE REPORT ISSUED AT THE END OF THE ENUGU STATE GOVERNMENT 2020 STAKEHOLDERS BUDGET FORUM HELD AT NIKE LAKE HOTEL, ENUGU ON 26TH NOVEMBER, 2019. <https://www.enugustate.gov.ng/wp-content/uploads/2020/01/Stakeholders.pdf>

Comment: Q.36: Ans. A

Our assessment of A is premised on the fact that the Executive holds extensive consultations with core set of constituencies e.g The elderly; women groups –FIDA (International Federation of Women lawyers , Women Faith Groups, People living with disabilities, Youth groups and Retired officers). Also representatives of the Traditional Institution and CSOs are involved in the consultation processe, for instance representatives of the Traditional Institution, Igwe Barrister Julius Nnaji and Barrister Gromwell Chibuzor (representing the Civil Society community) were among the persons who signed the report referred to above.

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: Enugu State Budget Manual. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf, page 9

Comment: Q.37: Ans. A

Score A is informed by the fact that, on page 9 of the document referred to above; the executive articulated the benefits and purposes for engaging with the Public and also in a timely manner.

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. He Not applicable/other (please comment).

Citation: 2020 Revised Budget Dissemination Event. Ref No: ENS/MBP/HON/COMM/20/129 of 28/09/2020, See attached: Annex 4

Comment: Q.38: Ans. D

A score of D is premised on the fact that there is no evidence, at least in the public domain, that the Executive reports on the inputs it received, from the public to guide the development of the State's Budget Estimates, however there is a circular letter that invited members of the civil society organizations for the dissemination and feedback to the public on development of Budget Estimates.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

39. Does the state assembly [appropriations] committee hold public hearings on the individual budgets of state government administrative units (that is, ministries, departments, and agencies) in which testimony from the **executive** is heard (budget 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: Interview with Mr Chris Ugwu, an Administrative Officer in Enugu State House of Assembly on the 10th of March 2020.

Comment: Q.39: Ans. D

The Public are neither invited nor do they participate in any public hearing in which testimony from the Executive is heard from various administrative units of government.

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: *Public hearings in which testimony from the public is heard on the budget defence of MDAs. Confirmation received from Mr. Chris Ugwu of Enugu State House of Assembly (08033814772)*

Comment: Q.40: Ans. D

Score D is premised on the fact that there is no evidence, at least in the public domain, to confirm that testimonies from the public are heard and or held on the budgets of Ministry, Departments and Agencies (MDAs).

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: *Public hearings in which testimony from the public is heard on the budget defence of MDAs. Confirmation received from Mr. Chris Ugwu of Enugu State House of Assembly (08033814772)*

Comment: Q.41: Ans. D

Score D is given because there is no evidence, at least in the public domain, that the Public Accounts Committee of Enugu State House of Assembly conduct public hearing and release reports in the public domain.

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: *Government of Enugu State of Nigeria 2019 Second Quarter and Mid-Year Budget Implementation Report*, <https://www.enugustate.gov.ng/wp-content/uploads/2019/11/2019-2Q.pdf>

Comment: Q.42: Ans. D

Score 'D', because the required information expected under this Q42 is to see a publication listing the beneficiaries of identified projects, subsidies social plans and other targeted spending from MDAs, and not just capital expenditure by some MDAs as on p.28 (Table 3.15) hence the score of a 'D'

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Nil

Comment: Q.43: Ans. D

Score D is premised on the fact that no executive established practical mechanism to identify the public's perspective on budget execution, at least in the public domain.

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: *Enugu State of Nigeria Call Circular for 2020 Budget Preparation and Submission (Annex 1) Reference No: MBP/E. 2019/CC/01 of 29th August 2019*

Comment: Q.44: Ans. D

Score 'D' is given because the public does not input into budget preparation process as evidenced in the distribution list of 2020 Call Circular. In other words, reporting on the inputs it received from the public or provide any feedback on how the inputs have been used to improve budget execution does not appear to be happening.

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: Interview with Mrs. Tochukwu Mbah, Clerk, House Committee on Public Accounts and Anti-Corruption (PAC), Enugu State House of Assembly (08034311004).

Comment: Q.45: Ans. D

Score D is premised on the fact that Enugu State Auditor General's Office, at least in the public domain, does not maintain any formal mechanisms through which the public can participate in the audit process.

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: Interview with Mrs. Tochukwu Mbah, Clerk, House Committee on Public Accounts and Anti-Corruption (PAC), Enugu State House of Assembly (08034311004).

Comment: Q.46: Ans. B

Score 'B'. There is no evidence in the public domain to show that the meetings discussing the Audit report from the Auditor General's Office are open to the public.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS

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

- A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

- D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- E. Not applicable/other (please comment).

Citation: Interview with Mr. Chris Ugwu, staff of Enugu State House of Assembly on the 11th of November 2020. Phone number: 08033814772

Comment: Q.47: D

Enugu State have neither the internal capacity nor the access to independent research capacity for budget analyses. However they do have a Budget Support Office; but the staff members of this Support Office, who given their backgrounds do not possess the requisite capacity to engage in independent research work for budget analyses as indicated in an interview with Mr. Chris Ugwu, staff Enugu State House of Assembly: phone number- 08033814772

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: Enugu State Budget Manual Page 7. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf

Comment: Q.48: C

Enugu State House of Assembly especially its Finance and Budget Committee debate policy prior to the tabling of the Executive Budget Proposal but the Executive are not obliged to reflect recommendations in the budget. Meanwhile in the Enugu State Budget Calendar, there is a provision on Figure 2, page 7 titled: "Linking MTEF and Annual Budget Process" for Budget Policy Statement to be discussed even before a Budget Call Circular is issued.

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: Enugu State Budget Manual. Page 10. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf and interview with the Clerk of the House of Assembly, Enugu State; Dr. Emmanuel Udeagha on the 11th of November 2020. Phone number: 08033447671

Comment: Q.49: C

Page 10, Section 3.5 and 3.6 of Enugu State Budget Calendar identified the State Executive, Council and members of the State House of Assembly as government agencies that are consulted as part of governments wide range of stakeholders consultation including the legislators. Routinely, because Enugu State is a one party state (People Democratic Party) the Governor consults with members of the legislature as part of Executive's process of determining budget priorities

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: 2020-2022 Multi-Year Budget of Enugu State of Nigeria. Pg. 9. <https://yourbudget.com/wp-content/uploads/2020/02/Enugu-state-2020-Approved-Budget-from-2020-2022.pdf>

Comment: Q.50: D

The Executive 2020 Budget Proposal was presented on Tuesday, 17th December, 2019 to Enugu State House of Assembly, meaning that the legislature received the Executive Budget Proposal at least one month, but less than two months, 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: Enugu State Signs Year 2020 Budget. <https://www.enugustate.gov.ng/index.php/2019/12/27/enugu-state-signs-year-2020-budget/>

Comment: Q.51: B

The budget, was passed by the Enugu State House of Assembly on the 24th of December, 2019, which is less than one month in advance of the start of the budget year but at least by the start of the budget year.

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: Enugu State Budget Manual. Page 14, Section 4.7. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf

Comment: Q.52: D

Page 14, Section 4.7 of Enugu State Budget Manual which outlined the powers of the legislators to review and approve the budget did not include the right to modify the Executive Budget proposal, at least there is no extant law like the Fiscal Responsibility Law that would have given the legislators such powers.

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: Enugu State Budget Manual. Page 10. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf

Comment: Q.53: D

Page 14, Section 4.7 of Enugu State Budget Manual which outlined the powers of the legislators to review and approve the budget did not include the obligation of the Executive to seek input from the legislature prior to shifting funds between administrative units that receive explicit funding from the Enacted Budget. Meanwhile there is no law in the State, like the Fiscal Responsibility Law that would have required the Executive to do so.

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: Enugu State Budget Manual. Page 16. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf

Comment: Q.54: D

Page 16, Section 5.4 on Cash Requirement forecasting provides for the establishment of Cash Management/Application Committee who are members of the Executive that approve the allocation/release of funds to MDAs without seeking prior approval of the legislature.

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: Enugu State Budget Manual. Page 10, Section 5.4. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf

Comment: Q.55: D

The Executive – Cash Management/Allocation Committee reviews monthly expenditure projection and quarterly revenue including “higher than expected revenues” and approves release of funds to MDAs without seeking further prior approval of the legislature. Meanwhile there is no law requiring the Executive to spend any excess revenue with prior approval of the legislature in the State.

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: "Enugu Assembly passes N17b 2018 supplementary Budget". <https://thenationonlineng.net/enugu-assembly-passes-n17b-2018-supplementary-budget/>

Comment: Q.56: A

The State legislature is by law expected to pass any supplementary budget before it is expended by the Executive as well as oversee the Executives management of the said supplementary budget. A case in point is the 2018 Enugu State Supplementary budget of N17 billion.

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: State Budget Manual. Page 10, Section 5.4. http://www.sparc-nigeria.com/RC/files/2.1.1_Enugu_State_Budget_Manual_September_2011.pdf

Comment: Q.57: D

Contingency funds when they apply follow the same expenditure pattern as in number 55 above. In other words, the Executive does not seek prior approval or input before spending any contingency funds

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: Interview with Mr. Chris Ugwu of the State House of Assembly, 9th November 2020. Phone Number: 08033814772

Comment: Q.58: D

Mr. Ugwu confirmed to us that House Committee on Finance and Budget and indeed any other Committee do not organize any public hearing that involve the public, especially CSOs to review/scrutinize yearly Audit Reports.

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: "Mrs. Clara Eze, Director, State Ministry of Budget (Phone Number: 08032670936) had a discussion with me on the above subject matter on the 3rd of February, 2021".

Comment: Q.59: D

Enugu State do not have a State Audit Law. This was confirmed by the Deputy Director, Ministry of Budget and Planning, Enugu State, hence our score of a **D**

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: Interview with Mr. K.C. Ugwu, Permanent Secretary, Budget and Planning, Enugu State on the 10th of November, 2020. Permanent Secretary's number: 08033351211

Comment: Q.60: D

The State Auditor General's office do not have any quality assurance system to independently quality assure samples of audits annually of the State Audit; nor does the Office review samples of audits annually and make these reviews available to the public

Independent Reviewer:

Government Reviewer:

CIRDDOC:

61. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the State Auditor-General 's office can be removed from office?
- A. Yes, the head of the State Auditor-General 's office may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
 - B. No, the executive may remove the head of the State Auditor-General 's office without the final consent of the judiciary or legislature.
 - C. Not applicable/other (please comment).

Citation: Appointment of Auditor General. Section126. <https://nigerian-constitution.com/chapter-5-part-2-section-126-appointment-of-auditor-general/>

Comment: Q.61: B

In appointing the State Auditor General; Enugu State applies the Nigerian Constitution in the State which stipulates that: "The Auditor General for a State shall be appointed by the Governor of the State on the recommendation of the State Civil Service Commission, subject to confirmation by the House of Assembly of the State. This means that He who hires can fire also. Meanwhile international best practices lays out a number of measures intended to guarantee the Office's independent from 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: 2019 Draft Budget. Page 4. <https://www.enugustate.gov.ng/wp-content/uploads/2019/04/2019-Draft-Budget.pdf>

Comment: Q.62: D

The budget of the State Auditor General is not independent of the budget allocation process of all Ministries, Departments, and Agencies (MDAs) in the State; hence its funding level is usually not consistent with the resources the Auditor –General needs to fulfill its mandate. To ensure objective audits of government budget; the expectation is that the Auditor-General’s budget should be determined by a body other than the Executive; to ensure that the office has adequate resources to fulfill its mandate.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM

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

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

Citation: “Enugu State Public Procurement Law 2010, <http://cirddoc.org/wp-content/uploads/2016/06/ENUGU-STATE.pdf> and Enugu State of Nigeria Procurement Manual, May 2013”

Comment: Q.63: D

Enugu State has passed the Public Procurement Law in 2010; but it is not Publicly Available since it is not in the Public domain hence a “D”. Meanwhile we have provided in attachment of the first page of Enugu State Public Procurement Manual 2013.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Enugu State Public Procurement Law 2010, <http://cirddoc.org/wp-content/uploads/2016/06/ENUGU-STATE.pdf> and Enugu State of Nigeria Procurement Manual. May 2013

Comment: Q.64: B

Enugu State do not have a Public Procurement Bureau/Office but do have a Due Process Office, headed by Mr. Sylvanus Onoyima (07039682449). This is further validated by CIRDOCC in the link above; where it stated inter-alia under **Public Access to Procurement Information**, that “Enugu State Public Procurement Law of 2010 regulates the procurement process and established the Due process office, which regulates the procurement process”

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: Discussion held with Sylanus Onoyima (07039682449) Head of Due Process office on the 6th of January, 2021

Comment: Q.65: D

The State has not inaugurated a Public Procurement Council in line with the Provisions of Enugu State Public Procurement Law 2010; hence a score of “D”.

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: Enugu State Public Procurement Law 2010, <http://cirddoc.org/wp-content/uploads/2016/06/ENUGU-STATE.pdf>

Comment: Q.66: D

Under Procurement Process in the link above, CIRDOCC admitted the lack of information of Public tenders in the State and accordingly recommended that the Due Process Office should be the single source of information for providing information on all public tenders, along with their justifications for all community projects. This will include also the establishment of a Procurement Complaints Unit that will manage Alternative Dispute resolution mechanism but that was not the case in Enugu State.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

67. How regularly do MDAs in the state invite CSOs and other stakeholders' representatives during bid openings?

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

Citation: Mr. Asadu, Director in Enugu State Universal Basic Education Board (ESUBEB) – Phone Number 08035627205 had a discussion with me on the above subject matter under reference.

Comment: Q.67: D

MDAs in the State do not invite CSOs and other stakeholders' representatives during bid openings. Hence our score of a D.

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: Enugu State of Nigeria Procurement Manual May 2013 (Not Publicly Available) P.6 (Procurement Implementation Process) (*Annex 4*)

Comment: Q.68: D

Even though the State have a Due Process Office responsible for procurement matters; Tender documents are not publicly available for suppliers to understand clearly what is requested from them and how tendering process is to be carried out; hence a D

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: Enugu State of Nigeria Procurement Manual May 2013 (Not Publicly Available) P.11 (Opening of Bids) (*Annex 4*)

Comment: Q.69: D

Even though the Procurement Manual provided in Clause 5.4, bullet point 2 inter-alia “Cause all bids to be opened in public, in the presence of the bidders or their representatives” but there is no evidence in the public domain to confirm compliance; hence a D.

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: Enugu State of Nigeria Procurement Manual May 2013 (Not Publicly Available) P.12 Record of Procurement Proceedings" (*Annex 4*)

Comment: Q.70: D

The State Procurement Manual provides in Clause 5.6 on "Records of Procurement Proceedings", bullet point 5 for maintaining and publishing results of tenders which should include public information as to why a specific contractor was awarded a contract in contrast to others, but this was not to be; hence a Score of D

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: Enugu State of Nigeria Procurement Manual May 2013 (Not Publicly Available) P.12 Record of Procurement Proceedings (*Annex 4*)

Comment: Q.71: B

The State Procurement Manual provides in Clause 5.6 on "Records of Procurement Proceedings, bullet point 5 should include public information as to why a specific contractor was awarded in contrast to others, but this is not to be; hence a Score of B

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 know how to submit complaints; but the review body does not work well.
- C. Yes, there is an external procurement complaints review body, but not it is not clear to all individuals how to submit a complaint; and the review body does not work well.
- D. No, there is no external procurement complaints review body.
- E. Not applicable (please comment).

Citation: Mr. Asadu, Director in Enugu State Universal Basic Education Board (ESUBEB) Phone Number 08035627205 had a discussion with me on the above subject matter under reference.

Comment: Q.72: D

There is no publicly available information regarding the existence of an independent procurement complaints review body, hence our score of a D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

73. Is there an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions publicly available?

- A. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; and the mechanism works well.
- B. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; but the alternative resolution mechanism does *not* work well
- C. Yes, there is an Alternative Dispute Resolution (ADR) mechanism, but: individual generally do *not* know how it works and the mechanism does *not* work well.
- D. **No, there is no Alternative Dispute Resolution (ADR) mechanism**
- E. Not applicable (please comment).

Citation: Mr. Asadu, Director in Enugu State Universal Basic Education Board (ESUBEB) – Phone Number 08035627205 had a discussion with me on the above subject matter under reference.

Comment: Q.73: D

There is no publicly available information regarding procurement review process and dispute resolution mechanism in Enugu State; hence our score of a D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mr. Asadu, Director in Enugu State Universal Basic Education Board (ESUBEB) Phone Number 08035627205 had a discussion with me on the above subject matter under reference.

Comment: Q.74: D

The State has no Procurement Complaints Review body that looks at disputes over procurement process and so no such body meets at all; at least there is no evidence in the public domain as confirmed by the officer cited above; hence our score of a D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

75. Are the decisions of the procurement complaints review body regarding disputes over procurement processes made available on a timely basis to the citizens?

- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
- B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are publicized in different places.
- C. There is no single pre-established source for the publication of the decisions of the procurement complaints review body but all such decisions can be accessed from the procuring entities within 30 days.
- D. Decisions of the procurement complaints review body are not made publicly available, or they are communicated more than 30 days after their adjudication, or no external procurement complaints review body exists.
- E. Not applicable/other (please comment).

Citation: Mr. Asadu, Director in Enugu State Universal Basic Education Board (ESUBEB) Phone Number 08035627205 had a discussion with me on the above subject matter under reference”.

Comment: Q.75: D

Decisions of procurement complaints review body eg. List of awarded contracts, the amount of payment made to each contractor and quality of service delivered etc are not made publicly available nor are they communicated more than 30 days after their adjudication nor does any external procurement complaints review body exist in the state, hence a score of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

76. What percentage of all capital projects in the state were initiated through open and competitive tender as against the special and restricted methods of public procurement?

- A. Above 75 percent of the capital projects initiated through open and competitive tender
- B. Between 50 -75 percent of the capital projects initiated through open and competitive tender
- C. Between 25-49 percent of the capital projects initiated through open and competitive tender

- D. Less than 24 percent of the capital projects initiated through open and competitive tender
- E. Not applicable

Citation: “Government of Enugu State of Nigeria State Universal Basic Education Board: invitation for financial Bidding”. <https://www.naijabusiness.com.ng/tenders-contract/2020/enugu-state-universal-basic-education-board-invitation-for-financial-bidding-for-the-construction-of-civil-works-and-supply-of-furniture-and-other-educational-materials-for-2nd-quarter-2018-to-2nd-qu/>

Comment: Q.76: D

There are isolated cases/incidences where capital projects are initiated through open and competitive tender; as in the case of Enugu State Universal Basic Education Board which called for financial bidding of some of their capital projects hence between 25 – 49% of the capital projects in the state are initiated through open and competitive tender; and in the public domain; hence our score of a D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

77. Does the state executive publish information on awarded contracts for community projects on a regular basis?

- A. The state publishes: 1) a list of all awarded contracts, 2) the amount of payment made to each contractor, and 3) the corresponding percentage of payment made to each contractor (out of the total amount).
- B. The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.
- C. The state only publishes a list of awarded contracts.
- D. The state does not publish any information on contracts for community projects.
- E. Not applicable/other (please comment).

Citation: Mr. Asadu, Director in Enugu State Universal Basic Education Board (ESUBEB) Phone Number 08035627205 had a discussion with me on the above subject matter under reference.

Comment: Q.77: D

The State does not publish any information on contracts for community projects; when the State as a matter of public duty and responsibility should provide regular information on contracts for community projects eg. List of all awarded contracts, for and the percentage of payment to each contractor of the total amount. However, this was not to be in the State, hence our score of D.

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: “Interview with the State Head of Service, Mr. Chukwuegbo, Phone contact: 08037232446 on the 12th of January, 2021”.

Comment: Q.78: D

Mr. Chukwuegbo, Head of Service; confirmed that Enugu State do not have any State Freedom of Information Law, hence a score of a D

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: “Interview with the State Head of Service, Mr. Chukwuegbo, Phone contact: 08037232446 on the 12th of January, 2021.”.

Comment: Q.79: D

Because the State does not have any law on Freedom of Information; there is therefore no State Access to Information Agency as can be vindicated by the discussion had with the State Head of Service, Mr. Chukwuegbo who confirmed that the State do not have any oversight body for an Access to Information Law; hence our score of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

80. Are there any specific legal provisions ensuring the public availability of budget documents?

- A. Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.
- B. No, there are no specific provisions ensuring the publication of budget documents.
- C. Not applicable (please comment).

Citation: “Mrs. Clara Eze, Director, State Ministry of Budget (Phone Number: 08032670936) had a discussion with me on the above subject matter on the 13th of January 2021”.

Comment: Q.80: B

Enugu State does not have Fiscal Responsibility Law meaning that there is no legal imperative for the state to publish in the public domain their Budget documents which would have imposed a number of requirements such as maximum deficit, transparency provisions and greater accountability, hence our score of a B

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. Is there a State Fiscal Responsibility Law?

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

Citation: “Mrs. Clara Eze, Director, State Ministry of Budget (Phone Number: 08032670936) had a discussion with me on the above subject matter on the 13th of January 2021”.

Comment: Q.81: B

Enugu State does not have a State Fiscal Responsibility Law which would have ensured fiscal transparency and greater accountability in the States’ Public Financial Management, hence our score of a B

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: Internal Audit Manual Enugu State Government” https://www.pdfFiller.com/236493967-222_Internal_Audit_Manual_ESGpdf-Internal-Audit-Manual-of-Enugu-State-Government-

Comment: Q.82: D

Enugu State does not have a State Audit Law to say nothing of its modernity. However Enugu State has an Internal Audit Manual which encourage the use of technology eg. Forensic audit to enhance quality service delivery

Independent Reviewer:

Government Reviewer:

CIRDDOC:

83. Is there a legal framework requiring the Auditor General to submit its report to the State House of Assembly?

A. Yes, there is such a legal framework

B. **No, there is no legal framework.**

C. Not Applicable (please comment).

Citation: “Mr. Chris Ugwu, Senior Administrator Officer, Enugu State House of Assembly, Phone number: 08033814772 had a discussion with me on the above subject matter under reference”.

Comment: Q.83: B

In Enugu State, there is no explicit legal framework requiring the Auditor General to submit its report to the State House of Assembly hence our score of a B. However Nigeria’s constitution which is operational in Enugu State, provides that within 90 days of receipt of the financial statement from the Accountant General of the State, that the Auditor General (State) should submit his/her report to the State House of Assembly

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. Yes, the Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General’s Report

B. **No, the Public Accounts Committee (PAC) does not produce any report based on their findings from the Auditor General’s Report.**

C. Not applicable (please comment).

Citation: Report of the House Committee on Public Accounts and ANTI-Corruption, Enugu State Auditor General on the Account of the Enugu of the Government of Enugu State for the year ended 31st December 2014 -2015 respectively; presented

to the State House of Assembly by Rt Hon. Chinedu Nwamba, Chairman, House Committee on Public Accounts Committee (*Annex 5*)

Comment: Q.84: B

The Public Accounts Committee produced reports based on the findings from the State Auditor General's Reports for 2014 – 2015; but because they were produced for internal use and not publicly available; it was scored a B. Copy of Public Accounts Committee Report is attached.

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: Report of the House Committee on Public Accounts and ANTI-Corruption, Enugu State Auditor General on the Account of the Enugu of the Government of Enugu State for the year ended 31st December 2014 -2015 respectively; presented to the State House of Assembly by Rt Hon. Chinedu Nwamba, Chairman, House Committee on Public Accounts Committee (*Annex 5*)

Comment: Q.85: D

Our score of D is based on the fact that the Reports on Auditor-General's Report produced by the Public Account Committee (PAC) of Enugu State House of Assembly were never publicly available. However PAC reports emanating from Auditor General's Report have been produced up to 2015; but only produced for Internal Use.

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: "Interview with the State Head of Service, Mr. Chukwuegbo, Phone contact: 08037232446 on the 12th of January, 2021".

Comment: Q.86: D

The State do not have her own State Financial Regulation. However it utilises for her operations, the Federal Republic of Nigeria, Financial regulations – Revised on 1st January 2000.


Independent Reviewer:

Government Reviewer:

CIRDDOC:

ATTACHMENTS:Annex 1: State 2020 Call Circular

83



GOVERNMENT OF ENUGU STATE OF NIGERIA
 MINISTRY OF BUDGET & PLANNING
 STATE SECRETARIAT
 ENUGU
 29th August, 2019

Our Ref: MBPE/2019/CC/01
(All replies to be addressed to the PS Budget and Planning)

His Excellency, the Executive Governor
 His Excellency, the Deputy Governor
 The Secretary to the State Government
 The Head of State Civil Service
 The Chief of Staff to the Governor
 All Honourable Commissioners
 All Honourable Permanent Secretaries
 The Chairman, Civil Service Commission
 Chairmen of all State Government Boards and Service Commissions
 The Chief Registrar, the Judiciary
 The Accountant-General of the State
 The Auditor-General of the State Audit
 The Auditor-General for Local Government
 All Heads of Non-Ministerial Departments
 All Chief Executives of Government Parastatals
 All Chief Executive of State Tertiary Institutions

OFFICE OF THE
AUDITOR GENERAL
RECEIVED
DATE 01/09/19
ENUGU STATE

*① Mr. Ekechukwu A. Ogburn
The Hon. Mr. and Mrs. Nwachukwu P. Ogburn
PS Budget and Planning*

ENUGU STATE OF NIGERIA CALL CIRCULAR FOR 2020 BUDGET PREPARATION AND SUBMISSION

- 1.1. The Ministry of Budget and Planning, Enugu State in conjunction with the Enugu State Economic Planning Commission hereby requests for your capital and recurrent expenditure proposals and the projected revenue for 2020 Fiscal Year.
- 1.2. All Ministries, Departments and Agencies (MDAs), should apply the Accounting Codes and Chart of Accounts in the preparation of the 2020 Budget.
- 2.0. **2020 budget – General Guidelines**
 In preparing the budget proposals of your Ministry/Department/Agency, the following general guidelines should be strictly observed:
 - The budget ceilings for both capital and recurrent provided in this call circular MUST be strictly adhered to. The budget ceilings are the maximum amounts that would be available to each MDAs in Year 2020 based on revenue forecast of the Government and therefore should not be exceeded. These ceilings were reached after a careful observation of the economic trend in the State for the past year and the prevailing macro-economic indices in the federation.

*CAO
 Pls let's see
 the 2019
 Budget file.
 B. Admin
 8/9/19*

Annex 2: Fiscal Strategy Paper

Enugu State Government

Economic and Fiscal Update (EFU),

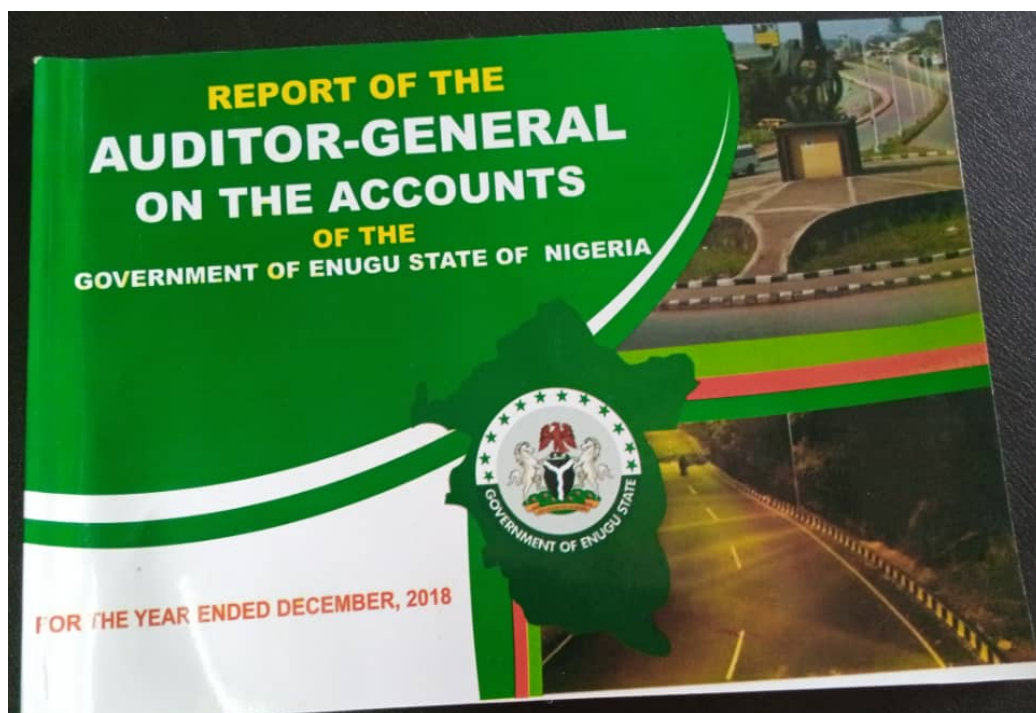
Fiscal Strategy Paper (FSP)

Budget Policy Statement (BPS)

JULY 2019

To Cover Period: 2020 - 2022

Annex 3: State Auditor-General's Report 2018



ANNEX 4: ENUGU STATE PROCUREMENT MANUAL



ANNEX 5: PAC REPORT ON AUDITOR GENERAL'S REPORT

REPORT OF THE HOUSE COMMITTEE ON
PUBLIC ACCOUNTS AND ANTI CORRUPTION
ENUGU STATE HOUSE OF ASSEMBLY
ON THE
ANNUAL REPORT OF THE STATE AUDITOR
GENERAL ON THE ACCOUNTS OF THE
GOVERNMENT OF ENUGU STATE FOR THE
YEAR

ENDED 31ST DECEMBER 2014-2015
RESPECTIVELY

PRESENTED TO THE STATE HOUSE OF
ASSEMBLY

BY

RT HON. CHINEDU NWAMBA
CHAIRMAN HOUSE COMMITTEE ON
(PAC)