

## QUESTIONNAIRE

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

***IMO STATE***

***JUNE 2020***

**THIS QUESTIONNAIRE WAS COMPLETED BY**

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## SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

### Section One: Public Availability of Key Budget Documents

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

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

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

### Section Two: Public Participation in the Budget Process

### Section Three: Public Availability of Information on Procurement

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

## SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

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

6. State <b>Mid-Year</b> Review	2020
7. Year-end Report (Consolidated Annual Budget Performance Report)	2018, 2019
8. State <b>Auditor General's</b> Report	2019

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

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Budget Call Circular	1. Title: Call Circular for submission of proposals for 2020 Budget 2. Date of Release: 1st July 2019 3. Internet Link: Not available 4. Availability: Produced for Internal Use (PIU) (Annex 1)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Not Produced 2. Date of Release: Not applicable 3. Internet Link: none 4. Availability: Not Produced (NP)
State Citizens Budget	1a. Title: 2020 Budget Rebuilding Imo Budget One Imo State Government 1b. Title: Atumatu Mkpata Na Mmefu Ego(Bojetl) Nke Afo Puku Abuo Na IriAbuo Goomenti Imo Steeti Bojetl Nwughari Imo Nke Mbu 2a. Date of Release: 29 <sup>th</sup> March 2020 2b. Date of Release: 6 <sup>th</sup> April 2020 3. Internet Link: <a href="https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=7">https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=7</a> <a href="https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=8">https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=8</a> 4. Availability: Produced and Publicly Available (PPA)
State Draft Budget Estimates	1. Title: Imo State of Nigeria, Draft Budget Estimate -2020. "Rebuild Imo One" 2. Date of Release: December 2019(the Budget Director was not sure of the specific date) 3. Internet Link: None 4. Availability: Produced for Internal Use (PIU) (Annex 2)

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Approved Budget	<p>1. Title: Imo State Government of Nigeria Approved Estimates, Rebuilding Imo Budget One – 2020</p> <p>2. Date of Release: 29<sup>th</sup> April 2020</p> <p>3. Internet Link: <a href="https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=12">https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=12</a></p> <p>4. Availability: Produced and Publicly Available (PPA)</p>
State Budget Appropriation Law	<p>1. Title: Imo State of Nigeria Law No.43 of 2019 – Imo State Appropriation Law 2020.</p> <p>2. Date of Release: 27<sup>th</sup> December 2019</p> <p>3. Internet Link: None. Although the law was published in the Imo State of Nigeria Official Gazette, No. 9 Vol. 44 it is not online.</p> <p>4. Availability: <i>Produced for Internal Use (PIU) (Annex 3)</i></p>
State Quarterly Reports	<p>1. Title: Government Of Imo State Of Nigeria 2020 First Quarter Budget Implementation Report</p> <p>2. Date of Release: First Quarter - 27<sup>th</sup> April 2020</p> <p>3. Internet Link: <a href="https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=2">https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=2</a>,</p> <p>4. Availability: Produced and Publicly Available (PPA);</p>
State Mid-Year Review	<p>1. Title: Government Of Imo State Of Nigeria 2020 Second Quarter And Mid-Year budget Implementation Report</p> <p>2. Date of Release: 10<sup>th</sup> December 2020</p> <p>3. Internet Link: <a href="https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=20">https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=20</a></p> <p>4. Availability: Produced for Internal Use because it was not made publicly available on time.</p>
Year-end Report (Consolidated Annual Budget Performance Report)	<p>1. Title: Not Produced</p> <p>2. Date of Release:</p> <p>3. Internet Link:</p> <p>4. Availability: NP</p>
State Auditor General's Report	<p>1. Title: Report of the Auditor-General on the Accounts of Imo State of Nigeria for the Year Ended 31<sup>st</sup> December, 2019</p> <p>2. Date of Release: 22<sup>nd</sup> July 2020</p> <p>3. Internet Link: <a href="https://www.imostate.gov.ng/IMSG/Common/Services/Audit">https://www.imostate.gov.ng/IMSG/Common/Services/Audit</a></p> <p>4. Availability: Produced and Publicly Available (PPA);</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:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning.

Ref: MPED/S.320/111/94 of 1st July 2019 (Cover page is attached as Annex 1)

**Comment: Q.1: Ans: (B).** According to the Budget Director, Mr. Victor Okereke (08060506676), during my interview with him on the 4th August 2020 in his office confirmed that Call Circular for submission of proposals for 2020 Budget (6 pages)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning.

Ref: MPED/S.320/111/94 of 1st July 2019 (Cover page is attached as Annex 1)

**Comment: Q.2: Ans: (D)** Although we sighted the call circular for submission of proposals for 2020 Budget (6 pages) Ref: MPED/S.320/111/94 dated 1<sup>ST</sup> July 2019, the document is not publicly available.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning.

Ref: MPED/S.320/111/94 of 1st July 2019 (Cover page is attached as Annex 1)

**Comment: Q.3. Ans: (D)** According to the Budget Director, Mr. Victor Okereke (08060506676), during my interview with him on the 4th August 2020 in his office, "...Call Circular was not put in the Press or published anywhere for public use. Also, I did not know that I was meant to upload in the internet but I promise you that we will upload that of 2021 in the internet."

**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:** The Imo State Chief Executive Budget Officer, Mr. Stanley Ihejiako of (07065645528) Imo State Ministry of Budget and Economic Planning.

Time Schedule for 2020 Budget Bilateral Discussion Ref: MPED/S.320/111/94 dated 20<sup>th</sup> August 2019.

**Comment: Q.4. Ans: (D).** The Calendar was for internal use and there was no adherence to the timetable during the budget process according to the Imo State Chief Executive Budget Officer, Mr. Stanley Ihejiako (07065645528) during an interview on 19th August 2020.

**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:** The Permanent Secretary, Rev Udeh R. O. (09025445743), Imo State Ministry of Budget and Economic Planning -21<sup>st</sup> August 2020

**Comment: Q.5: Ans: (D).** Imo State does not prepare MTEF and FSP because of non-release of fund. This was the response by the Perm. Sec. during our meeting with him on 21<sup>st</sup> August 2020. According to the citizens budget produced and posted online, the state's budget is predicated on the Federal Government MTEF and FSP and other assumptions. (<https://www.imostate.gov.ng/IMSG/Services/EGov/Budget> - See page 8)

**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?
- 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
  - 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
  - Not applicable (please comment)

**Citation:** The Permanent Secretary, Rev Udeh, R. O. (09025445743) Imo State Ministry of Budget and Economic Planning

**Comment: Q.6: Ans: (B).** Imo State does not prepare MTEF and FSP

**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?
- Yes, it does.
  - 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
  - Not applicable/other (please comment).

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning.



**Comment: Q.7: Ans: (B)** The document was produced and posted online by the short-lived government of Hon. Emeka Ihedioha in December, 2019 (see <https://www.imostate.gov.ng/Rebuild-Imo-Budget-One-Proposed.pdf>) but the website was taken down along with the documents at the inception of the Hope Uzodinma government in January, 2020. So, since it is no longer available online it is treated as not publicly available. Although we were able to sight the document through our contacts, the Budget Director, Mr. Victor Okereke (08060506676), during my interview with him on the 4th August 2020 in his office told me that he does not have a copy of the State Draft Budget Estimates. Imo State of Nigeria, Draft Budget Estimate -2020.” Rebuild Imo One Attached as Annex 2

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

8. How far in advance of the budget year are the State Draft Budget Estimates made publicly available?
- They are made publicly available at least three months before the start of the budget year.
  - They are made publicly available at least six weeks, but less than three months before the start of the budget year.
  - They are made publicly available less than six weeks before the start of the budget year.
  - They are made publicly available after the State Budget Appropriation Law has been passed, or they are not made available at all.
  - Not applicable/other (please comment).

**Citation:**Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget

**Comment: Q.8: Ans; (D)** According to the Budget Director during my interview with him on the 4th of August 2020 only one copy of the Draft Budget Estimates was produced in the State, strictly for internal use but he promised me that 2021 Draft Budget Estimates will be uploaded in the internet.

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

**Citation:**Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning - 4<sup>th</sup> August, 2020.

**Comment: Q.9:** **Ans:** (D) Only one copy of the Draft Budget Estimates was produced in the State and for internal use

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?
- A. Yes, expenditures are presented by functional classification
  - B. No, expenditures are not presented by functional classification or document is not publicly available
  - C. Not applicable/other (please comment)

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget

**Comment: Q.10:** (B) Only one copy of the Draft Budget Estimates was produced in the State and for internal use.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

11. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?
- A. Yes, expenditures are presented by economic classification
  - B. No, expenditures are not presented by economic classification or document is not publicly available
  - C. Not applicable/other (please comment)

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning - 4<sup>th</sup> August, 2020.

**Comment: Q.11:** (B) Only one copy of the Draft Budget Estimates was produced in the State but for internal use.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

12. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?
- A. Yes, programs accounting for all expenditures are presented.
  - B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
  - C. Yes, programs accounting for less than two-thirds of expenditures are presented.

- D. No, expenditures are not presented by program or document is not publicly available
- E. Not applicable/other (please comment).

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget

**Comment: Q.12: Ans: (D)** Only one copy of the Draft Budget Estimates was produced in the State but for internal use.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

- 13.** Do the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?

- A. Yes, the draft budget presents all four types of information (gender, age, senatorial zone and LGA)
- B. Yes, the draft budget presents three of the four types of information
- C. Yes, the draft budget presents less than three of the four types of information
- D. No, such information is not presented or document is not publicly available
- E. Not applicable/other (please comment)

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning - 4<sup>th</sup> August, 2020.

**Comment: Q.13: (D)** Only one copy of the Draft Budget Estimates was produced in the State but for internal use.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning - 4<sup>th</sup> August, 2020.

**Comment: Q.14: Ans: (D)** Only one copy of the Draft Budget Estimates was produced in the State but for internal use.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

15. Do the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?
- A. Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].
  - B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs
  - C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
  - D. No, non-financial data on results are not presented or document is not publicly available
  - E. Not applicable/other (please comment)

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning - 4<sup>th</sup> August, 2020.

**Comment: Q.15: Ans: (D)** Only one copy of the Draft Budget Estimates was produced in the State but for internal use.

**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:**

**Comment: Q.16: (D)** Only one copy of the Draft Budget Estimates was produced in the State but for internal use.

**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:** Imo State of Nigeria Official Gazette Published by Authority, No. 9 Vol. 44 (Attached as Annex 3),

**Comment: Q.17: Ans: (D)** Imo State of Nigeria Law No.43 of 2019 – Imo State Appropriation Law 2020 signed by the then Governor, Hon Emeka Ihedioha on the 27<sup>th</sup> December 2019. Although the law was published in the state Gazette (Attached as Annex 3), it is not on the state website hence the classification as produced for internal use.

**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:** Imo State of Nigeria Official Gazette Published by Authority, No. 9, Owerri - 9th January, 2020 Vol. 44 (Attached as Annex 3),

**Comment: Q.18: Ans: (D)** Imo State of Nigeria Law No.43 of 2019 – Imo State Appropriation Law, Law 2020 published by the Imo State Government Press on 9<sup>th</sup> January, 2020 sold at the rate of N2000 only

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

E. Not applicable/other (please comment).

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=12/> and <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=14/> Imo State Government of Nigeria Approved Estimates, Rebuilding Imo Budget One

**Comment: Q.19: Ans:** (A). Yes, expenditures of MDAs for the budget year are presented in both recurrent and capital expenditure

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

20. Does the State Approved Budget present expenditures for the budget year classified using functional classification?

A. Yes, expenditures are presented by functional classification

B. No, expenditures are not presented by functional classification or document is not publicly available

C. Not applicable/other (please comment)

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=14> pages 2 and 3. Consolidated Capital Expenditure

**Comment: Q.20: Ans (A)** Yes, expenditures are presented by functional classification like the economic, administrative and social sectoral allocations which are seen in page 2 and 3 of 2020 Consolidated Capital Expenditure of Imo State (<https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=14>)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC: Q20:**

21. Does the State Approved Budget present expenditures for the budget year classified using economic classification?

A. Yes, expenditures are presented by economic classification

B. No, expenditures are not presented by economic classification or document is not publicly available

C. Not applicable/other (please comment)

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=12>. page 3 "Consolidated Financial Statement".

**Comment: Q.21: Ans(A)** Yes, the Imo State 2020 Approved Budget presents expenditure using economic classification. This can be seen in page 3 of their "Consolidated Financial Statement".

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=14> pages 2 - 84 Imo State Government of Nigeria Approved Estimates, Rebuilding Imo Budget One – 2020 page 541

**Comment: Q.22:** **Ans (A)** Yes, programs accounting for all expenditures are presented in the capital expenditures by MDA

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

23. Are line items in the State Approved Estimates IPSAS compliant?
- A. Yes, all line items appeared with different codes across all MDAs
  - B. Yes, all line items appeared with different codes but not for more than 75 percent of the MDAs
  - C. Yes, all line items appeared with different codes but not for more than 50 percent of the MDAs
  - D. Yes, all line items appeared with different codes but for less than 25 percent of the MDAs or not publicly available
  - E. Not applicable (please comment)

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=12> Imo State Government of Nigeria Approved Estimates, Rebuilding Imo Budget One – 2020

**Comment: Q.23:** (D) Imo State is not yet IPSAS compliant going by the coding of line items in the budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?
- A. None of the State MDAs budget line items were lumped in single or few items
  - B. Between 1 and 3 of the State MDAs have their Budget lumped into single of few items
  - C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
  - D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available



E. Not applicable (please comment)

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget>

**Comment: Q.24: (A)** None of the State MDAs budget line items were lumped in single or few items. Many MDAs have their budget lumped into single line items. For instance Remediation Measures for 25 Flood & Erosion Sites in Imo State under the Ministry of Environment (Page 507); Rural Water Schemes under the Min. of Public Utilities (Page 508) etc

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

25. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
  - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
  - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
  - D. No, individual sources of revenue are not presented or not publicly available
  - E. Not applicable/other (please comment).

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget> ( See page 4- 69)

**Comment: Q.25: Ans (A)** The budget was signed into law on the 27th of December, 2019 and released to the public in January, 2020 via [https://www.imostate.gov.ng/2020\\_rebuild\\_imo\\_one.pdf](https://www.imostate.gov.ng/2020_rebuild_imo_one.pdf). However, at the inception of the Hope Uzodinma administration in January, 2020, the website was changed and the document was uploaded on the new website on 29th April, 2020. So based on this, we consider the document as publicly available.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## E. STATE CITIZENS BUDGET

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

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

- A. A State Citizens Budget is produced, published and includes information on and beyond the core elements listed above.
- B. A State Citizens Budget is produced, published and provides information on the core elements listed above.



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

**Citation:** : <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=8>

**Comment: Q.26: Ans(C):** The citizens budget was produced and released to the public on the 29th of March, 2020 and contains information on most of the core elements above except the contact information for follow-up by citizens hence the choice of answer C.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=8>

**Comment: Q.27: Ans (C)** There is no evidence of any other dissemination channel for the citizen's budget apart from the internet.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=2>

**Comment: Q.28:** **Ans**(A) Yes, the state produces and releases quarterly budget implementation report to the public . The first Quarter Report was uploaded on the net on 27<sup>th</sup> April 2020, one month or less after the end of the quarter

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

29. For quarterly budget implementation reports released to the public by the state executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g. are quarterly reports released less than four weeks after the end of the quarter)?

- A. Quarterly Reports are released one month or less after the end of the period.
- B. Quarterly Reports are released two months or less (but more than one month) after the end of the period.
- C. Quarterly Reports are released more than two months (but less than three months) after the end of the period.
- D. Quarterly reports are released after three months or they are not released to the public.
- E. Not applicable/other (please comment).

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=2>

**Comment: Q.29:** **Ans**(A) Government Of Imo State Of Nigeria 2020 First Quarter Budget Implementation Report uploaded in the net on 27<sup>th</sup> April 2020

**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:** Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning, 21st August 2020.

<https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=20>

**Comment: Q.30: Ans (D)** The Budget Director, Mr. Victor Okereke (08060506676), during my interview with him on the 21st August 2020 said that the state has not shown interest on Mid – Year Review of the Budget. But on 10<sup>th</sup> December 2020, Imo State Government uploaded in the net along with the second quarterly report the mid-year Report which Hon. C. C. Osuala, PhD. Honourable Commissioner Ministry of Budget, Economic Planning and Statistics (MBEPS). stated in the report that has not happened in the state in the last 10 years “The 2020 Second Quarter and Mid-Year Budget Appraisal is the first of its kind in Imo State in the last 10 years. Before this time Fiscal Statistics needed to do the appraisal were neither released or made available” <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=20> page 2

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning.

**Comment: Q.31 Ans(D)** During my interview with the Imo State Budget Director, Mr. Victor Okereke, on 9th October 2020, he made me to understand that Imo State have not produced Year-end Report (Consolidated Annual Budget Performance Report) for years now. He said 'I have not seen or heard of it'

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## G. STATE AUDITOR GENERAL'S REPORT

32. How long after the end of the budget year are the final annual expenditures of State MDAs audited and released to the public by the Auditor General?

- A. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.
- B. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
- C. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.
- D. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
- E. Not applicable/other (please comment).

**Citation:** <https://www.imostate.gov.ng/IMSG/Common/Services/Reports?ID=1>

**Comment: Q.32:** **Ans(A)** Final Audited Accounts of Imo State of Nigeria for the Year Ended 31st December, 2019 was released on 22<sup>nd</sup> July 2020.

**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:** <https://www.imostate.gov.ng/IMSG/Common/Services/Reports?ID=1>

**Comment: Q.33:** **Ans(A)** Report of the Auditor-General on the Accounts of Imo State of Nigeria for the Year Ended 31st December, 2019 released on July 2020 see page 8.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

34. Is the executive formally required to engage citizens during the budget formulation process?

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- A. Yes, a law, regulation, or formal procedure obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.
- B. Yes, a law, regulation, or formal procedure obliges the executive to engage with certain citizens during the budget formulation process.
- C. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process, but informal procedures exist to enable the public to engage with budget formulation.
- D. No, no formal or informal requirement exist requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning. – 17<sup>th</sup> September 2020

**Comment: Q.34: Ans (D)** The Budget Director on 17th September 2020 said that they have no formal requirement 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 like the Stakeholders Forum and town hall meetings they have been holding recently.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

35. Has the state executive established practical mechanisms to identify the public's perspective on budgets?

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

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning. – 17<sup>th</sup> September 2020

<https://imostate.gov.ng/IMSG/Services/EGov/Budget?ID=19>: Report of Stakeholders' forum held in partnership with ministry of Budget, Planning and Statistics, Imo State on participatory budgeting at Ahajioku Hall, Owerri on 22<sup>nd</sup> August 2019 (Attached as Annex 4a – 4f)

**Comment: Q.35: Ans (B)** The Budget Director on 17th September 2020 said that the executive has established mechanisms by having contact with CSOs and Town Union Leaders during budget preparation. E.g: 'Report On A One Day Sensitization Programme On Imo State Participatory Budget Stakeholder's Forum Held On 22nd August, 2019, At The Ahiajoku Centre, Owerri By 11:00am.' However, there is no evidence of existence of a budget committee in the state which meets regularly with the government on budget issues.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

Please note that by "core set of constituencies" it is meant the following: 1. Women's groups, 2. youth, 3. People living with disability and 4. The elderly.

- A. Yes, the executive holds extensive consultations with a core set of constituencies and others (Please specify).
- B. Yes, the executive holds consultations with a core set of constituencies.
- C. Yes, the executive holds very limited consultations, involving only a few of the groups listed in the "core set of constituencies".
- D. No, the executive does not consult with any of the groups listed in the "core set of constituencies".
- E. Not applicable/other (please comment).

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning – 17<sup>th</sup> September 2020 <https://imostate.gov.ng/IMSG/Services/EGov/Budget?ID=19>. Report of Stakeholders' forum held in partnership with ministry of Budget, Planning and Statistics, Imo State on participatory budgeting at Ahajioku Hall, Owerri on 22<sup>nd</sup> August 2019.

**Comment: Q.36: Ans (C)** The Budget Director on the 17<sup>th</sup> September 2020 when asked if they hold consultations with the *core set of constituencies* listed above on specific plans said "we have not decentralized to that level but in subsequent ones, we will get to it". But from the report on Stakeholders' forum held in partnership with ministry of Budget, Planning and Statistics, Imo State on participatory budgeting at Ahajioku Hall, Owerri on 22<sup>nd</sup> August 2019, we noticed that organizations representing orphans and youth were a part of that forum.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

37. Does the state executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation process?

- A. Yes, the executive articulates its purpose for engaging the public, clearly and in a timely manner.
- B. Yes, the executive articulates its purpose for engaging the public in a timely manner, but some of the objectives are unclear/vague.
- C. Yes, the executive articulates its purpose for engaging with the public, but not in a timely manner, and with vague/unclear description of its objectives.
- D. No, the executive does not articulate its purpose for engaging the public during the budget formulation process, or does not engage with the public.
- E. Not applicable/other (please comment).

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning – 17<sup>th</sup> September 2020

Ref: MPED/S.496/1/193 of 20th August 2019 ( See Annex 4)

**Comment: Q.37: Ans (C)** According to the Budget Director, Mr. Victor Okereke (08060506676), Imo State articulates its purpose for engaging the public, clearly and in a timely manner with the help of their Call Circular which comes out on time and they are guided by work plan that defined what they want to do on time

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

38. Does the state executive provide formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates?

- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- C. Yes, the executive reports on the inputs it received from the public, but these reports provide no feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- D. No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- E. Not applicable/other (please comment).

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning – 17<sup>th</sup> September 2020

**Comment: Q.38: Ans. (D)** According to Mr. Victor Okereke (08060506676), the Imo State Budget Director on 17<sup>th</sup> September said the state executive does not provide formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the executive branch is heard are not held on



the budgets of administrative units

E. Not applicable/other (please comment).

**Citation:** Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly - 19<sup>th</sup>, October 2020

Ref: IMHA/HCBA/2019/05, 2020 Budget Estimates Defence (invitation Letter dated 10<sup>th</sup> December 2019 is attached as Annex 5)

**Comment: Q.39: Ans. (D)** According to Mrs. Callista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly on 19<sup>th</sup> October 2020, "we only invite people that use Government money (people that Government appropriate fund to) like the MDAs. We don't invite private people. We do this by writing to the Commissioner who will come with his/her Permanent Secretary, Directors of Budget, Planning and Statistics and Accountant of that Ministry to the Budget Defence."

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

40. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the **public** is heard?

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

**Citation:** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly - 16<sup>th</sup>, October 2020

Ref: IHA/HCCIE/2019/05 BUDGET DEFENCE 2020 (A copy of invitation letter dated 9<sup>th</sup> December 2019 is attached as Annex 6)

**Comment: Q.40: Ans (D)** According to Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly on 16<sup>th</sup> of October 2020 who said that they invite Commissioner who comes with his Permanent Secretary and Directors from different Units under his ministry to the hearings

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

41. Do the state assembly committees that hold public hearings release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.



- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. **No, the committees do not release reports, or do not hold public hearings.**
- e. Not applicable/other (please comment).

**Citation:** Mrs. Callista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly - 19<sup>th</sup>, October 2020

**Comment: Q.41: Ans. (D)** According to the Clerk, Budget and Appropriation Committee, Mrs. Calista Nkechi Obi, on 16<sup>th</sup> October 2020, "We don't release report to the public, our report is not for public consumption but for Government use. It is not a secret document; we always read it to the floor of the house (Chambers) to the hearing of any person presence at that day's sitting. It is the journalist who publish for the public"

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### C. Public Engagement during Budget Execution

42. Does the state executive publish a list of beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs?

- A. **Yes, a complete list of beneficiaries is published for all targeted spending.**
- B. The government publishes the list of beneficiaries for greater portion of targeted spending.
- C. Information on beneficiaries is very limited.
- D. There is no information on beneficiaries of targeted spending.
- E. Not applicable/other (please comment).

**Citation:** <https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=6>

**Comment: Q.42: Ans (A)** Yes, a complete list of beneficiaries is published for all targeted spending for the year and it is titled: IMO STATE COMMUNITY PRIORITY PROJECTS

**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:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning - 17<sup>th</sup> September 2020

**Comment: Q.43: Ans, (D)** The Budget Director, Mr. Victor Okereke (08060506676) on 17<sup>th</sup> September 2020 said they don't.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

44. Does the state executive provide formal feedback to the public on how their inputs have been used to improve budget execution?

- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to improve budget execution.
- B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to improve budget execution.
- C. Yes, the executive reports on the inputs it received from the public, but provides no feedback on how these inputs have been used to improve budget execution.
- D. **No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to improve budget execution.**
- E. Not applicable/other (please comment).

**Citation:** Mr. Victor Okereke (08060506676), Budget Director, Imo State Ministry of Budget and Economic Planning - 17<sup>th</sup> September 2020

**Comment: Q.44: Ans, (D)** The Budget Director, Mr. Victor Okereke (08060506676) on 17<sup>th</sup> September 2020 said they don't.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### D. Public Engagement during Audit

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

- A. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.
- B. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.

- D. No, the state Auditor General's office does not maintain any formal mechanisms through which the public can participate in the audit process.
- E. Not applicable.

**Citation:** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General - 23<sup>rd</sup> August 2020

**Comment: Q.45: Ans (D)** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 23<sup>rd</sup> August 2020 during my interview with him said it is a close department in the government. The public does not participate in the audit process. We are under oath of secrecy.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Augustine Okubuike (08037359237), Assistant Chief Legislative Officer and Public Accounts Committee Clerk, Imo State House of Assembly. - 28th September 2020

**Comment: Q.46: Ans. (B)** During my interview with Mr. Augustine Okubuike on 28th September 2020, the State Assembly meetings that discuss the Auditor General's Report is not open to the public. According to him "It is open to the offices that are involved because it contains queries given to them to answer. So, we invite the offices involved and interview them to know whether the allegation leveled against them is true or false. They have to pay or present receipts".

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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:** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly on 5<sup>th</sup> of November

**Comment: Q.47: Ans: (D)** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly on 5<sup>th</sup> of November said Imo State House of Assembly does not conduct budget analyses or use independent research capacity for such analyses

**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:** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly on 10<sup>th</sup> of November

**Comment: Q.48: Ans: (D)** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly on 10<sup>th</sup> of November said they don't debate budget policy prior to the tabling of the Executive's Budget Proposal. Their first encounter with them is during Budget submission. The Imo State Budget Director also concurred to the above answer that they don't but rather, they invite the legislature to their stakeholders' forum during budget preparation. Attached is attendance list of Honorable Members at the 2019 Imo State Stakeholders Forum as Annex 8

**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:** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State on 5<sup>th</sup> of November

**Comment: Q.49: Ans: (D)** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly on 5<sup>th</sup> of November, both said that the Legislature does not hold consultation with the executive as part of the budget preparation process rather than the one they hold in the process of budget defense when the MDAs come to meet them. "Every Legislator has a committee he/she belong to, and MDAs come base on that committee to discuss and defend their budgets"

**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?

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

**Citation:** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State. on 5<sup>th</sup> of November

Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Wednesday, 27<sup>th</sup> November 2019 is attached as Annex 9

**Comment: Q.50: Ans: (C)** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State on 5<sup>th</sup> of November. According to both of them, it was on 27<sup>th</sup> November 2019 that the legislature received the Executive's Budget Proposal making it at least one month, but less than two months, before the start of the budget year. A supporting document to prove their answer is attached as Annex 9

**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:** : Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget And Appropriation Committee, Imo State. on 5<sup>th</sup> of November

Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Thursday, 24<sup>th</sup> December, 2019 is attached as Annex 10

**Comment: Q.51: Ans: (B)** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State. According to both of them, during my interview with them on 5<sup>th</sup> of November it was on 27<sup>th</sup> December 2019 that the legislature approved the budget making it less than one month in advance of the start of the budget year, but at least by the start of the budget year. A supporting document to prove their answer is attached as Annex 10

**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:** <https://www.imostate.gov.ng/IMSG/Services/Laws/LIS?ID=22> A7:4(1)

**Comment: Q.52: Ans: (B) Yes**, the Imo State Fiscal Responsibility Law (Imo State of Nigeria 2016, Law No. 3) empowers them to amend the Executive's Budget Proposal, with some limitations "The aggregate expenditure and the aggregate amount appropriated by the House of Assembly for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding three per cent of the Estimated Gross Domestic product or y sustainable percentage as may be determined by the House of Assembly for each financial year" <https://www.imostate.gov.ng/IMSG/Services/Laws/LIS?ID=22> A7 4(1)

**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:** <https://www.imostate.gov.ng/IMSG/Services/Laws/LIS?ID=22>: A14 19(1 & 2)

Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget And Appropriation Committee, Imo State. on 5<sup>th</sup> of November

Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Thursday, 23rd December, 2019 SPECIAL SITTING is attached as Annex 11

**Comment: Q.53: Ans: (A)** Yes, according to the Imo State Fiscal Responsibility Law (Imo State of Nigeria 2016, Law No. 3) Section 19 subsection 1 & 2, the sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Law. Without prejudice to subsection (1) of this section, the Commissioner may in exceptional circumstances and in the overall public interest, recommend for the approval of the House of Assembly, virements from sub-heads under heads of accounts, without exceeding the amount appropriated to such head of account.

Also, Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly on 5<sup>th</sup> of November, both said that 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 through Supplementary Budget (Re-Order) he will present to the house for approval as far as it does not alter the initial approved budget

**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:** <https://www.imostate.gov.ng/IMSG/Services/Laws/LIS?ID=22> A14 19:2

Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget And Appropriation Committee, Imo State. 5<sup>th</sup> of November Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Thursday, 23rd December, 2019 SPECIAL SITTING is attached as Annex 11

**Comment: Q.54: Ans: (A)** Yes, according to the Imo State Fiscal Responsibility Law (Imo State of Nigeria 2016, Law No. 3) Section 19 subsection 1 & 2, the sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Law. Without prejudice to subsection (1) of this section, the Commissioner may in exceptional circumstances and in the overall public interest, recommend for the approval of the House of Assembly, virements from sub-heads under heads of accounts, without exceeding the amount appropriated to such head of account.

Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly on 5<sup>th</sup> of November, both also said that 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 also through Supplementary Budget (Re-Order) he will present to the house for approval as far as it does not utter the initial approved budget.

**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:** <https://www.imostate.gov.ng/IMSG/Services/Laws/LIS?ID=22> A17 27 -:2

Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget And Appropriation Committee, Imo State. 5<sup>th</sup> of November



1999 CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA (AS AMENDED) WITH FOURTH ALTERATION 2018 Section 120 Sub-section 1 – 4. Attached as Annex 12b

**Comment: Q.55: Ans: (A)** the Imo State Fiscal Responsibility Law (Imo State of Nigeria 2016, Law No. 3) Section 27 sub-section (2) says that the savings of the State Government in pursuance to subsection (1) of this section shall be deposited in a separate account which shall form part of the state Governments Consolidated Revenue Fund to be maintained at the Central Bank of Nigeria by Imo State Government and shall not be utilized without the approval of the House of Assembly

Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State House of Assembly on 5<sup>th</sup> of November made me to understand that any money that the executive wants to use outside the approved budget; he must do that through Supplementary Budget (Re-Order)

**Independent Reviewer:** <https://www.imostate.gov.ng/IMSG/Services/Laws/LIS?ID=22> A17 27 -:2

**Government Reviewer:**

**CIRDDOC:** For consistency purposes, the answer is changed to B given that there is no proof citing that the law is complied with.

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:** Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget And Appropriation Committee, Imo State. 5<sup>th</sup> of November

Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Thursday, 23<sup>rd</sup> December, 2019 SPECIAL SITTING is attached as Annex 11

**Comment: Q.56: Ans: (A)** According to Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget And Appropriation Committee, Imo State during my interview with them on 5<sup>th</sup> of November 2020, the recent supplementary budget was approved before the funds were expended on 23<sup>rd</sup> December 2019 during Emeka Ihedioha tenure.

**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:** Imo State Fiscal Responsibility Law. No. 3 Of 2016 PART VII Section 27 sub section 2. is attached as Annex 13

Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Thursday, 23rd December, 2019 SPECIAL SITTING Attached as Annex 11

Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget And Appropriation Committee, Imo State. 5<sup>th</sup> of November.

**Comment: Q.57: Ans: (B)** Also, Mrs. Grace Anyika (08039143366), Deputy Clerk, Imo State House of Assembly and Mrs. Calista Nkechi Obi (08036627593), Clerk, Budget and Appropriation Committee, Imo State on 5th of November said that "Constitutionally, anything that the executive wants to do after the approval of the budget, he must seek approval from the legislatures through Supplementary Budget (Re-Order), any that is not illegal, they will approve it".

There is no provision in the Imo State Fiscal Responsibility Law that specifies that the Executive should seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget. Rather, it is the savings of the State Government which shall be deposited in separate account and form part of the state Government Consolidated Revenue Fund and maintained at the Central Bank of Nigeria by Imo State Government that the law says in PART VII Section 27 sub section 2 that shall not be utilized without the approval of the House of Assembly. Imo State Fiscal Responsibility Law. No. 3 Of 2016, PART VII Section 27 sub section 2. is attached as Annex 13

Since the law was not specific on this, I choose option B.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

58. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

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

**Citation:** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup>

November 2020

**Comment: Q.58: Ans: (D)** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General during my interview with him on 4th November 2020 made me to understand that the committee only invites him to such meeting officially or through phone call which he can attend or send a representative.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

59. Does the State Auditor-General have the discretion in law to undertake those audits it may wish to?
- A. The State Auditor-General has full discretion to decide which audits it wishes to undertake.
  - B. The State Auditor-General has significant discretion, but faces some limitations.
  - C. The State Auditor-General has some discretion, but faces considerable limitations.
  - D. The State Auditor-General has no discretion to decide which audits it wishes to undertake.
  - E. Not applicable/other (please comment).

**Citation:** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup> November 2020

1999 CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA (AS AMENDED) WITH FOURTH ALTERATION 2018 Attached as Annex 12c

**Comment: Q.59: Ans (C)** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup> November 2020 said “yes he is free, the Nigeria Constitution made it so” he later explained that Nigeria Constitution Section 125, Sub section 2 ([https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria\\_Constitution\\_1999\\_en.pdf](https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria_Constitution_1999_en.pdf)) gives him freedom to undertake any assignment or any other audit he wants to even in the Governor Kitchen. He also said “in the conduct of his duties the Auditor General is not subject to any other direction”. But since Imo State did not have any law to support this, I choose C

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

60. Has the State Auditor-General established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?
- A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
  - B. Yes, the State Auditor-General has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

- C. Yes, the State Auditor-General has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D. **No, the State Auditor-General has not established a quality assurance system.**
- E. Not applicable/other (please comment).

**Citation:** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup> November 2020

**Comment: Q.60: Ans (D)** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup> November 2020 said they have established a quality assurance system but have no document/evidence to back it up with. When asked if there is no hindrance to achieve this, he said “no hindrance, the only hindrance we are having now is that government has not provided us with all we need like Vehicles, when we want to go on inspection tour of projects, we find it difficult because for the past 10 to 12 years now the state government shies in helping audit to perform.” He later said that “the current Governor has promised me he will help, but so far, still believing he will help because he observed it (their hindrance) himself just that he is new in the office. He further said that the only Governor that has helped them is Achike Udenwa (1999 - 2007).

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup> November 2020

1999 CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA (AS AMENDED) WITH FOURTH ALTERATION 2018 Attached as Annex 12

**Comment: Q.61: Ans (B)** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup> November 2020 said that it is under the portfolio of 2/3 of members of the House of Assembly to do so. It is the Governor that must go and give the reasons for his removal but it is the Legislature that has the power, two-thirds majority of the House of Assembly Members before the Auditor general will be removed. Nigeria Constitution Section 127 ([https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria\\_Constitution\\_1999\\_en.pdf](https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria_Constitution_1999_en.pdf)). Imo State does not have the law to back up the constitution, hence I choose B

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup> November 2020

**Comment: Q.62: Ans: (C)** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 4<sup>th</sup> November 2020 said during my interview with him that the funding level has not been enough, that their budget is not funded but only the personnel cost.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation:** <https://www.imostate.gov.ng/IMSG/Common/Services/Procurement?ID=1>

**Comment: Q.63: Ans. (A)** Yes, there is a Public Procurement Law that is publicly available on the above cited website called 'IMO STATE OF NIGERIA 2010, LAW NO. 12'

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

2020 -

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:** Government of Imo State, Bureau of Public Procurement and Price Intelligence. **Picture attached as Annex 14**

**Comment: Q.64: Ans. (A)** Yes, there is a Public Procurement Bureau/Office that implements the PPL in regulating public procurement at #14 Orlu road, Owerri, Imo State opposite Market Square called: Government of Imo State, Bureau of Public Procurement and Price Intelligence

**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:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim 07033672232

**Comment: Q.65: Ans: (D)** According to Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim “ the foundation of the council is being handled by the State Executive Council who is the Chairman and he is also the Chairman of PPL

**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:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim, (07033672232) 8<sup>th</sup> December

**Comment: Q.66: Ans: (B)** According to Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim, "it is the Ministries and Department that are suppose to publish their tenders if they want to make it open in line with PPL. Only open competition that they publish, others, they approach selected bidders"

<https://234business.com/tenders/job/awarded-contracts-by-imo-state-ministry-of-environment/>

Mrs. Edomobi Nonye D. Head of Department, Planning, Research and Statistic, Ministry of Works, Imo State (08033822958), on 8<sup>th</sup> February 2021 said that her Ministry publishes their tenders but since her resumption in office, in June 2020, they have not done Open Tendering rather selective tendering.

**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:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim (07033672232) 8<sup>th</sup> December 2020 and The Permanent Secretary, Ministry of Works, Engr. F.A Igwe (08037639706) on 7<sup>th</sup> of Januaryb 2021

**Comment: Q.67: Ans (D)** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim said MDAs in the state invite CSOs and other stakeholders' representatives during bid openings (He mentioned SUBEB and NEWMAP) But he refused to show me copies of attendance list collected during the exercise. He said he will release evidence to me on presentation of my letter of introduction which I later did in my subsequent visits but could not meet him on seat

Also, the Permanent Secretary, Ministry of Works, Engr. F.A Igwe said that because of the reward from WORLDBANK, they carry CSOs along during their procurement processes. He apologized for not having any files with him for my sighting (At the time of my visit, Civil Servants have not resumed work)

I have tried reaching many NGOs in my contact but none of them have acknowledged that his/her organization has been invited. Since I cannot get evidence now to backup the above citations, I choose option 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:** <https://www.imostate.gov.ng/IMSG/Common/Services/Procurement?ID=2>

<https://www.imostate.gov.ng/IMSG/Common/Services/Procurement?ID=3>

<https://www.imostate.gov.ng/IMSG/Common/Services/Procurement?ID=4>

**Comment: Q.68: Ans: (B)** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim **referred me to the Imo State website for the** contracts guidance documentation which is uploaded in the above website of Imo State. It is called Procurement Circular No. 7/2020 (Guidelines to Increase SME's Participation in contracts Awarded by Imo State Government.

The Permanent Secretary, Ministry of Works, Engr. F.A Igwe said they advertise in Newspapers but he couldn't lay his hand on any during the interview because he has none with him and his staff, have not resume office too

**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:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim (07033672232) 8<sup>th</sup> December 2020 and The Permanent Secretary, Ministry of Works, Engr. F.A Igwe (08037639706) on 7<sup>th</sup> of Januaryb 2021

**Comment: Q.69: Ans: (D)** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim said Yes, that tenders are opened publicly immediately following the closing date for bid submission

The Permanent Secretary, Ministry of Works said yes that tenders are opened publicly immediately following the closing date for bid submission before the all contractors. They invite all the contractors that bided and they are always given time to observe all documents submitted to know if they have been opened before, it is when they are done with their observation that the process starts. And any other party, who is interested to witness the process, is allowed.

Since there is no evidence to back-up the above answers, I choose option 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:** <https://www.imostate.gov.ng/IMSG/Common/Services/Procurement?ID=5>

**Comment: Q.70: Ans (C)** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim during my interview with him said that all the procurement decision (Which he referred to as contract award) made before the projects are awarded cannot be published, but they publish those made during the award of contract. Also, major (high value contracts that attracts interest) procurement program decisions are published but they don't publish that of low valued contracts. He later referred me to the Imo State website to access procurement decisions. Since not all the procurement decisions are published in the referred website, I choose option C

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

71. Is the justification for awarding the contract to the selected contractor published?

- A. Yes, the justification for awarding the contract to the selected contractor is published.
- B. No, the justification for awarding the contract to the selected contractor is not published.
- C. Not applicable (please comment).

**Citation:** <https://www.imostate.gov.ng/IMSG/Common/Services/Procurement?ID=5>

**Comment: Q.71: Ans (A)** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim said, that the justification for awarding contract to selected contractors is also published a template in the Imo State website called the OCDS “contract decision are published on our website in OCDS format that is Open Contracting System. If you look there, it carries a lot of information which includes justification for award”. In that template, under the heading ‘Tender information’, a column titled Award Criteria can be seen which has reasons why the contract was awarded to the contractor.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

72. Is there an external procurement complaints review body?

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

**Citation:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim, (07033672232) 8<sup>th</sup> December 2020

**Comment: Q.72: Ans: (D)** According to the Director General of Bureau of Public Procurement and Price Intelligence, there is no external procurement complaints review body but if a contractor is dissatisfied with the response he got from MDAs, he can go to the High Court. <https://www.imostate.gov.ng/IMSG/Common/Services/Procurement?ID=1> IMO STATE OF NIGERIA 2010, LAW NO. 12 PART X Section 56 sub section 8 ‘Where the Bureau fails to render its decision within the stipulated time, or the bidder is not satisfied with the decision of the Bureau, the bidder may appeal to the State High Court within 30 days after the receipt of the decision of the Bureau, or expiration of the time stipulated for the Bureau to deliver a decision.’

**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:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim, (07033672232) 8<sup>th</sup> December 2020

**Comment: Q.73: Ans:** (B) According to the Director General of Bureau of Public Procurement and Price Intelligence, there is Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions publicly available? He referred me to the website: <https://www.imostate.gov.ng/MSG/Common/Services/Procurement?ID=1> IMO STATE OF NIGERIA 2010, LAW NO. 12'PART X Section 56 sub section 1 - 8

**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:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim, (07033672232) 8<sup>th</sup> December 2020

**Comment: Q.74: Ans: (D)** The Director General of Bureau of Public Procurement and Price Intelligence, Chief. Paschal UI Egwim said that Imo State does not have Procurement Complaints Review body that look at disputes over procurement processes but they have a Complaints Review process which involves the Public Procurement Agency.

**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:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim, (07033672232) 8<sup>th</sup> December 2020

**Comment: Q.75: Ans: (D)** There is no procurement complaints review body in Imo State. According to Director General of Bureau of Public Procurement and Price Intelligence "Our law does not have provision for Dispute Resolution board but it has provision for complaint review mechanism. There is no board that makes decision "

**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:** Director General of Bureau of Public Procurement and Price Intelligence Chief. Paschal UI Egwim (07033672232) 8<sup>th</sup> December 2020 and The Permanent Secretary, Ministry of Works, Engr. F.A Igwe (08037639706) on 7<sup>th</sup> of Januaryb 2021

**Comment: Q.76: Ans: (D)** The Director General of Bureau of Public Procurement and Price Intelligence, Chief. Paschal UI Egwim said that he does not have data on percentage of all capital projects in the state initiated through open and competitive tender as against the special and restricted methods of public procurement.

The Permanent Secretary, Ministry of Works said that all their Capital projects are initiated through open and competitive tender.

Since there is no evidence to back up their responses, I choose option D

**Independent Reviewer:**

**Government Reviewer:**

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

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

**Citation:** <https://www.imostate.gov.ng/IMSG/Common/Services/Procurement?ID=5>

**Comment: Q.77: Ans (B)** According to the Director General of Bureau of Public Procurement and Price Intelligence, the state executive publish information on awarded contracts for community projects on a regular basis and the last update made by the Imo State Government on award of contract was done on August 2020

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. Is there a State Freedom of Information Law?

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

**Citation:** A Bill for a law to Domesticated freedom of information Act passed into Law on the 24<sup>th</sup> April 2012 by the 7<sup>th</sup> House (the document is attached as Annex 15)

Imo state freedom of information domestication, law No. 8 of 2012 by Right to Know sponsored by MacArthur Foundation (Documents attached as Annex 15a - 15c)

**Comment: Q.78: Ans: (A)** Yes, there is a State Freedom of Information Law passed into law on the 24<sup>th</sup> April 2012 by the 7<sup>th</sup> House and Imo state freedom of information domestication, law No. 8 of 2012 by Right to Know sponsored by MacArthur Foundation (Documents attached as Annex 14a - 14c)

**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:** Ministry of Information Imo State Secretariat, Owerri

**Comment:** Q.79: Ans: (B) Yes, there is State Access to information Agency situated at Imo State Secretariat, under the Ministry of Information

**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:** Imo State Fiscal Responsibility Law. No. 3 Of 2016 Part XI, Transparency and Accountability section 38 sub-section 1 (document attached as Annex 16)

**Comment:** Q.80: Ans: (A) Yes, there is specific provisions ensuring the publication of budget documents in Imo State Fiscal Responsibility Law. No. 3 Of 2016, PART XI section 38 sub-section 1 which says: The State Government shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues an expenditures and their implications for its finances

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

81. Is there a State Fiscal Responsibility Law?

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

**Citation:** IMO STATE OF NIGERIA 2016 LAW NO. 3 (document attached as Annex 17)



**Comment: Q.81:** Ans (A) there is State Fiscal Responsibility Law called Imo State Fiscal Responsibility Law. No. 3 Of 2016 signed into law on 10<sup>th</sup> March 2016 which was uploaded online last year but no more available online now. The law is also attached.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

82. Does the State have a Modern Audit Law?

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

**Citation:** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General – 22nd December 2020

**Comment: Q.82: Ans: (D)** The Imo State Auditor General said that for now, there is no State Modern Audit Law but they are working on one which will be published soon.

**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. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General – 22nd December 2020

Imo State Fiscal Responsibility Law. No. 3 Of 2016 PART XIV Section 55 page A33 (document attached as Annex 18)

**Comment: Q.83: Ans (A)** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General on 22nd of December 2020 said “based on the 1999 Constitution of the Federal Republic of Nigeria, (as amended) section 125 paragraph 5, they are required to submit their report to the State House of Assembly.

Also, the Imo State Fiscal Responsibility Law. No. 3 Of 2016 PART XIV Section 55 mandated the Commission to submit along with its report of activities, the audited accounts of the State Auditor General to the House of Assembly “The Commission shall prepare and submit to the House of Assembly not later than 30<sup>th</sup> June in each financial year, a report of its activities including all cases of contravention investigated during the preceding financial year, and shall include in the report a copy of its audited accounts for the preceding financial year”.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

2020 -



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

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

**Citation:** Mr. Augustine Okubuike (08037359237), Assistant Chief Legislative Officer and Public Accounts Committee Clerk, Imo State House of Assembly. 15<sup>th</sup> December 2020

**Comment: Q.84: Ans: (B)** According to the Assistant Chief Legislative Officer and Public Accounts Committee Clerk, Imo State House of Assembly, Mr. Augustine Okubuike, they produce report based on their findings from the Auditor General's Report but that of the 2019 report has not been adopted by the Imo State House of Assembly.

**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:** Mr. Augustine Okubuike (08037359237), Assistant Chief Legislative Officer and Public Accounts Committee Clerk, Imo State House of Assembly. 15<sup>th</sup> December 2020

**Comment: Q.85: (D)** According to the Assistant Chief Legislative Officer and Public Accounts Committee Clerk, Imo State House of Assembly, Mr. Augustine Okubuike, the last publication was done by the 8<sup>th</sup> House. 2017/2018 before he was appointed as the Assistant Chief Legislative Officer and Public Accounts Committee Clerk, Imo State House of Assembly which he has no copy of. Since there is no copy for sighting, I choose option D

**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:** Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General – 22nd December 2020

**Comment:** Q.86: Ans: (D) Mr. Obidiko Ebenezer Osuji (08033825942), the Imo State Auditor General said he cannot remember when that was done in the State.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

Annex 1: Call Circular for submission of proposals for 2020 Budget



## GOVERNMENT OF IMO STATE OF NIGERIA

IMO STATE ECONOMIC PLANNING,  
BUDGET AND STATISTICS  
P.M.B. 1530  
OWERRI.

1<sup>st</sup> July, 2019

**Our Ref: MPED/S.320/111/94**

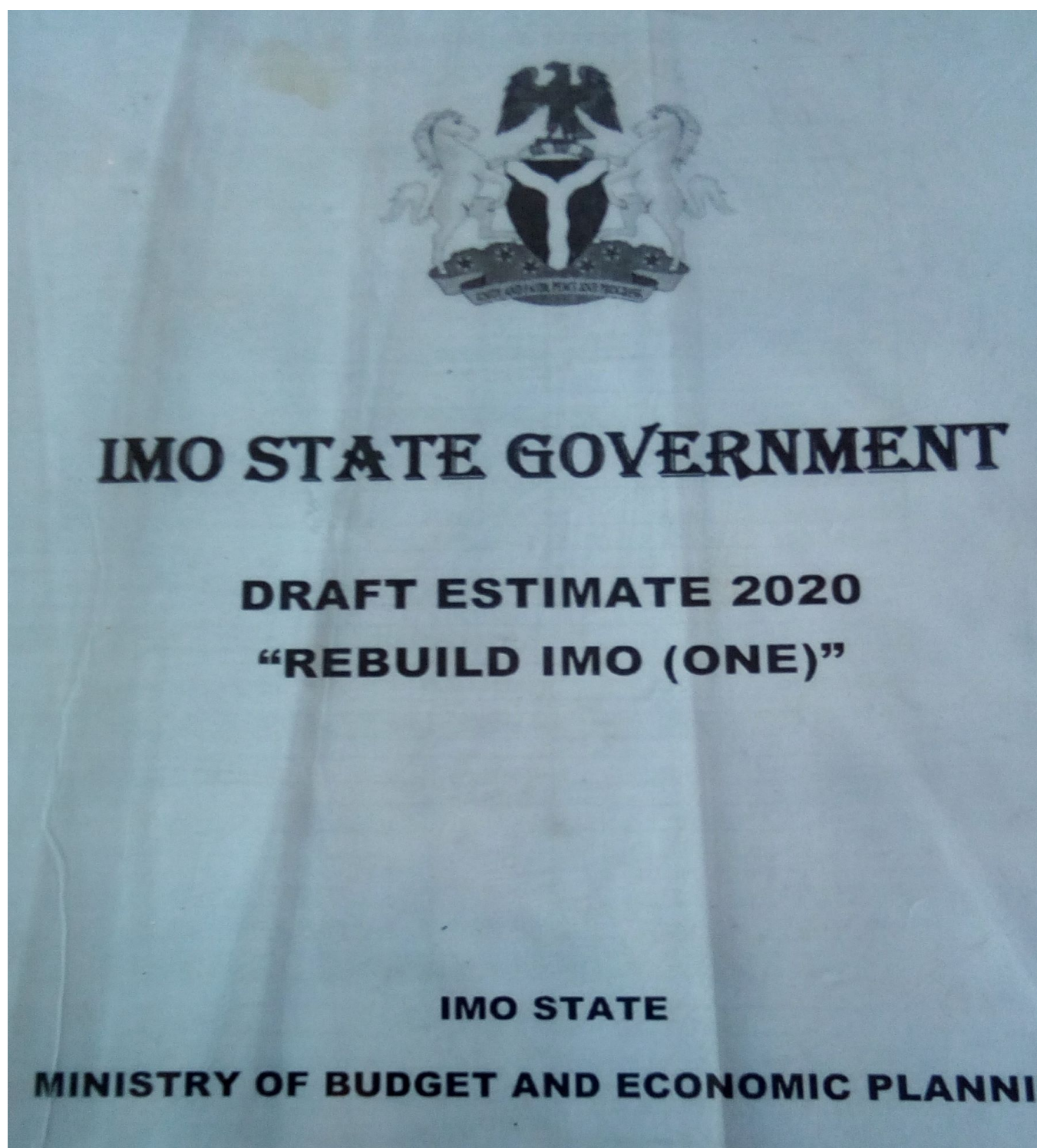
The Secretary to the Government of Imo State  
All Hon. Commissioners  
The Head of Service  
All Special Advisers  
The Principal Secretary to the Executive Governor  
The Principal Secretary to the Deputy Governor  
All Permanent Secretaries  
The Clerk of the House of Assembly  
The Chairman, Civil Service Commission  
The Chairman, Local Government Service Commission  
The Chairman, Imo State Independent Electoral Commission  
The Chairman, House of Assembly Service Commission  
The Chairman, Judicial Service Commission  
The Chairman, ISOPADEC  
The Chief Registrar, High Court  
The Registrar, Customary Court of Appeal  
All heads of Non-Ministerial Departments  
All Chief Executives of Parastatals

Annex 2: Draft Budget Estimates -2020. "Rebuild Imo One"

### **CALL CIRCULAR FOR SUBMISSION OF PROPOSALS FOR 2020 BUDGET**

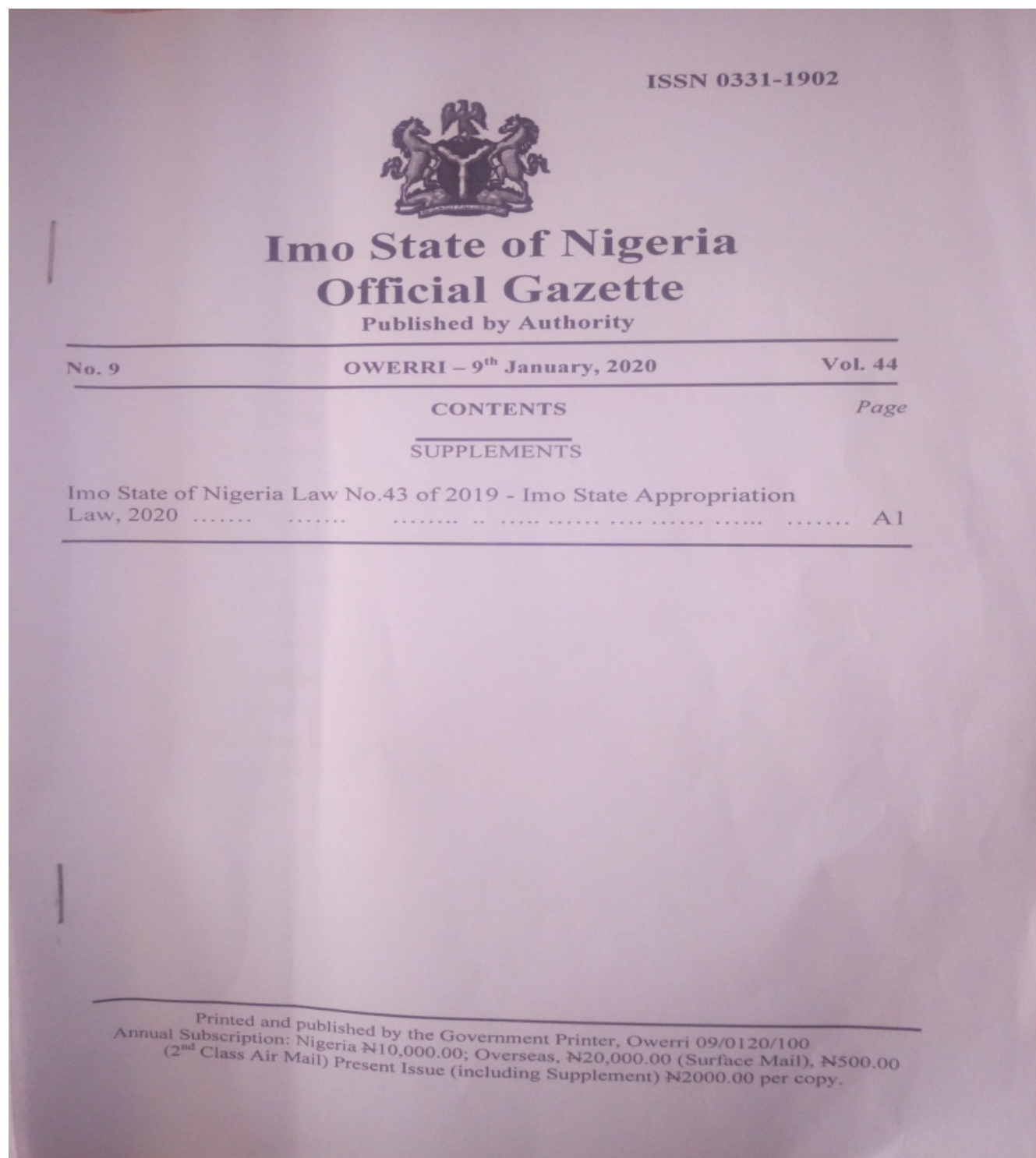
Ministry of Economic Planning, Budget and Statistics hereby invites submissions for the 2020 Budget. **Recall that the cardinal objective of this present administration of His Excellency is centred on "Rebuilding Imo State" and this will be vigorously pursued in the fiscal year, 2020.**

To this end, you are requested to submit the projects, programmes and activities proposals of your Ministries, Extra-Ministerial Departments and Agencies (MDAs) which include Parastatals for the implementation of the State's Budget for the 2020 fiscal year.

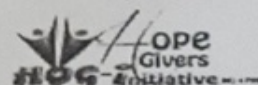
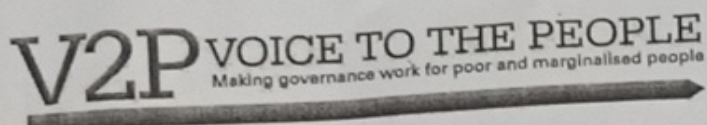


Annex 3: Imo State of Nigeria Law No.43 of 2019 – Imo State Appropriation Law 2020 (front cover)





Annex 4: Report of Stakeholders' forum held in partnership with ministry of budget, planning and statistics, Imo State on participatory budgeting at Ahajioku Hall, Owerri on 22<sup>nd</sup> August 2019 page 1



Report of stakeholders' forum held in partnership with ministry of budget, planning and statistics, Imo State on participatory budgeting at Ahajioku Hall, Owerri on 22<sup>nd</sup> August 2019

#### Objectives:

The objectives of the stakeholders' forum on participatory budgeting were:

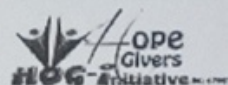
1. To get the buy-in of stakeholders in Imo state towards adoption of CCD as a tool for participatory budgeting.
2. To train the participants on how to develop their charter of demand
3. To get community's commitment in developing their community charter of demand

#### Highlights

The highlights of the stakeholders' forum on participatory were presentations by the director budget and CA senior program coordinator (SPC), governance. The director's presentation was on "budget template in Imo state and community charter of Demand" while SPC, governance presentation focused on practical demonstrations on how to develop community charter of demand. In his presentation, the director of budget talked about the need for communities to always watch out for the release of budget call circulars which will be released on yearly basis so that the communities will use the opportunities provided by the budget call circulars to update their CCD and submit same to the ministry. On her part, CA SPC governance explained the procedures for developing the charter and the roles the state government, MDAs, LGAs and communities should play to ensure a sustainable process. This was followed by questions and answers which were adequately addressed by the director of budget and CA SPC, governance. To ensure that the process of developing the CCD were adequately internalized, the participants were divided into senatorial zones and were asked to dramatize the process which was anchored by CA SPC, governance with support from HOG-I M&E. This was properly done and the participants were asked to go back to their communities and initiate the process of developing their charter so that they will be included in the 2020 budget. Those who still find it difficult to develop their charter were encouraged to invite HOG-I to support them in the process. Commitments were also received by Chairman Imo State House of Assembly on appropriations and permanent secretary, ministry of budget, Planning and statistics who represented the commissioner in the ministry that those



Annex 4: Report of Stakeholders' forum held in partnership with ministry of budget, planning and statistics, Imo State on participatory budgeting at Ahajioku Hall, Owerri on 22<sup>nd</sup> August 2019 page 2



whose charter will be ready before the first week of September will make it to the 2020 budget.

#### Action Points and persons responsible

S/N	Activity	Person Responsible	Duration
1	Development of CCD	Various Communities	30 <sup>th</sup> August 2019
2	Creation of CCD desk office at the state level	MBP&S	
3	Creation of CCD desk office at the local government level	Local Government Area	
4	Support communities with difficulties in developing their CCD	HOG-I	30 <sup>th</sup> August 2019
5	Inputting communities charters into the budget	MBP&S	
6	To keep Imo state budget in the public domain	MBP&S	

#### Conclusion

The stakeholders' forum on participatory budget came to an end around 4:30 PM and was attended by 183 participants (97 males and 86 females). Prominent among those who participated were: Commissioner for technology, permanent secretary MBP&S (represented the commissioner of Budget, Planning and Statistics), directors from different line ministries (health, education, agriculture, etc), Transitional Chairmen of LGAs, President generals and Women Leaders from various communities, CA SPC governance, ED, HOG-I among others




Annex 4b: Community Charter of Demand by Ministry of Works for used in collecting 2019 communities Needs

C N & Bros

- Nigeria SBTS Questionnaire 2020 -

78

# AMAIFEKE GENERAL UNION



**A.G.U.**

**SECRETARIAT:**  
Obi Amaifeke  
(Ancient Kingdom)

P.O. BOX.....  
Orlu Imo State Nig.

MOTTO: Peace, Unity, and Progress.

08021422231

**BANKER'S**  
COMMUNITY BANK LTD  
AMAIFEKE.

Our Ref:..... Your Ref:..... Date: 5/9/2019

Commissioner for Budget,  
Statistics and Planning  
Owerri, Imo State

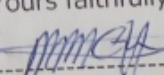
Dear Sir,

**PROPOSED NEEDS FOR AMAIFEKE ANCIENT KINGDOM**

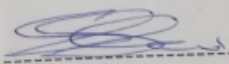
We of Amaifeke Ancient kingdom are submitting the following needs (attached) to ask for your support on assumption of office. These demand have not finished but the one written / documented are more important and more pressing that when it is done will alleviate the suffering of Amaifeke people positively.

We appeal that it goes into the budget planning process.  
Thanks in anticipation

Yours faithfully,



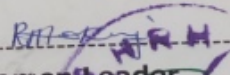
**Town Union President**



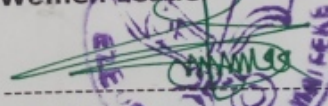
**Youth leader**

Cc:  
Interim Chairman, Orlu L.G.A  
Voice to the People Foundation

**Signed**



**Women leader**



**H.R.H Eze Dr. E. C Okeke**  
Eze Udo of Amaifeke Ancient Kingdom

57



Annex 4d: Our Demans from Ugirinna Development Union, Isiala Mbano LGA


UGIRINNA DEVELOPMENT UNION (UDU) 52  
(Obi-adi-mbugha)  
Isiala Mbano L.G.A,  
Imo State.

Our Ref:..... Your Ref:..... Date:.....

### OUR DEMANDS

The following demands are our needs according to priorities:-

1. Roads. (a) P.D.S to Nkwombaa road  
(b) Umuezefeke- Ekeduru- Arocha road.  
(c) Nkwombaa- Umuzo road.
2. Nkwombaa Market.
3. Additional buildings and perimeter fencing for the ongoing police station project
4. Industrial Oil Mill. (Skill acquisition Centre)

 **Signed:**  
HRH Eze Marcel Agbaka (Nna I of Ugirinna) Chief Mbaogu Anthony (Secretary) High Chief Ralph Ohalete (P:G)

Receiver .....

re 2020 -

Annex 4e: Simple Demand on My Community Project from Umuanunu Autonomous Community, Obinze Owerri West LGA

# UMUANUNU AUTONOMOUS COMMUNITY

OBINZE – OWERRI WEST L.G.A., IMO STATE

13th September, 2019

The Honourable Commissioner  
Budget and Planning & Statistics  
Imo State.



Sir,

## SIMPLE DEMAND ON MY COMMUNITY PROJECT

We the members of Umuanunu Autonomous Community humbly submit the four projects recommended by the community.

The following projects are highly our concern:

1. Umuanunu Community Road
2. The All Saints Umuanunu Road
3. The Health Centre
4. Construction of our market at Umuanunu.

These demands are not exhaustive but only reflect our prioritized needs which impacts positively on the lives of our community members.

Thus we appeal that it goes into the budget during the budget planning process.

Thank you in anticipation.

Yours sincerely,

**HON. GODSON OKORO**  
President General

DRB

Pls comment and  
bu. 19-09-19

S/R

open file on Community Charter &  
demand and file these applications



Pls

20/09/19

Annex  
4f:  
Four



Projects, Umuoma Autonomous Community, Owerri West

 **UMUOMA AUTONOMOUS COMMUNITY  
GOVERNMENT COUNCIL,**  
OWERRI WEST LOCAL GOVERNMENT AREA, IMO STATE 

Your Ref:.....  
Our Ref:.....

Dept.  
Umuoma Community Government  
Council Secretariat, Umuoma  
Date: 15-09-2019

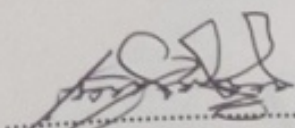
To THE  
HON. COMMISSIONER FOR BUDGET,  
PLANNING & STATISTICS  
IMO STATE.

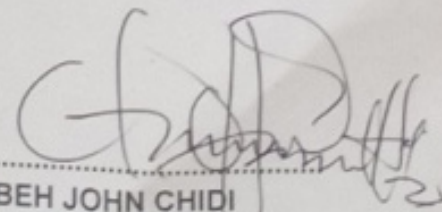
RECEIVED  
17-9-19  
OWERRI WEST LGA

**FOUR PROJECTS, UMUOMA AUTONOMOUS COMMUNITY,  
OWERRI WEST LGA**

1. Grading and Tarring of road from Otammiri River Bridge through Umuikea, Okwu, Umuogba and De na Agwu villages to Nekede Police Division.
2. Provision of three (3) Electric Transformers for Umuikea, Okwu, Umuogba village Extensions.
3. Erosion control, Umuezerokam village
4. Extensive Repairs on Umuoma Health Centre built since 1955

Signed:

  
HRH EZE M.S.J EKE  
OMADIKE OF UMUOMA

  
IBEH JOHN CHIDI  
PRESIDENT GENERAL  
UMUOMA AUT. COMM.

IMO MUST BE BETTER

Annex  
5: Imo  
State  
2020



## Budget Work Plan &amp; Bilateral Discussion Time Table (page 2 of Time Schedule for 2020 Budget Bilateral Discussion)

### IMO STATE 2020 BUDGET WORK PLAN & BILATERAL DISCUSSION TIME TABLE

S/NO	Dash Board ( 10 critical paths)	TIME	MDAs	VENUE
1	1 <sup>st</sup> July 2019 Budget Call Circular	-	Min. of Budget & Econ. Planning	-
2	19 <sup>th</sup> August, 2019 meeting MDAs	11am	DPRS AND DAs	Min. of Budget & Econ. Planning
3	20 <sup>th</sup> August, 2019 State Budget Committee meeting (SBC)	12Noon	State Budget Committee	Min. of Budget & Econ. Planning
4	22 <sup>nd</sup> August, Participatory Open Budget forum with Stake holders (Budget Stake holders forum)	11am	Stake holders	Ahajioku Convention Centre
5	Presentation and conversation with MDAs	9/9/19 11am	Min. of Budget & Econ. Planning	Min. of Budget & Econ. Planning
6	Collation & write up of budget document	11/10/19 - 30/10/19		
7	Presentation to Exco	6/11/19	Min. of Budget & Econ. Planning	EXCO
8	Presentation to Imo House of Assembly	11/11/19	His Excellency	Imo House of Assembly
9	Passage by Imo House of Assembly	15/12/19	Imo House of Assembly	Imo House of Assembly
10	Signing by the Executive Governor	18/12/19	His Excellency	EXCO

### TIME SCHEDULE FOR THE BILATERAL DISCUSSION OF THE 2020 BUDGET

S/NO	MINISTRY /DEPARTMENT	DATE	TIME
1	<b>Ministry of Finance</b> ✓ PFMU DFIC Financo Brokers <b>Ministry of Lands, Survey &amp; Physical Planning</b> ✓ OCDA OCDF	Monday 9/9/2019	9.00AM – 11.00AM  12NOON – 3.00PM
2	<b>Ministry of Information &amp; Orientation</b> ✓ Government Press ✓ IBC ✓ Imo Newspapers ✓ <b>Board of Internal Revenue</b> ✓	Tuesday 10/9/2019	9.00AM – 11AM  12NOON – 3.00PM
3	<b>Civil Service Commission</b> ✓ Local Government Service Commission ✓ Local Government Pensions Board ✓ <b>Bureau for Local Govt. &amp; Chieftaincy Affairs</b> ✓	Wednesday 11/9/2019	9.00AM – 11AM 12NOON – 2PM 2.00PM – 4.00PM
4	<b>Ministry of Youth, Sports &amp; Social Development</b> ✓ Sports Commission <b>House of Assembly Service Commission</b> ✓	Thursday 12/9/2019	9.00AM – 11AM 12NOON – 1.00PM 2.00PM - 4PM

Annex  
6: Ref:

IMHA/HCBA/2019/05 2020 Budget Estimates Defence invitation Letter


Annex  
7:

- Nigeria SBTS Questionnaire 2020 -



Ref: IHA/HCCIE/2019/05 BUDGET DEFENCE 2020

**GOVERNMENT OF IMO STATE OF NIGERIA**  
**OFFICE OF THE CHAIRMAN**  
**HOUSE COMMITTEE ON COMMERCE, INDUSTRY & ENTREPRENEURSHIP**  
**IMO STATE HOUSE OF ASSEMBLY**  
**PRIVATE MAIL BAG 1559**  
**OWERRI**

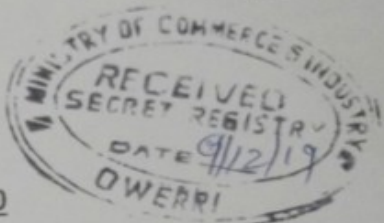
  
**IMO STATE**

Telegrams: \_\_\_\_\_  
 Telephone/Fax: \_\_\_\_\_  
 Your ref: \_\_\_\_\_

Our Ref: IHA/HCCIE/2019/05

The Hon. Commissioner  
 Ministry of Commerce, Industry & Entrepreneurship  
 State Secretariat

9<sup>th</sup> December, 2019



**BUDGET DEFENCE 2020**

You may be aware that His Excellency, the Governor of Imo State, has presented 2020 Budget Estimate to the House of Assembly. Whereupon, the Bill was successfully passed through the Second Reading and now at the Committee stage.

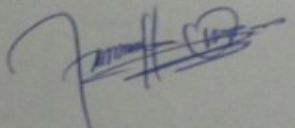
Consequently, you are hereby invited by the House Committee on Commerce, Industry and Entrepreneurship to defend your 2020 Annual Budget scheduled as follows:

**Date:** Thursday, 12<sup>th</sup>, December, 2019.  
**Time:** 10.00 am.  
**Venue:** Office of the Chairman, IMHA Complex

You are expected to come with the following documents:

- (1) 2019 performance appraisal of your Ministry
- (2) The current and capital expenditure
- (3) The details of your subventions
- (4) The IGR of your establishment
- (5) Any other related information

Please ensure compliance




**Hon. Chief Paschal Okolie**  
**Chairman**

## Annex 8: Attendance List of Honorable Members at the 2019 Imo State Stakeholders Forum

Honorable Members






**V2P VOICE TO THE PEOPLE**  
Making governance work for poor and marginalized people

 **HOC** / **HOPE**  
Initiative

ATTENDANCE SHEET

ACTIVITY: IMO STATE PARTICIPATORY BUDGET STAKEHOLDERS FORUM

VENUE: AMATIKY HALL, OWERRI DATE: 22/03/2019

S/N	NAME	SEX	COMMUNITY/ ORGANIZATION	DESIGNATION	PHONE NO	EMAIL	SIGN
1	REATHN. PRINCE OGBURN	M	IMHA	MEMBER	0803723037	oburn@imha.org	
2	Hon. Paul Emezue	M	✓	✓	0803708772	-	
3	Mrs. Frank Ughwue	M	✓	✓	0803399551	-	
4	Hon. Ulu Omeruah	F	IMHA	✓	0803722306	-	
5	UKE OGBURN	M	IMHA	✓	0803708772	-	

Annex 9: Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Wednesday, 27<sup>th</sup> November 2019

No 37

**VOTES AND PROCEEDINGS**  
Imo State House of Assembly  
**NINTH HOUSE (THIRD ASSEMBLY)**  
(FIRST SESSION)  
Wednesday, 27<sup>th</sup> November, 2019

1. The House met at 1.38p.m. Mr. Speaker took his chair and read prayers.  

**AT THE COMMENCEMENT OF BUSINESS**

Time being 1.45 p.m, Motion made that Rule 27(2)(a) be relaxed to enable the House sit beyond 1.00 p.m.

- Majority Leader

Question put and agreed to

Accordingly Rule 27(2)(a) was relaxed and the House sat beyond 1.00p.m
2. 

**ANNOUNCEMENTS**

Mr. Speaker welcomed Honourable members to the Chamber. He reminded them of the Budget Presentation by His Excellency, Rt. Hon. Emeka Ihedioha on the 2020 Budget proposal, tagged "Rebuild Imo".
3. 

**APPROVAL OF VOTES AND PROCEEDINGS**

Mr. Speaker approved Votes and Proceedings No. 36 of Tuesday, 26<sup>th</sup> November, 2019 as correct.
4. 

**MESSAGE FROM THE GOVERNOR**

There was no message from the Governor.
5. 

**PETITIONS**

There were no petitions

**MATTER OF URGENT PUBLIC IMPORTANCE**

Hon. Paschal Okolie, member representing Orlu State Constituency rising on Rule 33, moved a motion on Urgent Public Importance as follows-

**MOTION ON MATTER OF URGENT PUBLIC IMPORTANCE**

**H.A.M.69: MOTION TO RECOVER VACANT/UNUTILIZED LANDS AT OWERRI INDUSTRIAL LAYOUT HELD BY PRIVATE PERSONS OR COMPANIES AND ENGAGE PRIVATE SECTORS TO CONSTRUCT THE ROAD LEADING TO THE LAYOUT**

**WHEREAS** the Owerri Industrial Layout at Onitsha Road was allocated to Private persons/Companies with the view of industrializing the State and creating jobs;

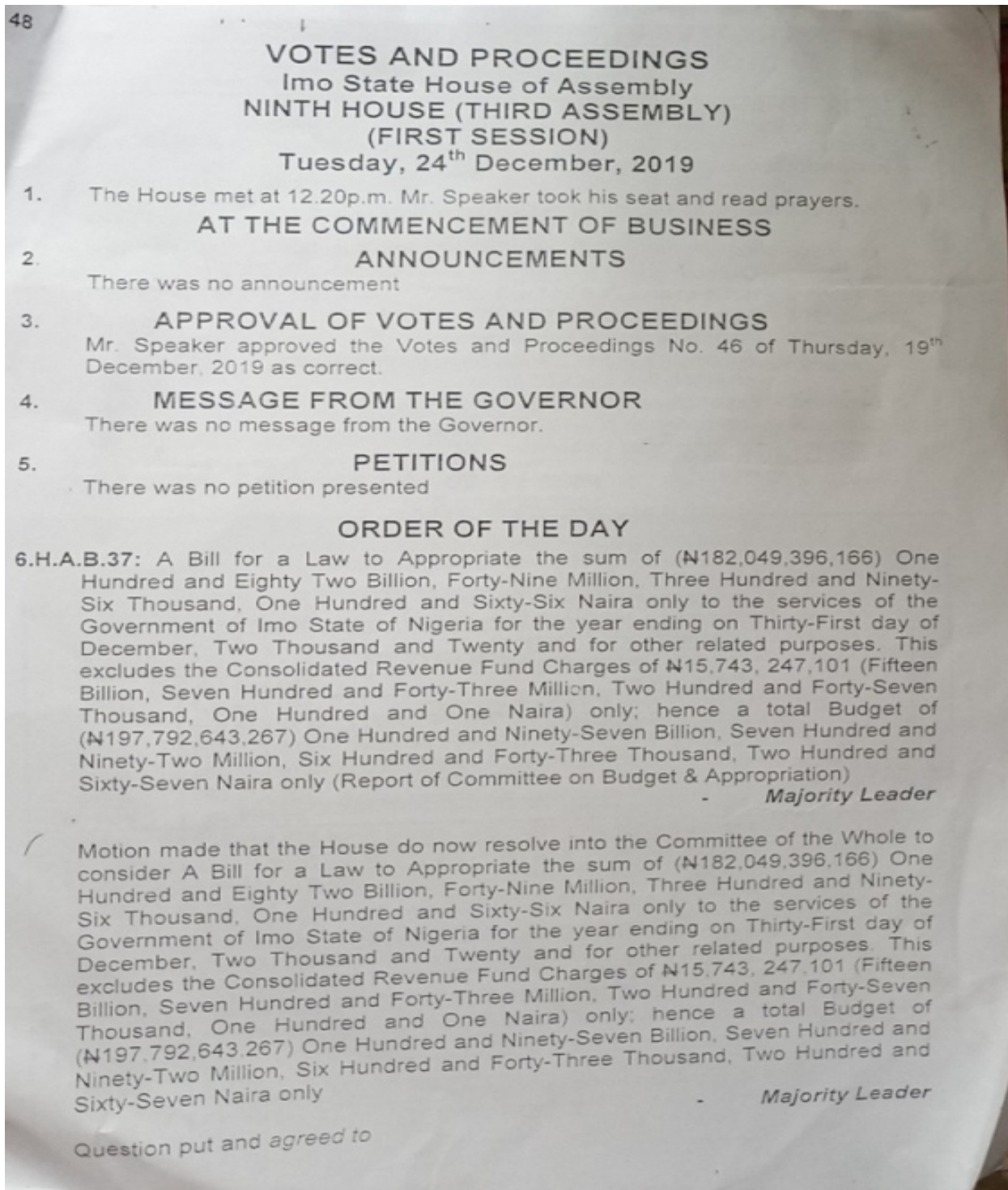
**NOTING THAT** some of the lands allocated to some companies/individuals are still underdeveloped for over thirty-five (35) years while some have been resold illegally;

**NOTING FURTHER THAT** the only entrance to the Estate is not motorable and hampers economic activities in the area.

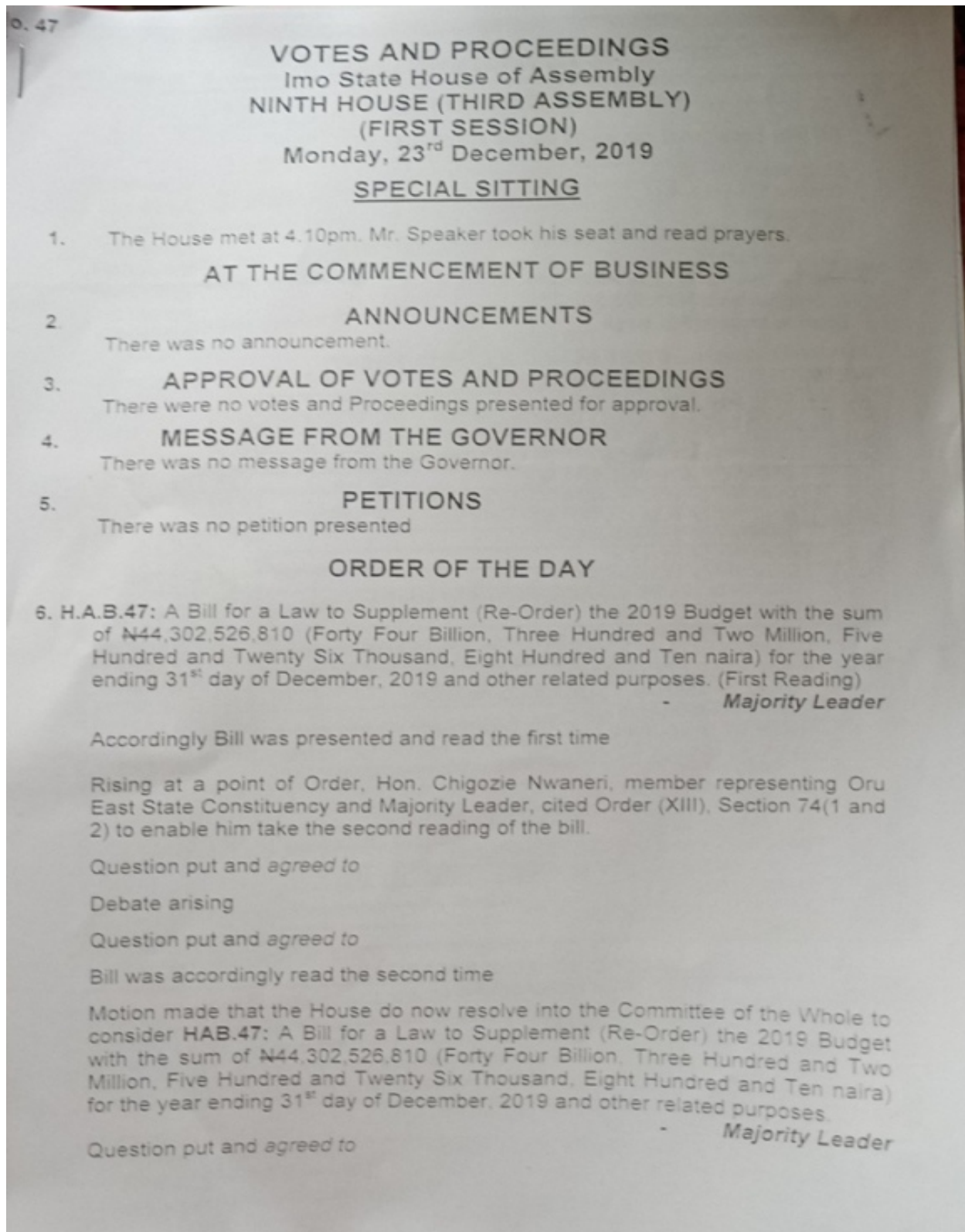
**BE IT RESOLVED** by this Honourable House to set up an ad-hoc committee to ascertain, review and recover all illegally occupied or under-developed plots at



Annex 10: Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Thursday, 24<sup>th</sup> December, 2019

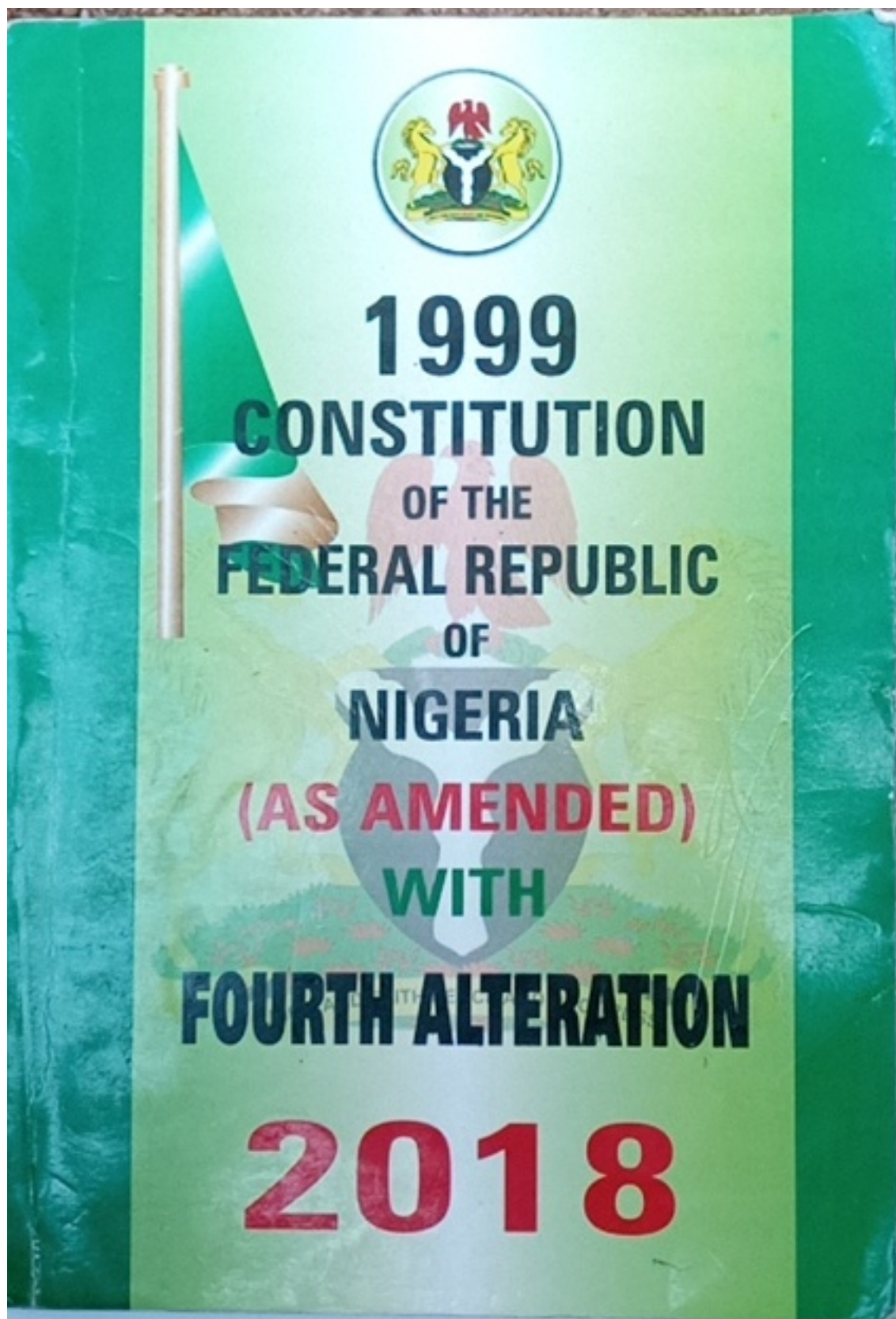


Annex 11: Votes and Proceedings, Imo State House of Assembly NINTH HOUSE (THIRD ASSEMBLY) FIRST SESSION) Thursday, 23rd December, 2019 SPECIAL SITTING





Annex 12a: 1999 CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA ( AS AMENDED)  
WITH FOURTH ALTERATION 2018



Annex 12b: 1999  
CONSTITUTION  
OF THE FEDERAL  
REPUBLIC OF  
NIGERIA (AS  
AMENDED) WITH  
F O U R T H  
ALTERATION 2018

Constitution of the Federal Republic of Nigeria (Promulgation) 1999 No. 24

LL83

*E - Powers and Control over Public Funds*

**120.-** (1) All revenues or other moneys raised or received by a State (not being revenues or other moneys payable under this Constitution or any Law of a House of Assembly into any other public fund of the State established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund of the State.

*Establishment of Consolidated Revenue Fund.*

(2) No moneys shall be withdrawn from the Consolidated Revenue Fund of the State except to meet expenditure that is charged upon the Fund by this Constitution or where the issue of those moneys has been authorised by an Appropriation Law, Supplementary Appropriation Law or Law passed in pursuance of section 121 of this Constitution.

(3) No moneys shall be withdrawn from any public fund of the State, other than the Consolidated Revenue Fund of the State, unless the issue of those moneys has been authorised by a Law of the House of Assembly of the State.

(4) No moneys shall be withdrawn from the Consolidated Revenue Fund of the State or any other public fund of the State except in the manner prescribed by the House of Assembly.

**121.-** (1) The Governor shall cause to be prepared and laid before the House of Assembly at any time before the commencement of each financial year estimates of the revenues and expenditure of the State for the next following financial year.

*Authorisation of expenditure from Consolidated Revenue Fund.*

(2) The heads of expenditure contained in the estimates, other than expenditure charged upon the Consolidated Revenue Fund of the State by this Constitution, shall be included in a bill, to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the State of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein.

(3) Any amount standing to the credit of the-

(a) House of Assembly of the State; and

(b) Judiciary;

in the Consolidated Revenue Fund of the State shall be paid directly to the said bodies respectively; in the case of judiciary, such amount shall be paid directly to the heads of the courts concerned.

Annex 12c:  
1 9 9 9



LL84

Constitution of the Federal Republic of Nigeria (Promulgation) 1999 No. 24

- (4) If in respect of any financial year, it is found that -
- the amount appropriated by the Appropriation Law for any purpose is insufficient; or
  - a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Law,

a supplementary estimate showing the sums required shall be laid before the House of Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill.

Authorisation of expenditure in default of appropriations.

**122.** If the Appropriation Bill in respect of any financial year has not been passed into Law by the beginning of the financial year, the Governor may authorise the withdrawal of moneys from the Consolidated Revenue Fund of the State for the purpose of meeting expenditure necessary to carry on the service of the government for a period not exceeding six months or until the coming into operation of the Law, whichever is the earlier;

Provided that the withdrawal in respect of any such period shall not exceed the amount authorised to be withdrawn from the Consolidated Revenue Fund of the State under the provisions of the Appropriation Law passed by the House of Assembly for the corresponding period in the immediately preceding financial year, being an amount proportionate to the total amount so authorised for the immediately preceding financial year.

Contingencies Fund.

**123.-** (1) A House of Assembly may by Law make provisions for the establishment of a Contingencies Fund for the State and for authorising the Governor, if satisfied that there has arisen an urgent and unforeseen need for expenditure for which no other provision exists, to make advances from the Fund to meet that need.

(2) Where any advance is made in accordance with the provisions of this section, a Supplementary Estimate shall be presented and a Supplementary Appropriation Bill shall be introduced as soon as possible for the purpose of replacing the amount so advanced.

Constitution of the Federal Republic of Nigeria (Promulgation) 1999 No. 24

LL85

**124. -** (1) There shall be paid to the holders of the offices mentioned in this section such remuneration and salaries as may be prescribed by a House of Assembly, but not exceeding the amount as shall have been determined by the Revenue Mobilisation Allocation and Fiscal Commission.

Remuneration, etc. of the Governor and certain other officers.

(2) The remuneration, salaries and allowances payable to the holders of the offices so mentioned shall be charged upon the Consolidated Revenue Fund of the state.

(3) The remuneration and salaries payable to the holders of the said offices and their conditions of service, other than allowances, shall not be altered to their disadvantage after their appointment.

(4) The offices aforesaid are the offices of Governor, Deputy Governor, Auditor-General for a State and the Chairman and members of the following bodies, that is to say, the State Civil Service Commission, the State Independent Electoral Commission and the State Judicial Service Commission.

(5) Provisions may be made by a Law of a House of Assembly for the grant of a pension or gratuity to or in respect of a person who had held office as Governor or Deputy Governor, and was not removed from office as a result of impeachment; and any pension granted by virtue of any provision made in pursuance of this subsection shall be a charge upon the Consolidated Revenue Fund of the State.

**125.-** (1) There shall be an Auditor-General for each State who shall be appointed in accordance with the provisions of section 126 of this Constitution.

Audit of public accounts.

(2) The public account of a State and of all offices and courts of the State shall be audited by the Auditor-General for the State who shall submit his reports to the House of Assembly of the State concerned, and for that purpose the Auditor-General or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts.

CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA (AS AMENDED) WITH FOURTH ALTERATION 2018

## Annex 13: Imo State Fiscal Responsibility Law. No. 3 Of 2016 PART VII Section 27 sub section 2

A16 I.S.N. Law No.3 of 2016	Imo State Fiscal Responsibility
<p align="center"><b>PART VI</b> <b>PUBLIC REVENUES</b></p>	
24. Any fund due to the State from any local government may be set off by the State in or towards payment or remittance of any sum due to the local government from the State.	Forecast and Collection of Public Revenue
25.(1) The Executive Arm of the State Government shall, at least 30 days before the deadline for the submission of its budget proposals, place, at the disposal of the House of Assembly, the revenue estimates for the following year, including the net current revenue and the respective memorandum items.	Revenue Forecast
(2)The Commissioner shall cause the documents mentioned in subsection one of this section to be submitted to the Commission within seven days of its submission to the House of Assembly.	
26. Estimated revenue shall be broken down by the Commissioner into monthly collection targets, including, where applicable, a separate description of measures to combat tax fraud and evasion.	Executive to Breakdown Estimated Revenue
<p align="center"><b>PART VII</b> <b>SAVINGS AND ASSET MANAGEMENT</b> <b>Allocation On Revenue</b></p>	
27.(1) Where the reference Revenue Expectation to the State rises above the predetermined level, the resulting excess proceeds shall be saved in accordance with the provisions of subsection (2) of this section.	Excess Proceeds to be saved
(2) The savings of the State Government in pursuance to subsection (1) of this section shall be deposited in a	

A17 I.S.N. Law No.3 of 2016	Imo State Fiscal Responsibility Law
<p>separate account which shall form part of the state Governments Consolidated Revenue Fund to be maintained at the Central Bank of Nigeria by Imo State Government, and shall not be utilized without the approval of the House of Assembly.</p>	
(3) Subject to approval by the House of Assembly, a proportion of the savings may be appropriated in the following year for the capital projects and programmes.	
<p align="center"><b>PART VIII</b> <b>PUBLIC EXPENDITURE</b></p>	

Annex 14: Bureau of Public Procurement and Price Intelligence





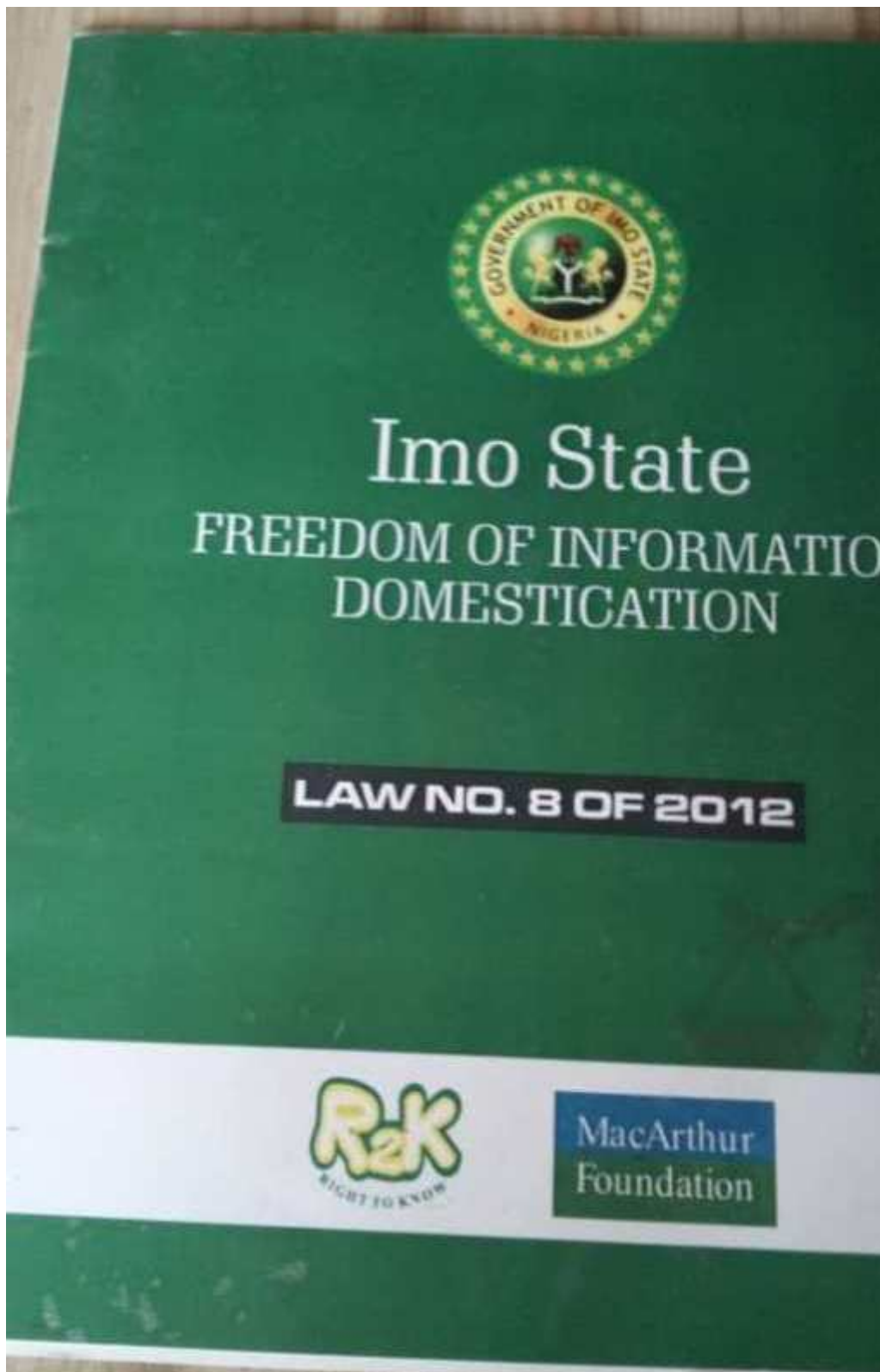
Annex 15a: A Bill for a law to Domesticate freedom of information Act passed into Law on the 24<sup>th</sup> April 2012 by the 7<sup>th</sup> House

S/N	HAB NO	TITLE OF BILL	SPONSOR(S)	DATE 1ST READING	DATE 2ND READING	STANDING COMMITTEE	COMMITTEE WHOLE HOUSE	DATE 3RD READING	STATUS	NO. VOTES
1	HAB 1	A Bill for a Law to Domesticate freedom of Information Act.	Chief Sponsor- Hon. Eudorga Co-Sponsors: Hon. Simon Iwunze Hon. Ikenna Emeti Hon. Stan Darg Hon. Donatus Ozoemena Hon. Iheanacho Ihim Hon. Ikechukwu Amara Hon. Kingsley Dingsa Hon. Victor Mere Hon. Ihuoma Adaka Hon. Ngazi Pat-Ekeji Hon. Greg Okemili Hon. Obinna Okwara Hon. Robertson Ekwere	28/7/11	18/8/11	18/8/11 - Committee on Information and Judiciary to report back on Thursday 22/9/2011		28/7/11 - 28/7/11 adj - 2/8/11 adj - 4/8/11 adj - 9/8/11 adj - 16/8/11 adj - 17/8/11 adj - 18/8/11 18/8/11 - 5/9/11 adj - 22/9/11 adj - 15/12 adj - 20/12 adj - 21/12 Passed 24/5/12		
	HAB 2	A Bill for a Law to Establish the Imo Foundation and Other Matters Related therewith	Majority Leader		18/8/11	18/8/11 - Committee on Information to report back to the House on Thursday	12/10/11	12/10/11 28/7/11 - 28/7/11 adj - 2/8/11 adj - 4/8/11 adj - 9/8/11 adj - 16/8/11	Passed 13/10/11	



**Annex 15b:** Imo state freedom of information domestication, law No. 8 of 2012 by Right to Know sponsored by MacArthur Foundation

state  
law

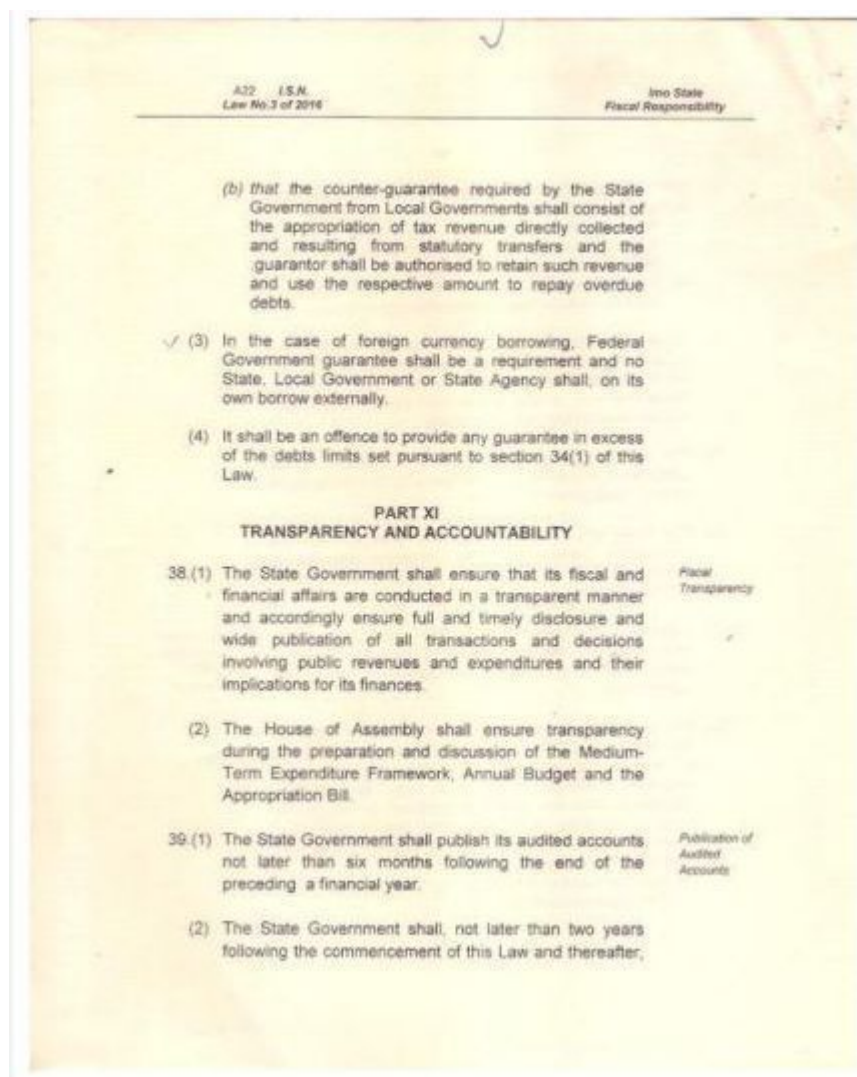


Annex 15c: Imo freedom of information domestication, No. 8 of 2012 by Right to Know sponsored by MacArthur Foundation

A10 SEN Law No. 8 of 2011	Info State Freedom of Information
24. In any proceedings before the Court arising from an application under section 21, the Court shall take precaution, including when appropriate, receiving representations ex parte and conducting hearings in camera to avoid the disclosure by the Court or any person of any information or other material on a basis of which any public institution will be authorized to disclose the information applied for.	Court to take precautions against disclosing information
25. In any proceedings before the Court arising from an application under section 21, the burden of establishing that the public institution is authorized to deny an application for information or part thereof shall be on the public institution concerned.	Burden of proof
26. (1) Where a public institution denies an application for information, or a part thereof on the basis of a provision of this Law, the Court shall order the institution to disclose the information or part thereof to the applicant -	Order to disclose information
(a) if the Court determined that the institution is not authorized to deny the application for information; or (b) where the institution is so authorized, but the Court nevertheless determines that the institution did not have reasonable grounds on which to deny the application; (c) where the Court makes a finding that the interest of the public in having the record being made available is greater and more vital than the interest being served if the application is denied, in whatever circumstance.	
(2) Any order the Court makes in pursuance of this section may be made subject to such conditions as the Court deems appropriate.	
This Law does not apply to -	Exempted materials
(a) published material or material available for purchase by the public;	
(b) published material or material available for purchase by the public;	

<p>Act 128 Law No. 2 of 2012</p>	<p>Info Stat Freedom of information</p>
<p>24. In any proceedings before the Court arising from an application under section 21, the Court shall take precaution, including when appropriate, receiving representations ex parte and conducting hearings in camera to avoid the disclosure by the Court or any person of any information or other material on a basis of which any public institution will be authorized to disclose the information applied for.</p>	<p>Court to take precautions against disclosing information</p>
<p>25. In any proceedings before the Court arising from an application under section 21, the burden of establishing that the public institution is authorized to deny an application for information or part thereof shall be on the public institution concerned.</p>	<p>Burden of proof</p>
<p>26.(1) Where a public institution denies an application for information, or a part thereof on the basis of a provision of this Law, the Court shall order the institution to disclose the information or part thereof to the applicant -</p>	<p>Order to disclose information</p>
<p>(a) if the Court determined that the institution is not authorized to deny the application for information; or</p> <p>(b) where the institution is so authorized, but the Court nevertheless determines that the institution did not have reasonable grounds on which to deny the application;</p> <p>(c) where the Court makes a finding that the interest of the public in having the record being made available is greater and more vital than the interest being served if the application is denied, in whatever circumstance.</p>	
<p>(2) Any order the Court makes in pursuance of this section may be made subject to such conditions as the Court deems appropriate.</p>	
<p>This Law does not apply to -</p>	<p>Exempted materials</p>
<p>(a) published material or material available for purchase by the public;</p> <p>(b) published material or material available for purchase by the public;</p>	

Annex 16: Imo State Fiscal Responsibility Law. No. 3 Of 2016 Part XI, Transparency and Accountability section 38 sub-section 1





Annex 17: Imo State Fiscal Responsibility Law. No. 3 Of 2016

Annex 18: Imo State Fiscal Responsibility Law. No. 3 Of 2016 PART XIV Section 55

A33 I.S.N.  
Law No.3 of 2016

Imo State  
Fiscal Responsibility Law

- (j) regulate its proceedings and make standing orders with respect to the holding of its meetings, notices to be given, the keeping of minutes of its proceedings and such other matters as the Commission may, from time to time determine; and
- (k) perform any other function consistent with the promotion of the objectives of this Law.
- (2) The Commission shall be independent in the performance of its functions.
- (3) The provision of Public Officers Protection Act shall apply to the members of the Commission in discharge of their functions under this Law.
54. (1) The Commission shall establish and maintain a Fund from which shall be defrayed all expenditure incurred by the Commission.
- (2) There shall be credited to the Fund established pursuant to subsection (1) of this section, the budgetary allocation from Imo State Government and grants from other sources.
55. The Commission shall prepare and submit to the House of Assembly not later than 30th June in each financial year; a report of its activities including all cases of contravention investigated during the preceding financial year, and shall include in the report a copy of its audited accounts for the preceding financial year.
- 56(1) The Commission shall appoint persons to hold office or function in such other offices as may constitute the Departments of the Commission and its Units.
- (2) The power of the Commission to appoint under subsection (1) of this Section shall include power to –

Establishment  
of a Fund for  
the  
Commission

Long Title

Enactment

Submission of  
Annual report  
to the House  
of Assembly

Short Title

Interpretation

Powers of  
Commission to  
make  
appointments

Arms of Government mean the Executive, Legislature and Judiciary;

"Borrowing" means any financial obligation arising from:-

- (i) any loan including principal, interest, fees of such loan;
- (ii) the deferred payment for property, goods or services;
- (iii) bonds, debentures, notes or similar instruments;
- (iv) letters of credit and reimbursement obligations in respect thereto;
- (v) trade or bankers' acceptance;

