

## QUESTIONNAIRE

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

#### ABIA STATE

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## SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

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

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

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

- A. State Budget Call Circular
- B. State Budget Draft Estimates
- C. State Budget Appropriation Law
- D. State Citizens Budget
- E. Implementation Reports: State Executive's Quarterly Report, State Mid-Year Review and State Accountant-General's Report (Year-End Report)
- F. State Auditor General's Report
- G. Public Accounts Committee (PAC) Report on the Auditor General's Report

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

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## **SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
<b>Budget Documents</b>	<b>Budget Year Used</b>
1. State Budget Call Circular	2018
2. <b>Executive Budget Proposal</b> (State Draft Budget Estimates)	2018
<b>Pre-Budget Statement</b> (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	2018-2020
3. State Budget Appropriation Law	2018

4. <b>Enacted Budget</b> (State Approved Budget)	2018
5. State Citizens Budget	2018
6. <b>In-Year Report</b> (State Quarterly Reports)	2017Q4 or 2018Q1
7. State Mid-Year Review	2017
8. <b>End of Year Report</b> (State Accountant General's Report)	2016
9. State Auditor General's Report	2016
10. Public Accounts Committee (PAC) Report on Auditor General's Report	2015

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

<b>Budget Document</b>	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: Abia State Government of Nigeria, The year 2018 Budget Call Circular – ASPC/BD.006/VOL.1/18/01 2.Date of Release: 9th June, 2017 3.Internet Link: Nil 4.Availability: Produced and Available on Request (PAR)
<b>Pre-Budget Statement</b> (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	1. Title: Draft Estimates of Abia State Government of Nigeria 2018-2020 Multi-Year Budget 2.Date of Release: 22nd December, 2017 3.Internet Link: Nil 4. Availability: Produced and Available on Request (PAR)
<b>Executive Budget Proposal</b> (State Draft Budget Estimates)	1. Title: Abia State Government of Nigeria, Draft Budget of Partnerships and Opportunities 2018 2.Date of Release: 22nd December, 2017 3.Internet Link: Nil 4.Availability: Produced for Internal Use (PIU):

<b>Budget Document</b>	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>
<b>Enacted Budget</b> (State Approved Budget)	<ol style="list-style-type: none"> <li>Title: Approved Estimates of Abia State Government of Nigeria, 2018-2020 Multi-Year Budget – Budget of Partnership and Opportunities</li> <li>Date of Release: 20th June 2018</li> <li>Internet Link: <a href="http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf">http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf</a></li> <li>Availability: Produced and Publicly Available (PPA)</li> </ol>
State Budget Appropriation Law	<ol style="list-style-type: none"> <li>Title: Abia State Government of Nigeria, Appropriation Law, 2018</li> <li>Date of Release: 3rd April 2018</li> <li>Internet Link: Nil</li> <li>Availability: Produced for Internal Use (PIU)</li> </ol>
<b>State Citizens Budget</b>	<ol style="list-style-type: none"> <li>Title: Nil</li> <li>Date of Release: Nil</li> <li>Internet Link: Nil</li> <li>Availability: Not Produced (NP)</li> </ol>
<b>In-Year Report</b> (State Quarterly Reports)	<ol style="list-style-type: none"> <li>Title:</li> <li>Date of Release:</li> <li>Internet Link:</li> <li>Availability: Not Produced (NP)</li> </ol>
<b>State Mid-Year Review</b>	<ol style="list-style-type: none"> <li>Title: Nil</li> <li>Date of Release: Nil</li> <li>Internet Link: Nil</li> <li>Availability: Not Produced (NP)</li> </ol>
<b>End of Year Report</b> (State Accountant General's Report)	<ol style="list-style-type: none"> <li>Title: Financial Statement of the Government of Abia State for the year ended, 31st December, 2015.</li> <li>Date of Release: 31st October, 2016</li> <li>Internet Link: Nil</li> <li>Availability: Produced for internal use (PIU)</li> </ol>
<b>State Auditor General's Report</b>	<ol style="list-style-type: none"> <li>Title: Nil</li> <li>Date of Release: Nil</li> <li>Internet Link: Nil</li> <li>Availability: 2016 Not Produced (NP)</li> </ol>

<b>Budget Document</b>	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>
Public Accounts Committee (PAC) Report on Auditor General's Report	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Produced for internal use (PIU)

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced and Available on Request (PAR); (3) Produced for Internal Use (PIU); (4) Not Produced (NP)

## **SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**

### **A. STATE BUDGET CALL CIRCULAR AND CALENDAR**

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

**Citation: ASPC/BD.006/VOL.1/18/01 dated 9th June, 2017**

**Comment: Q.1: Answer "A"**

See Annex 1

**Govt. Review:**

**Ind. Review: I Agree with the Researcher, it is the Abia State Planning Commission that Produce Call Circulars**

**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: ASPC/BD.006/VOL.1/18/01 dated 9th June, 2017**

**Comment: Q.2: Answer "A"**

The 2018 Budget call circular with reference No: **ASPC/BD.006/VOL.1/18/01** was released on the 9th of June, 2017

**Govt. Review:**

**Ind. Review: Yes it is released five months before the start of the budget year**

**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.
- E. Not applicable/other (please comment).

**Citation: ASPC/BD.006/VOL.1/18/01 dated 9th June, 2017**

**Comment: Q.3: Answer "C"**

The Budget call circular is not publicly available online but available on request.

**Govt. Review:**

**Ind. Review: The Researcher is correct, the call circulars aren't publicly made available**

**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:**

**Comment: Q.4: Answer "D"**

A Budget calendar is not provided

**Govt. Review:**

**Ind. Review: There is no adherence to Budget Cycle in the State**

**CIRDDOC:**

**B. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE'S BUDGET PROPOSAL)**

5. Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?
- A. **Yes, it does.**
- B. No, it does not [*Please specify whether the draft budget estimates are produced late, or not produced at all*].
- C. Not applicable/other (please comment).

**Citation:****Comment: Q.5: Answer "A"**

The draft budget estimates were presented to the State House of Assembly on the 22nd of December, 2017.

**Govt. Review:**

**Ind. Review: it does but most times it is been produced late because the state didn't adhere to budget cycle/timeframe**

**CIRDDOC:**

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

**Citation:****Comment: Q.6: Answer "D"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: The Budget Estimate are made Publicly Available after its passed into law and assent by the Governor and 2018 Budget estimate was online by Feb 2018**

**CIRDDOC:**

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



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

**Citation:****Comment: Q.7: Answer "D"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: All Expenditure is classified by Administrative Unit see Budget Estimate 2018.**  
[www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf](http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf)

**CIRDDOC:**

8. Does 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
- C. Not applicable/other (please comment)

**Citation:****Comment: Q.8: Answer "D"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: The 2018 Budget estimate was made publicly available on line**

**CIRDDOC:**

9. Does 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
- C. Not applicable/other (please comment)

**Citation:****Comment: Q.9: Answer "B"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: The Draft Estimate is publicly available on line and the Expenditure is classified see**  
[www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf](http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf)

**CIRDDOC:**

10. Does the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?
- Yes, programs accounting for all expenditures are presented.
  - Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
  - Yes, programs accounting for less than two-thirds of expenditures are presented.
  - No, expenditures are not presented by program.
  - Not applicable/other (please comment).

**Citation:****Comment: Q.10: Answer "D"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: The Draft Budget Estimate is Publicly Available on line but does present Expenditure for individual Programmes**

**CIRDDOC:**

11. Does 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?
- Yes, the draft budget presents all three types of information (gender, age, senatorial zone and LGA)
  - Yes, the draft budget presents three of the four types of information
  - Yes, the draft budget presents less than three of the four types of information
  - No, such information is not presented
  - Not applicable/other (please comment)

**Citation:****Comment: Q.11: Answer "D"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: The Draft Estimate present Allocation of Expenditure by Senatorial Zone and LGAs See [www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf](http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf)**

**CIRDDOC:**

12. Does 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?
- 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.**
- E. Not applicable/other (please comment).

**Citation:****Comment: Q.12: Answer "D"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: The Budget Draft Estimate has individual sources of Revenue Accounting for Revenue are presented which can be seen in 2018 Budget estimate**

**CIRDDOC:**

**13.** Does 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**
- E. Not applicable/other (please comment)

**Citation:****Comment: Q.13: Answer "D"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: No, the Draft Estimate does present the Non Financial Data Result**

**CIRDDOC:**

**14.** 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**
- E. Not applicable/other (please comment)

**Citation:**

**Comment: Q.14: Answer "D"**

The Draft Budget Estimate is neither publicly available nor available on request

**Govt. Review:**

**Ind. Review: No Performance Targets are used**

**CIRDDOC:**

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**C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)**

15. For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?

- A. The State Budget Appropriation Law was enacted before the start of the fiscal year.
- B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
- C. The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.
- D. **The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or it was not produced at all.**
- E. Not applicable/other (please comment).

**Citation:**

**Comment: Q.15: Answer "D"**

The Budget Appropriation Law is produced for internal use

**Govt. Review:**

**Ind. Review: 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 .it was enacted by Feb.**

**CIRDDOC:**

16. For the fiscal year under consideration, when is 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:**

**Comment: Q.16: Answer "D"**

The Budget Appropriation Law is produced for internal use

**Govt. Review:**

**Ind. Review: The State Budget Appropriation was made publicly available on line within 3 months of its enactment.**

**CIRDDOC:**

4.

17. 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.
  - E. Not applicable/other (please comment).

**Citation:**

<http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf> .

**Comment: Q.17: Answer "A"**Expenditures are classified by administrative units.

**Govt. Review:**

**Ind. Review: The Budgets are classified by Administrative units and MDAs**

**CIRDDOC:**

18. 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
  - C. Not applicable/other (please comment)

**Citation:**

<http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf> page 45-51

**Comment:Q.18: Answer "A"**

Yes, expenditures are presented by functional classification (See pages 45-51 of the approved Budget)

**Govt. Review:**

**Ind. Review: Yes, the Expenditure is Functional classification**

**CIRDDOC:**

19. 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  
C. Not applicable/other (please comment)

**Citation:**

<http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf>. Page 26-30

**Comment: Q.19: Answer "A"**

Yes, expenditure are presented by Economic classification (see Pages 26 - 30 of the State's Approved Budget)

**Govt. Review:**

**Ind. Review: Yes the Approved Budget expenditure has Economic Classifications**

**CIRDDOC:**

20. 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.  
E. Not applicable/other (please comment).

**Citation:**

<http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf> . Pages 130-341

**Comment: Q.20: Answer "A"**

Yes, programs accounting for all expenditures are presented (see pages 130 - 341 of the State's Approved Budget)

**Govt. Review:**

**Ind. Review: State Approved Budget has Accounting Expenditure presented according to Programme.**

**CIRDDOC:**

21. Do line items in the State Approved Estimates IPSAS compliant?
- A. **Yes, all line items appeared with different codes across all MDAs**  
B. Yes, all line items appeared with different codes but not for more than 75 percent of the MDAs  
C. Yes, all line items appeared with different codes but not for more than 50 percent of the MDAs  
D. Yes, all line items appeared with different codes but for less than 25 percent of the MDAs or not publicly available

E. Not applicable (please comment)

**Citation:**

<http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf> .

**Comment: Q.21: Answer "A"**

Yes, all line items appeared with different codes. See all line items with their IPSAS codes in the State approved Budget.

**Govt. Review:**

**Ind. Review: Yes, the line items in the State Approved Estimate have their IPSAS Codes**

**CIRDDOC:**

22. How many MDAs in the State Approved Budget have their budget lumped in a single or few items?
- None of the State MDAs budget line items were lumped in single or few items
  - Between 1 and 3 of the State MDAs have their Budget lumped into single or few items
  - Between 4 and 6 of the State MDAs have their Budget lumped into single or few items
  - More than 6 of the State MDAs have their Budget lumped into single or few items or not publicly available
  - Not applicable (please comment)

**Citation:**

<http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf>

**Comment: Q.22: Answer "A"**

The State's Approved Budget classified all projects by communities and LGA locations. There was no item where lumping was seen. See all line items in the State approved Budget.

**Govt. Review:**

**Ind. Review: There is no item where lumping is in the Budget**

**CIRDDOC:**

23. 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?
- Yes, individual sources of revenue accounting for all revenue are presented.
  - Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
  - Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
  - No, individual sources of revenue are not presented or not publicly available
  - Not applicable/other (please comment).

**Citation:**

<http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf> pages 79-129

**Comment: Q.23: Answer "A"**

Yes, detailed individual sources of revenue accounting for all revenue are presented. See Pages 79 - 129 of Approved budget of the State. The Budget further has details of expected grants, foreign aid and loans on Pages 128 - 129.

**Govt. Review:**

**Ind. Review: Yes, the Individual Source of Revenue accounting for all revenue are presented in the Budget**

**CIRDDOC:****D. STATE CITIZENS BUDGET**

24. 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.**
- E. Not applicable/other (please comment).

**Citation:****Comment: Q.24: Answer "D"**

The budget office opined that the State does not produce a citizens' budget.

**Govt. Review:**

**Ind. Review: The State did not Produce Citizens Budget**

**CIRDDOC:**

25. How is the Citizens Budget disseminated to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, street theatre, etc.).



- B. A Citizens Budget is disseminated by using at least two of the mechanisms described above.
- C. A State Citizens Budget is disseminated by using at least one of the mechanisms described above.
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

**Citation:****Comment: Q.25: Answer "D"**

The budget office opined that the State does not produce a citizens' budget.

**Govt. Review:**

**Ind. Review: The State Does not produce Citizens Budget**

**CIRDDOC:**

## E. STATE QUARTERLY EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE ACCOUNTANT-GENERAL REPORT

26. Does the state produce and release budget quarterly reports to the public?
- A. Yes, the state produces and release budget quarterly reports to the public
- B. Yes, the state produces but do not release budget quarterly reports to the public
- C. No, the state does not produce quarterly report
- D. Not applicable (please comment)

**Citation:** <http://www.abiastate.gov.ng/budget-performance-report/>

**Comment: Q.26: Answer "D"**

The State produced a sketchy summary of financial inflows and outflows in the 3rd quarter of 2017. It can neither be referred to as a Mid-Year Review nor a Quarterly report as it covers the entire year.

**Govt. Review:**

**Ind. Review: No the State Doest Produce the Quarterly Budget Reports**

**CIRDDOC:**

27. For quarterly 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:**

**Comment: Q.27: Answer “D”**

The State is yet to publish or release the report of the 4th quarter of 2017 or the first quarter of 2018.

**Govt. Review:**

**Ind. Review: The Quarterly Reports are released after three months internally and isn't made public**

**CIRDDOC:**

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

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

**Citation:**

**Comment: Q.28: Answer “D”**

There is no mid-year report either in the office or the official website of Abia state government.

**Govt. Review:**

**Ind. Review: The State Executive doesn't release mid-year report**

**CIRDDOC:**

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

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.

- D. The executive does not release an Accountant General's Report, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

**Citation:****Comment: Q.29: Answer "D"**

The 2016 Accountant General's Report is yet to be produced or released to the public

**Govt. Review:**

**Ind. Review: The Executive Doesn't Release the Accountant General Report to the Public**

**CIRDDOC:****F. STATE AUDITOR GENERAL'S REPORT**

30. 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:****Comment: Q.30: Answer "D"**

The 2016 Auditor General's Report is yet to be produced or released to the public

**Govt. Review:**

**Ind. Review: The Auditor General Report is produced but not Available to the Public**

**CIRDDOC:**

31. 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 receive the copy of the Auditor General report, or such report is yet to be produced.
- E. Not applicable/other (please comment).

**Citation:****Comment: Q.31: Answer "C"**

The 2016 Auditor-General's report is not ready and has not been submitted to the State House of Assembly.

**Govt. Review:**

**Ind. Review: The Accountant General Report of 2016, 2017 are produced but aren't publicly available but can be assessed on request**

**CIRDDOC:****SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS****A. Public Engagement during Budget Formulation**

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

**Citation:**

**Comment: Q.32: Answer "C"** There is no formal requirement for public engagement in the budget process in Abia State

**Govt. Review:**

**Ind. Review: Yes There is no Formal requirement that exist requiring the Executive to Engage the public on Budget formulation but informal procedures exist through the intervention of the civil society organization on COMMUNITY NEEDS IDENTIFICATION that support the allocation of project to the communities and captured in the budget**

**CIRDDOC:**

33. 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:**

**Comment: Q.33: Answer "D"** At the moment, there is no practical mechanism for identifying public's perspective on budgets in Abia State. The Development Strategy Centre is still talking with Development Partners to facilitate community needs assessment that will feed into the annual budgets of the State.

**Govt. Review:**

**Ind. Review: Yes Presently at the State, There is intervention by PERL to support Communities identify projects in their Area which will be captured in the Budget through the Open Government Partnership (OGP) it is referred as COMMUNITY NEEDS IDENTIFICATION**

**CIRDDOC:**

34. Does the state executive hold consultations with the public on specific plans for vulnerable groups in the upcoming budget?

*Please note that by "core set of constituencies" it is meant the following: 1. women's groups, 2. youth, 3. People living with disability and 4. 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 the vulnerable groups as part of the budget preparation process.**
- E. Not applicable/other (please comment).

**Citation:****Comment: Q.34: Answer "D"**

The State executive does not even hold consultation with the public for general plans in the budget not to mention plans for vulnerable groups.

**Govt. Review:**

**Ind. Review: No But the Vulnerable groups are invited in the Budget defence and Presentation at the State House of Assembly to make their inputs**

**CIRDDOC:**

35. 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:**

**Comment: Q.35: Answer "D"** There is no public engagement in the budget process, and there is no articulated plan for such by the executive.

**Govt. Review:**

**Ind. Review: No There is no Public Engagement by the Executive, But the Government only engage the MDAs and Agencies of Government**

**CIRDDOC:**

36. 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:**

**Comment: Q.36: Answer "D"**

There is no public engagement in the budget process. Therefore, no input from the public

**Govt. Review:**

**Ind. Review: There is no formal Public Engagement except Public Hearing on Budget Defence by the Abia State House of Assembly**

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

37. 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?

- 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:**

**Comment: Q.37: Answer "B"** Abia State House of Assembly holds public hearing on the budget.

**Govt. Review:**

**Ind. Review: No But Abia State House of Assembly Hold Public Hearing on Budget Defence by the MDAs and invite stakeholders for their inputs**

**CIRDDOC:**

38. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the public are 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 some 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:**

**Comment: Q.38: Answer "D"**

Abia State House of Assembly holds public hearing on the budget. However, the public hearing is for the "privileged public" to hear and not to say anything.

**Govt. Review:**

**Ind. Review: the State House of Assembly Holds Public Hearing but isn't widely Advertised**

**CIRDDOC:**

39. 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:**

**Comment:Q.39: Answer “D”**If there is any committee report, it is not made public.

**Govt. Review:**

**Ind. Review: No the Committee doesn't produce any report on Budget but only release Reports on other issues brought before it.**

**CIRDDOC:**

**C. Public Engagement during Budget Execution**

40. 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 only some portions 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:**

**Comment:Q.40: Answer “D”**

If the State has such a list, it does not make it public.

**Govt. Review:**

**Ind. Review: The State Did not Have Such List made Public**

**CIRDDOC:**

41. 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:**

**Comment: Q.41: Answer “D”**There is no communication mechanism between the State executive and the public on matters of budget execution.

**Govt. Review:**

**Ind. Review: Yes by Engaging the Civil Society Organizations and other stakeholders during the Project performance Review by the Abia State Planning Commission**

**CIRDDOC:**



42. 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:****Comment: Q.42: Answer "D"**

There is no communication mechanism between the State executive and the public on matters of budget execution. So, there is no need for any feedback

**Govt. Review:**

**Ind. Review: This information isn't available and Government have not Established such channel but with the Emergence of the Open Government Partnership(OGP) There is plan to set up such mechanism for communication**

**CIRDDOC:**

**D. Public Engagement during Audit**

43. Does the state Auditor General's office maintain formal mechanisms through which the public can participate in the audit process?
- Yes, the state General Auditor'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.
  - Yes, the state General Auditor'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.
  - Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
  - No, the state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process.
  - Not applicable.

**Citation:****Comment: Q.43: Answer "B"**

Through the Public Sector Governance Reform and Development Project of the State, the State Auditor General's Office organised an Audit Forum in 2017. The Audit Forum sought views of the public in matters of the State Auditor General's Reports of previous years.

**Govt. Review:**

**Ind. Review: Yes through the Government Audit Forum**

**CIRDDOC:**

44. Are the state assembly meetings that discuss the Auditor General's Report open to the public?
- Yes, the meetings discussing the audit report are open to the public.
  - No, the meetings discussing the audit report are not open to the public.
  - Not applicable /other (please explain).

**Citation:****Comment: Q.44: Answer "B"**

Such meetings are not made known to the public.

**Govt. Review:**

**Ind. Review: No there is no such meeting**

**CIRDDOC:**

**SECTION THREE: TRANSPARENCY IN THE PROCUREMENT SYSTEM**

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

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

**Citation: Abia State Public Procurement Law, 2012****Comment: Q.45: Answer "A"**

The Abia State Public Procurement Law is a replica of the Public Procurement Act of the Federal Government of Nigeria.

**Govt. Review:**

**Ind. Review: Yes there is Public Procurement Law in the State but Adherence to the law is an issue, it not implemented in the State**

**CIRDDOC:**

46. 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: Abia State Bureau of Public Procurement, Government House, Umuahia**

**Comment: Q.46: Answer "A"**In line with the Public Procurement Law of Abia State, there is a State Bureau of Public Procurement.

**Govt. Review:**

**Ind. Review: Yes there is State Public Procurement Law and the Bureau that monitor the process of its implementation.**

**CIRDDOC:**

47. 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:****Comment: Q.47: Answer "D"**

There is no Public Procurement Council in Abia State.

**Govt. Review:**

**Ind. Review: No there is Public Procurement council in the State**

**CIRDDOC:**

48. 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)?
- Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
  - 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.
  - 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
  - No information of public tenders is available within the state.
  - Not applicable (please comment).

**Citation:**

**Comment: Q.48: Answer "D"** Abia State Bureau of Public Procurement is currently not really in charge of all the procurements in the State. Most of the procurements are handled by the Government House or sometimes by the procuring MDAs. Therefore, there is no single source of information on public procurement in Abia State.

**Govt. Review:**

**Ind. Review: There is no Single Source of information of Procurement in the State as MDAs handle their various procurements**

**CIRDDOC:**

49. How regularly do MDAs in the state invite CSOs and other stakeholders' representatives during bid openings?
- The MDAs in the state invite CSOs and other stakeholders' representatives regularly during bid openings
  - The MDAs in the state invite CSOs and other stakeholders' representatives sometimes during bid openings
  - The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings
  - Not applicable (please comment)

**Citation:**

**Comment: Q.49: "C"** Bid openings in Abia State are mere formalities and CSOs are not usually invited to witness them.

**Govt. Review:**

**Ind. Review: the CSOs are not invited to the Bid Opening**

**CIRDDOC:**

50. 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 makes 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:**

**Comment: Q.50: Answer "C"**

In practice, there is no single procedure for public procurement in Abia State. In some cases, pre-selected contractors are given "privileged information" while others are not.

**Govt. Review:**

**Ind. Review: There is no Single Procedure for Public Procurement in the State**

**CIRDDOC:**

51. 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).

**Comment: Q.51: Answer "D"** Bid openings in Abia State are mere formalities and CSOs are not usually invited to witness them.

**Govt. Review:**

**Ind. Review: Tenders are not opened and CSOs are not invited to observe the process**

**CIRDDOC:**

## 52. 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:**

**Comment: Q.52: Answer "C"** Contractors only get to know of procurement decisions when the contracts are being executed. Bases of such selections are not usually made known to other bidders not to mention the public.

**Govt. Review:**

**Ind. Review: Contractors got information directly based on the ones selected for the Project. It isn't Made Public**

**CIRDDOC:**

## 53. 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:**

**Comment: Q.53: Answer "B"** Contractors only get to know of procurement decisions when the contracts are being executed. Bases of such selections are not usually made known to other bidders not to mention the public.

**Govt. Review:**

**Ind. Review: Selections process of award of contract are not made open as procurement are handled internally**

**CIRDDOC:**

## 54. 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:**

**Comment: Q.54: Answer "D"** There is no external procurement complaints review body in Abia State. An aggrieved bidder can only decide not to respond to future calls for tender.

**Govt. Review:**

**Ind. Review: No There none in the State**

**CIRDDOC:**

55. 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:**

**Comment: Q.55: Answer "D"**

There is no Alternative Dispute Resolution (ADR) mechanism in Abia State.

**Govt. Review:**

**Ind. Review: No There is no ADR mechanism in place**

**CIRDDOC:**

56. 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 look at disputes over procurement processes and they meet at regular intervals  
B. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes but meet at irregular intervals  
C. No, the State has no Procurement Complaints Review body that look at disputes over procurement processes  
D. Not applicable (please comment).

**Citation:**

**Comment: Q.56: Answer "C"**

There is no Procurement Complaints Review body in Abia State. An aggrieved bidder can only decide not to respond to future calls for tender.

**Govt. Review:**

**Ind. Review: There is no Complaint Review Body in the State**

**CIRDDOC:**

57. 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 minorities 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:**

**Comment: Q.57: Answer "D"**There is no Procurement Complaints Review body in Abia State.

**Govt. Review:**

**Ind. Review: There is Procurement Complaints Body in the State**

**CIRDDOC:**

58. 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 -74 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:**

**Comment: Q.58: Answer "D"**Most of the procurements are handled by the Government House or sometimes by the procuring MDAs and in both cases, special and restricted methods of public procurement are adopted.

**Govt. Review:**

**Ind. Review: Procurements are handled internally and are restricted**

**CIRDDOC:**

59. 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:****Comment: Q.59: Answer "C"**

Abia State Government does not public details of awarded contracts. In some cases, the public does not even know of awarded contracts, except where the Government decides to mount billboards showing that such a contract has been awarded.

**Govt. Review:**

**Ind. Review: The Abia State Government does not make public the Awarded Contracts**

**CIRDDOC:****SECTION FOUR: LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY**

60. 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, but there is another provision ensuring Access to Information.
- D. **No, there is no State Freedom of Information Law.**
- E. Not applicable (please comment).

**Citation:****Comment: Q.60: Answer "D"**

Abia State Government is yet to domesticate the Freedom of Information Act in the State.

**Govt. Review:**

**Ind. Review: the State Passed the freedom of information Act but yet to domesticate it in the State**

**CIRDDOC:**

61. 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:**

**Comment: Q.61: Answer "C"**Abia State Government is yet to domesticate the Freedom of Information Act in the State. Therefore, there is no State Access to Information Agency

**Govt. Review:**

**Ind. Review: No There is no State Access to information Agency and there is no full implementation of the Freedom of information Act in the State**

**CIRDDOC:****62.** 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:**

**Comment: Q.62: Answer "B"**There are no specific provisions ensuring the publication of budget documents

**Govt. Review:**

**Ind. Review: There is no Provision for Publication of Budget Document in the State**

**CIRDDOC:****63.** Is there a State Fiscal Responsibility Law?

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

**Citation:**

**Comment: Q.63: Answer "A"**

There is Abia State Fiscal Responsibility Law

**Govt. Review:**

**Ind. Review: Yes There is such law but it isn't implemented**

**CIRDDOC:****64.** 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
- E. Not applicable

**Citation:** <http://www.abiastate.gov.ng/wp-content/uploads/2017/09/ABIA-2018-Approved-ESTIMATES-HOA-Approved-20-06-2018.pdf>

**Comment: Q.64: Answer "A"**

In place of MTEF, Abia State Government prepares Multi-Year Budget that covers 3 fiscal years.

**Govt. Review:**

**Ind. Review: Yes the State Prepare the Budget with the provisions in the MTEF**

**CIRDDOC:**

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

**Citation:**

**Comment: Q.65: Answer "B"** There is no public consultation in the entire budget process including the MTEF and FSP (Multi-Year Budget)

**Govt. Review:**

**Ind. Review: There is such consultation with public on this unless with Government Agencies**

**CIRDDOC:**

66. 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:**

**Comment: Q.66: Answer "C"** Abia State Government has a State Audit Law, but the law is over 10 years old.

**Govt. Review:**

**Ind. Review: Yes**

**CIRDDOC:**

67. 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:**

**Comment: Q.67: Answer "A"** The State Audit Law of Abia State requires the Auditor General to submit the AuG's report to the State House of Assembly

**Govt. Review:**

**Ind. Review: Yes such is in Place in the State as Stipulated in the State Audit Law**

**CIRDDOC:**

68. 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:**

**Comment: Q.68: Answer "A"**

The Public Accounts Committee (PAC) of Abia State House of Assembly produces a report based on their findings from the Auditor General's Report

**Govt. Review:**

**Ind. Review: Yes**

**CIRDDOC:**

69. 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 reports for all Auditor General's report submitted to them.
- B. The Public Accounts Committee (PAC) have 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) have reports for up to 50 percent of the Auditor General's report submitted to them
- D. The Public Accounts Committee (PAC) have no reports from the Auditor General's report submitted to them
- E. Not applicable (please comment)

**Citation:**

**Comment:Q.69: Answer “C”**

The Public Accounts Committee of the current Assembly of Abia State House of Assembly has not produced any report based on their findings from the Auditor General’s Report since 2015.

**Govt. Review:**

**Ind. Review: it was produced for 2016**

**CIRDDOC:**

**70.** 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:**

**Comment:Q.70: Answer “D”**

Abia State Financial Regulations document is very old and needs to be reviewed.

**Govt. Review:**

**Ind. Review: it is very old and needs to be reviewed.**

**CIRDDOC:**

**ANNEX 1:**

