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## QUESTIONNAIRE

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

### BAYELSA STATE OF NIGERIA 2018

**THIS QUESTIONNAIRE WAS COMPLETED BY**

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**SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA**

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

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- 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)
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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. State Draft Budget Proposals	2018
<i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	2018-2020
3. State Budget Appropriation Law	2018
4. State Approved Budget Volumes	2018
5. State Citizens Budget	2018
6. State <i>Quarterly</i> Reports	2017Q4 or 2018Q1
7. State Mid-Year Review	2017
8. 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

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: Bayelsa State Government of Nigeria 2018 Budget Preparation and Submission of Call Circular 2. Date of Release: 18th October 2017 3. Internet Link: Not Available on the internet. 4. Availability: Produced and Available on Request for free (PAR)
State Draft Budget Proposals	1. Title: Year 2018 Proposed Budget Estimate (Budget of finishing strong for development, stability and prosperity) 2. Date of Release: 22nd December 2017 3. Internet Link: Not Available on the Internet 4. Availability: Produced for Internal Use (PIU)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Bayelsa State 2018-2020 Medium Term Expenditure Framework and Fiscal Strategy Paper 2. Date of Release: No date of release 3. Internet Link: Not Available on the internet. 4. Availability: Produced and Available on Request for free. (PAR)
State Citizens Budget	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)
State Budget Appropriation Law	1. Title: Government of Bayelsa State Appropriation law, 2018 2. Date of Release: 18th April 2018 3. Internet Link: Not Available on the internet. 4. Availability: Produced for Internal Use (PIU)
State Approved Budget Volumes	1. Title: Bayelsa State Government of Nigeria 2018 Approved Budget (Budget of finishing strong for development, stability and prosperity) 2. Date of Release: 6th April 2018 3. Internet Link: Not Available on the internet. 4. Availability: Produced for Internal Use (PIU)
State Quarterly Reports	1. Title: Fourth Quarter Report 2017 2. Date of Release: 31st December 2017 3. Internet Link: Not Available on the internet. 4. Availability: Produced and available on request. (PAR)

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 Mid-Year Review	1. Title: 2017 Second Quarter Report/ Mid Year Review 2. Date of Release: 30th June 2017 3. Internet Link: Not Available on the internet. 4. Availability: Produced and available on request for free. (PAR)
State Accountant General's Report	1. Title: Government of Bayelsa State of Nigeria Financial Statements of the Government of Bayelsa State of Nigeria 2. Date of Release: 31st December, 2016 3. Internet Link: Not available on the Internet 4. Availability: Produced for Internal Use (PIU)
State Auditor General's Report	1. Title: Bayelsa State of Nigeria Report of the State Auditor General on the accounts of the Government of Bayelsa State 2. Date of Release: 31st December 2016 3. Internet Link: Not Available on the internet. 4. Availability: Produced for Internal Use (PIU)
Public Accounts Committee (PAC) Report on Auditor General's Report	5. Title: Nil 6. Date of Release: Nil 7. Internet Link: Nil 8. Availability: Not Produced (NP)

*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:** Ref Number: BUD/ADM/108/VOL11/381.

**Comment: Q.1: "A"** The state produces call circular. Find attached Annex 1

**Govt. Review:**

**Ind. Review: yes it does.**

**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 or 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:** Ref Number: BUD/ADM/108/VOL11/381.

**Comment: Q.2: "C"** The call circular was released 3 months before the start of the Budget year. Find attached, the front page in Annex 1.

**Govt. Review:**

**Ind. Review: it is issued at least three month before the start of the budget**

**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:** Ref Number: BUD/ADM/108/VOL11/381.

**Comment: Q.3: "B"** The state call circular was not made public. It is only available on request for free and it was sent to key stakeholders such as all head of service, all permanent secretaries, all heads of ministries etc. See the address in page 1 of Annex 1

**Govt. Review:**

**Ind. Review:** The call circular is not available to the general public but. Is only made available to heads or ministries and MDA

**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:** Bayelsa State Government of Nigeria Ministry of Budget and Economic Planning Draft Integrated Annual Planning and Budget Calendar.

**Comment: Q.4: "B"** Budget calendar is provided. See attached Annex 2.

**Govt. Review:**

**Ind. Review:** In my finding the budget calendar is provided but its adherence is less than two third of the dates this is owing to the fact that most of the MDA are not away of the calendar.

**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:** See the attached Bayelsa State draft budget estimate Consolidated Budget Summary (Master Budget)

**Comment: Q.5: "A"** The state agency in-charge of budget produces a state draft budget estimates. See Annex 3

**Govt. Review:**

**Ind. Review:** Yes it does

**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:** “D” Bayelsa state draft budget estimate was not made available to the public. But it is only available on request for free (Annex 3)

**Govt. Review:**

**Ind. Review:** The Bayelsa State draft budget when passed is not made public but was told that it is available on request however the process of requesting for the said document is not clearly spell out.

**CIRDDOC:**

7. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by Ministries, Departments, or Agencies [MDAs])?
- A. Yes, all expenditures are classified by administrative unit.
  - B. Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).
  - C. Yes, less than two thirds of the expenditures are classified by administrative unit.
  - D. No, expenditures are not presented by administrative unit.
  - E. Not applicable/other (please comment).

**Citation:****Comment:Q.7: “D”**

The State Draft Budget Estimates is not publicly available.

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**CIRDDOC:**

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

**Citation:**

**Comment: Q.8: 'B'**

The State Draft Budget Estimates is not publicly available.

**Govt. Review:**

**Ind. Review:** Expenditure are not presented by function classification.

**CIRDDOC:**

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

**Citation:**

**Comment: Q.9: 'B'**

The State Draft Budget Estimates is not publicly available.

**Govt. Review:**

**Ind. Review:** Expenditures are not presented by economic classification

**CIRDDOC:**

10. 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.
- E. Not applicable/other (please comment).

**Citation:**

**Comment: Q.10: 'D'**

The State Draft Budget Estimates is not publicly available

**Govt. Review:**

**Ind. Review:** Expenditures are not presented by program

**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?
- A. Yes, the draft budget presents all three 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
  - E. Not applicable/other (please comment)

**Citation:****Comment: Q.11: 'D'**

The State Draft Budget Estimates is not publicly available

**Govt. Review:**

**Ind. Review:** The document does not allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area

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

**Citation:****Comment:Q.12: 'D'**

The State Draft Budget Estimates is not publicly available

**Govt. Review:**

**Ind. Review:** No, the individual sources of revenue are not presented in the budget document.

**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: "D"**

The State Draft Budget Estimates is not publicly available.

**Govt. Review:**

**Ind. Review: No it does not**

**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: "D"**

The State Draft Budget Estimates is not publicly available.

**Govt. Review:**

**Ind. Review: Performance targets are not used in the budget document, I agree with the researcher**

**CIRDDOC:**

**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:** Bayelsa State Government Appropriation law 2018 Date: 17th April 2018

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

Bayelsa state appropriation law was enacted on the 18th of April 2018 which is the first month of the 2nd quarter. See Annex 4

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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: "D"**

The above option was chosen because Bayelsa State Budget Appropriation Law is not made available to the general public but i was privileged to get it through request for free due to familiarity.

**Govt. Review:**

**Ind. Review:** The budget document is not made public and but you will be told that is available on request but the process of requesting for the budget is not cleared.

**CIRDDOC:**

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:**

- 1.
- 2.

**Comment: Q.17: 'D'**

The above option was chosen because Bayelsa State Approved Budget is not made available to the general public but i was privileged to get it through request for free due to familiarity

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**CIRDDOC:**

18. Does the State Approved Budget presents 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:**

**Comment: Q.18: 'B'**

The above option was chosen because Bayelsa State Approved Budget is not made available to the general public but i was privileged to get it through request for free due to familiarity

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**CIRDDOC:**

19. Does the State Approved Budget presents 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:**

**Comment: Q.19: 'B'**

The above option was chosen because Bayelsa State Approved Budget is not made available to the general public but i was privileged to get it through request for free due to familiarity

**Govt. Review:**

**Ind. Review: I agree with the researcher**

**CIRDDOC:**

20. Does the State Approved Budget presents 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:**

**Comment:** Q.20: 'D'

The above option was chosen because Bayelsa State Approved Budget is not made available to the general public but i was privileged to get it through request for free due to familiarity

**Govt. Review:**

**Ind. Review:** I agree with the researcher expenditures ,individual programs are not stated in the budget document.

**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:**

**Comment:** Q.21: 'D'

The above option was chosen because Bayelsa State Approved Budget is not made available to the general public but i was privileged to get it through a request for free due to familiarity

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**CIRDDOC:**

22. How many MDAs in the State Approved Budget have their budget lumped in a single or few items?
- 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:**

**Comment:** Q.22: 'D'

The above option was chosen because Bayelsa State Approved Budget is not made available to the general public but i was privileged to get it through a request for free due to familiarity

**Govt. Review:**

**Ind. Review:** This is true I totally agree with the researcher

**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?
- 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:****Comment: Q.23: 'D'**

The above option was chosen because Bayelsa State Approved Budget is not made available to the general public but i was privileged to get it through a request for free due to familiarity

**Govt. Review:**

**Ind. Review: I totally agree with the researcher as this is not state in the document**

**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:** Mrs. Peremoboere Soroh (Deputy Director Budget) Phone number:08135695871

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

The document is not Produced by the State

**Govt. Review:**

**Ind. Review: The true picture is as presented by the researcher**

**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:** Mrs. Peremoboere Soroh (Deputy Director Budget) Phone number:08135695871

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

The document is not Produced by the State

**Govt. Review:**

**Ind. Review: I agree with the researcher**

**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:** 2017 Annual Budget Report/ Fourth Quarter Report (31st December 2017) Date of release: 18 February 2018

**Comment: Q.26: "B"**

Bayelsa state produces quarterly reports. See attached Annex 5. Available on request for free (PAR).

**Govt. Review:**

**Ind. Review: A quarterly report is produced but it is not made public**

**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:** 2017 Annual Budget Report/ Fourth Quarter Report (31st December 2017) Date of Release: 18th February 2018

**Comment: Q.27: "B"**

Quarterly reports in Bayelsa state are released two months after the end of the period. See Annex 5. Produced and available on request for free (PAR)

**Govt. Review:**

**Ind. Review:** A quarterly report is produced two month after the period but it is not 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:** 2017 Second Quarter Budget Report/ Mid-Year Review (30th June 2017)

**Comment: Q.28: "A"**

Mid-Year budget review in Bayelsa state is released one month after the end of the first six months. Produced and available on request for free (PAR). See Annex 6

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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: "D"**

State Accountant General does not release his report to the public. The reports are produced for internal use. Annex 9

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher

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:** Mr. Alakembe Office of the Auditor General, 19th May 2018 The informant refused to disclose his full name and phone number due to fear of the unknown

**Comment: Q.30: "D"** Final audited accounts are not released to the public. They are only produced for internal use. According to Alakembefrom the office of the Auditor General, there is public service rule in Bayelsa State, which states that every information or document to be given out should be approved by the SSG. I applied through SSG on the 14th of February 2018 but till date the letter has not been approved. But I was privileged to sight the cover page of the document. See Annex 7.

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher

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:** Clerk of the BSHOA No reference number was given

**Comment: Q.31: "A"**

According to the clerk Mr. Aaron Nicodemus, BSHOA receives copies of the Auditor-General's Report before the end of the next fiscal year. No phone number was disclosed.

**Govt. Review:**

**Ind. Review:** my findings confirmed this I agree with the researcher

**CIRDDOC:** Researcher to provide proof

## **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:** Mrs Peremoboere Soroh (Deputy Director Budget). Ministry of Budget and Economic Planning. 14th April 2018. Phone number: 08135695871

**Comment: Q.32: "D"**

According to the Deputy Director Budget, Bayelsa does not have any law that requires the executive to engage citizen during budget formulation.

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher

**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:** : Mrs Peremoboere Soroh (Deputy Director Budget). Ministry of Budget and Economic Planning. 14th April 2018. Phone number: 08135695871

**Comment: Q.33: "D"**

The executive has not established any mechanism to identify public perspective on Budget priorities.

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**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:** Mrs Peremoboere Soroh (Deputy Director Budget) Ministry of Budget and Economic Planning. 14th April 2018. phone no. 08135695871

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

The executive does not hold public hearing with vulnerable groups. The executive only communicate with the ministry of women affairs which is in charge of the vulnerable groups in Bayelsa State to submit their budget during budget preparation process.

**Govt. Review:**

**Ind. Review: I agree with the researcher the direct impute of the vulnerable group are not captured**

**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:** Mrs Peremoboere Soroh (Deputy Director Budget) Ministry of Budget and Economic Planning. 14th April 2018. . Phone number: 08135695871

**Comment: Q.35: "D"**

The executive does not engage the public during budget formulation process.

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher

**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:** Mrs Peremoboere Soroh (Deputy Director Budget) Ministry of Budget and Economic Planning. 14th April 2018 . Phone number: 08135695871

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

The executive does not provide feedback on inputs to the public.

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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:** Mr. Ebiowei, Personal Assistant to the Clerk, Bayelsa State house of Assembly. 20th April 2018 The informant those not disclose his full name and phone number

**Comment: Q.37: "D"**

BSHOA does not hold public hearing. But the public is permitted to attend and listen to hearings on the individual budgets that is ministries, departments and agencies.

**Govt. Review:**

**Ind. Review: This is true**

**CIRDDOC:**

38. Do legislative committees hold public hearings on the individual budgets of State 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 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:** Mr. Ebiowei, Personal Assistant to the Clerk, Bayelsa State house of Assembly. 20th April 2018 The informant those not disclose his full name and phone number

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

The state legislature do not hold public hearing on the budget of administrative unit. They only invites the various MDAs to defend their budget.

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**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:** Mr. Ebiowei, Personal Assistant to the Clerk, Bayelsa State house of Assembly. 20th April 2018 The informant chose not to disclose his full name and phone number

**Comment: Q.39: "D"** According to the personal assistant to the clerk of the state house of assembly, the committee does not hold public hearing neither do they release the report to the public.

**Govt. Review:**

**Ind. Review:** This is the true representation of the Bayelsa budget process.

**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:** Mrs Peremoboere Soroh (Deputy Director Budget) Ministry of Budget and Economic Planning. 14th April 2018 . Phone number: 08135695871

**Comment: Q.40: "D"**

There is no information on beneficiaries of targeted spending.

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher

**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:** MR. Samuel, Accounts Department, Ministry of information Bayelsa State. 23rd April 2018 The informant refused to disclose his full name and phone number due to fear of the unknown

**Comment: Q.41: "D"**

There are no established practical mechanisms to identify public perspective in Bayelsa state during budget execution.

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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:** Mrs Peremoboere Soroh (Deputy Director Budget) Ministry of Budget and Economic Planning. 14th April 2018. Phone number: 08135695871

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

Inputs from the public were not heard during budget formulation and the executive does not provide feedback to the public.

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher, their input were not received during the formation process

**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?

- a. 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.
- b. 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.
- c. 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.
- d. No, the state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process.
- e. Not applicable.

**Citation:** Mr. Alakembe, Office of the Auditor General, 19th May 2018 The informant refused to disclose his full name and phone number due to fear of the unknown

**Comment: Q.44: "D"**

The State Auditor General office does not maintain a formal mechanism in which the public can participate in the audit process.

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**CIRDDOC:**

44. 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:** Clerk of the State House of Assembly Mr. Aaron Nicodemus, Phone number was not disclosed

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

Audit reports meetings are not open to the public.

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**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:** Bayelsa State Procurement Law 2009 [www.dueprocessbayelsa.gov.ng](http://www.dueprocessbayelsa.gov.ng)

**Comment: Q.45: "A"**

Bayelsa State has a public procurement law and is available on request for free. See Annex 10

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher

**CIRDDOC:**

46. Does the state has 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:** Bayelsa State Due Process Bureau

**Comment: Q.46: "B"**

There is no Public Procurement Bureau in Bayelsa State but the State has a Due Process Bureau. However the Bayelsa State Tenders Board handles all public procurement

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau

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

The state has not inaugurated a Public Procurement Council

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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)?

- 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:** Bayelsa State Due Process Bureau

**Comment:** “Q.48: A”

The state tenders board provides information on all public tenders. This is done via the official gazette, billboards online portals on [www.dueprocessby.gov.ng](http://www.dueprocessby.gov.ng) which is currently under maintenance

**Govt. Review:**

**Ind. Review:** I agree with the researcher the correct website address is <https://due-processbayelsa.gov.ng>

**CIRDDOC:**

49. 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 regularly during bid openings
- B. The MDAs in the state invite CSOs and other stakeholders’ representatives sometimes during bid openings
- C. The MDAs in the state do not invite CSOs and other stakeholders’ representatives during bid openings
- D. Not applicable (please comment)

**Citation:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau

**Comment:** Q.49: ‘C’

The MDAs in the state do not invite CSOs and stakeholders representatives during bid openings, it is the state tenders board that handles all activities

**Govt. Review:**

**Ind. Review:** I will go with the researcher

**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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau

**Comment:** Q.50: 'A'

The state tenders board publishes contracts information through multiple means such as online portals which is under maintenance, official gazette, radio announcements, billboards etc and publishes all guidance documentation.

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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).

**Citation:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau

**Comment:** Q.51: 'A'

Yes tenders are opened publicly following the closing date for bid submission

**Govt. Review:**

**Ind. Review:** Yes, tenders are opened publicly, but there is a delay in opening some of them however most of projects do not go through open and competitive tender

**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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau, Phone was not disclosed

**Comment: Q.52: 'D'**

No, procurement decisions are not published.

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau, Phone was not disclosed

**Comment: Q.53: 'B'**

No, justification for awarding contracts to selected contractors are not published

**Govt. Review:**

**Ind. Review: I will go with the researcher**

**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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau

**Comment: Q.54: 'D'**

No, there is no external procurement complaints review body

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau

**Comment: Q.55: 'D'**

No, there is no alternative dispute resolution mechanism

**Govt. Review:**

**Ind. Review:** This is true

**CIRDDOC:**

**56.** Does the State has 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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau, Phone was not disclosed

**Comment: Q.56: 'C'**

No, the state has no procurement complaints review body that look at disputes over procurement processes

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher

**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 a minority of decisions are publicised 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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau, Phone was not disclosed

**Comment: Q.57: 'D'**

Decisions of the procurement complaints review body are not made publicly available.

**Govt. Review:**

**Ind. Review:** The state has no procurement complaints review body that look at disputes over procurement processes.

**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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau, Phone was not disclosed

**Comment: Q.58: 'D'**

Less than 24 percent of the capital projects initiated through open and competitive tender

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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:** Project coordinator (Engr. Ereghakuma) Bayelsa State Due Process Bureau

**Comment: Q.59: 'C'**

The state only publishes a list of awarded contracts.

**Govt. Review:**

**Ind. Review:** I will go with the researcher

**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: 'D'**

There is no state freedom of information law in Bayelsa State

**Govt. Review:**

**Ind. Review:** This is true

**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: 'D'**

There is no access to information agency in Bayelsa State apart from Ministry of Information but they do not ensure Access to information on Budget or public procurement

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**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:** Mrs Peremoboere Soroh (Deputy Director Budget) Ministry of Budget and Economic Planning. 14th April 2018. Phone number: 08135695871

**Comment: Q.62: 'B'**

There are no specific provisions ensuring the publication of budget documents

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**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:** Bayelsa State Fiscal Responsibility Law, 2009

**Comment: Q.63 'A'**

Yes there is State Fiscal Responsibility Law. See Annex 11 PG 1

**Govt. Review:**

**Ind. Review:** I agree with the researcher

**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:** 2018-2020 Medium Term Expenditure Framework and Fiscal Strategy Paper (Pg1)

**Comment: Q.64: 'A'**

Bayelsa State prepares an MTEF and FSP regularly in line with the provisions of the fiscal responsibility law (FRL). See annex 12

**Govt. Review:**

**Ind. Review:** Yes It Does

**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:** Mrs Peremoboere Soroh (Deputy Director Budget) Ministry of Budget and Economic Planning. 14th April 2018. Phone number: 08135695871

**Comment: Q.65: 'B'**

There is no evidence of public consultation during the preparation of MTEF and FSP

**Govt. Review:**

**Ind. Review:** I totally agree with the researcher

**CIRDDOC:**

66. Does the State has 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. Alakembe Office of the Auditor General, 19th May 2018 The informant refused to disclose his full name and phone number due to fear of the unknown

**Comment: Q.66: 'D'**

The estate audit law is more than 20 years

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**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:** Bayelsa State Fiscal Responsibility Law 2009 Part1, page 9, serial number 11

**Comment: Q.67: 'A'**

Yes there is a legal framework requiring the Auditor General to submit its report. See Annex 13

**Govt. Review:**

**Ind. Review: I agree**

**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) do not produce any report based on their findings from the Auditor General's Report.
- C. Not applicable (please comment).

**Citation:** Mr. Alakembe Office of the Auditor General, 19th May 2018 The informant refused to disclose his full name and phone number due to fear of the unknown

**Comment: Q.68: 'C'**

Bayelsa State do not produce public account committee report

**Govt. Review:**

**Ind. Review: I totally agree with the researcher**

**CIRDDOC:**

69. When was the las report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly
- The Public Accounts Committee (PAC) have reports for all Auditor General's report submitted to them.
  - 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
  - The Public Accounts Committee (PAC) have reports for up to 50 percent of the Auditor General's report submitted to them
  - The Public Accounts Committee (PAC) have no reports from the Auditor General's report submitted to them
  - Not applicable (please comment)

**Citation:**

**Comment: Q.69: 'D' Bayelsa State PAC committee do recieve Auditor General's report sometimes**

**Govt. Review:**

**Ind. Review: I agree with the researcher**

**CIRDDOC:**

70. When last was the State Financial Regulations/Instructions reviewed?

- The State Financial Regulations/Instructions was reviewed within the last 5 years
- The State State Financial Regulations/Instructions was reviewed within the last 10 years but more than 5 years.
- The State Financial Regulations/Instructions was reviewed more than 10 years ago but less than 15 years
- The State Financial Regulations/Instructions was reviewed more than 15 years ago or there is no such law.
- Not applicable (please comment).

**Citation:** Mr. Dila John Tamar, phone number 07035103561, Bayelsa State Treasury Building, Office of the Accountant General.

**Comment: Q.70: 'A'**

The State Financial Regulations/Instruction was reviewed 2014

**Govt. Review:**

**Ind. Review: I agree with the researcher**

**CIRDDOC:**