

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

BAYELSA STATE

June 2020

THIS QUESTIONNAIRE WAS COMPLETED BY

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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

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

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

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

Budget Documents Used in Completing the Questionnaire	
Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.	
Budget Documents	Budget Year Used
1. Pre-Budget Statement: a) State Budget Call Circular, b) State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	a) 2020 b) 2020 - 2022
2. Executive Budget Proposal (EBP): State Draft Budget Estimates	2020
3. State Citizens Budget	2020
4. State Approved Budget Volumes / Appropriation Law	2020

5. In-Year Reports: State Quarterly Budget Implementation Reports,	2020
6. State Mid-Year Review	2020
7. Year-End Report (Consolidated Budget Performance Report)	2019
8. State Auditor General's Report	2018

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	1.Title: Bayelsa State Government of Nigeria 2020 Budget Preparation and Submission Call Circular 2.Date of Release: 13 th March 2020 3.Internet Link: Not Published Online 4.Availability: Produced for Internal Use (PIU) See Attached Annex 1
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1.Title: 2020 -2022 Medium Term Expenditure Framework and Fiscal Strategy Paper 2.Date of Release: 18 th February 2020 3.Internet Link: Not Published Online 4.Availability: Produced for Internal Use (PIU) See Attached Annex 2
State Citizens Budget	1.Title: BYSG 2020 Citizens Revised Budget 2.Date of Release: 16 th September 2020 3.Internet Link: https://www.mof.by.gov.ng/files/BYSG%202020%20CITIZENS%20REVISED%20BUDGET.zip 4.Availability: Produced and Publicly Available (PPA)
State Draft Budget Estimates	1.Title: Bayelsa State 2020 Draft Budget Estimate (Consolidation for Prosperity) 2.Date of Release: 14 th April 2020 3.Internet Link: Not Published Online 4.Availability: Produced for Internal Use (PIU) See Attached Annex 3

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Approved Budget Volumes	1.Title: Bayelsa State 2020 Revised Covid-19 Responsive Budget 2.Date of Release: 29 th July 2020 3.Internet Link: https://www.mof.by.gov.ng/files/BYSG%202020%20REVISED%20BUDGET.zip . 4.Availability: Produced and Publicly Available (PPA)
State Budget Appropriation Law	1.Title: Appropriation Law 2020 2.Date of Release: 23 rd April 2020 3.Internet Link: https://www.mof.by.gov.ng/files/APPROPRIATION%20LAW%20AMENDMENT%202020.pdf 4.Availability: Produced and Publicly Available (PPA)
State Quarterly Reports	1.Title: 2020 Second Quarter Budget Report 2.Date of Release: 28 th July 2020 3.Internet Link: https://www.mof.by.gov.ng/files/2020%20SECOND%20QUARTER%20BUDGET%20REPORT.pdf . 4.Availability: Produced and Publicly Available (PPA)
State Mid-Year Review	1.Title: 2.Date of Release: 3.Internet Link: 4.Availability: Not Produced
YEAR-END REPORT (CONSOLIDATED BUDGET PERFORMANCE REPORT)	1.Title: 2019 Annual Budget Report 2.Date of Release: 19 th August 2020 3.Internet Link: https://www.mof.by.gov.ng/files/ANNUAL%20BUDGET%20REPORT.pdf 4.Availability: Produced and Publicly Available (PPA)
State Auditor General's Report	1.Title: Report of the State Auditor General on the Accounts of the Government of Bayelsa State for the year ended 31 st December 2018 2.Date of Release: January 202 3.Internet Link: Not Published Online 4.Availability: Produced for Internal Use (PIU) See Attached Annex 6

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A. STATE BUDGET CALL CIRCULAR AND CALENDAR

1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?

A. Yes, it is does.
 B. No, it is does not or document is not publicly available.
 C. Not applicable/other (please comment).

Citation: Mrs. Peremoboere Soroh (Director Budget): Phone No. 08135695871

(Bayelsa State 2020 Budget Preparation & Submission Call Circular BUD/ADM/108/VOL.11/395 (13th March 2020). See Attached Annex 1

Comment: Q.1: Ans. (B) The state produces budget call circular as confirmed above by the Director of Budget. However, the document is not publicly available. Hence the choice of option B. See attached, Annex 1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

2. How far in advance of the budget year is the State Budget Call Circular released?

A. It is released at least five months before the start of the budget year.
 B. It is released at least four months before the start of the budget year.
 C. It is released at least three months before the start of the budget year.
 D. It is made publicly available 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: Mrs. Peremoboere Soroh (Director Budget): Phone No. 08135695871

(Bayelsa State 2020 Budget Preparation & Submission Call Circular BUD/ADM/108/VOL.11/395 (13th March 2020). See Attached Annex 1

Comment: Q.2: Ans. (D) In an interview with the Director Budget on the 5th of August 2020, she confirmed that the State Budget call circular was not made publicly available due to delay in the budgetary process caused by the change of Government in the state. Hence the choice of option D. See attached Annex, 1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

3. Is the State Budget Call Circular made available to the general public?

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

Citation: Mrs. Peremoboere Soroh (Director Budget): Phone No. 08135695871

(Bayelsa State 2020 Budget Preparation & Submission Call Circular BUD/ADM/108/VOL.11/395 (13th March 2020). See Attached Annex 1

Comment: Q.3: Ans. (D) In an interview with Director Budget, affirmed that, the state call circular was not made available to the public. It was only submitted to heads of MDAs, Clerk of the BSHOA and other political appointees hence the choice of option D. See Annex 1 below

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mrs. Peremoboere Soroh (Director Budget): Phone No. 08135695871

Draft Integrated Annual Planning and Budget Calendar See Attached Annex 4

Comment: Q.4: Ans. (D) Interview with the Director of Budget on the 10/08/2020, affirmed that a detailed budget calendar is provided within the ministry but there was no adherence to the timetable due to late preparation of the 2020 budget which was caused by the change in government. Hence the choice of option D. See attached Annex 4

Independent Reviewer:

Government Reviewer:

CIRDDOC:

B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

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

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director of Budget)

2020-2022 Medium Term Expenditure Framework & Fiscal Strategy Paper BUD/ADM/282/VOL.1/175 (18th Feb. 2020): Attached Annex 2

Comment: Q.5: Ans. (D) In an interview with the Director of Budget, she affirmed that, the state prepares MTEF and FSP regularly in line with the provision of the Fiscal Responsibility Law (FRL). However, the document is not publicly available hence the choice of option D. See attached Annex 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Interview with Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget); Ministry of Budget and Economic Planning; Date of Interview: 5th August 2020

Comment: Q.6: Ans. (B) According to the Director of Budget in an interview held on 5th August, 2020, she said the public consultation was not done during the preparation of the MTEF and FSP. Such document is not publicly available hence the choice of option B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

C. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE'S BUDGET PROPOSAL)

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

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget):

2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020.

Attached Annex 3

Comment: Q.7: Ans. (B) In an interview with the Director of Budget, she said, the state ministry in charge of budget produces state draft budget estimate but was produced late (i.e. April 2020) due to delay in the 2020 budgetary process caused by the change of Government. The budgetary process commenced when new administration was sworn in on the 14th of February 2020. However, the document is not publicly available hence the choice of option B. See attached Annex 3

Independent Reviewer:

Government Reviewer:

CIRDDOC:

8. How far in advance of the budget year are the State Draft Budget Estimates made publicly available?
- A. They are made publicly available at least three months before the start of the budget year.
 - B. They are made publicly available at least six weeks, but less than three months before the start of the budget year.
 - C. They are made publicly available less than six weeks before the start of the budget year.

- D. They are made publicly available after the State Budget Appropriation Law has been passed, or they are not made available at all.
- E. Not applicable/other (please comment).

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.8: Ans. (D) An interview with the Director of Budget, affirmed Bayelsa state draft budget estimate was produced due to change of government in the state and the document is not made publicly available hence the choice of option D. See Attached Annex 3

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mrs. Peremoboere, Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.9: Ans. (D). In an interview with the Director of Budget, she confirmed that, the state draft estimate is not publicly available, but I obtained a copy of the document and all expenditures were classified by administrative unit. See Attached Annex 3, Page 8 Administrative sector

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.10: Ans. (B). In an interview with the Director of Budget, she confirmed that, the state draft budget estimate is not publicly available but I obtained a copy and expenditures were presented by functional units in codes. See Attached Annex 3, Page 4 under Administrative sector.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.11: Ans. (B). In an interview with the Director of Budget, she confirmed that the state draft budget estimate is not publicly available but I obtained a copy of the document and expenditures were presented by economic sector. See Attached Annex 3, page 1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.12: Ans. (D). In an interview with the Director of Budget, she confirmed that, the state draft budget estimate is not publicly available but I was given a copy of the document and expenditures were presented by program such as tax revenue (Tax). See Attached Annex 3, Page 1 of the draft estimate executive Summary

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.13: Ans. (D). In an interview with the Director of Budget, she confirmed that, the state draft budget estimate is not publicly available but I obtained a copy of the document and expenditures are presented were in senatorial zones. See Attached Annex 3, Page 1 regional sector

Independent Reviewer:

Government Reviewer:

CIRDDOC:

14. Do the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account) for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
 - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - D. No, individual sources of revenue are not presented or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.14: Ans. (D). In an interview with the Director of Budget, she confirmed that, the state draft budget estimate is not publicly available but I was given a copy of the document and expenditures were presented by individual sources such as tax revenue (Tax) and VAT. See Attached Annex 3, Page 1 of the draft estimate executive Summary

Independent Reviewer:

Government Reviewer:

CIRDDOC:

15. Do the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?
- A. Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].
 - B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs

- C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
- D. **No, non-financial data on results are not presented or document is not publicly available**
- E. Not applicable/other (please comment)

Citation: Mrs. Peremoboere Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.15: Ans. (D). In an interview with the Director of Budget, she confirmed that, the state draft budget estimate is not publicly available but I obtained a copy of the document. Estimates of non-financial sources were presented See Attached Annex 3 page 1 of the draft budget executive summary.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

16. Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?
- A. Yes, performance targets are used for all non-financial data
 - B. Yes, performance targets are used for most non-financial data
 - C. Yes, performance targets are used for some non-financial data
 - D. **No, performance targets are not used or document is not publicly available**
 - E. Not applicable/other (please comment)

Citation: Peremoboere Soroh. Phone No. 08135695871 (Director Budget): 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. (Annex 3)

Comment: Q.16: Ans. (D). In an interview with the Director of Budget, she confirmed that, the state draft budget estimate is not publicly available and I obtained a copy of the document. Estimates of non-financial sources were presented See Attached Annex 3 page 1 of the draft budget executive summary

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

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

Citation: <https://www.mof.by.gov.ng/files/APPROPRIATION%20LAW%20AMENDMENT%202020.pdf>

Comment: Q.17: Ans. (A). The State Appropriation Law was enacted on the 23rd of April 2020 due to change in government and was published online on the 28th of July 2020 but was later removed due to World Bank directives to insert dates and was republished online in August 2020 hence the choice of option A. See Page 6 of the document via the link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mof.by.gov.ng/files/APPROPRIATION%20LAW%20AMENDMENT%202020.pdf>

Comment: Q.18: Ans. (C). The state appropriation law was published online in July 2020 which is approximately 3 months after enactment hence the choice of option C. Though the document was later removed due to World Bank directives to insert date and republished in August 2020. See the link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20REVISED%20BUDGET.zip>.

Comment: Q.19: Ans. (A) The information is found the following file names: BYSG 2020 REVISED BUDGET ADMIN SECTOR, BYSG 2020 REVISED BUDGET ECO SECTOR, BYSG 2020 REVISED BUDGET LAW AND JUSTICE SECTOR, BYSG 2020 REVISED BUDGET SOCIAL SECTOR. MDAs are disaggregated by function/sector.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20REVISED%20BUDGET.zip>.

Comment: Q.20: Ans. (A) The information is found the following file name: BYSG 2020 REVISED BUDGET SUMMARY. Section 3 presents the functions/sectors are Administrative, Economic, Law and Justice, Regional and Social.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20REVISED%20BUDGET.zip>.

Comment: Q.21: Ans. (A) The information is found the following file name: BYSG 2020 REVISED BUDGET SUMMARY. Section 3 presents recurrent (personnel, overhead, debt servicing costs) and capital expenditures.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20REVISED%20BUDGET.zip>.

Comment: Q.22: Ans (C) BYSC 2020 REVISED BUDGET EXPLANATORY NOTE presents some programmes on page 13. Some MDAs present programmes, however, most just present the acquisition of goods.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20REVISED%20BUDGET.zip>.

Comment: Q.23: Ans. (A) Each and every single line-item has IPSAS compliant codes. Take for example SOCIAL SECTOR 2020 APPROVED BUDGET. Each MDA has an Administrative Code (used to aggregate or disaggregate expenditure by MDA); Economic Code (used to aggregate or disaggregate expenditure by economic classification); Functional Code used to aggregate or disaggregate expenditure by functional classification).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20REVISED%20BUDGET.zip>.

Comment: Q.24: Ans. (A) The information is found the following file names: BYSG 2020 REVISED BUDGET ADMIN SECTOR, BYSG 2020 REVISED BUDGET ECO SECTOR, BYSG 2020 REVISED BUDGET LAW AND JUSTICE SECTOR, BYSG 2020 REVISED BUDGET SOCIAL SECTOR. MDAs are identified individually.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20REVISED%20BUDGET.zip>.

Comment: Q.25: Ans. (C) The information is found the following file name: BYSG 2020 REVISED BUDGET SUMMARY. Revenue sources are aggregated and as such the choice of option C.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

E. STATE CITIZENS BUDGET

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

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

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

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20CITIZENS%20REVISED%20BUDGET.zip>

Comment: Q.26: Ans. (A) The file name is 2020 BYS Covid 19 Response Citizens Budget. It includes information on budget process, revenue collection, priority spending, sector specific information and targeted programs and budget performance.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, street theatre, etc.).
- B. A Citizens Budget is disseminated by using at least two of the mechanisms described above.
- C. A State Citizens Budget is disseminated by using at least one of the mechanisms described above.

- D. A State Citizens Budget is not publicly available or not produced at all.
- E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20CITIZENS%20REVISED%20BUDGET.zip>

Comment: Q.27: Ans. (B) The file name is 2020 BYS Covid 19 Response Citizens Budget. The Citizen Budget was disseminated online and through local radio programs.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: <https://www.mof.by.gov.ng/files/2020%20SECOND%20QUARTER%20BUDGET%20REPORT.pdf>

Comment: Q.28: Ans. (A) Yes, the State produces and releases quarterly report less than 1 month after the end of the quarter. The 2020 2nd quarter report was released in July 2020 which I was an eye witness but according Mr. Sikpi Loveday (Accounts Officer) in charge of the website, the document was later removed from the website due to World Bank directives to insert dates and was republished in August 2020 hence the option chosen. See link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Quarterly Reports are released one month or less after the end of the period.
- B. Quarterly Reports are released two months or less (but more than one month) after the end of the period.
- C. Quarterly Reports are released more than two months (but less than three months) after the end of the period.

- D. Quarterly reports are released after three months or they are not released to the public.
- E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/2020%20SECOND%20QUARTER%20BUDGET%20REPORT.pdf>.

Comment: Q.29: Ans. (A) The state 2020 2nd quarter report was released in July 2020 on the state website which is less than a month after the end of the reporting period but was later removed due to World Bank directives to insert date according to Mr. Sikpi Loveday (Accounts Officer) in charge of the website and was republished online in August 2020. See the link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mrs. Peremoboere Soroh Obireke (Director of Budget) Ministry of Budget and Economic Planning; Phone No.08135695871; Date of Interview: 5th August 2020

Comment: Q.30: Ans. (D) In an interview with the Director of Budget on the 5th of August 2020, she affirmed that, the state did not produce 2020 Mid-Year Review due to delay in the budgetary process caused by the change in government and subsequently approval of the 2020 budget. Hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

- D. The executive does not release consolidated annual budget performance (Year-End) Report to the public, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/ANNUAL%20BUDGET%20REPORT.pdf>.

Comment: Q.31: Ans. (B) The State consolidated annual budget performance report for 2019 was released 19th August 2020 which is eight (8) months after the end of the fiscal year hence the choice of option B. See link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

G. STATE AUDITOR GENERAL'S REPORT

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

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

Citation: Report of the State Auditor General on the Accounts of the Government of Bayelsa State for the Year Ended 31st December, 2018 (ANNEX 6)

Comment: Q.32: Ans. (D) Final audited accounts are not released to the public hence the choice of option D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

33. When did the State House of Assembly (SHoA) receive the last Auditor General's report?

- A. The SHoA receives copies of the Auditor General report before the end of the next fiscal year
- B. The SHoA receives copies of the Auditor General report more than 12 months but less than 18 months after the fiscal year
- C. The SHoA receives copies of the Auditor General report more than 18 months but less than 24 months after the fiscal year

- D. No, the SHoA has not received the copy of the Auditor General report, or such report is yet to be produced.
- E. Not applicable/other (please comment).

Citation: Mr. Owudogu Kozi Edward, Clerk of Bayelsa State House of Assembly

Comment: Q.33: Ans. (B) The Clerk of the BSHOA, acknowledged receipt of 30 copies of the Auditor General's Report on the Accounts of Bayelsa State Government in a forwarding letter with reference number Aud.30/4/1/Vol.I/5 dated 24th January 2020 which is more than 12months but less than 18months after the Fiscal year. I was given a copy of the letter hence the choice of option B. See Attached Annex 5

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS

A. Public Engagement during Budget Formulation

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

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

Citation: <https://www.mof.by.gov.ng/files/FISCAL%20RESPONSIBILITY%20LAW%202020%20AMENDMENT.pdf>

Comment: Q.34: Ans. (A). Yes, the State Fiscal Responsibility Amendment No. 2 Law, 2020 Section 22 (1) & (2), Page 2 clearly obliges the executive to engage with wide range of citizens hence the option chosen. See the link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; these mechanisms are accessible and widely used by the public.

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

Citation: Mrs. Peremoboere O. Soroh (Director Budget) Ministry of Budget and Economic Planning; Phone No.08135695871; Date: 27th August 2020

Comment: Q.35: Ans. (D). In an interview with Mrs. Peremoboere O. Soroh (Director Budget) Ministry of Budget and Economic Planning on 27th August, 2020, she confirmed that the executive has not established mechanism to identify public perspective on Budget priorities. However, according to the Director Budget, the amended fiscal responsibility law made it mandatory for the executive to establish mechanism to identify the public's perspective. thus, citizens will be engaged in subsequent years.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

36. Does the state executive hold consultations with the core set of constituencies on specific plans for vulnerable groups in the upcoming budget?

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

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

Citation: Mrs Peremoboere O. Soroh (State Director Budget) Ministry of Budget and Economic Planning; Phone No.08135695871

Comment: Q.36: Ans. (D) An interview with the Director Budget on 27th August 2020 affirmed that, the executive does not hold consultations with the various constituencies as regards vulnerable groups during the 2020 budget preparation due to the late budgetary process hence the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Yes, the executive articulates its purpose for engaging the public, clearly and in a timely manner.

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

Citation: Mrs. Peremoboere O. Soroh (State Director Budget) Ministry of Budget and Economic Planning; Phone No.08135695871

Comment: Q.37: Ans. D. In an interview with the Director Budget on 27th August 2020, she affirmed that the executive does not engage the public during budget formulation process due to late preparation of the 2020 budget.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mrs Peremoboere O. Soroh (State Director Budget) Ministry of Budget and Economic Planning; Phone No.08135695871

Comment: Q.38: Ans. (D) The executive does not receive inputs from the public nor provide formal feedback to the public as affirmed by the Director Budget in an interview on 27th August 2020

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: Pst. Josiah.K. Sunday (Legislative Officer) office of the Deputy Clerk BSHOA; Phone No. 08059558204

Comment: Q.39: Ans. (D) As affirmed by the Legislative Officer in an interview on 19th August, 2020; the appropriation committee do hold public hearing on individual budgets but not privy to the general public. Hence the option chosen

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Pst. Josiah.K. Sunday (Legislative Officer) office of the deputy clerk BSHOA; Phone No. 08059558204

Comment: Q.40: Ans. (D) As affirmed by the Legislative Officer in an interview on 19th August, 2020; the legislative committees hold meeting with the various MDAs not espoused to the public hence the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: Pst. Josiah.K. Sunday (Legislative Officer) office of the deputy clerk BSHOA; Phone No. 08059558204

Comment: Q.41: Ans. (D) The Legislative Officer when interviewed on 19th August, 2020 affirmed that, the state assembly committees does not hold public hearing nor release reports to the public because there was no public input.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

C. Public Engagement during Budget Execution

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

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

Citation: <https://bayelsa.stateopencontracting.com/ContractsReport.aspx>

Comment: Q.42: Ans (A) Yes, list of beneficiaries is published. Information is found by year under Project in the BAYELSA STATE OPEN CONTRACTING PORTAL. Such as CONST. OF CONCRETE RETAINING WALL & DYKE AT SAMPOU, PHASE 1 under MINISTRY OF WORKS AND INFRASTRUCTURE.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mof.by.gov.ng/files/BYSG%202020%20CITIZENS%20REVISED%20BUDGET.zip>

Comment: Q.43: Ans. (B) information is found in the following file name: Minute of Citizenship Budget. The government held a consultative forum on 28 July 2020 on the 2020 Revised Budget. The objectives included “the State Government organized a Covid-19 Responsive Citizenship Participatory Meeting to review the Appropriation Law.” It was not widely attended.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mr. Felix Soroh (Director, Budget) Ministry of Finance; Phone No. 08036703166

Comment: Q.44: Ans. (D) As affirmed by the above-mentioned Officer on 17th August, 2020, the executive does not provide feedback on the inputs to the public since no such input was received from the public during budget execution.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. Public Engagement during Audit

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

- A. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.
- B. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
- D. **No, the state Auditor General's office does not maintain any formal mechanisms through which the public can participate in the audit process.**
- E. Not applicable.

Citation: Mr. Offurugbo S. Godknows (FCNA) State Auditor General; Phone number: 08036744913

Comment: Q.45: Ans. (D) Interaction with the State Auditor General on 6th August, 2020 affirmed that, the state auditor general's office has not established and does not maintain formal mechanisms through which the public can participate in the Audit process.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Pst. Josiah.K. Sunday (Legislative Officer) office of the Deputy Clerk BSHOA; Phone No. 08059558204

Comment: Q.46: Q.46: Ans. (B) The legislative officer confirmed on 19th August, 2020 that, meetings discussing the State Auditor General's report are not open to the public.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS

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

- A. **Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.**
- B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- E. Not applicable/other (please comment).

Citation: House of Assembly Service Law 2019 (Annex 11) Page 33

Comment: Q.47: Ans. (A) Yes, there is a special department on policy, research, statistics and budget (PRS & B) attached to the legislature with sufficient staffing, resources, and analytical capacity to carry out its task as affirmed by **Mr. Benedict Afagha (Legislative Budget Officer)**. See attached Annex 11

Independent Reviewer:

Government Reviewer:

CIRDDOC:

48. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

Citation: 2020-2022 Medium Term Expenditure Framework and Fiscal Strategy Paper (BUD/ADM/282/VOL.1/175): **Date of Release:** 18th February 2020 Annex 2 & 10

Comment: Q.48: Ans: (A) Yes, the state legislature debates budget policy prior to the tabling of the Executive Budget proposal as stated in page 13, section 14(2)(b) & (c) of the 2009 FRL, this is evidence in the approved 2020-2022 MTEF document which reflects the legislature's recommendations in the budget. Though the 2020-2022 MTEF & FSP was released late due to the change of government in the state. See Annex 2 & 10 (correspondence)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

49. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A. Yes, the executive holds consultations with a wide range of legislators.
- B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C. Yes, the executive holds consultations with only a limited number of legislators.
- D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E. Not applicable/other (please comment).

Citation: Mrs. Peremoboere O. Soroh (State Director Budget) Ministry of Budget and Economic Planning; Phone No.08135695871

Comment: Q.49: Ans: (D) Yes, the executive holds consultations with a range of legislators such as the principal officers as part of its process of determining budget priorities however, due to the late start of the budgetary process occasioned by the change of guard, the executive does not consult with members of the legislature as part of the budget preparation process hence the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: 2020 Draft Budget Estimate titled: Consolidation for Prosperity. Date of Release: 14th April 2020. Annex 3

Comment: Q.50: Ans: (D) The state legislature received the executive's budget proposal in April 2020 due to the late commencement of the budgetary process caused by the refusal of the outgoing administration to commence budget processes as at when due. **NOTE:** The new administration was inaugurated February 2020 and budgetary processes commenced only after its inauguration.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

51. When does the legislature approve the Executive's Budget Proposal?
- A. The legislature approves the budget at least one month in advance of the start of the budget year.
 - B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
 - C. The legislature approves the budget less than one month after the start of the budget year.
 - D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
 - E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/APPROPRIATION%20LAW%20AMENDMENT%202020.pdf>

Comment: Q.51: Ans: (D) The 2020 budget proposal was approved in April 2020 due to change of government in the state as well as the late commencement of budgetary process occasioned by the refusal of the outgoing administration whose tenure ended on the 14th of February 2020, thus the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

52. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/FISCAL%20RESPONSIBILITY%20LAW%202019.pdf> (Page 11)

Comment: Q.52: Ans: (B) The fiscal responsibility law 2009 under section 13(1) clearly stated that, aggregate amount appropriated by the BSHOA for each financial year shall not be more than the estimated aggregate revenue plus a deficit not exceeding 3% of the estimated Gross Domestic Product for each financial year. Thus, the legislature amends the executive budget proposal when it is below or above the stipulated threshold.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

53. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/FISCAL%20RESPONSIBILITY%20LAW%202019.pdf> Page 20

Comment: Q.53: Ans: (A) The executive is required by law to seek approval from the legislature prior to shifting of funds between administrative units, and it does so in practice. See section 31 (1)(2) & (3) of the Fiscal Responsibility Law 2009 via the link above. Attached also is the application letter from the executive to the BSHOA requesting for virement of some sections of the 2014 approved budget. Annex 8

Independent Reviewer:

Government Reviewer:

CIRDDOC:

54. Does the executive seek input from the legislature prior to shifting funds **within** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
 - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
 - D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
 - E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/FISCAL%20RESPONSIBILITY%20LAW%202019.pdf> Page 20

Comment: Q.54: Ans: (C) Although the law requires the executive to seek approval or inputs from the legislature before it can shift funds within administrative units **BUT** in practice this is not so. According to the Director Budget, to shift funds within administrative units, they are only required to fill out **Authority to Incur Expenditure (AIE) form** and submit to the head of the ministry for approval. Hence the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

55. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
 - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
 - D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
 - E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/FISCAL%20RESPONSIBILITY%20LAW%202019.pdf> Page 23

Comment: Q.55: Ans. (A) The executive is required by law to seek approval from the legislature prior to spending excess revenues. See section 38 (6) under savings of excess revenue of the Fiscal Responsibility Law 2009 via the link above. It stated that, withdrawals from the fund for activities other than those specified in 38 (5) above (ie stocks, bonds, property investment or other investment opportunities) shall only be made when the governor acts on an address supported by two thirds majority of the state house of assembly. However, due to downward trend in economic activities in the recent past, the state has not recorded revenues above appropriated sums, hence the option chosen. Example: In 2017, the projected revenue was ₦191.079b while actual receipt was ₦158.209b and in 2019, the projected revenue was ₦299.835b while actual receipt was ₦191.450b.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

56. When was the most recent supplemental budget approved?

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

Citation: Bayelsa State Supplementary Appropriation Law 2016 Annex 7

Comment: Q.56: Ans. (A) The most recent supplementary budget was approved 4th November 2016. The money was expended on construction of cancer centre in Toru-oruwa Sagbama LGA and construction of cargo airport administrative units Amaso-ama SILGA after approval from the BSHOA. See attached Annex 7

Independent Reviewer:

Government Reviewer:

CIRDDOC:

57. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

Citation: <https://www.mof.by.gov.ng/files/FISCAL%20RESPONSIBILITY%20LAW%202019.pdf>
Page 23

Comment: Q.57: Ans. (C) The executive is required by law to obtain approval. Section 38c of the fiscal responsibility law 2009 stated that, additional sums may be approved in the annual appropriation by the SHOA on the proposal of the Governor. Subsection (6) withdrawals from the fund shall only be made when the governor acts on an address supported by two thirds majority of the state house of assembly approval. Hence the choice option C.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Pst. Josiah.K. Sunday (Legislative Officer) office of the deputy clerk BSHOA; Phone No. 08059558204

Comment: Q.58: Ans. (D) Legislative committee does not hold public hearings to review audit reports. This was confirmed by Pst Josiah K. Sunday in an interaction.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mof.by.gov.ng/files/AUDIT%20LAW%202020.pdf> Page 7

Comment: Q.59: Ans. (A) Yes, the state auditor general has full discretion to decide audits it wishes to undertake. Part one section 5 of the Audit law 2020 gives him the full discretion. It stated that, the office of the Auditor-General (state) shall be an independent institution and shall not be subject to the direction or control of any other authority or person in the performance of its functions under this law. My interaction with some of the officials from the BSHOA and ministry of budget confirmed that, the auditor's representatives audit anything they want to audit in their offices and that. they don't accept any interruption while carrying out their duties,

Independent Reviewer:

Government Reviewer:

CIRDDOC:

60. Has the State Auditor-General established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?
- A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

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

Citation: Godknows S. Offurugbo, FCNA (State Auditor General) 08036744913

Comment: Q.60: Ans. (D) Yes. the state auditor general has established a quality assurance system, both a sample of completed audits are reviewed annually but the findings of these reviews are not publicly available hence the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mof.by.gov.ng/files/AUDIT%20LAW%202020.pdf> Page 8

Comment: Q.61: Ans. (A) Yes, the head of the state auditor-general's office may only be removed by the executive when the legislature gives final consent. Part one section 8 of the 2020 audit law stated that, a person holding the office of the auditor-general shall cease to hold office where, Subsection (1) he is removed by the governor on an address supported by two-third majority of the house praying that he be so removed for inability to discharge the functions of his office.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

62. Who determines the budget of the State Auditor-General?
- A. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
 - B. The budget of the State Auditor-General is determined by the executive, and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
 - C. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfil its mandate.

- D. The budget of the State Auditor-General is determined by the executive, and the funding level is not consistent with the resources the State Auditor-General needs to fulfil its mandate.
- E. Not applicable/other (please comment).

Citation: Godknows S. Offurugbo, FCNA (State Auditor General) 08036744913

Comment: Q.62: Ans. (A) The budget of the state auditor general is determined by the executive and the funding is not consistent with the resources needed to fulfil its mandate.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM

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

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

Citation: [https://www.mof.by.gov.ng/files/PUBLIC%20PROCUREMENT%20\(REPEAL%20AND%20RE-ENACTMENT\)%20LAW,%202020.pdf](https://www.mof.by.gov.ng/files/PUBLIC%20PROCUREMENT%20(REPEAL%20AND%20RE-ENACTMENT)%20LAW,%202020.pdf)

Comment: Ans (A) Yes, there is a Public Procurement law titled: PUBLIC PROCUREMENT (REPEAL and RE-ENACTMENT) LAW 2020 enacted 14th December 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- 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 Die Process Bureau. <https://dueprocessbayelsa.gov.ng/>

Comment: Ans (A) Yes, the has a State Due Process Bureau located at e-governance building, Ovom, Yenegoa, Bayelsa state

Independent Reviewer:

Government Reviewer:

CIRDDOC:

65. Has the State inaugurated it 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: <https://www.mof.by.gov.ng/files/PUBLIC%20PROCUREMENT%20LAW%20AMENDMENT%202020.pdf> (Page 4&5)

Comment: Q.65 Ans (B) Yes, the state has inaugurated State Council on Public Procurement in line with Part 1, section 1(1) & (2) of the PUBLIC PROCUREMENT (REPEAL and RE-ENACTMENT) LAW 2020 with a member from the private sector (a legal practitioner) as affirmed by the council secretary **Mr. Ikobho Anthony**, hence the choice of option B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

66. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?

- A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
- B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.
- C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs
- D. No information of public tenders is available within the state.
- E. Not applicable (please comment).

Citation: Bayelsa State Government invitation to tender Annex 13A & 13B

Comment: Q.66 Ans. (B) Yes, information on public tenders is available within the state but minority of information on individual tenders can be accessed from procuring MDAs. See Annex 13A & B

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Ikobo Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Tenders Board) 08033853982

Comment: Ans (D) The MDAs in the state do not invite CSOs and stakeholders' representatives during bid openings. This was confirmed by the Secretary of the council on Public Procurement.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

68. If there is a Public Procurement Bureau/Office or State Tenders Board, how does the State publish contracts guidance documentation (including at least: instructions, application forms, requirements, and evaluation criteria.)?
- A. The Public Procurement Bureau/Office or the State Tenders Board publishes contracts information through multiple means (including: online portals, official gazette, radio announcements, billboards), and publishes all guidance documentation
 - B. The Public Procurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes all guidance documentation.
 - C. The Public Procurement Bureau/Office or the State Tenders Board directly contacts the contractors, and does not make all guidance documentation available to everyone in a single place.
 - D. The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.
 - E. Not applicable/other (please comment).

Citation: <https://bayelsa.stateopencontracting.com/ContractsReport.aspx>

Comment: Ans. (C) The Council on Public Procurement recently established a website called Bayelsa State Open Contracting Portal where information of awarded contracts by MDAs are published but information on contracts guidance documentation, instructions etc is not available. Hence the choice of option C.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

69. Following the closing date for bid submission, are tenders opened publicly?

- A. Yes, tenders are opened publicly immediately following the closing date for bid submission.
- B. Yes, tenders are opened publicly, but there is a delay in opening some of them
- C. Yes, tenders are opened publicly, but there is always a delay in opening them
- D. **Tenders are not opened publicly at all.**
- E. Not applicable (please comment).

Citation: Ikobo Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Public Procurement Bureau) 08033853982

Comment: Ans. (D) Tenders are not open to the public, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

70. Are procurement decisions published?

- A. All procurement decisions are publicly posted on a government website or another easily accessible place.
- B. All procurement decisions are posted in a somewhat restricted access media (e.g. the official gazette of limited circulation).
- C. Publication of procurement decisions is not mandatory, and is left to the discretion of the review bodies making access difficult.
- D. **Procurement decisions are never published.**
- E. Not applicable (please comment)

Citation: Ikobho Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Public Procurement Bureau) 08033853982

Comment: Ans. (D) Procurement decisions are not published, hence the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Ikobho Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Public Procurement Bureau) 08033853982

Comment: Ans. (B) Justification for awarding contracts to selected contractors is not published.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

72. Is there an external procurement complaints review body?

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

Citation: Ikobho Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Public Procurement Bureau) 08033853982

Comment: Ans. (D) As confirmed by Mr Ikobho Anthony Permanent Secretary General Duties, Office of the Secretary to State Government who doubles as the Secretary Council on Public Procurement, there is no external procurement complaint review body.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Ikobho Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Public Procurement Bureau) 08033853982

Comment: Ans. (D) Ans. (D) There is no Alternative Dispute Resolution (ADR) mechanism as confirmed by Mr Ikobho Anthony Secretary Council on Public Procurement.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

E. Not applicable (please comment).

Citation: Ikobho Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Public Procurement Bureau) 08033853982

Comment: Ans. (D) No, the state has no procurement complaints review body that look at disputes over procurement processes.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Ikobho Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Public Procurement Bureau) 08033853982

Comment: Ans. (D) The state has no procurement complaints review body.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Above 75 percent of the capital projects initiated through open and competitive tender
- B. Between 50 -75 percent of the capital projects initiated through open and competitive tender
- C. Between 25-49 percent of the capital projects initiated through open and competitive tender
- D. Less than 24 percent of the capital projects initiated through open and competitive tender
- E. Not applicable

Citation: Ikobho Anthony Permanent Secretary, General Duties, Office of the SSG (Secretary Public Procurement Bureau) 08033853982

Comment: Ans. (D) As affirmed by the Secretary Council on Public Procurement, less than 24 percent of capital projects are initiated through open competitive tender, hence the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://bayelsa.stateopencontracting.com/ContractsReport.aspx>

Comment: Ans. (C) The state only publishes a list of awarded contracts, contract sum, award date and commencement date. The information is found in the Bayelsa State Open Contracting Portal under project by year. Hence the choice of option C.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. Is there a State Freedom of Information Law?

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

Citation: Pst. Josiah.K. Sunday (Legislative Officer) office of the Deputy Clerk BSHOA; Phone No. 08059558204

Comment: Ans (D). No, the state has no freedom of information law.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

79. Is there a State Access to Information Agency that ensures access to Information?

- A. Yes, there is a State Access to Information Agency with the authority and mechanisms to enforce information requests from citizens.
- B. Yes, there is a State Access to Information Agency but it does not have the authority or mechanisms to enforce information requests from citizens.
- C. No, there is no State Access to Information Agency, but citizens can use the courts as an enforcement mechanism.
- D. **No, there is no State Access to Information Agency.**
- E. Not applicable (please comment).

Citation: Bayelsa State Ministry of Information

Comment: Ans (D) No, there is no access to information agency in Bayelsa State apart from the Ministry of Information but it does not have the authority or mechanisms to enforce information requests from citizen

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mof.by.gov.ng/files/FISCAL%20RESPONSIBILITY%20LAW%202020%20AMENDMENT.pdf> (Page 3)

Comment: Q.80: Ans (A) Yes, there are specific provisions ensuring the publication of budget documents. See section 51 (1) & (2) of the fiscal responsibility law amendment 2020 via the link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. Is there a State Fiscal Responsibility Law?

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

Citation: <https://www.mof.by.gov.ng/files/FISCAL%20RESPONSIBILITY%20LAW%202019.pdf>

Comment: Q.81: Ans. (A) Yes, there is a state fiscal responsibility law titled: BAYELSA STATE GOVERNMENT FISCAL RESPONSIBILITY LAW 2009

Independent Reviewer:

Government Reviewer:

CIRDDOC:

82. Does the State have a Modern Audit Law?

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

Citation: <https://www.mof.by.gov.ng/files/AUDIT%20LAW%202020.pdf> (Page 59)

Comment: Q.82: Ans. (A) Yes, the state audit law is less than a year. It was enacted 26th August 2020. See page 59 of the AUDIT LAW 2020

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Yes, there is such a legal framework
- B. No, there is no legal framework.
- C. Not Applicable (please comment).

Citation: <https://www.mof.by.gov.ng/files/AUDIT%20LAW%202020.pdf>

Comment: Q.83: Ans (A) Yes, there is such a legal framework. Section 23 of the 2020 audit law stated that, the auditor-general (state) shall within ninety days of receipt of the accountant general's financial statements and report on annual accounts of the state, submit his report to the house and the house shall cause the report to be considered by a committee of the house responsible for public accounts (referred to in this law as "the public accounts committee).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: **Public Accounts Committee Report 2019 (Cover Page) Annex 12**

Comment: Q.84: Ans (B) Yes, the public account committee (PAC) produces a report based on their findings from the auditor general's report but the reports are not publicly available, I was only allowed to take a picture of the cover page of the 2019 report, hence the option chosen. See attached Annex 12

Independent Reviewer:

Government Reviewer:

CIRDDOC:

85. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly?
- A. The Public Accounts Committee (PAC) has produced reports for all Auditor General's report submitted to them.
 - B. The Public Accounts Committee (PAC) has produced reports for all Auditor General's report submitted to them with the exception of the last fiscal year which they are still working on
 - C. The Public Accounts Committee (PAC) has produced reports for up to 50 percent of the Auditor General's report submitted to them
 - D. The Public Accounts Committee (PAC) has not produced any reports from the Auditor General's report submitted to them
 - E. Not applicable (please comment)

Citation: Public Accounts Committee Report 2019 (Cover Page) Annex 12

Comment: Q.85: Ans. (D) The public accounts committee (PAC) do produce reports for all Auditor general's report submitted to them such as the 2019 report. **See attached Annex 12**, but these reports are not publicly available, I was only allowed to take a picture of the cover page of the 2019 report, hence the option chosen.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <http://www.fedcivilservice.gov.ng/wp-content/Uploads/2016/04/Financial-Regulations-1.pdf>

Comment: Q.86: Ans (D) Bayelsa state has no financial regulation law. The state only relies on the Federal Government financial regulation law 2009 for its operations.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

ANNEX 1: BUDGET CALL CIRCULAR



BUD/ADM/108/VOL.11/395

13th March 2020.

The Secretary to the State Government
All Hon. Commissioners
The Head of Service
All Special Advisers
All Permanent Secretaries
The Clerk of the State House of Assembly
The Chief Registrar of the State High Court
The Chief Registrar of the Customary Court of Appeal
All Extra Ministerial Department and Parastatals

**BAYELSA STATE GOVERNMENT OF NIGERIA 2020 BUDGET PREPARATION
AND SUBMISSION CALL CIRCULAR**

1. INTRODUCTION

1.1 Bayelsa State Government has adopted fully the six segments of the IPSAS classification of account for the preparation of her Budget since 2016, also the state has adopted the Medium Term Expenditure Framework (MTEF). It is on the premises these two economic instrument that the 2020 budget preparation will be based.

1.2 As usual the call circular will contain summaries information of the 2020-2022 MTEF work and the Fiscal Strategy Paper(FSP), as well as detailed instruction on the preparation of the 2020 budget proposals.

ANNEX 2: MEDIUM TERM EXPENDITURE FRAME WORK AND FISCAL STRATEGY PAPER

BUD/ADM/282/Vol I/175

18th Feb. 2020

2020-2022 MEDIUM TERM EXPENDITURE FRAMEWORK AND FISCAL STRATEGY PAPER

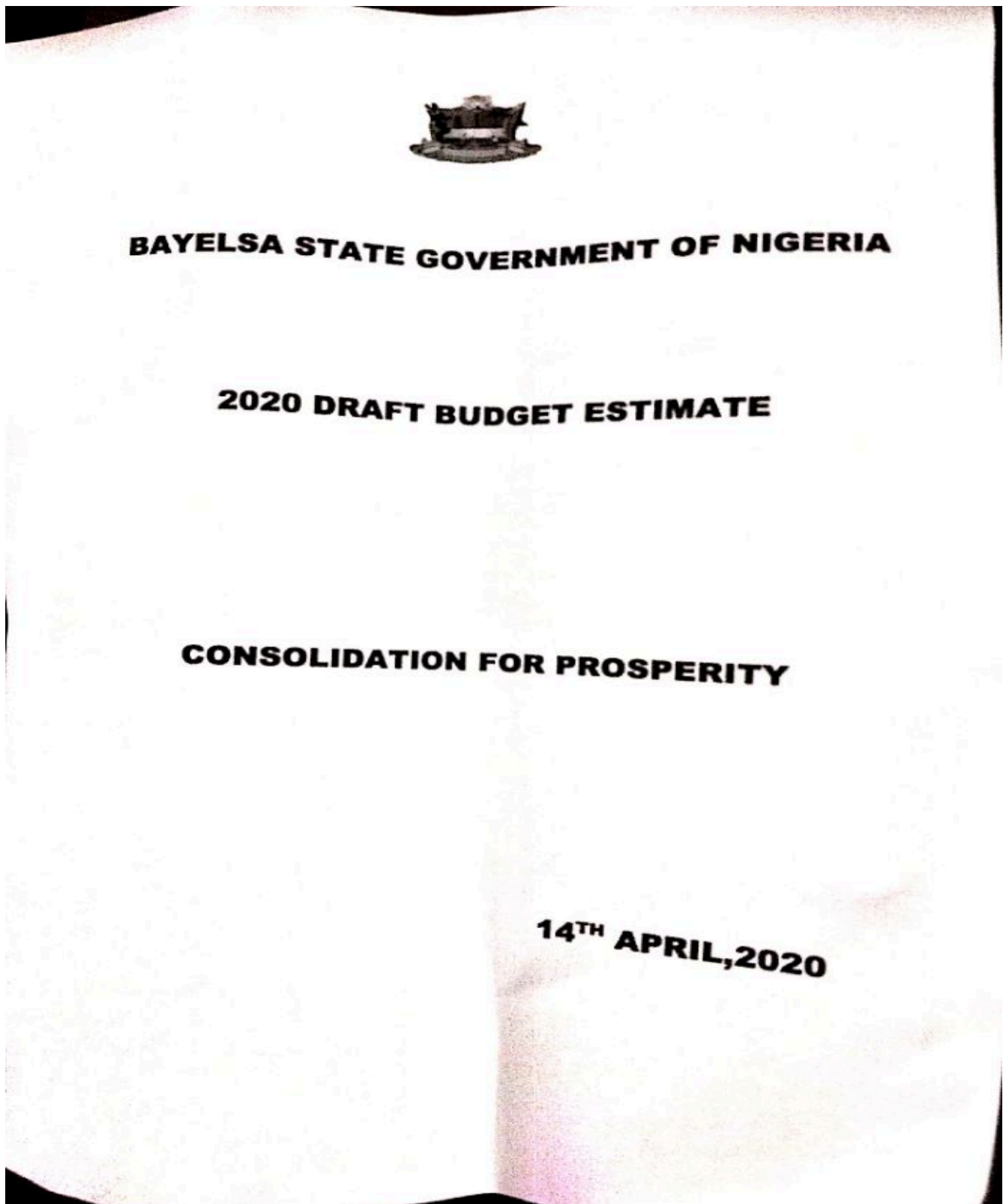
1.1 INTRODUCTION:

1. It is the desire of Bayelsa State to be one of the top five (5) developed State's in Nigeria in the nearest future; and it realizes the need to have effective planning Frame work as one of the key success factors by providing a road map that will enable it attain the vision. To actualize this dream the State embraced the medium Term expenditure framework and Fiscal strategy Framework in 2009. The Medium Term Expenditure Framework (MTEF) and Fiscal strategy paper (FSP) documents fulfill the requirement of section 14, subsection 1 of the State Fiscal Responsibility law (FRL) of 2009 as amended, which stipulates that the Hon. Commissioner of Budget and Economic Planning shall prepare the MTEF/MFSP and get them approved by the State Executive Council for onward transmission to the State House of Assembly for Approval.

Since the State has embraced Medium-Term Planning Framework in Planning and Financial management of the economy, the State had adopted the use of the new strategy which involves the preparation of documents such as, Medium Term Fiscal Framework (MTFF), Fiscal strategy paper (FSP), Mid-Year Budget Review (MYBR), and the Medium Term Sector Strategies (MTSS). The FSP and MTEF are statutory documents which articulate Government fiscal targets; revenues and expenditures as well as its Fiscal policy objectives over a period of 3 years provides an insight into the key macroeconomic trend of recent years. The underlying assumptions for the Medium Term projections are set out in these documents as well as providing evaluation and analysis of the previous year and the 2019 half year budget implementation, they also give an overview of the State's consolidated debt and potentials fiscal risks.

The MTEF is an annual rolling three (3) year expenditure planning which sets out the medium term expenditure priorities and provides budget constraint against which MDA/sector plans can be developed and refined. The MTEF, together with the Budget framework paper, provides the basis for annual budget planning. The MTEF

ANNEX 3: STATE DRAFT BUDGET ESTIMATE



BAYELSA STATE GOVERNMENT OF NIGERIA						
CONSOLIDATED BUDGET SUMMARY (MASTER BUDGET)						
S/NO		ACTUAL BUDGET 2017	APPROVED BUDGET 2018	2019 APPROVED BUDGET	2019 RESTRUCUTURED BUDGET	2020 PROPOSED BUDGET
1	Opening Balance					
2	Receipts					
3	Statutory Allocation	191.312	225.009	233,595,610,669	233,595,610,669	131,703,546,693
5	VAT	9.330	8.506	9,796,403,415	9,796,403,415	10,624,244,509
6	Independent Revenue	12.385	30.943	20,739,451,550	20,739,451,550	16,000,000,000
7	LOANS					39,682,310,750
8	Aids & Grants		5.598	10,042,233,997	10,042,233,997	
9	Capital Receipts	11.387	46.932	25,661,726,305	25,661,726,305	44,177,000,000
10	Total Current Yr Receipts	224.414	316.988	299,835,425,936	299,835,425,936	242,187,101,952
10	Total Projected Funds Available	224.414	316.988	299,835,425,936	299,835,425,936	242,187,101,952
11	Expenditure					
12	A: Recurrent debt					
13	CRF Charges- Public Debt Charges		23.000	24.000	35,000,000,000	35,000,000,000
14	Internal Loans Repayment					
15	External Loans Repayment					
16	Total Recurrent Debt	0.000	23.000	24.000	35,000,000,000	35,000,000,000
17	B: Recurrent Non-Debt					
18	Personnel Cost	26.013	52.335	49.113	47,189,998,587	47,189,998,587
19	CRF Charges- Statutory Office Holder's Salaries	0.397	0.397			
20	CRF Charges- Pensions & Gratuities	4.088	10.009	6.000	7,000,000,000	7,000,000,000
21	Overhead Cost	32.516	41.364	53.489	65,794,035,907	

	Transfers	29.671	28.024	28.024	29,110,000,000	29,110,000,000
22	Total Recurrent Non-Debt	92.685	132.129	136.626	149,094,034,494	83,299,998,587
23	Total Recurrent Expenditure	92.685	155.129	160.626	184,094,034,494	118,299,998,587
24	C: Capital Expenditure Based on Sectors					
25	Administrative sector		4.121	15.755	8,524,400,000	
26	Economic Sector		53.949	91.809	66,545,363,394	
27	Law & Justice Sector		0.471	0.460	1,551,818,048	
28	Regional Sector		0.600	1.153	899,000,000	
29	Social Sector		28.974	47.185	38,220,810,000	
30	Total Capital Expenditure	49.787	88.115	156.362	115,741,391,442	0
31	Total Expenditure (Budget Size)	142.472	243.244	316.988	299,835,425,936	118,299,998,587
32	Budget Surplus/ (Deficit)	81.942	73.744	299,835,425,619	0	
33	Financing of Deficit by Borrowing					
34	Internal Loans	10.000	21.963	25,661,726,305	25,661,726,305	44,177,000,000
35	External Loans	0.000				
36	Total Loans	10.000	21.963	25,661,726,305	25,661,726,305	44,177,000,000
27	Closing Balance					

ADMINISTRATIVE CODE: 012500600100

NAME OF

MDA: PUBLIC SERVICE TRAINING INSTITUTE

ECONOMIC CODE	FUNCT IONAL CODE	PROG RAM CODE	FUN D COD E	GEO CODE	DESCRIPTION	2020 BUDGET PROPOSALS
2					EXPENDITURES	
21					PERSONNEL COST	9,194,649

2101 0101	70131		0210 1	506108 01	SALARY	8,924,649
2102					ALLOWANCES AND SOCIAL CONTRIBUTION	
2102 01					ALLOWANCES	270,000
2102 0101	70131		0210 1	506108 01	NON-REGULAR ALLOWANCES	
2102 0102	70131		0210 1	506108 01	MEDICAL ALLOWANCE	270,000
2202					OVERHEAD COST	5,000,000. 00
2202 01					TRAVEL & TRANSPORT - GENERAL	3,000,000. 00
2202 0101	70980		,021 02	506108 01	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000. 00

2202
0102

LOCAL TRAVEL &
TRANSPORT:
OTHERS

2202 02					UTILITIES – GENERAL	50,000.00
2202 0201	70980		,021 02	506108 01	ELECTRICITY CHARGES	50,000.00
2202 03					MATERIALS & SUPPLIES - GENERAL	350,000.0 0
2202 0301	70980		,021 02	506108 01	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000.0 0
2202 04					MAINTENANCE SERVICES - GENERAL	1,600,000. 00

2202
0401

70160

0210
1

50610
801

MAINTENANCE
OF MOTOR
VEHICLE /
TRANSPORT
EQUIPMENT

2202 0402	70980		,021 02	506108 01	MAINTENANCE OF OFFICE FURNITURE	600,000.0 0
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2202 0405	70980	,021 02	506108 01	MAINTENANCE OF PLANTS/ GENERATORS	1,000,000. 00
				MDA SUMMARY	
				PERSONNEL COSTS	9,194,649. 00
				OVERHEAD COSTS	5,000,000. 00
				CAPITAL EXPENDITURE	
				TOTAL	14,194,64 9.00

ANNEX 4: DRAFT INTEGRATED ANNUAL BUDGET CALENDAR

Bayelsa State Government of Nigeria Ministry of Budget and Economic Planning Draft Integrated Annual Planning and Budgeting Calendar											
1	Submission of 4th Quarter Budget Performance Report of Preceding Year of MDA, by the end of 2nd week									AE MDAs	Permanent Secretaries, Heads of parastatals to ensure compliance
2	Consolidation and distribution of preceding year's Budget performance reports from MDAs									State Budget Office	Director of Budget to distribute by end of 2nd week
3	Review meeting on preceding year's Budget performance									Com. & PS of MDEP, Com. PS & Heads of MDAs	To help identify priority areas for next year's budget
4	Training MDAs on Planning & Budget processes									MDEP, MoF & BIR	Mid-March to Mid-April
5	Submission of current year's 1st Quarter Budget Performance Report of MDA, by the end of 2nd week									All MDAs	Permanent Secretaries, Heads of parastatals to ensure compliance
6	Consolidation and distribution of current year's 1st Quarter Budget Performance Report from MDAs									State Budget Office	Director of Budget to distribute by end of 2nd week
7	Review meeting on current year's 1st Quarter Budget Performance									Com. & PS of MDEP, Com. PS & Heads of MDAs	Last week
8	Cumulative Session with revenue generating MDAs to determine preliminary parameters for FSP/MTEP									MDEP, MoF, BIR & Revenue generating MDAs	
9	Preparation and submission of draft FSP/MTEP to State Executive Council									State Budget Office	Commissioner of MDEP to present by last week
10	Issuance of First Planning & Budget Call Circular									State Budget Office	Guides MDAs on identification of strategic priorities - week 1 & 2
11	Submission of current year's 2nd Quarter Budget Performance Report of MDA, by the end of 2nd week									All MDAs	Permanent Secretaries, Heads of parastatals to ensure compliance
12	Consolidation and distribution of current year's 2nd Quarter Budget Performance Report from MDAs									State Budget Office	Director of Budget to distribute by end of 2nd week
13	Review meeting on current year's 2nd Quarter Budget Performance									Com. & PS of MDEP, Com. PS & Heads of MDAs	Last week
14	State Executive Council approves draft FSP/MTEP									State Executive Council	SSG to originate Budget request to all project priorities and approve FSP/MTEP by the end of 2nd week
15	Finalization of FSP/MTEP and submission to the BYHA									State Executive Council	By end of last week
16	Issuance of Second Planning & Budget Call Circular (include preliminary MDAs Budget ceilings pending approval of FSP/MTEP by BYHA)									State Budget Office	Budget Officers to begin to assist MDAs to prepare their Budget/MTEP in 1st week
17	BYHA approves the FSP/MTEP									BYHA	By the end of 2nd week
18	Issuance of final MDAs Budget ceilings									State Budget Office	Early in last week
19	Submission of Budget Proposals and draft implementation work plans by MDAs									All MDAs	By the end of 2nd week
20	Budget Negotiations with MDAs									SBO, MDAs	2nd & 3rd weeks
21	Submission of current year's 3rd Quarter Budget Performance Report of MDA, by the end of 2nd week									All MDAs	Permanent Secretaries, Heads of parastatals to ensure compliance
22	Consolidation and distribution of current year's 3rd Quarter Budget Performance Report from MDAs									State Budget Office	Director of Budget to distribute by end of 2nd week
23	Review meeting on current year's 3rd Quarter Budget Performance									Com. & PS of MDEP, Com. PS & Heads of MDAs	Last week
24	Submission of draft Budget and consolidated work plan to State Executive Council									Commissioner of MDEP	1st week
25	Approval of draft Budget and consolidated work plan by State Executive Council									State Executive Council	2nd week
26	Submission of the Executive Budget Proposal, draft Appropriation Bill, and consolidated work plan to the BYHA									Executive Governor	2nd week
27	Consideration and Passage of the Appropriation Bill									BYHA	2nd week of December
28	Assent of the Appropriation Bill into Law									Executive Governor	3rd week
29	Preparation of Cash Budget										2nd & 3rd weeks
30	Budget implementation commences										1st week of Jan

ANNEX 5: ANNEX: ACKNOWLEDGEMENT LETTER FOR THE SUBMISSION OF AUDITOR-GENERAL'S REPORT BY THE BSHOA

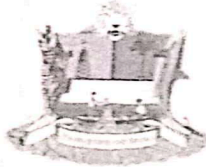
GOVERNMENT OF BAYELSA STATE OF NIGERIA
Office of the State Auditor General

Auditor General
OFFURUGBO, G. S. FCMA
Tel: 08036744913
Email: offrugbo@yahoo.com

P. M. B 19
Yenagoa
Email: stateauditbayelsa1@yahoo.com

Our Ref: Aud.30/4/1/Vol.I/5

Your Ref: _____



23rd January, 2020.

Date: _____

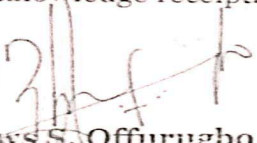
The Right Hon. Speaker,
Bayelsa State House of Assembly,
Yenagoa.

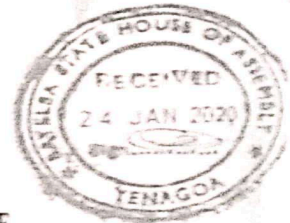
Sir,

**SUBMISSION OF AUDITOR-GENERAL'S REPORT ON THE ACCOUNTS OF
BAYELSA STATE GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

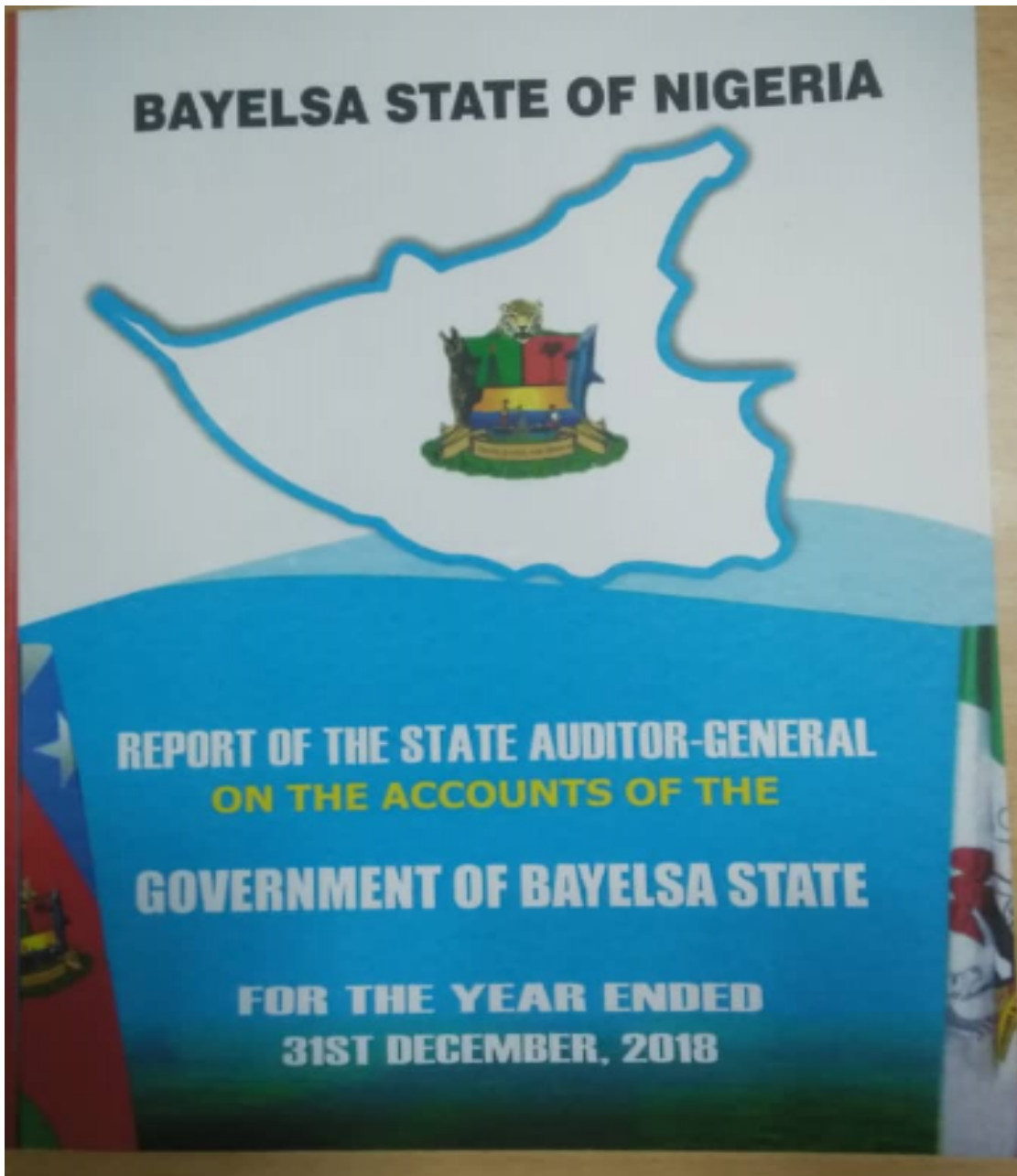
I respectfully forward to the Right Honorable Speaker, Bayelsa State House of Assembly for necessary action, 34 (thirty-four) copies of Auditor-General's Report on the Accounts of the Government of Bayelsa State for the year ended 31st December, 2018.

Please acknowledge receipt.


Godknows S. Offurugbo, FCMA
Auditor-General




ANNEX 6: REPORT OF THE STATE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF BAYELSA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2018



ANNEX 7: SUPPLEMENTARY BUDGET



This printed impression has been carefully compared by me with the Bill which has passed the Bayelsa State House of Assembly and found by me to be a true and correctly printed copy of the said Bill.


Mr. AARON NICODEMUS TIMIYE
Clerk of the House

Assented the 4th day of Nov 2016


HON. HENRY SERIAKE DICKSON
Governor of Bayelsa State

4

ANNEX 8: EXECUTIVE REQUEST LETTER TO THE BSHOA FOR VIREMENT

**GOVERNMENT OF BAYELSA STATE**

Office of the Governor,
Government House, Yenagoa.

25 November, 2014

THE RT. HON. SPEAKER,
BAYELSA STATE HOUSE OF ASSEMBLY

My dear speaker,
**VIREMENT OF SOME SECTIONS OF THE 2014 APPROVED
BUDGET**

I write to request for the endorsement by the Bayelsa State House of Assembly for the Restructuring of some provisions of the Bayelsa State 2014 Approved Budget. This is to enable the State Government vire some of the Government expenditures (See details of the proposed restructuring attached).

Mr. Speaker, the import of this exercise is to ensure the proper and effective implementation of the 2014 Approved Budget. This exercise does not affect the total budget size which still stands at N332,826,831,403.00.

I anticipate your prompt consideration and approval of this request.

HON HENRY SERIAKE DICKSON

GOVERNOR, BAYELSA STATE

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ANNEX 9: BUDGET OF THE STATE AUDITOR GENERAL'S OFFICE

BAYELSA STATE GOVERNMENT OF NIGERIA

ADMINISTRATIVE CODE: 014000100100


NAME OF MDA: OFFICE OF THE STATE AUDITOR-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAM CODE	FUND CODE	GEO CODE	DESCRIPTION	2020 BUDGET PROPOSALS	2021 BUDGET PROPOSALS	2022 BUDGET PROPOSALS	TOTAL 3YEAR BUDGETS
2					EXPENDITURES	189,845,965.84	199,845,965.84	199,845,965.84	589,537,897.52
21					PERSONNEL COST	119,845,965.84	119,845,965.84	119,845,965.84	359,537,897.52
21010101	70131		02101	50610801	SALARY	108,976,728.84	108,976,728.84	108,976,728.84	326,930,186.52
2102					ALLOWANCES AND SOCIAL CONTRIBUTION	10,869,237.00	10,869,237.00	10,869,237.00	32,607,711.00
210201					ALLOWANCES	10,869,237.00	10,869,237.00	10,869,237.00	32,607,711.00
21020101	70131		02101	50610801	NON REGULAR ALLOWANCES	7,914,876.00	7,914,876.00	7,914,876.00	23,744,628.00
21020102	70131		02101	50610801	MEDICAL ALLOWANCE	2,954,361.00	2,954,361.00	2,954,361.00	8,863,083.00
2202					OVERHEAD COST	60,000,000.00	60,000,000.00	60,000,000.00	180,000,000.00
220201					TRAVEL & TRANSPORT - GENERAL	23,000,000.00	23,000,000.00	23,000,000.00	69,000,000.00
22020101	70451		02101	50610801	LOCAL TRAVEL & TRANSPORT: TRAINING	23,000,000.00	23,000,000.00	23,000,000.00	69,000,000.00
22020102	70451		02101		LOCAL TRAVEL & TRANSPORT: OTHERS				
220202					UTILITIES - GENERAL	1,200,000.00	1,200,000.00	1,200,000.00	3,600,000.00
22020201	70436		02101		ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00
22020203	70460		02101	50610801	INTERNET ACCESS CHARGES				
22020205	70510		02101		WATER RATES	100,000.00	100,000.00	100,000.00	300,000.00
22020206	70510		02101		SEWAGE CHARGES	100,000.00	100,000.00	100,000.00	300,000.00
220203					MATERIALS & SUPPLIES - GENERAL	27,100,000.00	27,100,000.00	27,100,000.00	81,300,000.00
22020301	70160		02101	50610801	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00	6,000,000.00
22020302	70160		02101	50610801	BOOKS				
22020303	70460		02101	50610801	NEWSPAPERS	100,000.00	100,000.00	100,000.00	300,000.00
22020305					PRINTING OF NON SECURITY DOCUMENTS	25,000,000.00	25,000,000.00	25,000,000.00	75,000,000.00
22020309	70160		02101	50610801	UNIFORMS & OTHER CLOTHING				
220204					MAINTENANCE SERVICES - GENERAL	3,000,000.00	3,000,000.00	3,000,000.00	9,000,000.00
22020401	70160		02101	50610801	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00
22020402	70160		02101	50610801	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00
22020403	70160		02101	50610801	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	70160		02101	50610801	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	70160		02101	50610801	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00
22020406	70160		02101	50610801	OTHER MAINTENANCE SERVICES				
220205					TRAINING - GENERAL	0.00	0.00	0.00	0.00
22020501	70133		02101	50610801	LOCAL TRAINING				
220206					OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00
22020605	70510		02101	50610801	CLEANING & FUMIGATION SERVICES				
220208					FUEL & LUBRICANTS - GENERAL	2,500,000.00	2,500,000.00	2,500,000.00	4,500,000.00
22020801	70432		02101	50610801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00
22020803	70432		02101	50610801	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
220210					MISCELLANEOUS EXPENSES GENERAL	3,200,000.00	3,200,000.00	3,200,000.00	9,600,000.00
22021001	70160		02101	50610801	REFRESHMENT & MEALS	500,000.00	500,000.00	500,000.00	1,500,000.00
22021006	70460		02101	50610801	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	200,000.00	600,000.00

22021014	70460		02101	50610801	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000.00	500,000.00	500,000.00	1,500,000.00
22021021	70460		02101	50610801	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	2,000,000.00	6,000,000.00
23					CAPITAL EXPENDITURE	10,000,000.00	20,000,000.00	20,000,000.00	50,000,000.00
2301					FIXED ASSETS PURCHASED	10,000,000.00	20,000,000.00	20,000,000.00	50,000,000.00
230101					PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	20,000,000.00	20,000,000.00	50,000,000.00
23010112	70490	0130000010102	02101	50610801	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,500,000.00	10,000,000.00	15,000,000.00	30,500,000.00
23010113	70490	0130000010103	02101	50610801	PURCHASE OF COMPUTERS	1,500,000.00	2,000,000.00	2,000,000.00	5,500,000.00
23010114	70490	0130000010104	02101	50610801	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00
23010115	70490	0130000010105	02101	50610801	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	2,000,000.00	6,000,000.00
23010117	70490	0130000010105	02101	50610801	PURCHASE OF SHREDDING MACHINE				
23010119	70490	0130000010107	02101	50610801	PURCHASE OF POWER GENERATING SET		5,000,000.00		5,000,000.00
23010123	70490	0130000010108	02101	50610801	PURCHASE OF FIRE FIGHTING EQUIPMENT				
MDA SUMMARY									
					PERSONNEL COSTS	119,845,965.84	119,845,965.84	119,845,965.84	359,537,897.52
					OVERHEAD COSTS	60,000,000.00	60,000,000.00	60,000,000.00	180,000,000.00
					CAPITAL EXPENDITURE	10,000,000.00	20,000,000.00	20,000,000.00	50,000,000.00
					TOTAL	189,845,965.84	199,845,965.84	199,845,965.84	589,537,897.52

ANNEX 10: PRESENTATION/APPROVAL OF MTEF 2021 – 2023 BSHOA

SIXTH ASSEMBLY
SECOND SESSION
NO. 14


BAYELSA STATE HOUSE OF ASSEMBLY
BAYELSA STATE
FEDERAL REPUBLIC OF NIGERIA
ORDER PAPER
WEDNESDAY NOVEMBER 11, 2020

1. Prayer.
2. Approval of Votes and Proceedings
3. Message from the Governor
4. Announcements.
5. Petitions.
6. Matter of Urgent Public Importance

ORDER OF THE DAY

Consideration/Approval of 2021 – 2023 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)

ANNEX 11: HOUSE OF ASSEMBLY SERVICE LAW 2019

HOUSE OF ASSEMBLY SERVICE LAW, 2019

- Planning Officer II // Budget Officer II / Statistician II
- Programme Analyst
- Data Processing Officer
- Data Processing Assistant
- Confidential Secretary
- Executive Officers
- Clerical Officers
- Motor Driver

• Legislative Budget Office Unit

- Director
- Deputy Director
- Assistant Director
- Chief Budget Officer / Planning Officer
- Assistant Chief Budget Officer / Planning Officer
- Principal Budget Officer / Planning Officer
- Senior Budget Officer / Planning Officer
- Budget Officer / Planning Officer I
- Budget Officer / Planning Officer II
- Programme Analyst
- Data Processing Officer
- Data Processing Assistant

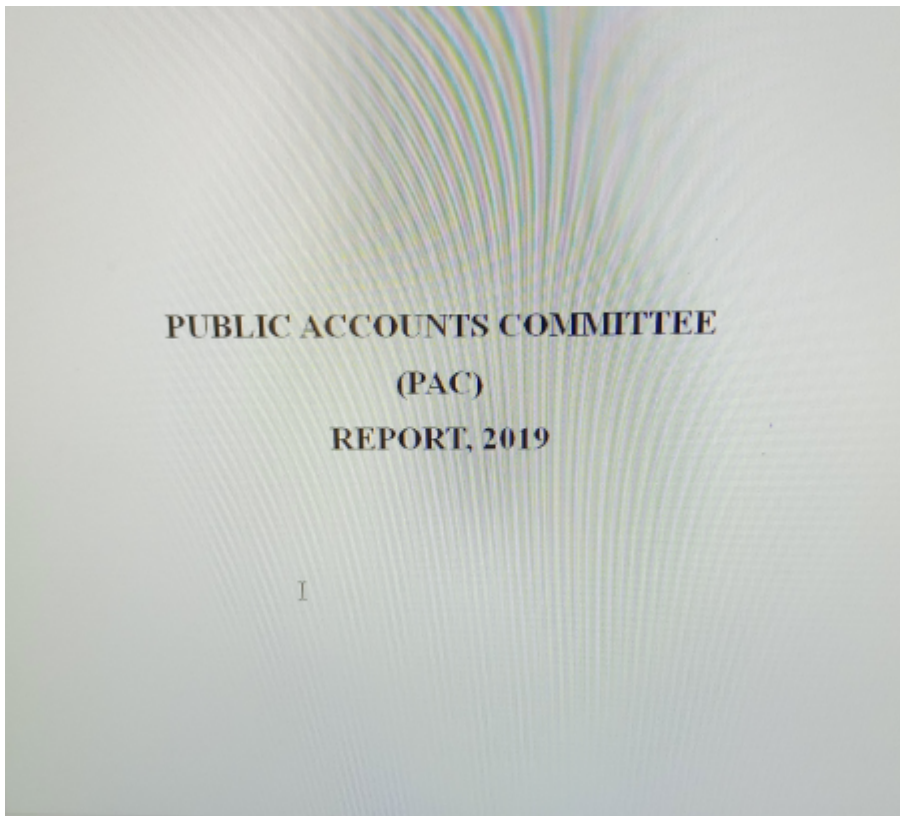
14. Research & Statistics Department

- Director
- Deputy Director
- Assistant Director
- Chief Research Officer / Statistician
- Assistant Chief Research Officer / Statistician
- Principal Research Officer / Statistician
- Senior Research Officer / Statistician
- Research Officer I
- Research Officer II
- Programme Analyst II
- Data Processing Officer
- Data Processing Assistant

• Library Unit

- Chief Librarian
- Assistant Chief Librarian
- Principal Librarian
- Senior Librarian
- Librarian Grade I
- Librarian Grade II

ANNEX 12: PUBLIC ACCOUNT COMMITTEE REPORT, (PAC) 2019



ANNEX 13A: INVITATION TO TENDER

GOVERNMENT OF BAYELSA STATE
STATE UNIVERSAL BASIC EDUCATION BOARD, OKOLOBIRI

INVITATION FOR BIDS FROM QUALIFIED CONTRACTORS FOR YEAR 2018 4TH QUARTER AND YEAR 2019 1ST-4TH QUARTER UBE INTERVENTION PROJECTS

1.0 INTRODUCTION
The Bayelsa State Universal Basic Education Board, Okolobiri under the UBE Intervention Projects hereby invites reputable contractors to submit Bids for the undermentioned projects

1.1 2018 4TH QUARTER UBE INTERVENTION PROJECTS

1.1.1 SCOPE OF WORK:

LOT NO	LOCATION	DESCRIPTION OF PROJECT
1	BASIC JUNIOR SECONDARY SCHOOL SABAGREBA	CONSTRUCTION OF THREE CLASSROOM BLOCK WITH THREE OFFICES AND SIX TOILETS
2	COMPREHENSIVE JUNIOR SECONDARY SCHOOL OBIKPU	CONSTRUCTION OF THREE CLASSROOM BLOCK WITH THREE OFFICES AND SIX TOILETS
3	COMMUNITY PRIMARY SCHOOL TORU-ANGAMA	CONSTRUCTION OF SIX CLASSROOM BLOCK WITH THREE OFFICES AND SEVEN TOILETS
4	COMMAND JUNIOR SECONDARY SCHOOL EDEDEBIRI	CONSTRUCTION OF SIX CLASSROOM BLOCK WITH THREE OFFICES AND SEVEN TOILETS
5	BASIC JUNIOR SECONDARY SCHOOL ANGALABIRI	CONSTRUCTION OF EIGHT CLASSROOM STORY BUILDING WITH SIX OFFICES 12 TOILETS
6	T BARNABAS SCHOOL II TOWN-RASS	CONSTRUCTION OF A BLOCK OF 3-UNITS ONE BEDROOM FLAT WITH KITCHEN AND DINING
7	COMMUNITY PRIMARY SCHOOL IMFOU	CONSTRUCTION OF A BLOCK OF 3-UNITS ONE BEDROOM FLAT WITH KITCHEN AND DINING
8	COMMUNITY PRIMARY SCHOOL MA-EBENI	CONSTRUCTION OF A BLOCK OF 3-UNITS ONE BEDROOM FLAT WITH KITCHEN AND DINING
9	ESCHOOLELEBELE	CONSTRUCTION OF A BLOCK OF 4-UNITS ONE BEDROOM SELF CONTAINED APARTMENT
10	EPHEN'S PRIMARY SCHOOL W	CONSTRUCTION OF A BLOCK OF 4-UNITS ONE BEDROOM SELF CONTAINED APARTMENT
11	JUNIOR SECONDARY KOKOROSEI	CONSTRUCTION OF A BLOCK OF 4-UNITS ONE BEDROOM SELF CONTAINED APARTMENT
12	ITY PRIMARY SCHOOL	CONSTRUCTION OF SIX UNITS VIP TOILET
13	CTOR MEMORIAL	CONSTRUCTION OF SIX UNITS VIP TOILET
14	OLIGBETA-IWOMA	
15	PRIMARY EDUCATION	CONSTRUCTION OF PERIMETER FENCE
16	OR SECONDARY	CONSTRUCTION OF PERIMETER FENCE

LOT NO	LOCATION	DESCRIPTION OF PROJECT
17	ST PETER'S PRIMARY SCHOOL YENAGOA	RENOVATION OF THREE CLASSROOM BLOCK WITH OFFICES FOUR UNIT DETACHED TOILETS
18	COMMUNITY BASIC JUNIOR SECONDARY SCHOOL TORU-NDORO	RENOVATION OF SIX CLASSROOM BLOCK WITH TWO OFFICES AND ONE TOILET
19	COMMUNITY JUNIOR GIRLS SECONDARY SCHOOL NEMBE	RENOVATION OF SIX CLASSROOM BLOCK WITH OFFICES
20	BASIC JUNIOR SECONDARY SCHOOL OTUKE	RENOVATION OF TWO BEDROOM SEMI DETACHED FLATS
21	COMMUNITY PRIMARY SCHOOL AGUDAMA-EPIE	RENOVATION OF TWELVE CLASSROOM BLOCK WITH MULTI PURPOSE HALL LIBRARY COMPUTER ROOM OFFICES AND TWENTY ONE TOILETS
22	COMMUNITY PRIMARY SCHOOL EGBEMO-ANGALABIRI	PROVISION OF BOREHOLE
23	REV. PROCTOR MEMORIAL SCHOOL IKALAMA	PROVISION OF BOREHOLE
24	STATE SCHOOL KIKIRIKIRI	PROVISION OF BOREHOLE
25	VOCATIONAL SCHOOLS WALLI	PROVISION OF BOREHOLE
26	COMMUNITY PRIMARY SCHOOL OKUTUKUTU	PROVISION OF BOREHOLE

2018 FURNITURE

LOT NO	DESCRIPTION OF PROJECT
1	PROVISION OF 1300 SINGLE SEAT SCHOOL DESK FOR PUPILS WITH SPECIFICATION PUPIL'S PLASTIC DESK AND CHAIR: DESK SIZE 67CM X 48CM X 73.5CM, CHAIR SIZE 62.25CM X 40.60CM
2	PROVISION OF 1200 SINGLE SEAT SCHOOL DESK FOR PUPILS WITH SPECIFICATION PUPIL'S PLASTIC DESK AND CHAIR: DESK SIZE 67CM X 48CM X 73.5CM, CHAIR SIZE 62.25CM X 40.60CM
3	PROVISION OF 1200 SINGLE SEAT SCHOOL DESK FOR PUPILS WITH SPECIFICATION PUPIL'S PLASTIC DESK AND CHAIR: DESK SIZE 67CM X 48CM X 73.5CM, CHAIR SIZE 62.25CM X 40.60CM
4	PROVISION OF 120 TEACHERS' DESK AND CHAIR
5	PROVISION OF 132 NO 2400MM X 1200MM MAGNETIC BOARD COMPLETE WITH MARKER AND 1 DUSTER/BOA

2019 1ST-4TH QUARTER UBE INTERVENTION PROJECTS

LOT NO	LOCATION	DESCRIPTION OF PROJECT
1	STATE SCHOOL OTUC	CONSTRUCTION OF PERIMETER FENCE

ANNEX 13B: INVITATION TO TENDER

26 - Vanguard, MONDAY, NOVEMBER 23, 2020

S/N	ITEM	DESCRIPTION OF PROJECT
1	PROVISION OF 1440 SINGLE SEAT SCHOOL DESK FOR PURPLE STUDENTS WITH SPECIFICATION AS PURPLE PLASTIC DESK AND CHAIR DESK SIZE 67CM X 40CM X 73.5CM, CHAIR SIZE 42.5CM X 40.5CM	
2	PROVISION OF 1440 SINGLE SEAT SCHOOL DESK FOR PURPLE STUDENTS WITH SPECIFICATION AS PURPLE PLASTIC DESK AND CHAIR DESK SIZE 67CM X 40CM X 73.5CM, CHAIR SIZE 42.5CM X 40.5CM	
3	PROVISION OF 1440 SINGLE SEAT SCHOOL DESK FOR PURPLE STUDENTS WITH SPECIFICATION AS PURPLE PLASTIC DESK AND CHAIR DESK SIZE 67CM X 40CM X 73.5CM, CHAIR SIZE 42.5CM X 40.5CM	
4	PROVISION OF 1440 SINGLE SEAT SCHOOL DESK FOR PURPLE STUDENTS WITH SPECIFICATION AS PURPLE PLASTIC DESK AND CHAIR DESK SIZE 67CM X 40CM X 73.5CM, CHAIR SIZE 42.5CM X 40.5CM	
5	PROVISION OF 1440 SINGLE SEAT SCHOOL DESK FOR PURPLE STUDENTS WITH SPECIFICATION AS PURPLE PLASTIC DESK AND CHAIR DESK SIZE 67CM X 40CM X 73.5CM, CHAIR SIZE 42.5CM X 40.5CM	
6	PROVISION OF 120 SETS OF C-3000 EXECUTIVE SINGLE SEATER PRINCIPALS AND HEAD TEACHERS CHAIR AND TABLE FOREIGN WITH SPECIFICATION AS PRINCIPAL TABLE SIZE L 1900MM X 4700MM X 700MM WITH THREE BOOKSHELF	
7	PROVISION OF 130 SETS OF SINGLE SEATER LAMINATED FINISH FOREIGN TEACHERS CHAIR AND TABLE WITH SPECIFICATION AS TEACHERS CHAIR AND TABLE SIZE L 1200MM X 4900MM X 4600MM WITH THREE BOOKSHELF	
8	PROVISION OF 409 NO 2400MM X 1200MM MAGNETIC BOARD COMPLETE WITH 8 MARKER AND 1 CUSTODY BOARD	

2.8. ELIGIBILITY CRITERIA:

The following minimum qualification is required:

- Evidence of certificate of Incorporation with Corporate Affairs Commission (CAC) including Form CAC2 and CAC 7 for Limited Liability Company.
- Company's Audited account for the last three (3) years for Limited Liability Company.
- Evidence of Company Income Tax clearance certificate for the last three (3) years, valid till 31st December 2020.
- VAT Certificate.
- Evidence of Current Compliance Certificate from ITF, NSITF and PNDCON.
- Evidence of Registration of the Company on the Database of Bureau of Public Procurement (BPP).
- Evidence of financial capability by submission of reference letter from a reputable commercial bank in Nigeria indicating willingness to provide credit facility for the execution of the project when awarded.
- Verifiable documentary evidence of similar jobs executed in the past including Letters of Award, Variation Certificate, Ash Completion Certificate and Photograph of the projects.
- Company Profile with curriculum vitae of key staff to be deployed for the project including copies of their Academic professional qualifications (for Construction of Storey building - COREN, OSRBIN, ANCON or COPBOM is required).
- List of equipment to be deployed for the project and proof of ownership.
- Recent Affidavit in line with provision of Part IV, Section 16, Subsection 6(a, b & c) of the Public Procurement Act, 2007.
- Company registered address, functional contact email address, GSM phone numbers.

All submission must be backed up with relevant supporting verifiable evidence for a firm to qualify. Non-compliance will lead to disqualification.

3.0. COLLECTION AND SUBMISSION OF TENDER DOCUMENTS

3.1 Interested companies are to collect the standard Bidding Documents (Technical and Financial), from 10am on Tuesday, 24th November, 2020 upon presentation of evidence of payment of non-refundable tender fee of N20,000.00 for Renovation/New Construction Works and N20,000.00 for Construction of VIP Toilets, Provision of Bunkholes and Procurement/Installation of Furniture in Bank draft payable to the Executive Secretary, Bayelsa State Education Board.

Procurement and Physical Planning Department,
Bayelsa State Universal Basic Education Board,
P.M.B. 26, Okotibi - Yenagoa, Bayelsa State.

3.2 Completed bid comprising of Technical and Financial bids shall be submitted in two difference sealed envelope and labelled "Technical" and "Financial" and both sealed in a third bigger envelope marked "Project Name" at the top right hand corner and addressed to the office stated in paragraph 3.1.

3.3 The closing date for the submission of bids is on or before 12.00 noon Tuesday 22nd of December, 2020. The Technical & Financial bids will be opened same day by 12 noon at the Board Headquarters, Okotibi-Yenagoa, Bayelsa State.

3.4 All inquiries should be directed to:

The Executive Secretary,
Attention: The Director,
Procurement and Physical Planning Department,
Bayelsa State Universal Basic Education Board,
P.M.B. 26, Okotibi - Yenagoa, Bayelsa State.

4.0. GENERAL INFORMATION

- This announcement is published for information purposes only and does not constitute an offer by the Board to transact with any party for the project, nor does it constitute a commitment or an obligation on the part of the Board to procure the services.
- The Board will not be responsible for any costs or expenses incurred by any interested party(ies) in connection with any response to this invitation and or the preparation or submission in response to an inquiry.
- The Board is not bound to shorten any bidder and reserves the right to annul the selection process at any time without incurring any liabilities and accepting any reason thereof in accordance with Section 28 of the Public Procurement Act 2007.
- BY SUBMITTING will not be held liable for misquoted or wrongly submitted bids.

4.10 All communications are to be addressed to the Board address Bayelsa State.

PREQUALIFICATION NOTICE

FEDERAL GOVERNMENT OF NIGERIA
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT
IFAD ASSISTED LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE IN THE NIGER DELTA (LIFE-ND) PROJECT
DELTA STATE PROJECT COORDINATING OFFICE (SPCO)
Issued Date: 23rd November, 2020
IFAD Loan No: 2000002120

The Federal Republic of Nigeria has received a loan of US\$60 million equivalent from the International Fund For Agricultural Development (IFAD) toward the Development (IFAD) toward the Livelihood cost of the Improvement Family Enterprise Project-Niger Delta (LIFE-ND). and intends to apply part of the proceeds to payments for Goods, Works, and Consulting/Non-Consulting services to be procured under this program. Specifically, the program will undertake the following:

1. Procurement of Works (Rural Roads, Land Development, Water Supply Schemes, markets, Agro buildings, processing and storage facilities), General renovation works.

2. Procurement of Goods - Office Equipment, Office Furniture, Generating set, GPS, Climate Smart Agriculture equipment, Agro Processing Equipment, Agro Inputs.

3. Procurement of Consultancy and related services including: Training of Incubators and Incubatees/Apprentices, Training on procurement/financial management, Operation and Maintenance, Supervision Planning and Reporting, M & E services, Procurement Advisory services, Policy and strategy formulation, Agricultural Extension Services, Climate Change and Environment, Rural Institution strengthening, Financial Inclusion Services and Rural Infrastructure Services, General training and Technical assistance, Knowledge Management and Communication services.

4. Procurement of Non-Consultancy services - Hotel and Catering services, Janitorial services, Office maintenance and security, Event management.

The program includes the following components: (a) Enhancement of economic

Inclusion support for Agric. Business, Rural Institution Strengthening and Knowledge Management (b) Program Management and Coordination.

All Procurements financed by the International Fund for Agricultural Development (IFAD) will be conducted through the procedures as specified in the IFAD Procurement Guidelines 2010 and IFAD procurement Handbook and are open to all eligible bidders as defined in the guidelines.

Specific Procurement Notice (SPN) for procurement of goods, works, consulting and non consulting services to be executed under the International Competitive Bidding (ICB) will be announced, as they become available, in UN Development Business Online and National Competitive Bidding (NCB) will also be advertised in National daily newspapers.

Interested eligible firms and individuals who wish to be prequalified and registered under the project should submit profiles or proposals with all statutory and activity based documentary evidence to the address below. Each submission should indicate the area of interest in the top right hand corner of the envelope.

Deadline for Submission: The deadline for the submission of proposals and company profile (hard copies only) is 4:00pm 21st December 2020 and should be addressed to:

The State Project Coordinator
IFAD assisted Livelihood Improvement Family Enterprise - Niger Delta (LIFE-ND) Project
Delta State Agricultural and Rural Development Authority (DARDA) Premises,
Along Asaba-Iba Expressway, Ibausa,
Delta State
Country: Nigeria