

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

BAUCHI STATE

January 2018

Civil Resource Development and Documentation Centre (CIRDDOC)

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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

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

- A. State Budget Call Circular
- B. State Budget Draft Estimates
- C. State Budget Appropriation Law
- D. State Citizens Budget
- E. Implementation Reports: State Executive's Quarterly Report, State Mid-Year Review and State Accountant-General's Report (Year-End Report)
- F. State Auditor General's Report
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Section Two: Public Participation in the Budget Process

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SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**TABLE 1 · BUDGET YEAR OF DOCUMENTS USED IN COMPLETING THE QUESTIONNAIRE**

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. State Budget Call Circular	2018
2. State Draft Budget Proposals	2018
<i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	2018-2020
3. State Budget Appropriation Law	2018
4. State Approved Budget Volumes	2018
5. State Citizens Budget	2018
6. State <i>Quarterly</i> Reports	2017Q4 or 2018Q1
7. State Mid-Year Review	2017
8. State Accountant General's Report	2016
9. State Auditor General's Report	2016
10. Public Accounts Committee (PAC) Report on Auditor General's Report	2015

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

Budget Document	For each document, please include: 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: Call circular for the preparation and submission of budget 2018 2.Date of Release:5/7/2017 3.Internet Link: Nil 4.Availability: Produced for Internal Use (PIU)
Pre-Budget Statement (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	1.Title: Nil 2.Date of Release: Nil 3.Internet Link: Nil 4.Availability: Not Produced (NP)
Executive Budget Proposal (State Draft Budget Estimates)	1.Title: Bauchi State of Nigeria state draft Budget 2018 2.Date of Release: 28/12/2017 3.Internet Link: Nil 4.Availability: Produced for Internal Use (PIU)
Enacted Budget (State Approved Budget)	1.Title: Bauchi state of Nigeria approved budget 2018 2.Date of Release: 2/3/2018 3.Internet Link: Nil 4.Availability: Produced for Internal Use (PIU)
State Budget Appropriation Law	1.Title: Bauchi State of Nigeria state budget appropriation law 2018 2.Date of Release: 14/3/2018 3. Internet Link: Nil 4.Availability: Produced for Internal Use (PIU)
State Citizens Budget	1.Title: Nil 2.Date of Release: Nil 3.Internet Link: Nil 4.Availability: Not Produced (NP)
In-Year Report (State Quarterly Reports)	1.Title: 2.Date of Release: 3.Internet Link: 4.Availability: Not Produced (NP)
State Mid-Year Review	1.Title: Nil 2.Date of Release: Nil 3.Internet Link: Nil 4.Availability: Not Produced (NP)

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.
End of Year Report (State Accountant General's Report)	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)
State Auditor General's Report	1. Title: Bauchi State Government Report of the Auditor General's on the Account of Bauchi State Government of Nigeria for the year ended 31st December 2016 2. Date of Release: 3/6/2017 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)
Public Accounts Committee (PAC) Report on Auditor General's Report	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability: Not Produced

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**A. STATE BUDGET CALL CIRCULAR AND CALENDAR**

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

- A. Yes, it is does.
B. No it does not.
C. Not applicable/other (please comment).

Citation: The researcher on 11/6/2018 asked the state director of budget and planning alhaji babaji Garba (08028631957). Whether call circulars are produced he affirmed yes. He showed reference letter MOB/EP/S/BUD/10/VL.4/827 (2017) of July, 2017

Comment:Q.1: Answer A. 1.The state produce a state budget call circular. The 2018 budget call circular was produced on 5/7/2017 but was produced for internal use (See annex.1)

Govt. Review:

Ind. Review: Yes, the Department produces budget call circular.

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 and 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: Discussion with the Director Budget and Economic Planning .Alh Babaji Garba (08028631957) On 11/6/2018 affirmed that for the current year it was released on 5/7/2018.

Comment:Q.2: answer. D. The budget call circular was released at least five month to commencement of the budget year (5/7/2017) vide a letter was CD/Adm/346/vol.2 July 2017, but was for internal use.

Govt. Review:

Ind.Review: (A) It is released at least five months before the start of the Budget year.

CIRDDOC:

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

- A. Yes, it is made available to the general public, in addition to being submitted to all key stakeholders
B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.

- C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.
 D. No, it is only submitted to heads of MDAs only.
 E. Not applicable/other (please comment).

Citation: while the state call-circular is produce for internal use, the state director of Budget stated that it is only made available to MDAs and selected stakeholders.

Comment:Q.3: ANSWER. D. The call circular is submitted to MDAs and other relevant Stake holders [State Assembly] and it is only produced for internal use

Govt. Review:

Ind. Review: (D) It is submitted only to heads of MDAs.

CIRDDOC:

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?

- A. Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
 B. Yes, the budget calendar is provided and two thirds of the dates are adhered to.
 C. Yes, the budget calendar is provided and less than two third of the dates are adhered to.
 D. No, a budget calendar is not provided or there is no adherence to a timetable.
 E. Not applicable /other (please explain).

Citation: the state budget process has a calendar as affirmed by the state Director of budget but is not duly followed.

Comment:Q.4; Answer D. The budget process has no calendar

Govt. Review:

Ind. Review: (B) The budget calendar is provided and two third of the dates are adhered to.

CIRDDOC:

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

5. Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?

- A. Yes, it does.
 B. No, it does not [*Please specify whether the draft budget estimates are produced late, or not produced at all*].
 C. Not applicable/other (please comment).

Citation: The state ministry, department produce a budget estimates. This was revealed by the budget Director (alh. babaji) and is known as Bauchi state of Nigeria proposed Budget (Details) 2018

Comment:Q.5: Answer A. The state ministry/departments produce a draft budget estimate on 28/12/2017 but is produced for internal use.

Govt. Review:

Ind. Review: (A) Yes, it does.

CIRDDOC:

6. How far in advance of the budget year are the State Draft Budget Estimates made publicly available?

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

Citation: According to the state Director of budget, the state draft budget is made publicly available after budget passage by the state assembly

Comment: Q.6: Answer D The draft budget estimate for the state is produced few months before the start of the next budget calendar but it is produced for internal use

Govt. Review:

Ind. Review: (C) they are made publicly available less than six weeks before the start of the budget year.

CIRDDOC:

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

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

Citation: Discussion with the state Director of budget (alh.Babaji) reveal, yes the budget followed the aforementioned order. Verified draft copy was also in agreement as "Bauchi state of Nigeria proposed budget (Details) 2018(pages 92-96)

Comment: Q.7: Answer D. Draft budget present expenditure classified by administrative unit but the budget document was Produced for internal use (See annex3)

Govt. Review:

Ind. Review: (A) Yes all expenditures are classified by administrative units.

CIRDDOC:

8. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?

- A. Yes, expenditures are presented by functional classification

- B. No, expenditures are not presented by functional classification
- C. Not applicable/other (please comment)

Citation: verification of the Draft budget document indicates that budget documentation was not based on functional classification as it was produced for internal use.

Comment:Q.8: Answer B. State Draft budget estimate does not present expenditure for the budget year by functional classification and the budget estimate was produced for internal use

Govt. Review:

Ind. Review: Yes expenditures are presented by functional classification.

CIRDDOC:

9. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?

- A. Yes, expenditures are presented by economic classification
- B. No, expenditures are not presented by economic classification
- C. Not applicable/other (please comment)

Citation: Bauchi state Government of Nigeria proposed budget (Details) 2018(pages 227-336).

Comment:Q.9: Answer B. State draft budget are produced for internal use as such are not publicly available

Govt. Review:

Ind. Review:

CIRDDOC:

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

Citation: Bauchi state Government of Nigeria proposed budget (Details) 2018(pages 92-482)

Comment:Q.10: Answer D. The state draft budget estimate present expenditures for individual programs for the year but was produced for internal use.

Govt. Review:

Ind. Review: (A) Yes, programs accounting for all expenditures are presented.

CIRDDOC:

11. Does the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?
- A. Yes, the draft budget presents all three types of information (gender, age, senatorial zone and LGA)
 - B. Yes, the draft budget presents three of the four types of information
 - C. Yes, the draft budget presents less than three of the four types of information
 - D. No, such information is not presented
 - E. Not applicable/other (please comment)

Citation: By inference from the draft budget document (Bauchi state Government of Nigeria proposed budget Details) (2018(pages: 225-229), expenditures are not based on these four information

Comment:Q.11: Answer D. The draft budget estimate does not present the state allocation of expenditure by gender, age senatorial zone and by local government as the document was produced for internal use.

Govt. Review:

Ind. Review: (C) The draft budget presents less than three of the four types of information. What is considered is basically senatorial and LGA in draft of budgets estimates.

CIRDDOC:

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

Citation: Bauchi state Government of Nigeria proposed budget (Details) 2018(pages 3-54)

Comment:Q.12: Answer D. The draft budget estimate presents the state budget by individual source of revenue (See pages 3-54) but was produced for internal use.

Govt. Review:

Ind. Review: (A) Yes, the individual sources of revenue accounting for all revenues are presented.

CIRDDOC:

13. Does the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?

- A. Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].
- B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs
- C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
- D. **No, non-financial data on results are not presented**
- E. Not applicable/other (please comment)

Citation: Bauchi state Government of Nigeria proposed budget (Details) 2018

Comment:Q.13: Answer. D The draft budget estimates does not present the state non-financial data on results for at least the budget year as the budget document was produced for internal use.

Govt. Review:

Ind. Review: (D) No, Non-financial data on results are not presented

CIRDDOC:

14. Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?

- A. Yes, performance targets are used for all non-financial data
- B. Yes, performance targets are used for most non-financial data
- C. Yes, performance targets are used for some non-financial data
- D. **No, performance targets are not used**
- E. Not applicable/other (please comment)

Citation: Bauchi state Government of Nigeria proposed budget (Details) 2018

Comment:Q.14: Answer D. Performance target was not used for the non-financial data on results presented on the draft estimate

Govt. Review:

Ind. Review: (D) No. Performance targets are not used.

CIRDDOC:

4.

C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

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

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

Citation: The Director of state ministry of budget and economic Planning Alh.Babaji provided the answer stating that the Law was enacted on the 14/3/2018

Comment:Q.15: Answer C. The state budget appropriation law was enacted on the 14/3/2018 (see annex 4).The state appropriation Law official difficult to access ab initio. However after identification of our assignment we were made to apply and later issued with a cop, thereby implying not publicly available.

Govt. Review:

Ind. Review: (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.

CIRDDOC:

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

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

Citation: Bauchi state of Nigeria 2018 Approved budget "Budget of Consolidation'

Comment:Q.16: Answer D. The state budget appropriation law was made available 3 months after enactment (See annex 4)

Govt. Review:

Ind. Review: (C) The state budget appropriation law is made publicly available within 3 months after enactment.

CIRDDOC:

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

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

Citation: Bauchi state of Nigeria 2018 Approved budget "Budget of Consolidation' (pages 98-102)

Comment:Q.17: Answer D. The state approved budget present expenditure classified by administrative units for the budget year but is produce for internal use and as such there is no public access to the budget document

Govt. Review:

Ind. Review: (A) Yes, all the expenditures are presented by administrative units.

CIRDDOC:

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

- A. Yes, expenditures are presented by functional classification
- B. **No, expenditures are not presented by functional classification**
- C. Not applicable/other (please comment)

Citation: state of Nigeria 2018 Approved budget "Budget of Consolidation" (349-351)

Comment:Q.18: Answer B. The state approved budget present expenditure for the budget year classified by functional classification but was produced for internal use but No public access to the budget document

Govt. Review:

Ind. Review: (A) Yes, Expenditures are presented by functional classification.

CIRDDOC:

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

- A. Yes, expenditures are presented by economic classification
- B. **No, expenditures are not presented by economic classification**
- C. Not applicable/other (please comment)

Citation: state of Nigeria 2018 Approved budget "Budget of Consolidation" (page: 349-351)

Comment:Q.19: Answer B. The state approved budget present expenditure for the budget year classified using economic classification but was produced for internal use

Govt. Review:

Ind. Review: (A) Yes, expenditures are classified by economic classification.

CIRDDOC:

20. Does the State Approved Budget present expenditures for individual programs (items) for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

Citation:

Comment:Q.20: Answer D. The state approved budget present expenditure for individual program for the year the budget year classified but was produced for internal use

Govt. Review:

Ind. Review: (A) Yes, Programs accounting for all expenditures are presented.

CIRDDOC:

21. Do line items in the State Approved Estimates IPSAS compliant?

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

Citation: Bauchi state of Nigeria 2018 Approved budget "Budget of Consolidation" (page 356)

Comment:Q.21: D. The state approved estimate has line item IPSAS Compliant but the estimate was produced for internal use

Govt. Review:

Ind. Review: (A) Yes, all line items appeared with different codes for all MDAs.

CIRDDOC:

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

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

Citation: Bauchi state of Nigeria 2018 Approved budget "Budget of Consolidation page 95

Comment:Q.22: Answer D. MDAs have none of their budget Lump in a single or few items but the budget was Produced for internal use. AS it was not publicly available

Govt. Review:

Ind. Review:

CIRDDOC:

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

Citation: Bauchi State of Nigeria 2018 approved Budget pages 97 and 103

Comment:Q.23: Answer D. The state approved budget present individual source of revenue but was produced for internal use as such was not publicly available

Govt. Review:

Ind. Review: (A) Yes individual sources of revenue accounting for all revenues are presented.

CIRDDOC:

D. STATE CITIZENS BUDGET

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

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

- A. A State Citizens Budget is produced, published and includes information on and beyond the core elements listed above.
- B. A State Citizens Budget is produced, published and provides information on the core elements listed above.
- C. A State Citizens Budget is produced, published but it excludes some of the core elements listed above.

- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

Citation: The state Director of budget and Economic planning attest to this when asked if such budget do exist in the state

Comment:Q.24: Answer D. State citizens budget not produced

Govt. Review:

Ind. Review: (D) A citizen's budget is not produced.

CIRDDOC:

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

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

Citation:

Comment:Q.25: Answer D. State citizens budget not produced

Govt. Review:

Ind. Review: (D) A citizen's budget is not produced.

CIRDDOC:

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

26. Does the state produce and release budget quarterly reports to the public?

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

Citation: The director budget (alh. babaji) in the state ministry of budget and economic planning affirm that it is not produce and made public

Comment:Q.26: Answer C. State does not produce and release quarterly reports to the public

Govt. Review:

Ind. Review: (C) No, the State does not produce quarterly report

CIRDDOC:

2.

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

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

Citation: Bauchi state government does not produce budget quarterly report as revealed by the state director of budget when interviewed.

Comment:Q.27: Answer D. State Government does not produce Quarterly reports for her budgets

Govt. Review:

Ind. Review: (D) Quarterly reports are not released to the public.

CIRDDOC:

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

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

Citation: This was affirmed as the case by the director budget in the state ministry of budget and economic planning

Comment:Q.28: Answer D. The state executive does not produce Mid-Year Review

Govt. Review:

Ind. Review: (D) A mid-year review is not produced at all.

CIRDDOC:

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

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
- D. The executive does not release an Accountant General's Report, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

Citation: Interview held with the secretary in charge public accounts committee at the SHOA revealed no such document is made public as it could not be evidently proven that such document is being produced even when a request was made for a past copy.

Comment: Q.29: Answer D. State Government does not produce the Accountant Generals reports for her budgets

Govt. Review:

Ind. Review: (D) The executive does not release accountant general's report to the public.

CIRDDOC:

F. STATE AUDITOR GENERAL'S REPORT

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

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

Citation: interaction with the director final accounts in the state Mr. Moriya on 14/8/2018) by the state supervisor and later the state research indicate that there is problem with fund release for the final preparation of the audit report.

Comment: Q.30: Answer. D State Government does not produce Auditor General's Report for her MDAs which can be release to the public on her budgets. Discussion with officer in charge reveals that financial backing for the production and subsequent release are not forth coming.

Govt. Review:

Ind. Review: (D) Final audited accounts are not released to the public.

CIRDDOC:

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

- A. The SHoA receives copies of the Auditor General report before the end of the next fiscal year
- B. The SHoA receives copies of the Auditor General report more than 12 months but less than 18 months after the fiscal year
- C. The SHoA receives copies of the Auditor General report more than 18 months but less than 24 months after the fiscal year
- D. No, the SHoA has not received the copy of the Auditor General report, or such report is yet to be produced.
- E. Not applicable/other (please comment).

Citation: with the director final accounts (Auditor Gen. Office .Mr Moriya 08029127450, held 14/8/2018) on the question when such report was made available reveal as stated above

Comment:Q.31: Answer C. State House of Assembly does receive reports on state budget before the end of the next Fiscal year. For example 2016 report was made available to the SHOA on 30th June 2017 and 2017 report was submitted to the SHOA on December 19th, 2018. This information was made available to me, through a call made to the Director of State Audit on the 24th December, 2018, by Mr. Moriya..

Govt. Review:

Ind. Review: (B) the SHoA receives copies of the Auditor General's report more than 12 months, but less than 18 months after the fiscal year.

CIRDDOC:

SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS

A. Public Engagement during Budget Formulation

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

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

Citation: Discussion was held with Director Budget, Mr babaji Garba on 11/6/2018 on public engagement in the budget process. He affirmed no such public engagement

Comment:Q.32: Answer D. The state executive does not formally engages citizens during budget process but engages only N.G.O's who only Serve as observers

Govt. Review:

Ind. Review: (D) No formal requirement exists requiring the executive to engage with the public during budget formulation process.

CIRDDOC:

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

Citation: Discussion with the director state budget office reveals no such mechanism

Comment:Q.33: Answer D. There is no established public mechanism for identifying public perspective on budget priorities

Govt. Review:

Ind. Review: (D) No, the executive has not established any mechanism to identify the public's perspective on budget priorities

CIRDDOC:

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

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

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

Citation: Discussion with the state director of budget reveals only selected stakeholders are involved

Comment:Q.34: Answer D. The state does not consult with vulnerable groups as part of budget process

Govt. Review:

Ind. Review: (D) No, no such consultation is made with the vulnerable groups.

CIRDDOC:

35. Does the state executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation process?
- A. Yes, the executive articulates its purpose for engaging the public, clearly and in a timely manner.
 - B. Yes, the executive articulates its purpose for engaging the public in a timely manner, but some of the objectives are unclear/vague.

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

Citation: discussion with the director of state budget office revealed that the executive does not involve timely articulation in her public engagement with the public during budget process

Comment:Q.35: Answer D.The state does not engage the public as part of the budget process

Govt. Review:

Ind. Review: (D) No, no such engagements with the public.

CIRDDOC:

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

Citation: Discussion with the state budget Director reveals that there is no such formal feed back to the public as to their contribution and its influence on the budget process.

Comment:Q.36: Answer D. The state does not provide formal feedback to the public on their input use in developing state draft budget

Govt. Review:

Ind. Review: (D) No the executive does not report on the inputs it received if any.

CIRDDOC:

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

37. Does the state assembly [appropriations] committee hold public hearings on the individual budgets of state government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive is heard?
- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

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

Citation: No such public hearing on the state budget

Comment:Q.37: Answer D. The state House of Assembly appropriation committee does not hold public hearings on individual budget of administrative units for executive testimonies to be heard

Govt. Review:

Ind. Review: (D) No, no public hearing is held on budgets of administrative units.

CIRDDOC:

38. Do legislative committees hold public hearings on the individual budgets of state government administrative units (i.e., MDAs) in which testimony from the public is heard?
- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

Citation: This was confirmed by the state director of budget in the budget office

Comment:Q.38: Answer D. Legislative committees does not hold public hearing on individual budgets of state governments administrative units in which testimony from public are heard

Govt. Review:

Ind. Review: (D) No, public hearings are not held on budgets of administrative units.

CIRDDOC:

39. Do the state assembly committees that hold public hearings release reports to the public on these hearings?
- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- E. Not applicable/other (please comment).

Citation: This was the information provided in an interaction with the state director of budget in the budget office

Comment:Q.39: Answer D. Legislative assembly does not hold public hearing nor releases reports on public hearing to the public

Govt. Review:

Ind. Review: (D) No, the committees do not hold public hearings or release reports.

CIRDDOC:

C. Public Engagement during Budget Execution

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

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

Citation: This was not contained in the budget document and was confirmed to be published by the state budget officer

Comment:Q.40: Answer D. There is no publication of target spending beneficiaries by the executives

Govt. Review:

Ind. Review: (C) Information on beneficiaries is limited.

CIRDDOC:

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

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

Citation: During discussion with state director of budget on the 18/5/2018, it was revealed that no established mechanism for identifying public perspective to state budget execution.

Comment:Q.41: Answer D. There are no established executive mechanisms to identify public perspective on budget execution

Govt. Review:

Ind. Review: (D) No, the executive has not established any mechanism to identify the public's perspective on budget execution.

CIRDDOC:

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

Citation: The state Director of budget affirmed that there is no such formal feed back to the public

Comment:Q.42: Answer D. There is no formal feedback to the public on their inputs used to improve budget

Govt. Review:

Ind. Review: (D) No, the executive does not report on the inputs or provide any feedback on how these inputs have been used to improve budget execution.

CIRDDOC:

D. Public Engagement during Audit

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

Citation: Discussion with the state Audit director Mr Moriya reveals that there is no such mechanism for public participation

Comment:Q.43: Answer D. The state Auditor General does not maintain a formal mechanism through which the public can participate in the audit process

Govt. Review:

Ind. Review: (D) No, the State Auditor General's office does not maintain any formal mechanism through which the public can participate in audit process.

CIRDDOC:

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

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

Citation: State Assembly meetings as revealed by the secretary on budget and public accounts committee barrister Umar Gital revealed that meetings on auditor general's report never hold and the public are never involved.

Comment:Q.44: Answer B. The state assembly meetings are not open to the public

Govt. Review:

Ind. Review: (D) No, the meetings discussing the audit report are not open to the public if they do exist.

CIRDDOC:

SECTION THREE: TRANSPARENCY IN THE PROCUREMENT SYSTEM

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

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

Citation: In an interaction with Ex. Chairman (Qs. Bala Barde: 08023557877) Bauchi state Budget monitoring, Price intelligence and public procurement unit Bauchi (Due process office) located at VIP 4 opp. Government house yakubun Bauchi Road Bauchi affirm the existence of such Law and a procurement process.

Comment:Q.45: Answer. B. There is no such Law as a simple copy could not be provided as evidence. But there exist in the state a procurement office that regulate public procurement. Both the structure and the staff exist but its activities are invisible in the state as such is not publicly available.

Govt. Review:

Ind. Review: (C) There is a legal framework or an established process regulating procurement, but that is not available to the public.

CIRDDOC:

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

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

Citation: in an interaction with the agency Ex. Chairman (Qs. Bala Barde, 08023557877): Bauchi state Budget monitoring, Price intelligence and public procurement unit Bauchi located at VIP 4 opp. Government house yakubun Bauchi Road Bauchi shows there is a public procurement bureau/office. But what perceive is that he meant the Due Process office as the PPB implementing PPL in the state.

Comment:Q.46: Answer is B. The Bauchi State Government has Price intelligence and public procurement office known as 'The Bauchi State Government Price intelligence and public procurement office' but plays a docile role and equally serve as the PPB for the implementation of PPL. The office has no website at the moment.

Govt. Review:

Ind. Review: (B) There is due process office that implements the PPL in regulating public procurement.

CIRDDOC:

47. Has the State inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representatives as members

- A. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representative as members
- B. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with only one member from either Private sector or Civil Society as members
- C. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with no representation from either Private sector or Civil Society as members
- D. **No, the State has not inaugurated a Public Procurement Council in line with the provision of the PPL**
- E. Not applicable (please comment).

Citation: The chairman of the agency QS. Alh. Bala Barde Phone No. 08023557877 in a discussion in his office on 2nd October 2018 reveal that the state has not inaugurated a public procurement council in line with the provision of PPL

Comment:Q.47: Answer D. There is No state Inaugurated procurement council

Govt. Review:

Ind. Review: (D) No, the state has not inaugurated a PPC in line with the Provision of the PPL.

CIRDDOC:

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

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

Citation: the state EX. Chairman Qs. Bala Barde revealed that MDAs undertake independent public procurement and tenders

Comment:Q.48: Answer D. Different MDAs are responsible for public procurement and tenders for their ministries and departments. (See appendix 1 and 2)

Govt. Review:

Ind. Review:

CIRDDOC:

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

Citation: The state chairman Budget monitoring Price intelligence public procurement unit Alh. Bala Barde reveal that CSOs are not always invited but the agency invite professionals in various fields during their tenders/ procurement meetings.

Comment:Q.49: Answer C. The state government and state agency for procurement and tenders do not always involve CSOs

Govt. Review:

Ind. Review: (A) The MDAs in the State do not invite CSOs and other stakeholders' representatives during bid openings.

CIRDDOC:

50. If there is a Public Procurement Bureau/Office or State Tenders Board, how does the State publish contracts guidance documentation (including at least: instructions, application forms, requirements, and evaluation criteria.)?

- A. The Public Procurement Bureau/Office or the State Tenders Board publishes contracts information through multiple means (including: online portals, official gazette, radio announcements, billboards), and publishes *all* guidance documentation
- B. The Public Procurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes *all* guidance documentation.
- C. The Public Procurement Bureau/Office or the State Tenders Board directly contacts the contractors, and does not makes all guidance documentation available to everyone in a single place.
- D. The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.
- E. Not applicable/other (please comment).

Citation: Discussion with the state executive chairman and the Director planning and training Surveyor Ahmad Sa'id which was held on 2nd October, 2018 reveal that there are no website to that effect but that they make use of national dailies e.g. the Daily Trust

Comment:Q.50: Answer D. Though initially I was informed that the state government made use of national Dailies for public tendering/public award of contract when evidence was requested the chairman reneged on his earlier statement, The attachment as appendix was earlier provided for the evidence (See appendix 4)

Govt. Review:

Ind. Review: (C) the PPB/Office or Tenders board directly contacts the contractors and does not make all guidance documentation available to everyone in a single place.

CIRDDOC:

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

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

Citation: The state Ex. Chairman Qs.Bala Barde revealed that bidding is done through MDAs with staff from due process office in attendance

Comment:Q.51: Answer D. bid submission and Tenders are not publicly opened as representatives of the due process office are only sent to monitor and oversee such tenders but are not directly involved.

Govt. Review:

Ind. Review: (D) Tenders are not opened publicly.

CIRDDOC:

52. Are procurement decisions published?

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

Citation: Procurement decisions are never published by the Bauchi state procurement Board. The chairman's statement was that procurements by the state are duly published but it runs contrary earlier revealed statement that was published in any of the National Dailies.

Comment:Q.52: Answer D. procurement decisions by the Bauchi state procurement office are not often published in the national dailies contrary to agency chairman report. No evidence of such publications was provided as emanating from the published procurement activities of MDAs responsible for public procurement decisions in the state.

Govt. Review:

Ind. Review: (D) Procurement decisions are not published.

CIRDDOC:

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

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

Citation: In a discussion held with the executive chairman Alh. Bala Barde (08023557877) and his deputy, Q/ Surveyor Ahmed Sa'id (08032833660) on the 2/10/2018 the justification was that those with lowest and responsive bids are given consideration also on the basis of the strength of their company

Comment:Q.53: Answer B.While the chairman clarifies that the justification is published and well spelt out, it was found that his statement could not be substantiated.

Govt. Review:

Ind. Review: (B) No, Justification for selected contracts are not published.

CIRDDOC:

54. Is there an external procurement complaints review body?

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

Citation: Qs. Bala Barde and Ahmed Sa'id revealed that the body is the due process office

Comment:Q.54: Answer D. The agency chairman reveal that the role is handled by the Due process office, however there is no state complain review body that listen and receive complain from aggrieved persons/ or MDAs or contractors and take action

Govt. Review:

Ind. Review: (D) No, there is no external procurement complaints review body.

CIRDDOC:

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

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

Citation: The chairman of the agency revealed from discussion with him that this is lumped in the due process office.

Comment:Q.55: Answer D. There is no alternative body but that the due process office serves the purpose as was revealed by the chairman of the due process office.

Govt. Review:

Ind. Review: (D) No, there is no alternative dispute resolution (ADR) Mechanism.

CIRDDOC:

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

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

Citation: The chairman Qs. Bala Barde revealed that due process office resolves all complains.

Comment:Q.56: Answer C. There is no procurement complain office outside the due process office in the state

Govt. Review:

Ind. Review: (C) No, the state has no procurement complaints review body that look at disputes over procurement process

CIRDDOC:

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

- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
- B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are 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: The chairman due process Alh. Bala Barde explain that complains are rear and that the use of professional bodies neutralizes/reduces complains

Comment:Q.57: Answer D. Complain on procurement are rare and non-occurring and are handled by due process office through the use of professional bodies

Govt. Review:

Ind. Review: (E) Not applicable in this respect.

CIRDDOC:

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

- A. Above 75 percent of the capital projects initiated through open and competitive tender
- B. Between 50 -74 percent of the capital projects initiated through open and competitive tender
- C. Between 25-49 percent of the capital projects initiated through open and competitive tender
- D. Less than 24 percent of the capital projects initiated through open and competitive tender
- E. Not applicable

Citation: The discussion with the executive chairman Qs. Bala Barde of the due process office on 2nd October 2018 reveal that up to 50 – 70% of the state capital projects are initiated through open and competitive tenders.

Comment:Q.58: Answer D. The Project initiated through open tender is less than 24 percent of the capital Project initiated through open and competitive tender. (See, Appendix 5 and 7). The revelation could not be adequately substantiated by the state chairman as he has earlier revealed that such activities are handled by MDAs.

Govt. Review:

Ind. Review: (D) Less than 24 percent if available.

CIRDDOC:

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

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

Citation: The discussion with the executive chairman of the due process agency Alh. Bala Barde on 2nd October 2018 phone No. 08023557877, the chairman affirmed that awards of contract and list of contractors are usually publish in National Dailies

Comment:Q.59: Answer D. Though the state Executive reveals this as the case, it lacks substance as no evidence that publishing contract award through the national Dailies was presented to backup their statement.

Govt. Review:

Ind. Review: (C) The state only publishes list of awarded contracts, even though not on regular basis.

CIRDDOC:

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

60. Is there a State Freedom of Information Law?

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

Citation: The discussion with the Deputy Director Ministry of Information Mr. Ishaya C. Maleka, 08027414639 on 4th October, 2018 reveals that there is no such law

Comment:Q.60: Answer D. There is no such law in the state

Govt. Review:

Ind. Review: (D) There is no state freedom of information Law.

CIRDDOC:

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

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

Citation: The discussion held on the 4th October, 2018 with the Deputy Director Ministry of Information Mr. Ishaya C. Maleka (08027414639) reveal that the state has no state Access to information agency.

Comment:Q.61: Answer D. There is no state Access to information agency

Govt. Review:

Ind. Review: (D) No there is no state access to information Agency.

CIRDDOC:

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

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

Citation: BASHA/FIN/S/5/T/1, contain certain laws related to such legal provision. These laws were passed by the state assembly on the 14th August, 2009

Comment:Q.62: Answer B. There exist certain evidences of such Laws as passed by the state House of Assembly (See appendix 6), however there are no specific provisions

Govt. Review:

Ind. Review: (B) No, there is no specific provision ensuring the publication of budget documents.

CIRDDOC:

63. Is there a State Fiscal Responsibility Law?

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

Citation: The state Director of Budget alh. Babaji Garba revealed that the state has such laws and such laws are conveyed via BASHA/FIN/S/5/T/1, 14th August, 2009 and are made by the SHOA

Comment:Q.63: Answer B.while the state budget director asserts that there exist a state Fiscal responsibility Law. and that the Law was passed by the state House of Assembly on 14 August 2009(see appendix), it was difficult to substantiate the assertion.

Govt. Review:

Ind. Review: (B) No, there is no state fiscal responsibility Law.

CIRDDOC:

64. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?

- A. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)

- B. The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
- C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
- D. The State does not prepare an MTEF and FSP
- E. Not applicable

Citation: The state Director of Budget Alh. Babaji Garba revealed that there is MTEF and FSP and FRL in operation in the state. The Report on Bauchi state 2017 Budget performance review and pre-consultation on 2018 Budget, August 2017 (Produced with support of USAID/RTI lead Project) was made available to the researcher as evidence

Comment:Q.64: Answer D. The state director assert that there exists MTEF and FSP and is being used in budget preparation in the state (See Appendix 7 and 10), but that the process is being handled by MDAs

Govt. Review:

Ind. Review: (C) The state prepares an MTEF but does not prepare FSP in line with the provisions of the fiscal responsibility law.

CIRDDOC:

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

Citation: Report on Bauchi state 2017 Budget performance review and pre-consultation on 2018 Budget, August 2017 (Produced with support of USAID/RTI lead Project)

Comment:Q.65: Answer B. According to the budget director such consultation exists and that there is evidence of private sector consultation (See appendix 7). However it was assessed as minimal.

Govt. Review:

Ind. Review: (B) There is no evidence of public consultation during the preparation of the MTEF and FSP

CIRDDOC:

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

Citation: the state Director of Audit Mr Moriya of the Bauchi state office reveals the existence of such laws and that the latest audit law became operative as Audit law 2012.

Comment:Q.66: Answer A. There exist an Audit Law for the state in line with FGN and such Law as at Federal Level is well observed in the state (see, appendix 8)

Govt. Review:

Ind. Review: (A) Yes the state has modern Audit Law.

CIRDDOC:

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

A. Yes, there is such a legal framework.

B. No, there is no legal framework.

C. Not applicable (please comment).

Citation: Discussion with the director audit Mr Moriya 08029127450, held on 14/8/2018 reveal that there is a framework for submission of Audit report to the state assembly

Comment:Q.67: Answer A. There exist such legal framework as the federal Government Law as capture by section 125(2) of the 1999 constitution as amended and section 9 of Bauchi state Audit Law of 2012 is well observed in the state(see Appendix,9)

Govt. Review:

Ind. Review: (A) Yes there is such a legal framework.

CIRDDOC:

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

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

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

C. Not applicable (please comment).

Citation: A visit to the secretary (PAC) Barr. Umar Gital indicate that report of 2015, 2016 has not been produce

Comment:Q.68: Answer B. There is no such report being produced as the PACT Report for 2015 and 2016 has not been produced

Govt. Review:

Ind. Review: (A) Yes, the public accounts committees (PAC) produces a report based on findings from auditor general's report, but not for public consumption.

CIRDDOC:

69. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly

A. The Public Accounts Committee (PAC) has reports for all Auditor General's report submitted to them.

- B. The Public Accounts Committee (PAC) have reports for all Auditor General's report submitted to them with the exception of the last fiscal year which they are still working on
- C. The Public Accounts Committee (PAC) have reports for up to 50 percent of the Auditor General's report submitted to them
- D. The Public Accounts Committee (PAC) have no reports from the Auditor General's report submitted to them
- E. Not applicable (please comment)

Citation: Discussion with the secretary (PAC) Barr. Umar Gital indicate that report of 2015, 2016 has not been produce as such the research could not get an evidence of its production

Comment:Q.69: Answer D. There is no record of such report written or documented for use as request for 2014,2015 and 2016 shows that there no such production and no copies of PAC report was given as evidence

Govt. Review:

Ind. Review: (A) The public account committee (PAC) have reports for all Auditor General's report submitted to them.

CIRDDOC:

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

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

Citation: The state Director of Budget and Economic Planning Alh. Babaji Garba revealed that the Laws contained in BASHA/FIN/S/5/T/1, 14th August, 2009 convey such laws from the state assembly.

Comment:Q.70: Answer B. This was reviewed since 2009 under the Bauchi state physical responsibility amendment law as passed by the Bauchi state House of Assembly (2009)(See appendix 6

Govt. Review:

Ind. Review: (B) It was reviewed within the last 10 years.

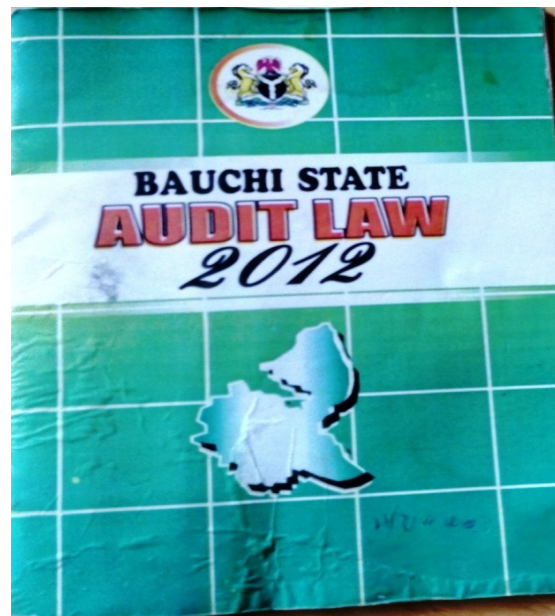
CIRDDOC:

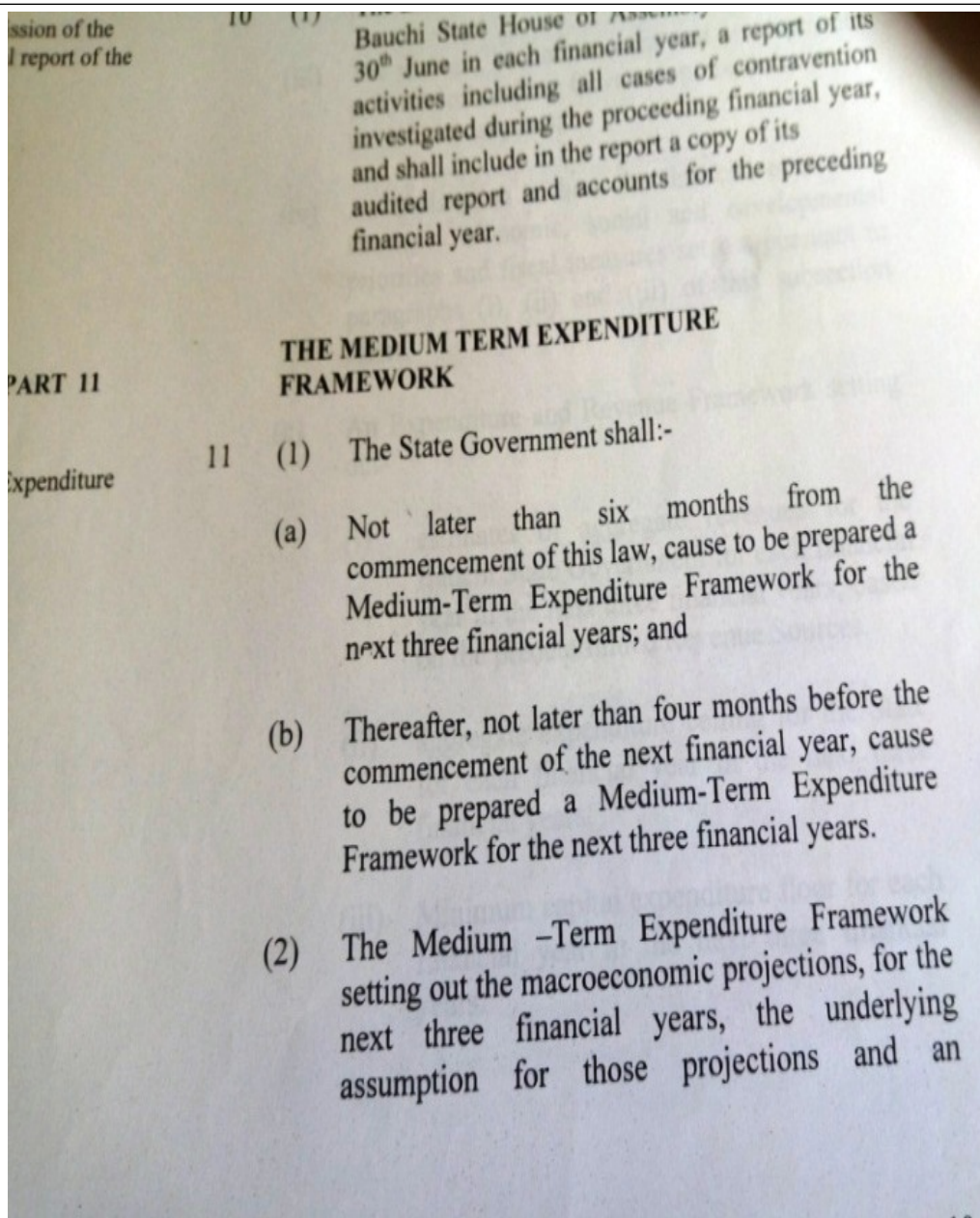
APPENDICES:

Appendix 1

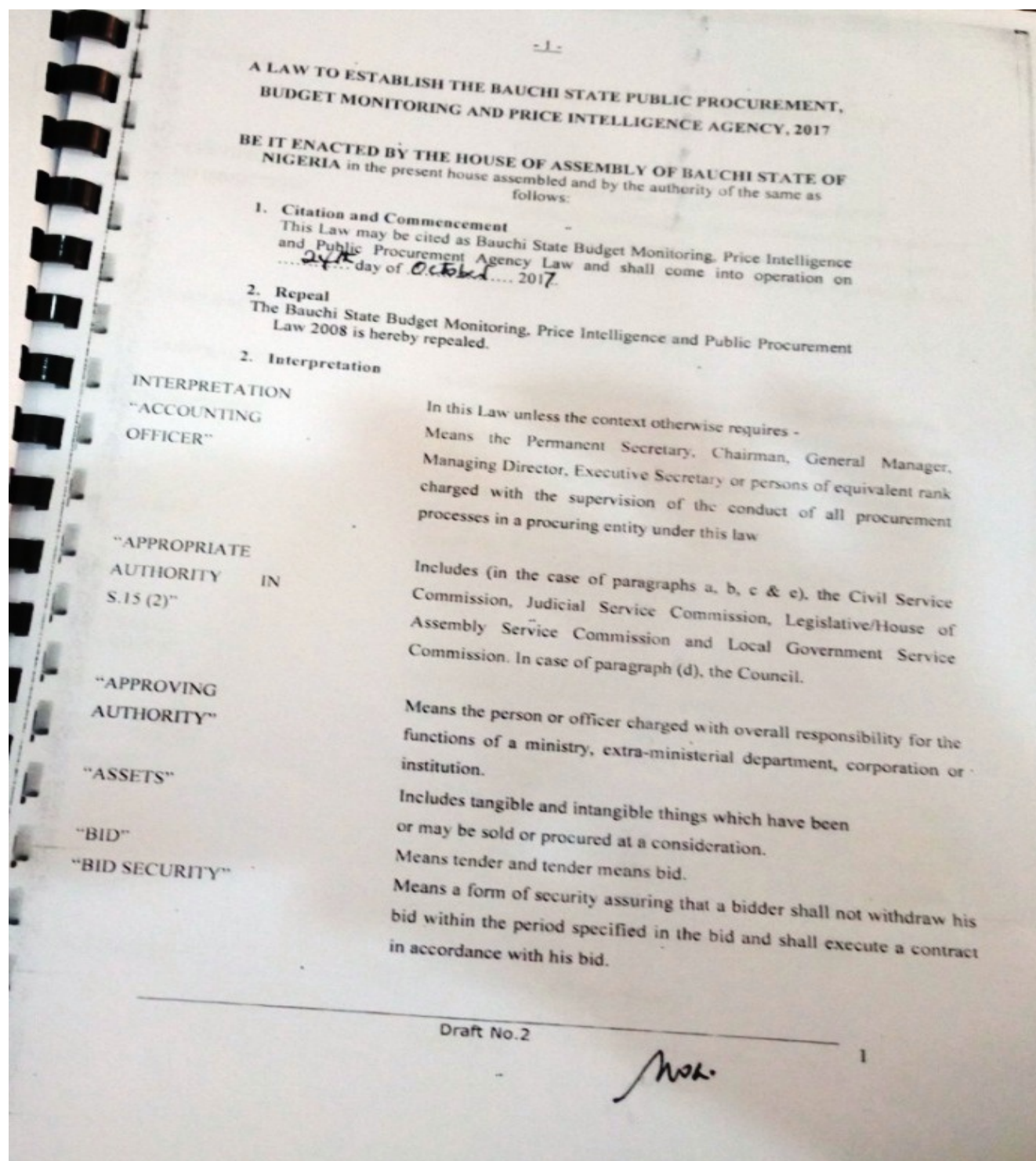


Appendix 2





Appendix 3

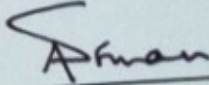




Appendix 4

Appendix 5

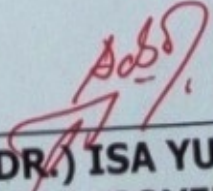
This Printed impression has been compared by me with the Law which has been passed by the Bauchi State House of Assembly and found by me to be a true and correctly printed copy of the said Law.



(ABUBAKAR USMAN)
CLERK TO THE LEGISLATURE

ASSENTED TO THIS15.....DAY OF.....SEPT.....2009





(MAL. (DR.) ISA YUGUDA)
EXECUTIVE GOVERNOR
BAUCHI STATE

Appendix 7

DAILY TRUST
SATURDAY
JUNE 25th
2016

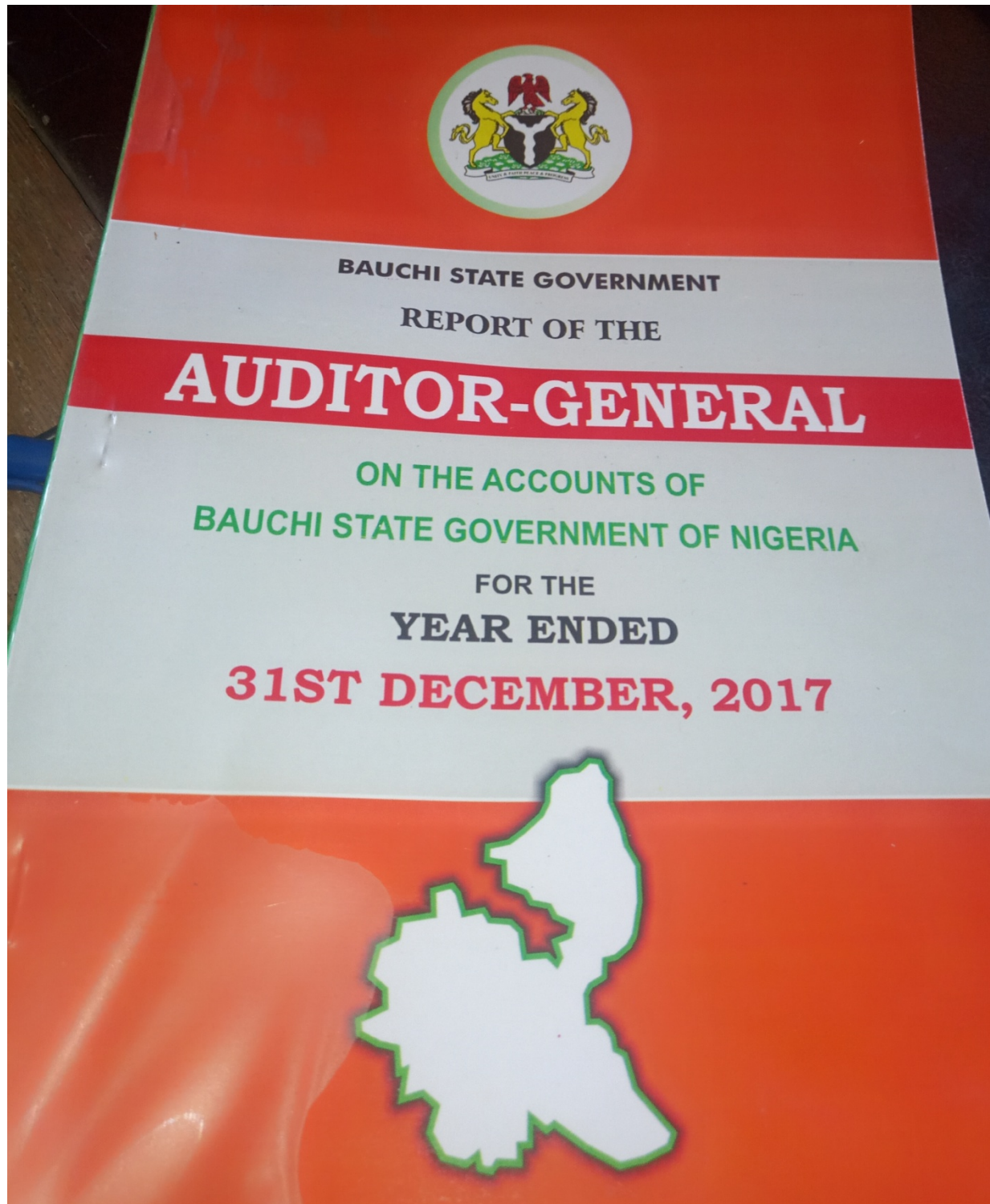


BAUCHI STATE GOVERNMENT

STATE UNIVERSAL BASIC EDUCATION BOARD,

RAN ROAD, NEAR AWALAH ROUND ABOUT, P.M.B 0109, BAUCHI

INVITATION FOR PRE-QUALIFICATION OF CONTRACTORS TO TENDER FOR 2014 FGN-UBEC/SUBEB INTERVENTION PROJECTS	INVITATION FOR PRE-QUALIFICATION OF CONTRACTORS TO TENDER FOR 2015 FGN-UBEC/SUBEB INTERVENTION PROJECTS	INVITATION FOR PRE-QUALIFICATION OF CONTRACTORS TO TENDER FOR 2015 FGN-UBEC SPECIAL NEEDS INTERVENTION PROJECTS
<p>The State Universal Basic Education Board (SUBEB) Bauchi hereby invites interested and experienced contractors to express their interest in the pre-qualification to bid for the following projects.</p> <p>1.0 2014 FGN-UBEC/SUBEB INTERVENTION PROJECTS</p> <ol style="list-style-type: none"> I. Renovation of blocks of classrooms with office and store II. Procurement of ECCOE Pupils' twin seater furniture III. Procurement of primary pupils' twin seater furniture IV. Procurement of Junior secondary school twin seater furniture V. Procurement of sets of Teachers' furniture <p>2.0 PRE-QUALIFICATION REQUIREMENTS</p> <p>All prospective interested companies shall be required to submit the following pre-qualification documents:</p> <ol style="list-style-type: none"> a. Contractor's Resume/profile b. Valid Certificate of Registration with the Corporate Affairs Commission (CAC) c. Evidence of current tax clearance for past 3 years d. Evidence of Registration as a Contractor with the Bauchi State Government e. Evidence of VAT Registration with FIRS f. Evidence of financial capability from your Bankers g. List of key personnel showing experience and Technical qualification h. Evidence of similar projects executed i. Name and Address of Bankers <p>3.0 SUBMISSION OF PRE-QUALIFICATION DOCUMENTS</p> <p>All pre-qualification documents should be enclosed in a sealed envelope marked "YEAR 2014 FGN-UBEC/SUBEB INTERVENTION PROJECTS" and addressed to:</p> <p>The Secretary, Public procurement planning committee, State Universal Basic Education Board, Bauchi, Ran Road, Near Awalah Round About, P.M.B 0109, Bauchi, Bauchi state.</p> <p>All applications to be submitted not later than two (2) weeks from the date of this publication</p> <p>NOTE: Please note that only successful contractors on the pre-qualification would be considered to bid for the relevant proposed projects.</p> <p style="text-align: right;">Signed Mohammed Abubakar Public Relations Officer For Executive Chairman</p>	<p>The State Universal Basic Education Board (SUBEB) Bauchi hereby invites interested and experienced contractors to express their interest in the pre-qualification to bid for the following projects.</p> <p>1.0 2015 FGN-UBEC/SUBEB INTERVENTION PROJECTS</p> <ol style="list-style-type: none"> I. Construction of blocks of 2 classrooms with office and store II. Construction of blocks of 3 classrooms with office and store III. Renovation of blocks of classrooms with office and store IV. Procurement of ECCOE Pupils' twin seater furniture V. Procurement of primary pupils' twin seater furniture VI. Procurement of Junior secondary school twin seater furniture VII. Procurement of sets of Teachers' furniture <p>2.0 PRE-QUALIFICATION REQUIREMENTS</p> <p>All prospective interested companies/contractors shall be required to submit the following pre-qualification documents:</p> <ol style="list-style-type: none"> a. Contractor's Resume/profile b. Valid Certificate of Registration with the Corporate Affairs Commission (CAC) c. Evidence of current tax clearance for past 3 years d. Evidence of Registration as a Contractor with the Bauchi State Government e. Evidence of VAT Registration with FIRS f. Evidence of financial capability from your Bankers g. 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Renovation of 8400 hospital chairs in special education centre, Bauchi II. Procurement of instructional materials for special Needs Education III. Training of Teachers on Use of Instructional materials for the special needs education <p>2.0 PRE-QUALIFICATION REQUIREMENTS</p> <p>All prospective interested companies/contractors shall be required to submit the following pre-qualification documents:</p> <ol style="list-style-type: none"> a. Contractor's Resume/profile b. Valid Certificate of Registration with the Corporate Affairs Commission (CAC) c. Evidence of current tax clearance for past 3 years d. Evidence of Registration as a Contractor with the Bauchi State Government e. Evidence of VAT Registration with FIRS f. Evidence of financial capability from your Bankers g. List of key personnel showing experience and Technical qualification h. Evidence of similar projects executed i. 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BAUCHI STATE AUDITOR GENERAL'S REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2017

INTRODUCTION

The accounts of Bauchi State Government for the year ended 31st December, 2017 has been audited in accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 as amended and Section 9 of the Bauchi State Audit Law of 2012. The audit involved the inspection of all records and accounts kept by Ministries, Departments and Agencies (MDAs) and the Financial Statements prepared by the Accountant General.

My comments and observations on the audit of the financial statements are detailed in parts one, two and three while significant issues and queries arising from the inspection report of MDAs which are yet to be resolved are summarized in part four of this document.

SUBMISSION OF ACCOUNTS BY THE ACCOUNTANT GENERAL

The Statements of Accounts were received from the Office of the Accountant General on the 4th of April, 2018 vide letter No. MOF/OFF/S/362/VOL.I/70 dated 4th of April, 2018.

The audit could not be completed on time due to some reconciliation on the accounts which were considered critical to its success. This necessitated the return of the records and accounts to the Office of the Accountant General for amendment which were finally resolved on 22nd June, 2018.

CLEARANCE OF PREVIOUS REPORT

I am indebted to applaud the effort of the Public Accounts Committee (PAC) who, in its wisdom, took a bold step and considered some of the observations in Auditor General's Report for 2015. This will no doubt have a positive impact in Public Finance Policies and Administration. I still want to request