

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

GOMBE STATE

January 2018

THIS QUESTIONNAIRE WAS COMPLETED BY

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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

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

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

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

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

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

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. 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: Gombe State Government 2018 Budget Preparation and Submission of Advance Proposals 2. Date of Release: 17th October, 2017 3. Internet Link: Nil 4. Availability: Produced and Available on Request (PAR)
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: Gombe State 2018 Budget 2. Date of Release: 22nd December 2017 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)
Enacted Budget (State Approved Budget)	1. Title: Gombe State Approved 2018 Budget 2. Date of Release: Passed by the State House of Assembly on 2nd February 2018 3. Internet Link: www.mof.gm.gov.ng 4. Availability: Produced and Publicly Available (PPA)
State Budget Appropriation Law	1. Title: Gombe State Appropriation Law 2018 2. Date of Release: Signed on 26/02/2018. 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: Nil 2. Date of Release: Nil 3. Internet Link: Nil 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)	<ol style="list-style-type: none"> 1. Title: Gombe State Government of Nigeria, Report of the Accountant General with Financial Statements for the year ended 31st December 2016 2. Date of Release: 3. Internet Link: Nil 4. Availability: Produced and Available on Request
State Auditor General's Report	<ol style="list-style-type: none"> 1. Title: Report of the Auditor-General on the Account of the Government of Gombe State for the year ended 31st December 2016 2. Date of Release: 27th January 2018 (Researcher to provide date of report earlier than this date) 3. Internet Link: www.mof.gm.gov.ng 4. Availability: Produced and Publicly Available (PPA)
Public Accounts Committee (PAC) Report on Auditor General's Report	<ol style="list-style-type: none"> 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 is does not
 C. Not applicable/other (please comment).

Citation: Gombe State Government 2018 Budget Preparation and Submission of Advance Proposals

Comment: Q.1:

A. The letter with reference number MOF/BUD/OFF/S/322/VIII of 17th October 2017 was signed by the Honorable Commissioner of Finance, Mallam Hassan Muhammadu.

Govt. Review:

Ind. Review: Agreed

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: Gombe State Government 2018 Budget Preparation and Submission of Advance Proposals

Comment: Q.2:

C. The letter was released on 17th October 2017

Govt. Review:

Ind. Review: Agreed

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: Gombe State Government 2018 Budget Preparation and Submission of Advance Proposals

Comment: Q.3:

B. Page 1 of the letter shows to whom it is addressed and includes all those listed in this option including NGOs, but does not include Trade Unions.

Govt. Review:

Ind. Review: Agreed

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: Discussion with the Permanent Secretary Budget Department of the Gombe State Ministry of Finance on Tuesday 20th February 2018, Mal. Jalo Ibrahim Ali

Comment: Q.4: D. The PS said there is a calendar but it is not strictly adhered to, and it is not publicly available.

Govt. Review:

Ind. Review: Agreed, Available to MDAs

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: Gombe State 2018 Budget

Comment: Q.5: A. The draft Budget estimates were presented to the State House of Assembly by His Excellency the Governor of Gombe State, Alh. Ibrahim Hassan Dankwambo on Friday 22nd December, 2017

Daily Trust newspaper reported the presentation

www.dailytrust.com.ng/amplite/dankwambo-presents-n104-9b-budget-for-2018.html

Govt. Review:

Ind. Review: Agreed

CIRDDOC:

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

Citation:

Comment: Q.6: Answer D. The estimates are not available on the website but we made a request and a copy was given to us. Produced for internal use

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Draft Budget, from pages 16 – 144

Comment: Q.7: D: Estimates for all MDAs are spelt out individually in the draft budget, but document is not publicly available

Govt. Review:

Ind. Review: Agreed

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)

Comment: Q.8:

B. Estimates for all MDAs are spelt out individually in the draft budget, but document is not publicly available

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Draft Budget, from pages 16 – 144

Comment: Q.9: B. Estimates for all MDAs are spelt out individually in the draft budget, but document is not publicly available

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Draft Budget, from pages 16 – 144

Comment: Q.10: D Estimates for all MDAs are spelt out individually in the draft budget, but document is not publicly available

Govt. Review:

Ind. Review: Agreed

CIRDDOC:

5.

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: Gombe State 2018 Draft Budget, from pages 103 – 144

Comment: Q.11: D Such information is given for capital expenditures. For example on page 110 under Ministry of Works and Infrastructure, beneficiary communities for road construction are spelt out. The same thing also applies on page 114 under Ministry of Water Resources where communities and senatorial zones are mentioned as beneficiaries, but document is not publicly available

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Draft Budget, from pages 5 - 15

Comment: Q.12: D All expected revenue is presented ranging from TETFUND and SDGs and other capital receipts on page 5, to expected MDA revenue on pages 6-15, but document is not publicly available

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Draft Budget

Comment: Q.13:

D. Non financial data on results are not presented

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Draft Budget

Comment: Q.14:

D. There are no performance targets given

Govt. Review:

Ind. Review: Agreed

CIRDDOC:

C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

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

- A. The State Budget Appropriation Law was enacted before the start of the fiscal year.
- B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
- C. **The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.**

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

Citation: Gombe State Appropriation Law 2018

Comment: Q.15:

C. The law was enacted on 26th February 2018

Govt. Review:

Ind. Review: Agreed

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: Gombe State Appropriation Law 2018

Comment: Q.16: D we obtained a copy of the law on 21st March 2018, after it was signed by the State Governor on 26th February 2018, but document is not publicly available

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Budget available on <https://mof.gm.gov.ng/pdf/Gombe%20State%20Approved%202018%20Budget.pdf> (Approved 2018 Budget)

Comment: Q.17:

A. Yes as can be seen on pages 16 - 142

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Budget available on <https://mof.gm.gov.ng/pdf/Gombe%20State%20Approved%202018%20Budget.pdf> (Approved 2018 Budget)

Comment: Q.18:

A. Yes as can be seen on pages 16 - 142

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Budget available on <https://mof.gm.gov.ng/pdf/Gombe%20State%20Approved%202018%20Budget.pdf> (Approved 2018 Budget)

Comment: Q.19:

A. Yes as can be seen on pages 16 - 142

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Budget available on <https://mof.gm.gov.ng/pdf/Gombe%20State%20Approved%202018%20Budget.pdf> (Approved 2018 Budget)

Comment: Q.20:

A. Yes as can be seen on pages 16 - 142

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Budget available on <https://mof.gm.gov.ng/pdf/Gombe%20State%20Approved%202018%20Budget.pdf> (Approved 2018 Budget)

Comment: Q.21:

A. All items have different codes assigned across all the MDAs as seen on pages 5-142

Govt. Review:

Ind. Review: Agreed

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 or few items
- C. Between 4 and 6 of the State MDAs have their Budget lumped into single or few items
- D. More than 6 of the State MDAs have their Budget lumped into single or few items or not publicly available
- E. Not applicable (please comment)

Citation: Gombe State 2018 Budget available on <https://mof.gm.gov.ng/pdf/Gombe%20State%20Approved%202018%20Budget.pdf> (Approved 2018 Budget)

Comment: Q.22:

A. Line items of all MDAs are individually spelt out with their codes for example Ministry of Higher Education on page 88

Govt. Review:

Ind. Review: Agreed

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: Gombe State 2018 Budget available on <https://mof.gm.gov.ng/pdf/Gombe%20State%20Approved%202018%20Budget.pdf> (Approved 2018 Budget)

Comment: Q.23:

A. They are listed both under capital receipts and recurrent revenue from pages 5-15

Govt. Review:

Ind. Review: Agreed

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: Not available

Comment: Q.24:

D. Gombe State Government has not yet produced a citizens Budget for 2018

Govt. Review:

Ind. Review: Agreed

CIRDDOC:

2

- 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: Not available

Comment: Q.25:

D. A State Citizens Budget is not produced.

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget Department, Ministry of Finance: Alh. Jalo Ali 08034140577.

Comment: Q.26:

C. The Perm. Sec. Budget Department, Ministry of Finance in an interview with him, stated that the state produce budget monthly report instead of quarterly reports, however, there is no law in the state that backs the production of budget monthly report instead of quarterly report.

Govt. Review:

Ind. Review: Agreed

CIRDDOC:

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

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

Citation: Permanent Secretary Budget Department, Ministry of Finance: Alh. Jalo Ali 08034140577.

Comment: Q.27:

D. the State does not produce budget quarterly report.

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget Department, Ministry of Finance: Alh. Jalo Ali 08034140577.

Comment: Q.28:

D. the State does not produce any mid-year budget review, but produce monthly report instead.

Govt. Review:

Ind. Review: Agreed

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: Gombe State Government Report of the Accountant-General with Financial Statements for the Year Ended 31st December 2016

Comment: Q.29:

D. We obtained a soft copy on 13th/03/2018.

Govt. Review:

Ind. Review: Agreed

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: Reference number of letter forwarding the report: AAL.3/VOL.1/51

Comment: Q.30: C. The report of Auditor General for 2016 was sent to the Gombe State House of Assembly on 27th January 2018, by its letter with the above reference number it is released to the public after it has been sent to the State House of Assembly. We obtained a copy in February 2018, while the report was sent on 27th January 2018.

Govt. Review:

Ind. Review: Agreed

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: Reference number of letter forwarding the report: AAL.3/VOL.1/51

Comment: Q.31:

B. The letter was received on 27th January 2018.

The Subject was: FORWARDING OF AUDITOR GENERAL'S ANNUAL REPORT FOR THE YEAR ENDED 2016

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget Department, Ministry of Finance: Alh. Jalo Ali 08034140577.

Comment: Q.32: C: There is no formal requirement, but the Hon. Commissioner held a meeting with NGOs

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget, Ministry of Finance, www.mof.gm.gov.ng

Comment: Q.33: D. The Permanent Secretary in a discussion said there are no mechanisms. However, the Ministry had a meeting with some NGOs before the 2018 proposal was put together, and invited them to make submissions. The meeting was on the news and the video clip can be found on the Ministry's website.

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget, Ministry of Finance

Comment: Q.34:

D. No vulnerable groups were consulted except the meeting with a few NGOs. However, some of the NGOs represented vulnerable groups such as orphans and vulnerable children as that is their area of intervention.

Govt. Review:

Ind. Review: Agreed

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: www.mof.gm.gov.ng

Comment: Q.35:

A. The video clip shows the Finance Commissioner articulating the purpose for this particular meeting with the NGOs. This is the only engagement with the public.

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget, Ministry of Finance

Comment: Q.36:

D. No feedback is provided.

Govt. Review:

Ind. Review: Agreed

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: Hajiya Aishatu Abdulkadir, Deputy Clerk and Secretary, Appropriation Committee, Gombe State House of Assembly

Comment: Q.37: D. The State House of Assembly invites MDAs to defend their submissions. This is not a public hearing. However, some NGOs are invited to attend and also make submissions if they have any.

Govt. Review:

Ind. Review: Agreed

CIRDDOC:

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

Citation: Hajiya Aishatu Abdulkadir, Deputy Clerk and Secretary, Appropriation Committee, Gombe State House of Assembly

Comment: Q.38: D. The State House of Assembly invites MDAs to defend their submissions. This is not a public hearing. However, some NGOs are invited to attend and also make submissions if they have any

Govt. Review:

Ind. Review: Agreed

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: Hajiya Aishatu Abdulkadir, Deputy Clerk and Secretary, Appropriation Committee,

Comment: Q.39:

D. No such reports are released

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget, Ministry of Finance, www.mof.gm.gov.ng

Comment: Q.40: D. There is no information on beneficiaries. However beneficiary communities are listed for example on pages 110-111 under capital expenditure in the 2018 approved Budget.

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget, Ministry of Finance

Comment: Q.41:

D. There are no mechanisms

Govt. Review:

Ind. Review: Agreed

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 Permanent Secretary, Budget, Ministry of Finance Gombe

Comment: Q.42:

D: There is no standard feed-back process

Govt. Review:

Ind. Review: Agreed

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:

Comment: Q.43:

D. There is no engagement with the public

Govt. Review:

Ind. Review: Agreed

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: Deputy Clerk to the Gombe State House of Assembly, Hajiya Aishatu Abdulrashid
07034757563

Comment: Q.44:

B: They are not open to the public

Govt. Review:

Ind. Review:

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.45: B. Gombe State has due process guidelines which all MDAs follow for procurement.

Govt. Review:

Ind. Review: Agreed

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: Gombe State Budget Monitoring and Price Intelligent Unit (BMPIU) Due Process

Comment: Q.46: The Office is directly under the government house and located within same premises.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.47: D. There is no procurement law in place and the guidelines did not call for the establishment of a council.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.48: B. All MDAs publish their tenders by themselves. The Due Process Office attends the pre-qualification and bidding processes.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.49: B. Attendance sheets are included in all reports submitted to the Due Process Office and names of NGOs and their representatives are captured, but not regularly

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.50: B. The Due Process Office does not publish contract information, but individual MDAs use print journals and all the publications give guidance documentation. For example the State issued one in Blueprint newspaper, March 2018.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.51: A. the guidelines for procurement stipulate this and all MDAs have been complying. State Due Process Office is always invited to witness the opening of tenders.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.52: A. Individual MDAs paste procurement decisions on their notice boards.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.53: B. No. However it is made available to contractors who request for it. The justification is also forwarded to relevant stakeholder MDAs such as Ministry of Finance, Due Process Office, Office of the State Auditor General, etc

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.55: D. The Due Process Office reviews all procurement complaints as it not the awarding entity.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.55: A. The Due Process Office resolves all disputes that arise. All parties willingly submit themselves to its intervention.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.56: C. The Due Process Office plays that role as it is not the entity that awards contracts.

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.57: D. 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

Govt. Review:

Ind. Review: Agreed

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: Alh. Alhassan Aliyu, Acting Head of Due Process Office

Comment: Q.58: D. Over 75 percent per-cent of the capital projects initiated through open and competitive tender

Govt. Review:

Ind. Review: Agreed

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: 2011 – 2015 Procurement Journals

Comment: Q.59: B. Pages 8 – 59 give the location, date of award, contractor, contract sum and states if it has been completed or is on-going

Govt. Review:

Ind. Review: Agreed

CIRDDOC: to produce the journal

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: Permanent Secretary, Gombe State Ministry of Information and Orientation

Comment: Q.60: D. There is no such law in the State. He said the State uses the Federal law

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary, Gombe State Ministry of Information and Orientation, Alh. Saidu Baba Gadam. 086717580 08023748364

Comment: Q.61: D. There is no such agency in Gombe State. The PS said the Ministry plays whatever role the agency is expected to play.

Govt. Review:

Ind. Review: Agreed

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: Gombe State Fiscal Responsibility Law, 2012 Part VIII: Transparency and

Comment: Q.62: A. Section 44 of the PFM law calls for full and timely disclosure, as well as wide publication of all transactions and decisions involving public revenues and expenditures.

Section 45 calls for the publication of audited accounts and accounts of all government agencies in the mass media (ss4).

Govt. Review:

Ind. Review: Agreed

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: Gombe State Fiscal Responsibility Law, 2012.

Comment: Q.63: A. It was passed by the State House of Assembly on 26th January 2012 and signed into law by His Excellency Alhaji Ibrahim Hassan Dankwambo on 2nd February 2012.

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget, Gombe State Ministry of Finance, Alh., Jalo Ali 08034140577

Comment: Q.64: D. The State does not prepare MTEF and FSP, and the Permanent Secretary did not explain to us why not.

Govt. Review:

Ind. Review: Agreed

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: Permanent Secretary Budget, Gombe State Ministry of Finance Alh, Jalo Ali 08034140577

Comment: Q.65: B. There is no evidence because the State does not prepare MTEF and FSP.

Govt. Review:

Ind. Review: Agreed, at the time of that reporting the State does not prepare its MTEF. The State has now prepared the MTEF. Draft 2019 – 2021 copy attached.

CIRDDOC:

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

Citation: Gombe State Audit Law 2018

Comment: Q.66: A. The law was signed on 9th May 2018. It is currently with the printers. However we were shown the copy and were allowed to go through it.

Govt. Review:

Ind. Review: Agreed

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: Gombe State Audit Law 2018

Comment: Q.67: A. Section 16 of the 2018 law stipulates that the Auditor General submits the report to the State House of Assembly.

Govt. Review:

Ind. Review: Agreed

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: Gombe State House of Assembly, Public Accounts Committee

Comment: Q.68: A. The Committee produces reports but not timely. The latest is 2014 produced on 9th June 2016.

"Report of the Public Accounts Committee on the Report of the State Accountant General on the Accounts of the Government of Gombe State for the year ended 2014."

Govt. Review:

Ind. Review: Agreed

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: Gombe State House of Assembly, Public Accounts Committee

Comment: Q.69: C. "Report of the Public Accounts Committee on the Report of the State Accountant General on the Accounts of the Government of Gombe State for the year ended 2014."

2015 and 2016 are outstanding.

Govt. Review:

Ind. Review: Agreed

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.

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- 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: Gombe State of Nigeria: Financial Regulations

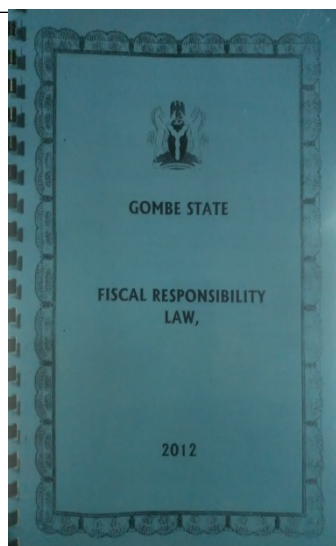
Comment: Q.70: D. the financial regulations were last revised in October 2012

Govt. Review:

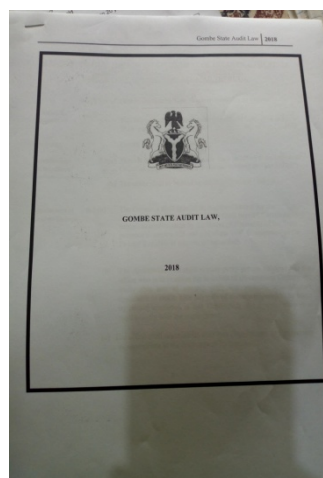
Ind. Review: Agreed

CIRDDOC:

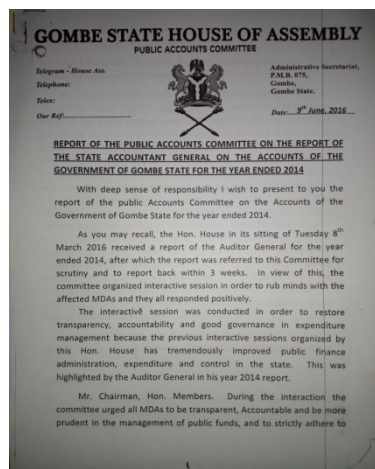
SUPPORTING DOCUMENTS



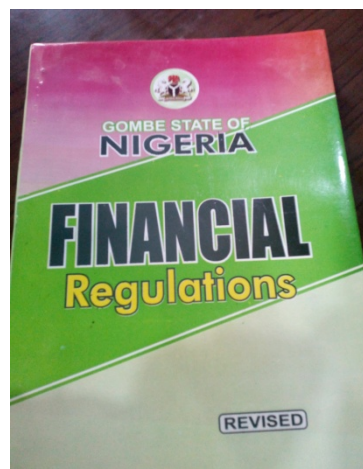
Fiscal Responsibility Law



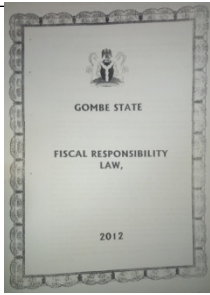
Audit Law 2018



2014 PAC Report

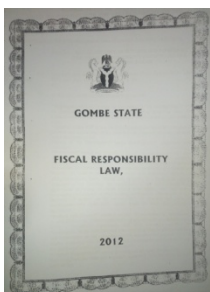


Financial Instrutions Revised in 2002



Front page of Gombe State Fiscal Responsibility Law

2018 Budget supporting documents for section 2



- 1.Front page of Gombe State Fiscal Responsibility Law
- 2.Mal. Jalo Ali, PS Budget: 08034140577

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3. Hajiya Aishatu Abdulrashid, Dep Clerk and Secretary Appropriation Committee, Gombe State House of Assembly
 4. www.mof.gm.gov.ng