

## QUESTIONNAIRE

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

**KATSINA 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**

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

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

| <b>Budget Documents Used in Completing the Questionnaire</b>                                                                   |                         |
|--------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| <i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i> |                         |
| <b>Budget Documents</b>                                                                                                        | <b>Budget Year Used</b> |
| 1. State Budget Call Circular                                                                                                  | 2018                    |
| 2. State Draft Budget Proposals                                                                                                | 2018                    |
| <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>                                          | 2018-2020               |
| 3. State Budget Appropriation Law                                                                                              | 2018                    |
| 4. State Approved Budget Volumes                                                                                               | 2018                    |
| 5. State Citizens Budget                                                                                                       | 2018                    |
| 6. State <i>Quarterly</i> Reports                                                                                              | 2017 Q4 or 2018 Q1      |
| 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**

| <b>Budget Document</b>                                                                                 | <p>For each document, please include:</p> <p><b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b></p>                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| State Budget Call Circular                                                                             | <p>1.Title: Call Circular FOR 2018 BUDGET PREPARATION AND SUBMISSION</p> <p>2. Date of Release: 6th September, 2017</p> <p>3.Internet Link: Nil</p> <p>4.Availability: Produced and Available on Request (PAR)</p>                                                                                                                                                                              |
| <b>Pre-Budget Statement</b> (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)) | <p>1.Title</p> <p>2.Date of Release:</p> <p>3.Internet Link: Nil</p> <p>4.Availability: NP</p>                                                                                                                                                                                                                                                                                                  |
| <b>Executive Budget Proposal</b> (State Draft Budget Estimates)                                        | <p>1.Title: Katsina State Government of Nigeria 2018 Draft Estimates for Katsina State Government</p> <p>2.Date of Release: 13th November 2017</p> <p>3.Internet Link: Nil</p> <p>4.Availability: Produced for Internal Use (PIU)</p>                                                                                                                                                           |
| <b>Enacted Budget</b> (State Approved Budget)                                                          | <p>1.Title: Katsina State Approved Estimate for Katsina State Government</p> <p>2.Date of Release:</p> <p>3.Internet Link: <a href="http://www.katsinastate.gov.ng">http://www.katsinastate.gov.ng</a></p> <p>4.Availability: PPA</p>                                                                                                                                                           |
| State Budget Appropriation Law                                                                         | <p>1.Title: Katsina State Government of Nigeria Gazette Published by Authority. 9th January, 2018. Vol. 29. A law to provide for the issue and Appropriation from consolidated Revenue and Fund for Katsina State of the sum to meet the Expenditure Purpose therein Specified Law No.1 of 2018</p> <p>2.Date of Release: 27/11/2017</p> <p>3.Internet Link: Nil</p> <p>4.Availability: PAR</p> |
| <b>State Citizens Budget</b>                                                                           | <p>1.Title: Nil</p> <p>2.Date of Release: Nil</p> <p>3.Internet Link: Nil</p> <p>4.Availability: Not Produced (NP)</p>                                                                                                                                                                                                                                                                          |

|                                                                    |                                                                                                                                                                                                                                |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Budget Document</b>                                             | <p>For each document, please include:</p> <p><b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b></p>               |
| <b>In-Year Report</b> (State Quarterly Reports)                    | <p>1. Title: Zamfara state Quarterly report 2017 Q4<br/> 2. Date of Release: 20/01/2018<br/> 3. Internet Link: Nil<br/> 1. Availability: <i>Produced for Internal Use (PIU)</i></p>                                            |
| <b>State Mid-Year Review</b>                                       | <p>1. Title:<br/> 2. Date of Release:<br/> 3. Internet Link:<br/> 4. Availability: NP</p>                                                                                                                                      |
| <b>End of Year Report</b> (State Accountant General's Report)      | <p>1. Title: KATSINA STATE GOVERNMENT<br/> Report of the Accountant General with Financial Statements for the Year Ended 31st December, 2016<br/> 2. Date of Release:<br/> 3. Internet Link: Nil<br/> 4. Availability: PIU</p> |
| <b>State Auditor General's Report</b>                              | <p>1. Title:<br/> 2. Date of Release:<br/> 3. Internet Link:<br/> 4. Availability: NP</p>                                                                                                                                      |
| Public Accounts Committee (PAC) Report on Auditor General's Report | <p>1. Title:<br/> 2. Date of Release:<br/> 3. Internet Link:<br/> 4. Availability: NP</p>                                                                                                                                      |

*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**

### **B. STATE BUDGET CALL CIRCULAR**

1. Does the state Ministry in charge of Budget produce a State Budget Call Circular?
  - a. **Yes, it does.**
  - b. No, it does not
  - c. Not applicable/other (please comment).

**Citation:** Call Circular for 2018 Budget Preparation and Submission, referenced: S/MF/BD/REC/EST/2017/VOL1/481, dated 6th September, 2017

**Comment: Q.1:** (option “a”)

The call circular was produced by the State Budget office and sent to all MDA's and made available to the Coalition of Civil Society Organizations in the state.

**Govt. Review:**

**Ind. Review: YES IF DOES**

**CIRDDOC: Option “A” stands based on available evidence**

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 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:** Call Circular for 2018 Budget Preparation and Submission, referenced: S/MF/BD/REC/EST/2017/VOL1/481, dated 6th September, 2017

**Comment: Q.2:** (option “b”)

Being released in the first week of September, this indicates that the call circular was issued four months, clearly, before the start of the 2018 budget year.

**Govt. Review:**

**Ind. Review: YES, AS IF GIVEN TIME FOR TECHNICAL PREPARATION**

**CIRDDOC: Option “B” stands based on evidence**

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 of it being submitted to 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**
  - c. No, it is only submitted to the Speaker and Clerk of the SHOA and the MDAs.
  - d. No, it is only submitted to heads of MDAs.

e. Not applicable/other (please comment).

**Citation:** Call Circular for 2018 Budget Preparation and Submission, referenced: S/MF/BD/REC/EST/2017/VOL 1/481, dated 6th September, 2017

**Comment:Q.3:** (option “b”)

Although it was submitted to key stakeholders, the call circular was neither online nor displayed on public notice boards or made available in public libraries.

**Govt. Review:**

**Ind. Review:** THIS INTENDED FOR ACCOUNTING OFFICES OF MDAs

**CIRDDOC:** Option “B” stands based on available evidence

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

**Citation:** Bala Nadani, an Assistant Director in the Budget Dept confirmed this in an interview on 9th March, 2018. 08136362941

**Comment:Q.4:** (option “d”)

Budget calendar was not produced.

**Govt. Review:**

**Ind. Review:** THE BUDGET PROCESS HAS A DEFINED PROCEDURE THAT IS USUALLY ADHERED TO ANNUALLY

**CIRDDOC:** Option “D” stands based on available evidence

### C. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE’S BUDGET PROPOSAL)

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

**Citation:** Katsina State Government of Nigeria 2018 Draft Budget Estimates for Katsina State Government, Presented to the Katsina State House of Assembly on 13th of November 2017



**Comment:Q.5:** (option “a”)

Document produced for internal use and not publicly available

**Govt. Review:**

**Ind. Review:** THIS PROCESS IS MADE AN ANNUAL EVENT NOW

**CIRDDOC:** Option “A” stands based on available evidence

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

**Citation:** Katsina State Government of Nigeria 2018 Draft Budget Estimates for Katsina State Government, Presented to the Katsina State House of Assembly on 13th of November 2017

**Comment:Q.6:** (option “D”)

Being presented on the 13th of November, there was clearly six weeks before the start of the budget year.

**Govt. Review:**

**Ind. Review:** THE DRAFT ESTIMATE IS MADE AVAILABLE TO PUBLIC AS PRESENTED TO SHoA FOR DELIBRATION

**CIRDDOC:** Option “D” stands based on unavailability to the public.

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

**Citation:** Katsina State Government of Nigeria 2018 Draft Budget Estimates for Katsina State Government, Presented to the Katsina State House of Assembly on 13th of November 2017 (pg 13-125)

**Comment:Q.7:** (option "D")

Expenditures were classified according to MDA's and budgetary allocations were made to them. But document not publicly available.

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option "D" stands based on unavailability to the public

8. Does the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?
- a. Yes, expenditures are presented by functional classification
  - b. No, expenditures are not presented by functional classification
  - c. Not applicable/other (please comment)

**Citation:** Katsina State Government of Nigeria 2018 Draft Budget Estimates for Katsina State Government, Presented to the Katsina State House of Assembly on 13th of November 2017 (pg 13-125)

**Comment:Q.8:** (option "B")

In addition to administrative classification, the expenditures were further classified by functions since the purpose for each expenditure was specified.

**Govt. Review:**

**Ind. Review:** YES, PRESENTED BY FUNCTIONAL CLASSIFICATION

**CIRDDOC:** Option "B" stands based on unavailability to the public

9. Does the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?
- a. Yes, expenditures are presented by economic classification
  - b. No, expenditures are not presented by economic classification
  - c. Not applicable/other (please comment)

**Citation:** Katsina State Government of Nigeria 2018 Draft Budget Estimates for Katsina State Government, Presented to the Katsina State House of Assembly on 13th of November 2017

**Comment:Q.9:** (option “B”)

Allocations to various MDA's were further broken down into sub-units. But the document is not publicly available.

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option “B” stands based on unavailability to the public

10. Does 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:** Katsina State Government of Nigeria 2018 Draft Budget Estimates for Katsina State Government, Presented to the Katsina State House of Assembly on 13th of November 2017 (pg 13-125)

**Comment:Q.10:** (option “D”)

Allocations were made to different sub-heads to provide for specific programs or activities. But document not publicly available.

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option “D” stands based on unavailability to the public

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

**Citation:** Katsina State Government of Nigeria 2018 Draft Budget Estimates for Katsina State Government. Presented to the Katsina State House of Assembly on

**Comment:Q.11:** (option “D”)

Allocation especially in the areas of electrification projects and road construction were made according to local government areas. But document not publicly available.

**Govt. Review:**

**Ind. Review:** THE ELECTRIFICATION PROJECT WAS ZONED INTO 3 SENETORIAL ZONES AND OTHER CENTRAL PROJECTS

**CIRDDOC:** Option “D” stands based on unavailability to the public

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 tax 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.
  - e. Not applicable/other (please comment).

**Citation:** Katsina State Estimates, 2018 Recurrent Revenue (pg 1-12)

**Comment:Q.12:** (option “D”)

All individual sources of revenue were specified each with a classification code. But document not publicly available.

**Govt. Review:**

**Ind. Review:** EACH REVENUE IS CLASSIFIED AS AN ITEM AND DISCLOSED

**CIRDDOC:** Option “D” stands based on unavailability to the public

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].
  - f. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs
  - b. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
  - c. No, non-financial data on results are not presented
  - d. Not applicable/other (please comment)

**Citation:** Address by His Excellency, the Executive Governor of Katsina State at the Presentation of the 2018 Budget Proposal to the State House of Assembly on 13th November 2017.

**Comment:Q.13:** (option “D”)

The address captured all sectoral performances such as roads and infrastructure, water supply, health, education, agricultural and environment among others. But document not publicly available.

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option “D” stands based on unavailability to the public

**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:** Address by His Excellency, the Executive Governor of Katsina State at the Presentation of the 2018 Budget Proposal to the State House of Assembly on 13th November 2017 available online at <http://www.katsinastate.gov.ng>

**Comment:Q.14:** (option "D")

The non financial data on sectoral performances were captured in the Draft Budget Estimate.

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option D, since Document is not publicly available.

#### **D. 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:** Law No.1 of 2018. Gazetted 9th January 2018. Signed on 22nd day of December 2017

**Comment:Q.15:** (option "a")

The enacted law, though not online, provided for the appropriation from the Consolidated Revenue Fund for Katsina State of the Sum to meet the expenditure for the purpose therein specified. It's obtainable at Government Printer at the cost of fifty naira only (₦ 50)

**Govt. Review:**

**Ind. Review:** TIMELY SIGNING AND PRESENTATION

**CIRDDOC:** Option "A" stands based on available evidence

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:** Law No.1 of 2018. Gazette 9th January 2018. Signed on 22nd day of December 2017

**Comment:Q.16:** (option “c”) The Law, through a government gazette in January, made available in March, 2018.

**Govt. Review:**

**Ind. Review:** THE APPROPRIATE LAW IS MADE AVAILABLE ONLY IF IS SIGNED

**CIRDDOC:** Option “C” stands based on available evidence

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:** Katsina State of Nigeria 2018 approved Budget Estimates for Katsina State Government available at <http://www.katsinastate.gov.ng>

**Comment:Q.17:** (option “a”)

Expenditures were classified according to MDA's; budgetary allocations were made to them.

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option “A” stands based on available evidence

18. Does the State Approved Budget 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:** Katsina State of Nigeria 2018 approved Budget Estimates for Katsina State Government available at <http://www.katsinastate.gov.ng>

**Comment:Q.18:** (option “a”)

Allocations to various MDA’s were further broken down into sub-units

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option “A” stands based on available evidence

19. Does the State Approved Budget 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:** Katsina State of Nigeria 2018 approved Budget Estimates for Katsina State Government available at <http://www.katsinastate.gov.ng>

**Comment:Q.19:** (option “a”)

Allocations were made to different sub-heads to provide for specific programs or activities

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option “A” stands based on available evidence

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:** Katsina State of Nigeria 2018 approved Budget Estimates for Katsina State Government available at <http://www.katsinastate.gov.ng>

**Comment:Q.20:** (option “a”)

In addition to administrative classification, the expenditures were further classified by functions since the purpose for each expenditure was specified.

**Govt. Review:**

**Ind. Review:** YES

**CIRDDOC:** Option “A” stands based on available evidence

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
- e. Not applicable (please comment)

**Citation:** Katsina State of Nigeria 2018 approved Budget Estimates for Katsina State Government available at <http://www.katsinastate.gov.ng>

**Comment:Q.21:** (option “a”)

All lines items are IPSAS compliant

**Govt. Review:**

**Ind. Review:** IPSAS IMPLEMENTATION IN PROGRESS

ALL LINE ITEMS ARE CLASSIFIED INTO HEAD AND SUBHEAD

**CIRDDOC:** Option “A” stands based on available evidence

22. How many MDAs in the State Approved Budget have their budget lumped in 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
- e. Not applicable (please comment)



**Citation:** Katsina State of Nigeria 2018 approved Budget Estimates for Katsina State Government available at <http://www.katsinastate.gov.ng>

**Comment:Q.22:** (option “a”)

All lines items are IPSAS compliant

**Govt. Review:**

**Ind. Review:** ALL MDAS HAVE THEIR ITEMS PRESENTED SEPARATELY

**CIRDDOC:** Option “A” stands based on available evidence

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.

e. Not applicable/other (please comment).

**Citation:** Katsina State of Nigeria 2018 approved Budget Estimates for Katsina State Government available at <http://www.katsinastate.gov.ng>

**Comment:Q.23:** (option “a”)

All individual sources of revenue were specified, each with a classification code.

**Govt. Review:**

**Ind. Review:** ALL REVENUE SOURCES ARE PRESENTED SEPRATELY

**CIRDDOC:** Option “A” stands based on available evidence

## E. 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 published and includes information on and beyond the core elements listed above.

- b. A State Citizens Budget is published and provides information on the core elements listed above.
- c. A State Citizens Budget is published but it excludes some of the core elements listed above.
- d. A State Citizens Budget is not published)
- e. Not applicable/other (please comment).

**Citation:** Interview with Deputy Director Finance, Ministry of Finance on 5th March 2018

**Comment:Q.24:** (option “d”)

Citizens budget is not produced by the state.

**Govt. Review:**

**Ind. Review:** THE STATE BUDGET IS PUBLISHED ON-LINE FOR COMMUNICATION

**CIRDDOC:** Option “D” stands based on available evidence

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 published.
- e. Not applicable/other (please comment).

**Citation:** Interview with Deputy Director Finance, Ministry of Finance on 5th March 2018

**Comment:Q.25:** (option “d”)

The state has never produced a citizen budget

**Govt. Review:**

**Ind. Review:** THE BUDGET IS PRODUCED IN BOOKLET FORM AND ONLINE THROUGH STATE GOVERNMENT WEBSITE

**CIRDDOC:** Option “D” stands based on available evidence

**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?
- Yes, the state produces and release budget quarterly reports to the public
  - Yes, the state produces but do not release budget quarterly reports to the public
  - No, the state neither produces nor release budget quarterly report to the public
  - Not applicable (please comment)

**Citation:** Interview with Alh Nasir Yahaya, Deputy Director Finance, Ministry of Finance on 5th March 2018. 08035141420

**Comment:Q.26:** (option “c”)

These documents are not produced.

**Govt. Review:**

**Ind. Review:** YES, THE BUDGET QUARTERLY REPORT IS PRODUCED AND ONLINE

**CIRDDOC:** Option “C” stands based on available evidence

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

**Citation:** Alh Nasir Yahaya, Deputy Director Finance, Ministry of Finance, 5th March 2018. 08035141420

**Comment:Q.27:** (option “d”)

Quarterly reports are not produced in the state

**Govt. Review:**

**Ind. Review:** RELEASED ATLEAST 2 WEEKS AFTER AND OF QUANTITY REPORT PRODUCTION

**CIRDDOC:** Option “D” stands based on available evidence

28. Does the state executive release to the public a mid-year Review of the budget?
- A Mid-Year Review is released one month or less after the end of the first six months of the budget year.
  - 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:** Interview with Deputy Director Finance, Ministry of Finance on 5th March 2018

**Comment: Q.28:** (option “d”)  
 Mid-year reports are not produced in the state  
**Govt. Review:**  
**Ind. Review:** YES, THEY ARE PRODUCED  
**CIRDDOC:** Option “D” stands based on available evidence

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

**Citation:** Alh Nasir Yahaya, Deputy Director Finance, Ministry of Finance, 5th March 2018. 08035141420

**Comment: Q.29:** (option “d”)  
 The report is produced in August 2018 but is not available to the public (it is neither online nor given out on request). It has the following title “KATSINA STATE GOVERNMENT Report of the Accountant General with Financial Statements for the Year Ended 31st December, 2016”. I was only able to secure a copy through other means.  
**Govt. Review:**  
**Ind. Review:**  
**CIRDDOC:** Option “D” stands based on available evidence

## 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:** Deputy Clerk, Alh Yusif Jibril Abdullahi. 08035724200

**Comment:Q.30:** (option “d”)

The only Auditor General report ever released to the public before now was that of 2011 budget year. The Auditor General Report of 2016, according to the Deputy Clerk, is currently with Public Account Committee.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “D” stands based on available evidence**

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

- a. The SHoA receives a copy of the Auditor General report before the end of the next fiscal year
- b. The SHoA receives a copy of the Auditor General report more than 12 months but less than 18 months after the fiscal year
- c. The SHoA receives a copy of the Auditor General report more than 18 months but less than 24 months after the fiscal year
- d. No, the SHOA does not receive a copy of the Auditor General report, or such report is not produced at all.
- e. Not applicable/other (please comment).

**Citation:** Interview with Deputy Clerk, Alh Yusif Jibril Abdullahi, 20th March 2018, 08035724200

**Comment:Q.31:** (option “c”) The House received a 2016 Auditor General Report in 2017. Being the first time to be engaged with such a document the appropriation Committee has engaged the services of some consultants to help them work on the report. As at the time of filling this questionnaire the Public Account Committee was still working on the report.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “C” stands based on available evidence**

## **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:** Chairman, Budget Advocacy Partnership. Abdurrahman Dutsinma. 08069614335

#### **Comment:Q.32: ( Option “d”)**

The government does not the engage citizens in the budget process, at least at the executive level. This was confirmed by the Chairman, Budget Advocacy Partnership in an interview.

**Govt. Review:**

**Ind. Review: THE STATE GOVERNMENT DO COMMENCE STAKEHOLDERS MEETING TO DISCUSS THE DRAFT BUDGET BEFORE PRESENTATION TO THE LEGISLATION**

**CIRDDOC: Option “C” stands based on available evidence**

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:** Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma.  
08069614335

**Comment:Q.33: (option “d”)**

The chairman Katsina State Budget Advocacy Partnership informed me that their efforts to persuade the executive to engage citizens through the CSOs have not yielded any result.

**Govt. Review:**

**Ind. Review: ‘b’ (THE CONVENTION OF STAKEHOLDERS MEETING)**

**CIRDDOC: Option “B” and not “D” is the correct option after confirmation that the State Government held a Convention of Stakeholders meeting on the budget before the budget was taken to the SHoA**

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.the elderly.*

- a. Yes, the executive holds extensive consultations with a core set of constituencies and others (Please specify).
- b. Yes, the executive holds consultations with a core set of constituencies.
- c. Yes, the executive holds very limited consultations, involving only a few of the groups listed in the “core set of constituencies”.
- d. No, the executive does not consult with the vulnerable groups as part of the budget preparation process.
- e. Not applicable/other (please comment).

**Citation:** The Chairman Gender and Social Inclusion, Gidado S. Farfaru,  
08069589766

**Comment:Q.34: (option “d”)**

The chairman gender and social inclusion categorically stated that the executive in katsina state does not involve vulnerable groups in the budget process.

**Govt. Review:**

**Ind. Review: THE MINISTRIES CONCERNED LIKE NOWA MADE THE CONSULTANTS.**

**THE STATE EXECUTIVE USE TO HAVE STAKEHOLDERS MEETING BEFORE PRESENTING TO SHoA FOR DELIBERATION**

**THE STATE EXPENDITURE USE TO HAVE STAKEHOLDERS MEETING BEFORE**

**CIRDDOC: Option “D” stands based on available evidence. There was no clear evidence of vulnerable groups involvement in the budget process during the convention of stakeholders meeting**

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:** The two separate interviews above with Civil Society leaders

**Comment:Q.35: (option “d”)**

There is no such efforts on the part of the government. The process is not inclusive.

**Govt. Review:**

**Ind. Review:** THE EXECUTIVE ENGAGE THE PUTLIE INN THE PROCESS IN ALOTS OF WAYS

**CIRDDOC: Option “D” stands based on available evidence**

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:** The two separate interviews above with Civil Society leaders

**Comment:Q.36: (option “d”)**

There was no engagement of the public in the first place, so the question of feedback does not arise.

**Govt. Review:**

**Ind. Review:** DETAILS OF INPUT ARE MADE IN THE BUDGET SPEECH

**CIRDDOC: Option “D” stands based on available evidence**



## 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:** Katsina State House of Assembly Committee on Appropriation, 2018 Budget Defence Time-table for MDAs

**Comment:Q.37:** (option “a”)

It is the tradition of the State House of assembly to conduct Budget defence every Budget year.

**Govt. Review:**

**Ind. Review:** YES AS IN (a)

**CIRDDOC:** Option “A” stands based on available evidence

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:** Katsina State House of Assembly Committee on Appropriation, 2018 Budget Defence Time-table for MDAs

**Comment:Q.38:** (option “D”)

Public announcement was aired on the local broadcasting stations inviting the Public to the hearing.

**Govt. Review:**

**Ind. Review:** YES AS IN (a)

**CIRDDOC:**

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

**Citation:** The interviews of the Deputy Clerk and Chairman Budget Advocacy Partnership

**Comment:Q.39:** (option “d”)

Although the House holds public hearing, the reports of the hearing are not released to the public as confirmed by the Deputy Clerk and the Chairman of Katsina Budget Advocacy Partnership

**Govt. Review:**

**Ind. Review:** PUBLIC HEARING (YES) REPORTING EACH (NO)

**CIRDDOC:** Option “D” stands based on available evidence

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

**Citation:** An interview with Chairman Budget Advocacy Partnership

**Comment:Q.40:** (option “d”). No such publication is made.

**Govt. Review:**

**Ind. Review:** OPTION (b) IS THE RIGHT ANSWER

**CIRDDOC:** Option “D” stands based on available evidence

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:** Interviews of the Deputy Director Budget and CSOs leadership

**Comment:Q.41:** (option "d")

The executive does not, through any mechanism, engage the public in the budget execution.

**Govt. Review:**

**Ind. Review:** OPTION (b) IS MY OPINION

**CIRDDOC:** Option "D" stands based on available evidence

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:** Interviews with Deputy Director Budget and CSOs leadership

**Comment:Q.42:** (option "d")

The provision of formal feedback to the Public is not in the budgeting culture of the state

**Govt. Review:**

**Ind. Review:** YES, BASED ON HE RESULT ON EXECUTION OF PROGRAMMS

**CIRDDOC:** Option "D" stands based on available evidence

## 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:** An interview with Salman Jibrin, a Director in the State Audit Department.  
0703864160

**Comment:** Q.43: (option "d").

The audit process has remained a private affair of the executive in the state

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option "D" stands based on available evidence**

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:** Interview with Deputy Clerk and CSOs leadership

**Comment:** Q.44: (option "D")

The House is in fact experimenting with Auditors General Report for the first time but such meetings are not usually open to the public

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option "B" not "D" is the correct option**

### **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:** Secretary Tenders Board, Alh Usman Sanda, 08036519681

**Comment:Q.45: (option “D”)**

**The secretary Tenders board has confirmed to me that Procurement Law has been passed but it has not taken effect. Meanwhile the State Tenders Board regulates procurements in the state. However, information from the board may not be accessible to the public.**

**Govt. Review:**

**Ind. Review:**

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:** Secretary Tenders Board, Alh Usman Sanda, 08036519681

**Comment:Q.46: (option “C”)**

**The State Tenders Board is saddle with the responsibility of overseeing all procurement processes**

**Govt. Review:**

**Ind. Review: YES (C)**

**CIRDDOC: Option “C” stands based on available evidence**

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:** Secretary Tenders Board, Alh Usman Sanda, 08036519681

**Comment:Q.47: (option “d”). Public Procurement Council is yet to be inaugurated to take up the responsibility of public procurement**

**Govt. Review:**

**Ind. Review:** ‘d’

**CIRDDOC: Option “D” stands based on available evidence**

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:** Secretary Tenders Board, Alh Usman Sanda, 08036519681

**Comment:Q.48: (option “C”)**

There is an established state tenders board. However, the MDAs have remained main source of information on procurement.

**Govt. Review:**

**Ind. Review:** ‘c’

**CIRDDOC: Option “C” stands based on available evidence**

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:** Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma. 08069614335

**Comment:** Q.49: (option "C")

The CSOs in the state have never been invited to witness any bids opening

**Govt. Review:**

**Ind. Review:** 'c' SINCE THE PPL IS NOT IMPLEMENTED

**CIRDDOC:** Option "C" stands based on available evidence

**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:** Secretary Tenders Board, Alh Usman Sanda, 08036519681

**Comment:** Q.50: (option "d")

Although the secretary claimed that such information is published in Daily Trust Newspaper no evidence was provided to back it up.

**Govt. Review:**

**Ind. Review:** 'd'

**CIRDDOC:** Option "D" stands based on available evidence

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:** Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma. 08069614335

**Comment:Q.51: (option “d”)**

The basic fact is that most awards of contracts in the state are predetermined. Tenders Board only regularizes the processes them. Though this is not officially, but it is a common knowledge.

**Govt. Review:**

**Ind. Review:** OPTION‘d’

**CIRDDOC:** Option “D” stands based on available evidence

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:** Secretary Tenders Board, Usman Sanda. 08036519681

**Comment:Q.52: (option “d”)**

The information on procurement decisions by the State is for internal consumption and not accessible by the public

**Govt. Review:**

**Ind. Review:**‘d’

**CIRDDOC:** Option “D” stands based on available evidence



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:** Secretary Tenders Board, Alh Usman Sanda. 08036519681

**Comment:Q.53: (option “c”)**

The justifications for contract awards are private information of the Government and it is not publicly available to the public

**Govt. Review:**

**Ind. Review:** ‘b’

**CIRDDOC: Option “B” stands based on available evidence**

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 know 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:** Secretary Tenders Board, Alh Usman Sanda. 08036519681

**Comment:Q.54: (option “d”)**

All complaints are reviewed by the MDAs

**Govt. Review:**

**Ind. Review:** ‘d’

**CIRDDOC: Option “D” stands based on available evidence**

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:** Secretary Tenders Board, Alh Usman Sanda 08036519681

**Comment:Q.55: (option “d”)**

The ADR mechanisms are yet to be but all disputes are handled by the MDAs.

**Govt. Review:**

**Ind. Review:** ‘d’

**CIRDDOC: Option “D” stands based on available evidence**

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

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

**Citation:** Secretary Tenders Board, Alh Usman Sanda 08036519681

**Comment:Q.56: (option “d”)**

However, where there are complaints, such re-channelled to the procuring MDAs who may review and make re-submissions on behalf of the complainants.

**Govt. Review:**

**Ind. Review:** DUE TO NON-IMPLEMENTATION OF PPL

**CIRDDOC: Option “D” stands based on available evidence**

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:** Secretary Tenders Board, Alh Usman Sanda 08036519681

**Comment:Q.57; (option “d”)**

**Such a body is yet to exist in the budgetary process arena.**

**Govt. Review:**

**Ind. Review: ‘e’ SINCE NO PPL**

**CIRDDOC: Option “D” stands based on available evidence**

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:** Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma. 08069614335

**Comment:Q.58: (option “d”)**

A very minimum amount of contracts may be awarded through the formal process. Awards are usually based on familiarity of government officials.

**Govt. Review:**

**Ind. Review: ‘d’ NO OPEN OR COMPETITIVE BIDDING**

**CIRDDOC: Option “D” stands based on available evidence**

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:** Secretary Tenders Board, Alh Usman Sanda. 08036519681

**Comment:Q.59: (option “D”)**

No information contract awards is provided publicly on community projects

**Govt. Review:**

**Ind. Review:** ‘C’

**CIRDDOC:** Option “D” stands based on available evidence

## **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:** Deputy Clerk, Alh Yusif Jibril 08035724200

Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma.  
08069614335

**Comment:Q.60: (option “d”)**

The Freedom of Information Law is not enacted in the State

**Govt. Review:**

**Ind. Review:** ‘d’

**CIRDDOC:** Option “D” stands based on available evidence

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:** Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma.  
08069614335

**Comment:Q.61: (option “d”)**

**Such Agency does not exist in the state**

**Govt. Review:**

**Ind. Review: ‘d’**

**CIRDDOC: Option “D” stands based on available evidence**

**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:** Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma.  
08069614335 Assistant Director Budget & Planning, Bala Nadani, 08136362941

**Comment:Q.62: (option “b”)**

**There is no law enforcing the availability of Budget documents in the state.**

**Govt. Review:**

**Ind. Review: YES, AS IN ‘a’ AND THE (PFM) LAW IS BEING COMPLIED WITH BY PUBLICATION OF THE BUDGET ONLINE**

**CIRDDOC: Option “B” stands based on available evidence**

**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:** Deputy Clerk, Alh Yusif Jibril 08035724200

Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma.  
08069614335

**Comment:Q.63: (option “b”)**

**The Law has been passed by the state assembly but to this moment it is not effective.**

**Govt. Review:**

**Ind. Review: YES ‘a’ AND IT HAS BEEN PASSED INTO LAW**

**CIRDDOC: Option “A” not “B” because there is a Fiscal Responsibility law. The question is about the presence of a law**

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:** Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma. 08069614335

**Comment: Q.64: (option “c”)**

Only the state ministry of health prepared MTEF to comply with the requirements of partners and donor agencies.

**Govt. Review:**

**Ind. Review:** ‘b’

**CIRDDOC:** Option “D” not “B” or “C” is the correct answer based on available evidence

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:** Interview with Chairman Budget Advocacy Partnership.

**Comment: Q.65: (option “b”)**

There is no evidence to wider consultation in the preparation of MTEF and FSP for the State. The case of ministry of health is an isolated case.

**Govt. Review:**

**Ind. Review:** YES ‘B’

**CIRDDOC:** Option “B” stands based on available evidence

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:** An interview with Salman Jibrin, a Director in the State Audit Department. 0703864160

**Comment:**Q.66: (option “d”)

The Audit Law has not been reviewed to accommodate modern audit practice.

**Govt. Review:**

**Ind. Review:** ‘d’

**CIRDDOC:** Option “D” stands based on available evidence

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:** Constitution of the Federal Republic of Nigeria (1999), Section 125, sub-section

**Comment:**Q.67: (option “a”)

This is a National legal framework that also applies to States

**Govt. Review:**

**Ind. Review:** ‘a’

**CIRDDOC:** Option “D” stands based on available evidence

68. Does the Public Accounts Committee (PAC) of the State House of Assembly produces 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
  - d. 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:** Deputy Clerk, Alh Yusuf Jibril 08035724200; Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma. 08069614335

**Comment: Q.68: (option “b”)**

The House, for the first time, received a 2016 Auditor General Report in 2017. Being the first time to be engaged with such a document, the appropriation Committee has engaged the services of some consultants to help them work on the report. As at the time of filling this questionnaire the Committee was still working on the report.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “B” stands based on available evidence**

69. When was the last report on Auditor General’s report produced by the Public Accounts Committee (PAC) of the State House of Assembly?
- The Public Accounts Committee (PAC) have reports for all Auditor General’s report submitted to them.
  - The Public Accounts Committee (PAC) have reports for all Auditor General’s report submitted to them with the exception of the last fiscal year which they are still working on
  - The Public Accounts Committee (PAC) have reports for up to 50 percent of the Auditor General’s report submitted to them
  - The Public Accounts Committee (PAC) have no reports from the Auditor General’s report submitted to them
  - Not applicable (please comment)

**Citation:** Deputy Clerk, Alh Yusif Jibril 08035724200

Chairman Budget Advocacy Partnership, Abdurrahman Dutsinma.  
08069614335

**Comment:Q.69: (option “d”)**

**The PAC is still working on its first audit report to the house.**

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “D” stands based on available evidence**

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

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

**Citation: Financial Instructions, Katsina State**

**Comment:Q.70: {option “d”}**

The document was last revised in August of 1982.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “D” stands based on available evidence**







# **DEPARTMENT OF BUDGET AND ECONOMIC PLANNING**

**Sa'Idu Barda House (Old Government House)**

**P.M.B. 2132 KATSINA**

Our Ref: S/MF/BD/REC/EST/2013/VOL.I/481

Date: 6<sup>th</sup> September, 2017

The Permanent Secretary,  
Government House,  
Katsina.

The Permanent Secretary,  
Deputy Governor's Office,  
Katsina.

The Secretary to the Government of the State,  
Office of the SGS  
Governor's Office,  
Katsina.

The Head of Civil Service of the State,  
Office of the HOCSS,  
Governor's Office,  
Katsina.

All the Hon. Commissioners/Special Advisers,  
Katsina State.

All the Chairman,  
State Commissions  
Katsina State

The Auditors General,  
State/Local Government Audit Departments  
Katsina State

The Chief Registrars,  
High Court of Justice,  
Sharia Court of Appeal,  
Katsina State.

All the Chief Executives of Parastatals/  
Heads of Extra-Ministerial Departments  
Katsina

The Clerk,  
State House of Assembly,  
Katsina.

## **CALL CIRCULAR FOR 2018 BUDGET PREPARATION AND SUBMISSION**

### **1.0 Preamble:**

- 1.1 In line with the requirements of state financial management regulations and the current annual budget calendar, the Department of Budget and Economic Planning, Katsina State hereby request submission of your financial proposals for 2018 fiscal year. This should cover capital, recurrent expenditure and projected revenue in-flows.
- 1.2 All submission must be made to the nearest hundred Naira.
- 1.3 Where challenges are encountered in completing the template attached to this circular the Director Budget of the Department is available for clarification and guidance.
- 1.4 Katsina is complying with adoption of IPSAS budget classification and chart of accounts effective January, 2018. Copies of new classification codes can be obtained from the Ministry of Finance, as such your Finance Director/Officers should liaise with the Office of the Accountant General for further clarification/appropriate information.

### **2.0 General Instructions**

In preparing the budget proposals of your Ministry/Department/Agency, the following general guidelines should be strictly observed:

The responsibility for response to this call circular will rest on Commissioners and Permanent Secretaries. In this regard, they are to ensure that all submissions are inline with attached template and other requirement as mentioned in the circular

- 2.1 MDAs must ensure that budget submissions are realistic and in line with their expenditure ceiling as provided earlier.
  - 2.2 Budget submissions must be accompanied by 2017 budget execution report for the eight (8) months to August, 2017. Including schedule of liabilities/commitment which is assumed to be spilled over to 2018.
  - 2.3 Revenue estimates must capture all opportunities but must be realistic. The focus should be on exploiting the internal revenue potentials of the state. Actual collection to August, 2017 should accompany your submission.
- 3.0 Submissions for 2018 budget should be guided by
- \* Specific mandate of MDAs
  - \* The policy thrust of the state government
  - \* Completion of ongoing projects in the year 2018 to be prioritised and fully captured in the budget.

### **4.0 Revenue**

- 4.1 Revenue proposals should follow the format prescribed. All revenue generating MDAs are advised to make very realistic revenue projections based on all exploitable revenue potentials for the 2018 fiscal year. All revenue projections for the 2018 fiscal year should be submitted on Form KAT Budget Form 01.

#### **4.2 Actual Revenue:**

Actual revenue for 2016 and collections made up to 31<sup>st</sup> August, 2017 should be shown in the appropriate columns in the Form Budget Form 01. This should also be used to capture the indicative revenue projections for the year 2018 and 2019.



**KATSINA STATE GOVERNMENT OF NIGERIA**  
**2018 DRAFT BUDGET ESTIMATES**  
**FOR**  
**KATSINA STATE GOVERNMENT**



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## SUPPLEMENT

A Law to provide for the issue and Appropriation from the Consolidated Revenue Fund for Katsina State of the sum to meet the Expenditure for the purpose therein specified. Law No.1 of 2018

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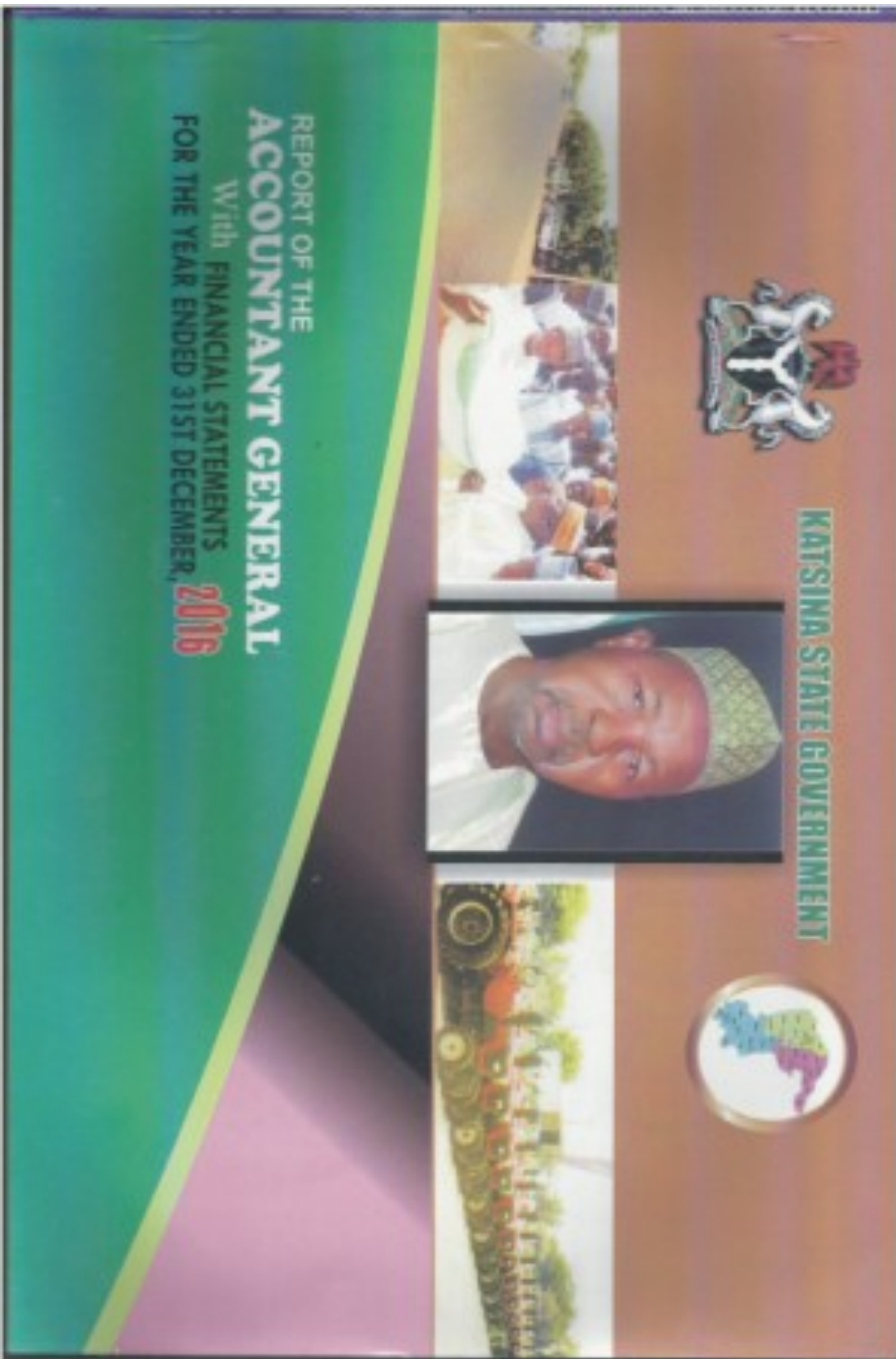
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# **FINANCIAL INSTRUCTIONS**

(REVISED 1<sup>ST</sup> APRIL, 1982)