

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

KOGI 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

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- C. State Budget Appropriation Law
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- E. Implementation Reports: State Executive's Quarterly Report, State Mid-Year Review and State Accountant-General's Report (Year-End Report)
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Section Two: Public Participation in the Budget Process

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

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. State Budget Call Circular	2018
2. State Draft Budget Proposals	2018
<i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	2018-2020
3. State Budget Appropriation Law	2018
4. State Approved Budget Volumes	2018
5. State Citizens Budget	2018
6. State <i>Quarterly</i> Reports	2017Q4/2018Q1
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: Benue State 2018 Budget Call Circular. 2. Date of Release: 5th July, 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: Kogi Medium term expenditure framework, 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Produce for Internal Use (PIU)
Executive Budget Proposal (State Draft Budget Estimates)	1. Title: 2018 Kogi State Draft Budget 2. Date of Release: 21st December, 2017 3. Internet Link : Nil 4. Availability: Produced for internal use (PIU)
Enacted Budget (State Approved Budget)	1. Title: state approved budget volumes 2. Date of Release: 23rd January, 2018 3. Internet Link: Nil 4. Availability: Produce for Internal Use (PIU)
State Budget Appropriation Law	1. Title: Kogi state 2018 Appropriation law 2. Date of Release: 30th January, 2018 3. Internet Link: Nil 4. Availability: Produce 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: 4th Quarter, 2017 Budget Performance Report 2. Date of Release: 28th January, 2018 3. Internet Link: Nil 4. Availability: Produce and Available on Request (PAR)
State Mid-Year Review	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produce (NP)
End of Year Report (State Accountant General's Report)	1. Title: Kogi state 2016 Accountant general report 2. Date of Release: 31st May, 2017 3. Internet Link: Nil 4. Availability: Produce for Internal Use (PIU)

Budget Document	<p>For each document, please include:</p> <p>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</p>
State Auditor General's Report	<p>1. Title: State Auditor General Report 2016 2. Date of Release: 18th July, 2017 3. Internet Link: Nil 4. Availability: Produce for Internal Use (PIU)</p>
Public Accounts Committee (PAC) Report on Auditor General's Report	<p>1. Title: 2015 state public account committee report 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Produce for Internal Use (PIU)</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

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: Kogi State 2018 Budget Call Circular: Ref: KG/MBP/BD/I/IV/ 881 (annex KG01).

Comment: Q.1: Ans 'A'

The budget call circular is produced by the Kogi state ministry of budget and planning, Lokoja and was circulated to MDAs on the 12th September, 2018.

Govt. Review: Agreed

Ind. Review: I completely disagree with the researcher's position above. By the date under reference, the budget Defense had commenced in the state.

CIRDDOC: the Budget Call circular in the annex has September 12th, 2017 as the date of release. The confusion is with 2018 which I assumed is a misstate from the Researcher so option "A" stands.

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: Kogi State 2018 Budget Call Circular: Ref: KG/MBP/BD/I/IV/ 881 (annex KG01).

Comment: Q.2: Ans 'C'

The 2018 budget call circular was released on the 12th September, 2017. This was confirmed during interview with Mr Said Abdullahi, (08073340884) Budget Officer Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Govt. Review: Agreed

Ind. Review: I equally disagree with the finding above. Please refer to my comment under question 1. The budget circular was released early than the date quoted

CIRDDOC: The date quoted is on the body of the letter and the government cannot release a letter earlier than the date on the body so option "C" stands.

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: Kogi State 2018 Budget Call Circular: Ref: KG/MBP/BD/I/IV/ 881 (annex KG01).

Comment: Q.3: Ans 'C'

The budget call circular is not available online for every citizen to access, it is only circulated among MDAs for internal use and available to stakeholders (CSOs, Media, Trade Unions, Active Citizens).

Govt. Review: Agreed

Ind. Review: I completely agree with the comments above.

CIRDDOC: Option "C" stands based on the evidence.

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: Interview with Mr Said Abdullahi, (08073340884) Budget Officer Kogi State Ministry of Budget and Planning.

Comment: Q.4: Ans 'D'

Mr Said Abdullahi stated that there is a Budget calendar that is for official use not publicly available document.

Govt. Review: Agreed

Ind. Review: I disagree with this comment above. The budget circular is not only for official use. It is open to the public on request. However, with the ministry website in place document relevant to the budget including budget circular will be uploaded.

CIRDDOC: The call circular isn't in the state website or in any other public places but strictly for internal use from the response of the Government official hence option "D" stands.

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.5: Ans 'A'

The state ministry of budget and Planning produce the 2018 Kogi State Draft Budget Estimate on the 21st December, 2017. (Document obtained during interview with Mr Said Abdullahi, (08073340884) Budget Officer Kogi State Ministry of Budget and Planning, on 13th February, 2018.)

Govt. Review: Agreed

Ind. Review: I agree with the above comment. The documents under references was made available by the relevant budget officer

CIRDDOC: Option "A" stands based on evidence.

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.6: Ans 'D'

The Kogi state draft budget estimate was submitted on 21st December, 2017. The Draft was printed and made available on request in January, 2018. (Interview with Mr Said Abdullahi of the State Ministry of Budget and Planning)

Govt. Review: Copies of the draft Budget were produced and circulated to MDAs through their political heads such as Commissioners etc

Ind. Review: I agree with the comment above. They were made available to government ministries, departments and agencies. They could be made available to any other

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.7: Ans 'D'

The State Draft Budget Estimate presents expenditure that are classified by administrative units. However the document is not publicly available.

Govt. Review: 2018 Approved Budget is publicly

Ind. Review: The comment above is correct.

CIRDDOC: Document not publicly available so option "D" stands

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

A. Yes, expenditures are presented by functional classification

B. No, expenditures are not presented by functional classification

C. Not applicable/other (please comment)

Citation: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.8: Ans 'B'

The expenditure in the Kogi 2018 Draft Budget is classified by functional classification. However the document is not publicly available.

Govt. Review: Agreed

Ind. Review: The comment above is correct about the Kogi state draft and Budget classification.

CIRDDOC: Document not publicly available so option "B" stands

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.9: Ans 'B'

The Kogi State Draft Budget Estimate presents expenditure that are classified by economic classification, However the document is not publicly available.

Govt. Review: Agreed

2.

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.10: Ans 'D'

The Kogi state Draft Budget estimate presents some of the expenditure for individual program. However the document is not publicly available.

Govt. Review: Agreed

Ind. Review: The statement above is true

CIRDDOC: Document not publicly available so option "D" stands

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.11: Ans 'D'

The state Draft Budget estimate does not present allocation of expenditures base on gender, age, local government or senatorial district and the document is not publicly available

Govt. Review: Agreed

Ind. Review: I agree with the comment above.

CIRDDOC: Document not publicly available so option "D" stands

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.12: Ans 'D'

The Kogi State 2018 Draft Budget Estimate presents individual source of revenue such as internal revenue, state differentials, and value added tax. This is captured in the page 2-6 of the Kogi State 2018 Draft Budget Proposal; however the document is not publicly available

Govt. Review: Agreed

Ind. Review: The comment above is correct.

CIRDDOC: Document not publicly available so option "D" stands

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Ans 'D'

There is no information on non-financial data on results either on outputs or outcomes in the 2018 Kogi State Draft Budget Estimates.

Govt. Review: Agreed. Key indicators such as outcomes are contained in the development plans and not in the Budget.

Ind. Review: I agree with the above. No non-financial data on outputs/outcomes are provided for in the 2018 Kogi state draft Budget estimates

CIRDDOC: Document not publicly available so option "D" stands

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: Kogi State 2018 Draft Budget Proposal (annex KG02)

Comment: Q.14: Ans 'D'

There is no information on non-financial data on results either on outputs or outcomes in the 2018 Kogi State Draft Budget Estimates, this makes it impossible for performance target to reflect as a way to measure outcomes.

Govt. Review: agreed

Ind. Review: To some extent I agree with the above comment. However in the MDAs where Monitoring and Evaluation (M&E) of programs are functional, the relevant document serve as supporting document that may contain non-financial data e.g in the Health, Education sectors

CIRDDOC: Document not publicly available so option "D" stands

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: Kogi State 2018 Appropriation law. (Annex KG07 Pg a, b & c)

Comment: Q.15: Ans 'B'

The Kogi State 2018 Budget appropriation law was enacted on the 30th January, 2018.

Govt. Review: Agreed

Ind. Review: I agree with the above.

CIRDDOC: Option "B" stands based on 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).

C Comment: Q.17: Ans 'D'

The 2018 Kogi State Budget presents expenditure that is classified by administrative units. The Expenditures for all ministries, departments and agencies are classified but the document is not publicly available.

Govt. Review: Approved Kogi State Budget is publicly available since 31st January, 2018 via www.kogistate.gov.ng

Ind. Review: I completely agree with the above

CIRDDOC: At the time of this survey the budget was not online

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: Kogi State Approved Budget, 2018. (Annex KG03)

- 1.
- 2.

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: Kogi State Approved Budget, 2018. (Annex KG03)

Comment: Q.18: Ans 'B'

The 2018 Kogi State Budget presents expenditure using functional classification but the document is not publicly available.

Govt. Review: Kogi State Budget is publicly available on the state website as stated above

Ind. Review: The above comment is correct

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: Kogi State Approved Budget, 2018. (Annex KG03)

Comment: Q.19: Ans 'B'

The 2018 Kogi state Budget presents expenditure using economic classification. The document is attached but the document is not publicly available.

Govt. Review: Kogi State Budget is publicly available as stated earlier

Ind. Review: The comment made here is correct.

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: Kogi State Approved Budget, 2018. (Annex KG03)

Comment: Q.20: Ans 'D'

The expenditures for individual programs (items) for the Budget Year is presented in the 2018 Kogi State Budget but the document is not publicly available.

Govt. Review: Kogi State Budget is publicly available. Check www.kogistate.gov.ng

Ind. Review: I agree with this comment

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: Kogi State Domesticated National Chart of Account.

Comment: Q.21: Ans 'D'

The state is IPSAS COMPLIANT and has a policy guide for financial and accounting activities but document is not publicly available.

Govt. Review: The preparation of Kogi State Budget has been IPSAS compliant since 2014 and the State Budget is publicly available via www.kogistate.gov.ng

Ind. Review: This comment is true to some extent. A sizeable proportion of the public were sensitized about IPSAS when the state newly adopted it.

CIRDDOC:

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

Comment: Q.22: Ans 'D'

The Kogi State 2018 Approved Budget is not publicly available.

Govt. Review: 2018 Approved Budget for Kogi State is publicly available on www.kogistate.gov.ng

Ind. Review: This comment is true to some extent. A sizeable proportion of the public were sensitized about IPSAS when the state newly adopted it.

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: Kogi State Approved Budget, 2018. (Annex KG03)

Comment: Q.23: Ans 'D'

The Budget document contain explanatory note on sources of revenue drawn from VAT, IGR, Interest differentials but the document is not publicly available.

Govt. Review: Kogi State Budget is publicly available as stated above

Ind. Review: The comment above is alright.

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: Interview with Mr Said Abdullahi, (08073340884) Budget Officer, State Ministry of Budget and Planning, Lokoja Kogi State.

Comment: Q.24: Ans 'D'

The state does not produce a state citizens Budget. This was confirmed during interview with Mr Said Abdullahi, (08073340884) Budget Officer Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Govt. Review: Agreed but the State is preparing to prepare one by 2020

Ind. Review: I completely agree with the above comment.

CIRDDOC: Option "D" is correct

- 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: Interview with Mr Said Abdullahi, (08073340884) Budget Officer State Ministry of Budget and Planning, Lokoja Kogi State.

Comment: Q.25: Ans 'D'

The state does not produce a state citizens Budget, this makes it impossible to disseminate any simplified Budget information to the public.

Govt. Review: Agreed

Ind. Review: I entirely agree with the above comment.

CIRDDOC: Option "D" stands

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: 4th quarter budget performance report for year 2017 (Annex 04)

Comment: Q.26: Ans 'B'

The 2017 Kogi State Budget Performance Quarterly report was available to the public at the website of the state government. <https://www.kogistate.gov.ng> but was later removed.

Govt. Review: quarterly budget performance is available on the State website and Kogi Budget website www.budget.kogi.gov.ng

Ind. Review: This comment above is true, but no reason was given for the remover.

CIRDDOC: The document appears and disappears from time to time hence "B" is the right option.

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: 4th quarter budget performance report for year 2017(annex 04)

Comment: Q.27: Ans 'D'

The Ministry of Budget and Planning produces and releases the Budget performance Quarterly report to the executive six week after the end of the period before it is posted online. <https://www.kogistate.gov.ng/> but the website was not reachable as at 10th of May, 2018

Govt. Review: there are times the State website is not active. Based on this, the Ministry of Budget and Planning now has a site website which is being linked to the State web. The website is www.budget.kogi.gov.ng

Ind. Review: the ministry of Budget and planning had no existing website under it is roof as at the time of the comment above presently however, the ministry as a website (Budget.kg.gov.ng) from where anyone can access any relevant document

CIRDDOC: Option "D" stands

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

Citation: Interview with Mr Said Abdullahi, (08073340884) Budget Officer State Ministry of Budget and Planning, Lokoja Kogi State.

Comment: Q.28: Ans 'D'

The Ministry of Budget and Planning did not produce the 2017 mid Year Review report. During interview with Mr Said Abdullahi on the 13th February, 2018 the document was not available

Govt. Review: The State did a review of first quarter for 2018 budget.

Ind. Review: I agree with the comment above. I however wonder the report was not available to the researcher because I know at least quarterly reports are normally produced. The 1st & 2nd quarter should cover Mid-Year Review Report

CIRDDOC: Option "D" stands. Mid-Year Review is a document that summarizes the first two quarters of the fiscal year. From the evidence Kogi does not produce the document.

29.

- 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: Kogi State 2016 Accountant General Report

Comment: Q.20: Ans 'D'

The executive does not release the Accountant general report to the public. It is produce for internal use. Mr. Umar Faruk Ahmed, Accountant General Office, State Secretariat, Lokoja Kogi State made this point during the course of interview

Govt. Review: Agreed but the 2017 Audited financial Statement has been published on the

4.

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 9months 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: Kogi State Audited Financial Statement for Year Ended, 31st December, 2016(annex KG04)

Comment: Q.30: Ans 'D'

The 2017 Auditor General Report is produce but not available to the Public.

Govt. Review:

Ind. Review: This comment is true.

CIRDDOC: Option "D" stands based on the evidence

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

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

Citation: interview with Mrs Gladys Oheize, Administrative Officer, Clerk Office State House of Assembly, Lokoja Kogi State (Annex KG 05 was shown).

Comment: Q.31: Ans 'D'

Mrs Gladys claimed that some copies of the 2016 Auditor General Report was submitted to the Clerk KSHA on the 25th January 2018, However they was no evident to support that claim which is in line with Section 41 Sub-Section 1 of the Kogi State Fiscal Responsibility Law of 2012, Laws of Kogi State of Nigeria.

Govt. Review:

Ind. Review: Since the administrative officer at the office of the Clerk Kogi State House of Assembly could attest to the comment above, one can agree with it

CIRDDOC: Option "D" stands based on 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: Interview with Mr Said Abdullahi, (08073340884) Budget Office Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Comment: Q.32: Ans 'C'

The Executive does not formally engage the public during the Budget formation process; however stakeholders like CSOs, Donor (counterpart funders) follow the Budget formulation process from the budget call circular to the draft budget proposal.

Govt. Review:

Ind. Review: I agree with this comment. A wider public than the stakeholders mentioned should be engaged.

CIRDDOC: Option "C is accepted based on evidence

- 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: Interview with Mr Said Abdullahi, (08073340884) Budget Office Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Comment: Q.33: Ans 'D'

There is no mechanism in place to identify public perception on the Kogi State 2018 Budget

Govt. Review:

Ind. Review: I agree with this comment. There is really no known mechanism to identify public perception on the kogi state 2018 Budget

CIRDDOC: Option "D" is correct

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: Interview with Mr Said Abdullahi, (08073340884) Budget Office Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Comment: Q.34: Ans 'D'

The state executive does not hold consultation with the public on plans for vulnerable group, it however expects groups with Interest in the budget to submit proposals to the related MDAs.

Govt. Review:

Ind. Review: Yes, state executive does not hold consultation with the public on plans for vulnerable groups. However, MDAs is working on vulnerable groups make Budget estimates for them in the proposals that submit for articulation in the state Budget.

CIRDDOC: Option "D" is correct

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.**

Comment: Q.35: Ans 'D'

The state executive does not engage with the public during the Budget formulation process and thereby do not need to articulate any purpose.

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Option "D" stands.

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: Interview with Mr Said Abdullahi, (08073340884) Budget Office Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Comment: Q.36: Ans 'D'

The state executive does not provide any formal feedback to the public because their input was not formally required or collected during the Budget formulation process

Govt. Review:

Ind. Review: I agree with this comment. However, the public deserves feedback from the state executives in hoe inputs as been used to develop the state draft budget estimate, so that there will all inclusiveness

CIRDDOC: Option "D" stands

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: Interview with Mrs Gladys Oheize, Administrative Officer, Clerk Office Kogi State House of Assembly, Lokoja Kogi State, 21st February, 2018

Comment: Q.37: Ans 'A'

The legislative holds public hearing. The public is invited to forward petitions and make presentation at the public hearing, However there is no feedback as to whether such efforts reflect or impact on the budget.

Govt. Review:

Ind. Review: I agree with this comment.

CIRDDOC: Option "A" stands based on 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: Interview with Mrs Gladys Oheize, Administrative Officer, Clerk Office Kogi State House of Assembly, Lokoja Kogi State, 21st February, 2018

Comment: Q.38: Ans 'D'

The legislative committees noted that they hold public hearing on individual Budget of the MDAs, However there is no documented evidence to support this claim

Govt. Review:

Ind. Review: I agree with this comment. The legislative committee should have reports of such public hearings, which should serve as documentary evidence.

CIRDDOC: Option "D" stands based on evidence

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: Interview with Mrs Gladys Oheize, Administrative Officer, Clerk Office Kogi State House of Assembly, Lokoja Kogi State, 21st February, 2018

Comment: Q.39: Ans 'D'

Reports of the public hearing is not release to the public, it is considered an official document for internal use only.

Govt. Review:

Ind. Review: I agree with this comment entirely.

CIRDDOC: Option "D" stands based on 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?

- 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: Interview with Mr Said Abdullahi, (08073340884) Budget Office Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Comment: Q.40: Ans 'D'

There is no document that contain published list of beneficiaries of projects, social plans and targeted spending from MDAs

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Option "D" stands based on 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: Interview with Mr Said Abdullahi, (08073340884) Budget Office Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Comment: Q.41: Ans 'D'

The State executive has no established practical mechanism to identify the public perception on the Budget execution. This was clearly stated during the course of interview with Mr. Said Abdullahi of the Kogi State Ministry of Budget and Planning.

Govt. Review:

Ind. Review: I agree with this comment

CIRDDOC: Option "D" is correct

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: Interview with Mr Said Abdullahi, (08073340884) Budget Office Kogi State Ministry of Budget and Planning, Lokoja Kogi State, 13th February, 2018.

Comment: Q.42: Ans 'D'

The State executive is not required to provide any formal feedback to the public. Mr. Said Abdullahi of the Kogi State Ministry of Budget and Planning noted that the input from the public is not officially sought even if it may improve budget execution.

Govt. Review:

Ind. Review: I disagree with the comment above. The executives should give formal feedback to the public. This is because the resources are for the wellbeing of the people. Input from the public should be sought.

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?
- 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.
 - 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.
 - 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.
 - No, the state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process.**
 - Not applicable.

Citation: Interview with Mr Attai Seidu, Auditor General Office, State Secretariat, Lokoja Kogi State, 20th February, 2018

Comment: Q.43: Ans 'D'

The State Auditor General's Office does not maintain any formal mechanism for public participation in the audit process. The audit process is officially confidential.

Govt. Review:

Ind. Review: I agree with this entirely

44. Are the state assembly meetings that discuss the Auditor General's Report open to the public?
- Yes, the meetings discussing the audit report are open to the public.
 - No, the meetings discussing the audit report are not open to the public.**
 - Not applicable /other (please explain).

Citation: Interview with Mrs Gladys Oheize, Administrative Officer, Clerk Office Kogi State House of Assembly, Lokoja Kogi State, 21st February, 2018

Comment: Q.44: Ans 'B'

The meeting that discusses the Auditor General Report is done at the committee level and it is not open to public participation. This is the response obtained from Mrs Gladys Oheize, Admin Officer, Clerk Office, Kogi State House of Assembly, Lokoja Kogi State.

Govt. Review:

Ind. Review: I agree with this comment

CIRDDOC: Option "B" stands based on evidence

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: Kogi State Public Procurement Law 2014 (Annex KG 08)

Comment: Q.45: Ans 'A'

The Kogi State Public Procurement Law was enacted on the 20th November, 2014. The document is available to the public at the Kogi state library and the Bureau of Public Procurement Office.

Govt. Review:

Ind. Review: I completely agree with this comment.

CIRDDOC: Option "A" is correct

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

- A. **Yes, there is a Public Procurement Bureau/Office that implement the PPL in regulating public procurement**
- B. No, there is no Public Procurement Bureau/Office but the state has a Due Process Office (DPO) that implement the PPL in regulating public procurement
- C. The State uses the Tenders Board for all public procurement
- D. The State has no Public Procurement Bureau/Office, Due Process Office or Tenders Board

E. Not applicable (please comment).

Citation: Kogi State Bureau of Public Procurement Office

Comment: Q.46: Ans 'A'

There is the Kogi State Bureau of Public Procurement Office, Lokoja which is headed by Dr Stella Adejoh (08035972530)

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Option "A" is correct

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: Kogi State Public Procurement Law 2014 (Annex KG 08)

- 1.
- 2.
- 3.

Comment: Q.47: Ans 'B'

The State has inaugurated the Council in line with section 1(2) of the KGPPL 2014; however, there is no representation of civil Society as member of the council only professional body. This was also stated during interview with the Director General of KGBPP Dr Stella Adejoh

Govt. Review:

Ind. Review: I agree with this comment

CIRDDOC: Option "B" is correct

- 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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.48: Ans 'A'

The Kogi State Bureau of Public Procurement provides information on all public tender. This information can be access at the notice board of the Bureau office.

Govt. Review:

Ind. Review: I agree with this comment

CIRDDOC: Option "A" stands based on 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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

3.

4.

5.

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.)?

Comment: Q.49: Ans 'A'

MDAs regularly invite CSOs to bid opening. The Kogi State Procurement law 2014 makes provision for that. Our organisation 'SERDEC' have been severally invited by MDAs to attend their bid openings. See attached invitation letter.

Govt. Review:

Ind. Review: I agree with the above comment completely.

CIRDDOC: Option "A" stands based on evidence

- D. The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.
- E. Not applicable/other (please comment).

Citation: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.50: Ans'B'

The Kogi State Public Procurement Bureau publishes all guidance documentation in an official gazette that is sent to the MDAs.

Govt. Review:

Ind. Review: I agree with this comment.

CIRDDOC: Option "B" stands based on 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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.51: Ans 'B'

Tenders are publicly opened at the closing time and date of bid submission. This was confirmed during interview with both Dr Benjamin Okwoli Director of Procurement and SERDEC Program Officer Procurement Ms Katherine Odok

Govt. Review:

Ind. Review: This is true

CIRDDOC: Option "B" stands based on 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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.52: Ans 'D'

Dr Benjamin Okwoli confirmed that procurement decisions are never published.

Govt. Review:

Ind. Review: The comment is true

CIRDDOC: Option "D" is correct based on 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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.53: Ans 'B'

The Director of Procurement confirmed that the justifications for awarding contract to selected contractors are not published.

Govt. Review:

Ind. Review: The justification for awarding contract to selected contractors is not published.

CIRDDOC: Option "B" stands based on 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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.54: Ans 'D'

There is no external procurement complaint body, contractor are expected to complain to the bureau if they have issues with the procurement process carried out by MDAs

- 1.
- 2.

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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.55: Ans 'D'

The Director of Procurement confirmed that there is no (ADR) because all conflicting procurement decisions are resolved at the bureau.

Govt. Review:

Ind. Review: I agree it comment all issues related to procurement are resolved by the bureau.

CIRDDOC: Option "D" stands based on evidence

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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.56: Ans 'A'

The State has a State Procurement Review Body in line with section 54 of the Kogi State Public Procurement law. 2014. it consist of the DG of KGBPP, the SSG and other MDAs. Its task is to review complains and disputes and the conduct of procurement proceeding. It has the power of nullification, cancellation and ratification of procurement proceedings

Govt. Review:

Ind. Review: I agree as attested by the Director of procurement.

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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.57: Ans 'D'

The decisions of the procurement complaints review body are not publicly available. It is an official document and decisions can only be discussed with affected parties

Govt. Review:

Ind. Review: The comment is true.

CIRDDOC: Option "D" stands based on 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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.58: Ans 'B'

The Director noted that subject to the approval of the bureau some capital project may not be initiated through open and competitive bidding because of economy and efficiency. The time and cost required to examine and evaluate the tender is disproportionate to the value of the goods, work or service.

Govt. Review:

Ind. Review: It is not known that capital projects in the state are initiated through open and competitive tender

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: Interview with Dr Benjamin Okwoli, Director Procurement, KGBPP, Lokoja Kogi State, 13th August, 2018.

Comment: Q.59: Ans 'D'

There is no detail on published contract for community project. Dr Benjamin noted that information on all contract awarded within a fiscal year is only available in a single document which is jointly produced by the KGBPP and Office of the Secretary to the State Government.

Govt. Review:

Ind. Review: I agree with this comment

CIRDDOC: Option "D" stands based on 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: Interview with Kogi State NUJ Secretary, Usman Ahmed, 08072921010

Comment: Q.60: Ans 'D'

The state has no freedom of information law. The only means of accessing information is through using the National law (Freedom of Information Act 2007)

Govt. Review:

Ind. Review: I agree with this comment. The state indeed has no freedom of information law

CIRDDOC: Option "D" stands based on evidence

- 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: Interview with Kogi State NUJ Secretary, Usman Ahmed, 08072921010

Comment: Q.61: Ans "C"

There is no state Access to information agency, MDAs are liable to any information they release to the public. However Citizens and CSOs use the FOIA 2017 and the court to request for budget documents.

Govt. Review:

Ind. Review: The comment here is somehow correct. Citizens and CSOs however do not need the court before they can access Budget documents. It is at the relevant ministry's website. The interviewee is not conversant with how the system runs.

CIRDDOC: Option "C" stands based on 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: Interview with Mr Said Abdullahi, (08073340884) Budget Officer, State Ministry of Budget and Planning, Lokoja Kogi State.

Comment: Q.62: Ans 'B'

Mr. Said of the Budget Office stated that there is no provision ensuring the publication of budget documents

Govt. Review:

Ind. Review: I do not agree with the comment here. If there is no provision, how come that it is uploaded on the ministry's website?

CIRDDOC: Option "B" stands based on 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: Interview with Mr Said Abdullahi, (08073340884) Budget Officer, State Ministry of Budget and Planning, Lokoja Kogi State.

Comment: Q63: Ans 'B'

Kogi State has no state fiscal responsibility law. The Governor appointed a nine-man committee on fiscal responsibility which is chaired by Prof Stephen Ocheni.

Govt. Review:**Comment: Q.64: Ans 'C'**

Kogi State does not have a state fiscal responsibility law. The MTEF and FSP cannot be said to be in line with any Fiscal Responsibility law.

Govt. Review:

Ind. Review: I disagree with this comment. With the SFRL in place as stated above, the ministry of Budget and Planning should be interfacing with the fiscal responsibility commission as they implement the Budget desk jobs.

CIRDDOC: The option "C" stands because the FSP component on BFU isn't prepared.

- 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: Interview with Mr Said Abdullahi, (08073340884) Budget Officer, State Ministry of Budget and Planning, Lokoja Kogi State.

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- 1.
- 2.

65. Is there evidence of public (including Civil Society/Non-Governmental Organizations, organized labour, professional associations and organized 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 Organizations, organized labour, professional associations and organized 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 Organizations, organized labour, professional associations and organized private sector working in the sector) consultation during the preparation of the MTEF and FSP
- C. Not applicable (please comment)

Citation: Interview with Mr Said Abdullahi, (08073340884) Budget Officer, State Ministry of Budget and Planning, Lokoja Kogi State.

Comment: Q.65: Ans 'B'

There is no evidence to show the inclusion and consultation with CSO, professional bodies and private sector during the preparation of the MTEF and FSP

Govt. Review:

Ind. Review: This comment is not correct. I know that some CSOs and consultants are involved in the preparation of the MTEF and FSP

CIRDDOC: Option "B" stands

- 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: Interview with Mr Attai Seidu, Auditor General Office, State Secretariat, Lokoja Kogi State, 20th February, 2018

Comment: Q.66: Ans 'C'

Financial Statements are prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004.

Govt. Review:

Ind. Review: This comment might be correct as it is linked to the relevant desk officer.

CIRDDOC: Option "C" stands

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: interview with Hon Elder Friday Sanni, Chairman Public Account Committee, Kogi State House of Assembly, Lokoja Kogi State

Comment: Q.67: Ans 'B' The state has no legal framework requiring the auditor general to submit its report to the state house of Assembly. However, the state house of Assembly draws this power from the constitution of the Federal Republic of Nigeria, 1999 as amended, Section 184-189, see the powers of Public Accounts Committee of legislative houses to request for up to date government audited reports.

Govt. Review:**Ind. Review:**

CIRDDOC: The option chosen is incorrect. Option "A" is correct as the Constitution made it mandatory.

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: interview with Hon Elder Friday Sanni, Chairman Public Account Committee, Kogi State House of Assembly, Lokoja Kogi State

Comment: Q.68: Ans 'B'

The Chairman PAC noted that since the inception of this current administration they have not received the auditor general report that makes it impossible for them to produce a report based on findings.

Govt. Review:

Ind. Review: This comment made by the chairman PAC might be correct as he is key stakeholder in this are

CIRDDOC: Option "B" is acceptable

69. When was the last report on Auditor General's produced by the Public Accounts Committee (PAC) of the State House of Assembly
- A. The Public Accounts Committee (PAC) have 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: interview with Hon Elder Friday Sanni, Chairman Public Account Committee, Kogi State House of Assembly, Lokoja Kogi State

Comment: Q.69: Ans 'D'

Hon Friday noted that on several occasions they have requested for the auditor general's report from the AG and he had refused stating that he is not answerable to them but only to the governor. He further stated that the Kogi state government does not give Account of its spending.

Govt. Review:

Ind. Review: The answer in the comment above does not go well with question 69 requesting for 'when'. Even if none was gotten during the time of the comment what about before then?

CIRDDOC: Option "D" contradicts evidence in Table 2 which shows that the last PAC report was in 2015 which is the last report required by the survey hence option "A" is the correct option

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

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

Citation: Interview with Mr Said Abdullahi, (08073340884) Budget Officer, State Ministry of Budget and Planning, Lokoja Kogi State.

Comment: Q.70: Ans 'D'

Mr Said Abdullahi noted that the state financial regulation is reviewed at the beginning of every administration, However There is no document to support that claim

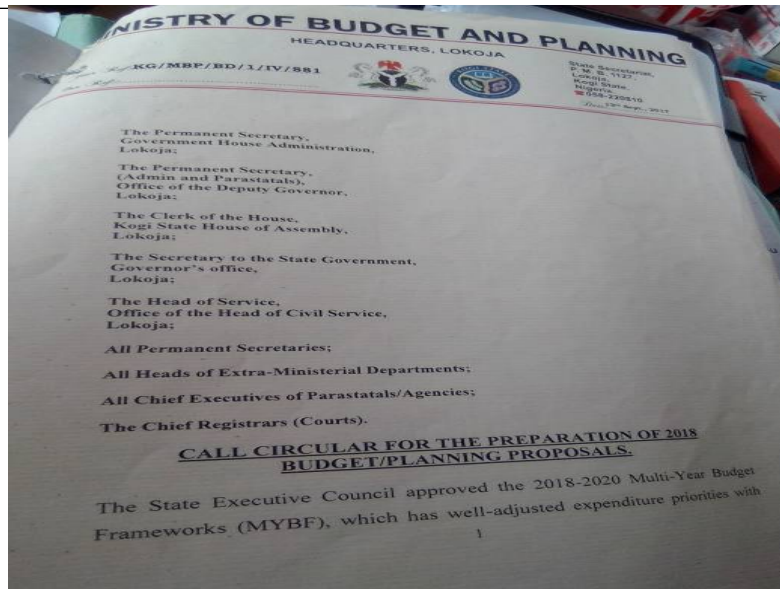
Govt. Review:

Ind. Review: Ind Reviewer: The Review of the State Financial Regulation was carried out through the support of the Public Sector Governance Reform and Development Project (PSGRDP) – a world bank assisted Project. This Project was implemented under the ministry of Finance. With this it cannot be accepted that it was reviewed more than 15 years, because the review under reference was between 2016 and 2017.

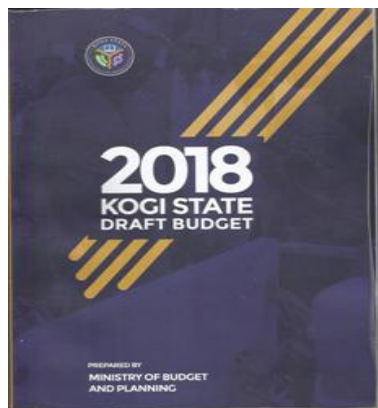
CIRDDOC: The Researcher is overruled here. The correct option is "A" because the Financial Regulations have been reviewed in 2016 which is less than 5 years.

References

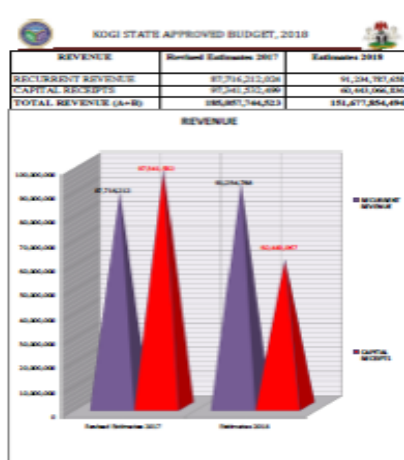
Annex KG01



Annex KG 02



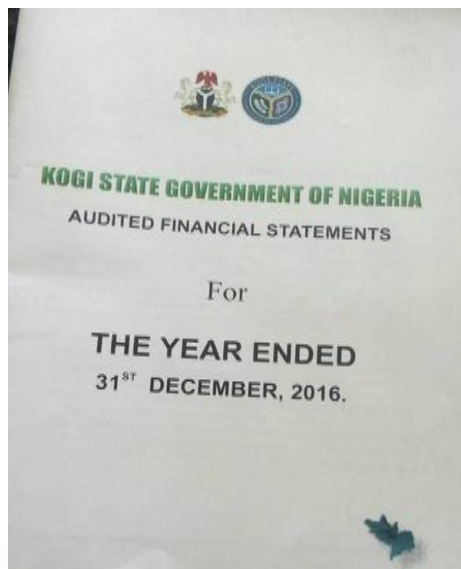
Annex KG03



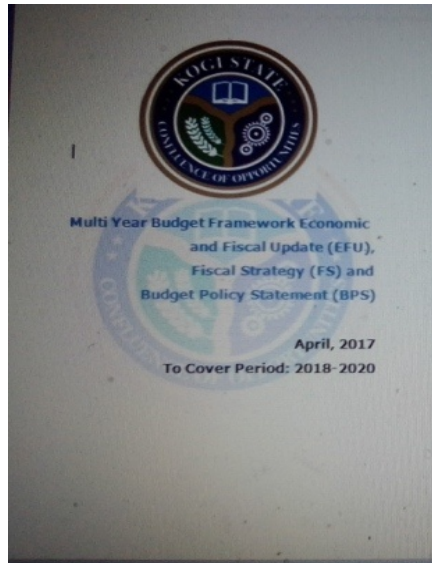
Annex KG04



Annex KG05



Annex KG06



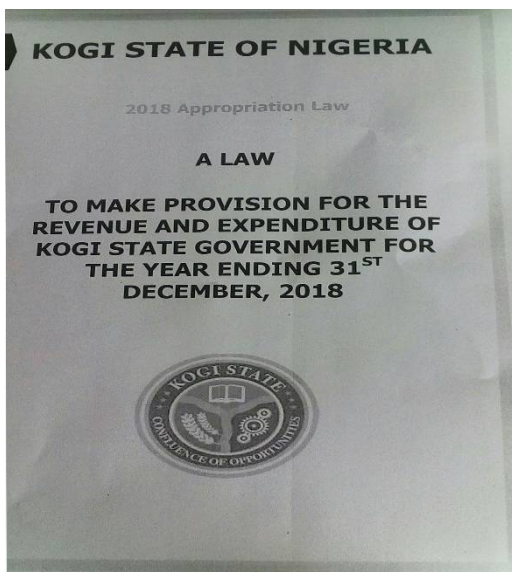
Annex 07 a,b,c

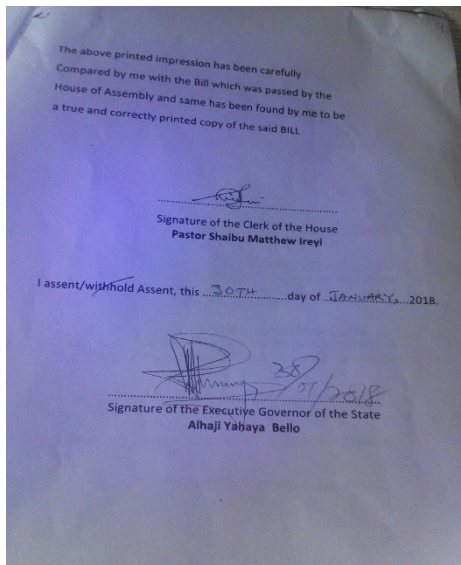
VOLUME 2

KOGI STATE BUDGET ESTIMATES, 2018

REVENUE	ESTIMATES 2018 N
RECURRENT REVENUE	91,234,787,658
CAPITAL RECEIPTS	60,443,056,836
TOTAL	151,677,854,494
EXPENDITURE	
RECURRENT EXP. (Less Transfer surplus)	63,879,361,233
CAPITAL EXPENDITURE	87,698,493,251
TOTAL	151,677,854,494
RECURRENT REVENUE	
1) Internal Revenue	33,661,542,542
2) State's Share from the federation acct.	33,459,657,108
3) Value Added Tax (VAT)	12,247,564,141
4) Excess crude	5,333,501,351
5) Exchange Differential	4,154,334,112
6) Budget Augmentation	2,378,188,404
TOTAL	91,234,787,658

B





Annex KG08

