

QUESTIONNAIRE

ON

STATE BUDGET

TRANSPARENCY

IN NIGERIA

October 2013

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

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

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

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

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. State Budget Call Circular	2014
2. State Draft Budget Estimates	2014
<i>]State Medium Term Sector Strategy</i>	2014 - 16
<i>State Draft Budget Volumes and Votes</i>	2014
3. State Budget Appropriation Law	2014
4. State Citizens Budget	2014
5. State <i>Quarterly</i> Reports	2013/14
6. State Mid-Year Review	2013
Year-End/ State Accountant General's Report	2013
8. State Auditor General's Report	2013

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

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.
State Budget Call Circular	<ol style="list-style-type: none"> 1. Provided: Released June 17, 2013 <u>CALL CIRCULAR ON 2014 - 2016 PROPOSED INDICATIVE ENVELOPES (Ref: S/MOEP/BD/ECM/53/VOL.V)</u> 2. Produced for internal purposes only and not released to the public
State Draft Budget Estimates	<ol style="list-style-type: none"> 1. <u>Kaduna State Government Breakdown of Approved Capital and Recurrent Expenditure 2014 - 2016</u> 2. Produced for internal purposes only and not released to the public. Not Publicly available.
<i>State Medium Term Sector Strategy</i>	<ol style="list-style-type: none"> 1. <u>Kaduna State Government Breakdown of Approved Capital and Recurrent Expenditure 2014 - 2016</u> 2. Produced for internal purposes only and not released to the public
<i>State Draft Budget Votes</i>	<ol style="list-style-type: none"> 1. <u>Kaduna State Government Breakdown of Approved Capital and Recurrent Expenditure 2014 - 2016</u> 2. Produced for internal purposes only and not released to the public
State Citizens Budget	1. Not provided
State Budget Appropriation Law	<ol style="list-style-type: none"> 1. <u>Kaduna State Appropriation Law (Official Gazette), March 6, 2014</u> 2. Produced for internal purposes only and not released to the public
State Quarterly Reports	<ol style="list-style-type: none"> 1. <u>Detailed Report of the Accountant General Kaduna State with Financial Statements for the Year Ended 2013</u> 2. Produced for internal purposes only and not released to the public
State Mid-Year Review	<ol style="list-style-type: none"> 1. <u>Detailed Report of the Accountant General Kaduna State with Financial Statements for the Year Ended 2013</u> 2. Produced for internal purposes only and not released to the public

Year-End/ State Accountant General's Report	<ol style="list-style-type: none"> 1. <u>Detailed Report of the Accountant General Kaduna State with Financial Statements for the Year Ended 2013</u> 2. Produced for internal purposes only and not released to the public
State Auditor General's Report	<ol style="list-style-type: none"> 1. <u>Detailed Report of the Auditor General Kaduna State with Financial Statements for the Year Ended 2013</u> 2. Produced for internal purposes only and not released to the public

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A.STATE BUDGET CALL CIRCULAR

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

Citation: **CALL CIRCULAR ON 2014 - 2016 PROPOSED INDICATIVE ENVELOPES** S/MOEP/BD/ECM/53/VOL.V. (Released June 17, 2013)

Comment:

ANSWER A: Produced for internal purposes only. Not available to the public on the Kaduna State Government website (www.kadunastate.gov.ng) accessed on 12/02/2014, The Kaduna State Library (visited on 11/02/2014), the Kaduna State Ministry of Economic Planning or in any other government office.

Independent Reviewers Comment: Agreed as the call circular is produced for internal use only

Government Reviewers Comment:

2. How far in advance of the budget year is the State Budget Call Circular made publicly available?
 - a. It is made publicly available at least five months before the start of the budget year.
 - b. It is made publicly available at least four months before the start of the budget year.
 - c. It is made publicly available at least three months before the start of the budget year.

- d. **It is made publicly available 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: Badamasi Musa (Budget Officer, 08025256028, in KDSDMoEP acting on the directive of the Deputy Director Budgets), interviewed on February 18, 2014

Comment:

ANSWER D: At the discretion of the Executive of the State, the budget timetable is not strictly adhered to.

Independent Reviewers Comment: I agree with the researchers comment

Government Reviewers Comment:

3. Is the State Budget Call Circular made available to the general public?
- Yes, it is made available to the general public, in addition of it being submitted to key stakeholders
 - 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
 - No, it is only submitted to the Speaker and Clerk of the SHOA and the MDAs.
 - No, it is only submitted to heads of MDAs.**
 - Not applicable/other (please comment).

Citation: Badamasi Musa (Budget Officer, 08025256028, in KDSDMoEP acting on the directive of the Deputy Director Budgets), interviewed on February 18, 2014

Comment:

ANSWER D: The Call Circular is produced for internal purposes and distributed to the State House of Assembly and other MDAs only and not available to the public

Independent Reviewers Comment: The State budget call circular is not made available to the general public but it is only submitted to MDAs

Government Reviewers Comment:

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

e. Not applicable /other (please explain).

Citation: Badamasi Musa (Budget Officer, 08025256028, in KDSDMoEP acting on the directive of the Deputy Director Budgets), interviewed on February 18, 2014

Comment:

ANSWER D: At the discretion of the Executive of the State, the budget timetable is not strictly adhered to.

Independent Reviewers Comment: No adherence

Government Reviewers Comment:

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

5. Does the Ministry of Finance produce 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: Kaduna State Draft Budget Estimates 2014 – 2016, Ministry of Economic Planning, Kaduna State

Comment:

ANSWER A: The State Draft Budget Estimates were produced well ahead of the 2014 fiscal year.

Independent Reviewers Comment: Option and comment correct

Government Reviewers Comment:

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: Badamasi Musa (Budget Officer, 08025256028, in KDSDMoEP acting on the directive of the Deputy Director Budgets), interviewed on February 18, 2014

Comment:

ANSWER D: The State Budget Estimates are produced for internal purposes only and not available to the public.

Independent Reviewers Comment: I go with the researcher option

Government Reviewers Comment:

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])?
- 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: Kaduna State Draft Budget Estimates 2014 – 2016, Ministry of Economic Planning, Kaduna State; REF: **Org. Code:28001 (Economic Sector), Ministry of Agriculture, Fund Source 200102, Sec/Programme 11001 - 5, Econ 401705 - 11, Tar 19, Project No. 11001 - 001 -017, Loc 700, Project Title: Agriculture Sub-sector**

Comment:

ANSWER D: The budget is prepared by the Ministries, Department and Agencies of the State.

Independent Reviewers Comment: Correct. I agree with the researcher

Government Reviewers Comment:

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

Citation: Summary of the Draft Estimate budget for 2014 - 2016

Comment:

ANSWER B: The State Draft Budget Estimates for the budget year are not classified by functional classification in education, information, social development and health sectors.

Independent Reviewers Comment: Yes, expenditures are not presented

Government Reviewers Comment:

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

Citation: Summary of the Draft Estimate budget for 2014 - 2016

Comment:

ANSWER B: Nil

Independent Reviewers Comment: Yes, expenditures are not presented

Government Reviewers Comment:

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?
- Yes, programs accounting for all expenditures are presented.
 - Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
 - Yes, programs accounting for less than two-thirds of expenditures are presented.
 - No, -expenditures are not presented by program.**
 - Not applicable/other (please comment).

Citation: Summary of the Draft Estimate budget for 2014 – 2016; **Org. Code:28002** (Economic Sector), Kaduna Agricultural Development Programme, Fund Source 200102, Sec/Programme 11006- 19, Econ 401902 - 29, Tar 19, Project No. 11001 - 001 -029, Loc 700, Project Title: Kaduna State Agriculture Development Programme

Comment:

ANSWER D: The State Draft budget provides for expenditure and support documentation based on allocation to some individual programs.

Independent Reviewers Comment: Yes, expenditures are not presented

Government Reviewers Comment:

11. Do 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?
- Yes, the draft budget presents all three types of information (gender, age, and zone/LGA)
 - Yes, the draft budget presents two of the three types of information
 - Yes, the draft budget presents one of the three types of information
 - No, such information is not presented**
 - Not applicable/other (please comment)

Citation: Summary of the Draft Estimate budget for 2014 - 2016

Comment:

ANSWER D: Nil

Independent Reviewers Comment: I agree with the researcher

Government Reviewers Comment:

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?
- Yes, individual sources of revenue accounting for all revenue are presented.
 - Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - No, individual sources of revenue are not presented.**
 - Not applicable/other (please comment).

Citation: Summary of the Draft Estimate budget for 2014 – 2016;

1. Organisation Code 22002, Name: Kaduna State Emergency Management Agency, Financial Code 104139, Financial Name: Fees for Petrol Station Safety Certificate;
2. Organisation Code 35002, Name: Board of Internal Revenue, Financial Code 102001 - 94, Financial Name: Capital Gains Tax, Withholding Taxes, VAT, PAYE, Tax Audit Arrears etc.
3. Organisation Code 36001, Name: Kaduna State Ministry of Health, Financial Code 104043 - 97, Financial Name: In-patient Card Fees, Dressing/theatre, Mortuary, NHIS etc.

Comment:

ANSWER D: Only regular revenue sources are indicated in the budget.

Independent Reviewers Comment: I support the researcher

Government Reviewers Comment:

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

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

Citation: Kaduna State Draft Budget Estimates 2014 – 2016, Ministry of Economic Planning, Kaduna State

Comment:

ANSWER D: Nil

Independent Reviewers Comment: Non are presented in the State

Government Reviewers Comment:

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: Kaduna State Draft Budget Estimates 2014 – 2016, Ministry of Economic Planning, Kaduna State

Comment:

ANSWER D: Nil

Independent Reviewers Comment: Performance targets are not used just as the researcher stated

C.STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

15. For the last fiscal year, when was the State Budget Appropriation Law enacted?
- The State Budget Appropriation Law was enacted before start of the fiscal year.
 - The State Budget Appropriation Law was not enacted before the start of the fiscal year, or it was not produced at all.**
 - Not applicable/other (please comment).

Citation: Kaduna State 2014 Appropriation Law March 6, 2014

Comment:

ANSWER B: The State Budget Law was enacted on the 6th March 2014 “Tagged as Budget of Peace and Continuity”

Independent Reviewers Comment: This has been confirmed, the researcher is very correct

Government Reviewers Comment:

16. For the last fiscal year, when is the State Budget Appropriation Law publicly available?
- The State Budget Appropriation Law is publicly available immediately after enactment.
 - The State Budget Appropriation Law is publicly available within less than six weeks after enactment.
 - The State Budget Appropriation Law is publicly available within 3 months after enactment (but more than 6 weeks after enactment).
 - The State Budget Appropriation Law is publicly available more than 3 months after enactment, or it is not publicly available.**
 - Not applicable/other (please comment).

Citation: Kaduna State 2014 Appropriation Law 2014

Comment:

ANSWER D: The consideration for the draft budget was done publicly for the first time in the state, though no input is required at this level from the general public but it was a great land mark for civil society. The budget will be gazetted for sales by the government printers later within the year.

Independent Reviewers Comment: The researcher is very correct

Government Reviewers Comment:

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

Citation: Kaduna State 2014 Appropriation Law March 6, 2014

Comment: 2014 State Budget Estimates are presented by administrative units and the State Budget Appropriation Law is usually derived from the Draft Budget.

Independent Reviewers Comment: Expenditures are not presented

Government Reviewers Comment:

18. Does the State Budget Appropriation Law present expenditures for the budget year classified by functional classification?
- Yes, expenditures are presented by functional classification
 - No, expenditures are not presented by functional classification**
 - Not applicable/other (please comment)

Citation: Kaduna State 2014 Appropriation Law March 6, 2014

Comment:

ANSWER B: Nil

Independent Reviewers Comment: Expenditures are not presented

Government Reviewers Comment:

19. Does the State Budget Appropriation Law present expenditures for the budget year classified by economic classification?
- Yes, expenditures are presented by economic classification
 - No, expenditures are not presented by economic classification**
 - Not applicable/other (please comment)

Citation: Kaduna State 2014 Appropriation Law March 6, 2014

Comment:

ANSWER B: Nil

Independent Reviewers Comment: Expenditures are not presented

Government Reviewers Comment:

20. Does the State Budget Appropriation Law 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: Kaduna State 2014 Appropriation Law March 6, 2014

Comment: The State Budget present evidence for some individual programmes clearly by showing it expenditure and budget line

Independent Reviewers Comment: Expenditures are not presented

Government Reviewers Comment:

21. Does the State Budget Appropriation Law 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: Kaduna State 2014 Appropriation Law March 6, 2014

Comment:

In each approved appropriation of the State, regular revenue sources in the budget document and are clearly separated which forms the basis for the future budget cycle.

Independent Reviewers Comment: I agree with the researcher

Government Reviewers Comment:

D. STATE CITIZENS BUDGET

22. 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: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Deputy Director Budgets)

Comment:

ANSWER D: Nil

Independent Reviewers Comment: No citizens budget in the State

Government Reviewers Comment:

23 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: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Deputy Director Budgets)

Comment:

ANSWER D: NOT PROVIDED and NOT AVAILABLE in any form.

Independent Reviewers Comment: Not produced

Government Reviewers Comment:

E. STATE QUARTERLY EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE ACCOUNTANT-GENERAL REPORT**24.** 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: Mr. Lucius G. T. Bossan, Director Finance (Treasury/MOFI), Kaduna State Ministry of Finance

Comment:

ANSWER D: NOT AVAILABLE for public access on state website (accessed February 21, 2014) or State Library (visited February 20, 2014). The Office of the Accountant General of the State stated that copies can be obtained formally by writing. Copies of Accountant General's 2012 and 2013 Annual Report obtained.

Independent Reviewers Comment: true situation of the state

Government Reviewers Comment:

25. 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.
 - A Mid-Year Review is released more than two months (but less than three months) after the first six months of the budget year.
 - 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.**
 - Not applicable/other (please comment).

Citation:

Comment:

ANSWER D: NOT AVAILABLE for public access on state website (accessed February 21, 2014) or State Library (visited February 20, 2014). The Office of the Accountant General of the State stated that copies can be obtained formerly by written. Copies of Accountant General's 2012 and 2013 Annual Report obtained.

Independent Reviewers Comment: The researcher is very correct

Government Reviewers Comment:

26. How long after the end of the budget year does the state executive release to the public an Accountant General's Report that discusses the budget's actual outcome for the year?
- The report is released six months or less after the end of the fiscal year.
 - 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:

Comment:

ANSWER D: NOT AVAILABLE for public access on state website (accessed February 21, 2014) or State Library (visited February 20, 2014). The Office of the Accountant General of the State stated that copies can be obtained formerly by written. Copies of Accountant General's 2012 and 2013 Annual Report obtained.

Independent Reviewers Comment: Option Correct

Government Reviewers Comment:

F. STATE AUDITOR GENERAL'S REPORT

27. 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 six months or less after the end of the fiscal year.
 - b. Final audited accounts are released 12 months or less (but more than six 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: Mr. Bossan Timothy Avong - 08023730026, State Auditor General, Kaduna State

Comment:

ANSWER D: 2013 State Auditor General's Report **NOT AVAILABLE** for public access on state website. However, the Auditor General's avails CSOs to collect copies of the previous three years from his office as pronounced during a public meeting between State and Non State Actors. When consulted on July 31, 2014, Mr. Avong stated that copies were not available in print

Independent Reviewers Comment: I strongly agree with the researcher

Government Reviewers Comment:

28. Does the State House of Assembly receive the Auditor General report?

Yes, the SHOA receives a copy of the Auditor General report.

- a. No, the SHOA does not receive a copy of the Auditor General report, or such report is not produced at all.
- b. Not applicable/other (please comment).

Citation: Kaduna Audit Law, cited by Mr. Dogara Ibrahim (Kaduna State Auditor General, 2012) in a paper presentation in 2012. (Scanned citation below)

Comment:

ANSWER A: The Office of the Clerk of the Kaduna State House of Assembly informs the Researcher that the KSHoA receives a copy of the Auditor General's Report. Not available to public

Independent Reviewers Comment: This very correct as the State Assembly receives AG's report

Government Reviewers Comment:

SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS

A. Public Engagement during Budget Formulation

29. 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: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Director Budgets), interviewed on June 10, 2014

Comment:

ANSWER D: Responses from Office of the Director Budgets, Kaduna State Ministry of Economic Planning, June 10, 2014.

Independent Reviewers Comment: Agree

Government Reviewers Comment:

30. Has the state executive established practical mechanisms to identify the public's perspective on budgets?
- 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.
 - 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.
 - Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.**
 - No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
 - Not applicable/other (please comment).

Citation: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Director Budgets), interviewed on June 10, 2014

Comment:

ANSWER C: The Kaduna State House of Assembly held a Public Hearing on the 2014 Appropriation Budget in January 28, 2014. This in itself is not a regular occurrence even though House proceedings provide for these hearings on an annual basis.

Independent Reviewers Comment: The researcher is correct

Government Reviewers Comment:

31. 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. disabled and 4. elderly.

- Yes, the executive holds extensive consultations with a core set of constituencies *and* others (Please specify).
- 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: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Director Budgets), interviewed on June 10, 2014

Comment:

ANSWER D: After consultation with the Head of Monitoring and Evaluation Unit (Mr. Peter Zakka, 08020621025) in the Ministry of Women Affairs and Social Development (MWASD) it can be stated that the Ministry is a vulnerable one among MDAs. However, Researcher believes the MDA is not the focus of Question 31 but the public and the Core set of constituencies described in the note under the question – women, youth, disabled persons and the elderly.

Independent Reviewers Comment: Information very correct

Government Reviewers Comment:

32. 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.**
- b. Not applicable/other (please comment).

Citation: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Director Budgets), interviewed on June 10, 2014

Comment:

ANSWER D:

Independent Reviewers Comment: Agree

Government Reviewers Comment:

33. Does the state executive provide formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates?
- 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.
 - 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.
 - 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.
 - 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.**
 - Not applicable/other (please comment).

Citation: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Director Budgets), interviewed on June 10, 2014

Comment:

ANSWER D:

Independent Reviewers Comment: Supported

Government Reviewers Comment:

B Public Engagement during Budget Discussion by State House of Assembly

34. 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?
- Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
 - Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
 - Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
 - No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.**
 - Not applicable/other (please comment).

Citation: Larai D. Gwani (Committee Secretary on Women Affairs and Social Development, KSHoA), interviewed on August 6, 2014

Comment:

ANSWER D: As at the time of the interview majority of the KSHoA Staff were on annual leave as the Legislators were on recess to resume on August 26, 2014. Miss L.D. Gwani was on hand to respond to questions.

Independent Reviewers Comment: D, option is correct

Government Reviewers Comment:

35. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?
- Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
 - Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
 - Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
 - No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.**
 - Not applicable/other (please comment).

Citation: Citation: Larai D. Gwani (Committee Secretary on Women Affairs and Social Development, KSHoA), interviewed on August 6, 2014

Comment:

ANSWER D: The KSHoA makes a distinction between Public Hearings and Budget Defense. Public Hearings relate to Bills and other legislative instruments while the Budget Defense was restricted to budgets under consideration. In the Budget Defense, KSHoA invites CSOs and Media only.

Independent Reviewers Comment: I agree

Government Reviewers Comment:

36. 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: Citation: Larai D. Gwani (Committee Secretary on Women Affairs and Social Development, KSHoA), interviewed on August 6, 2014

Comment:

ANSWER D: Though the KSHoA does make changes and modifications in the budget based on professional and legislative consideration the outcome of the Budget Defense is not published separately. They are reflected in the budget which is considered a public document.

Independent Reviewers Comment: I go with researcher

Government Reviewers Comment:

C Public Engagement during Budget Execution

37. 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: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Director Budgets), interviewed on June 10, 2014

Comment:

ANSWER A: This position was presented by the Budget Officer interviewed who further stated that the documented list is not publicly available but is used for internal purposes.

Independent Reviewers Comment: Correct

Government Reviewers Comment:

38. Has the state executive established practical mechanisms to identify the public's perspective on budget execution?
- 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.
 - 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.
 - Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
 - No, the executive has not established any mechanisms to identify the public's perspective on budget execution.**
 - Not applicable/other (please comment).

Citation: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Director Budgets), interviewed on June 10, 2014

Comment:

ANSWER D:

Independent Reviewers Comment: Option D is correct

Government Reviewers Comment:

39. Does the state executive provide formal feedback to the public on how their inputs have been used to improve budget execution?
- 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.
 - 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.
 - 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.
 - 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.**
 - Not applicable/other (please comment).

Citation: Badamasi Musa (Budget Officer, 08025256028, in KDSMoEP acting on the directive of the Director Budgets), interviewed on June 10, 2014

Comment:

ANSWER D:

Independent Reviewers Comment: Agreed

Government Reviewers Comment:

D Public Engagement during Audit

40. 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: Mr. Bossan Timothy Avong - 08023730026, State Auditor General, Kaduna State

Comment:

ANSWER D:

Independent Reviewers Comment: No formal mechanisms are maintained_

Government Reviewers Comment:

41. 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: Citation: Larai D. Gwani (Committee Secretary on Women Affairs and Social Development, KSHoA), interviewed on August 6, 2014

Comment:

ANSWER B:

Independent Reviewers Comment: Correct

Government Reviewers Comment:

SECTION THREE:**TRANSPARENCY IN THE PROCUREMENT SYSTEM**

42. Is there a legal framework regulating the procurement process in the state?

- a. Yes, there is a legal framework that is publicly available.
- b. There is no legal framework, 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 neither text/document is available to the public.**
- d. No, there is no legal framework or process regulating procurement.
- e. Not applicable (please comment).

Citation: Due Process Guidelines, A Manual on Government Procurement Policy in Kaduna State, Issued by the Bureau of Budget Implementation, Monitoring and Price Intelligence (BBIM&PI), Due Process Office, July 2007.

Comment:

ANSWER C: Guidelines obtained from the Office of the Secretary (Mr. Ibrahim Yusuf Lere), Kaduna State Tenders Board, Kaduna

Independent Reviewers Comment: I support the researchers comment and option

Government Reviewers Comment:

43. Does the state make available to the public from a single source (for example a State Tenders Board) the launch announcements of open public procurement tenders by its departments and agencies?

- a. Yes, there is a State Tenders Board that provides information on all public tenders.
- b. Yes, there is a State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by departments/agencies
- c. No, there is no State Tenders Board, but information on individual tenders can be accessed from the procuring departments/agencies
- d. **No information of public tenders is available within the state.**
- e. Not applicable (please comment).

Citation: Nil.

Comment:

ANSWER D: The Due Process Guidelines on Government Procurement Policy in Kaduna State provides for information on all public tenders to be made public. This, however, is not in practice as there is no State Tenders Journal in circulation and no information on the State website.

Independent Reviewers Comment: Agreed with the researchers comment

Government Reviewers Comment:

44. **IF there is a State Tenders Board**, how does the State Tenders Board publish contracts guidance documentation (including at least: instructions, application forms, requirements, and evaluation criteria.)?

- a. 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 State Tenders Board uses only one publication method, but publishes *all* guidance documentation.
- c. The State Tenders Board directly contacts the contractors, and does not make all guidance documentation available to everyone in a single place.
- d. The State Tenders Board does not publish available contracts.**
- e. Not applicable/other (please comment).

Citation:

Comment:

ANSWER D: The Kaduna State Tenders Board does not publish available contracts for government procurement.

Independent Reviewers Comment: Contracts are not published

Government Reviewers Comment:

45. 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: Secretary Kaduna State Tenders Board, Kaduna, Mr. Ibrahim Yusuf Lere

Comment:

ANSWER D: The Kaduna State Due Process Guidelines on Procurement Policy (page 17, No. 4) only provides for “bidders or their representatives and Civil Society are expected to witness the tender opening”.

Independent Reviewers Comment: Supported

Government Reviewers Comment:

46. 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 Kaduna State Tenders Board, Kaduna, Mr. Ibrahim Yusuf Lere

Comment:

ANSWER D: The Due Process Guidelines do not provide for the dissemination of information on procurement decisions

Independent Reviewers Comment: The information is correct

Government Reviewers Comment:

47. 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 Kaduna State Tenders Board, Kaduna, Mr. Ibrahim Yusuf Lere

Comment:

ANSWER B: The Kaduna State Due Process Guidelines do not provide for publishing of justification of selection of contractors.

Independent Reviewers Comment: There is no justification for contract awarded by the state

Government Reviewers Comment:

48. Is there an external procurement complaints review body?

- a. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well

- b. Yes, there is an external procurement complaints review body; individuals how to submit complaints; but the review body does not work well.
- c. Yes, there is an external procurement complaints review body, but not it is not clear to all individuals how to submit a complaint; and the review body does not work well.
- d. **No, there is no external procurement complaints review body.**
- e. Not applicable (please comment).

Citation: Secretary Kaduna State Tenders Board, Kaduna, Mr. Ibrahim Yusuf Lere

Comment:

ANSWER D: The Due Process Guidelines do not provide for an external procurement complaints body

Independent Reviewers Comment: Correct

Government Reviewers Comment:

49. Is there an alternative dispute resolution mechanism related to procurement bid documents and contract award decisions publicly available?

- a. Yes, there is an alternative dispute resolution mechanism; individuals know how to use it; and the mechanism works well.
- b. Yes, there is an alternative dispute resolution mechanism; individuals know how to use it; but the alternative resolution mechanism does *not* work well
- c. Yes, there is an alternative dispute resolution 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 mechanism**
- e. Not applicable (please comment).

Citation: Secretary Kaduna State Tenders Board, Kaduna, Mr. Ibrahim Yusuf Lere

Comment:

ANSWER D: The Due Process Guidelines do not provide for an alternative dispute resolution mechanism

Independent Reviewers Comment: correct

Government Reviewers Comment:

50. Are the decisions of the procurement complaints review body regarding disputes over SN procurement processes made available on a timely basis to the citizens?
- All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
 - 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.
 - 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.
 - 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.**
 - Not applicable/other (please comment).

Citation: Secretary Kaduna State Tenders Board, Kaduna, Mr. Ibrahim Yusuf Lere

Comment:

ANSWER D: The Due Process Guidelines provide for the publication of a Kaduna State Tenders Journal but in practice it is not published and no procedures outlined for seeking any form of redress in procurement issues

Independent Reviewers Comment: The researcher is correct

Government Reviewers Comment:

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

- 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).
- The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.
- The state only publishes a list of awarded contracts.
- The state does not publish any information on contracts for community projects.**
- Not applicable/other (please comment).

Citation: Secretary Kaduna State Tenders Board, Kaduna, Mr. Ibrahim Yusuf Lere

Comment:

ANSWER D: Due Process Guidelines do not provide for publishing information on community projects.

Independent Reviewers Comment: Agreed

Government Reviewers Comment:

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

52. Is there a State Freedom of Information Act?

- a. Yes, there is a State Freedom of Information Act with concrete Access to Information mechanisms.
- b. Yes, there is a State Freedom of Information Act with vague Access to Information mechanisms.
- c. No, there is no State Freedom of Information Act, but there is another provision ensuring Access to Information.
- d. **No, there is no State Freedom of Information Act.**
- e. Not applicable (please comment).

Citation: Deputy Director of Information Services (Mallam Abdulahi Yayandi, 08035953816), Kaduna State Ministry of Information

Comment:

ANSWER D:

Independent Reviewers Comment: No freedom of information Act in the state

Government Reviewers Comment:

53. Is there a State Access to Information Agency that ensures the application of the State Freedom of Information Act?

- 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: Deputy Director of Information Services (Mallam Abdulahi Yayandi, 08035953816),
Kaduna State Ministry of Information

Comment:

ANSWER D:

Independent Reviewers Comment: Correct

Government Reviewers Comment:

54. 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 FOIA, State Organic Budget Law or other legal provisions.
b. **No, there are no specific provisions ensuring the publication of budget documents.**
c. Not applicable (please comment).

Citation: Deputy Director of Information Services (Mallam Abdulahi Yayandi, 08035953816),
Kaduna State Ministry of Information

Comment:

ANSWER B:

Independent Reviewers Comment: Correct

Government Reviewers Comment:

55. 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).

Comment:

ANSWER B:

Independent Reviewers Comment: Kaduna State does not have a Fiscal responsibility law

Government Reviewers Comment:

Citation: Larai D. Gwani (Committee Secretary on Women Affairs and Social Development, KSHoA), interviewed on August 6, 2014

56. 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: Kaduna Audit Law, cited by Mr. Dogara Ibrahim (Kaduna State Auditor General, 2012) in a paper presentation in 2012.

Comment:

ANSWER A: The Current State Auditor General (Mr. Bossan Timothy Avong, 08023730026), however, informs Researcher that the Kaduna State Audit Law is not in print and could not be accessed.

Independent Reviewers Comment: I agree with the researcher as option “A” is the correct answer.

APPENDIX

REFERENCES

1. Kaduna State Call Circular on 2014 - 2016 Proposed Indicative Envelopes
2. Kaduna State Government Breakdown of 2014 Budget Draft Estimates 2014 – 2016
3. Kaduna State Government Breakdown of 2014 Budget Approved Estimates 2014 – 2016
4. Detailed Report of the Accountant General Kaduna State with Financial Statements for the Year Ended 2012
5. Detailed Report of the Accountant General Kaduna State with Financial Statements for the Year Ended 2013

6. Ibrahim (2012), Dogara A.; Kaduna State Audit Law, cited in a paper presentation: Overview of Kaduna State Audit Law with Reference to Public Auditing, Accountability and Transparency as Basic Instruments of Good Governance
7. Due Process Guidelines (2007), A Manual on Government Procurement Policy in Kaduna State issues by the Bureau of Budget Implementation, Monitoring and Price Intelligence (BBI M & PI), Due Process Office