

## QUESTIONNAIRE

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

### KANO STATE

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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

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

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

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

7. State Mid-Year Review	2017
8. State Accountant General's Report	2016
9. State Auditor General's Report	2016
10. Public Accounts Committee (PAC) Report on Auditor General's Report	2015

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

<b>Budget Document</b>	<p>For each document, please include:</p> <p><b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b></p>
State Budget Call Circular	<p><b>1. Title:</b> Call Circular for the Submission of 2018 Budget Proposals.</p> <p><b>2. Date of Release:</b> 6th September, 2017</p> <p><b>3. Internet Link:</b> Nil</p> <p><b>4. Availability:</b> Produced and available on request (PAR)</p>
<b>Pre-Budget Statement</b> (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	<p><b>1. Title:</b> 2018 – 2020 Kano State Economic and Fiscal Update (EFU) &amp; Fiscal Strategy Paper (FSP).</p> <p><b>2. Date of Release:</b> 5th October, 2017</p> <p><b>3. Internet Link:</b> Nil</p> <p><b>4. Availability:</b> Produced for Internal Use (PIU)</p>
<b>Executive Budget Proposal</b> (State Draft Budget Estimates)	<p><b>1. Title:</b> Kano State 2018 (Exco) Proposed Budget</p> <p><b>2. Date of Release:</b> 30th November, 2017.</p> <p><b>3. Internet Link:</b> Nil</p> <p><b>4. Availability:</b> Produced for Internal Use (PIU)</p>
<b>Enacted Budget</b> (State Approved Budget)	<p><b>1. Title:</b> 2018 Kano State Approved Budget (Budget of Reality)</p> <p><b>2. Date of Release:</b> 17th January, 2018</p> <p><b>3. Internet Link:</b> Nil</p> <p><b>4. Availability:</b> Produced for Internal Use (PIU)</p>

<b>Budget Document</b>	<p>For each document, please include:</p> <p><b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b></p>
State Budget Appropriation Law	<p>1. <b>Title:</b> Kano State 2018 Budget Appropriation Law  2. <b>Date of Release:</b> 26th January, 2018  3. <b>Internet Link:</b> Nil  4. <b>Availability:</b> Produced for Internal Use (PIU)</p>
<b>State Citizens Budget</b>	<p>1. <b>Title:</b> Nil  2. <b>Date of Release:</b> Nil  3. <b>Internet Link:</b> Nil  4. <b>Availability:</b> Not Produced (NP)</p>
<b>In-Year Report</b> (State Quarterly Reports)	<p>1. <b>Title:</b> Nil  2. <b>Date of Release:</b> Nil  3. <b>Internet Link:</b> Nil  4. <b>Availability:</b> Not Produced</p>
<b>State Mid-Year Review</b>	<p>1. <b>Title:</b> Kano State 2017 Half Year Budget Performance Review  2. <b>Date of Release:</b> 27th July, 2017  3. <b>Internet Link:</b> Nil  4. <b>Availability:</b> Produced for Internal Use (PIU)</p>
<b>End of Year Report</b> (State Accountant General's Report)	<p>1. <b>Title:</b> Report of the Accountant General with financial Statement for the Year Ended 31st December, 2016.  2. <b>Date of Release:</b> 2nd June, 2017  3. <b>Internet Link:</b> Nil  4. <b>Availability:</b> Produced for Internal Use (PIU)</p>
<b>State Auditor General's Report</b>	<p>1. <b>Title:</b> Report of the Auditor General On The Accounts of The Government of Kano State For The Year Ended 31st December, 2016.  2. <b>Date of Release:</b> 9th March, 2018  3. <b>Internet Link:</b> Nil  4. <b>Availability:</b> Produced for Internal Use (PIU)</p>
Public Accounts Committee (PAC) Report on Auditor General's Report	<p>1. <b>Title:</b> Nil  2. <b>Date of Release:</b> Nil  3. <b>Internet Link:</b> Nil  4. <b>Availability:</b> Not Produced (NP)</p>

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

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

### **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 does.**
  - b. No, it is does not
  - c. Not applicable/other (please comment).

**Citation: 2018 Budget Call Circular Ref MPB/BGT/S/328/V.1/1**

**Comment: Q.1:** Answer (A) The document is cited by the researcher and is attached as annex.

**Govt. Review:**

**Ind. Review:**

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

2. How far in advance of the budget year is the State Budget Call Circular released?
  - a. It is released at least five months before the start of the budget year.
  - b. **It is released at least four months before the start of the budget year.**
  - c. It is released at least three months before the start of the budget year.
  - d. It is made publicly available but released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
  - e. Not applicable/other (please comment).

**Citation: Citation: 2018 Budget Call Circular Ref MPB/BGT/S/328/V.1/1**

**Comment: Answer: Q.2:** (B) The call circular was released on 6th September, 2017 ( see annex)

**Govt. Review:**

**Ind. Review:**

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

3. Is the State Budget Call Circular made available to the public?
  - a. Yes, it is made available to the public, in addition of it being submitted to key stakeholders
  - b. **No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA), MDAs and others.**
  - c. **No, it is only submitted to the Speaker and Clerk of the SHOA and the MDAs.**

- d. No, it is only submitted to heads of MDAs.
- e. Not applicable/other (please comment).

**Citation: 2018 Budget Call Circular Ref MPB/BGT/S/328/V.1/1**

**Comment: Q.3:** Answer (C) The BCC is submitted and addressed to the Speaker, Clerk and relevant MDAs. The BCC is attached as annex.

**Govt. Review:**

**Ind. Review:** Q3. (B) Instead of C No, it is submitted to key stakeholders including CSOs, Trade Unions, Speaker and Clerk, MDAs and others.

**Justifications:** CSOs such as Kano Budget Working Group, budget tracking group, voice and accountability platform received the copy immediately it released.

**CIRDDOC:** Option “B” instead of “C” is the correct option

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: Kano State Integrated Planning and Budget Calendar 2017**

**Comment Q.4:** Answer (A) A detailed calendar is adhered to while ensuring that the tenets and principles of timely budgeting is attained. “The Kano State Integrated Planning and Budget Calendar’ has about 50 activities line-up as critical to the preparation and release of all Budget documents including the State Budget Draft Estimates. (See annex)

**Govt. Review:**

**Ind. Review:**

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

## **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: Kano 2018 Proposed Budget Grand Summary. Alhaji Yakubu – Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460.**

**Comment Q.5:** Answer (A) The Ministry he said ensure the production of the 'State Draft Budget Estimates' before the start of the Budget fiscal Year. The State Budget Draft Estimate (SBDE) according to him is used by the Governor to engage the State House of Assembly prior to the start of the Budget fiscal Year, and for the 2018, it was produced at least one month before the Budget fiscal Year, he concluded. See annex.

**Govt. Review:**

**Ind. Review:**

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

**Citation: Notification of submission of the proposed 2018 budget Ref:**

**GHS/A/22/150**

**Comment: Q.6: Answer (D)** The document is not a publicly available document.

**Govt. Review:**

**Ind. Review:** Q6. (B) instead of D They are made available at least six weeks, but less than three months before the start of the budget year.

**Justification:** During EFU, the budget estimates developed was shared with all relevant stakeholders including CSOs

**CIRDDOC: Option "D" is the correct option because document is not publicly available**

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.



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

**Citation:**

**Comment: Q.7:** Answer (D) The document is produced for Internal use

**Govt. Review:**

**Ind. Review:**

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

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 classified by functional classification
  - b. No, expenditures are not presented by functional classification
  - c. Not applicable/other (please comment)

**Citation:**

**Comment: Q.8:** Answer (B) The document is produced for Internal use

**Govt. Review:**

**Ind. Review:**

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

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:**

**Comment: Q.9:** Answer (B) The document is produced for Internal use

**Govt. Review:**

**Ind. Review:**

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

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:**

**Comment:** Q.10: Answer (D) The document is produced for Internal use

**Govt. Review:**

**Ind. Review:**

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

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:**

**Comment:** Q.11: Answer (D) The document is produced for Internal use

**Govt. Review:**

**Ind. Review:**

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

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 revenues 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:**

**Comment: Q.12:** Answer (D) The document is produced for Internal use

**Govt. Review:**

**Ind. Review:**

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

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:**

**Comment: Q.13:** Answer (D) The document is produced for Internal use

**Govt. Review:**

**Ind. Review:**

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

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:**

**Comment: Q.14:** Answer (D). The document is produced for Internal use

**Govt. Review:**

**Ind. Review:**

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

### C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

15. For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?
- The State Budget Appropriation Law was enacted before the start of the fiscal year.
  - The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
  - 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.
  - 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.
  - Not applicable/other (please comment)

**Citation: 2018 Kano State Approved Budget. Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.15:** Answer (B) The governor first informed the Kano State House of Assembly on 28th November, 2017 of his intention to present the first draft Budget by 30th November, 2017. The first Reading took place on the 30th November 2017; second Reading 11th December, 2017, and the third Reading 17th January, 2018. Following the third Reading, the Budget was immediately passed into law by the KSHoA on that same day (17th January, 2018). This clearly is in the first month of the next fiscal year, and validates option 'B' selected.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option "B" stands based on evidence**

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

**Citation: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.16: Answer (D)** While the Budget is not sighted online, the KSHoA mentioned that the Budget is available for sale at the cost of N15,000.00 (Fifteen Thousand Naira). This is considered high and as such validates the 'D' option selected i.e not made publicly available

**Govt. Review:**

**Ind. Review: Q16. (C) instead of D** The state budget appropriation law is made available within three month after enactment (but more than 6weeks after enactment)

**Justification:** Immediately after the appropriation law was passed and accented by the HE, Ministry of Planning and Budget do shared with relevant stakeholders including CSOs

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

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

**Citations: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.17:** Answer (D). While information from the interview revealed that all expenditure are presented by administrative units. The document is not a publicly available document for citizens to Access and justify.

**Govt. Review:**

**Ind. Review:**

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

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

**Citations: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.18:** Answer (B). While information from the interview showed expenditures are presented by classification, the document is again not publicly available for citizens to Access and perhaps justify.

**Govt. Review:**

**Ind. Review:**

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

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)

**Citations: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.19:** Answer (B). While information from the interview showed Expenditures from the Approved Budget is presented economically, the document is however publicly not available for citizens to access and justify.

**Govt. Review:**

**Ind. Review:**

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

20. Does the State Approved Budget present expenditures for individual programs (items) for the budget year?
- a. Yes, programmes 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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.20:** Answer (D Not publicly available).

**Govt. Review:**

**Ind. Review:** Q20. (A) instead of D

Yes , programmes accounting for all expenditure are presented

Justification: going by the budget document, all the programmes were accompanied with specific expenditure.

**CIRDDOC: Option “D” stands because document is not publicly available**

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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.21:** Answer (D). Not publicly available

**Govt. Review:**

**Ind. Review:**

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

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

**Citations: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.22:** Answer (D) During the interview he (Nasiru Magaji) mentioned that all items in the budget across all MDAs are disaggregated in terms of recurrent and capital expenditure, however the study established the document is not publicly available, and the option ‘D’.

**Govt. Review:**

**Ind. Review:**

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

23. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?
- 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 or not publicly available.
  - Not applicable/other (please comment).

**Citations: Alhaji Yakubu A. Sabiu – Deputy Director, Ministry of Planning and Budget, Kano State. 08101189460.**

**Comment: Q.23:** Answer (D) While all sources of revenue were reported as individually accounted for in the Approved Budget for the 2018, the study established the document is not publicly available.

**Govt. Review:**

**Ind. Review:**

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

## 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 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: Alhaji Yakubu A. Sabiu – Deputy Director, Ministry of Planning and**

**Comment: Q.24:** Answer (D). While the study established non production of citizens budget. In an-interview with the Deputy Director Budget and Planning, he stressed that the State is quite interested in having its capacity built towards developing a citizens Budget.

**Govt. Review:**

**Ind. Review:**

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

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

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

**Citation:**

**Comment: Q.25:** Answer (D) A citizens Budget is not Produced at all.

**Govt. Review:**

**Ind. Review:**

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



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

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

**Citation:** Alhaji Yakubu A. Sabiu – Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460.

**Comment:** Q.26: Answer (C) While the study established non production of budget quarterly reports for the preceding fiscal year, this was further reaffirmed by the Deputy Director Budget and Planning when he stated that Kano State didn't actually produce budget quarterly report for the preceding fiscal Year, instead only the mid-Year performance Review report was Produced.

**Govt. Review:**

**Ind. Review:**

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

27. For quarterly reports released to the public by the state executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g. are quarterly reports released less than four weeks after the end of the quarter)?
- Quarterly Reports are released one month or less after the end of the period.
  - Quarterly Reports are released two months or less (but more than one month) after the end of the period.
  - Quarterly Reports are released more than two months (but less than three months) after the end of the period.
  - Quarterly reports are released after three months or they are not released to the public.
  - Not applicable/other (please comment)

**Citation:**

**Comment:** Q.27: Answer (D) The document is not produced.

**Govt. Review:**

**Ind. Review:**

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

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

- A Mid-Year Review is released one month or less after the end of the first six months of the budget year.

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

**Citation: Kano State 2017 Half Year Budget Performance Review 27th July, 2017**

**Comment: Q.28:** Answer (A) This is produced, but not for the general public, rather for the MDAs and other relevant stakeholders. (See annex)

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “D” instead of “A” is the correct option. Although the document is produced but is not made publicly available**

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

- a. The report is released six months or less after the end of the fiscal year.
- b. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- c. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
- d. The executive does not release an Accountant General’s Report or releases it too late.
- e. Not applicable/other (please comment).

**Citation: Kano State Government of Nigeria: Reports of Accountant General with Financial Statement for the year ended 31st December 2016**

**Comment: Q.29:** Answer (D) The 2016 ‘Accountant General Report’ was published on 2nd June, 2017. (see annex)

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option D is correct because document is not publicly available**

## **F. STATE AUDITOR GENERAL’S REPORT**

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

- a. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.
- b. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
- c. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.
- d. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
- e. Not applicable/other (please comment).

**Citation: Alhaji Saleh Sa'ad – Acting Auditor General, Kano State. 08033648767**

**Comment: Q.30:** Answer (D) While the state is aware of the best practice, and provisions of the audit law of 1986. Delays are usually recorded in this regard. The delays are as a result of the delays in getting the ACG's report to the Auditor General's office, the AG stated. The 2016 Auditor General report was sent to the 'Public Account Committee (PAC)' on the 9th March 2018, while the 2015 is still under consideration by the PAC.

**Govt. Review:**

**Ind. Review:**

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

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

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

**Citation: Alhaji Saleh Sa'ad – Acting Auditor General, Kano State. 08033648767**  
**Annual Report of the Auditor General on the Account of Kano State for the year ended 31st December, 2016** Ref. AUD/ADM-89/SXVXII

**Comment: Q.31:** Answer (B) The 2016 Auditor General's report was sent to the Kano State House of Assembly on the 9th March, 2018. (see Annex).

**Govt. Review:**

**Ind. Review:** Q31. (C) instead of B

The SHoA received a copy of the Auditor General report more than 18 month but less than 24 month after the fiscal year.

Justification: it has being established that the Public Account Committee was not able to finished compilation of AGs reports of 2015, 2016, 2017 as evidently stated during an interactive session with Secretary of the Committee which prompted some CSOs to wrote a letter urging the speaker of SHoA to look into the issues hindering the delays.

**CIRDDOC: Option "B" stands based on evidence. The document in question is 2016 so if the House of Assembly receives in March 2018, that is about 15 months which is more than 12 months but less than 18 months.**

## **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: Ministry of Planning and Budget - Invitation for CSOs to Attend EFU & MTSS reviews. Alhaji Yakubu – Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460.**

**Comment: Q.32: Answer (C).** While the study confirmed non availability of law, regulation or formal procedures, an-interview with the Ministry reveals the existence of informal procedure. Thus, the Ministry of Budget and Planning engages CSOs during Economic & Fiscal Update (EFU) and MTSS Review for citizens input into the Budget process. The 4.8 Billion Ward Allocation in the 2018 Budget is the product of citizens input and demand during the Budget formulation process. See annex – CSOs invitation to budget formulation processes.

**Govt. Review:**

**Ind. Review:**

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

33. Has the state executive established practical mechanisms to identify the public’s perspective on budgets?

- a. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; these mechanisms are accessible and widely used by the public.
- b. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; while these mechanisms are accessible, they are not widely used by the public.
- c. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, but these mechanisms are not accessible.
- d. No, the executive has not established any mechanisms to identify the public’s perspective on budget priorities.
- e. Not applicable/other (please comment).

**Citation: Alhaji Yakubu – Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460**

**Comment: Q.33: Answer (D).** The executive are yet to establish mechanisms to identify the public’s perspective on budget priorities.

**Govt. Review:**

**Ind. Review:**

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

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: 2018 Alhaji Yakubu – Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460.**

**Comment: Q.34:** Answer (c). In an-interview with the Ministry of Budget, consultations are only made with PLWD and Albino groups as evident in the 2018 Budget where 1% contribution from health is ensured for the groups.

**Govt. Review:**

**Ind. Review:**

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

35. Does the state executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation process?

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

**Citation: CSOs Invitation Letter to Attend EFU, FSP & BPS by Ministry of Planning and Budget. Kano State. 08101189460.**

**Comment: Q.35: Answer (A).** The representatives of the general public are engaged based on clear cut purpose including Half Year Performance Review, conduct of Economic & Fiscal Update (EFU), and during Annual MTSS Review. Invites are sent in a timely manner with clear purpose of the engagement. See invite attached

**Govt. Review:**

**Ind. Review:**

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

36. Does the state executive provide formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates?

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

**Citation: Citizens Demand to 2018 Budget**

**Comment: Q.36: Answer (A).** In the 2018 Budget, the 10Million Budget per political ward was the product of inputs from the citizens on what they desire. As a feedback, the executive held town hall meetings for feedback on how citizens input informed the 10Million per political ward project in the 2018 budget. A total of 4.8Billion was budgeted for all political wards in Kano State. See annex attached of the citizens demand into 2018 budget.

**Govt. Review:**

**Ind. Review:**

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

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

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

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

**Citation: Kano State Integrated Planning and Budget Calendar 2017**

**Comment: Q.37: Answer (A).** Item 43 on the calendar justifies the activity. Also the KSHoA through radio invites the relevant stakeholders to the budget discussions. See calendar attached.

**Govt. Review:**

**Ind. Review:**

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

**Citation: Nasiru Magaji – Secretary Appropriation Committee, Kano State House of Assembly (KSHoA) - 08034608569**

**Comment: Q.38: Answer (A).** Item 43 on the calendar justifies the activity. Also the KSHoA through radio invites the relevant stakeholders to the budget discussions, CSOs testimonies are heard. See calendar attached.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “A” 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: Nasiru Magaji – Secretary Appropriation Committee, Kano State House of Assembly (KSHoA) - 08034608569**

**Comment: Q.39: Answer (D)** An inclusive public hearing report is said to be written, but not released to the public as observed by the study. The report was also not accessible by the study.

**Govt. Review:**

**Ind. Review:**

**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:** Alhaji Yakubu – Deputy Director, Ministry of Planning and Budget.  
Kano State. 08101189460.

**Comment:** Q.40: Answer (D). Not publicly available

**Govt. Review:**

**Ind. Review:**

**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:** EFU, MTSS reviews & Half-Year Performance Review meetings. Alhaji Yakubu – Deputy Director, Ministry of Planning and Budget. Kano State.  
08101189460.

**Comment:** Q41: Answer (A). The general public through representation are invited to attend the above meetings. Particularly the half year performance review to have public perception of budget performance.

**Govt. Review:**

**Ind. Review:** Q41. (D) instead of A

No, the executive has not established any mechanism to identify the public perspectives on budget execution.

Justification: during budget engagement, executives do presented the budget performances in terms of FAAC allocations, IGR generated, Loans and other grants received without given the citizens group a room to present their perspectives in terms of executions.

**CIRDDOC:** Option “D” instead of “A” is the correct option based on the fact that what is wanted here is a clear mechanism where public perspectives are factored in during budget execution not invitation to hear from the executive only



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: Alhaji Yakubu – Deputy Director, Ministry of Planning and Budget.  
Kano State. 08101189460.**

**Comment: Q.42: A.** Formal feedbacks are provided to the public through town hall meetings and Budget Performance Review (BPRs) which are done quarterly and half Year, CSOs are usually invited to a workshop on feedbacks and reviews of the Budget performance. See annex for CSOs invitation

**Govt. Review:**

**Ind. Review:**

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

#### **D. Public Engagement during Audit**

43. Does the state Auditor General’s office maintain formal mechanisms through which the public can participate in the audit process?

- a. Yes, the state General Auditor’s office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.
- b. Yes, the state General Auditor’s office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
- c. Yes, the state General Auditor’s office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
- d. No, the state General Auditor’s office does not maintain any formal mechanisms through which the public can participate in the audit process.
- e. Not applicable.

**Citation: Alhaji SalehSa’ad – Acting Auditor General, Kano State. 08033648767**

**Comment: Q.43: Answer (D).**

**Govt. Review:**

**Ind. Review:**

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

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

**Citation: Alhaji SalehSa'ad – Acting Auditor General, Kano State. 08033648767**

**Comment: Q.44:** Answer (B). The meetings are not open to the general public.

**Govt. Review:**

**Ind. Review:**

**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: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB) – 08039649601**

**Comment: Q.45: Answer (D).** While the study established non availability of a state Procurement law, the Director – Procurement reaffirmed the study findings while stating that the state only has a due process manual. The manual however is not a law, and has severally been challenged by some MDAs when attempts are made by the DPB to question certain Procurement practices by MDAs. A case with the State Public Complaint and Anti-Corruption Commission was sighted where the Commission challenged the DPB to present any law mandating it to question the Procurement process of the Commission.

**Govt. Review:**

**Ind. Review:**

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

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

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

**Citation:** Citation: <http://ksgdpb.org.ng/>

**Comment: Q.46: Answer(B).** The above is a link to the Bureau's website for location, and other information concerning the Bureau's activities.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option "B" stands based on evidence**

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

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

**Citation:** Citation: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB) – 08039649601

**Comment: Q.47: Answer (D).** The state has no procurement law, instead a due process manual which although identified the State Executive Council as the state council on procurement. But since this isn't a law yet, option 'D' is justified.

**Govt. Review:**

**Ind. Review:**

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

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

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

**Citation: Citation: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB) – 08039649601**

**Comment: Q.48: Answer (C).** Information on tenders was affirmed to be available only with the procuring MDAs

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “C” 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: Citation: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB) – 08039649601**

**Comment: Q.49: Answer (B).** According to the Director Procurement DPB, the MDAs only sometimes invite CSOs and other stakeholders. He identified such MDAs to include Ministry of Works and Housing, Land and Water Resources.

**Govt. Review:**

**Ind. Review:** Q49. (C) instead of B

The MDAs in the state do not invite CSOs and other stakeholders representatives during bid openings.

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

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

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

Citation: Citation: <http://ksgdph.org.ng/Download.aspx>

**Comment: Q.50: Answer (B).** The contract guiding documents are published by the Due Process Bureau. See link above for contract guiding documents.

**Govt. Review:**

**Ind. Review:**

**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: Alhaji Lawal Mohammed. Director Procurement, Due Process

**Comment: Q.51: Answer (C).** In his view, tenders are usually opened, but mostly there are delays in openings them

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “C” 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: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB)**  
**– 08039649601**

**Comment: Q.52: Answer (D).** Procurement decisions was affirmed not to be published.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “D” stands 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: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB)**  
**– 08039649601**

**Comment: Q.53: Answer (B).** The information is not published.

**Govt. Review:**

**Ind. Review:**

**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 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: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB)**  
**– 08039649601**

**Comment: Q.54: Answer (D).**

**Govt. Review:**

**Ind. Review:**

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

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

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

**Citation: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB)**  
– 08039649601

**Comment: Q.55:** Answer (D). There is no ADR mechanisms

**Govt. Review:**

**Ind. Review:**

**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: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB)**  
– 08039649601

**Comment: Q.56:** Answer (D).

**Govt. Review:**

**Ind. Review:**

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

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

- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.

- B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are publicized in different places.
- C. There is no single pre-established source for the publication of the decisions of the procurement complaints review body, but all such decisions can be accessed from the procuring entities within 30 days.
- D. Decisions of the procurement complaints review body are not made publicly available, or they are communicated more than 30 days after their adjudication, or no external procurement complaints review body exists.
- E. Not applicable/other (please comment).

**Citation: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB)**  
**– 08039649601**

**Comment: Q.57:** Answer (D). No external procurement review body.

**Govt. Review:**

**Ind. Review:**

**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: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB)**  
**– 08039649601**

**Comment: Q.58: Answer (B).** In an-interview with the Director Procurement DPB, he stated that in all fairness, 50 – 70 percent of the capital projects are initiated through an open and competitive tender.

**Govt. Review:**

**Ind. Review:** Q58. (E) instead of B

Not applicable

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



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

**Citation: Alhaji Lawal Mohammed. Director Procurement, Due Process Bureau (DPB)  
– 08039649601**

**Comment: Q.59: Answer (C).** This is published every Wednesday in the Daily Trust Newspaper.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “C” 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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.60: Answer (D).** The state he mentioned is yet to domesticate the FOI Act, he affirmed.

**Govt. Review:**

**Ind. Review:**

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

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

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

**Citation: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.61: Answer (D).** The state has no agency that ensures access to information from the citizens, he mentioned.

**Govt. Review:**

**Ind. Review:**

**CIRDDOC: Option “D” 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: Alhaji Yakubu – Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460.**

**Comment: Q.62: Answer (B).** The has no such provisions, he stated.

**Govt. Review:**

**Ind. Review:**

**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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569**

**Comment: Q.63: Answer (B).** The state has no fiscal Responsibility law, he mentioned.

**Govt. Review:**

**Ind. Review:**

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

64. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?
- A. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
  - B. The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
  - C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
  - D. The State does not prepare an MTEF and FSP
  - E. Not applicable

**Citation:** Alhaji Yakubu A. Sabiu – Deputy Director, Ministry of Planning and Budget.  
Kano State. 08101189460.

**Comment:** Q.64: Answer (A). MTEF and FSP are annually developed in line with the federal FRL, he stated.

**Govt. Review:**

**Ind. Review:**

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

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

**Citation:** Alhaji Yakubu A. Sabiu – Deputy Director, Ministry of Planning and Budget.  
Kano State. 08101189460.

**Comment:** Q.65: Answer (A). Evidence of CSOs invitation is attached as annex

**Govt. Review:**

**Ind. Review:**

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

66. Does the State have a Modern Audit Law?
- A. Yes, the State Audit Law is less than 5 years old
  - B. Yes, the State Audit law is less than 10 years old
  - C. Yes, the State Audit law is more than 10 years but less than 20 years
  - D. No, the state Audit law is more than 20 years or there is no such law.

E. Not applicable (please comment)

**Citation:** Alhaji Saleh Sa'ad – Acting Auditor General, Kano State. 08033648767

**Comment:** Q.66: Answer (D). The state has no modern audit law

**Govt. Review:**

**Ind. Review:**

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

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

- A. Yes, there is such a legal framework.
- B. No, there is no legal framework.
- C. Not applicable (please comment).

**Citation:** Section 125 of Nigeria Constitution 1999 (as amended)

**Comment:** Q.67: Answer (A). The above Section was quoted by the AG as ‘The Auditor-General for a State shall, within ninety days of receipt of the Accountant-General’s financial statement and annual accounts of the State, submit his report to the House of Assembly of the State and the House shall cause the report to be considered by a committee of the House responsible for public accounts’.

**Govt. Review:**

**Ind. Review:**

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

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:**

**Comment:** Q.68: Answer(B). While the PAC Committee through the Secretary stated that the PAC Committee produces report of their findings from the Auditor General’s report, effort to see or get copy for the purpose of the study proved abortive, and therefore the selection of option ‘B’.

**Govt. Review:**

**Ind. Review:**

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

69. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly?
- 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 except for 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: Alhaji Isah – Secretary Public Account Committee (PAC). 08033303906**

**Comment: Q.69: Answer A.** While the study didn't sight the document, the above reference stated that PAC has all reports of the Auditor General submitted to them.

**Govt. Review:**

**Ind. Review:**

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

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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569.**

**Comment: Q.70: Answer (D).** According to him, it has been a very long time since it was last reviewed.

**Govt. Review:**

**Ind. Review:**

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



REPORT OF THE ACCOUNTANT GENERAL WITH  
**FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31ST DECEMBER 2016

**KANO STATE**  
**GOVERNMENT**  
**OF NIGERIA**



*Kano, My City, My State*

**2016**







## MINISTRY OF PLANNING AND BUDGET Kano State

Audu Bako Secretariat, P.M.B. 3291, ☎: 090 60460231, 08000492489  
Email: kanoPlanningandbudget.kn.gov.ng

Our Ref: MO/PB/99/1425/1/5

Your Ref: .....

Date: 05/10/2017

The Rt. Honourable Speaker  
Kano State House of Assembly,  
Kano

Attention:

The Chairman Appropriation Committee  
Kano.

KANO STATE  
HOUSE OF ASSEMBLY

*Barth N. Nwagwu*  
9-10-17

SECRET REGISTRY  
RECEIVED

### NOTIFICATION OF KANO STATE EXECUTIVE COUNCIL APPROVAL OF 2018 – 2020 EFU-FSP-BPS DOCUMENTS

Sequel to the workshop held on the development of 2018 – 2020 Kano State Economic and Fiscal Update, Fiscal Strategy Paper and Budget Policy Statement (EFU-FSP-BPS) 2018 – 2020 on 9<sup>th</sup> – 11<sup>th</sup> August, 2017 and the subsequent inauguration of standing committee to finalized the EFU-FSP-BPS documents as agreed upon during the workshop. The committee had finalized the documents (1<sup>st</sup> draft) for the State with a total Budget size of ₦181,225,567,815 comprising total Recurrent Revenue of ₦106,679,679,874 and total Capital Receipt of ₦71,345,870,941 which Ministry of Planning and Budget presented to the Executive Council for deliberation and approval.

The esteemed Council, while deliberating on 30<sup>th</sup> August, 2017 on the documents Unanimously adopted for securing Budget support facility loan from the World Bank in order to bridge the existing gaps in the Budget.

Therefore, based on this development and the Council resolution the 2018 – 2020 EFU-FSP-BPS documents was adjusted to the size of ₦242,725,567,815. Please find attached copy of the Council extract 2018 – 2020 EFU-FSP-BPS documents (1<sup>st</sup> and 2<sup>nd</sup> draft) for consideration and noting.

Finally, I wish to seize this opportunity to express our sincere appreciation and thank the Committee in particular and the House in general for the continuous support and cooperation rendered to us in all our activities.

Best regards

*Zubairu Damakka Aoufalar*  
Zubairu Damakka Aoufalar  
Honourable Commissioner



## OFFICE OF THE AUDITOR GENERAL KANO STATE

Telephone: (064) 664400  
Fax: (064) 663603

Audu Bako Secretariat,  
P.M.B. 3017, Kano.

In case of reply Quote Ref. No:  
AUD/C/ADM-89/XVXII/

9<sup>th</sup> March, 2018  
21 Jumad Akhir 1439

The Honourable Speaker,  
Kano State House of Assembly,  
Kano.

Dear Sir,

**ANNUAL REPORTS OF THE AUDITOR-GENERAL ON THE  
ACCOUNTS OF THE GOVERNMENT OF KANO STATE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

I have the honour to submit to the State House of Assembly six (6) signed copies of my report on the Accounts of the Government of Kano State for the year ended 31<sup>st</sup> December 2016 containing audit observations on the Accountant - General's Financial Statements and observations made during the audit of the underlying accounting records of Ministries, Offices and Extra-Ministerial Departments. This is in accordance with Section 125(2) and Section 7(i) of the 1999 Constitution of the Federal Republic of Nigeria and 1986 Kano State Audit Law respectively.

Please accept my highest regards,

Tijani Nababa Ibrahim, ACNA,  
Auditor-General  
Kano State



KANSAS STATE INTERESTED IN PLANNING AND BUDGET CALENDAR 2017

S/N	Planning and budgeting activities	Month												Responsible parties
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	Finalizing 2017 approved budget by the non-committed													MCB
2	Finalizing 2017 approved budget by the non-committed													MCB
3	Finalizing 2017 approved budget by the non-committed													MCB
4	Finalizing 2017 approved budget by the non-committed													MCB
5	Finalizing 2017 approved budget by the non-committed													MCB
6	Finalizing 2017 approved budget by the non-committed													MCB
7	Finalizing 2017 approved budget by the non-committed													MCB
8	Finalizing 2017 approved budget by the non-committed													MCB
9	Finalizing 2017 approved budget by the non-committed													MCB
10	Finalizing 2017 approved budget by the non-committed													MCB
11	Finalizing 2017 approved budget by the non-committed													MCB
12	Finalizing 2017 approved budget by the non-committed													MCB
13	Finalizing 2017 approved budget by the non-committed													MCB
14	Finalizing 2017 approved budget by the non-committed													MCB
15	Finalizing 2017 approved budget by the non-committed													MCB
16	Finalizing 2017 approved budget by the non-committed													MCB
17	Finalizing 2017 approved budget by the non-committed													MCB
18	Finalizing 2017 approved budget by the non-committed													MCB
19	Finalizing 2017 approved budget by the non-committed													MCB
20	Finalizing 2017 approved budget by the non-committed													MCB
21	Finalizing 2017 approved budget by the non-committed													MCB
22	Finalizing 2017 approved budget by the non-committed													MCB

KANO STATE INTEGRATED PLANNING AND BUDGET CALENDAR 2017

S/N	Planning and budgeting activities	Month												Responsible parties
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
		2017												
22	Preparation and circulation of a draft bill on an "Oversight Medium Term 18 years" sector plan													Director Budget of MoPD
24	Workshop on "Planning, Budgeting, and Supervising" at Zaria													PERU/SGC/SON and WOTD
25	Joint meeting between KAD, STI, SACSON and WOTD													UNICEF/2017/06/16
26	UNICEF mid year review													MA/PS
27	Presentations to EXCO on Half-year 2017 report													MA/PS
28	FEU													MA/PS
29	Joint presentation between MA/PS, WOTD, STI, SACSON, EXCO processes and KAD													MA/PS
30	Presentations of JTL													MA/PS
31	Finalization of 2018 budgetal estimates													MA/PS
32	2017 final year financial year review													MA/PS
33	Finalization of 2017 budgetal estimates													MA/PS
34	Finalization of 2017 budgetal estimates													MA/PS
35	Finalization of 2017 budgetal estimates													MA/PS
36	Finalization of 2017 budgetal estimates													MA/PS
37	Finalization of 2017 budgetal estimates													MA/PS
38	Finalization of 2017 budgetal estimates													MA/PS
39	Finalization of 2017 budgetal estimates													MA/PS
40	Finalization of 2017 budgetal estimates													MA/PS
41	Finalization of 2017 budgetal estimates													MA/PS
42	Finalization of 2017 budgetal estimates													MA/PS
43	Finalization of 2017 budgetal estimates													MA/PS
44	Finalization of 2017 budgetal estimates													MA/PS
45	Finalization of 2017 budgetal estimates													MA/PS
46	Finalization of 2017 budgetal estimates													MA/PS
47	Finalization of 2017 budgetal estimates													MA/PS
48	Finalization of 2017 budgetal estimates													MA/PS
49	Finalization of 2017 budgetal estimates													MA/PS
50	Finalization of 2017 budgetal estimates													MA/PS



**2017 HALF-YEAR BUDGET PERFORMANCE REVIEW  
PRESENTATION TO THE KANO STATE  
STAKEHOLDERS**

Ministry of Planning & Budget  
Kano State

27<sup>th</sup> JULY, 2017

1



**OBJECTIVES OF THE  
PRESENTATION**



- ☛ Review Budget Policies, Objectives and Targets
- ☛ To make analysis of the 2017 half year Budget Performance in terms of Revenue and Expenditure.
- ☛ To compare the last years mid-year Budget performance with current period
- ☛ To provide bases for the projection of 2018 Revenue and Expenditure profile.
- ☛ To provide substantial part of the Budget Call Circular.
- ☛ To identify gaps and deviations from the Budget Targets.

2



# OFFICE OF THE ACCOUNTANT GENERAL

Ministry of Finance, Kano State

TELEPHONE:  
 Accountant General 080335414554  
 Director Treasury 080335402598  
 Director Inspection & Training 080335712247  
 Director Final Account 080335500000  
 Ctr. Revenue Monitoring & Eval. 080335620432

In case of reply please quote reference

C.140/40/AG/1

DEPARTMENT: Final Account

DATE: 16<sup>th</sup> AUGUST, 2017

OFFICE OF THE AUDITOR GEN.  
 KANO STATE

The Auditor General,  
 Office of Auditor General,  
 Kano State.



17/08/2017



**RE: SUBMISSION OF YEAR 2016 ACCOUNTANT GENERAL  
 FINANCIAL STATEMENTS**

Sequel to your letter referenced AUD/C/ADM/89 dated 25<sup>th</sup> JULY, 2017, I wish as directed to write and forward the fiscal year 2016 Accountant General Financial Statements to your noble office.

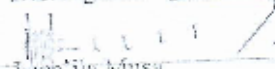
Sir, you may kindly wish to note that, the accounts were amended based on the observations made in the aforementioned letter.

Attached are the principle statements, the note to the accounts, copies of Bank Statements of the omitted MDAs, responses to the observations as well as the following Bank Statements of the State Accounts as at 31<sup>st</sup> December 2016 as requested.

- i. State main account (Fidelity Bank)
- ii. Kano State Government Housing Sales Accounts (Fidelity Bank)
- iii. Kano State Consolidated IGR account (Access Bank)
- iv. UDA Revenue Account
- v. Kano State Budget Support Facility (Access Bank)

Kindly acknowledge the receipts of both Hard and soft copies please.

Best regards.

  
 Isma'ila Musa  
 Director Final Account  
 For Accountant General, Kano State.



2018 BUDGET CALL CIRCULAR



MINISTRY OF PLANNING AND BUDGET

(Abuja Bako Secretariat)  
Email: [mpbkan@yabadi.com](mailto:mpbkan@yabadi.com) Kano, Nigeria

Ref: MPB/3GT/S/328/V.I/1

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

The Principal Private Secretary,  
Government House,

The Permanent Secretary,  
Deputy Governor's Office,

The Secretary to the State Government,  
Cabinet Office,

The Chairman,  
Civil Service Commission,

All Honourable Commissioners

All Special Advisers/Directors General,

The Head of Civil Service,  
Office of the Head of Civil Service,

All Permanent Secretaries,

The Clerk to the State House of Assembly,

The Chief Registrars,  
High Court of Justice/Shari'ah Court of Appeal,

The Secretary,  
Judicial Service Commission,

The Auditor General  
State/Local Government Audit,

All Head of Extra-Ministerial Departments,

All Chief Executives of Government Owned Companies/Parastatals

**CALL CIRCULAR FOR THE SUBMISSION OF 2018 BUDGET PROPOSALS**

**Introduction**

In line with present administration drive towards reforming the state Public Financial Management agenda which provide basis for openness, Transparency and Accountability in Public Services delivery. The 2018 budget call circular marks the commencement of annual budget process which is vital for all



**OFFICE OF THE EXECUTIVE GOVERNOR  
KANO STATE OF NIGERIA**

P.M.B. 3080, Kano - Nigeria. Tel: 084625402, 632916, 646577  
Website: [www.kanostatenig.gov.ng](http://www.kanostatenig.gov.ng) E-mail: [executive.governor@kanostate.com](mailto:executive.governor@kanostate.com)  
GHS/A/22/150

Reference: \_\_\_\_\_

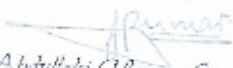
Date: 28<sup>th</sup> November, 2017

The Rt. Honourable Speaker,  
Kano state House of Assembly,  
Auda Bako Secretariat,  
Kano.

**NOTIFICATION OF SUBMISSION OF THE PROPOSED 2018 BUDGET**

It is my pleasure, in line with constitutional requirements, notify Mr. Speaker that I intend to present the 2018 Proposed Budget to the Honourable House on Thursday, 30<sup>th</sup> November, 2017.

While expecting your usual co-operation, please accept the assurance of my esteemed regards and consideration.

  
Dr. Abubakar Umar Ganduje OFR  
Governor of Kano State

KANO STATE					
2018 (EXCO) PROPOSED BUDGET					
GRAND SUMMARY					
CLASS	ORGANISATIONS/SUB - ORGANISATIONS	PERSONNEL	OVERHEAD	CAPITAL	GRAND TOTAL
	<b>CONSOLIDATED ESTIMATES</b>	<b>60,501,052,502</b>	<b>21,425,340,000</b>	<b>151,902,438,095</b>	<b>233,828,850,597</b>
<b>20</b>	<b>GOVERNMENT HOUSE</b>	<b>1,557,307,674</b>	<b>2,670,000,000</b>	<b>760,000,000</b>	<b>4,987,307,674</b>
20000	Policy and Administration	41,255,327	800,000,000		992,055,327
20050	Special services Directorate	1,136,275,091	1,200,000,000	100,000,000	2,436,275,091
20090	Protocol Directorate	1,574,8378	300,000,000		315,128,444
20150	Research and Documentation Dir.		15,000,000		15,000,000
20190	Kano State SERVICOM Directorate		10,000,000	70,000,000	80,000,000
20200	Kano State Liaison Office Abuja		10,000,000		10,000,000
20210	Kano State Liaison Office Lagos		5,000,000		5,000,000
20230	Kano State Due Process Directorate	44,155,416	10,000,000		54,155,416
20240	Kano State Investment Promotion Agency		10,000,000		10,000,000
20260	Kano State Sports Commission	89,489,181	60,000,000	400,000,000	549,489,181
20270	Kano Pillars	228,154,281	100,000,000	160,000,000	488,194,281
<b>21</b>	<b>DEPUTY GOVERNOR'S OFFICE</b>	<b>145,875,267</b>	<b>685,000,000</b>	<b>280,000,000</b>	<b>1,160,875,267</b>
21000	Deputy Governor's Office	23,505,799	500,000,000		523,505,799
21150	Kano State Pilgrims Welfare Board	44,844,806	50,000,000		94,844,806
21160	Emergency Relief & Rehab Agency	115,923,775	25,000,000	55,000,000	205,923,775
21170	Guidance and Counselling Board	10,511,185	10,000,000	15,000,000	35,511,185
21400	Community Re-orientation Council		100,000,000	200,000,000	300,000,000
<b>22</b>	<b>HOUSE OF ASSEMBLY</b>	<b>356,906,180</b>	<b>2,489,000,000</b>		<b>2,845,906,180</b>
22000	Kano State House of Assembly	339,901,661	2,483,000,000		2,822,901,661
22150	Public Accounts Committee	17,004,518	6,000,000		23,004,518
<b>23</b>	<b>OFFICE OF THE S.S.G. (CABINET OFFICE)</b>	<b>680,973,474</b>	<b>820,000,000</b>	<b>2,560,000,000</b>	<b>4,060,973,474</b>
23010	Admin and General Services Directorate	15,152,552	200,000,000	2,200,000,000	2,416,252,552
23020	Chieftaincy Affairs Directorate	2,746,127			2,746,127
23030	Research, Evaluation and Pol. Affairs Directorate	582,490,504	500,000,000	200,000,000	1,282,490,504
23040	Special Duties Directorate		80,000,000	50,000,000	130,000,000
23050	Council Affairs Directorate		10,000,000	5,000,000	15,000,000
23070	Public Complaint & Anti Corruption Commission	75,484,291	30,000,000	105,000,000	214,484,291
23080	Kano State Energy Development Company				
<b>24</b>	<b>OFFICE OF THE HEAD OF SERVICE</b>	<b>1,142,039,216</b>	<b>287,000,000</b>	<b>375,000,000</b>	<b>1,804,039,216</b>
24000	Office of the Head of Civil Service	1,116,275,949	250,000,000	335,000,000	1,721,275,949
24150	Kano State Pension Fund Trustees	19,253,267		0	19,253,267
24160	Salary and Wages Directorate		25,000,000		25,000,000
24170	Kano State Computer Centre	6,500,000	12,000,000	20,000,000	38,500,000
<b>25</b>	<b>MINISTRY OF WATER RES. AND RURAL DEV.</b>	<b>1,019,614,894</b>	<b>422,000,000</b>	<b>31,960,027,376</b>	<b>33,401,637,260</b>
25000	Ministry of Water Resources and Rural Dev.	246,405,649	55,000,000	18,468,897,000	18,770,303,449
25150	Kano State Water Board	717,721,462	367,000,000	5,829,430,376	6,904,151,838
25160	WRECA	14,106,000	100	214,500,000	228,606,000
25190	RUMASA	41,290,573	5,300,000	1,042,285,000	1,088,575,573
54500	RURAL ACCESS MOBILITY (RAWP)			6,405,300,000	6,405,300,000
<b>26</b>	<b>BUREAU FOR LAND MANAGEMENT</b>	<b>380,117,085</b>	<b>230,000,000</b>	<b>9,830,000,000</b>	<b>10,540,117,085</b>
26000	Ministry of Land & Physical Planning	173,403,657	20,000,000	1,720,000,000	1,923,403,657
26090	Kano Geo-Information System	15,380,631	10,000,000	50,000,000	75,380,631
26150	KNUPDA	190,332,797	200,000,000	8,480,000,000	8,870,332,797
<b>27</b>	<b>MIN. OF AGRIC. &amp; NATURAL RESOURCES</b>	<b>1,958,766,816</b>	<b>77,000,000</b>	<b>10,484,129,445</b>	<b>12,529,896,261</b>
27000	Ministry of Agric. & Natural Resources	612,857,588	40,000,000	6,206,000,000	6,858,857,588



KANO STATE					
2018 (EXCO) PROPOSED BUDGET					
GRAND SUMMARY					
CLASS	ORGANISATIONS/SUB - ORGANISATIONS	PERSONNEL	OVERHEAD	CAPITAL	GRAND TOTAL
27*60	KNARDA	1,153,485,356	15,000,000	3,168,129,445	4,336,614,801
27*60	KASCO	71,081,506	5,000,000	1,000,000,000	1,076,086,506
27*80	Zoological & Wild Life Mgt. Agency	141,842,867	17,000,000	110,000,000	268,842,867
<b>28</b>	<b>MINISTRY FOR LOCAL GOVT. AND COMM. DEV.</b>	<b>76,264,907</b>	<b>22,000,000</b>	<b>24,500,000</b>	<b>122,764,907</b>
28000	Ministry for Local Government and Comm. Dev.	76,264,907	2,000,000	24,500,000	102,764,907
28*70	Kano Emirate Council	-	15,000,000	-	15,000,000
<b>29</b>	<b>MIN. OF COMM. IND. &amp; CO-OP</b>	<b>242,474,718</b>	<b>57,860,000</b>	<b>1,215,000,000</b>	<b>1,515,334,718</b>
29000	Ministry of Commerce, Industry & Co-operative	181,201,793	45,000,000	965,000,000	1,191,201,793
29*50	Mohd. Abubakar Rimi Market Mgt. Board	20,000,000	100,000,000	200,000,000	220,000,000
29180	Tourism Management Board	41,272,924	8,000,000	20,000,000	69,272,924
29200	Kano State Consumer Protection Agency	-	4,860,000	30,000,000	34,860,000
<b>30</b>	<b>MINISTRY OF HEALTH</b>	<b>14,448,498,508</b>	<b>959,000,000</b>	<b>9,718,439,212</b>	<b>25,125,937,720</b>
30000	Ministry of Health	801,097,074	484,000,000	7,058,608,032	8,197,701,786
30150	State Contributory Healthcare Management Agency	-	-	165,500,000	165,500,000
30176	School of Hygiene	-	10,000,000	160,600,000	170,600,000
30177	School of Health Technology, Kano	-	10,000,000	50,000,000	60,000,000
30400	DMA (Drugs Management Agency)	-	3,000,000	250,254,020	253,254,020
30500	Health Management Bureau (HQ and Zones)	12,800,559,634	250,000,000	350,000,000	12,840,559,634
30876	MAWSH (Zone 7)	1,103,678,420	160,000,000	510,000,000	1,773,678,420
30880	Primary Health Care Mgt. Board (PHCMB)	65,473,813	100,000,000	455,676,160	665,149,973
30880	State Agency for the Control of AIDS	-	8,000,000	347,800,000	355,800,000
30880	School of Health Technology, Bebeji	-	10,000,000	-	10,000,000
30880	College of Nursing KANO and MDE	-	10,000,000	300,000,000	310,000,000
30900	Post Basic & Coll. of Midwife QZW and DBT	773,848,888	10,000,000	-	783,848,888
<b>31</b>	<b>MINISTRY OF EDUCATION, SCIENCE AND TECH.</b>	<b>31,426,161,516</b>	<b>6,073,500,000</b>	<b>21,045,466,808</b>	<b>58,545,128,324</b>
31000	Ministry of Education	501,580,763	750,000,000	5,544,781,434	6,796,362,197
31112	Kano State Islamic and Quranic Schools Board	-	20,000,000	571,509,982	591,509,982
31150	Agency for Mass Education	723,128,261	5,000,000	133,643,980	861,772,241
31160	Amiru Kano School of Islamic and Legal Studies	761,723,148	80,000,000	408,084,030	1,250,807,178
31170	Audu Bako College of Agriculture Dandora	406,554,577	44,500,000	5,000,000	456,054,577
31180	College of Art, Science & Remedial Studies	680,580,715	80,000,000	320,000,000	1,080,580,715
31190	Kano State University of Science and Tech. Wudil	3,184,910,501	300,000,000	4,948,750,000	8,433,660,501
31200	Kano State Library Board	150,933,975	9,000,000	422,000,000	621,933,975
31221	SUBEB	263,708,953	100,000,000	3,424,508,775	3,687,717,428
31230	Senior Secondary Schools Mgt. Board	15,802,267,781	1,600,000,000	508,766,657	17,911,034,438
31240	Kano State Scholarship Board	15,130,490	2,000,000,000	59,300,000	2,074,430,490
31250	Kano State Polytechnic	2,141,325,713	200,000,000	338,000,000	2,679,325,713
31260	Science & Technical Schools Board	1,703,229,784	450,000,000	557,600,000	2,710,829,784
31270	Sal'adatu Rimi College of Education Kumbotso	2,276,104,418	150,000,000	440,000,000	2,866,104,418
31280	Yusuf Maitama Sule University, Kano	7,009,646,114	250,000,000	7,804,121,000	14,063,767,114
31290	RMK College of Art, Science & Rem. Stud. TAWADA	211,937,522	20,000,000	135,000,000	366,937,522
31590	Kano State Private and Voluntary Institutions Board	-	15,000,000	155,000,000	170,000,000
31330	Information Institute	-	100,000,000	-	100,000,000
<b>32</b>	<b>MINISTRY OF JUSTICE</b>	<b>256,901,205</b>	<b>43,000,000</b>	<b>110,000,000</b>	<b>409,901,205</b>
32000	Ministry of Justice	257,887,050	40,000,000	50,000,000	347,887,050
32180	Law Reform Commission	29,014,116	3,000,000	50,000,000	82,014,116
<b>33</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>770,527,344</b>	<b>259,000,000</b>	<b>3,391,950,000</b>	<b>4,421,477,344</b>
33000	Ministry of Environment	580,165,336	50,000,000	2,675,950,000	3,306,115,336
33150	REMASAD	136,026,406	200,000,000	438,000,000	774,026,406



KANO STATE 2018 (EXCO) PROPOSED BUDGET GRAND SUMMARY					
CLASS	ORGANISATIONS/SUB - ORGANISATIONS	PERSONNEL	OVERHEAD	CAPITAL	GRAND TOTAL
33180	KWAP	45,446,549	5,000,000	167,000,000	217,446,549
33170	Kano State Sustainable Projects	7,686,312	4,000,000	91,000,000	102,686,312
<b>34</b>	<b>MIN. OF WORKS, HOUSING AND TRANSPORT</b>	<b>1,513,716,543</b>	<b>378,000,000</b>	<b>42,911,260,286</b>	<b>44,802,976,829</b>
34000	Ministry of Works & Housing	533,342,731	200,000,000	40,577,260,286	41,710,603,015
34140	Kano State Road Traffic Agency (KAROTA)	384,054,265	30,000,000	50,000,000	464,054,265
34160	Kano State Housing Corporation	56,672,839	40,000,000	820,000,000	916,672,839
34170	Kano State Fire Service	502,819,559	18,000,000	175,000,000	695,819,559
34190	Asphalt & Quarry Ltd			275,000,000	275,000,000
34200	Kano State Transport Authority (KASTA)	33,374,000	80,000,000		113,374,000
34250	Kano Road Maintenance Agency (KARMA)	5,947,139	10,000,000	607,000,000	622,947,139
<b>36</b>	<b>MIN. OF INFORMATION, YOUTH &amp; CULTURE</b>	<b>755,145,386</b>	<b>630,000,000</b>	<b>1,799,469,569</b>	<b>3,184,614,955</b>
36000	Min. of Information, Culture & Youth	237,998,136	320,000,000	615,700,000	1,173,758,136
36150	Kano State Television Corporation	82,321,635	40,000,000	386,150,000	498,451,635
36160	Kano State Radio Corporation	131,114,846	80,000,000	526,417,122	737,532,008
36170	Triumph Publishing Company	50,000,000	150,000,000		150,000,000
36180	History & Culture Bureau	33,098,972	10,000,000	39,857,407	112,896,379
36200	Government Printing Press	75,879,434	80,000,000	58,500,000	224,379,434
36210	Kano State Censorship Board	14,919,652	10,000,000	31,000,000	55,919,652
36250	Youth Development Directorate	49,852,721	10,000,000	279,765,000	289,617,721
<b>37</b>	<b>MIN. OF WOMEN AFFAIRS &amp; SOC. DEV.</b>	<b>147,923,403</b>	<b>42,000,000</b>	<b>1,235,000,000</b>	<b>1,424,923,403</b>
37000	Ministry of Women Affairs & Social Dev	147,923,403	42,000,000	1,235,000,000	1,424,923,403
<b>39</b>	<b>MINISTRY OF FINANCE</b>	<b>671,876,342</b>	<b>3,275,000,000</b>	<b>1,451,777,400</b>	<b>5,398,653,742</b>
39000	Ministry of Finance	523,500,100	3,275,000,000	1,321,777,400	5,120,267,500
39150	KSIP Ltd		10%		
39160	Board of Internal Revenue	148,766,742	10%	130,000,000	278,766,742
39180	Kano State Micro Finance Agency		10%		
<b>40</b>	<b>MIN. OF PLANNING &amp; BUDGET</b>	<b>101,741,833</b>	<b>1,240,000,000</b>	<b>8,765,773,000</b>	<b>10,107,514,833</b>
40000	Ministry of Planning & Budget	72,813,337	1,200,000,000	8,675,773,000	9,888,592,337
40160	Kano State Bureau of Statistics	28,928,526	40,000,000	150,000,000	218,928,526
<b>41</b>	<b>OFF. OF THE AUDITOR GEN. (STATE)</b>	<b>189,585,050</b>	<b>10,000,000</b>	<b>4,000,000</b>	<b>203,585,050</b>
41000	Office of the Auditor General (State)	189,585,050	10,000,000	4,000,000	203,585,050
<b>42</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>27,452,769</b>	<b>20,000,000</b>	<b>30,000,000</b>	<b>77,452,769</b>
42000	Civil Service Commission	27,452,769	20,000,000	30,000,000	77,452,769
<b>43</b>	<b>LOCAL GOVERNMENT AUDIT</b>	<b>136,915,991</b>	<b>10,000,000</b>		<b>146,915,991</b>
43000	Local Govt. Audit Directorate	136,915,991	10,000,000		146,915,991
<b>44</b>	<b>HIGH COURT OF JUSTICE</b>	<b>901,416,333</b>	<b>360,000,000</b>	<b>1,705,000,000</b>	<b>2,966,416,333</b>
44000	High Court of Justice	901,416,333	360,000,000	1,705,000,000	2,966,416,333
<b>45</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>110,936,691</b>	<b>21,000,000</b>	<b>30,000,000</b>	<b>161,936,691</b>
45000	Judicial Service Commission	110,936,691	21,000,000	30,000,000	161,936,691
<b>46</b>	<b>SHARIA COURT OF APPEAL</b>	<b>1,029,260,085</b>	<b>50,000,000</b>	<b>177,000,000</b>	<b>1,256,260,085</b>
46000	Shari's Court of Appeal	1,029,260,085	50,000,000	177,000,000	1,256,260,085
<b>47</b>	<b>KANO STATE IND. ELECT. COMM.</b>	<b>8,419,663</b>	<b>50,000,000</b>	<b>35,000,000</b>	<b>93,419,663</b>
47000	Kano State Ind. Elect. Comm	8,419,663	50,000,000	35,000,000	93,419,663

KANO STATE					
2018 (EXCO) PROPOSED BUDGET					
GRAND SUMMARY					
CLASS	ORGANISATIONS/SUB - ORGANISATIONS	PERSONNEL	OVERHEAD	CAPITAL	GRAND TOTAL
48	KANO STATE SHARIA COMMISSION	59,920,043	25,000,000	353,650,000	438,570,043
48000	Kano State Sharia Commission	59,920,043	25,000,000	353,650,000	438,570,043
49	KANO STATE ZAKKAT AND HUBUSI COMMISSION	40,526,696	10,000,000	70,000,000	120,526,696
49000	Kano State Zakkat and Hubusi Commission	40,526,696	10,000,000	70,000,000	120,526,696
50	KANO STATE HISBAH BOARD	124,816,626	60,000,000	160,000,000	344,816,626
50000	Kano State Hisbah Board	124,816,626	60,000,000	160,000,000	344,816,626
54	MINISRY FOR SPECIAL DUTIES	119,776,206	150,000,000	1,320,000,000	1,589,776,206
54000	Ministry for Special Duties		100,000,000	1,100,000,000	1,200,000,000
54170	Rural Electrification Board	119,776,206	50,000,000	220,000,000	389,776,206



# MINISTRY OF PLANNING AND BUDGET

(Audu Bako Secretariat)

Tel: - 064 – 665634, 662208 P.M.B. 3291 - KANO NIGERIA

REF: MPB/BGT/S/328/V.1/520

25th July, 2017

The Chairman,  
Kano State CSOs Budget Working Group.  
Kano State.

## INVITATION TO ATTEND 2018 – 2020 EFU, FSP & BPS DEVELOPMENT WORKSHOP

The Ministry of Planning and Budget wish to invite you to a two- day workshop on the development of 'Economic and Fiscal Update (2018 – 2020), Fiscal Strategy Paper and Budget Policy Statement'.

Please note that five (5) members of your group are expected to attend the workshop.

The workshop is scheduled as follows:

**Date:** 10<sup>th</sup> – 11<sup>th</sup> August, 2017  
**Time:** 10:00 Am Prompt  
**Venue:** Bafra Hotel, Yakubu Avenue, Off Alkali Road, Kaduna State.

Kindly accept our highest regards, please

**(Rukayya Uba Sulaiman)**  
**Public Relation Officer (PRO)**  
For: Hon. Commissioner



CITIZENS' DEMAND TO 2018 KANO STATE BUDGET

FROM

44 LOCAL GOVERNMENT AREAS

SUBMITTED BY

KANO STATE BUDGET WORKING GROUP

TO

Permanent Secretary

Due Process Bureau  
Kano State

August, 2017



# MINISTRY OF PLANNING AND BUDGET

## Kano State

Audu Bako Secretariat, P.M.B. 3291, ☎: 080 60460231, 08060492489  
Email: kanoplanningandbudget.kn.gov.ng

Our Ref: MOPB/BGT/425/I/8 Your Ref: Date: 2/8/2017

AKIBU HAMISU  
KANO BUDGET  
PARTEANES

### INVITATION LETTER TO ATTEND A 3 DAY WORKSHOP TO DEVELOP KANO STATE 2018-2020 ECONOMIC AND FISCAL UPDATE (EFU) AS WELL AS FISCAL STRATEGY PAPER (FSP) DOCUMENTS.

Following the introduction and full acceptance of the Public Financial Management Reform Programme by Kano State Government, budget preparation exercise commences with the review of half year 2017 follow by the development of Economic and Fiscal Update, Fiscal Strategy Paper and Budget Policy statements (EFU-FSP & BPS).

In line with the above Development therefore, the Ministry of Planning and Budget in collaboration with PERL (DFID) and RTI (USAID) are organizing a 3 day workshop in Kaduna in order to produce 2018-2020 EFU, FSP and BPS documents.

The 2018-2020 EFU, FSP and BPS is unique with anticipation of participation of Honourable Speaker and other Principal Officers of the State House of Assembly, as well as all Honourable Commissioners of the State Executive Council.

The workshop is schedule to take place as follows:

**Arrival Date:** Wed 9<sup>th</sup> August, 2017

**Venue:** Bafra Hotel, Kaduna

**Departure:** Saturday 12<sup>th</sup> August, 2017

Based on the above development therefore, the Ministry of Planning and Budget wish to invite you to the workshop, please.

Best regards.

**Tayyab Na'Abba**