

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

KEBBI STATE

JANUARY 2018

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA**Section One: Public Availability of Key Budget Documents**

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

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

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

Section Two: Public Participation in the Budget Process**Section Three: Public Availability of Information on Procurement****Section Four: Legal Framework: Access to Information and Fiscal Responsibility**

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

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. State Budget Call Circular	2018
2. State Draft Budget Proposals	2018
<i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	2018-2020
3. State Budget Appropriation Law	2018
4. State Approved Budget Volumes	2018
5. State Citizens Budget	2018
6. State <i>Quarterly</i> Reports	2017Q4 or 2018Q1
7. State Mid-Year Review	2018
8. State Accountant General's Report	2017
9. State Auditor General's Report	2016
10. Public Accounts Committee (PAC) Report on Auditor General's Report	2015

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

Budget Document	<p>For each document, please include:</p> <p>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</p>
State Budget Call Circular	<p>1. Title: Kebbi State 2018 Budget Call Circular referenced MBED/S/163/VOL. I/ 2. Date of Release: 31st August 2017 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)</p>
Pre-Budget Statement (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	<p>1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)</p>
Executive Budget Proposal (State Draft Budget Estimates)	<p>1. Title: Kebbi State 2018 Budget Estimates 2. Date of Release: 23rd November, 2017 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)</p>
Enacted Budget (State Approved Budget)	<p>1. Title: Kebbi State 2018 Approved Budget 2. Date of Release: 16th February 2018 3. Internet Link: www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx 4. Availability: Produced and Publicly Available</p>
State Budget Appropriation Law	<p>1. Title: 2018 Kebbi State of Nigeria Law No: 001 of 2018 2. Date of Release: 23rd February 2018 3. Internet Link: 4. Availability: Produced and Available on Request (PAR)</p>
State Citizens Budget	<p>1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)</p>
In-Year Report (State Quarterly Reports)	<p>1. Title: First Quarter Budget Performance Report 2. Date of Release: 3. Internet Link: www.kebbistate.gov.ng/sites/default/files/1st%20Quarter%20Budget%20Performance%20Jan-Mar%202018.pdf 4. Availability: Produced and Publicly Available</p>
State Mid-Year Review	<p>1. Title: 2017 Budget Performance Report (January to September) 2. Date of Release: 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)</p>

Budget Document	<p>For each document, please include:</p> <p>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</p>
End of Year Report (State Accountant General's Report)	<p>1. Title: Report of the Accountant General with Financial Statements for the year ended 31st December 2016.</p> <p>2. Date of Release: 22nd June 2017.</p> <p>3. Internet Link: www.kebbistate.gov.ng/sites/default/files/Accountant-General-Report-2017.pdf</p> <p>4. Availability: Produced and Publicly Available (PPA)</p>
State Auditor General's Report	<p>1. Title: Report of the Auditor General on the Accounts of the Government of Kebbi State as at 31st December 2016</p> <p>2. Date of Release: 14th February 2018</p> <p>3. Internet Link: www.kebbistate.gov.ng/sites/default/files/Kebbi-State-Report-of-Audit-2016.pdf</p> <p>4. Availability: Produced and Publicly Available (PPA)</p>
Public Accounts Committee (PAC) Report on Auditor General's Report	<p>1. Title: Nil</p> <p>2. Date of Release: Nil</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Not Produced (NP)</p>

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A. STATE BUDGET CALL CIRCULAR AND CALENDAR

1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?

- A. Yes, it is does.
- B. No, it is does not
- C. Not applicable/other (please comment).

Citation: Kebbi State 2018 Budget Call referenced MBED/S/163/VOL. I/Circular dated 31st August 2017

Comment:Q.1: A. The state ministry of Budget and Economic Planning issued out the Budget Call Circular to all Ministries and Agencies of the government on 31st August 2018. It was not however, posted on any website.

Govt. Review:

Ind. Review: Agreed, it is normally issued to all stakeholders.

CIRDDOC: Option "A" stands based on available evidence

2. How far in advance of the budget year is the State Budget Call Circular released?

- A. It is released at least five months before the start of the budget year.
- B. It is released at least four months before the start of the budget year.
- C. It is released at least three months before the start of the budget year.
- D. It is made publicly available released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
- E. Not applicable/other (please comment).

Citation: Kebbi State 2018 Budget Call referenced MBED/S/163/VOL. I/Circular dated 31st August 2017

Comment:Q.2: B. The Budget Call Circular was released on the 31st August 2017, which was four months in advance of the Budget year.

Govt. Review:

Ind. Review: It is normally released six month in advance

CIRDDOC: Option "B" stands based on available evidence

3. Is the State Budget Call Circular made available to the general public?

- A. Yes, it is made available to the general public, in addition to being submitted to all key stakeholders
- B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.
- C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.
- D. No, it is only submitted to heads of MDAs only.
- E. Not applicable/other (please comment).

Citation: Kebbi State 2018 Budget Call referenced MBED/S/163/VOL. I/Circular dated 31st August 2017

Comment:Q.3: C. The Budget Call Circular was submitted only to ministries, SHOA and the MDAs but never to the general public or even the Civil Society Groups and Trade Unions.

Govt. Review:

Ind. Review: the state house of assembly get access to this document first.

CIRDDOC: Option "C" stands based on available evidence

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?
- 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: Kebbi State 2018 Budget Calendar

Comment:Q.4: C. While the Budget Calendar is produced and made available only to ministries and MDAs, not more that one third of the dates on the calendar are adhered to.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option “C” stands based on available 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: Alhaji Sama’ila Maisamari, State Director of Budget, 08136877527

Comment:Q.5: A. The ministry of Budget and Economic Planning produces the Budget estimates but are submitted only to the State Executive Council for consideration before being passed to the State House of Assembly on 30th August 2017.

Govt. Review:

Ind. Review:

CIRDDOC: Option “A” stands based on available evidence

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Citation: Kebbi State 2018 Budget Estimates

Comment:Q.6: D. The Draft Budget Estimates were only available after the State Budget Appropriation Law has been passed.

Govt. Review:

Ind. Review: yes! Its normally made public.

CIRDDOC: Option "D" stands based on available evidence

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.7: D. The Draft Budget Estimates were only available after the State Budget Appropriation Law has been passed.

Govt. Review:

Ind. Review: Expenditures are classified by admin unit.

CIRDDOC: Option "D" stands based on available 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 presented by functional classification
 - B. **No, expenditures are not presented by functional classification**
 - C. Not applicable/other (please comment)

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.8: B. The Draft Budget Estimates were only available after the State Budget Appropriation Law has been passed.

Govt. Review:

Ind. Review: Expenditures are presented by functional classification.

CIRDDOC: Option "B" stands based on available 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: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.9: B. The Draft Budget Estimates were only available after the State Budget Appropriation Law has been passed.

Govt. Review:

Ind. Review: expenditures are presented based on econ classification

CIRDDOC: Option "B" stands based on available 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: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.10: D. The Draft Budget is not Publicly Available.

Govt. Review:

Ind. Review: Agreed, no expenditures are presented by program

CIRDDOC: Option "D" stands based on available 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: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.11: D. The Draft Budget Estimates were only available after the State Budget Appropriation Law has been passed.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option "D" stands. Document not publicly available.

12. Does the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
 - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - D. No, individual sources of revenue are not presented.
 - E. Not applicable/other (please comment).

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.12: D. The Draft Budget Estimates were only available after the State Budget Appropriation Law has been passed.

Govt. Review:

Ind. Review: individual sources of revenue accounting for all revenue are presented.

CIRDDOC: Option "D" stands. Document not publicly available.

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: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.13: D. The Draft Budget Estimates were only available after the State Budget Appropriation Law has been passed.

Govt. Review:

Ind. Review: AGREED

CIRDDOC: Option "D" stands. Document not publicly available.

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: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.14: D. The Draft Budget Estimates were only available after the State Budget Appropriation Law has been passed.

Govt. Review:

Ind. Review: PERFORMANCE TARGET ARE NOT USED, SINCE ITS NOT A PRIVATE SECTOR ISSUE

CIRDDOC: Option "D" stands. Document not publicly available.

C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

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

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

Citation: 2018 Kebbi State of Nigeria Law No: 001 of 2018 dated 23rd February 2018

Comment:Q.15: C. The state 2018 Appropriation Law was signed on 23rd February 2018.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option "C" stands based on available evidence

16. For the fiscal year under consideration, when is the State Budget Appropriation Law made publicly available?

- A. The State Budget Appropriation Law is made publicly available immediately after enactment.
- B. The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.
- C. The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).
- D. The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
- E. Not applicable/other (please comment).

Citation: 2018 Kebbi State of Nigeria Law No: 001 of 2018 dated 23rd February 2018

Comment:Q.16: A. Immediately after the State Appropriation Law was signed, it was made available to people who have interest and made a request for a copy. It was however not posted on the State website.

Govt. Review:

Ind. Review: This is made to public within 3 month after enactment

CIRDDOC: Option "A" stands based on available evidence

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

Citation: Kebbi State 2018 Approved Budget Estimates (Pages 16 – 23, and Pages 181 - 183)

www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx

Comment: Q.17: A. The Approved Budget presented expenditures on recurrent and capital estimates by ministries and MDAs.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option “A” stands based on available evidence

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

Citation: Kebbi State 2018 Approved Budget Estimates (Pages 181 – 183 and Page 209)

www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx

Comment: Q.18: A. The Approved Budget presented expenditures on functional classification with provisions for each sector accordingly.

Govt. Review:

Ind. Review: Expenditures are presented by functional classification

CIRDDOC: Option “A” stands based on available evidence

19. Does the State Approved Budget presents expenditures for the budget year classified using economic classification?
- A. Yes, expenditures are presented by economic classification
 - B. No, expenditures are not presented by economic classification
 - C. Not applicable/other (please comment)

Citation: Kebbi State 2018 Approved Budget Estimates Pages 16 -23, Pages 181-183 and Page 209) www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx

Comment:Q.19: A. The Approved Budget presented expenditures on economic classification. Available at www.kebbistate.gov.ng

Govt. Review:

Ind. Review: Agreed.

CIRDDOC: Option “A” stands based on available evidence

20. Does the State Approved Budget presents expenditures for individual programs (items) for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- D. Not applicable/other (please comment).

Citation: Kebbi State 2018 Approved Budget Estimates Pages 16 – 18 and Page 209)

www.kebbistate.gov.ng/sites/default/files2018%20IPSAS%20BUDGET%20Approved.xlsx

Comment:Q.20: C. The Kebbi State 2018 Approved Budget presents some of the estimates by programs with information spelt out for salaries and wages, capital projects and other items. Available at www.kebbistate.gov.ng.

Govt. Review:

Ind. Review: All expenditures are presented based on program accounting.

CIRDDOC: Option “C” stands based on available evidence

21. Do line items in the State Approved Estimates IPSAS compliant?

- A. Yes, all line items appeared with different codes across all MDAs
- B. Yes, all line items appeared with different codes but not for more than 75 percent of the MDAs
- C. Yes, all line items appeared with different codes but not for more than 50 percent of the MDAs
- D. Yes, all line items appeared with different codes but for less than 25 percent of the MDAs or not publicly available
- E. Not applicable (please comment)

Citation: Kebbi State 2018 Approved Budget Estimates Pages 16 -23, Pages181-183 and Page 209) www.kebbistate.gov.ng/sites/default/files2018%20IPSAS%20BUDGET%20Approved.xlsx

Comment:Q.21: A. The Kebbi State 2018 Approved budget presented estimates with different codes across all ministries and MDAs. Available at www.kebbistate.gov.ng.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option “A” stands based on available evidence

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

Citation: 2018 Kebbi State of Nigeria Law No: 001 of 2018 dated 23rd February 2018

www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx

Comment:Q.22: A. The State Appropriation Law presented estimates of all ministries and MDAs are not lumped together.

Govt. Review:

Ind. Review: Item number D is applicable

CIRDDOC: Option “A” stands based on available evidence

23. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
 - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - D. No, individual sources of revenue are not presented or not publicly available
 - E. Not applicable/other (please comment).

Citation: Kebbi State 2018 Approved Budget Estimates Page 1

www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx

Comment:Q.23: A. The Kebbi State 2018 Approved Budget Estimates presents individual sources of revenue. Available at www.kebbistate.gov.ng

Govt. Review:

Ind. Review: THIS IS IN ORDER

CIRDDOC: Option “A” stands based on available 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 produced, published and includes information on and beyond the core elements listed above.
- B. A State Citizens Budget is produced, published and provides information on the core elements listed above.
- C. A State Citizens Budget is produced, published but it excludes some of the core elements listed above.
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.24: E. The State does not produce Citizen Budget at all.

Govt. Review:

Ind. Review: AGREED

CIRDDOC: Option "D" stands based on available evidence

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

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.25: D. No Citizen Budget is produced.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option "D" stands based on available evidence

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

26. Does the state produce and release budget quarterly reports to the public?

- A. **Yes, the state produces and release budget quarterly reports to the public**
- B. Yes, the state produces but do not release budget quarterly reports to the public
- C. No, the state does not produce quarterly report
- D. Not applicable (please comment)

Citation: www.kebbistate.gov.ng/sites/default/files/1st%20Quarter%20Budget%20Performance%20Jan-Mar%2018.pdf

Comment:Q.26: A. Quarterly reports were produced and posted on the Kebbi State website at

Govt. Review:

Ind. Review: yes! this is in order

CIRDDOC: Option “D” and not “A” is the correct answer. There is time frame for the release of the report an once the time lapses, it is as good as not released

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

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

Citation: www.kebbistate.gov.ng/sites/default/files/1st%20Quarter%20Budget%20Performance%20Jan-Mar%202018.pdf

Comment:Q.27: D. Only 1st Quarter Budget Performance Report has so far been produced.

Govt. Review:

Ind. Review: yes they released to the public at an interval of 3 month

CIRDDOC: Option “D” stands based on available evidence

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

- A. **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:

Comment:Q.28: D. The Mid-year Review for 2017 was produced for internal use

Govt. Review:

Ind. Review: Agreed with opinion A.

CIRDDOC: Option “D” is the correct option because Mid-Year review should be released at most by July

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

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
- D. The executive does not release an Accountant General's Report, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

Citation: Report of the Accountant General with Financial Statements for the year ended 31st December 2016 www.kebbistate.gov.ng/sites/default/files/Accountant-General-Report-2017.pdf

Comment:Q.29: A. The Accountant General's Report for the year 2016 was released on the 22nd June 2017.

Govt. Review:

Ind. Review: Yes! Its normally made available within six month.

CIRDDOC: Option “A” stands based on available evidence

F. STATE AUDITOR GENERAL'S REPORT

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

- A. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.
- B. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
- C. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.

- D. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
- E. Not applicable/other (please comment).

Citation: Report of the Auditor General on the Accounts of the Government of Kebbi State as at 31st December 2016 www.kebbistate.gov.ng/sites/default/files/Kebbi-State-Report-of-Audit-2016.pdf

Comment:Q.30: C. The Auditor General's Report for the year 2016 was released 14th February 2018, which was fourteen months after the end of the fiscal year.

Govt. Review:

Ind. Review: its normally released at the end of the fiscal year

CIRDDOC: Option "D" stands based on available evidence

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

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

Citation: Report of the Auditor General on the Accounts of the Government of Kebbi State as at 31st December 2016 www.kebbistate.gov.ng/sites/default/files/Kebbi-State-Report-of-Audit-2016.pdf

Comment:Q.31: B. The State House of Assembly receives the Auditor General's Report on the 14th February 2018.

Govt. Review:

Ind. Review: Strongly agreed with this response

CIRDDOC: Option "B" stands based on available evidence

SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS

A. Public Engagement during Budget Formulation

32. Is the executive formally required to engage citizens during the budget formulation process?

- A. Yes, a law, regulation, or formal procedure obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.
- B. Yes, a law, regulation, or formal procedure obliges the executive to engage with certain citizens during the budget formulation process.

- C. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process, but informal procedures exist to enable the public to engage with budget formulation.
- D. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

Citation: Kebbi State 2018 Budget Call Circular dated 31st August 2017

Comment:Q.32: (D) The Call circular cited above invited only Government Ministries, Departments and Agencies but the public were never officially invited to participate in the process of Budget formulation process.

Govt. Review:

Ind. Review: Agreed, but this tradition has to change for better

CIRDDOC: Option “D” stands based on available evidence

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

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

Citation: Alhaji Sama’ila Maisamari, State Director of Budget, 08136877527

Comment:Q.33: (D) The Director confirmed that the Executive has no any established mechanism for identifying public’s perspective on budget priorities in the state.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option “D” stands based on available 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: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.34: (D) The State Director of Budget said consultations were being held with the Ministry of Women Affairs on issues of social development and rehabilitations.

Govt. Review:

Ind. Review: Item number D applies.

CIRDDOC: Option "D" is the correct answer. Women Affairs is only one MDA

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: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.35: (D) The executives does not engage the public during the process of budget formulation.

Govt. Review:

Ind. Review: Not at all. They don't carry the public along, as far as public opinion is concern

CIRDDOC: Option "D" stands based on available evidence

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.36: (D) The state Director of Budget said even where the public made requests or submissions as inputs for the budget, the executive does not report feedback on how the inputs were used to develop the state budget.

Govt. Review:

Ind. Review: Strongly agreed

CIRDDOC: Option “D” stands based on available evidence

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

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

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

Citation: Interview with Clerk Kebbi State House of Assembly, Alh. Muhammadu Usman Gwangangaji held on 14th June 2018 in his office.

Comment:Q.37: (A) The State House of Assembly usually hold public hearings, which are open to general public, during which all heads of the various administrative units of the executives are giving the opportunity to defend their budgetary proposals.

Govt. Review:

Ind. Review: Agreed with option A above

CIRDDOC: Option “A” stands based on available evidence

38. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the public 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: Interview with Clerk Kebbi State House of Assembly, Alh. Muhammadu Usman Gwangangaji held on 14th June 2018 in his office.

Comment:Q.38: (D) The Clerk confirmed that while the public hearing of the budget are open to everyone, the public are not given the opportunity make any testimony on any part of the budget.

Govt. Review:

Ind. Review: Partially agreed.

CIRDDOC: Option “D” stands based on available evidence

39. Do the state assembly committees that hold public hearings release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. **No, the committees do not release reports, or do not hold public hearings.**
- e. Not applicable/other (please comment).

Citation: Interview with Clerk Kebbi State House of Assembly, Alh. Muhammadu Usman Gwadangaji held on 14th June 2018 in his office.

Comment:Q.39: (D) The Clerk said even though the hearings were usually held publicly, the reports of such hearings were not being released to the public, only the Ministry of Budget and Economic Planning is usually communicated with to effect the necessary modifications.

Govt. Review:

Ind. Review: I do not agree with this option, but I will rather select A

CIRDDOC: Option “D” stands based on available evidence

C. Public Engagement during Budget Execution

40. Does the state executive publish a list of beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs?

- 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: Kebbi State 2018 Approved Budget Estimates www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx

Comment:Q.40: (C) Only the approved budget carries beneficiary communities for projects.

Govt. Review:

Ind. Review: Partially agreed

CIRDDOC: Option “C” stands based on available evidence

41. Has the state executive established practical mechanisms to identify the public's perspective on budget execution?

- A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: while these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
- E. Not applicable/other (please comment).

Citation: Interview with the State Director of Budget Alhaji Sama'ila Maisamari held on 14th June 2018 in his office. 08136877527

Comment:Q.41: (D) The state Director of Budget confirmed that no such mechanisms are established to identify the public's perspective on budget execution

Govt. Review:

Ind. Review: Strongly agreed, but I advised this should be reformed

CIRDDOC: Option "D" stands based on available evidence

42. Does the state executive provide formal feedback to the public on how their inputs have been used to improve budget execution?

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

Citation: Interview with the State Director of Budget Alhaji Sama'ila Maisamari held on 14th June 2018 in his office. 08136877527

Comment:Q.42: (D) The state Director of Budget said even when the public made requests or submissions as inputs for the budget; the executive does not report feedback on how the inputs were used to develop the state budget.

Govt. Review:

Ind. Review: Formal feedback is provided to the public to some extent but not fully

CIRDDOC: Option "D" stands based on available evidence

D. Public Engagement during Audit

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

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

Citation: Interview with the State Auditor General Alh. Yaro K. Kalgo, held in his office on 9th June 2018. 08036207573

Comment:Q.43: (D) The State General Auditor's confirmed that the state does not maintain any formal mechanism through which the public can participate in the audit process.

Govt. Review:

Ind. Review:

CIRDDOC: Option "D" stands based on available evidence

44. Are the state assembly meetings that discuss the Auditor General's Report open to the public?

- A. Yes, the meetings discussing the audit report are open to the public.
- B. No, the meetings discussing the audit report are not open to the public.
- C. Not applicable /other (please explain).

Citation: Interview with Clerk Kebbi State House of Assembly, Alh. Muhammadu Usman Gwadangaji held on 14th June 2018 in his office.

Comment:Q.44: (B) The Clerk to state House of Assembly said meetings of the assembly discussing the Auditor's General's Report are open to the public for witnessing but not always. He said its usually announced over the radio and television and also open to Pressmen for coverage.

Govt. Review:

Ind. Review: Yes! He did so, option A applies

CIRDDOC: Option "D" stands based on available 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: Law No. 5 Procurement of Construction, Goods and Services (Guidelines) Law 2008.

Comment:Q.45: (A) There is both the Law as cited above and an office established to ensure due process in regulating procurement processes in the state but the documents are not publicly available.

Govt. Review:

Ind. Review: STRONGLY AGRRRED

CIRDDOC: Option "A" stands based on available 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: Interview with the State Director of Budget Alhaji Sama'ila Maisamari held on 14th June 2018 in his office. 08136877527

Comment:Q.46: (B) There is a State Due Process that coordinates the public procurement of the state but only a few tenders are published by Ministries, Departments and Agencies.

Govt. Review:

Ind. Review: Strongly supported

CIRDDOC: Option "B" stands based on available evidence

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

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

Citation: Interview with the State Director of Budget Alhaji Sama'ila Maisamari held on 14th June 2018 in his office. 08136877527

Comment:Q.47: (D) The state did not inaugurate any Public Procurement Council in line with the provision of the PPL.

Govt. Review:

Ind. Review: Option A applies

CIRDDOC: Option “D” stands based on available evidence

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

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.48: (D) The state has no any single source of information where announcements of open public procurements are made.

Govt. Review:

Ind. Review: Such information are found in a newspaper or in a ministry with less public access

CIRDDOC: Option “D” stands based on available evidence

49. How regularly do MDAs in the state invite CSOs and other stakeholders' representatives during bid openings?

- A. The MDAs in the state invite CSOs and other stakeholders' representatives regularly during bid openings
- B. The MDAs in the state invite CSOs and other stakeholders' representatives sometimes during bid openings
- C. **The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings**
- D. Not applicable (please comment)

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.49: (C) The MDAs in the state do not invite CSOs or the general public during bid opening.

Govt. Review:

Ind. Review: Strongly agreed with the above option

CIRDDOC: Option “C” stands based on available evidence

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

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.50: (D) The Due Process office that coordinates public procurements in the state do not publish information on available contracts.

Govt. Review:

Ind. Review: Yes! Contracts are only found at newspapers published by PPB

CIRDDOC: Option "D" stands based on available evidence

51. Following the closing date for bid submission, are tenders opened publicly?

- A. Yes, tenders are opened publicly immediately following the closing date for bid submission.
- B. Yes, tenders are opened publicly, but there is a delay in opening some of them
- C. Yes, tenders are opened publicly, but there is always a delay in opening them
- D. Tenders are not opened publicly at all.
- E. Not applicable (please comment).

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.51: (D) Public tendering is not the practice in the state.

Govt. Review:

Ind. Review: Option A applies

CIRDDOC: Option "D" stands based on available evidence

52. Are procurement decisions published?

- A. All procurement decisions are publicly posted on a government website or another easily accessible place.

- B. All procurement decisions are posted in a somewhat restricted access media (e.g. the official gazette of limited circulation).
- C. Publication of procurement decisions is not mandatory, and is left to the discretion of the review bodies making access difficult.
- D. Procurement decisions are never published.
- E. Not applicable (please comment)

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.52: (D) The state do not publish procurement decisions.

Govt. Review:

Ind. Review: procurement decisions are only obtained at the ministry, agencies and departments

CIRDDOC: Option "D" stands based on available evidence

53. Is the justification for awarding the contract to the selected contractor published?

- A. Yes, the justification for awarding the contract to the selected contractor is published.
- B. No, the justification for awarding the contract to the selected contractor is not published.
- C. Not applicable (please comment).

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.53: (B) The state do not publish justification on the award of contracts.

Govt. Review:

Ind. Review: Yes! This is true

CIRDDOC: Option "B" stands based on available evidence

54. Is there an external procurement complaints review body?

- A. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well
- B. Yes, there is an external procurement complaints review body; individuals 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 Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.54: (D) The state do not have any external procurement review mechanism.

Govt. Review:

Ind. Review:

CIRDDOC: Option "D" stands based on available evidence

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

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.55: (D) The state do not have an Alternative Dispute Resolution mechanism on issues relating procurement bids and contract award decisions.

Govt. Review:

Ind. Review: Yes! Dispute resolution mechanism is not used

CIRDDOC: Option "D" stands based on available evidence

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

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.56: (C) The state did not establish Procurement Complaints review body.

Govt. Review:

Ind. Review: strongly agreed

CIRDDOC: Option "C" stands based on available evidence

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

- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
- B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are publicized in different places.

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.57: (D) Mechanism for Procurement complaints review does not exist.

Govt. Review:

Ind. Review: Disagree, option A applies

CIRDDOC: Option "D" stands based on available evidence

58. What percentage of all capital projects in the state were initiated through open and competitive tender as against the special and restricted methods of public procurement?

- A. Above 75 percent of the capital projects initiated through open and competitive tender
- B. Between 50 -74 percent of the capital projects initiated through open and competitive tender
- C. Between 25-49 percent of the capital projects initiated through open and competitive tender
- D. Less than 24 percent of the capital projects initiated through open and competitive tender
- E. Not applicable

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.58: (D) Only a few of the capital projects were initiated through public tender.

Govt. Review:

Ind. Review: Strongly agreed

CIRDDOC: Option "D" stands based on available evidence

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

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.59: D. Although the state publish the list of the awarded contracts it was only for political reasons but not for public accountability because no contract sum of such projects, contractors details and payments made are usually make public.

Govt. Review:

Ind. Review: Option A applies,I do not agree with D above

CIRDDOC: Option "D" stands based on available evidence

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

60. Is there a State Freedom of Information Law?

- A. Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
- B. Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
- C. No, there is no State Freedom of Information Law, but there is another provision ensuring Access to Information.
- D. **No, there is no State Freedom of Information Law.**
- E. Not applicable (please comment).

Citation: Alh. Garba Hamisu, State Director of Information, 08036060227

Comment:Q.60: (D) The state Director of Information confirmed that the state does not have Freedom of Information Law.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option “D” stands based on available evidence

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

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

Citation: Alh. Garba Hamisu, State Director of Information, 08036060227

Comment:Q.61: (D) There is no State Access to Information Agency.

Govt. Review:

Ind. Review: Strongly agreed

CIRDDOC: Option “D” stands based on available evidence

62. Are there any specific legal provisions ensuring the public availability of budget documents?

- A. Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.
- B. **No, there are no specific provisions ensuring the publication of budget documents.**

C. Not applicable (please comment).

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.62: (B) No specific legal provision that makes budget documents public

Govt. Review:

Ind. Review: Agreed, no specific provisions with regard to the above

CIRDDOC: Option "B" stands based on available evidence

63. Is there a State Fiscal Responsibility Law?

- A. Yes, there is a State Fiscal Responsibility Law.
- B. No, there is no State Fiscal Responsibility Law.
- C. Not applicable (please comment).

Citation: Kebbi State Fiscal Responsibility Act 2013

Comment:Q.63: (A) The state has an established Fiscal Responsibility Commission headed by a Chairman and supported by seven members as Commissioners.

Govt. Review:

Ind. Review: Fiscal responsibility law exist, but partially put into practice

CIRDDOC: Option "A" stands based on available 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
- D. Not applicable

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.64: (D) The state does not prepare MTEF and FSP

Govt. Review:

Ind. Review: Not agreed, option A applies

CIRDDOC: Option "D" stands based on available evidence

65. Is there evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP?

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

Citation: Alhaji Sama'ila Maisamari, State Director of Budget, 08136877527

Comment:Q.65: B. The MTEF and FSP are not being produced.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option "B" stands based on available evidence

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

Citation: Alh. Faruk B. Makera, Acting Auditor General of the State, 08035415358

Comment:Q.66: (D) The Acting State Auditor General said the Law has been drafted but still under the process of being approved by the State House of Assembly.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option "D" stands based on available evidence

67. Is there a legal framework requiring the Auditor General to submit its report to the State House of Assembly?
- F. Yes, there is such a legal framework.
- G. No, there is no legal framework.
- H. Not applicable (please comment).

Citation: Section 125, Sub-Section 2 of the 1999 Constitution of the Federal Republic of Nigeria

Comment:Q.67: (A) The constitution of the Federal Republic of Nigeria is the most relevant and effective legal framework requiring the Auditor General of the State to submit his report to state Assembly.

Govt. Review:

Ind. Review: Agreed, Such legal framework exist

CIRDDOC: Option "A" stands based on available 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: Alh. Faruk B. Makera, Acting Auditor General of the State, 08035415358

Comment:Q.68: B. The Public Accounts Committee does not produce report based on the findings of the Auditor General's report.

Govt. Review:

Ind. Review: PAC produces report based on their findings

CIRDDOC: Option "B" stands based on available evidence

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

Citation: Alh. Faruk B. Makera, Acting Auditor General of the State, 08035415358

Comment:Q.69: (D) No such reports made by the PAC.

Govt. Review:

Ind. Review: Agreed

CIRDDOC: Option "D" stands based on available 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 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.
- E. Not applicable (please comment).

Citation: Alh. Faruk B. Makera, Acting Auditor General of the State, 08035415358

Comment:Q.70: (B) The financial regulations of the state was last review in the year 2009. Thus, 9 years ago.


Govt. Review:

Ind. Review: within the last eight years

CIRDDOC: Option “B” stands based on available evidence

BUDGET CALENDAR

<u>Documents/Activity</u>	<u>Time Frame</u>
1. Call circular distributed to MDAs To begin the budget process	1 st Week July
2. Meeting with Revenue generating MDAs, Tertiary Institutions, as well As Development Partners/Donors/NGOs	2 nd Week JULY
3. Submission of budget proposals by MDAs/ Development Partners to MBEP	3 rd Week July
4. Bilateral discussion by MDAs/Development Partners/ NGOs	4 th Week July
5. Collation of budget proposals and Production of budget Estimates by MBEP	1 st – 14 th Aug
6. Presentation of Budget Estimate to Council	15 th – 31 st Aug
7. Production of Copies of Draft Budget for Presentation to the State House of Assembly By the Governor/MBEP	1 st – 30 th Sept
8. Deliberation of budget by State House of Assembly with MDAs	7 th Oct–Nov 30th
9. Passage of Budget into Law by State House Of Assembly	1 st – 31 st Dec

 **MINISTRY OF BUDGET & ECONOMIC PLANNING**
(GWADANGAJI SECRETARIAT)

P.M.B. 1058
TEL. 068-322075/321841

Ref. No. MBED/S/163/VOL.I DATE: 31/08/2017

The chief of staff,
Government House

The Permanent Secretary,
Government House;

Director Deputy Governor's Office;

The Clerk to the House;

The Secretary to the State Government;

The Head of Service;

All Hon. Commissioners;

All Permanent Secretaries;

All Chief Executive of Boards;
Parastatals & Commissions

Attention: Director Planning/Director Finance & Supplies.

**SUMMISSION OF RECURRENT AND CAPITAL ESTIMATE
FOR 2018 BUDGET COMPILATION**

I wish to write and request you to forward your Recurrent and Capital Estimates proposals for the year 2018 on the formats marked Annex A G.

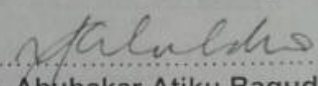
2. The proposals should be based on the following **GUIDELINES:-**

KEBBI STATE GOVERNMENT 2018 REVENUE AND EXPENDITURES GENERAL SUMMARY			
DESCRIPTION	ESTIMATE 2017	ACTUAL 2017 JAN-DEC	ESTIMATE 2018
INTERNALLY GENERATED REVENUE	14,369,083,988	4,393,793,965	7,000,000,000
STATUTORY ALLOCATION	26,020,000,000	29,639,622,714	35,995,834,878
VALUE ADDED TAX	10,226,659,864	9,923,524,920	10,226,659,864
OPENING BALANCE (BANK BALANCES)	9,481,061,061		18,089,216,867
INTERNAL LOANS			5,000,000,000
CBN /UBA Commercial Agricultural Loan	2,998,098,670	1,014,000,000	
a) CBN ECA Backed Loan	8,170,745,945		
b) CBN Personnel Salary Loan	4,465,555,297		
e) Budget Support Facility	9,144,990,018	8,255,000,000	8,674,708,001
f) CBN Small Medium Entr. Dev. Fund (MSMEDF)	2,000,000,000		2,000,000,000
Commercial Bank Loan for Solid Mineral Sector			4,000,000,000
Bank loan for Hotels Rehabilitation			1,250,000,000
BOI Real Sector Funds			4,000,000,000
JAIZ Bank for Empowerment			2,000,000,000
FGN Infrastructure Support Facility			1,700,000,000
EXTERNAL LOANS (RAAMP etc)	15,984,650,000	76,500,000	3,394,000,000
GRANTS	12,718,653,132	1,575,139,996	22,784,653,130
MISCELLANEOUS	28,554,819,122	27,033,663,067	25,106,491,637
TOTAL REVENUE	144,134,317,097	81,911,244,663	151,221,564,377
EXPENDITURE			
Recurrent Expenditure	40,192,999,081	36,529,484,415	42,995,834,878
Capital Expenditure	103,941,318,016	45,326,151,794	108,225,729,499
TOTAL EXPENDITURE	144,134,317,097	81,855,636,209	151,221,564,377

KEBBI STATE
2018 BUDGET
RECURRENT EXPENDITURES
SUMMARY

	Ministries and Departments	2017 BUDGET					2018 BUDGET	
		Personnel Cost 2017	Overhead Cost 2017	Overhead Cost 2017	Total Estimates 2017	Actual Expenditure Jan- Dec. 2017	Personnel Cost 2018	Overhead Cost 2018
412	Government House	47,201,440	1,814,081,070	2,211,282,510	2,105,244,033	47,201,440	1,814,081,070	1,861,282,510
A	Deputy Governor's Office	10,000,000	126,500,000	136,500,000	83,900,000	10,000,000	126,500,000	136,500,000
413	Executive Office of the Governor							
A	Cabinet Affairs Department	978,084,298	1,673,254,557	2,651,338,855	1,558,230,736	600,000,000	1,793,254,557	2,393,254,557
B	Special Services Department	7,000,000	82,781,000	55,755,208	46,433,104	7,000,000	82,781,000	89,781,000
C	Administration Department	217,000,000	24,000,000	241,000,000	232,256,235	217,000,000	24,000,000	241,000,000
D	Ministry of Local Government and Chieftaincy Affairs	52,000,000	11,000,000	63,000,000	53,248,347	52,000,000	11,000,000	63,000,000
E	Local Govt. Audit	30,091,936	1,800,000	31,891,936	19,906,976	30,091,936	1,800,000	31,891,936
F	Establishment Training & Pension	174,000,000	63,459,973	237,459,973	236,586,522	174,000,000	132,100,000	306,100,000
G	Ministry of Lands & Housing	115,000,000	9,000,000	124,000,000	111,751,815	115,000,000	10,600,000	125,600,000
H	Directorate of Protocol	22,356,036	97,500,000	119,856,036	112,253,114	20,620,306	120,700,000	141,320,306
414	Ministry of Agriculture and Natural resources	270,800,000	12,700,000	283,500,000	192,249,789	270,800,000	15,900,000	286,700,000
415	Ministry of Commerce and Industry	22,600,000	30,000,000	102,600,000	88,551,553	72,600,000	29,600,000	102,200,000
416	Ministry of Education	315,000,000	1,100,000,000	1,415,000,000	1,130,404,206	315,000,000	1,197,000,000	1,512,000,000
416B	Min. of Higher Education.	400,000,000	1,149,916,960	1,549,916,960	503,777,821	400,000,000	1,120,000,000	512,000,000
Total								

KEBBI STATE OF NIGERIA**LAW NO: 001 OF 2018**I ASSENT this 23rd day of FEBRUARY 2018


 Sen. Abubakar Atiku Bagudu
 The Executive Governor
 Kebbi State.

APPROPRIATION LAW FOR THE PERIOD BEGINNING
JANUARY – DECEMBER, 2018

BE IT ENACTED BY THE KEBBI STATE HOUSE OF ASSEMBLY as follows: -

*Citation and
commencement.*

1. This Law may be cited as the Appropriation Law, 2018 and shall come into force on the 23rd day of FEBRUARY 2018.

Financial Year

2. The appropriation made under this Law shall be for the Financial year beginning on the 1st day of January, 2018 and ending on the 31st day of December, 2018.

*Authorised
expenditure.*

3. The Accountant General of Kebbi State may on a Warrant signed by the Commissioner of Finance, issue from the Consolidated Revenue Fund of Kebbi State during the financial year beginning from 1st day of January, 2018 and ending 31st day of December, 2018, a sum not exceeding in the whole the sum of **One Hundred and Fifty One Billion, Two Hundred and Twenty One Million, Five Hundred and Sixty Four Thousand, Three Hundred and Seventy Seven Naira only**, being the total of the amount set forth opposite the Heads specified in the Schedules hereto.

*Appropriation of
151,221,564,377*

4. The sum of **One Hundred and Fifty One Billion, Two Hundred and Twenty One Million, Five Hundred and Sixty Four Thousand, Three Hundred and Seventy Seven Naira only** is hereby appropriated for the purposes of the expenditure set forth opposite the respective Heads specified in the Schedules hereto.



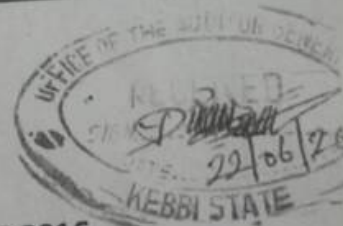
KEBBI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE

P.M.B. 1073 BIRNIN KEBBI Tel : 068-320631, 321805

REF. NO.: CAG/71/S.1

22/06/2017

The State Auditor General,
Office of the Auditor General,
Birnin Kebbi.



FORWARDING OF PROVISIONAL STATEMENTS OF ACCOUNTS 2016

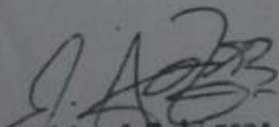
In compliance with Public Finances Control Management Act 1958, the Provisional Annual Financial Statement of Kebbi State for the year ended 2016 is hereby forwarded to you for examination, verification and acceptance please.

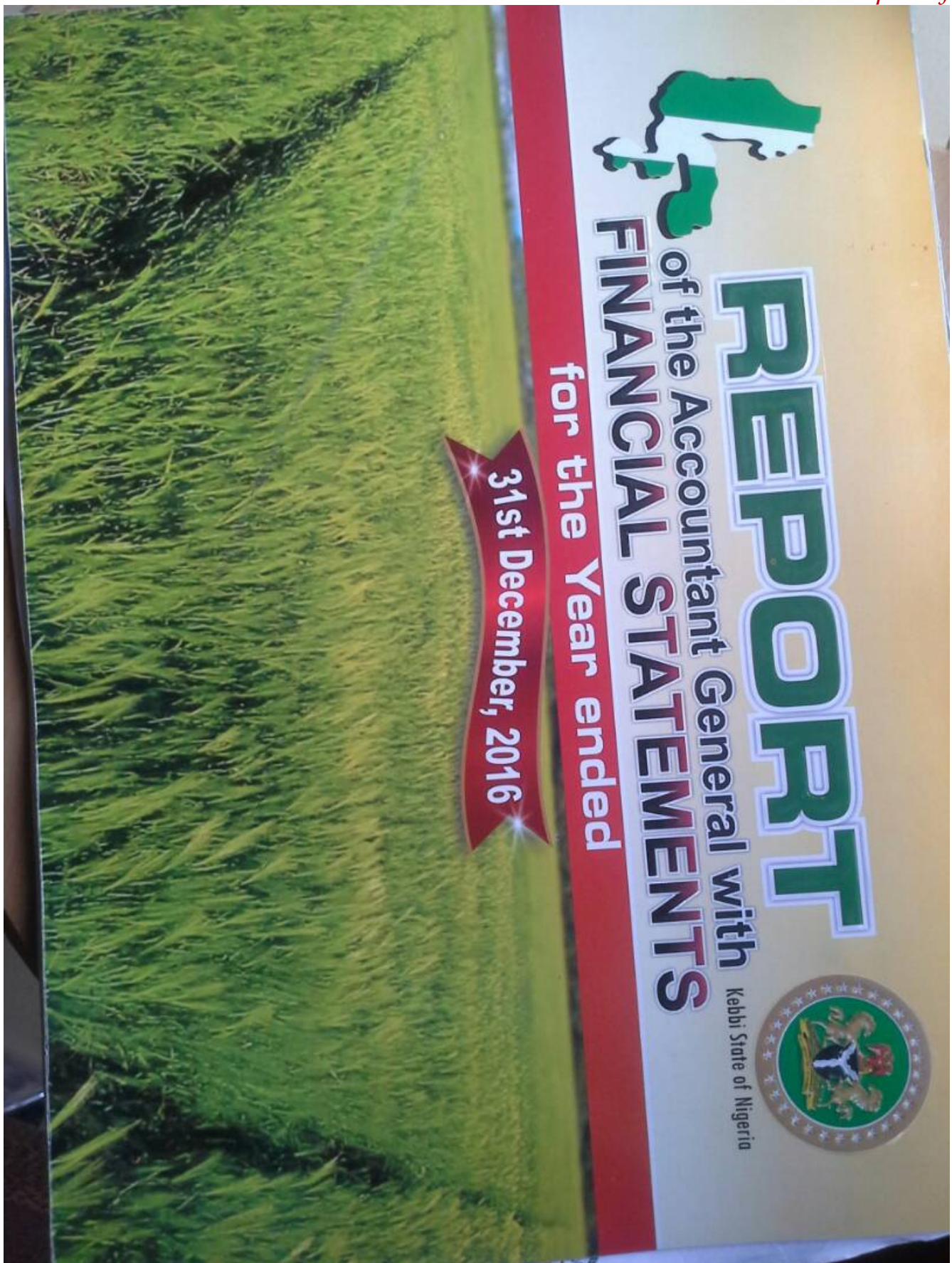
They are itemized below:-

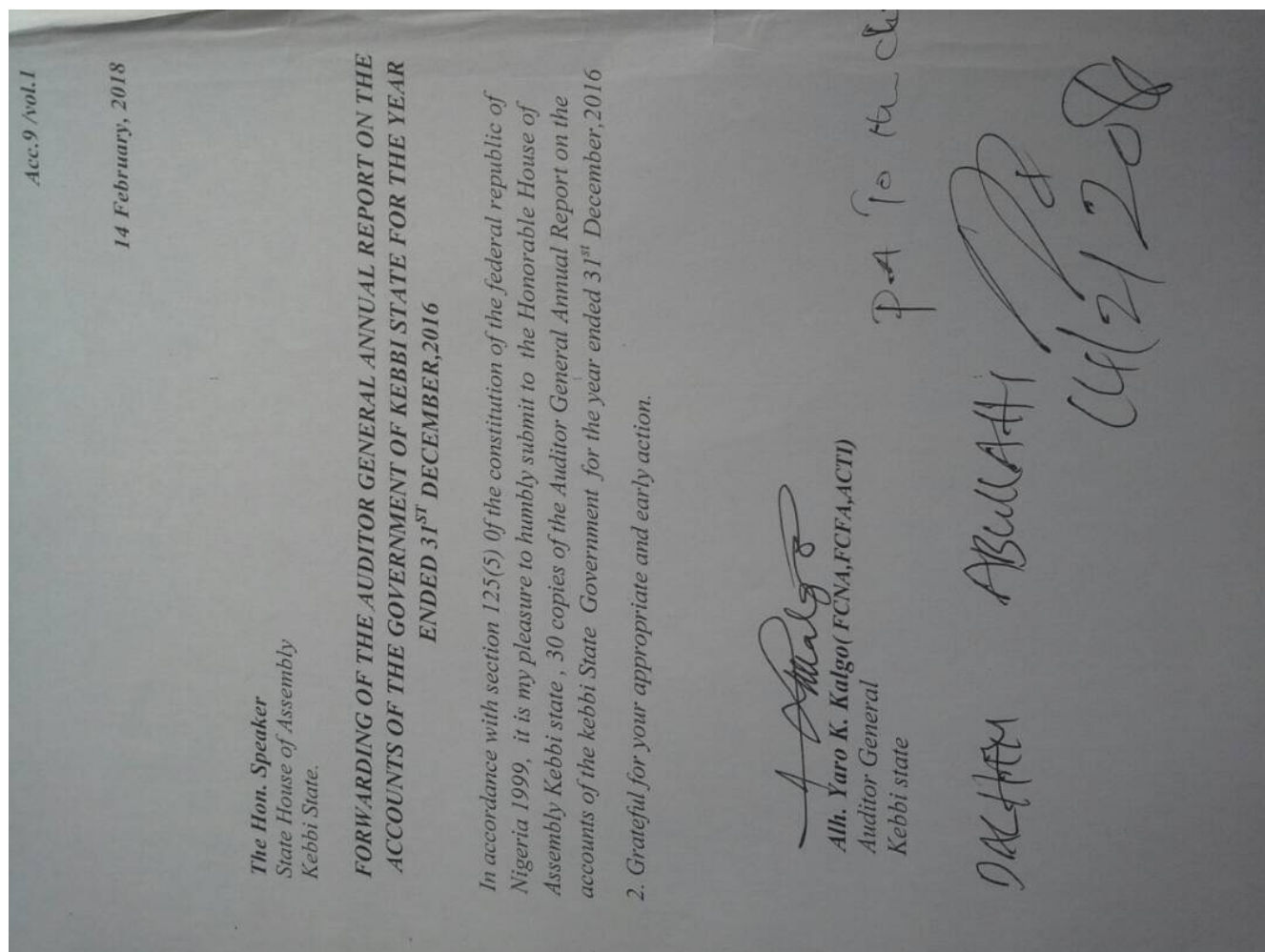
S/No.	Statement	Description
1.	1	Statement of Cash Flow
2.	2	Statement of Assets and Liabilities
3.	3	Statement of Consolidated Revenue Funds
4.	4	Statement of Capital Development Fund

For more details you may wish to refer to notes 1 to 23 as attached herewith.

Kindly accept the assurances of the Accountant General's best regards.


Ibrahim A Zaki FCPA, ATM
Accountant General







MINISTRY OF BUDGET AND ECONOMIC PLANNING, BIRNIN KEBBI

2017 BUDGET PERFORMANCE REPORT (JAN.-SEPT)

MIN/DEPT	APPROVED ESTIMATE 2017	ACTUAL EXP. PERS. COST	ACTUAL EXP. OVERHEAD COST	TOTAL	Balance
Government House	1,861,282,510	17,075,673.96	1,039,697,995	1,056,773,689.96	804,508,820.00
Deputy Governor's Office	136,500,000	-	42,000,000	42,000,000	94,500,000
Cabinet Affairs Department	2,651,338,855	124,935,608	438,966,250	563,901,858	2,087,436,997
Special Services Department	89,781,000	2,984,537	25,651,000	28,633,537.1	61,145,462.9
Administration Department	241,000,000	87,946,609.80	9,500,000	97,446,609.08	143,553,390.92
Ministry of Local Government and Chieftaincy Affairs	63,000,000	22,968,738.54	3,000,000	25,968,738.54	37,031,261.46
Local Govt. Audit	31,891,936	14,795,508.76	900,000	15,695,508.76	16,196,427.24
Establishment & Pension	237,459,973	84,397,975.54	20,833,000	105,230,975.54	132,228,997.46
Ministry of Lands & Housing	124,000,000	49,701,247.04	6,018,000	55,719,247.04	68,280,752.96
Directorate of Protocol	119,856,036	10,126,688.28	18,538,000	28,664,688.28	91,191,347.72
Ministry of Agriculture	283,500,000	110,682,635.64	22,400,000	133,082,635.64	150,417,364.36
Ministry of Commerce	102,600,000	34,433,902.84	3,870,000	38,303,902.84	64,296,097.16
Ministry of Education	1,483,616,600	143,782,031.14	557,700,000	701,482,031.14	782,134,568.46
Min. of Higher Education.	1,549,916,960	223,125,384.1	55,842,352	278,967,736.1	1,270,949,223.9
Ministry of Finance	696,900,942	230,416,598.94	112,598,141.97	343,014,740.91	353,886,201.03
Ministry of Budget & Economic Planning	92,100,000	15,410,195.2	7,432,000	22,842,195.02	69,257,804.98
Accountant General's Office	234,000,000	-	158,152,171.50	158,152,171.50	75,847,828.50