

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

ADAMAWA STATE

June 2020

Civil Resource Development and Documentation Centre (CIRDDOC)

No. 9 Second Avenue, Independence Layout, Box 1686, Enugu, Nigeria

Tel: +234-803-3132-494; E-mail: cirddoc@aol.com; nwankwooby@gmail.com; Website: www.cirddoc.org

THIS QUESTIONNAIRE WAS COMPLETED BY

RESEARCHER: Daniel Tizhe Luka

STATE: Adamawa

RESEARCH ORGANIZATION: Centre for Leadership & Environmental Development (CLED)

ADDRESS: NO. 43 Gimba Road, State Low-Cost Housing Estate, Jimeta - Yola.

TELEPHONE NUMBER(S): 08053472389

ORGANIZATION'S WEBSITE:

E-MAIL ADDRESS: cledteam02@gmail.com

STATE SUPERVISOR: Charles T. Lungu

ZONAL CONSULTANT: Dudu Mamman Manuga

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

1. **Pre-Budget Statement:** State Budget Call Circular, MTEF/FSP
2. **Executive Budget Proposal (EBP):** State Budget Draft Estimates
3. **State Citizens Budget**
4. **Approved Budget:** State Budget Appropriation Law
5. **In-Year Reports:** State Quarterly Budget Implementation Reports,
6. **State Mid-Year Review** and
7. **Year-End Report:** State Accountant-General's Report,
8. **State Auditor General's Report**

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. Pre-Budget Statement: a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	a) 2020 b) 2020
2. Executive Budget Proposal (EBP): <i>State Draft Budget Estimates</i>	2020
3. State Citizens Budget	2020

4. State Approved Budget Volumes / Appropriation Law	2020
5. In-Year Reports: <i>State Quarterly Budget Implementation Reports,</i>	2020
6. State Mid-Year Review	2020
7. Year-End Report: <i>State Accountant-General's Report,</i>	2018, 2019
8. State Auditor General's Report	2018

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	<p>1. Title: Submission of Advance proposals call circular 2020 -2022</p> <p>2. Date of Release: 01st July, 2019</p> <p>3. Internet Link: Not available</p> <p>4. Availability: Produced for internal use (Appendix 1)</p>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<p>1. Title: Adamawa State Approved 2020-2022 Medium-Term Expenditure Framework and Fiscal Strategy Paper (MTEF/FSP)</p> <p>2. Date of Release: May, 2020</p> <p>3. Internet Link: https://mof.ad.gov.ng/download/approved-2020-2022-mtef-and-fsp/?wpdmdl=624&refresh=5f35469bcfd01597327003</p> <p>4. Availability: Produced for Internal use.</p>
State Citizens Budget	<p>1. Title: Adamawa State 2020 Citizens Budget Document Tagged "Budget of Rebirth"</p> <p>2. Date of Release: April, 2020</p> <p>3. Internet Link: https://mof.ad.gov.ng/download/2020-adamawa-state-citizen-budget/?wpdmdl=537&refresh=5f35497aa84491597327738</p> <p>4. Availability: Produced and Publicly Available</p>
State Draft Budget Estimates	<p>1. Title: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria</p> <p>2. Date of Release: November 26th, 2019</p> <p>3. Internet Link: Not available</p> <p>4. Availability: Produced for internal use</p>

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Approved Budget Volumes	1. Title: Approved 2020 Budget of Adamawa State (Budget of Re-birth) 2. Date of Release: 24 th December, 2019 3. Internet Link: https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003 4. Availability: Produced and Publicly Available
State Budget Appropriation Law	1. Title: Appropriation Bill & General Warrant 2. Date of Release: 27 th December, 2019 3. Internet Link: https://mof.ad.gov.ng/download/appropriation-bill-general-warrant/?wpdmdl=527&refresh=5f35469bb35661597327003 4. Availability: Produced and Publicly Available
State Quarterly Reports	1. Title: 1 st quarterly report of the Accountant General Adamawa State 2. Date of Release: April, 2020 3. Internet Link: https://6c2e627b-6748-4d3c-91c1-d27f2ff5d578.filesusr.com/ugd/6f0bae_a30b6bc655b542d-ca87e0577fb9d133a.pdf 4. Availability: Produced and Publicly Available
State Mid-Year Review	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability: Not Produced
Year-End (Consolidated Annual Budget performance) Report	1. Title: Adamawa state report of the Accountant General for the year ended 31st December 2019 2. Date of Release: 29 th May, 2020 3. Internet Link: https://mof.ad.gov.ng/download/adamawa-state-report-of-the-accountant-general-for-the-year-ended/?wpdmdl=607&refresh=5fa9807965e321604943993 4. Availability: Produced and Publicly Available
State Auditor General's Report	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability: Not Produced

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced for Internal Use (PIU); (3) 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 or document is not publicly available.**
 - C. Not applicable/other (please comment).

Citation: MOF/BD/S/95/B/Vol.II/359 dated 1st July, 2019

Comment: Q.1: Ans B: Mr. Barry A. Shaida, (08039184343) Director Budget of Adamawa State Ministry of Finance on the 20th August, 2020 confirmed that the State produces Budget Call Circular, but not publicly available online, hence choice of B. See appendix 1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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: MOF/BD/S/95/B/Vol.II/359 dated 1st July, 2019

Comment: Q.2: Ans D; the choice of D was confirmed by the Director Budget of Ministry of Finance, (08039184343) that the State Budget Call Circular is release before the budget year. See appendix 1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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 or document is not publicly available**
 - E. Not applicable/other (please comment).

Citation: MOF/BD/S/95/B/Vol.II/359 dated 1st July, 2019

Comment: Q.3 Ans D: the choice of D was confirmed by the Director Budget of Ministry of Finance, that the State Budget Call Circular is release before the budget year. See appendix 1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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: MOF/BD/S/95/B/Vol.II/359 dated 1st July, 2019

Comment: Q.4 Ans D: The budget calendar is not publicly available online this was confirmed by the Director Budget, Ministry of Finance, hence the choice of D, See appendix 1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

5. 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 or document is not publicly available**
 - E. Not applicable (please comment)

Citation: <https://mof.ad.gov.ng/download/approved-2020-2022-mtef-and-fsp/?wpdmdl=624&refresh=5f35469bcfcd01597327003> dated May 2020

Comment: Q.5: Ans D: The State prepares Medium-Term Expenditure Framework and Fiscal Strategy Paper (MTEF/FSP) in line with the provision of the Fiscal Responsibility Law (FRL), but the date of release was May, 2020 and not May 2019, for approved 2020 - 2022 MTEF/FSP which means this document was published late and qualify it as produced for internal use.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

6. Is there evidence of public (including Civil Society/Non-Governmental Organizations, organized labour, professional associations and organized private sector working in the sector) consultation during the preparation of the MTEF and FSP?
- A. There is evidence of public (including Civil Society/Non-Governmental Organizations, organized labour, professional associations and organized private sector working in the sector) consultation during the preparation of the MTEF and FSP
 - B. There is no evidence of public (including Civil Society/Non-Governmental Organizations, organized labour, professional associations and organized private sector working in the sector) consultation during the preparation of the MTEF and FSP or document is not publicly available
 - C. Not applicable (please comment)

Citation: <https://mof.ad.gov.ng/download/approved-2020-2022-mtef-and-fsp/?wpdmdl=624&refresh=5f35469bcfd01597327003> dated May 2020

Comment: Q.6: Ans B; There is no evidence of public (e.g. Civil Society/Non-Governmental Organization, Professional Associations) consultation during the preparation of the MTEF and FSP this was confirmed by Mr. Barry A. Shaida (08039184343) Director Budget, Adamawa State Ministry of Finance (see link above)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

7. 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] or document is not publicly available
 - C. Not applicable/other (please comment).

Citation: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria

Comment: Q.7: Ans B; Mr. Barry A. Shaida (08039184343) Director Budget, Ministry of Finance confirmed that the State Draft Budget is produced, but not publicly available online, hence the choice of B. See appendix 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

8. How far in advance of the budget year is 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: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria

Comment: Q:8: Ans D; Mr. Barry A. Shaida (08039184343) Director Budget, Ministry of Finance confirmed that the State Draft Budget are not publicly available online, hence the choice of D. See appendix 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

9. 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 the administrative unit or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria

Comment: Q:9: Ans D; Mr. Barry A. Shaida (08039184343) Director Budget, Ministry of Finance showed us the State Draft Budget and after perusing through the document we find out that the expenditures are classified into administrative unit, (e.g. Office of the Governor, Ministry of Youth & Sports Development, Ministry of Women Affairs e.t.c), but not publicly available online, hence the choice of D. See appendix 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

10. 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 or document is not publicly available
- C. Not applicable/other (please comment)

Citation: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria

Comment: Q.10: Ans B; Mr. Barry A. Shaida (08039184343) Director Budget, Ministry of Finance showed us the State Draft Budget and after perusing through the document we find out that the expenditures are presented by functional classification (e.g. Executive and Legislative Organs, the document is publicly not available online, hence the choice of B. See appendix 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

11. 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 or document is not publicly available
 - C. Not applicable/other (please comment)

Citation: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria

Comment: Q.11: Ans B; the State Draft Budget was showed to us by the Director Budget and after going through the document we find out that the expenditures are presented by economic classification (e.g. Personnel Costs, Overhead Costs, Consolidated Revenue fund Charges etc.) but the document is not publicly available online, hence the choice of D. See appendix 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

12. 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 or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria

Comment: Q.12: Ans D; the State Draft Budget was showed to us by Mr. Barry A. Shaida, of the Ministry of Finance and after going through the document we find out that the expenditures are presented by program (e.g. Economic Empowerment Through Agriculture, Improvement to Human Health, Housing and Urban Development, etc.) but the document is not publicly available online, hence the choice of D. See appendix 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

13. Do 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 four 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 or document is not publicly available**
 - E. Not applicable/ other (please comment)

Citation: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria

Comment: Q.13: Ans D; the choice of D is that the Draft Budget Estimates Document is not publicly available online, but Mr. Barry A. Shaida, Director Budget, Ministry of Finance showed us the document, after going through, the document presents allocation of expenditures by senatorial zone and Local Government Areas (e.g, Adamawa Central with 7 LGA, Adamawa North with 5 LGA and Adamawa South with 9 LGAs). See appendix 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

14. Do 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 or document is not publicly available**
 - E. Not applicable/ other (please comment).

Citation: Proposed 2020 Budget Estimate of Adamawa State Government of Nigeria

Comment: Q.14: Ans D; the choice of D is because, the Draft Budget Estimates Document is not publicly available online, but Mr. Barry A. Shaida, Director Budget, Ministry of Finance showed us the document, after perusing through the document, we saw that all MDAs sources of revenue are presented (e.g, Government Share of Federation Accounts, PAYE, Fines, Rents on Government property etc.). See appendix 2

Independent Reviewer:

Government Reviewer:

CIRDDOC:

15. Do the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?
- A. Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].
 - B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs
 - C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
 - D. No, non-financial data on results are not presented or document is not publicly available
 - E. Not applicable/other (please comment)

Citation: Mr Barry A. Shaida, Director Budget of Adamawa (08039184343)

Comment: Q.15: Ans D; Document not publicly available online, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

16. 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 or document is not publicly available
 - E. Not applicable/other (please comment)

Citation: Mr Barry A. Shaida, Director Budget of Adamawa (08039184343)

Comment: Q.16: Ans D; Document not publicly available online, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

17. 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 document is not publicly available
- E. Not applicable/ other (please comment).

Citation: <https://mof.ad.gov.ng/download/appropriation-bill-general-warrant/?wpdmdl=527&refresh=5f35469bb35661597327003>

Comment: Q.17: Ans A; The Adamawa State 2020 Appropriation Law was enacted on 24th December 2019, see link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

18. For the fiscal year under consideration, when was 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: <https://mof.ad.gov.ng/download/appropriation-bill-general-warrant/?wpdmdl=527&refresh=5f35469bb35661597327003>

Comment: Q.18: Ans B; the law was made available within less than six weeks after enactment. See link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

19. 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 or document is not publicly available
 - E. Not applicable/ other (please comment).

Citation: <https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003> (pages 36-42)

Comment: Q.19: Ans A; the State Approved Budget expenditures are classified by administrative unit (e.g. Adamawa press limited, Ministry for Local Government affairs, Civil Service Commission etc.) See pages 36 - 42 of the Approved 2020 Budget of Adamawa State (Budget of Re-birth)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

20. 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 or document is not publicly available
 - C. Not applicable/ other (please comment)

Citation: <https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003> (Pages 43 - 45)

Comment: Q.20: Ans A; the State Approved Budget expenditures are presented by functional classification (e.g. General public Services, Public order and safety etc.) See pages 43 - 45 of the Approved 2020 Budget of Adamawa State (Budget of Re-birth)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

21. 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 or document is not publicly available
- C. Not applicable/other (please comment)

Citation: <https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003> (pages 56 – 57)

Comment: Q.21: Ans A; the State Approved Budget expenditures are presented by economic classification (e.g. Personnel Costs, Overhead costs, etc.) See pages 56 - 57 of the Approved 2020 Budget of Adamawa State (Budget of Re-birth)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

22. Does the State Approved Budget present expenditures for individual programs (items) for the budget year?
- A. Yes, programs accounting for all expenditures are presented.
 - B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
 - C. Yes, programs accounting for less than two-thirds of expenditures are presented.
 - D. No, expenditures are not presented by program or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: <https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003> (pages 48 – 51)

Comment: Q.22: Ans A; the State Approved Budget present expenditures for individual programs (e.g. Economic Empowerment through Agriculture, Improvement to Human Health, Enhancing skills and Knowledge etc.) See pages 48 - 51 of the Approved 2020 Budget of Adamawa State (Budget of Re-birth)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

23. Are 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: <https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003>

Comment: Q.23: Ans A; The approved 2020 budget of Adamawa State is IPSAS compliant, because all line items have different codes across all MDAs. (E.g. Office of the Deputy Governor code is 11001002, code 11010001 is for Bureau for Public Procurement, and code 11013001 is for SSG's office) See pages 41 and 42 of the approved 2020 budget of Adamawa State. See link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?
- 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 a single of few items
 - C. Between 4 and 6 of the State MDAs have their Budget lumped into a single of few items
 - D. More than 6 of the State MDAs have their Budget lumped into a single of few items or not publicly available
 - E. Not applicable (please comment)

Citation: <https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003>

Comment: Q.24: Ans A; None of the MDAs budget were lumped in a single items. See pages 41 and 42 of the approved 2020 budget of Adamawa State as per above link

Independent Reviewer:

Government Reviewer:

CIRDDOC:

25. 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: <https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003>

Comment: Q.25: Ans A; Individual Sources of revenue are presented in the approved 2020 budget of Adamawa State (e.g. Office of the Accountant General have Statutory Allocation, Share of VAT, Excess Crude, Ecological Fund etc.) See Part three of the budget from Pages 70 – 90. See link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

E. STATE CITIZENS BUDGET

26. 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 or not publicly available.
- E. Not applicable/ other (please comment).

Citation: <https://mof.ad.gov.ng/download/2020-adamawa-state-citizen-budget/?wpdmdl=537&refresh=5f35497aa84491597327738>

Comment: Q.26: Ans B; See Adamawa State 2020 Citizens Budget Document Tagged “Budget of Rebirth” the core elements are on pages 19 to 30, while contact information for follow-up by citizens is on page 46

Independent Reviewer:

Government Reviewer:

CIRDDOC:

27. How is the Citizens Budget disseminated (e. g, the Internet, billboards, radio programs, newspapers, street theatre, etc.), 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 publicly available or not produced at all.
- E. Not applicable/other (please comment).

Citation: <https://mof.ad.gov.ng/download/2020-adamawa-state-citizen-budget/?wpdmdl=537&refresh=5f35497aa84491597327738>

Comment: Q.27: Ans A; the Director Budget confirmed that the citizen budget is disseminated through three different media (e.g. website link, radio and television news coverage).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE YEAR-END REPORT

28. Does the state produce and release a quarterly budget implementation report to the public?

- A. Yes, the state produces and releases quarterly budget implementation report to the public one month or less after the end of the quarter
- B. Yes, the state produces and releases quarterly budget implementation report to the public two or less (but more than one month) after the end of the quarter
- C. Yes, the state produces and releases quarterly budget implementation report to the public more than two months (but less than three months) after the end of the quarter
- D. No, the state does not produce or release quarterly budget implementation report to the public
- E. Not applicable (please comment)

Citation: https://6c2e627b-6748-4d3c-91c1-d27f2ff5d578.filesusr.com/ugd/6f0bae_a30b6bc655-b542dca87e0577fb9d133a.pdf

Comment: Q.28: Ans A; The State quarterly report is produced and the title is 1st quarterly report of the Accountant General Adamawa State, and the date of Release is April, 2020. See link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

29. For quarterly budget implementation 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: https://6c2e627b-6748-4d3c-91c1-d27f2ff5d578.filesusr.com/ugd/6f0bae_a30b6bc655b542d-ca87e0577fb9d133a.pdf

Comment: Q.29: Ans A; 1st quarterly report of the Accountant General Adamawa State, and the date of Release: April, 2020 and publicly available online. See link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

30. 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, not publicly available or it is not produced at all.
 - E. Not applicable/other (please comment).

Citation: Mustapha Isa, (07062232199) Acting Director Treasury, of Adamawa State office of the Accountant General,

Comment: Q.30: Ans D; the acting Director Treasury of office of the Accountant General confirmed that the mid-year report was not produced because of covid-19 pandemic lockdown

Independent Reviewer:

Government Reviewer:

CIRDDOC:

31. How long after the end of the budget year does the State Executive release to the public the year-end 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 year-end Report to the public, or releases it too late (more than 12 months).
 - E. Not applicable/other (please comment).

Citation: <https://mof.ad.gov.ng/download/adamawa-state-report-of-the-accountant-general-for-the-year-ended/?wpdmdl=607&refresh=5f3540afe672d1597325487>

Comment: Q.31: Ans A: The link above shows that the State Executive releases to the public the year-end Report that discusses the budget's actual outcome for the year less than six Month after the end of fiscal year and was published on 29th July, 2020. Hence the choice of A

Independent Reviewer:

Government Reviewer:

CIRDDOC:

STATE AUDITOR GENERAL'S REPORT

32. 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: Usman Ahmed (08035914188) Deputy Director, Adamawa State office of the Auditor General

Comment: Q.32: Ans D; the choice of D was made, because the Deputy Auditor General, Office of the Auditor General confirmed that the report is yet to be produced.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

33. 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: Usman Ahmed, Deputy Director, Adamawa State office of the Auditor General, made the confirmation.

Comment: Q.33: Ans D; the choice of D was made, because the Deputy Auditor General, Office of the Auditor General confirmed that the report is yet to be produced.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS

A. Public Engagement during Budget Formulation

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

Citation: Mr Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.34: Ans D; The Director Budget, Ministry of Finance confirmed that there is no formal requirement requesting the executive to engage with the public during budget formulation process, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

35. 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: Mr Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.35: Ans D; The choice of D was made because the executive has not established any mechanisms to identify the public's perspective on budget priorities, this was confirmed by the Director Budget, Ministry of Finance confirmed

Independent Reviewer:

Government Reviewer:

CIRDDOC:

36. Does the state executive hold consultations with the *core set of constituencies* on specific plans for vulnerable groups in the upcoming budget?

Please note that by "core set of constituencies" it is meant the following: 1. Women's groups, 2. youth, 3. People living with disability and 4. The elderly.

- A. Yes, the executive holds extensive consultations with a core set of constituencies and others (Please specify).
- B. Yes, the executive holds consultations with a core set of constituencies.
- C. Yes, the executive holds very limited consultations, involving only a few of the groups listed in the "core set of constituencies".
- D. No, the executive does not consult with any of the groups listed in the "core set of constituencies".
- E. Not applicable/other (please comment).

Citation: Mr. Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.36: Ans D; The choice of D was made because the executive does not consult with any of the groups listed in the “core set of constituencies”. this was confirm by the Director Budget, Ministry of Finance confirmed

Independent Reviewer:

Government Reviewer:

CIRDDOC:

37. 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: Mr Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.37: Ans D; The Director Budget, Ministry of Finance confirmed the executive does not engage with the public during budget formulation process, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

38. 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: Mr Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.38: Ans D; The Director Budget, Ministry of Finance confirmed that the executive does not provide feedback on how these inputs have been used to develop the State Draft Budget Estimates , hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

39. 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 (budget defense)?
- 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: Mr Pedeino P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.39: Ans D; the Secretary, Public Accounts Committee of Adamawa State House of Assembly, confirmed that the appropriation Committee holds budget defense at individual MDAs level, but CSOs or other groups of the public are not in attendance because no attendance list to show that they were part of the public hearing. Hence the choice of D. See attached Appendix 3 list of MDAs their dates and time of their defense.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

40. 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 main 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: Mr Pedeino P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.40: Ans D; The choice of D was because the legislative Committee do not hold public hearing in which testimony from the public are heard it was confirmed by the Secretary, Public Accounts Committee of Adamawa State House of Assembly.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

41. 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: Mr Pedeino P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.41: Ans D; the Secretary, Public Accounts Committee of Adamawa State House of Assembly confirmed that the committee do not release reports to the public on these hearing, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

C. Public Engagement during Budget Execution

42. 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 greater portion of targeted spending.
- C. Information on beneficiaries is very limited.
- D. **There is no information on the beneficiaries of targeted spending.**
- E. Not applicable/other (please comment).

Citation: Mr Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.42: Ans D; The Director Budget, Ministry of Finance confirmed that there is no information on beneficiaries of targeted spending, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

43. 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: Mr Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.43: Ans D; the executive has not established mechanisms to identify the public's perspective on budget execution, this was confirmed by the Director Budget, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

44. 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: Mr Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.44: Ans D; The choice of D was made because the executive does not provide any feedback on how these inputs have been used to improve budget execution, this was confirmed by the director budget

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. Public Engagement during Audit

45. Does the state Auditor General's office maintain formal mechanisms through which the public can participate in the audit process?
- A. Yes, the state Auditor General'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 Auditor General'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 Auditor General'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 Auditor General's office does not maintain any formal mechanisms through which the public can participate in the audit process.
 - E. Not applicable.

Citation: Usman Ahmed (08035914188) Deputy Director, Adamawa State office of the Auditor General

Comment: Q.45: Ans D; the state Auditor General's office does not maintain any formal mechanisms through which the public can participate in the audit process, this was confirmed by the State Deputy Auditor General, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

46. 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: Mr Pedeino P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.46: Ans B; The choice of B was made because the state assembly meetings discussing the audit report are not open to the public, it was confirmed by the Secretary, Public Accounts Committee of Adamawa State House of Assembly.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS

47. Does the legislature have the internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D. No, the legislature has neither the internal capacity nor access to independent research capacity for budget analyses.
- E. Not applicable/other (please comment).

Citation: Mr Pedeiro P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.47: Ans D; the Secretary, Public Accounts Committee of Adamawa State House of Assembly confirmed that, the Legislature has a specialized budget office, its staffing and other resources are insufficient to carry out its tasks, but there are no documents (e.g. organogram) establishing the unit, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

48. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

Citation: Mr Pedeiro P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.48: Ans D; The Secretary of PAC confirmed that legislature and the Executive debate budget at the MTEF/FSP level which is the starting point of debate. But we have not seen any document in regard to this.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

49. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?
- A. Yes, the executive holds consultations with a wide range of legislators.
 - B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
 - C. Yes, the executive holds consultations with only a limited number of legislators.
 - D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
 - E. Not applicable/other (please comment).

Citation Mr Pedemo P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.49: Ans D: It was confirmed by the Secretary PAC that, the Executive holds consultations with legislators, at the MTEF/FSP level with a range of legislators, but we have not seen any document that shows that the executive holds consultations with the legislators (e.g. invitation letter), hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

50. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?
- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
 - B. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
 - C. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
 - D. The legislature does not receive the Executive's Budget Proposal at least one month before the start of the budget year.
 - E. Not applicable/other (please comment).

Citation: <https://www.pulse.ng/news/local/gov-fintiri-presents-n18336bn-budget-proposal-for-2020/dcsdnmy>

Comment: Q.50: Ans C; Adamawa State Legislature received the Executive's Budget for 2020 on November 26th 2019, at least one month that is in before the start of the budget year, see daily post of the above link

Independent Reviewer:

Government Reviewer:

CIRDDOC:

51. When does the legislature approve the Executive's Budget Proposal?

- A. The legislature approves the budget at least one month in advance of the start of the budget year.
- B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C. The legislature approves the budget less than one month after the start of the budget year.
- D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E. Not applicable/other (please comment).

Citation: <https://dailypost.ng/2019/12/19/adamawa-assembly-approves-fintiris-n183bn-budget-for-2020/>

Comment: Q.51: Ans B; the State Legislature approved the Budget less than one month (December 19th, 2019) in advance of start of the budget year, See paragraph 1 of the above link

Independent Reviewer:

Government Reviewer:

CIRDDOC:

52. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

Citation: <https://www.adamawafrc.org/wp-content/uploads/2019/01/FISCAL-RESPONSIBILITY-COMMISSION-LAW-2018.pdf>

Comment: Q.52: Ans B; the legislature has authority in law to amend the Executive's Budget Proposal by increasing or decreasing funding and revenue. See links above Adamawa State Fiscal Responsibility Law 2018 Section 19 (1-2)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

53. Does the executive seek input from the legislature prior to shifting funds **between** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
 - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
 - D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
 - E. Not applicable/other (please comment).

Citation: Mr Pedeino P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.53: Ans D: the choice of D was made because there is no law or regulation requiring the executive to ask for permission from the House to shifts funds between administrative units

Independent Reviewer:

Government Reviewer:

CIRDDOC:

54. Does the executive seek input from the legislature prior to shifting funds **within** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
 - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
 - D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
 - E. Not applicable/other (please comment).

Citation: Mr Pedeino P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.54: Ans D: the choice of D was made because the law gave power of approval of virements to the Commissioner.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

55. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to spending excess revenue but is not required to do so by law or regulation.
 - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
 - D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
 - E. Not applicable/other (please comment).

Citation: <https://www.adamawafrc.org/wp-content/uploads/2019/01/CONTROL-OF-PUBLIC-FINANCE-LAW-2016.pdf>;

Comment: Q.55: Ans D: the choice of A was made because the law Control of Public Finance Law 2016 the not states how excess revenue should be managed.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

56. When was the most recent supplemental budget approved?
- A. The most recent supplementary budget was approved before the funds were expended.
 - B. The most recent supplementary budget was approved after the funds were expended, or the executive implemented the supplementary budget without ever receiving approval from the legislature (please specify).
 - C. Not applicable/other (please comment).

Citation: Mr Barry A. Shaida (08039184343) Director Budget, Ministry of Finance

Comment: Q.56: Ans A: the most recent supplementary budget was approved in 2017 this was confirmed the Director Budget. See attached appendix 5. But the document is not publicly available on line

Independent Reviewer:

Government Reviewer:

CIRDDOC:

57. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to spending contingency funds but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice, the executive spends these funds without seeking prior approval or input from the legislature.
- D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

Citation: <https://www.adamawafrc.org/wp-content/uploads/2019/01/CONTROL-OF-PUBLIC-FINANCE-LAW-2016.pdf>;

Comment: Q.57: Ans A: the choice of A was made because the executive is required by law to obtain approval from the legislative to spend contingency funds. See link above, PART II – PUBLIC FUNDS Section 5 Sub-section (1) to (9) of CONTROL OF PUBLIC FINANCE LAW 2016

Independent Reviewer:

Government Reviewer:

CIRDDOC:

58. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?
- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
 - B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
 - C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
 - D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
 - E. Not applicable/other (please comment).

Citation: Mr Pedemo P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.58: Ans D: The Secretary Public Accounts Committee confirmed that the legislature does not hold public hearings to review and scrutinize audit report, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

59. Does the State Auditor-General have the discretion in law to undertake those audits it may wish to?

- A. The State Auditor-General has full discretion to decide which audits it wishes to undertake.
- B. The State Auditor-General has significant discretion but faces some limitations.
- C. The State Auditor-General has some discretion but faces considerable limitations.
- D. The State Auditor-General has no discretion to decide which audits it wishes to undertake.
- E. Not applicable/other (please comment).

Citation: <https://www.adamawafrc.org/wp-content/uploads/2019/01/AUDITOR-GENERAL-LAW-2016.pdf>

Comment: Q.59: Ans B: The State Audit Law gave the State Auditor-General discretion to decide which audits it wishes to undertake, but faces some limitation where some accounts like Security votes are not audited, hence the choice of B. See section 12 (Power of the Auditor General) of the above link

Independent Reviewer:

Government Reviewer:

CIRDDOC:

60. Has the State Auditor-General established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B. Yes, the State Auditor-General has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C. Yes, the State Auditor-General has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D. No, the State Auditor-General has not established a quality assurance system.
- E. Not applicable/other (please comment).

Citation: <https://www.adamawafrc.org/wp-content/uploads/2019/01/AUDITOR-GENERAL-LAW-2016.pdf>

Comment: Q.60: Ans B: the choice of B, was because, Section 15 (1a) sub-section viii establishes a Quality Assurance and Standards, in which an independent monitoring system is in place to evaluate the audit processes. See link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

61. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the State Auditor-General's office can be removed from office?
- A. Yes, the head of the State Auditor-General's office may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
 - B. No, the executive may remove the head of the State Auditor-General's office without the final consent of the judiciary or legislature.
 - C. Not applicable/other (please comment).

Citation: <https://www.adamawafrc.org/wp-content/uploads/2019/01/AUDITOR-GENERAL-LAW-2016.pdf>

Comment: Q.61: Ans A: The choice of A, was because, the legislature branch of the government can remove or must give it final consent before the head of the State Auditor-General can be removed from office. See link above PART II, Section 14 (1) & (2)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

62. Who determines the budget of the State Auditor-General?
- A. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
 - B. The budget of the State Auditor-General is determined by the executive, and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
 - C. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfil its mandate.
 - D. The budget of the State Auditor-General is determined by the executive, and the funding level is not consistent with the resources the State Auditor-General needs to fulfil its mandate.
 - E. Not applicable/other (please comment).

Citation: <https://mof.ad.gov.ng/download/approved-2020-budget-of-adamawa-state-final/?wpdmdl=524&refresh=5f35469ba4eac1597327003>

Comment: Q.62: Ans B: the choice of B was because, it is the Executive that determines the budget of the State Auditor General, see link above on pages 144 to 145.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM

63. 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 or document is not publicly available
- E. Not applicable (please comment).

Citation https://bppadamawa.com/medias/public_procurement_document/2017/7/1501585400677_ADSBPP-Procurement%20law%20of%202013.pdf.

Comment: Q.63: Ans A: Yes, there is a Public Procurement Law that regulates the procurement process in the state, see links above, PART 1 Section 172 – 174 of Adamawa State Bureau of Public Procurement, Procurement Regulations for MDA.s and Local Government Council.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

64. 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: https://bppadamawa.com/medias/public_procurement_document/2017/7/1501585400677_ADSBPP-Procurement%20law%20of%202013.pdf

Comment: Q.64: Ans A: See above link, PART II of the Public Procurement Law, 2013 Section 5 (1) says, there is hereby established an agency to be known as the Bureau of Public Procurement in this Law referred to as “The Bureau”. The office is at the Adamawa State Secretariat Complex, Yola and website is www.bpp.ad.gov.ng

Independent Reviewer:

Government Reviewer:

CIRDDOC:

65. 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: https://bppadamawa.com/medias/others/2019/6/1562673140126_CSOs%20to%20partner%20ADSBPP.pdf

Comment: Q.65: Ans D; the choice of D was made because the Procurement Law did not show that CSOs and Private sectors are members of the Public Procurement Council

Independent Reviewer:

Government Reviewer:

CIRDDOC:

66. 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: https://bppadamawa.com/medias/public_procurement_document/2017/7/1501585400677_ADSBPP-Procurement%20law%20of%202013.pdf

Comment: Q.66: Ans A: PART II Section 7 (p) of the above link says, there shall establish a single internet portal that shall, subject to Section 18 (21) of this Law serve as a primary and definitive source of all information on Government procurement, containing and displaying all public sector procurement information at all times, and also this links bppadamawa.com/advert.xhtml are all adverts

Independent Reviewer:

Government Reviewer:

CIRDDOC:

67. 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 always during bid openings
 - B. The MDAs in the state invite CSOs and other stakeholders' representatives often during bid openings
 - C. The MDAs in the state rarely invite CSOs and other stakeholders' representatives rarely during bid openings
 - D. The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings
 - E. Not applicable (please comment)

Citation: https://bppadamawa.com/medias/others/2019/10/1572863809337_THREE%20FIRMS%20COMPETE%20FOR%202012%20ROAD%20CONTRACTS%20IN%20ADAMAWA.pdf

Comment: Q.67: Ans B; see link above, one of the bid opening at Ministry of Works

Independent Reviewer:

Government Reviewer:

CIRDDOC:

68. 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: https://bppadamawa.com/medias/public_procurement_document/2018/7/1534774106246_ADSBPP-Prequalification%20document%20for%20procurement%20of%20works%20and%20user's%20guide.pdf, https://bppadamawa.com/medias/public_procurement_document/2017/7/1501585291573_ADSBPP-%20Pre%20-Requisite%20Form%20for%20Cert.%20of%20Non%20Ojection.doc

Comment: Q.68: Ans A: The State Bureau of Procurement Bureau publishes contracts information through multiple means which includes both online portals and official gazette) see link above and https://bppadamawa.com/medias/public_procurement_document/2017/7/1501585400677_ADSBPP-Procurement%20law%20of%202013.pdf; PART IV Section 18 (1) to (26) of Adamawa State of Nigeria Gazette Law of No. 7 of 2013

Independent Reviewer:

Government Reviewer:

CIRDDOC:

69. 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: https://bppadamawa.com/medias/others/2019/10/1572863809337_THREE%20FIRMS%20COMPETE%20FOR%202012%20ROAD%20CONTRACTS%20IN%20ADAMAWA.pdf

Comment: Q.69: Ans A: Adamawa State Bureau of Public Procurement, Procurement Procedures Manual for MDAs and LGAs Page 31 Number 47 (47.1) Bid opening, bullet 2 says, all bids to be opened in public, in the present of the bidders or their representatives and any interested member of the public”.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

70. 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: https://bppadamawa.com/medias/others/2020/11/1609339527311_List%20of%20contract%20awarded%20above%20threshold%20for%20the%20year%20ended%202020.pdf.

Comment: Q.70: Ans A; Procurement decisions are publicly available online, hence the choice of A

Independent Reviewer:

Government Reviewer:

CIRDDOC:

71. 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: https://bppadamawa.com/medias/others/2020/11/1609339527311_List%20of%20contract%20awarded%20above%20threshold%20for%20the%20year%20ended%202020.pdf

Comment: Q.71: Ans A: See above link, list of contracts awarded to selected contractors

Independent Reviewer:

Government Reviewer:

CIRDDOC:

72. 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: https://bppadamawa.com/medias/giuide_lines/2017/7/1501834427223_ADSBPP-Complaint%20Procedure%20under%20the%20Public%20Procurement%20Law%202013.pdf

Comment: Q.72: Ans D; there is no external procurement review body in place, see above link from Section 6 to 8, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

73. 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: https://bppadamawa.com/medias/giuide_lines/2017/7/1501834427223_ADSBPP-Complaint%20Procedure%20under%20the%20Public%20Procurement%20Law%202013.pdf;jsessionid=f1b40d62141a3dba1bade35ad831

Comment: Q.73: Ans A: See above link ADAMAWA STATE BUREAU OF PUBLIC PROCUREMENT COMPLAINTS PROCEDURES UNDER THE PUBLIC PROCUREMENT LAW 2013, nine steps alternative dispute resolution mechanism.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

74. 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 looks at disputes over procurement processes and they meet at regular intervals
- B. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they rarely meet
- C. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they don't meet
- D. No, the state has no Procurement Complaints Review body that looks at disputes over procurement processes and they meet at regular intervals
- E. Not applicable (please comment).

Citation:

Comment: Q.74: Ans D; The State has no independent Procurement Complaint review body, but all disputes over procurement processes are done by the State Bureau

Independent Reviewer:

Government Reviewer:

CIRDDOC:

75. 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:

Comment: Q.75: Ans D; Decisions of the procurement complaints review body are not made publicly available, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

76. 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 -75 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: https://bppadamawa.com/medias/others/2020/0/1579688500263_List%20of%20contracts%20awarded%20in%20OCDS%20format%20for%20the%20year%20ended%202019.pdf

Comment: Q.76: Ans B; See link above, some of the State project that are initiated through open and competitive tenders and their level of completion.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

77. 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: https://bppadamawa.com/medias/others/2020/11/1609339527311_List%20of%20contract%20awarded%20above%20threshold%20for%20the%20year%20ended%202020.pdf

Comment: Q.77: Ans C: See above link, list of awarded contracts published

Independent Reviewer:

Government Reviewer:

CIRDDOC:

LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. 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, however, there is another provision ensuring Access to Information.
 - D. No, there is no State Freedom of Information Law or document is not publicly available
 - E. Not applicable (please comment).

Citation: Mr Yame Tumba 08068549081 Director Planning & Budget, Fiscal Responsibility Commission.

Comment: Q.78: Ans D; The Director Planning & Budget, Fiscal Responsibility Commission confirmed that the State freedom of Information Law is at the committee level, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

79. 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: Mr Yame Tumba 08068549081 Director Planning & Budget, Fiscal Responsibility Commission.

Comment: Q.79: Ans D; The Director Planning & Budget, Fiscal Responsibility Commission confirmed that for now the State has no State access to Information agency, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

80. 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: <https://www.adamawafrc.org/wp-content/uploads/2019/01/FISCAL-RESPONSIBILITY-COMMISSION-LAW-2018.pdf>

Comment: Q.80: Ans A; See link above PART X - TRANSPARENCY AND ACCOUNTABILITY Section 44 (1) that says; The State shall ensure that all its fiscal and financial affairs are conducted in a transparent manner, and accordingly shall ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenue and expenditure and their fiscal significance.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. 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 or document is not publicly available
- C. Not applicable (please comment).

Citation: <https://www.adamawafrc.org/wp-content/uploads/2019/01/FISCAL-RESPONSIBILITY-COMMISSION-LAW-2018.pdf>

Comment: Q.81: Ans A; See link above Fiscal Responsibility Commission Law

Independent Reviewer:

Government Reviewer:

CIRDDOC:

82. 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: Usman Ahmed (08035914188) Acting, State Auditor General

Comment: Q.82: Ans A; See Appendix 6 Adamawa State Audit Law 2016, but not publicly available online

Independent Reviewer:

Government Reviewer:

CIRDDOC:

83. 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: <https://www.adamawafrc.org/wp-content/uploads/2019/01/FISCAL-RESPONSIBILITY-COMMISSION-LAW-2018.pdf>

Comment: Q.83: See link above Section 45 (1) to (5)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

84. 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) does not produce any report based on their findings from the Auditor General's Report.
 - C. Not applicable (please comment).

Citation: Mr Pedeino P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.84: Ans B; no report is produce by the State Public Account Committee on their finding from the Auditor General's report, it was confirmed by the Secretary Public Accounts Committee, hence the choice of B

Independent Reviewer:

Government Reviewer:

CIRDDOC:

85. 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) has produced reports for all Auditor General's report submitted to them.
 - B. The Public Accounts Committee (PAC) has produced 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) has produced reports for up to 50 percent of the Auditor General's report submitted to them
 - D. The Public Accounts Committee (PAC) has not produced any reports from the Auditor General's report submitted to them
 - E. Not applicable (please comment)

Citation: Mr Pedeino P. Bondima (08003956468) Secretary Public Accounts Committee

Comment: Q.85: Ans D; The PAC has not produce any report from the Auditor General's report submitted to them, this was confirmed by Secretary PAC.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

86. 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: Mustapha Isa, (07062232199) Acting, Director Treasury, Adamawa State office of the Accountant General,

Comment: Q.86: Ans D; The state has not reviewed its Financial regulation or Instructions for more than 20 years, it was confirmed

Independent Reviewer:

Government Reviewer:

CIRDDOC:


SECRET

ADAMAWA STATE GOVERNMENT OF NIGERIA
MINISTRY OF FINANCE
BUDGET DEPARTMENT
P.M.B. 2068, Yola Tel: 075 - 624456

Our Ref. MOF/BD/S/98/B/Vol.II/359 Your Ref. Date 1st July, 2019

The Chief of Staff,
Office of Chief of Staff
Government House
Yola.

The Principal Private Secretary,
Office of the Deputy Governor,
Yola.

The Secretary to the State Government,
Office of the Secretary to the State Government,
Yola.

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

All Hon. Commissioners.

Clerk to the State House of Assembly,
Adamawa State House of Assembly,
Yola.

All Heads of Extra- Ministerial Departments.

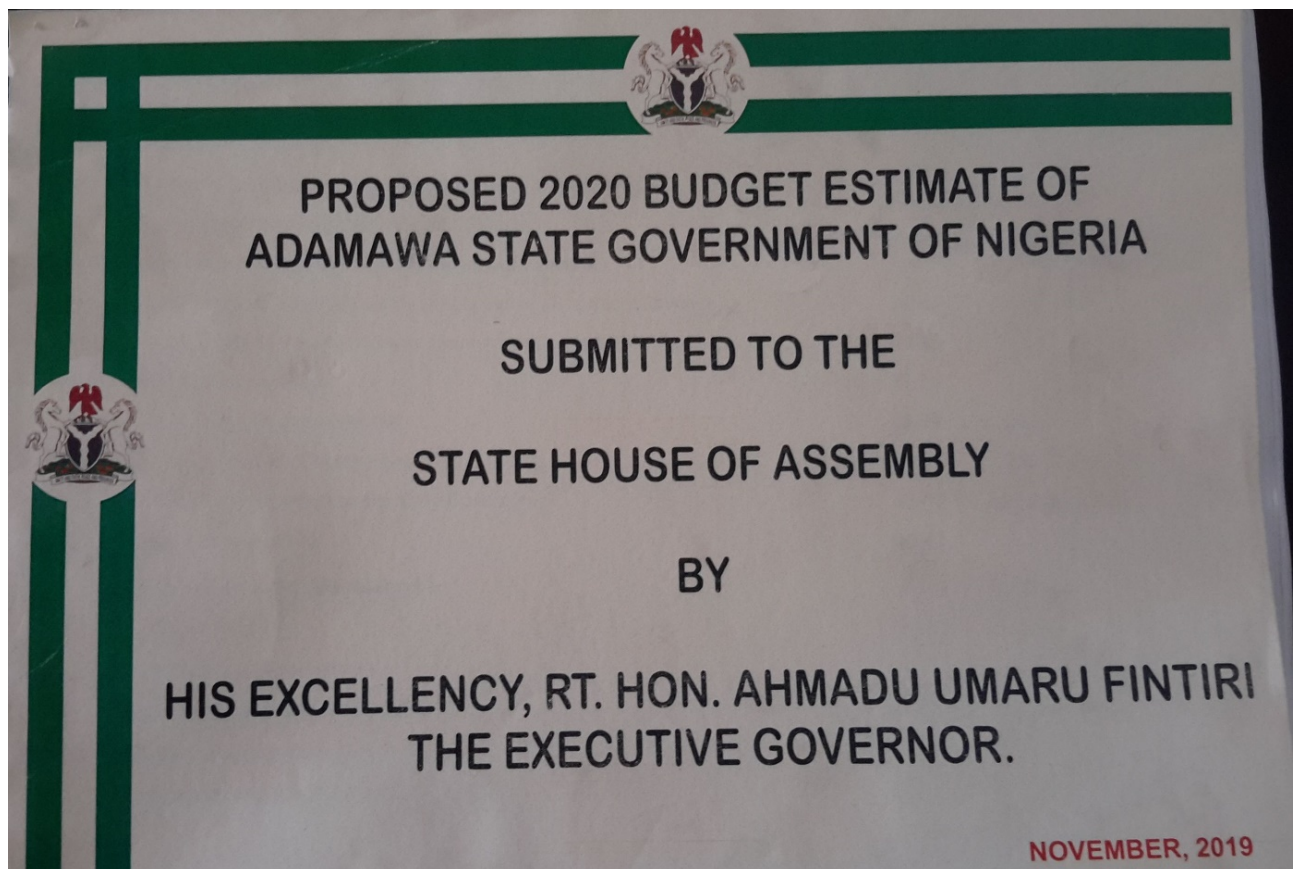
All Heads of Board and Parastatals.

All Heads of State Foreign Assisted Programmes

SUBMISSION OF ADVANCE PROPOSALS CALL CIRCULAR 2020-2022

You may wish to note that we are now in the third quarter in the implementation of the 2019 Approved Budget. With this development, there is the need for early preparation towards 2020 Proposed Budget Estimates. In view of this, I wish to draw your attention for the submission of your advance proposal for the year 2020 towards early preparations of the proposed Annual Budget and 2020-2022 Medium Term Expenditure Framework of the state.

SECRET



Appendix 3

Redeem P. Bondina

ADAMAWA STATE HOUSER OF ASSEMBLY, YOLA

HOUSE STANDING COMMITTEE ON FINANCE, APPROPRIATION AND BUDGET

2020 BUDGET DEFENCE SCHEDULE

DAY	COMMITTEE	DATE	TIME
WEDNESDAY	1. YOUTH SPORT , CULTURE AND TOURISM	4/12/2019	12:00PM
	2. FINANCE APPROPRIATION AND BUDGET	"	12:00PM
	3. STATE SECURITY AND BOARDER INTEGRATION	"	"
	4. COMMERCE TRADE AND COOPERATIVES	"	"
	5. ENVIRONMENT AND SOLID MINERALS	"	"
THURSDAY	1. PUBLIC SERVICE AND ELECTORAL MATTERS	5/12/2019	10:00AM
	2. STATE PLANNING	"	"
	3. WATER RESOURCES	"	"
	4. JUDICIARY	"	"
	5. LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	"	"
FRIDAY	1. WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	6/12/2019	10:00AM
	2. INTER-PARLIAMENTARY AFFAIRS, SPECIAL DUTIES AND IDP'S	"	"
	3. HOUSE SERVICES	"	"
	4. PUBLIC PETITIONS	"	"
	5. AGRICULTURE AND LIVESTOCK	"	"
MONDAY	1. PUBLIC ACCOUNTS	10/12/2019	12:00PM
	2. WORKS LAND AND SURVEY	"	"
	3. INFRASTRUCTURE COMMUNITY AND RURAL DEVELOPMENT	"	"
	4. INFORMATION PAWECO AND SDG'S	"	"
	5. HEALTH AND HUMAN SERVICES	"	"
TUESDAY	1. EDUCATION	11/12/2019	12:00PM
	2. TRANSPORT LABOUR AND PRODUCTIVITY	"	"
	3. HOUSING AND URBAN DEVELOPMENT	"	"

Appendix 4

2017 APPROVED SUPPLEMENTARY BUDGET

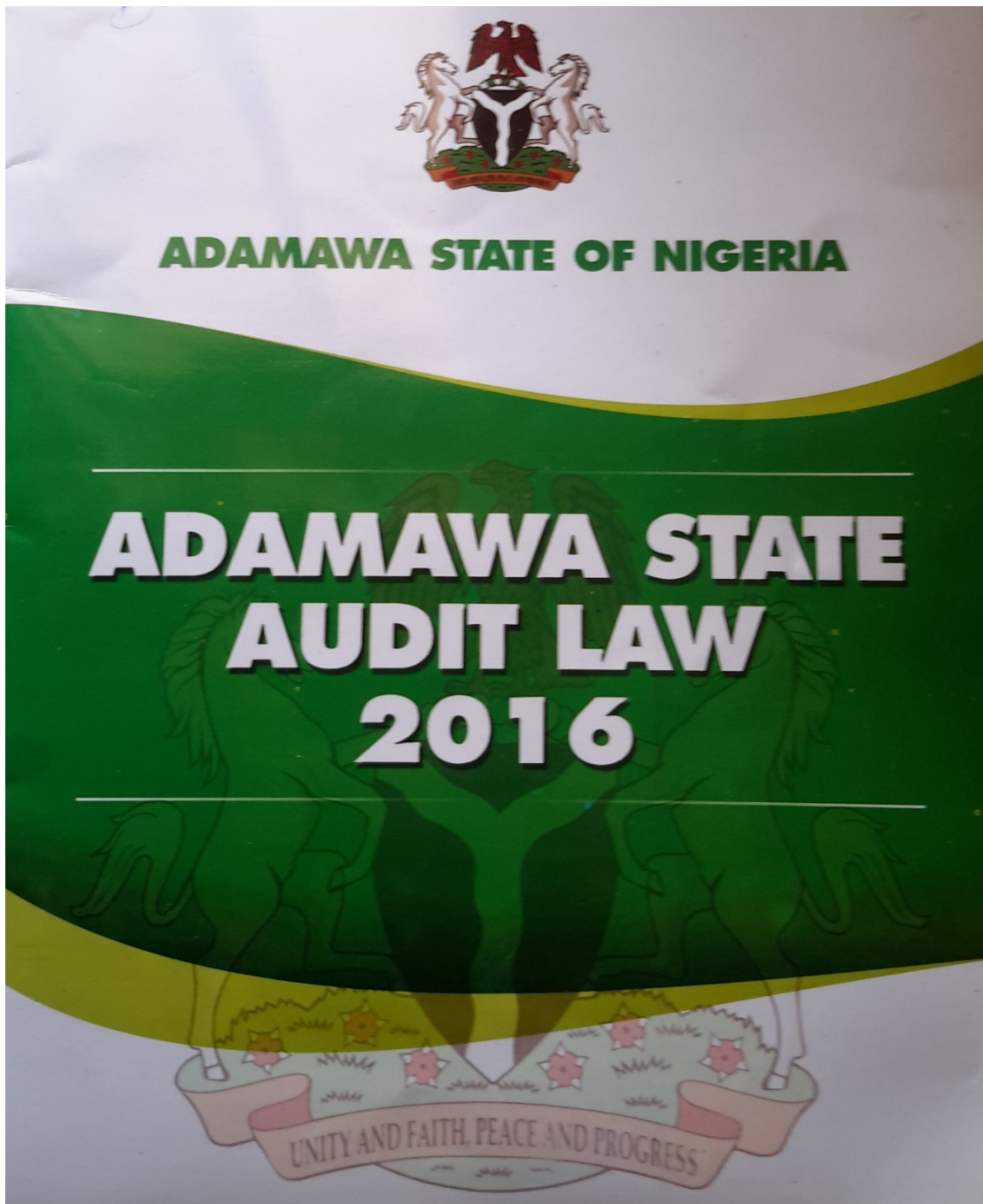


OF

ADAMAWA STATE GOVERNMENT OF NIGERIA BUDGET OF CONSOLIDATION



Appendix 6



<https://mof.ad.gov.ng/download/auditor-general-law-2016/?wpdmdl=316&refresh=6007fe8180c5b1611136641>