

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

BAUCHI STATE

June 2020

Civil Resource Development and Documentation Centre (CIRDDOC)

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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

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

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

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SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. 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: State Quarterly Budget Implementation Reports,	2020
6. State Mid-Year Review	2020
7. Year-End Report: State Accountant-General's Report,	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	Title: Call circular for preparation and submission of budget 2020(Reference MOB/EP/S/BUD/10/Vol.IV/827) 1.Date of Release: 5/7/ 2019 2.Internet Link: No internet link 3.Availability: Produced for Internal Use (PIU)(see Appendix 1)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1.Title: Bauchi state Multi-year budget frame-work document for 2020-2022 2.Date of Release: 27/8/2019 3.Internet Link: Not Available 4.Availability: Produced for Internal use (PIU) (see Appendix 2)
State Citizens Budget	1.Title: none 2.Date of Release: none 3.Internet Link: not online 4.Availability: Not Produce (NP)
State Draft Budget Estimates	1.Title: 2020 Proposed Budget 2.Date of Release: 22/12/2019 3.Internet Link: Not available online 4.Availability: Produced for Internal use(PIU) (see Appendix 3)

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: 2020 APPROVED BUDGET 2. Date of Release: 31/12/ 2019 3. Internet Link: https://drive.google.com/file/d/0B_ffzVUQft2FRnVQUUZWMHIybFJWYTdfUEVJbzJaZkZaVHNR/view (see page 1) 4. Availability: Produced and Publically Available(PPA)
State Budget Appropriation Law	1. Title: Bauchi state Appropriation Law2020. 2. Date of Release: 31/12/ 2019 3. Internet Link: https://drive.google.com/file/d/0B_ffzVUQft2FRnVQUUZWMHIybFJWYTdfUEVJbzJaZkZaVHNR/view (see page 2 of 3) 4. Availability: Produced and Publically Available (PPA)
State Quarterly Reports	1. Title: Not Available 2. Date of Release: Not Available 3. Internet Link: Not Available
State Mid-Year Review	1. Title: Not Produced 2. Internet Link: Not Available 4. Availability: Not Produced
Year-End Report (Consolidated Annual Budget Performance Report)	1. Title: Bauchi state Government of Nigeria Audited Financial Statement for the Year ended 31 Dec, 2019. 2. Date of Release: 31 December,2019 3. Internet Link: https://www.bauchistate.gov.ng/wp-content/uploads/2020/08/AUDITED-FINANCIAL-STATEMENT-FOR-THE-YEAR-ENDED-31-DEC-2019.pdf . 4. Availability: Produced and Publicly Available(PPA)
State Auditor General's Report	1. Title: Bauchi state Government Report of the Auditor General on the Account of Bauchi State Government of Nigeria Financial Position for the year ended 31st December, 2019 2. Date of Release: May 2020 3. InternetLink: 4. Availability: Produced for Internal Use (See appendix 8)

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: Call-circular for the preparation and submission of budget 2020: Reference MOB/EP/S/BUD/10/Vol.IV/827:

Mallam Babaji Deputy Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.1: The choice is "B" On the 4/8/2020 I had a discussion with Mallam Babaji who is the Deputy Director budget, Bauchi State Ministry for Budget and Economic Planning. He confirmed that the State produces Budget call Circular. The State call-circular was produced for internal use and was not publicly available on line; a copy was made available to me (see Appendix 1). This informed the choice of "B"

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: Call-circular for the preparation and submission of budget 2020: Reference MOB/EP/S/BUD/10/Vol.IV/827:

Mallam Babaji the Deputy Director Budget, Bauchi State Ministry of Budget and Economic Planning (08028631957)

Comment: Q.2: "D" Mallam Babaji who is Deputy Director (Budget), Bauchi State Ministry of Budget and Economic Planning confirmed that the call circular was release on 5/7/2020 but was not publicly made available on line. The choice of "D" was informed by the fact that it is produced for internal use (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: Call-circular for the preparation and submission of budget 2020: Reference MOB/EP/S/BUD/10/Vol.IV/827

Mallam Babaji Deputy Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.3 "D" Mallam Dahiru Sambo Usman Director Budget in the budget office Bauchi State Ministry for Budget and Economic Planning on 4/8/2020, also agreed that call-circular is produced only for the attention of the MDAs but not made publicly available on line. This informs the choice of "D".

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, or the document is not publicly available.
 - E. Not applicable /other (please explain).

Citation: Mallam Babaji Deputy Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number:08028631957)

Comment: Q.4: "D" Mallam Babaji D(Director Budget in the budget office Bauchi State Ministry for Budget and Economic Planning confirm that Budget process has a calendar and it is adhered to by the Budget office (see Appendix 6).The state budget calendar is attached to the MTEF and FSP document (see appendix 2). The choice of "D" was because the budget calendar is not publicly available online but is only produced for internal use.

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: Mallam Dahiru Sambo Usman, Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08030677695)

Comment: Q.5: "D" The Director of Budget in the budget office confirmed that there is an MTEF and FSP and it is the basis of the state Budget Preparation. However it is produced for internal use and not publicly available on line (see appendix 2).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mallam Babaji Deputy Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.6: B" In a discussion on 4/8/2020 with Mallam Babaji Deputy Director Budget office, Bauchi State Ministry for Budget and Economic Planning, confirmed that no civil Society organization, NGO, Professional Association, Labor, organized private sector were consulted in the preparation of the State MTEF and FSP.

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: Mallam Dahiru Sambo usman (Director Budget in the budget office Bauchi State Ministry for Budget and Economic Planning (Phone number: 08030677695)

Comment: Q.7: "B" The Director Budget confirmed that Budget Estimates were produced and taken to the House of Assembly (see Appendix 3). "B" is chosen because the document is not publicly available but was produced for internal use only.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mallam Dahiru Sambo Usman, Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08030677695)

Comment: Q.8: "D" The Director of Budget in the budget office confirms that the Budget Estimate is not online. It was produced for internal use and the governor presented same to the State House of Assembly on Tuesday 10th December 2019.

<https://www.vanguardngr.com/2019/12/bauchi-governor-presents-n167-billion-budget-for-2020/>

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 administrative unit or document is not publicly available

E. Not applicable/other (please comment).

Citation: Babaji Deputy Director, Budget office of the Bauchi State Ministry for Budget and Economic Planning. 08028631957

Comment: Q.9: D On 4/8/2020 with Mallam Babaji confirmed that Expenditures are classified by Administrative units. The choice of "D" is because the document is produced for internal use.

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: Babaji Deputy Director, Budget office of the Bauchi State Ministry for Budget and Economic Planning. 08028631957

Comment: Q.6: B Mallam Babaji Deputy Director Budget Office, Bauchi State Ministry for Budget and Economic Planning, confirmed that Expenditures are classified by functional/programmes classification. However, the choice of "B" is because the document is produced for internal use as it is not publicly available on line.

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: Babaji (deputy Director) in the Budget office Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.11: B Mallam Babaji confirmed that Expenditures are classified by nature of their expenditure i.e Economic unit e.g Personnel cost (Wages and Salaries; Materials and Supplies; Maintenance Services; Training). However the choice of "B" is because the document is produced for internal use only and is not publicly available.

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: Babaji (Deputy Director) Budget office, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.12:"D" On 4/8/2020, Mallam Babaji confirmed that Expenditures are presented according to programmes. However, we chose "D" is because the document is produced for internal use and is not publicly available.

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: Babaji Deputy Director Budget office, Bauchi State Ministry for and Economic Planning (Phone number: 08028631957)

Comment: Q.13: "D" On 4/8/2020 Mallam Babaji informed me that expenditures contained in the 2020 Budget do not present allocation by gender, local council areas or senatorial district. The choice of "D" is because the document is produce for internal use and is not publicly available.

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: Babaji (deputy Director) in the Budget office Bauchi State Ministry for and Economic Planning (Phone number: 08028631957)

Comment: Q.14: "D" Mallam Babaji, Deputy Director Budget office, Bauchi State Ministry for Budget and Economic Planning told me when I met with him on 4/8/2020 that Individual sources of income are identified and stated in the budget for the year e.g tax revenue, Vat, Faac, etc. The choice of "D" is because the document is produced for internal use only so it is not publicly available.

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 Panus Gibbe, Chief Planning Officer in the Budget office, Bauchi State Ministry of Budget and Economic Planning (Phone number: 08033649243)

Comment: Q.15: D Mr Panus Gibbe informed me on 4/8/2020 that budget estimates do not present results in terms of outcomes or output. D was chosen because the draft estimates are not publicly but produced for internal use only.

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 Panus Gibbe Sudan, Chief Planning officer in the Budget office, Bauchi State Ministry of Budget and Economic Planning (Phone number: 08033649243)

Comment: Q.16: "D". Mr Panus Gibbe Sudan in a discussion on 4/8/2020 said that non-financial data are not presented in the draft budget estimate. D is chosen because the draft estimate is not publicly available but is produced for internal use.

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: Bauchi State Appropriation Law 2020

Comment: Q.17: "A" The law was enacted on the 24/12/ 2019. It was enacted before the commencement of the new budget year.

https://drive.google.com/file/d/0B_ffzVUQft2FRnVQUUZWMHIybFJWYTdfUEVJbzJaZkZa-VHNR/view (Signed on page 380)

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: Bauchi State Appropriation Law 2020

Comment: Q.20: "A" The choice of "A". The approved budget is classified using functional classifications for example pages 89 -93 gives the sectorial functions as economic, social and law and justice.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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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: Bauchi State Approved Budget 2020

https://drive.google.com/file/d/0B_ffzVUQft2FRnVQUUZWMHIybFJWYTdfUEVJbzJaZkZa-VHNR/view

Comment: Q.19:"A".

The choice of "A" It is verifiable from the document on pages 89 – 93 where all Ministries, Departments and Agencies are listed.

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: Bauchi State Approved Budget 2020

https://drive.google.com/file/d/0B_ffzVUQft2FRnVQUUZWMHIybFJWYTdfUEVJbzJaZkZa-VHNR/view

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: Bauchi State Approved Budget 2020 https://drive.google.com/file/d/0B_ffzVUQft2FRn-VQUUZWMHIybFJWYTdfUEVJbzJaZkZaVHNR/view

Comment: Q.21: "A" The approved budget is classified using economic classifications for example on page 90 MDAs have their expenditures listed as personnel cost, overhead cost, and capital costs (projects).

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: Bauchi State Approved Budget 2020 https://drive.google.com/file/d/0B_ffzVUQft2FRn-VQUUZWMHIybFJWYTdfUEVJbzJaZkZaVHNR/view

Comment: Q.22: "A". The approved budget presents expenditure for individual items/programs. On page 107, we have all expected spending for the Governor's office properly listed in detail.

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: Bauchi State Approved Budget 2020 https://drive.google.com/file/d/0B_ffzVUQft2FRn-VQUUZWMHlybFJWYTdfUEVJbzJaZkZaVHNR/view

Comment: Q.23: “A” The approved budget is IPSAS Compliant as can be seen in the entire budgetary provisions on pages 9-364 of the approved budget of the state, as codes are assigned to all revenue and expenditure lines. For example, on page 112 the Bureau for Public Enterprise has 220201 for Travel and Transport – General.

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 single of few items
 - C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
 - D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
 - E. Not applicable (please comment)

Citation: Bauchi State Approved Budget 2020 https://drive.google.com/file/d/0B_ffzVUQft2FRn-VQUUZWMHlybFJWYTdfUEVJbzJaZkZaVHNR/view

Comment: Q.24: “A” is chosen. The approved budget has expenditures specified in the budget according to MDAs. This can be seen for example on pages 95–264 where all MDAs are listed with their detailed recurrent expenditures. This informed the choice of A

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: Bauchi State Approved Budget 2020 https://drive.google.com/file/d/0B_ffzVUQft2FRn-VQUUZWMHlybFJWYTdfUEVJbzJaZkZaVHNR/view

Comment: Q.25: "A" The choice of "A" is because the approved budget presents individual sources of revenue (see pages 4-153) e.g. Faac, tax revenue, Vat etc

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: Mr Panus Gibbe Sudan, Chief Planning officer in the Budget office, Bauchi State Ministry of Budget and Economic Planning (Phone number: 08033649243)

Comment: Q.26: "D" Mr Panus Gibbe Sudan in an Interview held on 11/8/2020 confirmed that citizens Budget is not produced, however, that effort have reached an advanced stage for its production and subsequent use in the state budgets.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

27. How is the Citizens Budget disseminated (eg., 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: The Chief Planning officer in the Budget office, Bauchi State Ministry of Budget and Economic Planning (Phone number: 08033649243)

Comment: Q.27: "D" Mr Panus Gibbe Sudan confirmed during an Interview held on 11/8/2020, that citizens Budget is not produced. But that efforts have reached an advance level for its production and subsequent use in the state budgets.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE YEAR-END (CONSOLIDATED ANNUAL BUDGET PERFORMANCE)REPORT

28. Does the state produce and release 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:)

Comment: Q.28:"D" Quarterly reports are not produced, hence, 2020 report is unavailable. This inform the choice of "D"

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: Mrs Samira Garba Aminu Acting Director, Office of the Accountant General of Bauchi State. (07031625599)

Comment: Q.29: "D" Mrs Samira Garba Aminu Acting Director, Office of the Accountant General of Bauchi State refers me to the online document but it contain report for only 2019. Hence the choice of "D".

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: Mrs Samira Garba Aminu Acting Director, Office of the Accountant General of Bauchi State. (07031625599)

Comment: Q.30: "D" A mid-year report was not produced. In an Interview with the Acting Director, Mrs Samira Garba Aminu had initially told us that the document was produced and is on-line. Upon investigation discovered that the document online did not have some of the characteristics of a mid-year review, as it gave no projections for the 2nd half of the year but merely stated the financial position of the State as at 30th June 2020 hence the choice of "D"

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 annual Budget Report that discusses the budget's actual outcome for the year?

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.

- D. The executive does not release an Year-end Accountant Report to the public, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment)

Citation: Link to Year-end-Report: <https://www.bauchistate.gov.ng/wp-content/uploads/2020/08/AUDITED-FINANCIAL-STATEMENT-FOR-THE-YEAR-ENDED-31-DEC-2019.pdf>

Comment: Q.31: "B" The Accountant General released the Year-end Report for 2019 on 31st December, 2019 which is at the end financial year

Independent Reviewer:

Government Reviewer:

CIRDDOC:

G. 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: Hajia Samira Garba Aminu Acting Director (Final Accounts) Office of the Bauchi State Accountant General(07031625599)

Bauchi state Government Report of the Auditor General on the Account of Bauchi State Government of Nigeria Financial Position for the year ended 31st December, 2019

Comment: Q.32: The choice is "D". On 7/9/2020 I had a discussion with Hakiya Samira and she informed me that the report was released in May 2020 and sent to the House of Assembly. However because the document is not online, we chose option D. See appendix 7 at the end of the questionnaire.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

- 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, or the document is not publicly available.

E. Not applicable/other (please comment).

Citation: Submission of 2019 Auditor General's Report on Bauchi State Government

Comment: Q.33: "A" .The report was submitted on 10th June 2020 to the SHoA as evidenced in appendix 6 by the letter forwarding same to the House of Assembly. The letter has reference number AAA.1/VOL II/769

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 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: <https://www.bauchistate.gov.ng/wp-content/uploads/2020/01/2020-Public-Hearing-for-Citizens-Input-Bauchi-North.pdf> Mallam Babaji: D(Director)Budget and economic Planning, Bauchi State Ministry of Budget and Economic Planning.(phone: 08028631957)

Comment: Q.34: "C" Mallam Babaji: D(Director-Budget and economic Planning), Bauchi State Ministry of Budget and Economic Planning confirm during an interview held on 14/9/2020 that such formal arrangement exist during budget formulation and involves invitations to CSOs, general Publics and other groups. This inform the choice of "A"(see, public hearing attendance sheet for all zones in the state @<https://www.bauchistate.gov.ng/wp-content/uploads/2020/01/2020-Public-Hearing-for-Citizens-Input-BaucSouth.pdf>:<https://www.bauchistate.gov.ng/wp-content/uploads/2020/01/2020-Public-Hearing-for-Citizens-Input-Bauchi-North.pdf> All zones had their budget hearing report on this website. This inform the choice of "C"

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: <https://www.facebook.com/BudgetPlanningBauchi>: Mallam Babaji: D(Director-Budget and economic Planning), Bauchi State Ministry of Budget and Economic Planning(phone :08028631957).

Comment: Q.35: "D" Mallam Babaji: D(Director-Budget and economic Planning), Bauchi State Ministry of Budget and Economic Planning during an interview held on14/9/2020 confirms that there is state wide the public hearing by zones and an established website apart from this no other practical mechanism exist for identifying public perspectives on the budget. This informs the choice of "D"

Independent Reviewer:

Government Reviewer:

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 Panus Gibbe Sudan : (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning (phone: 08033649243)

Comment: Q.36: "D" Mr Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning during an interview held on14/9/2020 confirms that core constituency members are part of those that form the yearly public hearing. But are not invited separately for interaction for the upcoming budget process. This informs the choice of "D".

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: <https://www.bauchistate.gov.ng/wp-content/uploads/2020/08/REPORT-ON-THE-BAUCHI-STATE-2020-BUDGET-PUBLIC-HEARING.pdf>): Mr Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning (phone: **08033649243**)

Comment: Q.37. "C" Mr Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning during an interview held on 14/9/2020 confirms that the executive articulate its objectives/purpose during the yearly public hearings as contained in the speech above. (see: <https://www.bauchistate.gov.ng/wp-content/uploads/2020/08/REPORT-ON-THE-BAUCHI-STATE-2020-BUDGET-PUBLIC-HEARING.pdf>)(see, First page of the speech)

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 Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning (phone: 08033649243)

Comment: Q.38"C" Mr Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning on the 14/9/2020 during an interview confirms that there is no established feedback mechanism developed within the state draft budget process. However there two levels of hearings (1)at state budget office level and (2)SHoA level for the public to contribute and make such inputs. Public inputs are noticeable and visibly present in the approved 2020 budget e.g Ruwasa- pg 383, Pg 384 provision boreholes and solar scheme, rehabilitation of Gubi Dam road-Yali. This informs the choice of "C".

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 defence)?

- 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: Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly (phone :08039200000)

Comment: Q.39: "B" Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly during an Interview held on 7/8/2020 confirms that appropriation committee observe public hearing on budget of administrative units (known as budget defence) but that it is based on heads and sub-heads only with no public invites. This inform the choice of "B" See appendix 9 for copy of invitation to an MDA from SHoA.

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: : Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly (phone :08039200000)

Comment: Q.40: "D" Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly during an interview held on the 16/9/2020 affirmed that legislative committee holds public hearing but that the proceedings does not involve the public but allow heads and sub-heads to be invited for the defence only.

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: : Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly (phone :08039200000)

Comment: Q.41 "D" during an interview held on the 16/9/2020 Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly affirmed that legislative committee holds public hearing but that only proceedings are reported, that since it is a public hearing, it is already public and can only be reported to the SHoA but not to the public as it is a public hearing already. This inform 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 beneficiaries of targeted spending.**
- E. Not applicable/other (please comment).

Citation: Bauchi State approved Budget 2020: Mallam Babaji-D(Director)Bauchi State Ministry of Budget and Economic Planning((phone :08028631957).

Comment: Q.42 : "D": Mallam Babaji-D(Director)Bauchi State Ministry of Budget and Economic Planning During an Interview held on 14/9/2020 refer to Bauchi State approved Budget 2020 in which samples are drawn of published beneficiaries of budget projects e.g(pp 290)where Auditor General's office(Auditor general office complex for the council) has project sited at Dass with Geo code-20530600. Ministry of Mines and Power has electrification

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 Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning

Comment: Q.43"D"Mr Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning affirmed during an interview held on the 14/9/2020 that there is no established mechanism for collation and utilization of public perspective on the budget execution. The exception to this, according to him is that that there is monitoring committee under the SSG office for monitoring of capital projects. This inform 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 Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning

Comment: Q.44: "D" Mr Panus Gibbe Sudan: (Chief Planning Officer), Bauchi State Ministry of Budget and Economic Planning. During an interview held on 16/9/2020 confirms that there is no formal feedback to the public on how their inputs have been used in the budget execution, this inform the choice of "D"

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: Mr Patric Panshak (Chief Audit Officer) Bauchi state Office of the state Auditor General (phone:080360681169)

Comment: Q.45"D" Mr Patric Panshak (Chief Audit Officer) Bauchi state Office of the state Auditor General. There is no established formal Mechanism for public participation in audit process. This inform 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: Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly (phone:08039200000)

Comment: Q.46 "B" Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly confirms that such meetings are not open to the public as they are done at committee level with few selected MDAs invited. This inform the choice of "B"

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS

47. Does the legislature have 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 internal capacity nor access to independent research capacity for budget analyses.
- E. Not applicable/other (please comment).

Citation: Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly (phone:08039200000)

Comment: Q.47: "D" during an interview Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly reveal that there is no internal capacity for conducting budget analysis independently. 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: Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly (phone:08039200000)

Comment: Q.48: "D" Though the state has MTEF that is not publicly Available online, discussion with Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly reveal during an interview that the state Legislature does not hold discussion on policy matters to be included in the budget of the executive prior to executive budget proposal. Hence the choice of "D"

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 hold consult with members of the legislature as part of the budget preparation process.
- E. Not applicable/other (please comment).

Citation: Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly (phone:08039200000)

Comment: Q.49: "D" Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly In an interview reveal that the Executive does not bring MTEF or budget priorities for consultations or discussions with the legislature. This inform 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.vanguardngr.com/2019/12/bauchi-governor-presents-n167-billion-budget-for-2020/>.

Comment: Q.50: "D" The Bauchi state proposed budget was presented on the floor of the state assembly on 10th December, 2019. This inform the choice of "D"

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://www.bauchistate.gov.ng/wp-content/uploads/2020/01/2020-Approved-Budget.pdf> s(Annroved Bauci State Budget 2020)

Comment: Q.51: "B" that Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly(phone:08039200000) In an interview reveals that the last budget was approved on 24th of December, 2020 (see approved budget online above). Hence the choice of " B"

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: Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly (phone:08039200000).

Comment: Q.52: "D". Bauchi state has no law authorizing the legislature to amend the executive budget proposal .Hence the choice of "D". In spite of Assurances from the Clerk of the state House, there was no documentary evidences supporting his assertion.

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: Hajia Samira Garba Aminu D(Director), Bauchi state office of accountant General of the state

Comment: Q.53: "D" During an interview, Hajia Samira Garba Aminu D(Director), Bauchi state office of the state accountant General, such practice is considered under A.I.E(Authority to Incur Expenditure). However, the practice is overshadowed with recent development where sub-heads are no more borrowed and each MDA protect its sub-head and sub-head are highly centralized now than before. Legal provision are found in the Bauchi state Financial Instruction Chapter 6(Expenditure Control part, 1), Financial Regulation 2001 0603-0604 section 1 and 2 pg 47 and 48(Vote of chart for A.I and E)(see Appendix 11)

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: Bauchi state Financial Regulation 2001, 2009, as amended 2017 section 0411-0412

Comment: Q.54: "D" There is provision on shift of funds under the Bauchi state Financial Regulation 2001, 2009, as amended 2017 section 0411-0412. This informs the choice of "D" (see Appendix 12) However, there was no proof of the government adherence to this law. Hence the choice of "D"

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: Hajia Samira Garba Aminu D(Director),Bauchi state office of accountant General of the state.

Comment: Q.55:"D" Hajia Samira Garba Aminu D(Director),Bauchi state office of accountant General of the state. During an interview held on 12/9/2020 stated that such accruals are usually captured in the appropriation and where it is not captured,excess are kept under C.R.F(Consolidated Revenue Account) and is used or operationalise as:capital development or personel cost as may be required by the executive. Under the law, it is legal to spend such excess under such sub-heads as provided by the Nigerian constitution in section 120 and 121 which empowered the assembly to allow such appropriation. However, there is no state Law Hence the choice of "D".(see Appendix 13)

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:Mallam Babaji D(Director-Budget and economic Planning), Bauchi State Ministry of Budget and Economic Planning(phone :08028631957(see Aproved supplementary Budget)

Comment: Q.56: "B" Mallam Babaji D(Director-Budget and economic Planning), Bauchi State Ministry of Budget and Economic Planning, during interview held on 9/11/2020; revealed that the last supplementary budget was approved on the 9th of November,2020 , and that this year the process is ongoing.(see Appendix 14). This inform the choice of "B"

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: Mallam Babaji D(Director-Budget and economic Planning), Bauchi State Ministry of Budget and Economic Planning(phone :08028631957

Comment: Q.57: "D" during an interview held on the 9/11/2020; Mallam Babaji D(Director-Budget and economic Planning), Bauchi State Ministry of Budget and Economic Planning(phone :08028631957.reveals that contingency is now known as "service wide-vote" and is based on IPSSA standard, with economic codes 023800,100 and 200 and is domiciled in planning commission office or the state budget office for use by MDAs to make additional request using special warrant when the need arise.. This inform the choice of "D" (see Appendix 15)

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: Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly(phone:08039200000)

Comment: Q.58: "D" Barrister Umar Yusuf Gital-Clerk of the Bauchi State House of Assembly during an interview held on 9/11/2020 reveals that there is no legal provision for legislative committee to hold public hearing on audit report in which the public are in attendance .This inform 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: Bauchi state Financial Regulation: 2001, 2009 as amended 2017 no.72 Vol. 96.

Comment: Q.59: "B" The Nigerian constitution in sections 125 subsection 1, 2, 3 and 4 provide power to Auditor of a state to undertake audit of public officers and organisations. Also the Bauchi state Financial Regulation, 2001, 2009 as amended in 2017 no.72 Vol. 96 sections 0111-0112 provide legal backing to the state Auditor General to audit the accounts of all public offices. This informs the choice of "B". (see Appendix 18A). The powers of the auditor General is however limited as auditing of some government offices and accounts are outside their assigned jurisdiction in practice e.g security votes, PPP agreements etc.

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: Mr Patric Panchak: Chief Audit Officer, Bauchi State Audit Department (Phone no: 07036068169))

Comment: Q.60: "D" Mr Patric Panchak (Chief Audit Officer, Bauchi State Audit Department) during an interview held on 9/11/2020; reveals that there is no established monitoring or quality control mechanism for Audit activities in the state. Hence the choice of "D"

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: Mr Patric Panchak(Chief Audit Officer, Bauchi State Audit Department)

Comment: Q.61: "A" Mr Patric Panchak(Chief Audit Officer, Bauchi State Audit Department) reveal during an interview held on 9/11/2020 that the 1999 constitution as amended in section 127 (1)provide for 2/3 members of the SHoA for the removal of such state Auditor General and in Bauchi state there is a provision contained in the state Audit Law 2012 section 4(1) page 1; provides the legal condition for the removal of the state Auditor General(see, appendix 17)

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: Mr Patric Panchak:Chief Audit Officer, Bauchi State Audit Department(Phone no: 07036068169)

Comment: Q.62: "D" Mr Patric Panchak(Chief Audit Officer, Bauchi State Audit Department) reveal during an interview held on 9/11/2020 that the legislature and the Executive determine the Budget of the state Auditor General through the state budget process and budget defence as it apply to other arms of the public service. This inform the choice of "D"

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://www.bmpippa.org.ng/wp-content/uploads/2020/08/BPPB-law-2020-1.pdf>.

Comment: Q.63: "A" A law to establish the Bauchi state Public Procurement, Budget Monitoring and price Intelligence Agency 2017 was passed into law in 2017 and came into effect on 24 th of October, 2017. Hence the choice of "A"

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: Chairman Bauchi state Bureau for monitoring, price intelligence, and public procurement Agency: Mr Ishaya.T. Sanga (Phone number: 08065562045)

Comment: Q.64: "A" In an interview held on 7th December, 2020 The Chairman Bauchi state Bureau for budget monitoring, price intelligence, and public procurement Agency: Mr Ishaya.T. Sanga revealed that there is a public procurement, due process and a price Intelligence Bureau located at V.I.P 7, Opposite Government House Bauchi. This inform the choice of "A"

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, public procurement: Mr Ishaya T. Sanga (Phone number: 08065562045)

Comment: Q.65: "C" In an interview held on 7th December, 2020 The Chairman Bauchi state Bureau for monitoring, price intelligence, public procurement: Mr Ishaya T. Sanga reveals that the law was passed 24th October, 2017. Also, this is the first time and under this administration that we had an inaugurated council for procurement in the state. The inaugurated council has no private sector representative and no CSO representative but there are 3 representatives from the 3 senatorial districts of the state. (see Bauchi state public procurement Law pg 1 & 2 as appendix. 20A & B.)

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, public procurement: Mr Ishaya T. Sanga (Phone number: 08065562045)

Comment: Q.66: "B" During interview held on 7th December, 2020 The Chairman Bauchi state Bureau for Budget monitoring, price intelligence and public procurement Agency: Mr Ishaya T. Sanga reveals that the bureau is a regulatory body while each MDA is at liberty to invite tenders. Depending on the type of tender and level. And is followed by advertisement in at least two daily Newspapers in addition to the bureau website. (see Appendix 19A & B.) . Hence the choice of "B"

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, public procurement: Mr Ishaya T. Sanga (Phone number: 08065562045)

Comment: Q.67: "D" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr Ishaya. T. Sanga stated that the law guides the bureau and MDAs when inviting stake holders, CSOs for biddings and this takes place after 3 weeks of Pre- biddings advertisement.(see Procurement Law as Appendix 20A-D)

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, public procurement: Mr Ishaya. T. Sanga (Phone number: 08065562045)

Comment: Q.68: : "A" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement: Mr Ishaya. T. Sanga stated that Newspapers, Web-site are the commonest means used in advertising and publishing contracts.(see Apendix 19A&B and website @ <https://www.bmpip-pa.org.ng/wp-content/uploads/2019/12/GUIDELINES-FOR-THE-PROCUREMENT-OF-GOODS-WORKS-SERVICES.pdf>). Hence the choice of "A"

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, public procurement: Mr IshayaT. Sanga (Phone number: 08065562045)

Comment: Q.69: "C" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement: Mr IshayaT. Sanga stated that tenders are open publicly as long as there is tender and that some department go to the extent of performing ceremonial activities during and after bid opening. i.e open bidding procedures are used and that the day of bid closing is equally the day of bid opening. He asserted that both selective bidding and competitive bidding is observed by the bureau. Hence the choice of "C"

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, public procurement: Mr IshayaT. Sanga (Phone number: 08065562045) (<https://www.bmpippa.org.ng/wp-content/uploads/2020/06/Month-01-2020.pdf> for January to June)

Comment: Q.70: "A" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement: Mr IshayaT. Sanga stated that Procurement decisions are published online on the bureau's website and in the national Dailies (see https://www.bmpippa.org.ng/wp-content/uploads/2020/04/IssuedCerts_2019-1.pdf). The website has January to June procurement details for 2020. Hence the choice "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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr IshayaT. Sanga (Phone number: 08065562045)

Comment: Q.71 "B" During the interview held on the 7th of December, 2020, the Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement: Mr Ishaya.T. Sanga stated that Awardees are justified based on pre-qualification biddings and their meeting contractual details, and set criteria such as evidence of tax registration, registration with and with state government But decision is not online Hence the choice "B".:

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr IshayaT. Sanga (Phone number: 08065562045)

Comment: Q.72: "D" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement: Mr IshayaT. Sanga stated that as the due process office as the regulatory body jointly serve as the external complain body that entertained complains and arbitrate between the MDAs and the public since MDAs undertake procurement separately in the state. This inform 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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr IshayaT. Sanga (Phone number: 08065562045)

Comment: Q.73: "D" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement: Mr IshayaT. Sanga stated that the law set aside a time line for an individual to lay complaints to the accounting officer of the MDA and as the board we serve as the arbitrator and we try to resolve complaints while exceptional cases referred to the court as there are no other external Alternative Dispute Resolution (ADR) Body. Hence the choice of "D"

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr IshayaT. Sanga (Phone number: 08065562045)

Comment: Q.74: "D" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr Ishaya.T. Sanga stated that there is dispute review body over procurement processes. Hence the choice of "D"

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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr IshayaT. Sanga (Phone number: 08065562045)

Comment: Q.75: "D" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr Ishaya.T. Sanga stated that there is no review body and no such review body's decisions that are pushed or made public.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: Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr IshayaT. Sanga (Phone number: 08065562045)

Comment: Q.76: "C" During the interview held on the 7th of December, 2020, Chairman Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr Ishaya.T. Sanga stated that about 30% of all capital projects are initiated through open and competitive tender and most such projects are community projects.Hence the choice of "C"

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: The Admin Officer Bauchi State Bureau for Budget Monitoring, Price Intelligence, Public Procurement (Phone: 08161780273) (see https://www.bmpippa.org.ng/wp-content/uploads/2020/04/IssuedCerts_2019-1.pdf, <https://www.bmpippa.org.ng/wp-content/uploads/2020/06/Month-01-2020.pdf>)

Comment: Q.77: "C" During the interview held on the 7th of December, 2020, the Admin officer Bauchi state Bureau for Budget monitoring, price intelligence, and public procurement Agency: Mr Labban Luka Tsimbi stated that contracts information are advertised in National Dailies and on the Bureau's website (<https://www.bmpippa.org.ng/wp-content/uploads/2020/06/Month-01-2020.pdf>). However, information on awarded contracts are not available on the state website, hence the choice of "C"

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: Mallam Babaji Deputy Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.78: "D" During an interview held on the 9th dececember, 2020 reveals that such law does not exist except that promulgated by the Federal Government. 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: Mallam Babaji Deputy Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.79: "D" During an interview held on the 9th dececember,2020 reveals that such Agency does not exist.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: Mallam Babaji Deputy Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.80: "B" During an interview held on the 9th dececember,2020 reveals that thereS are no legal provisions that ensures public availability of Budget documents.Hence the choice of "B".

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 Lawor document is not publicly available**
- C. Not applicable (please comment).

Citation: Mallam Babaji Deputy Director Budget, Bauchi State Ministry for Budget and Economic Planning (Phone number: 08028631957)

Comment: Q.81: "B" During an interview held on the 9th dececember,2020 reveals that Fiscal Responsibility Law exist in the state and was enacted on the 15th of September,2009.Hence the choice of "B".(see appendix.22A&B.)

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: Mr Patric Panshak (Chief Audit Officer) Bauchi state Office of the state Auditor General (phone:080360681169)

Comment: Q.82:"B" Mr Patric Panshak (Chief Audit Officer) Bauchi state Office of the state Auditor General During an interview held on 12 November, 2020 confirm that there is a modern Audit law 2012 known as "Bauchi State Audit law". (see 23 appendix)

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: Mr Patric Panshak (Chief Audit Officer) Bauchi state Office of the state Auditor General (phone:080360681169)

Comment: Q.83:"B" During an interview held on the 9th of December, 2020, Mr Patric Panshak (Chief Audit Officer) Bauchi state Office of the state Auditor General reveals that there is an arrangement but is not backed by any law. Hence the choice of "B"

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: Aminu Kurara Bauchi State House of Assembly PAC Committee Secretary (Phone number: 07037244427)

Comment: Q.84:"A" Mallam Aminu Kurara Bauchi State House of Assembly PAC Committee Secretary reveals during an interview that the SHoA Committee produces a report for presentation to the house and that at the time of this report, the 2019 report was near completion. The secretary however later made contact with Director legal Bauchi State HoA and informed me that no copies of the PAC report for any year exist. 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: Mallam Aminu Kurara Bauchi State House of Assembly PAC Committee Secretary (Phone num: 07037244427)

Comment: Q.85: "A" Mallam Aminu Kurara Bauchi State House of Assembly PAC Committee Secretary reveals during an interview that the SHoA Committee has report. But failed to show proof. The secretary however after contact with Director legal Bauchi State HoA later informed me that no copies of the PAC report for any year exist. Hence the choice of "B"

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: Mrs Samira Garba Aminu Acting Director, Office of the Accountant General of Bauchi State. (07031625599)

Comment: Q.86: "A" Mrs Samira Garba Aminu Acting Director, Office of the Accountant General of Bauchi State during an interview held on the 7th December, 2020 reveals that the last Financial Regulation/Instruction was reviewed in 2017 but has no legal backing in-law to be used. Though properly documented and made available, but yet to be legally enforced and accepted officially (See Appendix 24A&B). Hence the choice of "A"

Independent Reviewer:

Government Reviewer:

CIRDDOC:

APPENDIX 1 (CALL CIRCULAR)

MOB/EP/S/BUD/10//VOL.1V/827**5th July, 2019**

The Secretary to the State Government,

The Chief of Staff
Government House,

The Clerk,
Bauchi State House of Assembly,

All Honourable Commissioners,

The Head of Civil Service,

All Special Advisers,

All Permanent Secretaries,

All Chief Executives of Parastatals and
Heads of Extra-Ministerial Departments.

**CALL CIRCULAR FOR PREPARATION AND SUBMISSION
OF BUDGET 2020**

1.0 INTRODUCTION

Following the approval of the year 2020 – 2022 Multi Year Budget Framework (MYBF), by His Excellency the Executive Governor of Bauchi State, Senator Mohammed Bala (kauran Bauchi), I am directed to write and inform all Ministry, Departments and Agencies (MDAs) that this set the stage for the commencement in earnest of the Budget Preparation for the year 2020.

It should be noted that in the course of the development and preparation of the MYBF document, all items that made up of the Budget components

(Revenue and Expenditure) has been well articulated and adjusted to capture Government priorities in terms of expenditures by taking into consideration the corresponding resource availability. This to some large extent has provided a realistic fiscal outline as enunciated in the State's policy priorities and objectives. And with the firm belief that if we all carry out our duties and responsibilities very well, it will ensure the delivery of a well-articulated, policy oriented Budget that is consistent with the Vision and Mission of the present Administration.

Consequently, year 2020 Budget is targeted at strengthening this administration's focus of achieving sustainable development and growth that will have a direct impact on the lives of the populace of the State.

In the light of the foregoing, this Budget Call Circular seeks to provide instructions and guidance to all Permanent Secretaries/Chief Executives, Directors and other officers charged with the responsibility of formulation, preparation and submission of the 2020 Budget of their respective MDAs. To this effect, all Accounting Officers are implored to read the Call Circular carefully and adhere strictly to the instructions as stipulated in its contents in compliance with the instructions and guidelines as contained therein.

APPENDIX 2 (MTEF & FSP)



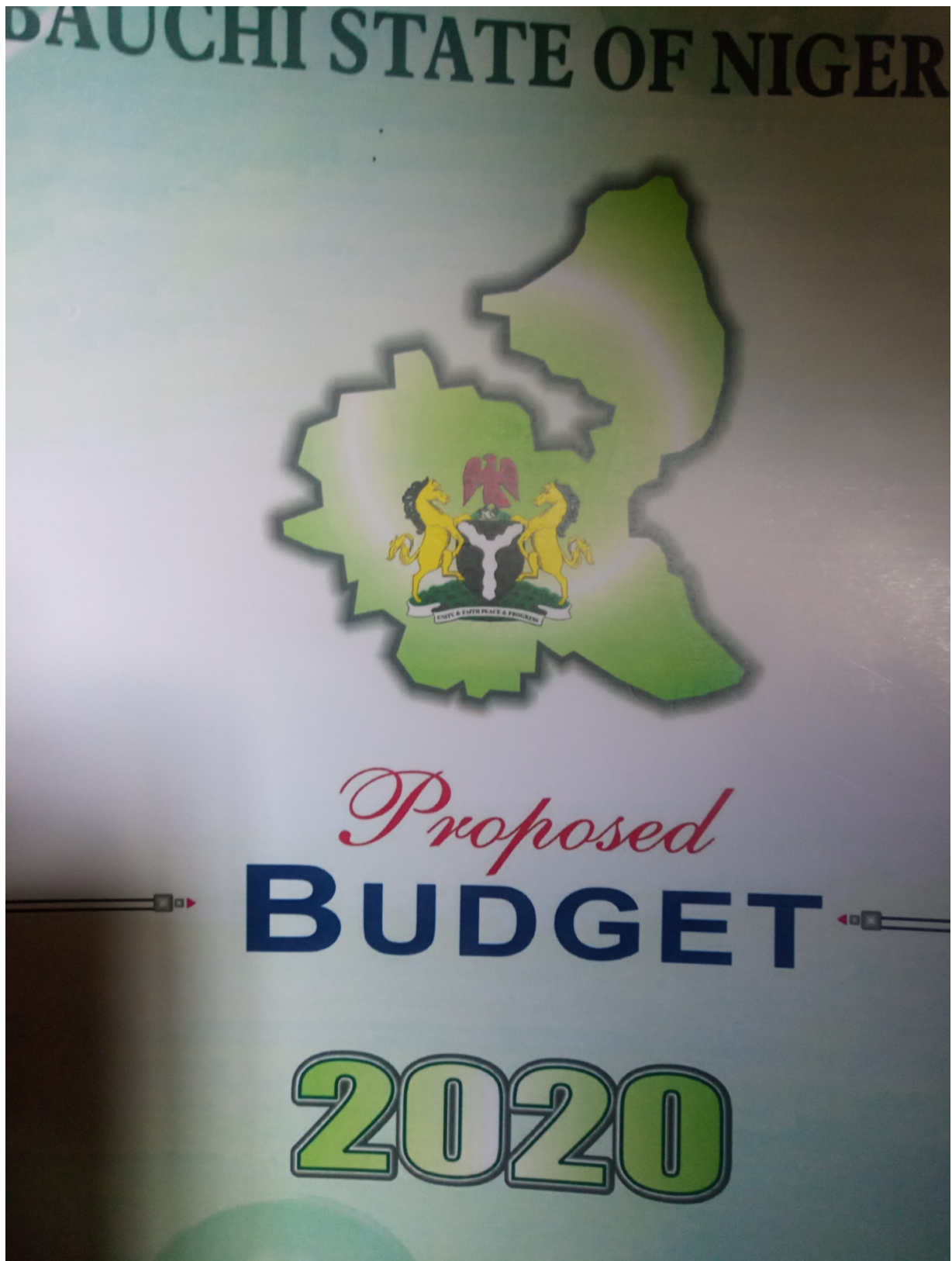
Bauchi State Government

**Multi Year Budget Framework Document -
Economic and Fiscal Update (EFU),
Fiscal Strategy Paper (FSP) and
Budget Policy Statement (BPS)**

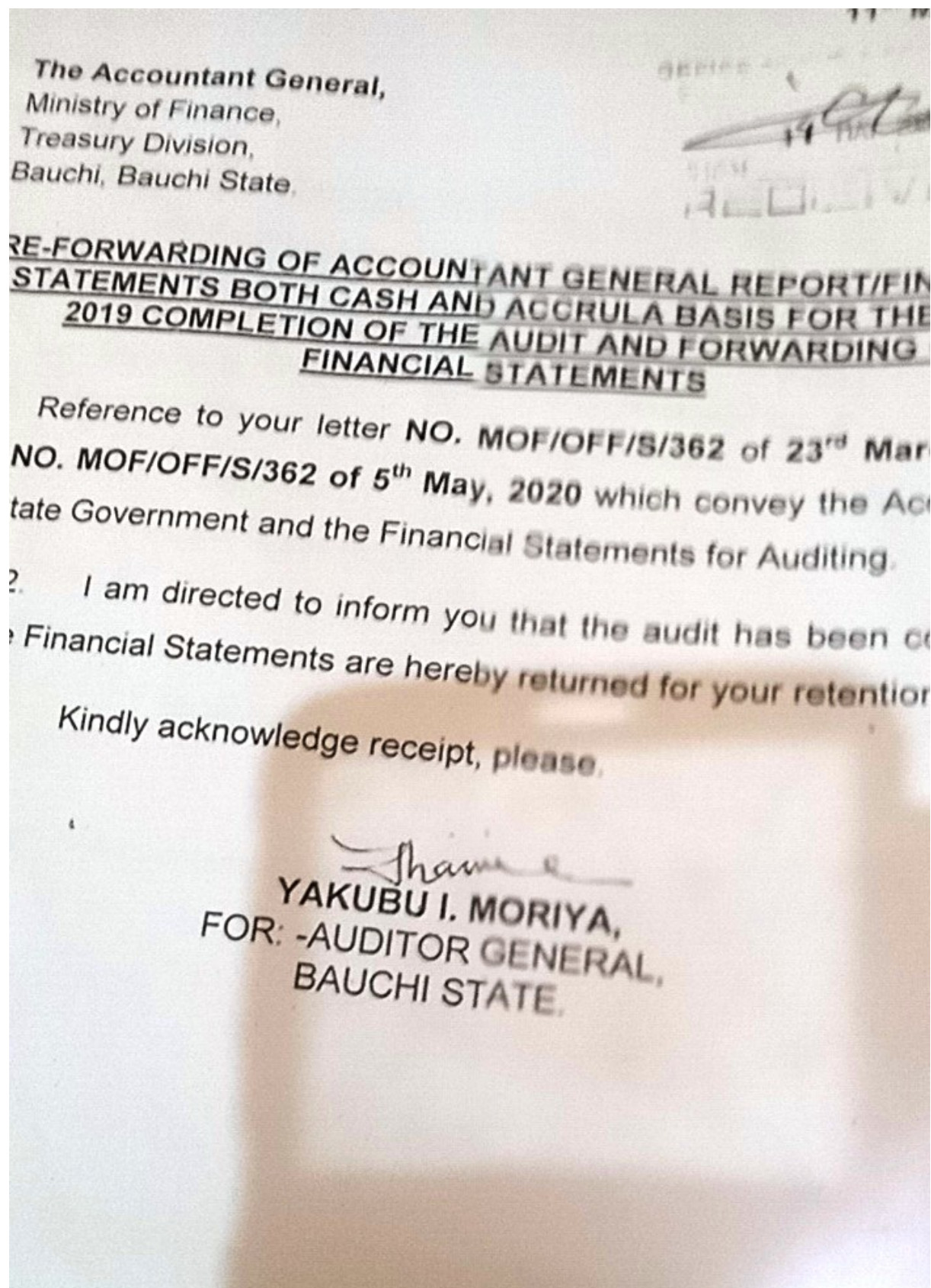
For the Period: 2020-2022

**By The
State Planning Commission**

APPENDIX 3 (2020 PROPOSED BUDGET)



APPENDIX 4



EFU-FSP-BPS 2020 - 2022 - Bauchi State Government

1.8.1.3 Overview of Budget Calendar

1. indicative Budget Calendar is presented below:

Table 1: Budget Calendar

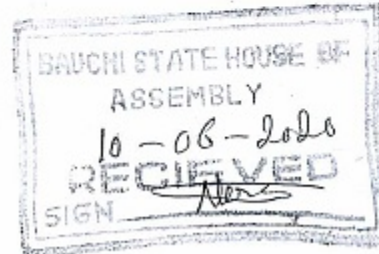
Stage	Date (s)	Responsi
Update of MYBF	June	SPC
Preparation and Publication of EFU-FSP-BPS	June	MDA's
Preparation and Issuance of Budget Call Circular	July	SPC
Preparation and Submissions of proposals by MDAs	August	MDA's
Budget Deliberation/Discussion	September	SPC and M
Compilation of Draft Budget	October	SPC
Review and Approval of Budget by ExCo	October	ExCo
Review and Approval of Budget by SHoA	November	SHoA
Passing Appropriation Bill	December	Governor

APPENDIX 6 (FORWARDING LETTER OF AUDITOR GENERAL'S REPORT

AAA.1/VOL.II/769

10th June, 2020


The Clerk/ Permanent Secretary,
Bauchi State House of Assembly,
Assembly's Complex,
Gombe Road,
Bauchi.



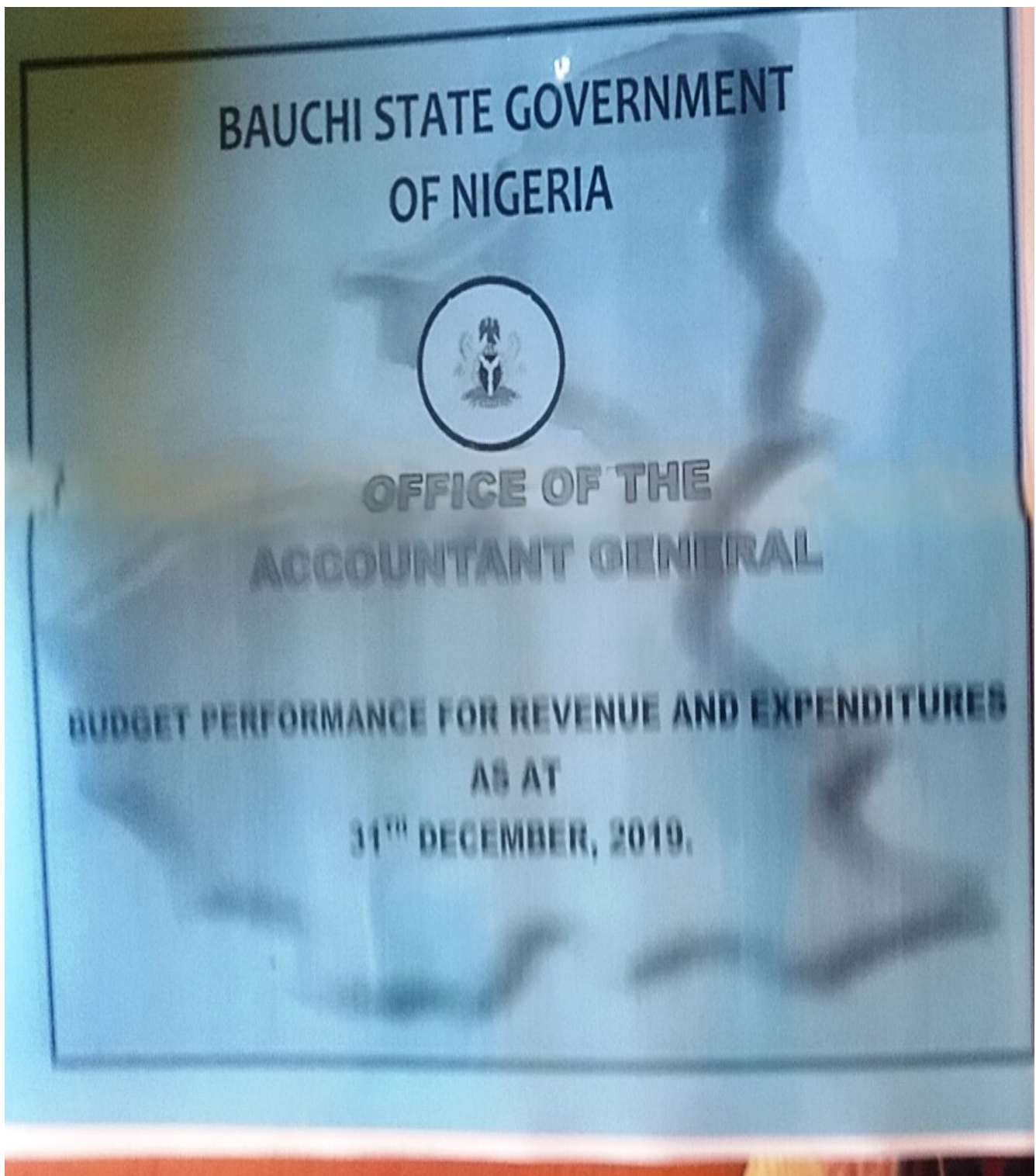
Sir,

**SUBMISSION OF 2019 AUDITOR GENERAL'S REPORT ON BAUCHI
STATE GOVERNMENT.**

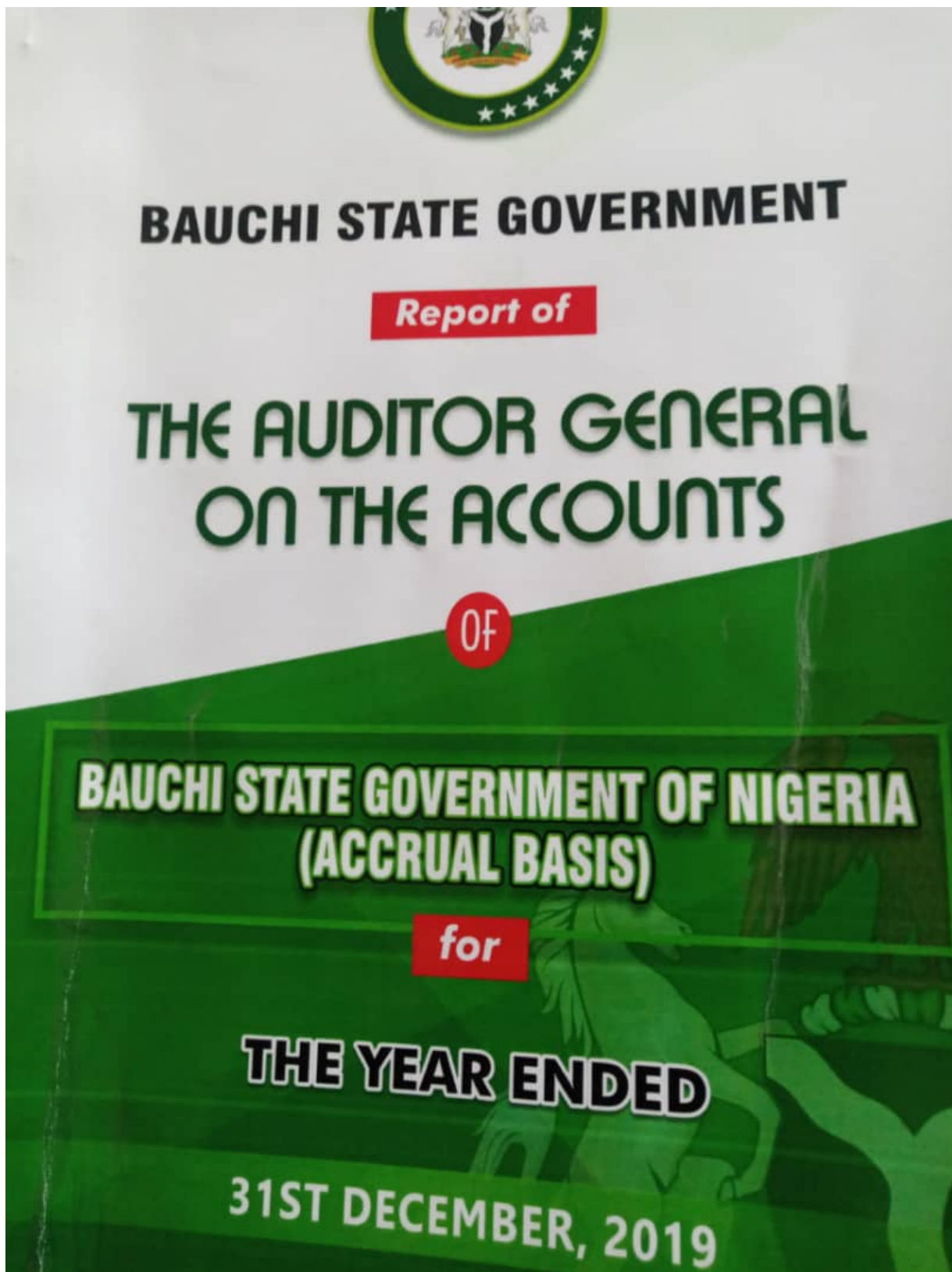
I wish to humbly submit three (3) copies of the report of the Auditor General on the Accounts of Bauchi State Government of Nigeria for the year ended, 31st December, 2019 for your kind consideration; please.


Alh. Abdu Usman Aliyu, B. Sc, MBA, FCNA
Auditor General,
Bauchi State.

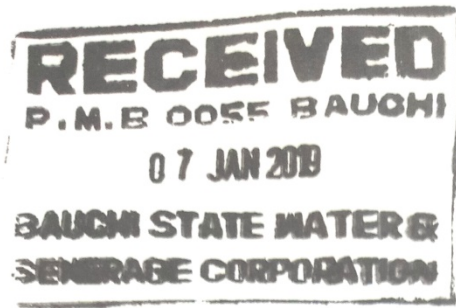
APPENDIX 7 (ACCOUNTANT GENERAL ANNUAL BUDGET PERFORMANCE 2019)



APPENDIX 8 (AUDITOR GENERAL'S REPORT 2019)



APPENDIX 9 (INVITATION LETTER FOR BUDGET DISCUSSION/DEFENCE)



BASHA/CMT/S/39/T.

7th January, 2019

The Managing Director,
Bauchi State Water and Sewerage Corporation,
Bauchi.

INVITATION FOR 2019 BUDGET DISCUSSION/DEFENCE

I have been directed by the House Committee on Water Resources to invite you for a Budget Discussion/Defence scheduled to hold as follows:-

- **Venue:-** Committee Room, BAHA
- **Date:-** Thursday, 10th January, 2019
- **Time:-** 2:00pm

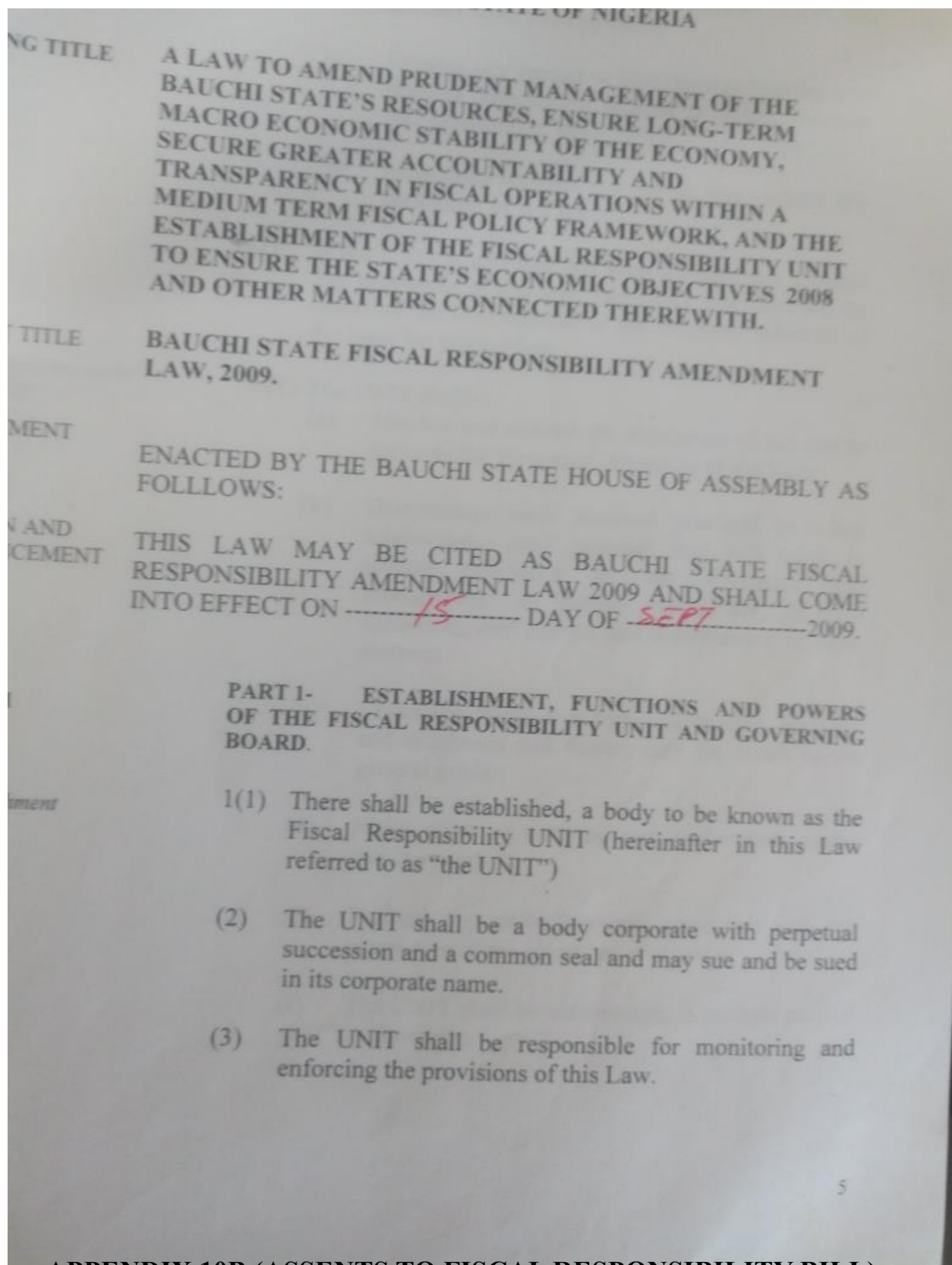
2. You are also reminded to come along with your copies of statements of accounts.

3. Glad for your usual cooperation, please.

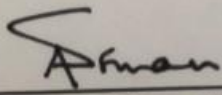
As now.

**ABUBAKAR MUHAMMAD
FOR: CLERK OF THE HOUSE**

APPENDIX 10A (FISCAL RESPONSIBILITY BILL)


**APPENDIX 10B (ASSENTS TO FISCAL RESPONSIBILITY BILL)**

This Printed impression has been compared by me with the law which has been passed by the Bauchi State House of Assembly and found by me to be a true and correctly printed copy of the said law.


(ABUBAKAR USMAN)
CLERK TO THE LEGISLATURE

ASSENTED TO THIS15.....DAY OF.....SEPT.....2009




(MAL. (DR.) ISA YUGUDA)
EXECUTIVE GOVERNOR
BAUCHI STATE

APPENDIX 10C (NIGERIAN CONSTITUTION SECTION)

(4) No money shall be drawn from the Consolidated Revenue Fund or any other public fund of the Federation, except in the manner prescribed by the National Assembly.

81.-(1) The President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year.

Authorisation of expenditure from Consolidated Revenue Fund.

(2) The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated Revenue Fund of the Federation by this Constitution) shall be included in a bill to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein.

(3) Any amount standing to the credit of the judiciary in the consolidated Revenue Fund of the Federation shall be paid directly to the National Judicial Council for disbursement to the heads of the courts established for the Federation and the states under section 6 of this Constitution.

(4) If in respect of any financial year it is found that

(a) the amount appropriated by the Appropriation Act for any purpose is insufficient; or

(b) a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act,

a supplementary estimate showing the sums required shall be laid before each House of the National Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill.

82. If the Appropriation Bill in respect of any financial year has not been passed into law by the beginning of the financial year, the President may authorise the withdrawal of moneys from the Consolidated Revenue Fund of the Federation for the purpose of meeting expenditure necessary to carry on the services of the Government of the Federation for a period not exceeding six months or until the coming into operation of the Appropriation Act, whichever is the earlier;

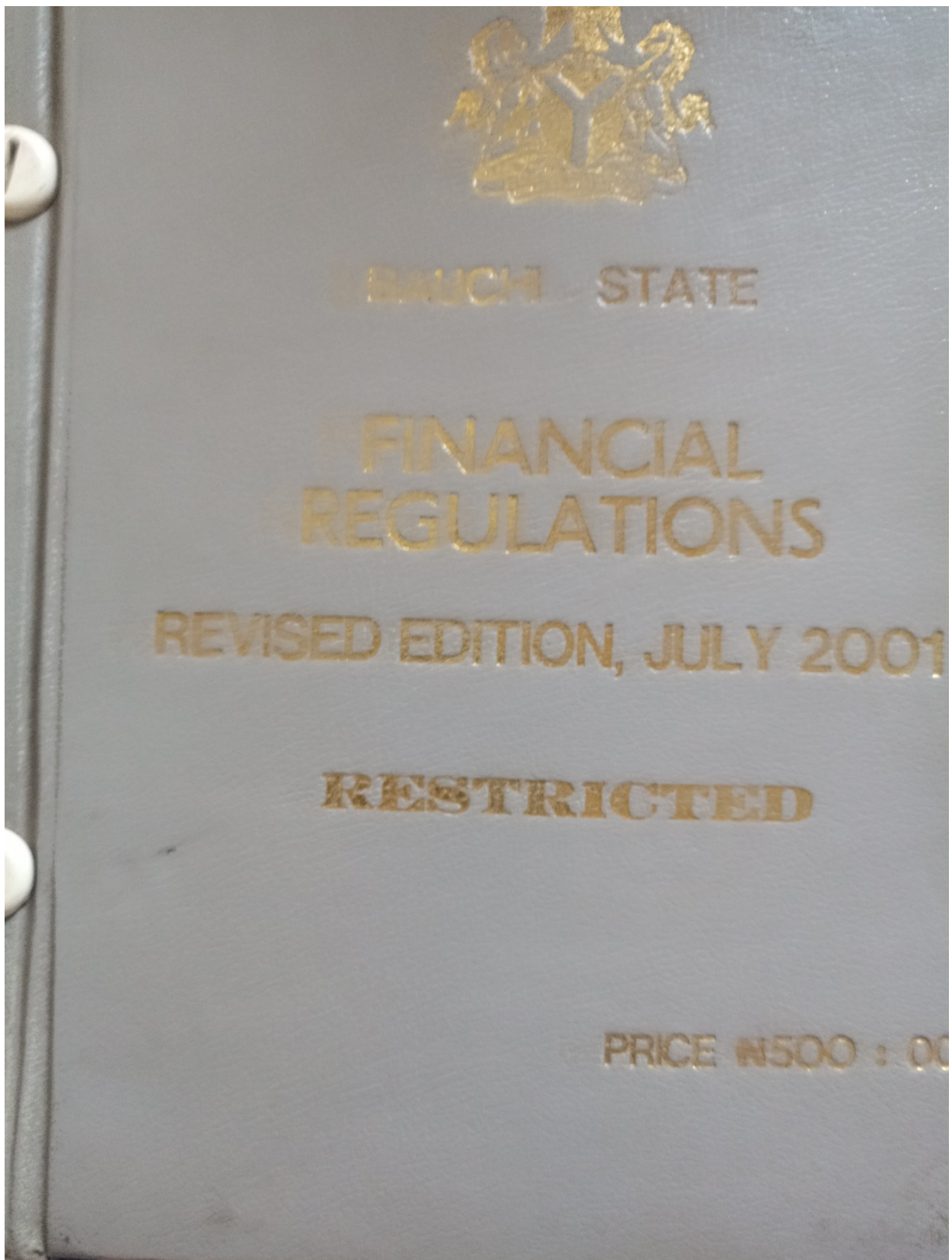
Authorisation of expenditure in default of appropriation.

Provided that the withdrawal in respect of any such period shall not exceed the amount authorised to be withdrawn from the Consolidated Revenue Fund of the Federation under the

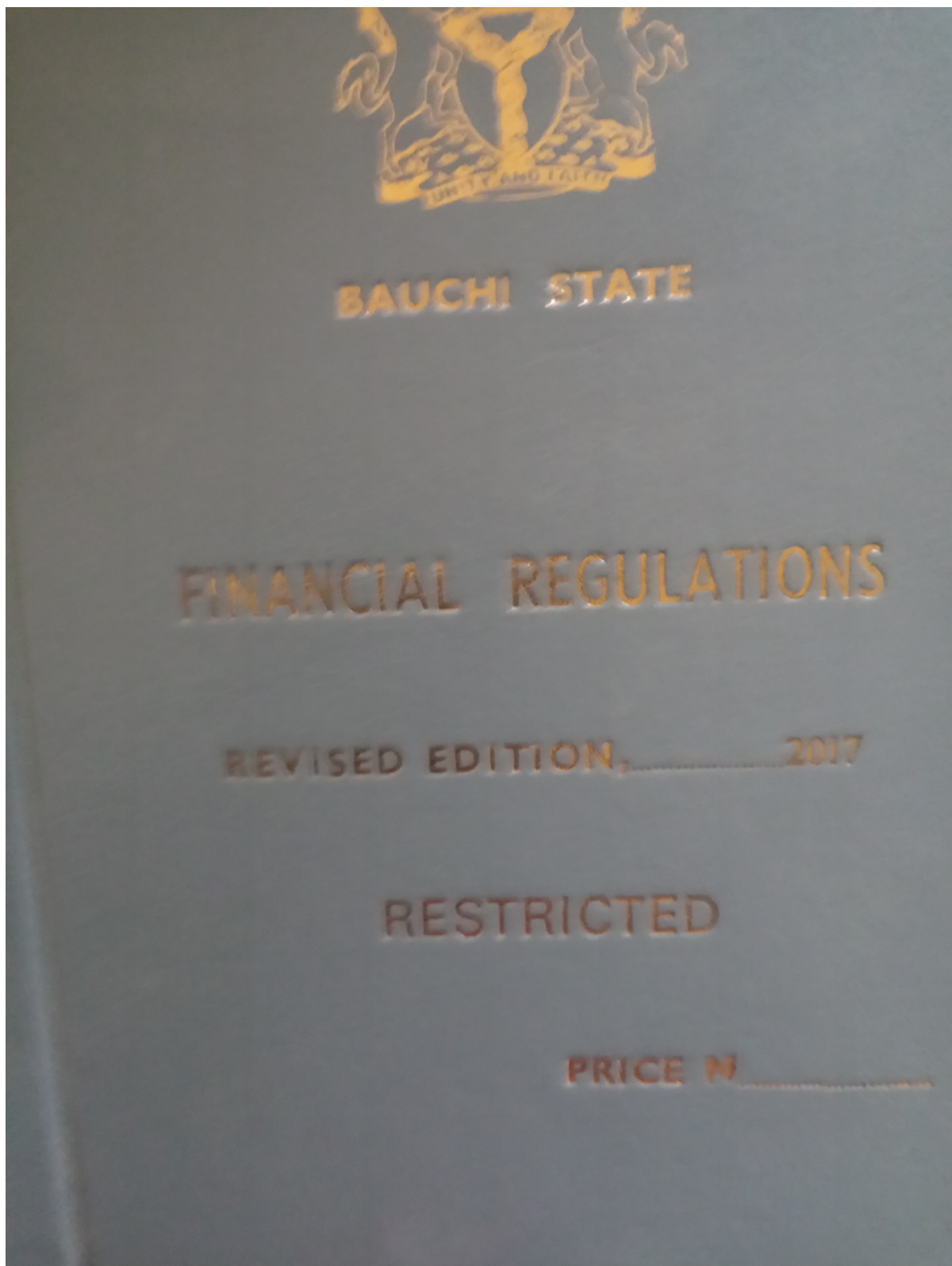
APPENDIX 10D (BAUCHI STATE FINANCIAL REGULATION 2001, 2009 & 2017)

BAUCHI	AUTHORITIES FOR EXPENDITURE	Virement powers of Accounting Officers
	number of vacancies in the establishment of the senior posts even though the available funds may be sufficient to cover more posts.	
0311.	<p>(i) When it is essential to incur additional expenditure under an economic code (or to create a new economic code) and equivalent savings can be made on one or more other economic codes within the same Administrative code of the Estimates, the Permanent Secretary, State Planning Commission may, on behalf of his Commissioner authorize Virement, i.e. a reallocation of provision between the economic codes concerned. He shall issue a Virement Warrant (Finance Warrant 7). Virement shall be authorized only when:-</p> <ul style="list-style-type: none"> (a) the reallocation is not required to give effect to new principle or policy, to provide for a new service, or so to alter the amounts of the Legislature in approving the Administrative code of Estimates concerned is being contravened; and (b) the total provision authorized to date for the Administrative code is not exceeded. <p>(ii) The mere fact that funds are not expended under one economic code is not sufficient reason for incurring additional expenditure under another economic code. The exercise of virement does not imply any relaxation of the control of expenditure. In the cases of unauthorized excesses which come to light when the account for the year are closed, the power of virement shall be exercised only in those cases in which small amounts are involved and where there is no suggestion of inadequate control. Virement shall not normally be exercised between economic codes which relate to subventions and in the case of Administrative codes which contains Economic code of a miscellaneous nature, virement shall be used only for small amount or between economic codes which are closely related. The use made of the power of virement is subject to examination by the Public Accounts Committee of the Legislature.</p>	
0312.	The savings which have been quoted and accepted on a Virement Warrant may not be spent without the prior authority of the Permanent Secretary, State Planning Commission. If it becomes apparent that the savings cannot be realized even with the exercise of all possible economies, then an application should immediately be submitted to the Permanent Secretary, State Planning Commission to substitute other savings. If sufficient savings are quoted, the Permanent Secretary, State Planning Commission may issue a new Virement Warrant to reallocate provisions accordingly.	Procedure when savings cannot be realized but other savings are available
0313.	If sufficient savings cannot be quoted or if the Permanent Secretary, State Planning Commission considers that the use of Virement is not appropriate, then a Virement Warrant is issued reversing the original Virement Warrant. The original application for Supplementary provision shall then be dealt with as one requiring approval through the Supplementary Estimates or by Special Warrant. If it is not approved, then the Accounting Officer shall be held personally liable for any expenditure incurred in excess of the approved provision under the economic code in question.	Procedure when savings cannot be realized and other savings available are insufficient

APPENDIX 11A (BAUCHI STATE FINANCIAL REGULATION 2001/2009&2017)



APPENDIX 11B (BAUCHI STATE FINANCIAL REGULATION 2017)



APPENDIX 11C (BAUCHI STATE FINANCIAL REGULATION)

(b) the total provision authorised to date for the Head is not exceeded.

(2) The mere fact that funds are not expended under one subhead is not sufficient reason for incurring additional expenditure under another subhead. The exercise of virement does not imply any relaxation of the control of expenditure. In the cases of unauthorised excesses which come to light when the account for the year are closed, the power of virement will be exercised only in those cases in which small amounts are involved and where there is no suggestion of inadequate control. Virement will not normally be exercised between subheads which relate to subventions, and in the case of a Head which contains Subheads of a miscellaneous nature virement will be used only for small amount or between subheads which are closely related. The use made of the power of virement is subject to examination by the Public Accounts Joint Committee of the Legislature.

0410. The savings which have been quoted and accepted on a Virement Warrant may not be spent without the prior authority of the Permanent Secretary, State Planning Commission. Should it become apparent that the savings cannot be realised even with the exercise

APPENDIX 11D (BAUCHI STATE FINANCIAL REGULATION)

of all possible economies, then an application should immediately be submitted to the Permanent Secretary, State Planning Commission (Budget Directorate) to substitute other savings. If sufficient savings are quoted the Permanent Secretary, State Planning Commission may issue a new Virement Warrant to reallocate provision accordingly.

0411. If sufficient savings cannot be quoted, or if the Permanent Secretary, State Planning Commission considers that the use of Virement is not appropriate, then a Virement Warrant is issued reversing the original Virement Warrant. The original application for Supplementary provision will then be dealt with as one requiring approval through the supplementary Estimates or by Special Warrant. If it is not approved, then the Accounting Officer may be held personally liable for any expenditure incurred in excess of the approved provision under the subheads in question.

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0412. When it is necessary to incur additional expenditure on subheads provided by appropriation and virement is not applicable, the normal procedure is to obtain supplementary provision from the Legislature in the form of Supplementary Estimates and Supplementary Appropriation Law, before any of the additional expenditure is incurred. The procedures for preparing Supplementary Estimates are dealt with in the next Chapter.

Supplem
Appropri

APPENDIX 12A (FINANCIAL REGULATIONS, 2001/2009&2017)

of all possible economies, then an application should immediately be submitted to the Permanent Secretary, State Planning Commission (Budget Directorate) to substitute other savings. If sufficient savings are quoted the Permanent Secretary, State Planning Commission may issue a new Virement Warrant to reallocate provision accordingly.

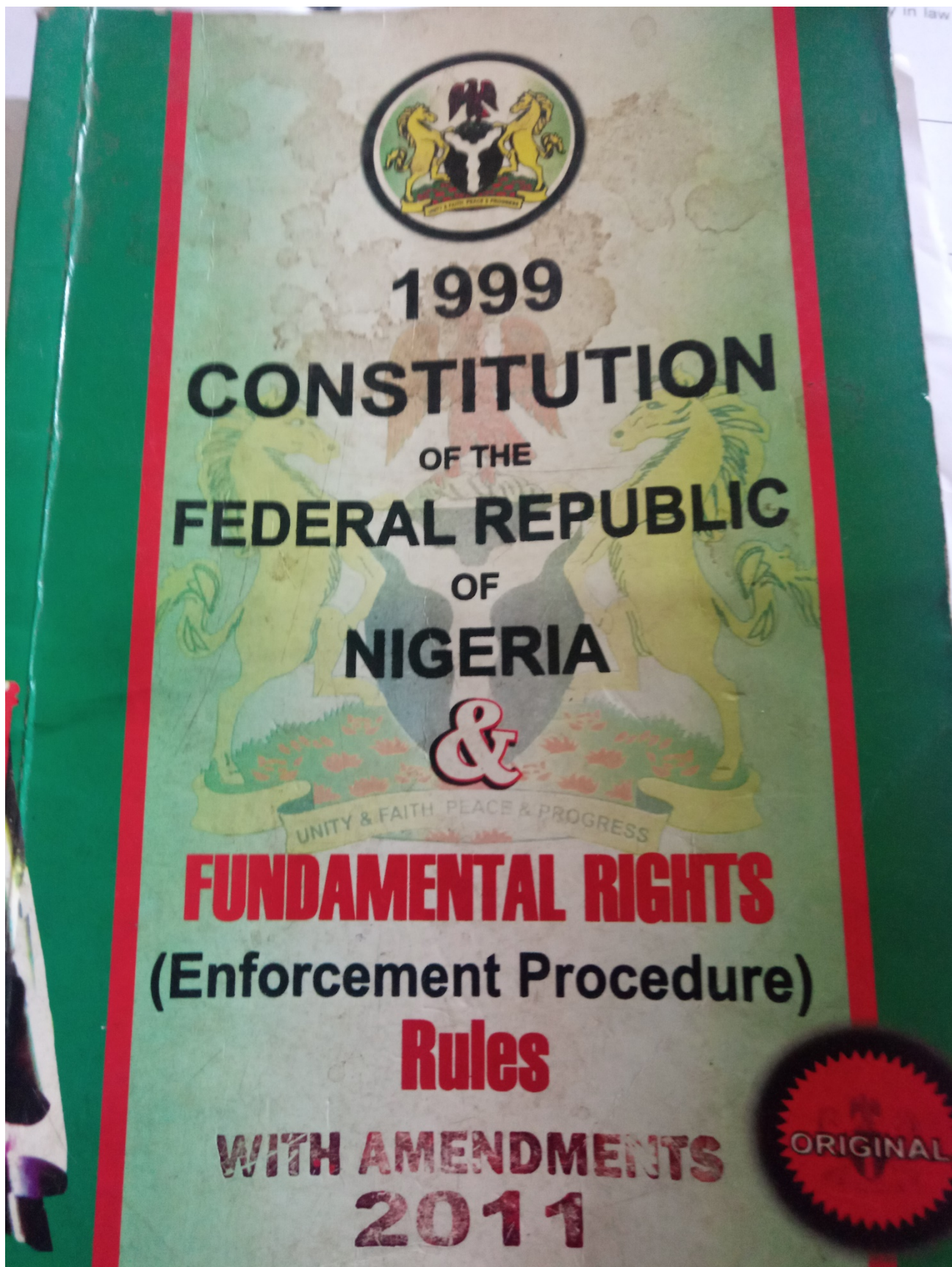
0411. If sufficient savings cannot be quoted, or if the Permanent Secretary, State Planning Commission considers that the use of Virement is not appropriate, then a Virement Warrant is issued reversing the original Virement Warrant. The original application for Supplementary provision will then be dealt with as one requiring approval through the supplementary Estimates or by Special Warrant. If it is not approved, then the Accounting Officer may be held personally liable for any expenditure incurred in excess of the approved provision under the subheads in question.

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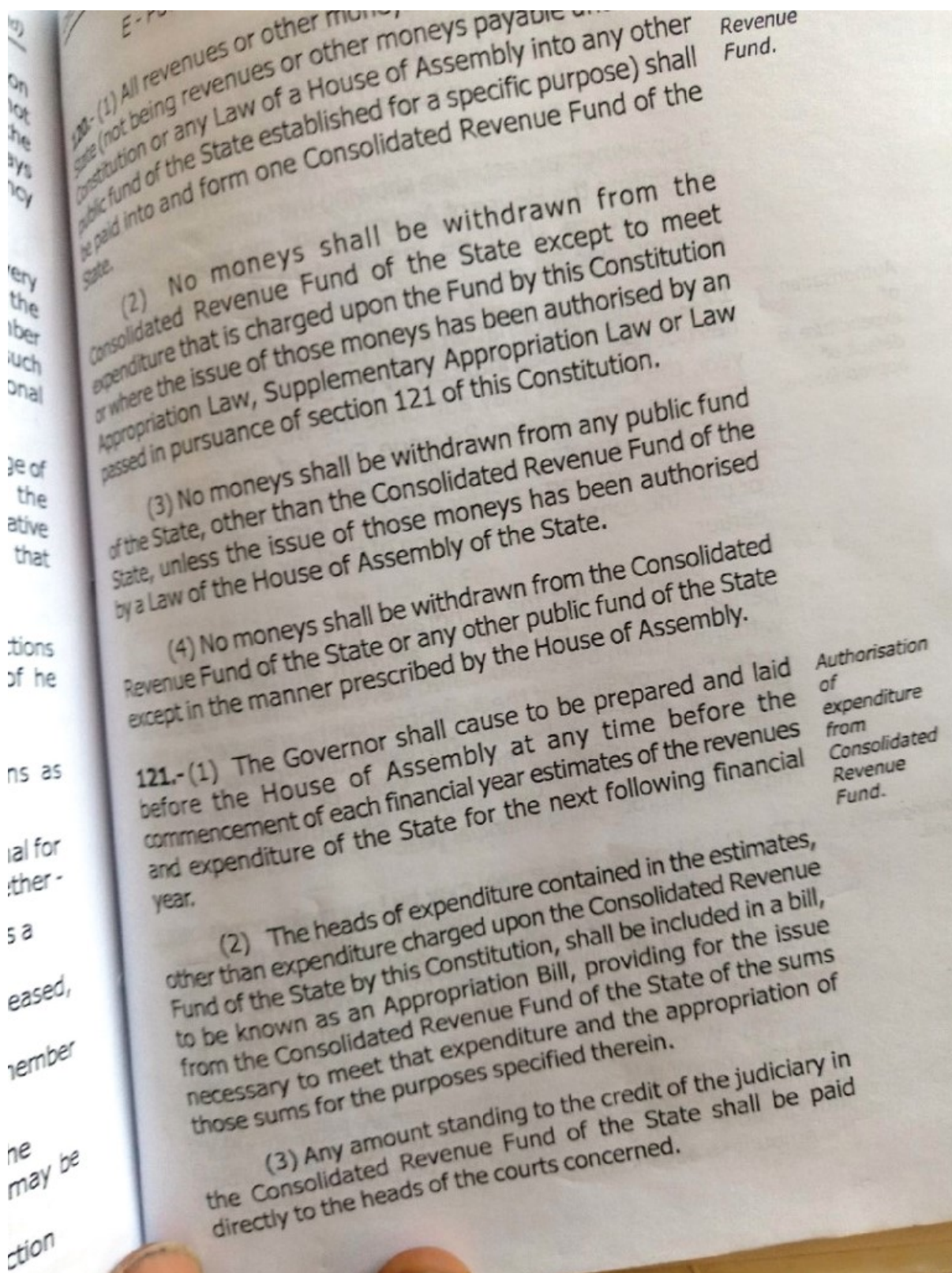
0412. When it is necessary to incur additional expenditure on subheads provided by appropriation and virement is not applicable, the normal procedure is to obtain supplementary provision from the Legislature in the form of Supplementary Estimates and Supplementary Appropriation Law, before any of the additional expenditure is incurred. The procedures for preparing Supplementary Estimates are dealt with in the next Chapter.

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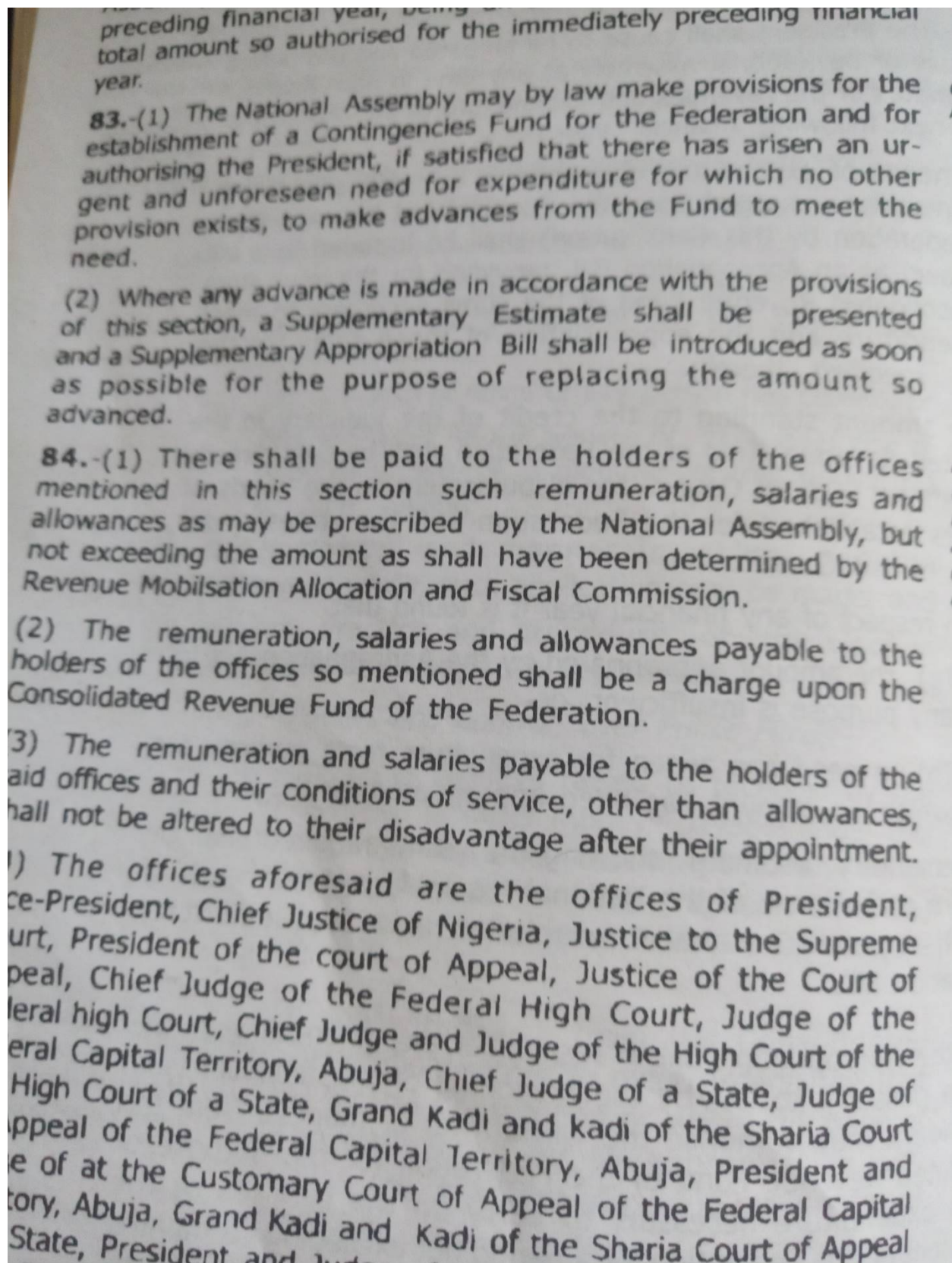
APPENDIX 13A (NIGERIAN CONSTITUTION)



APPENDIX 13B (NIGERIAN CONSTITUTION SECTION 81.(4))



APPENDIX 13C(NIGERIAN CONSTITUTION)



APPENDIX 14A (SUPPLEMENTARY APPROPRIATION BILL 2020)



SUPPLEMENTARY APPROPRIATION BILL 2020

A BILL

FOR

A LAW TO AUTHORIZE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE STATE THE TOTAL SUM OF FORTY TWO BILLION, EIGHT HUNDRED AND TWENTY FOUR MILLION, THREE HUNDRED AND NINETY THOUSAND, SEVEN HUNDRED AND FIVE NAIRA (₦42,824,390,705:00) ONLY, OF WHICH SIX BILLION NAIRA (₦6,000,000,000:00) ONLY IS FOR ADDITIONAL RECURRENT EXPENDITURE WHILE THE BALANCE OF THIRTY SIX BILLION, EIGHT HUNDRED AND TWENTY FOUR MILLION, THREE HUNDRED AND NINETY THOUSAND, SEVEN HUNDRED AND FIVE NAIRA (₦36,824,390,705:00) ONLY, IS FOR THE ADDITIONAL CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DAY OF DECEMBER, 2020.

Enactment: Enacted by the Bauchi State House of Assembly as follows:

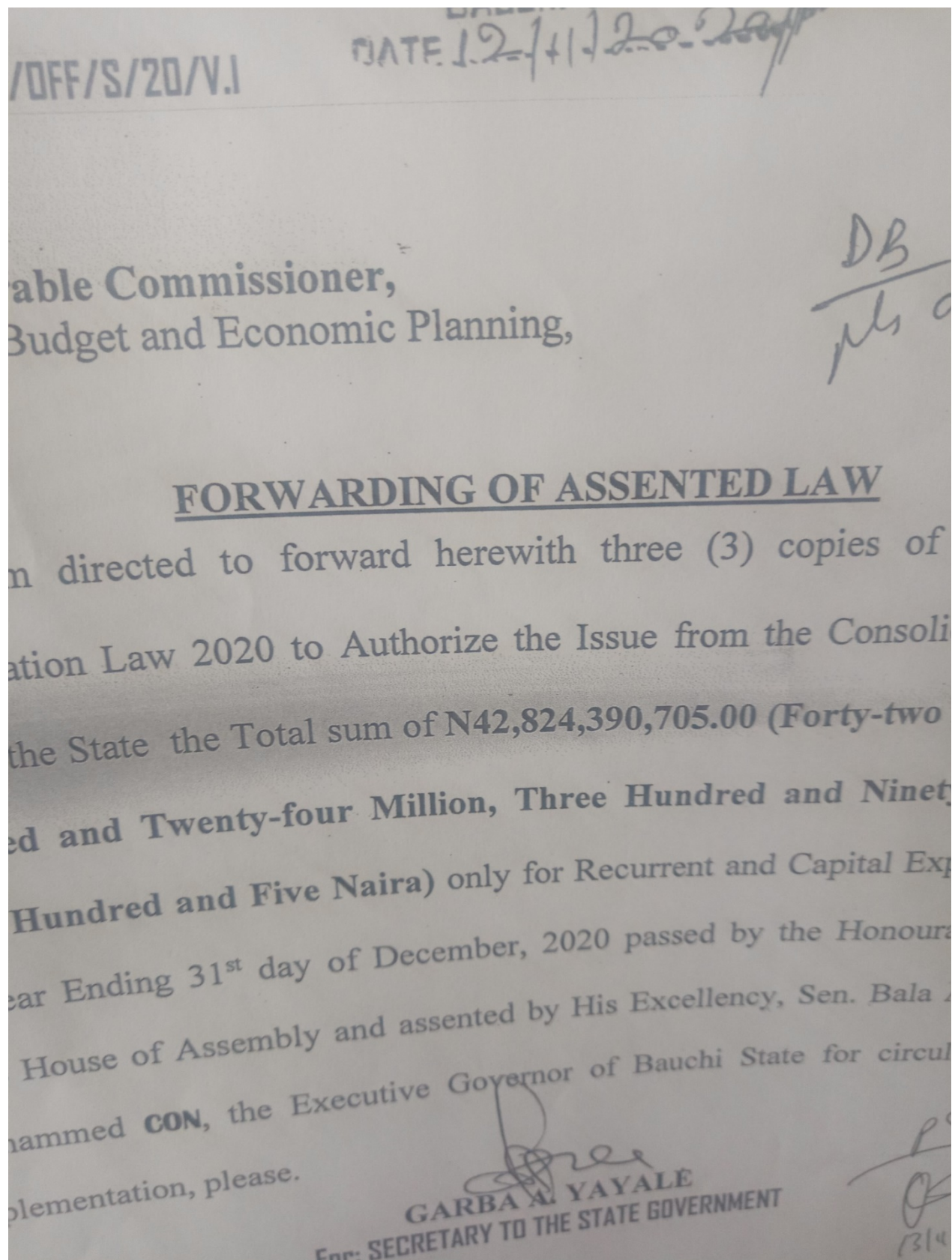
Issue and Appropriation 1. (1) of additional sum of (₦42,824,390,705:00) from the Consolidated Revenue Fund for 2020:

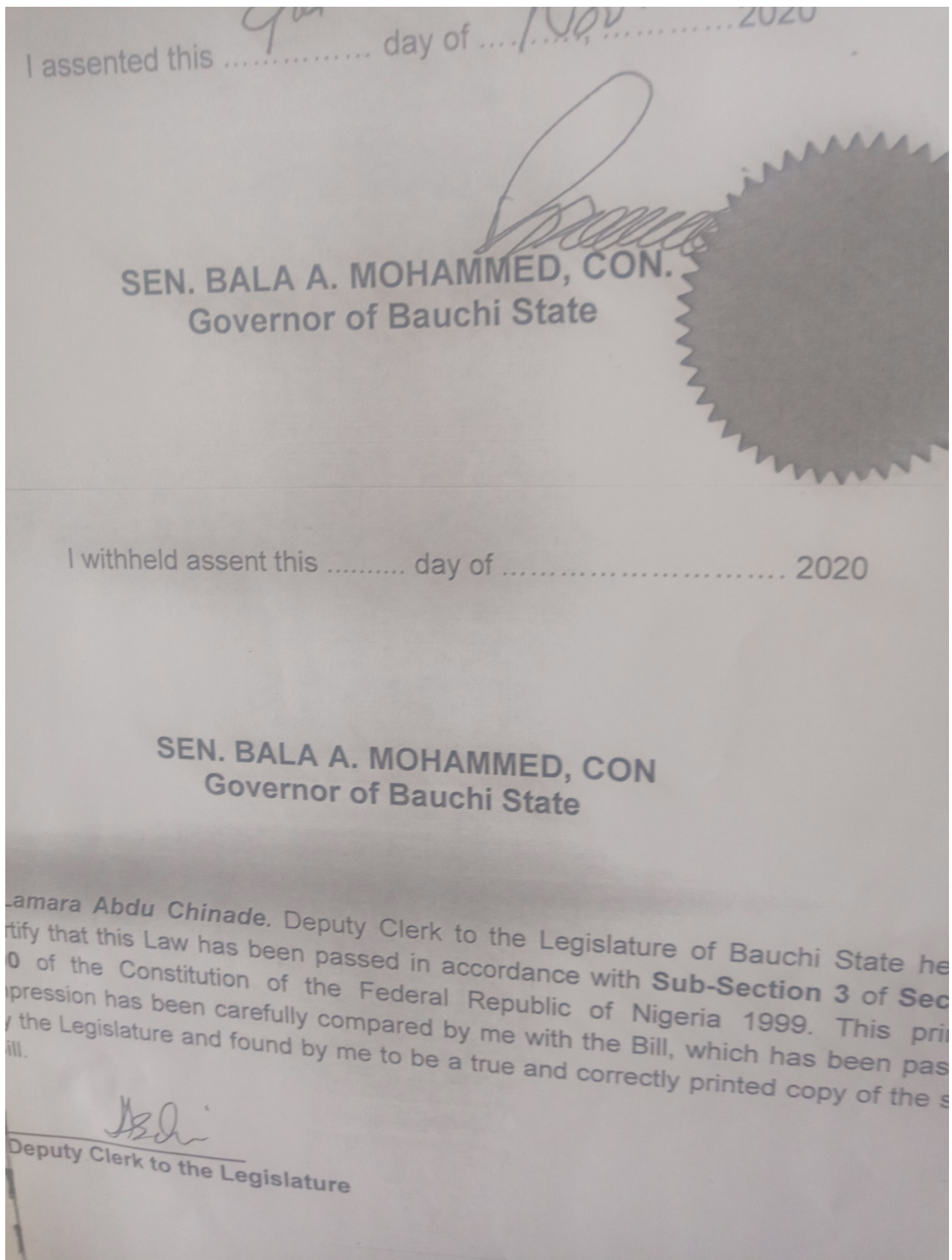
The Accountant-General of the State shall, when authorized to do so by warrants payout of the consolidated Revenue Fund of the State during the year ending on the 31st of December, 2020, the sum specified by the warrants, not exceeding in the aggregate **Forty-Two Billion, Eight Hundred and Twenty Four Million, Three Hundred and Ninety Thousand, Seven Hundred and Five Naira (₦42,824,390,705:00)** only.

(2) The amount mentioned in **Sub-Section (1)** of this section is hereby appropriated to the heads of

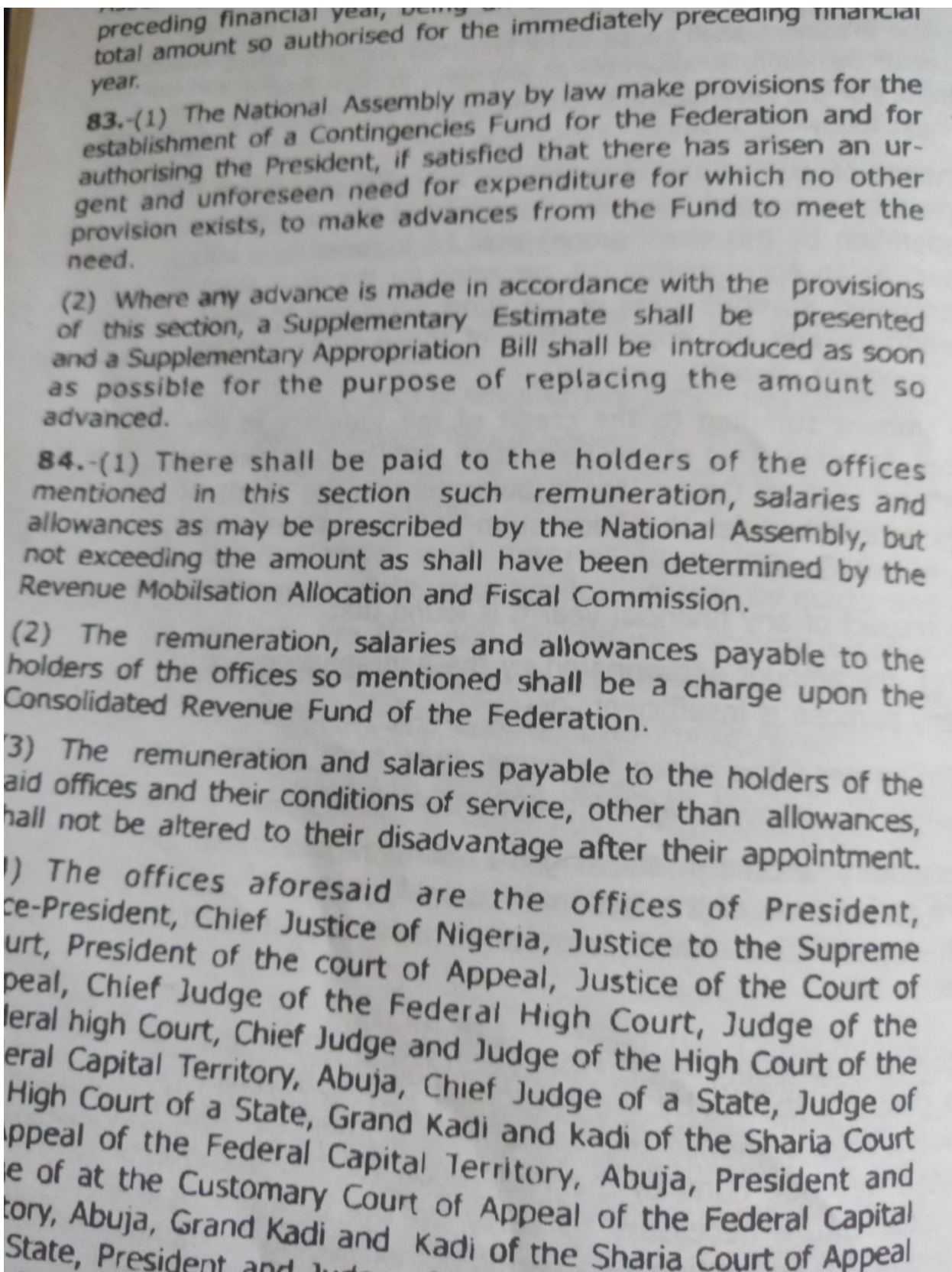
APPENDIX 14B (SUPPLEMENTARY APPROPRIATION SCHEDULED 2020)

SUPPLEMENTARY APPROPRIATION SCHEDULE		
	(2) Long title of the Bill	(3) Summary of the Bill
d y	A Law to authorize the issue from the Consolidated Revenue Fund of the State the total sum of Forty Two Billion, Eight Hundred and Twenty Four Million, Three Hundred and ninety Thousand, Seven Hundred and Five Naira (N42,824,390,705:00) only, of which Six Billion Naira (N6,000,000,000:00) only is for additional recurrent expenditure while the balance of Thirty Six Billion, Eight Hundred and Twenty Four million, three Hundred and Ninety Thousand, Seven Hundred and Five Naira (N36,824,390,705:00) only, is for the additional capital expenditure for the year ending 31 st day of December, 2020.	This Bill seeks to provide for the issue from the Consolidated Revenue Fund of the State an additional sum of N42,824,390,705:00 only to enable the State Government continue with its Developmental Project.

**APPENDIX 14D (BAUCHI STATE GOVERNOR'S ASSENT)**



APPENDIX 15A (NIGERIAN CONSTITUTION)



APPENDIX 15B (BAUCHI STATE FINANCIAL REGULATION 2001/2009 & 2017)

<p>the the rise sary not el of The d to the ned</p> <p>eral ner he on he n it ns is py nt ial</p> <p>ne al en al e al o al e - il</p>	<p>306. A Supplementary (Contingencies) Warrant may be issued in very exceptional cases, where virement is not possible and where an application for additional provision reveals such a degree of urgency that the issue of funds cannot without serious injury to the public interest be postponed until a Supplementary Appropriation Act can be passed. Such authority shall be conveyed by the issuance of Contingencies Fund Warrant to the Accountant-General, authorising him to transfer the necessary funds from the Contingencies Fund to the Consolidated Revenue Fund, and also by the issuance of a Supplementary (Contingencies) Warrant, authorising expenditure from the head and Sub-Heads concerned. The original copies of both warrants are addressed to the Accountant-General, with signed copies forwarded to the Auditor-General. The Minister of Finance will also notify the officers controlling the relevant votes of the additional expenditure authorized.</p>	<p>Supplementary (Contingencies) Warrant.</p>
	<p>307. In no circumstances will expenditure incurred under this Contingency Fund procedure be charged, or the relevant vouchers classified directly, to the Contingency Fund. Expenditure authorized under this procedure is subject to the covering approval of the National Assembly at its next meeting and must for this purpose be included in a Supplementary Appropriation Act.</p>	<p>No direct charge to Contingency Fund.</p>
	<p>308. A Supplementary General Warrant shall be the authority of the Accountant-General to transfer any sum appropriated from the Consolidated Revenue Fund to the Contingency Fund by way of replenishment.</p>	<p>Contingency Fund: Replenishment of.</p>
	<p>309. A Virement Warrant shall be issued when, as a result of circumstances which could not have been foreseen when the Annual Estimates were being compiled, additional provision is required under a particular sub-head (or a new sub-head is required) while, at the same time, equivalent savings can be made under another sub-head of the same Head. Virement Warrants shall be issued on the approval of the virement by the National Assembly.</p>	<p>Virement Warrant.</p>

APPENDIX 16A (BAUCHI STATE FINANCIAL REGULATION 2001/2009&2017)

of all possible economies, then an application should immediately be submitted to the Permanent Secretary, State Planning Commission (Budget Directorate) to substitute other savings. If sufficient savings are quoted the Permanent Secretary, State Planning Commission may issue a new Virement Warrant to reallocate provision accordingly.

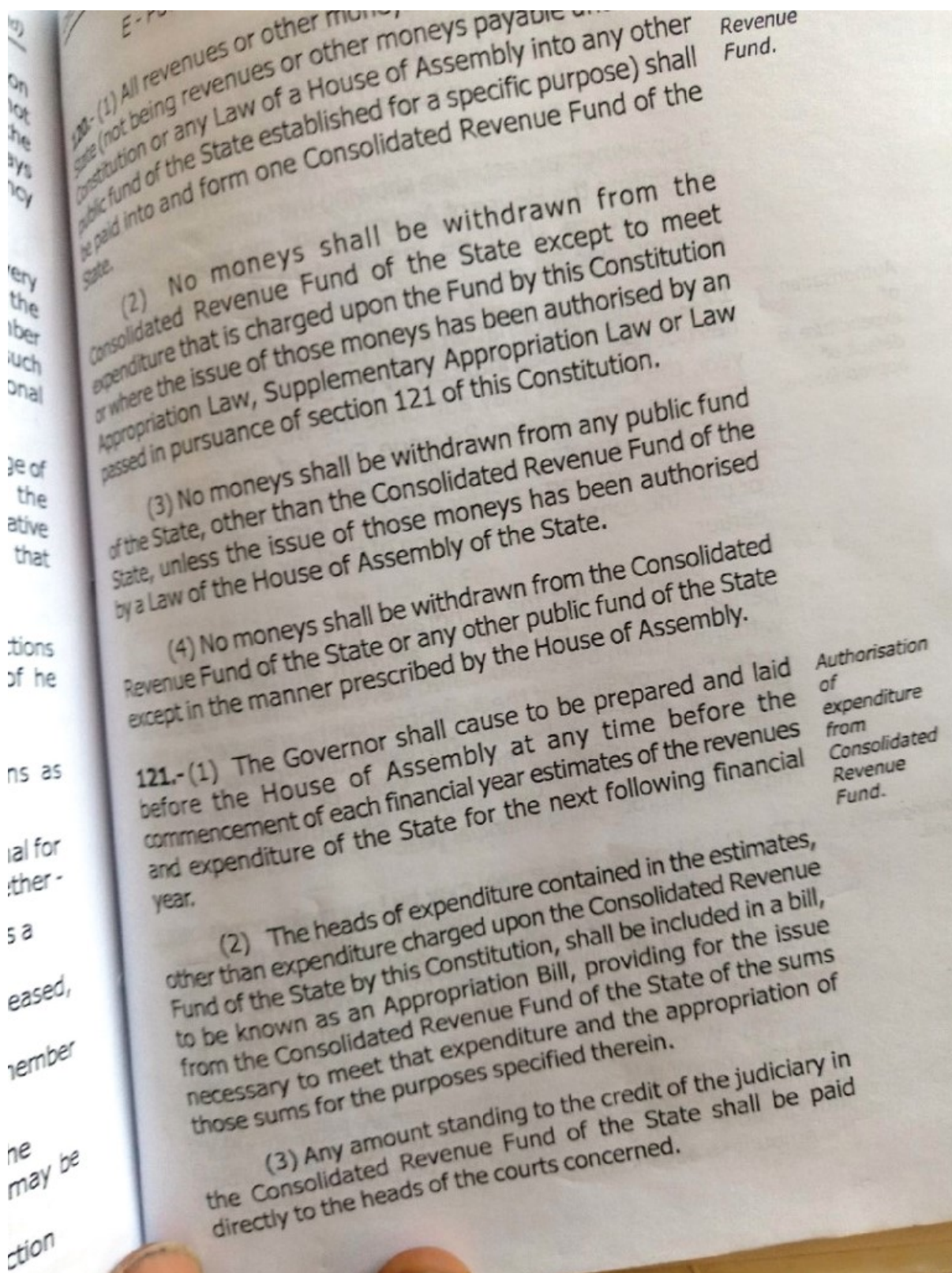
0411. If sufficient savings cannot be quoted, or if the Permanent Secretary, State Planning Commission considers that the use of Virement is not appropriate, then a Virement Warrant is issued reversing the original Virement Warrant. The original application for Supplementary provision will then be dealt with as one requiring approval through the supplementary Estimates or by Special Warrant. If it is not approved, then the Accounting Officer may be held personally liable for any expenditure incurred in excess of the approved provision under the subheads in question.

Procedu
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savings
are insu

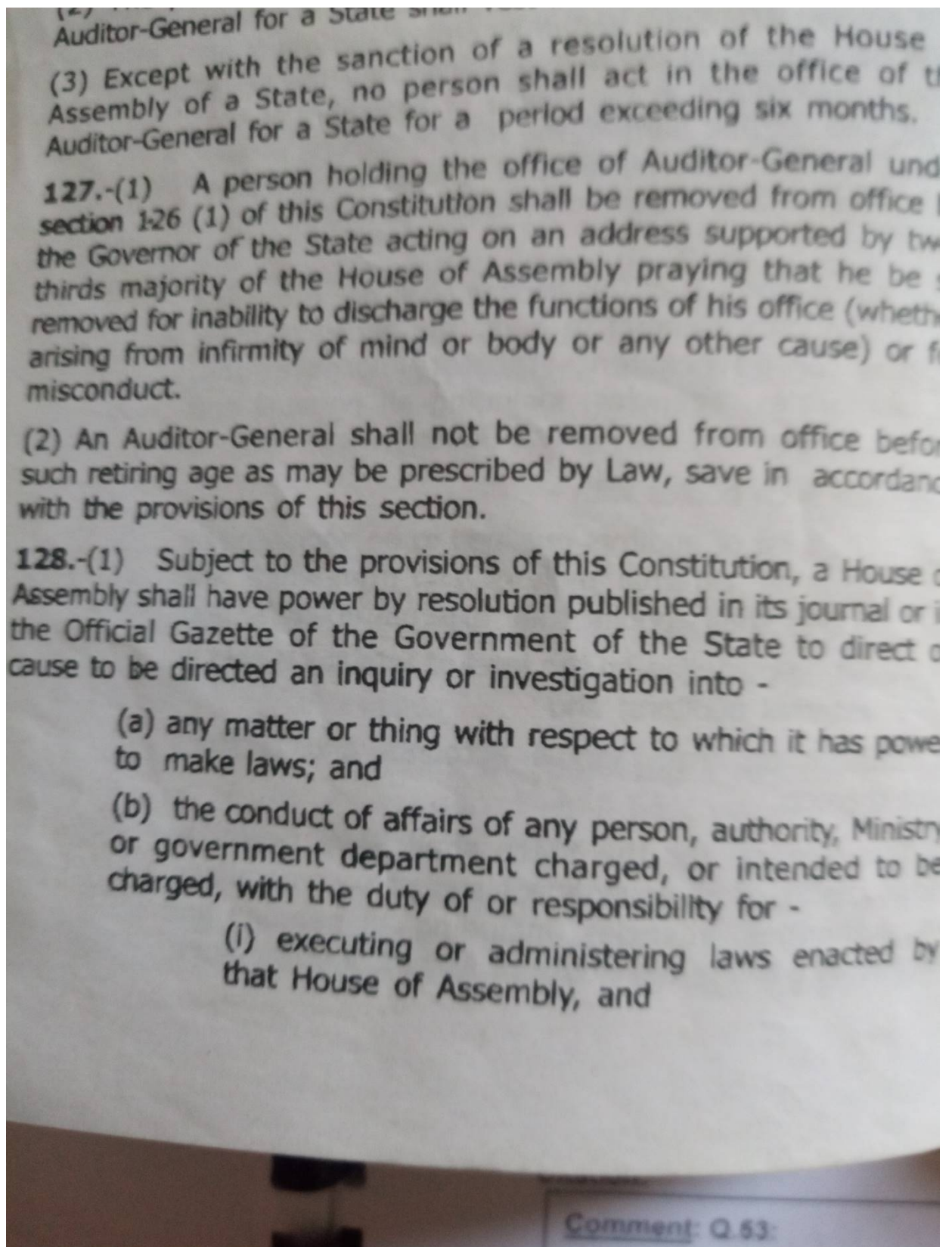
0412. When it is necessary to incur additional expenditure on subheads provided by appropriation and virement is not applicable, the normal procedure is to obtain supplementary provision from the Legislature in the form of Supplementary Estimates and Supplementary Appropriation Law, before any of the additional expenditure is incurred. The procedures for preparing Supplementary Estimates are dealt with in the next Chapter.

Supplem
Appropri

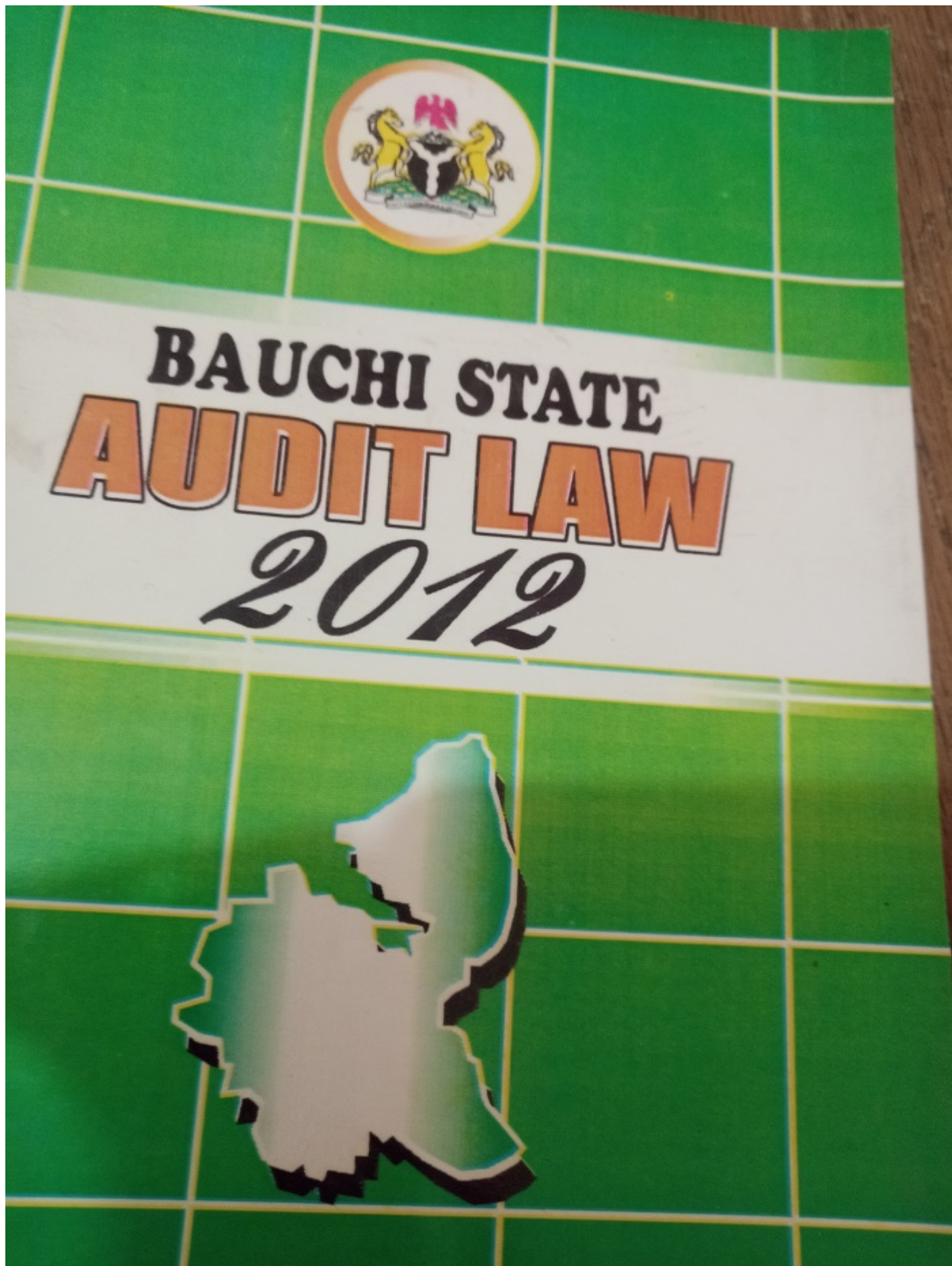
APPENDIX 16B (NIGERIAN CONSTITUTION SECTION 81(4))



APPENDIX 17A (NIGERIAN CONSTITUTION)



APPENDIX 17B (BAUCHI STATE AUDIT LAW)



APPENDIX 18A (BAUCHI STATE AUDIT LAW Schedule 4 page 1)

ment 2. There is established for the State an Auditor-General pursuant to section 125(1) of the 1999 Constitution, and shall be appointed in accordance with the provision of the constitution 1999 of the Federal Republic of Nigeria as amended.

3. The Auditor-General of the State shall be appointed by the Governor on the recommendation of the State Civil Service Commission subject to confirmation by the House of Assembly of the State.

e of

eral 4. (1) Subject to the provision of Section 127(1) of the 1999 Constitution, a person holding the office of the Auditor-General under this law, shall be removed from office by the Governor acting on an address supported by two thirds Majority of the House of Assembly praying that he be so removed for inability to discharge the functions of his office, whether arising from infirmity of mind or any other cause or for misconduct.

APPENDIX 19A (PREQUALIFICATION TENDER)

Monday, June 6, 2020 www.leadship.ng | Leadership Newspapers | @leadershipNGA

UNIVERSITY OF ILORIN, ILORIN, NIGERIA
 P.O. BOX 1154, ILORIN, NIGERIA
 Website: www.unilorin.edu.ng
 E-mail: registrar@unilorin.edu.ng
 Phone: +234-811-134-3533
 +234-811-134-3532

POSTGRADUATE SCHOOL
ADMISSIONS INTO POSTGRADUATE PROGRAMMES
IN THE 2020/2021 ACADEMIC SESSION

Applications are invited from suitably qualified candidates for admission into various postgraduate degree programmes of the University.

IMPORTANT NOTICE:
 (i) Only Courses available for the session are advertised and as such Candidates are advised to select courses available in this advertisement.
 (ii) Candidates are advised to **PRINT** out the advertisement and **STUDY** thoroughly before **COMMENCING** the application procedure.

A. POSTGRADUATE PROGRAMMES OFFERED

1. Ph.D. Degree Programmes
 These are available to holders of M.A; M.Ed; M.Ling; M.Sc; LL.M; M.Com; M.H; and M.P.H degrees, with a minimum of 60% or equivalent Cumulative Grade Point Average (CGPA) score in their Master degree programmes. A Ph.D. degree programme runs for a minimum period of 36 calendar months and a maximum period of 60 calendar months for full-time candidates OR a minimum period of 48 calendar months and a maximum period of 72 calendar months for part-time candidates. Relevant Courses will be taken for the Ph.D. studies where prescribed and a Thesis is required at the end of the Ph.D. programme.

2. M. Phil (Ph.D. Degree Programmes)
 Candidates who score between 55.00 and 59.99 percent can apply for admission into the Master of Philosophy (M.Phil./Ph.D.) degree programme. The M.Phil./Ph.D. degree programme is available only to full-time candidates. It runs for a minimum period of 12 calendar months and a maximum period of 24 calendar months and a Dissertation is produced after the research work. Candidates in this category are eligible for conversion to Ph.D. candidature, following a progress assessment report to be made by a Panel of Examiners at the end of the first session of registration. To be eligible for conversion to the Ph.D. program, candidates are expected to score not less than 60% (aggregate) at the end of the first session.

3. Master Degree Programmes
 M.A; M.Ed; M.Ling; M.Sc; LL.M and M.P.H. degrees run for a minimum period of 18 calendar months and a maximum period of 24 calendar months for full-time candidates OR a minimum period of 36 calendar months and a maximum period of 48 calendar months for part-time candidates. All Master Degree Programmes are by course work. This is in addition to a research report at the end of which a Dissertation is produced.

4. Graduate Diploma Degree Programmes
 Graduate Diploma degrees are available to candidates with a Third class degree.

5. Duration of Session
 The session for Postgraduate programmes is 12 calendar months, beginning on 2nd October, and ending on 30th September of the following year. Calendar months start to count automatically from the date of first registration.

6. Extension of Session
 We note that programmes automatically lapse at the expiration of the maximum duration for each programme. A candidate may, however, for an extension of not more than 6 months, in the first instance, and a maximum of two such extensions.

7. APPLICATION FEES
 Application fee for all programmes is N25, 000.00 only for Applicants within Nigeria and N30, 000.00 only for International Applicants.

8. NOTE
 This advertisement serves as the invitation for the Qualifying Examination which is to be held at a date to be announced later, all applicants are required to provide their functional GSM number and e-mail addresses for communication and necessary communication. The University shall not be liable for any disappointment occasioned by wrong information provided by applicants. You are hereby required to be checking your e-mails.

9. APPLICATION
 Applications are to be completed on-line and will close on Friday, 10th July, 2020. The latest date for receipt of supporting documents is Friday, 31st July, 2020. Successful applicants would be notified by e-mail. Interested applicants can access the University website: www.unilorin.edu.ng for details on the application process.

Signed
Dr. Fola M. Olowofemi
 Registrar

BAUCHI STATE GOVERNMENT
BAUCHI STATE UNIVERSAL BASIC EDUCATION BOARD,
 AJIYA ADAMU ROAD, NEAR AWALAH ROUND ABOUT, P.M.B, 0109 BAUCHI

INVITATION FOR PRE-QUALIFICATION OF
CONTRACTORS TO TENDER FOR 2019
FGN-UBEC/SUBEB INTERVENTION PROJECTS

The Bauchi State Universal Basic Education Board (SUBEB) hereby invites interested and experienced contractors to express the interest in the pre-qualification to bid for the following projects.

1.0 2019 FGN-UBEC/SUBEB INTERVENTION PROJECTS

- Construction of Block of 2/3 Classrooms with office and store
- Construction of 4 pits VIP toilets
- Construction of Hand pump fitted boreholes
- Upgrading of blocks of 2/3 classrooms with office and store
- Procurement of primary pupils plastic chairs and table
- Procurement of Junior Secondary School plastic chairs and tables
- Procurement of sets of Teachers plastic chairs and tables

2.0 PRE-QUALIFICATION REQUIREMENTS
 All prospective interested companies shall be required to submit the following pre-qualification documents;

- Contractor's Resume /profile
- Registration with the Corporate Affairs Commission (CAC)
- Registration with the Bauchi State Government as contractor, supplier or consultant
- Up-to-date Tax Clearance Certificate
- Financial capability

a. Veritable evidence of similar assignment handled in the last three (3) years

- Relevant Equipment
- Relevant personnel
- Non-Refundable fee of N20,000.00 only

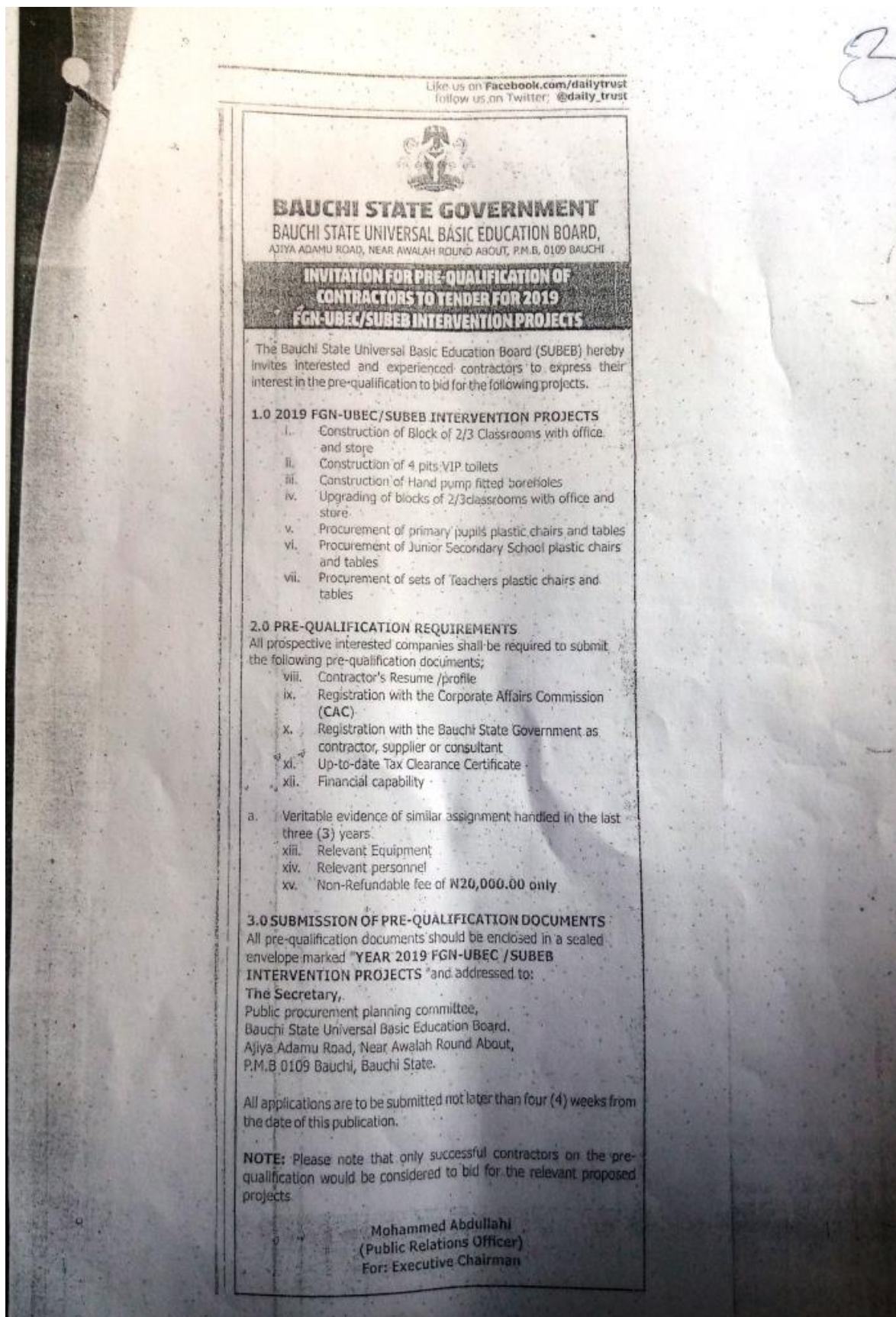
3.0 SUBMISSION OF PRE-QUALIFICATION DOCUMENTS
 All pre-qualification documents should be enclosed in a sealed envelope marked "YEAR 2019 FGN-UBEC /SUBEB INTERVENTION PROJECTS" and addressed to:
The Secretary,
 Public procurement planning committee,
 Bauchi State Universal Basic Education Board,
 Ajiya Adamu Road, Near Awalah Round About,
 P.M.B 0109 Bauchi, Bauchi State.

All applications are to be submitted not later than four (4) weeks from the date of this publication.

NOTE: Please note that only successful contractors on the pre qualification would be considered to bid for the relevant proposed projects


Mohammed Abdullahi
 (Public Relations Officer)
 For: Executive Chairman

APPENDIX 19B (PREQUALIFICATION TENDER)



APPENDIX 20A (BAUCHI STATE FORWARDING OF ASSENT LAW ON PUBLIC PROCUREMENT)

SECRET



BAUCHI STATE OF NIGERIA

e-mail: ssgofficebauchigh@yahoo.com
ssgofficebauchi@gmail.com
Telex Fax: 077-542429
Tel: 07032559493, 08036208432

Office of the Secretary to the State Government
Governor's Office
P.M.B 0208
Bauchi.

Your Ref:

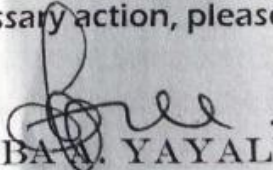
Our Ref: GB/SS/OFF/S/36/V.III

BUDGET MONITORING PRICE Date:
INTELLIGENCE AND PUBLIC
PROCUREMENT AGENCY
RECEIVED
GOVERNOR'S OFFICE
18/08/20
6th August, 2020

The Chairman,
Bauchi State Public Procurement Bureau,
Bauchi.

FORWARDING OF ASSENTED LAW

I am directed to forward herewith a copy of the Law that
Established the Bauchi State Public Procurement Bureau, 2020 passed
by the Bauchi State House of Assembly and assented by His Excellency,
Sen. Bala Abdulkadir Mohammed CON, the Executive Governor of
Bauchi State for your further necessary action, please.


GARBA A. YAYALE
FOR: SECRETARY TO THE STATE GOVERNMENT

APPENDIX 20B (BAUCHI STATE LAW ON PUBLIC PROCUREMENT pg. 1)

BAUCHI STATE

A LAW TO ESTABLISH THE BAUCHI STATE PUBLIC
PROCUREMENT BUREAU, 2020

ENACTED BY THE HOUSE OF ASSEMBLY OF BAUCHI STATE OF NIGERIA as follows:

1 Citation and Commencement

This Law may be cited as Bauchi State Public Procurement Bureau Law and shall come into operation on day of year

**PART I – Establishment, Scope and Objectives of the
Bauchi State Public Procurement Bureau****2. Establishment of the Bauchi State Public Procurement Bureau:**

(1) There is established a body to be known as the Bauchi State Public Procurement Bureau (referred to in this law as the “*Bureau*”)

3. The Bureau shall:

- a) be a corporate body with perpetual succession and a common seal;
- b) have power to sue and be sued in its corporate name; and
- c) Be capable of holding, purchasing, acquiring and disposing of property moveable or immovable, for the purpose of exercising its functions specified in this law.

4. Scope and Application of this Law

Notwithstanding the provisions of any other law, public service rules, practice or circular in existence in Bauchi State this law shall apply to all procurement and disposal of goods, works, and services carried out by the Bauchi State Government, its ministries, departments, authorities, agencies, Judiciary, Legislature, State Universities and Colleges, government owned and/or controlled corporations, government institutions and local government areas/councils and their constituent and derivative units and all entities set up under the Constitution or Law of the State House of Assembly and/or whose funding derives from the State Treasury, their own internally generated revenue, the State's share of the Consolidated Revenue Fund and

special allocations from the Federal or state Treasury, whatever form this may take.

Nothing in this Law shall absolve the state from any obligation under any international treaty, bilateral or grant agreement to comply with any other set of Procurement rules as stipulated in such an agreement.

5. Objectives of the Law includes to:

- a) Create a Bureau which shall have powers and responsibility to regulate, monitor, evaluate and audit the public procurement and disposal processes of all procuring entities in the State;
- b) Harmonize existing government policies and practice on public procurement and disposal;
- c) Train personnel and build state-wide institutional capacities for a sustainable and efficient public procurement system;
- d) Ensure probity, accountability and transparency in the conduct of procurement and disposal activities.
- e) Establish fair pricing standard and benchmarks;
- f) Ensure the application of fair, competitive, transparent and value-for money standards and practices in the procurement and disposal of public assets and services;
- g) Create ample opportunities for the citizenry, particularly, small and medium scale enterprises to partake in the economic opportunities and benefits of public procurement in the state.
- h) Create a cost and time efficient and effective adjudicatory mechanism for the resolution of complaints arising from the public procurement and disposal processes in the State filed by procuring entities, bidders and the general public; and
- i) Enhance transparency, competitiveness and professionalism in the state public procurement system.

6. Governing Council:

1. There shall be a Governing Council for the Bureau which shall consist of:

- a) The Governor,
- b) The Secretary to the State Government
- c) The Hon. Attorney General & Commissioner for Justice

APPENDIX 20D (BAUCHI STATE LAW ON PUBLIC PROCUREMENT pg. 3)

- d) The Hon. Commissioner for Finance
 - e) The Hon. Commissioner for Budget and Economic Planning
 - f) The Head of Civil Service.
 - g) The Chief Economic Adviser (if any)
 - h) The Chairman of ALGON to represent the Local Government Chairmen
 - i) Three other indigenes with experience in Engineering, Law, Economics, Procurement, one from each Senatorial District
 - j) The Director General (DG) who shall be the Secretary of the Council
2. With the exception of Director General, all other members of the Council shall be on part time basis.

7. Functions and Powers of the Council:

The functions and powers of the Council are to:-

- a) Consider and approve the monetary thresholds for the applications of the provisions of this Law by procuring entities;
- b) Consider and approve policies on public procurement and disposal as may be formulated by the Bureau;
- c) To approve the framework and regulation for monitoring of public procurement and disposal for all procurement entities in the state;
- d) Approve any procurement and disposal guidelines or regulations to be made pursuant to this Law;
- e) Formulate and approve the policy framework, guideline and monetary thresholds for direct labour projects
- f) Approve operational structure of the Bureau as may be necessary to enhance the Bureau's duties and functions.
- g) Approve the employment of the directors and other staff and the internal management structure, rules and guidelines for management and operation of the Bureau.
- h) Receive and consider for approval the audited accounts of the Bureau;
- i) Give such other directives and perform such other functions as may be necessary to achieve the objectives of this Law;
- j) Except as herein specifically provided, the Council shall not be involved in day-to-day management of the Bureau; and

APPENDIX 21A (BAUCHI STATE LAW ON PUBLIC PROCUREMENT)

See Item NO. 6 Governing Council"

special allocations from the Federal or state Treasury, whatever form this may take.

Nothing in this Law shall absolve the state from any obligation under any international treaty, bilateral or grant agreement to comply with any other set of Procurement rules as stipulated in such an agreement.

5. Objectives of the Law includes to:

- a) Create a Bureau which shall have powers and responsibility to regulate, monitor, evaluate and audit the public procurement and disposal processes of all procuring entities in the State;
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- c) Train personnel and build state-wide institutional capacities for a sustainable and efficient public procurement system;
- d) Ensure probity, accountability and transparency in the conduct of procurement and disposal activities.
- e) Establish fair pricing standard and benchmarks;
- f) Ensure the application of fair, competitive, transparent and value-for money standards and practices in the procurement and disposal of public assets and services;
- g) Create ample opportunities for the citizenry, particularly, small and medium scale enterprises to partake in the economic opportunities and benefits of public procurement in the state.
- h) Create a cost and time efficient and effective adjudicatory mechanism for the resolution of complaints arising from the public procurement and disposal processes in the State filed by procuring entities, bidders and the general public; and
- i) Enhance transparency, competitiveness and professionalism in the state public procurement system.

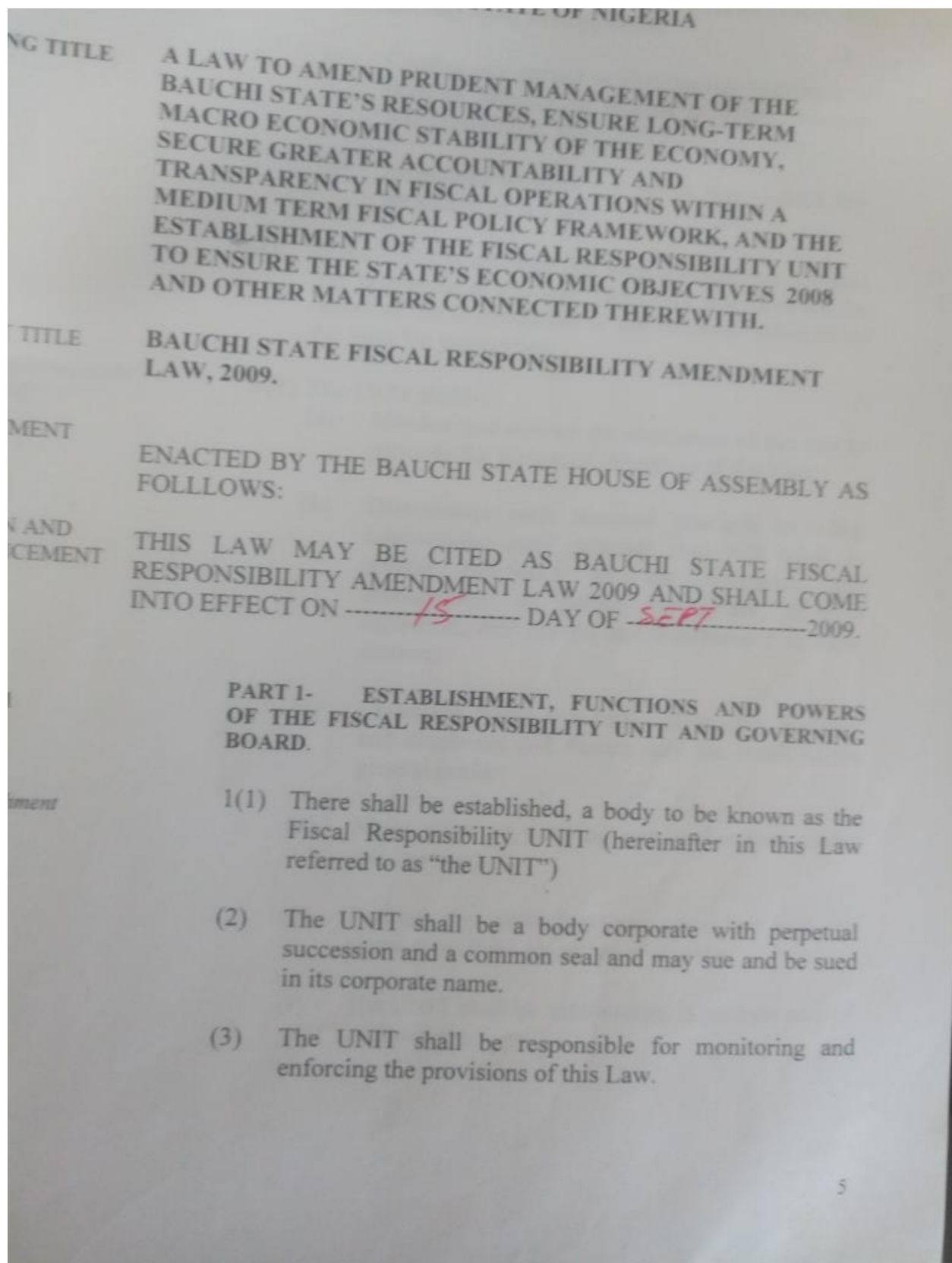
6. Governing Council:

1. There shall be a Governing Council for the Bureau which shall consist of:

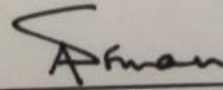
- a) The Governor,
- b) The Secretary to the State Government
- c) The Hon. Attorney General & Commissioner for Justice

See Item 6 Governing Council Continued"

- d) The Hon. Commissioner for Finance
 - e) The Hon. Commissioner for Budget and Economic Planning
 - f) The Head of Civil Service.
 - g) The Chief Economic Adviser (if any)
 - h) The Chairman of ALGON to represent the Local Government Chairmen
 - i) Three other indigenes with experience in Engineering, Law, Economics, Procurement, one from each Senatorial District
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 - c) To approve the framework and regulation for monitoring of public procurement and disposal for all procurement entities in the state;
 - d) Approve any procurement and disposal guidelines or regulations to be made pursuant to this Law;
 - e) Formulate and approve the policy framework, guideline and monetary thresholds for direct labour projects
 - f) Approve operational structure of the Bureau as may be necessary to enhance the Bureau's duties and functions.
 - g) Approve the employment of the directors and other staff and the internal management structure, rules and guidelines for management and operation of the Bureau.
 - h) Receive and consider for approval the audited accounts of the Bureau;
 - i) Give such other directives and perform such other functions as may be necessary to achieve the objectives of this Law;
 - j) Except as herein specifically provided, the Council shall not be involved in day-to-day management of the Bureau; and

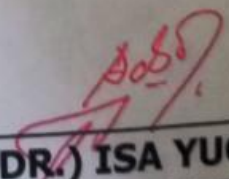
**APPENDIX 22B (ASSENTS TO FISCAL RESPONSIBILITY LAW)**

This Printed impression has been compared by me with the law which has been passed by the Bauchi State House of Assembly and found by me to be a true and correctly printed copy of the said law.



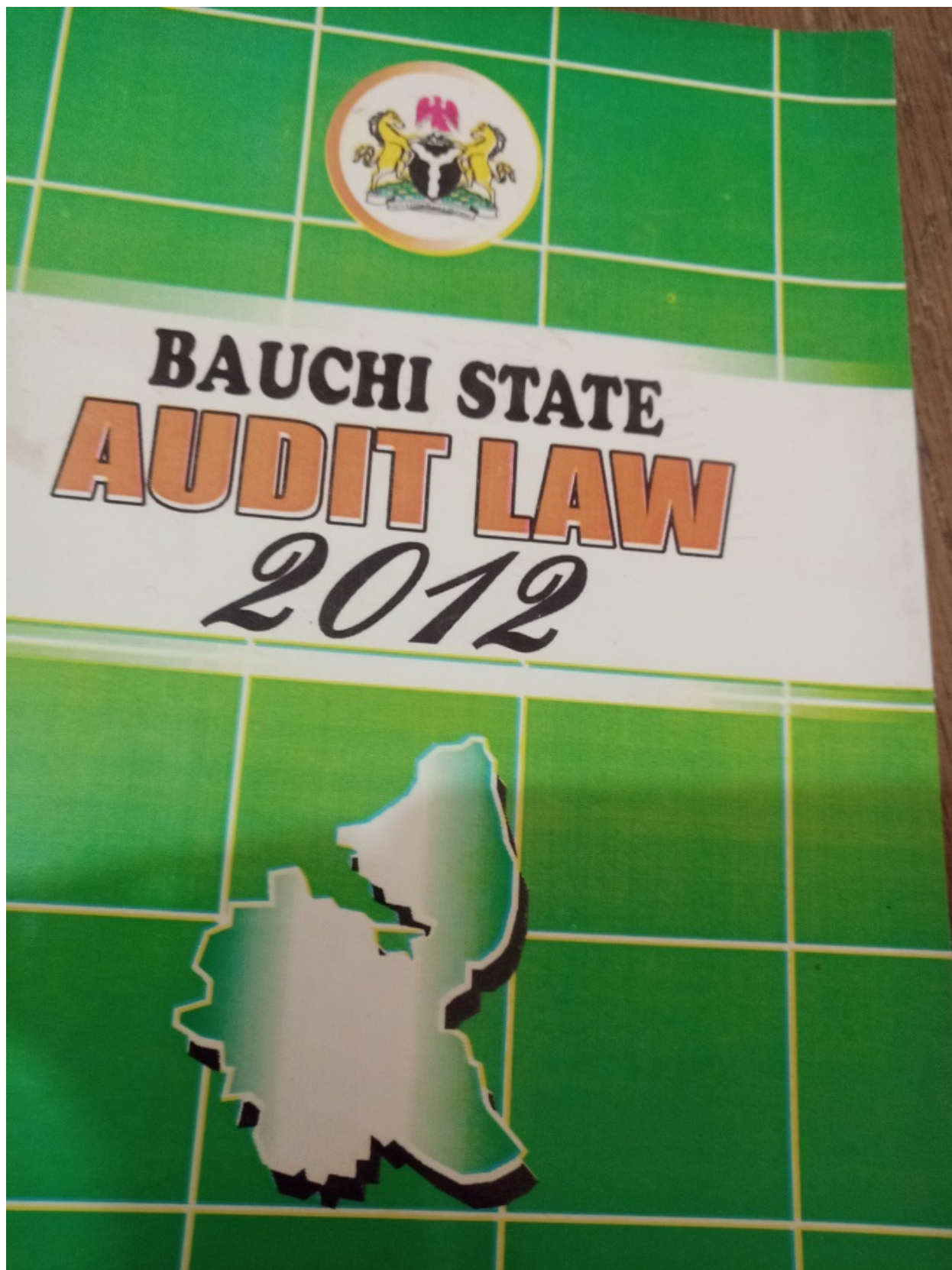
**(ABUBAKAR USMAN)
CLERK TO THE LEGISLATURE**

ASSENTED TO THIS15.....DAY OF.....SEPT.....2009

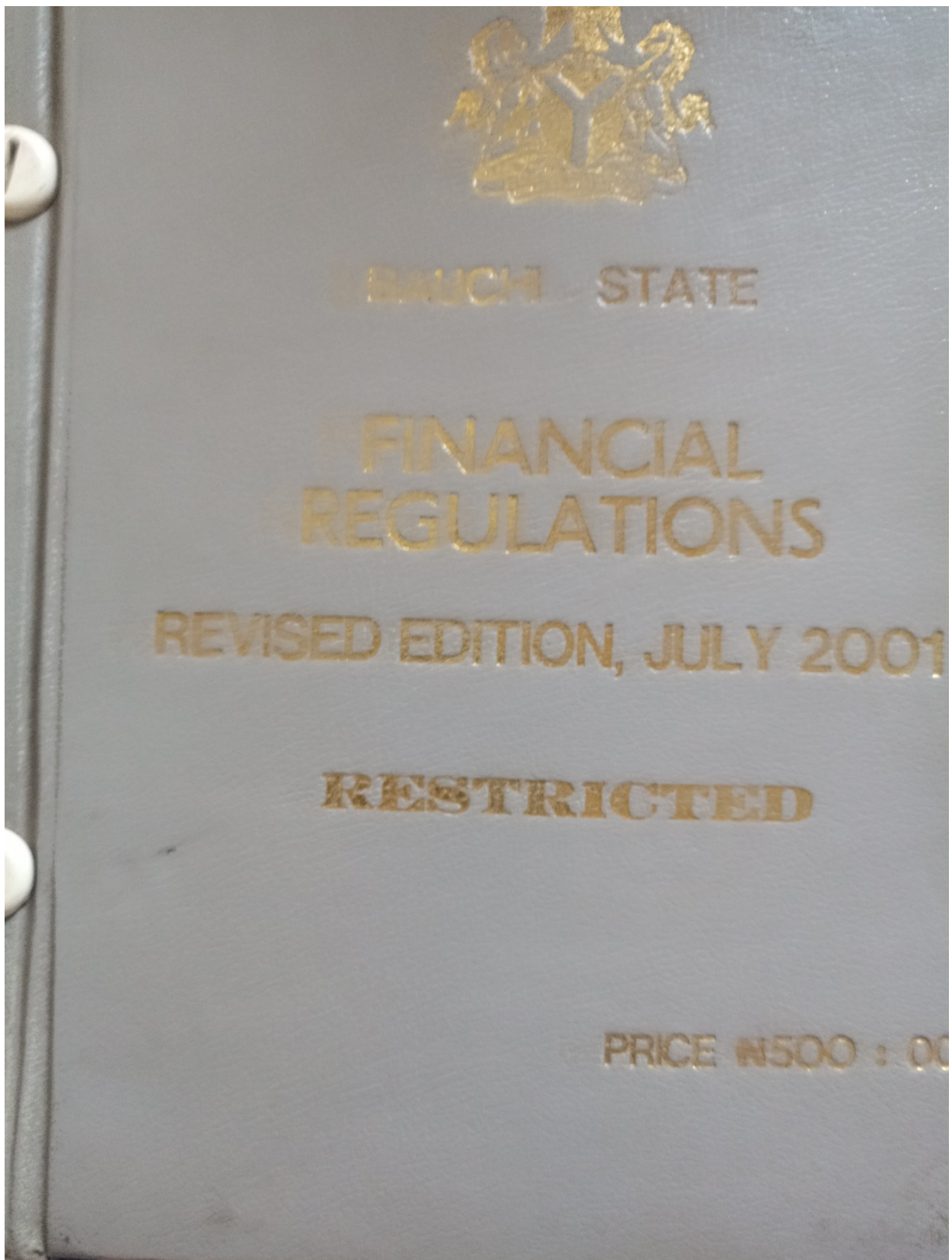


**(MAL. (DR.) ISA YUGUDA)
EXECUTIVE GOVERNOR
BAUCHI STATE**

APPENDIX 23 (BAUCHI STATE AUDIT LAW)



APPENDIX 24A (BAUCHI STATE FINANCIAL REGULATION 2001)



APPENDIX 24B (BAUCHI STATE FINANCIAL REGULATION 2017)

