

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

BENUE 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

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

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

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

6. State Mid-Year Review	2020
7. Year-End Report: Consolidated Annual Budget Performance Report,	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	1. Title: Call Circular and Guidelines for 2020 Budget Proposals 2. Date of Release: 1 st July, 2019 3. Internet Link: NIL Availability: Produced for internal Use (PIU) (See ANNEX 1 as attached)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Benue State Budget Framework, 2020 2. Date of Release: 11 th November, 2019 3. Internet Link: (Link was pulled down) 4. Availability: (Produced for Internal Use).
State Citizens Budget	1. Title: Advancement, Growth and Development: Benue State Budget 2020. 2. Date of Release: 8 th September, 2020 3. Internet Link: https://www.benueplanning.be.gov.ng/blog/43-BENUE-STATE-2020-CITIZENS-BUDGET.html 4. Availability: Produced and Publicly Available (PPA)
State Draft Budget Estimates	1. Title: Benue State 2020 Draft Budget Estimates-Recurrent and Capital Expenditures 2. Date of Release: 11 th November, 2019 3. Internet Link: (Link was pulled down) 4. Availability: (Produced for Internal Use)
State Approved Budget Volumes	1. Title: Benue State Government 2020 Approved Estimates 1 st January – 31 st December, 2020 2. Date of Release: 30 th December, 2019 3. Internet Link: https://www.benueplanning.be.gov.ng/blog/36-Benue-State-Government-2020-Budget.html 4. Availability: Produced and Publicly Available (PPA)

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 Appropriation Law	<p>1. Title: APPROPRIATION - A Law to Make Provisions for the Financing of the Appropriations for the Year Ending the Thirty-First Day of December, Two Thousand and Twenty and for Purposes Connected Therewith.</p> <p>2. Date of Release: 31st December, 2019</p> <p>3. Internet Link: https://www.mofep.be.gov.ng/viewyearlybudget/2020</p> <p>4. Availability: Produced and Publicly Available (PPA)</p>
State Quarterly Reports	<p>1. Title: Quarter 2 Budget Performance</p> <p>2. Date of Release: 29th July, 2020</p> <p>3. Internet Link: https://www.mofep.be.gov.ng/view-file/%2Fbudget%2F1596040946_QUARTER%202%20BUDGET%20PERFORMANCE.pdf</p> <p>4. Availability: Produced and Publicly Available (PPA)</p>
State Mid-Year Review	<p>1. Title:</p> <p>2. Date of Release:</p> <p>3. Internet Link:</p> <p>4. Availability: Not Produced (NP)</p>
Year-End Report (Consolidated Annual Budget Performance Report)	<p>1. Title: Benue State 2019 Audited Financial Statements / Year End Report</p> <p>2. Dates of Release: 29 July 2020</p> <p>3. Internet Links: https://www.mofep.be.gov.ng/viewfinancialreport/2019</p> <p>4. Availability: Produced and Publicly Available</p>
State Auditor General's Report	<p>1. Title: Report of the Auditor General on the Accounts of the Government of Benue State of Nigeria for the Year Ended 31st December, 2018</p> <p>2. Date of Release:</p> <p>3. Internet Link: NIL</p> <p>4. Availability: Produced for Internal Use (PIU) (See ANNEX 2)</p>

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

Citation: Call Circular and Guidelines for 2020 Budget Proposals BS/CBD/BCC/16/VOL.1/49 dated 1st July, 2019(See ANNEX 1)

Comment: Q.1:Ans. B: As stated by Dr Aondowase Nyam, (08039620957)Director of Budget, Benue State Planning Commission on August 11, 2020, the State produces a Budget Call Circular for 2020 budget. But this document is not publicly available online and this inform 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 and Guidelines for 2020 Budget Proposals BS/CBD/BCC/16/VOL.1/49 dated 1st July, 2019 (See ANNEX 1)

Comment: Q.2: Ans. D: As stated by Dr Aondowase Nyam, Director of Budget, Benue State Planning Commission on August 11, 2020, the State produces a Budget Call Circular for 2020 budget which was released on the 1st of July, 2019, five months before the start of the budget year. But the document is not publicly available online.

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 and Guidelines for 2020 Budget Proposals BS/CBD/BCC/16/VOL.1/49 dated 1st July, 2019 (See ANNEX 1)

Comment: Q.3: Ans. D: As stated by Dr Aondowase Nyam,(08039620957)Director of Budget, Benue State Planning Commission on August 11, 2020, the State produces a Budget Call Circular for 2020 budget which is served on the Clerk of the SHOA and MDAs. But the document is not publicly available online.

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?
- Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
 - Yes, the budget calendar is provided and two thirds of the dates are adhered to.
 - Yes, the budget calendar is provided and less than two third of the dates are adhered to.
 - No, a budget calendar is not provided or there is no adherence to a timetable.
 - Not applicable /other (please explain).

Citation: Dr Aondowase Nyam, (08039620957), the Director of Budget, Benue State Planning

Commission

Comment: Q.4: Ans. D: As stated by Dr Aondowase Nyam, (08039620957) Director of Budget, Benue State Planning Commission on August 11, 2020, confirmed that the State produces a Budget calendar but is not available to the public online.

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)?
- The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State does not prepare an MTEF and FSP or document is not publicly available
 - Not applicable (please comment)

Citation: (www.benueplanning.be.gov.ng

<https://drive.google.com/file/d/1c5tFCFMcSyQXKyLyHSCPKtoJHgRGDWW/view>)

Comment: Q.5: Ans. D:

The Benue State 2020 Budget Framework was available on the link above before been pulled down sometime mid-September, hence the Choice of D.

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

Citation: (www.benueplanning.be.gov.ng
<https://drive.google.com/file/d/1c5tFCFMcSyQXKyLyHSCPKtoJHgRGDWW/view>)

Comment: Q.6: Ans. B:

The Benue State 2020 Budget Framework was available on the link above before been pulled down sometime mid-September and there is no evidence to show that Civil Society Organisation was consulted during the preparation of the MTEF, hence the Choice of B.

Independent Reviewer:

Government Reviewer:

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: www.benueplanning.be.gov.ng
https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.7: Ans. B: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, Hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng
https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.8: Ans. D: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng
https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.9: Ans. D: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng
https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.10: Ans. B: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng

https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.11: Ans. B: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng

https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.12: Ans. D: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng

https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.13: Ans. D: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng

https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.14: Ans. D: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng

https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.15: Ans. D: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

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: www.benueplanning.be.gov.ng
https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

Comment: Q.16: Ans. D: The Benue State 2020 Draft Budget Estimate was available on the link above before been pulled down sometime mid-September, hence the Choice of B. During my interview with Dr Aondowase Nyam, the Director of Budget, Benue State Planning Commission, he refused to avail me a hard copy of the Draft Budget.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

17. For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?
- A. The State Budget Appropriation Law was enacted before the start of the fiscal year.
 - B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
 - C. The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.
 - D. The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: <https://www.mofep.be.gov.ng/viewyearlybudget/2020>

Comment: Q.17: Ans. A: Benue State Budget Appropriation Law was enacted on the 30th of December, 2019. See the links above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

18. For the fiscal year under consideration, when was the State Budget Appropriation Law made publicly available?
- A. The State Budget Appropriation Law is made publicly available immediately after enactment.
 - B. The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.
 - C. The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).

- D. The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
- E. Not applicable/other (please comment).

Citation: <https://www.mofep.be.gov.ng/viewyearlybudget/2020>

Comment: Q.18: Ans. A: The State Budget Appropriation Law was made publicly available on the 31st December, 2019, a day after same was passed. See the internet link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Benue State Government 2020 Approved Estimates 1st January – 31st December, 2020.

<https://www.benueplanning.be.gov.ng/budgets/>

https://drive.google.com/file/d/1ejbHHS8nXMqCao1A_4ISnJSpF9Uk4Fif/view

Comment: Q.19: Ans. A: Benue State Government 2020 Approved Estimates 1st January – 31st December is classified by administrative units, i.e MDAs. See Pages 1 - 255 shows the budget of the respective administrative units.

Example:

1. Government House Makurdi is on Page 1 – 2,
2. Office of the Head of Service is from page 8 – 9,
3. Ministry of Agriculture and Natural Resources is on Page 61 – 63.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: https://drive.google.com/file/d/1ejbHHS8nXMqCao1A_4ISnJSpF9Uk4Fif/view

Comment: Q.20: Ans. A: Benue State Government 2020 Approved Estimates 1st January – 31st December present expenditures for the budget year classified using functional classification. See Pages 1 – 255 of the above link

Independent Reviewer:

Government Reviewer:

CIRDDOC:

21. Does the State Approved Budget present expenditures for the budget year classified using economic classification?
- A. Yes, expenditures are presented by economic classification
 - B. No, expenditures are not presented by economic classification or document is not publicly available
 - C. Not applicable/other (please comment)

Citation: Benue State Government 2020 Approved Estimates 1st January – 31st December, 2020.

<https://www.benueplanning.be.gov.ng/budgets/>

https://drive.google.com/file/d/1ejbHHS8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

(2020 Recurrent and Capital Expenditure Estimates)

Comment: Q.21: Ans. A: Benue State Government 2020 Approved Estimates 1st January – 31st December 2020 present expenditures classified by economic classification. See Pages 1 – 255.

Example:

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: Benue State Government 2020 Approved Estimates 1st January – 31st December 2020 (Pages 1 - 255) <https://www.benueplanning.be.gov.ng/budgets/> <https://drive.google.com/>

Comment: Q.22: Ans. A: Benue State Government 2020 Approved Estimates 1st January – 31st December 2020 present expenditures for individual programs (items) for the budget year. See Pages 1 – 255.

Example:

1. **Education: At Page 174**, Construction of 3 Nos. office blocks at Special Needs Sc)/ Gifted and Talented in Makurdi, Construction of 1 No. office complex at Area Education Office Agatu.
2. **Health: At Page 213**, Construction of HIV/AIDS Resource Centre at Katsina-Ala and -Completion of Administrative Block, Male and Female Hostel and recreation & sporting facilities at SHT, Agasha

Independent Reviewer:

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: Benue State Government 2020 Approved Estimates 1st January – 31st December 2020 (Page 1 to 255)

<https://www.benueplanning.be.gov.ng/budgets/> https://drive.google.com/file/d/1ejbHH-S8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

(2020 Expenditure Estimates)

Comment: Q.23: Ans. A: Benue State Government 2020 Approved Estimates 1st January – 31st December 2020 conform to IPSAS with appropriate Codes. See Link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?
- A. **None of the State MDAs budget line items were lumped in single or few items**
 - B. Between 1 and 3 of the State MDAs have their Budget lumped into 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: Benue State Government 2020 Approved Estimates 1st January – 31st December 2020
<https://www.benueplanning.be.gov.ng/budgets/> https://drive.google.com/file/d/1ejbHH-S8nXMQcAo1A_4ISnJSpF9Uk4Fif/view

(2020 Expenditure Estimates)

Comment: Q.24: Ans. A: Benue State Government 2020 Approved Estimates 1st January – 31st December 2020 presents MDAs a separately approved budget. See pages 1 – 255 of the budgets containing details of Budgets of MDAs item by item.

Example:

1. Ministry of Education Budget is on Page 172 – 178
2. Benue State Polytechnic, Ugbokolo at Page 180 – 183

Independent Reviewer:

Government Reviewer:

CIRDDOC:

25. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?

- A. Yes, individual sources of revenue accounting for all revenue are presented.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
- D. No, individual sources of revenue are not presented or not publicly available
- E. Not applicable/other (please comment).

Citation: <https://drive.google.com/file/d/19rKQXO9ObCxa31dfqe5gpMd2lmTyzLOX/view> (Benue State Government 2020 Budget Revenue Summary)
https://drive.google.com/file/d/1b6eLX7_Q9JrgiMmhpJMv5a_IDVcAvQBY/view (Revenue Sources for all MDAs)

Comment: Q.25: Ans. A: The above links shows the Benue State Government 2020 Budget Budget Revenue Summary. It contains Statutory Allocations, FAAC, VAT, Tax Revenue and None Tax Revenue. The second Link contains revenue sources for all MDAs. There is actually a 2020 Budget Revenue Summary that lists the sources of revenue

Independent Reviewer:

Government Reviewer:

E. STATE CITIZENS BUDGET

26. If produced, what information is provided in the State Citizens Budgets?

Please note that “core elements” must include: 1) information on the budget process; 2) revenue collection; 3) priority spending allocation; 4) sector specific information and targeted programs; 5) contact information for follow-up by citizens.

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

Citation: <https://www.mofep.be.gov.ng>
<https://www.mofep.be.gov.ng/viewcitizenbudget/2020>

Comment: Q.26: Ans. C: The State Citizen’s Budget is produced and published on the 9th September, 2020. See the internet links above:

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: <https://www.mofep.be.gov.ng>

<https://www.mofep.be.gov.ng/viewcitizenbudget/2020>

Comment: Q.27: Ans. C: Citizens Budget is publicly available online. See the link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE 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: <https://www.mofep.be.gov.ng>

<https://www.mofep.be.gov.ng/viewbudgetperformance/2020>

Comment: Q.28: Ans. A: Quarterly budget implementation report is produced and publicly available on the 29th July, 2020. See the internet link below.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mofep.be.gov.ng>

<https://www.mofep.be.gov.ng/viewbudgetperformance/2020>

Comment: Q.29: Ans. A: Quarter 2 budget implementation report is produced and publicly released on the 29th July, 2020, less than one month after the end of second quarter. See the internet link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. A Mid-Year Review is released one month or less after the end of the first six months of the budget year.
- B. A Mid-Year Review is released two months or less (but more than one month) after the first six months of the budget year.
- C. A Mid-Year Review is released more than two months (but less than three months) after the first six months of the budget year.
- D. A Mid-Year Review is released more than three months after the first six months of the budget year, not publicly available or it is not produced at all.
- E. Not applicable/other (please comment).

Citation: Dr Aondowase Nyam, who is the Director of Budget, Benue State Planning Commission

Comment: Q.30: Ans. D: As stated by Dr Aondowase Nyam, the state does not produce a Mid-Year Review of the Budget. They only produce the quarterly reports.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

31. How long after the end of the budget year does the State Executive release to the public the Year-End Report that discusses the budget's actual outcome for the year?

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
- D. The executive does not release Year-End Report (Consolidated Annual Budget Performance Report) to the public, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

Citation: <https://www.mofep.be.gov.ng/viewfinancialreport/2019>

Comment: Q.31: Ans. B: The State published the Year End Report on 29 July 2020.

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: Interview with Ekirigwe, Amos Odege, Benue State Auditor General

Comment: Q.32: Ans. D: During the interview with the State Auditor General it was confirmed that the report has not been produced since 2016.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

E. Not applicable/other (please comment).

Citation: Oraduen Seleki Secretary to the Public Accounts Committee, Benue State House of Assembly

Comment: Q.33: Ans. D:

There is no evidence to show that the 2018 Auditor General Report was produced. During the interview with Oraduen Sereki (08162522835), Secretary to the Public Accounts Committee, Benue State House of Assembly on the 5th October, 2020 he noted that, the State House of Assembly received the Auditor-General's Report in 2020 but he could not remember the date.

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.mofep.be.gov.ng/viewcitizeninput/2020>

Comment:

Q.34: Ans. D: No formal or informal requirements exist but the executive uses its discretion to engage with selected persons during budget formulation process during Town Hall Meetings. See Report of Benue State year 2020 Citizen's input Participation Meetings held on the 9th, 11th and 13th September, 2019 at the three Senatorial Zones. See the internet link above.

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.mofep.be.gov.ng/viewcitizeninput/2020>

Comment: Q.35: Ans. B: See Report of Benue State year 2020 Citizen's input Participation Meetings held on the 9th, 11th and 13th September, 2019 at the three Senatorial Zones with attendance sheets shown in the internet link above. See page 3, the section on "NEEDS EXPRESSED".

Independent Reviewer:

Government Reviewer:

36. Do 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: https://www.mofep.be.gov.ng/view-file/%2Fbudget%2F1577976110_Benue%20Stae%20Year%202020%20Citizen%20input.pdf

Comment:

Q.36: Ans. C: The Consultations (Town Hall Meetings) are held. See Report of Benue State year 2020 Citizen's input Participation Meetings (Page 4 - 11) held on the 9th, 11th and 13th September, 2019 at the three Senatorial Zones. See the internet link above. On page 2 of the Report the Delegates to the Meeting are said to include several general and wide groups which might be infiltrated by the core set of constituencies, hence the choice of C.

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.mofep.be.gov.ng/view-file/%2Fbudget%2F1577976110 Benue%20Stae%20Year%202020%20Citizen%20input.pdf](https://www.mofep.be.gov.ng/view-file/%2Fbudget%2F1577976110%20Benue%20Stae%20Year%202020%20Citizen%20input.pdf)

Comment: Q.37: Ans: C: The executive does not clearly articulate its purpose for engaging the public but uses its discretion to invite selected persons to town hall meetings during budget formulation. The Objective of the Town Hall Meeting is stated on Page 1 of the Citizen's Input Participation Meetings that: "*objective of the meeting was to bring governance closer to the people by creating enabling environment for the people to make direct inputs in the State Budget*". This is also not timely done as citizens are only told the objective at the meeting.

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: <https://www.mofep.be.gov.ng/viewcitizeninput/2020>

Comment: Q.38: Ans. C: On page 3 of the Report of Benue State year 2020 Citizen's input Participation Meetings, there is a Sub-Heading "Needs Expressed", 8 items are listed as the needs expressed by the people during the meetings held. There is however no feedback on how the 8 priority needs expressed by the Citizens were used to develop the State Draft Budget, hence 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: Mr. Donald Iornenge, the Secretary of the Appropriation Committee at the Benue State House of Assembly

Comment: Q.39: Ans. D: During the Interview with Donald Iornenge (08022005848) on 14th September, 2020, he stated that various Committees of the State House of Assembly usually invites MDAs under their respective supervision to appear before the respective Committees of the House for administrative units budget defense. There was no evidence in the form of Budget Defence Calendar or a letter of invitation to various MDAs to appear for the budget defense, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

40. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the **public** is heard?
- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
 - B. Yes, public hearings in which testimony from the public is heard are held on the budgets of main administrative units.
 - C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
 - D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
 - E. Not applicable/other (please comment).

Citation: Mr. Donald Iornenge, the Secretary of the Appropriation Committee at the Benue State House of Assembly.

Comment: Q.40: Ans. D: As stated by Donald Iornenge (08022005848) on 14th September, 2020, public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the **public** is heard are conducted by the House of Assembly. There was no evidence to prove.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mr. Donald Iornenge, the Secretary of the Appropriation Committee at the Benue State House of Assembly.

Comment: Q.41: Ans. D: As stated by Donald Iornenge (08022005848) on 14th September, 2020, even where public hearings are conducted, report is presented to the entire House of Assembly for debate, but not released to the public.

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: <https://www.mofep.be.gov.ng/viewbudgetperformance/2020>

Comment: Q.42: Ans. D: The state executive does not list out beneficiaries of its spending from any MDA. No available public documents to show other targeted spending from MDAs and the budget performance does not also show targeted spending or beneficiaries of projects, subsidies and social plans.

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: Director of Budget Benue State Planning Commission Dr. Aondowase Nyam

Comment: Q.43: Ans. D: As stated by Dr Aondowase Nyam (08022005848), the state has not established practical mechanisms to identify the public's perspective on budget execution. With the passage of the Fiscal Responsibility Law in the State, he stated that the State in compliance with the Law would begin to identify the public's perspective on budget execution.

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: Director of Budget Benue State Planning Commission Dr. Aondowase Nyam

Comment: Q.44: Ans. D: As stated by Dr Aondowase Nyam (08022005848), the state executive does not provide formal feedback to the public on how their inputs have been used to improve budget execution.

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: Ekirigwe, Amos Odege, Benue State Auditor General (See Annex 3)

Comment: Q.45: Ans. D: Mr. Ekirigwe, Amos Odege, the Benue State Auditor-General was contacted in his office on the 5th October, 2020 but declined to talk except a formal letter of request to access information on the Audit Reports was written. According to him, the audit report is not a public document. The letter was written and awaiting his response. See Annex 3 as attached.

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: Oraduen Seleki Secretary to the Public Accounts Committee, Benue State House of Assembly. (See Annex 4)

Comment:

Q.46: Ans. B: As stated by Oraduen Seleki (08162522835), Secretary to the Public Accounts Committee, Benue State House of Assembly when contacted on the 5th October, 2020, he claimed that meetings discussing the audit report are open to the public. However, there was no evidence to justify this claim, hence the choice of C.

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: Mr. Donald Iornenge Secretary Appropriation Committee, Benue State House of Assembly.

Comment: Q.47: Ans. D: Mr. Donald Iornenge stated on the 23rd November, 2020 that, there is no specialized Unit with skills to conduct budget analysis and there is no Independent Researcher or Consultant that conducts budget analysis for the Benue State House of Assembly, 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: Dr Torese Agena (08129402121), Clerk the Benue State House of Assembly.

Comment: Q.48: Ans. D: Dr Torese Agenan on the 10th December, 2020 confirmed that, the Legislature does not debate Budget Policy prior to the Presentation of the Budget. MDAs defend the budgets at legislative sessions or committee levels and the legislators make inputs on priority projects. More over there is no MTEF for the State, 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 consult with members of the legislature as part of the budget preparation process.**
- E. Not applicable/other (please comment).

Citation: Mr. Donald Iornenge, the Secretary of the Appropriation Committee at the Benue State House of Assembly.

Comment: Q.49: Ans. D: Mr. Donald Iornenge (08022005848) confirmed on the 23rd November, 2020 that the Executive does not hold consultations with the legislature to determine budget priorities. Apart from budget defense sessions by various MDAs before the executive's budget is enacted.

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: Mr. Donald Iornenge, the Secretary of the Appropriation Committee at the Benue State House of Assembly. <https://www.premiumtimesng.com/regional/north-central/362470-ortom-presents-n189-bn-benue-budget-for-2020.html>

Comment: Q.50: Ans: C: A copy of Budget Presentation Speech for the year 2020 by the Executive Governor of Benue State, Governor Samuel Ortom on the 12th of November, 2019 to the Benue State House of Assembly obtained from Mr. Donald Iornenge. It was at least one month, but less than two months before the start of the budget year. See Annex 5. Also see the internet link above.

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.mofep.be.gov.ng/statelaws>

Comment: Q.51: Ans. B: For the 2020 Budget Year, the SHoA approved the Executive's Budget Proposal on 30th December, 2019 as signed by the Clerk of the SHoA, the Speaker and assented to by the Governor. See A Law to Make Provisions for the Financing of the Appropriation for the Year Ending the Thirty-First December, Two Thousand and Twenty and for Purposes Connected Therewith. Uploaded 29th July, 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.52: Ans. B: Section 14 (1) of the State Fiscal Responsibility Law, 2020 empowers the State House of Assembly to deliberate on the draft budget estimate. The law was enacted in July, 2020 and assented to by the Governor on the 6th August, 2020.

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: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.53: Ans. C: Section 28 (1) and (2) of the Fiscal Responsibility Law, 2020 provides that the sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Law, provided however that the Commissioner of Finance may in exceptional circumstances and in the overall public interest apply to the House of Assembly for virements from subheads of accounts without excluding amount appropriated to such head of account.

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: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.54: Ans. C: Section 28 (1) and (2) of the Fiscal Responsibility Law, 2020 provides that the sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Law, provided however that the Commissioner of Finance may in exceptional circumstances and in the overall public interest apply to the House of Assembly for virements from subheads of accounts without excluding amount appropriated to such head of account.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

55. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

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

Citation: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.55: Ans. C: Part VII, Sections 32, 33, 34 and 35 of the Fiscal Responsibility Law, 2020 established the State Stabilization Account where extra revenue accruing to the State are to be paid into. The sections further provides that funds standing to the credit of the Stabilization Account shall only be expended on items contained in the Appropriation Law. It means therefore, that the Executive is required by law to seek prior approval of the House of Assembly before spending excess revenue.

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: Dr Torese Agena (08129402121), Clerk the Benue State House of Assembly. Annex 6

COMMENT: Q.56: ANS. B: DR TORESE AGENA CONFIRMED THAT THE MOST RECENT BENUE STATE SUPPLEMENTARY FINANCING AND APPROPRIATION BILLS, 2019 WAS APPROVED BY THE BSHOA ON 20TH DECEMBER, 2019 AFTER THE FUNDS WERE EXPENDED. ATTACHED IS ANNEX 6: VOTES AND PROCEEDINGS OF THE SHOA IN PLACE OF THE FINAL COPIES. DR TORESE AGENA CONFIRMED THAT FUNDS WERE SPENT ALREADY WHILE THE 2020 SUPPLEMENTARY BUDGET WAS STILL BEEN PREPARED.

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: Torese Agena (08129402121), Clerk the Benue State House of Assembly.

Comment: Q.57: Ans. D: Dr Torese Agena stated that there is no such law, so once the budget is enacted the MDAs do spend contingency funds with or without practical approval from the legislature. Although the executive seeks approval from the SHoA through Benue State Planning Commission which usually present supplementary budget to cover contingency funds spent or to be spent for that year, hence D.

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: Oraduen Seleki Secretary to the Public Accounts Committee, Benue State House of Assembly.

Comment: Q.58: Ans. D: Mr. Oraduen Seleki (08162522835), Secretary to the Public Accounts Committee, Benue State House of Assembly when contacted, stated that public hearings to review and scrutinize Audit Report are conducted. However, there was no evidence to justify this claim, hence the choice of D. See Annex 4.

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: Ekirigwe, Amos Odege, Benue State Auditor General

Comment: Q.59: Ans. D: Ekirigwe, Amos Odege, Benue State Auditor General's office stated that the Auditor-General has some discretion to decide which accounts to audit. However, no State Audit Law exists for citing, hence the choice of D.

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: Ekirigwe, Amos Odege, Benue State Auditor General (See Annex 3)

Comment: Q.60: Ans. D: Mr. Ekirigwe, Amos Odege, the Benue State Auditor-General was contacted in his office on the 5th October, 2020 but declined to talk except a formal letter of request to access information on the Audit Reports was written. According to him, the audit report is not a public document. The letter was written and awaiting his response. See Annex 3 as attached.

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: See Annex 3: Mr. Ekirigwe, Amos Odege, the Benue State Auditor-General

Comment: Q.61: Ans. B: Our efforts to get a state level answer to this question from relevant quarters did not yield positive results. See Annex 3. Section 127. (1) CFRN provides that a person holding the office of Auditor-General under section 126 (1) of this Constitution shall be removed from office by the Governor of the State 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 body or any other cause) or for misconduct. In practice, the Auditor General may be removed without the address of the legislature, hence the choice of B.

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: Ekirigwe, Amos Odege, Benue State Auditor General (See Annex 3)

Comment: Q.62: Ans. D: Mr. Ekirigwe, Amos Odege, the Benue State Auditor-General was contacted in his office on the 5th October, 2020 but declined to talk except a formal letter of request to access information on the Audit Reports was written. According to him, the audit report is not a public document. The letter was written but his response is still being awaited. See Annex 3 as attached.

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.mofep.be.gov.ng/statelaws>

Comment: Q.63: Ans, A: See the attached internet link. A Law to Make Provision for the Establishment of the Benue State Council on Public Procurement and Public Procurement Commission 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mofep.be.gov.ng/alltenders>

Comment: Q.64: Ans, C: The Benue State Council on Public Procurement and Public Procurement Commission Law 2020 was passed and assented to by the Governor on the 6th August, 2020, but the Public Procurement Bureau/Office is yet to take off. A Tenders Board is used instead.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.65: Ans, D: Although the Benue State Council on Public Procurement and Public Procurement Commission Law 2020 was passed and assented to by the Benue State Governor on the 6th of August, 2020, the Public Procurement Council is yet to be inaugurated.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

66. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?
- A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
 - B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.
 - C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs
 - D. No information of public tenders is available within the state.
 - E. Not applicable (please comment).

Citation: <https://www.mofep.be.gov.ng/alltenders>

Comment: Q.66: Ans, D: The internet link above shows published tender by Benue State Universal Basic Education Board. Titled Request to Tender, 29th September, 2020. However there are no information available for 2019 & 2020 Fiscal Year, Hence the choice of D

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: Anom Moses (0703781350) who is the program Manager Justice and Rights Initiative

Comment: Q.67: Ans, D: Anom Moses confirmed that CSOs and other stakeholders are rarely invited during bid openings. Although some CSOs had written to various MDAs to invite them during bid openings in the state, However there is no copy of invitation sent to CSOs as proof hence the choice of D

Independent Reviewer:

Government Reviewer:

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

Citation: <https://www.mofep.be.gov.ng/alltenders>

Comment: Q.68: Ans, B: See that attached internet link. Titled 2018 Tenders, showing the publication of contracts and documentations.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

E. Not applicable (please comment).

Citation: <https://www.mofep.be.gov.ng/alltenders>

Comment: Q.69: Ans, A: A date is set for closing of bid submissions and tenders are opened immediately following the closing date. The advert states that in clear terms.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

70. Are procurement decisions published?

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

Citation: <https://www.mofep.be.gov.ng/alltenders>

Comment: Q.70: Ans, A: The attached internet link showing the publication of 2018 tenders, it also show the date, documentation, contractor, nature of contract, amount and file number. However there are no information on the 2019 and 2020 fiscal year, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mofep.be.gov.ng/alltenders>

Comment: Q.71: Ans, B: In the attached internet link, only the listing of contractors, contract names, amount and file numbers with no justification for awarding the contract to the selected contractor published.

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

Citation: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.72: Ans, D: No external procurement complaints review body exists from any law enacted by the state

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.73: Ans, D: No Alternative Dispute Resolution (ADR) Mechanism exist relating to documents and contract award in the state.

Independent Reviewer:

Government Reviewer:

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: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.74: Ans, D: No external procurement complaints review body exists from any law enacted by the state

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: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.75: Ans, D: No external procurement complaints review body exists from any law enacted by the state.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. Above 75 percent of the capital projects initiated through open and competitive tender

B. Between 50 -75 percent of the capital projects initiated through open and competitive tender

C. Between 25-49 percent of the capital projects initiated through open and competitive tender

D. Less than 24 percent of the capital projects initiated through open and competitive tender

E. Not applicable

Citation: <https://www.mofep.be.gov.ng/alltenders>

Comment: Q.76: Ans, D: There is restricted access to methods of public procurement in the state. A minimal percent of the capital projects are initiated through open and competitive tender. Tenders are generally published in Newspapers and the bid process is restricted.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mofep.be.gov.ng/alltenders>

Comment: Q.77: Ans, B: In the attached internet link, there is a listing of contractors, contract names, amount and file numbers of each contractor.

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: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.78: Ans, C: Part XI of the Fiscal Responsibility Law provides for the enforcement of the law by any person through the State High Court. The Clerk of Benue State House of Assembly confirmed that citizens can use the Freedom of Information Law to access information from government agencies that refuse to willingly give the citizens such information through the courts.

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: <https://www.mofep.be.gov.ng/statelaws>. Dr. Torese Agena Clark of the Benue State House of Assembly

Comment: Q.79: Ans, D: The Clark of Benue State House of Assembly confirmed that citizens can use the Freedom of Information Law to access information from government agencies that refuse to willingly give the citizens such information through the courts. Part XI of Fiscal Responsibility Law provides for Enforcement of the law through the state high court.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.
- B. No, there are no specific provisions ensuring the publication of budget documents.
- C. Not applicable (please comment).

Citation: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.80: Ans, A: Part X of the Fiscal Responsibility Law provides for Transparency and Accountability, Publication of Budgets and Accounts in the Media and Publication of a Summarized Report on Budget Execution.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. Is there a State Fiscal Responsibility Law?

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

Citation: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.81: Ans, A: There is a sate Fiscal Responsibility Commission Law 2020 accented to by the governor on the 6th August, 2020.

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: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.82: Ans, D: There is no Audit law. The state relay on the Constitution of the Federal Republic of Nigeria at Section 127

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.83: Ans, B: There is no legal framework.

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: See Attached Annex 4.

Comment: Q.84: Ans, A: See Annex 4; Adopted Report of the Public Accounts Committee submitted to BSHOA November, 2019 for the Auditor-Generals Report for the Year ended 31st December, 2013.

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: Oraduen Seleki Secretary to the Public Accounts Committee, Benue State House of Assembly.

Comment: Q.85:Ans, C: See the attached Annex 4 "Adopted report of the public accounts committee submitted to BSHOA November, 2019 for the Auditor-Generals report for the year ended 31st December, 2013". He confirmed that this is the latest report and there are pending Auditor-Generals Reports that have not been reviewed by the Public Accounts Committee.

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: <https://www.mofep.be.gov.ng/statelaws>

Comment: Q.86: Ans, A: The state reviewed and enacted new State Financial Regulations/Instructions in the year 2020. These include; The Benue State Council on Public Procurement and Public Procurement Commission Law 2020, Fiscal Responsibility Commission, Dept Management Office which were assented to by the governor on 6th August, 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:


ANNEX 1: CALL CIRCULAR 2020 BUDGET PROPOSAL AND GUIDELINES

49

BENUE STATE OF NIGERIA
BENUE STATE PLANNING COMMISSION (BSPC)
OFFICE OF THE GOVERNOR

(234)044-533746
(234)044-533543
E-Mail: benuespc@yahoo.com

All Communications Should Be Addressed
To the Office of the Director-General



Ref. BS/CBD/BCC/16/VOL.I/49
Benue State Secretariat High Level,
P.M.B 102101
Makurdi, Benue State.

Date: 1st JULY, 2019

The Chief Of Staff to the Governor,
The Permanent Secretary, Government House Administration,
The Permanent Secretary, Deputy Governor's Office,
The Clerk of Benue State House Of Assembly,
The Chief Registrar, High Court Of Justice,
The Chief Registrar, Customary Court Of Appeal,
The Secretary to the State Government,
The Head of the Civil Service of Benue State,
All Honourable Commissioners,
The Adviser on Local Government and Chieftaincy Affairs,
The Chairman, Benue State Civil Service Commission,
The Director General, Benue State Planning Commission,
The Chairman, Board of Internal Revenue Service,
All Permanent Secretaries, Benue State
The Auditor General of the State,
The Auditor General for Local Government,
The Accountant General of the State,
Heads of Government Departments, Parastatals & Agencies,

**CALL CIRCULAR AND GUIDELINES FOR THE PREPARATION AND SUBMISSION
OF PROPOSALS FOR THE 2020 BENUE STATE BUDGET ESTIMATES**

1.0. INTRODUCTION:

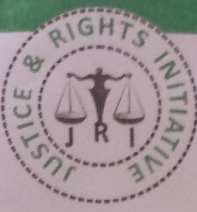
Annual budgets have in recent times been the determinant indices used for measurement of growth and development of organizations and states. How well and all inclusive, it is prepared with citizen's participation becomes commendable.

1.2. it is as a result of the importance attached to the annual budget that the World Bank under the State Fiscal Transparency, Accountability and Sustainability (SFTAS) programme placed budget as one of the cardinal requirements which must be timely considered, passed and placed online publicly.

ANNEX 2: REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF BENUE STATE OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2018



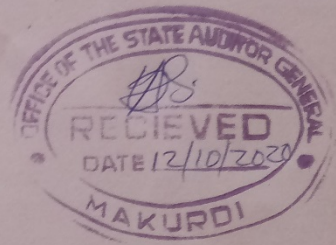
ANNEX 3: A LETTER ADDRESSED TO THE STATE AUDITOR-GENERAL IN REQUEST FOR THE STATE AUDITOR-GENERAL'S REPORT.

 **JUSTICE & RIGHTS INITIATIVE**
No. 1 Iorkyaa Ako Street, High-Level, Makurdi, P.O.Box 5279 Benue State.
Tel: +(234) 703 847 3765 / +(234) 703 769 4654, +(234) 703 768 1350
e-mail: justice.initiative2010@gmail.com, gbagirjustin@gmail.com
Website: www.justiceinitiative.org
Bankers: Diamond Bank Plc.

12th October, 2020

The Auditor-General,
Benue State,
Benue State Secretariat,
Makurdi

Dear Sir



**STATE BUDGET TRANSPARENCY SURVEY
REQUEST FOR STATE AUDITOR-GENERAL'S REPORT**

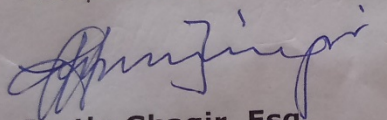
The above subject matter refers.

2. You will recall that I was in your office on Monday 5th October, 2020 and requested for the 2018 Benue State Auditor General's Report. This correspondence is informed by your request that I put my request in writing.
3. I wish to inform that the State Budget Transparency Survey is been conducted in the 36 States of the Federation of Nigeria. The Survey started since 2013 and is conducted annually to measure budget transparency and accountability at the state level in Nigeria.
4. Our organization, Justice and Rights Initiative is participating in the Survey for the first time. At the Validation Meeting held in Abuja on Monday 28th September, 2020 and Tuesday, 29th September, 2020 with all the 19 Northern States in Nigeria made their presentations, Benue State seemed to have scored very low in the survey.
5. From the comments sent by the Zonal Coordinator of the Survey in North Central to our organization **"to engage with the State government further"**, I came to your office on Monday, 5th October, 2020 for the engagement.
6. In view of your request that the engagement should be through written correspondence, I most humbly write to request the State Auditor-General's

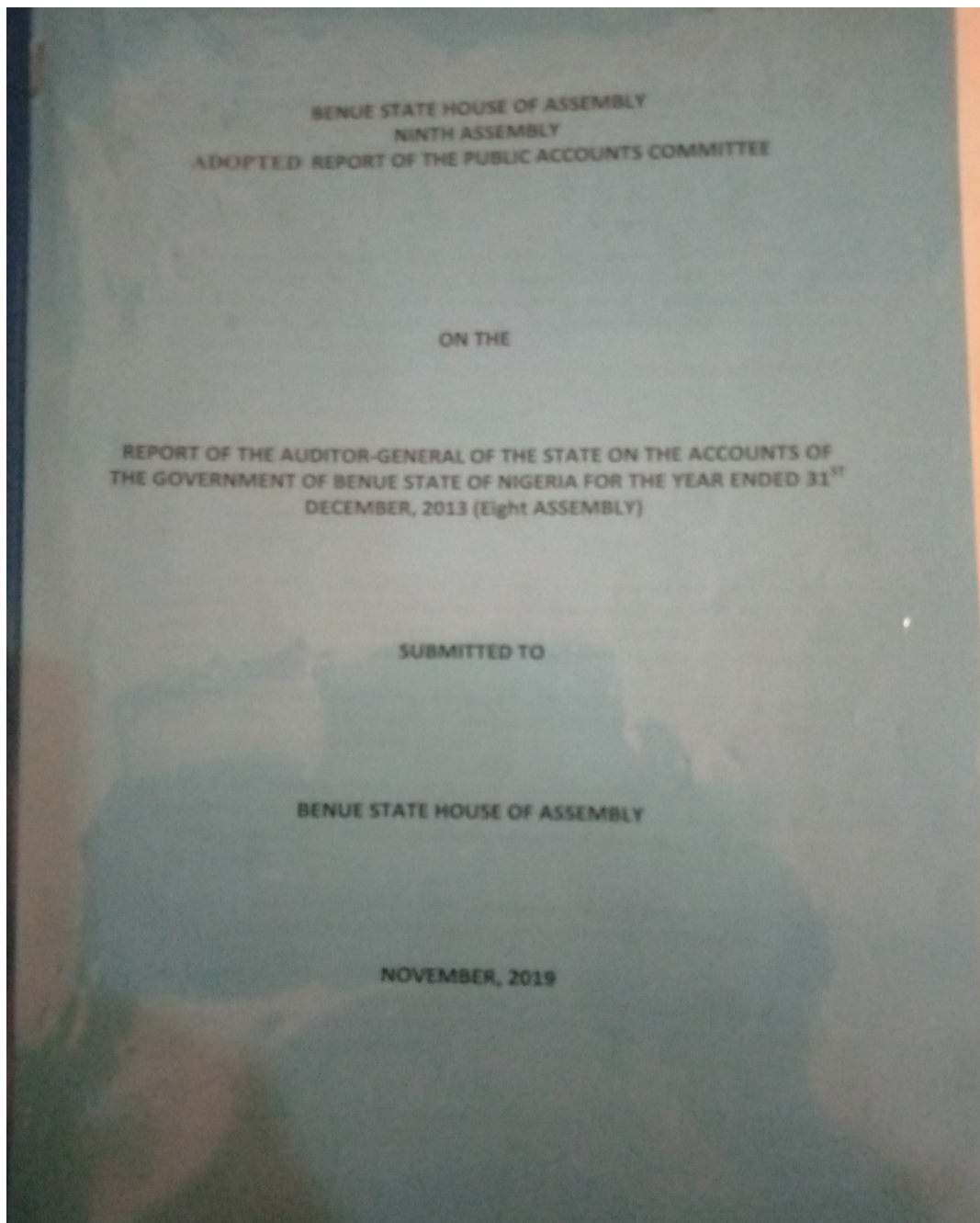
1

Report of 2018 and evidence of when it was submitted to the State House of Assembly.

7. I also request answers to Questions 32 – 33, and Questions 45 – 46 and 59 – 62 of the Survey Questionnaire which relates to the State Auditor-General's Report. The Questions are:
- Q.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?*
- Q.33. *When did the State House of Assembly (SHoA) receive the last Auditor General's report?*
- Q.45 *Does the state Auditor General's office maintain formal mechanisms through which the public can participate in the audit process?*
- Q.46 *Are the state assembly meetings that discuss the Auditor General's Report open to the public?*
- Q.59 *Does the State Auditor-General have the discretion in law to undertake those audits it may wish to?*
- Q. 60 *Has the State Auditor-General established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?*
- Q.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?*
- Q.62 *Who determines the budget of the State Auditor-General?*
8. We shall appreciate if our request is granted and answered to the above questions provided within 7 working days from the receipt of this letter.
9. Accept assurances of our esteemed regards.


Justin Gbagir, Esq,
Executive Director, and
State Researcher

**ANNEX 4: ADOPTED REPORT OF THE PUBLIC ACCOUNTS COMMITTEE SUBMITTED TO BSHOA NOVEMBER, 2019
FOR THE AUDITOR-GENERALS REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2013**



THE REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF AUDITOR-GENERAL OF THE STATE ON THE ACCOUNTS OF THE GOVERNMENT OF BENUE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2013

1.0. INTRODUCTION

In compliance with Section 125(2) of the 1999 constitution of the Federal Republic of Nigeria as amended, Section 5 of the Benue State Audit Law of 1981 and the Standing Rules (SR) 15(5&6) of the Benue State House of Assembly, the Auditor-General of the state submitted reports on the accounts of Benue State Government for the year 2013 for consideration.

The House accordingly referred the report to the Public Accounts Committee (PAC) for scrutiny. *

The Public Accounts Committee comprises of:

i.	Dist. Rt. Hon. Ianna Jato, Ph.D	–	Chairman
ii.	Rt. Hon. Terhemba Chabo	–	Member
iii.	Rt. Hon. Joseph Ojobo	–	Member
iv.	Hon. Bem Mngutyo	–	Member
v.	Mr. Seleki Oraduen E.	–	Secretary

The committee in conjunction with the Auditor-General of the state conducted public hearing on the report presented (i.e. 2013) on the 16th and 17th August, 2017. While 25th August 2017 was set aside for those who could not attend the Public Hearing on the earlier scheduled dates. That is two working days was allotted for the report.

The Public Accounts Committee made public the names of the affected persons in The Voice Newspaper of Monday 7th August 2017 and the Telescope Newspaper of 15th August 2017, respectively.

At the Public hearing, the Auditor-General was represented by Mr. Amos Ekirigwe. (Director of Audit) and Mr. Amanger I.I (Assistant Director of Audit). The affected persons were to give oral/documentary evidence in defence of the audit queries standing against them.

The Public Accounts Committee after exhaustive deliberations on the 2013 Report, wishes to make its comments, findings and recommendations as follows:

1.1. Certification of Accounts

The Auditor-General of the state, stated in his report that the accounts of the State Government in 2013 was examined and certified by him in accordance with section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria, as amended.

1.2. Finding

The Public Accounts Committee notes that the Report of the Auditor-General of the State Government for the year ending 31st December, 2013 was examined, certified,