

## QUESTIONNAIRE

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

Borno State

***June 2020***

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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. <b>Pre-Budget Statement:</b> a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	a) 2020 b) 2020
2. <b>Executive Budget Proposal (EBP):</b> <i>State Draft Budget Estimates</i>	2020
3. <b>State Citizens Budget</b>	2020
4. <b>State Approved Budget Volumes / Appropriation Law</b>	2020

5. <b>In-Year Reports:</b> <i>State Quarterly Budget Implementation Reports,</i>	2020
6. State <b>Mid-Year</b> Review	2020
7. <b>Year-End Report:</b> <i>(Consolidated Annual Budget Performance Report)</i>	2019
8. State <b>Auditor General's</b> Report	2018

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

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Budget Call Circular	1. Title: Call Circular for 2020 Budget Preparations. 2. Date of Release: 01-07-2019 3. Internet Link: Not Available 4. Availability: <b>Produced for Internal Use (PIU) with a REF No. MFB&amp;P/BGT/S.140/2019 (See appendix 1)</b>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Borno State Government 2020-2022 Abridged Fiscal Strategy Paper 2. Date of Release: 3. Internet Link: Nil 4. Availability <b>Produced for Internal Use (PIU) see appendix 2</b>
State Citizens Budget	1. Title: Borno state citizens Budget 2020 2. Date of Release: 13 <sup>th</sup> April 2020 3. Internet Link: <a href="https://pfm.bo.gov.ng/wp-content/uploads/2020/04/BORNO-STATE-CITIZEN-BUDGET-2020-.pdf">https://pfm.bo.gov.ng/wp-content/uploads/2020/04/BORNO-STATE-CITIZEN-BUDGET-2020-.pdf</a> 4. Availability: <b>Produced and Publicly Available (PPA)</b>
State Draft Budget Estimates	1. Title: Borno State BUDGET DRAFT - Budget of Recovery and Stabilization 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: <b>Produced for Internal Use (PIU) See appendix 3</b>

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Approved Budget Volumes	1. Title: Budget of Recovery and Stabilization 2. Date of Release: 23 <sup>rd</sup> December 2019 3. Internet Link: <ul style="list-style-type: none"> <li>• <a href="http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-CAPITAL-BUDGET.xlsx">http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-CAPITAL-BUDGET.xlsx</a></li> <li>• <a href="http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-MASTER-BUDGET.xlsx">http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-MASTER-BUDGET.xlsx</a></li> <li>• <a href="http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-RECURRENT-BUDGET-accrual.xlsx">http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-RECURRENT-BUDGET-accrual.xlsx</a></li> <li>• <a href="http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-REVENUE-BUDGET-IPSAS-FORMAT.xlsx">http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-REVENUE-BUDGET-IPSAS-FORMAT.xlsx</a></li> </ul> 4. Availability: <b>Produced and Publicly Available (PPA)</b>
State Budget Appropriation Law	1. Title: Borno State Appropriation Law 2020 2. Date of Release: 27 <sup>th</sup> December - 2019 3. Internet Link: <a href="http://ago.bo.gov.ng/wp-content/uploads/2020/01/2020-Appropriation-Law-11.pdf">http://ago.bo.gov.ng/wp-content/uploads/2020/01/2020-Appropriation-Law-11.pdf</a> 4. Availability: <b>Produced and Publicly Available (PPA)</b>
State Quarterly Reports	1. Title: First Quarter Expenditure 2. Date of Release: May 28 <sup>th</sup> 2020 3. Internet Link: <ul style="list-style-type: none"> <li>• <a href="https://pfm.bo.gov.ng/wp-content/uploads/2020/05/Borno-State-2020-Q1-Capital-BPR.pdf">https://pfm.bo.gov.ng/wp-content/uploads/2020/05/Borno-State-2020-Q1-Capital-BPR.pdf</a></li> <li>• <a href="http://pfm.bo.gov.ng/wp-content/uploads/2020/05/Borno-State-2020-Q1-Recurrent-BPR.pdf">http://pfm.bo.gov.ng/wp-content/uploads/2020/05/Borno-State-2020-Q1-Recurrent-BPR.pdf</a></li> </ul> 4. Availability: <b>Produced and Publicly Available (PPA)</b>
State Mid-Year Review	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: <b>Not Produced (NP)</b>
Year End-Report (Consolidated Annual Budget Performance Report)	1. Title: Borno State Financial Statement 2019 2. Date of Release: July-2020 3. Internet Link: <a href="http://ago.bo.gov.ng/wp-content/uploads/2020/07/BORNO-STATE-FINICIAL-REPORT-2019.pdf">http://ago.bo.gov.ng/wp-content/uploads/2020/07/BORNO-STATE-FINICIAL-REPORT-2019.pdf</a> 4. Availability: <b>Produced and Publicly Available (PPA)</b>
State Auditor General's Report	1. Title: Annual report of the state auditor general on the accounts of the government of Borno state. 2. Date of Release: 29th July 2020 3. Internet Link: <a href="https://oaug.bo.gov.ng/wp-content/uploads/2020/07/AuG.-Annual-Report-2019.pdf">https://oaug.bo.gov.ng/wp-content/uploads/2020/07/AuG.-Annual-Report-2019.pdf</a> 4. Availability: <b>Produced and Publicly Available (PPA)</b>

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

**SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS****A. STATE BUDGET CALL CIRCULAR AND CALENDAR**

1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?
  - A. Yes, it is does.
  - B. No, it is does not or document is not publicly available.
  - C. Not applicable/other (please comment).

**Citation:** Mr. Steven J. Pakshar Director planning, Ministry of Budget and Planning.  
08082156940

**Comment: Q.1: Ans. B:** During our Interview with the Director planning, Mr steven J pakshar on the 20<sup>th</sup> August 2020, He confirmed that the state produced budget call circular for 2020 *with a REF No. MFB&P/BGT/S.140/2019* that was signed by the permanent secretary Department of Budget and planning Ministry of Finance, budget and planning Hajiya Mairo Bunu Lawan on 1<sup>st</sup> July,2019 but is not publicly available, but available to only MDAs and CSO's. (See appendix 1 below) attached at the end of the Questionnaire.

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

**Citation:** Mr. Steven J. Pakshar Director planning, Ministry of Budget and Planning  
08082156940

Borno state 2020 Budget Call circular

**Comment: Q.2: Ans. D.** From the Date of release of the budget call circular which is 1<sup>st</sup> July, 2019 *with a REF No. MFB&P/BGT/S.140/2019*, the call circular was sent 6 months before the end of the year. However, we chose D because it is not publicly available. (See appendix 1 below) attached at the end of the Questionnaire.

**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:** Mr. Steven J. Pakshar Director planning, Ministry of Budget and Planning 08082156940

Borno state 2020 Budget Call circular

**Comment: Q.3 Ans. D.** Mr steven J paskshar confirmed that the budget call circular *with a REF No. MFB&P/BGT/S.140/2019* is only made available to the following key stakeholders: 1. The Chief of staff to the Governor, 2. Principal secretary to the Deputy Governor 3. The secretary to the state Government, 4. The Head of service, 5. The clerk of the House 6. The chief Registrars of High court and Sharia court, 7. All Honorable commissioners 8. All chief Executive of extra ministerial Departments and parastatals, 9. The chairman Network of civil society organizations in Borno. However our answer is D because it is not publicly available.(See appendix 1 below)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?
- A. Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
  - B. Yes, the budget calendar is provided and two thirds of the dates are adhered to.
  - C. Yes, the budget calendar is provided and less than two third of the dates are adhered to.
  - D. **No, a budget calendar is not provided or there is no adherence to a timetable**
  - E. Not applicable /other (please explain).

**Citation:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940

**Comment: Q.4 Ans. D.** The budget timetable is available adhered to but not provided to the public, only few stakeholders are carried along. (See appendix 3 below)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

5. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?

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

**Citation:** Mr. Steven J Pakshar Director Planning, Borno State Ministry of Finance

08082156940

**Comment: Q.5: Ans. D.** During our interview with the Director Steven J pakshar he confirmed to me that the State prepared and produced MTEF, FSP-EFU-BPS But the Fiscal responsibility Law is currently at legislation stage. Our choice of D is because the document is not publicly available. (See appendix 2 below)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance

08082156940

**Comment: Q.6: Ans . B.** The Director planning confirmed that within the year under review the State planning process did not engage civil society organizations or other non-governmental stakeholders in the preparation of the MTEF/FSP. (See appendix 2 below)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

7. Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?
- A. Yes, it does.



- B. No, it does not [Please specify whether the draft budget estimates are produced late, or not produced at all] or document is not publicly available ✓
- C. Not applicable/other (please comment).

**Citation:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance  
08082156940

Borno state 2020 Budget Draft

**Comment: Q.7: Ans. B.** The Department of Budget and planning produced the State draft budget and made it available only for scrutiny by the Executive Council. Our choice of D is because it is not publicly available. Attached cover is in the mail thread as an evidence and means for verification. (See appendix 3)

**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:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance  
08082156940

Borno state 2020 Budget Draft

**Comment: Q.8: Ans. D.** The State did not make it available for the use of public but is been produced for internal use only. Hence our choice of D

**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:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940  
Borno state 2020 Budget Draft

**Comment: Q.9: Ans. D.** The copy of the Draft budget document which was showed to me by the Director Budget, Ministry of Finance and Planning shows that the State draft budget estimates are classified by administrative units. However the document is not publicly available.

**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:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940  
Borno state 2020 Budget Draft

**Comment: Q.10: Ans. B.** The Director confirmed that the expenditures in the Draft budget estimates are classified by function in the main budget document. But the document is not publicly available hence the choice of B.

**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:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940  
Borno state 2020 Budget Draft

**Comment: Q.11: Ans. A.** The Draft budget estimates are mostly classified by economic Code for simplification and easy identification to various Sector best on the interview we conducted with the Director.

**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:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940  
Borno state 2020 Budget Draft

**Comment: Q.12: Ans. D.** The Director confirmed that expenditures are presented for individual programs for the budget year. However the document is not publicly available so we chose D.

**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:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940  
Borno state 2020 Budget Draft

**Comment: Q.13: Ans. D.** The Director confirmed that the State Draft budget is done in a lump sum by MDAs not by senatorial district. However the document is not available to the public.

**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:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940  
Borno state 2020 Budget Draft

**Comment: Q.14: Ans .D.** The Director confirmed that the projection by various MDAs that generate revenue is mostly captured in the state budget draft estimates. However the document is not publicly available for us to confirm.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940  
Borno state 2020 Budget Draft

**Comment: Q.15: Ans. D.** The Director confirmed that Non-financial data or result is presented in terms of outputs or outcomes. However the document is not available to the public.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

16. Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?
- A. Yes, performance targets are used for all non-financial data
  - B. Yes, performance targets are used for most non-financial data
  - C. Yes, performance targets are used for some non-financial data
  - D. No, performance targets are not used or document is not publicly available ✓
  - E. Not applicable/other (please comment)

**Citation:** Mr. Steven J Pakshar, Director planning, Borno state Ministry of Finance 08082156940  
Borno state 2020 Budget Draft

**Comment:** Q.16: Ans. D. The Director confirmed that Non-financial data on result presented are not used, and the document is also not publicly available.

**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://pfm.bo.gov.ng/wp-content/uploads/2020/01/2020-Appropriation-Law-1.pdf>

**Comment:** Q.17: Ans. A. The BORNO STATE APPROPRIATION LAW was enacted on the 27<sup>th</sup> December 2019 when the executive governor assented to by the governor

**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://pfm.bo.gov.ng/wp-content/uploads/2020/01/2020-Appropriation-Law-1.pdf>

Borno State Appropriation Law

**Comment: Q.18: Ans. B.** The State Ministry of Finance, Budget and Planning uploaded it on the 1<sup>st</sup> of January 2020 after the enactment in December.

**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:** <http://ago.bo.gov.ng/wp-content/uploads/2020/01/2020-MASTER-BUDGET.xlsx>

**Comment: Q.19: Ans. A.** All Expenditures are produced by the administrative units on the Page 1 and 2 of the (SEC-SUMM) E.g CODE (014700100100) of the Civil service commission, (012300100100) Local government service commission as it can be seen on the MASTER BUDGET.

**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:** <http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-MASTER-BUDGET.xlsx>

**Comment: Q.20: Ans. A.** The approved MASTER BUDGET summary are presented based on functions as can be found on Page 1 and 2 (MB FUNC) of the master Budget.

**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:** <http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-CAPITAL-BUDGET.xlsx>

**Comment: Q.21: Ans. A.** The approved budget estimates are mostly classified by economic Code for simplification and easy identification to various Sector. As it can be seen in the SUMMARY EXPENDITURE on page 1-4 of recurrent expenditure.

**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:** <http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-MASTER-BUDGET.xlsx>

**Comment: Q.22: Ans. A.** The state approved budget summary has a classification based on programs which can be seen on the page 1 and 2 on the excel sheet (MB PROG of the MASTER BUDGET).

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

23. Are line items in the State Approved Estimates IPSAS compliant?

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

**Citation:** <http://ago.bo.gov.ng/wp-content/uploads/2020/01/2020-REVENUE-BUDGET-IPSAS-FORMAT.xlsx>

**Comment: Q.23: Ans. A.** All the MDAs are IPSAS Compliance This is because it's the format and accounting type accepted by the state.

**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:** <http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-MASTER-BUDGET.xlsx>

**Comment: Q.24: Ans. A.** As can be seen in the budget the MDAs are classified in accordance to Economic CODE e.g (021500100100) Ministry of Agriculture and Natural resources,(012500100100) Head of service on the page 1 and 2 of the (SEC-SUMM) in the MASTER BUDGET.

**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:** <http://pfm.bo.gov.ng/wp-content/uploads/2019/12/2020-MASTER-BUDGET.xlsx>

**Comment: Q.25: Ans. A.** The Approved budget captures various MDAs that generate revenue which can be seen on the page 1 and 2 of the (NATURE-CRF) MASTER BUDGET.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## E. STATE CITIZENS BUDGET

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

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

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

**1.Citation:** <https://pfm.bo.gov.ng/wp-content/uploads/2020/04/BORNO-STATE-CITIZEN-BUDGET-2020-.pdf>

**Comment: Q.26: Ans. C.** Some of the core information are not captured in the citizens ,the only available information are priority spending that can be found on page17-18 and the contact follow-up of citizens on page 21 of the BORNO CITIZEN BUDGET.

**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://pfm.bo.gov.ng/wp-content/uploads/2020/04/BORNO-STATE-CITIZEN-BUDGET-2020-.pdf>

**Comment: Q.27: Ans. B.** The Citizens budget is mostly disseminated using the website link of the Ministry and some radio stations that do programs around budget advocacy and tracking in both English and local language of Hausa.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE YEAR END- 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 :** <http://pfm.bo.gov.ng/wp-content/uploads/2020/05/Borno-State-2020-Q1-Recurrent-BPR.pdf>

**Comment: Q.28: Ans. A.** The State produced the 1<sup>st</sup> quarter report and uploaded it on the website in April, as it can be seen on the link above for first and second quarter.

**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:** <http://pfm.bo.gov.ng/wp-content/uploads/2020/05/Borno-State-2020-Q1-Recurrent-BPR.pdf>

**Comment: Q.29: Ans. A.** The quarterly report is usually uploaded one month after the end of the period as can be seen through the link of the Borno-State 2020 Q1 Recurrent Report.

**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:** Mr. Steven J. Pakshar Director Planning. Ministry of Finance, Budget and Economic planning. 08082156940

**Comment: Q.30: Ans. D.** According to the Director planning the department does not produce a mid-year review for the State.

**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 (Consolidated annual budget performance 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 a 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:** <http://ago.bo.gov.ng/wp-content/uploads/2020/07/BORNO-STATE-FINICIAL-REPORT-2019.pdf>

**Comment:** Q.31: Ans. B. The report is released nine months or less (but more than six months) after the end of the fiscal year that can be found through the link on the citation above.

**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:** <https://oaug.bo.gov.ng/wp-content/uploads/2020/07/AuG.-Annual-Report-2019.pdf>

**Comment:** Q.32: Ans. A. The BORNO STATE AUDITOR GENERAL REPORT was uploaded in the month of July 2020 exactly seven months after the fiscal year of 2019.

**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:** The Director Budget, Legislative and CSOs Desk officer, Mr Babakura Maina  
08020966254

**Comment: Q.33: Ans. D.** The Director confirmed that the SHoA have not received the last Auditor General's report, even though the Auditor General claimed that he has sent his report to the legislature immediately after the release as it can be seen through the link published by the Auditor general online .

**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:** Mr. Steven J. Pakshar Director Planning. Ministry of Finance, Budget and Economic planning. 08082156940

**Comment: Q.34:** Ans D. According to Director planning Borno state ministry of finance, budget and Economic planning on our interview he confirmed that the state doesn't have a required law to include the citizens during budget formulation process.

**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://pfm.bo.gov.ng/wp-content/uploads/2020/01/BORNO-STATE-HARMONISED-CITIZENS-NEEDS.pdf>

**Comment: Q.35: Ans B.** The mechanism put in place by the executive to identify public perspective for budget priorities was the town hall meeting that took place at the Musa Usman secretariat on the 12<sup>th</sup> of September with a great outcome on Education, water health, works, transport and energy that can be seen on the 4 page citizens needs through the link.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation:** Mr. Steven j Pakshar Director Planning , Borno state Ministry of Finance.

08082156940

**Comment: Q.36.** Ans. D. The state does not hold consultations with the “core set of constituencies” of women groups, youths, peoples with disabilities and elderly people according to the Director as he confirmed to us in our interview with him.

**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://pfm.bo.gov.ng/wp-content/uploads/2019/11/BUDGET-2020-TOWN-HALL-MEETING.pdf>

**Comment: Q.37:** Ans C. The state Executive has an unclear objective in the year 2020 town hall meeting as the event was mixed with the swearing in of some newly appointed commissioners making the event more of a political event. Please look at minutes of the town hall meeting in the link above.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Steven j Pakshar Director Planning, Borno state Ministry of Finance. 08082156940



**Comment: Q.38:** Ans. D. In our interview with Mr. Steven j Pakshar, he confirmed that there is no formal feedback to the public on how their inputs are used to develop the state draft budget estimates.

**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. Babakura Maina, Director Budget legislative and Desk office CSO Borno state house of Assembly.08020966254

**Comment: Q.39:** Ans D. Based on our interview with Mr. Babakura Maina on the 21<sup>st</sup> September 2020, He confirmed that the state House of Assembly has not been conducting public hearing on budget but preparation is on top gear to start in 2021.

**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. Babakura Maina, who is the Director legislative budget and Desk office CSO Borno State House of Assembly.08020966254

**Comment: Q.40:** Ans D. In our interview with Mr. Babakura Maina on the 21<sup>st</sup> September 2020, he confirmed that the state House of Assembly has not been conducting public hearing, so testimonies from the public will not be heard.

**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:** The Director Budget legislative Borno State House of Assembly, Mr. Babakura Maina. 08020966254

**Comment: Q.41:** Ans D. Based on our interview with Mr. Babakura Maina on the 21<sup>st</sup> September 2020, He confirmed that the state House of Assembly committees do not hold public hearings on the budget.

**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:** Mr. Steven j. Pakshar Director planning. Ministry of finance, budget and Economic planning. 08082156940

**Comment: Q.42:** Ans D. In our interview with the Director on 21<sup>st</sup> September 2020 he confirmed that there is no information on beneficiaries of targeted spending.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

43. Has the state executive established practical mechanisms to identify the public's perspective on budget execution?
- A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: these mechanisms are accessible and widely used by the public.

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

**Citation:** Mr. Steven j Pakshar Director planning. Ministry of finance. 08082156940

**Comment:** Q. 43: Ans D. Based on the interview held with the Director planning, Borno state Ministry of finance Mr steven j pakshar on the 21<sup>st</sup> September 2020, it was confirmed that, there was no practical mechanism to identify public's perspective in budget execution but only on preparation.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Steven J. Pakshar Director Planning. Ministry of Finance, Budget and Economic planning. 08082156940

**Comment:** Q.44: Ans D. Based on our meeting interview conducted with the Director planning on the 21<sup>st</sup> September 2020, it was confirmed that there was no formal feedback that enable citizens to know how their needs were included in the budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## D. Public Engagement during Audit

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

- A. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.

- B. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
- D. No, the state Auditor General's office does not maintain any formal mechanisms through which the public can participate in the audit process.
- E. Not applicable.

**Citation:** Alhaji Shettima Bukar, Borno State Auditor General 09036881944

**Comment: Q.45:** Ans D. In our meeting interview with the state Auditor General he confirmed that there is no formal mechanism for the participations of citizens in the audit process.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Babakura Maina, who is the Director Budget legislative and desk office Borno State House Assembly. 08020966254

**Comment: Q.46:** Ans B. In our interview with Mr. Babakura Maina the Director Budget legislative and CSOs desk officer on the 21<sup>st</sup> September 2020 he confirmed that the discussions are mostly not open to the public.

**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. Babakura Maina Director Budget legislature and desk officer CSO. (08020966254)

**Comment: Q.47 :** Ans. C. He explained that the SHoA consult an independent researchers outside the legislative who analyse and conduct a research.

**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:** Director Budget Legislature ,Mr Babakura Maina. (08020966254)

**Comment: Q.48:** Ans. D. He explained that the legislatures do not hold a debate budget policy prior to the tabling of the Executive's Budget proposal.

**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:** Acting Permanent Secretary Ministry of Budget and Planning, Mr. Ali Bukar Malgwi. (07038744545)

**Comment: Q.49:** Ans. D. He explained that the state executive does not hold a consultation with members of the legislature as part of the budget preparation process.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

50. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

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

**Citation:** <https://dailypost.ng/2019/12/02/orno-governor-zulum-presents-2020-budget-proposal-of-n134-5bn/>

**Comment: Q.50:** Ans. D. The state legislature does not receive the Executive's Budget proposal at least one month before the start of the budget year, which the budget was received on the 2<sup>nd</sup> of December 2019.

**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.thenigerianvoice.com/news/283918/just-in-zulum-signs-orno-state-2020-budget-into-law-bosh.html>

**Comment: Q.51:** Ans. B. The legislature approved the appropriation law on the 23<sup>rd</sup> December 2019 less than one month in advance of the start of the budget year.

**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://pfm.bo.gov.ng/wp-content/uploads/2020/12/Fiscal-Responsibility-Law-2020.pdf>.

**Comment: Q.52:** Ans. B. The legislature has an authority in law to amend the Executive's Budget proposal but have some limitations which can be seen in the page 11 of the Section 19(1) of the fiscal responsibility law 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:** Mr. Bukar Ali Malgwi Acting Permanent Ministry of Budget and Planning. (07038744545)

**Comment: Q.53:** Ans. D. During our interview with Mr. Bukar Ali Malgwi on the 17<sup>th</sup> November 2020. He confirmed that 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.

**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:** Acting Permanent Secretary Ministry of Budget and planning, Mr. Ali Bukar Malgwi. (07038744545)

**Comment: Q.54:** Ans. D. In our interview with Mr. Ali Bukar Malgwi he confirmed that the executive shift 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.

**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:** Mr. Bukar Ali Malgwi Acting Permanent Ministry of Budget and Planning (07038744545)

**Comment: Q.55:** Ans. D. During our interview with Mr. Bukar Ali Malgwi on the 17<sup>th</sup> November 2020. He confirmed that the executive spends excess revenues without seeking prior approval or inputs from the legislature, and there is no any law or regulation requiring it to obtain such prior approval or input from the legislature.

**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:** Acting Permanent Secretary Ministry of Budget and Planning, Mr. Bukar Ali Malgwi. (07038744545)

**Comment: Q.56:Ans. A.** The Acting Permanent Secretary confirmed that the recent supplementary Budget was approved before the funds were expended, which he also affirmed to me that the last time the State had a supplementary Budget was in the year 2015 see (Appendix 4)

**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:** Mr. Bukar Ali Malgwi Acting Permanent Ministry of Budget and Planning (07038744545)

**Comment: Q.57:** During our interview with Mr. Bukar Ali Malgwi on the 17<sup>th</sup> November 2020. He confirmed that the executive spends contingency funds without seeking prior approval or input from the legislature, and there is no any law or regulation requiring it to obtain such prior approval or input from the legislature.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

58. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?



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

**Citation:** Mr. Babakura Maina, Director Budget Legislature (08020966254)

**Comment: Q.58:** Ans.D. He explained that the legislature does not hold a public hearing to review and scrutinize Audit report. He also added that there is no allocation for the PAC to undertake this mandate of holding public hearings, which also there is a low synergy by citizens-CSOs to for collaborating with the PAC and also the state lack opposition wing in order to hold a public hearing to review the Audits Reports.

**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:** Mr. Phillip Ishiaku Deputy Director office of the Auditor-General. 07035278299

**Comment: Q.59:** Ans. D. The State Law has no provision of discretion to the Auditor-General but there is a proposed State audit law that is on legislation stage.

**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 :** Deputy Director office of the Auditor-General , Mr. Phillip Ishiaku.( 07035278299)

**Comment: Q.60:** Ans. D. He explained that the office of the Auditor-General has not established and have never had a monitoring and evaluation section within its office or an independent body that will audit the office as a quality assurance system.

**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:** Deputy Director Office of the Auditor-General, Mr. Phillip Ishiaku. 07035278299

**Comment: Q.61:** Ans. B. There is no any provision in the state law that detailed the removal of the auditor general but the state audit law is still at legislation stage.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr. Phillip Ishiaku Deputy Director office of the Auditor-General. 07035278299

**Comment: Q.62:**Ans. D. During our interview with Mr. Phillip Ishaku on the 17<sup>th</sup> November 2020.He explained that 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.

**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://bpp.bo.gov.ng/wp-content/uploads/2020/07/108143.pdf>.

<https://bpp.bo.gov.ng/wp-content/uploads/2020/12/Public-Procurement-Law-Amended-2020.pdf>

**Comment: Q.63: Ans. A.** The Borno state bureau on public procurement and other related matters amended law 2020, is the law regulating the process in the state that can be found above through the link on the citation.

**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:** There is a public procurement bureau office that is situated along Baga road PMB 1302, the office gallery can also be seen through the link below. <https://bpp.bo.gov.ng/gallery/>

**Comment: Q.64: Ans. A.** The Borno state public procurement bureau office is situated along бага road PMB. 1302, Maiduguri.

**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:** Mr. Musa Mustapha Zarma, DG Borno state Bureau for public procurement (08066713498)

**Comment: Q.65: Ans.** C. During an interview with the DG of the Borno state Bureau for public procurement on the 19<sup>th</sup> January 2021 he confirmed that the state has inaugurated the public procurement council in line with the PPL provision but with no members representation from the CSOs or private sector as well.

**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://bpp.bo.gov.ng/tenders/>

**Comment: Q.66: Ans.** A. The state always makes the announcement of an open public procurement that can be seen through the link on the citation column.

**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:** Mr. Musa Mustapha Zarma, DG Borno State Bureau for public procurement (08066713498)

**Comment: Q.67: Ans. D.** He explained that MDAs in the state do not invite CSOs and stakeholders' representatives during bid opening due to the fact that the Borno Bureau for public procurement is relatively new.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://bpp.bo.gov.ng/procurement-guidelines-2/>.

**Comment: Q.68: Ans. B.** The DG Borno state bureau for public procurement Mr. Musa Mustapha Zarma confirmed that the BPP uses only one publication method that can be seen above in the citation, but publishes all guidance documentation.

**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:** Mr. Musa Mustapha zarma, DG Borno State bureau for public procurement (08066713498)

**Comment: Q.69: Ans.** B. He confirmed that tenders are opened publicly, but there is a delay in opening some of them.

**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://bpp.bo.gov.ng/registered-contracts/>

Mr. Musa Mustapha zarma, DG Borno state bureau for public procurement (08066713498)

**Comment: Q.70: Ans. A.** He confirmed that procurement decisions are published through the official website of Borno State bureau for public procurement.

**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:** Mr. Musa Mustapha zarma, DG Borno state Bureau for public procurement (08066713498)

**Comment: Q.71: Ans. B.** He confirmed that the state public procurement law 2019 is an infant established bureau that have not start publishing selected contractors based on justification.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

72. Is there an external procurement complaints review body?

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

**Citation:** The DG Borno state bureau for public procurement, Mr Musa Mustapha zarma (08066713498)

**Comment: Q.72: Ans. D.** During an interview with the DG of the Borno state Bureau for public procurement on the 19<sup>th</sup> January 2021 he confirmed that the bureau don't have an external procurement complaint review body as a baby bureau.

**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://bpp.bo.gov.ng/wp-content/uploads/2020/12/Public-Procurement-Law-Amended-2020.pdf>.

**Comment: Q.73:Ans. C.** The DG Borno State Bureau for public procurement explained that there is an alternative dispute resolution mechanism that the individual know how to use it, and the mechanism works well. This can be seen under the Section 55(1) of the public procurement law amended 2020.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they meet at regular intervals
- B. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they rarely meet



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

**Citation:** Mr. Musa Mustapha Zarma, DG Borno state bureau for public procurement (08066713498)

**Comment: Q.74:** He explained that the bureau as an infant BPP law 2019 has no complaints review body that looks at disputes over procurement processes.

**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:** The DG Borno state bureau for public procurement, Mr. Musa Mustapha Zarma (08066713498)

**Comment: Q.75:Ans. D.** Mr. Musa Mustapha zarma explained that due to the infancy stage of the bureau, decision of procurement complaints review body are not made publicly available and there is no external procurement complaints review body exists.

**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:** Mr. Musa Mustapha zarma, DG Borno state bureau for public procurement (08066713498)

**Comment: Q.76: Ans.** D. He explained that the bureau as an infant public procurement less than 24 percent of the capital projects are initiated through an open and competitive tender.

**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://bpp.bo.gov.ng/registered-contracts/>

Mr. Musa Mustapha zarma, DG Borno state bureau for public procurement (08066713498)

**Comment: Q.77: Ans.** C. The DG of the Borno state bureau for public procurement explained that they publish a list of awarded contracts detailed in an OCDS (open contracting data standard) format.

**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:**

**Comment: Q.78:** Ans. D. There is no state Freedom of information law, which however the only way to access information in the state is the Freedom of information act 2011 that was enacted by the National assembly of the Federal Republic of Nigeria on the 28<sup>th</sup> May 2011.

**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:** The DG Borno state bureau for public procurement, Mr Musa Mustapha zarma (08066713498)

**Comment: Q.79:** Ans. D. The DG Borno state Bureau for public procurement affirmed to us that the newly agency had all the authorities that deals with the fiscal responsibility and access to information which was assented last year as Fiscal responsibility law 2020.

**Independent Reviewer:**

**Government Reviewer:**

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://pfm.bo.gov.ng/wp-content/uploads/2020/12/Fiscal-Responsibility-Law-2020.pdf>

**Comment: Q.80:** Ans. A. The Borno state Budget documents is been published on the public finance management website of the state that can be seen on the citation column above, under the Section 45(1) of the fiscal responsibility law 2020.

**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://pfm.bo.gov.ng/wp-content/uploads/2020/12/Fiscal-Responsibility-Law-2020.pdf>

**Comment:** Q.81: Ans. A. The state had a Fiscal responsibility agency, Law 2020 that was enacted on the 26<sup>th</sup> October 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:** Mr. Phillip Ishiaku Deputy Director office of the Auditor-General. 07035278299

**Comment:** Q.82: Ans. D. The Deputy Director office of the Auditor General had confirmed to me that there is no such law in the state, the only law in used is the Nigerian Audit Act of 1956 but there is a proposed state audit law that is on legislation state.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Phillip Ishiaku Deputy Director office of the Auditor-General. 07035278299

**Comment:** Q.83: Ans. A. In our recent interview with the Deputy Director from the office of the Auditor-general he confirmed that there is no any legal framework that requires the Auditor –general to submit his report to the State house of Assembly.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

84. Does the Public Accounts Committee (PAC) of the State House of Assembly produce a report based on their findings from the Auditor General's Report?
- A. Yes, the Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General's Report
  - B. No, the Public Accounts Committee (PAC) does not produce any report based on their findings from the Auditor General's Report.
  - C. Not applicable (please comment).

**Citation:** Mr. Phillip Ishiaku Deputy Director office of the Auditor-General. 07035278299

**Comment: Q.84: Ans.** B. According to the Deputy Director who confirmed that the Public Account Committee (PAC) does not produce any report based on their findings from the Auditor General's Report.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

85. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly?
- A. The Public Accounts Committee (PAC) has produced reports for all Auditor General's report submitted to them.
  - B. The Public Accounts Committee (PAC) has produced reports for all Auditor General's report submitted to them with the exception of the last fiscal year which they are still working on
  - C. The Public Accounts Committee (PAC) has produced reports for up to 50 percent of the Auditor General's report submitted to them
  - D. The Public Accounts Committee (PAC) has not produced any reports from the Auditor General's report submitted to them
  - E. Not applicable (please comment)

**Citation:** Mr. Phillip Ishiaku Deputy Director office of the Auditor-General. 07035278299

**Comment: Q.85: Ans.** D. Mr. Phillip ishiaku explained that the Public Account Committee (PAC) has not produced any report from the Auditor general's report submitted to them.

**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:** Mr. Phillip Ishiaku Deputy Director office of the Auditor-General. 07035278299

**Comment:** Q.86: **Ans.** C. Mr. Phillip explained that the State doesn't have such law, financial regulations/ instructions.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## Appendix 1 : Borno State 2020 Budget call circular

**SECRET****MINISTRY OF FINANCE, BUDGET AND PLANNING**

OFFICE OF PERMANENT SECRETARY, BUDGET AND PLANNING

P. M. B. 1093

Maiduguri, Borno State.

email: [budget@bornostate.gov.ng](mailto:budget@bornostate.gov.ng)

MFB&amp;P/BGT/S.140/2019

01/07/2019

Ref:.....

Date:.....

The Chief of Staff to His Excellency,  
 Principal Secretary to Deputy Governor,  
 The Secretary to the State Government,  
 The Head of Civil Service,  
 The Clerk of the House,  
 The Chief Registrars of High Court and Sharia Court,  
 All Honourable Commissioners,  
 All Chief Executives of Extra-Ministerial Departments. and Parastatals,  
 The Chairman Civil Society Organization (CSO's) Network.

**CALL CIRCULAR FOR 2020 BUDGET PREPARATION****1.0 Introduction**

This is to remind all accounting officers of their responsibility to prepare the 2020 budget proposals for their respective Ministries, Departments and Agencies (MDAs) in accordance with the provisions of the 1999 Constitution of the Federal Republic of Nigeria, Cap V.E 121 (1) – (2) as amended.

The MDAs are advised to study the circular carefully so as to comply with all provisions and requirements therein. Should you be in doubt of any provision of the circular, you are free to contact the Department of Budget and Planning, Ministry of Finance for clarification and technical

Appendix 2 : Borno state MTEF/FSP 2020-2022



Borno State Nigeria

*Abridged Fiscal Strategy Paper*

To Cover Period: 2020 - 2022

September 2019 -----Section Break(Next Page)-----

2

*Borno State Government 2020-2022 Abridged Fiscal Strategy Paper*

Introduction

1 The Economic and Fiscal Strategy (EFS) provides economic and fiscal analysis that forms the basis for

Appendix 3 : State draft Budget estimate

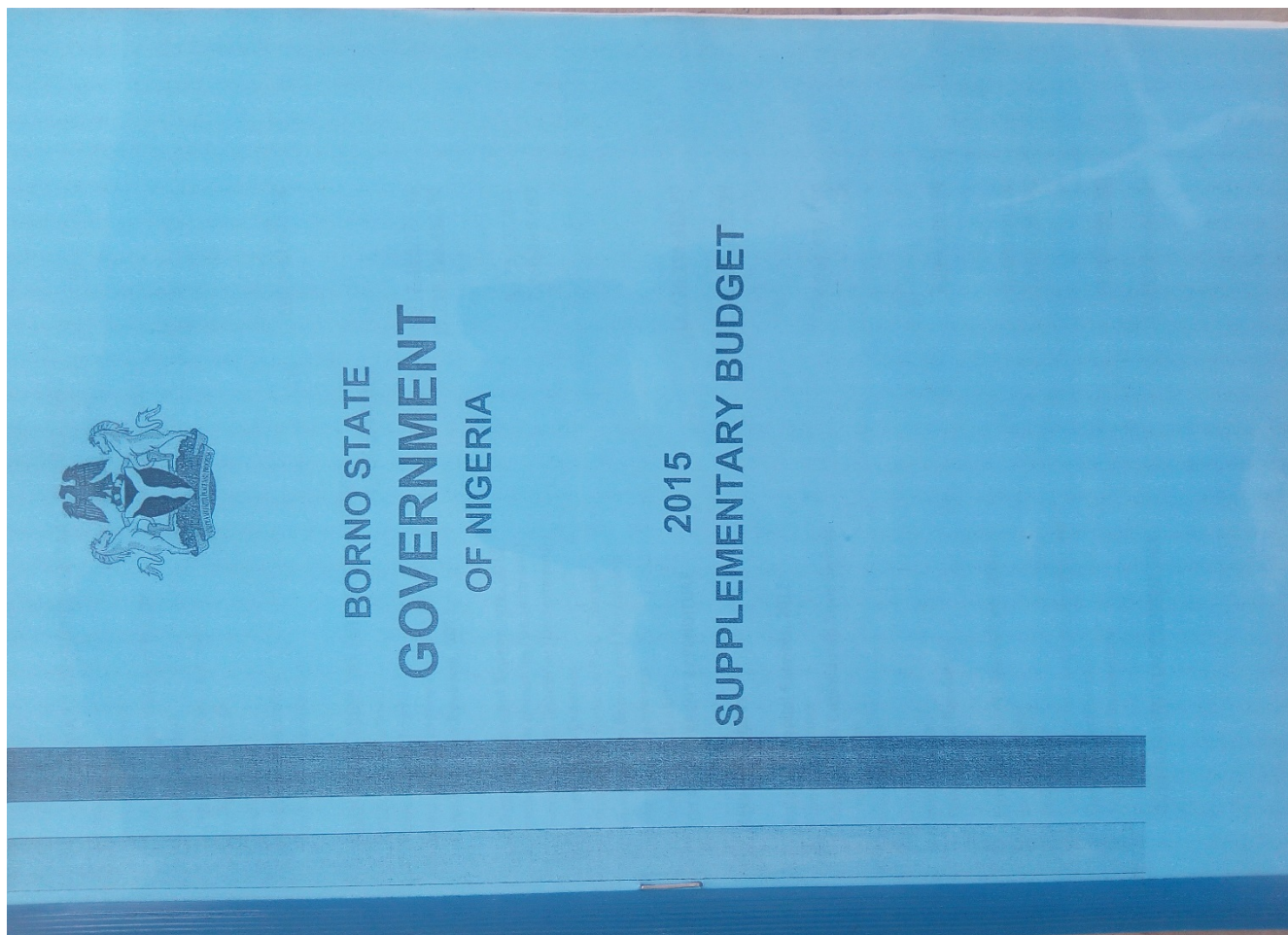


**BORNO STATE GOVERNMENT  
OF NIGERIA**

**2020 BUDGET DRAFT**



Appendix 4: Borno state 2015 Supplementary Budget



Appendix 5