

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

GOMBE STATE

June 2020

Civil Resource Development and Documentation Centre (CIRDDOC)

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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

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

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

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

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

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

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	1. Title: 2020 budget call circular 2. Date of Release: Released on 3 rd September 2019 3. Internet Link: 4. Availability: Produced for internal used see appendix 1
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Multi- Year Budget Framework Document 2. Date of Release: September 2019 3. Internet Link: https://www.gombefinance.org/pdf/Approved%20MTEF%202020-2022.pdf 4. Availability: Produced and publicly available
State Citizens Budget	1. Title: Gombe state citizens budget 2020 2. Date of Release: January 2020 3. Internet Link: https://www.gombefinance.org/pdf/Gombe%20Citizens%20Budget%202020.pdf 4. Availability: produced and publicly available
State Draft Budget Estimates	1. Title: Gombe state proposed 2020 Budget 2. Date of Release: December 2019 3. Internet Link: 4. Availability: produced for internal used (see appendix 2)
State Approved Budget Volumes	1. Title: Gombe state 2020 budget 2. Date of Release: 30 th December 2019 3. Internet Link: https://www.gombefinance.org/pdf/Gombe%20State%20Approved%202020%20Budget.pdf 4. Availability: produced and publicly available

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Appropriation Law	1. Title: Gombe state appropriation law 2020 2. Date of Release: 27 th December 2020 3. Internet Link: https://www.gombefinance.org/pdf/2020%20Appropriation%20Bill.pdf 4. Availability: produced and publicly available
State Quarterly Reports	1. Title: Gombe State Quarter 2 (April – June) Budget Performance Report 2. Date of Release: July 2020 3. Internet Link: 4. Availability: Produced for internal used (see appendix 3)
State Mid-Year Review	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability: Not produced
Year-End Report (consolidated Annual Budget Performance Report)	1. Title: Gombe State 2019 Budget Performance 2. Date of Release: 31 st January, 2020 3. Internet Link: https://www.gombefinance.org/pdf/2019%20Q4%20Budget%20Performance.pdf 4. Availability: produced and publicly available
State Auditor General's Report	1. Title: Report of the Auditor-General on the Account of Gombe State Government for the Year Ended 31st December 2019 2. Date of Release: 25 th May, 2020 3. Internet Link: https://www.gombefinance.org/pdf/Gombe%20State%202019%20Published%20Audited%20Account.pdf 4. Availability: produced and publicly available

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 does
- B. No, it is does not or document is not publicly available.
- C. Not applicable/other (please comment).

Citation: Mal. Dauda Abubakar (08036702950) Director Budget Ministry of Finance Gombe State

Gombe State Government 2020 Budget Preparation Call Circular

Reference number is MOF/BUD/OFF/S/322/V/V

Comment: Q.1: Ans B: On 10th of August 2020 I met Mal. Dauda Abubakar who told me they produced the Budget Call Circular for 2020, but this document is not online, so we chose option B because it is not publicly available. The cover page is attached as Appendix 1 at the end of this 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.
- E. Not applicable/other (please comment).

Citation: The Director Budget Gombe State Ministry of Finance Mr. Dauda Abubakar (08036702950)

Gombe State Government 2020 Budget Preparation Call Circular

Reference number is MOF/BUD/OFF/S/322/V/V

Comment: Q.2: Asn D: The Director told me that they released it on 3rd September, 2019 and that is what the cover of the letter shows. But I choose D because is not publicly available online. See appendix 1 at 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: The Director Budget Gombe State Ministry of Finance, Dauda Abubakar
 Gombe State Government 2020 Budget Preparation Call Circular
 Reference number is MOF/BUD/OFF/S/322/V/V

Comment: Q.3: Ans D: From our discussion with the director, they produce it for internal used and thus the letter is addressed to the Clerk State House of Assembly, Civil Society Organization, Trade Unions and the MDAs. However I choose D because is not publicly available. See Appendix 1 at the end of the questionnaire.

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: <https://www.gombefinance.org/pdf/Approved%20MTEF%202020-2022.pdf>

Multi- Year Budget Framework Document. Page 9

Comment: Q.4 Ans C: The calendar for 2020 budget is contained in the Multi-Year Budget Framework Document for 2020 -2022, on page 9. However, not all dates are adhered to. For example the calendar gives date for presentation at House of Assembly as October 2019. The proposals were however presented on 10th December 2019. However, the call circular was released on time based on the date given in the calendar. This informs our choice of **C**.

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: Multi- Year Budget Framework Document

<https://www.gombefinance.org/pdf/Approved%20MTEF%202020-2022.pdf>

Comment: Q.5: Asn A: The State prepared the MTEF and FSP for 2020 – 2022 in line with provision of law and made it available to the public. (On page 5 of the Fiscal Responsibility Law, see the link below <https://mof.gm.gov.ng/pdf/Gombe%20State%20Fiscal%20Responsibility%20Law%202018%20Amended.pdf>)

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: The Director Budget Gombe State Ministry of Finance, Dauda Ababukar (08036702950)

Multi- Year Budget Framework Document

Comment: Q.6: Ans B: There was no civil society, organized labour and professional association been consulted for the MTEF and FSP. We did not see any document to that effect online either.

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: The Director Budget Gombe State Ministry of Finance, Dauda Ababukar (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.7: Ans B: On 10th of August 2020 I had a discussion with the director budget at the ministry of finance and he told me that they produce the State Draft Budget Estimate for internal use only. See Appendix 2 at the end of the questionnaire.

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: The Director Budget Gombe State Ministry of Finance, Dauda Ababukar (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.8: Ans D: The director budget told me they prepared it on time but the state draft budget estimate is not publicly available on the internet but was produced for internal use and that is why I chose D. See appendix 2 at the end of the questionnaire.

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: The Director Budget Gombe State Ministry of Finance, Mal. Dauda Ababukar (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.9: Ans D: Though the Director Budget said they are, we choose D because the document is not publically available but is produced for internal used (PIU). See Appendix 2 for cover page of the draft budget estimate.

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: The Director Budget Ministry of Finance Mal. Dauda Abubakar (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.10: Ans B: Though the Director Budget said they are, we chose B because the document is not publicly available but is produced for internal used (PIU). See Appendix 2 for cover page of the draft budget estimate.

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: Mal. Dauda Abubakar Director Budget Ministry of Finance (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.11: Ans B: Though the Director Budget said they are, we chose B because the document is not publicly available but is produced for internal used (PIU). See Appendix 2 for cover page of the draft budget estimate.

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: Mal. Dauda Abubakar Director Budget Ministry of Finance (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.12: Ans D: Though the Director Budget said they are, we chose D because the document is not publicly available but is produced for internal use (PIU). See Appendix 2 for cover page of the draft budget estimate.

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: Mal. Dauda Abubakar Director Budget Ministry of Finance (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.13: Ans D: Mal Dauda said the document is only produced for internal use and indeed we could not find it online to ascertain this. That is why we chose D. See appendix 2 please.

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: Mal. Dauda Abubakar Director Budget Ministry of Finance. (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.14. Ans D: Though the Director Budget said they are, we chose D because the document is not publically available but is produced for internal used (PIU). See Appendix 2 for cover page of the draft budget estimate

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: Mal. Dauda Abubakar Director Budget Ministry of Finance. (08036702950)

Gombe State Proposed 2020 Budget

Comment: Q.15: Ans D: Mal Dauda said the document is only produced for internal use and indeed we could not find it online to ascertain this. That is why we chose D. See appendix 2 please.

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: Mal. Dauda Abubakar Director Budget Ministry of Finance. (08036702950)

Gombe State Propose 2020 Budget

Comment: Q.16: Asn D: Mal Dauda said the document is only produced for internal use and indeed we could not find it online to ascertain this. That is why we chose D. See appendix 2 please

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: Gombe State Appropriation Law 2020

<https://www.gombefinance.org/pdf/2020%20Appropriation%20Bill.pdf>

Comment: Q.17: Ans A: The Appropriation Law was enacted on 27th December 2019 when the State Governor signed the bill into law. See page 16 of the document.

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: Gombe State Appropriation Law 2020

<https://www.gombefinance.org/pdf/2020%20Appropriation%20Bill.pdf>

Comment: Q.18: Ans A: the Appropriation Law was made available to the public immediately after enactment 27th December 2019

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: Gombe state 2020 budget

<https://www.gombefinance.org/pdf/Gombe%20State%20Approved%202020%20Budget.pdf>

1. Comment: Q.19: Ans A: The state approved budget is classified by the administrative unit of the state, as we can see at page 16-56. E.g. the Office of Executive Governor, Office of the Secretary to the State Government and Local Government Pension Board etc.

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: Gombe State 2020 Budget approved 2022 summary capital expenditure by MDAs pages 111-112

<https://www.gombefinance.org/pdf/Gombe%20State%20Approved%202020%20Budget.pdf>

Comment: Q.20: Ans A: Under each MDAs the sum total of the capital expenditure is loom together, it is not been clearly stated the amount been allocated to a particular project in the MDAs, as we can see in pages 111-112 which is the total amount allocated to the MDAs is put down. See the link above.

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: Gombe State 2020 Budget

<https://www.gombefinance.org/pdf/Gombe%20State%20Approved%202020%20Budget.pdf>

Comment: Q.21: Ans A: The approved budget has been classified using economic classification. For example on page 89 under Office of the Surveyor General, we see: Salaries, Plan Printing Machine, Utilities Services, etc.

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: Gombe State 2020 Budget

<https://www.gombefinance.org/pdf/Gombe%20State%20Approved%202020%20Budget.pdf>

Comment: Q.22: Ans A: Yes, the Gombe State Approved budget presents individual programs based on programs of Ministries, Departments or Agencies. See page 40, where we have school feeding, page 41, HIV/AIDS control program, USAID/SENSE project.

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: Gombe State 2020 Budget

<https://www.gombefinance.org/pdf/Gombe%20State%20Approved%202020%20Budget.pdf>

Comment: Q.23: Ans A: The International Public Sector Accounting Standard (IPSAS) is complied with in the document, with all MDAs having their code. E.g see page 23 Ministry of Special Duties (11019001)

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: Gombe State 2020 Budget

<https://www.gombefinance.org/pdf/Gombe%20State%20Approved%202020%20Budget.pdf>

Comment: Q.24: Ans A: None of the State MDAs budget are lumped in a single items. For example see page 16 where no two (2) MDAs are having the same code.

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: Gombe State 2020 Budget

<https://www.gombefinance.org/pdf/Gombe%20State%20Approved%202020%20Budget.pdf>

Comment: Q.25: Ans A: the approved budget presents the sources of all the revenue of the state clearly. See pages 1 to 15

Independent Reviewer:

Government Reviewer:

CIRDDOC:

E. STATE CITIZENS BUDGET

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

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

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

Citation: Gombe State Citizens Budget 2020

<https://www.gombefinance.org/pdf/Gombe%20Citizens%20Budget%202020.pdf>

Comment: Q.26: Ans C: We chose C because the core elements are published except information on the budget process see pages 3 to 11.

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: Gombe State Citizens Budget 2020

<https://www.gombefinance.org/pdf/Gombe%20Citizens%20Budget%202020.pdf>

Comment: Q.27: Ans A: The Citizen's Budget is made available to the citizens through internet, radio and television station and the radio and television station, carried the program both in English and Hausa languages.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

28. Does the state produce and release 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: Mal. Dauda Abubakar Director Budget Ministry of Finance (08036702950)

Comment: Q.28: Ans D: The Director Budget said that the State produced quarterly report, the last of which was for the 2nd Quarter ended June 2020: **Gombe State Quarter 2 (April - June) Budget Performance Report**. However, the document is not publically available but rather is produced for internal used. See Appendix 3 at the end of the questionnaire.

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: Mal. Dauda Abubakar director budget ministry of finance (08036702950)

Gombe State Quarter 2 (April – June) Budget Performance Report

Comment: Q.29: Ans: D the State produces quarterly report (Gombe State Quarter 2 Budget Performance Report 2020) for internal used but this has not been released to the public. See Appendix 3 at the end of the questionnaire.

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: Mal. Dauda Abubakar Director Budget Ministry of Finance (08036702950)

Comment: Q.30: The Director Budget told me the mid-year review has not been produced because the budget office was busy working on the revised budget due to COVID-19. So at the time of this research it was not ready.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

31. How long after the end of the budget year does the State Executive release to the public the End-Year Report that discusses the budget's actual outcome for the year?
- A. The report is released six months or less after the end of the fiscal year.
 - B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
 - C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
 - D. The executive does not release year-end Report to the public, or releases it too late (more than 12 months).
 - E. Not applicable/other (please comment).

Citation: Gombe State 2019 Budget Performance Report

<https://www.gombefinance.org/pdf/2019%20Q4%20Budget%20Performance.pdf>

Comment: Q.31: Ans A: The state released the budget performance report on the 31st January 2020, one month after the budget year. See link above for confirmation.

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: Report of the Auditor-General on the Account of Gombe State Government for the Year-Ended 31st December 2019

<https://www.gombefinance.org/pdf/Gombe%20State%202019%20Published%20Audited%20Account.pdf>

Comment: Q.32: Ans A: The Auditor General's Report was released within five months after the budget year had ended. It was released in 25th May 2020, and the link is given above.

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: Alh. Muhammad Buba (FCNA) Auditor General Gombe State (07063560937)

Forwarding of Thirty (30) copies of the State Auditor- General Annual Audit Report for the Year Ended 31st December 2019

Comment: Q.33: Ans A: On 2nd September 2020 I had a discussion with the State Auditor General and he told me that he sent his report to the House of Assembly on 22nd of May 2020. See Appendix 4 for a copy of the forwarding letter.

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: Gombe State Fiscal Responsibility (Amendment) Law 2018 <https://www.gombefinance.org/pdf/Gombe%20State%20Fiscal%20Responsibility%20Law%202018%20Amended.pdf>

Comment: Q.34: Ans: A: Yes the executive has an obligation to engage the citizens in the budget formulation. Please see section 43 (2), on page 13 of the Fiscal Responsibility (Amendment) Law. The link is above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Gombe State Fiscal Responsibility (Amendment) Law 2018 <https://www.gombefinance.org/pdf/Gombe%20State%20Fiscal%20Responsibility%20Law%202018%20Amended.pdf>

Comment: Q.35: Ans: B: Section 14(2a), on page 6 of the FR(A)L has mandated the government to establish a mechanism that will identify the public perspective on the budget. My organization is part of the other organization that has been invited see appendix 6 for the invitation letter.

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: Office of the Special Adviser on Budget, Planning and Development Partners' Coordination, Town Hall Meeting on Gombe State 2020 Budget Preparation

<https://www.gombefinance.org/pdf/2020%20CSO%20Meetings%20attendance.pdf>

Comment: Q.36: Ans: B: The executive has held a consultative meeting with CSOs the above is the link for attendance for the meeting that took place on 3rd December 2019. The attendance sheet shows representatives of NGOs, NCWS, JONAPWD, traditional rulers, commercial motorcyclists association, etc.

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: Report of a One Day Town Hall Meeting on Gombe State 2020 Budget Proposals

<https://www.gombefinance.org/pdf/CSO%20minutes%202020%20Budget.pdf>

Comment: Q.37: C: On 3rd December the governor and other members of the executive and legislature engaged CSOs and other non-state actors in discussions on the 2020 State budget the above link is the minutes of the meeting which has stated some of the objectives for the public hearing.

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: Mal. Dauda Abubakar Director Budget Ministry of Finance. (08036702950)

Comment: Q.38: Ans: D: This is the first time the general public was consulted on the state budget proposals and there was no feedback to the public.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: Alh. Auwal Abduljalal Dukku Sectary Appropriation Committee Gombe SHoA. (08025713589)

Comment: Q.39: Ans: D: The state assembly holds discussions only with the MDAs on the budgets for their defense. The sectary appropriation committee told me for some few years, only the MDAs are been call upon to come and defend their budget no CSOs are invited. It was purely a government affairs. The attendance sheet is attached. See Appendix 5 at the end of the questionnaire.

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: Alh. Auwal Abduljalal Dukku Secretary Appropriation Committee Gombe SHoA. (08025713589)

Comment: Q.40: Ans: D: I had a discussion with the secretary of the Appropriation Committee who said no testimony is received from public.

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: Alh. Auwal Abduljalal Dukku Secretary Appropriation Committee Gombe SHoA. (08025713589)

Comment: Q.41: Ans: D: The secretary to the House Committee on Appropriation said the House of Assembly does not release any report to the public on the hearing.

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: Mal. Dauda Abubakar Director Budget Ministry of Finance. (08036702950)

Comment: Q.42: Ans: D: there is no any list or information on the beneficiaries of the targeted spending from the MDAs.

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: Mal. Dauda Abubakar director budget ministry of finance. (08036702950)

Comment: Q.43: Ans: D: The state has not established any mechanism in which the public can identify their perspective on the budget.

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: Mal. Dauda Abubakar director budget ministry of finance. (08036702950)

Comment: Q.44: Ans: D: there is no feedback by the executive to the public on the input given to them by the public to improve on the budget execution.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. Public Engagement during Audit

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

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

Citation: Auditor General Gombe State Alh. Mohammad Buba. (07063560937)

Comment: Q.45: Ans: D: The Auditor General Office does not maintained any formal mechanism in which the public can participate in the audit process.

Independent Reviewer:

Government Reviewer:

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: Mal. Adamu Idris, Secretary of Public Accounts Committee, Gombe SHoA (08038131451)

Comment: Q.46: Ans: B: Discussions of the PAC on the auditor general's report are 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 re-search 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: Alhaji. Auwal Abduljalal Dukku, Secretary Appropriation Committee GSHoA 08025713589

Comment: Q.47: Answer D: on the 10th of October 2020 I had discussion with the secretary appropriation committee in his office which he told me that the legislature have no established any office to take care of that and lack of fund is one of the major cause of it.

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: Alhaji. Musa, Secretary Budget Committee GSHoA 07031024648

<https://www.gombefinance.org/pdf/Approved%20MTEF%202020-2022.pdf>

Comment: Q.48: Answer D: the secretary house committee on budget told me that the house deliberate on the medium term expenditure frame work prior to the submission of the proposed budget by the executive, I try checking online to see if any newspaper capture it but I couldn't get it and the hard copy to attached with it, is with the Clerk of the house and get it has been hard. Hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

49. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A. Yes, the executive holds consultations with a wide range of legislators.

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

Citation: Alhaji. Auwal Abduljalal Dukku, Secretary Appropriation Committee GSHoA 08025713589

Comment: Q.49: Answer: D: the executive does not hold consultations with the members of the legislature to determine the budget priorities. Confirmed by Auwal Abduljalal Dukku the secretary of the House appropriation committee on the 10th October 2020

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: Alhaji. Auwal Abduljalal Dukku, Sectary Appropriation Committee GSHoA 08025713589.

<https://tribuneonline.ng.com/gombe-gov-inuwa-yahaya-presents-2020-budget/>

Comment: Q.50: answer D: the legislature receives the budget at least one month or less than one month before the start of the year as the budget for the year 2020 was received on 9th December 2019 (<https://tribuneonline.ng.com/gombe-gov-inuwa-yahaya-presents-2020-budget/>) which is less than one month before the start of the year.

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: Alhaji. Auwal Abduljalal Dukku, Sectary Appropriation Committee GSHoA 08025713589. <https://punchng.com/gombe-assembly-passes-n130-8bn-2020-budget/>

Comment: Q.51: : Answer B: the state house of assembly approved the budge 25th December 2019 which is less than one month before the start of the budget year. (<https://punchng.com/gombe-assembly-passes-n130-8bn-2020-budget/>)

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: Alhaji. Auwal Abduljalal Dukku, Sectary Appropriation Committee GSHoA (0 8 0 2 5 7 1 3 5 8 9) <https://www.gombefinance.org/pdf/Gombe%20State%20Fiscal%20Responsibility%20Law%202018%20Amended.pdf>

Comment: Q.52: Answer B: The legislature has the power by law to amend the executive's proposed budget. Section 13(1) of the gombe state fiscal responsibility law (<https://www.gombefinance.org/pdf/Gombe%20State%20Fiscal%20Responsibility%20Law%202018%20Amended.pdf>)

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: Alhaji. Auwal Abduljalal Dukku, Sectary Appropriation Committee GSHoA 08025713589

Comment: Q.53: Answer D: in the gombe state fiscal responsibility law and the financial instruction, there is no requirement for the executive to seek input from the legislature prior to shifting of fund from the administrative unit of the government

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: The Director Budget Gombe State Ministry of Finance, Dauda Ababukar (08036702950)

Comment: Q.54: : Ans: D: On the 23rd November I had a discussion with the director budget and also made efforts to get a copy of the State financial instructions from office of the auditor general and the office of the Head of civil service that is responsible for making available to MDAs the financial instructions . All efforts were fruitless, hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation:

Alhaji. Auwal Abduljalal Dukku, Sectary Appropriation Committee GSHoA 08025713589

Comment: Q.55: Answer: D Alh. Auwal Abduljalal Dukku told me the executive does not seek input from the legislature prior to spending of excess revenue although Section 80-82 of the Nigerian Constitution that. In practice, the input is sought after the excess revenue has been spent, as a formality.

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: Alhaji. Musa, Secretary Budget Committee GSHoA 07031024648

Comment: Q.56: Answer: A: funds weren't spent before the new law was pass, the secretary budget committee told me there was no supplementary budget send to the house for 2020 said the sectary of the budget committee, the one that he could lay hand on it was for 2018. See appendix 8 at the end of the questionnaire,

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: Alhaji. Auwal Abduljalal Dukku, Sectary Appropriation Committee GSHoA 08025713589

Comment: Q.57: Answer D: I had a discussion on the 10th of October 2020 with the secretary appropriation committee GSHoA and I have gone through the fiscal responsibility law I have not seen any law which state the executive should seek input from legislature. Hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Alhaji. Adamu Idris, Sectary public Account Committee GSHoA 08038131451

Comment: Q.58: Answer B: on the 6th of January 2021 I had I discussion with the sectary public account committee, which he told me that the house do hold hearing on the received of the audit report. See appendix 9 at the end of the questionnaire.

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: Gombe State Audit Law 2018

Comment: Q.59: Ans: A : section 4(a) of the Gombe State Audit Law 2018 has given the State Auditor General power to audit all public account of the state. See appendix 10 at the end of the questionnaire.

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: Auditor General Gombe State Alh. Mohammad Buba. (07063560937)

Comment: Q.60: Answer: D: The State auditor general has not established any quality assurance system or monitoring and evaluation 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: Gombe State Audit Law 2018

https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria_Constitution_1999_en.pdf

Comment: Q.61: : Ans: A: The Gombe State Audit law 2018, Section 12(a) and also section 127(1) of the Nigerian constitution (https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria_Constitution_1999_en.pdf) states that the Governor shall remove the auditor general acting on an address supported by two-third majority of the State House of Assembly. See appendix 9 at the end of the questionnaire.

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: Auditor General Gombe State Alh. Mohammad Buba. (07063560937)

Comment: Q.62: Answer C: On the 9th of November 2020 I had a discussion with the state auditor general and he informed me the budget is determined by the legislature, however he didn't state it to me whether the fund is enough to carry out his duties or not.

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: <http://dueprocess.gm.gov.ng/landing/wp-content/uploads/2020/09/2019-Procurement-Law-1.pdf>

Comment: Q.63: Answer A: there is public procurement law in the state and is publicly available. See the above link for evidence.

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: <http://dueprocess.gm.gov.ng/landing/wp-content/uploads/2020/09/2019-Procurement-Law-1.pdf>

Comment: Q.64: Answer: A: there is public procurement bureau that implement the public procurement law in regulating public procurement in the state.

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: Director due Process Mr. James Mele (08034351358)

Comment: Q.65: Answer D: the director due process Mr. James Mele told me on the 17th December 2020 that there is public procurement council but they are yet to be commissioned. Hence the choice of D

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: <http://dueprocess.gm.gov.ng/landing/wp-content/uploads/2020/09/2019-Procurement-Law-1.pdf>

Comment: Q.66: Answer B: there is public procurement bureau and are tasked with the mandate of making the announcements of open public procurement tenders. See section 11 (F) of the public procurement law.

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: Director due Process Mr. James Mele (08034351358)

Comment: Q.67: Answer D: the director due process Mr James Mele on 17th December during my discussion with him in his office told me that the MDAs don't invite CSOs during bid opening, his excuse was that they are not well familiar with the CSOs which I advise him to be liaising with the association of CSOs in the State. Hence the choice of D

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <http://dueprocess.gm.gov.ng/landing/announcement/>, <http://dueprocess.gm.gov.ng/landing/companies-service-providers-registration-guidelines/>

Comment: Q.68: Answer B: The public procurement bureau has a department called procurement department that is charged with the responsibility of publishing the contract information through their online portal. See the link above

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: Director due Process Mr. James Mele (08034351358)

Comment: Q.69: Answer D: my discussion with the director due process Mr James Mele on the 17th December in his office told me that tenders are make open to the public but there is no any evidence to show me, hence the choice of D.

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: Director due Process Mr. James Mele (08034351358)

<http://gombe.stateopencontracting.com/ContractsReport.aspx>.

Comment: Q.70: Answer D: on the 17th December 2020 I met with Mr. James Mele the director due process on the discussion I had with him told me that the decision of the procurement are been published but not all decision are posted, hence the choice of C. see the link below and above. <http://gombe.stateopencontracting.com/ContractsReport.aspx>.

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: Director due Process Mr. James Mele (08034351358)

Comment: Q.71: Answer B: Mr James Mele the director due process told me on the 17th December 2020 that the justification for awarding contract to contractors is not published, hence the choice of B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

72. Is there an external procurement complaints review body?

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

Citation: Director due Process Mr. James Mele (08034351358)

Comment: Q.72: Answer D: 17th December 2020 the director due process Mr. James Mele, on discussion with him in his office told me that there is no any external complain review body.

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: Director due Process Mr. James Mele (08034351358)

Comment: Q.73: Answer D: on the 17th December 2020 Mr. James Mele director due process told me that there is no any alternative dispute resolution mechanism that is related to bid documents and contract award decision make publicly available.

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: Director due Process Mr. James Mele (08034351358)

Comment: Q.74: Answer D: the director told that there is no any procurement complain review body that looks at dispute over procurement process, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.

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

Citation: Director due Process Mr. James Mele (08034351358)

Comment: Q.75: Answer D: Mr. James Mele on the 17th December 2020 told me that there is no any procurement review body regarding dispute over procurement process, hence there will not be anything to make available to the citizens.

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: Director due Process Mr. James Mele (08034351358)

Comment: Q.76: Answer D: on 17th December 2020 I had a discussion with the director due process at his office which he told me that about 25-49 percent of the capital project are initiated through open and competitive tender. There is no any evidence shown to me by the director, hence the choice of D

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: Director due Process Mr. James Mele (08034351358)

<http://gombe.stateopencontracting.com/ContractsReport.aspx>.

Comment: Q.77: Answer C: the state executive information on awarded contract for community project are publish to the public but not all are posted in the site, hence the choice of C. See the link above.

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: Alhaji Abubakar Umar Secretary House Committee Information

Comment: Q.78: Answer D: on the 12th of January 2021 i had discussion with the secretary house committee on information which he told that there is no freedom of information law in the state,

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: Alhaji Abubakar Umar Secretary House Committee Information

Comment: Q.79: Answer D: there is no state access to information in the state where the people of the state can go and get information.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation:

<https://www.gombefinance.org/pdf/Gombe%20State%20Fiscal%20Responsibility%20Law%202018%20Amended.pdf>

Comment: Q.80: Answer A: the fiscal responsibility law of gombe state section 43 (1) has ensured the publication of transaction, budget documents, financial, revenue and expenditure to the public.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. Is there a State Fiscal Responsibility Law?

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

Citation:

<https://www.gombefinance.org/pdf/Gombe%20State%20Fiscal%20Responsibility%20Law%202018%20Amended.pdf>

Comment: Q.81: Answer A: Yes, there is fiscal responsibility law amended 2018 in the state and is publicly available.

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: Gombe State Audit Law 2018

Comment: Q.82: Answer A: the state audit law is less than five (5) years, the audit law is called Gombe State Audit Law 2018. See appendix 11 at the end of the questionnaire.

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: Gombe State Audit Law 2018

Comment: Q.83: Answer A: Yes, there is legal frame work that obliged the Auditor General to submit his report to the state house assembly in the Gombe state Audit law 2018 Section 16 (a). see appendix 12 at the end of the questionnaire.

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: Alhaji Idris Adamu Secretary Public Account Committee (08038131451)

Comment: Q.84: Answer A: the secretary public account committee told me on the 8th of January in his office that the committee produce report on their findings from the auditor general report. See appendix 13 at the end of the questionnaire.

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: Alhaji Idris Adamu Secretary Public Account Committee (08038131451)

Comment: Q.85: Answer B: on the 8th of January 2021 I had discussion with the secretary public account committee in his office He told me that the committee produced the report of the auditor general of 2018. See appendix 13 at the end of the questionnaire.

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. Yusuf Kulani Deputy Director Final Account office of the state Accountant General (08067965107)

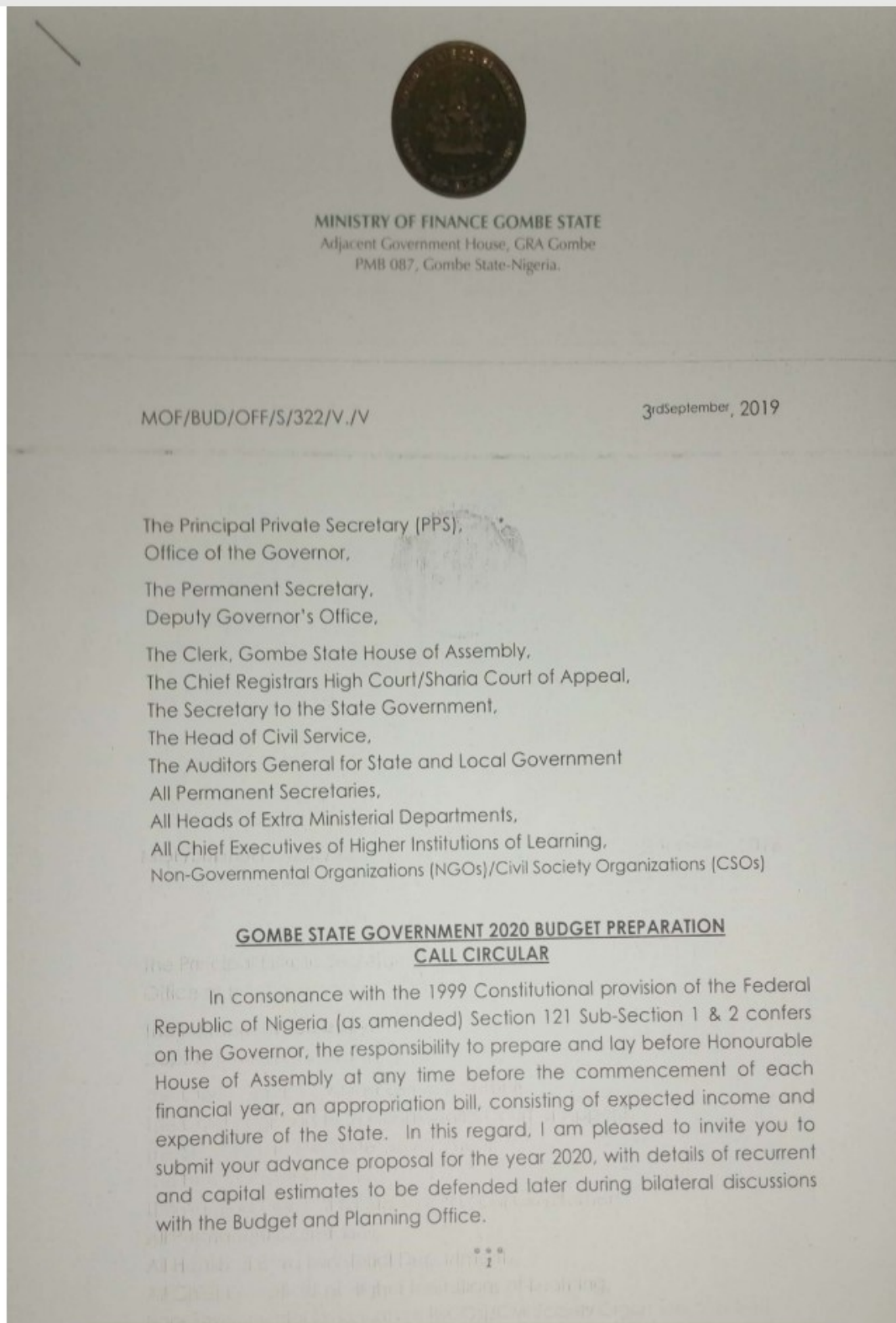
Comment: Q.86: Answer D: on the 19th of January 2021 I had a discussion with the deputy director final account office of the state accountant general He told me that the financial regulation was last reviewed in 2002, even though is currently under review again

Independent Reviewer:

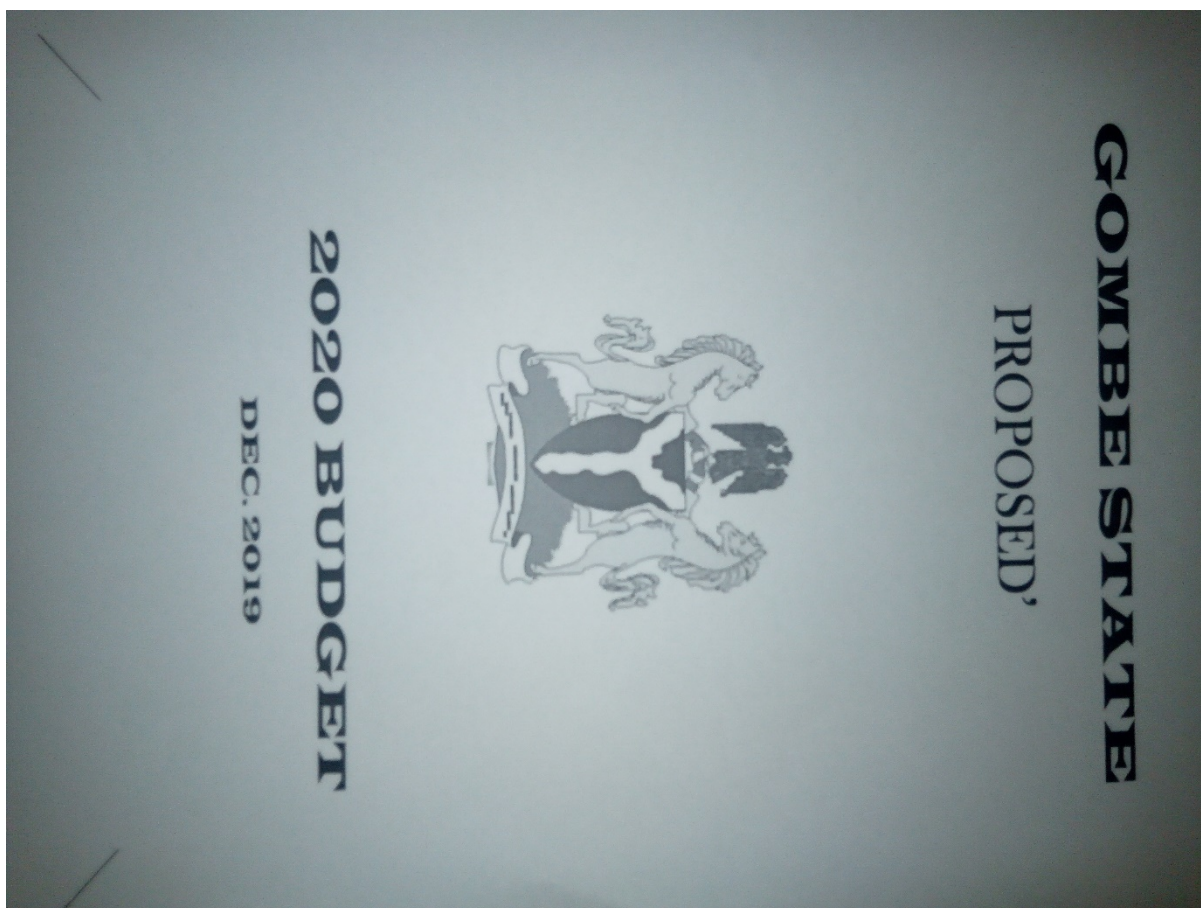
Government Reviewer:

CIRDDOC:

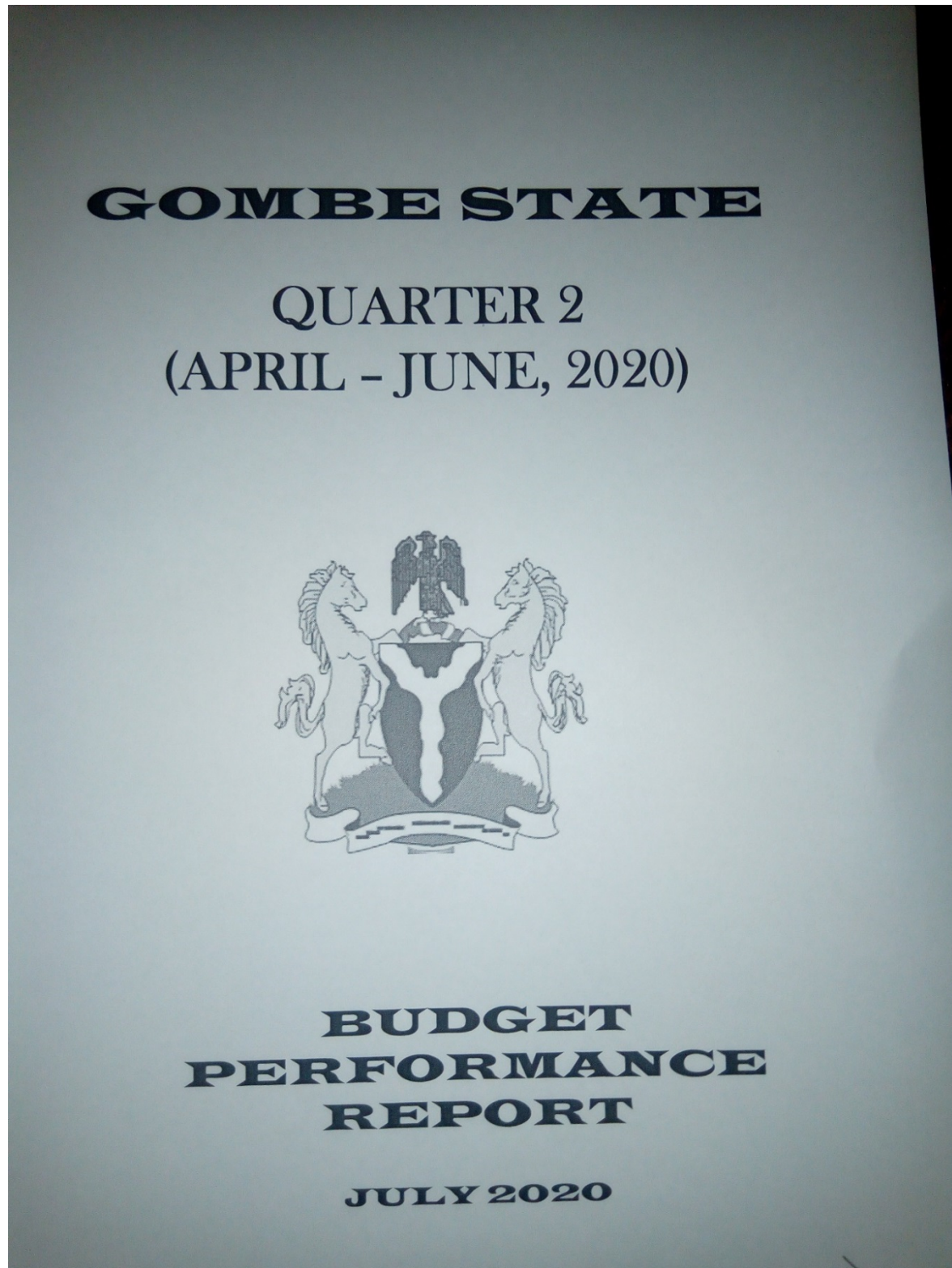
APPENDIX 1



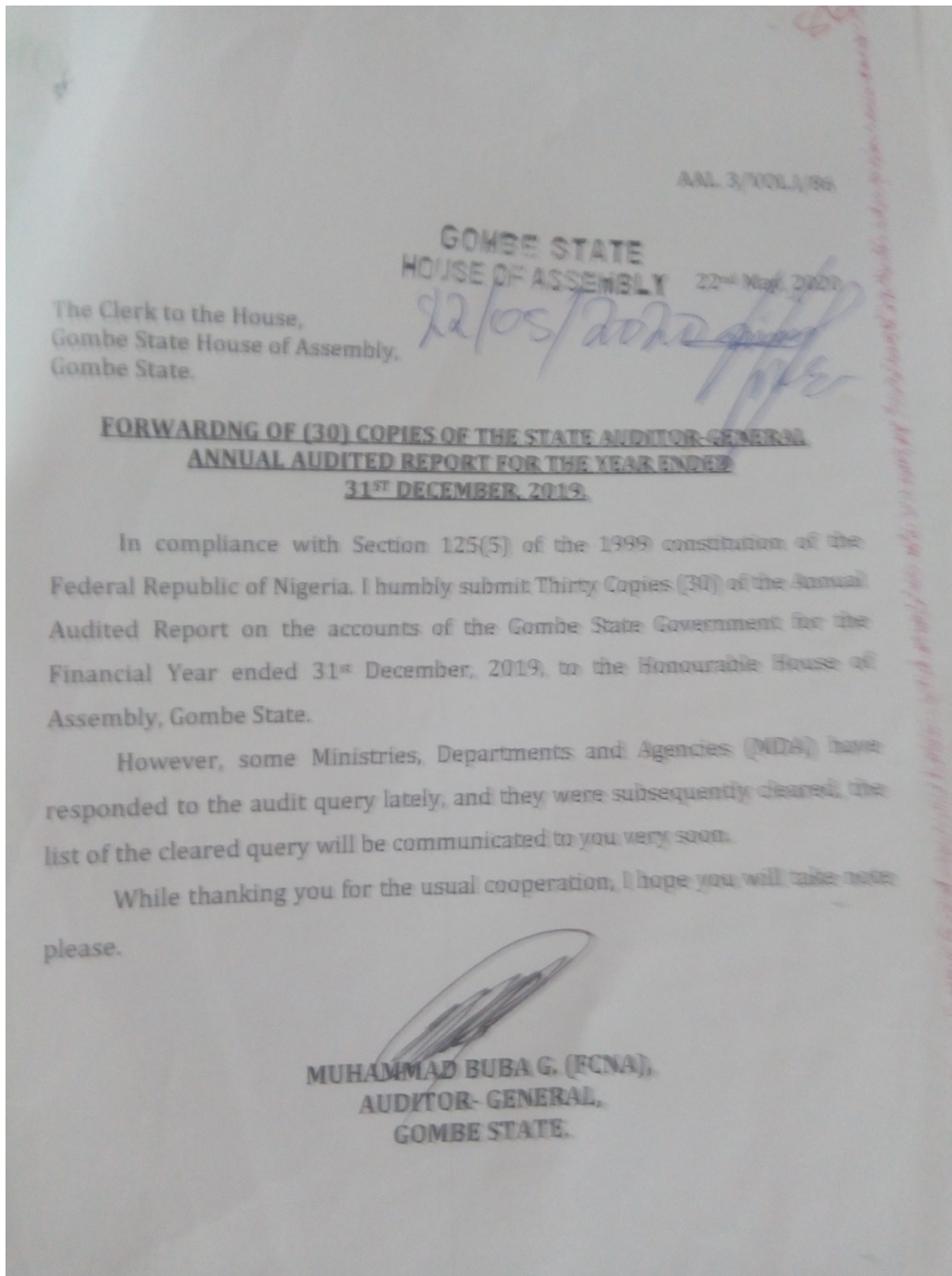
APPENDIX 2



APPENDIX 3



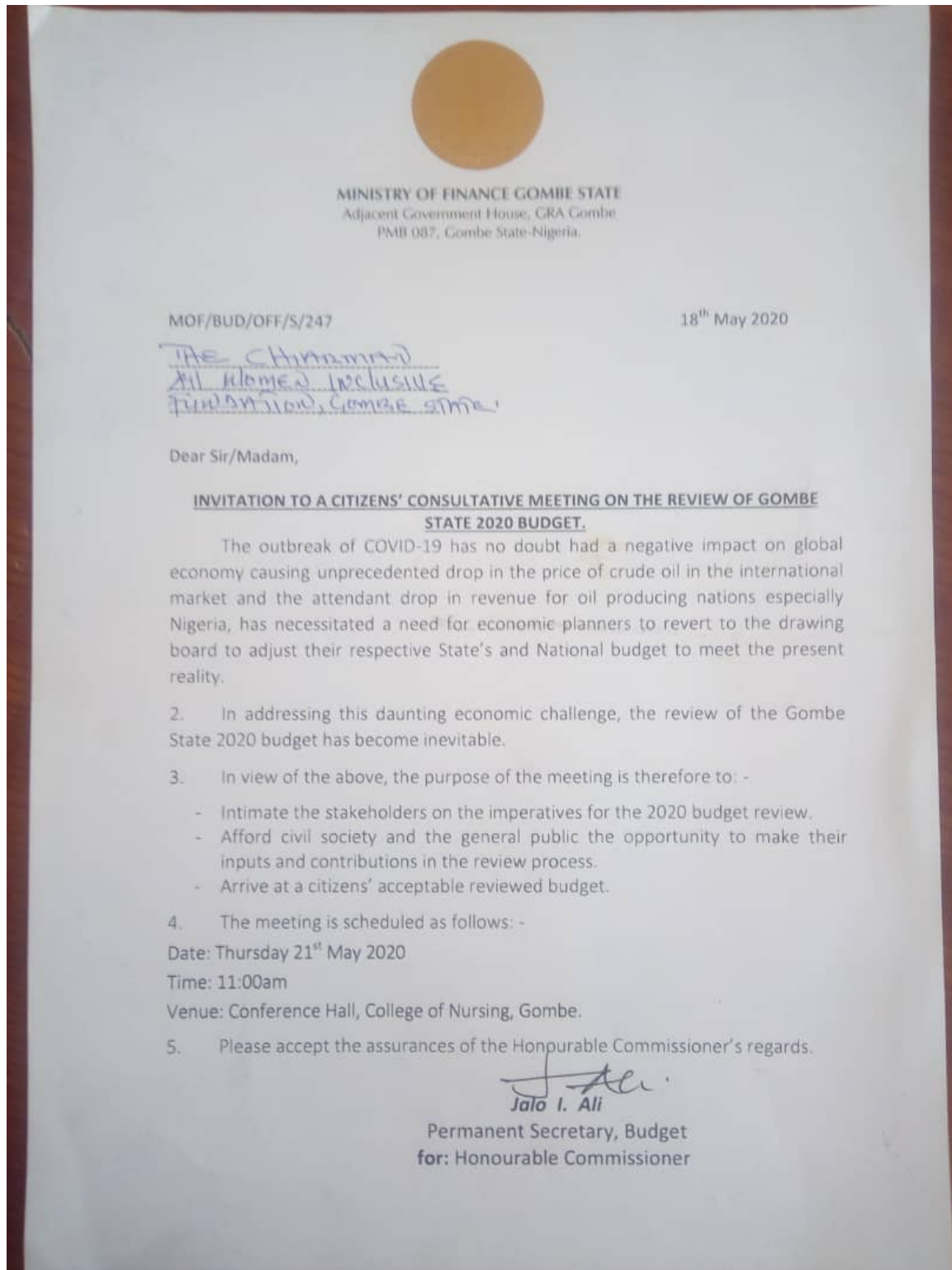
APPENDIX 4



APPENDIX 5

GOMBE STATE HOUSE OF ASSEMBLY APPROPRIATION COMMITTEE 2020 BUDGET DEFENCE EXERCISE ITINERARY			
DATE	S/N	MINISTRY/MDA	TIME
Day 1			
Wednesday 17 th Dec. 2019			
	1	Ministry of Finance	9:00 – 11:00
	2	Debt. Management Office	"
	3	Budget, Planning & Dev. Partners Coordination Office	"
	4	Office of the Accountant-General	"
	5	Board of Internal Revenue	"
	6	Public Debt Charges	"
	7	Pension and Gratuities	"
	8	State Bureau of Statistic	"
	9	Fiscal Responsibility Commission	"
	10	Budget Monitoring & Price Intelligent Unit (Due Process)	"
		Break	12:00 – 1:00
	11	Office of the Auditor General Gombe State	1:40 – 3:30
	12	Office of the Auditor General (Local Government)	"
	13	Ministry of Works and Transport	"
	14	Gombe State Road Maintenance Agency	"
	15	Ministry of Information and Culture	4:00 – 5:00
	16	Gombe State Media Corporation	"
	17	Gombe State Printing and Publishing Company	"
Day 2			
Wednesday 18 th Dec. 2019			
	1	Office of the Executive Governor/Chief of Staff Govt. House	9:00 – 11:00
	2	Deputy Governor's office	"
	3	Office of the Secretary to the State Government SSG	"
	4	Directorate of Protocol	"
	5	SSG Cabinet Office	"

APPENDIX 6



APPENDIX 8



GOMBE STATE GOVERNMENT OF NIGERIA
Office of the Executive Governor
Government House, New GRA, PMB 0011 Gombe, Gombe State-Nigeria
Tel: +234 807 776 6615 Fax: +234 805 550 0421

MOF/BUD/OFF/S/322/V.V

23RD NOVEMBER, 2018

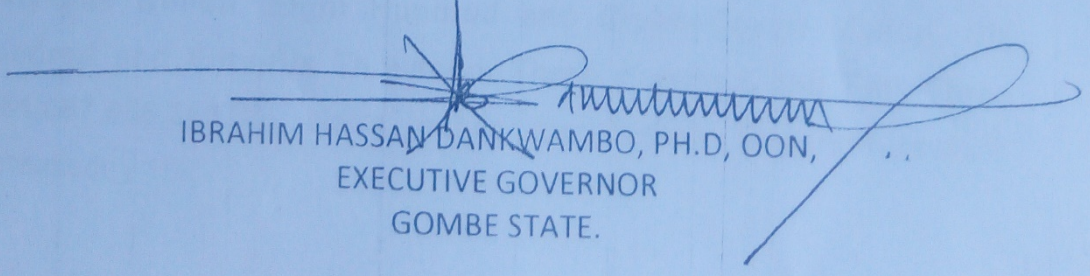
The Honourable Speaker,
Gombe State House of Assembly,
Gombe.

Your Excellency,

SUBMISSION OF 2018 SUPPLEMENTARY BUDGET

In our collective efforts to move Gombe State to a higher level, and to ensure prudent public financial management of our scarce resources, I wish to submit to the Honourable House a supplementary budget to appropriate the refund of over deduction on first line charge and the expected refund on Federal projects.

2. In view of the foregoing, I implore the Honourable House to please consider the submission, in order to enable us continue to implement people oriented projects/programmes.
3. Accept the assurance of my high esteem, please.


IBRAHIM HASSAN DANKWAMBO, PH.D, OON,
EXECUTIVE GOVERNOR
GOMBE STATE.

APPENDIX 9

Gombe State Audit Law | 2018

- (d) The appointment by the Auditor-General to and/or dismissals from Junior/Senior level positions shall be subject to ratification by the Civil Service Commission,
- (e) In the discharge of his duties, the Auditor-General may engage the services of professional to serve on a contract basis for limited engagements, including those required as part of agreement with international Organization but all Audit opinions shall remain those of the Auditor-General.

Removal of S.12
Auditor-General (a)

- A Person holding the office of the Auditor-General shall be removed from Office by the Governor acting on an address supported by two-third majority of the House praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body) or proven misconduct.
- (b) Provided that prior to such an address, the Auditor-General shall been given at least 60 days to defend himself before the House of Assembly.

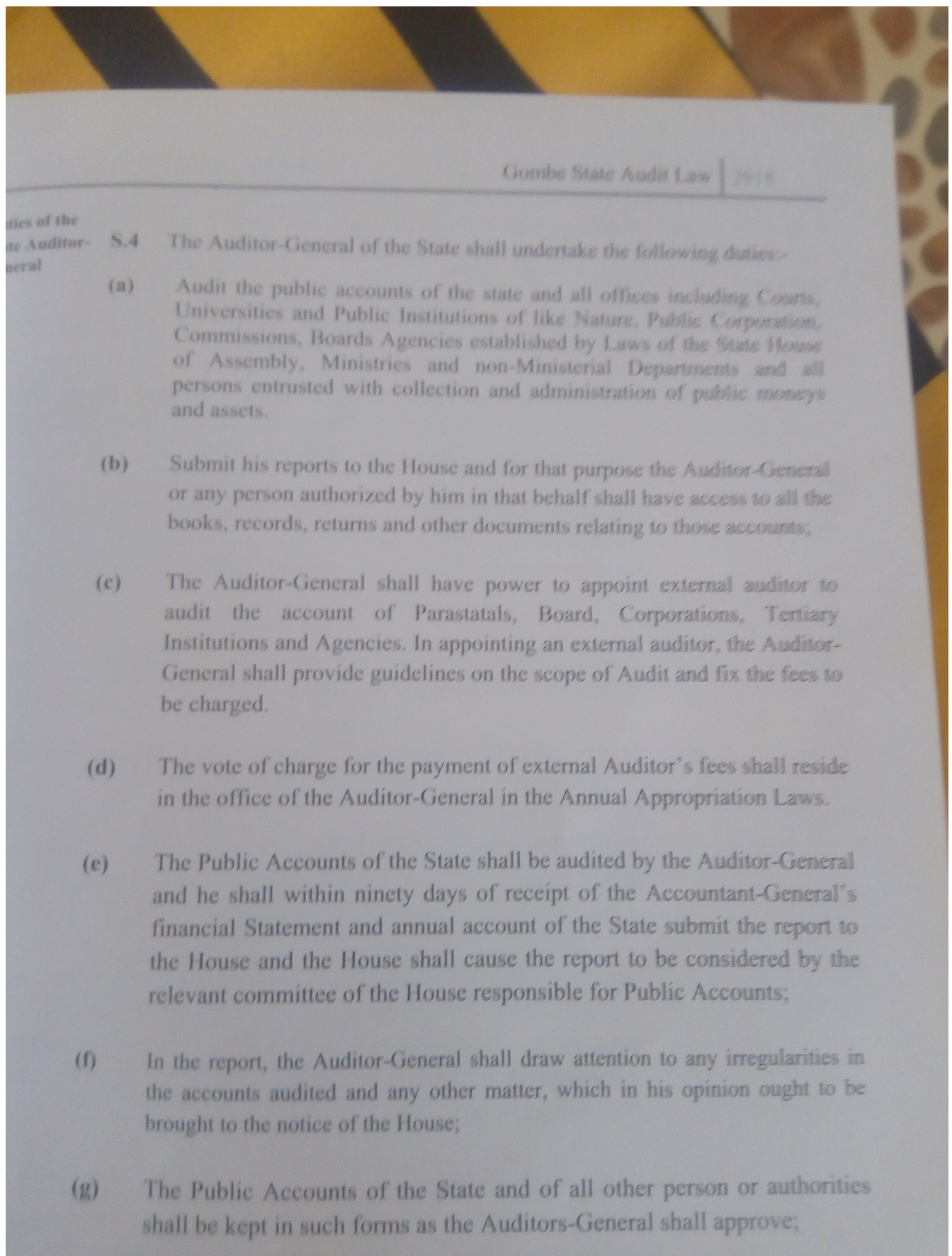
Retirement of S.13
Auditor-General

The State Auditor-General shall vacate his/her office when he/she attains the age of Sixty (60) years.

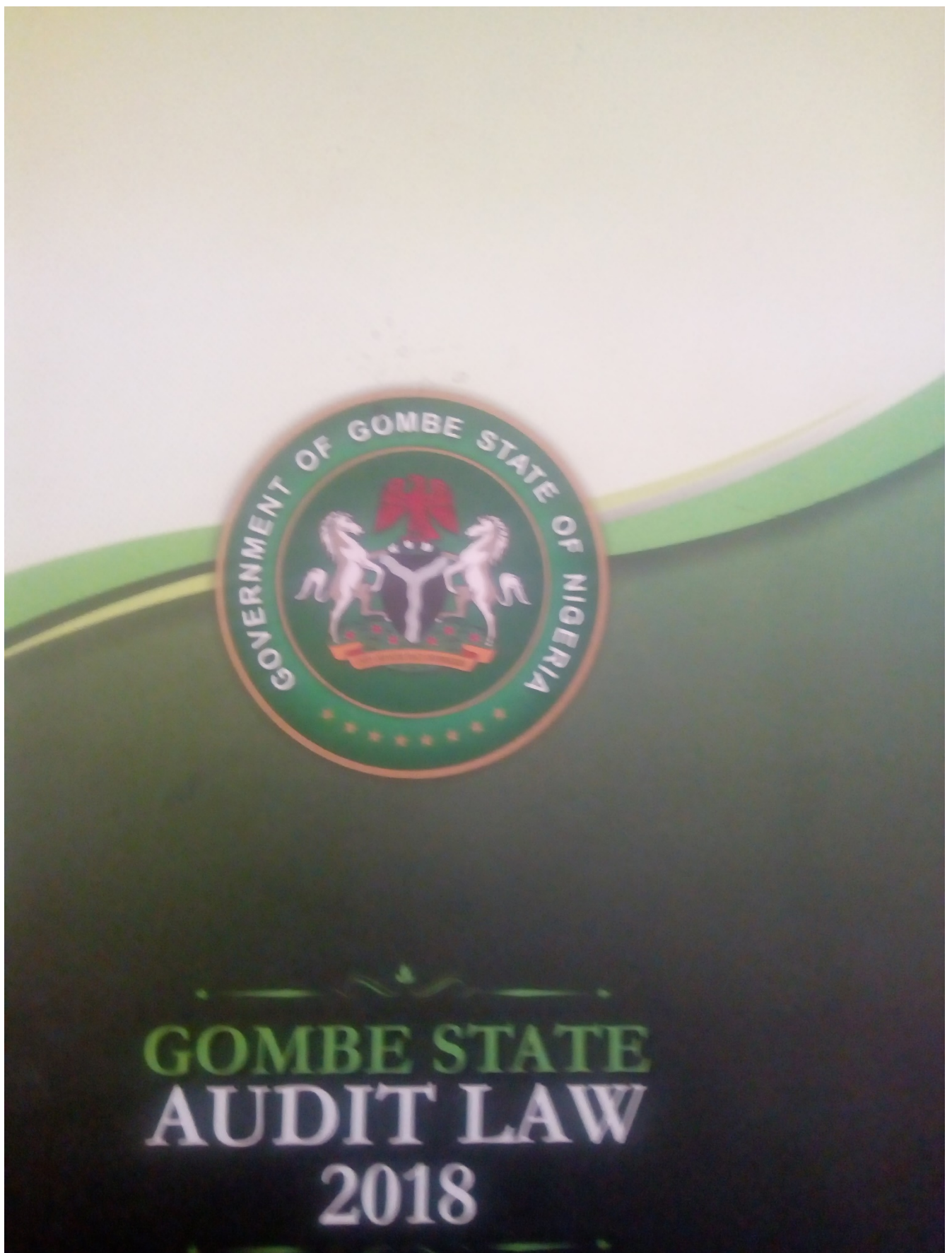
Periodic checks S.14
On Statutory (a)
Corporations,
Commissions etc,

- The Auditor-General shall upon conducting periodic check on the account of Statutory corporation, Commissions, etc express his opinion as to whether the account present information in accordance with applicable Statutory provisions,. Stated accounting policies of Governments, with generally accepted accounting principles, and are essentially consistent with those of the preceding years.
- (b) The Auditor-General or any person authorized by him to conduct periodic checks on a statutory corporation shall, in addition to the audit, draw attention to the following;

APPENDIX 10



Appendix 11



APPENDIX 12

Gombe State Audit Law | 2018

Annual Certificate S.16


And Report of the (a)
Auditor-General

- The Auditor-General shall within 90 days of **Auditor-General** receipt of the Accountant-General's Financial Statements and Annual Accounts of the State, Submit his report to the House for its consideration .
- (b) The Auditor-General shall include in his annual report:
 - (i) His opinion on the truth and fairness of the public accounts of the state:
 - (ii) Such significant findings and recommendations which he consider should be brought to the notice of the House Including:
 - (iii) Any act of Commission or omission by any officer relating to the probity, regularity or value for money with which public money is managed.
 - (iv) Any deficiencies which have been identified in the internal control system of any public body;
 - (v) Details of essential records that have not been maintained or the rules and procedures applied that have been insufficient to safeguard and control assets, to secure an effective check on the assessment, collection and proper allocation of revenue and to ensure that expenditure have been made only as authorized.
 - (vi) Any money that has been expended without due regard to economy, efficiency and effectiveness.
 - (c) Notwithstanding the provision of sub-section (a) the House may be directed to extend the time to a further period not exceeding three months within which such report shall be submitted.
 - (d) The Auditor-General may at any time, if it appears to him desirable, issue a special report to the Governor on any matter incidental to his powers and duties under this law.

APPENDIX 13

GOMBE STATE HOUSE OF ASSEMBLY
PUBLIC ACCOUNTS COMMITTEE

Telegram - House Ass.
Telephone:
Telex:
Our Ref:.....



Administrative Secretariat
P.M.B. 075,
Gombe,
Gombe State.
27th May 2019
Date:.....

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE AUDITOR
GENERAL'S REPORT ON THE ACCOUNTS OF THE GOVERNMENT OF
GOMBE STATE FOR THE YEAR ENDED 31ST DECEMBER 2018**

Mr. Chairman,
Hon. Members.

With Gratitude to God Almighty I wish to present to you the report of the House Committee on Public Accounts on the 2018 Auditor General's Report on the Accounts of the Government of Gombe State for the year ended 31st December 2018.

Mr. Chairman, Hon. Members. You may wish to recall that the Hon. House in its sittings of Tuesday 7th May 2019 received the 2018 Auditor General's Report on the Accounts of the Government of Gombe State for the year ended 31st December 2018 and same was referred to this Committee for scrutiny. In view this, the Committee took the task ahead by inviting all MDAs charged with audit queries and do not respond to it to come for an interactive hearing.

Mr. Chairman, Hon. Members. In conformity with section 125(5) of the constitution of the Federal Republic of Nigeria 1999, the Auditor General submitted his report to this Hon. House for our consideration

Cause

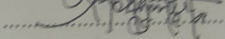
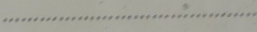
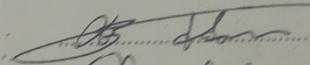
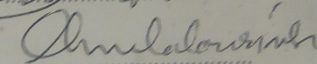
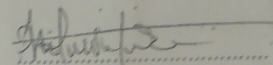
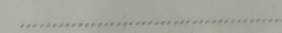
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Committee, I am sincerely grateful for the support and cooperation. I wish to specially thank the Committee Members and the Secretariat for their support as we work together as team towards successes of this Committee throughout my stay as Chairman. I finally wish to thank the Director General and His Team, the Officials of all MDAs for their cooperation in all our interactive hearings. May God Almighty reward you abundantly.

Thank you

COMMITTEE MEMBERSHIP

SIGNATURE

1) Hon. Yarima Ladan Gaule	Chairman	
2) Hon. Muhammad Magaji	D. Chairman	
3) Hon. Nasiru Abubakar Nono	Member	
4) Hon. Fabulous A. Boh	Member	
5) Hon. Mijinyawa M0h'd Tilde	Member	
6) Hon. Walid Mohammed	Member	
7) Haj. Aishatu H. Abdulkadir	Secretary	