

## QUESTIONNAIRE

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

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

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

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

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Budget Call Circular	<p>1. Title: <b>2020 Budget Call Circular (BCC) for the Submission of Revenue and Expenditure Proposal</b></p> <p>2. Date of Release: Friday 6<sup>th</sup> September, 2019</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2020_Budget_Call_Circular.pdf">https://www.jsbepd.org/images/jsbepd_pics/2020_Budget_Call_Circular.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<p>1. Title: <b>Jigawa State 2020 - 2022 Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS)</b></p> <p>2. Date of Release: 18<sup>th</sup> September ,2019</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2020_docs/Jigawa%20State%20EFU-FSP-BPS%202020-2022_Final.pdf">https://www.jsbepd.org/images/jsbepd_pics/2020_docs/Jigawa%20State%20EFU-FSP-BPS%202020-2022_Final.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Citizens Budget	<p>1. Title: <b>Jigawa State Fiscal Transparency Initiative - Citizens Budget [Keeping the People Informed - 2020 Budget Information Sheets] (Ilmantar da al'umma Kasafin Kudin 2020)</b></p> <p>2. Date of Release: 25<sup>th</sup> April, 2020</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2020_docs/FTI_2020%20Budget%20Information%20Sheet+.pdf">https://www.jsbepd.org/images/jsbepd_pics/2020_docs/FTI_2020%20Budget%20Information%20Sheet+.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>

State Draft Budget Estimates	<p>1. Title: Jigawa State 2020 Draft Budget Estimates “Budget of Sustained Economic Growth and Social Transformation – Meeting the next level Agenda”</p> <p>2. Date of Release: Monday 18<sup>th</sup> November, 2019</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_Capital_Expenditure_Details_House-of_Assembly_Version.pdf">https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_Capital_Expenditure_Details_House-of_Assembly_Version.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Approved Budget Volumes	<p>1. Title: Jigawa State 2020 Approved Budget Estimates “Budget of Sustained Economic Growth and Social Transformation – Meeting the next level Agenda”</p> <p>2. Date of Release: Tuesday 31<sup>st</sup> December, 2019</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020_Approved_Capital_Expenditure_Estimates_Details.pdf">https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020_Approved_Capital_Expenditure_Estimates_Details.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Budget Appropriation Law	<p>1. Title: State Appropriation Law No. 11, 2019</p> <p>2. Date of Release: 1<sup>st</sup> January, 2020</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20STATE%20APPROPRIATION%20LAW%20NO.11,%202019.pdf">https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20STATE%20APPROPRIATION%20LAW%20NO.11,%202019.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Quarterly Reports	<p>1. Title: Jigawa State 2020 First Quarter (January-March) Budget Implementation Report</p> <p>2. Date of Release: 28<sup>th</sup> April, 2020</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020%20First%20Quarter%20Implementation%20Report+.pdf">https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020%20First%20Quarter%20Implementation%20Report+.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
State Mid-Year Review	<p>1. Title: Jigawa State 2020 Mid-Year (January-June) Budget Implementation Report</p> <p>2. Date of Release: 14<sup>th</sup> July, 2020</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_Mid_Year_Report_Ver1-converted.pdf">https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_Mid_Year_Report_Ver1-converted.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>
End of the year (Consolidated Annual Budget Performance Report)	<p>1. Title: 2019 Full Year (January-December 2019) Budget Implementation Report</p> <p>2. Date of Release: January, 2020</p> <p>3. Internet Link: <a href="https://www.jsbepd.org/images/jsbepd_pics/2019%20Docs/2019%20Full%20Year%20Implementation%20Report.pdf">https://www.jsbepd.org/images/jsbepd_pics/2019%20Docs/2019%20Full%20Year%20Implementation%20Report.pdf</a></p> <p>4. Availability: <i>Produced and Publicly Available (PPA)</i></p>

State Auditor General's Report	1. Title: Report of the Auditor General on the Accounts of Jigawa State Government for the Year Ended 31st December, 2019 2. Date of Release: 29 <sup>th</sup> May, 2019 3. Internet Link: <a href="http://www.jigawastate.gov.ng/budget/auditreport2.pdf">http://www.jigawastate.gov.ng/budget/auditreport2.pdf</a> 4. Availability: <i>Produced and Publicly Available (PPA)</i>
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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

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

**Citation:** 2020 Budget Call Circular (BCC) for the Submission of Revenue and Expenditure Proposal  
[https://jsbepd.org/images/jsbepd\\_pics/2020\\_Budget\\_Call\\_Circular.pdf](https://jsbepd.org/images/jsbepd_pics/2020_Budget_Call_Circular.pdf)

**Comment: Q.1:** The Answer is **A**. The state produced budget call circular with Reference: DOB/BGT/S/247/V.I/13 Dated: Friday 6th September, 2019 = 6th Muharram, 1441 A.H

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

- How far in advance of the budget year is the State Budget Call Circular released?
  - It is released at least five months before the start of the budget year.
  - It is released at least four months before the start of the budget year.
  - It is released at least three months before the start of the budget year.
  - It is made publicly available released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
  - Not applicable/other (please comment).

**Citation:** 2020 Budget Call Circular(BCC) for the Submission of Revenue and Expenditure Proposal available at [https://jsbepd.org/images/jsbepd\\_pics/2020\\_Budget\\_Call\\_Circular.pdf](https://jsbepd.org/images/jsbepd_pics/2020_Budget_Call_Circular.pdf)

**Comment: Q.2:** The answer is **B**. It was produced on Friday 6th September, 2019 equivalent to the 6th of Muharram, 1441 A.H. this was less than five months.

**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.
  - E. Not applicable/other (please comment).

**Citation:** 2020 Budget Call Circular(BCC) for the Submission of Revenue and Expenditure Proposal available at [https://jsbepd.org/images/jsbepd\\_pics/2020\\_Budget\\_Call\\_Circular.pdf](https://jsbepd.org/images/jsbepd_pics/2020_Budget_Call_Circular.pdf)

**Comment:** Q.3 the answer is A. The call circular is made available on the website of Budget and Economic Planning Directorate and also made available on state website: <http://www.jigawastate.gov.ng/budget/2020BudgetCC.pdf>

**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:** Jigawa State 2020 - 2022 Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS) pages 7-8

Available at: [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/Jigawa%20State%20EFU-FSP-BPS%202020-2022\\_Final.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/Jigawa%20State%20EFU-FSP-BPS%202020-2022_Final.pdf)

**Comment:** Q. 4. The answer is A. The budget calendar is in the EFU-FSB-BPS document on p.7-8 and was adhered to. The entire budget processes are aligned with state budget calendar

**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
- E. Not applicable (please comment)

**Citation:** [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/Jigawa%20State%20EFU-FSP-BPS%202020-2022\\_Final.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/Jigawa%20State%20EFU-FSP-BPS%202020-2022_Final.pdf)

**Comment: Q.5:** The answer is **A**. The state produced MTEF and made it available as cited above, the same document can be obtained on the state website as well <http://www.jigawastate.gov.ng/budget/EFU-FSP-BPS.pdf>.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

6. Is there evidence of public (including Civil Society/Non-Governmental Organizations, organized labour, professional associations and organized private sector working in the sector) consultation during the preparation of the MTEF and FSP?
- A. There is evidence of public (including Civil Society/Non-Governmental 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 Organizations, organized labour, professional associations and organized private sector working in the sector) consultation during the preparation of the MTEF and FSP
  - c. Not applicable (please comment)

**Citation: Invitation to 2020-2022 MTEF**

**Comment: Q.6:** The answer is **A**. An invitation letter was sent to CSOs and other stakeholders, a hard copy of the invitation was sighted and a photo copy was given by Chairman JISCAP Mr Mustapha Umar 08036238090 see Appendix XI.

**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*].
  - C. Not applicable/other (please comment).

**Citation:** Jigawa State 2020 Draft Budget Estimates "*Budget of Sustained Economic Growth and Social Transformation – Meeting the next level Agenda*"



available at: [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_Capital\\_Expenditure\\_Details\\_House\\_of\\_Assembly\\_Version.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_Capital_Expenditure_Details_House_of_Assembly_Version.pdf) or

<https://jsbepd.org/index.php/plans-budget/annual-budget/2020-budget>

**Comment: Q.7:** The answer is **A**. The state produced and made it available on two websites, that of budget and planning and the state website on <http://www.jigawastate.gov.ng/budget>

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Jigawa State 2020 Draft Budget Estimates *"Budget of Sustained Economic Growth and Social Transformation – Meeting the next level Agenda"*

Available on: <https://jsbepd.org/index.php/plans-budget/annual-budget/2020-budget>

**Comment: Q.8:** The answer is **B**. Although the draft budget was presented to the SHoA on 5<sup>th</sup> November 2019, it was publicly available on 18<sup>th</sup> November 2019. It is also available on the state government's website <http://www.jigawastate.gov.ng/budget>

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

9. Does 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])?
- Yes, all expenditures are classified by administrative unit.
  - Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).
  - Yes, less than two thirds of the expenditures are classified by administrative unit.
  - No, expenditures are not presented by administrative unit.
  - Not applicable/other (please comment).

**Citation:** Pages 1-5 of Jigawa State of Nigeria 2020 Proposed Estimates available at [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_Capital\\_Expenditure\\_Details\\_House\\_of\\_Assembly\\_Version.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_Capital_Expenditure_Details_House_of_Assembly_Version.pdf)

or <https://jsbepd.org/index.php/plans-budget/annual-budget/2020-budget>

**Comment: Q.9:** The proposed Budget was classified by administrative unit where each MDA responsible for spending the funds featured along with its proposed estimates. The code used for administrative classification is "01" see pages 1-5.

Example: **011100100101** Government House; **011100100201** Deputy Governor's Office; **011100100400** Due Process & Project Monitoring Bureau etc.

**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
- C. Not applicable/other (please comment)

**Citation:** <http://www.jigawastate.gov.ng/budget/budgetproposed.pdf>

**Comment: Q.10:** Answer: A. Page 82 also provides the summary of the expenditure classified by functions. These are General Public Services; Public Order and Safety; Economic Affairs; Environmental Protection; Housing and Community Amenities; Health; Recreation; Culture and Religion; Education; Social Protection etc

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

11. Does 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
- C. Not applicable/other (please comment)

**Citation:** See pages 5 – 34 of the proposed budget estimates available on [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_Consolidated\\_Budget\\_Summary\\_by\\_Sectors4\\_House\\_of\\_Assembly\\_Version.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/2020_Consolidated_Budget_Summary_by_Sectors4_House_of_Assembly_Version.pdf)

**Comment: Q.11:** The answer is A. See pages 5 – 34 of the proposed budget estimates cited above. The general code for economic classification is "02". Example: 020005 Purchase Of Grains For Buffer Stock; 020070 Establishment of Industrial Cluster Layouts; 020321 Gudicin – Aguyaka Road etc

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

12. Does 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.
  - E. Not applicable/other (please comment).

Citation: <http://www.jigawastate.gov.ng/budget/Budgetproposed.pdf>

**Comment: Q.12: Answer: A.** Throughout the budget document, all targets, project locations and number of program beneficiaries were specified and broken down to specific programs for the line of expenditures. E.g. Min. of Education budget has sub units such as State Science and Technical Board along with its sub units (p.57-58); Agency for Mass Education with its sub units (p.51) etc

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

13. Does 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
  - E. Not applicable/other (please comment)

Citation: [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_Capital\\_Expenditure\\_Details\\_House\\_of\\_Assembly\\_Version.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/2020_Capital_Expenditure_Details_House_of_Assembly_Version.pdf)

**Comment: Q.13:** The answer is A. In addition to gender, age and zones, there are other details that, include location and names of the communities refer to p 6-71 of the document cited above. e.g. p.24 For the provision of new electrification project in the following villages: Kuzunzumi in Babura LGA Yarma in Birnin Kudu LGA Inkaibo in K/Hausa LG Bakin Ruwa, Kalgari and Ungullo in Dutse LG Kore - Hagu in Auyo LG

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

14. Does 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.
- E. Not applicable/other (please comment).

**Citation: Pages 76 to 141 on** <http://www.jigawastate.gov.ng/budget/Budgetproposed.pdf>

**Comment: Q.14: Answer: A.** The document cited above gives further details to include local revenue, MDAs, IGR, among other revenue sources. Other non tax revenues include grants (domestic and foreign); capital receipts (p 77-79); Foreign Loans (p. 79-80); Domestic Loans (p. 80) etc.

**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
  - E. Not applicable/other (please comment)

**Citation: See the remarks column on Pages 5 to 79 on** <http://www.jigawastate.gov.ng/budget/Budgetproposed.pdf>

**Comment: Q.15: The answer is B.** : Ministry of Agriculture & Natural Resources, Horticultural Crops Development: "For horticultural development covering bee-keeping program and Shea-butter value chain development. Specifically, the amount would be expended on training of Youths on bee-keeping (production and management) and training of female on processing of shea-nut." on page 6.

**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

E. Not applicable/other (please comment)

Citation: <http://www.jigawastate.gov.ng/budget/Budgetproposed.pdf>

**Comment: Q.16: D**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

17. For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?

- A. **The State Budget Appropriation Law was enacted before the start of the fiscal year.**
- B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
- C. The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.
- D. The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or it was not produced at all.
- E. Not applicable/other (please comment).

Citation: See page 3 of [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020%20STATE%20APPROPRIATION%20LAW%20NO.11.%202019.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20STATE%20APPROPRIATION%20LAW%20NO.11.%202019.pdf)

**Comment: Q.17:** It was enacted and assented to on 28th November, 2019 as shown in the cited 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: [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020%20STATE%20APPROPRIATION%20LAW%20NO.11.%202019.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20STATE%20APPROPRIATION%20LAW%20NO.11.%202019.pdf)

**Comment: Q.18:** the answer is **B**. The appropriation bill was signed into law on 28<sup>th</sup> November 2019 but was made available to the general public on the two websites including the state website <http://www.jigawastate.gov.ng/budget> on the 1st January 2020 (5 weeks after enactment)

**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.
  - E. Not applicable/other (please comment).

**Citation:** <http://www.jigawastate.gov.ng/budget/Budgetapproved.pdf>

**Comment: Q.19:** All expenditures were classified by administrative units as confirmed by the documents cited above see **pages 39 – 43**. A separate detailed budget for each MDA can be found on pages **137 – 710** of the cited documents.

**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
  - C. Not applicable/other (please comment)

**Citation:** <http://www.jigawastate.gov.ng/budget/Budgetapproved.pdf>

**Comment: Q.20: Answer: A.** *The 2020 budget was also classified by function as clearly shown in the citation above. See **pages 1 – 18** under the heading “Functional Classification Listing” e.g. Purchase of Grains for Buffer, Commercial Agriculture Credit Scheme Projects & Programmes Interventions, Food and Nutrition Agric. Support & Interventions, Agricultural Planning and Information System Development, Farm Settlements and Farm Clusters Development and Support, Field Crop Protection and Termite Control*

**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
  - C. Not applicable/other (please comment)

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020\\_Approved\\_Consolidated\\_Budget\\_Summary.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020_Approved_Consolidated_Budget_Summary.pdf). Detailed recurrent expenditure is here: [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020%20Approved%20Recurrent%20Expenditure%20Estimates%20Details.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20Approved%20Recurrent%20Expenditure%20Estimates%20Details.pdf). Detailed capital expenditure is here: [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020\\_Approved\\_Capital\\_Expenditure\\_Estimates\\_Details.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020_Approved_Capital_Expenditure_Estimates_Details.pdf).

**Comment: Q.21:** The answer is **A**. Refer to pages **43 – 70** of the cited documents for more details. The code for Economic classification is “02”

**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.
  - E. Not applicable/other (please comment).

**Citation:** <http://www.jigawastate.gov.ng/budget/Budgetapproved.pdf>

**Comment: Q.22:** **A** is the answer. Refer to pages 19 – 38 of the above cited document under the heading “Program Classification Listing”

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

23. Are line items in the State Approved Estimates IPSAS compliant?
- A. **Yes, all line items appeared with different codes across all MDAs**
  - B. Yes, all line items appeared with different codes but not for more than 75 percent of the MDAs
  - C. Yes, all line items appeared with different codes but not for more than 50 percent of the MDAs
  - D. Yes, all line items appeared with different codes but for less than 25 percent of the MDAs or not publicly available
  - E. Not applicable (please comment)

**Citation:** <http://www.jigawastate.gov.ng/budget/Budgetapproved.pdf>

**Comment: Q.23:** The state budget is IPSAS compliance as cited above as such **A** is the answer. The approved budget is disaggregated by administrative unit, functional classification, economic classification and by programs. The codes are as follows: 01: Administrative, 02: Economic; 03: Law and Justice; 05: Social. See pages **137 – 710** for detailed MDAs budgets along with their appropriate codes.

**Independent Reviewer:**

**Government Reviewer:**



24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?
- A. None of the State MDAs budget line items were lumped in single or few items
  - B. Between 1 and 3 of the State MDAs have their Budget lumped into single of few items
  - C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
  - D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
  - E. Not applicable (please comment)

**Citation:** <http://www.jigawastate.gov.ng/budget/Budgetapproved.pdf>

**Comment: Q.24:** All state MDAs have separate budget none was lumped. See pages 137 – 710 for detailed MDAs budgets. It was further categorised by units, e.g. SPHCDA a separate budget for reproductive health units, among others.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

25. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
  - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
  - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
  - D. No, individual sources of revenue are not presented or not publicly available
  - E. Not applicable/other (please comment).

**Citation:** <http://www.jigawastate.gov.ng/budget/Budgetapproved.pdf>

**Comment: Q.25:** See pages 105 – 108 of the above cited documents. All revenue sources were clearly spelt out under the heading “Revenue Estimates Details”. Example Grants were being broken down into foreign and domestic. The Former is further broken into UNICEF, Sakakawa Agricultural and Rural Water supply grants (p. 105). Each revenue source has two separate columns describing its controlling agency and detailed remarks. In addition a summary of revenue sources can be obtained in this link [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020\\_Approved\\_Revenue\\_Estimates\\_Summary.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020_Approved_Revenue_Estimates_Summary.pdf)

**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.
- E. Not applicable/other (please comment).

Citation: [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/FTI\\_2020%20Budget%20Information%20Sheet+.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/FTI_2020%20Budget%20Information%20Sheet+.pdf)

**Comment: Q.26: A** is the answer. The citizens budget was made available in both hard and soft copies. For easy comprehensive the citizens' budget was simplified using infographic (jmf on facebook) and was designed in two version Hausa and English. A radio program was aired at Barka da Hantsi at freedom radio to further inform citizens on the budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

27. How is the Citizens Budget disseminated (e.g., the Internet, billboards, radio programs, newspapers, street theatre, etc.), to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, street theatre, etc.).
- B. A Citizens Budget is disseminated by using at least two of the mechanisms described above.
- C. A State Citizens Budget is disseminated by using at least one of the mechanisms described above.
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

Citation: [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/FTI\\_2020%20Budget%20Information%20Sheet+.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/FTI_2020%20Budget%20Information%20Sheet+.pdf)

**Comment: Q.27: A** is the answer. The citizens budget was made available in both hard and soft copies. It's analysis was aired on local radio stations (freedom radio and radio Jigawa), and social media (Jigawa mef)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE ACCOUNTANT-GENERAL REPORT

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

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

Citation: [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020%20First%20Quarter%20Implementation%20Report+.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/2020%20First%20Quarter%20Implementation%20Report+.pdf)

**Comment: Q.28:** The answer for this question is **A**. The state produced and make its quarterly budget implementation performance report as the name implies available on its website as cited above

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

Citation: [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020%20First%20Quarter%20Implementation%20Report+.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020%20First%20Quarter%20Implementation%20Report+.pdf)

**Comment: Q.29:** The correct answer is **A**. The report was uploaded on the website on 28th of April 2020.

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

**Citation:** [https://jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_Mid\\_Year\\_Report\\_Ver1-converted.pdf](https://jsbepd.org/images/jsbepd_pics/2020_docs/2020_Mid_Year_Report_Ver1-converted.pdf)

**Comment: Q.30: Answer: A.** The 2020 Mid-year Report was uploaded on 14th July 2020 as written on the front page of the document cited above.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/2019%20Docs/2019%20Full%20Yearmp%20Imentation%20Report.pdf](https://www.jsbepd.org/images/jsbepd_pics/2019%20Docs/2019%20Full%20Yearmp%20Imentation%20Report.pdf)

**Comment: Q.31: Answer: A.** A glance into the front page of the cited document testified to that. It was uploaded on January 2020 as written on the front page of the report.

**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: <http://www.jigawastate.gov.ng/budget/audit3.pdf>

**Comment:** Q.32: The answer is A. It was released on the 29<sup>th</sup> May, 2020

**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:** Submission of Auditor general report on the account of Jigawa state government for 2019 financial year

**Comment:** Q.33: They received the report less than 12 months and made publicly available in May 2020, as such A is the answer see Appendix I for the letter acknowledging submission to the SHoA.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

**SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS****A. Public Engagement during Budget Formulation**

34. Is the executive formally required to engage citizens during the budget formulation process?

- A. Yes, a law, regulation, or formal procedure obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.
- B. Yes, a law, regulation, or formal procedure obliges the executive to engage with certain citizens during the budget formulation process.
- C. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process, but informal procedures exist to enable the public to engage with budget formulation.
- D. No, no formal or informal requirement exist requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

**Citation** <https://www.jsbepd.org/downloads/Economic%20Planning%20&%20Fiscal%20Responsibility%20Law-Jigawa%20State.pdf>.

**Comment:** Q.34: The answer is A. See P.8 of Fiscal responsibility law cited above. "The Fiscal Responsibility Law has made it compulsory for Jigawa state to engage citizens across the entire budget circle (Planning/Formulation, Approval, Execution and Monitoring/reporting)"

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020%20TOWNHALL%20MEETING%20REPORT.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20TOWNHALL%20MEETING%20REPORT.pdf).

**Comment: Q.35:** Answer is A. The Budget Directorate in collaboration with a coalition of CSOs organizes town hall meetings. The partnership since 2009 has been collecting and collating citizens' inputs into Local Governments State and Federal Budgets plans and policies. It is pertinent to note that, the percentage of citizens' inputs reflected and implemented into budgets especially state budgets keep on increase from less than 15% in 2009 to 26% in 2019 with projects cost between 20-35 billion Naira. Other details include attendance sheets, pictures, newspaper report and citizens' inputs (See P. 14).

[https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020%20TOWNHALL%20MEETING%20REPORT.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20TOWNHALL%20MEETING%20REPORT.pdf)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020%20TOWNHALL%20MEETING%20REPORT.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20TOWNHALL%20MEETING%20REPORT.pdf)

**Comment: Q.36:** See page 9 of the cited document. The answer is A. With the support from about 100 CBOs across 30 constituencies, where 1,005 communities were covered, reaching 41,784 respondents (comprising 17,410 Adult (Men and Women), 17,410 youth (Male and Female) and 6,964 People with Disabilities) this coalition compiled citizens' inputs expected to feed into 2020 budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

37. Does the state executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation process?

- A. Yes, the executive articulates its purpose for engaging the public, clearly and in a timely manner.
- B. Yes, the executive articulates its purpose for engaging the public in a timely manner, but some of the objectives are unclear/vague.
- C. Yes, the executive articulates its purpose for engaging with the public, but not in a timely manner, and with vague/unclear description of its objectives.
- D. No, the executive does not articulate its purpose for engaging the public during the budget formulation process, or does not engage with the public.
- E. Not applicable/other (please comment).

Citation: [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020%20TOWNHALL%20MEETING%20REPORT.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20TOWNHALL%20MEETING%20REPORT.pdf)

**Comment: Q.37: Answer is A.** Refer to page 15 of the above cited document. The objectives as clearly stated as:

- “1. To generate citizens’ inputs into 2019 budgets
2. To prioritize citizens’ demand using simple research techniques
3. To classify the inputs by constituencies, and sectors
4. To improve citizens’ participation in budgets process
5. To strengthen citizens’ ownership”

**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:** Comparative analysis of citizens inputs into 2020 budget

**Comment: Q.38:** The answer is A. A copy of report on citizen’s inputs reflected into the budget was shared. The citizen’s demands constitute 19.5% (amounted to N29,842,200,000) of the total budget. A break down of the citizens’ input by sector was also reflected. See Appendix II.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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



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

**Citation: Jigawa State House of Assembly 2020 budget timetable and attendance sheet**

**Comment: Q.39:** *Muhd Wada Jahun 07039215540 is a member of ELIP-Initiative a CSO working on Public Financial Management and social auditing shared a copy of timetable addressed to CSOs for their participation with me. See appendix III.*

**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: SHoA Committee on Appropriation**

**Comment: Q.40:** It has been the tradition of the SHoA conducting public hearing on the individual budgets of MDAs. However, it wasn't held this year as a result of lock down and COVID 19 pandemic.

**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: SHoA Committee on Appropriation**

**Comment: Q.41:** The public hearing wasn't held this year as a result of lock down and COVID 19 pandemic.

**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:** [http://www.jigawadueprocess.com/bureau\\_reports.html](http://www.jigawadueprocess.com/bureau_reports.html)

**Comment: Q.42:** A is the answer. See p.31-43 of the cited document. The pages contained detailed list of beneficiaries including locations, amount and status of projects and programs implementation.

**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:** [http://www.jigawadueprocess.com/resources/annual\\_report\\_2019.pdf](http://www.jigawadueprocess.com/resources/annual_report_2019.pdf)

**And Appendix IV**

**Comment: Q.43:** *A is the answer. Page 24 of the documents provides a detailed list of CSOs involved in 2019 budget execution. "During the year 2019, the Bureau in its effort to conform to the provisions of the state procurement laws and the Open Contracting Data Standard (OCDS) in entrenching transparency and accountability, had engaged meaningfully with about 22 different CSOs/CBOs" (P.22). Feedback on citizens' perspectives on budget executions, amount save from their engagements on budget executions were also reported.*

**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:** [http://www.jigawadueprocess.com/bureau\\_report.html](http://www.jigawadueprocess.com/bureau_report.html) , : [http://jigawalocalgov-taudit.com/audit\\_alarm.html](http://jigawalocalgov-taudit.com/audit_alarm.html)

#### Appendix IV: Re-request for the indicative cost of item

**Comment: Q.44:** *The answer is A. Refer to Appendix IV. A copy of letter from procurement unit responding to CSOs observations on budget implementation serves as evidence of feedback to the citizens on budget execution. The state made BQs available to citizens' group to track and report budget executions across the state. This has become a norm.*

**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:** [http://jigawalocalgovtaudit.com/audit\\_alarm.html](http://jigawalocalgovtaudit.com/audit_alarm.html). And Annual Audit Forum 2020

**Comment: Q.45:** *The answer is A. See Appendix V. The office of the auditor general invites independent auditors, audit firms and civil society organizations to discuss audit findings and proper suggestions and recommendations. The annual event is tagged as Annual Audit Forum.*

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** [http://jigawalocalgovtaudit.com/audit\\_alarm.html](http://jigawalocalgovtaudit.com/audit_alarm.html)

**Comment: Q.46:** The Annual Audit Forum discusses the results from the 2019 Auditor General's Report.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### **SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS**

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

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

**Citation:** Barr. Musa Aliyu the Clerk of the Jigawa SHoA (08023780090)

**Comment: Q.47:** The answer is B. According to the Clerk, there is an established budget research office in the State House of Assembly. However, the unit is struggling with shortage of manpower and resource to fully operate.

**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:** Re-submission of the year 2020 Appropriation Bill with supporting documents

**Comment: Q.48:** The answer is A. The executive presents the 2020 draft budget on 5th November, 2019 after the approval of 2020-2022 MTEF by the SHoA earlier in July 2019. The Budget circular and the subsequent documents were based on the MTEF.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** While the Jigawa State House of Assembly may very well have approved the MTEF, there is no evidence provided to support the statement. As such, the answer is changed to D.

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:** High-level Sectoral Budget Discussions on 2020 Draft Budget

**Comment: Q.49:** A is the answer. The executive consult with parliamentarians at high-level budget discussions. The discussions cut across all sectors and MDAs budget. It ensures that the proposed budget is linked to the state strategic and policy documents for the achievement of overall policy objectives of the government. See appendix VI

**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:** Any newspaper link or government's social media page/ account can be used as citation

**Comment: Q.50:** The answer is B. The executive presents the 2020 appropriation bill on Tuesdays 5<sup>th</sup> November, 2019 that is two months later than the minimum.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** For consistency purposes, the answer is changed to C since the proposal was presented in November 2019.

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

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/2020\\_docs/2020\\_APPROVED/2020%20STATE%20APPROPRIATION%20LAW%20NO.11,%202019.pdf](https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020%20STATE%20APPROPRIATION%20LAW%20NO.11,%202019.pdf)

**Comment: Q.51:** The budget was approved and signed into law on 28th November, 2019

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

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

Citation: [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf)

**Comment: Q.52:** The answer is A. Sections 10, 11 and 12 on p. 8-9 of the Jigawa State Public Expenditure and Financial Management Law NO.2 2019 above empowered the legislature to amend the budget proposal in addition the House standing rule that has empowered the legislature to amend the appropriation law

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

Citation: [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf)

**Comment: Q.53:** C is the answer. Section 15(1-3) on p.10 of the cited document required legislature approval prior to shift funds between administrative units. "**All virements to be made under any appropriation law shall be subject to the approval of the SHoA by way of resolution**". P10. Likewise, Section 63 of the house standing orders supported this. However, the survey couldn't have a substantial evidence proving the adherence to the above provisions.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

54. Does the executive seek input from the legislature prior to shifting funds **within** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

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

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf)

**Comment: Q.54:** C is the answer. Section 15(1-3) on p.10 of the cited document required legislature approval prior to shift fuds within administrative units. However, in 2020 the revised budget take care of that, a further scrutiny shows that, the executive sent these transfers to legislative approval after moving the funds. Likewise, section 63 of the house standing orders said all virement in the appropriation law shall be subject to the approval of house.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.jsbepd.org/downloads/Economic%20Planning%20&%20Fiscal%20Responsibility%20Law-Jigawa%20State.pdf>

**Comment: Q.55:** See PART VIII- SAVINGS AND EXCESS MANAGEMENT on page 13 of the State's Economic Planning and Fiscal Responsibility Law cited above. This section discusses how excess revenue will be appropriated. Specifically, Section 37(9) requires the approval of the Sate Executive and the HoA before such monies are used. However, there is no evidence to show how it happens in practice.

**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:** <https://www.premiumtimesng.com/regional/nwest/245084-jigawa-assembly-receives-n12bn-supplementary-budget.html>

**Comment: Q.56:** The answer is A. The last supplementary budget was sent to the SHoA on Wednesday October 4, 2017 for approval prior to the actual expenditure. This is a provision of Section 62 of the House standing orders and that's the practice.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf)

**Comment: Q.57:** See Sections 36(1) for Consolidated Revenue Fund and 37(1) for Contingency Fund on p.17 of the above cited law. Spending such funds **shall be subject to the approval of the SHoA**.

**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:**

**Comment: Q.58:** The answer is D. Though it has become a norm for PAC to scrutinize the audited reports as it happens in the last 5 years. The committee were unable to do due to it, reason been that of COVID 19 pandemic as opined by the secretary House Committee on PAC.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Audit%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Audit%20Law.pdf)

**Comment: Q.59:** Answer B. Part 10 (Powers of the Auditor- General) of the document cited above empowers the auditor general to conduct audits he/she wishes. ***"The Auditor General shall have power to at his discretion determine the nature and extent of audit to be carried out, and request the details, statement of account and financial statements which he considers necessary"*** Page 7. In addition, see Section 13 (Independence of Auditor-General) P.9. However, in practice, he faces some limitations.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B. Yes, the State Auditor-General has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

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

Citation: [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Audit%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Audit%20Law.pdf)

**Comment: Q.60:** B is the answer. the part 8 (Duties of the Auditor general) Part 8 (1b) mandated the auditor general to establish the mechanism. ***“The Auditor-General shall conduct performance (value for money) and forensic audits to ascertain the level of goals in terms of efficiency, economy and effectiveness derved government projects and programmes...”*** P.7. However, findings from such reviews are not made public.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

61. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the State Auditor-General 's office can be removed from office?

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

Citation: [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Audit%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Audit%20Law.pdf)

**Comment: Q.61:** Answer: A. The Auditor General shall not be removed from office before retiring age (60 years or 35 years in service) save in accordance with the provisions of Section 127 of the constitution. (Jigawa State Audit Law. Law No. 05, 2019, Section 7 [Tenure], page 5)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

62. Who determines the budget of the State Auditor-General?

- A. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
- B. The budget of the State Auditor-General is determined by the executive, and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.

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

Citation: [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Audit%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Audit%20Law.pdf)

**Comment: Q.62:** By law the state assembly are responsible to determine the budget of the office of the auditor general. See section 27 P.18 of the Audit Law. It stated that ***"The Auditor General shall prepare and submit to the Jigawa State House of Assembly estimates of the revenue and expenditure of his Office for inclusion in the Appropriation Bill"***. According to Section 38(1) ***"shall submit at least 90 days before the beginning of each year expenses that may be incurred in the discharge of the functions of the Office"***

**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://www.jigawadueprocess.com/resources/revised\\_law\\_for\\_establishment\\_of\\_due\\_process\\_2019.pdf](http://www.jigawadueprocess.com/resources/revised_law_for_establishment_of_due_process_2019.pdf)

**Comment: Q.63:** The state public procurement known as Due Process and Project Monitoring Bureau was established in 2005. The law was revised about 4 times, the document cited above is the revised DPPMB law 2019

**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://www.jigawadueprocess.com/#>

**Comment: Q.64:** The link cited above is the Bureau's home page. It is located at Ground Floor, State New Secretariat Complex, Dutse, Jigawa State.

Email: [info@jigawadueprocess.com](mailto:info@jigawadueprocess.com) Tel: +234 (0) 8025940834 +234 (0) 8069188838 +234 (0) 7058206499

**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: [http://www.jigawadueprocess.com/bureau\\_structure.html](http://www.jigawadueprocess.com/bureau_structure.html)

**Comment: Q.65:** The Bureau Governing Council was inaugurated on the 8th June, 2020 by His Excellency the Executive Governor of Jigawa State Alh. Muhammad Badaru Abubakar mon, mni. The Council has a total of 13 members drawn from various field of endeavors and profession. Seven members (7No.), including the Chairman are from the private sector while the remaining 6 are from government side making a total of 13 members. The Governing Council is the highest authority for the Bureau and responsible for approving rules and regulations.

**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://www.jigawadueprocess.com/invitation\\_tender.html](http://www.jigawadueprocess.com/invitation_tender.html)

**Comment: Q.66:** All tenders are made publicly available in the bureau website in addition they were published on newspapers, the state has piloted and e-procurement citizens were invited for bid opening

**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: [www.jigawadueprocess.com/bureau\\_laws.html](http://www.jigawadueprocess.com/bureau_laws.html)

JHA/GEN-181/V.II/29 DPPMB/POL/17/VOLV/120

**Comment: Q.67:** "The procuring entity shall cause all the bids to be opened in public, in the presence of the bidders or their representatives and any interested member of the public" (Section 39(b) of the Jigawa State Procurement Law 2019 as amended). Appendix VII is a sample letter with reference number JHA/GEN-181/V.II/29 DPPMB/POL/17/VOLV/120 inviting CSOs to attend the bid opening.

**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://www.jigawadueprocess.com/bureau\\_sb\\_documents.html](http://www.jigawadueprocess.com/bureau_sb_documents.html) [www.jigawadueprocess.com/bureau\\_laws.html](http://www.jigawadueprocess.com/bureau_laws.html)

**Comment: Q.68:** Adverts are placed in at least two national newspapers in addition to the Bureau's website. Government Gazette and the Due Process Journal are occasionally used. The standard bidding documents and all other documents such as vetting agreement and legal document, general condition of contract among others were all made available on the link cited above. In addition, the Bureau produced hard copies and share it widely most especially during its annual sensitizations workshop with contractors, CSOs and Media

**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:** [http://www.jigawadueprocess.com/rules\\_contracts.html](http://www.jigawadueprocess.com/rules_contracts.html)

**Comment: Q.69:** Opening of bids/tender should immediately follow the closing of the tendering period in the presence of the bidders, any interested group (CSO) and members of the press. The names and addresses of the bidders and the tender prices (and any withdrawals or modifications to tenders duly submitted) will be made known.

**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: [http://www.jigawadueprocess.com/contracts\\_awards\\_guides.html](http://www.jigawadueprocess.com/contracts_awards_guides.html)

**Comment:** Q.70: All the decisions are posted on the Bureau's website

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** The correct citation is [http://www.jigawadueprocess.com/awarded\\_contracts.html](http://www.jigawadueprocess.com/awarded_contracts.html)

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: Review of Bid Evaluation Report

**Comment:** Q.71: The answer is A, the bureau published justification to chose a contractor, those who doest won were informed in writing with justification as to why they failed to get the contrat **See Appendix X** the document contain bith technical and financcil justifications

**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: [www.jigawadueprocess.com/bureau\\_laws.html](http://www.jigawadueprocess.com/bureau_laws.html)

[http://www.jigawadueprocess.com/resources/procurement\\_complaint\\_template.pdf](http://www.jigawadueprocess.com/resources/procurement_complaint_template.pdf)

**Comment:** Q.72: "Before taking any decision on a complaint, the Bureau shall proptly notify all interested bidders of the complaint considering representations from bidders and from the respective procuring entity. The Bureau shall make its decision within 21 working days after receiving the complaint stating the reasons for its decision and remedies granted. (Jigawa State Procurement Law 2019, Section 70 on Right to Challenge and Appeal, Page 42)

**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: [www.jigawadueprocess.com/bureau\\_laws.html](http://www.jigawadueprocess.com/bureau_laws.html)

[http://www.jigawadueprocess.com/resources/procurement\\_complaint\\_template.pdf](http://www.jigawadueprocess.com/resources/procurement_complaint_template.pdf)

**Comment: Q.73:** *The Director General shall constitute a review committee comprising technical and legal experts that may nullify in whole or in part an unlawful decision made by the procuring or disposing entity and revising improper decision and substituting same with its own decision. (Jigawa State Procurement Law 2019, Section 70 on Right to Challenge and Appeal, Page 42)*

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** The correct citation is Section 71 (1-14) on Judicial Review.

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: [http://www.jigawadueprocess.com/bureau\\_structure.html](http://www.jigawadueprocess.com/bureau_structure.html)

[http://www.jigawadueprocess.com/resources/procurement\\_complaint\\_template.pdf](http://www.jigawadueprocess.com/resources/procurement_complaint_template.pdf)

**Comment: Q.74:** The has put in place system to resolve complaints. However, they didn't receive any complaints so far. As such there were no disputes over the procurement process.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** Section 70(3) of the law states "The Director General Shall constitute a Review Committee comprising of technical, financial, and legal experts to assist in the review process."



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: [www.jigawadueprocess.com/bureau\\_laws.html](http://www.jigawadueprocess.com/bureau_laws.html)

**Comment: Q.75:** The Bureau shall make its decision within 21 working days after receiving the complaint stating the reasons for its decision and remedies granted. (Jigawa State Procurement Law 2019, Section 70 on Right to Challenge and Appeal, Page 42). It is hoped that the body will comply in the event the dispute arises

**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: Jigawa State Due Process and Project Monitoring Bureau 2019 Report

**Comment: Q.76:** The answer is B. It is 71.88% amounting to ₦9,510,649,219.70 were initiated through open and competitive tender. See appendix VIII

**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: [http://www.jigawadueprocess.com/awarded\\_contracts.html](http://www.jigawadueprocess.com/awarded_contracts.html)

**Comment: Q.77:** The answer is A. The Bureau publishes on monthly basis list of the awarded contracts. The list includes; the date of award, project descriptions, name and address of contractor, amount and locations. However a comprehensive list of all the awarded contracts for the year with details mentioned above is available on [http://www.jigawadueprocess.com/resources/annual\\_report\\_2019.pdf](http://www.jigawadueprocess.com/resources/annual_report_2019.pdf)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** After careful review of the documentation, it only provides the total contract amount. There is no information on payments made nor the corresponding percentage of the total amount made. For consistency, the answer is changed to C.

## 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: [www.jsbepd.org/index.php/publications/other-documents](http://www.jsbepd.org/index.php/publications/other-documents)

[www.jsbepd.org/downloads/Jigawa%20State%20CDF-Second%20Edition.pdf](http://www.jsbepd.org/downloads/Jigawa%20State%20CDF-Second%20Edition.pdf)

**Comment: Q.78:** The Jigawa State Comprehensive Development Framework (CDF) II has a special sub Charter on citizens' engagement and full access to budget information. The Fiscal responsibility Law also provides for Citizens engagements and access to information on Budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** While access to budget information enshrined in the Fiscal Responsibility Law is important, there is a separate question on this matter. For consistency, the answer is changed to D.

79. Is there a State Access to Information Agency that ensures access to Information?

- A. Yes, there is a State Access to Information Agency with the authority and mechanisms to enforce information requests from citizens.
- B. Yes, there is a State Access to Information Agency but it does not have the authority or mechanisms to enforce information requests from citizens.
- C. No, there is no State Access to Information Agency, but citizens can use the courts as an enforcement mechanism.
- D. No, there is no State Access to Information Agency.
- E. Not applicable (please comment).

**Citation: The judicial arm of government**

**Comment: Q.79:** The answer is A, the state ministry of justice is responsible to ensure that, state ministry should make information available to requesting entity/ies.

**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.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf)

**Comment: Q.80:** Section 11(1 and 2): Making proposed budget available for public consumption including CSOs, media, professional bodies, academics and individuals ahead of public hearing.

Section 12(3): Publication and gazetting the appropriation law.

In practice all other budget documents are made publicly available.

**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.jsbepd.org/downloads/Economic%20Planning%20&%20Fiscal%20Responsibility%20Law-Jigawa%20State.pdf>

**Comment: Q.81:** The answer is A the state has. Jigawa state economic planning and fiscal responsibility law 2009

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

82. Does the State have a Modern Audit Law?

- A. **Yes, the State Audit Law is less than 5 years old**
- B. Yes, the State Audit law is less than 10 years old
- C. Yes, the State Audit law is more than 10 years but less than 20 years
- D. No, the state Audit law is more than 20 years or there is no such law.
- E. Not applicable (please comment)

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Audit%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Audit%20Law.pdf)

**Comment: Q.82:** The answer is A, the state has a revised Audit law known as **Jigawa State Audit Law. Law No. 05, 2019.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Audit%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Audit%20Law.pdf)

**Comment: Q.83:** Section 29(1 a-e and 2) of Jigawa State Audit Law 2019 mandated the Auditor General to prepare and submit the following reports (5 in number) to the Jigawa SHoA. See page 19

**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: Appendix IX**

**Comment:** Q.84: Combined PAC report for the Year-Ended 2014, 2015 and 2016.

**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: Appendix IX**

**Comment:** Q.85: Combined PAC report for the Year-Ended 2014, 2015 and 2016.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** The most recent report is from 2017 based on the prior year's audit reports. The Auditor General presents his report annually. Only fiscal years 2014-2016 have been discussed. As such, the answer is changed to C.

86. When last was the State Financial Regulations/Instructions reviewed?

- A. The State Financial Regulations/Instructions was reviewed within the last 5 years
- B. The State Financial Regulations/Instructions was reviewed within the last 10 years but more than 5 years.
- C. The State Financial Regulations/Instructions was reviewed more than 10 years ago but less than 15 years
- D. The State Financial Regulations/Instructions was reviewed more than 15 years ago or there is no such law.

E. Not applicable (please comment).

**Citation:** [https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Public%20Expenditure%20and%20Financial%20Management%20Law.pdf)

[https://www.jsbepd.org/images/jsbepd\\_pics/Jigawa%20State%20Audit%20Law.pdf](https://www.jsbepd.org/images/jsbepd_pics/Jigawa%20State%20Audit%20Law.pdf)

**Comment: Q.86:**

- a. Jigawa State Public Expenditure and Financial Management Law NO.2 2019.
- b. Jigawa State Audit Law 2019

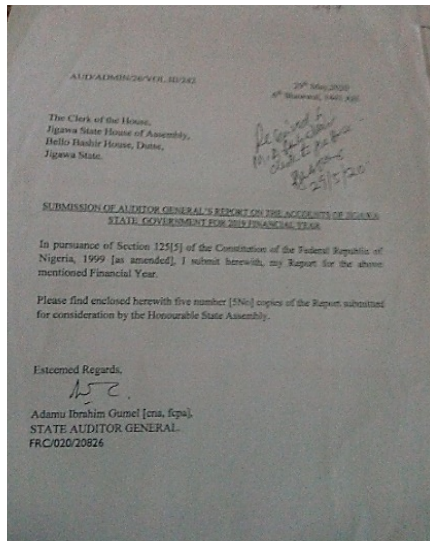
**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

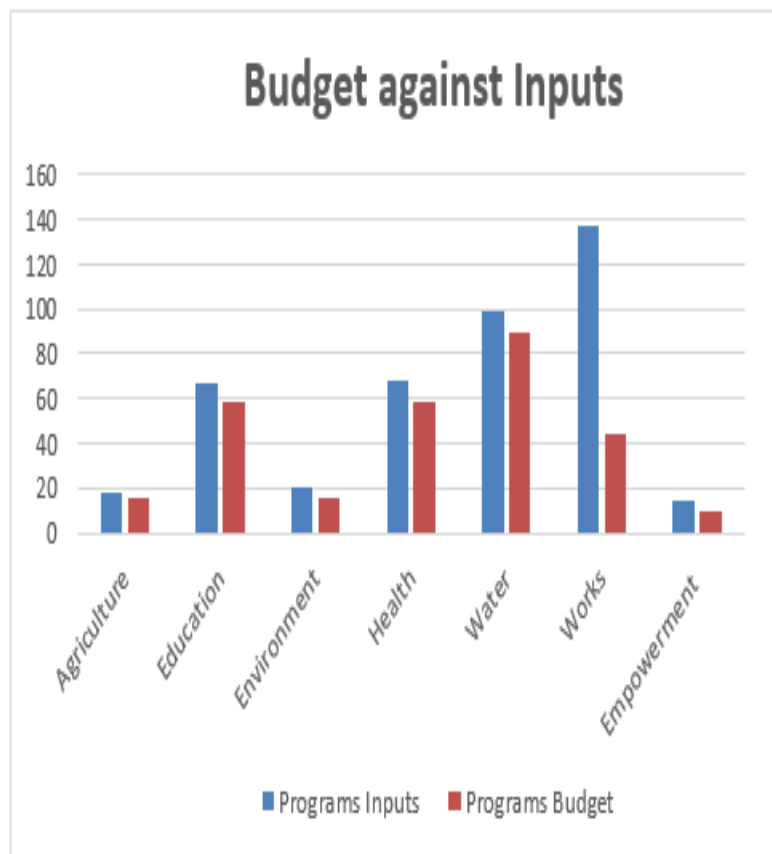
## APPENDICES

### Appendix I: Submission of Auditor General's Report to the SHoA



## Appendix II: Citizen's Inputs into the Budget

Below are the findings of the analysis;



Sectors	Programs	
	Inputs	Budget
Agriculture	18	15
Education	67	59
Environment	20	15
Health	68	59
Water	99	89
Works	137	44
Empowerment	14	10
Total	423	291

### Share of citizens' inputs reflected as per the total budget size

Total Budget	Total Cost of Citizens inputs Reflected	% as the Total Budget size
152,900,000,000	29,842,200,000	19.52%

### Share of citizens' inputs reflected as per the total Capital budget




## Appendix III: Jigawa State House of Assembly 2020 budget timetable

2020 BUDGET DEFENCE TIME TABLE				
S/N		NAME OF COMMITTEES	TIME	VENUE
1.	Thurs. 7 <sup>th</sup> Nov, 2019	Public Service Matters	10:00-1:30	Committee Room I
2.	Thurs. 7 <sup>th</sup> Nov, 2019	Special Duties	1:30-3:30	Committee Room II
3.	Thurs. 7 <sup>th</sup> Nov, 2019	Dutse Capital Dev. Authority (DCDA)	3:30-4:30	Committee Room III
4.	Thurs. 7 <sup>th</sup> Nov, 2019	Water Resources	4:30-5:30	Committee Room I
5.	Fri. 8 <sup>th</sup> Nov, 2019	Finance, Budget & Economic Planning	10:00-1:30	Committee Room I
6.	Fri. 8 <sup>th</sup> Nov, 2019	Public Account	1:30-3:30	Committee Room II
7.	Fri. 8 <sup>th</sup> Nov, 2019	Agriculture & Natural Resources	3:30-4:30	Committee Room III
8.	Fri. 8 <sup>th</sup> Nov, 2019	Justice & Judiciary	4:30-5:30	Committee Room I
9.	Tues. 12 <sup>th</sup> Nov, 2019	Works & Transport	10:00-1:30	Committee Room I
10.	Tues. 12 <sup>th</sup> Nov, 2019	Commerce, Trade & Industry Reform	1:30-3:30	Committee Room II
11.	Tues. 12 <sup>th</sup> Nov, 2019	Information, Youth, Sport & Culture	3:30-4:30	Committee Room III
12.	Tues. 12 <sup>th</sup> Nov, 2019	Education, Science & Technology	4:30-5:30	Committee Room I
13.	Wed. 13 <sup>th</sup> Nov, 2019	Ministry for Local Government	10:00-1:30	Committee Room I
14.	Wed. 13 <sup>th</sup> Nov, 2019	Land, Housing, Urban Development &	1:30-3:30	Committee Room II

Appendix IV: Response to citizens' perspective on budget execution (**Re-request for the indicative cost of item**)

**DUE PROCESS & PROJECT MONITORING BUREAU**  
BLOCK A-Q3 FIRST FLOOR, NEW SECRETARIAT COMPLEX PHASE II  
www.jigawadueprocess.com  
Email: info@jigawadueprocess.com

  
DUTSE

**JIGAWA STATE**  
Tel: 08000188836, 09133344223

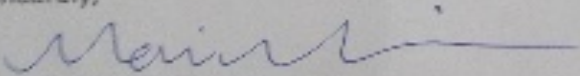
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REF: DPPMB/CEP/176/M/1 DATE: 18/04/2020  
(21<sup>st</sup> Shaf'aban, 1441AH)

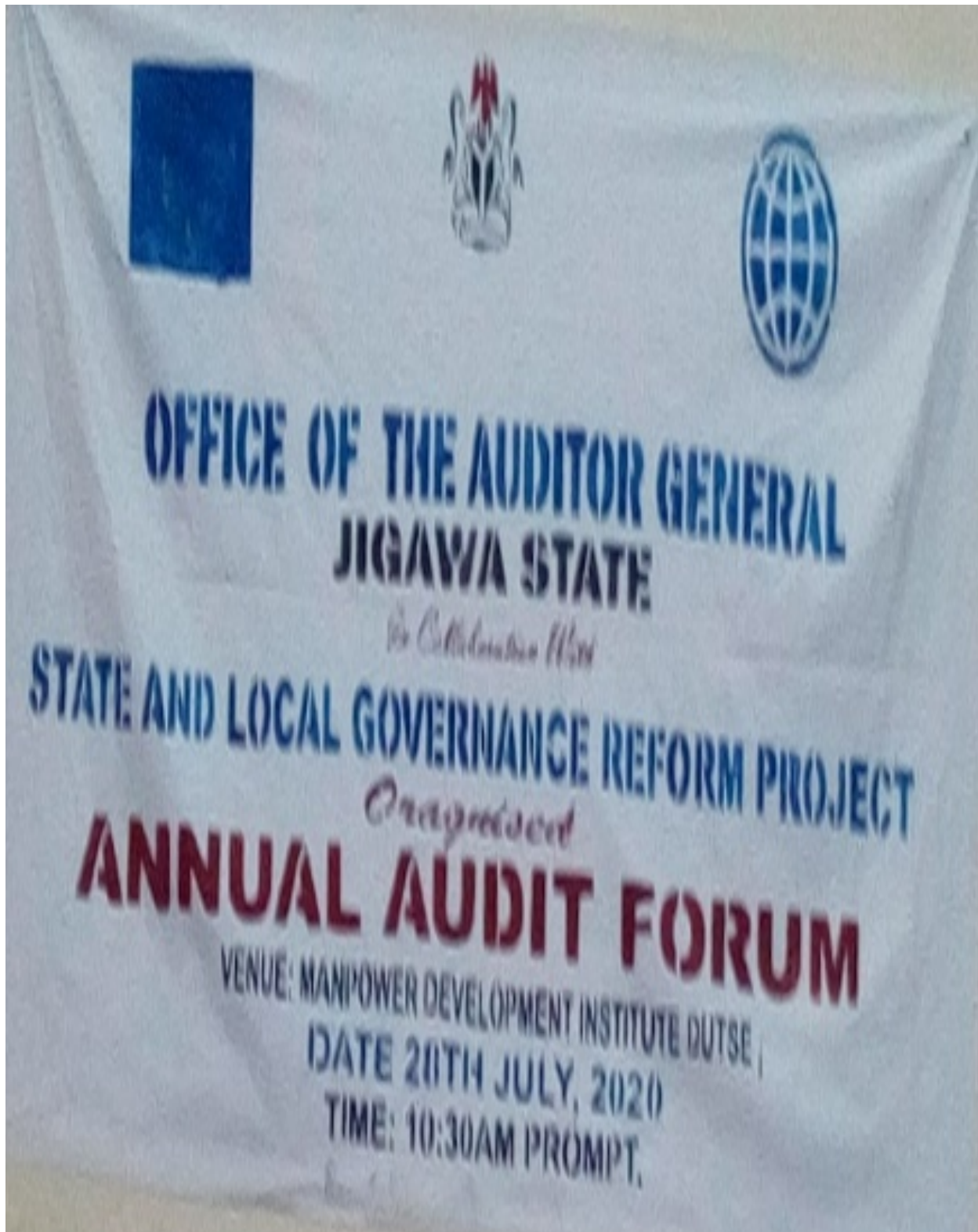
The Executive Director  
ELIP – Initiative  
(PMP)  
C/O Vildev Office  
Kiyawa Road, Dutse  
Jigawa State

**RE-REQUEST FOR THE INDICATIVE COST OF ITEM FROM MONITORING PROJECT IN  
RESPECT OF THE CONSTRUCTION OF HARBO SABUWA – HARBO TSOHUWA ROAD.**

Reference to the above, as a result of your observation, the Contractor has made the repairs i.e. the failed shoulder along Gidan Alkali to Sabo Hassan's Residence with cost of N6,944,193.50.

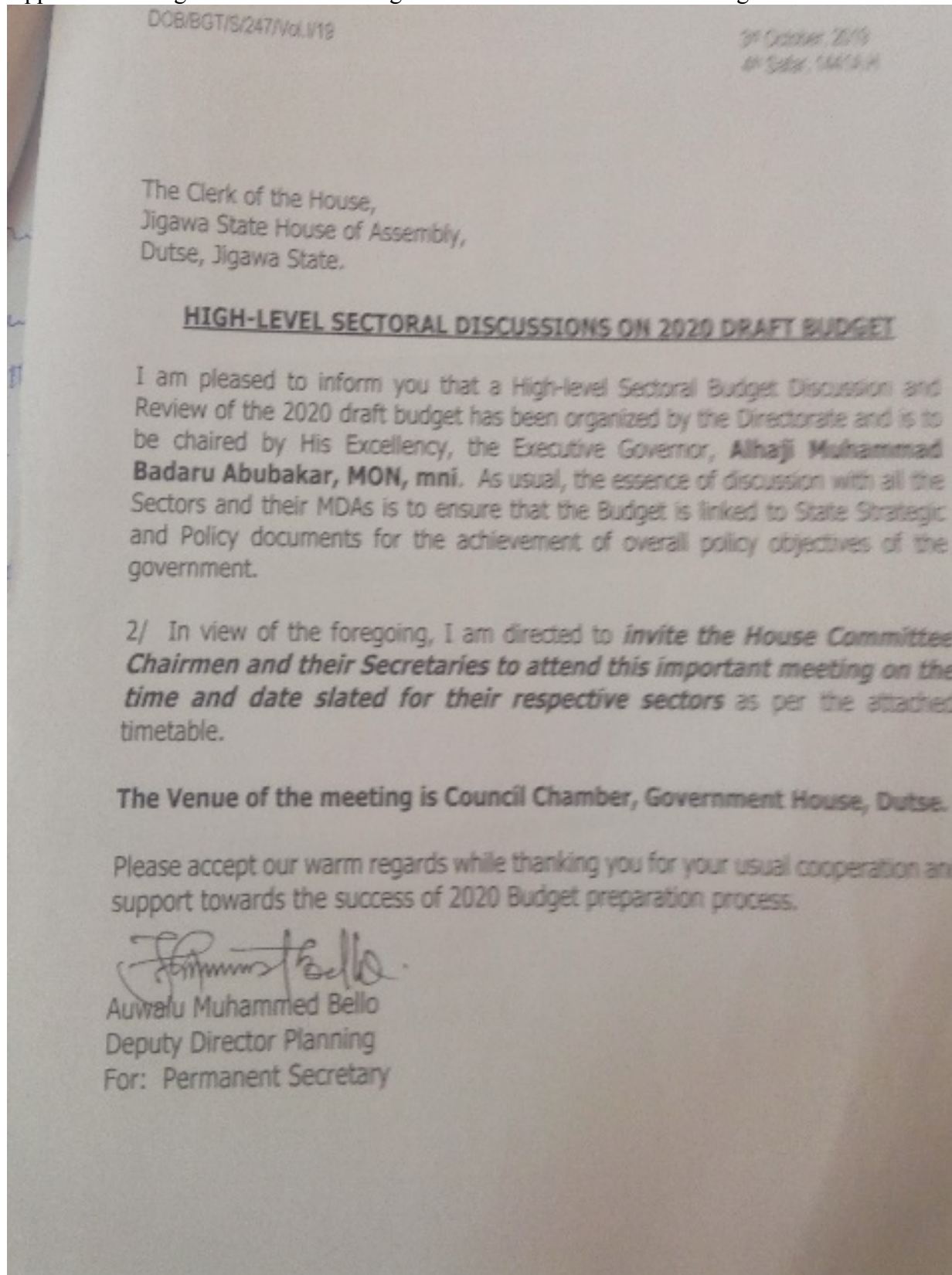
Sincerely,  
  
**ENGR. MAINA KASSIM  
FOR: DIRECTOR GENERAL**

Appendix V: Annual Audit Forum





## Appendix VI: High-level Sectoral Budget Discussions on 2020 Draft Budget



## Appendix VII: Invitation to Attend Bid Opening

  
**JIGAWA STATE HOUSE OF ASSEMBLY, DUTSE**  
**BELLO BASHIR HOUSE**

P.M.P. 7007 Dutse, Jigawa State, Nigeria.  
Email: clerkdutse@yahoo.com

Ref: JHA/GEN-181/V.II/29      Out. Ref: 30<sup>th</sup> April, 2018  
Date: \_\_\_\_\_

The Co-coordinator,  
Project Monitoring Partners (P.M.P),  
Dutse,  
Jigawa State

**INVITATION TO ATTEND BID OPENNING PROCESS**

The Jigawa State House of Assembly has placed an advert on Daily Trust and Blueprint Newspapers of 23<sup>rd</sup> April, 2018 to the three Companies that qualifies for Financial Bidding to obtain bidding document for the Construction of 30Nos. Boys Quarters, External Electrification and supply of Water to individual Houses at New legislative quarters in Dutse.

2/ The Bid submission will close on Monday, 7<sup>th</sup> May, 2018 by 12.00 noon and bids will be opened on the same day by 12.00 noon at Committee Room 1, New Wing Assembly Complex, Dutse.

3/ In view of the above I am directed to request you or your representative to attend the Bids opening process.

3/ Please Accept the Assurance of Rt. Hon. Speaker's Highest Esteem regards.

  
Mohammad M. Katunga  
Director P.R.S  
For: Clerk of the House

*Accepted for Company*



## Appendix VIII: Analysis of Contracts Awarded

**JIGAWA STATE DUE PROCESS  
AND PROJECT MONITORING BUREAU**  
**ANALYSIS OF CONTRACTS AWARDED**  
**JANUARY - DECEMBER 2019**

S/NO	PROCUREMENT METHOD	AMOUNT	PERCENTAGE
1	OPEN COMPETATIVE TENDER	9,510,649,219.70	(71.88%)
2	SELECTIVE TENDER	2,942,639,760.80	(22.24%)
3	NOMINATIVE TENDER	778,255,567.58	(5.88%)
	<b>TOTAL</b>	<b>13,231,544,548.08</b>	

17/04/2020  
**Ado Hussaini** MON  
**Director General**

Page: VII

## Appendix IX: PAC Committee Report

JIGAWA STATE HOUSE OF ASSEMBLY COMMITTEE ON PUBLIC ACCOUNTS  
INTERIM REPORT ON THE REPORT OF THE AUDITOR GENERAL ON THE  
ACCOUNTS OF THE JIGAWA STATE GOVERNMENT FOR THE YEAR ENDED 2014,  
2015, AND 2016 RESPECTIVELY.

Mr. Speaker

Hon. Members

It would be recalled that, the above mentioned Jigawa state government audited accounts report has been transited to this House from the office of the Auditor General and subsequently deliberated on and forwarded it to this committee for study, advice and recommendations for appropriate action. Via vote and proceeding No 36 of Tuesday 29<sup>th</sup> August, 2017.

At its preliminary sitting the committee resolved and invited the officials of the affected agencies for discussions and to shed more lights on the discrepancies and shortcomings:

**1. MINISTRY OF WORKS AND TRANSPORT:**

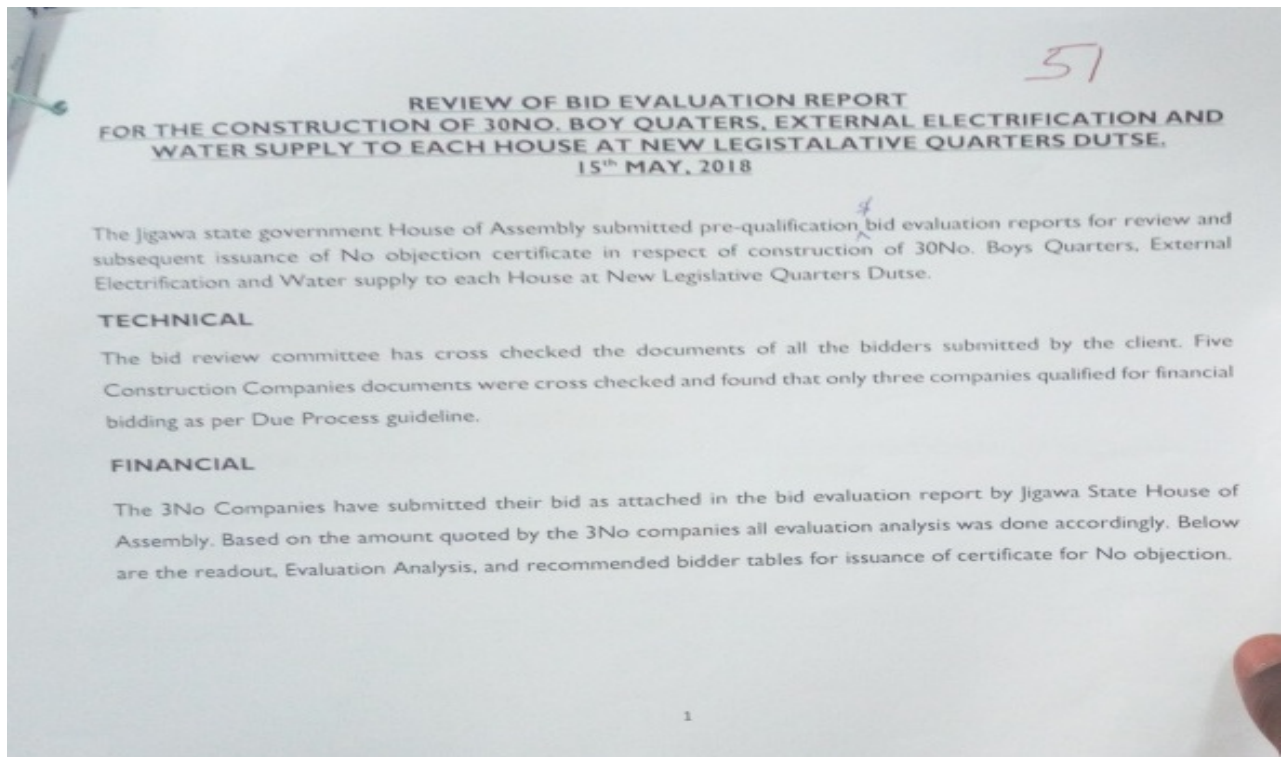
- Observed weak internal control
- Paid payment vouchers (Jan-Dec. 2014) were not supported with the requisite information amounted to #65,011,274.00.
- Over expenditure on some vote of charge for over head cost (2014 financial year) amounted to #271,825,282.22.

Audit report in respect of the construction of Gumel Township Roads RF. No. AUD/PME/E/7/V.1/118 of 3/1/2017. The audit made the following observations to the tune of #87,130,661.08:

- Contract awarded at the cost of #1,905,254,449.87 and the gross payment to the contractor was #1,900,612,422.20 with a saving of #4,642,027.67.
- Unpresented documents on expenditure in respect of utility vehicles cost of relocation of public utilities (#6,000,000.00 and #60,000,000.00). And Consultancy services.



## Appendix X: Review of Bid Evaluation Report



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**READOUT OF THE BIDDERS**

S/N	NAME OF COMPANY	QUOTED FIGURE	BID BOND	DISCOUNT	BANK
1	MARB Engineering and Multi Services limited	826,484,527.58	NIL	NIL	NIL
2	Gerawa Global Engineering limited	806,856,002.00	20,171,425.05	Nil	Zenith Bank
3	Alfa Zeta Global Service limited	831,997,027.58	20,799,925.68	NIL	Fidelity Bank

**ANALYSIS, EVALUATION AND CORRECTION**

S/N	NAME OF COMPANY	QUOTED FIGURE	COMPETATIONAL ERROR	CORRECTED FIGURE
1	Gerawa Global Engineering limited	806,856,002.00	+5,743,500.00	812,600,502.00
2	Alfa Zeta Global Service limited	831,997,027.58	-9,702,000.00	822,295,027.68

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**RECOMMENDED COMPANY FOR THE AWARD OF CONTRACT**

S/N	TITLE OF THE JOB	NAME OF BIDDER	ENGINEERS ESTIMATE	QUOTED FIGURE	RECOMMENDED FIGURE	DURATION	REMARKS
1	Construction of 30No. Boys Quarters, External Electrification and Water supply	Gerawa Global Engineering limited and Babandoki General Enterprises limited	801,937,614.24	812,600,502.00	812,600,502.00	9 Month	The company is the lowest responsive bidder and score above 70% in pre-qualification evaluation report.

**COMMITTEE MEMBERS**

S/N	MEMBERS	DESIGNATION	SIGNATURES
1.	Qs. Rabi'u Shu'aibu Mohd	Chairman	
2.	Engr Ibrahim G Ahmed	Member	
3.	Qs. Usman Alhassan	Member	
4.	Qs. Kabiru Usman Kiyawa	Member	
5.	Engr. Shu'aibu Ali	Secretary	

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## Appendix XI: Invitation to 2020-2022 MTEF

