

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

KADUNA 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,
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Section Two: Public Participation in the Budget Process

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SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

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

5. In-Year Reports: State Quarterly Budget Implementation Reports,	2020 Q1 & Q2
6. State Mid-Year Review	2019
7. Year-End Report (Consolidated (Annual Budget Performance Report):	-
8. State Auditor General's Report	2018

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	1.Title: 2019 -2021 Revenue and Multi- Year Budget Call Circular, S/MOBP/BD/ECM/53/VOL.IV Date of Release: June 2019 2.Internet Link: nil 3.Availability: Produced for Internal use (See Appendix I)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1.Title: - Kaduna State Government Medium Term Expenditure Framework 2020-2022 2.Date of Release: July, 2019 3.Internet Link: nil 4.Availability: Produced for Internal use (See Appendix VI)
State Citizens Budget	1.Title: Kaduna State Budget 2020, Budget of Renewal. 2.Date of Release: 12 th October 2019 3.Internet Link: https://openkaduna.com.ng/Budget/citizen-budget/ 4.Availability: Produced and Publicly Available
State Draft Budget Estimates	1.Title: Kaduna State Government 2020 draft budget, Budget of renewal 2.Date of Release: 15 th October 2019 3.Internet Link: https://kds.gov.ng/kaduna-state-2020-draft-budget-pdf/ 4.Availability: Produced and Publicly Available

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Approved Budget Volumes	1.Title: Kaduna State Government 2020 Approved Budget, Budget of Renewal 2.Date of Release: 2 nd December 2019 3.Internet Link: https://finance.kdsg.gov.ng/2020-approved-budget/ 4.Availability: Produced and Publicly Available
State Budget Appropriation Law	1.Title: A Law to make provision for Appropriation of fund for Kaduna State, The Sum of Two Hundred and Fifty-Nine Billion, Two Hundred and Fifty million, Eight Hundred and Nineteen thousand, Seven Hundred and Thirty-Three Naira, Sixty-Six Kobo Law No. 1 2020 2.Date of Release: 1 st January 2020 3.Internet Link: https://finance.kdsg.gov.ng/2020-budget-appropriation-law/ 4.Availability: Produced and Publicly Available
State Quarterly Reports	1.Title: Kaduna State Government, First Quarter Budget Performance Report (January-March 2020) 2.Date of Release: 13 th May 2020 3.Internet Link: https://kdsg.gov.ng/q1-2020-budget-implementation-report/ 4.Availability: Produced and Publicly Available 1.Title: Kaduna State Government, Second Quarter Budget Performance Report (April-June 2020) 2.Date of Release: Not stated 3.Internet Link: https://kdsg.gov.ng/q2-2020-budget-implementation-report/ 4.Availability: Produced and Publicly Available
State Mid-Year Review	1.Title: Half Year Financial Performance, 2019 2.Date of Release: 21 st November 2019 3.Internet Link: <u>nil</u> 4.Availability: Produced for Internal use
Year-End Report (Consolidated Annual Budget Performance Report)	1.Title: nil 2.Date of Release: nil 3.Internet Link: nil 4.Availability: Not Produced

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Auditor General's Report	<p>1. Title: Report of the Auditor General on the Accounts of the Government of Kaduna State for the Year ended, 31st December 2018.</p> <p>2. Date of Release: 22nd May 2019</p> <p>3. Internet Link: https://kdsg.gov.ng/report-of-the-auditor-general-on-the-accounts-of-the-government-of-kdsg/</p> <p>4. Availability: Produced and Publicly Available</p>

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A. STATE BUDGET CALL CIRCULAR AND CALENDAR

- Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?

A. Yes, it is does.

B. No, it is does not or document is not publicly available.

C. Not applicable/other (please comment).

Citation: Mr. Jeremiah Bako, (08035908899) Principal Planning Officer Planning & Budget Commission Kaduna State dated 20th August, 2020.

Comment: Q.1: Answer is B. He said the Budget call circular is available to MDAs and CSOs working on budget and is available to citizens on request. I requested for a copy through a letter to the commission and was given see *Appendix I as attached in the questionnaire* Ref no. S/ MOBP/BD/ECM/53/VOL.IV 2019-2021 Revenue and Multi -Year Budget call circular thus it is not publicly available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

- How far in advance of the budget year is the State Budget Call Circular released?

A. It is released at least five months before the start of the budget year.

B. It is released at least four months before the start of the budget year.

C. It is released at least three months before the start of the budget year.

D. It is made publicly available released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.

E. Not applicable/other (please comment).

Citation: Mr. Jeremiah Bako, (08035908899) Principal Planning Officer Planning & Budget Commission Kaduna State dated 20th August, 2020

Comment: Answer is D. 2019-2021 Revenue and Multi -Year Budget call circular, S/MOBP/BD/ECM/53/VOL.IV is released before the start of the budget year. However, it is not publicly available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

3. Is the State Budget Call Circular made available to the general public?

- A. Yes, it is made available to the general public, in addition to being submitted to all key stakeholders
- B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.
- C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only
- D. No, it is only submitted to heads of MDAs only or it is not publicly available.**
- E. Not applicable /other (please explain).

Citation: Mr. Jeremiah Bako, (08035908899) Principal Planning Officer Planning & Budget Commission Kaduna State dated 20th August 2020.

Comment: Q.3. Answer is D. 2019-2021 Revenue and Multi -Year Budget call circular S/MOBP/BD/ECM/53/VOL.IV is not publicly available as it is produced for internal use.

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: 2019-2021 Revenue and Multi -Year Budget call circular, S/MOBP/BD/ECM/53/VOL.IV

Comment: Answer is D. Q.4 Budget Calendar are contained in the call circular and deadlines are adhered to however, it is not publicly available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

5. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?
- A. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - B. The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
 - D. The State does not prepare an MTEF and FSP or document is not publicly available.**
 - E. Not applicable (please comment)

Citation: Nil

Comment: Q.5: Answer is D. MTEF and FSP is produced for internal use thus it is not publicly available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://nnn.ng/kaduna-govt-consults-citizens-on-mtef-seeks-input-for-2020-budget/> consultations was carried out on 1st August 2019.

Comment: Q.6: Answer is A. stakeholders are duly consulted alongside involved in the preparation of the MTEF and FSP see link for evidence <https://nnn.ng/kaduna-govt-consults-citizens-on-mtef-seeks-input-for-2020-budget/>

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: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/> Kaduna State Government 2020 draft budget, Budget of renewal.

Comment: Q.7: Answer is A. Electronic copy available online at <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/> and was released on 15th October 2019. Thus, it is publicly available before the start of the fiscal Year.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

8. How far in advance of the budget year are the State Draft Budget Estimates made publicly available?

A. They are made publicly available at least three months before the start of the budget year.

B. They are made publicly available at least six weeks, but less than three months before the start of the budget year.

C. They are made publicly available less than six weeks before the start of the budget year.

D. They are made publicly available after the State Budget Appropriation Law has been passed, or they are not made available at all.

E. Not applicable/other (please comment).

Citation: Kaduna State Government 2020 draft budget, Budget of renewal available online *see electronic document* <https://www.von.gov.ng/kaduna-governor-submits-2020-budget-to-state-assembly/>

Comment: Q.8: Answer is B. Governor presented the 2019 draft budget to the State House of Assembly on the 15th October 2019 which is 10 weeks span to the start of the budget year hence less than three months and copies are publicly available online at www.kdsg.gov.ng.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

9. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by Ministries, Departments, or Agencies [MDAs])?

A. Yes, all expenditures are classified by administrative unit.

B. Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).

C. Yes, less than two thirds of the expenditures are classified by administrative unit.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Citation: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/>

Kaduna State Government 2020 draft budget, Budget of renewal *Electronic document under Summary of Draft Recurrent Expenditure p.62*

Comment: Q.9: Answer is A. All expenditures are classified and presented according to MDAs in terms of recurrent and capital expenditure e.g there are provisions for Kaduna Investment Promotion Agency, Government House etc.see *Electronic document under Summary of Draft Recurrent Expenditure p.62*

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: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/>

Kaduna State Government 2020 draft budget, Budget of renewal *Electronic document under Sectoral Summary p. 187, Summary of Capital Expenditure by MDAs p. 188 - 189*

Comment: Q.10: Answer is A under each MDAs draft estimates are presented by functional classifications for example under Health, there are provisions for individual Agencies stating exactly what each estimate is for e.g Kaduna State Primary Health Care Development etc. see *Electronic document under Summary of Capital Expenditure by MDAs p.189*

Independent Reviewer:

Government Reviewer:

CIRDDOC:

11. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?

A. Yes, expenditures are presented by economic classification

B. No, expenditures are not presented by economic classification

C. Not applicable/other (please comment)

Citation: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/>

Kaduna State Government 2020 draft budget, Budget of renewal *Electronic document under Breakdown of Draft Recurrent Expenditure 2020 p.109, summary of Capital Expenditure p.192*

Comment: Q.11: Answer A. Each MDA has classifications for wages, utility allowances and Capital Expenditure etc. e.g Ministry of Agriculture has provisions for salaries, transport allowance etc.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

12. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Citation: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/>

Kaduna State Government 2020 draft budget, Budget of renewal *Electronic document under breakdown of Capital Expenditure by MDAs p.192-253*

Comment: Q.12:Answer is A. Each MDAs draft estimates present expenditures for individual programs e.g under the Ministry of Agriculture there are provisions for the Anchor Borrower's Scheme, rehabilitation of grazing reserves etc. see *Electronic document under breakdown of Draft Recurrent Expenditure p.192-253*

Independent Reviewer:

Government Reviewer:

CIRDDOC:

13. Do the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?

A. Yes, the draft budget presents all four types of information (gender, age, senatorial zone and LGA)

B. Yes, the draft budget presents three of the four types of information

C. Yes, the draft budget presents less than three of the four types of information

D. No, such information is not presented

E. Not applicable/other (please comment)

Citation: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/>

Kaduna State Government 2020 draft budget, Budget of renewal *Electronic document under breakdown of capital expenditure p.232*

Comment: Q.13:Answer is B. Draft Budget estimates are presented in some instances stating locations such as senatorial zone or Local Government Area(LGA) and Gender. However majority estimates not specified in terms of age. See *Electronic document under breakdown of Capital Expenditure p.232*

Independent Reviewer:

Government Reviewer:

CIRDDOC:

14. Do the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account) for the budget year?
- A. **Yes, individual sources of revenue accounting for all revenue are presented.**
 - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - D. No, individual sources of revenue are not presented.
 - E. Not applicable/other (please comment).

Citation: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/>

Kaduna State Government 2020 draft budget, Budget of renewal *Electronic document under breakdown of capital expenditure p.232*

Comment: Q.14: Answer is A. Sources of revenue identified in the draft Budget estimates such as revenue from the Kaduna geographic information services; Kaduna State Urban planning and Development Agency etc. see *Electronic document under Breakdown of draft revenue 2020 p.19-21*

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: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/>

Kaduna State Government 2020 draft budget, Budget of renewal *Electronic document under breakdown of capital expenditure p.219 line 2;6*

Comment: Q.15: Answer is C. for instance under Kaduna State Primary Health Development Agency, there is a provision of Solar power to 255 PHCs, maintenance of 34 Solar clinics but however the next line states the procurement of Hospital equipment for the renovated 11 PHCs without stating Locations, LGAs or Zones. See *Electronic document under breakdown of capital expenditure p.219 lines 2,6*.

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: <https://kdsg.gov.ng/kaduna-state-2020-draft-budget-pdf/>
Kaduna State Government 2020 draft budget, Budget of renewal

Comment: Q.16: Answer is D. No performance targets used for non-financial data on results presented in the state draft budget estimates.

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: <https://finance.kdsg.gov.ng/2020-budget-appropriation-law/>
Kaduna state of Nigeria Law No. 1 2020, 1st January 2020 *Electronic document*

Comment: Q.17: Answer is A. Appropriation law was enacted on the 2nd December 2019 (pg 6) see also online link <https://www.premiumtimesng.com/regional/nwest/364116-kaduna-assembly-passes-n259-25-billion-2020-budget.html>

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://finance.kdsg.gov.ng/2020-budget-appropriation-law/> Kaduna state of Nigeria Law No. 1 2020, 1st January 2020 *Electronic document*

Comment: Q.18: Answer is B. Electronic copy reads 1st January 2020, this date is less than six weeks since December 2nd, 2019, when the law was dated and signed by the Governor.

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: <https://finance.kdsg.gov.ng/2020-approved-budget/>

Kaduna State Government 2020 Approved Budget, Budget of Renewal *Electronic document under Summary of Approved Recurrent Expenditure p.79 - 89*

Comment: Q.19: Answer is A. expenditures are presented according to administrative unit MDAs e.g Government House, Ministry of Rural and community development, Kaduna State Media Corporation etc.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

20. Does the State Approved Budget present expenditures for the budget year classified using functional classification?

A. Yes, expenditures are presented by functional classification

B. No, expenditures are not presented by functional classification

C. Not applicable/other (please comment)

Citation: <https://finance.kdsg.gov.ng/2020-approved-budget/>

Kaduna State Government 2020 Approved Budget, Budget of Renewal *Electronic document under Sectoral Summary pages 220 - 222*

Comment: Q.20: Answer is A. Draft estimates are presented by functional classifications for example under the Social sub-sector funds appropriated are classified based on the programmatic purpose for which the funds will be used such as Education, Health and Social Development.

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://finance.kdsg.gov.ng/2020-approved-budget/>

Kaduna State Government 2020 Approved Budget, Budget of Renewal *Electronic document under General Summary p.9*

Comment: Q.21: Answer is A. provisions are presented in economic classification both for recurrent and capital expenditure. for instance under recurrent expenditure there are provisions for personnel costs p.9

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: <https://finance.kdsg.gov.ng/2020-approved-budget/>

Kaduna State Government 2020 Approved Budget, Budget of Renewal *Electronic document under Breakdown of Capital expenditure page 252*

Comment: Q.22: Answer is A. Each MDAs draft estimates present expenditures for individual programs e.g under the Ministry of Health there are provisions for the Malaria Control Program etc. see *Electronic document under breakdown of Draft Recurrent Expenditure p.252*

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: <https://finance.kdsg.gov.ng/2020-approved-budget/>

Kaduna State Government 2020 Approved Budget, Budget of Renewal *Electronic document under Breakdown of Approved Recurrent expenditure page 169*

Comment: Q.23: Answer is A. For instance, under the Kaduna State Library Board there are provisions for transport allowance with financial code 21020102, meal subsidy with Financial code 21020103. See page 169

Independent Reviewer:

Government Reviewer:

CIRDDOC:

24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?

A. None of the State MDAs budget line items were lumped in single or few items

B. Between 1 and 3 of the State MDAs have their Budget lumped into single of few items

C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items

D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available

E. Not applicable (please comment)

Citation: <https://finance.kdsg.gov.ng/2020-approved-budget/>

Kaduna State Government 2020 Approved Budget, Budget of Renewal *Electronic document under Breakdown of Approved Recurrent expenditure pages 90;91*

Comment: Q.24: Answer is A. Each MDA has provisions for each item, exception is in the summary of approved recurrent expenditure 2020, where for instance, for Kaduna state Media Corporation provisions are for personnel cost, overhead cost and recurrent totals. This is same for all MDAs, not break down by line item. Page 90

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. Yes, individual sources of revenue accounting for all revenue are presented.

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

Citation: <https://finance.kdsg.gov.ng/2020-approved-budget/>

Kaduna State Government 2020 Approved Budget, Budget of Renewal *Electronic document under Summary of capital Development receipts 2020 (pages 212-219)*

Comment: Q.25: Answer is A. Clearly individual sources of revenue accounting for all revenue are presented for instance, internal loans, external loans, external grants and VAT etc. see electronic document pages 212-219.

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: Kaduna State Budget 2020, Budget of Renewal. 12th October 2019 electronic document available at <https://openkaduna.com.ng/Budget/citizen-budget/> see pages 2-15

Comment: Q.26: Answer is B. four out of the five core elements information are included in the state citizen's budget which includes; information on the budget process, revenue collection, priority spending allocation, sector specific information and targeted programs but excludes contact information for follow-up by citizens.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Kaduna State Budget 2020, Budget of Renewal. 12th October 2019 electronic document available online at <https://openkaduna.com.ng/Budget/citizen-budget/>

Comment: Q.27: Answer is B. Citizens Budget is disseminated using two of the mechanisms above one is via the internet using social media platforms for instance twitter and facebook another means is through townhall meetings organized by the planning and budget commission for instance, the 2020 draft estimates budget was disseminated to citizens during a townhall meeting held on 12th October 2019 see website <https://www.google.com/amp/s/punchng.com/kaduna-govt-presents-2020-draft-budget-at-town-hall-meeting/%3famp=1>

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: Mal. Nuhu Aliyu (08023580756) who is the Head of Final Account, Ministry of Finance Kaduna State.

Comment: Q.28: Answer is A. I met with Mal. Nuhu Aliyu, Head of Final Account, Kaduna State Ministry of Finance on August 27, 2020 who confirmed that quarterly budget implementation report are produced and released to the public one month after the end of the quarter.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mal. Nuhu Aliyu (08023580756) who is the Head of Final Account, Ministry of Finance Kaduna State.

Comment: Q.29: Answer is B. During the interview with Mal. Nuhu Aliyu, Head of Final Account, Kaduna State Ministry of Finance on August 27, 2020 who confirmed that quarterly budget implementation report are released to the public one month after the end of the quarter.

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://finance.kdsg.gov.ng/half-year-reports> Half Year Financial Performance, 2019

Comment: Q.30: Answer is D. Mid -Year review for year 2019 for Kaduna State was released on 21st November 2019 which timing spans five months after the first six months of the budget year thus it is produced for internal use.

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 a Year-End Report, or releases it too late (more than 12 months) or document is not online.
- E. Not applicable/other (please comment).

Citation: none

Comment: Q.31: Answer is D. the document is not publicly available (online).

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: 1. <https://kdsg.gov.ng/report-of-the-auditor-general-on-the-accounts-of-the-government-of-kdsg/>

2. Mal. Aminu Ibrahim Nmadina (08037022311) Director, Annual Accounts & Appropriation, Office of the Auditor General Kaduna State on 2nd October 2020.

Comment: Q.32: Answer is A.

During the interview session with Mal. Aminu Ibrahim Nmadina he confirmed that the final annual expenditure MDAs audited reports are released four months after the end of the fiscal year which upon validation with the report available online is valid although the 2018 audited reports was released in May 2019.

see link as stated above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mal. Bello Zubairu Idris (09099492957) Clerk of the State House of Assembly on 5th October, 2020.

Comment: Q.33: Answer is A.

Auditor General's report of 2018 was presented to the House of Assembly on the 22nd May 2019.

During an interview with the Clerk of the SHoA on 5th October 2020, he confirmed that the report of the Auditor General is often received before the end of the next fiscal year. He gave the example with 2019 Auditor General's report which was presented to the State House of Assembly on the 2nd October 2020

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://kdsg.gov.ng/download/public-finance-law-no-7-2016/>

See electronic document (Public Finance Law) page 11; part IV, under preparation of the medium-term Expenditure framework section 18, sub-section 2.

Haj. Amina Yunusa Mohammed (08035170060), Principal Budget Officer, Planning and Budget Commission Kaduna State dated 15th September, 2020.

Comment: Q.34: Answer is A. Haj. Amina Yunusa Mohammed Principal Budget Officer Planning and Budget Commission on 15th September, 2020 confirmed that the Fiscal Responsibility Law No 7 2016 which is regarded as the Public Finance Law in its title, obliges the executive to engage citizens during the budget formulation process.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.google.com/amp/s/punchng.com/kaduna-govt-presents-2020-draft-budget-at-town-hall-meeting/%3famp=1>

Haj. Amina Yunusa Mohammed (08035170060), Principal Budget Officer, Planning and Budget Commission Kaduna State dated 15th September, 2020.

Comment: Q.35: Answer is A. She confirmed that the state executive holds town hall meetings with citizens and network of CSOs working on budget and these are forums for the public to air their perspective on the Budget and this is still in practice till date. For example, a town hall meeting was held on the 12th October 2019 to discuss the 2020 proposed budget see *link above*.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: [nil](#)

Comment: Q.36: Answer is C. A list of participants and the groups above listed is not publicly available.

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://kdsg.gov.ng/2020-budget-townhall-remarks/>

Haj. Amina Yunusa Mohammed (08035170060), Principal Budget Officer, Planning and Budget Commission Kaduna State dated 15th September, 2020.

Comment: Q.37: Answer is C. She confirmed that the purpose for engaging the public during the budget formulation process is clearly stated in the Budget call circular that has a Budget calendar and as well such objectives are articulated clearly at consultations with citizens during the townhall. For instance, the 2020 budget townhall remarks by the Governor has in it clearly written objectives for citizens participation in the budget formulation process. Example; to obtain views, comments and input before the draft budget estimates are transmitted to the SHoA see link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to develop the State Draft Budget Estimates.

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

Citation: Haj. Amina Yunusa Mohammed (08035170060), Principal Budget Officer, Planning and Budget Commission Kaduna State dated 15th September, 2020.

Comment: Q.38: Answer is D. she highlighted that even though no formal report is produced nor feedback given back to the public, public inputs to the Budget are included in the draft Budget and in the approved Budget both of which are available to the public on the state government's website for interested persons to study and make comments.

Furthermore, projects included in budgets are taken from community development plans prepared at Local Government levels which are supposed to be based on the community's identified priority projects.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: <https://t.co/3CFKDCKu3M> (The year 2020 Ministerial Budget Defense for the Kaduna State Government going on at the Members' common room, Kaduna State House of Assembly.)

Barr. Bello Zubairu Idris (09099492957), Clerk to the Legislature (SHoA) dated 5th October 2020.

Comment: Q.39: Answer is A. The Clerk of the SHoA confirmed that the Appropriation Committee often conducts budget defense across a wide range of administrative units with assigned dates for each MDAs to appear before the committee to defend their budgets. For instance, the link above points to the fact that Ministry of Health & State Primary Healthcare Development Authority budget defense was held on 29th October 2019.

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: <https://t.co/rILw37GS9u>

Legislative Public hearing on a Bill for a Law to make provision for appropriation of funds for the Government of Kaduna State for the year 2020 ongoing at the Members' Common room, Luggard Hall Complex, Kaduna.

Comment: Q.40: Answer is A. The Clerk to the Legislature SHoA, Barr. Bello Zubairu Idris (09099492957) on 5th October 2020 confirmed that Public hearings are organized on individual budgets of MDAs annually by the Chairman, Budget & Appropriation Committee with a vast array of CSOs representation, trade unions, PWDs, CBOs present to give in their inputs and suggestions to areas of concern. See link above.

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: Barr. Bello Zubairu Idris (09099492957), Clerk to the Legislature (SHoA) dated 5th October 2020

Comment: Q.41: Answer is D. In his statement, he added that although reports are not formally released to the public, the chairman appropriation committee receives individual reports from sub-committees of MDAs and presents the reports to the floor of the house and then to the house committee for supply which then presents the reports with media coverage by the press.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

C. Public Engagement during Budget Execution

42. Does the state executive publish a list of beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs?

- A. Yes, a complete list of beneficiaries is published for all targeted spending.
- B. The government publishes the list of beneficiaries for greater portion of targeted spending.
- C. Information on beneficiaries is very limited.
- D. There is no information on beneficiaries of targeted spending.
- E. Not applicable/other (please comment).

Citation: <https://www.budeshi.ng/kadppa/>

Comment: Q.42: **Answer is A.** Information is published on the Budeshi website where one could easily search and select any targeted spending from several MDAs, such as projects, social plans and subsidies. Information such as contract sum, contractor etc is included see link above

Independent Reviewer:

Government Reviewer:

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://kadunaeyesandears.org>,

<https://www.budeshi.ng/kadppa/projects>,

open Kaduna Radio on Freedom radio 92.9fm

Comment: Q.43: **Answer is A.** The Budeshi website, open kaduna Radio and Kaduna state eyes and ears website of the budget and planning M&E unit, monitor's the implementation of the Budget and provides a feedback mechanism for citizens perspective on budget implementation. Explanation by Haj. Amina Yunusa Mohammed, who is the Principal Budget Officer, Planning and Budget Commission Kaduna State on the 15th September, 2020 added that citizens do actively use such mechanisms

From this site citizens can access any of the following;

1. Citizen's engagement website
2. Citizen's feedback app
3. SMS toll free Call centre number 070 8069 9500

Independent Reviewer:

Government Reviewer:

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: Haj. Amina Yunusa Mohammed (08035170060), Principal Budget Officer, Planning and Budget Commission Kaduna State dated 15th September, 2020.

Comment: Q.44: Answer is B. Even though no formal feedback to public, public inputs received are applied therein towards the improvement of budget execution and channels such as the state government's website, twitter and Facebook handles are used appropriately to give feedbacks.

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: Mal. Aminu Ibrahim Nmadina (08037022311), Director, Annual Accounts & Appropriation Office of the Auditor General, Kaduna State dated 14th September, 2020

Comment: Q.45: Answer is D. The processes not yet formalized. The Director explained that the auditing process is very technical and therefore stakeholders/public cannot really make meaningful inputs as they may not understand the issues and processes. However, reports are published and uploaded online as such citizens can access the reports online at the end of the year to make comments.

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: Mal. Bashir Adamu (08034530965) Secretary PAC, SHoA dated 13th October, 2020.

Comment: Q.46: Answer is B. The Secretary explained that the Public Accounts Committee audit report review meetings are not open to the public as a result of the technicalities involved in the process, as people do not understand. However, he pointed out that public announcement is made on newspapers & the media for affected MDAs to appear before the house for a review.

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. Or document is not publicly available

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

Citation: Barr. Bello Zubairu Idris (09099492957), Clerk to the Legislature (SHoA) dated 5th October 2020

Comment: Q.47: Answer is D. He explained that the SHoA has a budget, planning, research and statistics department attached independently to carry out its tasks. The department is a service arm that provides technical support and information services to the legislature, its various committees and Departments as need arises. For instance, one of the functions of the department as outlined is to undertake Budget analysis; seek to break down the Budget to examine its component parts from different analysis, issues, sectors, group etc.

However, no supporting documents/reports from the department was made accessible to back up claim.

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: Barr. Bello Zubairu Idris (09099492957), Clerk to the Legislature (SHoA) dated 5th October 2020

Comment: Q.48: Answer is D. He explained that the legislature does not debate budget policy with the executives to review the executives broad budget priorities and fiscal parameters.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Barr. Bello Zubairu Idris (09099492957), Clerk to the Legislature (SHoA) dated 5th October 2020.

Comment: Q.49: Answer is D. During an Interview with the Clerk to the Legislature he pointed out that the state executive often holds private consultations with a wide range of legislators regardless of party affiliations. This has been the practice since 2016, which is organized by the Governor for a period of two days at Fifth Chukker Kaduna. However, no documents/evidence in terms of invitation letters and attendance sheet could be accessed to back up claim.

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: Kaduna State Government 2020 draft budget, Budget of renewal available online *see electronic document* <https://www.von.gov.ng/kaduna-governor-submits-2020-budget-to-state-assembly/>

Comment: Q.50:Answer is B. During an interview with the Clerk to the Legislature Barr. Bello Zubairu on 5th October he confirmed that the state draft estimate is often received at least two months before the start of the budget year as stated in the budget call circular. Furthermore, this correlates with the findings as the Governor presented the 2019 draft budget to the State House of Assembly on the 15th October 2019 which is 10 weeks span to the start of the budget year hence less than three months see link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

51. When does the legislature approve the Executive's Budget Proposal?

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

Citation: <https://www.premiumtimesng.com/regional/nwest/364116-kaduna-assembly-passes-n259-25-billion-2020-budget.html>

Barr. Bello Zubairu Idris (09099492957), Clerk to the Legislature (SHoA) dated 5th October 2020

Comment: Q.51: Answer is A. He explained that the Legislature approves the budget at least one month in advance of the start of the budget year. As the legislative process takes four weeks before approval upon presentation of the Draft estimates. thus, November is often targeted for approval yearly. The legislature approved the 2020 budget on 19th November 2019 see link above.

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://kdsg.gov.ng/download/public-finance-law-no-7-2016/>

(Public Finance Law) See *electronic document page 11, part IV; Medium Term Expenditure Framework, under Aggregate Expenditure Ceiling section 17 (1)*

Barr. Bello Zubairu Idris (09099492957), Clerk to the Legislature (SHoA) dated 5th October 2020

Comment: Q.52: Answer is B. Kaduna State Fiscal Responsibility Law 2016 States "The estimates of aggregate expenditure and the aggregate amount appropriated by the Legislature for each financial year shall not be more than the estimated aggregated revenue plus a deficit not exceeding 5 per cent or any sustainable percentage as may be determined by the Legislature for each financial year." He explained that the Public Finance Law gives the legislature the authority in law to amend the Executive's Budget proposal. This is in practice as the legislatures often times have reviewed budget proposed by the executives in so many occasions as there are differences in the draft & approved budgets. See link above

Independent Reviewer:

Government Reviewer:

CIRDDOC: For consistency purposes, the answer is B in line with the other states with similar provisions.

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://kdsg.gov.ng/download/public-finance-law-no-7-2016/>

(Public Finance Law) See electronic document page 15, part VII under Budgetary Execution & Achievement of Targets section 33 subsection 2.

See also Appendix II as attached a copy of virement letter dated 9th November, 2020

Comment: Q.53: Answer is A. The Commissioner for budget & planning may in exceptional circumstances and in the overall public interest recommend for the approval of the Legislature virements between administrative units without exceeding the amount appropriated to such a Main code as stated in the law See Appendix II

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://kdsg.gov.ng/download/law-vi-2016-a-law-to-provide-for-the-control-and-management-of-the-public-finances-of-kaduna-state-2016/>

(A law to provide for the control and management of the public finances of Kaduna state. Law No. 6 2016). See electronic document page 3, Item 9 under Virement

See also Appendix III as attached a copy of virement warrant letter dated 23rd October, 2020

Comment: Q.54: Answer is C. The law stipulates that the Commissioner for Budget and planning may in the case of recurrent expenditure can authorize virement but in the case of capital expenditure he shall recommend all cases of virements to the Legislature for approval.

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: Nil

Comment: Q.55: Answer is D. There is no law or regulation documented in the Kaduna State Fiscal Responsibility Law (Kaduna State of Nigeria 2016, Law No. 7) requiring it to obtain such approval or input from the Legislature.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

56. When was the most recent supplemental budget approved?

A. The most recent supplementary budget was approved before the funds were expended.

B. The most recent supplementary budget was approved after the funds were expended, or the executive implemented the supplementary budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Citation: <https://www.premiumtimesng.com/regional/nwest/400743-kaduna-assembly-approves-n233-6bn-revised-2020-budget.html>

Comment: Q.56: Answer is B. The most recent supplemental budget was approved on the 2nd July 2020 after a unanimous decision by lawmakers presided by the speaker, Kaduna State House of Assembly. This was necessary as a result of the COVID-19 Pandemic and the depressed global crude oil prices, which affected the revenue projections of the state whilst funds early appropriated were expended during the pandemic.

See link above.

Independent Reviewer:

Government Reviewer:

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: Barr. Bello Zubairu Idris (09099492957), Clerk to the Legislature (SHoA) dated 5th October 2020

Comment: Q.57: Answer is D. He explained that in terms of miscellaneous provision, once provisions in the budget has been presented in the budget and thus approved that the executive should adopt then it doesn't require input or approval from the Legislature to undertake it spending. But sometimes unforeseen circumstances require adapt actions for instance, there was no provision for the COVID-19 Pandemic in the budget. As such the Legislature had to issue a resolution to the executive to raise funds to curtail the effects of the pandemic and in response to that, the executive sought for permission/approval from the Legislature therein.

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: Mal. Bashir Adamu (08034530965), Secretary, Public Accounts Committee (SHoA) dated 13th October 2020

Comment: Q.58: Answer is D. Even though public hearing is not done, concerned MDAs are invited for a review meeting via media channels to scrutinize the Audits report. He added that there is no budget for the PAC to undertake this mandate of holding public hearings for the past few years no wonder its quite a challenge for the PAC to hold public hearings. Furthermore, he said there is a low synergy by citizens and CSOs to collaborating with the PAC in furtherance to hosting a public hearing to review the Audits Reports.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. The State Auditor-General has full discretion to decide which audits it wishes to undertake.

B. The State Auditor-General has significant discretion, but faces some limitations.

C. The State Auditor-General has some discretion, but faces considerable limitations.

D. The State Auditor-General has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Citation: Kaduna State Law No. 23, Kaduna State Audit Law, 2018, Page A585 section 11, subsection 2 & Subsection 4.

see Appendix IV as attached for front cover page to Kaduna State Audit Law 2018.

Comment: Q.59: Answer is B. The Auditor General has full discretion in law to perform those audits it wishes to undertake, this is seen in Part III under the powers and functions of the office of the Auditor-General. For instance, Page A585 section 11, subsection 2 clearly states that the Auditor-General for the state shall audit or cause to be audited all public accounts of the State. Subsection 4; The Auditor General shall seek and receive information from any person, authority, corporation or company without let or hindrance in respect of duties it is empowered to perform under this law however, the limitation faced by the State Auditor General is that he cannot Audit security votes of the state.

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: Nil

Comment: Q.60. Answer is D. The State Auditor – General has not established a quality assurance system to provide on-going, independent evaluations of its audit processes.

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: Kaduna State Law No. 23, Kaduna State Audit Law, 2018 Page A582, under Part II Structure of the Office of the Auditor-General; section 8 (Cessation of Office of the Auditor-General) subsection 1. see *Appendix IV as attached for front cover page to Kaduna State Audit Law 2018*

Comment: Q.61: Answer is A. As cited in the KDSG Audit Law 2018 "A person holding the Office of the Auditor-General shall cease to hold office where he is removed by the Governor acting on an address supported by two-third majority of the Legislature praying that he be so removed for inability to discharge the functions of the Office. Thus, the Legislature must give final consent by a way of vote before he or she is removed from Office.

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: Kaduna State Law No. 23, Kaduna State Audit Law, 2018, Page A596 PART V under Annual Estimates and Expenditure

see Appendix IV as attached for front cover page to Kaduna State Audit Law 2018.

Comment: Q.62: Answer is A. The Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the beginning of each year the estimates of revenues and expenditure for inclusion in the state budget. Barr. Bello Zubairu (Clerk to the Legislature) (09099492957) confirmed that the Legislature determines the budget of the Auditor General as it forms part of the budget submitted by the executive seeking for approval. Furthermore, Mal Aminu Ibrahim Nmadina 08037022311 (Director, Annual Accounts & Appropriation, office of the Auditor General) added that budget estimates from the Auditor's office are captured in the budget.

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.
- E. Not applicable (please comment).

Citation: A Law to establish a public Procurement Authority for Kaduna State and for connected Purposes, Kaduna state of Nigeria Law No 12, 2016 (June 1, 2016)

Available at <https://kadppa.kdsg.gov.ng/index.php/download/kaduna-state-public-procurement-law-2/>

Comment: Q.63: Answer is A. There is a Public procurement Law in Kaduna state and is publicly available (online) see link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

64. Does the state have a Public Procurement Bureau/Office that implement the PPL in regulating public procurement in the state?

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

Citation: <https://kadppa.kdsg.gov.ng/index.php/contact/>

Comment: Q.64: Answer is A. Kaduna State Procurement Office Authority is located at the Government House Kaduna see link above for contact address

Independent Reviewer:

Government Reviewer:

CIRDDOC:

65. Has the State inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representatives as members

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

Citation: <https://kadppa.kdsg.gov.ng/index.php/board-members/>

Kaduna state of Nigeria Law No 12, 2016 (June 1, 2016)

<https://kadppa.kdsg.gov.ng/index.php/downloads/>

page 4, Part I under Establishment of the Public Procurement Authority, section 6; (Governing Board).

Mal. Mohammed Suleiman (08023081545), Ag. DG, Kaduna State Public Procurement Authority dated 3rd December 2020

Comment: Q.65: Answer is A. The KDSG PPL stipulates that the Governing Board for the Authority shall comprise of 3 persons from the private sector including a Quantity Surveyor with experience in procurement practices, one of whom shall be a woman. Furthermore, this was confirmed by the Acting Director of KADPPPA who attested that private sector & CSOs are members. Although attempts were made to distinguish members from CSOs and private sectors but to no avail as the Ag. Director said the Secretary whose role is to identify them is on leave and wouldn't be available for quite some time. I pleaded for urgency sake due to the timeline for submission to CIRDDOC yet no one could be in a better position to dig more. See *link above* to the composition of board members.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

66. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?

- A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
- B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.
- C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs
- D. No information of public tenders is available within the state.
- E. Not applicable (please comment).

Citation: <https://kdsg.gov.ng/category/kdsg-tenders/>
<https://kadppa.eprocurement.ng/adverts>

Comment: Q.66 Answer is B. The State's Public Procurement Authority provides information of all its public tenders via several online websites that is the KADPPA e-procurement portal and the state Government portal. Furthermore, procurement MDAs do adopt various mediums to publish potential tenders such as Newspaper adverts, radio etc. the online portal is the most widely used and publicly accessible to citizens. See *links above* for online portals.

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: Letter of Invitation for bid Opening to LEADS see Appendix V as attached
A Law to establish a public Procurement Authority for Kaduna State and for connected Purposes, Kaduna state of Nigeria Law No 12, 2016 (June 1, 2016)

<https://kadppa.kdsg.gov.ng/index.php/downloads/> page 35 under Bid-Opening, Section 52 sub-section B

Mal. Mohammed Suleiman (08023081545), Ag. DG, Kaduna State Public Procurement Authority dated 3rd December 2020

Comment: Q.67: Answer is A. The PPL states that the Procuring MDAs shall cause all bid to be open in public soon after deadline for submission of bids in the presence of the bidders or their representatives and any interested member of the public. Furthermore, the Ag. Director of the Authority confirmed that MDAs do invite CSOs and other stakeholders always during bid openings however, it is not compulsory for CSOs to attend the bidding process prior to invitation by MDAs. He added that MDAs do have a Register for bid openings where details of CSOs, bidders and observer's attendance are captured therein.

Find attached *Appendix V* copy of Letter of Invitation addressed to a CSO as an observer.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://kadppa.kdsg.gov.ng/index.php/downloads/>

Comment: Q.68: Answer is B. Kaduna State Public Procurement Authority publishes all required guidance documentation to contractors via its dedicated online portal see link above. Furthermore, Mal. Mohammed Suleiman (08023081545), Ag. DG, Kaduna State Public Procurement Authority dated 3rd December 2020 added that Most MDAs use the Newspaper, radio announcements, billboards and others means applicable to disseminate information on contracts guidance documentation.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://kdsg.gov.ng/wp-content/uploads/2021/02/Tender-for-AGILE-Consultancy.pdf>
Invitation to tender for Consultancy services for the Adolescent Girls Initiative for Learning and Empowerment (AGILE) Project.
see page 2, section 5.0 under Opening of bids line 1

A Law to establish a public Procurement Authority for Kaduna State and for connected Purposes, Kaduna state of Nigeria Law No 12, 2016 (June 1, 2016)

<https://kadppa.kdsg.gov.ng/index.php/downloads/> page 35 under Bid-Opening, Section 52 sub-section B

Comment: Q.69: Answer is A. Tenders are opened publicly following the closing date for bid submission see link above.

This is in practice following the PPL which stipulates that all procuring MDAs are to cause all the bids to be opened in public, soon after the deadline for submission of bids, in the presence of the bidders or their representatives and any interested member of the public.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

70. Are procurement decisions published?

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

E. Not applicable (please comment)

Citation: <https://www.budeshi.ng/kadppa/Projects>

Comment: Q.70: Answer is A. Procurement decisions are publicly posted in KADPPA dedicated website showing contracts awarded etc. while at the procurement MDA level debriefing is carried out to bid losers by the Due compliance Committee see *link above*

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. Yes, the justification for awarding the contract to the selected contractor is published.

B. No, the justification for awarding the contract to the selected contractor is not published.

C. Not applicable (please comment).

Citation: <https://kadppa.eprocurement.ng/home>

A Law to establish a public Procurement Authority for Kaduna State and for connected Purposes, Kaduna state of Nigeria Law No 12, 2016 (June 1, 2016)

<https://kadppa.kdsg.gov.ng/index.php/downloads/>

see page 39, section 56 subsection (3) under confidentiality of bid, see also page 38, section 55, under Disqualification of bids

Comment: Q.71: Answer is B. Award of contract justification is not published. This is because the e-procurement portal provides a closed access to registered contractors where only a contractor has the information shared once he/she is logged in to the portal and then accesses the information as it relates to contract awarded/lost with details. More so, the PPL stipulates that award decision is notified to the successful tenderer by the procuring MDAs exception is in the case of disqualification when a bidder submit documents containing false information such disqualification shall be published in the state Official gazette.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

72. Is there an external procurement complaints review body?

A. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well

B. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; but the review body does not work well.

C. Yes, there is an external procurement complaints review body, but not it is not clear to all individuals how to submit a complaint; and the review body does not work well.

D. No, there is no external procurement complaints review body.

E. Not applicable (please comment).

Citation: <http://sirtukur-002-site11.ctempurl.com/KADPPA/MDA-Procurement-Complaint.aspx>

Comment: Q.72: Answer is B. A redress mechanism portal exists that is publicly available with information regarding the procurement review process and dispute resolution mechanisms for contractors to submit complains. For instance, a Contractor could submit a procurement Complaint to MDAs, procurement Complaint to KADPPA as well as a procurement petition. There is also information on number of petitions submitted, number of petitions treated, number of Complaints treated and pending complaints. however, it seems not to be frequently used as only a few complaints can be seen on the portal. During an interview with the Ag. Director of KADPPA he confirmed that most complains are reviewed at the procuring MDAs to which the complaint is directed to and if not resolved It is then forwarded to the KADPPA *See link above.*

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: <http://sirtukur-002-site11.ctempurl.com/#>

Comment: Q.73: Answer is B. An ADR mechanism exists, which is publicly accessible to all contractors via the online portal whereby complaints/ petitions are submitted and treated accordingly by the procuring MDAs or KADPPA. But so far, the in-person approach of ADR is often times used to addressing dispute. The Ag. Director of KADPPA added that advocacy & sensitization of the redress mechanism has been done via different channels such as Radio, TV adverts to educate people on the ADR mechanism but just a few use it.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mal. Mohammed Suleiman (08023081545), Ag. DG, Kaduna State Public Procurement Authority dated 3rd December 2020

Comment: Q.74: Answer is B. Complaints reviews in the state occurs in 3 levels; first level begins from the procuring MDAs compliance department involved, which looks at disputes over procurement processes and where it fails to addresses such disputes; its then forwards such disputes to the Public Procurement Authority which is the second level and lastly, the court is the third level where disputes are referred to if unaddressed at the second level. Thus, timing to meetings solely depends on disputes submitted to the procurement review body of the procuring MDA.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <http://sirtukur-002-site11.ctempurl.com/#>

Comment: Q.75: Answer is B. Decisions regarding disputes over procurement are often times available at the dedicated Redress mechanism portal where the complaints was created and submitted. Furthermore, such decisions are available and can be access from the procurement Agency as any interested person or contractor can access this information from the Procurement Agency.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Above 75 percent of the capital projects initiated through open and competitive tender
- B. Between 50 -75 percent of the capital projects initiated through open and competitive tender
- C. Between 25-49 percent of the capital projects initiated through open and competitive tender

- D. Less than 24 percent of the capital projects initiated through open and competitive tender
- E. Not applicable

Citation: <https://kdsg.gov.ng/category/kdsg-tenders/>

Comment: Q.76: Answer is A. Kaduna State approach is Open competitive tender which is the default method used, as very minimal contract bids go to special and restricted methods of bids. See link above

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://kadppa.kdsg.gov.ng/index.php/download/kachia-lga-2015-2019/>

Comment: Q.77: Answer is D. Even though the state publishes a list of all awarded contracts with the amount of payment made to each contractor, and the corresponding percentage, the list of awarded contracts for year 2020 is yet to be published/uploaded on the website as the question is asking for timely information on procurement.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. Is there a State Freedom of Information Law?

- A. Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
- B. Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
- C. No, there is no State Freedom of Information Law, however, there is another provision ensuring Access to Information.
- D. No, there is no State Freedom of Information Law.**
- E. Not applicable (please comment).

Citation: Mr. Bitrus Bassahuwa Ahuwai (08035572465) Secretary, Fiscal Responsibility Commission dated 19th January 2021.

Comment: Q.78: Answer is D. The state does not have a FOIA, all attempt was made to citing other relevant laws in the state that grant access to information but none was found. Although the State has signed on to the OGP platform which has FOI as one of its targets. Thus, it is committed to providing information despite the absence of an FOIA. Citizens can make request for information to the relevant MDA who endeavor to provide such.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Mr. Bitrus Bassahuwa Ahuwai (08035572465) Secretary, Fiscal Responsibility Commission dated 19th January 2021.

Comment: Q.79: Answer is D. The State has no Access to information Agency; However, Kaduna State is a member of the OGP platform. Thus, it is committed to providing information despite the absence of an FOIA. Citizens can make request for information to the relevant MDA.

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: Mr. Bitrus Bassahuwa Ahuwai (08035572465) Secretary, Fiscal Responsibility Commission dated 19th January 2021.

Comment: Q.80: Answer is B. There are no provisions in the PFM law or other legal provisions ensuring the public availability of budgets documents.

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

Citation: <https://kdsg.gov.ng/download/public-finance-law-no-7-2016/>

A Law to Provide for Prudent public Expenditure, Financial Management and Discipline with a view to ensuring A Long-Term Macroeconomic Stability in Kaduna State

Comment: Q.81: Answer is A. The state has a Fiscal Responsibility law, it was enacted on the 30th April 2016. See *link above*

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: Kaduna State Law No. 23, Kaduna State Audit Law, 2018,

see Appendix IV as attached for front cover page to Kaduna State Audit Law 2018

Comment: Q.82: Answer is A. The state has a Modern Audit Law, it was enacted on the 1st September, 2018 - which is two years old upon enactment. thus, it is less than 5 years old. Though not online it is available for purchase from the Government Printers.

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: Kaduna State Law No. 23, Kaduna State Audit Law, 2018, Page A594 PART V under Annual Certificate and Report of the Auditor General Section 19; subsection (1)

see Appendix IV as attached for front cover page to Kaduna State Audit Law 2018.

Comment: Q.83: Answer is A. The Audit Law stipulates that the Auditor- General shall, within 90 days of receipt of the financial statements and annual accounts of the State from the Accountant -General, submit his report to the House of Assembly and the House shall cause the report to be considered by the PAC.

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: Mal. Bashir Adamu (08034530965), Secretary, Public Accounts Committee (SHoA) dated 2nd December 2020.

Comment: Q.84: Answer is B. The PAC produces report based on their findings from the Auditor General's report, it is then published and copies are submitted to the State House of Assembly with recommendations forwarded to the executive for implementation.

This report has however not been produced for some periods. The last time PAC produced its report was year 2015 which is still under review at the SHOA and has not been validated for dissemination as all efforts was made to see it but proved abortive . Auditor's General Reports from 2016-2020 are available at the SHoA However, reviews are yet to be done by the PAC to generate reports of its findings. some of the reasons for not producing the report according to the Secretary include: huge back logs, change of tenures, lack of staff capacity, staff rationalization. However, he mentioned that the PAC is in the process of clearing backlog of the reports.

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: Mal. Bashir Adamu (08034530965), Secretary, Public Accounts Committee (SHoA) dated 2nd December 2020.

Comment: Q.85: Answer is D. The last time PAC produced its report was year 2015. Auditor's General Reports from 2016-2020 are available at the SHoA However, reviews are yet to be done by the PAC to generate reports of its findings. some of the reasons for not producing the report according to the Secretary include: huge back logs, change of tenures, lack of staff capacity, staff rationalization. However, he mentioned that the PAC is in the process of clearing backlog of the reports.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. The State Financial Regulations/Instructions was reviewed within the last 5 years
- B. The State Financial Regulations/Instructions was reviewed within the last 10 years but more than 5 years.
- C. The State Financial Regulations/Instructions was reviewed more than 10 years ago but less than 15 years
- D. The State Financial Regulations/Instructions was reviewed more than 15 years ago or there is no such law.
- E. Not applicable (please comment).

Citation: <https://kdsg.gov.ng/download/law-vi-2016-a-law-to-provide-for-the-control-and-management-of-the-public-finances-of-kaduna-state-2016/>

(A law to provide for the control and management of the public finances of Kaduna state. Law No. 6 2016).

Comment: Q.86: Answer is A. The State Public Finance Law was reviewed 4 years back see *link above*

Independent Reviewer:

Government Reviewer:

CIRDDOC:

APPENDIX I: REVENUE AND MULTI-YEAR BUDGET CALL CIRCULAR

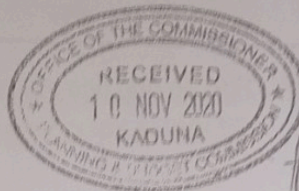


MINISTRY OF EDUCATION
KADUNA STATE, NIGERIA

KDS/MOE/PRS/005/2017/VOL.T/109

9th November, 2020

The Commissioner,
Planning and Budget Commission
Kaduna.



Push 3:15 pm

APPLICATION FOR VIREMENT

Above subject matter refers

2. The Ministry wishes to apply for virement in respect of the following:

- (a) Recurrent Expenditure from various Budget code numbers and titles of N14,800,000.00 as per 'A'; attached.
- (b) Recurrent Expenditure on security services of N435,000,000.00 with additional N73,400,000.00 as expenditure for the rest of the year 2020 as per 'B' attached.
- (c) Capital Expenditure on Capital codes of N1,900,000,000.00 with additional N2,700,000,000.00 as expenditure for the rest of the year 2020 as per 'C' attached.

3. This to enable the Ministry accommodate expenditures on the payment of Kaduna State Vigilance Services engaged to provide security services in all the secondary and capital/Recurrent expenditure incurred before the revised Budget of 2020.

4. Accept the esteemed regards of the Commissioner now and always, please.



Phoebe Sukai Yayi
Permanent Secretary
For: Commissioner

Phoebe Sukai Yayi
Permanent Secretary
For: Commissioner

State Secretariat Complex, P.M.B. 2017, Kaduna
Kaduna State - Nigeria
Tel: +234 (0) 818 407 9036 | Website: www.kdsg.gov.ng | Email: education@kdsg.gov.ng

APPENDIX III: LETTER FOR VIREMENT WARRANT

Done and treated successfully.

PLANNING AND BUDGET COMMISSION
KADUNA STATE, NIGERIA

PBC/ADM/GEN/310/ VOL.II 23rd October, 2020

Accountant-General,
Ministry of Finance,
Kaduna.

Auditor-General,
Office of the Auditor-General,
Kaduna.

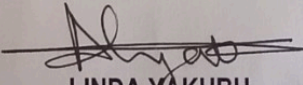
The Director,
Final Account,
Ministry of Finance,
Kaduna.

The Commissioner,
Planning and Budget Commission,
Kaduna.

FORWARDING OF VIREMENT WARRANT

Further to your request on the above subject matter, find attached duly completed Virement Warrant No. **VW/21/2020** for your information and further necessary action.

3. Accept the assurances of the Commissioner's esteemed regards, please.


LINDA YAKUBU
Deputy Director Budget
For: Commissioner


No. 16 Muhammadu Buhari Way, Kaduna, Nigeria
Email: budget@kds.gov.ng | Website: www.pbc.kadgov.ng

APPENDIX IV: KADUNA STATE AUDIT LAW

A 579

Kaduna State of Nigeria Gazette No. 29 Vol. 52 15th November, 2018 - Supplement Part A

Law No. 23



2018

Kaduna State of Nigeria

**A LAW TO PROVIDE FOR THE AUDIT OF PUBLIC
ACCOUNTS OF KADUNA STATE AND FOR OTHER
MATTERS CONNECTED THEREWITH, 2018**

[1st September, 2018]


Date of
Commencement.

BE IT ENACTED by the House of Assembly of Kaduna State as follows: Enactment.

**PART I
PRELIMINARY**

1. This Law may be cited as the Kaduna State Audit Law, Short Title.
2018.
2. This Law shall come into operation on the 1st day of Commencement.
September, 2018.
3. In this Law, unless the context otherwise requires: Interpretation.
 - “Accountant-General” means the Accountant-General of Kaduna State;
 - “Accounting Officer” means the Chief Executive of a Ministry, Department or Agency as defined by the Public Procurement Law of the State;
 - “Attorney-General” means the Attorney-General and Commissioner for Justice;

APPENDIX V: LETTER OF INVITATION FOR BID OPENING



FEDERAL NEURO-PSYCHIATRIC HOSPITAL
BARNAWA, KADUNA - NIGERIA.

OFFICE: Opposite Shagan Low Cost P.M.B. 2187, Barnawa Kaduna
☎ 07019811659 e-mail: fnphkaduna@yahoo.com

FNPH/KD/411/T⁴/76 16th December, 2019

One life

The Executive Director,
Legal Awareness of Nigerian Women,
Plot 5 Gospel Etori Street,
Off Yakowa Way,
Kaduna.

LETTER OF INVITATION AS AN OBSERVER

Following our advertisement in the Daily Trust Newspaper, Punch Newspaper and Federal Tender Journal, the Management of Federal Neuro-Psychiatric Hospital Barnawa, Kaduna, wishes to invite you to witness the opening of the Financial Bids for 2019 capital projects as an observer.

The opening is scheduled to hold as follows:

Date: 18th Dec, 2019
Time: 10:00 am
Venue: Board Room, Federal Neuro-psychiatric Hospital Barnawa, Kaduna

Your presence will be highly appreciated.

Please, accept the warmest regards of the Medical Director.

Thank you

Y. A. Gombe
Yakubu A. Gombe Esq
For: Medical Director

Medical Director: PROF. A. J. YUSUF, MBBS, MD(ABU), PGDE, FWACP, FMCPsych.
PGDAM, MNIM, FMCPsych

**APPENDIX VI: KADUNA STATE GOVERNMENT MEDIUM TERM EXPENDITURE
FRAMEWORK 2020**

