

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

KANO STATE

June 2020

Civil Resource Development and Documentation Centre (CIRDDOC)

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Survey on State Budget Transparency in Nigeria

Section One: Public Availability of Key Budget Documents

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

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

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

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

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

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

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	1. Title: 2020 Kano State Budget Call Circular 2. Date of Release: 27 August 2019 3. Internet Link: https://drive.google.com/file/d/16VMYWaIaC71v_wksAxJM8Kdzl1hCmmkR/view 4. Availability: Produced and Publicly Available (PPA)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Title: 2020-2022 MTEF of Kano State 2. Date of Release: August 2019 3. Internet Link: https://drive.google.com/file/d/173zC-Qn4UcaVYe7IvfAYgCcR2TrfBQsTX/view 4. Availability: Produced and Publicly Available (PPA)
State Citizens Budget	1. Title: 2020 Kano State Citizens Budget 2. Date of Release: 26 January 2020 3. Internet Link: https://drive.google.com/file/d/1t-PJ0_evjz0ftPZRa10A_NrO5V4T0uhs1/view 4. Availability: Produced and Publicly Available (PPA)
State Draft Budget Estimates	1. Title: Kano State Proposed 2020 Budget (Next Level) 2. Date of Release: 7 th November 2019 3. Internet Link: https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3Iy6n/view 4. Availability: Produced and Publicly Available (PPA)
State Approved Budget Volumes	1. Title: 2020 Kano State Approved Budget 2. Date of Release: 24 th December 2019 3. Internet Link: https://kanobudget.files.wordpress.com/2020/10/kano-stae-2020-approved-budget.pdf 4. Availability: Produced and Publicly Available (PPA)

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Appropriation Law	1. Title: Kano State 2020 Budget Appropriation Law 2. Date of Release: 27 th December 2020 3. Internet Link: https://kanobudget.files.wordpress.com/2019/12/app.-law.pdf 4. Availability: Produced and Publicly Available (PPA)
State Quarterly Reports	1. Title: First Quarter 2020 Budget Financial Performance 2. Date of Release: 19 th April 2020 3. Internet Link: https://drive.google.com/file/d/1gE-hu1hvFtn3mptB_Vh9G8I0hNhCJ0SHA/view 4. Availability: Produced and Publicly Available (PPA)
State Mid-Year Review	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)
End of the Year Report	1. Title: 2019 Full Year Budget Performance 2. Date of Release: January 2020 3. Internet Link: https://drive.google.com/file/d/1OEKj-TKwyXC2OZi9MeBNo6ueBre_OXxuq/view 4. Availability: Produced and Publicly Available (PPA)
State Auditor General's Report	1. Title: Kano State Government of Nigeria: Report of The Auditor General on The Accounts of The Government of Kano State For The Year Ended 31 st December 2018. 2. Date of Release: August 2019 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A. STATE BUDGET CALL CIRCULAR AND CALENDAR

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

Citation: https://drive.google.com/file/d/16VMYWaIaC71v_wksAxJM8Kdzl1hCmmkR/view

Comment: Q.1: Ans. A: The state budget call circular is produced and thus titled '2020 Kano State Budget Call Circular'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: https://drive.google.com/file/d/16VMYWaIaC71v_wksAxJM8Kdzl1hCmmkR/view

view

Comment: Q.2: Ans (B). The call circular was released on **27th August 2019**. Thus, the choice of 'B'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: https://drive.google.com/file/d/16VMYWaIaC71v_wksAxJM8Kdzl1hCmmkR/view

Comment: Q.3: Ans (A). The document was made available to the public via the ministry's website - (internet) on the **27th August 2019**, in addition to being submitted to all the key stakeholders as addressed in the document.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?

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

Citation: https://drive.google.com/file/d/13Z1Px Dx77agHnf_uowqlzOaETyL1RN_J/view

Comment: Q.4: Ans (A). The Director Budget (Alhaji Yakubu - 08101189460) highlighted the states' adherence to a publicly provided budget calendar. For example, in the calendar, **2020 Half year Performance Report** was marked to be made available in July 2020, and the report was made available in July 2020. The researcher was able to establish this in the calendar.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

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

Citation: <https://drive.google.com/file/d/19TdmXzQ87X3eQasUZoNeNqRI-Ki3m0IF/view> (Pg.

12)

Comment: Q.5: Ans (A). The Director Budget (Alhaji Yakubu - 08101189460) affirmed that MTEF & FSP are regularly produced in line with the PFML of the state. This he mentioned is indicated in Sec 8(1), Sec 9(1,2,3) of the law (Page 12). This was however verified and established by the researcher .

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: (Alhaji Yakubu – Outgoing - Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460)

Comment: Q.6: Answer (A) In an interview with the Director Budget, he stated that the ministry consults with key stakeholder in the preparation of the MTEF and FSP. Provided evidence include attendance and minutes of the meeting indicating different stakeholders including NGOs, PWDs, Trade unions and many others who participated in the process. See annex for the evidence.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

7. Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?
- A. Yes, it does.
 - B. No, it does not [*Please specify whether the draft budget estimates are produced late, or not produced at all*] or document is not publicly available
 - C. Not applicable/other (please comment).

Citation: Kano State Proposed 2020 Budget (Next Level) –

<https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3ly6n/view>

Comment: Q.7: Answer (A). In an interview with the Director Budget (Alhaji Yakubu – 08101189460), he stated that the Governor presented the draft budget estimate before the state assembly on **7th November 2019**. See link to the document:

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: Kano State Proposed 2020 Budget (Next Level) –

<https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3ly6n/view>

Comment: Q.8: Answer (B) In an interview with the Director Budget (Alhaji Yakubu – 08101189460), he stated that the document was launched on the internet the same day the Governor presented it to the state assembly. Thus, made publicly available on the 7th November 2019.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kano State Proposed 2020 Budget (Next Level) –

<https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3ly6n/view>

Comment: Q.9: Answer (A) The researcher observed that the Draft Budget Estimates presented expenditures while depicting entities that are responsible for managing the budget. The entities cited include Ministries Departments and Agencies (MDAs). Example of MDAs cited are **Ministry for Local Government, Ministry of Works and Housing, Ministry of Education, Civil Service Commission, Due Process Bureau**, and several others.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?
- A. Yes, expenditures are presented by functional classification

B.No, expenditures are not presented by functional classification or document is not publicly available

C.Not applicable/other (please comment)

Citation: https://drive.google.com/file/d/1FLk9-9vaCtJ9lknZGi3uEIvs8_-9ISQI/view (Pg. 48-54)

Comment: Q.10: Answer (A). The researcher notes that expenditures in the draft budget estimate were presented based on **specific purpose** and **objectives**. Thus, indicating adherence to the functional classification of a budget. For example, '**Economic Code 2101**' is for the purpose of '**Salaries and wages**'. Example of the specific objective to be achieved under the same budget code include '**overtime payments**' (**Code 21010102**)' and several others. Thus, the researchers' choice of 'A'. **Page 49.**

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. **Yes, expenditures are presented by economic classification**

B.No, expenditures are not presented by economic classification or document is not publicly available

C.Not applicable/other (please comment)

Citation: Kano State Proposed 2020 Budget (Next Level)

<https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3ly6n/view> (Pg. 224)

Comment: Q.11: Answer (A) Expenditures are presented by economic classification as observed in the document. For instance, '**Budget code 2302**' is for the purpose of "**Construction/Provision**". Example of the specific objective to be achieved under the same budget code include '**Construction of ICT infrastructure (code 23020105)**' and several others. **Page 224** is a crystal example depicting economic classification in the Proposed Budget 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

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

D. No, expenditures are not presented by program or document is not publicly available

E. Not applicable/other (please comment).

Citation: https://drive.google.com/file/d/1FLk9-9vaCtJ9lknZGi3uEIvs8_-9ISQI/view (Page 117)

Comment: Q.12: Answer (A) The researcher observed that most expenditures in the draft estimates were linked to specific programs. For instance, 'Budget Code – 22020501' is an expenditure to 'Facilitate formation of 44 maize processing Clusters in 44 LGA's through training of 22 trainees, transportation and other logistics'. This is a program of the Ministry of Agriculture in line with the governments' policy of agricultural development in the state.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

13. Do the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?
- A. Yes, the draft budget presents all four types of information (gender, age, senatorial zone and LGA)
 - B. Yes, the draft budget presents three of the four types of information
 - C. **Yes, the draft budget presents less than three of the four types of information**
 - D. No, such information is not presented or document is not publicly available
 - E. Not applicable/other (please comment)

Citation: <https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3Iy6n/view>

(Alhaji Yakubu –Outgoing - Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460)

Comment: Q.13: Answer (C) The draft budget presents allocation by 'Geo-Code' only. Thus, senatorial zones and LGA were observed in the draft budget estimates. Example of the Geo-Codes segmentation observed in the draft estimates include **31913808, 31912105, 31930403, 31913104**. This was similarly affirmed in an interview with the Ministry of Planning and Budget.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3Iy6n/view> (Pg. 33)

Comment: Q.14: Answer (A) Individual sources of revenue accounting for all sources of revenue are presented in the draft budget estimates. For instance, **Total IGR, Statutory Allocation, Value Added Tax (VAT)** and many others were observed by the researcher on **page 33** of the draft budget estimates.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3Iy6n/view>
(Alhaji Yakubu – Outgoing - Deputy Director, Ministry of Planning and Budget. Ka no State. 08101189460)

Comment: Q.15: Answer (C). The non-financial data on results are presented only for some programs and/or some administrative units. For instance, **N2.4 Billion** annually targeted for **1,180 schools** with combined **population of 834,366** towards expanding compulsory and free access to basic and quality education in the state within the budget years. **Page 27**

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3Iy6n/view>

Comment: Q.16: Answer (D). No, performance targets are not used or document is not publicly available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

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

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

Citation: <https://kanobudget.files.wordpress.com/2019/12/app.-law.pdf>
 Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly
 (KSHoA). 08034608569

Comment: Q.17: Answer (A). The State Budget Appropriation law was enacted before the start of the fiscal year. This was further re-affirmed by the Finance Committee, Kano State House of Assembly (KSHoA). Specifically, **18th December 2019**.

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://kanobudget.files.wordpress.com/2019/12/app.-law.pdf>

Comment: Q.18: Answer (A). The document was released to the public on **27th December 2019**.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://kanobudget.files.wordpress.com/2019/12/2020-approved-budget-kano-state.pdf> (Pg9-

23)

Comment: Q.19: Answer (A). All expenditures are presented by administrative units (pg. 9). For example, **Government House, Special Services Directorate, Protocol Directorate**, indicatively as administrative units. **Pages 9-23**

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://kanobudget.files.wordpress.com/2020/10/kano-stae-2020-approved-budget.pdf> (Pg. 24-28)

Comment: Q.20: Answer (A). The expenditures are presented based on the functional classification standard of a budget. For example, '**Administrative Code 011101000200**' is for the purpose of '**Special Services Directorate**'. **Pages 24-28.**

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://kanobudget.files.wordpress.com/2020/10/kano-stae-2020-approved-budget.pdf>

(Pg. 186 -187)

Comment: Q.21: Answer (A). The expenditures observably were presented based on salaries, goods and services, transfers, and capital spending. Thus, depicting a standard economic classification of expenditures. For example, 'Salaries and Wages – Code 2101' 'Allowances and Social Contribution – Code 2102' 'Goods and Services – Code 2202' 'Capital Projects – Code 2301'. Thus, the choice of 'A' by the researcher. **Pages 186-187**

Independent Reviewer:

Government Reviewer:

CIRDDOC:

22. Does the State Approved Budget present expenditures for individual programs (items) for the budget year?
- A. **Yes, programs accounting for all expenditures are presented.**
 - B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
 - C. Yes, programs accounting for less than two-thirds of expenditures are presented.
 - D. No, expenditures are not presented by program or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: <https://kanobudget.files.wordpress.com/2020/10/kano-stae-2020-approved-budget.pdf>
(Page 186 - 187)

Comment: Q.22: Answer (A). As part of the policies of the state to promote shelter and development of the transport sector. A provision of N9.5Billion has been earmarked for the Ministry of Works and Housing to undertake projects and programmes in the 2020 financial year. Example of some of the programs designed to meet the policy objectives and accounts for the expenditure include 'Construction of 100 Units of 2 Bedroom Houses – Code 23020118' 'Renovation/Development of Dilapidated Properties at Warri Road – Code 23030113' 'Local Travel Transport Training – Code 22020101' amongst several others. **(Pg. 186 – 187)**

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://kanobudget.files.wordpress.com/2020/10/kano-stae-2020-approved-budget.pdf>

Comment: Q.23: Answer (A). According to Mallam Nasiru, who is the Secretary House Committee on Finance, he stated that the approved budget estimate is IPSAS compliant being that it employs budget classification and chart of accounts with each line item differentiated by codes. For instance, **Government House (011100000000), Special Services (011101000200), Protocol Directorate (011101000500)**. See link below for evidence:

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://drive.google.com/file/d/1OEKjTKwyXC2OZi9MeBNo6ueBre_OXxuq/view

Comment: Q.24: Answer (A). All items in the budget across all MDAs are disaggregated in items of recurrent and capital expenditure. See link:

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://kanobudget.files.wordpress.com/2020/10/kano-stae-2020-approved-budget.pdf>
(Pg. 1)

Comment: Q.25: Answer (A). In an interview with Nasiru Magaji (08034608569) who is the secretary House Committee on Finance, he mentioned that all revenues are reported and individually accounted for in the approved budget for the 2020. For instance, **Total IGR, Statutory Allocation, Value Added Tax (VAT) and Other Receipts** were highlighted as individual sources of revenue on Pg.1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

E. STATE CITIZENS BUDGET

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

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

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

Citation: 2020 Kano State Citizens Budget –

https://drive.google.com/file/d/1tPJ0_evjz0ftPZRa10A_NrO5V4T0uhs1/view

Comment: Q.26: Answer (C). A citizen’s budget is produced and publicly available but excluded some of the core elements such as the ‘**information on the budget process**’, and ‘**sector specific information and targeted programs**’ listed above. Also, the contact information provided is insufficient as it only states the ‘Ministry and website’. No email address, physical address and phone numbers provided in the document. The link to the document is provided below:

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: https://drive.google.com/file/d/1tPJ0_evjz0ftPZRa10A_NrO5V4T0uhs1/view

Alhaji Yakubu - Outgoing - Deputy Director, Ministry of Planning and Budget.
Kano State. 08101189460)

Comment: Q.27: Answer (C). In an interview with the Ministry of Budget and Planning, it was affirmed that the citizen's budget is only disseminated through the internet. The link is cited above in the citation section.

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: First Quarter 2020 Budget Financial Performance

https://drive.google.com/file/d/1gEhu1hvFtn3mptB_Vh9G8I0hNhCJ0SHA/view

Comment: Q.28: Answer (A). The state produces and releases quarterly report to the public less than one month after the end of the quarter. The first quarter Kano state 2020 budget implementation report was release to the public on April 29th, 2020.

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: First Quarter 2020 Budget Financial Performance

https://drive.google.com/file/d/1gEhu1hvFtn3mptB_Vh9G8I0hNhCJ0SHA/view

Comment: Q.29: Answer (A). The first quarter Kano state 2020 budget implementation report was release to the public via the internet on the April 29th, 2020. See link:

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Not Produced (NP).

Comment: Q.30: Answer (D). The mid-year review is not produced at all.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: https://drive.google.com/file/d/1OEKjTKwyXC2OZi9MeBNo6ueBre_OXxuq/view

Comment: Q.31: Answer (A). The report was released in January 2020. Thus, less than six months after the end of the fiscal year.

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: Kano State Government of Nigeria: Report of The Auditor General on The Accounts of the Government of kano State For The Year Ended 31st December 2018.

Comment: Q.32: Answer (D). The researcher observed that the cited Auditor General's Report above was ready in **August 2019**. Thus, less than 9 months after the end of the fiscal year. However, the document is not made publicly available going by the survey's methodologies, and hence, the researchers' choice of 'D'. Meanwhile a copy of the report is attached in **Annex 1**.

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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.33: Answer (A). In an interview with the Secretary House Committee of Finance (Mallam Nasiru Magaji), he stated that the Auditors General's Report for the year ended 31st December 2018 was submitted to the KSHoA on 30th August 2019. Evidence of the letter transmitting the report to the KSHoA is attached which indicatively dates 30th August 2019 as a received letter. See annex 2.

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://drive.google.com/file/d/19TdmXzQ87X3eQasUZoNeNqRI-Ki3m0lF/view>

Comment: Q.34: Ans. (B). Section 10 (3) of the Kano State PFML requires the ministry of budget to collate citizens input for possible incorporation into the budget proposal.

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://kanobudget.org/2019/12/03/town-hall-meeting-at-rano-emirate-for-2020-budget/>

Comment: Q.35: Ans (B). It was discovered that the state holds Town Hall Meetings (THM) with citizens using the five (5) emirates (Kano, Bichi, Gaya, Rano and Karaye) distribution as an established mechanism to identify the public's perspectives on budget priorities in the state. It harnesses citizens demands and incorporate them into the budget. It also attracts wide spectrum of community representatives including ward heads, religious leaders, youth leaders, women leaders etc who table their demands and perspectives of the budget. This was noted in **the attendance list cited above online**. Content/opinion

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: Alhaji Yakubu – Outgoing - Deputy Director, Ministry of Planning and Budget.
Kano State. 08101189460

Comment: Q.36: Ans (D). The executive has not been consistent in engaging any of the groups listed in the core set of constituencies. It was discovered that the executive had separate engagement with women groups in 2018 formulation process. But this, however, has not been sustained. Hence, the selection of option 'D'.

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: Alhaji Yakubu – Outgoing Deputy Director, Ministry of Planning and Budget.

Kano State. 08101189460

Comment: Q.37: Ans (D). No, the executive does not articulate its purpose for engaging the public during the budget formulation process. Even though Alhaji Yakubu stated that the executive ensures it holds the townhall meetings soliciting citizens' perspectives and priorities in the budget early enough to allow incorporation of inputs to the budget, there is no evidence of letter of invitations.

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: Alhaji Yakubu – Outgoing - Deputy Director, Ministry of Planning and Budget. Kano State. 08101189460

Comment: Q.38: Ans (D). The executive has not established a feedback mechanism on how citizens inputs have been used in the draft budget estimates. However, Alhaji Yakubu opined that the executive will try and ensure its in place. Thus, the choice of 'D'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

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

Citation: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.39: Ans (D). The State Assembly holds bilateral discussions (budget defence) with MDAs which are not public in nature. However, the assembly do organize a separate Public Hearing after the bilateral discussions to get citizens input to the budget.

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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.40: Ans (A). According to Nasiru Magaji (Secretary Finance Committee KSHoA), public hearings involving the citizens are annually held. The 2020 Budget Public Hearing held on the **5th December 2019**. He further stated that the public hearings are live televised (Sa'adatu Rimi Kano TV) and aired by radio stations. Invitations are often sent via radio and television to reach a larger audience. The public hearings are on the budget in general. However, see the link for the Kano State 2019 Public hearing report <https://kanobudget.files.wordpress.com/2019/03/public-hearing-report-2019-mlt.pdf>

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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.41: Ans. (D). The reports of the public hearing are produced annually, but not released to the public. The 2020 budget public hearing report is filed in the Secretary Finance Committee office of Kano State House of Assembly. Thus, the basis for the selection of option 'D'.

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://drive.google.com/file/d/1fKl3nWcpFIW2ECISz3HA7g92jDAY8Z1p/view>

Comment: Q.42: Ans (B). Kano state publishes list of beneficiaries of government spending through the Due Process Bureau (DPB). This observably is published separately for the individual MDAs. The link above is an example of the published beneficiaries of the awarded contracts through the ministry of Works & Infrastructure. The document details beneficiary locations (LGAs).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

43. Has the state executive established practical mechanisms to identify the public's perspective on budget execution?

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

Citation: Alhaji Yakubu – Outgoing Deputy Director, Ministry of Planning and Budget.
Kano State. 08101189460

Comment: Q.43: Ans (D). In an interview with Alhaji Yakubu identified the lack of feedback mechanism as a challenge, and the ministry of planning and budget is currently working with ministry of finance to ensure a practical mechanism is put in place for feedback from the public on budget execution. This informed the choice of option 'D'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Alhaji Yakubu – Outgoing Deputy Director, Ministry of Planning and Budget.
Kano State. 08101189460

Comment: Q.44: Ans (D) Kano state currently does not have a formal feedback mechanism on relating with the public on how their input have been used in the budget implementation. However, the state does 'Budget Analysis' and do involve CSOs in the process.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. Public Engagement during Audit

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

- A. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.
- B. Yes, the state Auditor General's office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.

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

Citation: Alhaji Mohammed Zangina Saleh (08035801950) – Director Parastatals Audit.

Comment: Q.45: Ans (D) The 'Auditor General's' office does not engage the public in the audit process currently. Hence the basis for choice of 'D'

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: Alhaji Mohammed Zangina Saleh (08035801950) – Director Parastatals Audit.

Comment: Q.46: Ans (B). During an interview with Alhaji Mohammed Zangina Saleh, he mentioned that the 'Public Account Committee (PAC)' which discusses the Auditor general's report is not open to the public.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS

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

- A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Citation: Nasiru Magaji –Secretary Budget Appropriation Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.47: Ans.(B). The study revealed that KSHoA has a specialized unit known as the ‘Legislative Budget and Research Office (LBRO) which undertakes budget analysis and research. The office notably exists as a unit under the ‘Budget Appropriation Directorate’ which is headed by a ‘Director’ who serves as the ‘Secretary – Appropriation Committee’. While evidence shows that the unit undertakes budget analyses and develops reports entitled ‘Report of the Appropriation Committee’, the secretary of the committee (Nasiru Magaji), stated that more funding and research capacity building is required to ensure the unit maximizes its potentials. **See Annex 4** for scanned front page of the budget analyses report produced by LBRO under supervision of the Budget Appropriation Committee for the Budget Year 2020 entitled ‘ **Report of the Appropriation Committee on the Proposed 2020 Appropriation Bill**’.

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: Nasiru Magaji –Secretary Budget Appropriation Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.48: Ans. (A) The survey established that the legislature (KSHoA) is vigorously involved in the entire process for the development of both Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) of the state (Kano). According to the Secretary Budget Appropriation Committee of the KSHoA, debates, consultations, and recommendations occur in the process. He also stated that recommendations from the legislature are highly prioritized prior to the final development of MTEF & FSP as budget policy documents for the state. **See annex 5** for the invitation letter administering KSHoA to the workshop on the development of budget policy documents of Kano State.

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: Nasiru Magaji –Secretary Budget Appropriation Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.49: Ans. (D). Although emanating from the several interviews with both the legislature (KSHoA – Nasiru Magaji cited above) and the Executive (Director, Planning & Budget), it was affirmed that the Executive holds consultations with members of the legislature in the process of determining the budget priorities. However, there was no evidence from either to establish the affirmed positions, hence, the choice of 'D'.

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: Kano State Proposed 2020 Budget (Next Level) – <https://drive.google.com/file/d/1HOoyAold7NSRBQWCE-VdP9FCdcA3Iy6n/view>

Comment: Q.50:Ans (C). It was established that the legislature received the 'Executive's Budget Proposal' on the 7th November 2019 which indicatively is at least one month, but less than two months before the start of the fiscal year. This was corroborated by Nasiru Magaji (Secretary – Budget Appropriation Committee, KSHoA) who shared a carefully followed 'Drafted Calendar for 2020 Budget Activities' detailing dates, days allocated and responsibilities. He stated that , the 2020 Budget Activities by KSHoA from the ceremonial presentation of the budget proposal by the executive to the final presentation of the principal law and passage lasted for 41 days (7/11/19 – 18/12/19). See annex 6 for the draft budget activities calendar by KSHoA. Similarly, see citation above for link to the proposed budget.

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://kanobudget.files.wordpress.com/2019/12/app.-law.pdf> (Page 7)

Comment: Q.51: Ans. (B). Findings reveal that the legislature did approved the executive's budget proposal on the 18th December 2019. Indicatively, it is less than one month in advance of the start of the budget year. Hence, the choice of 'B'. See page 7 of the link in the citation 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: [PUBLIC FINANCIAL MANAGEMENT LAW \(2020\) - Kano State Ministry of Planning and Budget \(kanobudget.org\)](#)

Comment Q.52: Answer 'A'. Kano State PFML Section 12, Sub-Section 1 (pg. 14) provides for the legislature to examine the budget proposal by the appropriation committee and other relevant committees of the House, which shall include bilateral discussions with the spending agencies.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Nasiru Magaji –Secretary Budget Appropriation Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.53: Ans. (D). While the Secretary Budget Appropriation KSHoA (Nasiru Magaji) affirms that the executive has ensured that approval is sought from the legislature prior to shifting funds between the administrative units. Thus, he referenced **Section 16 (2); item b (pg. 15)** of the Kano State PFM Law which mandates such practice. Accordingly, the law stipulates that authorization shall not be issued for the expenditure that has not been provided for in an appropriation law. In the view of the researcher, the stated law is not explicit enough to explain funds shifting between administrative units, and no verifiable was provided to establish the practice. Hence the choice of ‘D’ by the researcher.

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: Nasiru Magaji –Secretary Budget Appropriation Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.54: Ans (D). The survey found that the legislature has never received a request for approval from the executives to shift funds within the administrative units. Meanwhile shifting funds is a practice the executives are involved in, Nasiru Magaji confirmed. Also, an x-ray of the state's PFML showed non – existence of any clear provision requesting the executive to seek such an approval, neither did the survey lay hands on any policy backing such a request to the legislature. Hence, the choice of 'D'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Nasiru Magaji –Secretary Budget Appropriation Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.55: Ans (D). while the state PFML is not noticeably clear on how excess funds should be spent. However, Nasiru Magaji (Secretary Appropriation Committee, KSHoA) referred to the Nigeria 1999 Constitution as amended, Section 120; Sub-Section 1,2,3 which provides that excess funds that is out of Budget require Legislative approval before inclusion into the consolidated revenue fund. The researcher however was not able to verifiably establish Nasiru Magaji's position via any form of evidence from the KSHoA, and thus the choice of 'D'.

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://kanobudget.files.wordpress.com/2020/12/2020-supplementary-law.pdf>

Comment: Q.56: Ans (B). The most recent supplementary budget was approved by the legislature on the **23rd December 2020**. This was assented to by the Governor on same date to facilitate funds disbursement/expenditure as established by KSHoA (Nasiru Magaji – Secretary Budget Appropriation Committee KSHoA). The researcher however established that the funds were spent before the supplementary law was passed hinging on the date it was passed (23/12/2020), hence the choice of 'B'. See link in the citation for confirmation.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: [PFM Law.pdf - Google Drive](#) - Page 29

Comment: Q.57: Ans (C). Section 37; Sub – Section 1 & 2 of Kano State PFML requires the executive to obtain approval from the legislature prior to spending contingency funds. The law states clearly that 'The Fund (contingency) shall be administered by the Commissioner and used to finance expenditures in anticipation of subsequent legislative approval'. The Secretary Budget Appropriation Committee (Nasiru Magaji) however affirmed the practice is in line with the PFM Law Kano State. However, no verifiable evidence was made available to establish the practice. Thus, the choice of option 'C' by the researcher.

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: Nasiru Magaji –Secretary Budget Appropriation Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.58: Ans (D). The survey established that no committee of the legislature holds any form of public hearing to scrutinize the audit reports. This was further confirmed by Nasiru Magaji the Secretary Budget Appropriation Committee where he stated that KSHoA does not hold any form of public hearing where audit report is either presented or scrutinized. What exist is a 'Consultative Platform' organised by the 'Public Account Committee – PAC which invites MDA of interest with selected members of the KSHoA to discuss audited report of an MDA of interest. This platform does not invite the public.

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: Kano State Audit Law 2020. Pgs. A60 – A61 (Section 30; Sub-section 1; Items I, j & k). See Annex 7 for the front cover page of Kano State Audit Law 2020.
Alhaji Muhammad Saleh Zangina – Director Parastatal Audit (08035801950)

Comment: Q.59: Ans (A). Kano state Auditor General has discretion to decide which audit it wishes to undertake. Section 30 (1) of Kano State Audit Law stipulates that in addition to the powers conferred on him [Auditor General] by Section 125 of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Auditor General ensure: (i) Performance audit is conducted to ensure that government business is economically, efficiently and effectively performed; (j) **Other emerging audits** are conducted including the introduction and maintenance of techniques; and (k) Audit of counterpart funding projects and disaster related programmes are conducted. The Director Parastatal Audit also affirm strongly that the state Auditor General is at discretion of which audit it wishes conduct if such is not outside the legal provision.

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: Alhaji Muhammad Saleh Zangina – Director Parastatal Audit (08035801950)

Comment: Q.60 Ans. (D): The Kano State Audit Law 2020 has not clearly made provision for the State Auditor General to establish a quality assurance system. However, the Kano State Auditor General reportedly does contract independent auditors (Professional Accounting Firms) to undertake audit of MDAs of interest and submit report to the Auditor General as second party audit. The researcher however did not consider the above practice as a quality assurance system, hence the choice of 'D'.

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: Kano State Audit Law 2020. Pg. A59 (Section 27 a, b, & c)
See Annex 10 for the cited page of Kano State Audit Law 2020.

Comment: Q.61: Ans (A). The Kano State Audit Law 2020 has explicitly made clear provisions on the cessation of office of the Auditor General. Section 27 states that ' A person holding the office of the Auditor General shall cease to hold office in accordance with the provisions of Section 127 (1) and (2) of the Constitution of the Federal republic of Nigeria 1999 (as amended) where: (a) he is removed by the Governor acting on an address supported by two-third majority of the House praying that he be so removed for inability to discharge the functions of his office (where arising from infirmity of mind or body) or for misconduct.; (b) he resigns; and (c) he is permanently incapacitated or he dies. Thus, clearly indicating the legislative consent by votes of two-third majority before removal.

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: Kano State Audit Law 2020. Pg. A62 & A59 (Section 31 & 25)

See Annex 11 for the cited page of Kano State Audit Law 2020.

Alhaji Muhammad Saleh Zangina – Director Parastatal Audit (08035801950)

Comment: Q.62: Ans (A). While Section 25 (1) explains payment of Auditor General's entitlements as approved by the House of Assembly, Section 31 states that the Auditor General shall prepare his budget proposal containing revenue and expenditure after receiving call circular and submit the proposal to Ministry of Planning and Budget as part of the budget process. However, findings from the interviews with the Director Parastatal Audit indicates that the legislature determines the Auditor General's report. This was corroborated by Nasiru Magaji (Secretary Budget Appropriation Committee – KSHoA), when he mentioned that during the 2019 budget analyses, the committee received an upward review request from the Auditor General, and such was granted and approved by the Appropriation Committee considering validity of the request. Thus, the legislature obviously determines the budget of the Auditor General.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM

47. Is there a Public Procurement Law (PPL) regulating the procurement process in the state?

- A. Yes, there is a Public Procurement Law that is publicly available.
- B. There is no Public Procurement Law, but there is an established process regulating procurement, and that is publicly available.
- C. There is a legal framework or an established process regulating procurement, but that is not available to the public.
- D. No, there is no legal framework or process regulating procurement or document is not publicly available
- E. Not applicable (please comment).

Citation: <https://kanodueprocess.files.wordpress.com/2020/10/due-process-manual.pdf>

Comment: Q.63: Ans (B). The study found that a procurement law does not exist. However, there exist a government established process for regulating procurement known as the 'Due Process Manual' which is publicly available. See internet link to the 'Due Process Manual' in the citation 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://dueprocess.kn.gov.ng/contact-us-2/>

Comment: Q.64: Ans (B). The research found that there exists a due process office located at No 21, Magajin Rumfa Road, Nassarawa GRA with Annex located at No 24, State Road, Kano. See citation above for address of the 'Due Process Office'.

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://kanodueprocess.files.wordpress.com/2020/10/due-process-manual.pdf>

Comment: Q.65: Ans (C). The study found that a procurement council exist. However, the composition was established to be purely drawn from MDAs. Thus, does not include any representative from the private sector or civil society organisation. A documentary evidence to the composition is on page 8 of the 'Due Process Manual' cited above.

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: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.66: Ans (C). Information on open procurement tenders can only be accessed from the procuring MDAs, the citation affirmed. For example, the study found that SUBEB without recourse to the state tender board or due process bureau, launch announcement of open public procurement tender in December 2020. Thus, justifying what is obtainable in the state as established by the study. See link below:

<https://www.publicprocurement.ng/state-universal-basic-education-board-kano-invitation-for-pre-qualification-and-tender-for-the-execution-of-additional-ube-year-2019-intervention-projects/>

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: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.67: Ans (B). In the view of the citation above, the last open bid that held in the state around 2016/17 had representatives of CSOs and other stakeholders from both state and national level in attendance. When probed for evidence (signed attendance), it was established that such documents cannot easily be traced for referencing due to the long period since the event took place. Thus, the choice of the researcher for option 'B'.

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://dueprocess.kn.gov.ng/downloads/>

Comment: Q.68: Ans (B). The research found that only the 'Due Process Bureau' in the state publishes contracts information and publishes all guidance documentation through the official website of the bureau. See citation above for the published contract guidance documents including the instructions, application forms, requirements, and evaluation criteria.

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: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.69: Ans (D). Emanating from the several stakeholders interviewed including the Due Process Bureau, Ministry of Works and Infrastructure, and Ministry of Budget and Planning, there was a cross-cutting opinion that tenders are opened publicly. Efforts by the researcher to be availed with verifiable evidence that demonstrates the shared opinion, proved abortive. The researcher therefore concludes that either there is poor documentation culture on the part of the stakeholders to keep such documents, or the practice is not often, or tenders are rarely not opened publicly. Hence, the choice of option 'D'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

70. Are procurement decisions published?

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

Citation: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.70: Ans (D). Procurement decisions reportedly are not published as at the time of the study.

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: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.71: Ans (B). While it was affirmed that justifications for contract awarding are produced by the respective procuring MDAs, it was established that such documents are not published, the citation above affirmed. Hence, the choice of option 'B'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

72. Is there an external procurement complaints review body?

- A. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well
- B. Yes, there is an external procurement complaints review body; individuals 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: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.72: Ans (D). The study found that no external procurement complaint review body exist. This was further affirmed by the citation 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: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.73: Ans (D). The study found that no ADR mechanism related to procurement bid documents and contract award decisions is publicly available. A critical scrutiny of the due process manual; a procurement guide of the state showed no explicit provision for the availability of the ADR mechanism. However, the citation above attempted to convince the researcher of the availability. Unfortunately, no verifiable evidence to ascertain public availability of the ADR mechanism. Hence the researcher's choice for option 'D'.

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: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.74: Ans (D). No evidence exists to demonstrate existence of a 'Procurement Complaint Review Body'. Similarly, the study was not able to establish evidence that disputes have previously been addressed nor a meeting of such a body. Although, the citation above tried to convince the researcher on the existence of such a body. However, there was no evidence to demonstrate such position. Thus, the researcher's choice for option 'D'.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Engr. Lawal Datti – Director Procurement, Due Process Bureau (08035894839)

Comment: Q.75: Ans (D). While the 'Due Process Manual' observably is not explicit concerning how to handle procurement complaints, the study was able to establish that no external procurement complaints body exist as may be constituted by the bureau. Thus, there is no evidence that a procurement complaint has ever been received nor outcome made public. Although, the citation above made attempts to justify existence of the complaint body, and sample of complaint received and addressed. But there was no evidence by the citation above to substantiate such position. Hence, the researcher's choice for option 'D'.

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: Engr. Usman Abdulkadir – Director Planning Research and Statistics, Ministry of Works and Infrastructure, Kano State. 08033513135

Comment: Q.76: Ans (C). The study established that the Open Contracting Portal showed procurement only for the Ministries of Works, Education, Health, and State Universal Board of Education have an open and competitive process. Interrogating the 'Due Process Bureau' of what percentage those contracts constitute in terms of the entire state's capital project, reveals a 50 – 75 percent of the entire capital projects in the state. See links below for the contracts initiated through the open and competitive process.

<https://kanodueprocess.files.wordpress.com/2020/11/ocds-2020-ministry-of-works.pdf>, <https://kanodueprocess.files.wordpress.com/2020/11/ocds-2020-ministry-of-education.pdf>, <https://kanodueprocess.files.wordpress.com/2020/11/ocds-2020-subeb-kano-1.pdf>, <https://kanodueprocess.files.wordpress.com/2020/11/ocds-2020-ministry-of-health.pdf>

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://kanodueprocess.files.wordpress.com/2020/11/ocds-2020-ministry-of-works.pdf>

Comment: Q.77: Ans (C). The state only publishes list of contracts. See citation above and the below links for evidence.

<https://kanodueprocess.files.wordpress.com/2020/11/ocds-2020-ministry-of-education.pdf>, <https://kanodueprocess.files.wordpress.com/2020/11/ocds-2020-subeb-kano-1.pdf>, <https://kanodueprocess.files.wordpress.com/2020/11/ocds-2020-ministry-of-health.pdf>

Independent Reviewer:

Government Reviewer:

CIRDDOC:

LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. Is there a State Freedom of Information Law?

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

Citation: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.78: Ans (D). Findings reveal that Kano State is yet to domesticate the FOI Act. Thus, making access to information on fiscal responsibility challenging, especially information not available on the internet via respective websites.

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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.79: Ans (D). Investigation from several quarters to find out whether a state access to information agency exists, reveals that, such does not exist in actual sense. The finding was further validated by the Kano State House of Assembly (KSHoA) through the secretary finance cited above.

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: Nasiru Magaji –Secretary Finance Committee, Kano State House of Assembly (KSHoA). 08034608569

Comment: Q.80: Ans (B). While Section 2 (Interpretations); Pages 6 – 7 of the PFML defines ‘Publicize’ in relation to a document to mean publication of document via internet, websites, gazettes, radio, etc. However, there is where in the PFML mandating publication of budget documents. Similarly, there exists no policy or guideline mandating publication of budget documents. A finding validated by the citation above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. Is there a State Fiscal Responsibility Law?

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

Citation: <https://budget.kn.gov.ng/2020/07/24/public-financial-management-law-2020/>

Comment: Q.81: Ans (A). State fiscal responsibility law exist for the state known as the ‘Public Financial Management Law (PFML) as cited 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: Kano State Audit Law 2020 – Annex 7.

Comment: Q.82: A Modern Audit Law exist for the state. See annex 7 as evidence for the existence of the document.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://budget.kn.gov.ng/2020/07/24/public-financial-management-law-2020/> Pg. 37

Comment: Q.83: Ans (A). Section 48 (1) of the Kano State PFML mandates the auditor general to submit its report to the State House of Assembly. It states and I quote “The Auditor General shall on receiving the accounts prescribed by Section 45 (1) caused them to be audited and submit report thereon to the State House of Assembly within three months of the receipt of those accounts”.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

84. Does the Public Accounts Committee (PAC) of the State House of Assembly produce a report based on their findings from the Auditor General's Report?

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

Citation: Alhaji Ya'u Yahaya Sharada – Secretary PAC, KSHoA - 08034799632

Comment: Q.84: Ans (A). The Public Accounts Committee (PAC) produces reports based on their findings from the Auditor General's report as established by the study. This was further attested to by the citation above. See Annex 12, 13 & 14 for evidence of PAC 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: Alhaji Ya'u Yahaya Sharada – Secretary PAC, KSHoA. 08034799632

Comment: Q.85: Ans (B). The latest PAC report produced and cited during the study was for the FY2018. Although that of the FY2019 was being worked upon by the PAC, the Secretary PAC mentioned. This was also cited in its raw form by the researcher. See Annex 14 & 15 for the evidence.

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://budget.kn.gov.ng/2020/07/24/public-financial-management-law-2020/>

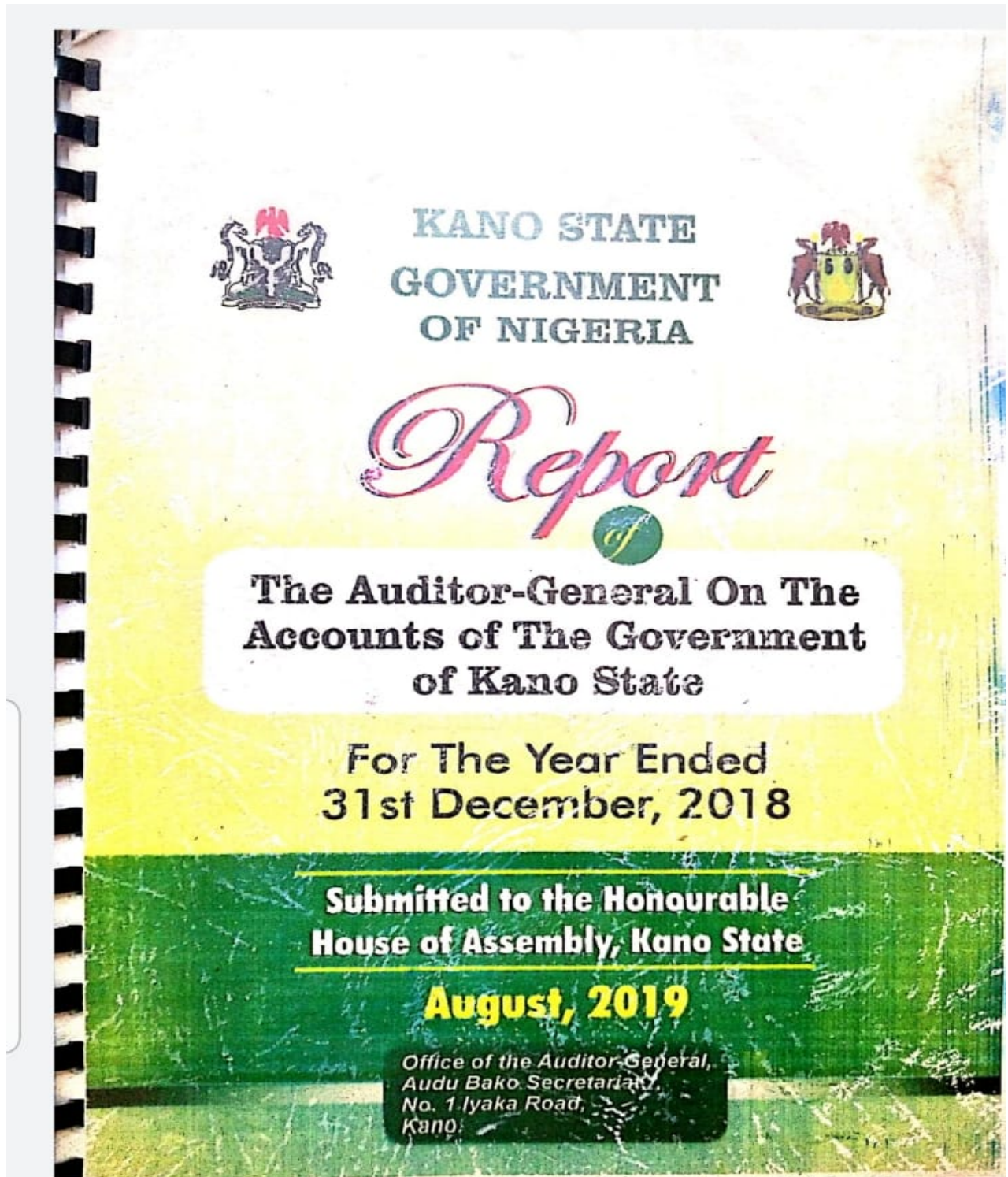
Comment: Q.86: Ans (A). The study established that the state financial regulation was reviewed and updated to 'Public Financial Management Law (PFML)' in 2020. See citation above for the updated financial regulation and now the PFML. Thus, the choice of option 'A'.

Independent Reviewer:

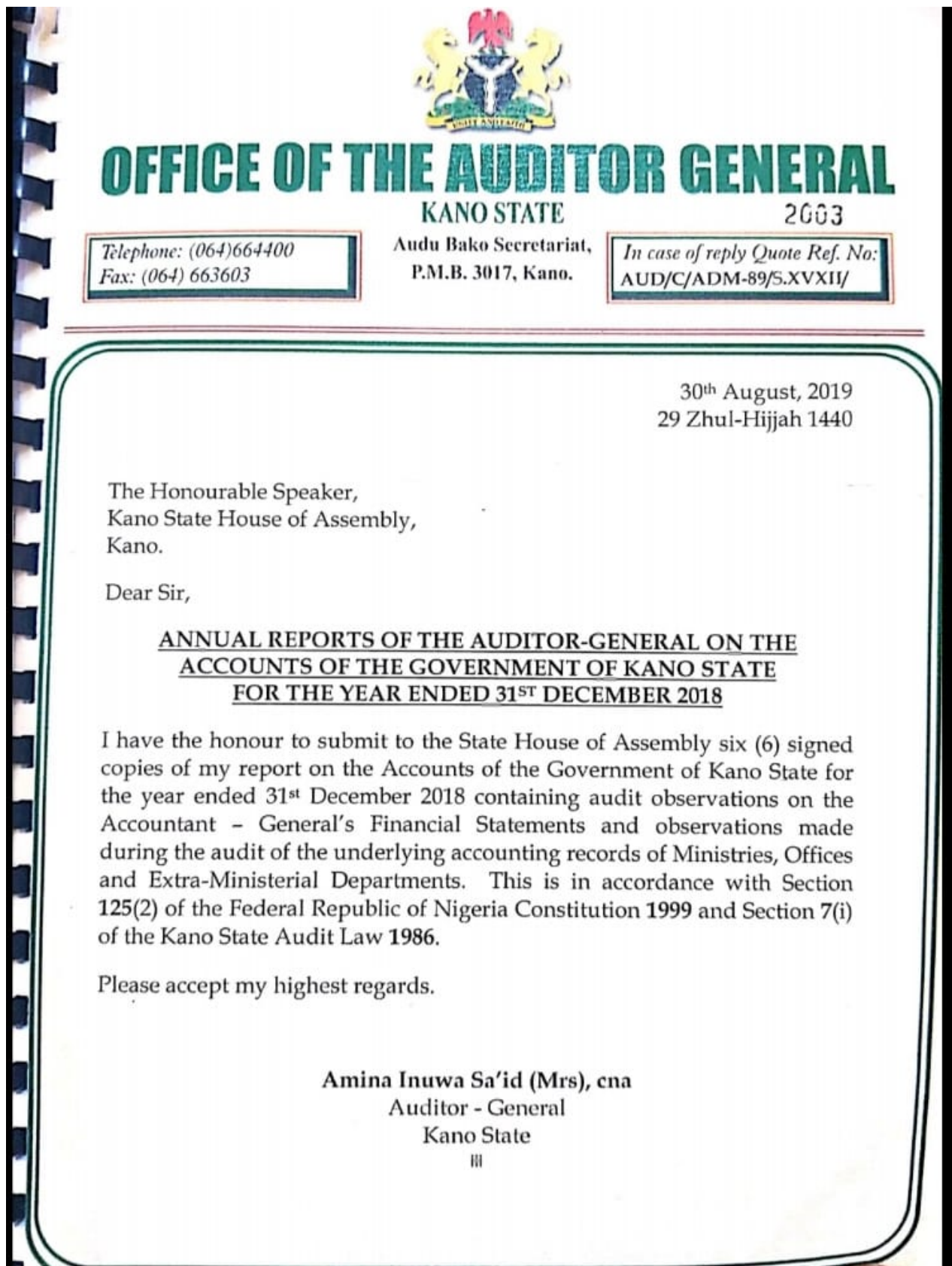
Government Reviewer:



CIRDDOC:

Annex 1: Kano State 2018 Auditor General's Report



Annex 2: Auditor General's Report Submission to the KSHoA.

















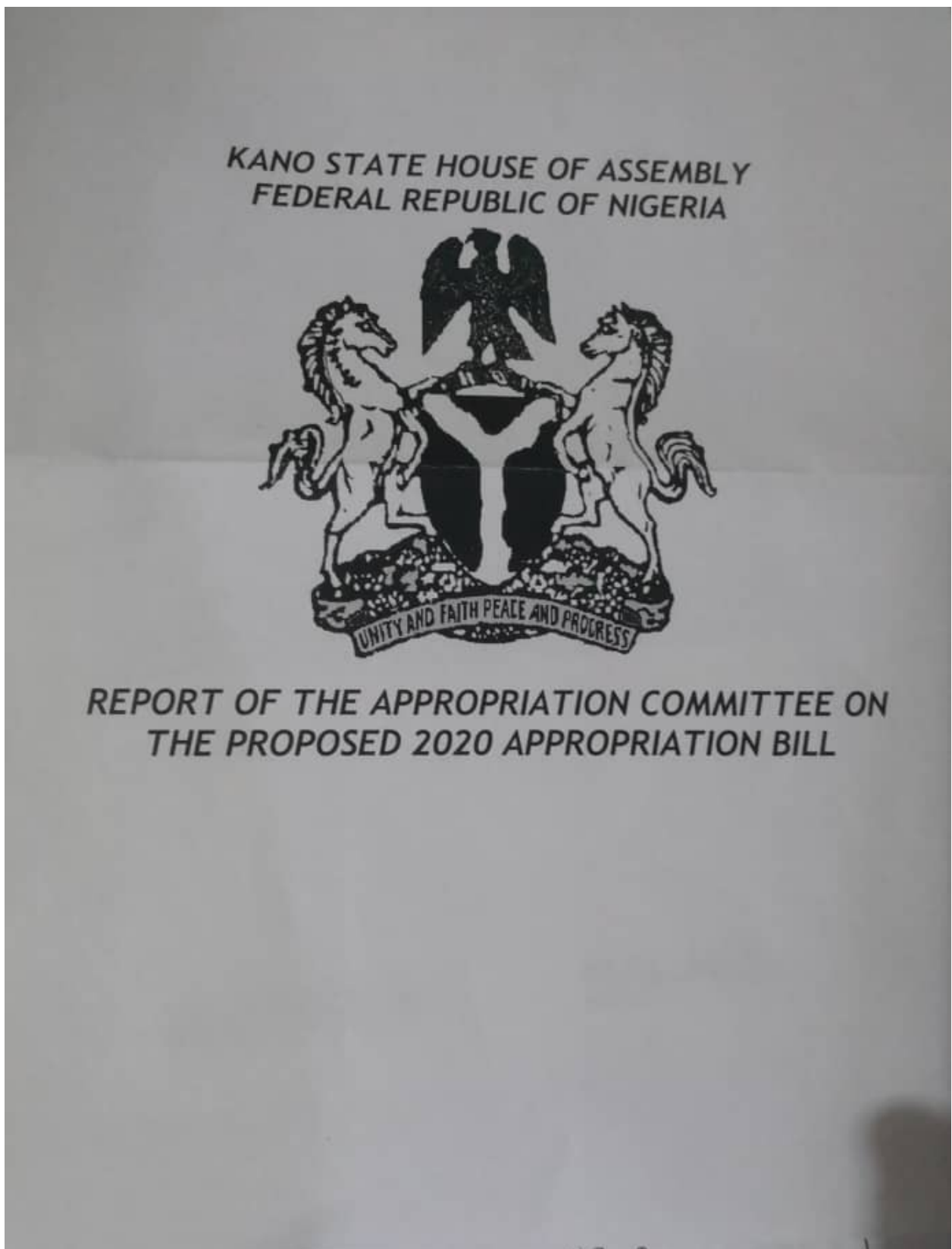
GOVERNMENT OF KANO STATE
 MINISTRY OF PLANNING & BUDGET
 Audu Bako Secretariat, P.M.B. 3291, Tel: 08037133685, 08034506834 Kano-Nigeria Date: 27/08/2019

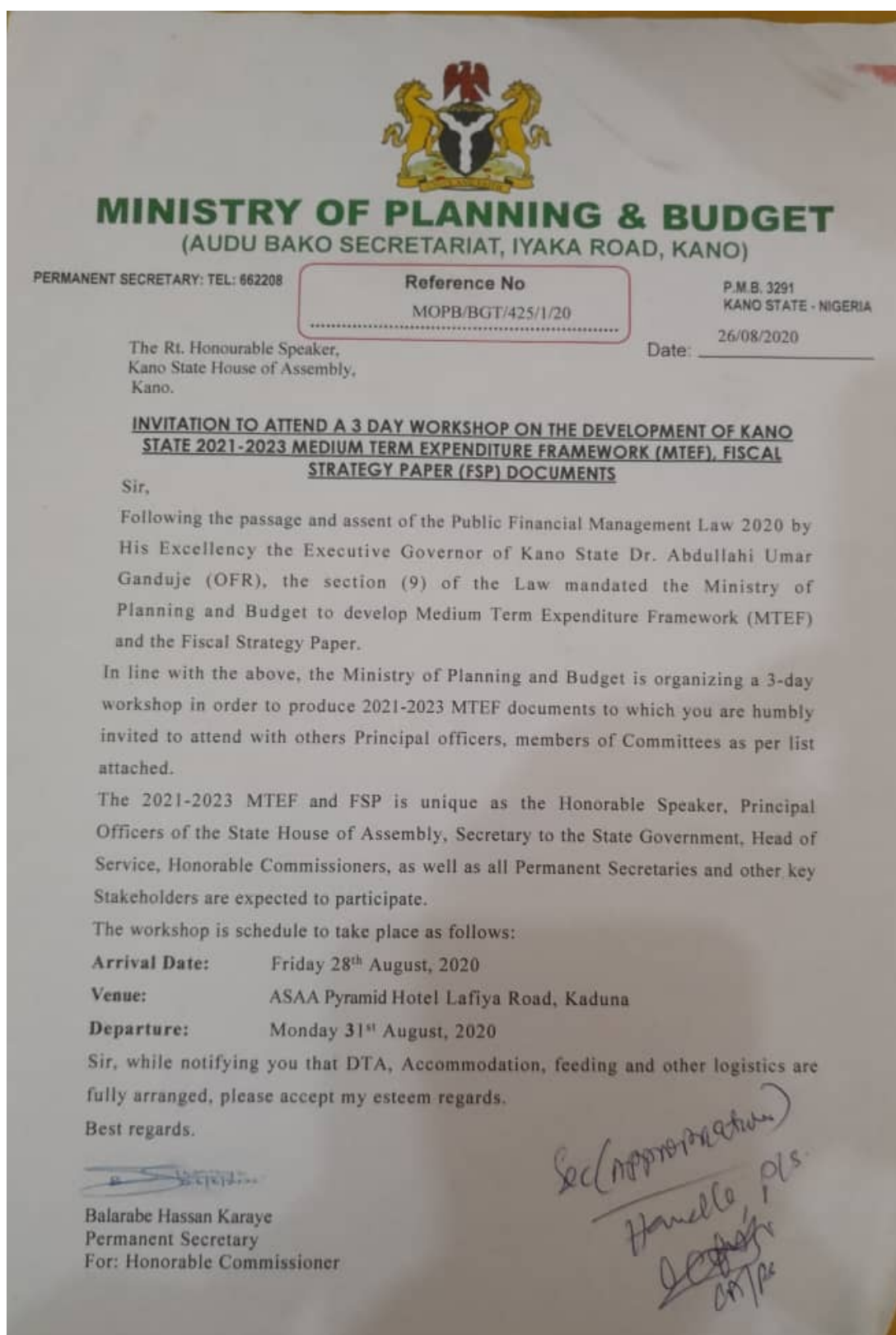
ATTENDANCE SHEET ON THE DEVELOPMENT OF 2020-2022 EFU-FSP-BPS AT ASAA PYRAMID HOTEL KADUNA STATE

DAY 2

S/N	Name	Designation	MDAs	Phone No	Email	Sign
1	Abdulazeez G. Gafasa	Speaker	KNHA	080929757555	abulazeez@kano.gov.ng	
2	Lawrence Asadul Mando	M-Liaison	✓	080-80888834	lawrenceasadul26@gmail.com	
3	USMAN ALHADI	SSG	KN SG	08033173333		
4	Abdullahi Affa	CLERIC	KNHA	08060724864	mayoribello@kano.gov.ng	
5	Naseer magazi	SEC APPR	ILNHA	08034608567	naseer2300@yahoo.com	
6	SALAU IBRAHIM MOHAMMAD	MEMBER	KNHA	08033202211	communications2066@gmail.com	
7	Allura Yelaga Baga	P.S.	SSG	08091615599	Yelagabaga@yahoo.com	
8	Adem Alga Li	Repres	Newspage	08133345340	adgaali@gmail.com	
9	Aliyu Tukur Kiru	SPO	MOPB	08039356234	aliyutukurkiru@gmail.com	
10	Rabinu Nasiru	ASSP	MOPB	08029164616	nasiranir4@gmail.com	
11	Alhaji - Sami Ataga	PC	Shogun	0806416530	salahyagun@gmail.com	
12	Lawrence Hobbs Irehu	PS	Rural	0806552312	lawrencehobbsirehu@gmail.com	
13	Usman Bala Muhdummi	PS	Health	08066430201	usmanbala@gmail.com	
14	SABO GARETA	DIRECTOR	Land	08050803510	maturani91@yahoo.com	

Annex 4: Report of the Appropriation Committee on the Proposed 2020 Appropriation Bill



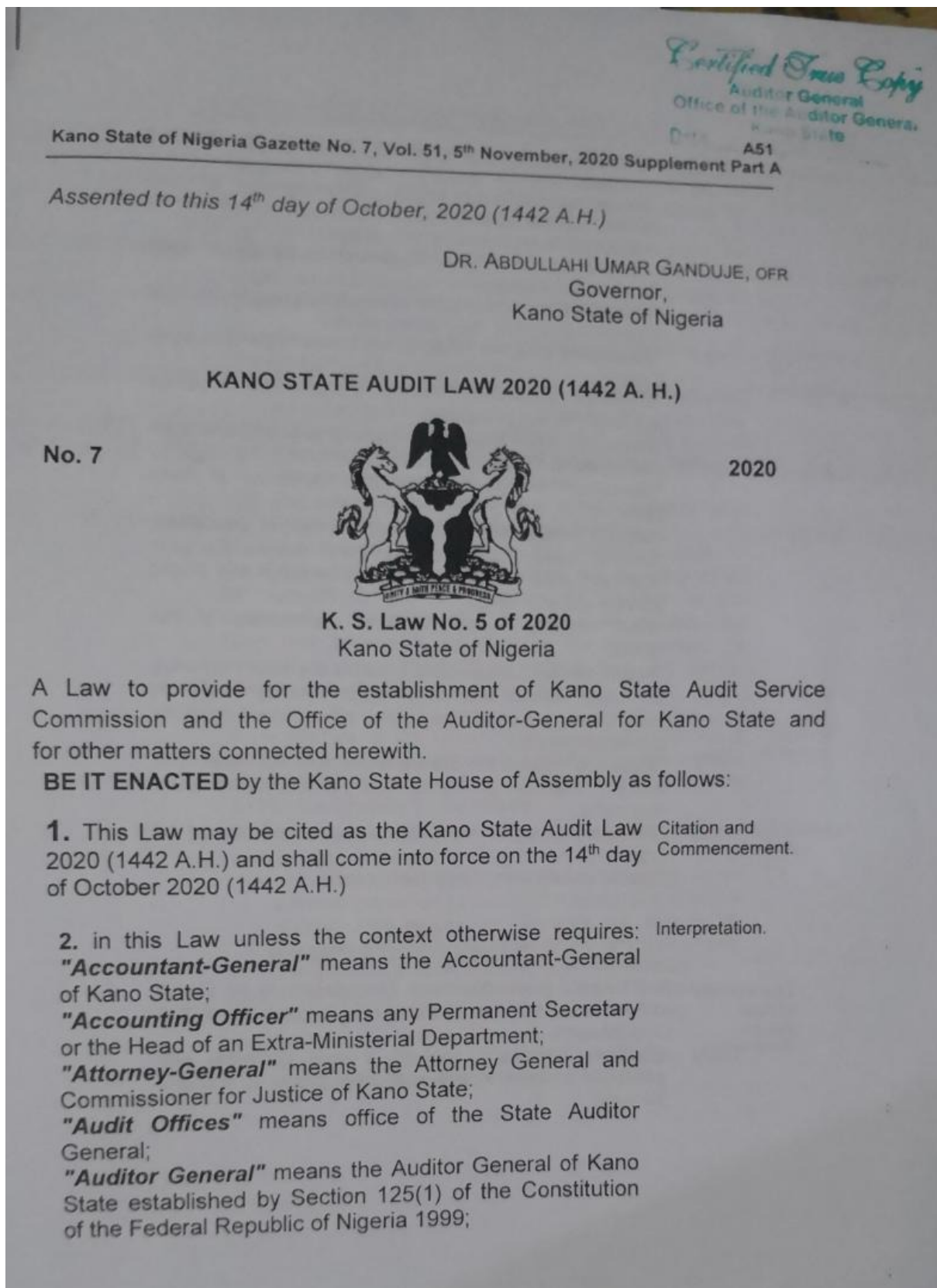


Annex 6: KSHoA Draft Calendar for 2020 Budget Activities.

KANO STATE HOUSE OF ASSEMBLY
DRAFT CALENDER FOR 2020 BUDGET ACTIVITIES

S/N	ACTIVITY	DATE	DAYS ALLOCATED TO EACH ACTIVITY	RESPONSIBILITY
1	Ceremonial Presentation (1 st Reading)	Thursday 07/11/19	1	His Excellency
2	2 nd Reading and committal to Appropriation Committee	Monday 11/11/19	1	House Plenary
3	Sub-Committee Bilateral Discussion with MDAs & to report to the Appropriation committee	Wednesday 13/11/19 - Wednesday 04/12/19	22	House Committees
4	Public Hearing	Thursday 05/12/19	1	Appropriation Committee
5	compilation of draft Report	Friday 06/12/19 - Tuesday 10/12/19	5	Secretariat of Appropriation Committee
6.	Deliberation /Approval of the draft report.	Wednesday 11/12/19	1	Appropriation Committee
7	Presentation of Final Report before the House	Tuesday 17/12/19	1	Appropriation Committee
8	Presentation of Principal Law and Passage	Wednesday 18/12/19	1	House Plenary

Total number of days: 41 (07/11/19 - 18/12/19)

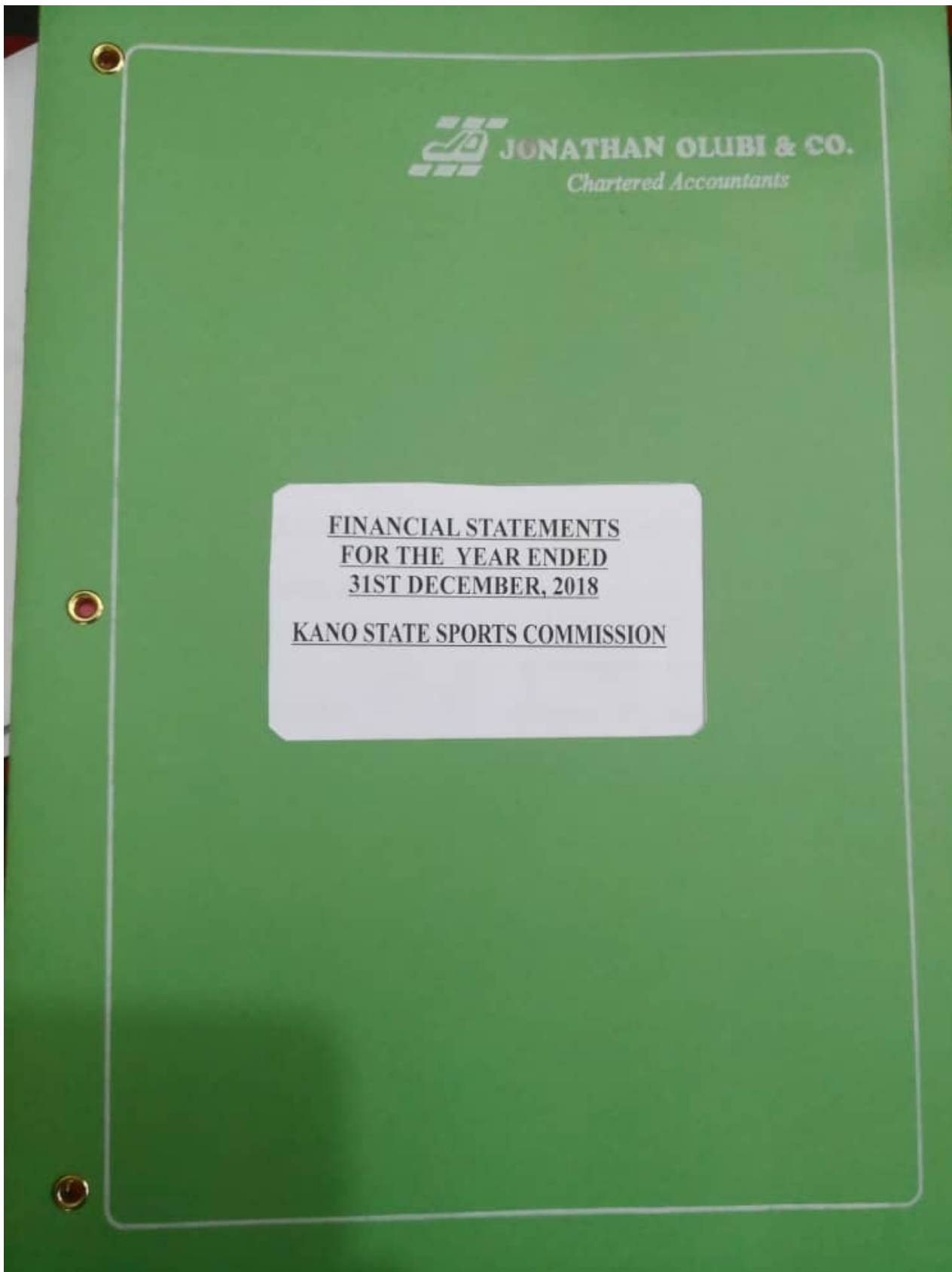


Annex 8: Kano State Audit Law 2020 – Section 31 (7&7)

Kano State Audit Law 2020 (1442 A.H)

A63

- iii. cooperate with persons, institutions and associations in Nigeria and in other Countries on such conditions as he deems fit for the proper performance of his duties.
- (7) For the purpose of discharging the functions of the Office, the Auditor General, subject to the provisions of this Law, may do anything necessary and enter into any transactions necessary to ensure the proper performance of these functions. These may include:-
- (a) establishing and implementing a comprehensive human resource management system and policies for managing the staff and staff development programmes;
 - (b) developing and maintaining such systems, whether by computer or other means, for the collection, storage, analysis and retrieval of relevant information and promulgating procedures for conducting audit work;
 - (c) engaging the services of professionals to serve on a contract basis for limited engagements, including those required as part of agreements with international organizations, but all audit opinions shall remain those of the Auditor General; and
 - (d) constituting or establishing any standing or ad hoc Committee to facilitate the discharge of the functions of the Office.
- (8) Nothing in Sub-section (2) of this Section shall be construed as authorizing the Auditor General to audit the accounts of or appoint auditors for government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by Law, but the Auditor General shall:-
- (a) provide such bodies with:
 - (i) a list of auditors qualified to be appointed by them as external auditors and from among which bodies shall appoint their external auditors;
 - (ii) a guideline on the level of fees to be paid to external auditors; and
 - (iii) comments on their annual accounts and Auditor's report thereon.



Annex 10: Kano State Audit Law 2020 – Section 27 (a, b, & c) Provisions on the removal of Auditor

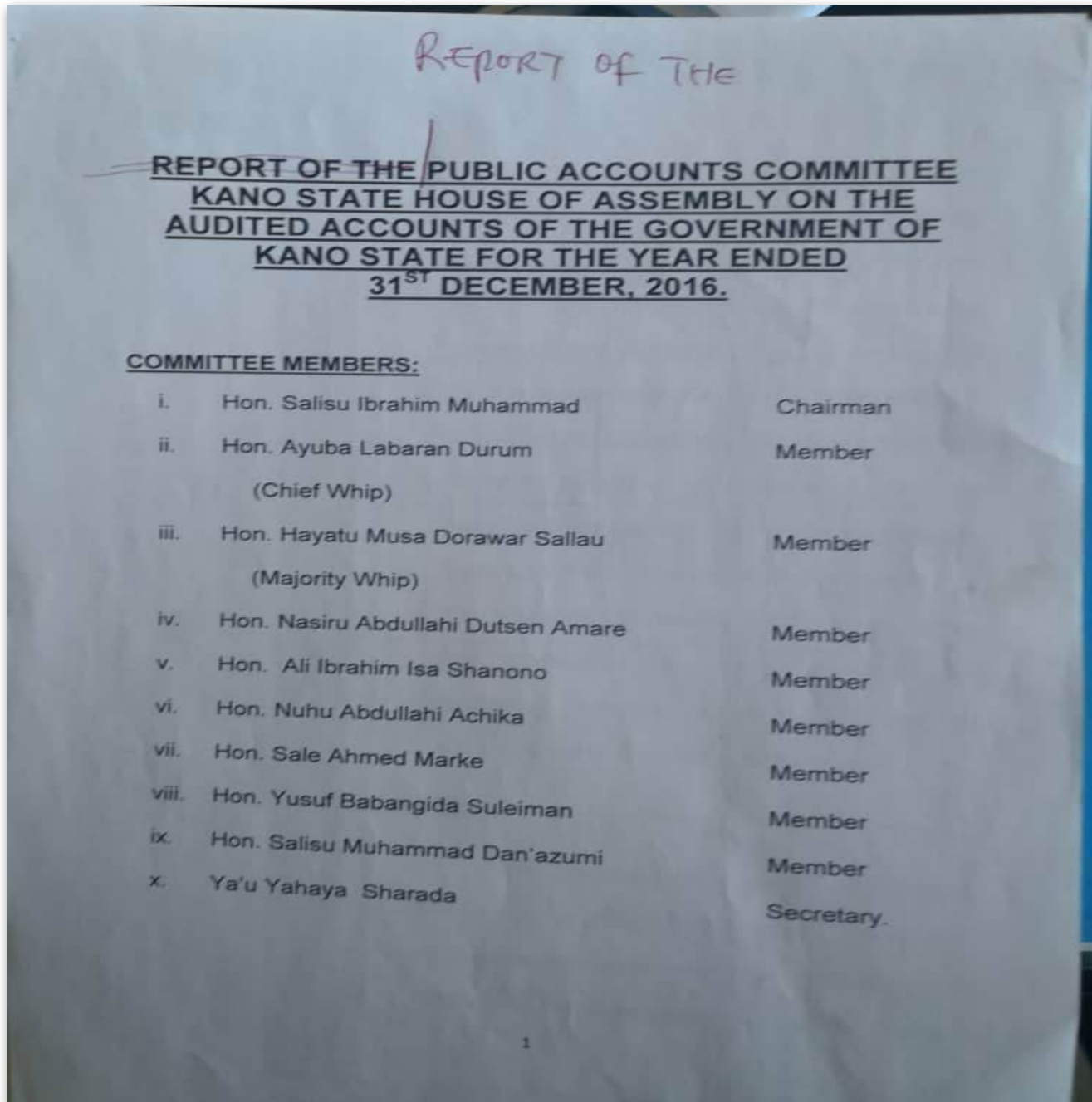
General

Kano State Audit Law 2020 (1442 A.H)	A59
<p>25. (1) The Auditor General shall be paid such remuneration, allowances, pension and severance pay as may be approved by the House of Assembly but not exceeding the amount as shall have been prescribed by the Revenue Mobilization, Allocation and Fiscal Commission.</p>	<p>Remunerations and Allowances of the Auditor General.</p>
<p>(2) The remuneration and allowances of the Auditor General shall be charged upon the Consolidated Revenue Fund.</p>	
<p>(3) The remuneration and allowances payable to the Auditor-General and his conditions of service shall not be altered to his disadvantage after his appointment.</p>	
<p>(4) Notwithstanding the provisions of Sub section 1 of this Section, and any other enactment with respect to benefits on retirement, the Auditor General shall retire with his salaries, privileges and other benefits.</p>	
<p>26. The Auditor General shall remain in Office until he has attained the retirement age of sixty (60) except where he is removed under the provisions of Section 27 of this Law.</p>	<p>Tenure of Office of the Auditor General</p>
<p>27. A person holding the office of the Auditor General shall cease to hold office in accordance with the provisions of Section 127 (1) and (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) where:</p>	<p>Cessation of Office of the Auditor General</p>
<p>(a) he is removed by the Governor acting on an address supported by two third majority of the House praying that he be so removed for inability to discharge the functions of his Office (whether arising from infirmity of mind or body) or for misconduct;</p>	
<p>(b) he resigns; or (c) he is permanently incapacitated or he dies.</p>	
<p>28. (1) In the event of the absence or incapacitation of the Auditor General or where the office of the Auditor General is vacant, the Governor may, on the recommendation of the Audit Service Commission appoint a person to perform the duties of the Auditor General temporarily.</p>	<p>Vacancy in the Office of the Auditor General</p>
<p>(2) A person appointed in line with Subsection (1) above</p>	

Annex 11: Kano State Audit Law 2020 – Section 25 & 31.

Kano State Audit Law 2020 (1442 A.H)	
	A59
25. (1) The Auditor General shall be paid such remuneration, allowances, pension and severance pay as may be approved by the House of Assembly but not exceeding the amount as shall have been prescribed by the Revenue Mobilization, Allocation and Fiscal Commission.	Remunerations and Allowances of the Auditor General.
(2) The remuneration and allowances of the Auditor General shall be charged upon the Consolidated Revenue Fund.	
(3) The remuneration and allowances payable to the Auditor-General and his conditions of service shall not be altered to his disadvantage after his appointment.	
(4) Notwithstanding the provisions of Sub section 1 of this Section, and any other enactment with respect to benefits on retirement, the Auditor General shall retire with his salaries, privileges and other benefits.	

2 Kano State Audit Law 2020 (1442 A.H)	
	(4) The Auditor General shall evaluate the adequacy of the State's enterprise risk management strategies and policies and make recommendations for their improvement.
	(5) The Auditor General may carry out such other audit as he may deem necessary to safeguard Government asset and promote good governance.
Estimates of the Auditor General.	31. (1) The Auditor General shall prepare his budget proposal containing revenue and expenditure after receiving call circular and submit the proposal to Ministry of Planning and Budget as part of the budget process.
	(2) The Auditor General shall audit all public accounts of the State.
	(3) The Auditor General shall, within ninety days of the receipt of the Accountant General's financial statement and annual accounts of the State, submit his report to the House.



Annex 13: KSHoA PAC Report 2017 – Scanned Cover Page.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE
KANO STATE HOUSE OF ASSEMBLY ON THE
AUDITED ACCOUNTS OF THE GOVERNMENT OF
KANO STATE FOR THE YEAR ENDED
31ST DECEMBER, 2017.

COMMITTEE MEMBERS:

i.	Hon. Salisu Ibrahim Muhammad	Chairman
ii.	Hon. Ayuba Labaran Durum (Chief Whip)	Member
iii.	Hon. Hayatu Musa Dorawar Sallau (Majority Whip)	Member
iv.	Hon. Ali Ibrahim Isa Shanono	Member
v.	Hon. Nuhu Abdullahi Achika	Member
vi.	Hon. Yusuf Babangida Suleiman	Member
vii.	Hon. Sale Ahmed Marke	Member
viii.	Hon. Nasiru Abdullahi Dutsen Amare	Member
ix.	Hon. Salisu Muhammad Dan'azumi	Member
x.	Ya'u Yahaya Sharada	Secretary

**REPORT OF THE
PUBLIC ACCOUNTS COMMITTEE
KANO STATE HOUSE OF ASSEMBLY
ON THE AUDITED ACCOUNTS OF THE
GOVERNMENT OF KANO STATE FOR THE YEAR
ENDED 31ST DECEMBER, 2018.**

**HOSPITAL MANAGEMENT BOARD MUHAMMAD ABDULLAHI WASE
SPECIALIST HOSPITAL**

AUDIT REPORT:-

Muhammad Abdullahi Wase Specialist Hospital as observed has not submitted Audited Annual Accounts for the year ended 31st December, 2018 to the Office of the Auditor General for review purposes.

RESPONSE/INTERVIEW:-

The Management of Muhammad Abdullahi Wase Specialist Hospital write to inform the Committee that the Audited Accounts for the years ended 31st December, 2017 and 2019 has been prepared and produced by Messrs KASIMU IBRAHIM AND CO Chartered Accountants. The two years Accounts were reviewed by the Staff of the Office of the Auditor General dated 22/10/2019. Copies of the Financial Statements and the Audit Review letter are hereby submitted to the Committee for inspection.

COMMITTEE'S RESOLUTION:-

The Committee having verified the Copies of the Audited Annual Accounts as well as the Audit Review letter

DRAFT
 REPORT OF THE
 PUBLIC ACCOUNTS COMMITTEE
 KANO STATE HOUSE OF ASSEMBLY.
 ON THE AUDITED ACCOUNTS OF THE
 GOVERNMENT OF KANO STATE FOR
 THE YEAR ENDED 31ST DECEMBER, 2019.

MINISTRY OF FINANCE.
 (OFFICE OF THE ACCOUNTANT GENERAL)

AUDIT REPORT:

Excess expenditure on public
 debt charges to the tune of
 ₦5,561,449,000.00 was
 observed.

Response/INTERVIEW:

The observation is valid and noted. A
 letter to formalize the
 reported excess ^{debt} charges has ~~been~~
 been submitted to the