

## QUESTIONNAIRE

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

**KATSINA STATE**

***June 2020***

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## SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

### Section One: Public Availability of Key Budget Documents

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

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

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

### Section Two: Public Participation in the Budget Process

### Section Three: Public Availability of Information on Procurement

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## SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

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

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

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

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Budget Call Circular	<p>1. <b>Title:</b> Call Circular for 2020 Budget Preparation and Submission (Ref: S/MF/BD/REC/EST/19/VOL.1/517)</p> <p>2. <b>Date of Release:</b> 17<sup>TH</sup> September, 2019</p> <p>3. <b>Internet Link:</b> Not available</p> <p>4. <b>Availability:</b> Produced for Internal Use (PIU)</p>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<p>1. <b>Title:</b> Nil</p> <p>2. <b>Date of Release:</b> Nil</p> <p>3. <b>Internet Link:</b> Nil</p> <p>4. <b>Availability:</b> Not produced</p>
State Citizens Budget	<p>1. <b>Title:</b> Katsina State Citizen Budget 2020</p> <p>2. <b>Date of Release:</b> 12<sup>th</sup> February, 2020</p> <p>3. <b>Internet Link:</b> <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/KTSG-Citizen-Budget-2020.-B2-Copy.xlsx">https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/KTSG-Citizen-Budget-2020.-B2-Copy.xlsx</a></p> <p>4. <b>Availability:</b> Produced and Publically Available (PPA)</p>
State Draft Budget Estimates	<p>1. <b>Title:</b> 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)</p> <p>2. <b>Date of Release:</b> 20<sup>th</sup> November, 2019</p> <p>3. <b>Internet Link:</b> Not available</p> <p>4. <b>Availability:</b> Produced for internal Use (PIU)</p>

Budget Document	<p>For each document, please include:  <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b></p>
State Approved Budget Volumes	<p>1. <b>Title:</b> 2020 Budget Documents (The budget of reflection)  2. <b>Date of Release:</b> 12<sup>th</sup> February, 2020  3. <b>Internet Link:</b> <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/3.-KTSG-Budget-2020-Recurrent-Revenue-1-13.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/3.-KTSG-Budget-2020-Recurrent-Revenue-1-13.pdf</a>  <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/4.-KTSG-Budget-2020-Recurrent-Expenditure-14-125.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/4.-KTSG-Budget-2020-Recurrent-Expenditure-14-125.pdf</a>  <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/5.-KTSG-Budget-2020-Consolidated-126-136.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/5.-KTSG-Budget-2020-Consolidated-126-136.pdf</a>  <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/6.-KTSG-Budget-2020-Capital-Expenditure-137-189.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/6.-KTSG-Budget-2020-Capital-Expenditure-137-189.pdf</a></p> <p>4. <b>Availability:</b> Produced and Publically Available (PPA)</p>
State Budget Appropriation Law	<p>1. <b>Title:</b> Appropriation Law, 2020  2. <b>Date of Release:</b> 9<sup>th</sup> January, 2020  3. <b>Internet Link:</b> <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law1.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law1.pdf</a>  <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law2.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law2.pdf</a>  <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law3.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law3.pdf</a>  <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law4.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law4.pdf</a>  <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law5.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law5.pdf</a></p> <p>4. <b>Availability:</b> Produced and Publically Available (PPA)</p>
State Quarterly Reports	<p>1. <b>Title:</b> Title: Q2 Capital Expenditure performance (with mid-year review)  2. <b>Date of Release:</b> 28<sup>th</sup> August, 2020  3. <b>Internet Link:</b> <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Capital-Exp.-Performance.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Capital-Exp.-Performance.pdf</a>  <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Recurrent-Performance.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Recurrent-Performance.pdf</a></p> <p>4. <b>Availability:</b> Produced and Publically Available (PPA)</p>

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Mid-Year Review	<b>1. Title:</b> Q2 Capital Expenditure performance (with mid-year review) <b>2. Date of Release:</b> 28 August, 2020 <b>3. Internet Link:</b> <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Capital-Exp.-Performance.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Capital-Exp.-Performance.pdf</a> <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Recurrent-Performance.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Recurrent-Performance.pdf</a> <b>4. Availability:</b> Produced and Publically available
Year-end report (consolidated annual budget performance report)	<b>1. Title:</b> Report of the Accountant General with Audited Financial Statement for the year Ended 31 <sup>st</sup> December, 2019 <b>2. Date of Release:</b> 30 <sup>th</sup> May, 2020 <b>3. Internet Link:</b> <a href="https://www.katsinastate.gov.ng/wp-content/uploads/2020/06/2019-DRAFT-ANNUAL-ACCOUNTS-COPY.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2020/06/2019-DRAFT-ANNUAL-ACCOUNTS-COPY.pdf</a> <b>4. Availability:</b> Produced and Publically Available (PPA)
State Auditor General's Report	<b>1. Title:</b> Report of the Auditor General on the Accounts of the Government of Katsina State of Nigeria for the year ended 31 <sup>st</sup> December, 2018 <b>2. Date of Release:</b> 30 <sup>th</sup> May, 2019 <b>3. Internet Link:</b> Nil <b>4. Availability:</b> Produced for Internal Use

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

## **SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**

### **A. STATE BUDGET CALL CIRCULAR AND CALENDAR**

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

**Citation:** Mr Nazifi, A., (09037717046), Budget analyst, Katsina State Ministry of Budget and Economic Planning

**Comment: Q.1: Ans B:** I met with Mr Nazifi, who confirmed that, the State produced budget circular dated 17<sup>th</sup> September 2019 and distributed to MDAs concern. The circular is attached as appendix 1.1 (Ref: S/MF/BD/REC/EST/19/VOL.1/517). But this document is not publically available hence the answer B.

**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 released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
- E. Not applicable/other (please comment).

**Citation:** Mr Nazifi, A., (09037717046), Budget analyst, Katsina State Ministry of Budget and Economic Planning

**Comment: Q.2: Ans D:** According to the 2020 budget circular and confirmed by Mr Nazifi, the 2020 budget circular was released at least four months before the start of the budget year (17<sup>th</sup> September, 2019) as par attached in appendix 1.1. But this document is not publicly available hence the answer D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr Nazifi, A., (09037717046), Budget analyst, Katsina State Ministry of Budget and Economic Planning

**Comment: Q.3: Ans D:** I met Mr Nazifi who confirmed that, the circular is sent to all MDAs including the Clerk SHOA. However, based on the budget circular, CSOs and labour Unions were not copied with the circular (see appendix 1.1 for the distribution list). But this document is not publicly available hence the answer D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr Nazifi, A., (09037717046), Budget analyst, Katsina State Ministry of Budget and Economic Planning

**Comment: Q.4: Ans D:** I met Mr. Nazifi who confirmed that official time table with reference no S/MF/BD/REC/EST/19/VOL.1/527 and dated 24<sup>TH</sup> September, 2019 is used for the budget preparation. However, it is not publicly available hence the option D.

**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 the document is not publically available**
  - E. Not applicable (please comment)

**Citation:** Mr Nazifi, A., (09037717046), Budget analyst, Katsina State Ministry of Budget and Economic Planning.

**Comment: Q.5: Ans E:** Mr. Nazifi (09037717046) has confirmed to me that, the state has a Restoration Development Plan 2016 – 2020. But the State has no MTEF/FSP and the document is not o available hence the answer E.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** For consistency, the answer was changed to D since the document is not publicly available.

6. Is there evidence of public (including Civil Society/Non-Governmental Organisations, organized labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP?



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

**Citation:**

**Comment: Q.6: Ans C:** There is no evidence of public engagement when producing the Restoration Development Plan and there is no MTEF/FSP. Hence the answer C.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:** For consistency, the answer was changed to B since the document is not publicly available.

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

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

**Citation: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.7: Ans B:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer B was selected.

**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: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.8: Ans D:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer D was selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.9: Ans D:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer D was selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?
- A. Yes, expenditures are presented by functional classification
  - B. **No, expenditures are not presented by functional classification**
  - C. Not applicable/other (please comment)

**Citation: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.10: Ans B:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer B was selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

11. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?
- A. Yes, expenditures are presented by economic classification
  - B. No, expenditures are not presented by economic classification
  - C. Not applicable/other (please comment)

**Citation: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.11: Ans B:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer B was selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

12. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?
- A. Yes, programs accounting for all expenditures are presented.
  - B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
  - C. Yes, programs accounting for less than two-thirds of expenditures are presented.
  - D. No, expenditures are not presented by program.
  - E. Not applicable/other (please comment).

**Citation: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.12: Ans D:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer D was selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.13: Ans D:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer D was selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.14: Ans D:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer D was selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation: 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)**

**Comment: Q.15: Ans D:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer D was selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** 2020 Proposed Budget Estimates (The Budget of Reflection and Progress)

**Comment: Q.16: Ans D:** The draft budget estimate is produced but is mostly available on request as confirmed by Mr Nazifi. Consequently, Since the document is not publicly available, the answer D was selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law4.pdf>

**Comment: Q.17: Ans B:** I met Mr Kabir (Director Budget, Katsina State House of Assembly, Phone No 07038470184), who confirmed to me that, the 2020 appropriation law was enacted on the 9th January, 2020 for the fiscal year 2020 and was immediately made public.

**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://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law1.pdf>

**Comment: Q.18: Ans A:** I met Mr Kabir (Mr. Kabir Yuguda, Director Budget (07038470184), Katsina State House of Assembly), and he confirmed to me that the law became public immediately after enactment on the 9<sup>th</sup> January, 2020.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/6.-KTSG-Budget-2020-Capital-Expenditure-137-189.pdf>

<https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/4.-KTSG-Budget-2020-Recurrent-Expenditure-14-125.pdf>

**Comment: Q.19: Ans A:** The expenditures are classified by administrative unit for instance Ministry of Agriculture and Natural Resources with sub-head 4501202 page 142, Agric Service Department subhead 4501206 page 144 and Department of Forestry subhead 4501209 page 145. For recurrent expenditure, Government House subhead 4111201 page 14. Hence the choice A

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/4.-KTSG-Budget-2020-Recurrent-Expenditure-14-125.pdf>

**Comment: Q.20: Ans A:** The budget has a functional classification. For instance, Operational Costs Agricultural Training Centers under DEPARTMENT OF SKILL ACQUISITION AND VOCATIONAL page 27 with classification code 4131203/14, Maintenance of Vehicles & Capital Assets under MINISTRY OF ENVIRONMENT page 55 with classification code 4161201/7

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

21. Does the State Approved Budget present expenditures for the budget year classified using economic classification?

- A. Yes, expenditures are presented by economic classification
- B. No, expenditures are not presented by economic classification
- C. Not applicable/other (please comment)

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/6.-KTSG-Budget-2020-Capital-Expenditure-137-189.pdf> (Capital Expenditures)

<https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/4.-KTSG-Budget-2020-Recurrent-Expenditure-14-125.pdf>

**Comment: Q.21: Ans A:** The economic classification is based on IPSAS requirement. Both information on capital expenditures and personal cost are captured in the budget as can be seen in the links above page 137 - 189. For example, Renovation of KTARDA HQ under page 141 with classification code 4501201/10, Assistance to Physically Handicapped People with classification code 4501211/21 in page 147 under Department of Empowerment and Social Intervention. For recurrent expenditure, Government House subhead 4111201 page 14. Hence the choice A

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

22. Does the State Approved Budget present expenditures for individual programs (items) for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/6.-KTSG-Budget-2020-Capital-Expenditure-137-189.pdf>



<https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/4.-KTSG-Budget-2020-Recurrent-Expenditure-14-125.pdf>

**Comment: Q.22: Ans A:** most of the capital expenditures are presented as program. For instance, Rehabilitation & Expansion of Poultry Production Unit (PPU) Katsina under the Department of Empowerment and social intervention on page 147 with classification code of 4501211/4, Construction of Kankara-Zango-Dansabau (21km) under Ministry of works, Housing and Transport on page 148 with classification code 4501212/12, For recurrent expenditure, Government House subhead 4111201 page 14. Hence the choice A

**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://www.katsinastate.gov.ng/wp-content/uploads/2020/02/6.-KTSG-Budget-2020-Capital-Expenditure-137-189.pdf>

Mr Nazifi, A., (09037717046), Budget analyst, Katsina State Ministry of Budget and Economic Planning.

**Comment: Q.23: Ans A:** According to Nazifi (09037717046), the state started IPSAS budget classification compliance in 2019. All budget documents have classification codes as can be seen in the above link page 137 to 189. For instance, Department of Empowerment and social intervention on page 147 with classification code of 4501211/4, Construction of Kankara-Zango-Dansabau (21km) under Ministry of works, Housing and Transport on page 148 with classification code 4501212/12

**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: Q24:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/6.-KTSG-Budget-2020-Capital-Expenditure-137-189.pdf>

**Comment: Q.24: Ans A:** All MDAs have detail expenditures presented with each program having a unique classification code. For instance, page 148 has given detail of proposed road construction under the Ministry of Works, Housing and Transport with Head Code 4501212

**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://www.katsinastate.gov.ng/wp-content/uploads/2020/02/3.-KTSG-Budget-2020-Recurrent-Revenue-1-13.pdf>

**Comment: Q.25: Ans A:** The consolidated revenue funds that described the sources of revenue for the year 2020 including FAAC, Internally Generated Revenue and other sources such as VAT are stated in page 1 of the above link.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## E. STATE CITIZENS BUDGET

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

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

- A. A State Citizens Budget is produced, published and includes information on and beyond the core elements listed above.
- B. A State Citizens Budget is produced, published and provides information on the core elements listed above.

- C. A State Citizens Budget is produced, published but it excludes some of the core elements listed above
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/KTSG-Citizen-Budget-2020.-B2-Copy.xlsx>

**Comment: Q.26: Ans C:** The State Citizens budget captured General framework (sheet 1) sectorial specification (sheet 2), revenue collection (sheet 4) and Main capital allocation (sheet 3). Other core elements are not presented and is difficult to read by someone with little knowledge about budget hence the choice C.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/KTSG-Citizen-Budget-2020.-B2-Copy.xlsx>

Mr Nazifi, A., (09037717046), Budget analyst, Katsina State Ministry of Budget and Economic Planning

**Comment: Q.27: Ans C:** I met Nazifi, who confirmed to me that, the citizens budget is mostly disseminated through the Government website only and they are working to improve the quality of the content.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Capital-Exp.-Performance.pdf>

<https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Recurrent-Performance.pdf>

Mr Nazifi, A., (09037717046), Budget analyst, Katsina State Ministry of Budget and Economic Planning

**Comment: Q.28: Ans D:** I met Mr Nazifi and he explained to me how Corona virus pandemic (lock down) has affected the release of quarterly reports. The second quarter report was released on the 28<sup>th</sup> August, 2020 which is more than one month after the second Quarter. The two links above captured the recurrent and capital expenditure but was unable to capture the revenue generated over the period consequently, option D is selected.

**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:Q29:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Capital-Exp.-Performance.pdf>

<https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Recurrent-Performance.pdf>

**Comment: Q.29: Ans D:** The second quarter report was released to the public on the 28<sup>th</sup> August, 2020. The two links above captured the recurrent and capital expenditure but was unable to capture the revenue generated over the period consequently, option D is selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Capital-Exp.-Performance.pdf>

<https://www.katsinastate.gov.ng/wp-content/uploads/2020/08/Q2-Recurrent-Performance.pdf>

**Comment: Q.30 Ans D:** The state second quarter performance report when check has covered the period from January, 2020 to June, 2020. The document was released on 28<sup>th</sup> August, 2020. The two links above captured the recurrent and capital expenditure but was unable to capture the revenue generated over the period consequently, option D is selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/06/2019-DRAFT-ANNUAL-ACCOUNTS-COPY.pdf>

**Comment: Q.31: Ans A:** The year-end report/audited financial for the year 2019 was released on the 30<sup>th</sup> June 2020 which is six months after the year end and is available publicly. Hence option A.

**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:** Mr. Abdullahi, A. (08033860771) director, Department B. Office of the Auditor General, Katsina State

**Comment: Q.32: Ans D:** I met Mr Abdullahi who confirmed to me that the state auditor General report was released on 30<sup>th</sup> May, 2019 for the year 2018 as required by the constitution and SFTAS. The release date is less than nine months after the year under consideration, However, since this document is not publicly available, the best option is D.

**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:** Mr Yusuf J. A. (07010906070), Clerk to the House, Katsina State House of Assembly

**Comment: Q.33: Ans A:** I met Mr. Yusuf in his office and he confirmed to me they received the State Auditor General's report in July, 2019 for the fiscal year ended 2018 (see appendix 1.2 for cover letter). And the Public Account Committee will present their report on the 2018 audited report on 23<sup>rd</sup> September, 2020.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation: Mr. Bala N. (08136362941), Assistant Director Budget, Ministry of Budget and Economic Planning, Katsina State**

**Comment: Q.34: Ans C:** I met with Mr. Bala and he confirmed to me that, the Ministry normally organizes a town hall meeting at each senatorial zone during budget formulation. A copy of the invitation has been attached as appendix 2.1. This process, according to Mr. Bala, helps them to acquire inputs from citizens during budget formulation.

**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: Mr. Bala N. (08136362941), Assistant Director Budget, Ministry of Budget and Economic Planning, Katsina State**

**Comment: Q.35: Ans B:** I met Mr. Bala who confirmed to me that, the Ministry of Budget requests for inputs and suggestions on budget usually via calls during live programs on Television and radio. But hardly citizens use them appropriately. Similarly, they organize a town Hall meeting in three senatorial zones to gather inputs.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation: Mr. Bala N. (08136362941), Assistant Director Budget, Ministry of Budget and Economic Planning, Katsina State**

**Comment: Q.36: Ans B:** I met Mr. Bala who confirmed to me that, they normally hold consultations with general public. Sometimes, they engage people living with disability through the Ministry for Social Development. In fact, they will be in Katsina South senatorial zone between 14 – 16 for the citizens engagement on 2021 budget. (see appendix 2.1 and 2.4 for invitation and minutes)

**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: Mr. Abdulrahman A. (08069614335) Coordinator, Katsina State Budget Awareness Initiative**



**Comment: Q.37: Ans A:** I spoke with Mr. Abdulrahman on Phone and he confirmed to me that, the Ministry of Budget and Economic Planning engages the public, including, CSOs during budget formulation through Town Hall meetings and that, the purpose of the meeting is well articulated (see appendix 2.4 page 2 for objectives)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation: Mr. Bala N. (08136362941), Assistant Director Budget, Ministry of Budget and Economic Planning, Katsina State**

**Comment: Q.38: Ans C:** The state receives inputs from citizens but no evidence to show that Government has responded to any submission. Similarly, my discussion with Mr. Bala confirms to me that the State normally prioritizes the existing projects before proposing a new one (see appendix 2.5 for inputs sample).

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.



E. Not applicable/other (please comment).

**Citation: Daily Trust Newspaper for the 30<sup>th</sup> November 2019 page 43.**

**Mr. Shehu M. (07037968790) Assist Director Budget, Katsina State House of Assembly**

**Comment: Q.39: Ans B:** I met Mr. Shehu who confirms to me that, the House committee (appropriation) normally organizes a budget defense where each Chief Executive officer justifies the budget of his MDA. I attached a copy of Daily Trust print paper (30/11/2019) where citizens were invited for public hearing (appendix 2.2.0) and time table (appendix 2.2.1)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

40. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the **public** is heard?

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

**Citation: Mr. Abdulrahman A. (08069614335) Coordinator, Katsina State Budget Awareness Initiative (KTBAI)**

**Comment: Q.40: Ans A:** I spoke on phone with Mr. Abdulraham who confirmed to me that, the Legislative holds a public hearing where their perception on budget is heard. Appendix 2.3 shows a report of observations/perception of KTBAI on 2020 budget that was submitted to the House of Assembly.

**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: Mr Abdulrahman A. (08069614335) Coordinator, Katsina State Budget Awareness Initiative

**Comment: Q.41: Ans D:** I spoke with Mr Abdulrahman on Phone and he confirmed to me that a report of engagement is mostly produced and distributed to them. But since the evidence is not provided, the option D is selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### C. Public Engagement during Budget Execution

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

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/02/6.-KTSG-Budget-2020-Capital-Expenditure-137-189.pdf>

**Mr. Bala N. (08136362941), Asst. Director Budget, Ministry of Budget and Economic Planning, Katsina State**

**Comment: Q.42: Ans C:** I met Mr. Bala who confirmed to me that, the list of beneficiaries is a responsibility of each MDA. Each MDA has the list of project proposed and the area of implementation as can be spotted in the Capital Expenditure section of the 2020 budget. However, this is what the Government intend to achieve not the actual achievement. A quick check on the Government website <https://www.katsinastate.gov.ng/projects/> shows it's under constructions. Since the Budget document does not indicate actual achievement, however, there is an element of progress, option C is selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: while these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D. **No, the executive has not established any mechanisms to identify the public's perspective on budget execution.**

E. Not applicable/other (please comment).

**Citation:** Mr. Bala N. (08136362941), Assistant Director Budget, Ministry of Budget and Economic Planning, Katsina State

**Comment: Q.43: Ans D:** I met Bala who confirmed to me that mechanisms such as emails, letter to the ministry and other mechanism such as radio and television programs are used to assess people perspective on budget execution but are not effectively utilized. Since there is no Physical evidence, the option D is selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Bala N. (08136362941), Assistant Director Budget, Ministry of Budget and Economic Planning, Katsina State

**Comment: Q.44: Ans D:** I met Bala who confirmed to me that, people tend to show appreciation to the Governor or any other official on project execution verbally and that no official feedback is given for comment done on project execution. Mostly verbal gratification via radio stations and television (I personally listened to one of such appreciation on radio program titled *Waiwaye adon tafiya* aired on FM 92.1). Since there is no Physical evidence, the option D is selected

**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: Mr. Abdullahi, A. (08033860771) Director, Department B. Office of the auditor General, Katsina State**

**Comment: Q.45: Ans D:** I met Mr Abdullahi who confirmed to me that, Audit process is purely official and that public are not involved in the audit process including design of time table.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation: Mr. Nasiru (08039999854) Press Secretary, Katsina State House of Assembly.**

**Comment: Q.46: Ans B:** I met Mr. Nasir, who confirmed to me that the Auditor General comes to the House and Delivers the audit report as required by the constitution. Although the presentation of the report is open to the public, the actual meeting where the report is discussed 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 special
- D.
- E. \ized office attached to the legislature.
- F. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

G. Not applicable/other (please comment).

**Citation: Appendix 3.1 : Re: Engagement as Budget consultant**

**Mr. Shehu M. (07037968790) Assist Director Budget, Katsina State House of Assembly**

**Comment: Q.47: Ans B:** The Katsina State House of Assembly has a specific budget office with full structure including having Director and his deputy, However, the staff lack adequate knowledge and capacity to function effectively. According to Mr Shehu, the House engages a consultant (Multidimension integrated services LTD) to support the office with research and other budget analysis (See appendix 3.1 for letter requesting his re-engagement). This informs the answer B.

**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: Mr. Shehu M. (07037968790) Assist Director Budget, Katsina State House of Assembly**

**Comment: Q.48: Ans D:** Mr Shehu confirms to me that the legislatures holds an informal talk prior to tabling of the budget. But Katsina State has no MTEF, consequently, the debate and approval are unlikely, this informs the choice of D option.

**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: Mr. Shehu M. (07037968790) Assist Director Budget, Katsina State House of Assembly**

**Comment: Q.49: Ans D:** As confirmed by Mr Shehu, the executives consult legislatures at party level. However, this does not reflect official engagement and No evidence to support this consultation and hence the choice of option 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:** <http://thestateonlinengr.com/gov-masari-presents-katsina-2020-budget-to-assembly-on-wednesday/>

**Mr. Shehu M. (07037968790) Assist Director Budget, Katsina State House of Assembly**

**Comment: Q.50: Ans C:** The state executives forwarded the draft proposal to the House of Assembly on the 20<sup>TH</sup> November, 2019 which is less than two months. This was further confirmed by Mr Shehu. Hence the selection of option C.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

E. Not applicable/other (please comment).

Citation: <https://www.katsinastate.gov.ng/wp-content/uploads/2020/01/law1.pdf>

**Comment: Q.51: Ans C:** The legislatures approved the 2020 budget in January, 2020 and was signed on the 9<sup>th</sup> January, 2020. This is less than one months after the start of the budget year (see appropriation law link above). This informs the selection of C option.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

Citation: <https://www.katsinastate.gov.ng/wp-content/uploads/2020/03/FRC-10.pdf>

**Comment: Q.52: Ans B:** The legislatures has right to amend the budget as empowered by the constitution of the Federal Republic of Nigeria. However, Katsina State laws Section 15 (i) Fiscal responsibility law states that " aggregate expenditure and the aggregate amount appropriated by the House for each financial year shall not be more than the estimated revenue plus deficits, not exceeding three percent (3%) of the estimated gross domestic product or any sustained percentage as may be determined by the House for each financial year" this indicate a fiscal responsibility limit, Hence the decision to select option B.

**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: Appendix 3.2: Request for virement warrant by the Katsina State Governor**

**Comment: Q.53: Ans C:** The executive seeks legislatures approval for virement (see appendix 3.2 under paragraph C for virement between Department). It seems the state compile request and submit for adoption from time to time. This informs the selection of option C.

**Independent Reviewer:**

**Government Reviewer:**

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: Appendix 3.2: Request for virement warrant by the Katsina State Governor**

**Comment: Q.54: Ans C:** The executive seeks legislatures approval for virement (see appendix 3.2 under paragraph a, b, d and e for virement within Department). it seems the state compile request and submit for adoption from time to time. This informs the selection of option C.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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



## Citation:

<https://www.katsinastate.gov.ng/wp-content/uploads/2020/03/FRC-15.pdf>

<https://www.katsinastate.gov.ng/wp-content/uploads/2020/03/FRC-16.pdf>

**Comment: Q.55: Ans D:** The Katsina State Fiscal Responsibility law page 15 No 37 (1-7) provided that, the excess proceeds be deposited with the State Bankers and the excess proceed could be appropriated in the following year. However, this law was enacted in 2017 and is yet to be implemented. That is why the state has no MTEF. this informs the selection of option 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://www.katsinastate.gov.ng/wp-content/uploads/2020/07/6-KTSG-Revised-Appropriation-Law-2020.pdf>

**Comment: Q.56: Ans A:** The Katsina State Government has recently in July 2020 reviewed downward the budget estimates and this has been approved by the legislatures (see the above link page 1). However, following up to the Q55 no evidence to support supplementary budget. Similarly, no unauthorized funds from the state where spent prior to revised budget. This informs option A selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

- D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

**Citation:** <https://www.wipo.int/edocs/lexdocs/laws/en/ng/ng014en.pdf>

Mr Yusuf J. A. (07010906070), Clerk to the House, Katsina State House of Assembly

**Comment: Q.57: Ans D:** The executives are required by law to request for approval from the legislatures under section 123 subsection 1 on page 40 of the above link. but according to Mr. Yusuf, the executives does not seek approval from the house since the contingency has been appropriated. However, because there is no Katsina State Law/regulation on the use of contingency funds, option D is selected

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation: Mr. Shehu M. (07037968790) Assist Director Budget, Katsina State House of Assembly**

**Comment: Q.58: Ans D:** The Public Account Committee normally sits and scrutinize the audit report as confirmed by Mr Shehu. However, the committee does not hold a public hearing as demanded by the questionnaire, this inform the selection of option D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

59. Does the State Auditor-General have the discretion in law to undertake those audits it may wish to?
- A. The State Auditor-General has full discretion to decide which audits it wishes to undertake.
- B. The State Auditor-General has significant discretion, but faces some limitations.
- C. The State Auditor-General has some discretion, but faces considerable limitations.
- D. The State Auditor-General has no discretion to decide which audits it wishes to undertake.
- E. Not applicable/other (please comment).

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/12/Katsina-State-Audit-Law-2020.pdf>

Mr. Abdullahi, A. (08033860771) Director, Department B. Office of the auditor General, Katsina State

**Comment: Q.59: Ans B:** The Auditor General is empowered by Katsina State Law on page 13 section 30 (1 – 12) of the above link. The Auditor has powers to check all Government finances. This informs the selection of option A.

**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).

<https://www.katsinastate.gov.ng/wp-content/uploads/2020/12/Katsina-State-Audit-Law-2020.pdf>

**Citation:**

Mr. Abdullahi, A. (08033860771) Director, Department B. Office of the auditor General, Katsina State

**Comment: Q.60: Ans D:** Katsina State Audit law page 32 No 53 (1 -4) has made provision for the audit of the Office of the Auditor General. The Auditor is to be appointed by the house of Assembly. However, his report is to be submitted only to the House, State Governor and Auditor General. Similarly, the mechanism is not open to public scrutiny. This informs D selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

61. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the State Auditor-General 's office can be removed from office?
- A. **Yes, the head of the State Auditor-General 's office may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.**
  - B. No, the executive may remove the head of the State Auditor-General 's office without the final consent of the judiciary or legislature.
  - C. Not applicable/other (please comment).

Citation: <https://www.katsinastate.gov.ng/wp-content/uploads/2020/12/Katsina-State-Audit-Law-2020.pdf>

Mr. Abdullahi, A. (08033860771) Director, Department B. Office of the auditor General, Katsina State

**Comment: Q.61: Ans A:** Katsina State Audit Law page 9 No 26 (a – c) provides that “The constitution provides that “A person holding the office of Auditor-General shall cease to hold office where he is removed by the Governor of the State acting on an address supported by two-thirds majority of the House of Assembly praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct: this was further confirmed by Mr Abdullahi. This informed A selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

Citation: <https://www.katsinastate.gov.ng/wp-content/uploads/2020/12/Katsina-State-Audit-Law-2020.pdf>

Mr. Abdullahi, A. (08033860771) Director, Department B. Office of the auditor General, Katsina State

**Comment: Q.62: Ans A:** According to Mr Abdullahi, the budget of the Auditor has never been reduced by any of either executives or legislatures even with the recent COVID 19 pandemics. Similarly, the budget has to go through the executives Ministry of Budget and finally to the House where it is being approved as provided by Katsina State audit law Page 13 No 29 (1 – 6). This informed A selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## **SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM**

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

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

Citation: <https://www.katsinastate.gov.ng/wp-content/uploads/2020/03/bpp1.pdf>  
<https://www.katsinastate.gov.ng/wp-content/uploads/2020/03/bpp66.pdf>

**Comment: Q.63: Ans A:** The state has a Public procurement law which was recently amended. The office was recently open with a Director General recently appointed.

**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: **Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.64: Ans A:** Yes, there exists office with a clear Organogram and offices (see appendix 4.1 and 4.9). the Offices are located at the Ministry of Finance Katsina pending rehabilitation of their permanent offices. Although the office was recently opened, the managements are collecting information and handing over notes from the old tenders Board as confirmed by Mr. Usman. This informs the selection of A.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representative as members

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

**Citation: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.65: Ans D:** The Board has not been inaugurated yet. The office is new and are in the process of making formalities as confirmed by Mr. Usman. This informed the selection of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.66: Ans B:** According to Usman, the Tenders Board provides information on the tenders and some aspect are being procured by individual MDAs. See appendix 4.2 for evidence of tender. This informs selection of B.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

67. How regularly do MDAs in the state invite CSOs and other stakeholders' representatives during bid openings?

- A. The MDAs in the state invite CSOs and other stakeholders' representatives always during bid openings
- B. The MDAs in the state invite CSOs and other stakeholders' representatives often during bid openings
- C. The MDAs in the state rarely invite CSOs and other stakeholders' representatives rarely during bid openings

- D. The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings
- E. Not applicable (please comment)

**Citation: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.67: Ans D:** According to Usman, the bid opening is not open to public. However, it is likely things will change with the recent development (PPL). This informs D selection.

**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: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.68: Ans C:** According to Mr. Usman, the state uses only the official gazette/ News paper to publish all guidance relating to a particular procurement. See appendix 4.2 -4.3 for evidences. However, reading through the tender, I understand that, access to the guidance documents requires payment of a fee. this informs C selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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



Citation: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State

**Comment: Q.69: Ans D:** According to Mr. Usman, tenders are opened publicly immediately following the closing date. However, due to lack of evidence to support this, option D is selected

**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: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State

**Comment: Q.70: Ans D:** According to Mr. Usman the decisions are well documented in minutes but it is never made public under the State Tenders Board. This informs D selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Yes, the justification for awarding the contract to the selected contractor is published.
- B. **No, the justification for awarding the contract to the selected contractor is not published.**
- C. Not applicable (please comment).

Citation: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State

**Comment: Q.71: Ans B:** According to Mr. Usman, justification is only given on request. E.g if there is any protest. However, at the state Executive level, they sometimes justify award of contract to a particular company. This informs B selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

72. Is there an external procurement complaints review body?



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

**Citation: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.72: Ans D:** According to Mr. Usman, no such body exist under the tender's board. This informs the D selection.

**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: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.73: Ans D:** According to Mr. Usman, no such body exists. However, there exist a situation when a particular company challenges the award of a contract to another company, this is normally resolved through dialogue. This informs the D selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.74: Ans D:** According to Mr. Usman, no such body exist. This informs the D selection.

**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: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.75: Ans D:** According to Mr. Usman, no such body exists. This informs the D selection

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

**Comment: Q.76: Ans D:** According to Mr. Usman, only few are awarded through open competitive tender. This informs the selection D option.

**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: Mr Usman Sanda Mani (08036519681) Secretary, Bureau of Public procurement, Katsina State**

#### **Compendium of Achievement of the restoration Government of HE Aminu Bello Masari**

**Comment: Q.77: Ans C:** The state only publishes the list of all the awarded contract. See appendix 4.5 for evidence. Hence option C selection

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## **LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY**

78. Is there a State Freedom of Information Law?

- A. Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
- B. Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
- C. No, there is no State Freedom of Information Law, however, there is another provision ensuring Access to Information.

- D. No, there is no State Freedom of Information Law.
- E. Not applicable (please comment).

**Citation:** Mr Yusuf J. A. (07010906070), Clerk to the House, Katsina State House of Assembly

**Comment: Q.78: Ans D:** This law has not been domesticated as confirmed Mr. Yusuf. Although the bill is currently receiving attention (see appendix 4.6 for vote of proceedings where the bill was first presented), the recent High Court ruling has proven that the law is applicable to all states. Since the law has not been domesticated, option D is selected.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr Yusuf J. A. (07010906070), Clerk to the House, Katsina State House of Assembly

**Comment: Q.79: Ans D:** According to Mr Yusuf, the state has the Ministry of information, Government printers and also the state website. However, these agencies cannot guarantee access to information from other MDAs and this informs the selection of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.katsinastate.gov.ng/wp-content/uploads/2020/03/FRC-20.pdf>

**Comment: Q.80: Ans A:** The Fiscal responsibility law under section 50 subsection 1. provide that, the State Government shall publish its audited financials within six months following the end of the financial. This informs A selection

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

Citation: <https://www.katsinastate.gov.ng/wp-content/uploads/2020/03/FRC-1.pdf>

**Comment: Q.81: Ans A:** The state has a Fiscal Responsibility law and is publicly available, but the state has not implemented the law since 2017. This informed A selection.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

82. Does the State have a Modern Audit Law?

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

Citation: <https://www.katsinastate.gov.ng/wp-content/uploads/2020/12/Katsina-State-Audit-Law-2020.pdf>

**Comment: Q.82: Ans A: Katsina State** Audit law was signed into law on the 29<sup>th</sup> December, 2020 by the Executive Governor as can be confirmed in the above link. This is less than 5 years and hence the selection of A option.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

Citation: <https://www.katsinastate.gov.ng/wp-content/uploads/2020/12/Katsina-State-Audit-Law-2020.pdf>

**Mr. Abdullahi, A. (08033860771) Director, Department B. Office of the auditor General, Katsina State**

**Comment: Q.83: Ans A:** According to Mr Abdullahi, the Katsina State Audit Law has provided on page 19 No 30 (3) that "The Auditor-General for a State shall, within ninety days of receipt of the Accountant-General's financial statement and annual accounts of the State, submit his report to the House of Assembly" this informed the selection of A option.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr Yusuf J. A. (07010906070), Clerk to the House, Katsina State House of Assembly

**Comment: Q.84: Ans A:** The State public account committee produces a report based on the audit report submitted by the Auditor General as confirmed by Mr Yusuf. Appendix 4.8 shows the report submitted to the house by the PAC. This informed the selection of A.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

85. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly?

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

**Citation:** Mr Yusuf J. A. (07010906070), Clerk to the House, Katsina State House of Assembly

**Comment: Q.85: Ans B:** The last audit report presented to the house was for the fiscal year ended 2018 in September and the committee are currently working on the 2019 report as confirmed by Mr. Yusuf. See appendix 4.8 for evidence. This informs the selection of B option.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. The State Financial Regulations/Instructions was reviewed within the last 5 years
- B. The State Financial Regulations/Instructions was reviewed within the last 10 years but more than 5 years.
- C. The State Financial Regulations/Instructions was reviewed more than 10 years ago but less than 15 years

- D. The State Financial Regulations/Instructions was reviewed more than 15 years ago or there is no such law.
- E. Not applicable (please comment).

**Citation: Mr. Abdullahi, A. (08033860771) Director, Department B. Office of the auditor General, Katsina State**

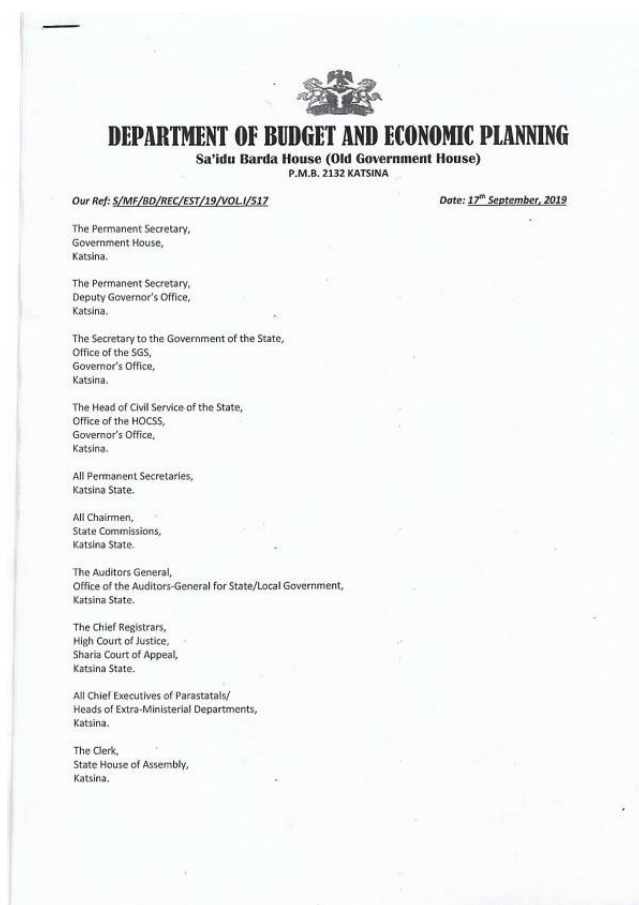
**Comment: Q.86: Ans D:** According to Mr Abdullahi, the state has not reviewed the financial regulation/instructions. The regulations used are more than 15 years. This informs the selection of D option.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

### Appendix 1.1: Katsina State Budget call circular for the year 2020





## CALL CIRCULAR FOR 2020 BUDGET PREPARATION AND SUBMISSION

### 1.0 Preamble:

- 1.1 In line with the requirements of State financial management regulations and the current annual budget calendar, the Department of Budget and Economic Planning, Katsina State hereby request submission of your financial proposals for 2020 fiscal year. This should cover capital, recurrent expenditure and projected revenue in-flows.
- 1.2 All submission must be made to the nearest hundred Naira.
- 1.3 Where challenges are encountered in completing the template attached to this circular the Director Budget of the Department is available for clarification and guidance.
- 1.4 Katsina State is complying with adoption of **IPSAS budget classification and chart of accounts** effective January, 2019. **Copies of new classification codes can be obtained from the Ministry of Finance**, as such your Finance Director/Officers should liaise with the Office of the Accountant General for further clarification/appropriate information.

### 2.0 General Instructions

In preparing the budget proposals of your Ministry/Department/Agency, the following general guidelines should be strictly observed:

The responsibility for response to this call circular will rest on Commissioners and Permanent Secretaries. In this regard, they are to ensure that all submissions are inline with attached template and other requirement as mentioned in the circular.

- 2.1 MDAs must ensure that budget submissions are realistic and in line with their expenditure ceiling as provided earlier.
- 2.2 Budget submissions must be accompanied by **2019 budget execution report for the eight (8) months to August, 2019**. Including schedule of liabilities/commitment which is assumed to be spilled over to 2020.
- 2.3 Revenue estimates must capture all opportunities but must be realistic. The focus should be on exploiting the internal revenue potentials of the state. **Actual collection to August, 2019** should accompany your submission.
- 3.0 Submissions for 2020 budget should be guided by
  - \* Specific mandate of MDAs
  - \* The policy thrust of the State government
  - \* Completion of ongoing projects in the year 2020 to be prioritized and fully captured in the budget.

### 4.0 Revenue

- 4.1 Revenue proposals should follow the format prescribed. All revenue generating MDAs are advised to make very **realistic revenue projections** based on all exploitable revenue potentials for the 2020 fiscal year. All revenue projections for the 2020 fiscal year should be submitted on Form KAT Budget Form 01.

### 4.2 Actual Revenue:

Actual revenue for the Year 2018 and collections made up to **31<sup>st</sup> August, 2019** should be shown in the appropriate columns in the Form Budget Form 01. This should also be used to capture the indicative revenue projections for the year 2020 and 2021.

#### 5.0 Expenditure Projections:

##### Budget Ceilings

It is important to note that the **BUDGET CEILINGS** were arrived at after a realistic projection of the State revenue in Year 2020. The ceiling should be seen as the limit to which resources could be stretched in the formulation of your expenditure proposals.

#### 6.0 Personnel Costs;

6.1 Generally, Personnel Costs should show the total salaries and allowances for all bona fide civil servants in each MDA. In order to have realistic personnel costs, the chief executive of the MDAs is required to ensure that every post being provided for is truly an established post as defined above.

6.2 The computation of staff personnel costs (salaries and allowances) should be based on the salary chart supplied by the (**Office of the State Accountant-General**) and should be submitted to the relevant offices in Form KAT Budget Form 02.

#### 6.3 Other instructions

In compiling the Personnel Costs, the following should be noted and observed:

- \* The most current nominal roll should be used to project personnel costs;
- \* In order not to distort the sizes of the services, MDAs with political appointees other than those allowed by the Constitution are advised to submit a separate Nominal Roll for such political appointees marking such submissions as an appendix;
- \* No abbreviations will be allowed for any established post. Every post must be written in full to avoid confusion;
- \* Nominal Rolls must reflect financial provisions made for officers only in the MDAs where they are paid, i.e. their pay points. Officers serving in non-scheduled establishments will be provided for in their parent Ministry/Department/Agency;
- \* Care should be taken in computing the Personnel Costs with a view to minimize delays during the Budget Defence Exercise.
- \* You should attach **Nominal Roll on Seniority including Casual Labour** engaged in your Establishment. The schedule should indicate the BVN Number against each staff on the State Payroll.
- \* Expenditure Returns on Capital should be in accordance with attached form 'B' while that of Recurrent in form 'C'.

#### 6.4 OVERHEAD COSTS:

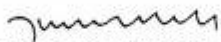
The budget ceilings for overhead costs are provided in absolute monetary terms. It should be noted that improved service delivery is one of the cornerstones of 4 point agenda and this would best be achieved when conscious effort is made to channel more of the limited resources towards those areas that would have positive impact on the quality of service provided.

6.5 **THE 2019 APPROVED BUDGETARY PROVISION FOR OVERHEAD COSTS SHOULD BE MAINTAINED AGAINST 2020 PROVISION.**

#### 7.0 CAPITAL ESTIMATES

7.1 Capital Expenditure projections should be done in accordance with the Restoration Development Plan 2016 - 2020.

- 7.2 Capital expenditure must reflect the strategy of the MDA and general functions of government. Priority should be placed on those projects that will impact positively on the welfare of the populace and to be completed by 2020 fiscal year.
- 7.3 In furtherance to the trends of Budget of Consolidation by the Present Administration, all MDAs are requested to submit Complete Data on all Ongoing Capital Projects as per Template No. KAT BUDGET FORM 09.
- 7.4 At all times Due Process must be followed in the procurement of goods and services and award of contract.
- 8.0 **Parastatals and Tertiary Institutions:**
- The guidelines on the preparation of Revenue, Nominal Rolls, Personnel, Overhead Costs are also applicable to all Parastatals and Tertiary Institutions.
- 8.1 Find attached financial ceilings on personnel cost, while the timetable for Budget Defence will be submitted in due course, please.
- 9.0 All desired documents are to be submitted in hard and soft copies of 20 booklets and one flash drive respectively. The documents are to be submitted latest by 30<sup>th</sup> September, 2019.

  
(ISIYAKU AHMED KAROFI)  
PERMANENT SECRETARY

DEPARTMENT OF BUDGET AND ECONOMIC PLANNING,  
KATSINA STATE.

Appendix 1.2: cover letter for the presentation of Audit report to the KTHA



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KTS/AUD/ACQ.2/VOL.V/278

29<sup>th</sup> July, 2019

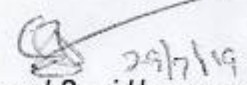
The Clerk,  
Katsina State House of Assembly,  
Kaita Road, P. M.B. 2148,  
Katsina.

KATSINA STATE  
HOUSE OF ASSEMBLY  
OFFICE OF THE RIGHT  
HONOURABLE SPEAKER  
RECEIVED

**SUBMISSION OF KATSINA STATE GOVERNMENT AUDITED  
ACCOUNT AND AUDITOR GENERAL'S REPORTS FOR THE  
PERIOD JANUARY – DECEMBER, 2018**

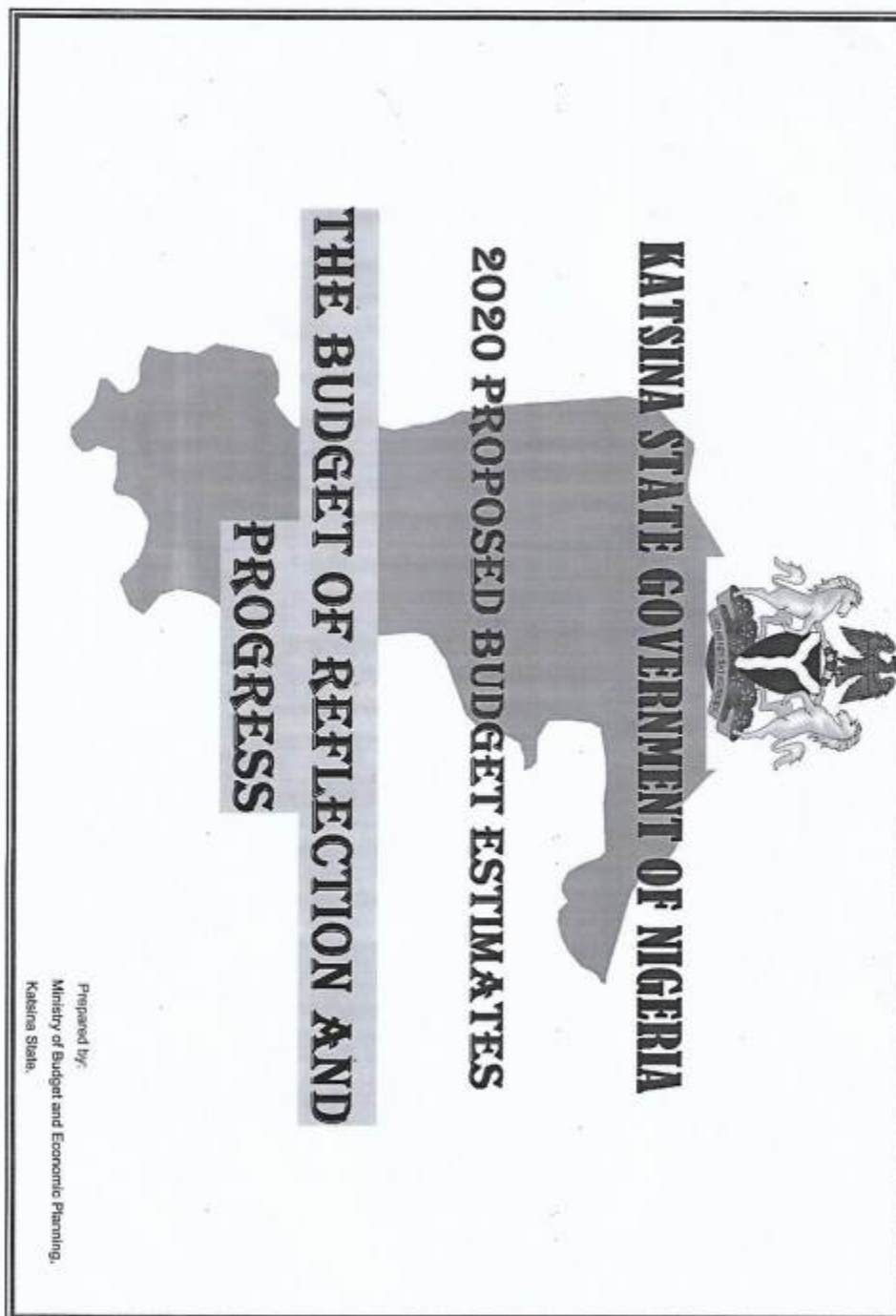
*In compliance with section 125 (5) of the 1999 Constitution of the Federal Republic of Nigeria, I hereby submit 40 copies of the Audited Account and Auditor General's Reports to the Honourable House for the period January to December, 2018.*

2. *I want assure the Honourable House of our continued cooperation and support to discharge its Constitutional Obligations.*
3. *Please accept assurance of my highest esteem and consideration as always.*

  
(Muhammed Sani Haruna, CNA)

For: Auditor General  
Katsina State.

## Appendix 1.3: Katsina State Proposed Budget Estimate (Budget of Reflection and Progress 2020)




**KATSINA STATE ESTIMATES, 2020**  
**FINANCIAL STATEMENT**  
**CONSOLIDATED REVENUE FUND**

<b>A. ESTIMATED RECURRENT REVENUE:-</b>		<b>2019 APPROVED</b>	<b>2020 PROVISION</b>	<b>%</b>
1	Internally Generated Revenue	9,933,468,000	12,246,560,000	
2	Other Internal Revenue	31,106,405,735	34,099,857,590	
3	Revenue Receivable through Federation Account	111,100,000,000	139,000,000,000	
<b>B. TOTAL RECURRENT REVENUE</b>		<b>152,139,873,735</b>	<b>185,346,417,590</b>	
<b>C. ESTIMATED RECURRENT EXPENDITURE:-</b>				
1	Consolidated Revenue Fund Charges	16,711,115,730	23,828,859,670	<b>31.53</b>
2	Personnel Costs	24,104,717,960	30,810,324,115	<b>40.77</b>
3	Overhead Costs	16,830,258,680	20,940,682,205	<b>27.71</b>
<b>D. TOTAL RECURRENT EXPENDITURE</b>		<b>57,646,092,370</b>	<b>75,579,865,990</b>	
<b>E. SURPLUS REVENUE OVER RECURRENT EXPENDITURE (B-D)</b>		<b>94,493,781,365</b>	<b>109,766,551,600</b>	
<b>F. ESTIMATED CAPITAL RECEIPT</b>				
G.	IDB Loan	33,128,483,105	25,624,457,755	
H.	IFAD Loan	9,336,703,905	9,336,703,905	
I.	NEWMAP Loan	-	2,668,750,000	
J.	RAMP Loan	-	20,000,000,000	
K.	EU Loan	-	1,250,000,000	
L.	OPENING BALANCE	7,825,811,430	237,500,000	
<b>M. TOTAL CAPITAL DEVELOPMENT FUND</b>		<b>144,784,779,805</b>	<b>5,000,000,000</b>	
<b>N. TOTAL BUDGET FOR THE YEAR</b>		<b>144,784,779,805</b>	<b>173,883,963,260</b>	
<b>O. TOTAL ESTIMATED EXPENDITURE:-</b>		<b>202,430,872,175</b>	<b>249,463,829,250</b>	
1	Recurrent Expenditure	57,646,092,370	75,579,865,990	<b>30.30</b>
2	Capital Expenditure	144,784,779,805	173,883,963,260	<b>69.70</b>
<b>P. TOTAL ESTIMATES FOR THE YEAR</b>		<b>202,430,872,175</b>	<b>249,463,829,250</b>	
<b>Q. BUDGET DEFICIT/SURPLUS (N-Q)</b>		<b>NIL</b>	<b>NIL</b>	



**Appendix 2.1: Invitation for citizens engagement organized by the Ministry of Budget and Economic Planning and distribution list**



**MINISTRY OF BUDGET & ECONOMIC PLANNING**  
 Saidu Barda House (Old Govt. House Complex) Katsina  
 P.M.B 2132, Katsina

*Our Ref:* KTS/MBEP/SEC/6/VOL.I/524 *Date:* 24<sup>th</sup> June, 2020

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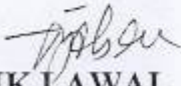
Sir,

**INVITATION TO A ONE DAY COMMUNITY CONFERENCE ON  
 CITIZENS BUDGET, COMING UP ON THE 29<sup>TH</sup> JUNE 2020.**

The Ministry of Budget and Economic Planning wishes to invite you to a one day Community Conference Citizen participatory 2020 Budget Review schedule to hold as follows:

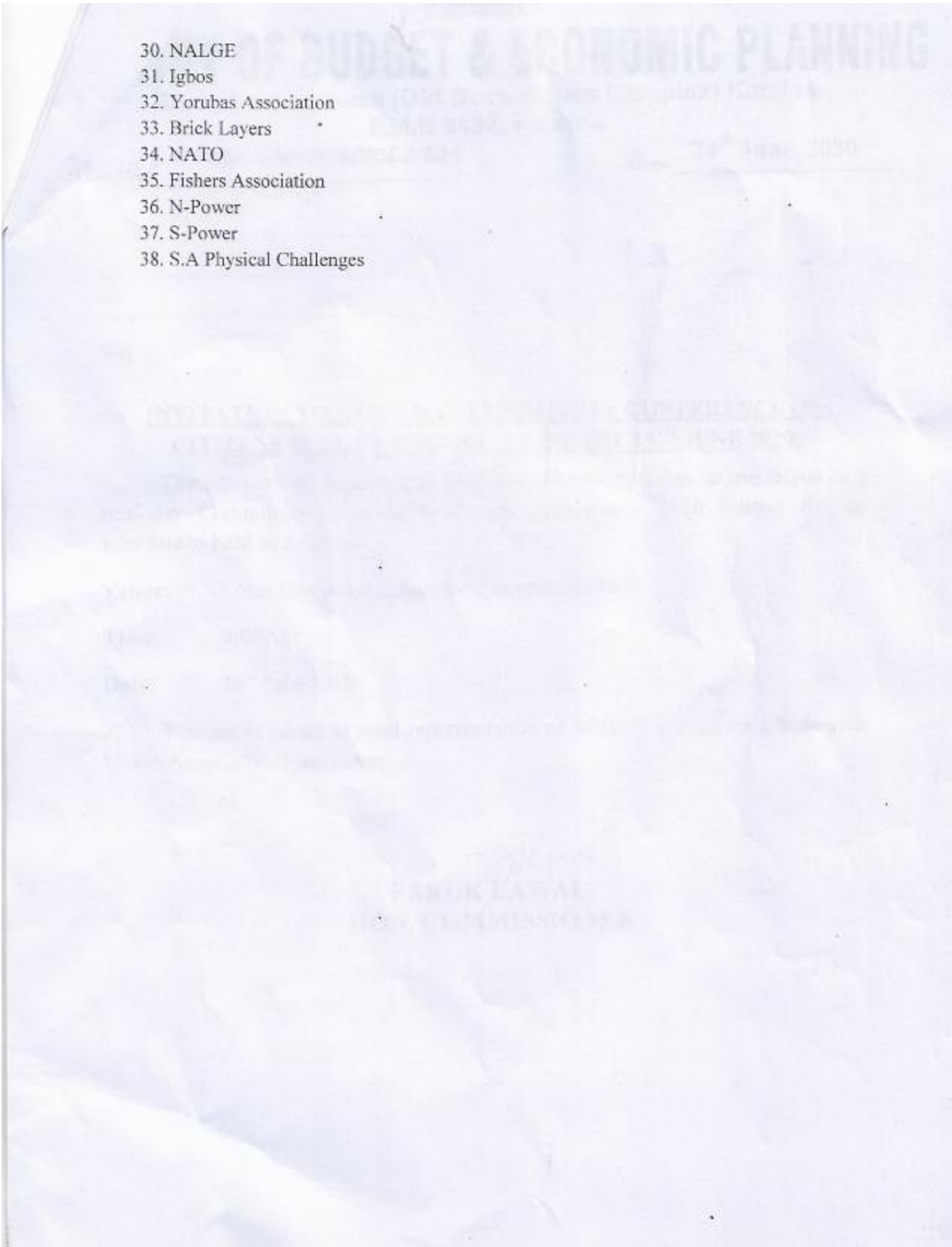
**Venue:** Local Government Service Commission Hall  
**Time:** 9:00AM  
**Date:** 29<sup>th</sup> June, 2020

2. You are required to send representation of atleast 2 - 3 officials from your Union/Association/Institution.

  
**FARUK LAVAL**  
**HON. COMMISSIONER**

**LIST OF NON GOVERNMENTAL ORGANISATIONS (NGO)**

1. Muhammed Bashir Usman – KT Health Network
2. Aminu Ibrahim – Coalition of CSOs Katsina
3. Abdulrahman Abdullahi – KT Budget Awareness Initiative
4. Abdullahi Maude – Research and Development Network
5. Umar Danballaye – EDE FOUND
6. Religious Groups
  - a) Izala Group
  - b) Darikah Group
  - c) Tijjaniya Group
  - d) Christian Association of Nigeria (C.A.N.)
7. Pressure Groups
8. Woman Association
9. Traditional Leaders
10. Traders Association
11. Farmers Association
12. Student Union
13. NLC Katsina
14. NANMW Katsina
15. KATSAMAF
16. Mechanic Association
17. Welders and Fabricators Association
18. Irrigation Farmers Association
19. Okada Riders Association
20. Keke Napep Association
21. Bakeries Association
22. NURT Workers Association
23. Water Sellers Association
24. Tomatoes Sellers Association
25. Medical and Health Workers Union
26. Pharmaceutical Society of Nigeria
27. NUT
28. NUJ
29. Nigeria Society of Engineers

- 
- 30. NALGE
  - 31. Igbo
  - 32. Yoruba Association
  - 33. Brick Layers
  - 34. NATO
  - 35. Fishers Association
  - 36. N-Power
  - 37. S-Power
  - 38. S.A Physical Challenges



Appendix 2.0.1: Notice of public hearing as published by the Daily trust Newspaper

**DAILY TRUST**  
Saturday, November 30, 2019

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## KATSINA STATE HOUSE OF ASSEMBLY

# PUBLIC HEARING



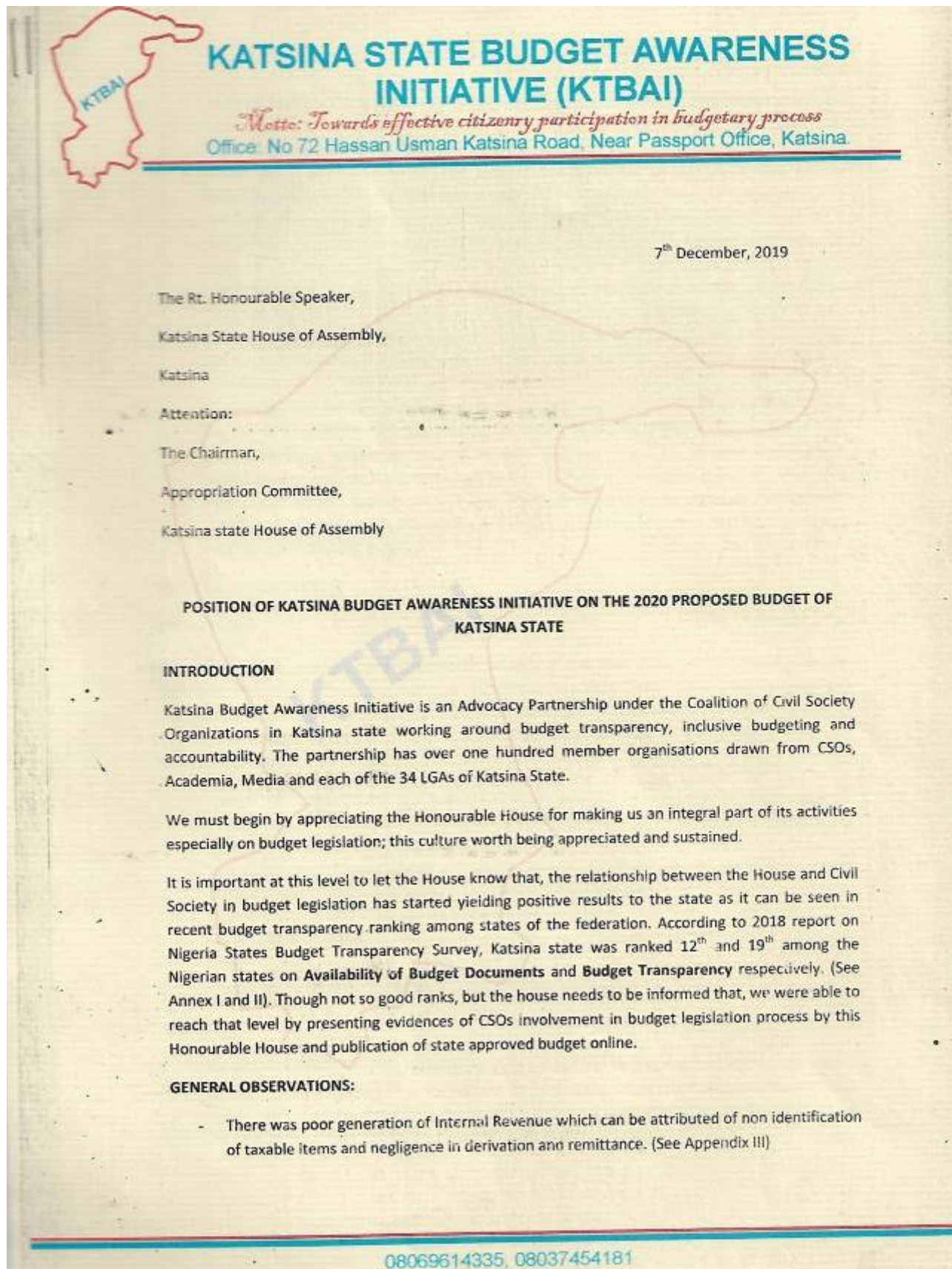
On behalf of Katsina state House of Assembly, the Appropriation Committee members wishes to invite the General Publi, Civil society Organisations (CSOs), Non Governmental Organisations (NGOs) and all other organisation to a **one day Public Hearing in respect of the 2020 Appropriation Bill.**



## Appendix 2.2.1: Time table for 2020 Defense by the MDAs

KATSINA STATE HOUSE OF ASSEMBLY COMMITTEE ON APPROPRIATION PROPOSED 2020 BUDGET DEFENCE TIME-TABLE/PROGRAM OF ACTIVITIES Venue: Press Centre - Katsina State House of Assembly Complex	
DATES	MINISTRY/DEPARTMENT/AGENCY
	Consideration of 2019 Budget Performance Reports by Members of Committee on Appropriation
	Conducting of Retreat for all House Committee Chairmen & Secretaries – Titled “Practical Legislative Budgeting Process”
	<b>PUBLIC HEARING</b>
05/12	<b>1. Committee on Finance</b> <b>Time: 10.00am Morning Session</b> i) Ministry of Finance ii) Office of the Accountant General iii) Board of Internal Revenue  <b>Time: 2.00pm Afternoon Session</b> i) Department of Budget & Economic Planning ii) Department of Banking & Finance iii) Debt Management Office iv) PFMU Office
06/12	<b>2. Committee on Education</b> <b>Time: 10.00am Morning Session</b> i) Ministry of Education ii) Mathematical Centre iii) Teachers' Service Board iv) Agency for Mass Education v) Science & Technical Education Board vi) SUBEB
09/12	<b>3. Committee on Higher Education</b> <b>Time: 10.00am Morning Session</b> i) Department on Higher Education ii) Umaru Musa Yar'Adua University iii) Hassan Usman Katsina Polytechnic iv) Isa Kaita College of Education v) Yusuf Bala College of Legal Studies vi) Katsina State Scholarship Trust Fund
10/12	<b>4. Committee on Agriculture</b> <b>Time: 10.00am Morning Session</b> i) Ministry of Agriculture ii) KTARDA iii) FASCOKT  <b>Time: 2.00pm Afternoon Session</b> i) Department of Livestock & Grazing Reserve ii) EEC iii) KTAPU
PROPOSED 2020 BUDGET DEFENCE TIME-TABLE/PROGRAM OF ACTIVITIES	
DATES	MINISTRY/DEPARTMENT/AGENCY
11/12	<b>5. Committee on Information</b> <b>Time: 10.00am Morning Session</b>

**Appendix 2.3: Perception/inputs by Katsina State Budget awareness initiative on the 2020 budget**





**Appendix 2.4: Report on the citizens participation (Town Hall meeting) organized by the state Ministry of Budget and Economic Planning for the revised 2020 budget**

**KATSINA STATE MINISTRY OF BUDGET AND ECONOMIC PLANNING**  
**MINUTES OF A ONE-DAY TOWN HALL MEETING ON CITIZEN**  
**PARTICIPATION ON 2020 BUDGET REVISION HELD ON 29<sup>TH</sup> JUNE, 2020 AT**  
**LOCAL GOVERNMENT SERVICE COMMISSION CONFERENCE HALL,**  
**KATSINA**

## 1. INTRODUCTION

The Ministry of Budget and Economic Planning organized Citizen Participation conference on the 29<sup>th</sup> June, 2020 at the **Local Government Service Commission Conference Hall**. The meeting was organized to engage participation of Katsina State citizens in the 2020 Budget Review. The need to engage citizens in budget process cannot be overemphasized. Equally important is the need for MDAs to consider the needs and aspirations of people in order to set priorities in producing coherent, transparent and realistic budget.

The Conference was blessed in attendance and representation from officials across the Ministries, Department and Agencies, community leaders, traditional institutions and Civil Society Organizations.

## 2. WELCOME ADDRESS

The welcome address was delivered by the Special Guest of Honor, Chairman Appropriation Committee, Katsina State House of Assembly, Rt. Hon. Aliyu Sabi'u Muduru. He expressed his profound gratitude to State Government for organizing the event and engaging all relevant stakeholders in the 2020 budget review. Citizens' involvement in Budget review process demonstrated the commitment of State Government and willingness to work together with every individual or groups in strategic planning in order to articulate policies that will deliver results for developmental purposes, he noted.

The Special Guest of Honor encourages the participants to make positive contributions by participating actively in the review process. Their views he noted

will pave way for addressing issues relating to curative and preventive measures to curve the menace of Covid-19 pandemic in the State.

Finally, the chairman wishes the stakeholders fruitful deliberations.

### **3. OBJECTIVES OF THE MEETING**

- To enable the citizens acquire knowledge on budget formulation process
- To foster understanding of how public funds are utilized.
- To incorporate citizens input in the formulation of budget.
- To serve as a platform for citizens participation in budgeting process.

### **4. PRESENTATION OF LEAD PAPERS**

During the meeting a paper with titled “**THE ROLES OF STAKEHOLDERS IN BUDGET PROCESS**” was presented by the Permanent Secretary Ministry of Budget and Economic Planning, Dr. Salisu S. Ladan. He highlighted the Methods, Processes as well as Stages in Budget preparations from citizens’ consultation, formulation, approval, execution and monitoring. This was thoroughly deliberated by the presenter. He further reiterates the vital role of public participation in budget preparation and the whole exercise was aimed at targeting the views, inputs and contributions from the general public and those inputs are converted during the budget formulation.

The Presenter equally solicited for contributions from all stakeholders either verbally or in writing.

## Appendix 2.5: Submission from public for inclusion into budget

**SUBMISSION BY FASKARI YOUTH FORUM ON THE TOWN HALL MEETING ON  
CITIZEN PARTICIPATION ON 2021 BUDGET ORGANISED BY KATSINA STATE  
MINISTRY OF BUDGET AND ECONOMIC PLANNING IN FUNTUA**

**Date: 14TH SEPTEMBER, 2020**

**Venue: Funtua Local Government Secretariat.**

**Introduction**

Faskari local government is one of the local governments with a high population in the state. Faskari is blessed with two districts – Faskari and Mairua districts each with a traditional district head. It has ten political wards. Thus:

1. Maigora
2. Sabonlayi
3. Faskari
4. Yankara
5. Yarmalamai
6. Sheme
7. Daudawa
8. Ruwangodiya
9. Mairua
10. Tafoki

Faskari local government has a fertile land which enable us to grow a wide range of crops being it cash or food crop. These can serve as a food store to neighboring local governments and states.

In order to dance to the tune of the aim of the current government of creating other sources of income to the nation a part from oil and to encourage the consumption of our home made products our people stood to their feet and doubled their efforts on farming processes in rainy and dry seasons. Through this farming, our local government has the potential to generate a huge amount of money to the state. Because, from the time someone engages on farming, right from the day one collects the farm to the day he or she cultivated whatever crop he or she planted people will be working for him and he would be paying them. By so doing, the farmer has contributed to the



## Appendix 3.1: RE: Engagement as Budget consultant

**MULTI DIMENSION INTEGRATED SERVICES LIMITED**  
 (Budget/Management Consultants)  
 8, 10, SADIWA STREET, KOFAR-KAURA LAYOUT  
 KATSINA, KATSINA STATE  
 Email: mudis@multidimension.com

**MUDIS**  
 KATSINA STATE

Ref: - MUDIS/CSERV/20/03/VOL.1  
 The Clerk,  
 Katsina State House of Assembly,  
 Justice Mamman Nasir House  
 Katsina.

Date: - 25<sup>th</sup> August, 2020

**RE: ENGAGEMENT AS BUDGET CONSULTANT**

Reference to your letter No.S/KTSHA/279/VOL.1/4 dated 24<sup>th</sup> August, 2020 on the above subject matter is hereby acknowledged.

2. In November, 2013 I was engaged as a Budget Consultant to the House based on my past experiences as former Director of Budget with the Executive and later with the State Assembly where I was retired in August, 2013.

3. In February, 2016, I got my firm – Multi-dimension Integrated Services registered with Corporate Affairs Commission, in order to formalize my consultancy activities (profile of the Company attached).

4. I was engaged as a Budget/Financial Matters Consultant to the Assembly since November, 2013. Currently as at today I am on a monthly retainership fees of 250,000.00.

5. The scope of my job is to enlighten and chart out the best alternative ways how to handle estimates of both State and Local Governments that are presented to the House for scrutiny and finally to be approved by the Honorable Members.

6. I have been working directly with both Appropriation and Finance Committees. I had the opportunity since 2013 to work and enlighten other House Committees that do participate in the scrutiny of Estimates' deliberations (both annual and supplementary).

7. I hereby with all humility and respect submit my re-engagement application for your kind consideration, please.


*DAS*  
*DC*  
*Fna, Des*  
*Wile*  
 27/8

*DAnche*  
 (ALHAJI DHIRU AHMAD ANCHE)  
 MANAGING DIRECTOR/MANAGING CONSULTANT

## Appendix 3.2: Request for virement warrant by the Katsina state Governor

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OFFICE OF THE EXECUTIVE GOVERNOR  
GOVERNMENT HOUSE  
KATSINA



P.MB 2021, KATSINA  
KATSINA STATE  
NIGERIA  
Email: governorsofficekatsina@gmail.com

S/GH/KT/95/VIII/397

29<sup>th</sup> June, 2016

**KATSINA STATE GOVERNMENT**  
FEDERAL REPUBLIC OF NIGERIA

The Rt. Hon. Speaker,  
Katsina State House of Assembly,  
Kaita Road,  
Katsina.

KATSINA STATE HOUSE  
OF ASSEMBLY  
OFFICE OF THE SPEAKER  
**RECEIVED**

**REQUEST FOR VIREMENT WARRANT**

The Honourable Speaker may wish to be informed that the State Executive Council at its 11<sup>th</sup> Regular Meeting held on 25<sup>th</sup> May, 2016 made some observations that require the Hon. House of Assembly to effect some amendments in the original version of the 2016 Budget as follows:

a) The Ministry of Resource Development is allocated the sum of N55,124,565.00 as its capital allocation in the 2016 Budget which is recommended to be re-allocated as follows:

i) 4701219/2 "Mineral Exploration Lease and Increasing"	=	N 15,124,565.00
ii) 4701219/8 "Monitoring of Mining Activities in the State"	=	N 40,000,000.00
iii) All other SHs to read	=	10t
Total allocation	=	<b><u>N55,124,565.00</u></b>

b) The Ministry of Health has a capital provision of N2,500,000,000.00 for renovation and improvement of Katsina, Daura and Funtua General Hospitals, which is wrongly posted to Sub Head 4601211/24 "Drug Supply Management Agency". It is therefore recommended that the allocation should be reversed to read as follows:

i) 4601211/2 "Renovation and Improvement of General Hospitals across the State"	=	N2,500,000,000.00
ii) 4601211/24 "Drug Supply Management Agency"	=	N 100,000,000.00


c) Ministry of Sports and Social Development: With the transfer of the State Sports Council from the Department of Youth Development to the Ministry of Sports and Social Development, the following Subheads are recommended to be transferred from the Department of Youth Development to the Ministry of Sports and Social Development:

i) 4181201/9 "Grant to Sports Council"	=	N 172,337,895.00
ii) 4181201/28 "Maintenance of Karkanda"		



- 25
- |                  |   |                               |
|------------------|---|-------------------------------|
| Stadium Complex" | = | N 8,000,000.00                |
| <b>Total</b>     | = | <b><u>N180,337,895.00</u></b> |
- d) Ministry of Works, Housing and Transport: The sum of N250,000,000.00 is recommended for virement from Sub Head 4501212/23 to 4701202/6 and 29 to read as follows:
- |   |   |                 |
|---|---|-----------------|
| i) 4501212/23 "New GRA Network (Katsina Township Roads Phase VI)" | = | N250,000,000.00 |
| ii) 4501212/29 "Dandume - Kadisau - Daudawa - Sheme Road"         | = | N250,000,000.00 |
| iii) 4701202/6 "Development of Public Buildings"                  | = | N140,974,175.00 |
- e) Statutory Pension and Gratuity: A virement of N200,000,000.00 is recommended from "Gratuities Statutory" to "Monetized Benefits/Allowances and Severance Gratuity for Political Office Holders (SGS)" to read as follows:
- |   |   |                   |
|---|---|-------------------|
| i) 4401201/2 "Gratuities - Statutory"       | = | N2,000,000,000.00 |
| ii) 4401201/1 "Former Governors & Deputies" | = | N 150,000,000.00  |
| iii) 4401201/3 "Former Ministers"           | = | N 50,000,000.00   |
- f) 4921201 - Contingency Funds: A virement of N230,600,000 is recommended from Sub Head 1 to Sub Head 2 to read as follows:
- |   |   |                   |
|---|---|-------------------|
| i) 4921201/1 "State Wide Intervention Funds"    | = | N1,490,000,000.00 |
| ii) 4921201/2 "Other Sundry Miscellaneous Exp." | = | N 230,600,000.00  |
- g) 4351201 - A virement of N50,000,000.00 from Sub Head 4121201/39 "Financial Commitments" to Sub Head 4351201/2 "Committees and Commissions" under the Ministry of Finance is recommended.

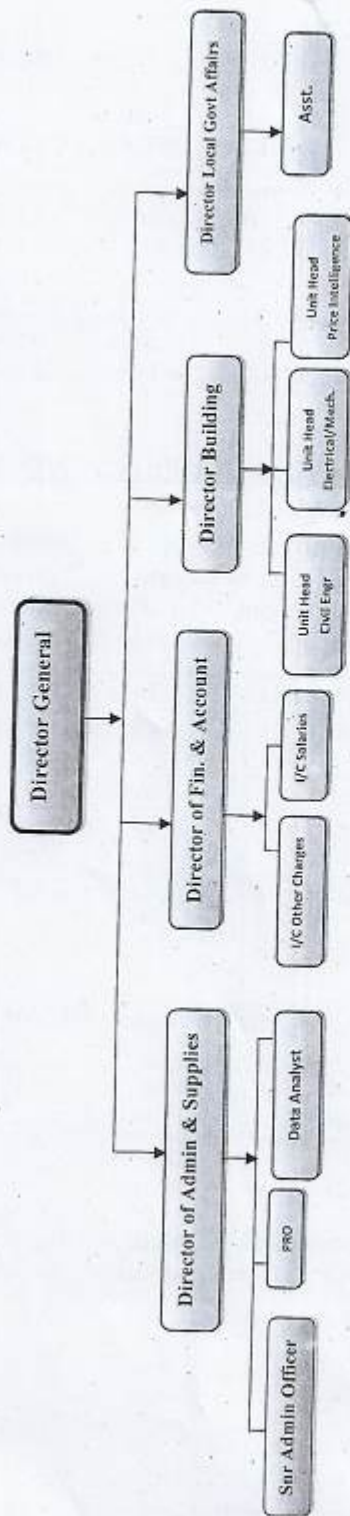
2. As we expect an expeditious consideration on the issue, accept our esteemed and best regards to you and the entire Honourable Members of the State House of Assembly, please.

  
**RT. HON. AMINU BELLO MASARI, CFR**  
 [Dallatu Katsina]  
**GOVERNOR**  
**KATSINA STATE**



Appendix 4.1: Organogram for the Bureau of Public procurement

ORGANIGRAM OF KATSINA STATE DIRECTORATE OF PUBLIC PROCUREMENT



## INTERNATIONAL

### AROUND THE WORLD

#### UNITED STATES

### Trump under fire for racially-charged tweets against congresswomen

US President Donald Trump has been accused of racism after posting tweets attacking Democratic congresswomen.

He claimed the women 'originally came from countries whose governments are a complete and total catastrophe', before suggesting they 'go back'.

He then said Speaker Nancy Pelosi would be very happy to quickly work out free travel arrangements.

It comes a week after Ms Pelosi clashed with 'the squad', a group of four left-wing Democrat women of colour.

Of the four congresswomen, three - Alexandria Ocasio-Cortez, Rashida Tlaib and Ayanna Pressley - were born and raised in the US, while the fourth, Ilhan Omar, moved to the US as a child.

Ms Ocasio-Cortez was born in the Bronx in New York, approximately 12 miles away from the Queens hospital where Mr Trump himself was born.

#### SUDAN

### Protester 'shot dead' in Sinnar as talks stall

A Sudanese protester has been shot dead by members of a feared paramilitary group, pro-opposition doctors say.

The man was shot in the head by members of the Rapid Support Forces (RSF) in the south-eastern Sinnar state, during

a protest against allegations of RSF brutality, they say.

Neither the RSF nor Sudan's ruling military council has commented.

The shooting comes as the signing of a power-sharing deal agreed earlier this month has once

more been delayed.

The military seized power in April following months of street demonstrations against long-time leader Omar al-Bashir but the protesters feared that real power remained in the same hands.

#### SOMALIA

### At least 26 dead as gunmen storm Somali hotel

At least 26 people, including a prominent journalist and several foreigners, have been killed in an attack on a hotel in southern Somalia.

A suicide bomber rammed a car containing explosives into the Asasey hotel in the port of Kismayo, and gunmen then stormed the building.

Journalist Hodan Nalayeh, 43, and

her husband Raad were among the dead.

Islamist group al-Shabab has claimed the attack, the worst to hit Kismayo since they were forced out in 2012.

A local politician, three Kenyans, three Tanzanians, two Americans and one Briton were also killed, authorities say.

#### BURUNDI

### Militia leader named head of state TV

The head of a Burundian militia accused of atrocities has been named to lead the state broadcaster, RTNB.

Human Rights Watch said the appointment of Eric Ndimirimana was 'a blow to all victims of abuse perpetrated by the Imbonerakure, as well as freedom of the press in Burundi'.

The Imbonerakure has allegedly killed, raped and robbed opposition activists. The government of Burundi has denied allegations of human rights abuse.

#### LIBYA

### UN wants migrant detention centres shut

The UN has called for the dismantling of all detention centres for refugees in Libya, saying the facilities are not fit to house migrants.

The appeal comes nearly two weeks after more than 50 people were killed in an air strike on a holding facility in the Libyan capital Tripoli.

The victims were mostly Africans attempting to reach Europe on boats after fleeing poverty and conflict.

The UN refugee agency has called the facilities in the centres 'awful'.

#### FRANCE

### Police, yellow vests protesters clash

Police in Paris have fired tear gas at protesters near the Champs-Élysées after France's annual Bastille Day military parade.

Earlier, yellow-vest protesters booed President Emmanuel Macron as he was driven down the boulevard.

Police said they had detained more than 150 people, including two yellow-vest leaders accused of staging an unauthorized demonstration.

The parade also saw a French inventor zoom past on a futuristic flyboard.

#### NEPAL

### Monsoon kills dozens in Nepal, India, Bangladesh

Dozens of people have been killed as monsoon floods rip through Nepal, Bangladesh and north-eastern India.

At least 47 people have lost their lives in Nepal as torrential rains hit the region, the government said in a statement.

Twenty-nine people are reported missing amid floods and landslides, while 28 have been injured.

Heavy rains have also caused deaths in overcrowded Rohingya refugee camps

in Bangladesh.

More than a million people have been affected by rising floodwaters as part of the seasonal monsoon. Heavy rains are expected to continue.

Police have rescued more than 1,100 people from across Nepal, affecting some 10,385 households.

A family of three was killed when part of their house collapsed in the capital, Kathmandu.

DAILY TRUST, Monday, July 15, 2019

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## KATSINA STATE GOVERNMENT

### MINISTRY OF WATER RESOURCES

#### STATE SECRETARIAT COMPLEX

### INVITATION OF BIDS FOR THE IMPROVEMENT OF AJIWA DAM AND SPILLWAY

#### 1.0 INTRODUCTION

The Katsina State Government through the Ministry of Water Resources wishes to invite suitably qualified and interested reputable companies including joint ventures (JVs) for the following project: Improvement of Ajiwa Dam and Spillway which comprises among others the increase of Dam Crest height by 2m, the demolishing of existing Spillway, Construction of a new Spillway, Construction of Bridge across the Spill Crest and intake tower rehabilitation work.

#### 2.0 PRE-QUALIFICATION AND TENDER REQUIREMENT

Interested companies are requested to submit the following documents/information with verifiable evidences for assessment/consideration:

- Evidence of Registration with the Corporate Affairs Commission (CAC) by inclusion of Certificate of Incorporation.
- Company Profile and Organization Structure, including names of key personnel with address and phone numbers.
- Evidence of Registration of both the company and key personnel with relevant professional bodies.
- Verifiable list of previous/similar projects successfully executed in the past three (3) years with their locations and client.
- Evidence of Current Tax Clearance certified for the last three (3) years (2016, 2017 and 2018), and Tax Identification Number (TIN).
- Provision of VAT certificate.
- Company's Audited Accounts for the past three years (2016, 2017 and 2018).
- Evidence of Financial Capability/Reference letter from a reputable Bank.
- For Joint Ventures, Memorandum of Understanding must be attached.
- List of equipment to be used for the project and their locations.
- Letter of Consent to allow for verification of all the documents submitted by the company's Financial standing with the Bankers.

#### 3.0 COLLECTION OF TENDER DOCUMENTS

The Tender Documents are to be collected from the office of the Secretary, State Tenders Board on payment of a non-refundable processing/Tender Fee of N300,000.00. Photocopy of the receipts should be attached to the Tender Documents.

#### 4.0 SUBMISSION OF DOCUMENTS

The title of the project should be written at the top left-hand corner of the envelope and should not bear the name of the Tendering Contractor.

Prospective bidders shall enclose the Technical Bid in a separate envelope and the two (2) separate envelopes shall be enclosed in one sealed outer envelope clearly marked 'INVITATION TO TENDER in four (4) Nos.' sets which should not in any way bear the identity of the bidder. It should be addressed to:

The Secretary,  
Katsina State Tenders Board,  
Ministry of Finance premises,  
State Secretariat Complex,  
Dandagoro, Katsina

The completed and sealed tender documents should be deposited in the Tenders Box in the office of the Secretary, State Tenders Board not later than 12:00 Noon on 14th August, 2019.

#### 5.0 CLOSING DATE & OPENING

Submission of Tender closes on 14th August, 2019 at 12:00 Noon. Any Tender received after this stated date and time will not be considered. The submitted documents will be opened on the same day, at 12:00 Noon bidders or their representative(s) are required to be present at the opening.

Please note that:

- The Katsina State Tenders Board is neither committed nor obliged to short-list any Contractor or to award the contract to any Contractor or Agent.
- The Katsina State Government reserves the right to reject any and/or all bidding packages.
- Katsina State Government will only recognize and correspond with authorized officers of the Tendering Companies and NOT through individuals or agents acting on their behalf.
- This advertisement for invitation shall neither be construed as a commitment on the part of the Katsina State Government nor shall it entitle any Contractor to make any claim whatsoever and/or seek any indemnity from Katsina State Government.

Signed  
Secretary,  
Katsina State Tenders Board.



LEADERSHIP Thursday, October 20, 2016

www.leadership.ng Leadership Newspapers @leadershipNGA 31



## KATSINA STATE GOVERNMENT

MINISTRY OF WATER RESOURCES  
STATE SECRETARIAT COMPLEX

### INVITATION TO TENDER (TECHNICAL AND FINANCIAL) FOR THE CONSTRUCTION OF DANJA EARTH DAM AND ACCESS ROAD PROJECT UNDER CONTRACTOR/ FINANCIER ARRANGEMENT

#### INTRODUCTION

The Katsina State Government through the Ministry of Water Resources is desirous of building a dam and access road across River Sabonking in Danja Local Government Area under Contractor/Financier arrangement. The dam will serve for irrigation and water supply purposes.

#### PRE-QUALIFICATION AND TENDER REQUIREMENT

Interested companies are requested to submit the following documents/information with verifiable evidences for assessment/consideration:

- Evidence of Registration with the Corporate Affairs Commission (CAC) by inclusion of Certificate of Incorporation.
- Company Profile and Organization Structure, including names and resume of key personnel with address and phone numbers.
- Evidence of Registration of both the company and key personnel with relevant professional bodies.
- Verifiable list of previous/similar projects successfully executed in the past three (3) years with their locations and clients.
- Evidence of Current Tax Clearance certificate for the last three (3) years (2013, 2014 and 2015), and Tax Identification Number (TIN).
- Provision of VAT Certificate.
- Evidence of financial Capability/Reference letter from a reputable bank.
- For Joint Ventures, Memorandum of Understanding must be attached.
- List of equipment to be used for the project and their locations.
- Letter of Consent to allow for verification of all the documents submitted including CAC, Inland revenue, VAT remittances, and Company's financial standing with the bankers.

#### COLLECTION OF TENDER DOCUMENTS

The tender documents are to be collected from the office of Secretary of State Tenders Board on payment of a non-refundable processing/Tender Fee of N300,000. Photocopy of the receipts should be attached to the Tender Documents.

#### SUBMISSION OF DOCUMENTS

The title of the project should be written at the top left-hand corner of the envelope and should not bear the name of the tendering contractor.

Prospective bidders shall enclose the **Technical Bid** in a separate envelope and the two (2) separate envelopes shall be enclosed in one sealed outer envelope clearly marked "INVITATION TO TENDER" in four sets which should not in any way bear the identity of the bidder. It should be addressed to:

The Secretary  
Katsina State Tenders Board  
Ministry of Finance premises,  
State Secretariat Complex,  
Dandagoro, Katsina

#### 5.0 CLOSING DATE & OPENING

The completed and sealed tender documents should be deposited in the Tenders Box in the office of the Secretary, State Tenders Board not later than 12:00 noon on 17th November, 2016.

Any Tender received after this stated date and time will not be considered. The submitted documents will be opened on the same day, 17th November, 2016 at 12:30 pm at the same address. Bidders or their representative(s) are required to be present at the opening.

#### Please note that:

- The Katsina State Tenders Board is neither committed nor obliged to short-list any Contractor or to award the contract to any Contractor or Agent.
- The Katsina State Government reserves the right to reject any and/or all bidding packages.
- Katsina State Government will only recognize and correspond with the authorized officers of the tendering Companies and NOT through individuals or agents acting on their behalf.
- This advertisement for invitation shall neither be construed as a commitment on the part of the Katsina State Government nor shall it entitle any Contractor to make any claim whatsoever and/or seek any indemnity from Katsina State Government.

Signed:

Secretary  
Katsina State Tenders Board



## KATSINA STATE GOVERNMENT

MINISTRY OF WATER RESOURCES  
STATE SECRETARIAT COMPLEX

### INVITATION FOR TECHNICAL AND FINANCIAL BIDS FOR THE EXPANSION OF MALUMFASHI DAM, REHABILITATION OF WATER WORKS, ACCESS ROAD, OFFICES AND RESIDENCES AND PIPELINE PROTECTION

#### INTRODUCTION

The Katsina State Government through the Ministry of Water Resources wishes to invite suitably qualified and interested reputable companies including Joint Ventures (JVs) for the following project: **Expansion of Malumfashi Dam, Rehabilitation of Water Works, Access Road, Offices and Residences and Pipeline Protection.** – CONTRACT REF: MWR/UWS/157/2016.

#### PRE-QUALIFICATION AND TENDER REQUIREMENT

Interested companies are requested to submit the following documents/information with verifiable evidences for assessment/consideration:

- Evidence of Registration with the Corporate Affairs Commission (CAC) by inclusion of Certificate of Incorporation.
- Company Profile and Organization Structure, including names and resume of key personnel with addresses and phone numbers.
- Evidence of Registration of both the company and key personnel with relevant professional bodies.
- Verifiable list of previous/similar projects successfully executed in the past three (3) years with their locations and client.
- Evidence of Current Tax Clearance certificate for the last three (3) years (2013, 2014 and 2015), and Tax Identification Number (TIN).
- Provision of VAT Certificate.
- Company's audited accounts for the past three years (2013, 2014 & 2015).
- Evidence of financial Capability/Reference letter from a reputable bank.
- For Joint Ventures, Memorandum of Understanding must be attached.
- List of equipment to be used for the project and their locations.
- Letter of Consent to allow for verification of all the documents submitted including CAC, Inland revenue, VAT remittances, Pension & Industrial Training Fund and Company's financial standing with the bankers.

#### COLLECTION OF TENDER DOCUMENTS

The tender documents are to be collected from the office of Secretary of State Tenders Board on payment of a non-refundable processing/Tender Fee of N300,000. Photocopy of the receipts should be attached to the Tender Documents.

#### SUBMISSION OF DOCUMENTS

The title of the project should be written at the top left-hand corner of the envelope and should not bear the name of the tendering contractor.

Prospective bidders shall enclose the **Technical Bid** in a separate envelope and the two (2) separate envelopes shall be enclosed in one sealed outer envelope clearly marked "INVITATION TO TENDER" in four sets which should not in any way bear the identity of the bidder. It should be addressed to:

The Secretary,  
Katsina State Tenders Board,  
Ministry of Finance premises,  
State Secretariat Complex,  
Dandagoro, Katsina.

#### 5.0 CLOSING DATE & OPENING

The completed and sealed tender documents should be deposited in the Tenders Box in the office of the Secretary, State Tenders Board not later than 12:00 noon on 17th November, 2016.

Any Tender received after this stated date and time will not be considered. The submitted documents will be opened on the same day, 17th November, 2016 at 12:30 pm at the same address. Bidders or their representative(s) are required to be present at the opening.

#### Please note that:

- The Katsina State Tenders Board is neither committed nor obliged to short-list any Contractor or to award the contract to any Contractor or Agent.
- The Katsina State Government reserves the right to reject any and/or all bidding packages.
- Katsina State Government will only recognize and correspond with authorized officers of the tendering Companies and NOT through individuals or agents acting on their behalf.
- This advertisement for invitation shall neither be construed as a commitment on the part of the Katsina State Government nor shall it entitle any Contractor to make any claim whatsoever and/or seek any indemnity from Katsina State Government.

Signed:

Secretary  
Katsina State Tenders Board





## KATSINA STATE GOVERNMENT

### INVITATION FOR EXPRESSION OF INTEREST AND SUBMISSION OF PROPOSALS FOR A BUILD, OPERATE AND TRANSFER (B.O.T) ON SELECTED STATE GOVERNMENT LANDED PROPERTIES

#### 1.0 INTRODUCTION

1.1 The Katsina State Government of Nigeria, in the continued pursuit of policy objective, towards making judicious use of its assets around the country, intends to develop/redevelop its landed property at 26/28 Kofu Abayomi Street, Victoria Island Lagos using the Build, Operate and Transfer model.

1.2 The Government now therefore invites reputable Nigerian and international companies with known or verifiable track record and experience in property development, especially under the B.O.T arrangement to submit Expression of Interest (E.O.I) and Proposals for the development/redevelopment of the said property.

#### 2.0 PROJECT DESCRIPTION AND SCOPE OF WORKS

The scope of works is given hereunder to enable interested companies to appreciate what the project is and make Proposal for development/redevelopment of the property.

2.1 - a) State Liaison Office located at 26/28 Kofu Abayomi Street, Victoria Island, Lagos. The property currently serves as the State Liaison Office and is fully built up with 2<sup>nd</sup> blocks of one storey buildings as well as 2<sup>nd</sup> bungalows housing visitors accommodation and boys' quarters respectively.

The developer may be required to demolish the whole building or part of the existing structures and carry out a development of high-rise building(s) in line with recent developments in the area, and to make a viable investment that will also add value to the property.

#### 3.0 APPLICATION PROCEDURE

Submitted documents will be opened, screened and assessed. Thereafter shortlisted companies will be asked to proceed to the next stage which will be negotiations with the State Government.

#### 4.0 SUBMISSION REQUIREMENTS

Any interested company solely, or jointly in consortium with other companies is eligible to make submissions, provided the consortium has clearly indicated one member as the Lead Member, and support that with a Power of Attorney.

#### The submission of Proposals shall contain the following:-

Copy of Company Registration with Corporate Affairs Commission (CAC) with Form C02 as well as Company Profile giving firm's ownership, management structure and Operational Capabilities.

Financial Status: Including Firm's Audited Account for the last 3 years in the Firm's Country of domicile.

Copies of company registration for Value Added Tax (V.A.T), PENCOM and ITF as well as Financial Reporting Council.

Previous Experiences in similar projects handled within the last 5 years;

Local experience and any other document that can affirm capability.

#### A provisional proposal for the project indicating the following:-

- The kind and size of development intended with a sketch design of the proposed development.
- A programme of work for the whole project indicating clear verifiable milestones.
- An indication of the amount the company intends to deploy for the project, including a fully prepared business plan.
- Intended verifiable letters of intent from sources of finance.
- Annual payments and other benefits proposed to the State Government during the period of operation.
- Period proposed for building and operation before transfer of property to Government.

#### 5.0 SUBMISSION REQUIREMENTS

##### 5.1 Submission Packaging

The submission should be made in one (1) Original, 2 hard copies, and One (1) Soft Copy.

The envelope should be sealed and marked with the following text at the top left hand corner:

#### "DO NOT OPEN"

"PROPOSAL FOR BUILD, OPERATE AND TRANSFER FOR 26/28 KOFU ABAYOMI STREET, VICTORIA ISLAND, LAGOS" And addressed to: THE SECRETARY, KATSINA STATE TENDERS BOARD, STATE SECRETARIAT, KANO ROAD, KATSINA, NIGERIA.

##### 5.1 Deadline for Submission

All submissions should reach the above address not later than four (4) weeks from the date of this publication.

All received submissions will be opened and recorded at the above address, two (2) hours after the deadline. Interested companies that make submissions may attend at their own cost.

Only submissions received within the deadline will be considered.

#### 6.0 SELECTION PROCESS

The Evaluation Committee shall assess submissions based on the stated criteria and shall determine those who qualify to participate in further negotiations with the State Government.

#### 7.0 EXCEPTION CLAUSE

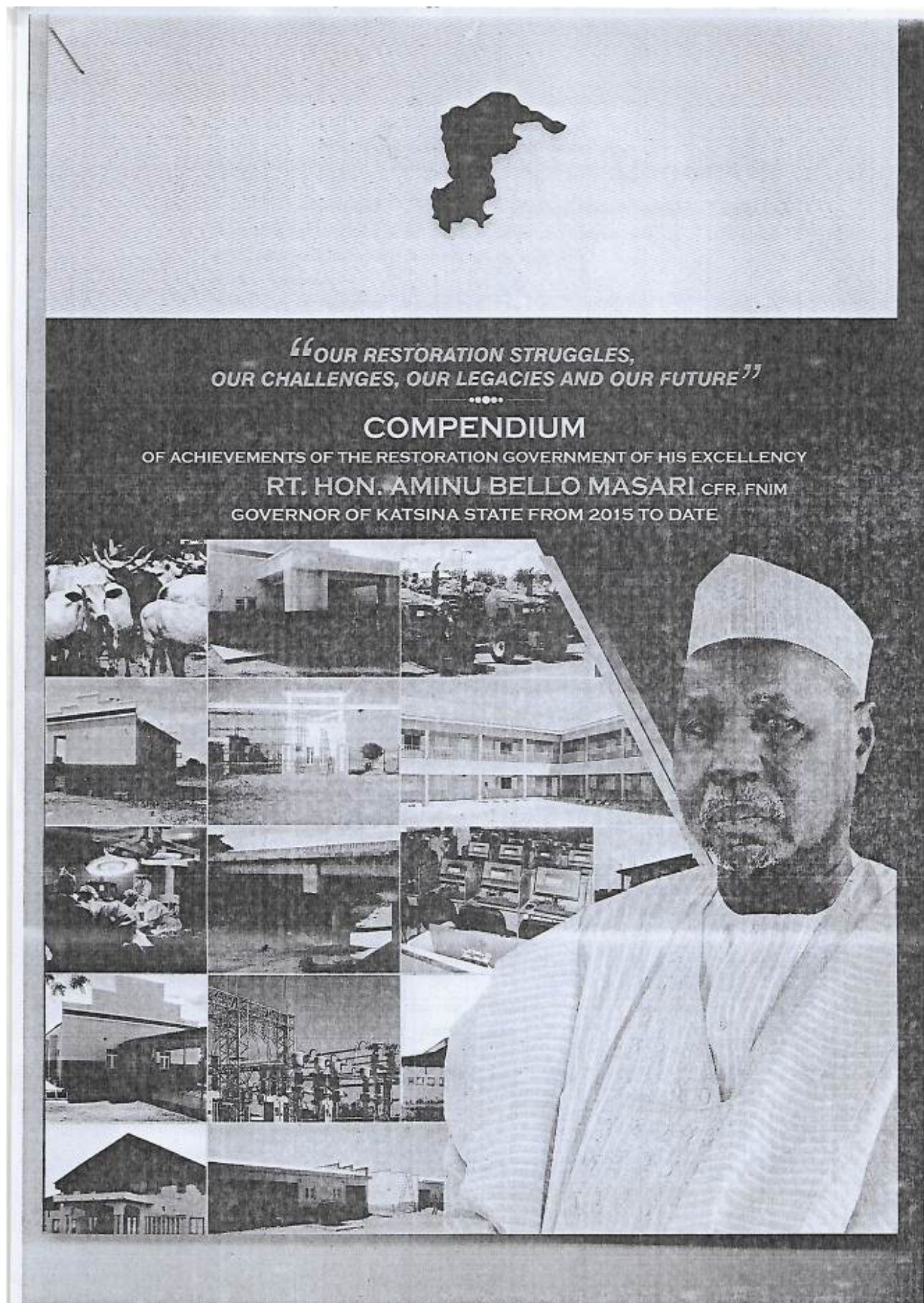
This invitation for Proposals does not in any way oblige Katsina State Government to any particular bidder.

Katsina State Government is also not responsible for any cost incurred by any interested company in the cause of responding to this request for expression of interest and Proposals.

Signed:

Secretary to the State Tenders Board







The Compendium 2018

**(iii) DAURA, SANDAMU AND MAI'ADUA  
FEDERAL CONSTITUENCY FLOOD CONTROL PROJECTS, FROM 2015 TO DATE**

S/N	PROJECT	FEDERAL CONSTITUENCY	REMARKS
1.	Construction of MASONRY LINED DRAINS, VEHICULAR/Access slaves and laterite filling at Lemu, sandamu LGA	Daura and Sandamu and Mai'adua	Completed
2.	Construction of Reinforced concrete lined drains, Access slaves and laterite filling at nallamawa averters, Daura LGA	Daura and Sandamu and Mai'adua	Completed
3.	Construction of masonry lined drains, Reinforced concrete Box culverts, vehicular/Access slaves and laterite filling in kwangwalam, maiadua LGA	Daura and Sandamu and Mai'adua	Completed

**(iv) MASHI AND DUTSI  
FEDERAL CONSTITUENCY FLOOD CONTROL PROJECTS, FROM 2015 TO DATE**

S/N	PROJECT	FEDERAL CONSTITUENCY	REMARKS
1.	Construction of Reinforced concrete lined drains, Rip Rap protection and laterite filling, at mashi opposite police station, mashi	Mashi and Dutsi	Completed
2.	Construction of masonry lined drains, 3 nr 2 cells concrete Box culverts and laterite filling at Dutsi, Dutsi LGA	Mashi and Dutsi	Completed

**(v) JIBIA AND KAITA  
FEDERAL CONSTITUENCY FLOOD CONTROL PROJECTS, FROM 2015 TO DATE**

S/N	PROJECT	FEDERAL CONSTITUENCY	REMARKS
1.	Construction of reinforced concrete lined drain, single cell box culverts and vehicular access slab at Jibia Pri. Sch. Jibia Local Government Area	Jibia and Kaita	Completed
2.	Construction of reinforced concrete retaining walls, masonry lined drains, vehicular/access slabs and laterite filling at Musa Mola primary school, Jibia, Jibia LGA	Jibia and Kaita	Completed
3.	Construction of masonry lined drains, dyke embankment and desalting of existing drains at gande Gari, Kaita LGA	Jibia and Kaita	Completed



The Compendium 2018

## 4.2 Katsina State Ministry of Environment Federal Constituency Projects:

## (I) MANI AND BINDAWA

## FEDERAL CONSTITUENCY FLOOD CONTROL PROJECTS, FROM 2015 TO DATE

S/N	PROJECT	FEDERAL CONSTITUENCY	REMARKS
1.	Construction of masonry lined drains, vehicular access state and pedestrian state at Muduru, Mani L.G.A	Mani and Bindawa	Completed
2.	Construction of masonry line drain at Samanu, Mani L.G.A	Mani and Bindawa	Completed
3.	Provision of biological control at Tudun Kainawa Mani L.G.A	Mani and Bindawa	Completed
4.	Construction of trapezoidal stone pitched drain and Rip Rap protection work at Tafkin Kanku Mani L.G.A	Mani and Bindawa	Completed
5.	Construction masonry lined drains -and pedestrian cover slabs at Randawa Mani	Mani and Bindawa	Completed
6.	Construction of masonry lined Drain, Reinforced concrete Box culvert, vehicular /access state and laterite filling at Duwan Birnin Mani L.G.A	Mani and Bindawa	Completed
7.	Construction masonry lined drains, box culvert, vehicular access slabs and laterite filling at Doro Bindawa L.G.A	Mani and Bindawa	Completed


## (ii) BAURE AND ZANGO

## FEDERAL CONSTITUENCY FLOOD CONTROL PROJECTS, FROM 2015 TO DATE

S/N	PROJECT	FEDERAL CONSTITUENCY	REMARKS
1.	Masonry lined drains construction at madaka, Zango LG	Baure and Zango	Completed
2.	Low level drift and some pipe culvert at Garin in Zango LGA	Baure and Zango	Completed
3.	Construction of masonry lined drains, vehicular /Access slaves and literate filling at kututtire I & II, Zango LGA	Baure and Zango	Completed
4.	Construction of Dyke Embankment, Reinforced concrete Retaining walls, Box culverts and masonry lined Retaining walls at maibara ward 2, Baure LGA	Baure and Zango	Completed

## Appendix 4.6: Vote of proceedings for Freedom of information law

**SIXTH ASSEMBLY  
SECOND SESSION  
FIRST TERM  
NO.95**



**KATSINA STATE HOUSE OF ASSEMBLY  
FEDERAL REPUBLIC OF NIGERIA  
VOTES AND PROCEEDINGS**

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**MONDAY 14<sup>th</sup> NOVEMBER, 2016**

**14<sup>TH</sup> SAFAR, 1438 A. H**

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1. The Hon. House met at 12:59 am. Mr. Speaker assumed the chair and prayer was offered.
2. **APPROVAL OF THE VOTES AND PROCEEDINGS OF WEDNESDAY 9<sup>TH</sup> NOVEMBER, 2016.**  
 Mr. Speaker announced that he had examined the Votes and Proceedings of Wednesday 9<sup>th</sup> November, 2016 and called on the Hon. Members to do same.  
Corrections
  - i. P. 2, Item 6 (b) line 3: the substitution of "is" with "it"
  - ii. P. 2, Item 6 (c.) (iv): the replacement of the word "Karankanda" with the word "Karkanda".
  - iii. P. 2, item 6 (d) line 1: the insertion of "be" immediately before the word "vired"
  - iv. P. 2, item 6: insert the name of the seconder of the motion.
  - v. P. 2, item 6 (d) (vi) insert the letter "s" after the word "building".
  - vi. P. 3, item 7 (ii) last line: the deletion of the word "back".
  - vii. P. 4, item v line 1: the substitution of the figure "2" with the figure "11" and also the insertion of the figure "1999" immediately before the word "Constitution".

*By unanimous consent of the Hon. Members, the said Votes and Proceedings was adopted as corrected.*
3. **MESSAGE FROM THE GOVERNOR:** Mr. Speaker announced that he had not received any message from the Governor.
4. **ANNOUNCEMENT (S):** Mr. Speaker made the following announcements:-
  - i. That the Public Accounts Committee would meet at 8:00 pm at the Chairman's chalet room.
  - ii. That the Primary Healthcare Committee would meet after sitting at the Chairman's office
  - iii. That the Hon. Members would have a meeting with the Governor at the Government House after sitting.
5. **PETITION (S):** Mr. Speaker announced that he had not received any petition.

**ORDER OF THE DAY  
BILL/MOTIONS**

6. **A BILL FOR A LAW TO PROVIDE FOR FREEDOM OF INFORMATION IN THE STATE.**  
 Hon. Hambali Faruk (Katsina Constituency)  
 "Be it resolved by this Hon. House to accept and consider a bill for a Law to provide for freedom of Information in the State".  
*Bill to be introduced for first reading when it is ready.*

Appendix 4.7: Report on modern audit law





**HOUSE OF ASSEMBLY OF KATSINA STATE OF NIGERIA**  
**COMMITTEE ON PUBLIC ACCOUNT**  
**REPORT ON KATSINA STATE PUBLIC AUDIT BILL, 2020**

**I. Membership**

a) Hon. Sani Lawal	Chairman
b) Hon. Shamsuddeen Abubakar	Vice Chairman
c) Hon. Abubakar Suleiman Tunas	Member
d) Hon. Lawal Isah Kuraye	Member
e) Hon. Ibrahim Umar Dikko	Member
f) Hon. Mustafa Sani Bello	Member
g) Mal. Abubakar Yusuf Ibrahim	Co-opted
h) Mal. Musa Salihu	Co-opted
i) Mal. Ibrahim Musa Jibiaz	Legal Advisor
j) Mal. Lawal D. Suleiman	Secretary

**II. Introduction**

Mr. Speaker sir, fellow Hon. Members, the bill being reported embodies a proposal to establish for the State the State Audit Commission as well as the Office of Auditor General for the State. It was submitted to the Hon. House from the executive arm for consideration and passage. Upon receiving the first and second readings by the House, the bill was, by a resolution committed to this Committee for scrutiny and report.

- n) Clause 22: In line 1, to replace the words "State Auditor-General" with the word "a retired Auditor-General" immediately before the words "as the chairman"
- o) Clause 30 sub clause (4) line 1, to insert the word "ever" after the word "when" and in line 2 to delete the words "staff of the office"
- p) To renumber the clauses in chronological order.
- q) To mandate the secretariat to correct punctuations and clerical errors.

## VI. Recommendations

The Committee recommends as follows:

- a) That the Hon. House should accept the amendments proposed to the bill by the Committee.
- b) That the secretariat should be mandated to effect technical corrections such as re-numbering of clauses, punctuations and other clerical errors.
- c) That the Hon. House should consider the expeditious passage of the bill in view of its importance and the deadline for accessing the benefits associated with the passage of the law.

## VII Committee's Appreciation

The members of this Committee wish to extend their appreciation to the Honourable for the opportunity given to them to serve the State in the present capacity. It is hoped that the recommendations articulated by the Committee would be found realistic and acceptable.

## Appendix 4.8: Public Account Committee report on the audit report for the 2018 year

**REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS ON THE STATE  
AUDITOR-GENERAL'S REPORT ON THE ACCOUNTS OF THE  
GOVERNMENT OF KATSINA STATE OF NIGERIA FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018.**

**1.0 INTRODUCTION**

Rt. Hon. Speaker Sir, distinguished Hon. Members, you may wish to recall that on Monday 30<sup>th</sup> September, 2019 the State Auditor-General presented his report on the Accounts of the Government of Katsina State for the year ended 31<sup>st</sup> December, 2018 on the floor of the Hon. House as stipulated in the Constitution of Federal Republic of Nigeria Section 125 Sub-Section 2.

The Hon. House deliberated on the report and later referred it to this Committee with a mandate to scrutinize and analyze the report and submit its findings/observations and recommendations to the Hon. House for the consideration of the Hon. House and further necessary actions.

**2.0 MEMBERSHIP OF THE COMMITTEE**

1.	Hon. Sani Lawal Baure	Chairman
2.	Hon. Shamsudeen Dabai	Vice Chairman
3.	Hon. Lawal Isah Kuraye	Member
4.	Hon. Ibrahim U. Dikko	Member
5.	Hon. Aliyu Abubakar Al-Baba	Member
6.	Hon. Abubakar Suleman	Member
7.	Hon. Mustapha Sani Bello	Member
8.	Hon. Lawal H. Yaro	Co-opted member
9.	Barr. Ibrahim Jibia	Legal Adviser
10.	Alhaji Musa Salihu	Co-opted
11.	Alh. Kabir Yuguda	Co-opted
12.	Alh. Shehu Maikano	Co-opted
13.	Lawal Dan Sulaiman	Secretary



### 3. TERMS OF REFERENCE.

The Committee had the following terms of reference:

- a) To scrutinize the report as submitted by the office of the Auditor-General;
- b) To identify if any, lapses, irregularities or breach of laid down procedures by any MDA's
- c) To make appropriate recommendation based on the findings made.

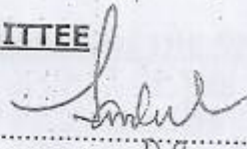

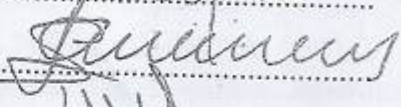


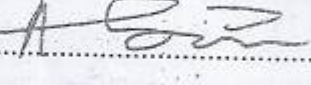
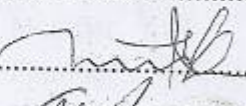
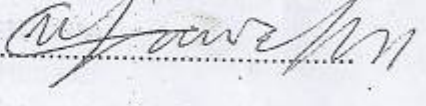
### 4. METHODOLOGIES

Rt. Hon. Speaker Sir, distinguished Hon. Members, in consideration of the importance of this mandate to the citizens of the State and the impetus it would add to the system of check and balances in the utilization of public fund to enhance prudence and transparency in financial accountabilities, the Committee employed the following methodologies in the discharge of its assignment:

- a) The State Auditor-General report on the Accounts and Government of Katsina State for the year ended 31<sup>st</sup> December, 2018 was extensively and intensively studied by the Hon. Members of the Committee with a view to make manifestations of any irregularities that may exist in any Ministry, Departments or Agencies as reported by the State Auditor-General.
- b) The State Auditor-General was invited by the Committee and questioned by the Honourable Members of the Committee for clarifications of some issues.
- c) The Director, State Debt Management office was also invited and questioned by the Committee in respect of the accurate State Debt Profile.



MEMBERSHIP OF THE COMMITTEE

1. Hon. Sani Lawal Baure Chairman 
2. Hon. Shamsudeen Dabai Vice Chairman: 
3. Hon. Lawal Isah Kuraye Member: 
4. Hon. Ibrahim U-Dikko Member: 
5. Hon. Aliyu Abubakar Al-Baba Member: 
6. Hon. Abubakar Suleman Member: 
7. Hon. Mustapha Sani Bello Member: .....
8. Hon. Lawal H. Yaro Co-opted member: .....
9. Barr. Ibrahim Jibia Legal Adviser: .....
10. Alhaji Musa Salihu Co-opted: .....
11. Alh. Kabir Yuguda Co-opted: .....
12. Alh. Shehu Maikano Co-opted: 
13. Lawal Dan Sulaiman Secretary: 

Appendix 4. 9: offices of the State Tenders Board



