

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

KEBBI STATE

June 2020

Civil Resource Development and Documentation Centre (CIRDDOC)

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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

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

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

Section Two: Public Participation in the Budget Process

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

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

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

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	1. Title: Submission of Recurrent and Capital Estimates for 2020 Budget Compilation 2. Date of Release: 29 th September 2019 3. Internet Link: N/A 4. Availability: Produced for Internal Use (PIU) (Appendix I)
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Kebbi State Medium Term Expenditure Framework (MTEF) – (FY 2017 to 2019) 2. Date of Release: 18 th July 2016 3. Internet Link: NA 4. Availability: Produced for Internal Use (PIU) (Appendix II)
State Citizens Budget	1. Title: 2020 Citizen Budget 2. Date of Release: 29 th April 2020 3. Internet Link: https://www.kebbistate.gov.ng/file/1007/download?token=yi6BFAST 4. Availability: Produced and Publicly Available (PPA)
State Draft Budget Estimates	1. Title: Kebbi State Government Draft Budget 2020 2. Date of Release: 27 th November 2020 3. Internet Link: NA 4. Availability: Produced for Internal Use (PIU) (Appendix III)
State Approved Budget Volumes	1. Title: 2020 Approved Budget 2. Date of Release: 30 th January 2020 3. Internet Link: https://www.kebbistate.gov.ng/file/789/download?token=oNvSSTlu 4. Availability: Produced and Publicly Available (PPA)

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Appropriation Law	1. Title: Kebbi State of Nigeria Law No. 001 of 2020 2. Date of Release: 24 th December 2019 3. Internet Link: https://www.kebbistate.gov.ng/sites/default/files/Kebbi%20Assented%202020%20Budget.pdf 4. Availability: Publicly Available (PA)
State Quarterly Reports	1. Title: 2020 First Quarter Budget Performance Jan-Mar 2020 2. Date of Release: 15 th April 2020 3. Internet Link: https://www.kebbistate.gov.ng/file/1391/download?token=XIYSc1ks (First Quarter Budget Performance Report) https://www.kebbistate.gov.ng/file/1392/download?token=ih6Hac3t (Second Quarter Budget Performance Report) 4. Availability: Produced and Publicly Available (PPA)
State Mid-Year Review	1. Title: Mid-Year Budget Performance Summary Jan-June 2020 2. Date of Release: 18 th July 2020 3. Internet Link: https://www.kebbistate.gov.ng/file/1171/download?token=UI7c5UjI 4. Availability: Produced and Publicly Available (PPA)
Year-End Report (Consolidated Annual Budget Performance Report)	1. Title: Kebbi State Accountant General's Report 2019 2. Date of Release: 9 th June 2020 3. Internet Link: https://www.kebbistate.gov.ng/file/1026/download?token=ioAL3fqk 4. Availability: Produced and Publicly Available (PPA)
State Auditor General's Report	1. Title: Kebbi State Auditor General's Report for 2018 2. Date of Release: 21 st Sept. 2019 3. Internet Link: https://www.kebbistate.gov.ng/file/709/download?token=NRTu06_7 4. Availability: Produced and Publicly Available (PPA)

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A. STATE BUDGET CALL CIRCULAR AND CALENDAR

1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?
 - A. Yes, it does.
 - B. **No, it does not or document is not publicly available.**

C. Not applicable/other (please comment).

Citation: 2019 Kebbi State Budget Call Circular tagged “Submission of Recurrent and Capital Estimates for 2020 Budget compilation with reference number MBED/S/163/VOL. 1 and dated 29/07/2019 (Appendix I)

Comment: Q.1: Answer B: The Kebbi State Ag. Director of Budget Hajia Fatima B. in the Ministry of Budget and Economic Planning confirmed that the state produced Call Circular Tagged “Submission of Recurrent and Capital Estimates for 2020 Budget compilation with reference number MBED/S/163/VOL. 1 and dated 29/07/2019. A copy is attached as Appendix I. However, the document is not publicly available on line, hence the answer is 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 but released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.**

D. Not applicable/other (please comment).

Citation: 2019 Kebbi State Budget Call Circular tagged “Submission of Recurrent and Capital Estimates for 2020 Budget compilation with reference number MBED/S/163/VOL. 1 and dated 29/07/2019 (Appendix I)

Comment: Q.2: Answer D: The Call Circular was released on 29th July 2019 which was five months to the start of the budget year but was not publicly available on line, thus the choice of 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 or document is not publicly available

E. Not applicable/other (please comment).

Citation: 2019 Kebbi State Budget Call Circular tagged “Submission of Recurrent and Capital Estimates for 2020 Budget compilation with reference number MBED/S/163/VOL. 1 and dated 29/07/2019 and Hajia Fatima B. Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.3 Answer C: Both the distribution list on the Call Circular and the Ag. Director of Budget Hajiya Fatima B. confirmed that the Call Circular is only sent to MDAs and the Clerk to KBSHA but not to the general public and the CSOs.

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: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.4 Answer D: The Ag. Director of Budget confirmed that there was a Calendar provided and two third of the dates were adhered to and thus the budget draft was submitted to the House of Assembly well before the commencement of the budget year. However, the document is not publicly available on line, thus the choice of 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 document is not publicly available**
 - E. Not applicable (please comment)

Citation: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.5: Answer D: The Ag. Director Budget said the state prepares MTEF but does not prepare FSP. However, what was presented as MTEF does not in any way meets the standard of an MTEF. Furthermore, the document is not publicly available on line, hence the choice of D. The document so referred to as MTEF is hereby attached as Appendix II.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.6: Answer B: The Ag. Director Budget confirmed that there was no involvement of public in preparation of the MTEF.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.7: Answer B. Although, the Ag. State Director Budget confirmed that the state draft budget was produced before the start of the fiscal year, the draft budget was not made publicly available on line, hence, the score will be B.

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: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.8: Answer D: The Director Budget said the State Draft Budget Estimates were produced but are not made publicly available on line.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.9: Answer D: The Draft Budget Estimates presented expenditures for the year according to administrative units, it was however, not publicly available on line. Hence, the choice of D answer.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State 2020 Draft Budget Estimates (Appendix III)

Comment: Q.10: Answer B: The state Draft Budget Estimates actually presented Expenditures for the budget year by functional classification but it was not publicly available on line, thus a score of B. Cover of the document is attached as Appendix III.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State 2020 Draft Budget Estimates (Appendix III)

Comment: Q.11: Answer B: The State Draft Budget Estimates did not present expenditures by economic classification.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State 2020 Draft Budget Estimates (Appendix III)

Comment: Q.12: Answer D: Although the Draft Budget Estimates presented program accounting for all expenditures, it was not publicly available on line. Thus, the choice of D answer.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State 2020 Draft Budget Estimates (Appendix III)

Comment: Q.13: Answer D: The State Draft Budget Estimates did not present expenditures by such classifications.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State 2020 Draft Budget Estimates (Appendix III)

Comment: Q.14: Answer D: The State Draft Budget Estimates presented individual sources of revenue accordingly but it was not publicly available on line hence, the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State 2020 Draft Budget Estimates (Appendix III)

Comment: Q.15: Answer D: No non-financial data on the expected results are presented in the state Draft Budget Estimates.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

16. Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?
- A. Yes, performance targets are used for all non-financial data
 - B. Yes, performance targets are used for most non-financial data

- C. Yes, performance targets are used for some non-financial data
- D. No, performance targets are not used or document is not publicly available
- E. Not applicable/other (please comment)

Citation: Kebbi State 2020 Draft Budget Estimates (Appendix III)

Comment: Q.16: Answer D: No performance target used in the state Draft Budget Estimates.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

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

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

Citation: Kebbi State of Nigeria Law No. 001 of 2020 (<https://www.kebbistate.gov.ng/sites/default/files/Kebbi%20Assented%202020%20Budget.pdf>)

Comment: Q.17: Answer A: The State Budget Appropriation Law for year 2020 was enacted on 24th December 2019, which was before the start of the fiscal year and it is publicly available on line.

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: Kebbi State of Nigeria Law No. 001 of 2020 (www.kebbistate.gov.ng/sites/default/files/Kebbi%20Assented%202020%20Budget.pdf)

Comment: Q.18: Answer is A: The State Appropriation Law for the year 2020 is publicly available on the state website at the link above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

19.

20. Does the State Approved Budget present expenditures for the budget year that are classified by administrative unit (i.e. Ministries, Departments, or Agencies [MDAs])?

- A. **Yes, all expenditures are presented by administrative unit.**
- B. Yes, at least two thirds of the expenditures are presented by administrative unit (but not all).
- C. Yes, less than two thirds of expenditures are presented by administrative unit.
- D. No, expenditures not presented by administrative unit or document is not publicly available
- E. Not applicable/other (please comment).

Citation: Kebbi State 2020 Approved Budget

<https://www.kebbistate.gov.ng/file/789/download?token=oNvSSTlu>

Comment: Q.19: Answer A: The state Approved Budget presented all expenditures by administrative units. For examples 011100100100 -- GOVERNMENT HOUSE, 055100100100 -- MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS, etc. See Pages 29 -217.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. **Yes, expenditures are presented by functional classification**
- B. No, expenditures are not presented by functional classification or document is not publicly available
- C. Not applicable/other (please comment)

Citation: Kebbi State 2020 Approved Budget

<https://www.kebbistate.gov.ng/file/789/download?token=oNvSSTlu>

Comment: Q.20: Answer A: The state approved budget presented expenditures by functional classification. Pages 173 – 175 of the approved budget refers.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Kebbi State 2020 Approved Budget

<https://www.kebbistate.gov.ng/file/789/download?token=oNvSSTlu>

Comment: Q.21: Answer A: The state approved budget present expenditures by economic classification. For instance, Page 1 of the Kebbi State 2020 Approved Budget presented recurrent and Capital expenditures of various MDAs accordingly.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State 2020 Approved Budget

<https://www.kebbistate.gov.ng/file/789/download?token=oNvSSTlu>

Comment: Q.22: Answer A: The State approved budget presented program expenditures under the various administrative units. For example, People Empowerment Programme (23050116)- page 206, Sustainable Development Goals (SDGs) (23020191)- page 210, etc.

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: Kebbi State 2020 Approved Budget

<https://www.kebbistate.gov.ng/file/789/download?token=oNvSSTlu>

Comment: Q.23: Answer A: The State Approved Budget presented all items with different codes as appropriate. The entire Budget of the state is IPSAS compliant with all expenditures coded appropriately. Kebbi State 2020 Approved Budget refers. For examples 011100100100 -- GOVERNMENT HOUSE, 055100100100 -- MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS, etc. See Pages 29 -217, People Empowerment Programme (23050116)- page 206, Sustainable Development Goals (SDGs) (23020191)- page 210, etc.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State 2020 Approved Budget

<https://www.kebbistate.gov.ng/file/789/download?token=oNvSSTlu>

Comment: Q.24: A: None of the MDAs have their budget lines lumped in a single or few items. Pages 176 – 217 of the Kebbi State 2020 Approved Budget presented various segregated expenditures of the MDAs.

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?
- Yes, individual sources of revenue accounting for all revenue are presented.
 - Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - No, individual sources of revenue are not presented or not publicly available

E. Not applicable/other (please comment).

Citation: Kebbi State 2020 Approved Budget

<https://www.kebbistate.gov.ng/file/789/download?token=oNvSSTlu>

Comment: Q.25: ANSWER A: The approved budget presented individual sources of revenue accordingly. Pages 1- 24 of the Kebbi State Approved Budget presented the various sources of revenue. For instance, TAXES (12010000), Licenses (12020000), etc.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

E. STATE CITIZENS BUDGET

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

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

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

Citation: Kebbi State 2020 Citizen Budget <https://www.kebbistate.gov.ng/file/1007/download?token=yi6BFAST>

Comment: Q.26: ANSWER C: A Citizen was produced made publically available. however, it does not consist of some relevant information regarding budget process, revenue projections, priority spending, etc.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.27: ANSWER A: Apart from the fact the Citizen budget was presented and discussed with citizens at a Town Hall meeting and it was published on the internet, the State Ag. Director Budget said, it was also run over the radio and television stations of the state.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: Kebbi State 2020 First and Second Quarter Budget Performance Report

<https://www.kebbistate.gov.ng/file/1391/download?token=XIYSc1ks> (First Quarter Budget Performance Report)

<https://www.kebbistate.gov.ng/file/1392/download?token=ih6Hac3t> (Second Quarter Budget Performance Report)

Comment: Q.28: Answer A: The first quarter 2020 Budget Performance Report was made publically available on 15th April 2020, while the second quarter report was released on the internet on 18th July 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

29. For quarterly budget implementation reports released to the public by the state executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g. are quarterly reports released less than four weeks after the end of the quarter)?
- A. Quarterly Reports are released one month or less after the end of the period.
 - B. Quarterly Reports are released two months or less (but more than one month) after the end of the period.
 - C. Quarterly Reports are released more than two months (but less than three months) after the end of the period.
 - D. Quarterly reports are released after three months or they are not released to the public.
 - E. Not applicable/other (please comment).

Citation: Kebbi State 2020 First and Second Quarter Budget Performance Report

<https://www.kebbistate.gov.ng/file/1391/download?token=XIYSc1ks> (First Quarter Budget Performance Report)

<https://www.kebbistate.gov.ng/file/1392/download?token=ih6Hac3t> (Second Quarter Budget Performance Report)

Comment: Q.29: Answer A: The quarterly Reports were released and made publicly available within one month after the end of the quarter. The First Quarter was released 15th April 2020 while the Second Quarter was released on 18th July 2020.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State Mid-year Budget Performance Summary (Jan.- June 2020)

<https://www.kebbistate.gov.ng/file/1171/download?token=UI7c5UjI>

Comment: Q.30: Answer A: The state produced and the Mid-year Review on Budget Performance publicly available on the 18th of July 2020, less than a month after the end of the mid-year.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State Accountant General's Report 2019

<https://www.kebbistate.gov.ng/file/1026/download?token=ioAL3fqk>

Comment: Q.31: Answer A: The 2019 Report was released on the internet on 9th June 2020 which less than six months after the fiscal year.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

G. STATE AUDITOR GENERAL'S REPORT

32. How long after the end of the budget year are the final annual expenditures of State MDAs audited and released to the public by the Auditor General?

- A. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.
- B. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
- C. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.
- D. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
- E. Not applicable/other (please comment).

Citation: 2019 Kebbi State Audited Report

https://www.kebbistate.gov.ng/file/1017/download?token=4c_c-CUD

Comment: Q.32: Answer A: The 2019 Audited Accounts were released to the public on 27th May 2020 which was about five months after the end of the fiscal year.

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: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.33: Answer A: The State Auditor General confirmed that the report was submitted to the SHoA on the 10th September 2019, which was before the next fiscal year. Appendix V attached is the letter forwarding the Auditor General's Report to the Hon. Speaker, Kebbi State House of Assembly dated 10th September 2019.

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:

Comment: Q.34: Answer D: Although Kebbi State has enacted Fiscal Responsibility Law since 2011, the law is not publicly available and all efforts to lay our hands on it failed. The office of the Fiscal Responsibility Commission in the state is currently not active because, the board is yet to be reconstituted since after its dissolution.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: <https://www.kebbistate.gov.ng/report-engagement-meeting-kebbi-state-csos-2020-reviewed-budget-citizens-participation>

Comment: Q.35: Answer A: The state government does engage CSOs and other stakeholders in budget process with a view to identify their perspectives on the budget. The above link shows the report on Engagement Meeting with Kebbi State CSOs on the 2020 Reviewed Budget (Citizens Participation).

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: Report of the Engagement Meeting with Kebbi State CSOs on the 2020 Revised Budget on the website: <https://www.kebbistate.gov.ng/file/1133/download?token=e4qyjswi>

Comment: Q.36: Answer C: The Ag. State Director Budget said limited consultations are being made with some of the groups involving youths, women and some vulnerable through the various ways such the town hall meetings. Please, refer to Report of the Engagement Meeting with Kebbi State CSOs on the 2020 Revised Budget on the website: <https://www.kebbistate.gov.ng/file/1133/download?token=e4qyjswi>

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: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.37: Answer D: The Ag. State Director of Budget said the executives does not articulate its purpose of engaging the public in a timely manner with clear description of 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: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.38: Answer D: The Ag. State Director Budget Said the executive does not report on the inputs it received from the public.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: Letter of Invitation to MDAs for Budget Defence and Calendar (Appendix V)

Comment: Q.39: Answer A: The Secretary of the House of Assembly Committee on Appropriation said all administrative units appear for budget defense, where testimonies are heard. A letter inviting the administrative units for the defense and a calendar is here by attached as appendix V.

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: Sulaiman Shamaki, Secretary House Committee on Appropriation 08054682247

Comment: Q.40: Answer D: The Secretary House Committee on Appropriation said public hearings were not held on budgets of a wide range of administrative units, where the public give their testimonies.

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: Sulaiman Shamaki, Secretary House Committee on Appropriation 08054682247

Comment: Q.41: Answer D: The Secretary of the House Committee on Appropriation said the committee does not release the reports on the public hearing to the public.

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: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.42: Answer D: The Ag. State Director Budget said information on the beneficiaries is very minimal. Although, the state has a Due Process Office, no such information is published on line for the public.

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: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.43: Answer D: The Ag. State Director Budget said no mechanism was established to identify public's perspective on budget execution.

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: Hajiya Fatima B. Yahaya Kebbi State Ag. Director Budget – 0903 403 8776

Comment: Q.44: Answer D: The Ag. State Director Budget said the Executive does not report on the inputs received from the public on how the inputs have been used to improve the budget execution.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. Public Engagement during Audit

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

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

E. Not applicable.

Citation: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.45: Answer D: The State Auditor General said there was no formal mechanism through which the public can participate in the audit process.

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: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.46: Answer B: The Auditor General said the SHoA meetings discussing the report were 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.
- D. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- B. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- C. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- D. Not applicable/other (please comment).

Citation: Director Budget, Kebbi State House of Assembly, Alh. Nasiru Galaudu 08032235464

Comment: Q.47: Answer B. The State House of Assembly has a Budget Department with a Director and other staff. However, the Director of Budget confirmed that there is a Budget Research Office in the House but they lack adequate and well trained staff as well as enough resources to carry out their tasks effectively.

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: Alh. Usman Abubakar Kwaifa, Kebbi State Director Budget – 08032976564

Comment: Q.48: Answer is D. The State Director of Budget said no meeting with the legislature to debate budget policy prior to presentation of Budget Proposal by the Executives.

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: Alh. Usman Abubakar Kwaifa, Kebbi State Director Budget – 08032976564

Comment: Q.49: Answer is D. The State Director of Budget the Executives does not hold consultations with the legislature in determining budget priorities

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: <https://www.premiumtimesng.com/regional/nwest/365435-gov-bagudu-presents-n138bn-kebbi-budget-for-2020.html>

Comment: Q.50: Answer is C. The 2020 budget proposal was submitted the legislature on the 27th November 2019, which was a month in advance of the start of the budget year.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Alh. Usman Abubakar Kwaifa, Kebbi State Director Budget – 08032976564

Comment: Q.51: Answer is B. The State Director of Budget confirmed that 2020 budget of the state was approved by the legislature on the 30th December 2019, which is 2 days to the start of the budget year.

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: Section 80-82 of the Constitution of Nigeria.

Comment: Q.52: Answer is D. Although Sec. 80 to 82 of the constitution of the Federal Republic of Nigeria empowers the legislature to amend the Executives' budget proposal submitted before it as deemed appropriate and the state has Fiscal Responsibility but the law is not publicly available. Furthermore, the State Director of Budget confirmed that in line with this authority of the legislature, have always been amending the Executive Budget proposals sent to them as deemed appropriate. However, since, the state Fiscal responsibility Law is not publicly available to even ascertain if it provides the legislature the authority to amend the Executives' Budget proposal, the option will be D.

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 VI (Letter requesting for approval of the Legislature to adjust budget to another unit)

Comment: Q.53: Answer is B. Although the State Director of Budget confirmed that the Executive always seek approval of the legislature prior to shifting funds between administrative units earlier approved and cited example of the requests hereby attached as Appendix IV, and the state has a Fiscal Responsibility Law but which could not be accessed, the answer is B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Appendix VII (Letter requesting for approval of the Legislature to shift budget provisions to other units)

Comment: Q.54: Answer is B. Although in practice the Executives always seek approval from the Legislature prior to shifting funds within administrative units, such as in the example of requests attached herewith as Appendix VII, since we could not lay our hands on any law mandating them to that, the answer is B.

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: Alh. Usman Abubakar Kwaifa, Kebbi State Director Budget – 08032976564

Comment: Q.55: Answer is D. Although the State Director of Budget said the Executive usually obtain approval from the legislature prior to spending excess revenue even though there is no law requiring them to do so, however, we could not have access to any document confirming the claim. Hence, the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

56. When was the most recent supplemental budget approved?

- A. **The most recent supplementary budget was approved before the funds were expended.**
- B. The most recent supplementary budget was approved after the funds were expended, or the executive implemented the supplementary budget without ever receiving approval from the legislature (please specify).
- C. Not applicable/other (please comment).

Citation: Appendix VIII (2020 Supplementary Budget)

Comment: Q.56: Answer A. The State Director Budget said the most recent Supplementary Budget approved by the State House of Assembly is the 2020 Supplementary Budget and the funds were not spent before the passing of the new Law.[]

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: Alh. Usman Abubakar Kwaifa, Kebbi State Director Budget – 08032976564

Comment: Q.57: Answer is D. The State Director Budget said the Executive do seek approval from the Legislature prior to spending contingency funds. However, we could not have any documentary evidence to prove that, hence, the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Alh. Anas Ibrahim Sanusi, Secretary, Public Accounts Committee, Kebbi State House of Assembly. 08064903433

Comment: Q.58: Answer is D. The Secretary of the House Public Accounts Committee said no public hearing is conducted to review and scrutinize Audit Reports.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.59: Answer is D. The Kebbi State Auditor General said although Section 125 of the 1999 Constitution of the Federal Republic of Nigeria empowers them the powers and discretion to conduct those audits as so wish, they still encounter some limitations such as inadequate funding. Furthermore, the absence of an Audit Law in the state make the answer to be D.

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 a sample of completed audits are not reviewed annually nor are the findings of these reviews made available to the public.
- D. No, the State Auditor-General has not established a quality assurance system.
- E. Not applicable/other (please comment).

Citation: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.60: Answer is D. The State Ag. Auditor General said they are yet to establish a quality assurance system.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Section 126, sub section 1 of the 1999 Constitution of the Federal Republic of Nigeria.

Comment: Q.61: Answer is B. Although the Kebbi State Auditor General said the 1999 constitution as quoted above provides that the removal of the Auditor General must be endorsed by 2/3 majority of the legislature, however, since there is no Audit Law in the state that clearly spelt out such provisions, the answer is B.

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: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.62: Answer is D. The Kebbi State Auditor General said their budget is determined by the Executives and is not sufficient enough to meet their needs effectively.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM

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

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

Citation: <https://www.kebbistate.gov.ng/bill-law-repeal-and-re-enact-price-intelligence-and-public-procurement-bureau-law-no-3-2016-and>. **and Appendix IX**

Comment: Q.63: Answer is A. The Kebbi State has enacted the Public Procurement Law in 2011 which was later repealed and replaced with Kebbi State Procurement Law 2020. A copy of the Re-enactment of the Kebbi State Price Intelligence and Public Procurement Law is also hereby attached as Appendix IX.

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: Bureau of Price Intelligence and Public Procurement. <https://www.kebbistate.gov.ng/title-0>.

Comment: Q.64: Answer is A. The state has established a Bureau of Price Intelligence and Public Procurement under the Office of the Executive Governor.

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: Alh. Faruk Maliki, Ag. Chairman of the Kebbi State Bureau of Public Procurement (Due Process Bureau) - 08039367276

Comment: Q.65: Answer is D. The Ag. Head of the Bureau of Public Procurement said, the Council was dissolved and yet to be reconstituted by the governor.

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: Alh. Faruk Maliki, Ag. Chairman of the Kebbi State Bureau of Public Procurement (Due Process Bureau) - 08039367276

Comment: Q.66: Answer is B. The Ag. Head of the Bureau of Public Procurement said while the Bureau provides information on public tenders in the state on the bureau's website www.kbpippb.com.ng, MDAs still publish some minor tenders independently. However, the site discovered to have expired, thus, it's not accessible.

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: Alh. Faruk Maliki, Ag. Chairman of the Kebbi State Bureau of Public Procurement (Due Process Bureau) - 08039367276

Comment: Q.67: Answer is D. Although the Ag. Head of the Bureau of Public Procurement said they do invite CSOs and other stakeholders during bid opening, no evidence could be seen to confirm that, hence, the answer is D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Bureau of Price Intelligence and Public Procurement. www.kebbistate.gov.ng

Comment: Q.68: Answer D. Although the Kebbi State Bureau of Public Procurement is on website and the Ag. Chairman said they do publish contract guidance and procedures on line, no such information could be seen on the website as at the time of this research, hence the choice of D for the answer.

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: Alh. Faruk Maliki, Ag. Chairman of the Kebbi State Bureau of Public Procurement (Due Process Bureau) - 08039367276

Comment: Q.69: Answer is D. Although, the Ag. Chairman of the Bureau for Public Procurement said tenders are usually opened publically; no evidence could be given to that effect, hence the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

70. Are procurement decisions published?

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

Citation: Bureau of Price Intelligence and Public Procurement. www.kebbistate.gov.ng

Comment: Q.70: Answer is D. Neither the website of the Bureau for Public Procurement nor that of the state government contain any information on procurement decisions of the government.

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: Bureau of Price Intelligence and Public Procurement. www.kebbistate.gov.ng

Comment: Q.71: Answer is B. Both the websites of the state government and that of the Bureau for Public Procurement do not show any information on the justification for awarding the contractors the selected contractors. However, Section 40(4) of the Kebbi State Public Procurement Law, 2020 provides for the debriefing of unsuccessful bidders on request. The request for such debriefing must be submitted within 10 days of the publication referred to in section 40(8).

Independent Reviewer:

Government Reviewer:

CIRDDOC:

72. Is there an external procurement complaints review body?

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

Citation: <https://www.kebbistate.gov.ng/bill-law-repeal-and-re-enact-price-intelligence-and-public-procurement-bureau-law-no-3-2016>

Comment: Q.72: Answer is B. The Kebbi State Public Procurement Law, 2020 provides for Complaint Handling Mechanisms with procedure for Administrative Review. Sections 89 and 90 of the law provided the mechanisms. These mechanisms are however being explored by individuals aggrieved.

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: Bureau of Price Intelligence and Public Procurement. www.kebbistate.gov.ng

Comment: Q.73: Answer is D. There is no ADR mechanism that is publicly available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Bureau of Price Intelligence and Public Procurement. www.kebbistate.gov.ng

Comment: Q.74: Answer is D. The state does not have Procurement Complaint Review Body that is publicly available.

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: Bureau of Price Intelligence and Public Procurement. www.kebbistate.gov.ng

Comment: Q.75: Answer is D. There is no such information regarding decisions of the procurement complaints review that is made publicly available on the Bureau for Public Procurement's website.

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: Bureau of Price Intelligence and Public Procurement. www.kebbistate.gov.ng

Comment: Q.76: Answer is D. There is no information on the Bureau's website regarding the number of capital projects in the state initiated through open and competitive tender.

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: Bureau of Price Intelligence and Public Procurement. www.kebbistate.gov.ng

Comment: Q.77: Answer is D. The state does not publish such information on awarded contracts for community projects on the Bureau of Public Procurement's website.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. Is there a State Freedom of Information Law?

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

Citation: www.kebbistate.gov.ng

Comment: Q.78: Answer is D. While there is no information on the existence or domestication of the Freedom of Information Law on the state's website, enquiries at the state ministry of information said, the law is yet to be domesticated in the state.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: www.kebbistate.gov.ng

Comment: Q.79: Answer is D. Neither the website of the state nor the budget of the state listed a State Access to Information Agency amongst the parastatals of the state.

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: Alh. Usman Abubakar Kwaifa, Kebbi State Director Budget – 08032976564

Comment: Q.80: Answer is B. The State Director of Budget said there is no any legal provision ensuring the public availability of budget documents in the state.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. Is there a State Fiscal Responsibility Law?

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

Citation: <https://www.kebbistate.gov.ng/title-0>

Comment: Q.81: Answer is B. The Kebbi State Government enacted the Fiscal Responsibility Law (FRL) and the Public Procurement Law (PPL) in 2011, which lead to the establishment of Bureau of Price Intelligence and Public Procurement in 2016. This is mentioned on the link above, however, all efforts to see the law prove abortive. The law is therefore not publicly available. Thus the choice of B.

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: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.82: Answer is D. The State Ag. Auditor General said the state is yet to have a Modern Audit Law.

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: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.83: Answer is B. Although the State Ag Auditor General said the constitution of the Federal Republic of Nigeria demands that the state Auditor General shall submit its report to the State House of Assembly, he equally confirmed that the Kebbi State is yet enact and pass its Audit Law. Thus the choice of B.

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: Alh. Anas Ibrahim Sanusi, Secretary, Public Accounts Committee, Kebbi State House of Assembly. 08064903433

Comment: Q.84: Answer is B. Although the Secretary of House Committee on Public Accounts (PAC) said the committee produces report based on their findings from the Auditor General's Report, such are reports are not publicly available, hence the choice of B.

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: Alh. Anas Ibrahim Sanusi, Secretary, Public Accounts Committee, Kebbi State House of Assembly. 08064903433

Comment: Q.85: Answer is A. Both the Auditor General of the state and the Secretary of the House Committee on Public Accounts confirmed that the PAC has produced reports for all the Auditor General's Report submitted to them.

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: Kebbi State Auditor General, Alh. Faruk B. Rufa'i 08035415358

Comment: Q.86: Answer is D. The State Ag. Auditor General said the state Financial Regulations/instructions were reviewed more than 15 years ago.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

Appendix I

MINISTRY OF BUDGET & ECONOMIC PLANNING
KEBBI STATE, NIGERIA

DATE: 29/07/2019

MIBD/S/163/VOL.1

The Chief of Staff,
Government House.

The Permanent Secretary,
Government House.

The Deputy Governor's Office.

The Clerk to the House;

The Secretary to the State Government;

The Head of Service;

All Permanent Secretaries;

All Chief Executive of Boards,
Parastatals & Commissions

Attention: Director Planning/Director of Finance & Supplies.

SUBMISSION OF RECURRENT AND CAPITAL ESTIMATES FOR 2020 BUDGET
COMPILATION

I wish to write and request you to forward your Recurrent and Capital Estimates proposals for the year 2020 on the formats marked Annex A – H

State Secretary of Comptroller General
P.M.B. 1995, Birnin Kebbi, Kebbi State, Nigeria

Appendix II

Kebbi State Medium Term Expenditure Framework (MTEF) – (FY2017 to 2019)

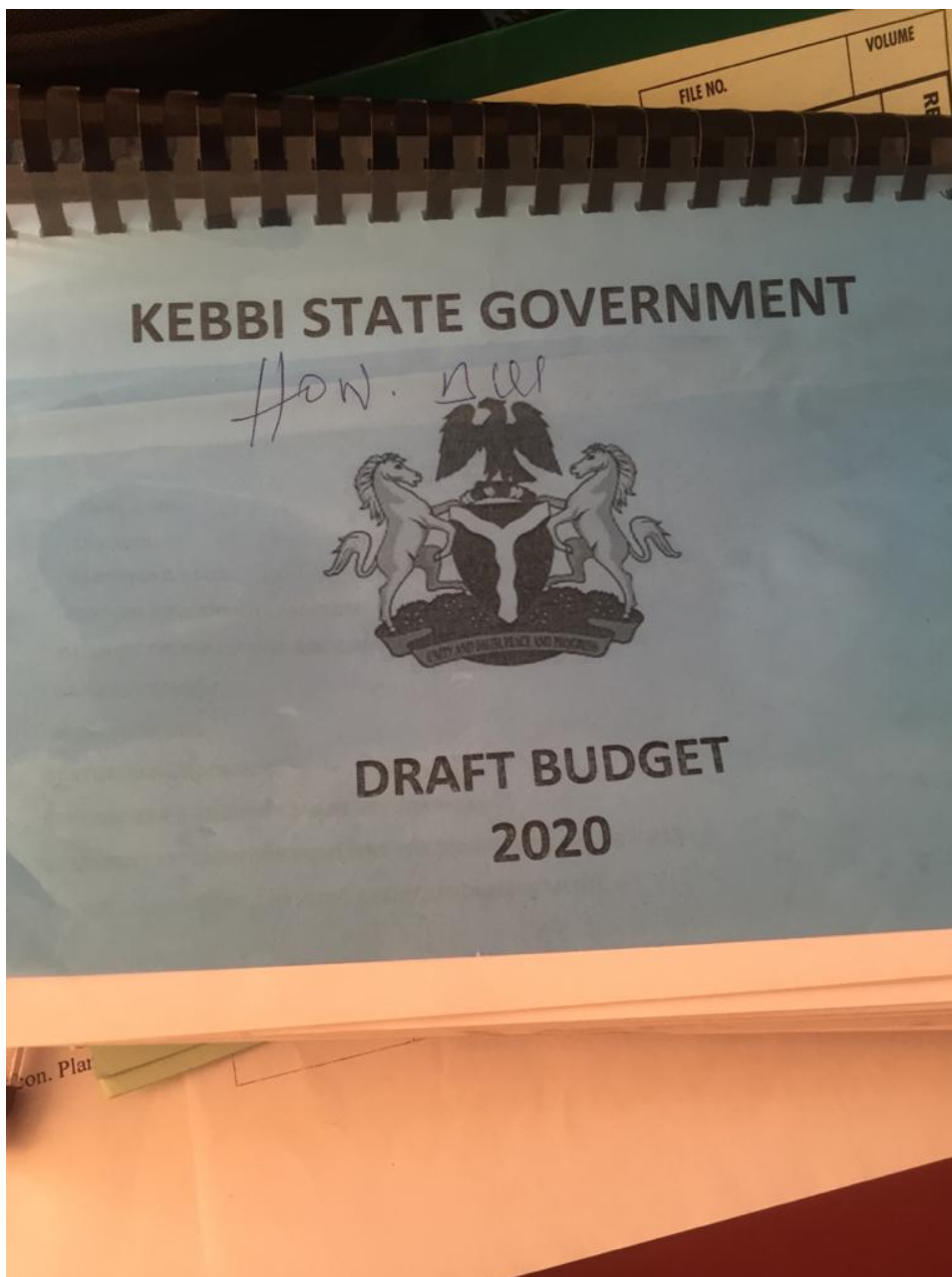
Expenditure	2017 Budget	2018 Estimate	2019 Estimate
Recurrent	0	0	0
**Personnel Cost	18,327,467,136	20,160,213,849	22,176,235,235
**Consolidated Revenue Fund Charges	10,515,424,177	11,566,986,457	12,723,683,254
**Overheads	11,350,105,864	13,052,621,744	15,010,515,005
Capital	103,941,318,016	124,729,581,619	149,675,497,942
Others			
Total	144,134,317,193	169,509,383,807	199,585,911,436

STATE REVENUE FORECAST FOR PERIOD 2017 to 2019

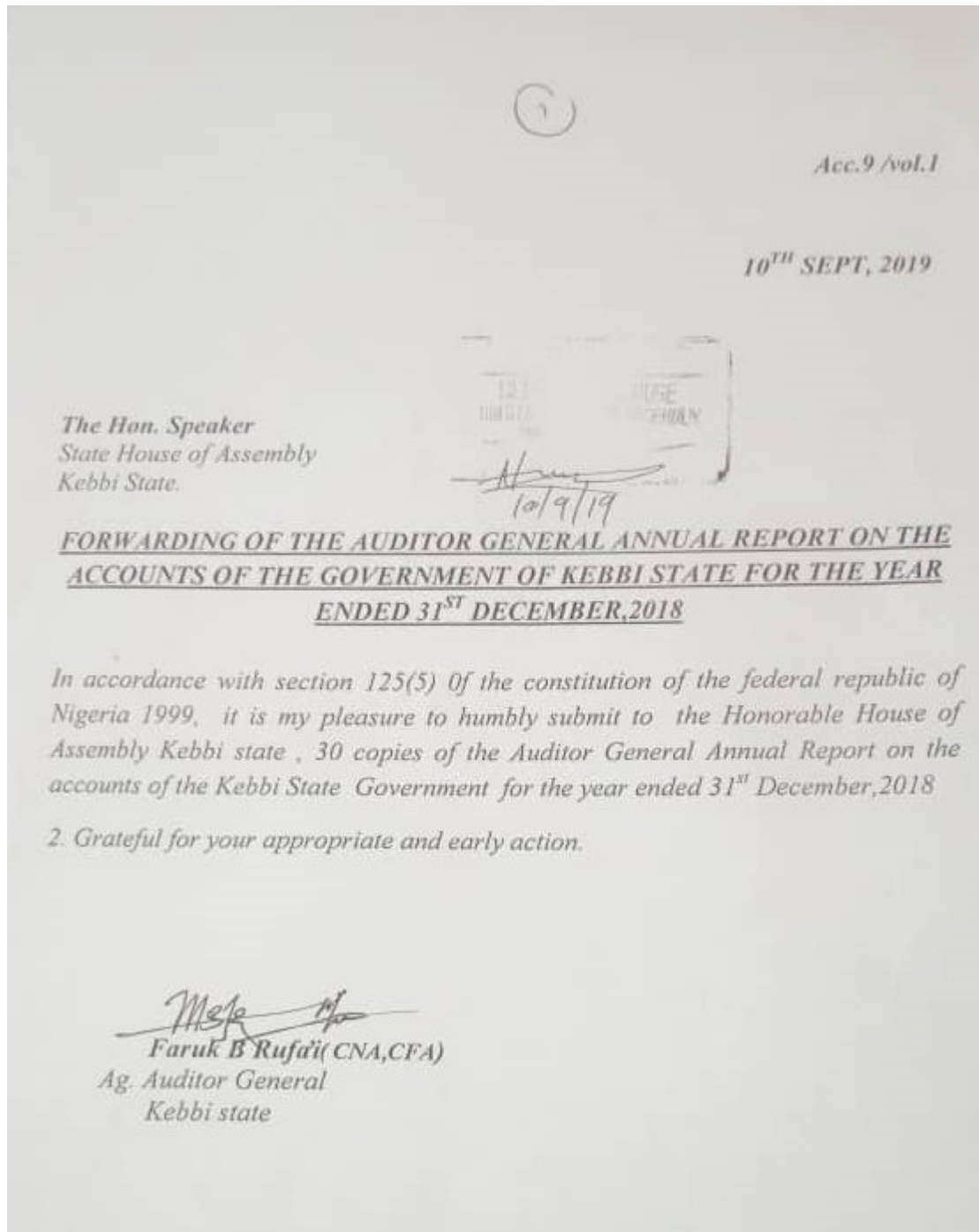
SOURCE	2017	2018	2019
IGR	14,369,083,988	20,116,717,583.0	28,163,404,616.4
FISCAL TRANSFERS (FAAC)	26,020,000,000	28,622,000,000	31,484,200,000.0
TOTAL	40,389,083,988	48,738,717,583.0	59,647,604,616.4

58%
Revenue Increase

Appendix III



Appendix IV



Appendix V

KEBBI STATE HOUSE OF ASSEMBLY
GWADANGAJI ASSEMBLY COMPLEX
P.M.B 1054
BIRNIN-KEBBI

1st December, 2020

Our Ref:- _____
 Your Ref:- _____

Date:- _____

To All Hon. Commissioners,
 All Perm. Secretaries/Chief Executives of
 Boards, Parastatals and Commissions,
 Birnin Kebbi- Kebbi State.

RE: 2021 BUDGET DEFENCE EXERCISE

Following the presentation of the 2021 Appropriation Bill by His Excellency, the Executive Governor of Kebbi State Sen. Abubakar Atiku Bagudu and committal of same to the Joint Committee of Finance and Appropriation and that of Budget Monitoring Economic Planning and Due Process by the Hon. House, I am directed to request your Ministry/Department to come and defend your 2021 proposed estimates as per time table attached.

2. While coming to the exercise you should please come along with the details of the 2020 actual expenditure and revenue accrued (January 2020 to Date).

3. You should also note that the exercise would commence from 10:30a.m daily at the Committee room of the House of Assembly complex (new extension).

4. Thank you.

(SULEIMAN SHAMAKI),
 Secretary,
 For, Chairman Committee on Finance and Appropriation.

2021 APPROPRIATION BUDGET DEFENCE
TIME - TABLE

CODE	MINISTRIES/DEPARTMENT	DATE/TIME
021500100100	Ministry of Agriculture	Wednesday, 2nd December, 2020
021510300100	RAMP	
021511000100	KASCOM	
021510200100	KARDA	
021600100100	Ministry of Animal Health	Thursday, 3rd December, 2020
051400100100	Ministry of Women Affairs & Social Development	
023400100100	Ministry of Works and Transport	
025200100100	Ministry of Water Resources & Rural Development	
023100300100	Rural Electricity Board	Friday, 4th December, 2020
025210200100	Water Board	
025210300100	RUWANTSAN	
055100100100	Ministry of Local Government & Chieftaincy Affairs	
014000100200	Local Government Audit	Monday, 7th December, 2020
035100100100	Council of Chiefs	
011103700100	Local Government Service Commission	
0111200300100	Kebbi State House of Assembly	
011200400100	House of Assembly Service Commission	Tuesday, 8th December, 2020
022200100100	Ministry of Commerce	
022205200100	Kebbi Investment	
051700100100	Kebbi State Hotels & Tourism Board	
051701200100	Ministry of Education	Wednesday, 9th December, 2020
051700300100	School of Handicap	
051705600100	Primary Education Board (UBE)	
051701000100	Scholarship Board	
051700800100	Agency for Adult Education	Thursday, 10th December, 2020
051702600100	State Library Board	
051705700100	Arabic and Islamic Education	
011103600100	Secondary Schools Management Board	
051702700100	Primary Schools Staff Pension Board	Friday, 11th December, 2020
014800100100	Abdullahi Fodio Islamic Centre	
011103500100	State Independent Electoral Commission	
011100100200	Local Government Staff Pension Board	
011100100100	Deputy Governor's Office	Saturday, 12th December, 2020
011111300100	Government House	
011121200100	Directorate of Protocol	
052100100100	Cabinet Affairs Department	
05210800100	Ministry of Health	Sunday, 13th December, 2020
052102700100	KECHEMA	
052100300100	Kebbi Medical Centre Kalgo	
052110200100	Primary Health Care Development Agency	
052110500100	Hospitals Management Board (CDTI)	Monday, 14th December, 2020
052102600100	Sir Yahaya Memorial Hospital, B/Kebbi	
052110100100	Kebbi State Health System Development Project II	
051900100100	Ministry of Higher Education	
021502100100	College of Agriculture Zuru	Tuesday, 15th December, 2020
052110600100	College of Health Technology Jega	
052110400100	School of Nursing and Midwifery, B/Kebbi	
051702800100	College of Preliminary Studies Yauri	
051701900100	College of Education Arewa	

Appendix VI

23 September, 2020

The Chairman,
Financial Appropriation Committee,
Kebbi State House of Assembly,
Birnin Kebbi.

**RE: REQUEST FOR ADJUSTMENT OF ALLOCATION IN RESPECT OF
MINISTRY OF HIGH EDUCATION**

I am directed to forward to you the above subject matter of **Thirty Million Naira (30,000,000) only** as follows:

Admin Code	Economic Code	MDAs	Description	2020 Amended Budget	Amount to be sourced	Balance
051900100100	21010101	Min. of Higher Education	Salaries	378,000,000	30,000,000	348,000,000

2. The Thirty Million Naira sourced from above is to be shared to the following

Admin Code	Economic Code	MDAs	Description	Amount to be added
0519001001000	22020102	Min. of High Education	Transport & Travelling	4,800,000
0519001001000	22020201	Min. of High Education	Utility Services	600,000
0519001001000	22020301	Min. of High Education	Stationeries	600,000
0519001001000	22020401	Min. of High Education	Maint. Of Office Furn. & Equip.	2,000,000
0519001001000	22020402	Min. of High Education	Maint. Of Vehicles & Capital Assets.	2,000,000
0519001001000	22020503	Min. of High Education	Seminar & Workshops	19,000,000
0519001001000	22040105	Min. of High Education	Grants & Contributions	1,000,000
TOTAL				30,000,000

Secretary for committee chairman
24/09/2020

Appendix VII

7th October, 2020

The Chairman,
Finance And Appropriation Committee,
Kebbi State House of Assembly,
Birnin Kebbi.

**RE: REQUEST FOR ADJUSTMENT OF ALLOCATION IN RESPECT OF
CABINET AND POLITICAL AFFAIRS DEPARTMENT**

I am directed to forward to you the above subject matter of both recurrent and capital expenditure estimate of One Hundred and Fifty million (₦ 150,000,000.00) and two hundred and twenty five million (₦ 225,000,000.00) respectively.

RECURRENT EXPENDITURE						
Admin Code	Economic Code	MDAs	Description	Amended 2020 budget provision	Amount to be sources	Balance
011101700100	21010101	Cabinet and Political Affairs	Basic Salary	550,000,000	150,000,000	400,000,000
CAPITAL EXPENDITURE						
01110170100	23010103	Cabinet and Political Affairs	State Liaison office's	20,000,000	15,000,000	5,000,000
011101700100	23020311	Cabinet and Political Affairs	Construction of Mosques & Islamiyya Schools	700,000,000	50,000,000	650,000,000
011101700100	23050112	Cabinet and Political Affairs	Grant to Pilgrim welfare agency	50,000,000	40,000,000	10,000,000

Appendix VIII



KEBBI STATE OF NIGERIA

BILL NO. OF 2020

THE KEBBI STATE SUPPLEMENTARY APPROPRIATION BILL, 2020.

WHEREAS by the Appropriation Law, 2020 (hereinafter referred to as the Appropriation Law) a sum not exceeding N1,826,400,000 (One Billion, Eight Hundred and Twenty-Six Million, Four Hundred Thousand Naira) only was appropriated for the services of the Kebbi State Government House for the year ending on the 31st day of December, 2020, to be applied and expended in the manner therein described and for the services set-forth in the Schedule thereto;

AND WHEREAS a need has arisen for expenditure for a purpose for which inadequate amount has been appropriated by the Appropriation Law, 2020 the Executive Governor has requested that a Supplementary Estimate of N1,955,898 (Seven Hundred and Seventy Four Million, Nine Hundred and Fifty Thousand, Eight Hundred and Ninety Eight Naira) only be made for the services of Kebbi State Government House in accordance with the provisions of section (4) of section 121 of the Constitution of the Federal Republic of Nigeria, 1999.

NOW THEREFORE, BE IT ENACTED by the Kebbi State House of Assembly as follows:-

1. This Bill may be cited as the Kebbi State Supplementary Appropriation Bill, 2020 and shall come into effect on theday of, 2020.

2. The sum of Seven Hundred and Seventy-Four Million, Nine Hundred and Fifty-Five Thousand, Eight Hundred and Ninety-Eight Naira Only set-forth in the Schedule hereto shall be Appropriated for the Services of Kebbi State Government House therein set-forth in the Schedule hereto, in addition to the sum provided for in the Appropriation Law, 2020, as though set-forth in the Schedules to the

2020 SUPPLEMENTARY BUDGET					
REVENUE SOURCE					
CODE	DESCRIPTION OF REVENUE	REVISED 2020 BUDGET	AMOUNT RECEIVED AS AT NOV. 2020	SUPPLEMENTARY PROVISION	BALANCE
11010000	Statutory Allocation	30,125,125,519	33,106,249,106	774,955,898	2,206,167,689
EXPENDITURE					
ADMIN CODE 11100100100 GOVERNMENT HOUSE					
ECONOMIC CODE	DESCRIPTION	REVISED 2020 BUDGET	ACTUAL EXPENDITURE AS AT SEPT 2020	SUPPLEMENTARY PROVISION	TOTAL ESTIMATE
21010101	Salaries and Allowances	44,000,000	35,870,159	-	44,000,000
22020102	Transport and Traveling -Others	990,000,000	898,248,739	374,955,898	1,364,955,898
22020201	Utility Services	-	600,000	-	2,400,000
22020301	Stationary	2,400,000	-	-	10,000,000
22020402	Maintenance of Furniture & Equipment	10,000,000	4,900,000	-	170,000,000
22020401	Maintenance of Vehicle & Capital Asset.	100,000,000	98,140,000	70,000,000	450,000,000
22040105	Grant and Contributions	300,000,000	299,039,000	150,000,000	350,000,000
22020501	Training and Staff Dev.	-	198,901,000	-	50,000,000
22021001	Entertainment and Hospitality	200,000,000	40,966,000	-	8,000,000
22021000	Misellaneous Expenditure	50,000,000	5,000,000	3,000,000	60,000,000
22020305	Purchase of films and Development	5,000,000	58,900,000	-	77,000,000
22020604	Security Vote	60,000,000	48,400,000	27,000,000	-
22020415	Maintenance of Govt. House	50,000,000	-	-	-
22020418	Up Keep of the Lodge G.H	-	-	-	10,000,000
22040109	Family Support Programme	-	8,891,000	-	5,000,000
22021007	G.H Welfare Gen.	10,000,000	3,500,000	-	-
22020311	Refreshment G.H	5,000,000	1,701,355,898	774,955,898	2,601,355,898
TOTAL		1,826,400,000	1,701,355,898	774,955,898	2,601,355,898

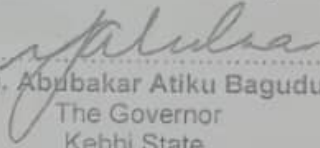
Appendix IX



KEBBI STATE OF NIGERIA

LAW NO: 015 OF 2020

I ASSENT this 29th day of September 2020


Sen. Abubakar Atiku Bagudu
The Governor
Kebbi State,

A BILL FOR A LAW TO REPEAL AND RE-ENACT THE PRICE INTELLIGENCE AND PUBLIC PROCUREMENT BUREAU LAW NO: 3 OF 2016 AND FOR OTHER MATTERS CONNECTED THEREWITH.

BE IT ENACTED BY THE KEBBI STATE HOUSE OF ASSEMBLY as follows: -

PART I PRELIMINARIES

Citation and
Commencement.

1. This Law may be cited as Price Intelligence and Public Procurement Bill, 2020 and shall come into operation on 29th day of September 2020.

Application/Scope
Of the Law.

2. (1) the provision of this Law, shall apply to –

- (a) All procurement of construction of goods, services and consultancy undertaken by all procuring entities;
- (b) Selection and employment of consultants by all procuring entities
- (c) Disposal of public assets by tender; and
- (d) Procurement under public/private partnership Carried out by :
 - (i) The State Government, Local Government Councils and all procuring entities in the state;
 - (ii) Any public body in the State engaged in procurement, and shall include Ministries, Extra-