

## QUESTIONNAIRE

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

KOGI STATE

*June 2020*

**THIS QUESTIONNAIRE WAS COMPLETED BY**

**RESEARCHER: Gabriel Mathew**

**STATE: KOGI STATE**

**RESEARCH ORGANIZATION: SOCIO ECONOMIC RESEARCH AND DEVELOPMENT CENTRE (SERDEC)**

**ADDRESS: SUITE A5 SOMEF HOUSE, LOKOGOMA PHASE II, LOKOJA KOGI STATE**

**TELEPHONE NUMBER(S): 08182482222**

**ORGANIZATION'S WEBSITE: [www.serdec.org](http://www.serdec.org)**

**E-MAIL ADDRESS: [serdecnig@gmail.com](mailto:serdecnig@gmail.com)**

**STATE SUPERVISOR: Mrs. Habibat Yunusa**

**ZONAL CONSULTANT: Tijani Abdulkareem**

## Survey on State Budget Transparency in Nigeria

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

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

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

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

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

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

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

## SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

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

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

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

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Budget Call Circular	1. Title: Call Circular for the preparation of 2020 Budget / Planning Proposal 2. Date of Release: 9 <sup>th</sup> July, 2019 3. Internet Link: <a href="https://mfbp.kg.gov.ng/call-circular-for-the-preparation-of-2020-budget-planning-proposals/">https://mfbp.kg.gov.ng/call-circular-for-the-preparation-of-2020-budget-planning-proposals/</a> 4. Availability: Produced and Publicly Available PPA
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	1. Title: Multi-Year Budget Framework: Economic and Fiscal Update (EFU), Fiscal Strategy (FS) and Budget Policy Statement (BPS) 2020 - 2022 2. Date of Release: 12 <sup>TH</sup> April, 2019 3. Internet Link: <a href="https://www.kogistate.gov.ng/policy-document/">https://www.kogistate.gov.ng/policy-document/</a> 4. Availability: : Produced and Publicly Available PPA
State Citizens Budget	1. Title: Kogi State Citizen Budget 2020 (in Yoruba, Ebiraland and Igala, three versions) 2. Date of Release: 28 <sup>th</sup> April, 2020 3. Internet Link: <a href="https://mfbp.kg.gov.ng/?s=kogi+state+citizen+budget">https://mfbp.kg.gov.ng/?s=kogi+state+citizen+budget</a> 4. Availability: : Produced and Publicly Available PPA
State Draft Budget Estimates	1. Title: Kogi State Draft Budget Estimates, 2020 2. Date of Release: 4 <sup>th</sup> December, 2019 3. Internet Link: <a href="http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf">http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf</a> 4. Availability: : Produced and Publicly Available PPA

Budget Document	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Approved Budget Volumes	1.Title: Approved Budget Estimates, 2020 2.Date of Release: 26 <sup>th</sup> January, 2020 3.Internet Link: <a href="http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf">http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf</a> 4.Availability: : Produced and Publicly Available PPA
State Budget Appropriation Law	1.Title: Appropriation Law, 2020 2.Date of Release: 18 <sup>th</sup> December, 2020 3.Internet Link: <a href="https://www.kogistate.gov.ng/wp-content/uploads/2020-APPROPRIATION-LAW-5.pdf">https://www.kogistate.gov.ng/wp-content/uploads/2020-APPROPRIATION-LAW-5.pdf</a> 4.Availability: : Produced and Publicly Available PPA
State Quarterly Reports	1.Title: 1st Quarter Budget Performance Report for 2020 Fiscal Year 2.Date of Release: 28 <sup>th</sup> April, 2020 3.Internet Link: <a href="https://www.kogistate.gov.ng/wp-content/uploads/2020-1st-quarter-approved-budget-version.pdf">https://www.kogistate.gov.ng/wp-content/uploads/2020-1st-quarter-approved-budget-version.pdf</a> 4.Availability: : Produced and Publicly Available PPA
State Mid-Year Review	1.Title: Not Produced NP 2.Date of Release: Not Produced NP 3.Internet Link: Not Produced <b>NP</b> 4.Availability: : Not Produced (NP) Did not Comply with the requirement of MYR
Year End Report: Consolidated Annual Budget Performance Report	1.Title: 4 <sup>th</sup> Quarter/Annual Budget Performance Report for 2019 Fiscal Year 2.Date of Release: 30 <sup>th</sup> Jan., 2020 3.Internet Link: <a href="https://www.kogistate.gov.ng/wp-content/uploads/2019-4th-quarter-budget-performance.pdf">https://www.kogistate.gov.ng/wp-content/uploads/2019-4th-quarter-budget-performance.pdf</a> 4.Availability: : Produced and Publicly Available PPA
State Auditor General's Report	1.Title: Report of the Auditor General of the Government of Kogi State for the Year Ended 31 <sup>st</sup> December, 2018 2.Date of Release: Not Available 3.Internet Link: Not Available 4.Availability: Not Produced (NP) (See Annex 7) The last available copy was of 2016 given to me by Chairman Public Accounts Committee of Kogi State House of Assembly

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

**SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS****A. STATE BUDGET CALL CIRCULAR AND CALENDAR**

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

- A. Yes, it is does. ✓
- B. No, it is does not or document is not publicly available.
- C. Not applicable/other (please comment).

**Citation:** <https://mfbp.kg.gov.ng/call-circular-for-the-preparation-of-2020-budget-planning-proposals/>

**Comment: Q.1: A**

During the interview with Mr. Saed Abdullah, Senior Budget Officer, Kogi State Ministry of Budget (08073340884), it was confirmed that the Budget Call Circular for 2020 is produced and made available online 9<sup>th</sup> July, 2019.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://mfbp.kg.gov.ng/call-circular-for-the-preparation-of-2020-budget-planning-proposals/>

**Comment: Q.2: A**

The Kogi State Budget Call Circular for 2020 is produced and released online 9<sup>th</sup> July, 2019 this is five month before the next budget year

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Yes, it is made available to the general public, in addition to being submitted to all key stakeholders ✓

- B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.
- C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.
- D. No, it is only submitted to heads of MDAs only or document is not publicly available
- E. Not applicable/other (please comment).

**Citation:** <https://mfbp.kg.gov.ng/call-circular-for-the-preparation-of-2020-budget-planning-proposals/>

**Comment: Q.3: Ans. A**

The Kogi State Budget Call Circular for 2020 is produced and released online 9<sup>th</sup> July, 2019 on the state website. It is also placed on the public notice board of the state secretariat

**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:** Interview with Mr. Saed Abdullah, Senior Budget Officer, Kogi State Ministry of Budget, State Ministry of Budget and Planning(08073340884),

**Comment: Q.4 D**

During the interview with Mr. Saed, he noted that there is a Budget Calendar for release of the state draft budget estimate but it was not publicly available. Effort to see the document was futile.

**Independent Reviewer:**

**Government Reviewer:**

## B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

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

**Citation:** <https://www.kogistate.gov.ng/policy-document/>

**Comment: Q.5: A**

During the interview with Mr. Saed, Kogi Budget Office (08073340884), he made available hard copies that was produced to be distributed to the public

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Interview with Mr. Saed Abdullah, Senior Budget Officer, Kogi State Ministry of Budget, (08073340884),

**Comment: Q.6: B**

During interview with Mr. Saed he reveals that professional associations, organized private sector, labour union and CSOs are consulted during the process. However there is no evidence or meeting attendance sheet to confirm his submission.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf>



**Comment: Q.7: A**

During the Interview with the Budget Office Hard Copies was presented to me. The Kogi State 2020 State Draft Budget Estimate is also available online on 4<sup>th</sup> December, 2019

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf>

**Comment: Q.8: C**

The Kogi State 2020 State Draft Budget Estimate was made available online on 4<sup>th</sup> December, 2019 that is less than six weeks before the start of the 2020 Budget Year.

**Independent Reviewer:**

**Government Reviewer:**

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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf>

(page xii)

**Comment: Q.9: A**

The Kogi State Draft Budget Estimates present expenditures for the budget year by administrative unit (Ministries, Departments, or Agencies [MDAs]). Examples 023400100100 MINISTRY OF WORKS AND URBAN DEVELOPMENT, 023305100100 KOGI STATE MINERAL RESOURCES DEVELOPMENT AGENCY. The comment should state that the summary of expenditure by function is presented in the following pages

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf>  
 (page xii -xv)

**Comment: Q.10: A**

The Kogi State Draft Budget Estimates present expenditures for the budget year classified by Functional Classification. The summary of expenditure by function is presented in the following pages xii-xv. xii-xv.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf>  
 (pages ii, v, and vi)

**Comment: Q.11: A**

The 2020 Kogi State Draft Budget Estimates present expenditures for the budget year classified by Economic Classification. The summary pages present both aggregate recurrent and capital expenditures in pages ii, v, and vi. Each MDA presents their expenditure by recurrent and capital expenditure as well.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf> (pg 1-175)

**Comment: Q.12: A**

The 2020 Kogi State Draft Budget Estimates present expenditures for individual projects for the budget programs. Each MDA presents their projects that either falls under overhead and capital expenditures.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf> (page 71-73)

**Comment: Q.13: C**

In page 71 of Kogi State Draft Budget Estimates allocation of expenditures by senatorial zone and Local Government Area was identified. (00090000010109 Public Places/Street Cleaning in 4 Cities-UN Habitat Contribution (Lokoja, Okene, Kabba and Dekina). However, we do see that there are programs directed to specific LGAs, the question is requiring that expenditure be presented in different formats that would allow anyone to understand how much is allocated for gender, age, senatorial zone and LGA, hence the choice of is C.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf>  
(page IV-XI)

**Comment: Q.14: A**

The Kogi State Draft Budget Estimate presents individual sources of revenue internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account (FAAC)

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf>

**Comment: Q.15: D**

The Kogi State Draft Budget Estimate does not present non-financial data on results showing outputs and outcomes.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2019/12/2020-DRAFT-BUDGET.pdf>

**Comment: Q.16: D**

The Kogi State 2020 Draft Budget Estimate has non-financial data and does not show any performance targets.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf>

**Comment: Q.17: A**

The Kogi State Appropriation Law. 2020 was enacted on 18<sup>th</sup> December, 2019.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

18. For the fiscal year under consideration, when was the State Budget Appropriation Law made publicly available?

- A. The State Budget Appropriation Law is made publicly available immediately after enactment. ✓
- B. The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.
- C. The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).

- D. The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
- E. Not applicable/other (please comment).

**Citation:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf>

**Comment: Q.18: A**

The Kogi State Appropriation Law, 2020 was made publicly available online on 18<sup>th</sup> December, 2019 The Director of Budget Mr. Samuel Olajide explained that it was put online immediately it was enacted

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf> (page 5)

**Comment: Q.19: A**

The Kogi State Approved Budget is presented as classified by Administrative Units. The Kogi State approved budget present expenditures for the budget year by administrative unit (Ministries, Departments, or Agencies [MDAs]). Examples 023400100100 MINISTRY OF WORKS AND URBAN DEVELOPMENT, 023305100100 KOGI STATE MINERAL RESOURCES DEVELOPMENT AGENCY

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf> (page x-xiv)

**Comment: Q.20: A**

The Kogi State 2020 State Approved Budget present expenditure for the 2020 Budget Year using functional Classification. There is a summary of expenditure by functions in the pages. page x-xiv The functions are Administrative, Economic, Law & Justice, and Social.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf> (page ii, iv, v.)

**Comment: Q.21: A**

The Kogi State 2020 Approved Budget has presentation by economic classification. The summary pages present both aggregate recurrent and capital expenditures in pages ii, iv, v.

**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:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf> (1-184)

**Comment: Q.22: A**

The Kogi State Budget presents expenditure for individual programs. This is seen in the document link in the citation. Each MDA presents their projects that either falls under overhead and capital expenditures." (1-184)

**Independent Reviewer:**

**Government Reviewer:**

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

**Citation:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf>

**Comment: Q.23: A**

The Kogi State Approved Estimates is prepared in compliance with the State IPSAS Policy. This is seen in the document link provided. Examples includes 00060000030115 Construction of Kogi Treasury House

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf>

**Comment: Q.24: A**

The Kogi State Approved Budget has the items broken down in detailed analysis. This is seen in the link provided.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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



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

**Citation:** <http://budget.kg.gov.ng/wp-content/uploads/2020/01/KOGI-STATE-2020-APPROVED-BUDGET.pdf>

**Comment: Q.25: A**

The Kogi State 2020 Approved Budget presents the individual sources of revenue (internally generated revenues such as VAT, stamp duties and transfers from the federal government. This is presented in page III

**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:** <https://mfbp.kg.gov.ng/?s=kogi+state+citizen+budget> (pgs 3 & 12; 7-8; 18-19 and 10-

11)

**Comment: Q.26: A**

The Kogi State 2020 Citizen Budget was produced in the three major languages in the state. It contains information on the budget process page 3 & page 12, revenue collection page 7-8, information targeting program page 18-19 and priority spending page 10-11.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://mfbp.kg.gov.ng/?s=kogi+state+citizen+budget>

**Comment: Q.27: A**

During the interview with the Budget Office, Mall Saed Abdullah, Senior Budget Officer, Kogi State Ministry of Budget, he confirmed that The Kogi State Citizen Budget is disseminated through the internet, distribution of hard copies at the senatorial townhall meeting and on radio program.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## F. STATE QUARTERLY BUDGET EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE YEAR END ANNUAL CONSOLIDATED BUDGET PERFORMANCE 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)

**1.Citation:** <https://www.kogistate.gov.ng/wp-content/uploads/2020-1st-quarter-approved-budget-version.pdf>

**Comment: Q.28:**

The State produce and Release Quarterly Budget Implementation Report, which is available online. It is made available in April, 2020 which is a month after the end of the quarter.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** <https://www.kogistate.gov.ng/wp-content/uploads/2020-1st-quarter-approved-budget-version.pdf>

**Comment: Q.29: A**

The State Ministry of Budget and Planning releases Quarterly Budget Implementation Report a month after the end of the period. For the First Quarter of the 2020 Budget Year the report was released on 28<sup>th</sup> April, 2020 while the 2<sup>nd</sup> Quarter Report which is produces as 2<sup>nd</sup> Quarter and Mid-Year Report was produced on 27<sup>th</sup> 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:** Not Produced: Interview with Mall Saed Abdullah, Kogi State Budget Office

**Comment: Q.30: D**

The document presented as (Mid-Year Review Report is the 2<sup>nd</sup> Quarter Budget Performance Report: After careful review of the document, this document doesn't comply with the requirements of the Mid Year Review. Hence the Choice of D meaning it is not produced

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

31. How long after the end of the budget year does the State Executive release to the public the End of Year Budget Performance 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 an Accountant General's Report to the public, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

**Citation:** <https://www.kogistate.gov.ng/wp-content/uploads/2019-4th-quarter-budget-performance.pdf>

**Comment: Q.31:**

The Kogi annual budget performance Report for Year end 2019 was released to the public and made available online on 29<sup>th</sup> January, 2020 this is about a month into the next 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: \_

**Comment: Q.32: Ans. D:** The Auditor General Report was last submitted to the State House of Assembly in 2016. The 2018 Auditor General Report is not available and not released to the public, hence the choice of D

**Independent Reviewer:**

**Government Reviewer:**

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:** Interview with Mr. Dauda Sani, Kogi State House of Assembly, Lokoja (08073340884)

**Comment: Q.33: C**

The 2016 Auditor General Report is the last document received by the State Assembly by from the Auditor General Office. The document was received on the 25<sup>th</sup> September, 2019. The Clerk office and Committee on Public Account has no evidence to show that it received the 2018 Auditor General Report from the AG Office.

## **SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS**

### **A. Public Engagement during Budget Formulation**

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

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

Citation: <https://www.kogistate.gov.ng/wp-content/uploads/Kogi-State-Fiscal-Responsibility-Law-2012.pdf>

**Comment: Q.34: Answer: A**

The Kogi State Fiscal Responsibility Law 2012 (Page 9, Section 2, a & b) mandates the Executive to hold consultation with the public from the preparation of the Medium Term Expenditure Framework down to the budget execution process.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

35. Has the state executive established practical mechanism 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.kogistate.gov.ng/wp-content/uploads/SIGNED-MINUTES-OF-BUDGET-2020-STAKEHOLDERS-MEETING-IN-LOKOJA.pdf>

**Comment: Q.35: Answer: A**

The Kogi State Ministry of Health Conducts Townhall Meeting across the three senatorial zones of the state to draw public perception on budget priorities. The minute of the townhall meeting held in Lokoja, Kogi State is publicly available at the link provided in the citation.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

- A. Yes, the executive holds extensive consultations with a core set of constituencies and others (Please specify).
- B. Yes, the executive holds consultations with a core set of constituencies.
- C. Yes, the executive holds very limited consultations, involving only a few of the groups listed in the "core set of constituencies".

- D. No, the executive does not consult with any of the groups listed in the “core set of constituencies”.
- E. Not applicable/other (please comment).

Citation: <https://www.kogistate.gov.ng/wp-content/uploads/ATTENDANCE-LIST-FOR-BUDGET2020-STAKEHOLDERS-MEETING-IN-LOKOJA.pdf>

**Comment: Q.36: Answer A**

The Kogi State Ministry of Budget hold Consultation with stakeholders, this includes Women, Youth, People Living with disability, Religious / traditional leaders, CSOs, etc. The link provided in the citation is the attendance Sheet for the 2020 Budget Stakeholders Meeting held in Lokoja, Kogi State.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

Citation: <https://www.kogistate.gov.ng/wp-content/uploads/SIGNED-MINUTES-OF-BUDGET-2020-STAKEHOLDERS-MEETING-IN-LOKOJA.pdf>

**Comment: Q.37: Answer A**

The report of the townhall meeting held on 2<sup>nd</sup> October, 2019 at Lokoja, Kogi State provided in the link cited above present's minutes of meeting with stakeholders during the budget formulation process. The Kogi State Ministry of budget in her remark articulates the purpose for engaging the public during the budget formulation process.

**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: <https://www.kogistate.gov.ng/wp-content/uploads/HON.-COMMISSIONERS-REMARKS-AT-OKENE-KOGI-CENTRAL-TOWN-HALL-MEETING.pdf>

**Comment: Q.38: Answer C**

The Commissioner for Budget and Planning in his remark during the citizen engagement meeting on Year 2020 Budget held on 6<sup>th</sup> Nov, 2019 noted in page 1-2 that,

“More importantly, some of the projects recommended at the last year’s stakeholders’ meeting have been captured in the Budget proposals submitted to the State Budget office by the relevant Ministries, Departments and Agencies (MDAs)”

However the speech did not provide information on how citizens input was used in developing the 2020 Kogi State Draft Budget Estimate.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

39. Does the state assembly [appropriations] committee hold public hearings on the individual budgets of state government administrative units (that is, ministries, departments, and agencies) in which testimony from the **executive** is heard (budget defense)?
- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
  - B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
  - C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
  - D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
  - E. Not applicable/other (please comment).

Citation: Interview with Alhaji Ndanbabo Tanimu, Appropriation Committee Clerk, Kogi State House of Assembly, Lokoja Kogi State



**Comment: Q.39: Answer C**

During interview with the Clerk of the Kogi State Appropriations committee, he explained that the assembly holds public hearing on individual state government administrative unit which is announced on radio and opened to the public. However not all the MDAs participate in budget defense, the lead ministry presents budget for other agencies under her.

**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:**

(a) Interview with Alhaji Ndanbabo Tanimu, Appropriation Committee Clerk, Kogi State House of Assembly, Lokoja Kogi State

(b) Interview with Mr. Rubean Joshua, Chief of Party, Africa Youth Growth Foundation, Lokoja Kogi State:

**Comment: Q.40: Answer C**

During the interview with Alhaji Ndanbabo Tanimu, Appropriation Committee Clerk, Kogi State House of Assembly, He confirmed that Public Hearing on individual budget of MDAs are held and the public, stakeholders are invited to speak at the hearing. However there is no document to show that testimony from the public are held, hence the choice of "C"

Also Secretary to the Kogi Network of NGOs and Chief of Party Africa Youth Growth Foundation Confirmed that public hearings in which testimony from the public is heard are held on the budgets of main administrative units; however there is no formal invitation letter to Civil Society Groups or citizens except for the radio announcement which notifies the public of such events.

**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:** Interview with Alhaji Ndanbabo Tanimu, Appropriation Committee Clerk, Kogi State House of Assembly, Lokoja Kogi State

**Comment:** Q.41: Answer D

The Clerk of the Appropriation Committee, Kogi State House of Assembly confirmed that they only release the report of the public hearing to the MDAs not 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:** Interview with Mr. Saed Abdullah, Senior Budget Officer, Kogi State Ministry of Budget, State Ministry of Budget and Planning(08073340884),

**Comment:** Q.42: D.

During the interview with Mr. Saed Abdullah of the Ministry of Budget, 2020 He noted that the Ministry do not publish or make available to the public list of beneficiaries of projects and targeted spending.

**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:** Interview with Mr. Saed Abdullah, Senior Budget Officer, Kogi State Ministry of Budget, State Ministry of Budget and Planning(08073340884),

**Comment: Q.43: Answer D**

The Ministry did not present any evidence establishing mechanism to identify public perception on the budget process. The only time within the budget process that such mechanism is established is in the Budget Formulation process where townhall meetings are held across the three senatorial zones

**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:** Interview with Mr. Saed Abdullah, Senior Budget Officer, Kogi State Ministry of Budget, State Ministry of Budget and Planning(08073340884)

**Comment: Q.44: Answer D**

During the interview with the Budget Officer, Kogi State Ministry of Budget and Planning he presented no evidence (document / meeting attendance / report) showing feedback engagement with the public nor any report by the Ministry available to the public on 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: Interview with Mr. Umar Seidu, Director, Auditor General Office, Kogi State

**Comment: Q.45: Answer D**

The Auditor General Office did not present any evidence on any 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: Interview with Alhaji Ndanbabo Tanimu, Appropriation Committee Clerk, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.46: Answer B**

The Meeting on the 2016 Auditor General Report was not open to the Public. There is no attendance sheet or report to confirm public participation in the meeting.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.47: Answer D**

During the Interview with the Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State. He noted that the legislative staffs have the internal capacity to conduct budget analysis, However there seem to be lack of capacity to analyze budget as he could not provide evidence, hence the choice of D

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

48. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

**Citation:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.48: Answer B**

The State House of Assembly approves the MTEF before the Draft Estimates: <https://kogifocus.wordpress.com/2020/05/20/kogi-state-government-reviews-mtef-2020-budget/> and <https://thenigerianpost.com.ng/2020/05/19/kogi-state-government-reviews-mtef-budget-2020/>. Section 11(2) of the Kogi State Fiscal Responsibility Law states that the SHoA can make amendments to the MTEF.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.49: Ans D**

Mr. Alpha Indagi said the Executive only do a presentation to the House of Assembly (HoA), the HoA effect amendment if any and sends back to the executive for adherence.

**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:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.50: Answer D**

The Kogi State House of Assembly received the Executive Budget Proposal for 2020 Budget on the 2<sup>nd</sup> December, 2019. This is less than a month before the start of the 2020 Budget Year, hence the choice of D.

**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:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.51:** The Director Legislative Department said, there is no specific duration to which the legislature must approve the executive budget proposal by law. However the legislature approves the executive budget after it must have gone through committee stages with satisfaction and then the budget will be passed into law. The Approval for the 2020 Budget Proposal was done on 26<sup>th</sup> January, 2020

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.kogistate.gov.ng/wp-content/uploads/Kogi-State-Fiscal-Responsibility-Law-2012.pdf>

Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.52: Answer D**

The Kogi State Fiscal Responsibility Law 2012 has provisions which states that the SHoA to modify the MTEF (Part II, Section 2) but no specific language about the Draft Estimates. As such, the answer is 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:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.53: Answer D**

During the interview with Mr. Alpha, He noted that by law the legislative arm of government is expected to perform oversight function and make approval for all Appropriation of state funds before the executive implement. However he quoted no law nor show evidence that the legislative is consulted for input before shifting of funds by the executive.

**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:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State



**Comment: Q.54: Answer D**

During the interview with Mr. Alpha, He noted that by law the Executive is required to obtain approval from the legislative arm of government for all Appropriation of funds prior to shifting. However there is no evidence or law that shows that the legislative is consulted for approval before shifting of funds.

**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:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.55: Answer D**

Mr. Alpha Indagi noted that “we don’t have excess revenue”. He further explained that there have never been situations where there is excess revenue rather they have been cases of over budgeting.

**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:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.56: Answer A**

Mr. Alpha added that the most recent supplementary budget was approved on 20<sup>th</sup> September 2020 and the approval came before the funds were expended

**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:** interview with Mr. Saed Abdullah - Senior Budget officer, Ministry of Finance, Budget and planning

**Comment: Q.57: D**

During the interview with Mr. Saed he noted that, there haven't been contingency fund in the enacted budget so far. He further explained that the executive seeks approval from the legislative for all type of spending, however he showed no law or evidence to show that such approval have ever been obtained, 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:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.58: Answer D**

Mr. Alpha explained that the Committee on Public Account organizes a Public Hearing after the 2016 Audit Report was submitted to the State House of Assembly, However there is no evidence to show that a public hearing was held to review the 2016 Auditor Report hence the choice of D

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mrs Aisha Abenemi - Director Account and Finance, Kogi State Auditor General Office - 08142836744

**Comment: Q.59: Answer D**

During the interview no state law was sighted. The Kogi State Public Audit Law, 2019 was not made available. Mrs Aisha argued that Section 125 (4) of the 1999 Constitution, Stated Clearly that "The Auditor-General for the State shall have power to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by a law of the House of Assembly of the State." And "In the exercise his functions under this Constitution, the Auditor-General for a State shall not be subject to the direction or control of any other authority or person" S. 125 (6). However they are faced with several limitations such as finance and political influence and interference.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

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

**Citation:** Mrs Aisha Abenemi - Director Account and Finance, Kogi State Auditor General Office - 08142836744

**Comment: Q.60: Answer D**

The Director ignored to answer most of the questions, including this question. There is no established monitoring system that accesses the audit process for quality assurance. Hence the Choice of D

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation: 1999 Constitution of the Federal Republic of Nigeria.**

**Comment: Q.61: Answer B**

There is no state law that speaks on the removal of the State Auditor General, most references are made to the federal law, However the State Auditor General is appointed by the executive, hence the choice of 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 fulfill its mandate.**
- E. Not applicable/other (please comment).

**Citation:** Mrs Aisha Abenemi - Director Account and Finance, Kogi State Auditor General Office - 08142836744

**Comment: Q.62: Answer D**

The budget of the state Auditor General is determined by the Executive. The office is not well funded to perform its audit of MDAs as such this affect its mandate

**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:**

[www.kogiBPP.org](http://www.kogiBPP.org),  
<https://bpp.kg.gov.ng/download-attachment/1002>.

Interview with the head of procurement Mr. Friday Ameh (08037948094) and head of Management Information System Mr. Adewunmi Olamide (08036360123) Bureau of Public Procurement

**Comment: Q.63:** During the interview Mr. Friday Ameh displayed a copy of Public Procurement law and he said soft copy of the same Public Procurement Law is hosted on the official website of the Ministry - <https://bpp.kg.gov.ng/download-attachment/1002>.

**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:** Interview with the head of procurement Mr. Friday Ameh (08037948094) and head of Management Information System Mr. Adewunmi Olamide (08036360123) Bureau of Public Procurement

**Comment: Q.64:** Mr. Friday Ameh in addition to his responds to the above question, said, Kogi State Bureau of Public Procurement currently operates from her office apartment.

Office location is seen on <https://kogibpp.org/contact/>

**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:** Interview with Mr. Friday Ameh - Head of Procurement and Mr. Adewale Olamide - Head of Management Information System Bureau of Public Procurement

**Comment: Q.65: Answer D**

Mr Adewale Olamide in his responds said the law to inaugurate a Public Procurement Council that has the private sector and CSO as members has undergone a review but still awaiting the Executive Governors accent.

**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:** Interview with Mr. Friday Ameh- Head Procurement and Mr. Adewale Olamide- Head Management Information System, Bureau of Public Procurement

**Comment: Q.66: Answer C**

Mr Adewale Olamide in his responds to the above question said there is no single source that launches announcement of open public procurement tenders due to the fact that there are thresholds to which procurement are made public by only MDA's.

**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:** Interview with Mr. Rubean Joshua. Coordinator Kogi State Open Contracting Network

**Comment: Q.67: Answer B**

Mr Rubean noted that the MDAs invite CSOs for Bid Opening, However most MDAs in the state need capacity on the procurement process.

**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:** Interview with Mr Friday Ameh - Head Procurement and Mr Adewale Olamide Bureau of public procurement.

**Comment: Q.68: Answer C**

Mr Adewale Olamide said, solicitation information is done through national dailies and notice board. <https://kogibpp.org/documents/>

**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:** Interview with Mr. Rubean Joshua. Coordinator Kogi State Open Contracting Network

**Comment: Q.69: Answer A**

During the interview, Mr. Rubean said bids submission is stopped on the closing date and tenders are opened publicly immediately during the bid opening that he has attended

**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:** Interview with Mr. Friday Ameh- Head Procurement Kogi State Bureau of Public Procurement

**Comment: Q.70: Answer D:** Mr. Friday Ameh in his responds said, there are many procurement decisions, however, all procurement decision are published on the website for the general public to use. He provided the site - [www.kogibpp.org](http://www.kogibpp.org). However the link does not provide information on procurement decisions, hence the choice of D.

**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:** Interview with Mr. Friday Ameh- Head Procurement Kogi State Bureau of Public Procurement

**Comment: Q.71: Answer B**

During the interview, Mr. Friday Ameh said, the Kogi State Bureau of Public Procurement only regulates the procurement process at the MDA's while publishing of the justification is done by the MDA's as recommended by the evaluation Committee to the Ministry Tender Board (MTB)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

72. Is there an external procurement complaints review body?

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

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

**Citation:** Interview with Mr Friday Ameh- Head Procurement Kogi State Bureau of Public Procurement

**Comment: Q.72: Answer D**

Mr. Friday Ameh said, the Bureau does not have any external procurement complaint review body as complaints are handled and treated internally by the bureau.

**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:** Interview with Mr. Friday Ameh- Head Procurement Kogi State Bureau of Public Procurement

**Comment: Q.73: Answer D**

Mr. Friday Ameh explained that, the Bureau has no ADR mechanism related to procurement bid document.

**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:** Interview with Mr. Friday Ameh- Head Procurement Kogi State Bureau of Public Procurement

**Comment: Q.74: Answer D**

There is no evidence to show the availability of a procurement complaint review body that looks at dispute over procurement processes

**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:** Interview with Mr. Friday Ameh- Head Procurement Kogi State Bureau of Public Procurement

**Comment: Q.75: Answer D**

Mr Friday Ameh in his responds said, complaints arising from procurement process are strictly addressed to the complainant and not the public.

**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:** Interview with Mr. Friday Ameh- Head Procurement Kogi State Bureau of Public Procurement

**Comment: Q.76: Answer D**

During the interview Mr. Friday Ameh said it will be difficult to have the percentage of all capital project that were initiated through open competitive tender in the state without going to all the MDA's for proper data collection. He added that doing so would amount to a project of it own that would require adequate funding which Kogi Bureau of Public Procurement doesn't have at the moment.

**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:** Interview with Mr. Friday Ameh- Head Procurement Kogi State Bureau of Public Procurement

**Comment: Q.77: Answer D**

Mr. Friday Ameh in his responds said the state executive publishes information on awarded contract on a regular basis through her website -

<https://kogibpp.org/recently-approved-contracts/>

*After going through the link it was discovered that the page is available but no information is available, hence the choice of D*

**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:** Interview with Mr. Ebenezer Adurodija, Director Digital and Printing Services, Kogi State Ministry of Information. Tel; 08065336011

**Comment: Q.78: Answer C**

During the interview the Director said, there are other provision for ensuring access to information in the state such as, Kogi State Open Governance and Accountability System (KOGAS) - An online platform that allows access to information. Also through State Quarterly Twitter Interactive Session but he could not give me the address of the State twitter handle that enables this access.

**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:** Interview with Mr. Ebenezer Adurodija, Director Digital and Printing Services. Kogi State Ministry of Information.

**Comment: Q.79: Answer D**

During the interview, the Director added that, there is no state access to information Agency because Freedom of information Act has not been domesticated in Kogi 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:** Interview with Mr. Saed Abdullah, Senior Budget Officer, Kogi State Ministry of Finance, Budget and Planning.

**Comment: Q.80:** Answer A

Mr. Saed Abdullah said, there are specific legal provision that ensures the public availability of budget document. This can be found in Part X of the Fiscal Responsibility Law Section 40(1) .

**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.kogistate.gov.ng/wp-content/uploads/Kogi-State-Fiscal-Responsibility-Law-2012.pdf>

**Comment: Q.81:** During the interview, Pst Austin Damisa said the State Fiscal Responsibility Law was enacted in 2012 by the former Executive Governor of Kogi State. Captain Idris Wada. An evidence of the existence of State Fiscal Responsibility Law was sighted.

**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:** Mrs Aisha Abenemi - Director Account and Finance, Kogi State Auditor General Office - 08142836744

**Comment: Q.82: Answer D**

During the interview the Director did not provide evidence of any such 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:** <https://www.kogistate.gov.ng/wp-content/uploads/KOGI-STATE-OF-PFM-LAW.pdf>

**Comment: Q.83: Answer A**

The Kogi State Public Finance management Law 2019 provides that “Within the period of 6months the Auditor General shall submit a report of the audit to the Local Government Council concerned, and there to the House of Assembly”. Page 28. The Director noted that

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.84: Answer B.**

The last Auditor General Report is the 2016 Auditor General Report. There is no evidence of a report produced by the Public Account Committee of the Kogi State House of Assembly.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Mr. Alpha Indagi Director, Legislative Matters, Kogi State House of Assembly, Lokoja Kogi State

**Comment: Q.85: Answer D**

Mr Alpha Indagi explained that the Public Account Committee is still working on audited reports and shall submit and make available to the public in due time. **The last Auditor General Report is the 2016 Auditor General Report. There is no evidence of a report produced by the Public Account Committee of the Kogi State House of Assembly.**

**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:** Interview with PST Austin Damisa, Secretary Kogi State Fiscal Responsibility Commission. Tel: 08036172226

**Comment: Q.86: Answer A**

Pst Austin Damisa said, the State Financial Regulations/Instructions was reviewed within the last 5 years but he could not provide us with any evidence of the reviewed copy as at the time of this interview nor is it publicly available, hence the choice of D.

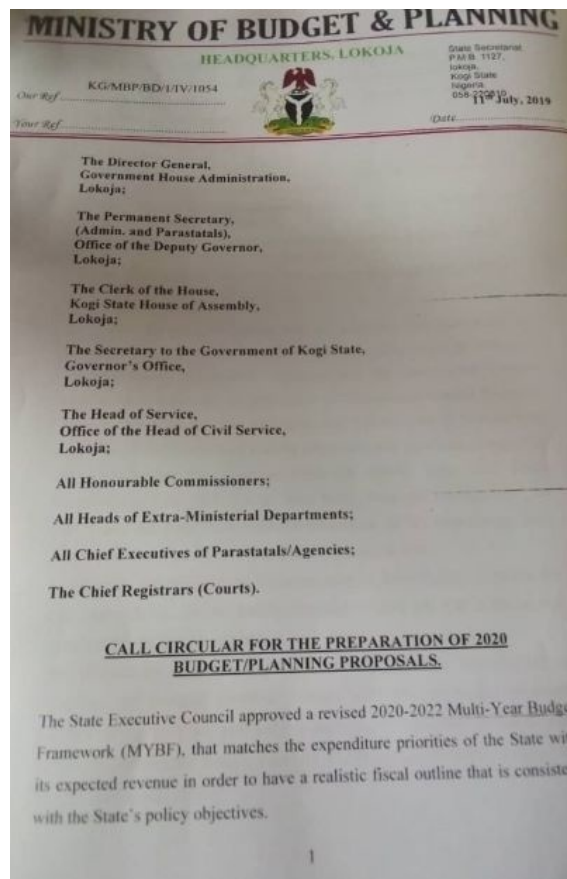
**Independent Reviewer:**

**Government Reviewer:**

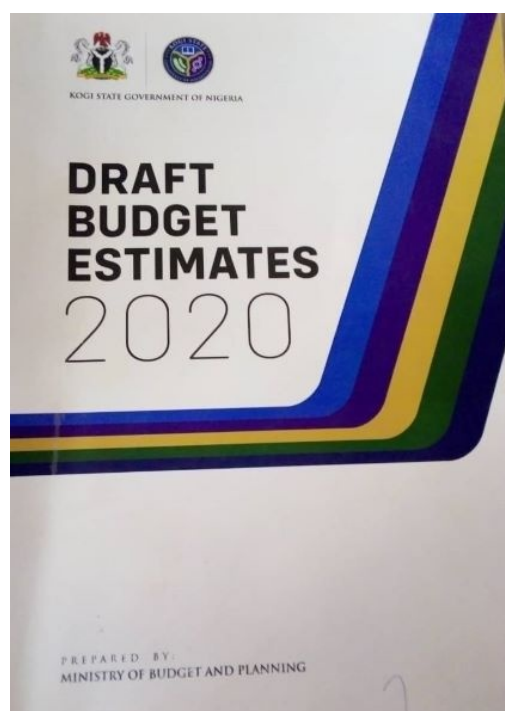
**CIRDDOC:**



## Appendix 1: 2020 Kogi State Budget Call Circular



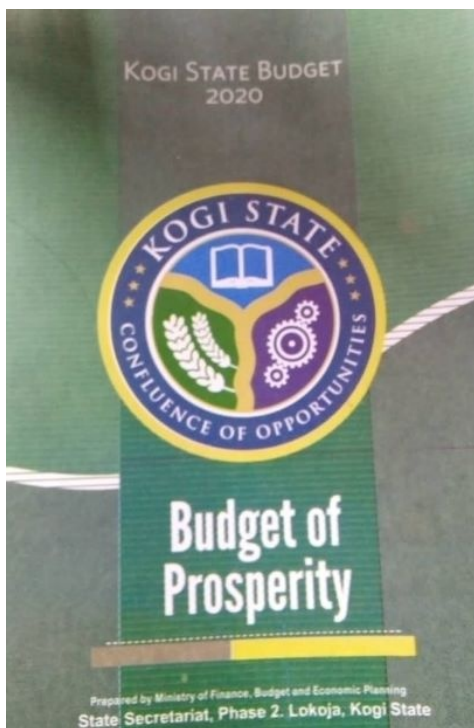
## Appendix 2: Kogi State 2020 Draft Budget Estimate



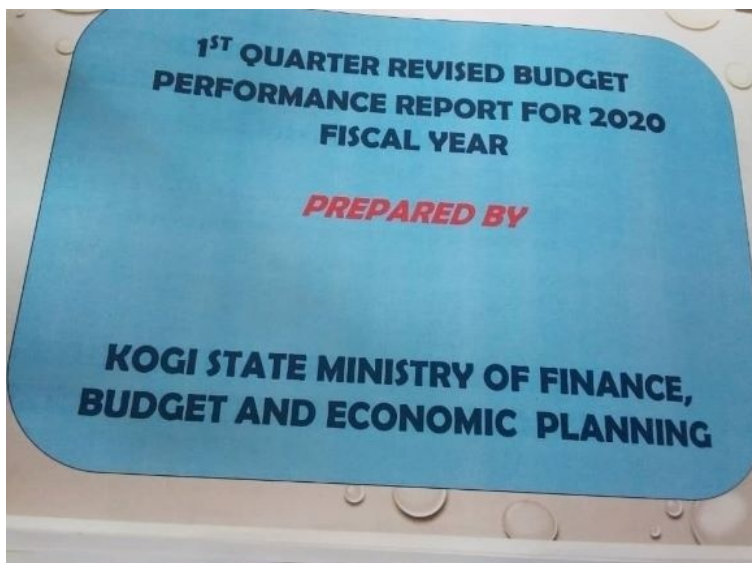
Appendix 3: Kogi State Approved Budget Estimate, 2020



Appendix 4: Kogi State 2020 Budget



Appendix 5: 1<sup>st</sup> Quarter Budget performance Report, 2020



Appendix 6: 2<sup>nd</sup> Quarter Budget performance Report, 2020



Annex 7: Kogi State Audit Report for FY 2016

