

# **QUESTIONNAIRE**

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

**SOKOTO STATE**

***JUNE 2020***

**THIS QUESTIONNAIRE WAS COMPLETED BY**

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# SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

## Section One: Public Availability of Key Budget Documents

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

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

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

## Section Two: Public Participation in the Budget Process

## Section Three: Public Availability of Information on Procurement

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## SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

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

| Budget Documents Used in Completing the Questionnaire   |                    |
|---|--------------------|
| <i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>                          |                    |
| Budget Documents  | Budget Year Used   |
| 1. <b>Pre-Budget Statement:</b> a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i> | a) 2020<br>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: State Quarterly Budget Implementation Reports,</b> | 2020 |
| 6. State <b>Mid-Year</b> Review   | 2020 |
| 7. <b>Year-End Report: Consolidated annual Budget Performance Report,</b> | 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:<br><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 year 2020 Budget Proposals<br>2.Date of Release: 7 <sup>th</sup> November, 2019<br>3.Internet: <a href="https://mofsokoto.files.wordpress.com/2020/01/call-circular-for-year-2020-budget-proposals.pdf">https://mofsokoto.files.wordpress.com/2020/01/call-circular-for-year-2020-budget-proposals.pdf</a><br>4.Availability: Produced Internal Use (PIU) |
| Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) | 1.Title: Nil<br>2.Date of Release: Not Available<br>3.Internet Link: Not Available<br>4.Availability: Not Produced (NP)  |
| State Citizens Budget  | 1.Title: Sokoto State Citizens Budget 2020<br>2.Date of Release: MARCH , 2020<br>3.I n t e r n e t L i n k : <a href="https://mofsokoto.files.wordpress.com/2020/03/sokoto-state-2020-citizen-budget-translation.docx">https://mofsokoto.files.wordpress.com/2020/03/sokoto-state-2020-citizen-budget-translation.docx</a><br>4.Availability: Produced for Internal Use (PIU)        |
| State Draft Budget Estimates   | 1.Title: Proposed Budget Estimates 2020<br>2.Date of Release: 3 <sup>rd</sup> December, 2019<br>3.Internet Link: Nil<br>4.Availability: Produced for Internal Use (PIU)  |

|   |   |
|---|---|
| <b>Budget Document</b>  | For each document, please include:<br><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 for the year 2020<br>2.Date of Release: 23 <sup>rd</sup> December, 2019<br>3.Internet Link: <a href="https://mofsokoto.files.wordpress.com/2020/01/2020-approved-ipsas-budget.zip">https://mofsokoto.files.wordpress.com/2020/01/2020-approved-ipsas-budget.zip</a><br>4.Availability: Produced and Publicly Available (PPA)   |
| State Budget Appropriation Law  | 1.Title: Assented 2020 Appropriation Law of Sokoto State Budget 2020<br>2.Date of Release: 27 <sup>th</sup> December, 2019<br>3.Internet Link: <a href="https://mofsokoto.files.wordpress.com/2020/01/assented-budget.pdf">https://mofsokoto.files.wordpress.com/2020/01/assented-budget.pdf</a><br>4.Availability: Produced and Publicly Available(PPA)  |
| State Quarterly Reports   | 1.Title: Sokoto State Government Budget Performance Report For First Quarter Ending 31st March, 2020<br>2.Date of Release: MAY, 2020<br>3.Internet Link: <a href="https://mofsokoto.files.wordpress.com/2020/05/sokoto-state-budget-performance-reports-for-1st-quater-2020.pdf">https://mofsokoto.files.wordpress.com/2020/05/sokoto-state-budget-performance-reports-for-1st-quater-2020.pdf</a><br>4.Availability: Produced and Publicly Available (PPA) |
| State Mid-Year Review   | 1.Title: REVIEW OF YEAR 2020 MID-YEAR BUDGET PERFORMANCE<br>2.Date of Release: JULY, 2020<br>3.Internet Link: <a href="https://mofsokoto.files.wordpress.com/2020/07/q2-sokoto-state-bpr1.docx">https://mofsokoto.files.wordpress.com/2020/07/q2-sokoto-state-bpr1.docx</a><br>4.Availability: Produced and Publicly Available (PPA)  |
| <b>Year-End Report</b><br>(Consolidated annual Budget Performance Report) | 1.Title:<br>2.Date of Release:<br>3.Internet Link: Availability: Not Produced (NP)  |

|                                |  |
|--------------------------------|--|
| <b>Budget Document</b>         | For each document, please include:<br><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 Auditor General's Report | 1.Title: Report of the Auditor General on the Accounts of the Government of Sokoto State for 2018<br>2.Date of Release: September, 2019<br>3.Internet Link: Not Available<br>4.Availability: Produced for Internal Use (PIU) (Annex 1) |

*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 does not or document is not publicly available
- C. Not applicable/other (please comment).

**Citation: Malam Musa Wamakko, the Deputy Director of Budget Sokoto State, Ministry of Budget and Economic Planning (08033890341)**

**Comment: Q.1: Answer 'A'. Malam Musa Wamakko, the Deputy Director of Budget Sokoto State, Ministry of Budget and Economic Planning (08033890341) confirmed to me that the Executive released Budget Call Circular to MDAs on the 28<sup>th</sup> of October 2019. However, the internet link indicates that the document was made available to the Public only in January 2020. How ever the document is therefore produce for internal use since it missed timely of being online.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** Call Circular for year 2020 Budget was released in January, 2020

**Comment: Q.2: Answer 'D'. The Budget call Circular was Released on the 7<sup>th</sup> November, 2019 to all MDAs and later to the public through the internet in January, 2020. (See Annex 1) the document is therefore not publicly available but produce for internal use PIU.**

**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: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341**

**Comment: Q.3 Answer 'C'. The Deputy Director Budget confirmed to me that the Call Circular was distributed to the House and to the Heads of MDAs. However, copy of the document was not sent to the CSOs neither was it made available to the publicly before the budget preparation.**

**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 third 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: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341**

**Comment: Q.4 Answer 'D'. The Deputy Director Budget confirmed to me that no calendar was designed and adhered to guide the preparation of the 2020 budget in the State.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

## B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

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

Citation: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341

**Comment:** Q.5: Answer 'D'. The officer confirmed that the State did not develop MTEF and MSP. However, the State is currently in the process of Developing an MTEF which it titled: Sokoto State 2021-2023 MEDIUM-TERM EXPENDITURE FRAMEWORK. A call circular (MBEP/SUB/636/VOL.1/13) on the preparation of the MTEF was issued to the MDAs on the 14<sup>th</sup> August, 2020. A scanned copy of the Call Circular is attached as annex 2.

**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
  - C. Not applicable (please comment)

Citation: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341

**Comment:** Q.6: Answer is 'B'. The Malam Musa confirmed to me that though there a call circular issue on the preparation of MTEF, it is not shared with CSOs and the general public for participation and contribution (see Annex 2).

**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:** <https://mofsokoto.files.wordpress.com/2020/01/2020-proposed-budget.zip>, Proposed Budget Estimate 2020

**Comment:** Q.7: Answer is 'B' The state executive produced the Draft Budget Estimate in January 2020 and was made publicly available in the same month. Hence chosen option B since the publication was not made publicly in time, its therefore produce for internal use.

**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:** Proposed Budget Estimates

**Comment:** Q.8 Answer is D. The Draft Budget Estimate was [published on the 3<sup>rd</sup> of December, 2019 and was not uploaded online. Thus, the document is produced for internal use hence the choice of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341**

**Comment: Q.9: Answer is D. The Draft Budget Estimate was not available to the public until in January after it was approved. As such, the content of the document could not be ascertained.**

**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 are not publicly available.
  - C. Not applicable/other (please comment)

**Citation: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341**

**Comment: Q.10: Answer is B. The Draft Budget Estimate was not available to the public until in January after it was approved. As such, the content of the document could not be ascertained.**

**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 are not publicly available.
  - C. Not applicable/other (please comment)

Citation: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341

**Comment:** Q.11: Answer is B. The Draft Budget Estimate was not available to the public until in January after it was approved. As such, the content of the document could not be ascertained.

**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 are not publicly available
  - E. Not applicable/other (please comment).

Citation: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341

**Comment:** Q.12: Answer is D. The Draft Budget Estimate was not available to the public until in January after it was approved. As such, the content of the document could not be ascertained.

**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: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341

**Comment:** Answer is D. The Draft Budget Estimate was not available to the public until in January after it was approved. As such, the content of the document could not be ascertained

**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: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341**

**Comment:** Q.14: Answer is D. The Draft Budget Estimate was not available to the public until in January after it was approved. As such, the content of the document could not be ascertained.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation: Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341**

**Comment:** Q.15: Answer is D. The Draft Budget Estimate was not available to the public until in January after it was approved. As such, the content of the document could not be ascertained.

**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 are not publicly available
  - E. Not applicable/other (please comment)

**Citation:** Malam Musa Wamakko, Deputy Director Budget, Sokoto State, 08033890341

**Comment:** Q.16: Answer is D. The Draft Budget Estimate was not available to the public until in January after it was approved. As such, the content of the document could not be ascertained.

**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:** Abubakar A. Sani, Director Legislative, SOHA, 08067697709

**Comment:** Q.17: Answer 'A'. Abubakar A. Sani, the Director Legislative confirmed to me that the State Appropriation Law (Assented 2020 Appropriation Law of Sokoto State Budget) was enacted before the start of the fiscal year on Wednesday, 24<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:** <https://mofsokoto.files.wordpress.com/2020/01/assented-budget.pdf>

**Comment:** Q.18: Answer B. The Appropriation Law was made public precisely in January, 2020 which is less than six weeks.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://mofsokoto.files.wordpress.com/2020/01/assented-budget.pdf>

**Comment:** Q.19: Answer 'A' expenditures by MDAs is presented by recurrent (MDAs Personnel & Overhead Cost 29-55) and capital expenditures (Capital Budget by Sectors) separately.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://mofsokoto.files.wordpress.com/2020/01/assented-budget.pdf>

**Comment:** Q.20: Answer is A. The expenditures are presented by functional classification. For instance, presentation of expenditure is made for Public Order and Safety, Environmental Protection, Housing and Community Amenities, Health, Education, etc. See pages 4-7.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://mofsokoto.files.wordpress.com/2020/01/assented-budget.pdf>

**Comment:** Q.21: Answer A. Answer is A. The expenditures are presented by economic classification. For instance, presentation of expenditure is made for Recurrent Debt, Recurrent Non-Debt, Capital Expenditure, etc. See pages 2-7.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://mofsokoto.files.wordpress.com/2020/01/2020-approved-ipsas-budget.zip>.

**Comment:** Q.22: Answer A. the programmers are listed the file named DETAILS OF CAPITAL EXP FOR DEV PROJECTS See pages 69-94 for details.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

**Citation:** <https://mofsokoto.files.wordpress.com/2020/01/2020-approved-ipsas-budget.zip>.

**Comment:** Q.23: Answer 'A'. The expenditures are presented by IPSAS codes across different MDAs and for other budget classifications. For instance, 0234 for Ministry of Works, 0249 for Ministry of Culture and Tourism, 0252 for Ministry of Water Resources, etc. see pages 64-65.

**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 comments)

**Citation:** <https://mofsokoto.files.wordpress.com/2020/01/2020-approved-ipsas-budget.zip>

**Comment:** Q.24: Answer is A. All MDAs budget line items are classified and uniquely grouped. All items are stated separately. See the approved budget.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**



25. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
  - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
  - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
  - D. No, individual sources of revenue are not presented or not publicly available
  - E. Not applicable/other (please comment).

**Citation:** <https://mofsokoto.files.wordpress.com/2020/01/2020-approved-ipsas-budget.zip>

**Comment: Q.25: Ans is A:individual** sources of revenue accounting for all revenue are presented in pages 7-28. File names: SUMMARY OF REV 7-14 and APPROVED IGR BY MDAs 15-28.

**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://mofsokoto.files.wordpress.com/2020/03/sokoto-state-2020-citizen-budget-translation.docx>.

**Comment:** Q.26: Answer is D. Malam Musa Wamakko, the Deputy Director Budget (08033890341) confirmed to me during my visit on the 19<sup>th</sup> Aug 2020, that the Citizens Budget was made publicly available in March 2020 and it does not contain contact information for citizen follow up. The document was uploaded online in March 2020 and hence considered as produced for internal. This justifies the choice of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://mofsokoto.files.wordpress.com/2020/03/sokoto-state-2020-citizen-budget-translation.docx>.

**Comment:** Q.27: Answer D. The State Citizen Budget was disseminated through the Coalition of NGOs in Sokoto State (CONSS) and it is also made available to the public, the Director confirmed. This document was uploaded in March and thus, considered as produced for internal use. Hence, the choice of D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

- A. Yes, the state produces and releases quarterly budget implementation report to the public one month or less after the end of the quarter
- B. Yes, the state produces and releases quarterly budget implementation report to the public two or less (but more than one month) after the end of the quarter
- C. Yes, the state produces and releases quarterly budget implementation report to the public more than two months (but less than three months) after the end of the quarter

- D. No, the state does not produce or release quarterly budget implementation report to the public
- E. Not applicable (please comment)

Citation: <https://mofsokoto.files.wordpress.com/2020/05/sokoto-state-budget-performance-report-for-1st-quater-2020.pdf>.

**Comment:** Q.28: Answer is B. Malaam Musa Wamakko Deputy Director Budget confirmed to me that the Quarterly report was produced, released and available to the public in May, 2020.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

29. For quarterly budget implementation reports released to the public by the state executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g. are quarterly reports released less than four weeks after the end of the quarter)?
- A. Quarterly Reports are released one month or less after the end of the period.
  - B. Quarterly Reports are released two months or less (but more than one month) after the end of the period.

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

**Citation:** <https://mofsokoto.files.wordpress.com/2020/07/budget-performance-reports-details-q2-2020.pdf>. Malam Musa Wamakko DD Budget and Economic planning, **08033890341**

**Comment: Q.29: Answer is B. The quarterly report is released in May 2020 which is more than one month after the end of the period. Hence the choice of B.**

**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.  
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.
- D. Not applicable/other (please comment).

**Citation:** <https://mofsokoto.files.wordpress.com/2020/07/q2-sokoto-state-bpr1.docx> & <https://mofsokoto.files.wordpress.com/2020/05/sokoto-state-budget-performance-report-for-1st-quater-2020.pdf>

Malam Musa Wamakko DD Budget and Economic planning, **08033890341**

**Comment: Q.30: Answer is A. The Deputy Director confirmed to me that the Mid-Year Review was released in July 2020 which is one month after the mid-year end.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:**

**Comment:Q.31: Answer is D. The State Executive does not produce or release to the public a Year-end Report.**

**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 account 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:Alh. Mustapha Sahabi Ahmad,Auditor General Sokoto State, Telephone 07033393788**

**Comment: Q.32: Answer 'D' the final Audited account for the year end 2018 was only produce for internal use and therefore not publicly available, hence chosen option D.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Malam Abubakar A. Sani, Director State House of Assembly, Telephone: 08067697709

**Comment:** Q.33: Answer is B. The Director Legislatives SOHA confirmed that both 2018 and 2019 Auditor General Reports were received by SHOA on Thursday 7<sup>th</sup> May, 2020 which is 17 months after the end of the fiscal year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

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

**Citation:** I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341 during interview visit.

**Comment Q.34:** Answer is 'D' Though There is a law that mandate the Executive to engaged citizen during Budget Formulation process for their input, such as Coalition of NGO in the state(CSOs) Vulnerable groups(PWD) and other community members to partake in the process. See Fiscal Responsibility Law of Sokoto state as Appendix 3.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341 during interview visit.

**Comment:** : Q.35: Answer is D: There are no mechanisms put in place to engage the citizens in the budget process.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

Citation: I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341 during interview visit.

**Comment:: Q.36: Answer is D: The option is chosen since there is no evidence that the state held consultation with these core set of constituencies.**

**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: I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341 during interview visit.

**Comment:Q.37: Answer is D: Since the State does not consult the citizens, there is no further evidence to indicate that the State made any announced articulated purpose.**

**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:** I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341 during interview visit.

**Comment:**Q.38: Answer is D: That's the Executive does not in any way provide any feedback on how those input have been used to develop the state Draft Budget and since there is no documents to proof it.

**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:** I met Malam Aminu Ibrahim who is the Director Budget Analyst of SOHA with phone numbe: 07039356982

**Comment:**Q.39: Answer is 'A': All MDA's Executives attend to Budget Defence during public hearing by the Appropriation committee of the State Assembly, Evidence of Meeting Attendance is hereby attached as Annex 4.

**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:** Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709 and Malam Aminu Ibrahim who is the Director Budget Analyst of SOHA with phone number: 07039356982

**Comment:** Q.40: Answer is C. Testimony from the public is a hearing when only CSOs are invited on the budget of a wide range of Administrative units. See annex 6

**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:** I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341

**Comment:** Q.41: Answer is D: The Deputy Director Budget confirmed to me that Committees does not release report to the Public after public hearing.

**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: I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341**

**Comment: Q.42 D: Malam Musa confirmed to me that there is no information on Beneficiaries on targeted spending, hence chosen option D.**

**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: I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341**

**Comment: Q.43: Answer is D: The Deputy Director Budget further confirmed to me that the Executives does not established any Mechanism to identify the public's perspective on Budget Execution, hence there is no evidence to that.**

**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:** I met Malam Musa Wamakko who is the Deputy Director Budget in the Ministry for Budget and Economic planning with phone number: 08033890341

**Comment:** Q.44: Answer is D: The Executive does not report on the input received from the public neither provide any feedback on how these inputs have been used and information or evidence could not be found.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

#### **E. 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:** Alh. Mustapha Sahabi, Sokoto State Auditor general, 07033393788  
08033890341

**Comment:** Q.45: Answer is D: There is no any 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: Citation: Alh. Mustapha Sahabi, Sokoto State Auditor general, 07033393788

**Comment:** Q.46: Answer is B: Meetings discussing the Audit report are not open to the Public and therefore, hence chosen option B since the Auditor General Report are produced for internal use only.

**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: Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709

**Comment:** Q.47: Answer is A. Its confirmed that there is functional Budget office/unit attached to the legislature with sufficient staffing headed by Director Budget Analyst, however the 30 Standard committees of the appropriation committee in the house were attached with Budget analyst for advice during the budget defense in the house.(as a Researcher for sokoto SNBTS Project I visited the office which is located in the sokoto state House of Assembly Building)

**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: **Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone**

**Comment:** Q.48: answer is 'D' No the Legislature or any legislative committee that debate budget policy prior to tabling of the Executive budget proposal hence chosen option D.

**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: **Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709**

**Comment:** Q.49: answer is 'D' Executive does not consult with members of the legislature as part of the budget preparation process, hence chosen option D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

50. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- C. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- D. The legislature does not receive the Executive's Budget Proposal at least one month before the start of the budget year.
- E. Not applicable/other (please comment).

**Citation:** <https://www.premiumtimesng.com/regional/nwest/366315-tambuwal-presents-proposed-budget-of-n202-4bn-for-2020.html>

**Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709**

**Comment:** Q.50: Answer is 'D' Director Legislative confirmed to me that budget proposal usually brought in between the month of November /December of the budget year, however, the answer is B as per question demanded. Since the 2020 Budget Proposal passed on Tuesday 3<sup>rd</sup> December 2019.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://www.sunnewsonline.com/sokoto-tambuwal-assents-2020-budget/>  
<https://guardian.ng/news/tambuwal-promises-sustained-development-as-he-signs-2020-budget/>.

**Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709**

**Comment:** Q.51: Answer is 'C' The Draft Budget Estimate was passed to the house on 24<sup>th</sup>, December, 2019 being less than one month after the start of the budget year.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** <https://finance.sokotostate.gov.ng/wp-content/uploads/2019/12/Revenue-Repeal-Law-2019.pdf>.

**Comment:** Q.52: Answer is 'B' See the citation above and in addition, Constitutional Provision also give right to the Legislature unlimited authority in law to Amend the executive's budget proposal. See Section 121 sub section 1,2,3

**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:** Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709

**Comment:** Q.53: Answer is 'D' There is no such written law or Regulation to obtain approval from the legislature prior to shifting funds between Administrative units allowed transfer of funds from one MDAs to another.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**



54. Does the executive seek input from the legislature prior to shifting funds **within** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

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

**Citation:** <https://nairametrics.com/2020/12/08/sokoto-house-of-assembly-approves-governor-tambuwals-virement-request-of-n538-million/>.

**Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709**

**Comment: Q.54: Answer is 'D' There is no such law or regulation for shifting funds within Administrative units that receive explicit funding in the enacted.**

**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: Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709**

**Comment: Q.55: Answer is 'A' Excess funds that is out of Budget require Legislative approval before inclusion in to the consolidated revenue fund. See Constitution of the Federal Republic of Nigeria 1999 as Amended(Appendix) section 120 sub section 1,2,3**

**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: Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709**

**Comment: Q.56: Answer is 'A' The most recent supplementary budget was approved on 24 JULY 2020(Amendment of 2020 Appropriation Law, covid 19 compliance)as confirmed by the Director Legislatives of the SOHA. See Attached Approved page as Appendix. (Fund weren't spend before the approval of new Law.)**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation: Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709**

**Comment: Q.57: Answer is 'D' The Executive is required by the law/regulation to obtain approval from the legislature prior to spending contingency funds which supported by constitutional barking, see section 123 of the federal Republic of Nigeria constitution 1999 as Amended. Even though there is no such a LAW in the State and had not been in practice.**

**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: Malam Abubakar A. Sani, Director Legislatives State House of Assembly with Telephone number 08067697709**

**Comment: Q.58: Answer is 'D' No, a committee does not hold public hearings to scrutinize Audit Report hence chosen option D.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. The State Auditor-General has full discretion to decide which audits it wishes to undertake.
- B. The State Auditor-General has significant discretion, but faces some limitations.
- C. The State Auditor-General has some discretion, but faces considerable limitations.

- D. The State Auditor-General has no discretion to decide which audits it wishes to undertake.
- E. Not applicable/other (please comment).

**Citation:**<https://finance.sokotostate.gov.ng/wpcontent/uploads/2020/12/Sokoto-State-Audit-Law.pdf>.

**Sokoto Audit Law 2020 Amended with further explanation from Auditor General with phone number 07033393788**

**Comment: Q.59:** Answer is 'A' The State Auditor General has Significant Discretion to decide which Audits it wishes to undertake. Audit Law Cap.11 Law of Sokoto State, 1996 and Enact the Sokoto State Audit Law 2020 as Amended( power of Auditor General pg 10 items no 14/ Audit report & standard item 1 pg 11 of the state Audit Law) gives such right to the Auditor General. Section 7(1-3)(Attached as Appendix)

**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:** <https://finance.sokotostate.gov.ng/wp-content/uploads/2020/12/Sokoto-State-Audit-Law.pdf>

**Sokoto Audit Law 2020 Amended with further explanation from Auditor General with phone number 07033393788**

**Comment: Q.60:** The Answer is 'C' the Auditor General confirmed to me that Sokoto State has established a quality Assurance units under Planning Reesarch and Statistics Department, See pg 14 item(c) of Sokoto State Audit Law 2020 as Amended) under the "Departments of the office of the Auditor General" Attached as Appendix.

Section 7(5n) which states "a Research Unit with the study and adaptation of relevant legislations and International Standards shall be put in place to ensure compliance of entities enumerated in Section 7(1) and (2) hereof;"

**Independent Reviewer**

**Government Reviewer:**

**CIRDDOC:**

61. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the State Auditor-General 's office can be removed from office?

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

**Citation:**[https://finance.sokotostate.gov.ng/wp\\_content/uploads/2020/12/Sokoto-State-Audit-Law.pdf](https://finance.sokotostate.gov.ng/wp_content/uploads/2020/12/Sokoto-State-Audit-Law.pdf).(Sokoto [State Audit Law 2020, Section 5\(3\)](#))

**Comment: Q.61: Answer is 'A'** Sokoto State Audit Law Section 5(3) enumerates the process of removing the head of the Auditor General with approval from the House of Assembly.

**Sokoto State Audit Law 2020 as Amended. Attached as Appendix.(pg 3 item 2)**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation: with further explanation from Auditor General with phone number 07033393788( Alh Mustapha Sahabi Ahmad)**

**Comment: Q.62: Answer is 'B'** The Budget of the State Auditor General is determined by the Executives (Budget Ministry) forwarded to PAC for review/Defense for Legislature Approval. And the funding level is consistent with the resources needs to fulfill its mandates. (During my interview with State Auditor General on Wednesday 13<sup>th</sup> January 2021)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

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

**Citation:** <https://finance.sokotostate.gov.ng/wp-content/uploads/2020/09/General-Overview-Of-The-Sokoto-State-Bureau-For-Public-Procurement.pdf>.

**Murtala Nuhu Procurement officer with Sokoto State Due Process office with phone number:08035457875**

**Comment: Q.63: Ans is 'A' the Office confirmed to me that there is available PPL in the State as cited above which was confirmed to me by the State Procurement Officer. And attached here with front page of the Law as Appendix.**

**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: A Law to establish the Bureau of Public Procurement and price intelligence Sokoto State 2013.**

<https://finance.sokotostate.gov.ng/wp-content/uploads/2020/09/General-Overview-Of-The-Sokoto-State-Bureau-For-Public-Procurement.pdf>.

**Comment: Q.64: Ans is 'A' There is an existing office for Bureau for Public Procurement office in the State located at Block 6 Shehu Kangiwa Secretariat western bye pass Sokoto. Attached here with Picture of the office as Appendix. Section 3(1) of the Law provides for establishment of the Office.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation: kabiru Haliru Secretary to the Board with phone number 08094706604 confirmed to me that the Board Members were inaugurated.**

**Comment: Q.65: I met the Board Secretary who confirmed to me that members of the Governing Board were inaugurated including representation of CSOs in the Board as its required by the law. However, efforts to get the evidence proof abortive hence chosen option D.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation: Kabiru Haliru Secretary Bureau for Public Procurement with phone number 08094706604**

**Comment: Q.66: There is no Board and hence the choice of D.**

**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: Kabiru Haliru Board Secretary phone number 08094706604**

**Comment:** Q.67: Ans is 'C' the Secretary confirmed to me that MDAs in the state always invites CSOs and other stakeholders representatives during the bid opening, However, all efforts to access such documents proof abortive hence chosen option C.

**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: Kabiru Haliru, Agency Secretary, 08094706604**

**Manual on Government Procurement Policies in Sokoto State**

**Comment:** Q.68: Ans is 'A'. please find attached (Annex 9.1 and 9.2) for a manual on government procurement policies in Sokoto State which guides the procurement process in the State.

**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: I Met Kabiru Haliru Agency Secretary on phone number 08094706604 of State Due process office.**

**Comment: Q.69: Ans is 'D'. It has been a practice that both the CSO's and other relevant Stakeholders attend and witness Bid opening as required by the Sokoto State PPL. However effort have been made to access such documents but proved abortive. Hence chosen option D.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

70. Are procurement decisions published?

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

**Citation: Murtala Nuhu Procurement officer with Sokoto State Due Process office with phone number:08035457875**

**Comment: Q.70: Ans is 'D' Procurement decisions are not published hence chosen option 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: Sokoto State Bureau for PPPI Law & Manual on Government procurement policy in Sokoto State.**

**Comment: Q.71 Ans is B: Justification for Awarding the contracts to the selected contractors is NOT published hence choice of option B.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

72. Is there an external procurement complaints review body?

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

**Citation: Murtala Nuhu Procurement officer with Sokoto State Due Process office with phone number:08035457875**

**Comment: Q.72:there is no external procurement complaints review body in the state hence chosen option D.**

**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: Murtala Nuhu Procurement officer with Sokoto State Due Process office with phone number:08035457875**

**Comment: Q.73:There is no Alternative Disputes Resolution mechanism in the state procurement process hence chosen option D.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation: Murtala Nuhu Procurement officer with Sokoto State Due Process office with phone number:08035457875**

**Comment: Q.74: There is no such body on procurement in the state hence chosen option D.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
- B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are publicized in different places.
- C. There is no single pre-established source for the publication of the decisions of the procurement complaints review body but all such decisions can be accessed from the procuring entities within 30 days.

- D. Decisions of the procurement complaints review body are not made publicly available, or they are communicated more than 30 days after their adjudication, or no external procurement complaints review body exists.
- E. Not applicable/other (please comment).

**Citation: Murtala Nuhu Procurement officer with Sokoto State Due Process office with phone number:08035457875**

**Comment: Q.75:Ans is D: There is no existence of such in the State, hence chosen option D.**

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

- A. Above 75 percent of the capital projects initiated through open and competitive tender
- B. Between 50 -75 percent of the capital projects initiated through open and competitive tender
- C. Between 25-49 percent of the capital projects initiated through open and competitive tender
- D. Less than 24 percent of the capital projects initiated through open and competitive tender
- E. Not applicable

**Citation: Kabiru Hali Board Secretary with phone number 08094706604.**

**Comment: Q.76:Ans is A: its confirmed to me by the Board Secretary that more than 90% of the capital projects were initiated through open and competitive bidding, however this could be found through the document attached as Appendix( 2019 & 2020 Contracts Awarded are more than 90% competitive) find attached awarded contracts for the years under review for reference.**

**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: I Met Kabiru Haliru Agency Secretary, 08094706604**

**Comment: Q.77: Ans is 'C'** Its confirmed to me that State Executive publishes only information on the Awarded contracts/Projects on regular basis and publish same in one of the National dailies and State public procurements website {<https://procurement.sokotostate.gov.ng>}. However, the state encourage the BPPC to always ensure publications of list of all awarded contracts and ensure publication of such contracts to the Public. (See Annex 11)

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

78. Is there a State Freedom of Information Law?

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

**Citation: Murtala Nuhu State Procurement officer with phone number 08035457875.**

**Comment: Q.78: Ans is 'D'** There is no Freedom of Information Law in the State hence chosen option D.

**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:** Murtala Nuhu State Procurement officer with phone number 08035457875 & Director Legislatives Sokoto State House of Assembly.

**Comment:** Q.79: There is no State Access to Information Agency, hence chosen option D.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

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

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

**Citation:** Abubakar A Sani Director Legislative Sokoto State House of Assembly with phone Number 08067697709 & on the State website: <https://mofsokoto.files.wordpress.com/2018/12/FISCAL-RESPONSIBILITY-LAW.pdf> (section 44(1))

**Comment:** Q.80: Ans is 'A'. There are Provisions or Laws that ensure publication of Budget documents in the State. See the above link which confirms the publication of the documents (see Section 44 (1) of the FRL, see Annex 10).

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

**81.** Is there a State Fiscal Responsibility Law?

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

**Citation:** <https://finance.sokotostate.gov.ng/wp-content/uploads/2019/12/Revenue-Repeal-Law-2019.pdf>.

**Abubakar A. Sani, Director Legislative, SOHA, 08067697709**

**Comment:** Q.81:Ans is 'A' its confirmed to me by the Director Legislative State House of Assembly that Sokoto State have an Existing Fiscal Responsibility Law which was REPEAL in 2019 and recently Amended in 2020.

**Independent Reviewer:**

**Government Reviewer:**

**CIRDDOC:**

82. Does the State have a Modern Audit Law?

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

**Citation:**[https://finance.sokotostate.gov.ng/wp\\_content/uploads/2020/12/Sokoto-State-Audit-Law.pdf](https://finance.sokotostate.gov.ng/wp_content/uploads/2020/12/Sokoto-State-Audit-Law.pdf).(Sokoto [State Audit Law 2020, Section 5\(3\)](#))

**Auditor General Sokoto State with phone number 07033393788**

**Comment:** Q.82:Ans is 'A' Sokoto State has a Modern Audit Law which was recently Enacted by the State House of Assembly on 27, December 2020 which superceeded the old one of 1959. (See Sokoto State Audit Law 2020 as reference)

**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://finance.sokotostate.gov.ng/wp\\_content/uploads/2020/12/Sokoto-State-Audit-Law.pdf](https://finance.sokotostate.gov.ng/wp_content/uploads/2020/12/Sokoto-State-Audit-Law.pdf).(Sokoto [State Audit Law 2020, Section 5\(3\)](#))

**Auditor General Sokoto State with phone number 07033393788**

**Comment:** Q.83: Ans is 'A' in accordance with section 125(2) and (5) of the 1999 amended constitution of the Federal Republic of Nigeria it require that Auditor General Submit report on the accounts of the Government of Sokoto State of Nigeria for each of the year ended. And specifically submmited his reports for the year ended 31<sup>st</sup> December, 2019. Find attached Acknowledgement received of the report to the State Assembly sdated 6<sup>th</sup> May 2020 as Appendix.

there is no legal framework that required the Auditor General to submit its report to the Public Account Committee(PAC) of the State House of Assembly, sokoto State Audit Law of 2020(see pg 13 item 11 as Appendix)

**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: Mustapha A Sahabi Auditor General Sokoto State with phone number 08033393788 &**

**:<https://finance.sokotostate.gov.ng/wpcontent/uploads/2020/12/Sokoto-State-Audit-Law.pdf>.(Sokoto State Audit Law 2020, Section 5(3))**

**Comment: Q.84: Ans is 'B' Auditor General Sokoto State confirmed to me that 2018/2019 Auditor General Reports were presented to the House of Assembly on 7<sup>th</sup> May, 2020 to the Public Account committee (PAC) as Established by the Law, however it is the tradition of the PAC to produce their own report based on their findings. All efforts to have access to such record proved abortive. In this cases there is no any report from the (PAC) on any finding based on the Auditor General Reports that were submitted to them.**

**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: Abubakar A. Sani, Director Legislative, SOHA, 08067697709**

**Comment: Q.85:Ans is'D' The Public Accounts Committee does not produced any report from the Auditor General's report Submitted to them, hence chosen option D.**

**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:**

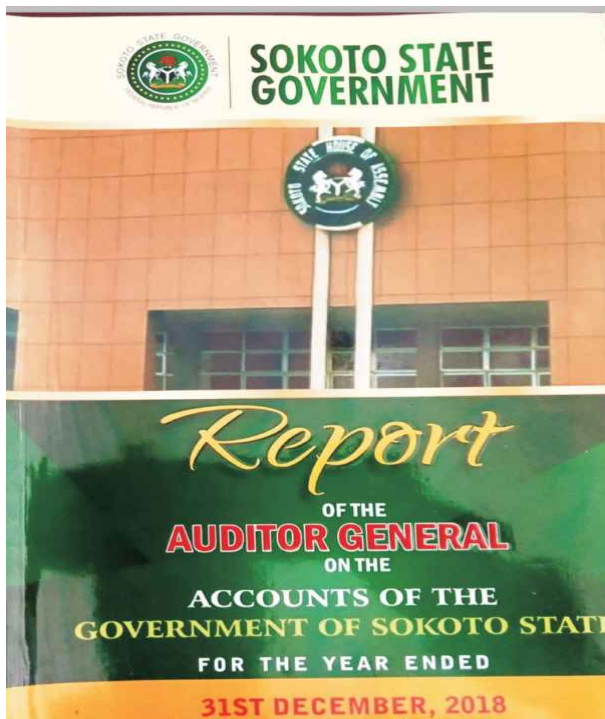
**Comment:** Q.86: Ans is 'D' State Financial Regulation was reviewed more than 15 years ago or there is no such Law. Hence chosen option D.

**Independent Reviewer:**

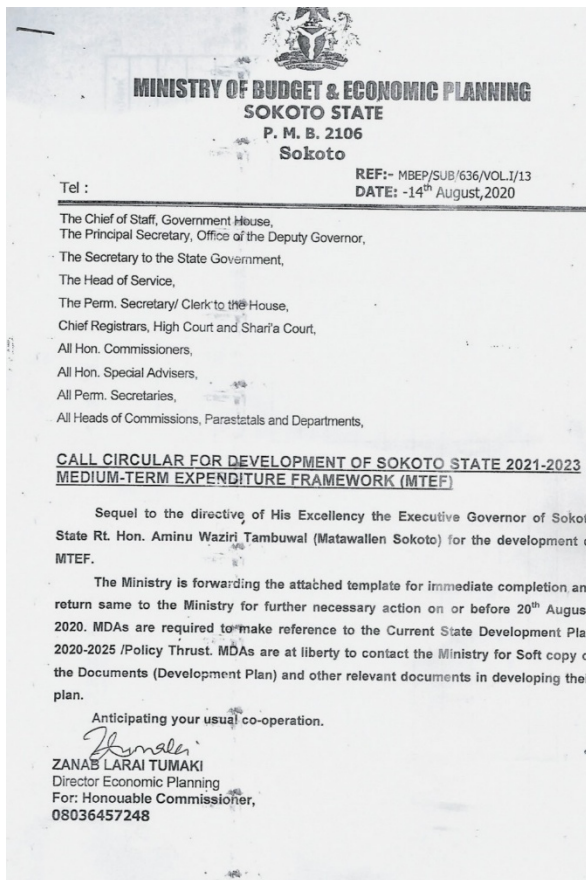
**Government Reviewer:**

**CIRDDOC:**

## ANNEX 1: AUDITOR-GENERAL's REPORT 2018



## ANNEX 2:



Annex 3: FISCAL RESPONSIBILITY LAW 2012

I ASSENT THIS ..... DAY OF ..... 2012

ALIYU MAGATAKARDA WAMAKKO  
GOVERNOR  
SOKOTO STATE OF NIGERIA

A BILL

FOR

A LAW TO PROVIDE FOR THE ESTABLISHMENT OF THE FISCAL RESPONSIBILITY COMMISSION TO ENSURE THE PROMOTION AND ENFORCEMENT OF THE STATE'S ECONOMIC OBJECTIVES; AND FOR PRUDENT MANAGEMENT OF THE STATE'S RESOURCES, ENSURE LONG-TERM MACRO-ECONOMIC STABILITY OF THE STATE ECONOMY, SECURE GREATER ACCOUNTABILITY AND TRANSPARENCY IN FISCAL OPERATIONS WITHIN THE MEDIUM TERM FISCAL POLICY FRAMEWORK, AND RELATED MATTERS.

**BE IT ENACTED** by the House of Assembly of Sokoto State of Nigeria as Follows:

*Citation and  
Commencement*

1. This law may be cited as the Establishment of Fiscal Responsibility Law, 2012.

*Interpretation*

2. In this Law:

Annex 4: ATTENDANCE LIST FOR MDA

②

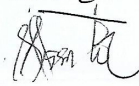



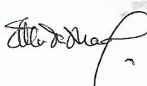
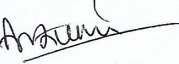
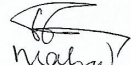
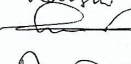
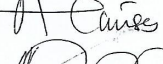


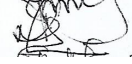
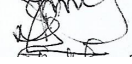

To FINANCE AND APPROPRIATION COMMITTEE

2020 BUDGET DEFENCE

MEETING WITH MDA

Thursday 20/12/2019

ATTENDANCE

| S/N | NAME                    | DESIGNATION                  | SIGN   |
|-----|-------------------------|------------------------------|--|
| 1.  | Abdulsamad Samhi        | HCoF                         |    |
| 2.  | Dahiru B. Abba          | PS MOT                       |    |
| 3.  | Umar Ahmad Babare       | AG                           |   |
| 4.  | Abubakar Shalekan       | PSMBEP                       |  |
| 5.  | Musa Delelaminu Alasade | D.A.G.                       |  |
| 6.  | AMIN DATTAN ZUREMI      | Executive Vice Chairman A.R. |  |
| 7.  | Madi Shari Dogondaji    | AIC MOT                      |  |
| 8.  | Bello Adamu             | Disolving mot                |  |
| 9.  | Moh'd. Aminu            | Sub-treasurer                |  |
| 10. | Alexa Asusaka           | Director funds mot           |  |
| 11. | Mustafa Umar Daji       | DMO                          |  |
| 12. | Faruq Umar Ahmad        | DF Incap                     |  |
| 13. | Adeleke Limon T.        | M.B.G.P.                     |  |
| 14. | Hadi...                 |                              |  |

Annex 5: CSOs INVITATION LETTER TO BUDGET DEFENSE

8

SOHA/LEG/27/VOL. V

16/12/2019

The Chairman,  
Coalition of NGOs,  
Sokoto State,  
Sokoto.

Kasim Sheikh Ali  
16/12/2019  
P/officer

**INVITATION FOR 2020 BUDGET DEFENCE**

As you are aware that, the Appropriation Bill is before the State House of Assembly for scrutiny and possible passage into Law. Therefore, I am directed to invite you for a meeting with the House Committee on Finance and Appropriation in respect of 2020 Budget Proposals of the State. The Meeting is scheduled as follows:

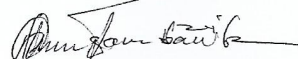
**DATE:** Thursday 19<sup>th</sup> December, 2019

**TIME:** 10:00am

**VENUE:** Committee Room Members Lounge of the Assembly Complex

2. The purpose of the invitation is to interact with you as development partners (Stakeholders) and get your inputs before the passage of the Appropriation Bill.

3. Please accept the Hon. House best wishes and warm regards always.

  
**BELLO AHMED TAMBUAL**  
Committee Secretary



# Annex 6: ATTENDANCE LIST

(4)

FINANCE AND APPROPRIATION COMMITTEE

BUDGET DEFENCE 2020

THURSDAY 19/12/19

MEETING WITH NQOs

ATTENDANCE

| S/N | NAME                    | DESIGNATION         | SIGN |
|-----|-------------------------|---------------------|------|
| 1   | Abdullahi A. Shuaib     | Chairman            |      |
| 2   | Aishetu Asdullahi       | IR 1                |      |
| 3   | HASSAN BALABAZ          | Network for Justice |      |
| 4   | Balkisu Muhammad        | SALAMA FOUNDATION   |      |
| 5   | Abida Aliyu Bello       | SALAMA FOUNDATION   |      |
| 6   | Abdurrahman Muhammad    | Garcuwa for         |      |
| 7   | Mobius Salihu Ahmed     | Vision for          |      |
| 8   | Chuan A. Zakari         | ERC/REUNION member  |      |
| 9   | Ali Bayo JOSEPH         | RUNOYD              |      |
| 10  | Aguba Yahya Icoratu     | NE SA               |      |
| 11  | HASSAN BELLO            | RHNI                |      |
| 12  | Muhammad Sani Boti      | CONSS               |      |
| 13  | Rabiu Bello Gaudi       | STCI, Sokoto        |      |
| 14  | Bello Sambo             | ATHGSE              |      |
| 15  | Abdulazeez Ibrahim      | SCIAN               |      |
| 16  | Abdulkabi Yusuf Hausawa | PA P State PRO      |      |
| 17  | Bukhari Masalewa        | Gloynesi (Z.A)      |      |
| 18  | DARE ALALU              | Time and useful     |      |

## APPENDIX 7: PUBLIC PROCUREMENT LAW

Appendix 7

Bureau for public procurement and price intelligence

I ASSENT THIS 4<sup>th</sup> DAY OF Feb 2013

ALIYU MAGATAKARDA WAMAKKO,  
GOVERNOR,  
SOKOTO STATE OF NIGERIA,  
A BILL FOR

A LAW TO ESTABLISH THE BUREAU OF PUBLIC  
PROCUREMENT AND PRICE INTELLIGENCE AS THE  
REGULATORY AGENCY FOR THE MONITORING AND  
OVERSIGHT FUNCTIONS ON PUBLIC PROCUREMENT OF  
GOOD WORKS AND SERVICES IN SOKOTO STATE,  
HARMONIZING THE EXISTING POLICIES AND PRACTICES,  
SETTING STANDARDS, AND PROFESSIONAL CAPACITY IN THE  
STATE; AND FOR RELATED MATTERS.

ENACTED by the House of Assembly of Sokoto State of Nigeria as  
Follows

01



# APPENDIX 8: LIST OF CONTRACTS AWARDED 2019-2020

|    |                 |            |   |  |                   |  |                          |  |  |
|----|-----------------|------------|---|--|-------------------|--|--------------------------|--|--|
| 9  | BPP&PPP/ADM/882 | 24/06/2020 | Min. of Basic & Secondary Education         | Construction of new Abdullahi Barau Secondary School Dogon Daji  | 21,709,841,430.00 | M/S Etil Project Consulting Engineering CC Ltd, No. 40, Rhine Street, off IBB Boulevard Maidama Abuja              | 08036019845              |  |  |
| 10 | BPP&PPP/ADM/882 | 24/06/2020 | Min. of Basic & Secondary Education         | Construction of new Gert, Girls Science Academy Kasarawa   | 2,401,965,633.00  | M/S Calder Construction Company Ltd, No.2 Abdullahi Fedyo Road, Sokoto Before Faso                                 | 08035872727              |  |  |
| 11 | BPP&PPP/ADM/883 | 25/06/2020 | Min. of Lands & Housing & Regional Planning | Construction of Flyover Bridge(9 span) Rijya Roundabout Sokoto   | 3,382,541,725.71  | M/S Akin Construction Ltd, Bulawayo Street Wuse Zone 1 Abuja   | 08036149788              |  |  |
| 12 | BPP&PPP/ADM/883 | 25/06/2020 | Min. of Lands & Housing & Regional Planning | Dualization of Tashar Ilida Road Block & Constr. Of 9 span Bridge(3.4m)  | 2,856,660,743.36  | M/S K&E Nig. Ltd. 3, Abuja Road, off Gusau Road, P.O.Box 4304  | 07069669128              |  |  |
| 13 | BPP&PPP/ADM/883 | 25/06/2020 | Min. of Lands & Housing & Country Planning  | Dualization of Matitara Road   | 278,214,288.36    | M/S Solid Stone Construction Ltd.4, Hamisu Dantata Street, Railway Ouqters Kano                                    | 08035868797, 08035962943 |  |  |
| 14 | BPP&PPP/ADM/883 | 25/06/2020 | Min. of Lands & Housing & Country Planning  | Dualization of Waziri Abbas Road   | 709,115,511.44    | M/S CCECC Nig. Ltd. 46 Namodi Akiwe Drive Ebute  | 07062777007              |  |  |
| 15 | BPP&PPP/ADM/884 | 25/06/2020 | Min. of Lands & Housing & Country Planning  | Construction of Flyover Bridge(42M) Kunjin Samba Roundabout Sokoto   | 3,440,137,973.36  | M/S CCECC Nig. Ltd. 46 Namodi Akiwe Drive Ebute  | 08036149788              |  |  |
| 16 | BPP&PPP/ADM/894 | 12/7/2020  | Min. for Higher Education                   | Consultancy Services for the proposed Construction of 2 Storey Building Hostels at Sheikh Shagari College of Education Sokoto and Sultan Abdurahman College of Health Technology Gwadabawa | 102,396,094.60    | M/S Integrated cost Consults Ltd   |                          |  |  |
| 17 | BPP&PPP/ADM/603 | 25/08/2020 | Min. for Religious Affairs                  | Construction of Collapsed Roofing of the Auditorium of International Conf Centre   | 54,384,000.00     | M/S Diamond Global Engineering Investment Ltd3rd floor, FyBN ofc13 Ilaja Close off Oyo street, Area 2, Garki-Abuja | 08037868062              |  |  |
| 18 | BPP&PPP/ADM/666 | 15/09/2020 | Office of the SSG                           | Proposed completion of Deputy Governor's Official Residence  | 6,254,640,372.09  | M/S Lediua Nig. Ltd  | 08023268102              |  |  |
| 19 |                 | 15/09/2020 | Office of the SSG                           | Additional Work in respect of Renovation/Rehabilitation of High Court Complex  | 370,233,777.63    | M/S Lediua Nig. Ltd  | 08023268102              |  |  |
| 20 | BPP&PPP/ADM/892 | 8/10/2020  | Min. of Agriculture                         | Feasibility Study & design of Rahab Irrigation & Flood protection project  | 81,227,750.00     | M/S Hoid Contractors LtdState, B21 Parana Plaza 7 Bozoum Close Wuse 2 Abuja, No.114 Sheikh Shagari Road, Sokoto    | 08024346757, 08034534134 |  |  |

|    |                 |            |                                     |   |  |                  |   |  |  |
|----|-----------------|------------|-------------------------------------|---|--|------------------|---|--|--|
| 21 | BPP&PPP/ADM/685 | 8/10/2020  | Min. of Basic & Secondary Education | Variation Claim in respect of rehabilitation and expansion of Day Secondary Sch. Tambawal         |  | 38,089,740.02    | M/S D&H Nig. Ltd.   |  |  |
| 22 | BPP&PPP/ADM/896 | 24/11/2020 | Min. for Rural Development          | Supply of small capacity power transformers   |  | 25,524,800.00    | M/S J/D Resources Ltd.  |  |  |
| 23 | BPP&PPP/ADM/898 | 14/12/2020 | Min. of Health                      | Construction of Premier Hospitals   |  | 2,781,860,797.60 | M/S Al - Jamin Nigeria Ltd. Suite 302, Adamawa Plaza, Plot 1099 first avenue, central business district Abuja       | 8037/35600,<br>0806/36688                |  |
| 24 | BPP&PPP/ADM/900 |            | Min. for Rural Development          | Completion the construction of Tudun Marfander/Tumbe 33KV Line in Dange/Shuni LGA                 |  | 38,681,989.13    | M/S Dubai mall Construction & General Enterprises Nigeria Ltd., No.16, Kangwa Road, Raurin Sambo Area, Sokoto State | 0803/075684                              |  |
| 25 | BPP&PPP/ADM/900 | 30/12/2020 | Min. for Rural Development          | Completion the connection of Tsebe Town from Tudun Mathinda Village in Dange/Shuni                |  | 24,433,216.21    | M/S Dubai mall Construction & General Enterprises Nigeria Ltd., No.16, Kangwa Road, Raurin Sambo Area, Sokoto State | 0803/075684                              |  |
| 26 | BPP&PPP/ADM/899 | 30/12/2020 | Min. of Science & Technology        | Repairs & Rehabilitation of Two Burnt Hostels (Magaji Gari & Marafa) at Ngarta College Sokoto     |  | 32,032,506.40    | M/S Marhat Development Services Global Limited, No. 13B Marawa Area Sokoto  | 0908/455400                              |  |
| 27 | BPP&PPP/ADM/868 | 17/04/2020 | Min. of Basic & Secondary Education | Reconstruction of collapsed wall fence barrie filling & stone pitching at GCDSS Tambawal          |  | 14,994,210.00    | M/S Master Link Global Associate, 2nd Floor, No.5 Madagari Road/Daji House, Sokoto                                  | 0803/38846,<br>0803/01448,08<br>0211/181 |  |
| 28 | BPP&PPP/ADM/893 | 22/10/2020 | Min. for Higher Education           | Construction of 2-Storey Hostel Block at SSCOE Sokoto   |  | 524,556,267.23   | M/S Engineering Investment Ltd. No.1, Oukipo Street, Area 11, Carfa Abuja   | 0803/868062                              |  |
| 29 | BPP&PPP/ADM/896 | 21/11/2020 | Min. for Higher Education           | Construction of 2-Storey Hostel Block at Sultan Abubrahman College of Health Technology Gwadabawa |  | 523,454,499.73   | M/S DHM Global Merchants Ltd., No. 6 Lingo Crescent Wase 2 Abuja  | 0803/555558                              |  |

**SOKOTO STATE BUREAU OF PUBLIC PROCUREMENT AND PUBLIC PRIVATE PARTNERSHIP**  
**2019 CONTRACTS AWARDED**  
**(COMPETITIVE BIDDING PROCESS)**

| S/N | DATE       | MDA's                                     | PROJECT DESCRIPTION   | PROJECT CONTRACTOR           | CONTRACTS SUM  |
|-----|------------|---|---|------------------------------|----------------|
| 1   | 9/1/2019   | Ministry of Basic and Secondary Education | Repairs and Renovation of burnt students hostel at Muhammadu Tambari Arabic Secondary School Illela | Terra Urban Nig. Ltd.        | 12,284,351.10  |
| 2   | 9/1/2019   | Ministry of works and Transport           | Rehabilitation of Sifawa Township Road  | Muksab Oil & Gas Nig. Ltd.   | 155,057,316.96 |
| 3   | 10/1/2019  | Ministry of Science and Technology        | Construction of CBT Centre at Nagarta College, Sokoto.  | Kwangi Nig. Ltd.             | 47,140,610.54  |
| 4   | 10/1/2019  | Ministry of Science and Technology        | Construction of CBT Centre at Govt. Girls Commercial Secondary School Tambuwal                      | Basad Space Consultants Ltd. | 47,140,610.54  |
| 5   | 10/1/2019  | Ministry of works and Transport           | Construction of 5-cells box culvert and embankment at Nasara – Kawadata – giyawa Road.              | Roads Nigeria Ltd.           | 81,560,042.98  |
| 6   | 10/1/2019  | Ministry of works and Transport           | Rehabilitation of Kawadata – Giyawa – Nasarawa Road (embankment and carriage way)                   | Roads Nigeria Ltd.           | 72,362,587.50  |
| 7   | 17/01/2019 | Ministry of Agriculture                   | Procurement of Agro Chemicals and spray equipments for 2018/2019 cropping session                   | Cavallini Construction Ltd.  | 47,932,000.00  |

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|    |          |                                |  |  |                |
|----|----------|--------------------------------|--|--|----------------|
| 8  | 5/4/2019 | Ministry for Rural Development | Reactivation of Danchadi 33KV Line Phase I                                 | Marina Trading and Construction Company Nig. Ltd.            | 49,725,084.15  |
| 9  | 5/4/2019 | Ministry for Rural Development | Reactivation of Danchadi distribution network Phase II                     | Mas'ud Construction and General Enterprises Nig. Ltd.        | 39,240,438.30  |
| 10 | 5/4/2019 | Ministry for Rural Development | Reactivation of Danchadi Township Distribution Transformers Phase III      | Sani Sahabi Resources Nig. Ltd.                              | 21,872,008.20  |
| 11 | 5/4/2019 | Ministry for Rural Development | Electrification of Gidan Amba ITC.TDN distribution of Transformers         | Muksab Oil and Gas Nig. Ltd.                                 | 33,921,217.47  |
| 12 | 5/4/2019 | Ministry for Rural Development | Extension of LT Poles to Gidan Sani, Gidan Gwari, Tunga and Rumbu village. | Abubakar Gazali Construction & General Enterprises Nig. Ltd. | 17,113,220.88  |
| 13 | 8/4/2019 | SSG Office                     | Construction of High Court Complex in Gwadabawa LGA                        | Marina Trading & Construction Company Nig. Ltd.              | 99,836,352.92  |
| 14 | 8/4/2019 | SSG Office                     | Construction of High Court Complex in Isa LGA                              | Alh. Yahaya Dan Maliki                                       | 100,920,649.10 |
| 15 | 8/4/2019 | SSG Office                     | Construction of High Court Complex in Tambuwal LGA                         | Alh. Ibrahim Miligoma  | 112,252,115.09 |



|    |            |                                  |  |   |                  |
|----|------------|----------------------------------|--|---|------------------|
| 16 | 30/04/2019 | Ministry of Environment          | Purchase of 2NOS. Wheel Loaders for refuse evacuation exercise                                 | M/S Lagama Global Ventures Ltd.         | 156,360,000.00   |
| 17 | 6/5/2019   | Ministry of Agriculture          | Supply of 15,000 Mts of NPK 20:10:10 and urea 46% fertilizer for 2019 dry & wet season farming | M/S Masanawa Enterprises Company Ltd.   | 2,274,300,000.00 |
| 18 | 3/7/2019   | Ministry for Higher Education    | Supply and Installation of furniture at Sokoto State University Main Library                   | M/S Sumayya Furniture Factory Ltd.      | 48,144,648.79    |
| 19 | 29/7/2019  | Ministry of Water Resources      | Purchase of Submersible Pumps for Semi Urban Water Supply Schemes 40NOS.                       | Arabs & Partners Ltd.                   | 24,698,520.00    |
| 20 | 5/8/2019   | Ministry of Science & Technology | Variation Claim with respect of construction of CBT Centr at GSSS Gwadabawa                    | Cros Sky International                  | 21,746,451.30    |
| 21 | 4/9/2019   | Ministry of Science & Technology | Supply of Students Tables & Chairs( Double Seaters)  | Alkanci Furniture Nig. Ltd.             | 30,370,000.00    |
| 22 | 28/10/2019 | Ministry for Rural Development   | Purchase of 200NOS, 16KVA Perkins or Lister Generating Machines                                | Valdibia Services Ltd.                  | 555,000,000.00   |
| 23 | 28/10/2019 | Ministry for Rural Development   | Purchase of water drilling machine with water tanks and truck lorry                            | Prevera Construction Company Ltd.       | 140,589,000.00   |
| 24 | 28/10/2019 | Ministry for Rural Development   | Purchase of 4 wheel drive Toyota Hilux, Water Tanker Truck & Crane Lorry Truck                 | Emnamu Global Enterprises Nig. Ltd.     | 48,900,000.00    |
| 25 | 28/10/2019 | Ministry for Rural Development   | Purchase of Electrical materials   | Less Cost West African Ltd.             | 287,637,000.00   |
| 26 | 28/10/2019 | Ministry for Rural Development   | Purchase and Supply of Transformers  | New Lights Construction & Services Ltd. | 578,699,000.00   |

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|    |            |                                       |   |   |                |
|----|------------|---------------------------------------|---|---|----------------|
| 27 | 28/10/2019 | Ministry for Rural Development        | Purchase of Gean Muller Feeder Pillars  | Win View Investment Nig. Ltd.                   | 287,637,000.00 |
| 28 | 8/11/2019  | Ministry of Basic Secondary Education | Construction of Collapsed walls and renovation of 3-Class rooms at GGC Rabah            | Naswur Global Ventures Ltd.                     | 37,257,109.00  |
| 29 | 8/11/2019  | Ministry of Basic Secondary Education | Construction of Embankment and Renovation of 4-class rooms at GGC Rabah                 | Ummaru Mode Gyalgal Global Investment Nig. Ltd. | 31,994,666.00  |
| 30 | 8/11/2019  | Ministry of Basic Secondary Education | Renovation of permanent site of Govt. Girls Day Secondary School Bodinga.               | Turaki Trading Company Ltd.                     | 35,995,270.90  |
| 31 | 8/11/2019  | Ministry of Basic Secondary Education | Roofing and Renovation of Student's hostels * other structures at GGC Shuni             | Martina Trading & Construction Company Ltd.     | 45,004,959.00  |
| 32 | 5/12/2019  | High Court of Justice                 | Renovation/ Rehabilitation of Sokoto State High Court complex                           | Leduca Nigeria Ltd.                             | 496,156,851.21 |
| 33 | 5/12/2019  | Sokoto State House of Assembly        | Additional work for renovation of Sokoto State House of Assembly complex                | Red Sea Trading & Construction Company Ltd.     | 200,661,615.00 |
| 34 | 5/12/2019  | Sokoto State House of Assembly        | Renovation of Sokoto State House of Assembly Complex; Variation Claim                   | Red Sea Trading & Construction Company Ltd.     | 143,718,940.37 |
| 35 | 5/12/2019  | Sokoto State House of Assembly        | Internet Mast Construction & Installation; Variation Claim                              | Afnak Ventures Ltd.                             | 20,898,611.37  |
| 36 | 5/12/2019  | Sokoto State House of Assembly        | Air Conditioning and Office gadjet, renovation of Legislative chambers; Variation claim | Amreen Electronics Company                      | 13,287,754.75  |

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# OFFICE OF THE STATE AUDITOR GENERAL, SOKOTO

Block 6, Shehu Kangiwa Secretariat, P.M.B 02105,  
Sokoto State, Sokoto.

AAA/1/2019

5<sup>th</sup> May, 2020

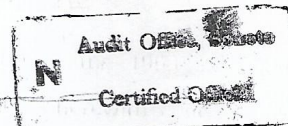
The Hon. Speaker,  
Sokoto State House of Assembly,  
Sokoto.

CLERK TO THE HOUSE OF ASSEMBLY  
SOKOTO STATE HOUSE OF ASSEMBLY  
SIGN: [Signature]  
DATE: 6/5/2020

## SUBMISSION OF AUDITOR-GENERAL'S ANNUAL STATUTORY REPORT ON THE ACCOUNTS OF THE GOVERNMENT OF SOKOTO STATE FOR THE YEARS ENDED 31<sup>ST</sup> DECEMBER, 2019

In accordance with section 125(2) and (5) of the 1999 amended constitution of the Federal Republic of Nigeria, I submit herewith copies of my report on the Accounts of the Government of Sokoto State of Nigeria for the year ended 31<sup>st</sup> December, 2019. The Auditor-General's Report up to the year ended 31<sup>st</sup> December, 2018 had been submitted to the Honourable House of Assembly.

I also wish to tender my prayer to the Honourable House to cause the report to be considered by Committee of the House responsible for Public Accounts in accordance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended, as it has been a practice on the previous reports submitted.



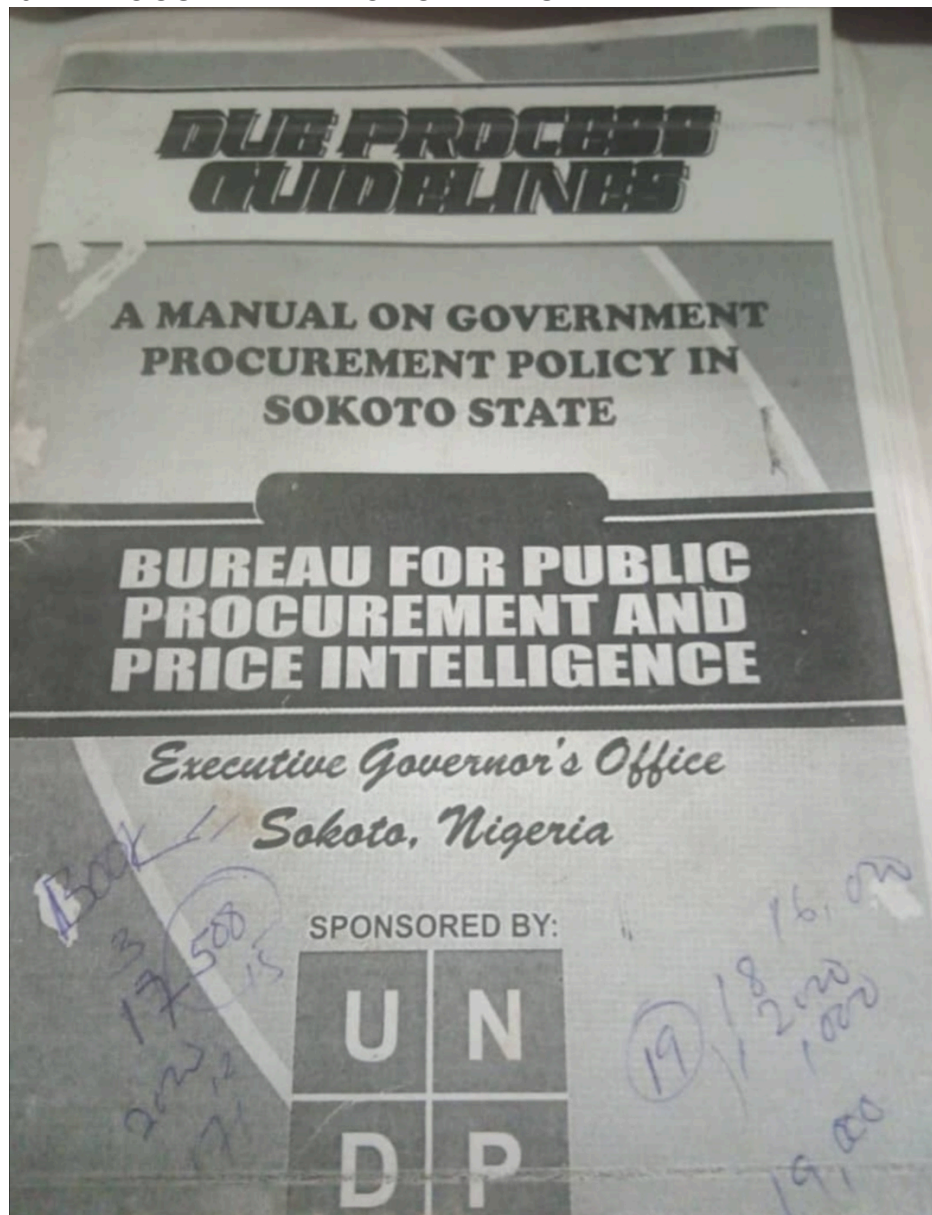
MUSTAPHA SAHABI AHMED (ICFA, CPA, CNA, FIPMA(UK))  
Auditor-General,  
Sokoto State

email: ssaudgen@gmail.com

APPENDIX 9: SHoA ACKNOWLEDGEMENT LETTER OF AUDITOR GENERAL REPORT.



Annex 10.1: PROCUREMENT POLICY MANUAL





## Annex 10.1: MANUAL (Contd)

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## Annex 10,3: MANUAL (Contd)

### PART X – TRANSPARENCY AND ACCOUNTABILITY

*fiscal  
transparency*

43. (1) The State shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implications for its finances.

(2) The State House of Assembly shall ensure transparency during the preparation and discussion of the Medium-Term Expenditure Framework, Annual Budget and the Appropriation Bill.

*Publication of  
Audited  
Accounts*

44. (1) The State and Local Governments shall publish their audited accounts in a Local Print Media not later than six months following the end of the financial year.

(2) State and local Governments shall, not later than two years following the commencement of this Law and thereafter, not later than 7 months following the end of each financial year, consolidate and publish in the mass media, its audited accounts for the previous year.