

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

YOBE 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

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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. Pre-Budget Statement: a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	a) 2020 b) 2020
2. Executive Budget Proposal (EBP): <i>State Draft Budget Estimates</i>	2020

3. State Citizens Budget	2020
4. State Approved Budget Volumes / Appropriation Law	2020
5. In-Year Reports: State Quarterly Budget Implementation Reports,	2020
6. State Mid-Year Review	2020
7. Year-End Report: Consolidated Annual Budget Performance Report,	2018, 2019
8. State Auditor General's Report	2018

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

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	<p>1.Title: Yobe State Call Circular for 2020 Budget preparation Ref. MBEP/ES/S/20/Vol.1</p> <p>2.Date of Release: 26/07/2019</p> <p>3.Internet Link: https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/0741852963202093874898-0182-446b-8656-4795aeb0361e.pdf&viwerid=5112</p> <p>4.Availability: Produced and Publicly Available (PPA)</p>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<p>1.Title: Yobe State Government MTEF-EFU-FSP-BPS 2020 - 2022</p> <p>2.Date of Release:</p> <p>3.Internet Link:</p> <p>4.Availability: Produced for internal use (PIU)</p>
State Citizens Budget	<p>1.Title: Yobe State Citizen's budget 2020</p> <p>2.Date of Release: posted March 17, 2020</p> <p>3.Internet Link: https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/30741852962020a543809b-fa1a-4550-98de-9f8ed76ae93e.pdf&viwerid=5118</p> <p>4.Availability: Produced for internal use (PIU)</p>

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Draft Budget Estimates	1. Title: Yobe State Proposed Budget 2020 2. Date of Release: 13/11/2019 3. Internet Link: No link: 4. Availability: Produced for internal use (PIU)
State Approved Budget Volumes	1. Title: Yobe State Approved Budget 2020 2. Date of Release: Tuesday January 21, 2020 3. Internet Link: https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020c7d9a575-140b-430e-a2ef-53adc3c0d716.pdf&viwerid=4104 4. Availability: Produced and Publicly Available (PPA)
State Budget Appropriation Law	1. Title: Yobe State Appropriation Law, 2020 2. Date of Release: Thursday January 9, 2020 3. Internet Link: https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/19620735842020295f5b43-b144-430b-9765-4528481640da.pdf&viwerid=4103 4. Availability: Produced and Publicly Available (PPA)
State Quarterly Reports	1. Title: Yobe State Government of Nigeria Second Quarter Budget Performance 2020. 2. Date of Release: posted July 27, 2020 3. Internet Link: https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/84195360722020ea5427ca-fc63-46d3-8b8c-b6aea1f9cc68.pdf&viwerid=9131 4. Availability: Produced and Publicly Available (PPA)
State Mid-Year Review	1. Title: Yobe Mid-Year Review, 2020 2. Date of Release: Nil 3. Internet Link: Not available 4. Availability: Not produced (NP)
Year-End Report (Consolidated Annual Budget Performance Report)	1. Title: Fourth Quarter Budget Performance Report, 2019 2. Date of Release: Saturday, January 25, 2020 3. Internet Link: https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/74185296302020377314f7-5c24-4e12-9595-a1f3b9c1dc4f.pdf&viwerid=5111 4. Availability: Produced and Publicly Available (PPA)

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Auditor General's Report	1. Title: Yobe State Auditor-General Reports, 2018 2. Date of Release: Friday May 24, 2019 3. Internet Link: https://saudit.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/147036258920192b7ede14-6bcd-4798-9225-cef9d48b9539.pdf&viwerid=1136 4. Availability: Produced and Publicly Available (PPA)

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

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A. STATE BUDGET CALL CIRCULAR AND CALENDAR

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

Citation: 2021 Budget Call Circular for the submission of Revenue and Expenditure proposal https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/702695143820205ee0c07d-ed5f-4153-b3b0-c56c43a7a3b7.pdf&viwerid=12116.

Comment: Q.1: The answer is **A**. The State produces budget call circular with Ref. MBEP/ES/S/20/Vol.1 dated 26th July, 2019

Independent Reviewer:

Government Reviewer:

CIRDDOC:

- How far in advance of the budget year is the State Budget Call Circular released?
 - It is released at least five months before the start of the budget year.
 - It is released at least four months before the start of the budget year.
 - It is released at least three months before the start of the budget year.
 - 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.
 - Not applicable/other (please comment).

Citation: 2021 Budget Call Circular for the submission of Revenue and Expenditure proposal https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/702695143820205ee0c07d-ed5f-4153-b3b0-c56c43a7a3b7.pdf&viwerid=12116.

Comment: Q.2: The answer is **A**, it was released on 28th August, 2020 on internet link with Ref. No.MBEF/ES/S/20/VOL.1.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: 2021 Budget Call Circular for the submission of Revenue and Expenditure proposal https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/702695143820205ee0c07d-ed5f-4153-b3b0-c56c43a7a3b7.pdf&viwerid=12116.

Comment: Q.3: The answer is **A**, the call circular is made available on the website of Budget and Economic Planning Directorate and is thus accessible to everyone.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Yobe State Budget Calendar, 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/29630741852020ea99fd16-fb26-4857-9387-dbb9041f7824.pdf&viwerid=14120

Comment: Q.4 The answer is **D**, budget calendar produced, but not part of 2020 Budget call circular as confirmed to us by the State Director Budget (Zainab Abdu Saleh 08062154163). The calendar is not publicly available on web site during 2020 budget preparation, hence this informed choice of D as attached in appendix 2. The Yobe State Budget Calendar 2020 later posted on web site on Tuesday September 8, 2020.

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)?
- The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
 - The State does not prepare an MTEF and FSP
 - Not applicable (please comment)

Citation: Yobe State Government MTEF-EFU-FSP-BPS 2020 - 2022 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/3074185296202054546706-8d5d-4960-98d5-56d01cf34b50.pdf&viwerid=13117

Comment: Q.5: the answer is **D** the State prepares an MTEF and FSP but for internal used and not available on internet before the budget call circular as cited in the above documents. Hence those informed to the choice of D.

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?
- 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
 - 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
 - Not applicable (please comment)

Citation: Minutes of meeting of Budget Working Group on 2020 proposed budget held at the conference hall of the Ministry of Finance on Tuesday, 2nd July, 2019

Comment: Q.6: the answer is **A** there is evidence of public consultation, where CSOs represented by Chairman Advocacy Budget Partnership (Muhammed Baba Bucici 08032208395) as a member of State Budget working group committee report attached in appendix 3.

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 the document is not publicly available].
 - C. Not applicable/other (please comment).

Citation: Yobe State Proposed Budget, 2020

Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.7: the answer is **B**, based on our discussion with Alhaji Bashir Ibrahim confirmed to us that a proposed budget 2020 was produced, but not publicly available online, hence this informed the choice of B. See appendix1

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 or the document is not publicly available.
 - E. Not applicable/other (please comment).

Citation: Yobe State Proposed Budget, 2020, Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.8: the answer is **D**, Alhaji Bukar confirmed us that the Yobe State produced proposed budget 2020 before the new budget year and presented to the State House of Assembly (SHoA) on 13/11/2019, but the document is not publicly available on line, hence this informed chose of D. See appendix1

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 the document is not publicly available.
- E. Not applicable/other (please comment).

Citation: Yobe State Proposed Budget, 2020, Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.9: the answer is **D**, because the 2020 proposed budget is produced for internal used (PIU), even though the Deputy Director Budget confirmed that there was classification contained in the 2020 proposed budget. The document is not publicly available online, this informed the choice of D. See appendix1

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

Citation: Yobe State Proposed Budget, 2020, Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.10: the answer is **B**, as the 2020 proposed budget was produced for internal used (PIU), because it is not publicly available on line, hence the choice of B. See appendix1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Yobe State Proposed Budget, 2020

Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.11: the answer is **B**, because the 2020 proposed budget produced for internal used (PIU) which is not publicly available on line, hence this informed the choice of B. See appendix1

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 the document is not publicly available.**
 - E. Not applicable/other (please comment).

Citation: Yobe State Proposed Budget, 2020

Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.12: the answer is **D**, as the 2020 draft budget is only produced for internal used (PIU) and not publicly available on line, hence this informed the choice of D. See appendix1

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 the document is not publicly available.**
 - E. Not applicable/other (please comment)

Citation: Yobe State Proposed Budget, 2020

Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.13: the answer is **D**, because we searched online but did not find the document and Alhaji Bashir Ibrahim confirmed that the 2020 draft budget was produced which all four types of information (gender, age, senatorial zone and LGAs, but it is for internal used (PIU) and is not publicly available on line, hence this informed the choice of D. See appendix1

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 the document is not publicly available.**
 - E. Not applicable/other (please comment).

Citation: Yobe State Proposed Budget, 2020

Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.14: the answer is **D**, because we searched online but did not find the document and discussion with Alhaji Bashir Ibrahim confirmed that the 2020 draft budget was produced which all sources of revenue of the State as internal generated revenue such as VAT, turnover tax, transfers from Federation accounts etc. Produced for internal used (PIU) which is not publicly available on line, hence this informed the choice of D. See appendix1

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Yobe State Proposed Budget, 2020

Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.15: the answer is **D**, based on our discussion with Alhaji Bashir Ibrahim confirmed that the 2020 draft budget was produced present non-financial data on results in terms of outputs and outcomes for budget year. But the document was not publicly available on line, hence this informed the choice of D. See appendix1

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?
- Yes, performance targets are used for all non-financial data
 - Yes, performance targets are used for most non-financial data
 - Yes, performance targets are used for some non-financial data
 - No, performance targets are not used or the document is not publicly available
 - Not applicable/other (please comment)

Citation: Yobe State Proposed Budget, 2020

Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.16: the answer is **D**, based on our discussion with Alhaji Bashir Ibrahim confirmed that the 2020 draft budget was produced with performance targets used for the non-financial data results in the State in terms of numbers and percentage, but the document was not publicly available online, hence this informed the choice of D. See appendix1

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?
- The State Budget Appropriation Law was enacted before the start of the fiscal year.
 - The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
 - 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.
 - The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or it was not produced at all.
 - Not applicable/other (please comment).

Citation: Yobe State Appropriation Law 2020 https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/19620735842020295f5b43-b144-430b-9765-4528481640da.pdf&viwerid=4103

Comment: Q.17: the answer is **A**, the State Budget Appropriation Law was enacted on December 30th, 2019 as cited above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

18. For the fiscal year under consideration, when was the State Budget Appropriation Law made publicly available?
- 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: Yobe State Appropriation Law, 2020

https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/19620735842020295f5b43-b144-430b-9765-4528481640da.pdf&viwerid=4103 cited January 9, 2020

Comment: Q.18: the answer is **A**, the State Budget Appropriation Law was made public on January 9, 2020 as cited above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Yobe State Approved Budget 2020

https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020c7d9a575-140b-430e-a2ef-53adc3c0d716.pdf&viwerid=4104

Comment: Q.19: the answer is **A**, all expenditures are presented by administrative units as confirmed by the documents cited above as **examples** Yobe State Environmental Protection Agency 053511600100, Yobe State University 051702100100, Afforestation 053505700100, Ministry of Environment 053500100100, Ministry of Education, 051700100100, Ministry of Works 023400100100 etc. pages 12 – 15 as cited in document above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

20. Does the State Approved Budget present expenditures for the budget year classified using functional classification?
- A. **Yes, expenditures are presented by functional classification**
 - B. No, expenditures are not presented by functional classification

C. Not applicable/other (please comment)

Citation: Yobe State Approved Budget 2020

https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/

Comment: Q.20: the answer is **A**, all expenditures are presented by functional classification. Functions of government include Administrative, Economic, Law & Justice, Social. This information is found on page xiii in the cited document above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Yobe State Approved Budget 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020c7d9a575-140b-430e-a2ef-53adc3c0d716.pdf&viwerid=4104

Comment: Q.21: the answer is **A**, all expenditures are presented by economic classification as examples Ministry of Work 32010102 provision of residential building, 32010202 construction of roads, Ministry of Budget and Economic Planning 32010107 Rehabilitation of office building, 32010405 Purchase of motor vehicle, 32010501 Purchase of computers, Office of the Secretary to the State Government 32010102 provision of residential building, 32010129 Landscaping, 3203011 monitoring and evaluation, 32030115 counterpart fund etc.in pages 16 - 129 as document cited above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Citation: Yobe State Approved Budget 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020c7d9a575-140b-430e-a2ef-53adc3c0d716.pdf&viwerid=4104

Comment: Q.22: the answer is **A**, all expenditures are presented for individual program as examples Ministry of Work 0015000010000, Ministry of Budget and Economic Planning 001300001000, Modern Abattoir 0001000010000, Office of the Secretary to the State Government 0013000010000, Irrigation program 0001000010000 etc. pages 16 - 129 as document cited above.

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: Yobe State Approved Budget 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020c7d9a575-140b-430e-a2ef-53adc3c0d716.pdf&viwerid=4104

Comment: Q.23: The state budget is IPSAS compliance as cited above, **A** is the answer. The approved budget is disaggregated by codes are as follows: 01: Administration (examples Governance, Information and Communication), 02: Economic (examples Agriculture and Natural Resources, Finance, Commerce and Industry, Works and Transport, Budget and Economic Planning, Water Supply and Sanitation, Land and Housing; 03: Law and Justice (example Law and Justice, Judiciary) ; 05: Social (examples Youths, Sports and Community Development, Women Affairs Education, Health, Local Government , Environment etc.) cited above pages 16 - 129

Independent Reviewer:

Government Reviewer:

CIRDDOC:

24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?

- A. **None of the State MDAs budget line items were lumped in single or few items**
- B. Between 1 and 3 of the State MDAs have their Budget lumped into single of few items
- C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items

- D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
- E. Not applicable (please comment)

Citation: Yobe State Approved Budget 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020c7d9a575-140b-430e-a2ef-53adc3c0d716.pdf&viwerid=4104

Comment: Q.24: All state MDAs have separate budget, none was lumped, the reference cited above has shown that A is the answer pages 2 – 129 as all MDAs are listed with individual administrative, economic, functional and program showing as examples Ministry of Work 023400100100, 32010102, 71474 and 0013000010000 Ministry of Budget and Economic Planning 70112, Modern Abattoir 021500100200, 32010107, 70421 and 0001000010000, Office of the Secretary to the State Government 011101300100, 32010102 70111 and 0013000010000, Irrigation program 021500100400, 32010210, 70160 and 0001000010000 etc. they are not lumped together.

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: Yobe State Approved Budget 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020c7d9a575-140b-430e-a2ef-53adc3c0d716.pdf&viwerid=4104

Comment: Q.25: the answer is A, all individual sources of revenue accounting for all revenue were presented as Internally Generated Revenue admin code 011100800100 Economic code 12010199 other direct charges tax, 12020407 contractor registration fees, 12020427 Tender fees, 12020470 Announcement fees, , 13020000 capital receipts, 13020300 Internal Grants, 13020301 State and LG joint project, 13020400 External Grants, 14030201 FADAMA III, other receipt 12021006 Refunds, 12020611 proceed from sales of Government vehicles, 41020100 internal loan etc. Pages 2 – 11 cited in document above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

E. STATE CITIZENS BUDGET

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

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

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

Citation: Understanding the Yobe State Government Budget: A Citizens Guide, 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/30741852962020a543809b-fa1a-4550-98de-9f8ed76ae93e.pdf&viwerid=5118

Comment: Q.26: D is the answer, the citizens budget was produced, published late in March, 2020 and includes information on and beyond the code elements listed 1) information on the budget process page 2 ; 2) revenue collection page 6 ; 3) priority spending allocation page 7; 4) sector specific information and targeted programs page 8 ; 5) contact information for follow-up by citizens website: <https://budget.pfm.yb.gov.ng>, 6) Budget process page 2 7) Key macro-economic framework 2020 page 4 8) Top MDA 2020 Budgeted Allocation page 9 9) Major project initiative page 13 in document cited above. Hence it produced for internal used this informed me to 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 produced.**
- E. Not applicable/other (please comment).

Citation: ILIMANTAR DA AL'UMMA KAN KASAFIN KUDIN JIHAR YOBE NA SHEKARA TA DUBU BITYU DA ASHIRIN (2020) https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/418529630720201c0132a9-933f-4fca-90a5-cc8f76f08b82.pdf&viwerid=5119

Comment: Q.27: the answer is **D**, the citizens' budget was made available in both hard and soft copies, its analysis was also produced in local language hausa cited above, but produced for internal used, published in March, 2020 after the budget approved. Hence this informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: Yobe State Second Quarter Budget Performance Report, 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/84195360722020ea5427ca-fc63-46d3-8b8c-b6aea1f9cc68.pdf&viwerid=9131

Comment: Q.28: the answer is **A**, the state produces and releases quarterly budget implementation report to the public at the end of a quarter. Second quarter 2020 present on July 27, 2020 as cited in the document above.

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: Yobe State Quarterly Budget Performance Report, 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/84195360722020ea5427ca-fc63-46d3-8b8c-b6aea1f9cc68.pdf&viwerid=9131

Comment: Q.29: A is the answer because the second quarter 2020 budget implementation report was released on July 27, 2020 less than one month after the end of the period.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Deputy Director Budget Alhaji Bashir Ibrahim gsm 08039368007

Comment: Q.30: the answer is **D**, based on my discussion with Deputy Director Budget dated 30/08/2020 confirmed to me that the Mid-Year Review of the budget not produced, only quarterly budget performance report produced, hence this informed the choice of D.

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 (Consolidated Annual Budget Performance Report) that discusses the budget's actual outcome for the year?

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.

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

Citation: https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/74185296302020377314f7-5c24-4e12-9595-a1f3b9c1dc4f.pdf&viwerid=5111

Comment: Q.31: the answer is **A**, as the Year-End Report (Consolidated Annual Budget Performance Report) Fourth Quarter Budget Performance Report for the year end 31st December, 2019 was released on 25th January, 2020 which is less than six months after the end of the fiscal year.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

G. STATE AUDITOR GENERAL'S REPORT

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

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

Citation: Yobe State Report of the Auditor-General 2018 https://saudit.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/147036258920192b7ede14-6bcd-4798-9225-cef9d48b9539.pdf&viwerid=1136

Comment: Q.32: **A** is the answer as the final Auditor-General Report 2018 was released online on Friday May 24, 2019 which is less than 9 months after the end of the fiscal year.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. The SHoA receives copies of the Auditor General report before the end of the next fiscal year
- B. The SHoA receives copies of the Auditor General report more than 12 months but less than 18 months after the fiscal year

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

Citation: Submission of Audit Report to Statehouse of Assembly. https://saudit.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020b4debd60-0c04-4578-8d97-10832c642848.pdf&viwerid=7106

Comment: Q.33: A is the answer. The State House Assembly (SHoA) received copies of the Auditor General report, 2019 on April 16th, 2020 as the report was sent via letter with reference AFE.III/V.II/152 cited in the above document link.

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: Yobe State Fiscal Responsibility Law-2016 https://frb.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/6925814703201932038ba1-d77b-4f6d-9693-3a4b771b0ebe.pdf&viwerid=148

Comment: Q.34: the answer is **A**, the state executive has Fiscal Responsibility Law- 2016 with has formal procedure obliges the executive to engage with a wide variety of citizens pages 12 – 13 of the document cited above.

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: Citizens Engagement report

https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/18529630742020a3a8b549-a54f-44a7-bdbb-59da28a438a8.pdf&viwerid=5108 posted on 29/01/2020 and Yobe State Budget Working Group Report

Comment: Q.35: A is the answer, the state executive organized citizen dialogues and forums regularly in addition it has a State Budget working group as cited above and attached in appendix Appendix4 Budget working group report.

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: Citizens Engagement report https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/18529630742020a3a8b549-a54f-44a7-bdbb-59da28a438a8.pdf&viwerid=5108 posted on 29/01/2020

Comment: Q.36: the answer is **A**, the state executive holds consultation core set of constituencies such as women example Muslim sisters organization attendance no.38 page 6, youth representative no 44 youth in peace and community development, people living with disability no.36 and 37 representative of JONAPAD and no.32 representative of NAYPAN (National Association of People with Living with HIV in Nigeria) and no.47 village head representative of Elderly people in the community and civil society organizations members as cited above in the document dated 3rd September, 201.

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: Citizens Engagement report https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/18529630742020a3a8b549-a54f-44a7-bdbb-59da28a438a8.pdf&viwerid=5108 posted

Comment: Q.37: A is the answer, the executive stated the objective of public engagement clearly and on timely 3rd September, 2019 three months before the start of the fiscal year as cited above.

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: Citizens engagement phone on programme

https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/30751826942020571cc3aa-48b6-4073-a1fc-dee5cc74c56e.pdf&viwerid=10124 posted on 5/08/2020

Comment: Q.38: B is the answer, the executive arranged phone in programme to give feedback to citizens as cited above on 9th July, 2020, but provides limited feedback on how these input have been used to develop the State Draft Budget Estimates, Hence this informed me to the choice of B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

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

Citation: SHoA desk officer on Media and Civil Society Organization Idi Isa Yaro gsm 08032828396 and State Assembly Committees on Public Finance

Comment: Q.39: D is the answer. It was confirmed to me by the above name officer and a letter to the Clerk State House of Assembly as reply in the Appendix 5 that yes, public hearings in which testimony from the executive branch is heard and are held on the budgets of a wide range of administrative units, but not publicly available on line and hard copies, those informed me to the choice of D.

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: SHoA desk officer on Media and Civil Society Organization Idi Isa Yaro gsm 08032828396 and State Assembly Committees on Public Finance

Comment: Q.40: the answer is **D**, It was confirmed to me by the above name officer and a letter to the Clerk State House of Assembly as reply in the Appendix ... that yes, public hearings in which testimony from the executive branch is heard and are held on the budgets of a wide range of administrative units, but not publicly available on line and hard copies, those informed me to the choice of D.

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: SHoA desk officer on Media and Civil Society Organization Idi Isa Yaro gsm 08032828396 and State Assembly Committees on Public Finance

Comment: Q.41: B is the answer, it was confirmed by SHoA desk officer on Media and Civil Society Organization Idi Isa Yaro gsm 08032828396 that house release reports written and spoken testimony to media men, as written report attached pdf documents appendix 7, 8 and 9.

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:

Comment: Q.42: There is no information on beneficiaries of targeted spending. Hence this informed me to the choice of 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, but these mechanisms are not accessible.
- C. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
- D. Not applicable/other (please comment).

Citation: Yobe State Fiscal Responsibility Law-2016 https://frb.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/6925814703201932038ba1-d77b-4f6d-9693-3a4b771b0ebe.pdf&viwerid=148

Comment: Q.43: the answer is **D**, the state executive has Fiscal Responsibility Law-2016 however, it didn't mention of the law exhorting the executive to get the public's perspective on budget section: It stated that; the state government shall ensure that it's fiscal and financial affairs are conducted in a transparent manner and accordingly shall ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implication for its finances

The above-mentioned fiscal transparency clause makes no mention of requiring the executive to establish mechanisms to solicit the public's inputs during budget execution. Hence this informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Yobe State Fiscal Responsibility Law-2016 https://frb.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/6925814703201932038ba1-d77b-4f6d-9693-3a4b771b0ebe.pdf&viwerid=148

Comment: Q.44: D is the answer, the executive have formal structure of Yobe State Fiscal Responsibility Law 2016, but the not clear on mandating the executive to source citizen input on budget execution and feedback reporting. Hence this informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. Public Engagement during Audit

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

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

Citation: Yobe State Auditor General's office <https://saudit.pfm.yb.gov.ng>

Comment: Q.45: the answer is **D**, the State Auditor General's office has functional web site, email and all details contact that a citizens can contact them and inform citizens, but no any formal mechanisms through which public can participate in the audit process, hence this informed the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Report of the House Committee on Public Accounts on the Audited Accounts of Yobe State Government for the year ended 31st December, 2018

Comment: Q.46: **A** is the answer, the State House of Assembly hold meeting on Auditor General's report, 2018 as attached pdf document appendix 11 and Appendix 10 copy of invitation letter.

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: SHoA desk officer on Media and Civil Society Organization Idi Isa Yaro gsm 08032828396 and State Assembly Committees on Public Finance

Comment: Q.47: B is the answer. Based on our discussion with the above name SHoA staff, the legislature has a specialized research office, which has a sufficient staff resources to carry out its task as cited above and attached appendixes 5 page 2 and Appendix 12 which informed the choice of B because the report is not publicly available on internet.

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: Yobe State House of Assembly Public Finance Committee Report, 2020

Comment: Q.48: A is the answer. The Assembly debate on MTEF 2020 -2022 budget policy prior and approved to the Executive for implementation. Attached in the appendix 16. Hence therefore informed me to the choice of A.

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: Yobe State Fiscal Responsibility Law-2016 https://frb.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/6925814703201932038ba1-d77b-4f6d-9693-3a4b771b0ebe.pdf&viwerid=148

Comment: Q.49: D is the answer. The State has Yobe State Fiscal Responsibility Law (2016) (section 13) state that The State Government in consultation with the local Government Councils in the State shall ensure that there exist at all times a Medium Term Expenditure Framework which provides the framework for government's fiscal operations for the next three financial years to be updated on annual basis, such a fiscal framework should be prepared not later than four months before the commencement of the next financial year following all the due process set out in this law and be approved by the State House of Assembly with any modifications found to be necessary, but in practice no any evidence publicly available. Hence those informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Yobe State draft budget presentation speech by Vanguard News Paper

<https://www.vanguardngr.com/2019/11/yobe-governor-proposes-n108bn-as-2020-budget/>

and Yobe State Approved Budget 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/96307418522020c7d9a575-140b-430e-a2ef-53adc3c0d716.pdf&viwerid=4104 and

Comment: Q.50: The answer is C. The Executive's Budget Proposal, 2020 was presented to the State House of Assembly on 13th November, 2019, less than two months before the start of the budget year as cited above page iii – vii and Vanguard News Paper. Hence those informed to the choice of C.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Yobe State Appropriation Law 2020 https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/19620735842020295f5b43-b144-430b-9765-4528481640da.pdf&viwerid=4103

Comment: Q.51: B is the answer. The legislature approves the 2020 budget on 30th December, 2019, less than one month in advance of the start of the budget year as cited above page ii.

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: Yobe State Public Finance Management Law 2020 https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/7418529630202011b365c9-0e90-4983-af4e-64d6d92cdaf1.pdf&viwerid=5113

Comment: Q.52: the answer is C. The state has public finance management law 2020 that gives legislature authority to adopt the Executive Budget Proposal. See page 28 section 29 (4) of the cited document above. Hence the choice of C.

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: Yobe State Fiscal Responsibility Law-2016 https://frb.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/6925814703201932038ba1-d77b-4f6d-9693-3a4b771b0ebe.pdf&viwerid=148

Comment: Q.53: The answer is D. Yobe State Fiscal Responsibility Law, 2016 (section 33 (1 & 2) state that the sums appropriated for a specific purpose shall be used solely for that purpose specified in the appropriation law.

(2) Without prejudice to the provisions of subsection (1) of this section, the Commissioner for budget and planning may in exceptional circumstances and in the overall public interest, approve virement from subheads under heads of account and issue the appropriate warrant, without exceeding the amount appropriated to such head of account, provided that, such virement and the justification therefore are properly signed by the Accounting Officer, and submitted to the House of Assembly for approval by a simple majority. Cited in the document above page 17 section 33 (1 & 2). But in practice no evidence of input from the legislature approval for executive shift funds between administrative units online. Hence this informed me to the choice of D.

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: Yobe State Fiscal Responsibility Law-2016 https://frb.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/6925814703201932038ba1-d77b-4f6d-9693-3a4b771b0ebe.pdf&viwerid=148

Comment: Q.54: The answer is D. Yobe State Fiscal Responsibility Law, 2016 (section 33 (1 & 2) state that the sums appropriated for a specific purpose shall be used solely for that purpose specified in the appropriation law.

(2) Without prejudice to the provisions of subsection (1) of this section, the Commissioner for budget and planning may in exceptional circumstances and in the overall public interest, approve virement from subheads under heads of account and issue the appropriate warrant, without exceeding the amount appropriated to such head of account, provided that, such virement and the justification therefore are properly signed by the Accounting Officer, and submitted to the House of Assembly for approval by a simple majority. Cited in the document above page 17 section 33 (1 & 2). But in practice no evidence of input from the legislature approval for executive shift funds within administrative units online. Hence this informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

55. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
 - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

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

Citation: Yobe State Fiscal Responsibility Law-2016 https://frb.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/6925814703201932038ba1-d77b-4f6d-9693-3a4b771b0ebe.pdf&viwerid=148

Comment: Q.55: The answer is D. The Yobe State Fiscal Responsibility Law, 2016 (section 40) (1 – 10) state that saving of excess revenue state's savings in pursuance of sub section (l) of this section shall be deposited in a separate account, which shall form part of the State's Consolidated Revenue Fund to be maintained at the Central Bank of Nigeria by Yobe State Government and shall not be utilized without approval of the House of Assembly (9) Savings in respect of the local stabilization fund could be applied during the fiscal year to meet immediate revenue shortfalls or to meet any expenditure approved by the State Executive Council and the State House of Assembly which has become necessary for the attainment of the socio-economic development objectives of the state hitherto not reflected in the Appropriation law, but in practice no any evidence of approval from the House Assembly. Hence this informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

56. When was the most recent supplemental budget approved?

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

Citation: Yobe State Revised Budget 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9740825361202061b02faf-02d5-4745-90b3-21b2dc674d37.pdf&viwerid=9129 and First and Second quarters budget performance 2020 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/84195360722020ea5427ca-fc63-46d3-8b8c-b6aea1f9cc68.pdf&viwerid=9131

Comment: Q.56: B is the answer. The most recent supplementary budget of Yobe State was Yobe State Revised Budget 2020 released on July 26, 2020, which was public available as cited above. Hence funds were spent that were authorized in the initial budget before the new budget was approved as above quarterly budget performance 2020. Hence this informed me to the choice B.

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: Yobe State Public Finance Management Law 2020 https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/7418529630202011b365c9-0e90-4983-af4e-64d6d92cdaf1.pdf&viwerid=5113

Comment: Q.57: The answer is C. The State public finance management law 2020 which control executive to spend contingency funds unless seek input from legislature as cited in the above document page 37 section 44 (1, 2 & 3), no evidence available on line shows in practice the executive seeking prior approval from the legislature before spending contingency funds but no practical evidence that are publicly available online that executive required House of Assembly approval. Hence these informed me to the choice of C.

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: Report of the House Committee on Public Accounts on the Audited Accounts of Yobe State Government for the year ended 31st December, 2018

Comment: Q.58: B is the answer. The State House of Assembly hold meeting on Auditor General's report, 2018 as attached pdf document appendix 11 and Appendix 10 copy of invitation letter.

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: Constitution of the Federal Republic of Nigeria 1999 (as amended) <https://www.wipo.int/edocs/lexdocs/laws/en/ng/ng014en.pdf>

Comment: Q.59: D is the answer. Constitution of the Federal Republic of Nigeria 1999 (as amended) section 125 subsection 1 – 5 gives full discretion to Auditor-General to decide which audits it wishes to undertake, but has limitation to audit some public funds like security vote, Covid 19 and no modern Audit Law in the State. Hence these informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B. Yes, the State Auditor-General has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C. Yes, the State Auditor-General has established a quality assurance system, but 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: Yobe State Auditor-General's office <https://saudit.pfm.yb.gov.ng> and Yobe State Public Finance Management <https://pfm.yb.gov.ng>

Comment: Q.60: The answer is D. The State Auditor-General has no established quality assurance system and both a sample of completed audits are reviewed annually and the findings of the reviews are made available to the public on the office link and Yobe State Public Finance Management link as cited above but the State no Audit law that state the duties and mandate of Auditor General. Hence these informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. Yes, the head of the State Auditor-General's office may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the State Auditor-General's office without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Citation:

Comment: Q.61: B is the answer. No Audit Law for Yobe State. Hence this enforced me to the choice of B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.

B. The budget of the State Auditor-General is determined by the executive, and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.

C. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfil its mandate.

D. The budget of the State Auditor-General is determined by the executive, and the funding level is not consistent with the resources the State Auditor-General needs to fulfil its mandate.

E. Not applicable/other (please comment).

Citation: Yobe State Public Finance Management Law 2020 https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/7418529630202011b365c9-0e90-4983-af4e-64d6d92cdaf1.pdf&viwerid=5113

Comment: Q.62: D is the answer. The budget of the State Auditor-General is determined by the executive based on Appropriation Bills. This shall provide for the; (a) the votes and programs of the financial year; (b) financial provision in respect of activities of the Government during that financial year; and enable the withdrawal from consolidated Revenue Fund or any other state public fund as cited the document above page 31, but the releases of funds is not consistent with the resources the State Auditor General needs to fulfil its mandate. Hence this informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM

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

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

Citation: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.63: A is the answer. The Yobe State has public procurement Law 2020 which publicly available in public finance management link as cited above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

64. Does the state have a Public Procurement Bureau/Office that implement the PPL in regulating public procurement in the state?

- A. Yes, there is a Public Procurement Bureau/Office that implement the PPL in regulating public procurement
- B. No, there is no Public Procurement Bureau/Office but the state has a Due Process Office (DPO) that implement the PPL in regulating public procurement
- C. The State uses the Tenders Board for all public procurement
- D. The State has no Public Procurement Bureau/Office, Due Process Office or Tenders Board
- E. Not applicable (please comment).

Citation: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.64: A the answer, because the State public procurement Law informed the establishment of Public Procurement Bureau office that implement the public procurement law 206 in regulating public procurement processes in the State as cited in the document above pages 10 – 24. The Yobe State Public Procurement Bureau office established in 2016 which is located at Yobe State Investment House Maiduguri Road, along National Open University Road, Damaturu, Yobe State.

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: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.65: The answer is D. The State has Law, which indicates the inaugurated Public Procurement Council in line with the provision of the public procurement law with both private sector and civil society representatives as members as cited in document above page 10, but no evidence in practice that are publicly available even in site of Yobe State Bureau Public procurement <https://bpp.pfm.yb.gov.ng/>. Hence this informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

66. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?
- A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
 - B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.
 - C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs
 - D. No information of public tenders is available within the state.
 - E. Not applicable (please comment).

Citation: Yobe State Public Procurement Guidelines 2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/81479362052019b310497b-9b30-4bab-8846-4d7c5cfeed29.pdf&viwerid=153

Comment: Q.66: The answer is B. There is a State Public Procurement Bureau that provides information on public tenders, but a minority of tenders is separately published by MDAs as cited in the above document page 4.

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: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.67: The answer is D. Yobe State public procurement law stated that procuring entity shall, in implementing its procurement plans by invite two credible persons as observers in every procurement process, one person each representing a recognized;

(i) private sector professional organization whose expertise is relevant to the particular goods or services being procured; and

(ii) non-governmental organization working in transparency, accountability and anticorruption areas and the observers shall not intervene in the procurement process but shall have right to submit their observation report to any relevant agency or body including their own organizations or associations. As cited in the above document page 36, but in practice no evidence publicly available online. Hence those informed me to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

- D. The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.
- E. Not applicable/other (please comment).

Citation: Yobe State Bureau of Public Procurement Advertisement <https://bpp.pfm.yb.gov.ng/reports.aspx?id=3028> and Yobe State Bureau of Public Procurement Tools <https://bpp.pfm.yb.gov.ng/reports.aspx?id=2027>

Comment: Q.68: The answer is B. Yobe State Bureau of public procurement uses it web link to published procurement information as cited above.

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: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.69: The answer is D. The State Public Procurement Law stated that all bids shall be submitted before the deadline or date specified in the tender documents or any extension of the deadline for submission and the procuring entity shall: -

- (1) permit attendees to examine the envelopes in which the bids have been submitted to ascertain that the bids have not been tampered with;
- (2) cause all the bids to be opened in public, in the presence of the bidders or their representatives and any interested member of the public;
- (3) ensure that the bid opening takes place immediately following the deadline stipulated for the submission of bids or any extension thereof;
- (4) ensure that a register is taken of the names and addresses of all those present at the bid opening and the organizations they represent which is recorded by the secretary of the tender's board; and
- (5) call-over to the hearing of all present, the name and address of each bidder, the total amount of each bid, the bid currency and shall ensure that details are recorded by the secretary of the tender's board or his delegate in the minutes of the bid opening. As cited in the document above page 49, but in practice no evidence publicly available online. Hence this informed to the choice of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

70. Are procurement decisions published?

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

Citation: Yobe State Public Procurement Data of contract above N250 million threshold 2019 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/51963048272020b2e8c306-c528-4d1a-a095-bcb86b51831b.pdf&viwerid=14117 and Data of contract above N250 million threshold 2018

Comment: Q.70: A is the answer. The State published listed awarded contractors as cited above. Hence this informed to the choice of A.

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: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.71: The answer is B. The State public procurement law stated the justification for awarding the contract to all selected contractors as

(1) The procuring entity shall select the successful proposal by either choosing the proposal with:

(i) the lowest evaluated price; or

(ii) the best combined evaluation in terms of the general criteria set out in the request for proposals and the price quoted.

(2) The procuring entity shall include in the record of procurement a statement of the grounds and circumstances on which it relied to select either of the procedures in subsection (i) of this section.

(3) Nothing in this section shall prevent the procuring entity from resorting to the use of any impartial panel of experts to make the selection. As cited in the document above page 73, but in practice no evidence that publicly available show justification for awarding the contract to the selected contractor is not published. Hence this informed to the choice of 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: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.72: The answer is D. The State public procurement law 2016 page 77 stated that the relevant authority that the Bureau may recommend investigation of a procurement proceeding or contract to includes the Economic and Financial Crimes Commission, and the Independent Corrupt Practices Commission. The Bureau does not investigate, but relies on the investigation report of the relevant authority to exercise the corrective powers vested on it under this section, which include nullifying the procurement proceedings or cancelling. As cited in the document above, but in practice no evidence publicly available. Hence this informed me to the choice 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: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.73: D is the answer. The State Public Procurement Law is an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions which is publicly available in internet as cited above, but in practice no evidence publicly available. Hence this informed me to the choice 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: Yobe State Public Procurement Law-2016 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/9258147036201919aed390-a9d4-4435-9ed2-b07ee518070f.pdf&viwerid=151

Comment: Q.74: The answer is D. The State has Bureau of Public Procurement office established by law, the Bureau has Board members and meet regularly and procurement complaints review and looks at all disputes over procurement processes as cited in document above page 78, but in practice no evidence publicly available. Hence this informed me to the choice 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: Yobe State Bureau of Public Procurement office <https://bpp.pfm.yb.gov.ng>

Comment: Q.75: D is the answer. The Bureau of Public Procurement office has internet link, but decisions of the procurement complaints review body are not made publicly available the citizenry online. Hence this informed to the choice of 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: Yobe State Bureau of Public Procurement office <https://bpp.pfm.yb.gov.ng>

Comment: Q.76: The answer is D. The State Bureau public procurement office web link, but no any information on percentage of all capital projects in the state that were initiated through open and competitive tender as against the special and restricted methods of public procurement. Hence this informed me to the choice of D.

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: Yobe State Public Procurement Data of contract above N250 million threshold 2019 https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/51963048272020b2e8c306-c528-4d1a-a095-bcb86b51831b.pdf&viwerid=14117 and Data of contract above N250 million threshold 2018

Comment: Q.77: C is the Answer. The MDAs only published list of awarded contracts. This informed me to the choice of C.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. Is there a State Freedom of Information Law?

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

Citation:

Comment: Q.78: D is the answer. There is no Yobe State Freedom of Information Act. There is no such law on the site. Hence this informed me to the choice of 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:

Comment: Q.79: The answer is D. There is no State Access to Information Agency, but citizens use the courts as an enforcement mechanism in the State.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

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

Citation: Yobe State Public Finance Management Law 2020 https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/7418529630202011b365c9-0e90-4983-af4e-64d6d92cdaf1.pdf&viwerid=5113

Comment: Q.80: A is the answer. The state has Public Finance Management Law 2020 that ensuring the publication of budget documents in the state as cited above section 5 (1, 2 & 3) as cited in the above document is publicly available. Hence this informed me to the choice of A.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. Is there a State Fiscal Responsibility Law?

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

Citation: Yobe State Fiscal Responsibility Law-2016 https://frb.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/6925814703201932038ba1-d77b-4f6d-9693-3a4b771b0ebe.pdf&viwerid=148

Comment: Q.81: A is the answer. The state has Fiscal Responsibility Law as cited above.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

82. Does the State have a Modern Audit Law?

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

Citation: Yobe State Report of the Auditor-General 2018 https://saudit.pfm.yb.gov.ng/pdf_viewer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/147036258920192b7ede14-6bcd-4798-9225-cef9d48b9539.pdf&viwerid=1136

Comment: Q.82: Answer is D. The State Auditor General up to now code Audit Law that past 20 years in his report and constitution of the Federal Republic of Nigeria 1999, no any section of State or modern audit law mentioned. Hence this informed me to the choice of D.

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: Yobe State Report of the Auditor-General 2018 https://saudit.pfm.yb.gov.ng/pdf_viewer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/147036258920192b7ede14-6bcd-4798-9225-cef9d48b9539.pdf&viwerid=1136

Comment: Q.83: B is the answer. The State Auditor General up to now code Audit Law that past 20 years in his report and constitution of the Federal Republic of Nigeria 1999, no any section of State or modern audit law mentioned. No State Audit Law. Hence this informed to the choice of B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

A. **Yes, the Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General's Report**

B. No, the Public Accounts Committee (PAC) does not produce any report based on their findings from the Auditor General's Report.

C. Not applicable (please comment).

Citation: Report of the House Committee on Public Accounts on the Audited Accounts of Yobe State Government for the year ended 31st December, 2018

Comment: Q.84: A is the answer. The State House of Assembly hold meeting on Auditor General's report, 2018 as attached pdf document appendix 13 and Appendix 15 copy of invitation letter.

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: Report of the House Committee on Public Accounts on the Audited Accounts of Yobe State Government for the year ended 31st December, 2018

Comment: Q.85: B is the answer. The State House of Assembly hold meeting on Auditor General's report, 2018 as attached pdf document appendix 13 and Appendix 15 copy of invitation letter and produced report of May 30th 2019. Hence this informed me to the choice of B.

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: Yobe State Revised Finance Law 2020 https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/4295307816202097081f2e-04ca-4b45-b6b7-cada600d654a.pdf&viwerid=9128

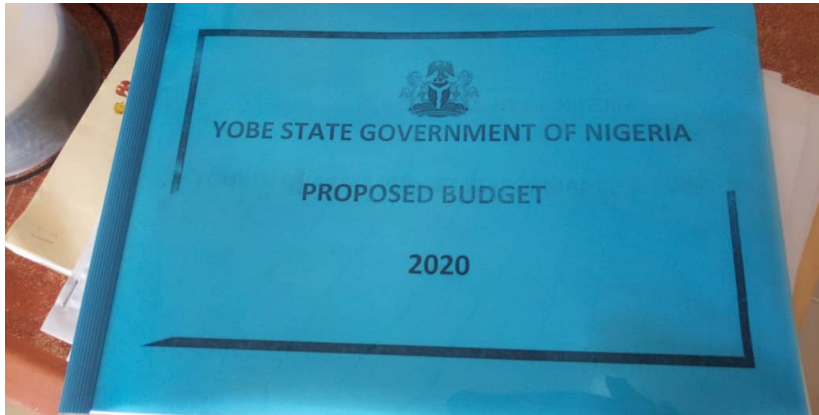
Comment: Q.86: A is the answer. The Yobe State Financial Regulation was reviewed on 22th July, 2020 and publicly available as cited above. Hence this informed me to the choice of A.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

APPENDIX 1 YOBE STATE GOVERNMENT OF NIGERIA PROPOSED BUDGET 2020



APPENDIX 2 YOBE STATE BUDGET CALENDAR 2020

Table 1: Yobe State Government Budget Calendar

Steps	Timeline	Responsibility
Annual sector Performance Review	March to May	Sectors with support from Ministry of Budget and Economic Planning (MoBEP)
Preparation of Economic and Fiscal Update, Fiscal Strategy Paper & Budget Policy Statement (EPU-FSP-BPS) document	May to June	EPU-FSP-BPS Preparation Team
Review and Roll-over of MTEG	May to June	Sectors with support from MoBEP
Submission of EPU-FSP-BPS to ExCo for approval	July	MoBEP
Stakeholder Consultations (MDAs, Civil Society Organizations (CSOs), other stakeholders)	July	MoBEP after ExCo approval
Submission of EPU-FSP-BPS to SSGA	July	MoBEP
Issuance of Budget Call Circular	July	MoBEP
Preparation and Submission of MDA's Budget Proposals	September	MDAs
Material Discussions and Defence	September	MoBEP
Constitution of MDA's Proposals	October	MoBEP
ExCo review and approval of draft budget	October	ExCo
Presentation of proposed budget to SSGA	October	HC, The Governor
Budget defence by MDA's before SSGA	November	SSGA
Debate and approval of budget by SSGA	December	SSGA
Governor's assent	December	HC, The Governor

APPENDIX 3 MINUTES OF MEETING OF BUDGET WORKING GROUP 2019

MINUTES OF MEETING OF BUDGET WORKING GROUP ON 2020
PROPOSED BUDGET HELD AT THE CONFERENCE HALL OF THE
MINISTRY OF FINANCE ON TUESDAY, 2ND JULY 2019

Attendance

1. Babaji D. Galadima FCE	PS, MoBEP	Chairman
2. Fushuwa Goroma Jajere FCNA	DFA, MoF	Member
3. Muh'd Hassan Bogochi	DPRS, MoF	Member
4. Ishaku Abubakar	DDA, BIR	Member
5. Ali Ibrahim Lawan	Sec. Approp. YBsHA,	Member
6. Halilu Ibrahim	PPO, MoBEP	In Attendance
7. Muhammad Baba Kucici	Ap. Budget, CSO	Member
8. Muhammad Bashir Ibrahim	DoP, MoBEP	Member
9. Saleh Ibrahim	DoS, MoBEP	Member
10. Mohammed Haruna Danfulani	DoE, OAG	Member
11. Sani Ahmad	HDPO, MoBEP	In Attendance
12. Zainab Abdu Saleh	DoB, MoBEP	Secretary

Objective

- i. Revenue and Expenditure performance review, January to June, 2019
- ii. Economic & Fiscal Update review
- iii. Migration from cash basis to accrual basis Charts of Accounts

Commencement

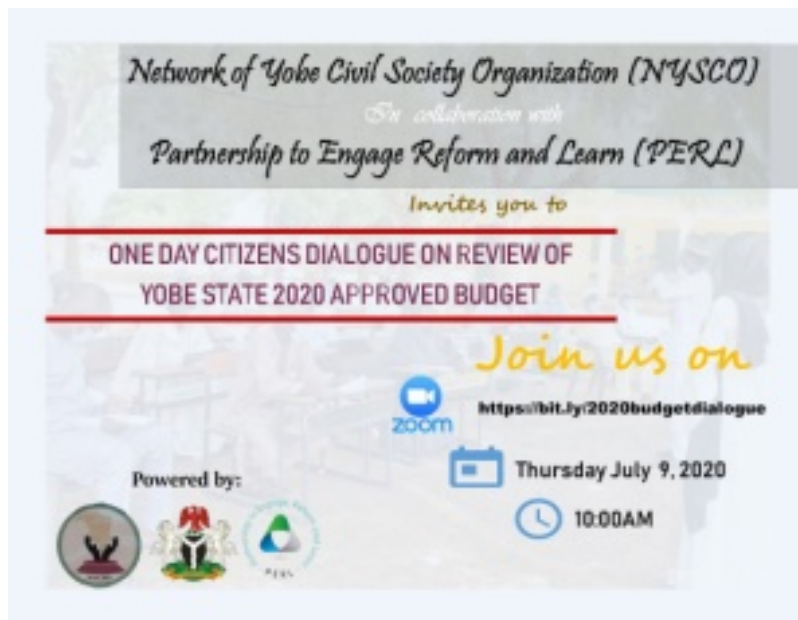
The meeting commenced with opening prayer at around 11:50am. The Chairman in his opening remarks, after apologizing for starting the meeting behind schedule, stressed that the 2nd Quarter Budget Performance Report is yet to be prepared and that according to the best practice, the report supposed to be ready by end of second week after the preceding quarter. He further indicates that the meeting is holding preparatory for the 2020 proposed budget. He therefore prayed for fruitful deliberations.

Revenue and Expenditure Performance Review,
January to June 2019

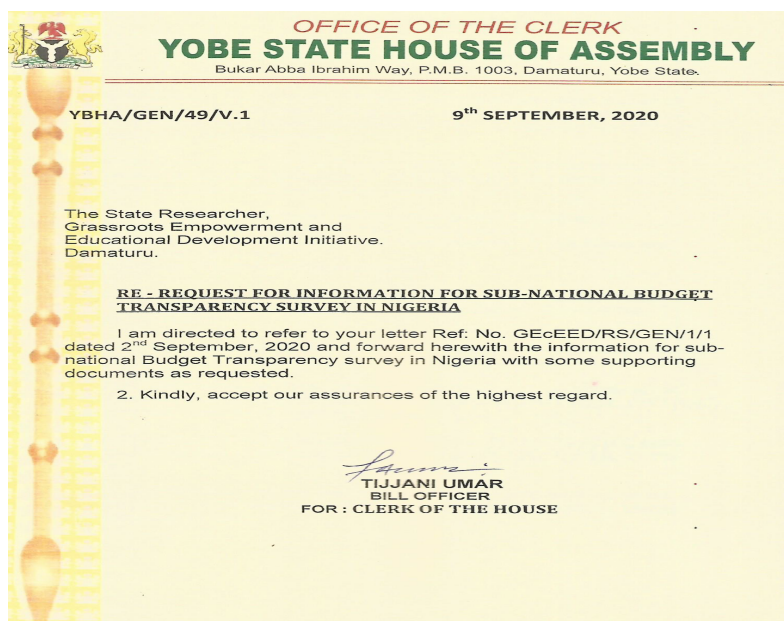
The Director Final Accounts, Ministry of Finance, presented the sum of N42,969,872,432.64 (opening balance inclusive) as total revenue performance for January to June, 2019. The sum N40,745,857,328.55 has been expended for the period under review. Personnel expenditure stood at N11,035,979,518.86, where he stressed that some MDAs went

into red due to some other reasons. The sum of N11,526,171,856.32 has been expended for overhead cost and other standing payments while Capital expenditure stood at N18,183,705,953.37 respectively.

APPENDIX 4 INVITATION LETTER FOR CITIZENS DIALOGUE



APPENDIX 5 LETTER TO YOBE STATE HOUSE OF ASSEMBLY



APPENDIX 6 STATE HOUSE OF ASSEMBLY INVITATION FOR PUBLIC HEARING

Survey Information (2)

YBHA/S/CTM/21/VOL I 18/DEC./20

To.....
.....
.....

**INVITATION FOR ONE DAY PUBLIC HEARING ON A BILL FOR A LAW
TO REGULATE PUBLIC FINANCE MANAGEMENT
AND OTHER MATTERS RELATED THERETO. LAW 2019**

The Yobe State House of Assembly Committee on Finance and Appropriation as part of its mandate is organizing a public hearing on the above subject matter scheduled as follows:

- Date Monday 23rd DEC. 2019
- Time 2:00, Pm
- Venue Conference Hall Assembly Complex Damaturu
- Special Guest of Honor: Rt Hon Ahmed Lawan Mirwa (Speaker YBHA)
- Chief Host. HON. CHIROMA A BUBA. Chairman Committee Finance and Appropriation

Against this background therefore, I am directed to forward to you draft copy of the Bill for your examination, with a view to elicit contribution from Stakeholders before or during the public hearing.

Please accept the Committee's highest regard for your support and cooperation usually granted.

ALI IBRAHIM LAWAN
Clerk to the Committee
For Clerk of the House

APPENDIX 7 STATE HOUSE OF ASSEMBLY PUBLIC HEARING REPORT

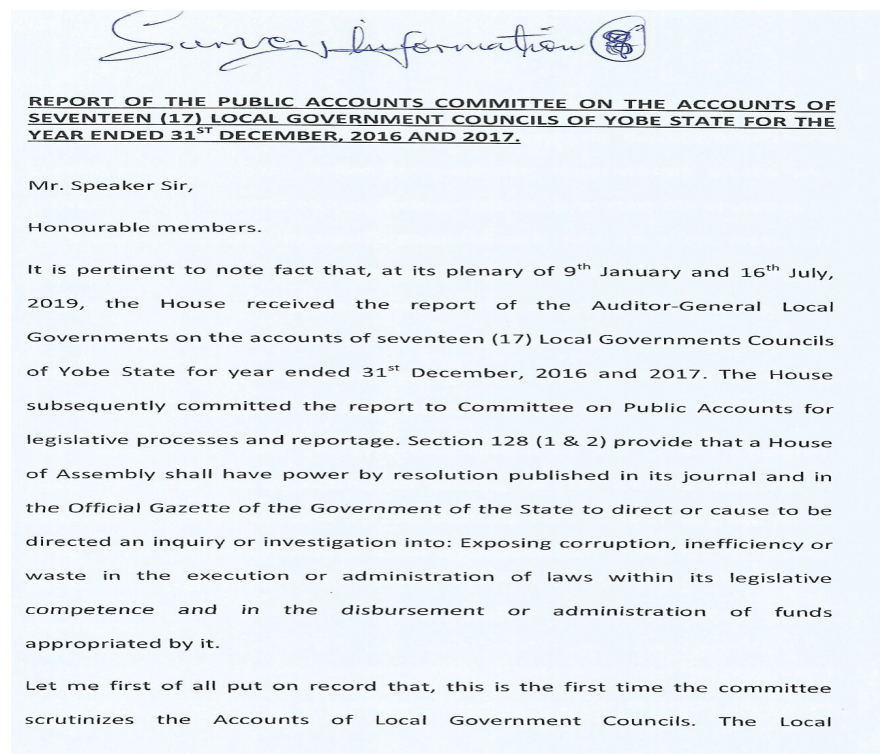
Survey Information (6)

FEDERAL REPUBLIC OF NIGERIA
SEVENTH ASSEMBLY
(FIRST SESSION)
(No. 23)

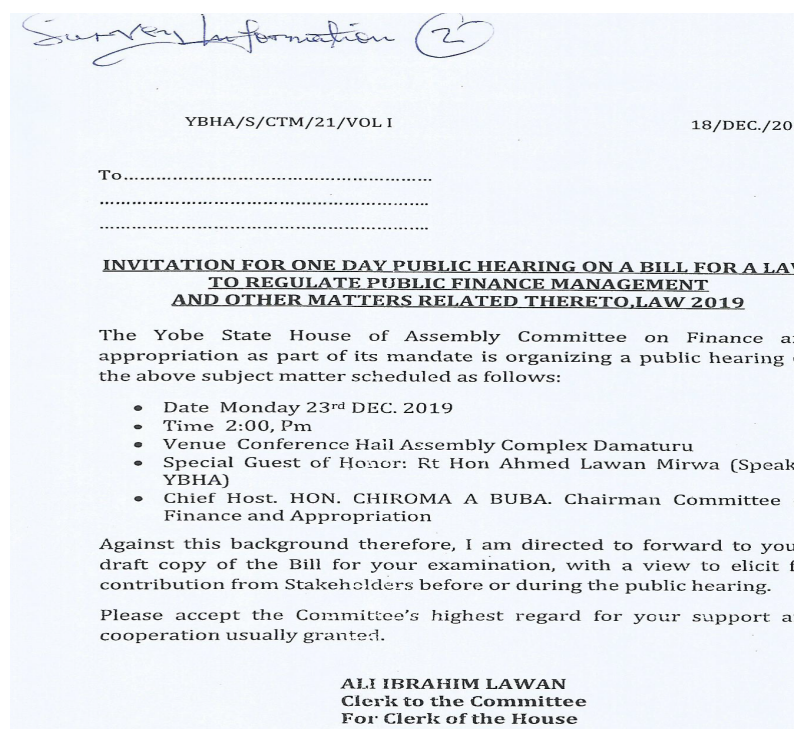
**YOB STATE HOUSE OF ASSEMBLY
FEDERAL REPUBLIC OF NIGERIA
VOTES AND PROCEEDINGS
Tuesday 27th August, 2019**

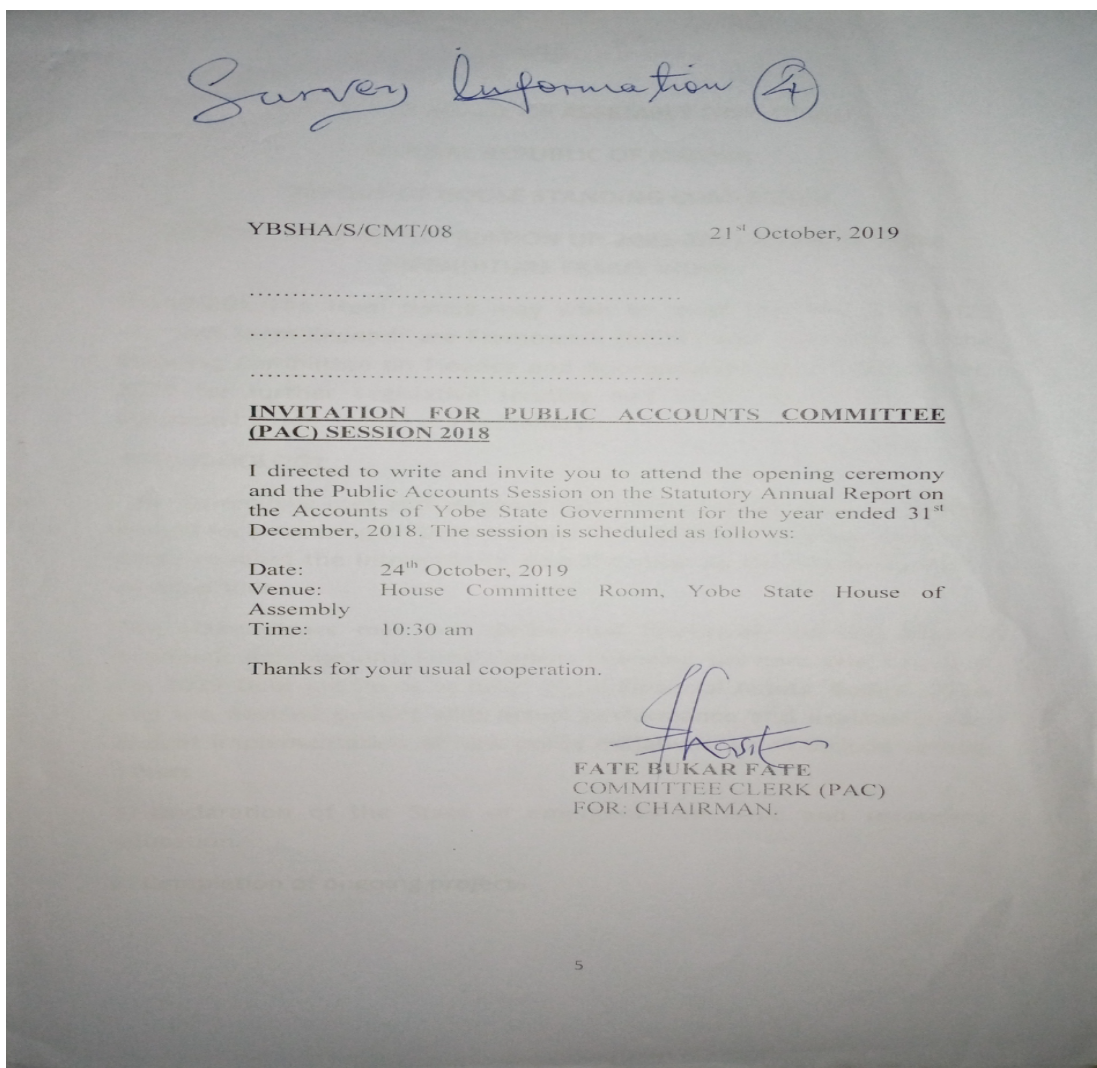
1. The House met at 12:00 noon. Mr. Speaker took his seat and read prayers.
2. **Votes and Proceedings:-**
Mr. Speaker announced that he had examined and approved the Votes and Proceedings of Tuesday, 3rd July, 2019.
By unanimous consent, the Votes and Proceedings were adopted with minor corrections.
3. **Announcement:-**
 - (i) Mr. Speaker announced that The Chairmen House Standing Committees on Local Government and Chieftaincy Affairs, Works and that of Water Resources are inviting their Members for a meeting immediately after sitting in the offices of the chairmen.
 - (ii) Mr. Speaker also announced the retirement of Mallam Ishiaku Usman Mohammed as the Clerk of the House from the State Assembly Service and wished him success in his future endeavour. Mr. Speaker urged the acting Clerk to work tirelessly for the progress of the Honourable House.
4. **Yobe State 2020 Proposed MTEF/EFU/FSP/BPS**
Motion made and Question proposed,
That the House,
Notes; that section 21 of the Fiscal Responsibility Law 2016 provides that the Annual Budget of the State should be accompanied by the Medium Term Expenditure Framework (MTEF) and the Fiscal Strategy Paper (FSP);
Also notes; that the State Executive through the Ministry of Budget and Economic Planning had concluded arrangement of submitting the 2020 Budget proposal to the State House of Assembly;
Aware; that in compliance with on-going reforms of the Government and International Best Practices the Ministry of Budget and Economic Planning vide a letter Ref. No.

APPENDIX 8 STATE HOUSE OF ASSEMBLY INVITATION FOR PUBLIC HEARING

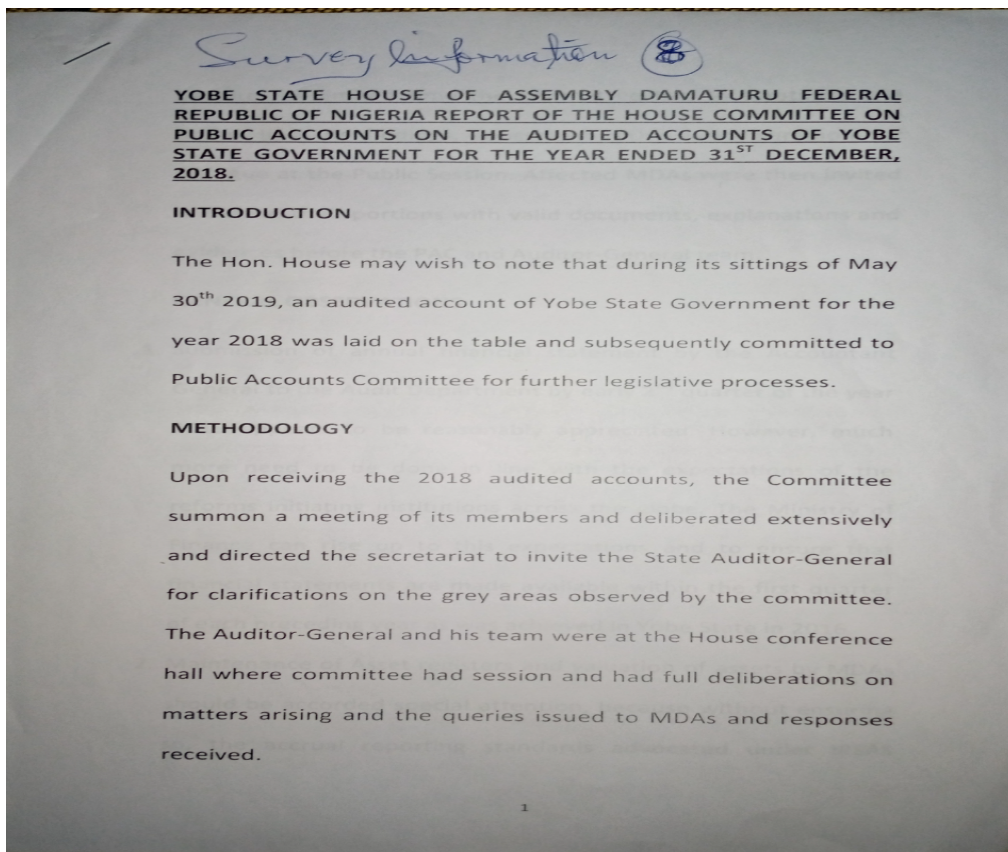


APPENDIX 9 STATE HOUSE OF ASSEMBLY INVITATION FOR PUBLIC HEARING



APPENDIX 10 STATE HOUSE OF ASSEMBLY INVITATION FOR PUBLIC SESSION ON
AUDITOR GENERAL REPORT

APPENDIX 11 PUBLIC ACCOUNTS COMMITTEE REPORT ON THE AUDITED
ACCOUNTS OF YOBE STATE GOVERNMENT FOR THE YEAR ENDED
31ST DECEMBER, 2018



APPENDIX 12 STATE HOUSE OF ASSEMBLY ANNALYSIS OF MTEP

Survey Information (5)

ANNALYSIS ON EFU FSP BPS 2021 MTEF

1. SECTORAL ALLOCATION CAPITAL

Capital Expenditure by Sector

Under Governance

Non-Discretionary Funds	2021	2022
	1,700,000,000	1,900,000,000

Where is the source of this funds under this governance?

2. GENERAL DEBT

Deficit Financing

It is a welcome development to forecasting Construction of Revenue Generating Projects. Such as Markets, Parks and Airport Through Deficits Financing.

Financing Sources

Commercial Bank Loan - UBA Contract Financing:

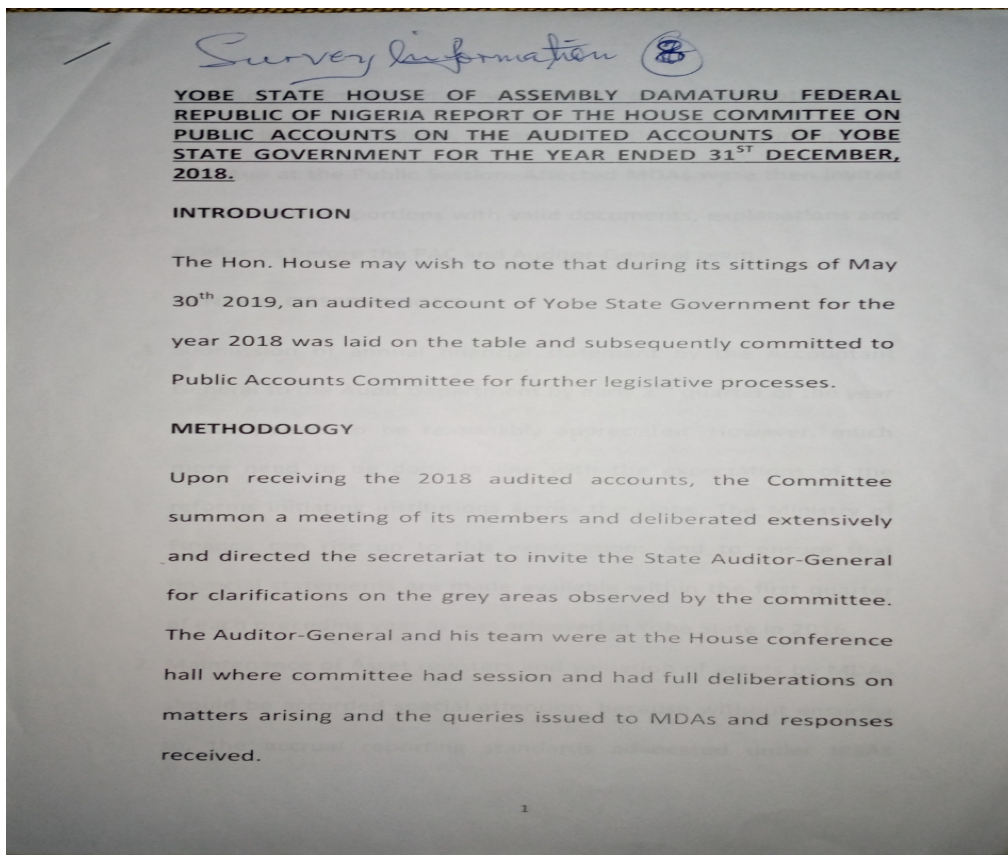
Completion of Damaturu Market	1,200,000,000
Construction of Market at Gashua	1,200,000,000
Construction of Market at Nguru	1,200,000,000
Construction of Market at Potiskum	1,300,000,000
Construction of Trailer Park Potiskum	2,000,000,000
Completion of Cargo International Airport	2,000,000,000
Construction of Nguru Bunguwa Road	1,000,000,000
Total Internal Loan	9,900,000,000

But the Question here is that:

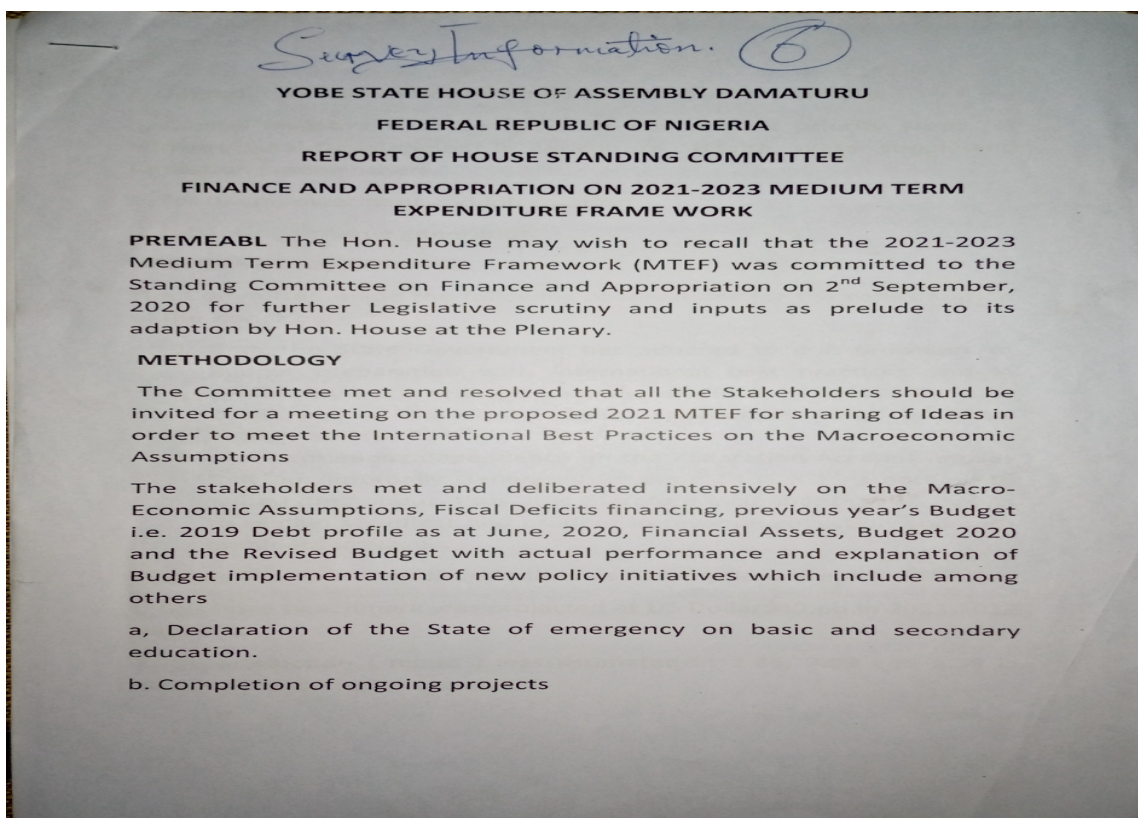
Markets are under Local Governments. According to Yobe State Market law of 1917. Amended in 2004.

There is some MOU between the State and Local Government about this issue.

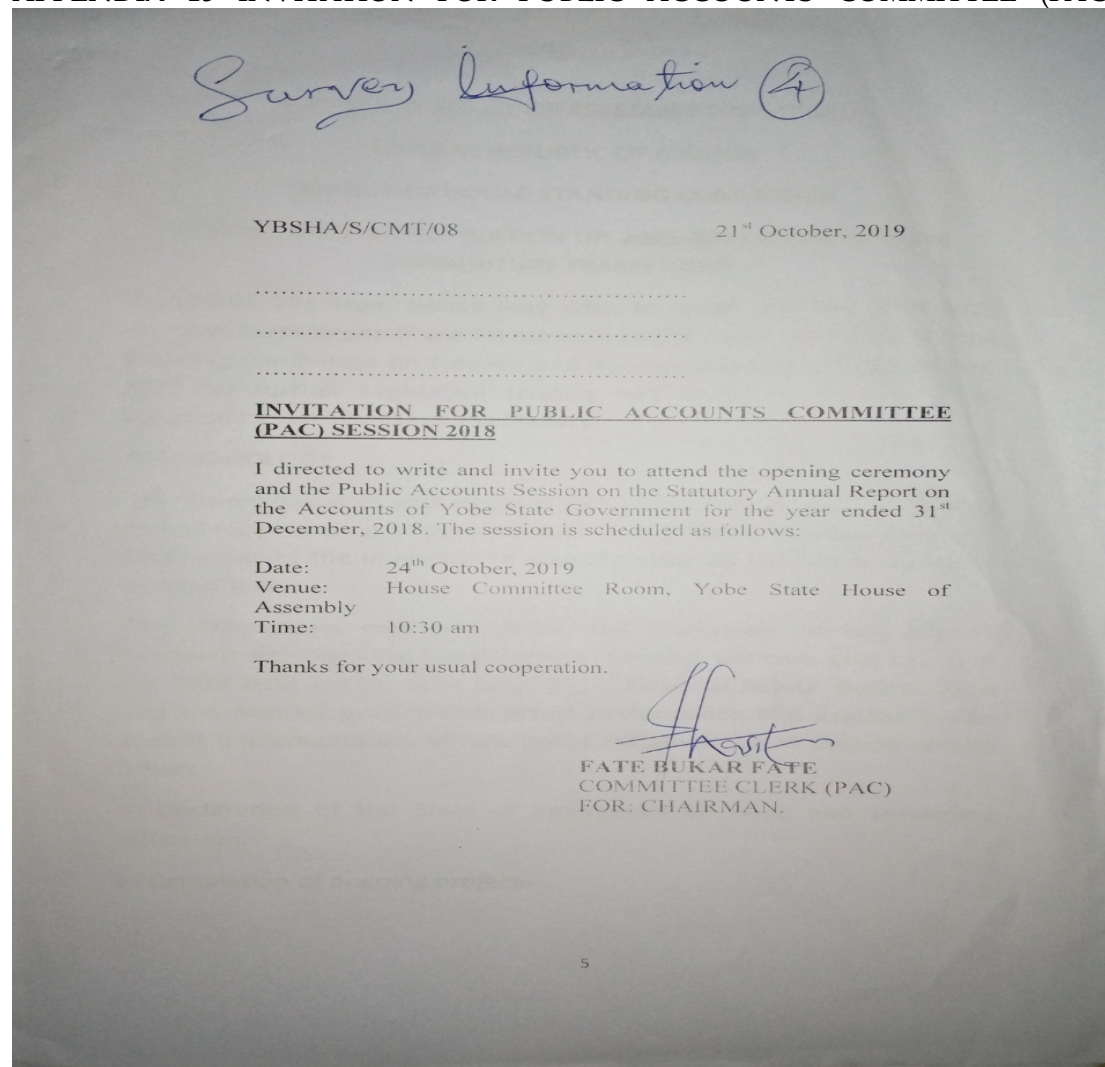
APPENDIX 13 PUBLIC ACCOUNTS COMMITTEE REPORT ON THE AUDITED
ACCOUNTS OF YOBE STATE GOVERNMENT FOR THE YEAR ENDED
31ST DECEMBER, 2018



APPENDIX 14 REPORT OF HOUSE STANDING COMMITTEE FINANCE AND
APPROPRIATION ON 2021 - 2023 MEDIUM TERM EXPENDITURE FRAME
WORK (MTEF)



APPENDIX 15 INVITATION FOR PUBLIC ACCOUNTS COMMITTEE (PAC) SESSION 2018



APPENDIX 16 REPORT OF HOUSE STANDING COMMITTEE FINANCE AND
APPROPRIATION ON 2020 – 2022 MEDIUM TERM EXPENDITURE FRAME WORK (MTEF)

