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Kano State 2006 Internal SEEDS Benchmarking

by

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List of Abbreviations and Acronyms

CSOs	-	Civil Society Organisations
DFID	-	UK Department for International Development
EXCO	-	Executive Council
FBOs	-	Faith Based Organisations
FCT	-	Federal Capital Territory
K-SEEDS	-	Kano State Economic and Development Strategy
KSG	-	Kano State Government
LGA	-	Local Government Area
LGs	-	Local Governments
MDA	-	Ministries, Departments and Agencies
MoF	-	Ministry of Finance
MP&B	-	Ministry of Planning and Budget
NGOs	-	Non-Governmental Organisations
NPC	-	National Planning Commission
PAC	-	Public Accounts Committee
SA	-	Special Adviser
SEEDS	-	State Economic Empowerment and Development Strategy
SHoA	-	State House of Assembly
SLGP	-	State and Local Government Programme
ToR	-	Terms of Reference

Acknowledgement

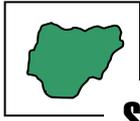
It gives me great pleasure to acknowledge with gratitude the profound leadership of the Honourable Commissioner of Planning and Budget, Alhaji Nour Sani Hanga, who is highly committed in ensuring the success of the KSG SEEDS benchmarking efforts. His intelligent contributions, active leadership and many useful suggestions and advice helped significantly in moving forward the self assessment. These are greatly appreciated.

I thank the Permanent Secretary Ministry of Planning and Budget, Alhaji Ashiru Zage, who provided proper guidance and helped clarify many important issues pertaining to the internal SEEDS benchmarking. The internal benchmarking team received considerable assistance and directives from him.

The Secretary of the Benchmarking Committee, Mallam Ismail Ahmed, worked tirelessly with the consultant to ensure that the evidences were made available by the respective MDAs and properly documented. He was always there to ensure the success of the SEEDS benchmarking exercise in the state.

I would not fail to appreciate all members of the KSG SEEDS benchmarking Committee, particularly the internal SEEDS benchmarking team, who provided a great deal of their time, effort and energy to make the self assessment a success. They include Mohammed Yaro, Auwali .U. Sanda, Shuaibu Musa and Ismail Ahmed. These officers worked at odd hours including weekends to ensure the conclusion of this exercise. Their well articulated contributions cannot be forgotten in a hurry.

I am indebted to the reviewers of this draft report, David Morley of SLGP and Ajim of GRID Consulting for their constructive criticism and useful suggestions, which helped to improve this report, and also to Zaynab and other SLGP staff for the logistics and other support I received from them.



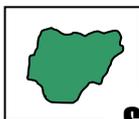
1.0 SUMMARY

Kano State has prepared its SEEDS document and successfully participated in the 2005 nationwide benchmarking exercise. Similarly, the state is preparing for the 2006 SEEDS benchmarking exercise which is coming up soon. Early preparation is quite necessary to put the State in a position of readiness to provide the assessors with the information and evidence they will require. The Ministry of Planning and Budget is eager to reel in full involvement of all segments of the State Government in order to be fully prepared for the next benchmarking exercise later this year.

This consultancy was commissioned by SLGP to assist the Kano State Government (KSG) prepare early (by way of self assessment) for the 2006 national SEEDS benchmarking exercise, which would be conducted by the end of November 2006. This report thus documents the work done in relation to the KSG internal SEEDS benchmarking exercise.

The overall approach and methodology adopted in carrying out this assignment was largely based on the scope of work and deliverables as stated in the Terms of Reference (ToR). Although, for obvious reasons, the period of the consultancy extended beyond the initial period stated in the ToR. The process followed include initial briefing meeting with the SLGP Programme Manager, various meetings with the Honourable Commissioner and the Permanent Secretary (MP&B), including a sensitization workshop with top officials of various government organisations. Importantly, the consultant and some selected members of the state SEEDS benchmarking Committee formed the '*internal benchmarking team*'. The team worked rigorously in planning and conducting the state's internal benchmarking exercise. Close collaboration was necessary for the Committee members to fully understand the requirements of each measure and indicator as well as to deepen their commitment and confidence.

A detailed checklist of relevant evidences was prepared, discussed and agreed by the team. The sensitization workshop was used as a forum to appeal to the various MDAs and other government organizations to provide the evidence to enable the state to conduct the internal benchmarking and to prepare fully for the forthcoming national SEEDS benchmarking exercise. Regrettably, out of a total list of 33 organisations expected to submit evidence to the benchmarking team, only 16 have so far responded as at 18th November 2006. Ultimately, this suggests that additional efforts have to be made to provide the outstanding evidence in almost all the benchmarking areas. Ironically, the optimism displayed at the sensitization workshop has not yet been sufficiently matched with the desired cooperation initially anticipated. Correspondingly, this, if not addressed on time may critically undermine the performance of the state in the actual NPC benchmarking exercise.



Nonetheless, the benchmarking team, with the active guidance by the SLGP consultant, conducted the self assessment using the evidence so far received and the internalized assessment tools prepared by the consultant (based on the latest NPC benchmarking measures and indicators). In assessing the state and assigning probable scores, the evidence tendered for each indicator was subjected to the test of sufficiency, reliability and relevance. Documented evidence was regarded as superior to oral evidence as oral evidence gives room to subjective assessment. Furthermore, where the team required additional clarifications on any evidence received, the affected contact person/s was invited to provide them.

In line with the evidence so far received by the internal SEEDS benchmarking team, the state's probable scores are recorded in the summary below. Detailed results, identified gaps and comments are shown in Annex 5.

Benchmark	Self assessment (Probable scores)	Maximum available scores
Policy	6.5	15
Budget and fiscal management	15.90	40
Service Delivery	8.5	30
Communication and Transparency	5.0	15
Total	35.90	100

It should be noted, however, that these scores are based on the evidence received by the internal benchmarking team as at 18th November 2006. The scores **may** change **significantly** if all the outstanding evidences are provided.

It is evident that the state government has significantly progressed in its preparation for the 2006 SEEDS benchmarking exercise. A large number of state government officials have been sensitized accordingly. However, this has not achieved the desired progress initially anticipated. The facts on ground generally imply that the state would have to fast-forward or accelerate its efforts in making available the required/additional evidences in order to achieve maximum points during the forthcoming national benchmarking exercise. The optimism earlier shown by state officials should be matched with added efforts and commitments.

It is also recommended that the state should appoint a SEEDS benchmarking focal person from amongst the State SEEDS Benchmarking Committee who is knowledgeable enough to provide all necessary information and explanations which may be required by the assessors. The state could score low points for its inability to convince the assessors on the relevance of evidence or its reform efforts. The consultant has discussed in detail with the other internal benchmarking team members on how to maximize points. All the appointed lead contacts for each of the MDAs should be on standby during the external benchmarking exercise as they may be called upon to provide additional evidence or explanation if necessary. Similarly, the state should inform all the relevant stakeholders about the impending national SEEDS benchmarking as the assessors may like to engage them during the process. Additionally, the state should as a matter of urgency make available all the missing information to close the gaps identified during the internal benchmarking efforts. In order to avoid the incidence of the 2005 SEEDS benchmarking where the assessors denied receiving/sighting of some of the evidence, assessors should be asked to sign for all the evidence received and/or sighted by them.



It is imperative to note that the bottom line of the SEEDS benchmarking is not just to score maximum points but it is a continuous effort to imbibe good and participatory governance and provide effective service delivery to the people. The gaps identified during the 2005 and 2006 benchmarking in Kano State point to the areas the state should improve upon. The state should continuously intensify reforms in those areas. Particularly, the reforms should be deepened in the areas of poverty reduction and building a structured database.

2.0 INTRODUCTION

2.1 Background

In November 2000 the UK's Department for International Development commissioned the State and Local Government Programme (SLGP) to run for six years in four selected locations (initially Benue, Ekiti, Jigawa and Enugu, and presently Jigawa, Enugu, Lagos, Kano and the FCT). The programme was designed to enhance the capacity of State and Local Governments in Nigeria to manage resources and provide improved delivery of services in the interest of the poor, in a transparent, accountable and responsive manner.

The purpose of SLGP is to enhance the capacity and effectiveness of federal, state and local government in chosen states, and at federal level, to formulate policy, manage resources and support service delivery in the interest of poor people. The programme also intends to further this process in other states by dissemination of lessons learnt and through influence on other donor initiatives.

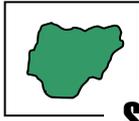
Kano State has prepared its SEEDS document, successfully participated in the 2005 nationwide benchmarking exercise and is preparing for the second benchmarking coming up soon.

Early preparation is quite necessary to put the State in a position of readiness to provide the assessors with the information and data they will require. The Ministry of Planning and Budget is eager to reel in full involvement of all segments of the State Government in order to be fully prepared for the next benchmarking exercise later this year.

2.2 Objectives

The objective of this consultancy was to assist the KSG prepare for the upcoming benchmarking by coordinating the State internal benchmarking assessment. At the end of the assessment government staff were better prepared for the external assessors. The KSG was concerned that procedures that would be benchmarked were already embedded within government and from the outside may not be overtly apparent. The KSG required advice on how to ensure that all reform efforts to date were evident. The output of the consultancy was to:

- provide a report detailing the process followed and activities carried out. The report would also contain a checklist of relevant documents and data available within each sector and note outstanding information and data to be put in place by the KSG.
- provide an analysis of Kano State's current position in terms of benchmarks plus probable scores.



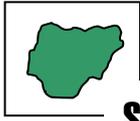
- include detailed advice and recommendations on how the KSG can optimize its readiness for the next benchmarking exercise.

2.3 Report structure

Section 1 outlines the summary of the report. The introduction to the consultancy, which is captured in Section 2, provides a background to the input of previous work, the summary of the consulting and report objectives, and the outline of the structure of this report. Section 3 follows with details of the process followed and activities carried out in conducting the self assessment. Section 4 outlines the outcomes by listing the evidences/information available and those not yet available in the four benchmarking areas of policy, budget and fiscal management, service delivery and communication and transparency. The outstanding evidence is critical to ensuring that the state scores maximum points during the forthcoming benchmarking exercise. It also states the level of preparedness of Kano State for the 2006 national SEEDS benchmarking, while Section 5 includes detailed recommendations on how the KSG can optimize its readiness for the impending 2006 SEEDS benchmarking. It also offers advice on how to ensure that all reform efforts to date are evident. There are 5 annexes to this report. Annex 1 is the ToR. Annex 2 provides the list of officials which the consultant had several discussions or meeting with. Annex 3 shows the list of the MDAs and other organizations that would provide the required evidences. Annex 4 provides information on the detailed list of evidence required to address each of the benchmarking measures and indicators. The results of the internal benchmarking (self assessment) are highlighted in annex 5. It shows the probable scores and comments on each benchmark and indicator. The gaps that need to be filled before the national benchmarking proper were also identified.

2.4 Report Against the ToR

The period of this consultancy, as initially stated in the ToR, was for 10 days. However, due to the inability of the state to provide all the required evidence on time and coupled with the intervening public holidays, the consultancy was finally delivered in 18 days. As expected, the extra days were agreed between the consultant, SLGP and KSG. During the first input, the consultant held introductory and briefing meetings and made PowerPoint presentations on the work plan to the benchmarking Committee. In addition, a comprehensive list of evidence required for the 2006 national benchmarking was produced, discussed and handed over to the Secretary of the SEEDS Benchmarking Committee. A workshop was held during the second input to sensitize the top officials of the various MDAs on the requirements, importance and challenges of the national SEEDS benchmarking and the self assessment effort. Finally, during the last input, the internal benchmarking and probable scoring was done by the internal benchmarking team (which includes four members of the KSG SEEDS Benchmarking Committee and the consultant).



3.0 PROCESS FOLLOWED AND ACTIVITIES CARRIED OUT

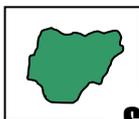
- An initial briefing meeting was held with the SLGP Programme Manager. The meeting discussed the expectations of the assignment.
- A meeting with the Honourable Commissioner (MP&B), the Permanent Secretary (MP&B) and members of the SEEDS Benchmarking Committee took place. The consultant used this forum to provide detailed explanation of the requirements of each of the benchmark measures and indicators (on Policy, Fiscal and Budget Management, Service Delivery and Communication and Transparency). Mr. Obinali and Valacchi were two other consultants from SLGP Abuja who made PowerPoint presentations on service delivery outputs and data processing and management, respectively.
- A review of the following documents sent by the National Planning Commission was undertaken:
 - the updated NPC 2006 benchmarking measures and indicators;
 - the ToRs for the assessors, supervisors, the supervisory firm, focal persons and the quality review team;
 - code of conduct for the assessment team;
 - the communiqué issued at the end of stakeholders retreat on the methodology for the 2006 SEEDS benchmarking exercise.

These documents aided the consultant in the development of the self-assessment scoring templates as well as provided additional insights on the roles of the various parties involved in the benchmarking process.

- The consultant produced a list of evidence required and other self assessment instruments based on the benchmarking measures and indicators sent by the National Planning Commission. Notably, the consultant worked very closely with the Secretary and other core members of the SEEDS Benchmarking Committee throughout the duration of this assignment.
- A key component of the process followed was a workshop held at the state library complex. The aim of the well-attended workshop was to sensitize participants on the self assessment and the forth coming national SEEDS benchmarking and their roles in providing the evidence needed for the state to perform excellently. The forum discussed in detail the benchmark measures and indicators and the information/evidence required to fulfil each indicator. Present at the workshop were representatives from the State House of Assembly, Permanent Secretaries, Directors and other top officials from various government organizations. Evidently, the workshop largely achieved the set objectives.

At the end of the workshop, the participants agreed as follows:

- identified key officers from each MDA who would serve as lead contacts for the purpose of assembling the related evidences.
- fixed Friday 10th November 2006 as deadline for the submission of the evidence to the Secretary to the Benchmarking Committee at the conference room of the Ministry of Planning and Budget.



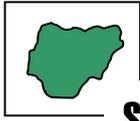
Subsequently, a debriefing meeting was held between the Honourable Commissioner of Planning and Budget, the Permanent Secretary (MP&B), the SEEDS benchmarking team and the consultants. The Commissioner re-iterated the critical nature of the benchmarking exercise and in addition provided advice and suggestions on how additional evidence can be sought. He promised to render any assistance required from him.

- **Self assessment** – The self assessment was conducted systematically, objectively and conservatively as follows:
 - Serial numbering of the evidence submitted by each of the MDAs and other government organizations using their approved budget codes as the identification numbers. Four sizeable Jute bags were provided for safe keeping of the evidence received in each of the four benchmark areas – Policy, Budget and Fiscal Management, Service Delivery, and Communication and Transparency.
 - Rigorously reviewed the benchmark measures and indicators to ensure that they were properly understood and assimilated by the internal benchmarking team members.
 - In awarding points for each indicator, the sufficiency, reliability and relevance of the evidences were considered. Where a particular piece of evidence does not meet these tests, the team did not award any points. In addition, documented evidence was treated as superior to oral evidence.
 - Where the internal benchmarking team required further clarifications, the MDAs through the contact persons were invited to provide them. Due to time constraints the team did not physically inspect any projects or department.
 - Where any evidence is admitted as sufficient, reliable and relevant to an indicator, it was properly referenced and safely kept.

- **Self Assessment result**

In summary, the self assessment result is as shown below. The detailed result is documented in Annex 5.

Benchmark	Self assessment (Probable scores)	Maximum available scores
Policy	6.5	15
Budget and fiscal management	15.90	40
Service Delivery	8.5	30
Communication and Transparency	5.0	15
Total	35.90	100



4.0 OUTCOMES

4.1 Available Information/Data

The available information in all the benchmark areas is listed below.

4.1.1 Policy (benchmark 1)

- The K-SEEDS document, abridged SEEDS document, SEEDS in local language
- The 2006 budget
- Evidence showing that the K-SEEDS was distributed in state libraries, LG Headquarters, distribution in schools and higher institutions of learning

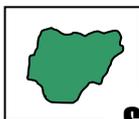
The above evidences addressed the benchmark measures on Policy A1 and A3

4.1.2 Budget and Fiscal Management (benchmark 2)

- the 2003, 2004, 2005 and 2006 budgets which includes all government activities. Extra budgetary expenditure is minimal and below 10% of total spending (benchmark 2A4)
- provision for liabilities in the budget (benchmark A6c)
- PAC submissions showing proper scrutiny of the appropriation bill before passing it into law.
- Information to show that the state has defined an institutional framework for sustained debt management
- Regular and comprehensive in-year reports
- Formal letters from the Accountant General with accounts for 2003, 2004 and 2005 forwarded to the Auditor General and forwarding letter to the State Assembly.
- Evidence that the PAC has asked questions about items in the audited accounts
- Evidence of computerized payroll which is linked to an integrated data base.

4.1.3 Service Delivery

- Statistical yearbooks for 1997 and 2003 were provided. However, they are not up to date.
- Monitoring and Evaluation reports showing that service delivery in key areas (health education, water etc) are being monitored consistently for more than 2 years
- Page 12 of the SEEDS document shows data in the education sector disaggregated by gender
- Recorded cassettes and videos have been provided to show evidence of feedback mechanisms to measure service user satisfaction although the assessment team did not verify the contents.
- The public complaints and anti-corruption directorate report for 2005 and mid-year report for 2006 contains information that shows avenue for redress where service delivery is poor
- List of electricity and water projects executed in the last two years

**4.1.4 Communication and Transparency**

- A Handbook on procurement guidelines is available but the state would have to show sufficient evidences that these procedures are being followed
- Tape cassettes have been provided on radio and television recordings showing evidence of the use of media for stakeholders to discuss performance, reforms and service delivery. However, the team did not verify the contents of these tapes.

4.2 Outstanding Data/Information**4.2.1 Policy**

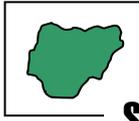
- The transition report document (if any)
- Sectoral strategies (e.g. economic sector, social sector)
- State Executive Council conclusion on K-SEEDS
- Memos or submissions by NGOs/CSOs/private sector on K-SEEDS
- SEEDS advertisement in the local and national newspapers
- Evidence that K-SEEDS was distributed to other states and the international community – dispatch notes, acknowledgement letters

4.2.2 Budget and Fiscal Management

- Coherence fiscal strategy document not made available
- Records of funds from some development partners
- Budgeted and actual capital and recurrent expenditure figures separately for ministries of health, education, rural development/ agriculture, works, women affairs and water resources
- Up-to-date data on payment arrears and strategy to reduce level of arrears
- Evidence of activities of the Special Adviser on NGOs, Youth and Women in the area of poverty reduction.
- Evidence to show that revenue is projected for three or more years
- Call circular for 2005 and 2006 budget
- Evidence to show that the state has convincing reason to expect higher IGR in 2006 than previous year (2005)
- Evidence to show that a Committee of the State House of Assembly (SHoA) provides oversight on state debts and guarantees.
- Evidence of funds release plans
- In-year budget reports and evidence of dissemination within government within weeks of quarter end
- Any evidence to show where the payroll system covers staff on the payroll of LGs and there is evidence of regular cross-checking

4.2.3 Service Delivery

- Evidence of distribution of up-to-date data on key socio-economic and human development indicators in the state
- Evidence that baseline data which informs the monitoring of service delivery is disaggregated by LGA
- Evidence of joint planning with non-governmental providers in the delivery of services. Support given to non-government providers
- Job audit report and its use in re-shaping the service
- List of planned projects/programmes in the SEEDS document for the following: electricity, water, roads, primary schools, secondary schools, primary health care services and General Hospitals



- List of completed projects/programmes in the following areas: roads, primary schools secondary schools, primary health care services and General Hospitals

4.2.4 Communication and Transparency

- Tender documents published in the national newspapers
- State Auditor General's report published in the newspapers and the website
- Published information on the **use** of LGA funds
- Minutes of Tender Board meetings
- Published tenders and contract awards
- Public signing of contracts or payment
- Publication of works contract undertaken

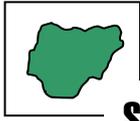
4.3 Level of Preparedness

The Ministry of Planning and Budget, through the active leadership of the Commissioner and the Permanent Secretary (MP&B), has taken a frontal role in pioneering the Kano State 2006 SEEDS benchmarking process. Interestingly, the state has set up a SEEDS Benchmarking Committee which is responsible for the coordination of the exercise in the state. The entire Ministry of Planning and Budget and the Committee members have taken ownership and appear largely committed to the success of the benchmarking process. The SEEDS Benchmarking Secretariat resides at the conference room of the Ministry of Planning and Budget. The Secretariat is open during office hours to any official of the state and other stakeholders who may wish to receive or provide information relating to the exercise. The secretariat is in constant correspondence with the relevant MDAs on issues pertaining to the benchmarking.

Furthermore, a workshop has been held at the state library to sensitize all the MDAs and other government organisations on their roles and responsibilities in providing the required benchmarking evidences. During the workshop, the benchmarking measures and indicators were discussed in full details, all the needed evidences were identified and lead contacts for each MDA were appointed. Simultaneously, the workshop fixed Friday 10th November as the deadline for the submission of the required evidence to the SEEDS Benchmarking Secretariat. Participants at the workshop expressed optimism and promised to provide the information required.

However, despite the promises made and the optimism expressed at the workshop, in reality the evidence is being submitted to the secretariat at snail speed. Annex 3 shows a list of the MDAs who are yet to submit any evidence as at 19th November 2006. All the evidence so far collected have accordingly been referenced and documented and safely kept in four jute bags provided for that purpose. This documentation effort was instrumental to the easy identification of the evidences during the self assessment and would be particularly important during the external benchmarking exercise.

The state has conducted the internal benchmarking exercise as required by the NPC based on evidence available to the self assessment team as at 18th November 2006.



The summary scores are as shown in Section 3 of this report, while a more detailed report is in Annex 5. However, the benchmarking secretariat is still collecting more evidence to close the identified gaps. If all the required evidence is provided, the internal benchmarking scores may improve significantly.

The foregoing indicate that although the state is on track in its preparation for the external benchmarking, and awareness has increased rapidly, a lot more needs to be done in order to maximize the available benchmarking points. Other stakeholders like the NGOs, CSOs, the private sector and the general public should be informed about the upcoming benchmarking exercise. This is necessary as the external assessors may engage them during the assessment proper.

5.0 RECOMMENDATIONS

The state focal person who will work with the external assessors should fully understand the requirement of each benchmarking measure and indicator. This is very crucial to enable him to constructively engage the external assessors and to fully explain the evidence provided by the state and other identified reform measures being undertaken in the state. The state could score low points for its inability to convince the assessors on the relevance of its reform efforts. The consultant has discussed in detail with the other internal benchmarking team members on how to maximize points.

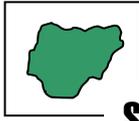
The appointed lead contacts for each of the MDAs should be on standby during the external benchmarking exercise as they may be called upon to provide additional evidence or explanation if necessary.

The state still has some few days before the NPC benchmarking proper to assemble all the missing information to close the gaps identified during the self assessment. The benchmarking Committee should no longer wait for evidences but should rather visit each of the MDAs to collect them.

The state should also sensitize other stakeholders on the pending nationwide benchmarking exercise. These stakeholders include other arms of government (the legislature and the judiciary), the FBOs, CSOs, NGOs, the media and the general public. This is imperative since the external assessors may engage some of them during the benchmarking process.

All the evidence that would be tendered before the external assessors should be properly referenced and listed. The assessors should be asked to sign for all the evidences given to and/or sighted by them. This is to avoid a situation whereby the assessors would deny that such information/evidences were never made available to them.

The end purpose of the SEEDS benchmarking is not just to score maximum points but it is a continuous effort to imbibe good and participatory governance and provide effective service delivery to the people. The gaps identified during the 2005 and 2006 benchmarking in Kano state point to the areas where the state should improve upon. The state should continuously intensify reforms in those areas.



Slgp

The state should consider the use of a robust database to capture all the data/information being assembled now and other data collection efforts. This is particularly important not only for the present intent (benchmarking exercise) but also for government to document and track its activities and performance.

The Special Advisers on Women, Youth and Children and other relevant organizations should publish on a continuous basis government programmes on poverty reduction activities.

Additionally, to make the on-going reform programmes in the state evident and worthwhile, all government entities as well as relevant stakeholders should be constantly informed on the various reform activities being undertaken. This could be in the form of publications, meetings, workshops and other applicable forum. For instance the Special Advisers on Children, Women and NGOs could (if not already done) use such medium to communicate their reform efforts on poverty reduction and empowerment. Proper documentation of these reforms is imperative.

The state should ensure that all reform efforts are embedded in processes and structure of government and not just in the form of printed documents.



Annex 1

Terms of Reference

Support to Kano State 2006 Internal Benchmarking

Introduction

State and Local Government Programme

In November 2000 the UK's Department for International Development commissioned the State and Local Government Programme (SLGP) to run for six years in four selected locations (initially Benue, Ekiti, Jigawa and Enugu, and presently Jigawa, Enugu, Lagos, Kano and the FCT). The programme was designed to enhance the capacity of State and Local Governments in Nigeria to manage resources and provide improved delivery of services, in the interest of the poor, in a transparent, accountable and responsive manner.

The purpose of SLGP is to enhance the capacity and effectiveness of federal, state and local government in chosen states, and at federal level, to formulate policy, manage resources and support service delivery in the interest of poor people. The programme also intends to further this process in other states by dissemination of lessons learnt and through influence on other donor initiatives. More information on SLGP can be found at our web-site at www.slgpnigeria.org.

Benchmarking

The State has prepared its SEEDS document, successfully participated in the 2005 nationwide benchmarking exercise and is preparing for the second benchmarking coming up soon.

Early preparation is quite necessary to put the State in a position of readiness to provide the assessors with the information and data they will require. The Ministry of Planning and Budget is eager to reel in full involvement of all segments of the State Government in order to be fully prepared for the next benchmarking exercise later this year.

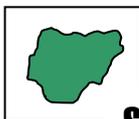
Objectives

The objectives of this consultancy are to assist the KSG prepare for the upcoming benchmarking by coordinating the State internal benchmarking assessment. At the end of the assessment government staff should be fully prepared for the external assessors. The KSG is concerned that procedures that will be benchmarked are already embedded within government and from the outside may not be overtly apparent. The KSG requires advice on how to ensure that all reform efforts to date are evident.

Tasks

The tasks for this consultancy are shown below and will be split into two inputs. The tasks are as follows:

- Working with the KSG Benchmarking Committee plan and co-ordinate the State benchmarking self assessment exercise.
- Provide a detailed checklist of relevant documents and data required.



- Review all documents and evidence of reform and comment on and support any further action required.
- With the KSG Benchmarking Committee score the State using the template.
- Provide detailed advice on how to maximize the evidence of reforms of the KSG.

Outputs

The outputs of the consultancy will be as follows:

- Provide a report detailing the process followed and activities carried out. The report should also contain a checklist of relevant documents and data available within each sector and note outstanding information and data to be put in place by the KSG.
- The report should provide an analysis of Kano State's current position in terms of benchmarks plus probable scores.
- Include detailed advice and recommendations on how the KSG can optimize its readiness for the next benchmarking exercise.

Competency and Expertise

The inputs will be made from one national consultant with at least 10 years experience of public expenditure management reviews at State and/or national level. He/she will have an MBA or other suitable financial management qualification and will have worked extensively on public sector reform programmes. Preferably he/she should have participated or been very familiar with last year's benchmarking exercise.

Timing of Inputs

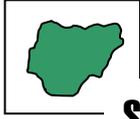
The input will be carried out by one national consultant in two segments; the first input is planned to commence on 18th October 2006. It anticipated that there will be a gap of approx 4-5 days between the two inputs to allow KSG to prepare thoroughly. The exact timing of the second input will be discussed with the SLGP SPM and KSG.

National consultant	Preparation	Days in Field	Travel	Report Writing	Total
Input 1	1	3	1		4
Input 2		4	1	1	6
Total input days					10

Logistics and Administrative Issues

SLGP will provide local transport, access to office support, and office space. The consultant should provide his/her own computer.

Please refer to the SLGP quality assurance procedures, which provide details regarding report deadlines and formatting. These procedures are available from SLGP.



Annex 2

List of Officials Met

1. The Hon. Commissioner of Planning & Budget (MP&B)
2. The Permanent Secretary - MP&B
3. Isa Ali Sharif - Office of the Auditor-General
4. Yusuf Ahmed Yola - Ministry for Local Government
5. Dennys Pasipanodya - State Coordinator, SRIP
6. Gambo O. Getso - Director Planning (MP&B)
7. Shuaibu Musa - Dep. Director DA
8. Ali Ben Musa - Director AGS OAG/LG
9. Egba Joseph - Accounts/Contract Mgr. SRIP
10. Isa Ahmed - PRS
11. A.I. Abubakar - Dir. PRS, MOF
12. Garba M. - Research & Doc. Directorate

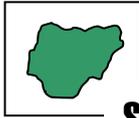
Members of the internal benchmarking team

1. Chima Uba-Oguoma - SLGP Consultant
2. Mohammad Yaro - MP&B
3. Auwali U. Sanda - MP&B
4. Shuaibu Musa - MP&B
5. Ismail M. Ahmed - Secretary

Annex 3

List of organisations required to provide evidence

S/N	MDAs	Remarks	Doc. Ref.
1	Kano State Agriculture and Rural Development Authority (KNARDA)	responded	
2	Kano State House of Assembly	responded	
3	Ministry of Information	responded	
4	Public Complaints & Anti-Corruption Directorate	responded	
5	Rural Electricity Board (REB)	responded	
6	Ministry for Local Government	responded	
7	State Universal Basic Education Board (SUBEB)	responded	
8	Office of the Head of Civil Service (OHCS)	responded	
9	Office of the Auditor General (AG)	responded	
10	Public Accounts Committee (PAC)	responded	
11	Projects Monitoring Bureau	responded	
12	Ministry of finance	responded	
13	Ministry of Environment	Not responded	
14	Ministry of Planning and Budget	Partially	
15	S.A Youth Development	Not responded	
16	S.A NGOs	Not responded	
17	S.A Women Affairs	Not responded	
18	S.A Children Affairs	Not responded	
19	S.A Education & Information Technology	Not responded	
20	S.A Joint Project	Not responded	
21	Kano State Water Board	responded	
22	Hisbah Board-	responded	
23	Adai-daita Sahu – (<i>social reorientation</i>)	Not responded	
24	RUWASA	Not responded	
25	KNUPDA	Not responded	
26	Research & Documentation	responded	

**Slgp**

27	Kano state polytechnic	Not responded	
28	Ministry of works and housing	Not responded	
29	Ministry of Women Affairs	Not responded	
30	Ministry of Commerce	Not responded	
31	Ministry of Health	Not responded	
32	Ministry of Water Resources	Not responded	
33	Ministry of Education	Not responded	



Annex 4

**Kano State Government
2006 Seeds Benchmarking Preparation**

List Of Evidences Required

1. POLICY

To ensure that the state Government develops, publishes and implements a strategy that advances its policy targets

S/No.	Measures and indicators	Evidence required	MDA	Lead Contact
A.	The State Government produces a SEEDS document (or equivalent) that defines policy priority targets in areas such as primary health care, basic education, pro-poor growth, women empowerment and gender equality, and provides a reasoned and fully costed strategy of how they will be achieved.			
1.	Policy statement identifies above priority areas based on a situation analysis, Millennium Development Goals or poverty reduction, NEEDS; and goals and targets are based on policies, and strategies identify specific projects to achieve targets.	<ul style="list-style-type: none"> SEEDS document 	MP&B	Director Planning
2.	State has medium term sector strategies (MTSS) on the above priorities contributing to the targets in SEEDS.	<ul style="list-style-type: none"> SEEDS document Priority Sectors strategic papers 	MP&B All sectors	”
3.	Capital and recurrent implications of all strategies are costed for more than one year.	<ul style="list-style-type: none"> 2006 & 2007 	MP&B	”



		<ul style="list-style-type: none"> budgets SEEDS documents 	MP&B	
B.	Evidence is provided to show that a participatory process has been undertaken, and that men and women across the State have been involved in developing the SEEDS.	Evidence required	MDA	Lead Contact
1.	State Executive Council and State Assembly discuss draft and private sector/NGOs/CSOs consulted on SEEDS development. State Executive Council, State Assembly and private sector/NGOs/CSOs are all involved. (Evidence of sessions and discussions)	<ul style="list-style-type: none"> Evidence of sessions and forum with evidence of discussions by Exco Evidence of sessions & discussions by SHoA. Evidence of sessions & discussions by NGO (in form of minutes of discussions, formal reports, memos, media reports, etc)	MP&B MP&B	MP&B
2.	Evidence that inputs from consultations were considered in drafting the SEEDS document.	<ul style="list-style-type: none"> SEEDS document Sections in the SEEDS 	MP&B	



		document that reflects the input of each of the above stakeholders (identify page nos. in SEEDS doc.)		
C	The SEEDS document (or equivalent) is published and made widely available in the form of political commitment from the Governor to men and women in the State.			
1	<p>Copies of the SEEDS are available in an easily accessible location(s) in and outside the State and the public have been informed of where to find them.</p> <p>Evidence of efforts to make SEEDS document popular within the State and easily accessible in and outside the State.</p>	<ul style="list-style-type: none"> • Abridged version of SEEDS • SEEDS document available in local language(s) • evidence of distribution in State libraries, LG headquarters, • evidence of distribution in schools and higher institutions of learning; • advertisement in local and national newspapers; • available at the Website, etc., 	<p>MP&B</p> <p>MP&B</p> <p>MP&B</p> <p>MP&B</p> <p>MP&B</p> <p>MP&B</p>	



2. BUDGET AND FISCAL MANAGEMENT

To ensure a responsible public financial management and a comprehensive and transparent budget process.

A.	The State Government sets budgets that are a reliable guide to actual spending.	Evidence	MDA	Lead Contact
1	Evidence of a coherent fiscal strategy	<ul style="list-style-type: none"> Budgets – 2005, 2004, 2003 	MP&B	Director Planning
2.	Overall performance of State budget Review the last three years' budgeted and actual, capital and recurrent expenditure of the State as a whole.	<ul style="list-style-type: none"> Full accounts – 2005 Full & audited accounts – 2004,2003 	Min. of Finance (MoF) Auditor-General	Director Finance
3.	Budget outturn in individual Ministries Review the last three years' budgeted and actual capital and recurrent expenditure figures separately in Ministries of health, education, rural development/ agriculture, works, women affairs and water resources . <i>Note: By the time of the assessment, accounts may not be available for 2005. If so, note the fact and score the State on the basis of the previous two years' accounts. The State should be able to provide audited accounts for 2004, and full accounts (which may not be audited yet) for 2005. If it cannot provide these, it should score zero.</i>	<ul style="list-style-type: none"> 2005, 2004, 2003 full accounts for each of the following MDAs – <u>health, education, rural dev/agric, works, women affairs, water resources</u> 	MoF	
4.	Is there evidence that the budgets include all government activities? Budget includes all government activities. Extra budgetary activities below 10% of total expenditure. Is there evidence that the State has records of all funds from development partners coming into the State? <i>(This refers to only the funds contributing to Government activities)</i>	<ul style="list-style-type: none"> 2007 budget with indicative figures for 2008 & 2009 Record showing all funds from development partners to support 	MP&B MP&B	



3.	Multi-year aggregate fiscal forecasts and forward expenditure estimates are prepared on a rolling annual basis. i.e. A projected fiscal plan along the following lines: a) A 3 year MTEF	<ul style="list-style-type: none"> • 2006, 2007 budgets 	MP&B	
C.	Timeliness and scrutiny of budget formulation process.	Evidence required	MDA	Lead Contact
1.	Evidence that the State budget was presented to the State House of Assembly before the middle of November in the relevant year.	<ul style="list-style-type: none"> • 2005 budget call circular issued • 2006 budget call circular issued • 2007 budget call circular issued • Governor's forwarding letter to the SHoA • Press briefings, etc 	MP&B MP&B MP&B MP&B MP&B	Director Planning
2.	Evidence of proper scrutiny of the Appropriation Bill before passing it to Law. <i>Guidance: Consider the quality of the scrutiny given to the Bill by the State House of Assembly.</i> <i>E.g. Has the Assembly challenged items in the Budget on grounds of value for money? Is there evidence that expenditure that cannot be justified has been removed from the budget? Consider also how long the State Assembly had to scrutinize the Bill.</i>	<ul style="list-style-type: none"> • SHoA Appropriation committee report to the house • SHoA comments on the budget • Evidence of queries raised by the SHoA • Forwarding letter of approval of budget by SHoA 	HOA MP&B MP&B HOA/MP&B	Sec. House Committee on Appropriation Director Planning



D.	The State sets realistic budget for internally generated revenue based on historical collection patterns.	Evidence	MDA	Lead Contact
1.	Review the last three years budgeted and actual IGR figures as well as assumptions of the current year IGR to ensure that they clearly provide justification for estimates of each revenue source.	Full accounts for 2005, 2004 and 2003 2006 budget	MoF MP&B	
E	The State has robust procedures for the management of debt and guarantees.	Evidence	MDA	Lead Contact
1.	Is there evidence that the State has defined an institutional framework for sustainable debt management ?	<ul style="list-style-type: none"> • existence of DMU • evidence of a committee of State Assembly that provides oversight on State debts and guarantees. • Job description or mandate of the DMU - Is the DMU involved in debt analysis and loan contracting? • Record of the state's up to date data on debts? • Debt reconciliation statement with DMO 	MoF MoF/House of Assembly MoF MoF MoF	



F.	Budget allocations are released on schedule and there is timely and accurate reporting and dissemination of in-year budget execution.	Evidence required	MDA	Lead Contact
1.	Is there evidence that votes are released in line with the approved Plans by the Accountant-General?	<ul style="list-style-type: none"> Approved fund release plans Monthly and midterm review reports, which should show that implementing ministries, departments and agencies disbursed funds monthly for approved projects and/or programmes as indicated in the SEEDS document. 	MoF MoF	
2.	How regular and comprehensive are in-year budget reports? (Select one)	2004, .005, 2006 mid-year budget reports	MP&B/PMB	
G.	Accounts are prepared on time, audited according to statutory requirements, and audit recommendations are acted upon	Evidence	MDA in charge	Lead Contact
1.	Evidence that the State Accounts for the last two years were presented to the Auditor General on a timely basis (before July 1 of the following year).	Formal letters from the Accountant General (AG) with accounts	MoF	Office of Accountant General



2.	Evidence that the Auditor General's report has been submitted to the State House of Assembly within 90 days of the receipt of the Accountant General's financial statement.	signed by the AG – iro 2005 & 2004 accounts.	Auditor-General	
3.	Evidence that audited accounts were scrutinized by the House of Assembly PAC.	<ul style="list-style-type: none"> Formal letter forwarding the 2005 and 2004 audited accounts to the SHoA by the AG. PAC report on the 2005 and 2004 accounts to the state Assembly Response by MDAs on queries raised by the AG & PAC 	HOA HOA/Audit	Dir Admin.& Gen. Services)
H.	Government regularly monitors financial performance of service delivery agencies and enterprises	Evidence	MDA in charge	Lead Contact
1.	Evidence of regular performance and financial monitoring of state owned enterprises and parastatals.	<ul style="list-style-type: none"> Performance targets set for parastatals Reports on performance against targets; Budget linked to targets; Audited accounts of parastatals 	Respective ministries Audit	



I	Action has been taken to eliminate payroll fraud	Evidence	MDA charge	in Lead Contact
1.	<p>Select the one that best describes the action by the State Government to eliminate payroll fraud: <i>Guidance: One-off measures to identify payroll fraud could include 'pay parades' where staff is required to appear in person to verify their identity. Credit should be given where the State has documentary evidence that such a process occurred, that it included all (or most) staff and that any payroll ghosts' were removed from the payroll as a result of the rest.</i></p>	<ul style="list-style-type: none"> • Computerized payroll system integrated with HR record • Payroll covering state and LGA staff • Computerized payroll records 2006 • Evidence of regular payroll spot checks, pay parades reports and other systematic controls reports. 	<p>OHCS</p> <p>OHCS</p> <p>OHCS</p> <p>OHCS</p>	



3. SERVICE DELIVERY

To ensure that Government strategies to improve service delivery both in terms of quality and in terms of reach, is developed and can be implemented.

A.	An effective system of data collection, processing and dissemination is established, maintained and used to inform policy decisions.	Evidence	MDA	Lead Contact
1.	Is there evidence of up to date data being collected on key socio-economic and human development indicators in the State, and widely disseminated and used in policy and decision making?	<ul style="list-style-type: none"> • A data collection instrument/data analysis methodology; • Regular administration of data instrument to update the results; • Stats. Yearbooks for last 3 years; • Central data bank; • Information on a web site • Letters /memos of request by relevant ministries for the data • Acknowledgement letters • Reflection of 2006 budget on data usage • Gender disaggregated data in policy decisions 	<p>MP&B</p> <p>MP&B</p> <p>MP&B</p> <p>MP&B</p> <p>S.A (Educ.& Info.Tech.)</p> <p>MP&B</p> <p>MP&B</p> <p>MP&B</p>	
2.	Is there evidence that data collected are used to inform policy making is disaggregated by gender?		MP&B	



B	The State Government has a consistent policy on the delivery of services, informed by baseline data and through the SEEDS process.	Evidence	MDA in charge	Lead Contact
1.	<p>Is there evidence that the State monitors service provision against policy targets for delivery in each of the key services, and this has been monitored against consistent targets for a period of 2 years or more?</p> <p><i>Guidance: Focus on Health, Education, Roads, Power, Water Supply, Women Empowerment and Priorities in NEEDS and SEEDS.</i></p>	<ul style="list-style-type: none"> • Service delivery monitoring report for 3 years 	Project Monitoring Bureau (PMB)	
2.	<p>Is there evidence that baseline data which informs the monitoring of service delivery against policy targets is disaggregated by men and women?</p>	<ul style="list-style-type: none"> • Base line data analysis on focus areas disaggregated by men and women 	Respective ministries	
3.	<p>Is there evidence that baseline data which informs the monitoring of service delivery against policy targets is disaggregated by LGA?</p>	<ul style="list-style-type: none"> • Base line data analysis on focus areas disaggregated by LGA 	Respective ministries	
C.	Service delivery strategies in key sectors take due account of policies of other service providers, including other tiers of Government.	Evidence	MDA	Lead Contact
1.	<p>Evidence of involvement of LGA officials in the development of strategies for services that are largely Local Government responsibilities and require State/LGA collaboration. (2pt)</p>	<ul style="list-style-type: none"> • Memos • Documentation of forums, e.g. Planning Board meetings 	Min. for LGs. S.A. State LG joint projects.	Director Inspection



2.	Evidence of cooperation with non-government providers in the delivery of services.	<ul style="list-style-type: none"> Minutes or reports on joint planning or collaboration Evidence of Support given to non-govt. service providers – financial, non-financial 	S.A Joint Projects S.A NGOs	
D.	The Civil Service has been re-aligned towards service delivery priorities.	Evidence	MDA in charge	Lead Contact
1.	Evidence that the results of job audit conducted have been used to re-shape the Service. (1pt)	<ul style="list-style-type: none"> Report of any job audit. Memo on its reflection in reshaping the service 	OHCS	Director Manpower
2.	Evidence that recruitment is based on service delivery needs.	<ul style="list-style-type: none"> Memos/correspondences showing need for recruitment eg in health, education and others 	OHCS	Director Establishment
E.	Services delivered are tailored to the needs of citizens, and citizens have a mechanism to measure service quality.			
1.	Evidence of feedback mechanisms to measure service user Satisfaction: In at least one SEEDS priority service & across a range of services	<ul style="list-style-type: none"> Surveys, Focus Groups, Citizens Jury; Radio phone-in programmes; 	Min. of Information Public	OHCS



<p>2.</p>	<p>Evidence of the percentage of planned water projects/programmes completed or rehabilitated during the last two years. <i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	<ul style="list-style-type: none"> List of water projects /programmes planned in the last two years List of water projects completed or rehab. During the last two years with full address of their locations 	<p>Water Resources</p>	<p>MD Water Board</p> <p>MD-RUWASA</p>
<p>3.</p>	<p>Evidence of percentage of planned roads projects/programmes completed or rehabilitated in the last two years. (2pts) <i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	<ul style="list-style-type: none"> List of road projects programmes planned in the last two years List of road projects completed or rehab. During the last two years with full address of their locations 	<p>Min. Works</p> <p>Min. works</p>	<p>of DG min. of works</p> <p>of DG KNUPDA</p>
<p>4.</p>	<p>Evidence of the percentage of planned primary schools projects/programmes completed or rehabilitated and put to use in the last two years. (2pts) <i>Confirm by visiting a sample of schools and cross-checking records in three Senatorial zones.</i></p>	<ul style="list-style-type: none"> List of primary schools projects/programmes planned in the last two years List of primary schools projects completed or rehabilitated during the last two years 	<p>SUBEB</p> <p>SUBEB</p>	<p>Dir.(PRS)</p> <p>Dir.(PRS)</p>



<p>5.</p>	<p>Evidence of the percentage of planned secondary schools projects/programmes completed or rehabilitated and put to use in the last two years. (2pts) <i>Confirm by visiting a sample of schools and cross-checking records in three Senatorial zones.</i></p>	<p>with full address of their locations.</p> <ul style="list-style-type: none"> List of planned secondary schools projects/ programmes planned in the last two years List of planned secondary school projects/programmes completed or rehabilitated and put to use in the last two years. 	<p>Min. of Education (MOE) MOE</p>	<p>DG. MOE</p>
<p>6.</p>	<p>Evidence of the percentage of planned projects/programmes for improvement of primary health care services completed and put to use in the last two years. (2pts) <i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	<ul style="list-style-type: none"> List of planned projects/programmes for improvement of primary health care services in the last two years List of planned projects/ programmes for improvement of primary health care services completed and put into use in the last two years. 	<p>Min. of Health (MOH) MOH</p>	<p>Dir. Primary Health Care service</p>
<p>7.</p>	<p>Evidence of the percentage of planned projects/programmes in General Hospitals completed and put to use in the last two years. <i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	<ul style="list-style-type: none"> List of planned projects/programm 	<p>MOH</p>	<p>Director Planning</p>



	<p>In all the above cases, States should not be scored for projects that were not planned for in the SEEDS (or equivalent) policy document and budgeted for.</p>	<p>es in general hospitals in the past two years</p> <ul style="list-style-type: none">• List planned projects/programmes completed and put into use in the last two years with full addresses and locations.	<p>MOH</p>	
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4. COMMUNICATION AND TRANSPARENCY

To ascertain that policies are planned and implemented in a transparent and accountable manner.

A	Plans to ensure “due process”, particularly in procurement procedures are developed and positively assessed against Federal Government due process standards, as well publish corrupt acts.	Evidence	MDA	Lead Contact
1.	Evidence that written procedures or guidelines are followed in awarding contracts. Existence of institutional procedures for due process Existence that written procedures and guidelines are followed.	Respondents to tender on short list; Clear definition of criteria for short list <ul style="list-style-type: none"> • Tender documents are disclosed to bidders in National Newspapers; • Minutes of Tender Board meetings are available. • Due process certificate 	Min. of Works & Housing (MOW&H) MOW&H	
2.	Including evidence of what the State has done to make people aware of contracts that have been awarded and how it makes people who benefit from contracts over N10 million aware.	<ul style="list-style-type: none"> • Published tenders and contract awards; • Public signing of contract or payment, at the project site; • Publication of works/ contracts undertaken, etc 	PMB MOW&H	
3	Evidence of action taken by the State to prevent, detect and punish corrupt acts.	<ul style="list-style-type: none"> • Code of Conduct • Acts of the State House of Assembly; • Records/publications showing Prosecution of offenders; • Records/publications showing 	MOW/Research & Doc. Directorate HOA(Public Complaints)	



		disciplinary actions taken, • Court rulings etc.	Public Complaints Directorate	
B	Men and women across the State have the opportunity to publicly question their leaders about performance sector by sector and key fiscal information.	Evidence	MDA	Lead Contact
1.	Evidence of use of media for stakeholders to discuss performance, reforms and service delivery.	<ul style="list-style-type: none"> • Recordings of Radio programmes; • Recordings of Television programmes; • Recordings of Meet-the-people tours, etc. 		
2.	Is there evidence that accounts and audited reports, including findings of the State Auditor General, are published and made accessible to the public and feedback from NGOs, the private sector and civil society indicate that this information can be obtained.	<ul style="list-style-type: none"> • Published document • Web site address; • Newspapers cuttings; etc. 		
3.	Evidence that the public have access to information on the use of LGA funds managed through Joint Allocation Committee. a) Does the State Government publish information on funds released to LGAs through the Joint Allocation Committee? b) Does the State Government publish information on the use of LGA funds deducted through the Joint Allocation Committee?	<ul style="list-style-type: none"> • Newspaper publication • Other publications • Newspaper publications • Other publications 		

Annex 5

Kano State Government Of Nigeria 2006 Seeds Internal Benchmarking Result

1.	Policy	Indicator	Points	Probable Self scores
A	The State Government produces a SEEDS document (or equivalent) that defines policy priority targets in areas such as primary health care, basic education, pro-poor growth, women empowerment and gender equality; and provides a reasoned and fully costed strategy of how they will be achieved	3	7	4
B	Evidence is provided to show that a participatory process has been undertaken, and that men and women across the State have been involved in developing the SEEDS (or equivalent).	2	5	0
C	The SEEDS document (or equivalent) is published and made widely available in the form of a political commitment from the Governor to men and women in the State.	1	3	2.5
	TOTAL	6	15	6.5
2.	Budget and Fiscal Management	Indicator	Points	
A	The State Government sets budgets that are a reliable guide to actual spending.	6	12	2.4
B	The budget demonstrates a clear link between resource allocations and the poverty reduction strategies defined in SEEDS.	3	6	2.5
C	Timeliness and scrutiny of the budget formulation process.	2	3	2.0
D	The State sets realistic budgets for internally generated revenue based on historical collection patterns.	2	4	0
E	The State has robust procedures for the management and recording of debt and guarantees.	1	3	3
F	Budget allocations are released on schedule and there is timely and accurate reporting and dissemination of in-year budget execution.	2	3	0
G	Accounts are prepared on time, audited according to statutory requirements, and audit recommendations are acted upon.	3	6	4
H	Action has been taken to eliminate payroll fraud.	1	3	2
	TOTAL	20	40	15.9
3	Service Delivery Systems	Indicator	Points	
A	The State Government has a consistent policy on service delivery informed by an effective system of data collection, processing and dissemination is established, maintained and used to inform policy decisions.	5	7	2.5



B	Service delivery strategies in key sectors take due account policies of other service providers, including other tiers of Government and the civil service had been re-aligned towards service delivery quality	4	5	3
C	Services delivered are tailored to the needs of citizens, and citizens have a mechanism to measure service quality.	3	4	3
F	The State Government delivers services with balanced spread in senatorial districts and in the key areas of electricity, water, roads, education and health.	7	14	0
TOTAL		19	30	8.5
4	Communication and Transparency	Indicator	Points	
A	Plans to ensure “due process”, particularly in procurement procedures are developed and positively assessed against Federal Government due process standards, with efforts to detect and publish corrupt acts.	3	7	1.5
D	People across the State have the opportunity to publicly question their leaders about performance, sector by sector and key fiscal information.	3	8	3.5
TOTAL		6	15	5.0
TOTAL SCORE		51	100	35.9

1. POLICY

To ensure that the state Government develops, publishes and implements a strategy that advances its policy targets.

S/N	ISSUE	Pts	Doc ref. nos.	Evidence	Self scores	Notes
A.	The State Government produces a SEEDS document (or equivalent) that defines policy priority targets in areas such as primary health care, basic education, pro-poor growth, women empowerment and gender equality, and provides a reasoned and fully costed strategy of how they will be achieved.					
1.	<p>Policy statement identifies above priority areas based on a situation analysis, Millennium Development Goals or poverty reduction, NEEDS; and goals and targets are based on policies, and strategies identify specific projects to achieve targets.</p> <p>a) Priorities reflect MDGs and are consistent with NEEDS and local situation analysis. (1pts)</p> <p>b) Set goals based on policies. Each target must be linked to a policy. (0.5pt)</p> <p>c) Strategies identify specific projects to achieve targets. Each strategy must be linked to a target. (0.5pt)</p>	2	40000/8	SEEDS document	2	<ul style="list-style-type: none"> • Priorities reflect MDGs are consistent with NEEDS and local situation analysis – page 7. • Each target linked to policy (see various sections) • Each strategy linked to a target (pages 62 to106)
2.	State has medium term sector strategies (MTSS) on the above priorities contributing to the targets in SEEDS.	2		SEEDS document	0	K-SEEDS treats sub-sectors as full sectors. The state to provide the transition report or separate broad sectors strategies (as added evidence)
3.	Capital and recurrent implications of all strategies are costed for more than one year. <i>Select which of the following best describes the State's performance:</i>	3		SEEDS document 2006 budget	2	<ul style="list-style-type: none"> • Capital implications costed in SEEDS for 3 years • Recurrent cost implication costed for the current year in



	<p>a) Capital and recurrent implications of all strategies are costed for a 3 year period. (3pts)</p> <p>b) Capital projects are costed for two or more years and recurrent cost implications are costed for the current year. (2pt)</p> <p>c) Capital and recurrent implications of all strategies are costed for the current year. (1pt)</p> <p>d) The implications of the strategies are not costed at all. (0 pt)</p> <p>TOTAL</p>	7				<p>the budget</p> <p>GAP</p> <ul style="list-style-type: none"> • A copy of the fiscal update is required
B.	Evidence is provided to show that a participatory process has been undertaken, and that men and women across the State have been involved in developing the SEEDS.	Pts	Doc. Ref	Evidence	Self score	Remarks/Notes
1.	<p>State Executive Council and State Assembly discuss draft and private sector/NGOs/CSOs consulted on SEEDS development. Evidence of sessions and forum with evidence of discussions.</p> <p>Select which of the following best describes the State's performance:</p> <p>a) State Executive Council, State Assembly and private sector/NGOs/CSOs all involved. (Evidence of sessions and discussions) (3pt)</p> <p>b) Two out of the three bodies involved. (2pt)</p> <p>c) Either one of the bodies involved. (1pt)</p>	3			0	<p>GAP</p> <ul style="list-style-type: none"> • Council conclusion on K-SEEDS not yet provided • Memos or submissions by NGOs/Private sector/CSOs not yet provided <p>(the binded documents showing committees' work/consultations on present administration's programme appear to be insufficient evidence). Sub-committee activities would help</p>
2.	<p>Evidence that inputs from consultations were considered in drafting the SEEDS document.</p> <p>Select which of the following best describes the State's performance:</p> <p>a) Inputs from all of three taken into account in SEEDS. (2pts)</p> <p>b) Two out of the three taken into account. (1pt)</p> <p>c) One out of the three taken into account. (0.5pt)</p> <p>d) No evidence that any is taken into account.(0 pt)</p> <p>TOTAL</p>	2			0	<p>GAP</p> <p>Same evidences in B1 should be provided and then input traced to the particular sections in the SEEDS document</p>
	TOTAL	5				

C.	The SEEDS document (or equivalent) is published and made widely available in the form of political commitment from the Governor to men and women in the State.	Pts				
1.	<p>Copies of the SEEDS are available in an easily accessible location(s) in and outside the State and the public have been informed of where to find them.</p> <p>Evidence of efforts to make SEEDS document popular within the State and easily accessible in and outside the State.</p> <p>E.g.: abridged version available; (0.6pt) SEEDS document available in local language(s) (0.6pt) distribution in State libraries, LG headquarters, (0.5pt) distribution in schools and higher institutions of learning; (0.5pt) advertisement in local and national newspapers; (0.3pt) available at the Website, etc., (0.3pt) Any other effort (0.2pt)</p> <p>TOTAL</p>	3 3	40000/ 1 40000/ 2		2.5	<p>The state meets other conditions except that:</p> <p>GAP</p> <ul style="list-style-type: none"> • <i>Advertisement in the local & national newspapers not seen</i> • <i>State should provide evidence of receipt or dispatch of SEEDS documents to states & international agencies (distribution list only is not sufficient /reliable)</i>

2. BUDGET AND FISCAL MANAGEMENT

To ensure a responsible public financial management and a comprehensive and transparent budget process.

A.	The State Government sets budgets that are a reliable guide to actual spending.	Pts				
1.	<p>Evidence of a coherence fiscal strategy select which of the following that apply to the state:</p> <ul style="list-style-type: none"> a) there is a fiscal strategy document (1 pt) b) the fiscal strategy contains provisions to counter the effect of oil price volatility. <i>Note compliance with the FG fiscal rule satisfies this condition (0.3)</i> c) the strategy document has been formally adopted by the state government (0.5) d) the strategy has been published (0.2) 	2			0	<p>GAP Fiscal strategy document not yet made available.</p>
2.	<p>Overall performance of State budget Review the last three years' budgeted and actual, capital and recurrent expenditure of the State as a whole. <i>Select which of the following best describes the State's performance:</i></p> <ul style="list-style-type: none"> a) In no more than one out of the last three years has the variance between actual and budgeted expenditure been more than 2% of total budgeted expenditure, and in that one year the variance was less than 5% of total budgeted expenditure. (3pts) b) In no more than one out of the last three years has the variance between actual and budgeted expenditure been more than 5% of total budgeted expenditure. (2pts) c) In no more than two out of the last three years has the variance between actual and budgeted expenditure was 	3			0	Variance has been more than 5%

3.	<p>more than 5% of total budgeted expenditure. (1pt) d) Neither a, b or c applies, or data not available. (0pt)</p> <p>Budget outturn in individual Ministries</p> <p>Review the last three years' budgeted and actual capital and recurrent expenditure figures separately in Ministries of health, education, rural development/ agriculture, works, women affairs and water resources. <i>Select which of the following best describes the State's performance:</i></p> <p>a) The actual spending in these ministries is close to budget, i.e. an average of no more than 10 per cent variance in at least two of the three years. (3pts) b) An average of no more than 15% variance in at least two of the last three years (2pts) c) An average of no more than 20% variance in at least two of the last three years. (1pt) d) An average of more than 20% variance in at least two of the last three years, or data not available.(0pt)</p> <p><i>Note: By the time of the assessment, accounts may not be available for 2005. If so, note the fact and score the State on the basis of the previous two years' accounts. The State should be able to provide audited accounts for 2004, and full accounts (which may not be audited yet) for 2005. If it cannot provide these, it should score zero.</i></p>	3			0	<p><u>GAP</u> <i>Capital and recurrent budget and actual reports of each of the listed ministries to be provided.</i></p>
4.	<p>Is there evidence that the budgets include all government activities? <i>Select which of the following best describes the State's performance:</i> Budget includes all government activities. (1pt)</p>	2			2	<ul style="list-style-type: none"> • Budget includes all activities • Extra-budgetary is minimal and below 10% of total spending

	Extra budgetary activities below 10% of total expenditure.1pt) <i>Guidance: Is the level of extra-budgetary activities below 10% total spending?</i>				
5.	Is there evidence that the State has records of all funds from development partners coming into the State? <i>(This refers to only the funds contributing to Government activities)</i> a) The state has records of all funds from dev. Partners (1.0pt) b) State has records of funds from some development partners (0.5pt)	1		0	GAP <i>Records of funds from some development partners has not yet been provided</i>
6.	Evidence of a strategy to monitor and reduce payment arrears Consider arrears of contracts, salaries and other costs. Select all of the following that apply to the State: a) The State has up to date data on payment arrears. (0.3pt) b) The State has a strategy to reduce levels of arrears.(0.3pt) c) The strategy is reflected in the current year budget. (0.4pt) <i>If the State has convincing evidence that it has no expenditure arrears, score 1.</i>	1	2006 budget <i>Provision is made in the budget for liabilities</i>	0.4	GAP <ul style="list-style-type: none"> • Strategy to reduce levels of arrears has not been provided • MOF to provide statement on categories of debts that have fallen into arrears
	TOTAL	12			

B.	The budget demonstrates a clear link between resource allocations and the poverty reduction and gender equality strategies defined in SEEDS.	Pts				
1.	<p>Does the current year budget demonstrate that capital projects have been aligned and additional revenue allocated to the strategies within priority areas in SEEDS? Percentage of current year capital budget (new and ongoing) related to strategies within the SEEDS priorities: If at least 75% is related to SEEDS priorities (2pt) If at least 50% is related to SEEDS priorities (1pt)</p>	2			1	<p>Priorities include water, agric, health, SME, social reorientation, education, security</p> <p>At least 50% of budget is allocated to SEEDS priorities.</p>
2.	<p>Has poverty reducing expenditure been separately identified and tracked in the budget?</p> <p>a) Through the existing budgetary classification system, either through a pre-existing comprehensive system or by adding a special, virtual fund code. (2pts)</p> <p>b) By the prior identification of poverty reducing expenditure items in the budget and by reporting on those items (without the addition of a special code to the classification of expenditures). (1.0pt)</p> <p>c) Through the use of a separate institution/fund. (0.5pt)</p> <p>d) Poverty reducing spending is not identified. (0 pt)</p>	2	<p>27150/1 &2</p> <p>401150/14</p>	<p>2006 budget</p> <ul style="list-style-type: none"> • Budget code 450/422 page 356 (poverty reduction) • Budget code 450/101 page 352 (KNARD A) • See monitoring reports (internal 	<p>1</p> <p>0.5</p>	<ul style="list-style-type: none"> • Poverty reducing exp. items have been identified in the budget and are monitored and reported upon <p>GAP</p> <ul style="list-style-type: none"> • <i>also activities of the various Special Advisers on poverty reduction not yet provided</i>

3.	<p>Multi-year aggregate fiscal forecasts and forward expenditure estimates are prepared on a rolling annual basis. i.e. A projected fiscal plan along the following lines:</p> <p>a) A 3 year MTEF (2pt) b) One year (0.5pt)</p> <p>TOTAL</p>	2		& external) 2006 budget (shows revenue & exp. for 1year)		<p>GAP</p> <ul style="list-style-type: none"> no evidence yet to show that revenue is projected for 3 years SEEDS document shows only 3yrs Budget shows rev.& exp for one 1yr
C. Timeliness and scrutiny of budget formulation process.		Pts				
1.	<p>Evidence that the State budget was presented to the State House of Assembly before the middle of November in the relevant year.</p> <p>a) Call circular goes out by July 1 of year prior to implementation year. Budget to the State Assembly by October 1. (1pt) b) Call circular goes out after July 1 of the year prior to implementation year. Budget to the State Assembly by November 1. (0.5pt) c) Call circular goes out after July 1 of the year prior to implementation year. d) Budget to the State Assembly after November 1. (0 pt)</p>	1		Evidence not yet provided	0	<p>GAP Call circular for 2005 and 2006 not yet provided to answer this indicator. <i>Note that the state may not meet up this requirement in 2007 budget process due to the ongoing budget reforms</i></p>
2.	<p>Evidence of proper scrutiny of the Appropriation Bill before passing it to Law. (2pt) <i>Guidance: Consider the quality of the scrutiny given to the Bill by the State House of Assembly.</i> <i>E.g. Has the Assembly challenged items in the Budget on</i></p>	2		See documents submitted	2	The State House of Assembly has rigorously challenged items in the budget and amendments were forwarded



	<p><i>grounds of value for money?</i> <i>Is there evidence that expenditure that cannot be justified has been removed from the budget?</i> <i>Consider also how long the State Assembly had to scrutinise the Bill.</i></p> <p>TOTAL</p>	3		by the PAC		
D.	The State sets realistic budget for internally generated revenue based on historical collection patterns.	Pts				
1.	<p>Historical internally generated revenue performance Review the last three years budgeted and actual IGR figures as well as assumptions of the current year IGR to ensure that they clearly provide justification for estimates of each revenue source. Select which of the following best describes the State's performance:</p> <p>a) In no more than one out of the last three years has actual IGR been less than 95% of total budgeted IGR. (2pt) b) In no more than one out of the last three years has actual IGR been less than 92% of total budgeted IGR. (1pt) c) In no more than two out of the last three years has actual IGR been less than 92% of total budgeted IGR. (0.5pt) d) Neither a, b, or c applies. (0 pt)</p>	2		2003, 2004, 2005 full accounts Budget monitoring reports	0	IGR actual collections in the last 3 years have been less than 78%
2.	<p>Internally Generated Revenue Budgets Assumptions for the preparation of the current year budget that clearly provide justifications for the estimates for each year revenue source. Examples: Is the budget for IGR in line with the last year's actual</p>	2			0	GAP IGR budget for 2006 is higher than 2005 estimates. <i>The MOF (revenue) to provide evidence that the state has convincing</i>



	<p>collection rates? If it is lower than or equal to previous years actual rates (2pt) if the budget for IGR is higher than previous year's actual collections, does the state have a convincing reason to expect higher rates this year? (e.g. a new collection agency, system or contractor) (1.5pt) Does the state year to date collection performance support the state's estimates?</p> <p>TOTAL</p>	4				<i>reason to expect higher rates of IGR</i>
E.	The State has robust procedures for the management of debt and guarantees.	Pts				
1.	<p>Is there evidence that the State has defined an institutional framework for sustainable debt management? a) Existence of Debt Management Unit (DMU) and Committee of State Assembly that provides oversight on State debts and guarantees. (0.75pt) b) Is the DMU is involved in debt analysis and loan contracting? (1.5pt) c) Does the State have up to date data on debts? (0.75pt)</p> <p>TOTAL</p>	3		<ul style="list-style-type: none"> • 39000/3-DMU mandate • 39000/3 - circulars to ministries recognising DMU • 39000/2 – DMU involvement in loan contracting (Min. of Education) • 39000/5- 	2.25	<ul style="list-style-type: none"> • DMU exists, has data on up to date debts & involved in loan contracting <p>GAP</p> <ul style="list-style-type: none"> • <i>Evidence is not yet provided to show that State Assembly committee provides oversight on state debts & guarantee</i>

				debt stock 30/9/06		
F.	Budget allocations are released on schedule and there is timely and accurate reporting and dissemination of in-year budget execution.	Pt s				
1.	<p>Is there evidence that votes are released in line with the approved Plans by the Accountant-General?</p> <p>Monthly and midterm review reports, which should show that implementing ministries, departments and agencies disbursed funds monthly for approved projects and/or programmes as indicated in the SEEDS document. (1pt)</p>	1			0	<p>GAP</p> <ul style="list-style-type: none"> • No evidence to show fund release plans • Mid-term reports show fund released but these are not based on any documented release plans
2.	<p>How regular and comprehensive are in-year budget reports? (Select one)</p> <p>a) Budget reports, with classification that allows comparison to the budget and which incorporate expenditure, revenue and debt information, are disseminated within government within four weeks of month and quarter end. There are no material concerns about the quality of the information.(2pts)</p> <p>b) Budget reports, with classification that allows comparison to the budget at some levels, are disseminated within government within four weeks of quarter end. Where information is lacking this is recognised and reflected in the reports. (1.5pts)</p>	2			0	<p>GAP</p> <p><i>Evidence on this has not yet been provided</i></p> <p><i>Reports are internal and not disseminated</i></p>



	<p>c) Budget reports are prepared within six weeks of quarter end, but major gaps exist in the information and the manner of compilation allows for a significant level of inaccuracy.(1pt)</p> <p>d) Budget reports are not prepared within six weeks of the quarter end. (0 pt)</p> <p>TOTAL</p>	3				
G.	Accounts are prepared on time, audited according to statutory requirements, and audit recommendations are acted upon	Pt s				
1.	<p>Evidence that the State Accounts for the last two years were presented to the Auditor General on a timely basis (before July 1 of the following year).</p> <p>Formal letter from the Accountant General (AG) with accounts signed by the AG. (2pt)</p>	2		<p>See forwarding letters</p> <p>41000/3/3 41000/4/2</p>	0	<p>The accounts for 2004 was submitted to the AG on <u>28 Feb 2006</u>; & 2005 on <u>21 Sept 2006</u> (the state submitted both accounts after July 1st of the relevant yrs)</p>
2.	<p>Evidence that the Auditor General's report has been submitted to the State House of Assembly within 90 days of the receipt of the Accountant General's financial statement. (2pt)</p>	2		41000/4	2	<p>The accounts for 2005 was forwarded to State Assembly on 30/10/2006, less than 90 days of the receipt of the accounts.</p>
3.	<p>Evidence that audited accounts were scrutinised by the House of Assembly PAC. (2pt)</p> <p><i>Example: Is there evidence that the PAC has asked questions about items in the report? (1pt)</i></p> <p><i>Is there evidence that Ministries have been asked to answer questions raised in the auditor's report? (1pt)</i></p> <p>TOTAL</p>	2		<p>22000/7 22000/8</p>	2	<p>PAC raised a number of queries on the accounts. Ministries have been asked to answer these queries.</p>
	TOTAL	6				

H.	Action has been taken to eliminate payroll fraud.	Pts			Pts	
1.	<p>Select the one that best describes the action by the State Government to eliminate payroll fraud:</p> <p>a) Payroll and human resources records are linked by an integrated database covering all staff on the State payroll. The data base uses biometric data to identify staff. Access to the data is limited and all changes result in a computerised audit trail. (2pt)</p> <p>b) As (a), but the system also covers staff on the payrolls of LGs, or there is evidence of regular cross-checking. (3pt)</p> <p>c) A system exists as in (a), but does not cover all of the staff employed by the State, or does not meet all the conditions above, or has not yet been fully implemented. (1.5pt)</p> <p>d) There is no integrated payroll/HR system, but there are regular cross-checks between payrolls and HR records, and there have been spot-checks on the payroll within the last three years that have identified cases of fraud and removed them from the payroll. (1.2pt)</p> <p>e) Systematic controls over the payroll are not adequate, but there has been at least one spot-check on the payroll in the last two years, resulting in the elimination of some 'ghost' workers. (0.8pt)</p> <p>f) No work done to eliminate payroll fraud. (0 pt)</p> <p><i>Guidance: One-off measures to identify payroll fraud could include 'pay parades' where staff are required to appear in person to verify their identity. Credit should be given where the State has documentary evidence that such a process occurred, that it included all (or most) staff and that any payroll ghosts' were removed from the payroll as a result of the rest.</i></p> <p>TOTAL</p>	3		<ul style="list-style-type: none"> • Computer payroll printouts • Physical verification may be undertaken by assessors 	2	<p>The computer centre which has a centralized data base of human resource records prepares the state payroll based on input from the payroll standing committee.</p> <p><u>GAP</u> <i>The state needs to provide additional evidence where payroll also covers local government staff (SUBEB) to get maximum points of 3</i></p>
		3				

3. SERVICE DELIVERY

To ensure that Government strategies to improve service delivery both in terms of quality and in terms of reach, is developed and can be implemented.

A.	The State Government has a consistent policy on the delivery of services, informed by an effective system of data collection, processing and dissemination is established, maintained and used to inform policy decisions.	Pts				
1.	<p>Is there evidence of up to date data being collected on key socio-economic and human development indicators in the State, and widely disseminated and used in policy and decision making?</p> <p>Select one:</p> <p>Data collected, analysed, and used for decision making within the last 3 years. (2pt)</p> <p>Data collected, analysed and used more than 3 years ago. (1.5pt)</p> <p>Data collected, consolidated and analysed (1pt)</p> <p>Data collected, analysed and disseminated widely (0.5pt)</p> <p>Data collected, analysed but not used (0.25pt)</p> <p>Data not collected (0pt)</p> <p>A data collection instrument/data analysis methodology; Regular administration of data instrument to update the results; Statistical Yearbook; Central data bank; Information on a web site; Are sectoral Ministries aware of data relevant to them?</p>	2			0	<p>The state statistical agency submitted statistical year book for 1997 and 2003. These are not up to date.</p> <p><u>GAP</u> <i>Evidence of distribution of up to date data on key socio-economic and human development indicators in the state should be provided.</i></p>

2.	<p>E.g. Are staff of Ministry of Health aware of key health indicators? Are budget ceilings and floors set using data from these sources? Do budgets reflect the usage of statistical data in other ways?</p> <p>Letters/memos of request by the budget department; Feedback letters/memos from the data collection department; Reflection in current budget of data usage, etc.</p> <p>Is there evidence that data collected and used to inform policy making is disaggregated by gender? Data of most sectors disaggregated by gender. (1pt) Only data of a few sectors are disaggregated by gender (0.5pt)</p> <p>TOTAL</p>	1		SEEDS document page 12 31220/1 on SUBEB	0.5	Available evidence indicates that only data on education sector is disaggregated by gender
3.	<p>Is there evidence that the State monitors service provision against policy targets for delivery in each of the key services, and this has been monitored against consistent targets for a period of 2 years or more?</p> <p>Select one: Service monitored against targets for 2 years or more (2pt) Service monitored for less than 2 years (1pt) Service not monitored (0 pt)</p> <p><i>Guidance: Focus on Health, Education, Roads, Power, Water Supply, Women Empowerment and Priorities in NEEDS and SEEDS.</i></p>	2		See M&E reports for 2004, 2005 & 2006 – pages 26, 42, 50, 70, 75	2	Service provision in key priority areas are being monitored consistently for more than 2 years.

4.	Is there evidence that baseline data which informs the monitoring of service delivery against policy targets is disaggregated by men and women? (1pt)	1			0	<p><u>GAP</u> <i>Evidence is not yet provided to show disaggregation by men and women and by LGAs</i></p>
5.	Is there evidence that baseline data which informs the monitoring of service delivery against policy targets is disaggregated by LGA? (1pt)	1			0	
TOTAL		7				
B.	Service delivery strategies in key sectors take due account of policies of other service providers, including other tiers of Government and the civil service has been re-aligned towards service delivery priorities	Pts				
1.	Evidence of involvement of LGA officials in the development of strategies for services that are largely Local Government responsibilities and require State/LGA collaboration. (2pt) Memos Documentation of forums, e.g. Planning Board meetings.	2		Call circulars on annual budget Time table for budget bilateral discussions 28000/2 28000/3 28000/4	2	Evidence received
2.	Evidence of cooperation with non-government providers in the delivery of services. Joint planning and collaboration Support given to non-government service providers (1pt)	1			0	<p><u>GAPS</u> <i>The Special Advisers (NGO, Youth and Women) to provide some of the evidences</i></p>

	TOTAL					<i>The report of the economic summit held in the state may also be relevant</i>
3.	Evidence that the results of job audit conducted have been used to re-shape the Service. (1pt)	1	24000/2	Summary of employment approved from the office of head of service. This has to be traced to actual employment	0	Job audit report not available but the state has done table pay report. The establishment directorate can help in providing any evidence of job audit
4.	Evidence that recruitment is based on service delivery needs. (1pt)	1			1	
TOTAL		5				
C.	Services delivered are tailored to the needs of citizens, and citizens have a mechanism to measure service quality.	Pts				
1.	Evidence of feedback mechanisms to measure service user Satisfaction: Select one: In none of the priority services in SEEDS (0pt) In at least one SEEDS priority service (1pt) Across a range of services (2pt) <i>E.g. Surveys, Focus Groups, Citizens Jury; Radio phone-in programmes; Suggestion boxes in public places, etc.</i>	2		Evidence 23070/1 23070/3/1 24000/4	1.5	Video cassettes available on feedback on service delivery Meet the people tour Radio discussion programmes. These cover a range of services. Did not verify contents of video
2.	Is there an avenue for redress where service delivery is poor? (1pt) <i>Complaints hotline; Accessible complaints centre; Feedback from public meeting; Suggestion boxes in public places, etc.</i>	1		23070/3/1 23070/1 24000/4	1	The Public complaints & Anti-corruption directorate report for 2005 & mid year report for 2006 Board of Internal Revenue committee on verification of

3.	<p>Is there evidence of action taken in response to complaints? (1pt)</p> <p><i>Reports on complaints and action taken. Report from meetings indicating actual response.</i></p>	1			1	complaints/petitions ,,
TOTAL		4				
D.	The State Government delivers services with balanced spread in senatorial districts and in the key areas of electricity, water, roads, education and health.	Pts				
1.	<p>Evidence of percentage of planned electricity projects/programmes completed or rehabilitated in the last two years. (2pts)</p> <p><i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	2			0	<p><u>GAPS</u> Information on completed project is only available on water resources and electricity. This measure requires a listing of all the projects planned in SEEDS or equivalent policy document in addition of what has been achieved.</p> <p>Additional data is required i.e. a tabulation of planned projects in SEEDS for 2004, 2005 & 2006 and what has been achieved.</p>
2.	<p>Evidence of the percentage of planned water projects/programmes completed or rehabilitated during the last two years. (2pts)</p> <p><i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	2			0	
3.	<p>Evidence of percentage of planned roads projects/programmes completed or rehabilitated in the last two years. (2pts)</p> <p><i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	2			0	



4.	<p>Evidence of the percentage of planned primary schools projects/programmes completed or rehabilitated and put to use in the last two years. (2pts) <i>Confirm by visiting a sample of schools and cross-checking records in three Senatorial zones.</i></p>	2			0	
5.	<p>Evidence of the percentage of planned secondary schools projects/programmes completed or rehabilitated and put to use in the last two years. (2pts) <i>Confirm by visiting a sample of schools and cross-checking records in three Senatorial zones.</i></p>	2			0	
6.	<p>Evidence of the percentage of planned projects/programmes for improvement of primary health care services completed and put to use in the last two years. (2pts) <i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	2			0	
7.	<p>Evidence of the percentage of planned projects/programmes in General Hospitals completed and put to use in the last two years. (2pts) <i>Confirm by visiting a sample of project sites in three Senatorial zones.</i></p>	2			0	
<p>In all the above cases, States should not be scored for projects that were not planned for in the SEEDS (or equivalent) policy document and budgeted for.</p>						
TOTAL		14				

4. COMMUNICATION AND TRANSPARENCY

To ascertain that policies are planned and implemented in a transparent and accountable manner.

A.	Plans to ensure “due process”, particularly in procurement procedures developed and positively assessed against Federal Government due process standards, as well publish corrupt acts.	Pts				
1.	<p>Evidence that written procedures or guidelines are followed in awarding contracts. Existence of institutional procedures for due process Existence that written procedures and guidelines are followed</p> <p><i>Respondents to tender on short list; Clear definition of criteria for short list; (1.5pt)</i></p> <p><i>Tender documents are disclosed to bidders in National Newspapers; Minutes of Tender Board meetings are available. Due process certificate; (1.5pt)</i></p>	3			0.5	<p>A hand book for procurement guidelines is available. A copy of invitation for prequalification and certificate are available.</p> <p>GAP Additional evidence like tender board meetings and newspaper publications would be valuable</p>
2.	<p>Evidence of what the State has done to make people aware of contracts that have been awarded and how it makes people who benefit from contracts over N10 million aware.</p> <p><i>Published tenders and contract awards; (0.75pt) Public signing of contract or payment; (0.75pt) Publication of works contracts undertaken, etc.(0.5pt)</i></p>	2			0	Evidence not yet available



3	<p>Evidence of action taken by the State to prevent, detect and punish corrupt acts. <i>Code of Conduct; (0.2pt)</i> <i>Acts of the State House of Assembly; (0.5)</i> <i>Prosecution of offenders; (1.0pt)</i> <i>Disciplinary actions taken, etc. (0.3pt)</i></p> <p>TOTAL</p>	2		Reports of the Public Complaints and Anti-Corruption Directorate	1	
B	Men and women across the State have the opportunity to publicly question their leaders about performance sector by sector and key fiscal information.	Pts				
1.	<p>Evidence of use of media for stakeholders to discuss performance, reforms and service delivery. <i>Recordings of Radio programmes; (1pt)</i> <i>Recordings of Television programmes; (0.5pt)</i> <i>Recordings of Meet-the-people tours, etc. (0.5pt)</i></p>	2			1.5	cassettes have been provided, although the team did not watch them
2.	<p>Is there evidence that accounts and audited reports, including findings of the State Auditor General, are published and made accessible to the public and feedback from NGOs, the private sector and civil society indicate that this information can be obtained. <i>Published (1pt)</i> <i>Web site; (0.5pt)</i> <i>Newspapers; (0.5pt)</i></p>	2			0	evidence not yet available
3.	<p>Evidence that the public have access to information on the use of LGA funds managed through Joint Allocation Committee. a) Does the State Government publish information on funds released to LGAs through the Joint Allocation Committee? (2pts)</p>	4			2	<p>Copies of text radio broadcast:</p> <p>Evidence is available on Aug-Nov05 allocations only Audio cassette</p>



Slgp

b) Does the State Government publish information on the use of LGA funds deducted through the Joint Allocation Committee? (2pts)					
TOTAL	8				