



## Press release

The Subnational Budget Transparency Survey 2018 also revealed that most States fail to provide meaningful opportunities for the public to participate in the budget process – both to inform decisions about how government raises and allocates funds and to hold state governments accountable for implementing those decisions. Only two states, Jigawa, and Anambra out of the 36 surveyed offered participation opportunities that are considered adequate (a score of 60 or higher). The average score is just 17 out of 100, with 30 states having weak scores (lower than 41). Without opportunities for citizens' active participation – particularly citizens from marginalized or vulnerable groups – budget systems may only serve the interests of powerful elites.

Budgets are very technical by nature. Budget debates are often relegated to economists and other experts, limiting the broader public's input on the sources of public resources, how these resources are spent, and who benefits from public expenditure. Budget debates, however, shouldn't be limited to experts. All citizens have the right to participate in the budget process and to know where public resources come from, how they are spent, and how expenditure is linked to achieving development goals.

CIRDDOC developed the Nigerian States Budget Transparency Survey (SNBTS) to analyse how transparent, open, and participatory budget and procurement processes are in Nigerian states. All 36 states are evaluated to see how much budget information is provided, spaces and mechanisms for public participation throughout the budget process, and how robust and transparent the procurement process is in the states. The State Budget Transparency Index 2018 which finds that Nigerian states on average provide minimal information on the budget and procurement processes with limited spaces for public participation. The overall score has improved by 3 points when compared to 2015 survey results. With an average score of 29, most states don't publish enough budget information, have limited spaces for citizens to be involved in the budget process, and provide minimal information on the procurement process. With a score of 87, Jigawa performs best on the Index. They provide citizens with extensive budget information, have effective mechanisms for public consultation throughout the budget process, and have an open and robust procurement process. Kaduna and Delta score above 60, meaning they provide significant budget information, spaces for public participation throughout the budget process, and significant information on procurement. The majority of states score between 20 and 60, meaning they provide minimal to some information on the budget, few spaces for public participation, and limited information on the procurement process. Thirteen (13) states have almost no budget information, non-existent spaces for public consultation, and opaque procurement processes.

Further analysis shows that only Jigawa state scores above 60 on all three sub-indices—availability of key budget documents, public participation, and procurement transparency. Kaduna, state score above 60 on two out of three sub-indices, while Anambra, C/River, Delta, Ebonyi, Lagos, and Ogun states score above 60 on one out of three sub-indices.

### *Public availability of key budget documents*

The State Budget Document Availability Index evaluated the public availability of key budget documents in each state. The top performers are Delta and Jigawa states, both with scores above 80. Kaduna, Ebonyi, and Ogun states follow, each with scores above 60. The average score in 2018 is 32, meaning citizens in Nigerian states have access to minimal budget information. This is an improvement from the 2015 Index which had an average score of 26. A net increase of 39 budget documents are also available in 2018. While the increase of budget

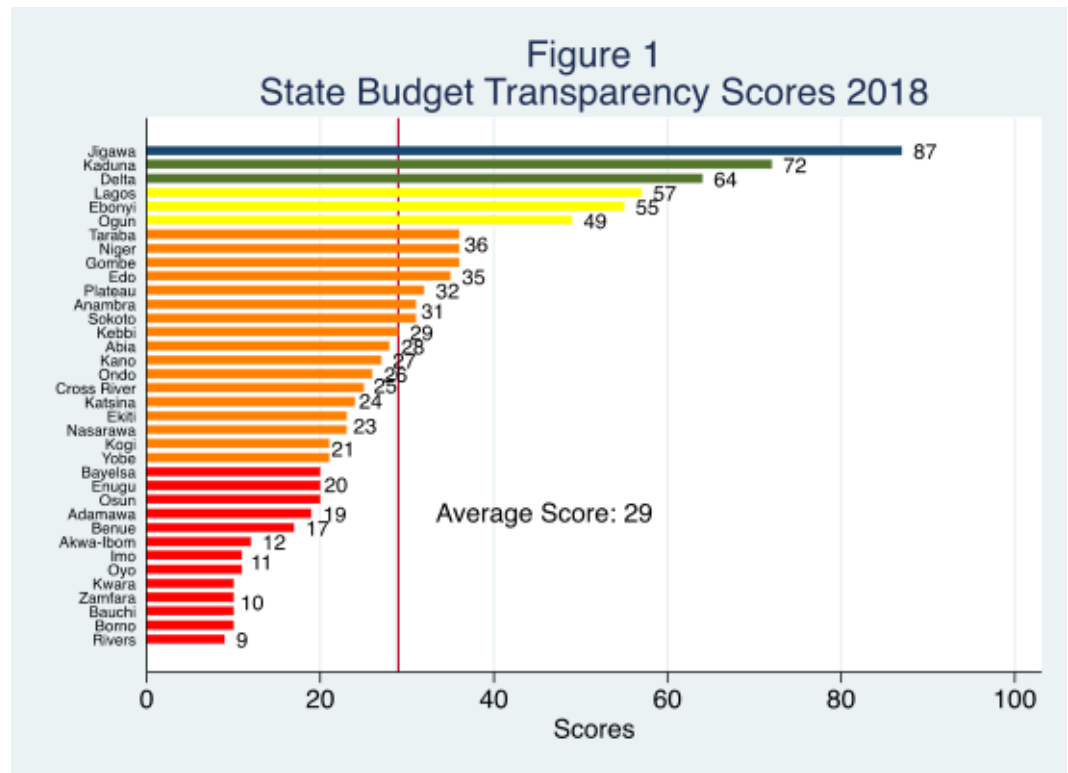
information is welcomed, more than half of all budget documents are still not publicly available. In addition, several states have regressed. Cross River, Ekiti, Benue, and Adamawa states have significantly reduced the amount of budget information disclosed throughout the budget process since 2015.

*Public participation in the budget process*

With an average score of 17, the State Public Participation Index 2018 finds that few states have spaces for meaningful public participation. Jigawa state scores 100 and Anambra state scores 67. Eight states score between 20 and 60, meaning they provide limited spaces for public consultation on budget matters. The majority of states have very little to almost no opportunity for the broader public to be involved in the budget process. Adamawa, Akwa-ibom, Bauchi, Bayelsa, Borno, Edo, Imo, Oyo, Rivers, and Zamfara have no mechanisms for the public to be involved in any phase of the budget process. The average 2018 score dropped by 9 points since 2015. Despite this overall decrease, several states have made significant improvements.

*Public access to procurement information*

Nigerian states provide more information on procurement than on the budget. Many have made improvements in the robustness and transparency of the procurement process when compared to 2015. Thirty states have a legal framework guiding the procurement process, while 33 states have some form of a public procurement bureau to guide the process. In 6 of these 33 states, the private sector and/or civil society are a part of the bureaus. Twenty-four states centralise pre-bidding documents to the state public procurement bureau. Nine states invite civil society organizations (CSOs) to the process when bids for tenders are opened, and 10 states proactively publish procurement decisions



Key

The states that scored:

**81-100** Provide Extensive Information,

**61-80** Provide Significant Information,

**41-60** Provide Some Information,

**21-40** Provide Minimal Information,

**0-20** Provide Scant or No Information

“Transparency scores in this round of the survey show that any state government, irrespective of region or culture, can become more transparent,” said Engr. Ralph Ndigwe. “The vast majority of states in the country could quickly improve transparency by making documents they already produce publicly available. Most states that produce documents that they are not publishing on their official websites already publish other documents online, so they could easily do so for all documents.”

For the full report, including recommendations, and other resources, such as state-specific results, please visit [www.cirddoc.org](http://www.cirddoc.org) or [statesbudgettransparencysurvey-ng.com](http://statesbudgettransparencysurvey-ng.com).

*Cirddoc collaborates with state-based civil society organizations around the country to analyze, monitor, and influence government budget processes, institutions, and outcomes. Cirddoc’s aim is to make budget systems more transparent and accountable to the public in order to improve governance and combat poverty. The U.K. Department for International Development (UKAid), provide funding for the Subnational Budget Transparency Initiative at the Civil Resource Development and Documentation Centre.*

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