

**February, 2018**



## **EXECUTIVE SUMMARY**

These report summaries the result of the 2018 sub-national budget Transparency survey conducted in Bauchi State, Nigeria which was commissioned in February, 2018 with a detailed time table of delivery. Bauchi State participation in the 2018 survey fall below the all states average scores of 26 out of 100 by scoring 14 out of 100. The key findings for the state scores on public access to key budget documents was 13 out of 100, 14 out of 100 on public participation in budget 23 out of 100 in public access to procurement information this was a poor rating and several recommendations and suggestions were made for improvement in line with best practices in budget process. However given the regime change in the state which is in line with the constitutional provision for good governance, the new government inaugurated came with new policy and approach in conducting her state affairs. The state appraisal in 2018 against the baseline survey rating the state in 2018 performed worse than in 2015. The overall budget transparency score in 2018 was 10 which failed below 14 point score out of 100 for 2015 indicating a decrease of 4 point from that of 2015. There is a slight change in the rating of the state budget document availability from 10 out of 100 in 2015 to 13 out of 100 in 2018. On public participation in the budget process, the state scored 0 out of 100 due to limited public participation and approval of the budget process in 2018. However public access to information on procurement decrease slightly in comparison to 2015 as it shows that the public have little access to procurement information and process in the states.

## **GEOGRAPHICAL PROFILE OF BAUCHI STATE**

Bauchi state was part of North-eastern province and was carved out in 1976. The state occupies a total land area of 49,259 sq/km representing 5.3% of Nigerians total land mass and is located between latitude of 9° 3 and 12° 3 North of the equator and lies between 8° 5 and 11° east of the Greenwich meridian. The state is boarded by seven states Kano, Jigawa, to the North, Taraba and Plateau to the South, Gombe and Yobe to the East and Kaduna to the West. The 2006 census figures placed the state's population at 4.6 million and the population projection for 2016 is 6,537,300 and has 142.6/km<sup>2</sup> density.

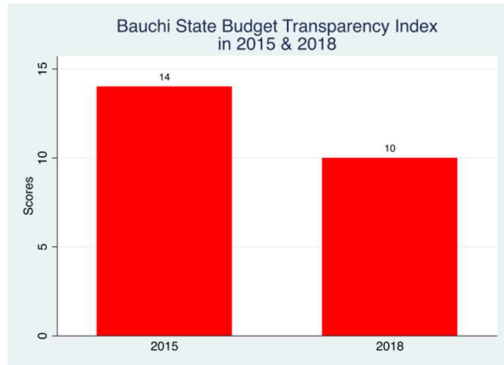
## **METHODOLOGY OF THE SURVEY**

The research process adopted the use of questionnaires that was designed to measure some key parameters related to budget processes, availability and transparency processes. The questionnaire was divided into section 1-4 with 70 questions in all. The sections measured availability of key budget documents, public participation in budget processes, transparency in public procurement processes, as well as access to information and fiscal responsibility covering section 1 to 4 respectively.

The survey was constituted with survey team comprising the state researcher, the State Supervisor and the Zonal Consultant who oversee the research process and reports back to CIRDDOC.

The state research team received support from CIRDDOC team at every stage of the process.

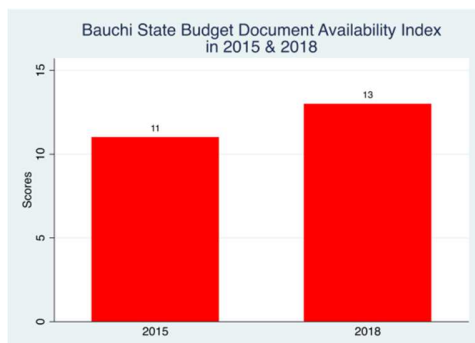
## KEY FINDINGS:



### State Budgets Transparency Index.

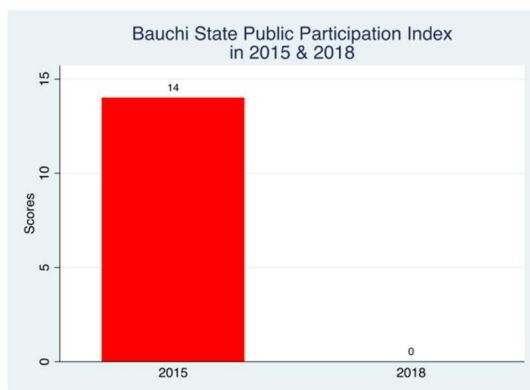
The result of the 2018 survey placed Bauchi state on rating of 10 out of 100 in terms of the overall budget transparency index. This result is indicating a poor performance showing that the state provides limited information on budget to citizens. This is below the 2015 performance of the state which placed the state at 14 among other states in the transparency index.

### Public Availability of Key Budget Document.



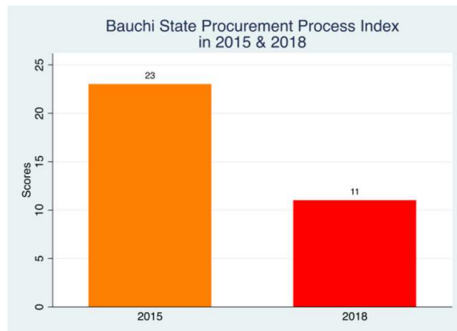
Bauchi state scored 13 out of 100 in public availability of key budget documents. This rating is because key budget documents of the state are not made publicly available. Half of the budget documents are produced for internal use only: the state budget call circular, state budget estimates and votes, state appropriation law and state Auditor-General's report. The State Medium-Term Expenditure frame work/fiscal strategy paper, Citizens Budget, State Quarterly reports, State Mid-year Review and State Accountant General's Report aren't produced at all.

### **PUBLIC PARTICIPATION IN BUDGET PROCESS**



The state public participation index for 2018 was zero (0) out of 100. This shows that there is no space for public participation by citizens in the budget process. This further reduces the space for public participation that existed in 2015. This is reinforced by the fact that the Executive, SHoA, and Auditor General provide no space for public consultation.

## PUBLIC ACCESS TO PROCUREMENT INFORMATION



This has a score of 11 out of 100, and it shows that citizens have almost no access to procurement information in Bauchi state. There is a slightly decrease in comparison to 2015. While there is no public procurement bureau, there is a due process office. In comparison to 2015, tenders are no longer opened to the public.

## RECOMMENDATIONS

On budget transparency, the governor should intensify through a conscious effort at ensuring a transparent budget procedures and public participation and accountability in Bauchi state budget preparation through the production and publication and public availability of the following documents:

- The state budget document should be made available by creating a state budget office website
- Budget appropriation should be public available and appropriate law made public within 3 month of assents
- The use of and preparation of citizen's budget.

- The adoption of appropriate use of medium term expenditure frame work (MTEF) and fiscal strategy papers (FSP)
- The preparation, publication and timely availability of accountant general's and auditor general's report.

To ensure public participation and effectively make use of CSO's and Bauchi citizens, the Governor of Bauchi should encourage and invite relevant MDA's and stakeholders by:

- By Create a budget information platform web-sites for citizens /stakeholder
- Stakeholder forum consisting of MDA's, CSO's should be formed and should be held prior to budget presentation and relevant budget document should be provided to stakeholders on time to enable participation with a clear time table and calendar for budgeting process, hearing, input and feedback shared across all stakeholders.
- Beneficiaries of Government projects and their list should be prepared and made available to stakeholders, also the list of project beneficiaries, subsidies, social plans and Government target spending by and from MDA's.
- State ministry of Budget and Economy planning should engage in the production of citizen's budget.

### **LESSONS LEARNED**

The following are observable lessons learnt in the course of the research.

- Public availability of budget document is grossly unavailable as budget documents are shrewd in absolutely secrecy and freedom of information bill not respected.
- Transparent budgeting process is not dully followed, as the budget calendar is not followed, no citizen's budget and MTEF (Medium Term Expenditure Frame Work) and FSP (Fiscal Strategy Papers) are not duly implemented.
- Budget the mechanism for budget guidelines and public accountability are not observed and rarely use in the state.
- Mechanism for public contributions inputs and feedback are not used in the budgeting process.
- Public hearing, testimonies and participation are not observed.
- Procurement Process are Not made public

The following are observable lessons learnt in the course of the research.

- Budget document are unavailable to the public as budget information are shrewd in secrecy and the freedom of information bill is not being respected.
- Transparent budget process is not duly followed as there no Budget process calendar, no citizens budget while MTEF (Medium Term Expenditure Frame Work) and FSP (Fiscal Strategy Papers) are not duly implemented accordingly.
- Budget guidelines, public accountability process are not observed



- Public participation, accountability and the public input and feedback mechanism are not in use such that no public hearing and testimonies during the budgeting process is observed.
- Procurement process and public participation in the process are not being observed.
- Similarly the Bauchi state House of Assembly should do the follow:
- Improve the committee hearing on the budget to the public where citizens and CSOs can testify.
- Open the hearings on the Auditor General's report to the public

**Auditor General should do the following:**

- Establish practical mechanisms for the public to submit inputs on what should be audited.

On the improvement of the procurement process to make it better than what it is now, the following changes should be undertaken:

- The due process bureau should be saddled with more power to be the only procurement authority and to publish all contracts guidance documents for each and every contract awarded.
- The public procurement bureau should publish justification for contract awarded online and periodically.
- Procurement complains should be collated, reviewed and decision published by the due process office within 30 days of such decisions.

- The Bauchi state House of Assembly should enact a procurement law to establish a public procurement bureau.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society

**References:**

2018 report; Nigeria states Budget Transparency survey CIRDDOC.

Muazu, vision and mission in Bauchi state, a publication of Bauchi state ministry of information 1989.