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# Report on Sub-National Budget Transparency Survey Jigawa State, Nigeria



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## **Executive summary**

This report summarises the result of the 2018 Sub-National Budget Transparency survey conducted in Jigawa State, Nigeria which was commissioned in February 2018 with a detailed timetable of delivery. Jigawa State took part on the 2015 survey and scored 44 out of 100 in Public Access to budget documents, 47 out of 100 on Public participation in budget, 70 out of 100 in Public Access to procurement information. This was a good rating and several key recommendations were also suggested for improvement in line with best practices in budget processes. Thankfully, with a strong determination and improved efficiency of performance the State in the 2018 survey performed outstandingly. Jigawa State came fourth in 2015 and progressively moved to the first position in 2018. showing that the state provides maximum information on budget to citizens. On availability of key budget documents to the public, the state scored 84 out of 100 meaning that budget documents are freely available to the public. On public participation in budget processes, the score was 100 out of 100 which reveals that there is boundless participation by citizens in the budget processes in the State. Likewise, on public Access to procurement information the state scored 70 out of 100 which was commendable as it shows that the public have substantial access to procurement information in the state.

## **Geographical profile of Jigawa State**

Jigawa State is one of the North-western States of Nigeria. It is located between latitudes 11.00°N to 13.00°N and longitudes 8.00°E to 10.15°E, and occupies 23,154 km<sup>2</sup> (8,940 sq. mi). It shares boundaries with Kano and Katsina States to the west, Bauchi State to the east and Yobe to the northeast. To the north, Jigawa shares an international with the Zinder region of the Niger Republic which is a unique opportunity for cross border trading activities. The population of the State as at 2016 is 4,361,002 with population density of 250.28/km<sup>2</sup>.

According to UNDP, 2018, the Multidimensional poverty index (MPI) for Jigawa State is 0.53. UNDP Nigeria/NBS used the following indicators to compute this index; assets, cooking fuel, floor type, source of water, sanitation, source of lighting, child mortality, child school attendance, years of schooling and importantly, unemployment.

## **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 sections 1-4 with 70 questions in all. The sections measured availability of key budget documents, public participation in budget processes, transparency in the public procurement processes, as well as access to information and fiscal responsibility covering sections 1 to 4 respectively.

The survey was constituted with survey team comprising the State Researcher, State Supervisor and a Zonal Consultant who oversees the research process and reports back to CIRDDOC. The State research Team received support from the CIRDDOC team at every stage of the process.

## **Key findings**

### *State budget transparency index:*

The result of the 2018 survey placed Jigawa State as the first in the overall budget transparency index. The state scores 87 out of 100 on the State Budget Transparency Index. It has significantly improved its score by 38 points compared to 2015. This result is an outstanding performance, showing that the state provides maximum information on budget to citizens.

### *Public availability of key budget documents*

Jigawa state scores 84 out of 100 on the State Budget Document Availability Index. There is an increase of 40 points compared to 2015. The Citizen's Budget, State Quarterly Report, State Mid-Year Review, State Accountant General's Report, and State Auditor-General's Report are now publicly available online in Jigawa state. The State Budget Call Circular, State Medium-Term Expenditure Framework/Fiscal Strategy Paper, and State Appropriation Law are also available online. The State Draft Budget Estimates and Votes are available on request. Also, the state budget translations, simplified review and commentaries by experts were aired in local radio programmes that have wider publicity than the simplified printed version.

### *Public participation in budget process*

Citizens and CSOs in Jigawa state have extensive spaces for the public to be involved in the budget process with a score of 100 out of 100. The executive, Honourable Members of the State House of Assembly, and Auditor-General have established new mechanisms for public participation when compared to 2015. The executive established the Jigawa State Civil Society Partnership (JISCAP), which links sector CSOs with different MDAs to support participatory budgeting during budget formulation to solicit inputs. During budget approval, the Honourable Members of the State House of Assembly invite the public to testify on budget matters. During budget execution, the executive established an agreement between the executive and CSOs to promote social accountability. The Auditor-General has established the Annual Audit Forum and promotes social audits.

Formally, the State's Comprehensive Development Framework (CDF) II has a special sub charter on citizens' engagement. The Fiscal Responsibility Law also provides for citizens engagement in budget / MTEF formulation. The citizens on their part, utilizes the avenues through strong coalition of CSOs and it becomes institutionalized. This include the Joint National Association of People with Disability (JONAPWD), women and other marginalized groups. There exist regular consultations with the citizens and a feedback mechanism during the budget formulation process. On public engagement during budget execution, the state executive publishes on its website the list of projects, contractors, benefiting communities, cost and timeframe of awarded and ongoing projects as well as the end of year projects report. Finally, it was found that members of the public are involved in the audit process and audit reports are publicly discussed by the State House of Assembly.

### *Public access to procurement information*

With a score of 83 out of 100, citizens have extensive access to procurement information in Jigawa state. There has been an increase of 13 points when compared to 2015. The Jigawa State Due Process and Projects Monitoring Bureau guides the procurement process. The Bureau provides pre-bidding documents to potential contractors, tenders are opened publicly, and procurement decisions are published online. In compliance with the PPL, opening of bids/tender immediately follow the closing of the tendering period and it is done in the presence of the bidders, any interested group (CSO) and members of the press. There is an external body that review the procurement process and receive complaints. The Bureau has improved by publishing their award justification online as well and makes available updated list of all awarded contracts; the amount of payment made to each contractor; the corresponding percentage of payment made to each contractor (out of the total amount) as well as the location of each project online.

This shows that the public have significant access to procurement information in the State. This result is a result of some instruments and processes in place in the State which was set up by law such as the public procurement law, the establishment of the Due Process and Price Intelligence Bureau saddled with the responsibility of implementing the public procurement law.

#### Comparative Analysis: 2015 Vs 2018

Comparing the performance of Jigawa State on the budget transparency survey between 2015 and 2018 reveals a clear determination and improved efficiency of performance as Jigawa State came fourth in 2015 and progressively moved to the first position in 2018. Several factors could account for this remarkable improvement in performance by the state. See chart below;

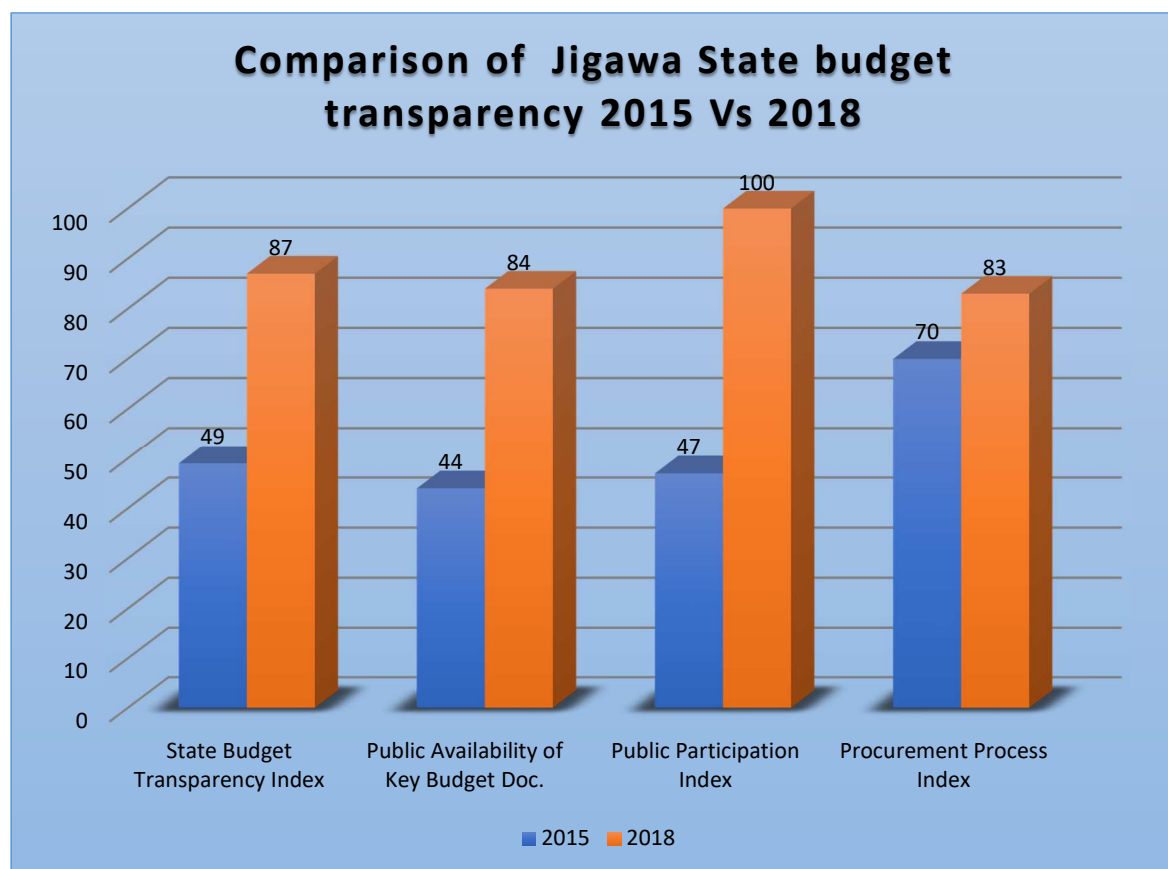


Fig. 1: Performance of Jigawa State in 2015 vis-à-vis 2018 on budget transparency

#### Lessons Learnt

The following are observable lessons learnt in the course of this research;

- the budget processes as enshrined in the budget call circular does not adhere strictly to the dates
- It is our hope that in the subsequent budgets, LGAs, gender, age groups and senatorial zones expenditure classifications will also be featured.
- Stakeholders have already vowed to consolidate on the success recorded and make further improvement.

### ***Recommendations***

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

On budget transparency, the Jigawa state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the State Draft Budget Estimates and Votes that is available on request.

To effectively take advantage of knowledge of CSOs and citizens, the government in Jigawa state including the State House of Assembly and Auditor-General should continue with its efforts to promote public participation.

To improve the entire procurement process, the Jigawa State Due Process and Projects Monitoring Bureau should include representatives from the private sector and civil society and alternative dispute mechanism.

### ***References***

2018 Report: Nigerian States Budget Transparency Survey, CIRDDOC

2015 Report: Nigerian States Budget Transparency Survey, CIRDDOC

National Human Development Report 2018. Achieving Human Development in North East Nigeria, UNDP