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



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## **Executive summary**

This report summarises the result of the 2018 Sub-National Budget Transparency survey conducted in Kebbi State, Nigeria which was commissioned in February 2018 with a detailed timetable of delivery. Kebbi State took part on the 2015 survey and scored 24 out of 100 State Budget Transparency Index, 27 out of 100 in Public Access to budget documents, 22 out of 100 on Public participation in budget and 20 out of 100 in Public Access to procurement information.

Appraised against the baseline rating, the State in the 2018 survey performed better in transparency index and in availability of budget documents. The state scored 29 out of 100 on the State Budget Transparency Index making a 5 points increase compared to 2015. Kebbi state scores 44 out of 100 on the State Budget Document Availability Index attaining an increase of 17 points compared to 2015. However the state scored only 10 out of 100 in Public participation in budget Process, a 12 points drop from the 2015. With a score of 16 out of 100, citizens in Kebbi state have almost no access to procurement information.

## **Geographical profile of Kebbi State**

Kebbi is a state in north-western Nigeria with its capital at Birnin Kebbi. It is located at 11° 30' 0" N, 4° 0' 0" E. The state was created out of a part of Sokoto State in 1991. Kebbi State is bordered by Sokoto State, Niger State, Zamfara State, Dosso Region in the Republic of Niger and the nation of Benin. It has a total area of 36,800 km<sup>2</sup>. The State has a total population of 3,137,989 people as projected from the 1991 census, within 21 Local Government areas.

According to UNDP, 2018, the Multidimensional poverty index (MPI) for Kebbi State is 0.146. 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**

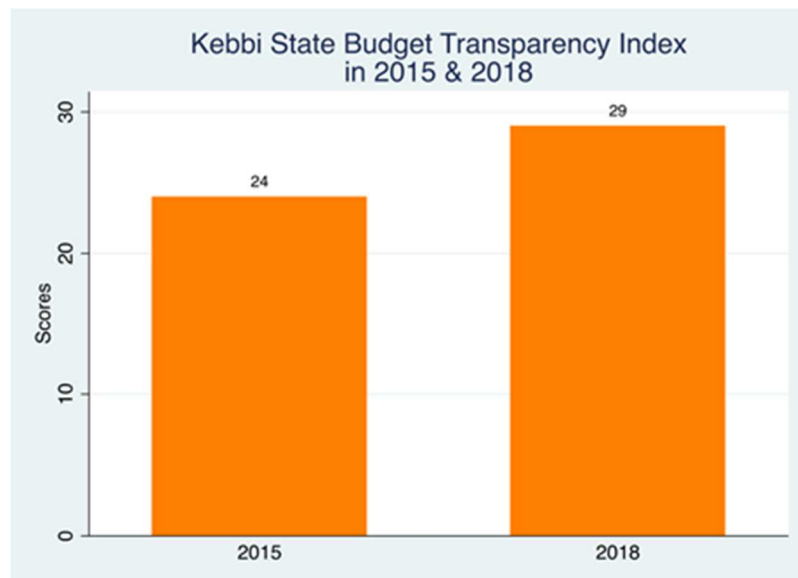
The research process adopted the use of questionnaires that was designed to measure some key parameters related to budget processes, availability and transparency processes. The questionnaire was divided into sections 1-4 with 70 questions in all. The sections measured availability of key budget documents, 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

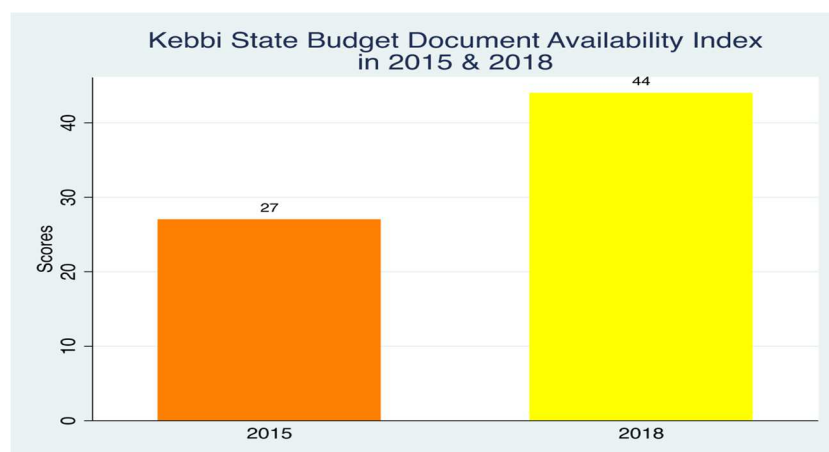
### *State budget transparency index:*

Kebbi state scores 29 out of 100 on the State Budget Transparency Index. There is some improvement compared to 2015 with an increase of 5 points.



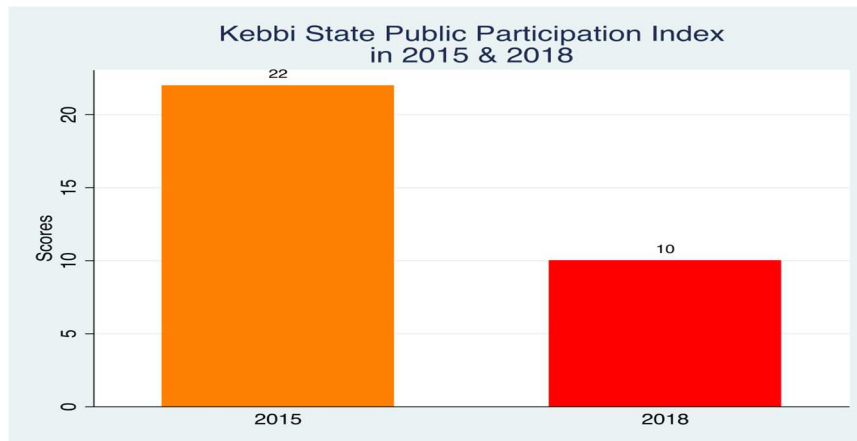
### *Public availability of key budget documents*

Kebbi state scores 44 out of 100 on the State Budget Document Availability Index. There is a big improvement with an increase of 17 points compared to 2015. The, State Appropriation Law, State Quarterly Reports, State Accountant General's Report, and State Auditor-General's Report are now available compared to 2015. The State Budget Call Circular is now produced for internal use compared to 2015. The State Mid-Year Review and State Draft Budget Estimates and Votes is produced for internal use. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper and Citizen's Budget aren't produced at all.



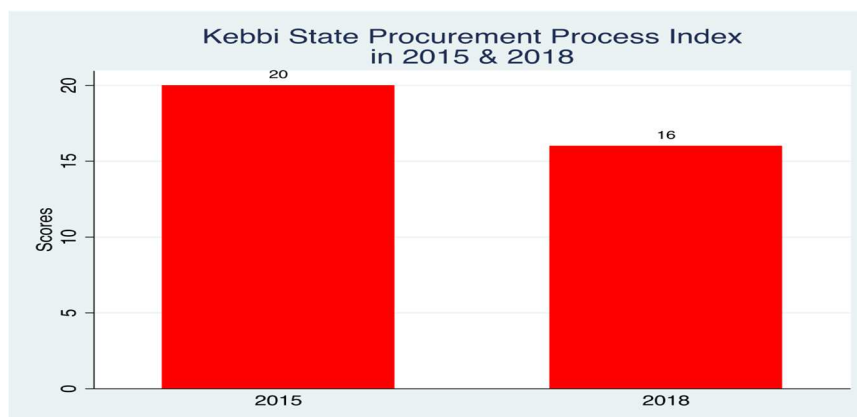
### *Public participation in budget process*

Citizens and CSOs in Kebbi state have almost no spaces for the public to be involved in the budget process with a score of 10 out of 100. The limited spaces for public participation during audit in 2015 no longer exist in 2018. The executive and SHoA provide almost no spaces for public consultation.



### *Public access to procurement information*

With a score of 16 out of 100, citizens in Kebbi state have almost no access to procurement information. Bidding information is no longer centralised at the Due Process Board. There is some framework guiding the procurement.



## **Recommendations**

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

### **Budget Transparency**

The Kebbi 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 following documents that are available on request:

- State Appropriation Law,
- State Quarterly Reports,
- State Accountant General's Report, and
- State Auditor-General's Report.

The state should also publish the following documents online that it currently produces for internal use only:

- State Budget Call Circular,
- State Draft Budget Estimates and Votes, and
- State Mid-Year Review.

In addition to publishing these documents, the Kebbi State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Medium-Term Expenditure Framework/Fiscal Strategy Paper.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Kebbi state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Kebbi State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

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

### **Procurement Process**

To improve the entire procurement process, the following should be done:

- The Kebbi 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.