



**REPORT ON SUB-NATIONAL BUDGET
TRANSPARENCY SURVEY (SBTS),
BORNO STATE.**



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Executive summary

This report summarises the result of the 2018 Sub-National Budget Transparency survey conducted in Borno State, Nigeria which was commissioned in February 2018 with a detailed timetable of delivery. Borno state took part on the 2015 survey and scored 10 out of 100 in budget transparency index, State budget document availability 13 out 100, 0 out of 100 on Public participation index, 17 out of 100 in Public Access to procurement information. Borno state has limitation in the past administration which make the result poor with few recommendations the new administration will improve in areas of advocacy; several key recommendations were also suggested for improvement in line with best practices in budget processes. The State in the 2018 survey performed poorly which the recommendation. The overall budget transparency score for 2018 was 10 out of 100 showing that the state provides minimal information on budget to citizens. On availability of key budget documents to the public, the state scored 12 out of 100 meaning that budget documents are scantily available to the public. On public participation in budget processes, the score was 0 out of 100 which reveals that there is limited participation by citizens in the budget processes in the State. However, on public Access to procurement information the state scored 13 out of 100 which was commendable as it shows that the public have significant access to procurement information in the state.

Geographical profile of Borno state

Borno State lies in the extreme north- east corner of Nigeria between latitudes 10° 30' and 13° 50' north and longitudes 11.00° and 13° 45' east. It occupies an area of 69.435 Square km sharing border with three States, Adamawa to the south, Gombe to the south west and Yobe to the west as well as three countries, namely, Republic of Niger, Chad and Cameroon to the north, north-east and east respectively. Borno is a small State in Nigeria but it was a great ancient nation in sub Saharan Africa. As an ancient nation state, it existed in a name of polity known as Kanem-Borno Empire, for over one millennium, and was acknowledged as one of the longest surviving kingdoms in recorded history. It lies along the caravan trade routes from the heart of West Africa and Central Africa to North Africa and the Arabian Peninsula.

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 Borno state on the rating of 10 out of 100 in terms of the overall budget transparency index. The result shows the poor performance of the state in the transparency index, the state provides little information in the past, with the coming of the new administration the recommendation will make Borno state improve in the process of the budget transparency index. The correlation between 2015 and 2018 shows no significant changes within the timeframe of the survey. The survey placed Borno state second worst performing state.

Public availability of key budget documents

Borno state scored 12 out of 100 in public availability of key budget documents. This rating is because key budget documents are scantily available to the public. The budget call circular is produced and shared with key relevant stakeholders with little knowledge of public, citizens group are mostly represented through the civil society organizations. It is only available on request. Likewise, the draft Budget estimates is produced but presented less than two (2) months to the beginning of the budget year as against at least three (3) months in advance of the beginning of the budget year. This affected the participation of the public in making inputs to the budget proposal.

In recent times the 2019 budget has experienced a little participation through having citizens townhall meetings there by sharing the budget draft for stakeholder's scrutiny.

Borno state only produced citizens budget for the year 2019 which is available on the account general website. Implementation reports such as quarterly budget implementation report, mid-year review reports, State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP), Accountant General and Auditor General's reports are hardly produced on time.

Some of the key information can be gotten through the innovation of the new administration on the website: <http://ago.bo.gov.ng/budget/>

Public participation in budget process

The State public participation index for 2018 was 0 out of 100. This shows that there is no participation of citizens in the budget process. This is also not connected with lack of political will of the previous administration and lack of formal law in the state for executive to engage citizens through the budget office in budget formulation. The present administration in the state through the budget office produces a timetable for wide stakeholder's engagement. Currently, budget participation in 2019 was effective with the budget office organizing a townhall meeting with different stakeholders

In 2018, the 8th House of Assembly appropriation committee are not committed to any public hearing with the improvement of the house through the change of administration, the 9th assembly organized 2019 public hearing with the aim of improving the budgetary process. Little or no public participation

Finally, it was found that the public is not involved in the audit process and audit reports are not publicly discussed by the State House of Assembly.

Public access to procurement information

The robustness and transparency of the procurement process in Borno State was interrogated during the survey and the result reveals that the state scored 13 out of 100. This shows that the public have little access to procurement information in the State. This is as a result of unavailability of procurement law in the state especially in the last administration where almost most of the procurement are done through direct labour in the state. In February 2019 the new administration set up an agency that handle procurement process. Borno state Bureau of public procurement. The Agency was set up by law to manage procurement processes in the state. The agency will collate all tender document by tender units of various MDAs to have a centralized and transparent procurement information.

Comparative Analysis: 2015 Vs 2018

Comparing the performance of Borno State on the budget transparency survey between 2015 and 2018 reveals a clear difference and the slide changes within the period placing Borno state 10th position in 2018. Several factors could account for this drastic drop in performance by the state which we will address in recommendations for improvement. See chart below;

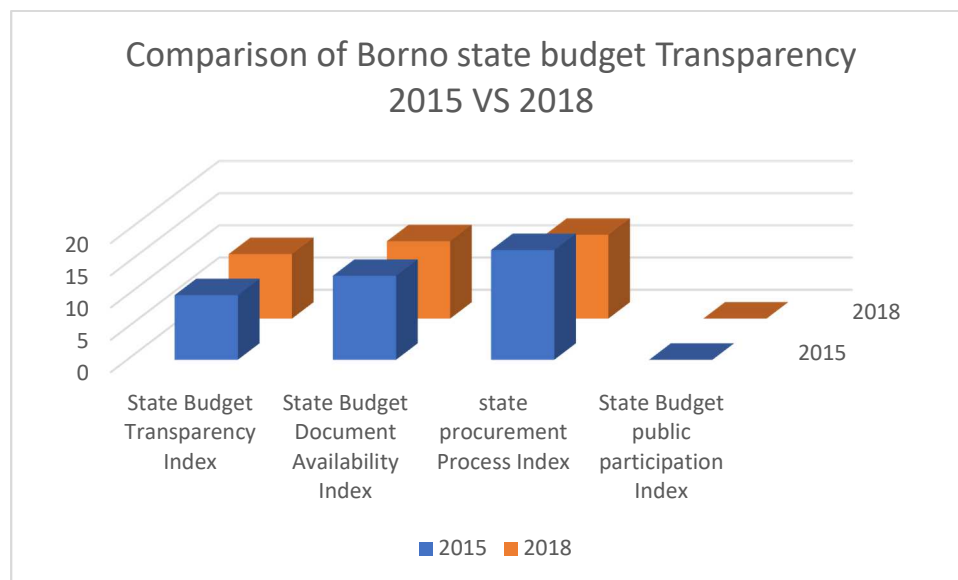


Fig. 1: Performance of Borno state in 2015 vis-à-vis 2018 on budget transparency

Lessons Learnt

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

- There still exist secrecy in conducting government businesses.
- MDAs lack autonomy to share information regarding there Department for public needs through the Freedom of Information Act.
- Lack of Laws and proper contracting processes affected the procurement processes.
- Lack of political will and one-party state affect the legislative arm of government to provide effective oversight on Executive arms.
- Change in government alters a lot of things and this impacts on the system seriously, E.g. establishment of new procurement Agency in Borno state unlike the pass.

Recommendations

On Budget Transparency, the Governor should make conscious efforts at ensuring budget transparency in Borno state by producing and publishing the following documents:

- Borno State should open space for citizens participation in budget preparation
- Provide a platform for need inclusion in to budget preparation.
- Appropriation Law within three months of being assented
- The State Mid-Year Review annually by 30 September.
- Producing and publishing of the accountant-General's Report on time.
- For effective budget formulation, preparation and Implementation

To ensure Public Participation and to effectively take advantage of the rich knowledge of CSOs and citizens, the Borno state Government and the relevant MDAs should do the following:

- Establishing budget working group with representatives of civil society groups in each sector.
- Citizen budget should be done for simplification and budget engagement such as budget tracking and budget advocacy for releases.
- Publish a list of beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs for easy social audit.
- Ensure that the mechanisms for the public to provide inputs on how the budget is being implemented are accessible and reports on how these inputs are used be produced and shared.

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

- Improve on public hearing for citizens to participate effectively in the process of appropriation.
- Provide effective legislative oversight on projection execution.
- Provide effective scrutiny on Auditor general reports to enable feedback on Implementation and due process procedure.
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The Auditor General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.
- Timely completion of annual audit report and submission to house of assembly.

On the improvement of the Procurement Process to make it better than what it is now, the following should be done:

- The new established agency should work independently without political interference.
- The Due Process Bureau should be granted more powers to be single procurement authority and publish all contract guidance documents per award.
- The Due Process Bureau should publish justification of each award online periodically.
- The Due Process Bureau should publish procurement complaints review body decisions within 30 days of reaching such decisions

References

- 2018 Report: Nigerian States Budget Transparency Survey, CIRDDOC.
- <http://ago.bo.gov.ng/budget/>