

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

SOKOTO STATE FINAL REPORT 2018

Submitted to

Civil Resource Development and Documentation Centre (CIRDDOC)

By

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Background

Sokoto State took part in the open budget survey conducted in Nigeria which was commissioned in February 2018 with a detailed timetable of delivery. The process started with a training session for Researchers, State Supervisors and Zonal Consultants held in Abuja. The Sokoto team with guide from the Zonal Consultant swung into action immediately. There was the initial advocacy and sensitization to stakeholders and potential respondents; these included the state ministry for budget and planning, the clerk of the Sokoto state house of assembly as well as the Auditor General.

Section One

During completing section one, despite the advocacy, there was reluctance on the part of the respondents and this delayed the section one report and later led to the change in the researcher from Abudu Yusuf of RUWOYD, who had challenges getting the required information to Umar SB of KAKAKI.

The completion of this section of the questionnaire, revealed:

- ✓ That the budget call circular was produced and published released at least three months before the start of the budget year. The Budget Call Circular was released on the 11th September, 2017, which was three (3) months in advance of the budget year. The draft Budget estimates was produced and presented in February 2018
- ✓ On budget classification by administrative units, functional classification, economic classification, by programs, gender, age, Local Government and senatorial districts, it was confirmed from the draft budget estimate but because it was not publicly available, option "d" was chosen.
- ✓ The citizen's budget is produced, published and provides information on the core elements, quarterly budget implementation report, and mid-year review reports were produced but not released to the public.
- ✓ The budget proposal was presented to the state house of assembly before the commencement of the financial year
- ✓ A budget calender is not provided or there is no adherence to a timetable.

- ✓ State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) are also not produced in the state.
- ✓ Only Accountant General's report for 2016 was available while the Auditor General's reports as well as Public Accounts Committee (PAC) Report on Auditor General's Report are not produced and are not publicly available.

Section Two

Completing section two (2) revealed that:

- ✓ There is a regulation that obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.
- ✓ The executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- ✓ Unfortunately, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- ✓ However, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units. This is done sometimes through special invitations
- ✓ The executive does not publish the list of targeted spending and there is no inclusion of the public perspective on budget and no feedback to the public as their views are not sought.

- ✓ 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.

Section Three

The state could be said to be doing great in this area of Transparency in the Procurement System as shown in the findings during the filing of the questionnaire which revealed that:

- ✓ There is a Public Procurement Law that is publicly available which was signed on the 4th of February 2013 and there is a Public Procurement Office that implement the PPL in regulating public procurement.
- ✓ The state has not yet inaugurate a Public Procurement Council in line with the provision of the PPL.
- ✓ However, the state MDAs do invite CSOs and other stakeholders' representatives regularly during bid openings.
- ✓ Unfortunately, Justification for awarding contract to the Selected contractots are not published or passed to the Executive Council for passage to the Tenders Board. There is though an external procurement complaints review body where individuals submit complaints.
- ✓ In case of dissatisfaction and further complaints, the State has a Procurement Complaints Review body that look at disputes over procurement processes and they meet at regular intervals.
- ✓ From the discussions, one can conclude that well above 75 percent of the capital projects are initiated through open and competitive tender

- ✓ Incidentally, the state does publish information on awarded contracts for community projects on a regular basis except the list of contracts awarded.

Section Four

Looking at the legal framework as affects access to information and fiscal responsibility, the survey revealed as follows:

- ✓ There is no State Freedom of Information Law and the federal one has not yet been domesticated. There is also no state Access to Information agency.
- ✓ There is however a State Fiscal Responsibility Law but not being enforced.
- ✓ The state does not prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL) except for ministries of Education and that of Health.
- ✓ The State has a functional Audit law which is well over more than 10 years.
- ✓ The state has a legal framework requiring the Auditor General to submit its report to the State House of Assembly which he has been doing, the latest being that of 2016.
- ✓ The Public Accounts Committee (PAC) has reports for all Auditor General's report submitted to them with the exception of the last fiscal year.

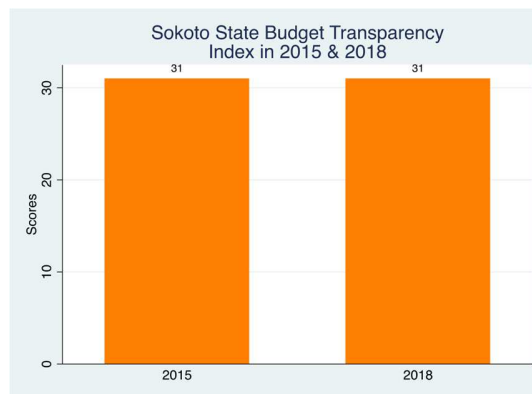
Conclusion

The team enjoined the cooperation of the respondents who also promised to be available any time they are needed to defend their position and responses.

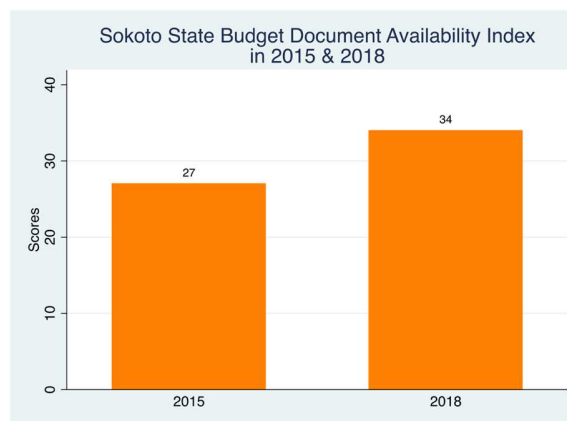
The entire team wish to thank Dr Aminu, Dr Ralph, Mr Zeal Zulike and others for the opportunity, God bless all of us and our dear Country Nigeria.

Sokoto State

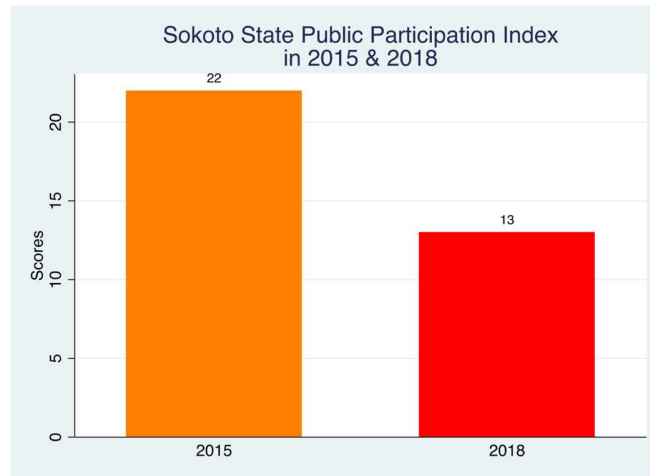
Findings



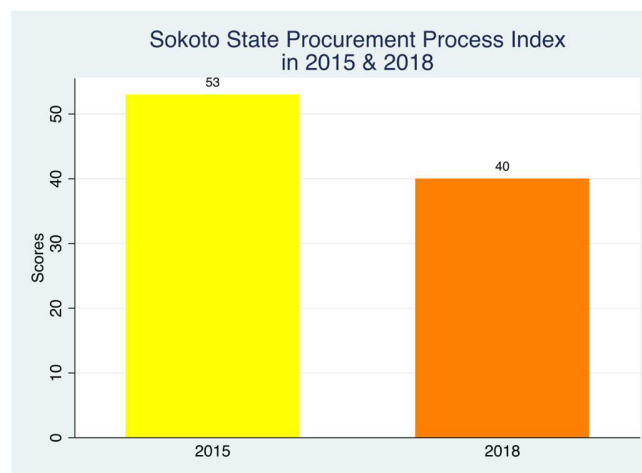
Sokoto state scores 31 out of 100 on the State Budget Transparency Index. There is no change compared to 2015. The following are specific findings for each of the three sub-indices:



- **Public access to budget documents:** Sokoto state scores 34 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular is now available compared to 2015. The State Appropriation Law is available on request. The State Draft Budget Estimates and Votes and State Accountant General's Report are produced for internal use. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen's Budget, State Quarterly Reports, State Mid-Year Review, and State Auditor-General's Report aren't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Sokoto state have almost no spaces for the public to be involved in the budget process with a score of 13 out of 100. While some ministries collaborate with CSOs during **budget formulation** to solicit inputs in 2015, such practice no longer exists. During **budget approval**, budget hearings are opened to the public and the public can now testify on some budgets.



- Public access to procurement information:** With a score of 40 out of 100, citizens have limited access to procurement information in Sokoto state. There is a slight decrease of 13 points in comparison to 2015. While the Bureau of Public Procurement and Price Intelligence guides the procurement process, this office no longer publishes justification of awards.

Recommendations

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

Budget Transparency

The Sokoto state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online the following documents that are available on request:

- State Budget Call Circular, and
- State Appropriation Law.

The state should also publish online and in a timely manner the following documents that it currently produces for internal use only:

- State Draft Budget Estimates and Votes, and
- State Accountant General's Report.

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

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Sokoto 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 Sokoto State House of Assembly should do the following:

- Produce and publish reports on how the public's inputs were used 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 Bureau of Public Procurement 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.



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