

# SUB -NATIONAL BUDGET TRANSPARENCY SURVEY IN NIGERIA 2011



By  
**Civil Resource Development  
and Documentation Centre  
(CIRDDOC) Nigeria**

With Funding from



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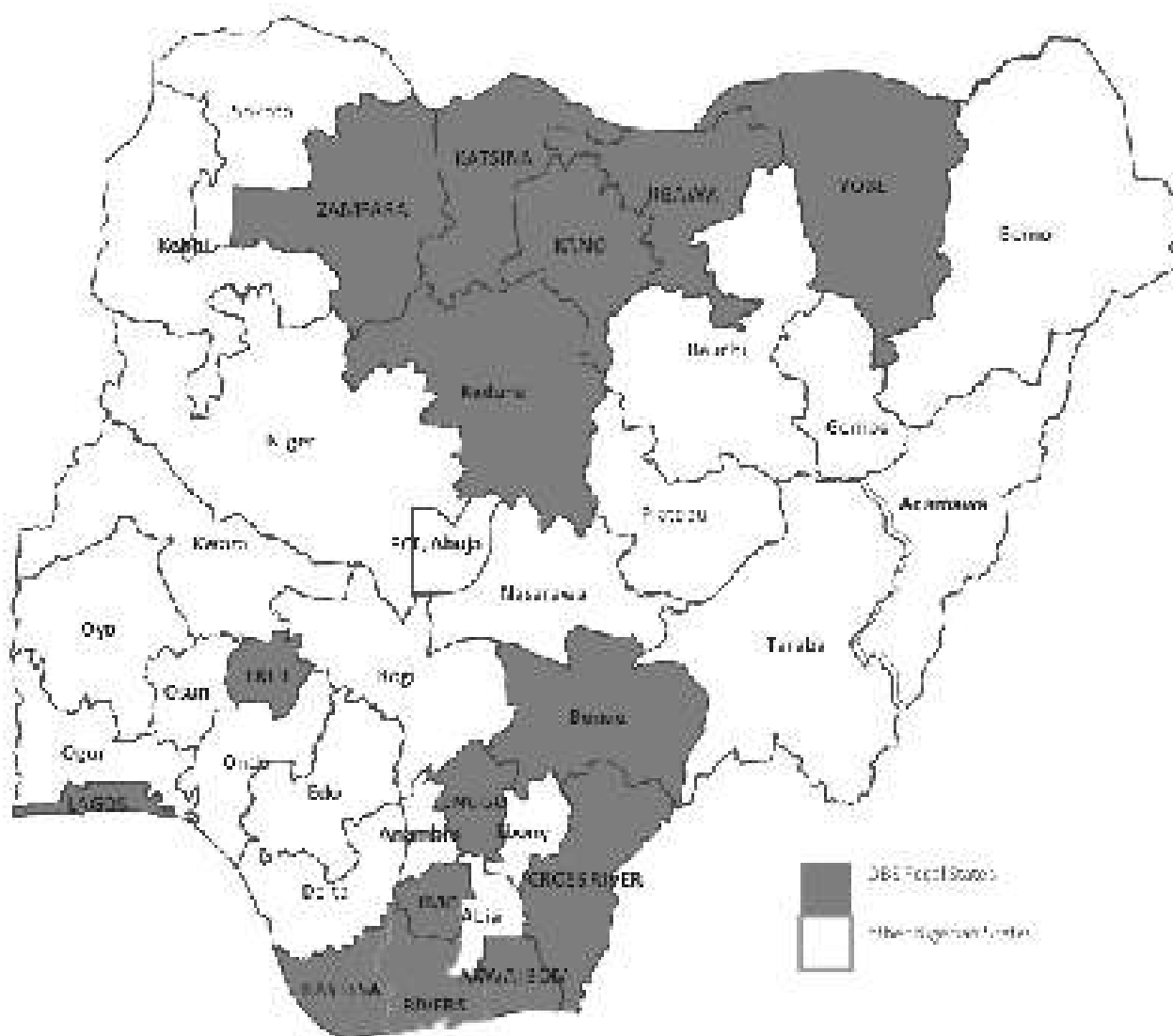




# Nigeria Sub-National Budget Transparency Survey 2011

## A Nigerian Sub-National Budget Transparency Survey Project

Map of Nigeria showing CBS Focal States



written by

Civil Resource Development  
and Documentation Centre  
(CIRDDOC) Nigeria  
(Edited by Helen Derbyshire)

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## ACRONYMS AND ABBREVIATIONS

Acronyms	Meaning
AG	Auditor General
CBN	Central Bank of Nigeria
CBO	Community-Based Organisation
CIRDDOC	Civil Resource Development and Documentation Centre
CSOs	Civil Society Organisations
DFID/ UKaid	United Kingdom Department for International Development
EU	European Union
FOI	Freedom of Information
GEMS	Growth and Employment in States Programme
IBP	International Budget Partnership
IBRD	International Bank for Reconstruction and Development
FRLs	Fiscal Responsibility Laws
IBP	International Budget Partnership
IMF	International Monetary Fund
INTOSAI	International Organization of Supreme Audit Institutions
JAC	Joint Allocation Committee
LGAs	Local Government Areas
LGs	Local Governments
LBRO	Lagos Budget and Research Office
MDAs	Ministries, Departments, and Agencies
MTEF	Medium-Term Expenditure Framework
MTSS	Medium-Term Sector Strategies
NEEDS	National Economic Empowerment and Development Strategy
NGOs	Non-governmental Organisations
OBI	Open Budget Index
OBS	Open Budget Survey
OECD	Organisation for Economic Cooperation and Development
PPA	Public Procurement Act
SAI	Supreme Audit Institution
SAVI	Social Accountability and Voice Initiative
SEEDS	State Economic Empowerment and Development Strategy
SHoA	State House of Assembly
VAT	Value-Added Tax

## ACKNOWLEDGEMENTS

We at the Civil Resource Development and Documentation Centre (CIRDDOC Nigeria) thank our colleagues at fifteen surveyed states (Akwa Ibom, Bayelsa, Benue, Cross River, Ekiti, Enugu, Jigawa, Kaduna, Kano, Katsina, Lagos, Imo, Rivers, Yobe and Zamfara) whose work is the foundation of the Nigeria Sub-national Transparency Budget Survey 2011. Their dedication, perseverance, and expertise, as well as their patience with our numerous queries during the lengthy vetting and editorial process, are appreciated tremendously. The Nigeria Sub-national Budget Transparency Survey 2011 is inspired by our partners and their work. We hope that the Survey, in turn, contributes to the impact of their initiatives and advances budget transparency in the surveyed states in particular and Nigeria in general. We would also like to thank the many reviewers whose insights greatly contributed to the quality of this report: Dr. Olowe Samuel Kolawole, Dr. Muhammed Muttaka Usman, Amaechi Chukwu, Dr. Ukwuayi Joseph Kinuabeye, Barr. Dr. U. D. Ikoni, Dr. Elijah Udo, Dr. Dom Okoro, Dr. (Mrs) Ebele Ifionu and Abdulahi Sani Maude.

This project is the result of teamwork at the CIRDDOC. Engr. Ralph Ndigwe coordinated the research, and our chief consultant, Dr. Uzochukwu Amakom, led the process of data collection and vetting. Ralph worked closely with Kevinkwame Osim, Caleb Egwu, and Pascal Anozie, all of whom have invested countless hours in working with research partners and state consultants within the states to ensure the quality of the data. Various members of staff of CIRDDOC also worked tirelessly on the project.

This report was written by Dr. Uzochukwu Amakom and Ralph Ndigwe and edited by Helen Derbyshire. Valuable assistance was provided by IBP partners Vivek Ramkumar, Harika Masud, and Michael Castro.

Finally, we extend our sincere gratitude to the United Nations Children Fund (UNICEF), Social Accountability and Voice Initiative (SAVI) and the Department for International Development (DFID), whose financial support and encouragement made this effort possible.

Oby Nwankwo  
Executive Director

## EXECUTIVE SUMMARY

1. This report presents the findings of the first Nigeria Sub-national Budget Transparency Survey investigating transparent and participatory budget and procurement processes at state level. It compares performance between states, and findings constitute a baseline against which future changes in political will and systems for transparency and participation at State level can be measured.

### SURVEY DESIGN

2. The survey was conducted between April and November 2011 by the Nigeria Civil Resource Development and Documentation Centre in partnership with local civil society organisations in 15 States: Akwa-Ibom, Bayelsa, Benue, Cross River, Ekiti, Enugu, Jigawa, Imo, Kaduna, Kano, Katsina, Lagos, Rivers, Yobe and Zamfara.

3. The survey was conducted using a multiple-choice questionnaire, based on the internationally recognised Open Budget Survey, assessing three aspects of financial governance: public access to key budget documents; public involvement in budget processes; and public access to procurement information.

4. Responses to questions were scored to form three indices: the State Budget Transparency Index; the State Participation Index; and the State Procurement Transparency Index.

### BACKGROUND

5. State governments in Nigeria are responsible for more than a third of total government expenditure, and the decentralization process has placed the brunt of responsibility for service delivery and tackling poverty and inequality on state governments. International experience demonstrates positive outcomes relating both to the efficiency and effectiveness of government service delivery, and to the credibility and efficiency of governance, deriving from open and participatory budget and procurement processes. The Federal Government of Nigeria is leading the way towards greater openness through legislation including the 2007 Public Procurement Act, the 2007 Fiscal Responsibility Act, and the 2011 Freedom of Information Act.

### SURVEY FINDINGS

#### *Public access to budget documents*

6. This survey examined public access to a range of state government budget documents: the Executive Budget Proposal; the Budget Appropriation Law; a state-level Citizens Budget; Budget Quarterly Reports and Mid-Year Reviews; the State Accountant General's Report and the State Auditor General's Report.

7. The overall picture is that public access to budget documents across the 15 States included in this study is very limited. The majority of budget documents are produced by state governments, but for internal use only. 8 States are beginning to make efforts to expand public access to budget information, with Lagos, Ekiti and Cross River States registering the highest scores of 24, 20 and 19 respectively out of a possible 100. 7 States scored 0 out of a possible 100 points – meaning that the public has no access to budget information of any kind.

#### *Public participation in budget processes*

8. The survey examined public involvement in each of the four stages of the budget: formulation; approval; execution and audit. Findings indicate that 11 of the states have begun to make some efforts to solicit public inputs, with Cross River, Ekiti and Lagos states again registering the highest scores of 54, 39 and 37 out of a possible 100. 4 states scored 0 out of a possible 100 points, meaning that the public have no engagement in budget processes.

#### *Public access to information on procurement*

9. Finally, the survey examined transparency in procurement practices, considering the existence of a State Procurement Law, the transparency of the contract award winning process, and project review and resolution mechanisms. Findings indicate some level of transparency in procurement in 11 of the 15 states, with some demonstrating good practice in this regard. Jigawa state registered the highest score of 90 out of a possible 100 points, with Ekiti and Kaduna States following with 83 and 70. 4 states scored 0 out of a possible 100.

10. Overall, survey findings demonstrate that some states are making efforts towards greater transparency, participation and accountability across the board – notably Ekiti, Lagos and Cross River – and others have made important progress in some areas. Both Jigawa and Kaduna, for example, are demonstrating some transparency in procurement processes but have yet to demonstrate similar openness in budget processes. Three states – Bayelsa, Katsina and Zamfara – have made no progress at all towards greater transparency, participation and accountability, and in some other states – Imo and Yobe in particular – efforts are very limited.

11. There is no consistent correlation between source of state income and levels of transparency. States deriving a comparatively higher proportion of their state income from taxation do not necessarily demonstrate more transparency, and states with a higher oil income are not necessarily more opaque. The key factor governing greater transparency and accountability appears to be political commitment. With political will from the highest levels, progress can be made comparatively quickly and easily.

## **Recommendations**

***State governments should tap into the potential power of citizen participation*** – for more efficient and effective service delivery and poverty reduction, and for more efficient, effective and credible governance.

***State governors and state governments should give consideration to how they will engage citizens in prioritising, designing and monitoring public services***, drawing on the experience of states who have made substantial progress.

***State governments should make available to the public all budget documents***

Low scoring states could substantially improve their levels of transparency by making available to the public budget documents they already produce. Providing copies for reference use and on websites is a low cost way of doing this.

## ***State governments should produce an annual Citizen's Budget***

All citizens should be able to understand the content of budget documents to engage effectively in consultation and monitoring processes. Citizens budgets provide information in a simple user friendly format through booklets, websites or radio programmes. Approaches taken by Jigawa and Lagos states serve as models for the other states.

***State governments should make procurement processes transparent***, ensuring that selection criteria for awarding contracts and justification of awarded contracts are made available to the public, and the public is involved in review mechanisms.



## SECTION ONE: INTRODUCTION TO THE SURVEY

### 1.1 Introduction to the Survey

This report presents the findings of the first Nigeria Sub-national Budget Transparency Survey. The survey investigates open and participatory budget and transparent procurement processes at state level, comparing performance between states. Findings constitute a baseline against which future changes in political will and systems for transparency and participation at State level can be measured.

The survey was conducted between April and November 2011 by the Nigeria Civil Resource Development and Documentation Centre (CIRDDOC) in partnership with local civil society organisations in 15 States: Akwa-Ibom, Bayelsa, Benue, Cross River, Ekiti, Enugu, Jigawa, Imo, Kaduna, Kano, Katsina, Lagos, Rivers, Yobe and Zamfara.

### 1.2 Background

State Governments in Nigeria are responsible for more than a third of total government expenditure<sup>1</sup>, and 45% of capital investment in infrastructure, property and equipment<sup>2</sup>. In Nigeria's decentralised system of government, State Governments are additionally increasingly responsible for developing and implementing policies and services to reduce poverty, reflecting the

belief that states are in a better position than the national government to understand the needs of their citizens. With this greater responsibility comes a need for greater scrutiny of public financial management within state governments.

To date, the focus of independent financial management scrutiny in Nigeria has been at the central level. The international Open Budget Survey, developed by the Washington-based International Budget Partnership (IBP)<sup>3</sup>, assesses the extent to which national governments in 85 countries give the public access to budget and procurement information and opportunities to participate in budget processes<sup>4</sup>. IBP conducted the first Open Budget Survey in 2006 working in conjunction with civil society partners in participating countries, and have repeated the survey every two years. The Nigerian Civil Society Resource Development and Documentation Centre (CIRDDOC) has been IBP's implementing partner in Nigeria in the three rounds of the survey implemented to date.

This Nigeria Sub-national Budget Transparency Survey is a CIRDDOC initiative, using a modified version of the international Open Budget Survey methodology.



*The Resource person from IBP Washington DC, Michael Castro, addressing the participants at the Training Workshop in Roban Hotel Enugu.*

<sup>1</sup> According to the 2010 Statistical Bulletin of the Central Bank of Nigeria, state government expenditure from 2000 to 2010 accounted for 39% of total government expenditures.

<sup>2</sup> Central Bank of Nigeria figures. Average expenditure from 2000 to 2010.

<sup>3</sup> <http://internationalbudget.org/what-we-do/major-ibp-initiatives/open-budget-initiative/>

<sup>4</sup> Indicators in the questionnaire draw on criteria developed by the International Monetary Fund (IMF) in their Code of Good Practices on Fiscal Transparency, the Organization for Economic Cooperation and Development (OECD) in its Best Practices for Budget Transparency, and International Organization of Supreme Audit Institutions (INTOSAI) in its Lima Declaration of Guidelines on Auditing Precepts.

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This Nigeria Sub-national Budget Transparency Survey is a CIRDDOC initiative, using a modified version of the international Open Budget Survey methodology.

### 1.3 Survey Methodology

Drawing on the design of the international Open Budget Survey, and with technical assistance and quality assurance from the International Budget Partnership, the Nigeria Sub-national Survey was conducted using a multiple-choice questionnaire assessing three aspects of financial governance:

- Public access to key budget documents and information.
- Public involvement in budget processes.
- Public access to information regarding procurement of funds and services.

CIRDDOC collected information in collaboration with local civil society groups<sup>5</sup> with expertise in public budgets but not affiliated with State or Local Government. Researchers were asked to provide evidence for their responses, State Governments were provided with the opportunity to comment, and an independent budget expert, with substantial working knowledge of the state and its budget system, reviewed each completed state questionnaire. CIRDDOC in conjunction with IBP ensured consistency of methodology, interpretation and analysis across States.

Responses to questions were scored, and scores were averaged, to form the Nigeria Sub-national level Budget Transparency Index:

- Scores on public access to budget documents were averaged to form the *State Budget Transparency Index*



*Participants at the CIRDDOC/SAVI/DFID Training Workshop on Sub-National Budget Transparency Survey held in Denis Hotel, Abuja. In the front row is Kevin Gager of SAVI-DFID*

<sup>5</sup>CIRDDOC in partnership with IBP Washington held an introductory workshop in April 2011 to acquaint the researchers, consultants, and programme staff with the research methodology. Researchers were provided with a Guide to the Questionnaire on Nigeria Sub-national Budget Transparency Survey, providing detailed explanations on how to choose between possible responses and the assumptions to use in answering each question.

- Scores on public involvement in the budget process were averaged to form the **State Participation Index**
- Scores on public access to information on procurement were averaged to form the **State Procurement Transparency Index**

This scoring allows measurement of particular states' commitment to transparency and participation, as well as comparison between states and, as this survey is repeated, comparison over time.

For further details of survey methodology and scoring, see Annex 1. For details of the research team, see Annex 2.

#### **1.4 Structure of this Report**

This report first sets out in Section 2 the rationale for transparency and participation in government budget and procurement practices, and in section 3 some of the ways in which State Governments can promote openness, participation and accountability. Section 4 presents survey findings and Section 5 sets out recommendations for ways forward.



Participants at the CIRDDOC/SAVI/DFID Training Workshop on Sub-National Budget Transparency Survey held in Denis Hotel, Abuja.



## SECTION TWO: OPEN BUDGET AND PROCUREMENT PURPOSES- WHY

### 2.1 Introduction

State governments in Nigeria are responsible for more than a third of total government expenditure<sup>6</sup>. The decentralization process has placed the brunt of responsibility for service delivery and for tackling poverty and inequality on state governments, and most citizens look to their state governments for the provision of basic services including public health, education, water supply and sanitation. Redefining and sharpening the role of state governments in such areas has become a key issue in modern development policy<sup>7</sup>. The budget is state government's key tool for implementation of its social, political, and economic policies. In their efforts to improve performance, many developing countries are opening to the public processes of government budget formulation, implementation and monitoring. Participatory budgeting creates opportunities for citizens to understand and relate to the budget as an instrument for

influencing and monitoring service delivery and government performance, creating an environment where citizens can make demands both on how money is generated and how it is used. International experience is demonstrating positive outcomes related both to the efficiency and responsiveness of government services deriving from more open budget and procurement processes, with South Africa, Brazil, and India leading the way in developing good practice<sup>89</sup>. The federal government of Nigeria has embarked upon far-reaching institutional, legal, and regulatory reforms, in its quest for more effective governance and economic development. As part of this, the federal government is spearheading moves towards greater transparency, public participation and accountability in budget and procurement processes. Key legislation includes the 2007 Public Procurement Act, the 2007 Fiscal Responsibility Act and the 2011 Freedom of Information Act.



<sup>6</sup>According to the 2010 Statistical Bulletin of the Central Bank of Nigeria, state government expenditure from 2000 to 2010 accounted for 39% of total government expenditures.

<sup>7</sup>U. Amakom and A. Obi. "Nigeria's Education Sector Allocation and Expenditures (1995-2005): Implications for Poverty Reduction and Gender Empowerment," *Journal of Economic Studies* 6.1 (2007), pp. 1-19

<sup>8</sup>Donald Moynihan, "Citizen Participation in Budgeting: Prospects for Developing Countries," Governance and Social Development Resource Centre, 2008, <http://www.gsdrc.org/go/display&type=Document&id=2996>.

<sup>9</sup>Kathleen Mktan (2006). Anti-Corruption fight stalled ... *Business International Herald Tribune*, Published: Wednesday, May 31, 2006

## 2.2 **The case for openness and transparency**

An important step towards opening up budget and procurement processes is for governments to understand the importance and potential power of citizen participation. Strong arguments in favour of transparency and participation relate both to more efficient and effective service delivery, and to better and more credible governance.

### **Providing critical information to government as service provider**

As users of public services, citizens' needs, experiences and perspectives constitute essential information for service managers or strategic planners. Facilitating public participation in budget and procurement processes is integral to ensuring that government spending is responsive to the needs of citizens, improving their standards of living, and widening their opportunities. Citizens can help government improve public services by participating in discussion of public spending priorities, and consultations about service design, delivery and effectiveness. The Lagos State Government sees citizen participation of this kind as part of the *responsibility* of being a good citizen. The 2011 Lagos state Citizen's Guide to the Budget sets out citizens' role in the budget processes as follows:

- 1) Regular payment of taxes;
- 2) Patronizing public service facilities;
- 3) Protection of public properties;
- 4) Attendance/contribution at town hall meetings and at Lagos State House Assembly public/committee hearings on budget;
- 5) Monitoring on-going projects in various communities and provision of feedback to government.

### **Providing critical information to government in addressing poverty/promoting equality**

There is strong evidence that one of the most effective ways of alleviating poverty is financing activities and services that promote equality – and this highlights the need to take account of and address the needs of more vulnerable groups in society who are more likely to be experiencing poverty directly. A democratic and inclusive approach to citizen participation allows all voices be heard, including those who

are typically marginal in consultation and decision making processes such as women, young people and children, elderly people, and people with disabilities.

### **Upholding citizens' rights as taxpayers**

Citizens are both clients of public services, and, increasingly, a key source of revenue for state governments. As taxpayers, citizens have a right to know how their funds are being collected and spent, and what their governments' priorities are. Transparency facilitates and improves state governments' relationship with their citizens.

### **Promoting efficient and effective governance**

Budget transparency facilitates efficient use of public funds and diminishes corruption, and good and accountable governance thrives when public procurement processes are governed by rules and effective procedures.

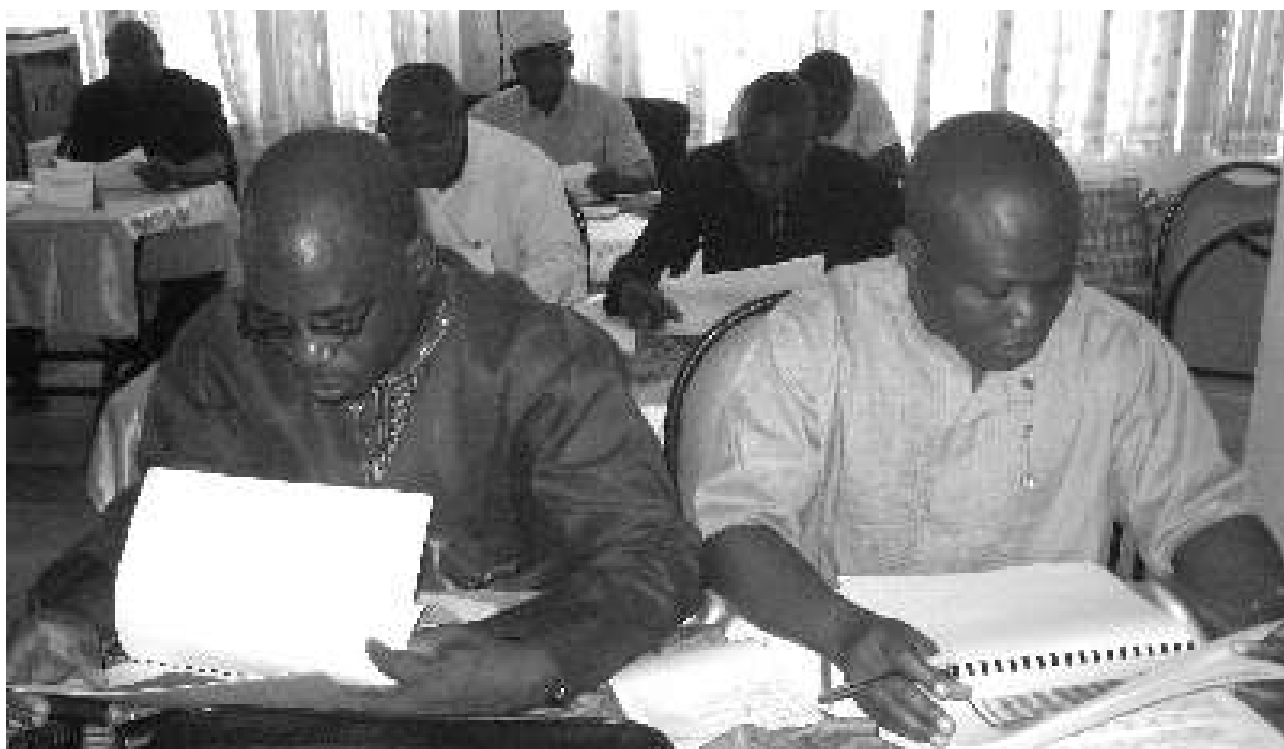
Whilst State Houses of Assembly (SHoA) have responsibility for budget oversight and some are establishing specialised units to assist non-accountants and economists to understand and analyse financial documents, lack of information can hinder their ability to play this role effectively. Citizen participation can play a critical role in enriching SHoA budget dialogue.



*The Executive Director of CIRDDOC Nigeria (Mrs. Oby Nwankwo) presenting a gift to Ms Shalini of UNICEF*

Opening access to budget and procurement information enables the public, journalists, commentators, academicians, and civil society organisations to hold government officials accountable: scrutinise budget and procurement activities; gauge the extent to which spending is supporting social and economic commitments; and restrict opportunities for governments to hide unpopular, wasteful, and corrupt spending.

Budget and procurement processes that include inputs from the public are widely perceived as more legitimate, with transparency enhancing credibility with citizens, investors, and donors. Transparency is a key condition for ensuring that loans from international financial institutions are well managed. It is one of the factors considered by financial regulators and investors in estimating financial risk, and it lowers borrowing costs in international financial markets.



*Participants at the CIRDDOC/IBP/UNICEF Sub-National Budget Transparency Survey Workshop held at Roban Hotels in Enugu.*

## SECTION THREE: OPEN BUDGET AND PROCUREMENT PURPOSES- HOW

### 3.1 *Transparency in budget information*

Transparency is an important first step towards enabling citizens to understand and participate in budget processes. Citizens should be able to access timely, accurate, and comprehensive information on government revenue and on government spending.

Public access means that any and all members of the public should be able to access relevant government budget information. This requires governments to release budget documents to the public in hard copy or on websites, or to make documents available on request to any member of the public. It is important for budget documents to be released in a timely fashion, ensuring that release dates enable meaningful participation in consultation and monitoring processes. Information released to the public should be both accurate and comprehensive. Budgets that incorporate numerous special accounts and fail to consolidate all fiscal activity into a single bottom line are not transparent.

Government budget documents are generally technical in nature and difficult for ordinary citizens to understand. A "Citizens Budget" is an additional non-technical presentation of the government budget, produced by governments in a simple user-friendly format. Citizens Budgets are an important initiative designed to enable ordinary members of the public (as opposed to CSOs with budget expertise) to understand government revenue and spending plans, and participate in consultation and monitoring processes.

### 3.2 *Public participation in budget processes*<sup>1011</sup>

Citizen participation in budget processes should apply to the whole budget and to every phase of the budget process. Participation should be broadly representative of the population, and should involve meaningful discourse that affects public decision making. In many cases, NGOs and CSOs play an intermediary role, analyzing budget information, mobilizing citizens, representing the interest and views of poor people and

facilitating opportunities for poor people to engage with and influence the government directly. The media also often play a key role publicising budget analyses and peoples experiences, and providing opportunities for citizens to communicate directly with policy makers and politicians.

#### *Budget formulation*

To facilitate public participation, state governments should make their budget preparation timetable available to the public. Governors and state governments should establish practical mechanisms to collect citizens' perspectives on what should be included in the budget, make clear their intentions in establishing these processes, and report on how inputs from the public have been used.

#### *Budget approval*

The draft budget should be made available to the public when it is first presented to the SHoA or, at a minimum, before the SHoA approves it. Once the Appropriation Bill has been tabled at the SHOA, hearings held by the Appropriation Committee should open be to the public and there should be spaces for the public to testify. Civil society, and in particular, groups with sectoral expertise, can provide additional testimony to assist SHoA members in determining the adequacy of sector allocations, and the SHoA should report on public hearings. The Appropriation Bill should be made available to the public as the legal document authorising the state executive to implement policy measures contained in the budget.

<sup>10</sup> Albert van Zyl, "What Should Citizen Participation in the Budget Process Look Like?" 2011, <http://openbudgetsblog.org/2011/05/19/what-should-citizen-participation-in-the-budget-process-look-like/>.

<sup>11</sup> See Annex 3 for an outline of State Government budget processes



### **Budget execution**

Citizens and CSOs can monitor service delivery and infrastructure programmes and provide important feedback to MDAs on whether funds are reaching targeted institutions and beneficiaries. It is important for the State government to release non-financial information to facilitate this monitoring. This includes lists of project beneficiaries, and information on subsidies, social plans, and other targeted spending such as the number of schools being built or rehabilitated, or the number of midwives being employed in a state. Governors should develop mechanisms to solicit the public's perspective on how different ministries are implementing their budgets, and require MDAs to establish public information offices to collect suggestions and concerns.

### **Budget auditing**

The SHOA entrusts the Auditor General to produce independent audits of how the Governor has managed public funds, and citizens are able to provide useful insights on which MDAs or individual programmes need extra scrutiny. To facilitate this, State Auditor General's Offices should establish formal mechanisms of communication with the public to receive suggestions to assist in determining its audit programme, and they should publish timely reports on how these public inputs have been used.

### **3.3 Public participation in the procurement process**

Most government works and services are implemented through procurement processes, and these should be governed by effective rules and transparent procedures.

### **Legislation**

Procurement Laws and procurement oversight institutions regulate the practice of public procurement. At minimum, states should introduce legislation in State Assemblies to regulate the procurement process, following the model set by the Federal Government in enacting the 2007 Public Procurement Act. Procurement laws should be available to the public on notice boards, official gazettes and at the institution in charge of the procurement process.

Information should enable citizens to understand the procurement process, and use the law to solicit information at various stages.

### **Pre-qualification stage**

Procurement bureaus should ensure that all bidders have an equal and fair chance to win a contract. At the federal level in Nigeria, pre-qualification documents for potential bidders are available from procuring entities, and in Nigerian states, MDAs should also make pre-qualification documents available for potential bidders. These documents should clearly state the application requirements, application instructions and selection criteria. Tender boards should post all applications.

### **Awarding tenders**

Tender boards serve as a public repository for all tender applications. Applications should be assessed according to set criteria, and monitoring should ensure that no particular bidder has an advantage, and that decisions are not driven by nepotism and clientelism. Citizens should be able to be present when tenders are opened, helping to eliminate the possibility of adjustments to bids once they have been opened. Procurement Bureaus and other procuring entities should publish their decision on awarding the contract, and the reason for their decision.

### **Access to information on awarded contracts**

Under the Public Procurement Act of 2007, the public should have access to the details of major contracts, and Nigerian states should have similar mechanisms. States should publish details of each project, including amounts dispersed, and updates on project execution. Most procurement projects involve road construction to improve access to markets and public services, the construction or rehabilitation of public buildings including schools and hospitals, and public sanitation projects. With information on awarded contracts, citizens are able to provide an informed oversight role during the project implementation. Resolution mechanisms should be instituted to ensure that there are procedures ensuring that contractual obligations are met.



# SECTION FOUR: SURVEY FINDINGS<sup>12</sup>

## 4.1 Public access to budget documents

The survey questionnaire examined public access to a range of key documents relating to State Government budgets:

- State Executive Budget Proposal
- State Budget Appropriation Law
- State Citizens Budget
- State Quarterly Report
- State Mid-Year Review
- State Accountant General's Report
- State Auditor General's Report

Table 1 presents Sub-national Budget Transparency Index scores by state.

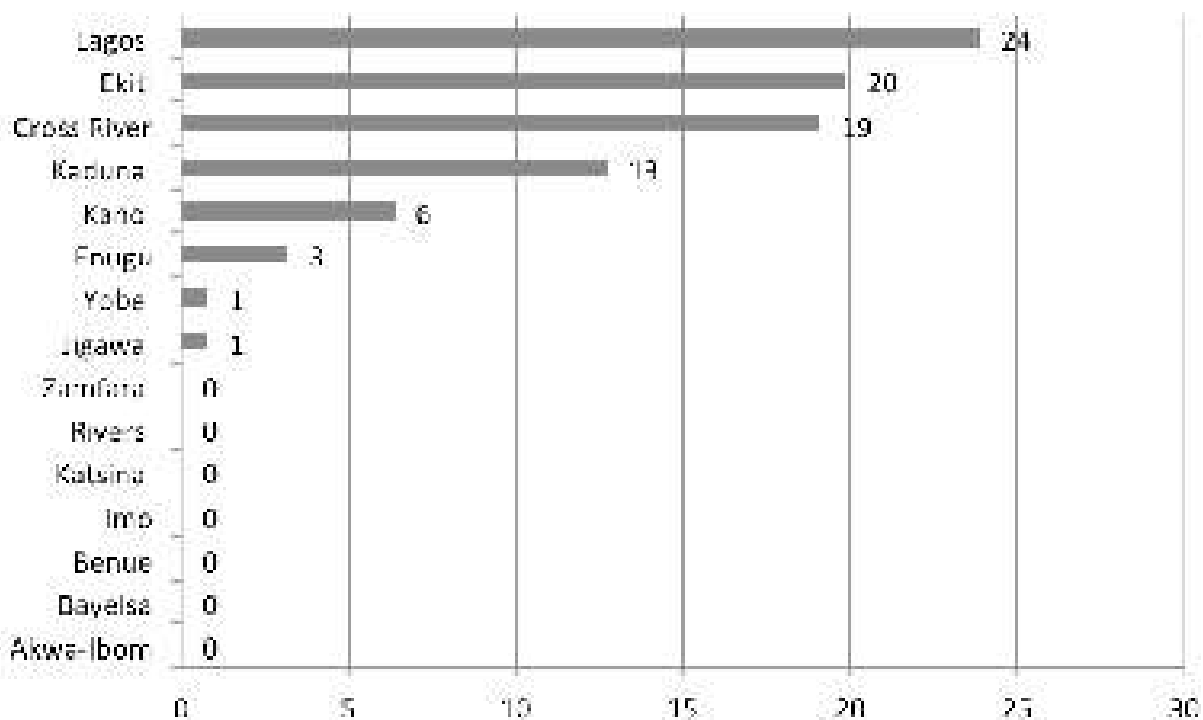
The overall picture is that public access to budget documents across the 15 States included in this study is very limited.

8 States are beginning to make efforts to expand public access to budget information, but, with scores ranging from 1 to 24 out of a possible 100, even in these States public access to information is limited. 7 States scored 0 out of a possible 100 points – meaning that the public has no access to budget information of any kind in these States.

Following the lead of the federal government, several State Houses of Assembly have approved or have started discussing Freedom of Information bills. Ekiti and Lagos States both enacted their own Freedom of Information Law in 2011 – and these States are the highest performing on the Nigeria Sub-national Budget Transparency Index.

Table 1

## Budget Transparency Index



<sup>12</sup> For information on individual States, see Annex 3

The majority of the budget documents investigated by this study are produced by State Governments, but for internal use only. Some state governments regard these documents as secret, but other states, including some not included in this study such as Kwara and Ondo, are very open with this information, posting almost all budget documents on their state government website<sup>13</sup>. The existence of budget documents, and the extent to which these documents are made public in the states included in this study is set out in Table 2.

Table 2

Budget document	No. States producing documents	No. States making documents public	States making documents public
State's Executive Budget proposal	15	0	
State Budget Appropriation Law	15	4	Ekiti, Enugu, Kaduna, Lagos
State Citizen Budget	2	2	Jigawa, Lagos
State Quarterly Reports	9	2	Cross River, Lagos,
State Mid year Report	7	0	
State Accountant General Report	15	5	Cross River, Ekiti, Kaduna, Kano, Lagos
State Auditor General Report	15	4	Cross River, Ekiti, Kaduna, Lagos

### ***State Executive Budget Proposal***

All States in the sample produce Executive Budget Proposals. In no State is this document made public.

### ***State Budget Appropriation Law***

All States in the sample enacted a Budget Appropriation Law. In 9 of the 15 States, some effort is made to make the Budget Appropriation Law available to the public – but in only 4 States (Ekiti, Enugu, Kaduna and Lagos), did these efforts constitute public access as defined by this survey (see Annex 1 for criteria and definitions of public access).

<sup>13</sup>See for example the Kwara state website, [www.kwarastate.gov.ng](http://www.kwarastate.gov.ng). This has on it the State Accountant General's Report and the State Auditor General's Report for the years 2003 to 2010, easily be downloaded by anyone.

In 2 States - Kano and Yobe - the Appropriation Law is available to the public, but at a fee which excludes ordinary citizens from access<sup>14</sup>. In Jigawa State, the State Broadcasting Corporation presents a special radio program on the Appropriation Law, but the law itself is not publicly available. In Cross River and Rivers States, Appropriation Laws were made available on State Government websites, but more than three months after the budget had been approved by the State Assembly, and thus too late to qualify as "publicly available" by internationally agreed criteria.

### **State Citizens Budget**

A State Citizen's Budget is designed to make information on State Government revenue and budgets accessible to the public. Only 2 States included in this sample produce Citizen Budgets: Lagos and Jigawa. In Jigawa State, the State Broadcasting Corporation presents a special radio program to ensure that a broad public audience understands what is included in the budget. In Lagos State, the Budget Department of the Ministry of Economic Planning and Budget presents extensive information on the budget in an accessible, easy-to-understand four page Citizens' Guide to the Budget, downloadable from the Lagos State website<sup>15</sup>. This Citizens' Guide includes information on revenue collection including transfers from the federal government and financing through debt; the State Ten Point Agenda; a breakdown of allocation by sector; key deliverables and outcomes; lists of major programs on law and order, road and transportation, education, environmental protection, public health and housing; and contact information for follow up by citizens.

### **State Quarterly Reports and Mid-Year Reviews**

Not all States produce quarterly and mid year reports on budget execution. Amongst those that did, none released their mid year reviews to the public and only Cross River and Lagos States shared their Quarterly reports.

### **State Accountant General's Report and State Auditor General's Report**

Accountant Generals in all States included in this sample produce reports on budget execution, and in all States Auditor Generals produce an independent report of the Government's financial declarations. 5 States make their Accountant General's report public and 4 make the Audit report public – the amount and detail of information contained within these varies considerably.

<sup>14</sup>According to the National Bureau of Statistics of Nigeria, 71.5% of Nigerians on less than 1 USD per day. In Katsina state, ordinary citizens need to save almost 32 days while citizens in Yobe state need to save 23 days to be able to access these documents.

<sup>15</sup>[http://www.lagosstate.gov.ng/Y2011\\_Citizen\\_guide.pdf](http://www.lagosstate.gov.ng/Y2011_Citizen_guide.pdf)

Of the States included in this review, only Lagos State makes substantial use of the internet in increasing public access to information. In Lagos State, the Appropriation Law, the Citizen's Budget and Quarterly Reports are all made available online<sup>16</sup>. Lagos state has the highest Internet use in the country<sup>17</sup>, but internet use is increasing in other States, and this creates an opportunity for other State Governments to make greater use of their websites to facilitate public access to information.

#### **4.2 Public involvement in budget processes**

The questionnaire examined public involvement in each of the four stages of the budget:

- Formulation
- Approval
- Execution
- Auditing

Table 3 presents Nigeria Sub-national Budget Participation Index scores by state.

The overall picture conveyed by survey findings is that public engagement in the budget process across the 15 States included in this study is limited, but that the majority of States are beginning to make some efforts to solicit public input.

11 States are making some effort to engage the public in budget processes, with scores ranging from 54 out of a possible 100 in Cross River State and 39 in Ekiti State, to 6 in Enugu State.

4 States - Katsina, Zamfara, Imo and Bayelsa - scored 0 out of a possible 100 points – meaning that the public have no engagement of any kind in budget processes. There are no mechanisms to identify the public's inputs on budget priorities; budget hearings in State Houses of Assembly are closed to the public; information on beneficiaries of public services is not in the public domain; and citizens in these States have no mechanism to provide feedback on government services.

#### **Formulation**

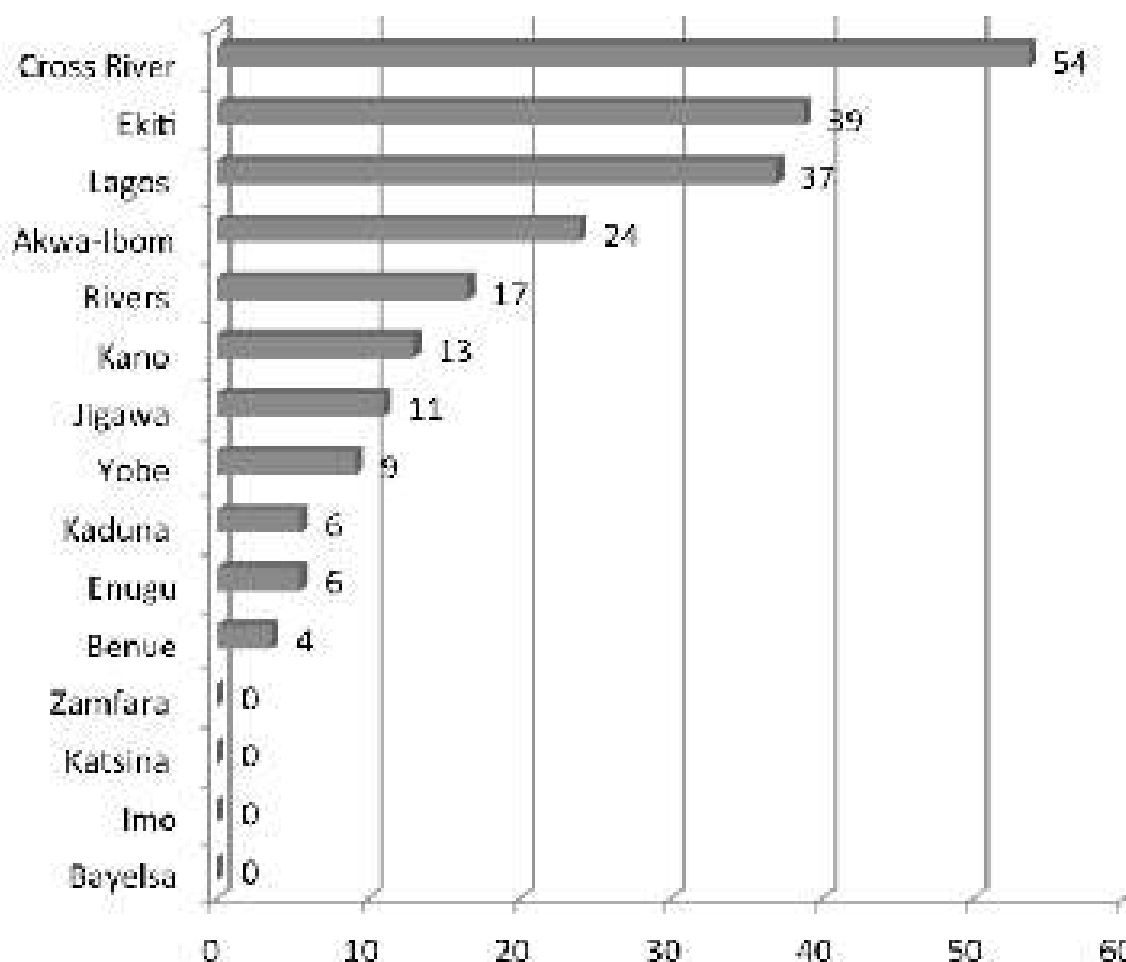
5 States in this sample make efforts to involve the public in consultations at the budget formulation stage (Akwa-Ibom, Cross River, Ekiti, Lagos and Rivers). The Governor and Executive in some States, notably Cross River, Ekiti, Lagos, have clear procedures and make considerable efforts to engage the public in discussions on budget and spending priorities. In Cross River State, a process referred to as the Budget Consultative Forum involves consultations with a wide range of stakeholders including civil society organisations, women's groups, corporate bodies, media organisations, the private sector and small and medium enterprises. Some States such as Akwa Ibom follow up public consultation with feedback to the public listing inputs and explaining how these inputs have been used in developing the Executive Budget proposal.

<sup>16</sup><http://www.lagosstate.gov.ng/index.php?page=moduledetail&mpid=25&mnusub=ministry&mnu=module>

<sup>17</sup><http://www.punchng.com/business/business-economy/95-of-nigerians-lack-access-to-computers-internet-nbs/>

Table 3

## Budget Participation Index



### Approval

5 States open SHoA budget hearings to the public, or hold public hearings on the budget (Akwa Ibom, Cross River, Ekiti, Enugu, and Jigawa).

### Execution

8 states publish at least some information on targeted spending, such as names of beneficiaries and planned projects (Akwa Ibom, Cross River, Ekiti, Enugu, Jigawa, Kaduna, Kano, Lagos) and at least 6 have established mechanisms for public feedback on project implementation (Akwa Ibom, Cross River, Ekiti, Jigawa, Lagos, Yobe).

## Auditing

In most states included in this sample, there are no mechanisms to engage the public in auditing processes. Cross River state SHoA is the only one among those included in the survey to invite the public to attend its meeting to discuss the Accountant General's report. Citizens in Ekiti, Kano, Lagos and Yobe States are able to attend the Auditor General's presentation of his report. In none of the States included in this survey do Auditor General's Offices maintain any formal mechanisms of communication with the public. They issue no reports listing any inputs from public consultations, and they provide no feedback on how inputs from citizens have been used to develop their audit programmes.

## 4.3 Public access to information on procurement

The questionnaire assessed the public availability of information on procurement and contracting procedures, with questions covering:

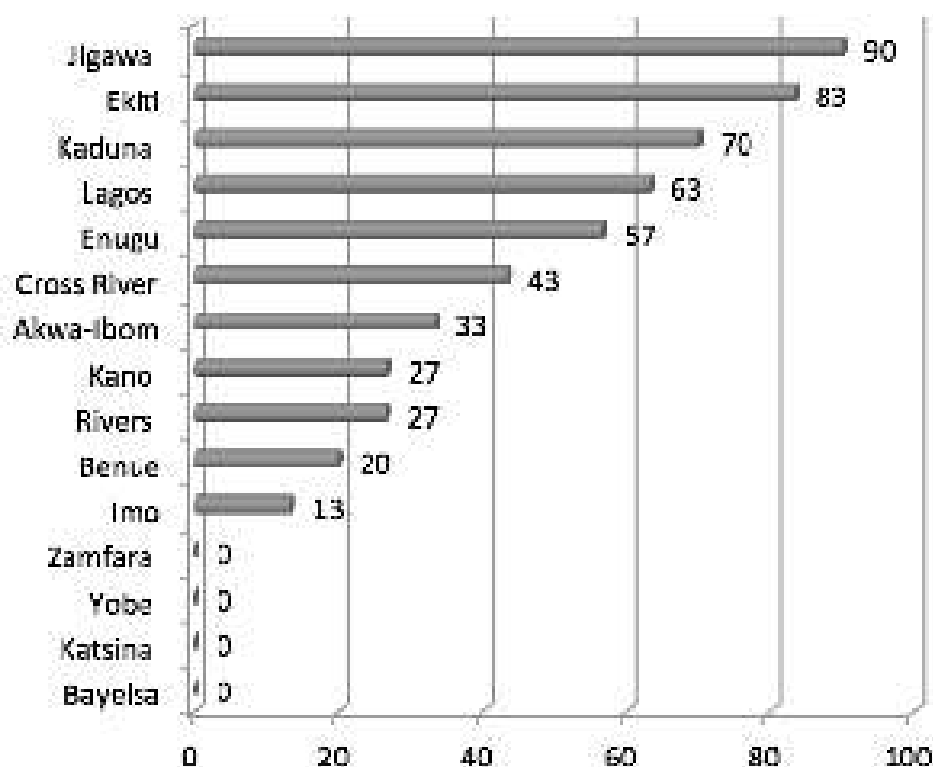
- the existence of a State Procurement Law
- the transparency of the contract award selection process
- project review and resolution

### Table 4 presents Nigeria Sub-national

Procurement Transparency Index scores by state. The overall picture conveyed by survey findings is that there is some level of transparency in procurement across the majority of the 15 States included in this study, with some States presenting good practice in this regard.

Table 4

## Procurement Transparency Index



11 States demonstrated some commitment to transparency in procurement processes, with Jigawa State scoring as high as 90 points out of a possible of 100, and others ranging from 13 to 83. 4 States (Bayelsa, Katsina, Yobe and Zamfara) scored 0 out of a possible 100 points.

#### **State Procurement Law**

4 States have enacted a State Procurement Law (Ekiti, Enugu, Jigawa, Lagos), and in these and some others states, procurement guidelines, evaluation criteria and tender documents are in place and available to the public.

#### **Contract award selection process**

In a number of states, tender documents are opened in public, but in most cases this involves shortlisted bidders only. In Kaduna State, tender documents are opened in the presence of all bidders, representatives of the State Due Process Office and interested members of the public.

In Akwa Ibom, Cross River, Enugu, Jigawa, and Kaduna procurement decisions are posted in the media or on notice boards, but only Kaduna State provides justification for procurement decisions through providing scores on selection criteria.

#### **Project review and resolution**

In Ekiti State there are recourse mechanisms to resolve disputes over procurement decisions and in Kaduna State, each MDA has a review system where citizens are able to access information. In Jigawa state, the Due Process and Project Monitoring Bureau publishes quarterly reports on the implementation of projects including the executor, amounts dispersed and status of completion, and in Lagos State, the State Tenders Board issues annual project monitoring reports.

### **4.4 Analysis**

#### **Comparison of scores across indices**

Table 5 presents a comparison of scores for all states across indices.

**Table 5**

States	Budget Transparency Index	Public Engagement in Budget processes	Procurement Index	Total	Average across indices
Ekiti	20%	39%	83%	142	48%
Lagos	24%	37%	63%	124	41%
Cross River	19%	54%	43%	116	39%
Jigawa	1%	11%	90%	102	34%
Kaduna	13%	6%	70%	89	30%
Enugu	3%	6%	57%	66	22%
Akwa Ibom	0	24%	33%	57	19%
Kano	6%	13%	27%	46	15%
Rivers	0	17%	27%	44	15%
Benue	0	4%	20%	24	8%
Imo	0	0	13%	13	4%
Yobe	0	9%	0	9	3%
Bayelsa	0	0	0	0	0
Katsina	0	0	0	0	0
Zamfara	0	0	0	0	0



Survey findings demonstrate that some states are making efforts towards greater transparency, participation and accountability across the board – notably Ekiti, Lagos and Cross River – and others have made important progress in some areas. Both Jigawa and Kaduna, for example, are demonstrating some transparency in procurement processes but have yet to demonstrate similar openness in budget processes.

Three states – Bayelsa, Katsina and Zamfara have made no moves at all towards greater transparency, participation and accountability, and in some other states – Imo and Yobe in particular – efforts are very limited.

### **No Correlation between income from oil and transparency**

It is hard to draw definitive conclusions from this survey why some states are making progress towards openness and transparency and others are not. One factor that might seem likely to

have an effect is source of revenue. All Nigerian states are heavily dependent on oil revenue distributed from the Federation Account<sup>18</sup>, with oil producing states receiving a larger share. Additional state income comes in the form of taxation from salaries and commercial transactions, and from Value Added Tax (VAT) a consumption tax placed solely on the consumer. Table 6 gives figures for all the states participating in this survey of income from oil as a percentage of their total revenue<sup>19</sup> in descending order, and their average score across Open Budget indices.


**Table 6**

States	Oil revenue as % of total revenue	Nigeria Sub-national Budget Transparency Index average across indices
Bayelsa	92.86%	0
Akwa Ibom	87.94%	19%
Cross River	69.52%	39%
Yobe	67.55%	3%
Benue	67.14%	8%
Jigawa	66.88%	34%
Enugu	66.34%	22%
Ekiti	66.15%	48%
Zamfara	66.04%	0
Katsina	65.54%	0
Rivers	65.27%	15%
Kano	65.21%	15%
Kaduna	60.99%	30%
Imo	52.31%	4%
Lagos	37.95%	41%

<sup>18</sup>In 2010, all Nigerian states had cumulative revenue of ₦ 2.739 trillion, while the Federation Account Revenue for all states is ₦ 1.353 trillion. The Federation Account represents 50% of all revenue in Nigeria states.

<sup>19</sup>Source: Respective State Budget Proposal for 2011





Revenue sources in the form of taxation seem likely to make state governments more responsive to needs of their citizens – and the experience of Lagos state appears to support this argument. As the commercial capital, well over half of Lagos state revenue derives from non-oil sources – a far higher percentage than any other state. Lagos has a high score in comparison to many other states in this sample on transparency and participation – and a key motivating factor has been the state governor wanting the public to understand that he is a good steward of funds contributed by them.

On the other hand, overall correlation between income from taxation and level of transparency would mean that as the percentage of income from oil goes down, Nigeria Sub-national Budget Transparency Index scores would go up. As Table 6 demonstrates, this is emphatically not the case. Cross River and Ekiti, both of which score comparatively well on the Nigeria Sub-national Budget Transparency Index, derive an above average percentage of their income from oil, and Imo, with below average income from oil, scores comparatively poorly.

The critical factor in progress appears to be political will, led by the state governor. States with Freedom of Information Acts – Ekiti and Lagos – are performing comparatively well, but so are some states such as Cross River which are yet to pass this legislation. With political will from the top to open up budget and procurement processes, progress can be made comparatively quickly and easily.

## SECTION FIVE: RECOMMENDATIONS

In this section, we present general recommendations applicable to all states. CIRDDOC has prepared individual reports for each of the states included in this survey with recommendations on ways of opening up their budget and procurement systems to public engagement and scrutiny. These individual reports are the best starting point for those interested in taking or supporting action in particular states.

### **State governments should tap into the potential power of citizen participation**

There are strong arguments for state governments to harness the power of citizen participation in budget and procurement processes. Transparency, participation and accountability to the public strengthen state governments' ability to design and implement effective public services, as well as their ability to address poverty and promote greater equality in their state. Transparency and accountability in budget and procurement process also promotes good governance enhancing state governments' legitimacy, credibility and relationship with their citizens and tax payers, with donors and with international finance markets.

### **State governors and state governments should give consideration to how they will engage citizens in prioritising, designing and monitoring public services, and in how they will provide feedback to the public on response to their inputs.**

Citizens have the right how the government is spending government funds and should be involved in the process. Public participation should be a part of the planning process, specifically to determine priorities in the MTSS. There are no costs in creating a committee comprised of some members of civil society. SHoA do not incur costs when they open budget discussions to the public. With citizen involvement, government policies can help alleviate the needs of the poor in Nigerian states. Citizen involvement will be better enhanced once there is indiscriminate access to budget documents.

### **State governments should make available to the public all budget documents**

Most state governments are already producing the budget documents evaluated in this study. Low scoring states in particular could substantially improve their levels of budget transparency if they simply began to make available to the public in a timely fashion the documents they already produce.

Many states have limited resources – but making budget documents available to the public need not be costly. At minimum, state governors can simply make at least one copy of key documents available for reference use at government offices or libraries.

Those state governments with functioning websites can post budget documents on their web portals, following the example of Kwara, Lagos and Ondo states. Although downloading speeds and cost are challenges which limit internet use in most states, by making information available on their websites state governments reduce the risk of arbitrary and discretionary access to budget reports. State governments can also improve access to documents on the web by working with civil society to make data formats more user-friendly, and developing an archive system containing budget reports from previous years. In those states currently developing Freedom of Information Acts, these should explicitly state that budget documents should be made freely available, or at least that a limited number of copies should be available free of charge.

### **State governments should produce an annual Citizen's Budget**

All citizens should be able to understand the content of budget documents, in order to be able to engage effectively in consultation and monitoring processes – these should not be the preserve of CSOs with budget expertise. Citizen's Budgets put budget information on revenue and spending plans into accessible and user-friendly language easily understood by anyone. They could be in the form of radio programmes, as is the case in Jigawa state, or written and web-based information as is the case in Lagos State. Citizen budgets need to be produced each year – this is not a one off – but once a format or template has been developed, information can easily be reviewed and updated annually. The approaches taken by Jigawa and Lagos states serve as models for the rest of the states in the federation – these states can share their experience and approach with other interested states.

### **State governments should make procurement processes transparent**

For those states yet to assent to a Procurement Law, bills should be introduced to regulate the procurement process. Selection criteria for awarding contracts and justification of awarded contracts should be made available to the public. Procurement execution reports should be published in a timely manner by procurement agencies.

# ANNEX 1 THE NIGERIA SUB-NATIONAL BUDGET TRANSPARENCY SURVEY: METHODOLOGY

## 1. Questionnaire format

The Nigeria Sub-national Budget Transparency Survey was conducted using a multiple choice questionnaire assessing three aspects of financial governance:

- Public access to key budget documents and information.
- Public involvement in budget processes.
- Public access to information regarding procurement of funds and services.

The questionnaire contained a total of 70 questions:

- Questions 1-42 address budget transparency – public access to key budget documents.
- Questions 43-60 assess public involvement in the budget process.
- Questions 61-70 public access to procurement information

## 2. Scoring

Most of the questions had 5 possible responses, and were scored as follows:

A = standard fully met – 100%

B = standard partially met – 67%

C = very limited steps towards meeting the standard – 33%

D = standard not met at all – 0%

E = question not applicable – no score, not counted in aggregation.

Some questions had 3 possible responses:

A = standard met – 100%

B = standard not met – 0%

C = question not applicable – no score, not included in the aggregation

Researchers were asked to use the “question not applicable” response as sparingly as possible, referring to exceptional cases or special circumstances in which a practice is not applicable to a specific state even though it applies to others.

## 3. Budget Transparency Index

Scored responses were averaged to form the Nigeria Sub-national Budget Transparency Index:

- Scores on budget transparency were averaged to form the *State Budget Transparency Index*.
- Scores on public participation in the budget process were averaged to form the *State Participation Index*.
- Scores on procurement were averaged to form the *State Procurement Transparency Index*.

## •4. Details on questionnaire sections

### Section 1: Public access to budget documents

Section one of the Questionnaire assessed public access to the following Nigeria Sub-national level budget documents:

- State Executive Budget Proposal (questions 1-23)
- State Budget Appropriation Law (questions 24-25)
- State Citizens Budget (questions 26)
- State Quarterly Report (questions 27-31)
- State Mid-Year Review (questions 32-33)
- State Accountant General's Report (questions 34-39)
- State Auditor General's Report (questions 40-42)

### **Assessing availability of information**

Researchers were asked to check whether information was available on the Internet or in public libraries, and if not, to check whether information was to the public available on request. This involved either conducting unannounced site visits to request state budget documents and public procurement documents, or asking members of other civil society groups, journalists, and members of the public to test their availability.

### **Definition of "publicly available"**

For the purpose of this study, "publicly available" information was defined as information that any and all members of the public could obtain through a request to the public authority issuing the document. This definition includes information that is available through well-defined procedures that ensure simultaneous release of public documents to all interested parties, as well as information or documents that are available only on request. In the following circumstances, information was regarded as not available:

- where particular reports and information are available on request, but decisions on access are arbitrary, and result

in some individuals and organizations being refused access.

- where particular reports and information are not available from the issuing authority, but only through third parties in an arbitrary manner.
- where particular reports and information are available for a fee, but at a level which excludes ordinary citizens from access<sup>20</sup>.
- where particular reports and information are available only through subscription to a specialised bulletin or publication issued by the executive which is not easily accessible to the general public either free of charge, through the payment of a minimal subscription fee, or through sources such as public libraries.

### **Release dates for public availability**

Availability concerns access, but also timeliness. Table 7 shows for each key State-level budget documents, the release dates required to qualify them as publicly available.

**Table 7**

<b>Budget Documents</b>	<b>Release Dates for Publicly Available Documents</b>
State Executive Budget Proposal	<ul style="list-style-type: none"><li>• Should be released at the same time as it is presented to the legislature, and/or whilst the legislature is still considering it.</li><li>• A Budget Proposal that is released after the legislature's discussions have ended would not be considered publicly available.</li></ul>
Supporting Documents for the Executive Budget Proposal	Should be released at or about the same time as the Executive Budget Proposal (see above).
State Budget Appropriation Law	Should be released no later than three months after the budget is approved by the legislature.

<sup>20</sup>This survey assessed availability on the basis that any fee for accessing documentation should not cost more than N 3,000, a week's pay under the new Minimum Wage Law.



<b>Budget Documents</b>	<b>Release Dates for Publicly Available Documents</b>
State Citizens Budget	<ul style="list-style-type: none"> <li>• If it is a simplified version of the Executive Budget Proposal, it should be released at the same time as a publicly available Executive Budget Proposal.</li> <li>• If it is a simplified version of the enacted budget, it should be released at the same time as a publicly available enacted budget.</li> </ul>
State Quarterly Report	Should be released no later than three months after the reporting period.
State Mid-Year Review	Should be released no later than three months after the reporting period.
State Accountant General's Report	Should be released no later than two years after the end of the fiscal year (the reporting period).
State Auditor General's Report	Should be released no later than two years after the end of the fiscal year (the reporting period).

### **Section 2: Public involvement in budget processes**

Section 2 of the questionnaire assessed public participation in the following budget processes:

- Formulation (q. 43-48)
- Enactment (q. 49-50)
- Execution (q. 51-55)
- Auditing (q. 56-60)

To evaluate public participation, questions examined:

- The legal framework for public participation
- The existence of participation mechanisms
- The existence and process of providing formal feedback to the public on how their inputs had been used
- Gender aspects of public participation in the budget process, looking at women's as well as men's involvement.

### **Section 3: Public access to information on procurement of funds and services**

Section 3 of the questionnaire assessed the public availability of information on procurement and contracting procedures, with questions covering:

- The existence of a State Procurement Law (q.61)
- The transparency of the contract award selection process (q.62-67)
- Project review and resolution (q. 67-68)

## ANNEX 2: RESEARCH TEAM

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Cross River State	-	Dr. Elijah Udo
Imo State	-	Dr. Dom Okoro
Rivers State	-	Dr. (Mrs) Ebele Ifionu
Kaduna, Kano and Jigawa	-	Dr. Muhammed Muttaka Usman
Enugu State	-	Amaechi Chukwu
Katsina, Yobe and Zamfara -		Abdulahi Sani Maude



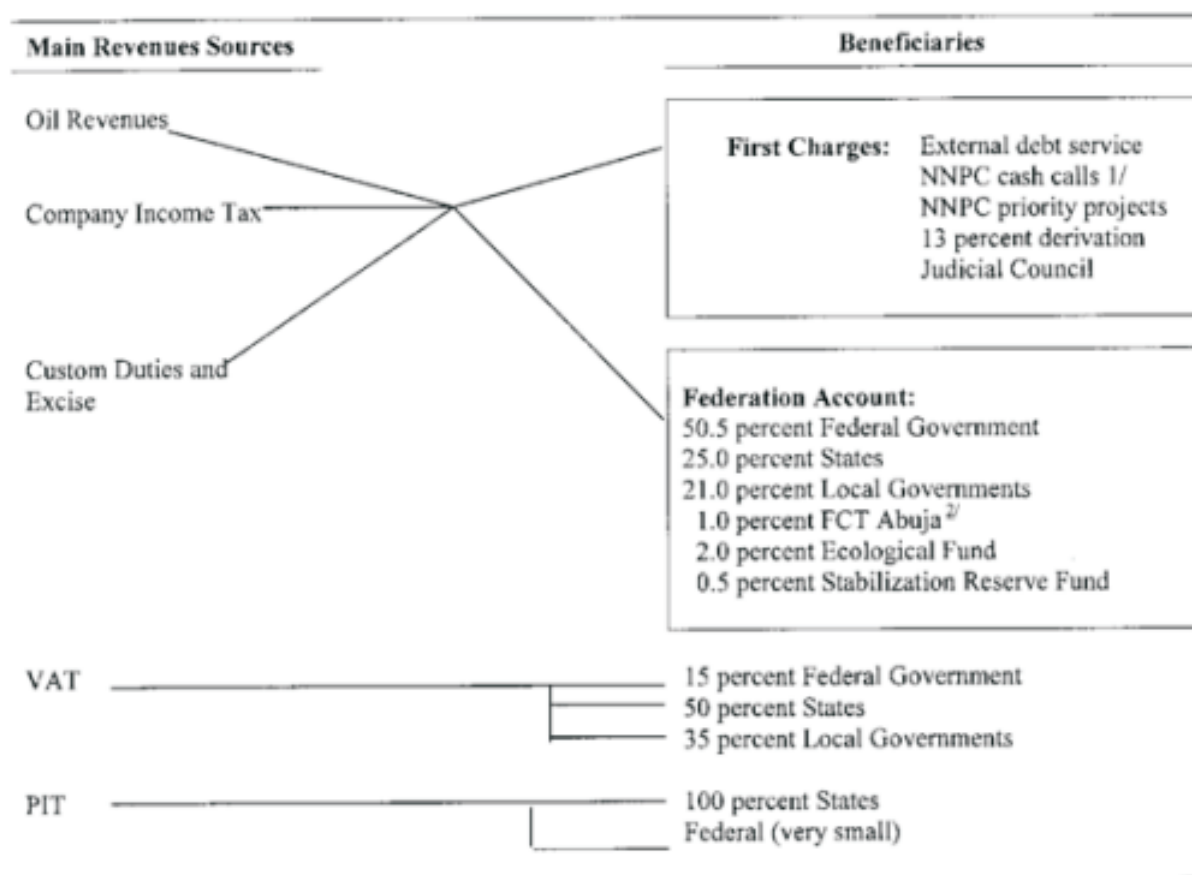
*CIRDDOC team with State Consultants at the Training Workshop on Sub-National Budget Transparency Survey held in Denis Hotel, Abuja.*

## ANNEX 3: THE BUDGET PROCESS IN NIGERIAN STATES

The Nigerian Constitution, with additional legislation and regulations<sup>21</sup>, provides the legal framework for budgeting in Nigeria at both national and state levels.

Section 81 of the 1999 Nigeria Constitution, states that the President shall present the federal budget to National House of Assembly at any time. Information from the federal budget is used to determine estimated revenue (particularly oil revenue), and budget ceilings for State Governments. The Federation Account Allocation Committee regulates revenue sharing between federal, state and local governments, as set out in Figure 1.

Fig 1. Revenue Sharing between Federal, State and Local Governments<sup>22</sup>



1/ Nigerian National Petroleum Company.

2/ Fiscal Capital Territory.

<sup>21</sup>Legislation and regulations include Allocation of Revenue (Federation Account, etc.) Act; Public Complaints Commission Act; National Economic Intelligence Committee Act; National Planning Commission Act; Finance (Control and Management) Act; and Financial Regulations.

<sup>22</sup>Source: Ahmad, Ehtisham and Raju Singh (2003) "Political Economy of Oil Revenue Sharing in a Developing Country: Illustrations from Nigeria" IMF Working Paper

## Budgeting in State Governments

### Planning framework

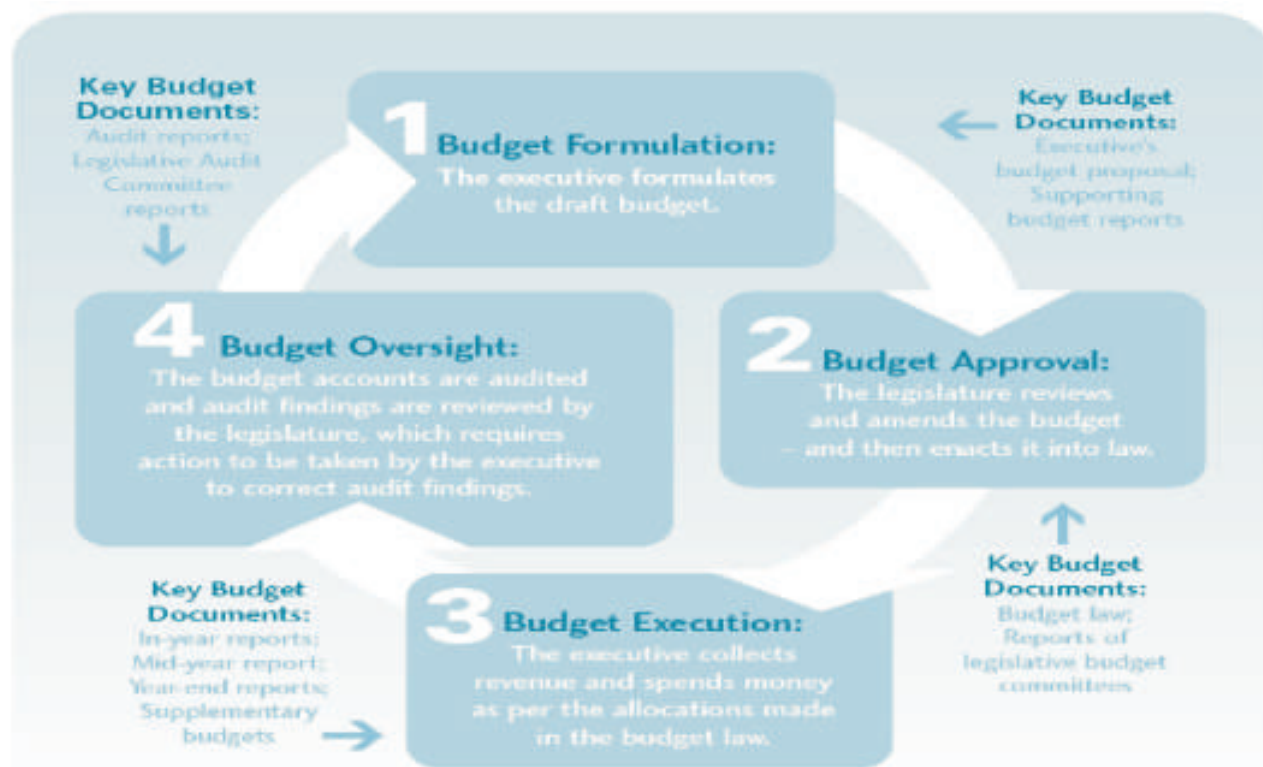
All Nigerian states have State Economic Empowerment and Development Strategies (SEEDS) as the foundation of their development strategies and their Medium Term Sector Strategies (MTSS). SEEDS were introduced by the then President Olusegun Obasanjo, with the support of the international community (IBRD, DFID, EU and UNDP), as inclusive, participatory and transparent State level poverty reduction strategies. They are multi-year plans, with short and medium term goals, allocating state revenue to achieve targets in service delivery and improving lives of the poor. MTSSs are a three-year planning strategy, introduced to State Governments by the federal government community for effective budget management. MTSSs establish a three year macroeconomic framework, with budget ceilings for sectors, Ministries, Departments and Agencies (MDAs), enabling MDAs to plan and budget over a three year time period. The macro-economic framework is updated annually as macroeconomic conditions, specifically and most often oil revenues, change.

Nigeria's fiscal year begins on 1 January and ends on 31 December. The state budget process consists of four main phases:

- 1) **Formulation** when the budget proposal is drafted by the executive branch of government
- 2) **Approval** when the budget is debated and approved by the state assembly
- 3) **Execution** when the plans set out in the budget for generating revenues and spending are implemented
- 4) **Oversight** (evaluation and audit) when funds spent are assessed for compliance and, ideally, for performance.

Figure 2 below sets out the key budget documents which should be produced at each stage of the budget process

Fig. 2: Budget documents in the four budget stages<sup>23</sup>.



<sup>23</sup>Source: International Budget Partnership

### **Budget Formulation Phase**

The executive branch of the State Government is responsible for formulating the budget. Typically, the budget office in the Ministry of Finance coordinates this process, requesting MDAs to develop their own budgets and provide supporting documentation. The closure of the previous fiscal year lays the foundation for planning, as MDAs seek to build on programmes already in place. Formulation can last from a few weeks to several months, depending on the extent of consultation and negotiation over trade-offs to fit competing government priorities into revenue and expenditure totals.

*The State Executive Budget Proposal* presents the executive's detailed declaration of the policies and priorities it intends to pursue in the upcoming budget year, including specific allocations for each ministry and agency. Once this is approved by the Council of Ministers, it should be submitted to the state assembly at least three months prior to the start of the budget year to allow for proper review.

### **Budget Approval Phase**

The State Executive Budget Proposal is presented to the State House of Assembly (SHoA) for consideration and eventual adoption. Budget discussion may include hearings in various committees, MDAs may be invited to defend their budgets, and the government executive can be asked to explain budget allocations. After agreeing the budget, the state assembly typically enacts some form of *State Budget Appropriation Law* prior to the start of the fiscal year, giving the government authority to implement the budget.

### **Budget Execution Phase**

Budget execution begins when the state government initiates spending authorised by the Budget Appropriation Law. In practice,

budgets are not always implemented in the exact form in which they were approved. Funding levels are not necessarily adhered to, and funds are not necessarily spent for the purposes for which they were authorised. Deviations between planned and actual expenditures can occur for legitimate reasons, such as changes in policy or changing economic conditions. They can also occur for negative reasons, including poor financial management, unauthorised expenditures, inefficiency, and fraud.

State Governments are expected to produce three implementation reports during the fiscal year: *Quarterly Reports* (In-Year Reports) on revenues collected, expenditures made, and debt incurred; a *Mid-Year Review* discussing any changes in economic assumptions affecting the approved budget (such as an unexpected change in the price of oil and gas leading to significant revenue windfall or shortfall); and finally the *Accountant General's Report* (Year-End Report) summarizing the situation at the end of the fiscal year. This includes an update on progress toward achieving the policy goals set out in the State Budget Appropriation Law.

### **Budget evaluation and audit phase**

The last stage in the budget cycle includes a number of activities that aim to measure whether the budget was adhered to and public resources have been used effectively and efficiently. The Governor should provide accounts for all revenue collected and funds spent in a fiscal year. The State Auditor General, who should be independent from the Governor to ensure objective and transparent review, should subject expenditures to regular review. *The Auditor General's Reports* should be submitted to the SHoA, which is responsible for holding the executive accountable for budget execution.



*Researchers in a review meeting with CIRDDOC team on the Sub-National budget Transparency Survey Project*



# SUMMARY OF THE NIGERIA SUB-NATIONAL STATE REPORTS

## 1. Akwa Ibom State

### Public access to budget documents (0/100)

### Public participation in the budget (24/100)

#### **Budget Formulation**

Akwa Ibom State provides a timetable for public inputs into the budget process, but in 2011 less than 2/3 of the dates were adhered to. The state executive issues extensive reports listing the inputs it has received from citizens through public consultations, and it provides feedback on how this input has been used to develop the executive budget proposal. Reports are released through radio and television, particularly through a monthly radio/television phone-in programme titled *You and the Budget* and press releases through the Akwa Ibom Broadcasting Corporation (AKBC).

#### **Budget Approval**

The Akwa Ibom SHoA hold some public hearings, and release reports in the official state gazette. Hearings involving government MDAs include testimony only from the executive.

#### **Budget Execution**

The state government publishes on the official state website lists of beneficiaries for a portion of targeted spending, such as bursary awards<sup>24</sup>. Some mechanisms have been established to identify the public's perspective on budget execution. Community members use state print and non-print media to give testimonies about projects within their community. The research team saw examples of positive testimony from citizens on projects including the Afaha Obong-Etim Ekpo-Iwukem Road, Oko Ita-Use Ikot Amama Road, a project in Ibiono Ibom Local Government Area, and flyover bridges in Uyo.

### Public access to procurement information (33/100)

Some procurement guidelines and regulations are available to the public, but there is no Procurement Law. Guidance and tender documents are generally available to the public, and evaluation criteria are specified but vague. Tenders are opened in public immediately following the closing of bid submission.

The due process office sees this as a mandatory exercise, but bid opening involves only shortlisted bidders. State decisions are posted in media with restricted access, such as the official gazette.

## 2. Bayelsa State

### Public access to budget documents (0/100)

### Public participation in the budget (0/100)

### Public access to procurement information (0/100)

## 3. Benue State

### Public access to budget documents (0/100)

### Public participation in the budget (3.67/100)

#### **Budget Approval**

The Benue State government is in the process of establishing some mechanisms to identify perspectives from the public on budget priorities. The ShoA conducts limited public hearings on the budget but reports on findings are not informative.



*Presentation of laptops to the State Researchers of the CIRDDOC/SAVI/DFID Sub-National Budget Survey (here Ngukwase Surma) by Adam Suleiman of DFID and the CIRDDOC team.*

<sup>24</sup>AKSG News: AKUTECH List of 2010-2011 Scholarship Beneficiaries," 20 October 2010, [www.akwaibomnewsonline.com/aksg-news](http://www.akwaibomnewsonline.com/aksg-news)

## **Public access to procurement information (20/100)**

Some procurement guidelines and regulations are available to the public, but there is no Procurement Law. Evaluation criteria are specified in advance and some information on procurement decisions is published.

### **4. Cross River State**

## **Public access to budget documents (19/100)**

In Cross River State, in 2011 the Appropriation Law was made available on the State Government website, but more than three months after the budget had been approved by the State Assembly, and thus too late to qualify as "publicly available" by internationally agreed criteria. Cross River State makes available in hard copy *Quarterly Reports* as well as the *State Accountant General's Report* and *State Auditor General's Report*. Both the State Accountant General's report and the State Auditor General's report are released within 6 months of the end of the tax year. Cross River State also makes available hard copies of supporting budget documents, such as the Cross River State Medium-Term Action Plan, 2009-2012.

## **Public participation in the budget (54/100)**

### ***Budget Formulation***

Cross River State has a policy on public engagement which clearly identifies what the executive hopes to achieve from this process, and State House Orders 61.6 (1) and (2) set out clear procedures. Cross River State holds extensive consultations during budget formulation with a wide range of constituencies through a process referred to as the Budget Consultative Forum (BCF) designed to generate new ideas and inputs from the public<sup>25</sup>. Consultations include civil society organisations, corporate bodies, NGOs, media practitioners, the private sector, chambers of commerce, and small and medium enterprises. In 2012 the forum was expanded to involve local government functionaries and traditional institutions with a view to acquainting local

government councils with the rudiments of democratic budgeting for adoption in their respective councils.

### ***Budget Approval***

Extensive public hearings are held on the budgets of MDAs in which testimony from the executive and the public is heard, and reports are released to the public. For the 2011 budget, input from stakeholders including CSOs, was presented in a report entitled "Report of the Finance, Appropriation, and Due Process Committee on the Cross River State 2011 Budget Estimates and Appropriation Bill."<sup>26</sup>

### ***Budget Execution***

Complete lists of beneficiaries are published for all targeted spending. These are normally available in the Cross River State Development Status Report and can also be obtained from the Department of Projects, Monitoring, and Evaluation. The State Executive has established some mechanisms to elicit the public's perspective on budget execution.

### ***Budget Audit***

Cross River State SHoA is the only state assembly among those included in this survey whose meeting to discuss the Accountant General's Report is open to the public. NGOs and CSOs principally attend.

## **Public access to procurement information (43/100)**

The draft public procurement law for Cross River state is yet to be passed into law, but some procurement guidelines and regulations are in place which are available to the public in the "Due Process" manual. Tender documents are available to the public from the Due Process Office at a price of N200.00. Tenders are opened in public immediately following the closing of bid submission, open to shortlisted bidders. Procurement decisions are communicated to bidders through public notice boards. Evaluation criteria and reasons for procurement decisions are not published.

<sup>25</sup>[http://www.ssn.crossriverstate.gov.ng/index.php?option=com\\_content&view=article&id=327:2012-budget-consultative-forum-with-stakeholders&catid=97:executive-focus-september-2011&Itemid=68](http://www.ssn.crossriverstate.gov.ng/index.php?option=com_content&view=article&id=327:2012-budget-consultative-forum-with-stakeholders&catid=97:executive-focus-september-2011&Itemid=68) and [http://www.ssn.crossriverstate.gov.ng/index.php?option=com\\_content&view=article&id=315:all-inclusive-budgeting-for-sustainable-development-in-cross-river-state&catid=94:commissioners-desk-september-2011&Itemid=57](http://www.ssn.crossriverstate.gov.ng/index.php?option=com_content&view=article&id=315:all-inclusive-budgeting-for-sustainable-development-in-cross-river-state&catid=94:commissioners-desk-september-2011&Itemid=57)

<sup>26</sup>See Report of House Committee on Finance, Appropriation, and Due Process meeting held on 8 February 2011

## **5. Ekiti State**

### **Public access to budget documents (20/100)**

The Ekiti State Government publishes in hard copy or on the state website the *Appropriation Law*, the *Accountant General's Report* and *Auditor General's Report* ... in accordance with its 2011 Freedom of information Act. The Appropriation Law has line items on individual programs. The Accountant General's Report and the Auditor General's Report are more comprehensive than in some other States. The Accountant General's Report includes some information on service delivery targets and the Auditor General's Report provides audit figures and explanations on original estimates and actual expenditures.

### **Public participation in the budget (39/100)**

#### ***Budget Formulation***

The Governor in Ekiti state holds meetings and fora to solicit public inputs on budget priorities. These consultation processes invite a wide range of constituencies including labour unions, business leaders, some civil society groups and women's groups. At the start, the governor extends an invitation to all participants and explains the purpose of the meeting.

#### ***Budget Approval***

Citizens in Ekiti are able to attend budget hearings at the SHOA and provide testimony.

#### ***Budget Execution***

Ekiti state publishes some limited information on beneficiaries, and on contracts awarded for community projects. The state runs a television programme for the public to call in on any State-related matters including the budget.

#### ***Budget Audit***

Citizens in Ekiti state are able to attend the Auditor General's presentation of his report.

### **Public access to procurement information (83/100)**

Ekiti State has a Procurement Law. Citizens in Ekiti state are able to go to the Public Procurement Office to access guidance

documents, evaluation criteria and tender documents. These tender documents are opened by the MDAs after the closure of the bidding process. Publishing procurement decisions and justifications is left to the discretion of the issuing body, but recourse mechanisms to resolve disputes are in place.

## **6. Enugu State**

### **Public access to budget documents (3/100)**

Enugu state publishes only the Appropriation Law containing information on the appropriation to each governmental programme.

### **Public participation in the budget (6/100)**

#### ***Budget Approval***

Citizens in Enugu state are able to attend hearings when heads of MDAs are defending their budgets.

#### ***Budget Execution***

Lists of beneficiaries of public programmes are available for some programmes.

#### ***Budget Audit***

There are no mechanisms in place to involve the public in auditing phases.

### **Public access to procurement information (57/100)**

Enugu State has a Procurement Law and the state's contract award selection process is fairly open. Guidance documents, tender documents and evaluation criteria are available in newspapers. Procurement decisions are published in newspapers, but explanations of decisions are not. There are no mechanisms for review.

## **7. Imo State**

### **Public access to budget documents (0/100)**

### **Public participation in the budget (0/100)**

### **Public access to procurement information (13/100)**

Some procurement guidelines and regulations are available to the public, as are tender documents.

## **8. Jigawa State**

### **Public access to budget documents (1/100)**

The State Broadcasting Corporation presents a special radio program on the Appropriation Law, but the law itself is not publicly available. Jigawa State provides citizens with budget information through the radio - but no budget documents are made available to the public.

### **Public participation in the budget (11/100)**

#### ***Budget Formulation***

Jigawa state publishes a timetable on budget formulation, but does not adhere to this schedule.

#### ***Budget Approval***

The public is able to attend budget hearings in the SHOA when the MDAs defend their budgets.

#### ***Budget Execution***

Jigawa state publishes a list of beneficiaries of public programs, and a full list contracts with contractor name and amounts awarded on community projects.

#### ***Budget Audit***

The audit process is closed to the public.

### **Public access to procurement information (90/100)**

Jigawa State has a Procurement Law. The Jigawa State Due Process and Project Monitoring Bureau publishes guidance documents, evaluation criteria and tender documents online<sup>27</sup> including procurement decisions and recourse mechanisms to resolve disputes. Documents containing the justification for decisions are also published. The Due Process and Project Monitoring Bureau publishes quarterly reports on the implementation of projects including the executor, amounts dispersed and status of completion – but these are published several months after the reporting period.

## **9. Kaduna State**

### **Public access to budget documents (13/100)**

<sup>27</sup> <http://www.jigawadueprocess.com>

Kaduna state publish their Appropriation Law, Accountant General's Report and Auditor General's Report. The Appropriation Law has line items on individual programs. The Accountant General's Report is published within six months of the end of the fiscal year, but does not include explanations on the difference between budgeted expenditure and actual expenditure or on difference between budget revenue and revenue collected. The Auditor General's Report only provides audit figures. The lack of comprehensiveness in the budget documents released by Kaduna state explains its score of 13.

### **Public participation in the budget (6/100)**

#### ***Budget Approval***

There are no hearings on the budget in the SHOA that are open to the public.

#### ***Budget Execution***

Kaduna state publishes information on beneficiaries for some programs and on some contracts for community projects.

#### ***Budget Audit***

There are no mechanisms for public engagement in the auditing phase

### **Public access to procurement information (70/100)**

Kaduna state has yet to enact a law regulating the procurement process but some procurement guidelines and regulations are available to the public. Citizens are able to go directly to MDAs to access documents on the award selection process. Bidding documents with guidelines and evaluation criteria are available. Tender documents are opened in the presence of all bidders, representatives of the State Due Process Office and interested members of the public. Procurement decisions are available from MDAs with scores on the selection criteria. Each MDA has a review system where citizens are able to access information.

## **10. Kano State**

### **Public access to budget documents (6/100)**

In Kano State, the Appropriation Law is available to the public, but at a fee of N5,000 which excludes ordinary citizens from access. Kano state publishes the *Accountant General's Report*.



This includes audited figures, an explanation of the difference between budgeted expenditures and actual expenditures, and similar explanations for budget revenue and revenue collected.

### **Public participation in the budget (13/100)**

#### ***Budget Approval***

Hearings in the SHOA are not open to the public.

#### ***Budget Execution***

Citizens are able to get in-depth information on programs directly from the MDAs, and Kano State also publishes contracts on community projects. The state governor of Kano uses media programs to solicit inputs from citizens during budget execution.

#### ***Budget Audit***

Kano state's SHOA allows the public to attend the Auditor General's testimony on his report.

### **Public participation in procurement decisions (27/100)**

Guidance documents for potential bidders are not available in Kano state, but some evaluation criteria for contract awards are. Tender documents are available and are immediately opened when the bidding process is closed. Procurement decisions and justifications for decisions are not published. There are no mechanisms available for citizens to review the implementation of these projects.

## **11. Katsina State**

Public access to budget documents (0/100)

Public participation in the budget (0/100)

Public access to procurement information (0/100)

## **12. Lagos State**

### **Public access to budget documents (24/100)**

The Lagos state government publishes on-line all the documents evaluated in this Survey - with the exception of the Governor's Executive Budget Proposal and the Mid-Year Review – in line with its 2011 Freedom of Information Law/Act.

The Appropriation Law includes budgets for many Lagos State Government programmes.

The Lagos state Citizen's Budget provides comprehensive information in an accessible language for public consumption. Quarterly Reports include revenue collected, transfers from the federal government, and actual expenditure. Audited figures are included in both the Accountant General's Report and the Auditor General's Report.

### **Public participation in the budget (37/100)**

#### ***Budget Formulation***

The 2011 Lagos state government Citizen's Guide to the Budget sets out citizens' role in the budget process as follows: 1) regular payment of taxes; 2) patronizing public service facilities; 3) protection of public properties; 4) attendance/contribution at town hall meetings and public/committee hearings on budget by the Lagos State House Assembly; and 5) monitoring on-going projects in various communities and provision of feedback to government. The Lagos state governor holds meetings and fora to solicit the inputs on budget priorities. These consultation processes involve a wide range of constituencies including labour unions, business leaders and civil society groups including women's groups. Meetings start with the governor extending an invitation to all participants and explaining the purpose of the meeting.

#### ***Budget Approval***

SHoA budget hearings are closed to the public.

#### ***Budget Execution***

Lagos state publishes awarded contracts on community projects and limited information on beneficiaries. There is a television program for citizens to call in on the matters concerning the state, including the budget.

#### ***Budget Audit***

The Auditor General's office in Lagos state solicits inputs for its audit program through a notice board. Citizens are able to attend the Auditor General's presentation of his report.

### **Public access to procurement information (63/100)**

Lagos State has a Procurement Law, and the contract award selection process is transparent. The Lagos state Tenders Board publishes guidance documents, tender documents and evaluation

<sup>28</sup> <http://www.stb.lagosstate.gov.ng/>

criteria on its website<sup>28</sup> The board does not publish procurement decisions online and justification documents are not produced. The State Tenders Board issues annual project monitoring reports.

### **13. Rivers State**

#### **Public access to budget documents (0/100)**

In Rivers State, the Appropriation Law was made available on State Government websites, but more than three months after the budget had been approved by the State Assembly, and thus too late to qualify as "publicly available" by internationally agreed criteria.

#### **Public participation in the budget (17/100)**

##### ***Budget Formulation***

The Governor and senior officials in Rivers State hold town hall meetings with the public in different Local Government Areas as part of the process of determining budget priorities<sup>29</sup>.

##### ***Budget Approval***

The SHoA holds hearings on the individual budgets of MDAs but these include testimony only from the Executive.

#### **Public access to procurement information (27/100)**

Rivers state has no Procurement Law but some procurement guidelines and regulations are in place in the Due Process manual, which is available to the public. Tender documents are available but only on request. Tenders are opened publicly immediately following the closing of bid submission in Rivers states, but tender documents indicate that this process involves only shortlisted bidders. Information on awarded contracts, justification of decisions and review mechanisms are not published.

### **14. Yobe State**

#### **Public access to budget documents (1/100)**

In Yobe State, the Appropriation Law is available to the public, but at a fee which excludes ordinary citizens from access<sup>30</sup>.

#### **Public participation in the budget (9/100)**

##### ***Budget Approval***

The Yobe SHOA publishes reports on public hearings, but these are too technical to be understood by most citizens.

##### ***Budget Execution***

Civil society groups are able to provide inputs to some MDAs during the execution stage of the budget.

##### ***Budget Audit***

When the Auditor General presents his report to the SHOA, the public is allowed to attend.

#### **Public access to procurement information (0/100)**

### **15. Zamfara State**

#### **Public access to budget documents (0/100)**

#### **Public participation in the budget (0/100)**

#### **Public access to procurement information (0/100)**

<sup>29</sup><http://www.riversstate.gov.ng/town-hall/social-network>

<sup>30</sup>According to the National Bureau of Statistics of Nigeria, 71.5% of Nigerians on less than 1 USD per day. In Katsina state, ordinary citizens need to save almost 32 days while citizens in Yobe state need to save 23 days to be able to access these documents.





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