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Report on Sub-National Budget Transparency Survey Yobe State, Nigeria



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Executive summary

This report summarises the result of the 2018 Sub-National Budget Transparency survey conducted in Yobe State, Nigeria which was commissioned in February 2018 with a detailed timetable of delivery. Yobe State took part on the 2015 survey and scored 37 out of 100 in Public Access to budget documents, 20 out of 100 on Public participation in budget, 0 out of 100 in Public Access to procurement information. This was a poor rating and several key recommendations were also suggested for improvement in line with best practices in budget processes. Yobe state scores 21 out of 100 on the State Budget Transparency Index. There is a decrease of 4 points compared to 2015, 29 out of 100 on the State Budget Document Availability Index. There is a decrease of 8 points compared to 2015, no spaces for the public to be involved in the budget process with a score of 5 out of 100, and finally, we scored 18 out of 100, citizens in Yobe state have very little access to procurement information.

Geographical profile of Yobe State

Yobe state is located within latitude 11 north and longitude 13.5 East with a total land area of 47,153 square kilometers. It shares common boundaries with Borno state to the east and southeast, Jigawa state to the northwest, Bauchi and Gombe states to the southwest. It also shares an international border with the Republic of Niger. This boundary stretches over 323km to the north of the State. The population of the State according to the National Head Count conducted in 2006 is about 2.6 million. The state was created on August 27, 1991 having been carved out of the old Borno State in the year 1991 with Damaturu as the state capital.

Yobe state is politically divided into three geopolitical zones namely; Zone A comprising Damaturu, Gujba, Gulani, Tarmuwa, Bursari, Gaidam, Yunusari; Zone B comprising Potiskum, Fika, Fune and Nangere while Zone C is made up of Bade, Jakusko, Karasuwa, Nguru, Yusufari and Machina LGAs. This makes the total of 17 LGAs in the state. The state is ruled by the opposition political party since 1999 from UNCP to ANPP merged with other political parties to become APC. With recent permutations in the political environment of most the state, two Senators, five House of Representative Members, twenty two House of Assembly Members and LGA chairmen belongs to the APC, while one Senator, one House of Representative Member and two House of Assembly Members belong to present opposition party PDP in the State.

Methodology of the survey

The research process adopted the use of questionnaires that was designed to measure some key parameters related to budget processes, availability and transparency processes. The questionnaire was divided into sections 1-4 with 70 questions in all. The sections measured availability of key budget documents, public participation in budget processes, transparency in the public procurement processes, as well as access to information and fiscal responsibility covering sections 1 to 4 respectively.

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

Key findings

State budget transparency index:

The result of the 2018 survey placed Yobe State on the rating of 21 out of 100 in terms of the overall budget transparency index. This result is an abysmal performance, showing that the state provides minimal information on budget to citizens.

Public availability of key budget documents Yobe state scores 29 out of 100 on the State Budget Document Availability Index. There is a decrease of 8 points compared to 2015. The State Quarterly Reports and State Accountant General's Report are now publicly available online compared to 2015. The State Budget Call Circular, State Appropriation Law, and State Auditor-General's Report are available on request. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper and State Draft Budget Estimates and Votes are produced for internal use. The Citizen's Budget and State Mid-Year Review aren't produced at all.

It was also discovered during the survey that there was no detailed budget calendar separately prepared and made publicly available rather, a section was created in the call circular stating some budget activities. This is at variance with the previous practice in the state where a detailed budget is prepared, produced and shared with stakeholders.

Yobe State no longer produce citizen's budget, quarterly budget implementation report, mid-year review reports, State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP), Accountant General and Auditor General's reports.

Public Participation in Budget Process

The State public participation index for 2018 was 5 out of 100. This shows that there is limited participation by citizens in the budget process. This is not unconnected with the fact that there is no formal law in the State for executive to engage citizens in budget formulation though the previous administration in the state through the budget office produces a timetable for wide stakeholder's engagement.

Also, in the 2018 budget, the Appropriation committee of the State House of Assembly (SHoA) organised public hearings which ran from 8th to 30th January 2018. The report has not been shared by the current administration as was the case with the previous administration. On public engagement during budget execution, 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.

Citizens and CSOs in Yobe state have almost no spaces for the public to be involved in the budget process with a score of 5 out of 100. The limited spaces for public participation during **budget approval** and **audit** in 2015 no longer exist in 2018. The executive and Auditor-General provide no spaces for public consultation.

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

Public Access to Procurement Information

With a score of 18 out of 100, citizens in Yobe state have very little access to procurement information. There has been an increase of 18 points when compared to 2015. The state passed a law establishing the Yobe State Bureau for Public Procurement Office.

Recommendations

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

Budget Transparency

The Yobe 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. The state should also publish the following budget documents that are produced for internal use:

- State Budget Call Circular.
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper, and
- State Draft Budget Estimates and Votes.

In addition to publishing these documents, the Yobe State Ministry of Budget and Economic Planning should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish the State Mid-Year Review.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Yobe 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 Yobe 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 Yobe State Bureau for Public Procurement Office 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.

Lessons Learnt

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

- There still exist secrecy in conducting government businesses
- Any areas of government operations that are not backed by law are amenable to change as new government comes in board. A case here is the public access to procurement information. Because of the institutional structure in place, it was difficult to manoeuvre the processes in terms of following due process in procurement processes
- Change in government alters a lot of things and this impacts on the system seriously

References

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