

First Quarter Report
Sub-National Budget Transparency Survey Project
May 2022 – July 2022

1.0 Introduction

This report relates to the first quarter activities of the 2022/2023 Sub-National Budget Transparency Survey project of the Civil Resource Development and Documentation Centre (CIRDDOC) in collaboration with Foreign, Commonwealth and Development Office (FCDO). In accordance with the work-plan, the listed activities below are expected to be completed within the reporting quarter.

- ❖ Review of Survey Instruments (The Questionnaire, Guidelines and Methodology)
- ❖ Induction training/Workshop for downstream partners
- ❖ Completion & Submission of Section I&II
- ❖ Completion & Submission of Section III
- ❖ Zonal Data Assessment Meeting on Section III
- ❖ Zonal validation meeting on Section III with Zonal Coordinators

1.1 Review of Survey Instruments (The Questionnaire, Guidelines and Methodology)

The 2022/2023 Sub-National Budget Transparency Survey kicked off in May 2022, after signing the project contract The Foreign, Commonwealth and Development Office (FCDO) in May, 2022. However, review of the survey instruments (questionnaire, methodology and guidelines) was conducted in April, 2022. Questions in the questionnaire were increased from 86 to 94, indicating additional 8 questions; some existing questions were also modified in line with International Standard Practice. In the same manner, the sections of the questionnaire were increased from 4 to 5 sections. Implementing Partners (State Research Organizations, State Supervisors and Zonal Coordinator) were recruited in April, 2022 after conducting due diligence exercise on them.

1.2 Induction training/Workshop for downstream partners

CIRDDOC trained its implementing partners on the modalities of the survey instruments in May and June, 2022, to enable them complete the survey questionnaire adequately. The Southern States partners were trained in Dannic Hotel, Enugu on May 29&30, 2022; while the Northern States partners were trained in Top Rank Hotel, Abuja on June 3&4,

2022. The training meeting enjoyed full attendance, including representatives from FCDO. Objectives of the meeting were achieved and partners were fully equipped with all requirements needed to start work in instantaneously.

Detailed report on the training meeting for the Southern and Northern partners are attached to this report as Annex I

1.3 Completion & Submission of Section I&II

Due to the lateness of the project commencement date, researchers were asked to complete sections I&II of the questionnaire before the training meeting. The questionnaire (section I&II) was possible to complete before the training meeting because CIRDDOC retained most of its partners from the previous round of survey. Partners were trained on the first day; section I&II were reviewed on the second day. In the end, partners were given corrections to effect and submit to CIRDDOC in not less than 2 weeks.

1.4 Completion & Submission of Section III

Researchers started Completing section III of the questionnaire by the third week of June; this was after corrections on section I&II were duly effected and submitted to CIRDDOC.

1.5 Zonal Data Assessment Meeting on Section III

The zonal data assessment meetings were held from 6th July to 18th July for the 6 geo-political zones.

ZONES	DATE	VENUE	REMARKS
<i>North East</i>	July 12, 2022	Mowato Hotel, off Bauchi Road at Tumfeure, Gombe State	Successfully Completed
<i>North Central</i>	July 16, 2022	Dennis Hotel, 910 Ndjamena Crescent, off Aminu Kano Crescent, Wuse 2, Abuja	Successfully Completed
<i>North West</i>	July 6, 2022	Babale Suites, Tukur Road Behind Race Course, Nassarawa GRA, Kano State	Successfully Completed
<i>South East</i>	July 11, 2022	Dannic Hotels, New Haven, Enugu State	Successfully Completed
<i>South West</i>	July 18, 2022	De Niche Hotels and Suites, 4a Omofoda Crescent Omole Phase 1, Agidingbi, Lagos State	Successfully Completed
<i>South South</i>	July 8, 2022	Dannic Hotels and Suites, GRA, Port Harcourt	Successfully Completed

Detailed report on the zonal data assessment meeting for the six zones are attached to this report as Annex II, III, VI, V, VII,

1.6 Zonal validation meeting on Section III with Zonal Coordinators

The zonal validation meeting with the zonal coordinators for section II was held on July 29&30, 2022. Detailed report is attached to this report as Annex VIII.

1.7 Outcome

- ❖ Enhanced capacity of the partners on the project newly introduced modalities and
- ❖ methodology for data collection
- ❖ Better understanding of the roles and responsibilities of partners in the project
- ❖ Increased knowledge of the partners on budget process and international best practices on budget process
- ❖ Increased knowledge of the partners on international best practices on safeguarding

1.8 Output

- ❖ Engagement Letter for partners produced and signed
- ❖ Memorandum of understanding with partners produced and signed
- ❖ Production of resource materials for training of partners
- ❖ Research instruments reviewed (Questionnaire, guidelines, methodology)
- ❖ Accurate completion of the research tool as applicable to each state
- ❖ Completed sections of the research tool reviewed
- ❖ Completed sections of the research tool validated

1.9 Means of Verification (MOV)

- ❖ Photographs
- ❖ Participants attendance lists during each activity

2.0 Challenges

- ❖ National insecurity
- ❖ Election campaigns would distract civil servants/government official in the MDAs, thereby making it difficult for researchers to get maximum information needed to complete section VII and V.

Mitigation

- ❖ Partners were encouraged to be security conscious while carrying out their duties
- ❖ Review of the project timeline to beat the election campaigns

2.1 Next Steps

- ❖ Completion & Submission of Section IV
- ❖ State Supervisors' Report (Section IV)
- ❖ Zonal validation meeting on Section IV
- ❖ Completion & Submission of Section V
- ❖ State Supervisors' Report (Section V)
- ❖ Zonal validation meeting on Section V

Annex I: Report of the 2022 SNBTS TRAINING WORKSHOP

REPORT ON THE 2022/2023 SUB-NATIONAL BUDGET TRANSPARENCY SURVEY (SNBTS) FOUR DAYS TRAINING WORKSHOP WITH PARTNERS, HELD IN ENUGU ON MAY 30 - 31, 2022 AND IN ABUJA ON JUNE 3 - 4, 2022

INTRODUCTION

The 2022/2023 phase of the SNBTS project commenced in April, 2022 and will span to March, 2023. The project commenced with the dissemination of the survey tool (research methodology, guide and the questionnaire) in which Sections I and II were completed and submitted for corrections during the training workshop.

The training workshop for implementing partners was held in the Southern and Northern states in Enugu and Abuja respectively. The training of the Southern partners which comprised of South East, South West, and South South zones was held at Dannic Hotels, Enugu on May 30 - 31, 2022 while the Northern partners which is made up of the North East, North West, and North Central zones was held at Top Rank Galaxy Hotel, Abuja on June 3 - 4, 2022.

The objectives of the training workshop were:

- To build the capacity of partners to collect adequate and accurate data from appropriate Ministry, Department and Agency (MDAs) and other authorities for the survey in line with the survey tool guide and methodology; this was done through interactive training sessions; experience sharing; and questions, answers and comments sessions.
- To keep partners abreast of international best practices and the expectation of the funding partners (FCDO) as it concerns safeguarding within the various partnering CSOs and in the field, in the course of the project implementation.
- To review and correct the Questionnaire Sections I and II.

TRAINING WORKSHOP FOR THE SOUTHERN STATES IMPLEMENTING PARTNERS (MAY 30 - 31, 2022).

DAY I

During the Southern zone implementing partners training, a total number of 45 partners were trained; a breakdown is given below:

FCDO Officials: 2

Researchers: 17

Supervisors: 17

Zonal Coordinators: 3

CIRDDOC Staff: 5

Project Coordinator: 1

MAIN DISCUSSION

Welcome Address by the Executive Director (ED), CIRDDOC Nigeria

The welcome address was read by Elizabeth Enang on behalf of the ED, CIRDDOC Nigeria welcoming partners to the training workshop, stating the expectation of CIRDDOC and FCDO on partners after the training workshop.

Welcome remark by FCDO Program Officer, Governance.

Mr. Odumu, Programme Officer, Governance and Stability of the Foreign, Commonwealth and Development Office (FCDO) welcomed the participants. He appreciated their efforts to the success of the project so far and stated that the budget and budget process in Nigeria seems ritualistic because it is done as a secret process by just the government without citizens showing concern about it. In order to foster a transparent budgeting process with budget documents available to the public and citizen participation in the budget process, which is a key driver to development, the FCDO has funded the SNBTS project.

He welcomed the participants to yet another phase of the SNBTS project which contributes to enhancing the Nigerian States budget process.

In his speech, he said that FCDO is looking forward to a more elaborate national launch at the end of this phase of the project which will feature a comparative analysis of budgeting in the Nigerian states from when the project began to this point, what we have achieved so far on budget transparency at the states level and what we envision the budgeting process at the states level to be.

It is the aim of FCDO in this project, to enhance the budgeting process of the Nigerian states, helping them get budgeting right and enable citizens to hold the government accountable.

Expectation of the participants at the training workshop

The participants spoke out their expectations from the training workshop and those included:

1. To have a deeper knowledge on how the government can make the budget process more transparent.
2. To have a proper understanding on how to go about this phase of the survey
3. To fully understand the sections added to the survey and guidelines on how to go about it.
4. To know how the outcome can affect the citizens and how it can shape the administration of government.
5. To get a clearer understanding of CIRDDOC and the SNBTS project
6. To understand the methodology and how to accurately fill the questionnaire.
7. To have a clearer picture of what CIRDDOC and FCDO expects of participants on this phase of the project
8. To build capacity to engage government on why they should be transparent in governance
9. To understand the new vocabularies and tools for this survey.
10. To have knowledge on how to proceed with other sections of the questionnaire after completing Sections I & II.

TRAINING SESSION

The training sessions commenced as Engr. Ralph Ndigwe gave an introduction to CIRDDOC for the benefit of the new partners who had just joined in the project.

Introduction to CIRDDOC

The Civil Resource Development and Documentation Centre (CIRDDOC) Nigeria is an independent, nongovernmental and not for profit organization established in 1996 for the protection and promotion of human rights and women's rights and to strengthen civil society organizations. It is committed to institutionalizing good governance, gender equality and the rule of law in Nigeria.

CIRDDOC Nigeria collaborates with civil society across Nigeria to use budget analysis and advocacy as a tool to improve effective governance and reduce poverty.

Why Budget?

Without budget, development is unattainable due to misappropriation of funds. Budget is the most powerful tool of the government to meet the needs of its people but there is a misunderstanding of the purpose of the budget among the government.

When ordinary persons have access to the budget information, they will be more equipped to engage the government on developmental projects for their communities, as well as monitor and track government projects.

Budget in most states is done behind closed doors in Nigeria without public inputs, as most times it is to meet up with the criteria for State Fiscal Transparency, Accountability and Sustainability (SFTAS) grant rather than citizen needs. This project and advocacy process is interested in fostering a more transparent budgeting process at the sub-national level.

CIRDDOC and the SNBTS Project

CIRDDOC, with many years of experience, has worked with foreign partners and has leveraged on the knowledge of her implementing partners on state budget and processes, combining efforts to generate effective advocacy for more open and responsive budgeting.

This collaboration is in four areas:

Organizational building: civil society organizations are strengthened through networking by developing skills and relationships needed to improve the budget process. The partnering organization focal person is not just enabled but every other member of the organization and ultimately the state is developed.

Opening budget: the good that comes out of this project yearly is that the report is used to monitor the state budget process; this promotes and builds evidence-based accountability, participation and transparency in state and country budget and budget processes through research and effective monitoring.

Establishing global norms: engaging with a wide range of foreign and local stakeholders to play greater roles in the Nigerian budgeting system and establishing acceptable norms that drive development.

Learning what works: the survey project has, over time, produced rigorous evidence, analysis, and case studies on the impact of CIRDDOC and its partners to inform more strategic and effective practices on the budget process in Nigeria.

Impact of the SNBTS Project

This project contributed to reform budget processes to be more transparent, guide budget policies, budgeting processes in the states.

Results of the Project Phases Since 2015 to date

He gave a rundown of the result of the project since its inception, after four rounds and the commencement of the fifth. Since the inception of this project, the following have been achieved:

2015

- Over half of the Nigerian states failed to provide adequate budget information. Cross River, Ekiti and Lagos States scored above 50% of the budget transparency index by providing more than half of the key budget documents.
- 12 states scored 25% to 50% on the Budget Transparency Budget Transparency Index by providing some of the budget documents to the public timely.
- The remaining 21 states scored less than 25% on the budget transparency index.
- The result of the 2015 survey was adopted as the baseline for the OGP commitment.

2018

- Nigerian states averagely provided minimal information on budget and procurement processes with limited spaces for public participation. Compared to the result of the 2015 survey, the overall score in 2018 improved by 3 points with an average of 29 scores as most states did not publish budget information.
- Jigawa state scored 87% being the best and first state to provide significant information.
- Kaduna and Delta scored above 60% as they provided significant budget information.
- Majority of the states scored between 20% to 60% having provided more information on the budget.
- 10 states had almost no budget information and opaque procurement processes.

2020

- Significant number of states had significantly improved in budget transparency and procurement process. On average, the states improved their points by 12 points when compared to the 2018 survey result with an average score of 42% out of 100%.

Questions, Comments and Suggestions

Q. Supervisor, Imo state, Ben Nwosu, expressed that he is impressed that the project is making a history of change; he asked how the project can move from transparency in the budget process to monitoring better performance in the state. He was interested to know if CIRDDOC would consider monitoring budget implementation.

A. Engr. Ralph responded that SNBTS does not consider the content of the states' budget and its implementation process.

Q. Supervisor, Akwa Ibom State, Ann Udonte asked that apart from policy issues, now that the election process has begun; how do we utilize the reports to engage the electoral process or citizens in order to influence good leadership election?

A. The report is meant to influence the budgeting process, which the impact/results would inform citizen-government engagement during the electoral process and choice of good leadership

S. Innocent, Edo state suggested that previous survey reports should be highlighted and the commencement of a new phase be announced during an organized pre-activity meeting, in order to gain the support of the state government, Permanent Secretaries and appropriate MDAs.

A. The suggestion will be considered in the next phase of the SNBTS

C. Supervisor Rivers State, Emeka Nkoro asked what if the findings highlight how the project has helped to alleviate or reduce poverty and other issues in the state or country in detail.

A. It is contained in the full report but was summarized for time sakes and for the purpose of this training.

S. Researcher Ogun State, Igbofikpe suggested that we have a well-defined account/report on the step-down of the survey process to the relevant authorities in the states.

Q. Supervisor Delta state, Charles Oyibo asked if fund can be made available to empower citizens with the voice and resources to engage the government during any open platform given beyond ensuring timely publishing of budget documents because citizens do not have the capacity to engage the government to ensure accountability.

S. Researcher, Akwa Ibom State, Umoh suggested that the project should consider working on the LG and community structure on how to access the budget and be involved in its process.

S. Supervisor Anambra, Ernest said that the project has enhanced the availability of state budget and in addition to a pre-activity meeting, he suggested that another meeting should be held with governors, permanent secretaries and budget officers to intimate them on the purpose of the project in order to make it more effective and authentic. MDAs and State Governors should be written to on the survey and the project process.

Mr. Odumu responded to informing MDAs and State Governors, he said that it will essentially be considered and brainstormed on as the FCDO Southern states' Coordinator is disposed to do that giving her position. Engr. Ralph added that the FCDO Southern States' Coordinator will be communicated more in the course of this project and he mandated all zonal coordinators to communicate with her for easy access to the governors.

The FCDO Southern States Coordinator in response, acknowledged that the project is a process and requires patience to get results and with the system we have, the desired result may not easily come by but with consistency, it will be achieved. Every report and prospects should be put together to engage the governors. Creativity has to be employed in coining narratives to include what is in the project for the academia and community in order for them to engage the government and participate in the budget process.

The South-West Zonal Coordinator, Prof. Oyeranti, expressed grief that SNBTS project on CIRDDOC is quite a heavy burden which is put on her either due to political patronage or competent capacity; the latter he feels is the reason. The resources available for the project is a concern since advocacy which is required is a continuous race and there are financial constraints on this project because there is much to be done.

The first step when commencing this project he said, would have been to engage the Nigerian Governors Forum (NGF), the MDAs and other relevant offices and officers. He explained, stating an example from an incident in Oyo state after the National Launch of the 2020 results. The Oyo state SNBTS team engaged the Commissioner for Budget and Planning and some of the ministry officers like the Director of Budget, etc. when summoned to explain how Oyo State came last in the research result and how the research was carried out. At the end of the engagement, the lapses got the officers into some sort of trouble because the Commissioner was not aware of the exercise. This singular act prompted the Commissioner to reshuffle some officers in the ministry. The project is doing much but the result is minimal; we have to be consistent to see results, he encouraged.

Mr. Odumu in response, said that FCDO has a working relationship with the NGF and will commit to strengthen the advocacy and awareness of the SNBTS project at that level.

Budget Process at the Subnational Level:

Dr. Cosmas Ohaka (S/E Zonal Coordinator)

This session highlighted the legal framework of the budget process to involve:

Fiscal Planning; Budget Preparation and Presentation; Budget Execution and Monitoring; M&E, Accounting and Reporting; and Control and Auditing; all were duly explained by the facilitator.

Questions, Observations and Comments

Q: In what ways do citizens make input in the budget process in states where the government does not encourage citizens' participation with regards to community projects?

A: Dr. Cosmas responded that most times the government decides for the citizens rather than give them an opportunity to choose a project of their choice with regards to their developmental needs; the level of citizens' participation is one of the gaps that the SNBTS project is addressing.

Q: Osun state Researcher, Ayiola asked if there is a way that the project can enhance government involvement of the community and CSOs in the budget process;

A: Dr. Cosmas responded that CSOs across the federation are to engage the government, interface with the government on the budget process and make available information published to the citizens.

Q: Rivers State Supervisor, Mr. Nkoro asked if the project includes budget realism.

A: Dr. Cosmas responded that the project does not include budget realism but budget reform. We deal with budget comprehensiveness.

Q: Mr. Nkoro also asked what happens to unexpected revenue or excess revenue.

A: In response, Dr. Cosmas said that there are regulations and laws in the states with regards to unexpected and excess revenue. However, some states just adopt what is done at the federal level.

Risk Management on SNBTS Project by David Onyinyechi Agu

The facilitator defined risk as any factor that can pose a challenge to successful completion of the SNBTS project; any factor that can constitute uncertainties/threats during the SNBTS project cycle; or any factor that can put a doubt on the reliability and authenticity of the survey report.

Risk sources were identified to be from the following:

- The supervisor or researcher due to misunderstanding of questions or options;

- The point of government/ MDA engagement; and
- The nature of the reference materials available.

He listed the types of risk as follows:

- Contextual risks: which relate to external factors in the MDAs: political instability/ change of heads of MDAs; natural disasters and security challenges (sit at home in the S/E, every active activity would be scheduled with consideration of this in order to meet deadlines).
- Programmatic risks: relates to the design and implementation of projects & programs (Cyberattacks & Corruption of Files; Lack of capacity & Poor service deliver)
- Organizational risks: these are issues within the state government, MDAs/ officials such as financial resource management or personnel management.

Risk management was explained as a process of undertaking coordinated activities to control or reduce risk. Risk management is a system made up of Principles; Framework; and Processes.

The advantages of Risk Management were listed to include but not limited to better performance, harm minimization, etc., and Risk Register was extensively explained.

Session Activity:

David asked with reference to SNBTS data collection process, “Based on specific state situations, identify possible risks that may be encountered during the project and the mitigations?”

Contextual Risks

- Change of Principal Officers in the MDAs like the Directors of Budget, etc.

Mitigation:

Rivers state researcher, Chidinma said that a courtesy visit would be made to the new official, make the officer aware of the project so far and what would be expected of him/her in providing adequate information to be used in completing the questionnaire.

- South East security issues

Mitigation:

Ebonyi State Researcher, Nkem responded that virtual meetings should be adopted to meet deadlines or pass information or reviews in the midst of insecurity; also, Social capital/ network can be leveraged on.

Programmatic Risks

- File corruption/ Cyber-attack/ system crash

Mitigations:

Ogun State researcher, Igbodikpe, said soft copy and hard copy documents should be made available, proper step down and reporting in the organization for ease of duty transfer should be practiced, and documents can also be saved on google accounts for easy access.

Organizational risks

- Delay in release of project fund

Mitigation:

The facilitator advised participants to use the organizational fund in such situation and it will be refunded.

Prof. Oyeranti, South West zonal coordinator, introduced Relationship risks as a type of risk, by his experience. He said that this happens among personnel involved in the project/ conflicts among researchers and supervisors which may forestall project process.

Better Service Delivery: The importance of participation in the budgeting and procurement process.

By Olugboyega A. Oyeranti (South West Coordinator)

Facilitator considered the topics Budgeting and Budgeting Processes; he explained that the civil society is outside the government budget arena which makes them capable of demanding accountability from the government without bias. The budget cycle was duly explained from budget formulation - budget approval - budget implementation - budget oversight.

Participatory budgeting was described to be an evolutionary process which drives development if managed and sustained; it was further explained to be an innovative policy-making process, where citizens are directly involved in making policy decisions; it includes citizens' involvement throughout the budget process. He highlighted the significance of participatory budgeting as an effective tool for

deepening democracy; a tool for raising voices for greater share of the public resources to the poor and vulnerable groups; enhances transparency and accountability; improves the quality of governance; among others.

He added that the key principles of participatory budgeting include 1. Accessibility 2. Openness 3. Inclusiveness 4. Respect for self-expression 5. Timeliness 6. Sustainability

The facilitator described procurement as the process of acquiring goods, service and civil works. The process spans the whole cycle from identification of needs through the end of a services contract or the useful life of an asset. He added that it is aimed at obtaining the Right Quality of goods, works, or services from the Right Source, in the Right Quantity, at the Right Price, delivered to the Right Place, and at the Right Time whilst achieving the lowest total cost.

The facilitator emphasized that when all factors are right, procurement should: increased efficiency in the procurement functions; become more effective; enhance profile of procurement; improve achievement of objectives and ultimately, reduce bribery and corruption thereby achieving value for money in public procurement.

Questions and Comments

Q: Enugu State Researcher, Chris, asked how we can break the jinx of information hoarding on the part of the government.

A: The facilitator responded that citizens and the CSOs should make transparency and accountability demands of the government by active engagement.

C: the system needs to work as the few in power are making the system not work against the many numbers of the people. How do we use the people's might to get the few in power to conform? Let's put things in place to get the system to work by placing systems in place to put people in power in check, to do the right thing.

ICT session

Partners were encouraged to share, like and comment on the social media posts which concern the project on all social media platforms. CIRDDOC ICT officer, shared a post on the on-going SNBTS training meeting as posted on CIRDDOC social medial handles, and guided the participants to like, comment and share the post on their timelines as well.

Safeguarding: Cosmas C. Ohaka Ph.D. (South East Zonal Coordinator)

The facilitator cleared partners on the broad nature of Safeguarding but for the sake of this project and training workshop, he only emphasized the concern of FCDO on safeguarding.

He commenced the training by defining what Safeguarding is for the purpose of the civil society industry, it means preventing harm to people (and the environment) in the delivery of development and humanitarian assistance. He emphasized that everyone, especially the vulnerable members of the society, is to be protected from any form of abuse, violence or harassment.

With reference to the FCDO enhanced due diligence of 2018, he emphasized that FCDO focuses on preventing and responding to harm caused by sexual exploitation, abuse, harassment or bullying. The aim is to minimize the likelihood and impact of these actions towards both the project beneficiaries and all stakeholders as well. He gave examples of cases of such abuse recorded in the field.

He went ahead to explain what Sexual Exploitation and Abuse (SEA) is and the difference between SEA and Sexual Harassment.

In closing, he said that everyone is responsible to stop or minimize SEA and Harassment. He added also that if it is experienced or heard about, it should not be ignored but reported.

DAY 2

The session commenced as Engr. Ralph explained the survey methodology and the sections of the questionnaire.

He went on to explain the instrument of the survey which is the questionnaire for the SNBTS project 2022/2023. He further explained the research process, the project hierarchy, and the expected jobs of the State Researchers, State Supervisors and the Zonal Coordinators.

He added that this phase demands much more from the supervisors as they are expected to write a detailed comprehensive report of every completed section of the questionnaire.

He explained that the new features in the questionnaire are the explanations attached to the questions, and more questions were added to cover a wider range of information. This makes the survey tool contain five sections against the four of the previous tools and it contains more tables.

ICT session

The CIRDDOC ICT expert, Sam Tabe introduced participants to Google docs for better reporting and editing to prevent document loss and easy access and transfer of documents among partners.

States Review of Sections I & II

For this session, Abia State completed sections I & II were used. Partners from other states reviewed their sections I and II using corrections, questions and observations made. Below are the observations and clarifications made:

- The Medium Term Expenditure Framework (MTEF) in review for this project should start from the year under review and it must be a 3 year plan. For instance, the project year under review is 2020, hence the MTEF in consideration should be 2022-2023.
- The answers given by researchers should be clear with comments where necessary i.e, indicate when documents are published late or not, in the comment section.
- The citizen's budget published which should be used can either be for the Draft budget estimates or the approved budget but explanation should be given appropriately. Irrespective of the methodology, clarity of answers is very important.
- The MDAs required are those visited for data collection not the entire MDAs in the state.

Table 3:

A principle to note is that we do not attempt to force the government but use the right-based approach to engage the government.

Part 1

The researchers are expected to respond to the questions cell by cell.

Part 2

If a document is produced and available for internal use or available on request, the researcher can respond to this part but when the document is not produced or not available, the researcher should leave the cells blank.

Section 2

The options selected in this section must be highlighted with green color.

Correction on uniformity of terms will be made by the S/E coordinator and sent to Zulike who will send it to other coordinators. The correction is to maintain a uniformed term, as Draft Budget Estimates and Executive Budget Proposal were used interchangeably.

Section 3

In this section every document stated in the response should be attached as an annex document at the end of the questionnaire.

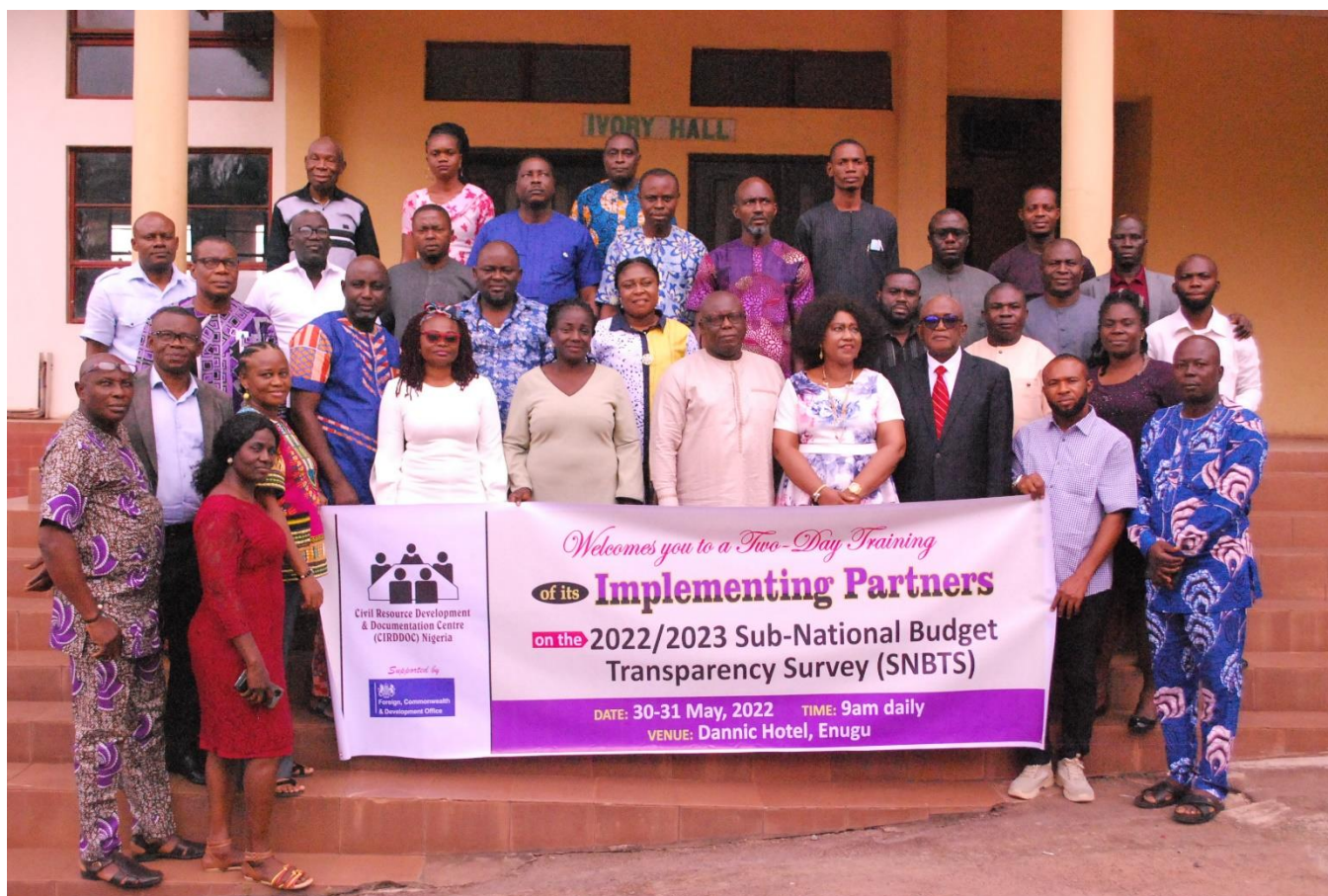
Q. 31: how do we categorize informal engagement when it is done without formal document?

A: explain in the comment section the means/details of the engagement and spell out what information was deliberated or discussed.

Q: if a state has no mid-year report but all other quarterly implementation reports, what should be done?

A: Whatever document that represents the mid-year report and covers the January to June actual expenditure reporting can suffice.

The training was brought to a close at this point for the Southern zones with attestations from partners of being equipped to accurately and adequately carry out the survey.



Group Picture of Southern States Implementing Partners during the 2022/2023 SNBTS Training meeting Held in Enugu

SNBTS TRAINING WORKSHOP FOR THE NORTHERN ZONES IMPLEMENTING PARTNERS (JUNE 3 - 4, 2022).

The total number of partners were 53.

FCDO Officers: 2

Researchers: 19

Supervisors: 19

Zonal Coordinators: 3

CIRDDOC Staff: 7

Consultants: 3

MAIN DISCUSSIONS

Welcome Address by the Executive Director, CIRDDOC, Nigeria.

The welcome address by the ED CIRDDOC Nigeria was read by Ifeoma Madukolu on behalf of the ED, CIRDDOC Nigeria welcoming partners to the training workshop for the commencement of the 2022/ 2023 SNBTS Project.

Welcome Remark by Mr. Odumu, Program Officer, Governance and Stability, FCDO

FCDO envisages that after the survey there would be an elaborate launch in order to help the government understand the need for budget transparency. From what was discussed in the Enugu training, the advocacy needed will commence in the NGF and other programs to sell the idea to the governors to make the work a lot easier. He commended the Southern states' training and expects more from this Northern states training. He welcomed the partners and implored them to participate in the training workshop.

Partners Expectations and concerns

1. To understand the amendments done on the questionnaire, the tables and how to go about them; how to go about the key citations from the states.
2. To agree on clear timelines for submission from researchers to Supervisors to Zonal Coordinators and feedback from CIRDDOC of each section of the questionnaire.
3. Clear understanding of the researchers and supervisors duty on the project to make the work of zonal coordinators a lot easier.
4. To clearly understand when and where CIRDDOC expects researchers to collect data which are not online.

TRAINING SESSIONS

Introduction to CIRDDOC/ SNBTS: *Engr. Ralph Ndigwe*

Engr. Ralph Ndigwe commenced the training session with an Introduction to CIRDDOC/ SNBTS Project. He also mentioned that CIRDDOC has collaborated with CSOs across the federation to carry out budget transparency surveys in the 36 states.

Why budget?

Budget is the most powerful tool to meet the citizens' needs, especially the most vulnerable groups in the country. When ordinary people are involved in the budget

and budget process, they will maximize opportunities and engage the government for accountability thereby development will be driven.

The budget process in some states is done in secrecy rather than in the open for public participation. To foster more open and participatory budget processes, CIRDDOC partners and leverages on the budget knowledge of CSO partners across the federation in order to reform the budget process of states and improve budget transparency.

CIRDDOC in the past 20 years has worked to ensure a more transparent and accountable public finance system through combined efforts of state CSOs, national and international institutions to generate more advocacy for open and participatory budgeting. This collaboration is in four areas:

- Organizational building;
- Open budgets;
- Establishing global norms; and
- Learning what works.

Impact of the project in the states

The partners were allowed to list the impacts observed in their states and the following were enumerated:

1. Government realization of what to do to achieve transparent budgeting through citizens' participation in the budget process. Kaduna State Researcher, Bello said.
2. The project has enabled Bauchi state Ministry of Budget and Planning to set up proper documentation and timely publication of budget documents online.
3. Officers that thought that documents are to be kept secret now open up to researchers, and acknowledge the importance of making documents available.
4. NGOs and special groups are now actively involved in the state budget process in the state, says Bauchi state supervisor, Abarshi.
5. Mathew, Yobe state supervisor said that calling for a call circular release helps citizen participation; CSOs are allowed to go into communities to collect citizens' needs in order to inform MDAs in budgeting. The project has also promoted better consultations in grass-root during budget formulation.

Kamaludeen, Katsina state researcher said, citizens' participation during budget formulation before now was selective, but now CSOs are widely engaged.

The facilitator outlined other recorded impacts of the project from its inception in 2015 to the previous year 2020. The partners proved that the session was clear as there were no further questions.

Understanding the Budget Process at the Sub-National Level: *Dr. Cosmas Ohaka*

The facilitator started by emphasizing the importance of Fiscal Planning in governance. Good fiscal planning ensures that the total amount of money the government spends is closely aligned to what is affordable over the medium term and, in turn, with the annual budget; spending being appropriately allocated to match policy priorities; and the spending producing intended results at least cost.

He also explained the budgeting processes from Budget Formulation – Budget Approval – Budget Implementation – Budget Oversight; the key actors to be the governors, Ministry of Budget and Planning, Legislature, CSOs, Media, Citizens, etc.; and challenges facing budget processes and execution.

Questions, Comments and Answers

Q: Isaac Joshua, Kaduna Researcher said that some states have a backlog of audit reports that have not been produced, what measures can be in place for better auditing in the state.

A: The Public Account Committee on budget is to work with the auditing departments to ensure that audit reports are produced; also, CSOs can do an analysis of the budget and send it to the house of assembly with the audits, if the members of State House of Assembly are not interested or willing to look into the audits, nothing will work or be done therefore advocacy is essential and this is where the CSOs come in.

Safeguarding: *Dr. Cosmas Ohaka*

The facilitator gave a more elaborate concept of Safeguarding as against the South zones partners training which concentrated on the safeguarding concerns of the FCDO. The training covered explanations to Safeguarding concept; power concept; Sexual Exploitation and abuse (SEA). He emphasized that everyone is to be protected and everyone is to be responsible to ensure safeguarding. Sexual Exploitation and Abuse should not be ignored but reported if such concerns are experienced, heard or seen. He also explained the hierarchy and channels of reporting regardless of anybody concerned.

Questions, Answers and Comments

Q: How do we handle incidences of false reporting on SEA against anybody?

A: There must always be an investigatory board to investigate any allegation of SEA to ascertain the authenticity of the information before any action is taken. In organizations that have reporting mechanisms, it should be followed otherwise in cases where the officer to be reported to is directly involved. There is also disciplinary action on anyone that gives false reporting against anyone.

C: in addition, or on the contrary, in the N/E, Prevention of Sexual Exploitation and Abuse (PSEA) policies are in place for many organizations, the focal persons in each organization ensure reporting and feedback mechanism is in place and followed to address these issues.

Mr. Valentine from FCDO added that there is zero tolerance for these issues in FCDO. As a former member of the FCDO humanitarian team, it is acknowledged that the likelihood of these issues is very possible. If such occurs, CIRDDOC will not alone be queried but the project officers in FCDO because it proves that the due diligence has not been properly done. This session is essential to ensure that the partnering CSOs on this project as well as CIRDDOC put the proper structures in place. If such an allegation is put up out of malice, there are also consequences to it.

The email address for reporting was displayed for partners' use per-adventure: reportingconcerns@fcdo.gov.uk

This comes to play when we have food for sex or care for sex during humanitarian service rendering between an officer and beneficiaries or vulnerable people, so it is essential or mandatory for CSOs to have the safeguarding policy in their internal structure in order to guide staff actions. The security agencies also have this policy in their structure.

Safeguarding is a new trend in humanitarianism and it's a call for CSOs to live by example which is why international organizations ensure that partners are abreast in safeguarding.

Transparency, Participation, and Accountability in Nigerian States: *Sebastian Akongwale, Principal Analyst, Public Finance Management Consultant*

The session commenced with an appreciation of CIRDDOC for the initiative to collaboratively embark on the SNBTS project. He explained that a robust and efficient mechanism for good governance is characterized by transparency and accountability in the use of public finances. Fiscal transparency, participation and accountability is a paramount prerequisite for good governance.

Where the Nigeria states are in budget process (interactive session)

Partners were engaged to look at how the procurement processes of the states have been like and the changes achieved in the budget process due to the project and why the change is suspected to have occurred.

- North West zonal coordinator, Prof. Aminu said that the change experienced was as a result of COVID-19 which was in respect to funding hence, it is reversible.
- Dudu Manuga, North East zonal coordinator, said that there are improvements in some states as some documents that were not published online are now published despite the COVID 19 restrictions, and online activities were further activated. The changes, she said, are institutional changes.
- Kano researcher, Bello, submitted that the project has helped the staff in the Ministry of Budget and Planning in following International Best Practice in their budgeting system.
- Engr. Ralph added that in 2018 the states Directors of Budget were invited during the National Launch of the Findings in Abuja, which facilitated support from the institutions thereby change was achieved.
- Tunde Salman, Kwara researcher said that despite the budget reduction of FCDO due to COVID-19, impacts of the project have been seen, hence the project has to continue. Changes have been realized and the Nigeria Governors' Forum needs to be leveraged; he therefore pleaded with CIRDDOC and FCDO to factor in the increased cost of transportation and insecurity in the northern region when drafting budget for the project; he added that more ICT support is needed for effective project implementation.
- Kwara supervisor, Yaru said that there is no doubt that our results are volatile and State Fiscal Transparency, Accountability and Sustainability (SFTAS) plays a role and the project is achieving her objective by engagement and support with and from the government. The changes include recognition by the government and the project avails the opportunity for further research on budget transparency which has boosted his career.
- In closing, the facilitator encouraged partners that the exercise is positive and the job is also to provide information that will help the state perform better not just to collect data. He added that all data will be validated and this will prove the researchers' integrity and open them up to better opportunities.

BETTER SERVICE DELIVERY: THE IMPORTANCE OF PARTICIPATION IN BUDGETING AND PROCUREMENT AND PARTICIPATION: *Prof. Muhammad A. Isa*

The facilitator commenced by saying that Public Participation (PP) is a powerful tool in ending extreme poverty. He described public participation in Public Finance Management (PFM) in various ways which included:

- A sustainable path toward ending extreme poverty and promoting shared prosperity which creates an inclusive society in a sustainable manner.
- An impactful means to achieve broader development objectives, including state building, optimum resource allocation and service delivery.
- He added that public participation also assists to establish and strengthen budget discipline and promote technical efficiency in government spending.

He went further to explain the concept of citizen engagement to be public participation activities which are defined by the level of interaction between the two actors, including inform, consult, involve, collaborate, and empower (two-way interaction). The modes, frequency, and depth of public participation in public financial management vary by phase and purpose of engagement; and may be through face-to-face communication, deliberation, through written forms of communication including the internet, or a combination of different mechanisms.

He explained the types of public participation to be full, part and pseudo public participation. He did as well as the Southern zone facilitator of this subject matter, explain the principles of public participation to include: accessibility, openness, inclusiveness, timeliness among other principles according to Gift's principles of public participation in fiscal policy.

The facilitator pointed out why public participation in PFM is effective and outlined public participation results as practiced in some developed countries as he brought the session to a close.

Questions, Comments

C: Jigawa state has institutionalized all the processes mentioned using radio stations and other information in various languages and people.

C: the presentation has enough information which we can utilize at different levels in the states to engage citizens to participate in the budget process. CIRDDOC is implored to make this document publicly available in the website to be used to improve the objective of this project.

Prof. Oyeranti, South West Zonal Coordinator; Bello Mohammed, Kano State researcher; Agnes Titus, Taraba state supervisor; Isaac Joseph, Kaduna State researcher; Kabiru Garba, Zamfara State researcher; Joseph Gimba, Sokoto State researcher; and Prof. Aminu Isa were obligated to meticulously merge all the

training presentations into a singular document that can be disseminated widely/published on CIRDDOC website.

DAY 2

SURVEY METHODOLOGY AND TOOL: Engr. Ralph Ndigwe

Engr. Ralph took the partners through the methodology and the questionnaire. He explained that the questionnaire and the survey considers availability of budget, timely publication of budget documents on state websites; it does not in any way consider the contents of the budget documents as well. The questionnaire was reviewed to contain 94 questions, and every question has explanatory text above it. Researchers are to attach all evidence(s) at the end of the questionnaire and number them appropriately; explanations made at the comment section should be simple, concise and not long.

Engr. Ralph stated that the 2022 SNBTS data collection commenced in May, 2022 and to be completed by December, 2022. Hence, completion of Section I-V should end by December, 2022. He also stated that there would be a validation meeting with the zonal coordinators at the completion of every section; any validated section has been duly completed. He emphasized that researchers should on no condition edit or tamper with any validated section of the questionnaire.

Measuring the Timely Publication of Budget Documents

Engr. Ralph stressed that for a document to be considered as a Mid-year report, it must contain the state's actual expenditure from January to June which is six months.

C: Borno researcher, Sadiq asked what is to be done in a situation where a state only produces quarterly reports and no mid-year or year-end budget implementation report.

A: Engr. Ralph responded that it is the duty of Researchers in this project to ensure that the states follow the standard practices and not cover up for a state that does not perform well.

S: The North East Coordinator, Mrs. Dudu suggested that mid-year and year-end reports can be taken from nearby states that do it in practice and presented as samples to states that do not follow the standard practices.

The session continued with a review of the completed sections I and II from any state. Jigawa state was used for this segment as other states reviewed theirs and made appropriate corrections and asked questions to properly guide them through.

Table 1

Engr. Ralph stated that the MTEF document required for this round of survey is 2022 – 2024, not 2021 – 2023.

Since the Auditor General's report release deadline is 18 months, 2020 or 2021 Auditor General's report can suffice. However, the response given to this cell of the section should not be edited whenever the Auditor General's report for 2022 is released.

Table 2

Engr. Ralph emphasized that only documents published online (state website) are to be considered publicly available.

Section 2

Engr. Ralph stressed that all comments should be very explanatory, they should be able to explain the researcher's choice of answer. Comments should not be too long; make it straight to the point, less defensive of the option chosen to avoid bias suspicions. Supervisors and zonal coordinators are to correct these concerns when a questionnaire is submitted to them; they should also correct grammatical errors and wrong punctuations in the questionnaire. Be objective, the survey is not just competitive but to also ensure that standards are attained by states to ensure budget transparency and availability.

Section 3:

Table 1

Q29: If a document provides a sequence of events to be adhered by the MDAs, then it can suffice to be used as a timetable. Regardless of the title of the document (Budget Calendar or Budget Timetable) so long as it provides the order of procedure to be followed by the MDAs, it can be used to answer the question.

Q31: Formal consultations must have been documented through the house clerk or the speaker; either a letter of invitation or a minute of meeting can suffice. However, if they are not available, then the consultation is informal and falls under options B or C. Citation will be the officer who presented such document and the date of retrieval.

The session was brought to an end as partners attested to have better understanding of the methodology and are acquainted with the additions to the 2022 questionnaire, and will be able to adequately and accurately fill the other sections of the

questionnaire using previous knowledge, as well as the explanations given during the training.

Risk Management and Registers: *Kamaluddeen Kabir (PhD)*

The facilitator started off by explaining that risk is not only negative but has a positive context as well. It gives room for evaluation and helps manage threats and lay down mitigation measures even before it occurs. The facilitator moved on to training about Risk Management by stating that unmanaged risk can dent reputation. Risk is applicable in both the public and private sector, and in the CSO sector there are different risks identified and planned for before they occur in the field.

The types of risks as explained by the facilitator included:

- Contextual risks which are from external sources from the organization;
- Programmatic risks are attached to projects like hazards

Processes of risk management:

Risk is dynamic and so a subject of constant review therefore it is a process which involves monitoring and reviewing; communication and consultation. Risk management process should be done strategically based on the organizational context (considering the organizational goal and objective); identify the risks, define the risks; analyze the risks to determine the likelihood of the risks happening (analyze based on probability, frequency); and evaluate the risks (determine the level of the impact of the risk to the organization or project)

Risk should be adequately treated; in doing this the cost and benefit of treatment is considered. Document the risk and report the process and designate an officer to handle the risk according to the level of the risk.

Continuous monitoring of the risk is required to determine what is to be done differently whether more or less resource allocation, etc. data evaluation and compliance monitoring are measures to monitor risks.

He stated the following as risk management tool:

- The Risk Analysis Matrix
- Risk Analysis and Management Framework
- Risk Management Plan

Approaches to risk management involve: Risk avoidance; Risk reduction/mitigation, Risk sharing/ Risk transfer; Risk acceptance/ retention (in acceptance of risk, organizations set a plan B in case the set plan fails).

Limitations to risk management were mentioned as the following:

1. Taking a decision based on a minor risk can have unwanted consequences.
2. Use of previous risk data to estimate risks requires highly trained personnel, in the absence of whom errors can occur.
3. Models of risks may make companies ‘overconfident’ that they know, and they can manage, all risks, making them forget about novel and unpredictable risks.
4. Risk management can give the company a false sense of stability, since it can make the focus on the past not the future.

The facilitator noted importantly, as he brought the session to an end, that the longer a system is going on smoothly, the worse a problem will be when an issue finally occurs in that system hence, it is most important to constantly monitor and communicate risks.

CONCLUSION

By the end of both training, the partners could attest that their expectations were met and the objectives for the training workshop were achieved: partners had better understanding of the methodology and were acquainted with the additions to the 2022 SNBTS Questionnaire. They also attested that, with the training they will be able to adequately and accurately fill the other sections of the tool using previous knowledge and the explanations given during the training.

The training yielded a positive outcome as the expected number of partners were present; and the objectives were achieved.

Continuous monitoring by the CIRDDOC Research team will commence to ensure that partners adhere to the timelines designed thereby ensuring timely submission of completed questionnaires among partners, and effective feedback system to reduce bottlenecks to the survey process.



Group Picture of Northern States Implementing Partners during the 2022/2023 SNBTS Training meeting Held in Abuja

Annex II: North-West Zonal Data Assessment Meeting Report

Northwest Zonal Validation Workshop

Objectives:

- 1. To validate the section III of the questionnaire*
- 2. To come up with clean and validated section III*
- 3. To take the participants through the process of filling section IV*

Theme: Validation of SNBT Questionnaire Section III (Northwest Partners)

Date: 6th July, 2022

Venue: Babale Suites, Kan0

Number of Participants: Nine (9)

Preamble

In continuation with completion of Sub National Budget Transparency Survey Questionnaire by CIRDDOC partners across the sub national levels, CIRDOCC partners from the Seven (7) Northwestern States were in Kano to validate the section III of questionnaire.

The situation

The CIRDDOC Partners from Jigawa, Kaduna, Kano, Katsina, Kebbi, Sokoto and Zamfara made an individual presentation of the section III, while a researcher was presenting another researchers was asked to verify the link he provided. In some instances where the researcher present a question without providing a link, all researchers were urge to search the state and others relevant website to ascertained his claims. There are number of instances were researchers were asked to revise choices of answers as the documents are available online.

Methodology

Each researcher was allotted with an hour to present and make all corrections, were the corrections were too many, such researcher was given another one hour to work on his documents while other team members continued with another state. Researchers were supported to find an appropriate link to website and refine his comments.

Next Step

- Researchers to complete and update the questionnaires by Friday
- Researchers to begin the completion of section IV immediately.
- Section IV and V to be Validated concurrently by first week of August

Follow-up Actions

- Zonal Supervisor to follow up with researchers on the submission of questionnaires
- Isah Mustapha to share report and other retirement documents to CIRDDOC and Zonal Supervisor.



North West Team during the Zonal Data Assessment Meeting on Section 3 of the Questionnaire



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Welcomes you to a One-Day
**ZONAL DATA ASSESSMENT
MEETING**

**for the North-West Team
on the 2022/2023 SNBTS**

DATE: Wednesday, July 6, 2022 **TIME:** 9am daily

VENUE: Babale Suites, Nassarwa GRA, Kano

Annex III: South-South Zonal Data Assessment Meeting Report

**REPORT ON THE ONE DAY ZONAL DATA ASSESSMENT MEETING
ON THE SECTION 3 OF THE 2022/2023 SUB NATIONAL BUDGET
TRANSPARENCY SURVEY FOR SOUTH SOUTH PARTNERS HELD IN
PORTHARCOURT ON JULY 8, 2022**

INTRODUCTION

The above meeting was to conduct a quality assessment meeting at the zonal level, on the data collected and used in completing section III of the questionnaire. In accordance with the work-plan, this activity is an imperative exercise geared towards making sure that data collected by researchers are of standard quality that have gone through rigorous criticisms before they can be validated. Details on completion of Section 4 were also discussed in order to remind and guide the participants (Researchers especially) during data collection and completion of Section 4

Partners in attendance were:

The zonal Coordinator for South South zone, 6 Researchers from Akwa Ibom, Bayelsa, Cross River, Delta, Edo, and Rivers states with 3 CIRDDOC staff in attendance. A total of 10 participants.

REVIEW OF SECTION III

The review was proposed to be done in alphabetical order but the questionnaire responses from Akwaibom and Cross River had errors so those of Rivers, Bayelsa, Edo and Delta were reviewed in order to set example for the former states which were later reviewed.

The following are the corrections made on the questionnaire responses based on unavailable and available evidences cited and annexed.

Akwaibom state

Q28. The comment should reveal that the calendar is in the MTEF.

Q29. Expatriate the comment.

Q30. The comment should be reviewed for better understanding; MTEF link should be used instead.

Q31. Give evidence of the option picked; the information needed here ought to be retrieved from the state House of Assembly instead of the Ministry of Economic Planning.

Q32 to Q34. Cite the MTEF document.

Q35. Provide the date that the document/evidence was uploaded online.

Q36. Give examples of the classification in the comment section.

Q37. Add the date that the document/evidence was uploaded online.

Q38. Change the page number of the evidence document provided to page 5 instead of pages 6 to 11

Q39. Check for the date that the evidence document was made publicly available.

Q41. Review the comment to align with the option picked and cite examples of revenue.

Q42. Review comment.

Q44. If the audited data is not online pick option D, if it is, cite it appropriately.

Q49. Cite the page of the document and content rather than the name of the person which is not necessary since document is available online.

Q50. If a supporting document is not available, change option and comments appropriately.

Q51 to Q53. The audit law of Akwaibom State should be used and cited as appropriately since it is available rather than the Federal Audit Law.

Q54. Cite an officer of either the Akwaibom State House of Assembly or the Auditor General office.

Bayelsa State

45. Make reference (add citation) to the notes/ narrative provided below the document on the year-end report.

53. The option picked should be in line with the comment stated; the budget of the AGs office is needed to respond to this question not the AG remuneration as stated in the comment section.

Cross River state

Q28. The option will be changed to D and comment changed since the link cited did not open. Researcher reported to have a downloaded copy of the document but was not annexed, nor was the announcement retrieved from the state broadcasting station hence, the option picked is not accepted.

Q29. The call circular link was cited but it does not contain certain details hence, the option to pick is B rather than A and the comment will change.

Q30. Without evidence, the answer should be changed to D and comments changed to suit the option.

Q31. The interview reported in the comment section should “state” not “affirm”. The information needed should have been retrieved from HoA not Budget office.

Q32. Since the budget was not produced, the comment should be changed.

Q33, Q34. Review the comment.

Q35 to Q39. For the In-year report, the first quarter, 2022 will be used not fourth quarter, 2021. Researcher is to check for 2022 In-year.

Q40 to Q42. No Mid-year report available in the Cross River State.

Q43, Q44. Cite page number and link for the financial statement and reflect it in the comment section.

Q45. Add comment and cite page number.

Q46. Make reference to financial statement not audited account; Include page number of the document.

Q47. Elaborate the comment to be more understandable.

Q48. Give explanation without citing anyone since the document is publicly available.

Q51. expunge the name cited since there is a link. Quote the relevant law. Use link cited in Q52 and cite the section.

Q52. Change law cited, cite appropriate law that suits the question.

Q53. change the option picked from B to D. The audit law should be searched for and corrected appropriately.

Edo

Q32. Call circular should be used if it contains the relevant information instead of a draft MTEF.

Q33 to Q34. Edo researcher is to check for the approved MTEF for appropriate response.

Q38. Indicate the evidence provided in the comment section.

Q39 to Q42. Cite pages of discussion/ narrative in the midyear report.

Q50. Choose option B since there is no executive summary in the AG report.

Q51. Cite the page of the law.

Q52. Cite just section 27 leave out the subsections; the entire section 27 answers to the question.

Q53. The law should be cited to support the option picked.

Q54. The comments should be reduced to contain only relevant information.

Delta

Q29. the MTEF calendar should be used instead.

Q30. The comment should reveal that the date on calendar is similar to that of the MTEF.; link the draft budget and date to the MTEF to show that the date is sync with the law.

Q31. Option C is the most appropriate since there is no evidence of such meetings.

Q36. Cite the page, add examples of some revenues, and change '*economic classification*' to '*administrative classification*'.

Q48. The most suitable response is *Option B* because the release date is July 2021 which is the seventh month which is less than 12 months.

Q50. B should be the most appropriate option because there is no executive summary available.

Q51. Change choice to *option A* and add in the comment that it is not publicly available.

Q52. State in the comment that document is not publicly available.

Rivers

Q. Instead of call circular, the Director for budgets name and number should be cited.

Q31. Option C is the most appropriate option as there is no evidence. Date of the meetings with the officials should be cited as well.

Q33. all comments on past MTEF should be excluded because it's irrelevant.

Q34. Irrelevant appendices such as the application letter submitted to the Permanent Secretary should be removed. Also, the perm sec has to be cited.

The OECD benchmark is not generally complied to by the government, it should be sponged as it is not feasible in the Nigerian system and causes states to lose marks on the survey.

Q35. Although the specific date is not relevant, the duration/ validity of the document used should be stated.

Q37. same as above: date of release and the duration/ validity of the document should be stated. In the comments reports should be specified with dates not just the broad term “in year” report.

Q43. Remove the law cited, it is not relevant to this question.

Q46. The appropriate MDA should be cited.

Q51. The audit law should be stated.

Q53. In the citation section, state that a document is annexed.

Q54. The comments should prove that there is no information available on executive making document available to the public.

REVIEW OF SECTION IV

The section IV was reviewed using that of Bayelsa which was already answered, it was duly explained. The researchers attested to having an understanding of the section.

CONCLUSION

The meeting was brought to a close.

Every correction made was duly noted by the researchers: Akwaibom state researcher was to cite relevant pages of the document accessed and get the Akwaibom state audit law as proper evidence to back up his responses to certain questions.

The Cross River researcher was to review section III again as most of the responses were without evident document to back them up.

Delta, Edo and Rivers states researchers did well too; they were corrected accordingly as reported above.

The Researchers, especially Delta and Rivers states complained about the reluctance of civil servants to share information about their MDAs and the availability of documents only for official use but not public.

During the review, it was observed that many states lacked an executive summary and a proper narrative to the figures in the AG reports. It was also observed that some partners do not make use of *Google Docs* as recommended and trained on; as a result, there were instances of some supervisors made changes to responses before submitting to the coordinator, without the knowledge of the researchers.

CIRDDOC was to make a change in the sentence '*guidelines for questions 49*'. '49' is to be changed to '53'

The meeting was a success as the objectives were met.



Cross Section of the South South Zone having their Zonal Data Assessment Meeting on Section 3 of the Questionnaire



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Welcomes you to a One-Day
**ZONAL DATA ASSESSMENT
MEETING**

**for the South-South Team
on the 2022/2023 SNBTS**

DATE: Friday, July 8, 2022 **TIME:** 9am daily

VENUE: Dannic Hotel, Enugu

Annex IV: North East Zonal Data Assessment Meeting Report

Theme: One day zonal validation session for Section III (Northeast Partners)

Date: 12th July, 2022

Venue: Mowato Hotels, Gombe

Number of Participants: Eight (8)

Objectives:

1. *To strengthen the capacity of Participants on modalities for filling the SBNTS Questionnaire*
2. *To validate the section three of the SBNT questionnaire*
3. *To demonstrate how to fill section IV of the questionnaire*
4. *To come up with clean copies of eh section for each participating states*

Preamble:

Following the opening protocols which include, opening prayer, setting the stage by the zonal coordinator. The zonal coordinator highlighted the objectives of the session, she emphasizes that, the six researchers from participating states of the zones should make all necessary efforts of ensuring they completed the section III of the questionnaire before session closed.

Business of the day

The session begin with a presentation by Gombe state researcher, he presented the section three while other researcher taking corrections form his presentation. The researchers were given an hour to look into their individual questionnaire and make all the necessary correction where applicable. This will reduce the number of time each researcher will spend while presenting his own.

The session continue after a tea break with Yobe state, most of the observation made differs from his predecessor hence, the researchers were ask to look at their own questionnaire and ascertained the position of their choices per question. The process continued as such.

The CIRDDOC representative join the session after four states were presented, he requested the researchers to be searching the state website to ascertain if the document is available or not.

During the review meeting he observed that, some document were available on state websites however, the researcher scored D against such question, there were issues with wrong citation of some documents (Taraba state, Fiscal responsibility law is available on website, Yobe state Audited accounts for 2020, review of some comments sections, among others).

Next Step

- All researchers to share their validated questionnaire on or before Monday
- Researchers to begin the completion of section IV immediately



Cross Section of the North East Zone having their Zonal Data Assessment Meeting on Section 3 of the Questionnaire



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& Documentation Centre
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ZONAL DATA ASSESSMENT MEETING

**for the North East Team
on the 2022/2023 SNBTS**

DATE: Tuesday, July 12, 2022 **TIME:** 9am daily

VENUE: Mowato Hotel, off Bauchi Road at Tumfure, Gombe

Annex V: South East Zonal Data Assessment Meeting Report

**REPORT ON THE ONE DAY ZONAL DATA ASSESSMENT MEETING
ON THE SECTION 3 OF THE 2022/2023 SUB NATIONAL BUDGET
TRANSPARENCY SURVEY FOR SOUTH EAST PARTNERS HELD IN
ENUGU ON JULY 11, 2022**

INTRODUCTION

The above meeting was to conduct a quality assessment meeting at the zonal level, on the data collected and used in completing section III of the questionnaire. In accordance with the work-plan, this activity is an imperative exercise geared towards making sure that data collected by researchers are of standard quality that have gone through rigorous criticisms before they can be validated. Details on completion of Section 4 were also discussed in order to remind and guide the participants (Researchers especially) during data collection and completion of Section 4

Partners in attendance were:

The zonal Coordinator for South East zone, 4 Researchers from Abia, Ebonyi, Enugu, and Imo states with 5 CIRDDOC staff in attendance. A total of 10 participants.

Section III Review

The states questionnaires were reviewed in alphabetical manner among the south East states. The following were the observations and corrections made:

Abia State

Options picked should be colored.

Q28. State clearly what happens in Abia state, if there is an announced date before the release of the state budget proposal?

Q31. Include the specific members in attendance of the meeting; the more appropriate place to retrieve such information is the State House of Assembly.

Q32. Review the comment, saying that the state does not produce MTEF but a budget call circular is available as stated.

Q33. Option D is the most appropriate choice for this question since the annexed document is not publicly available.

Q34. Same as **Q33**.

Q37. Include page number in the supporting document to the comments.

Q38. Appropriate page to support the option in the document is page 6 rather than page 5.

Q40. Review comment (incomplete sentence)

Q42. Review comment. Check for annual narrative that reveals the changes in revenue. If there is any, option A would be the more appropriate. Otherwise, option C best described the situation in Abia state. If some details are lacking, then option B is most appropriate. Page 7 should be cited as the supporting document.

Q45. The Accountant Generals report cannot suffice as the year-end report. The year-end report is to prove that the expenditures in the year-end report is in line with the proposed one in the in-year report. Researcher is to check for appropriate document that suits the option picked. Change citation and link to that of quarter 4 which is the year-end report. (South South Partners are to be notified as well)

Q46. Change citation and link to page 15 of the year-end financial report.

Q47. Change citation, link and comments.

Q48. ‘National’ in the question should be changed to ‘State’.

Accountant General’s report which is the financial statement should be used here not the Auditor General’s report. Option B is most appropriate here since the 2020 report was released in July 2021 which is 7 months.

Q49. Best option is D since it is not publicly available; this is similar until **Q52**.

Q51. Review comment by stating the stance of the AG and the state audit law which backs it. Then state what happens in practice. Cite audit law.

Q52. Use audit law. Cite section and page.

Q53. Review the comment to contain specific influencers of the AG budget.

Q54. Add clarity to comment. Option D is the most appropriate.

In summary, the Researcher is to confirm some information from the state House of Assembly and annex all documents produced but not publicly available.

Anambra State

Q28 to Q30. Attach produced document as annex.

Q32. Add comment and cite a pre-budget document (MTEF or call circular) to suit the option picked. If not made publicly available but for internal use, attach as annex. The cited link is not relevant.

Q35. The citation is to change to quarter 1 since it is publicly available rather than mid-year report used. Use link as corrected by the Zonal Coordinator.

Q36. Cite pages 5 to 6 of the quarter 1 report and add comment to suit the most appropriate option which is A.

Q37. Change option of semi year to quarterly as available online.

Q38. Add comment.

Q39. Add comment and cite appropriately as corrected.

Q40. Use the half year report here instead of the quarter 1 report. Add comment.

Q41, Q42. Researcher is to get an appropriate document for the mid-year implementation/ performance report rather than the Accountant General report.

Q43. Add comment to support option picked. Researcher is to search for appropriate document relevant to the questions.

The researcher is to do a thorough research for the section III. He is to cite appropriate officers and links, and make comment to support options picked before submission to the Supervisor and Zonal Coordinator.

Ebonyi State

Q28. Real time monitoring of budget is essential hence; researchers should follow up and document in order to trace such dates. Researcher is to Visit the Ebonyi State Broadcasting Corporation for the date of announcement to the public. This will aid the choice of option.

Q29. Researcher is to search for the MTEF document to back up choice of option.

Q30. The comment is unacceptable; the researcher is to get relevant document produced but for internal use.

Q31. The Clerk, Speaker of the House are to be consulted for key information and evidence. Get evidence of letter/ memo or minute of meeting.

Q32. Get evidence of document produced and attach as annex.

Q33. Attach a copy of the MTEF

Q34. Same as **Q33**.

Q43. The year-end budget performance report should cite here rather than the audited financial statement.

Q45. The citation is wrong, replace with yearend budget performance report.

Q46, Q47. Same as **Q45**. Cite a correct document for your option choice as appropriate for your state.

Q48. The accountant general's report instead of the audited financial statement should be used here.

Q50. Option B is the most appropriate option because there is no executive summary in the report. Add this to the comment given.

Enugu State

Q28. The Call Circular cannot be evidence for this question. The presentation was done on the 25th December which is two days before. Change option to suit this information.

Q29. Comment should show that the calendar is produced but not publicly available. Most appropriate option is D. comment should be corrected accordingly.

Q30. Same as above.

Q31. Do not refer to budget manual because it is not a relevant document here. In citation, add clerk of the State House of Assembly.

Q32. Use the call circular.

Q33. Same as **Q32**

Q35. Correct link. Add the date of upload (28/04/2022)

Q36. Insert correct link in the citation. Review comment, expunge irrelevant details and add page of the document cited.

Q37. Add date of document release.

Q41. Review comment for better understanding. Confirm midyear budget performance document and answer all questions appropriately.

Q43. Add date of document release to the public/ online. In the comment section, specify the time frame of release.

- Q44.** Use accountant general report not the quarter 4 report.
- Q45.** Use quarter 4 budget performance report here instead of the accountant general's report. Cite page number also.
- Q46.** Give examples with pages to back up the option picked.
- Q47.** Same as **Q46**.
- Q48.** Use state audited financial statement.
- Q49.** Review comment, explain further with evidence.
- Q50.** The most appropriate option is 'A', because there is an executive summary.
- Q51.** Cite the state audit law if available with the page number not federal.
- Q52.** Same as **Q51**.
- Q53.** Cite an official document or official.
- Q54.** The citation should not be the law but an official spoken with.

Imo State

- Q28.** Change option choice to 'D' to be in line with the comment.
- Q31.** The Clerk of the state house should be consulted for information.
- Q37.** Review the comment for clarity on release date.
- Q40.** Pick C as an appropriate option to suit comment.
- Q42.** Add title of document to citation and date of release to comment.
- Q43.** Use 4th quarter report.
- Q45.** Use year-end report that is 4th quarter report
- Q53.** Change answer in the box (A) to be in line with option picked (C).
- Q54.** The public accounts committee can provide a better answer to this question than the auditor general.
- Researcher has done well but should seek for more information.

REVIEW OF SECTION IV (55 to 65) OF THE QUESTIONNAIRE

This section is about the strength of the legislature in the state.

Q55. What if the draft budget is not available online? The appropriate officer to retrieve this information from is the state House of Assembly Clerk.

Q56, Q57. The MTEF is to be used here. A detailed call circular containing the macroeconomic variables, can be used here. This document goes through the Clerk or the committee. If there's a budget law that is adhered to, A will be the best option.

Q58. The budget law is relevant to answer the question (refer to guidelines) whether or not they are adhered to.

Q60. The law is relevant here as well, then if compliance is confirmed by the house of assembly, A will be most suitable. Otherwise, other options will be best.

Q62. Information needed to answer to this question is got from the state House of Assembly and budget office; compare information retrieved with actual practice to get the best option for this. Sometimes comparison is done with the budget law.

Q63. Use the supplementary budget here with examples such as year last published.

Q64. The Public Accounts Committee (PAC) and the state house is the relevant place to visit for this information.

CONCLUSION

The meeting was closed with a closing remark by the Zonal Coordinator, researchers were urged to complete and submit sections III in two days from the date of this meeting and section IV by the 22nd of July, 2022.

It was proffered that the South East launching of the 2020/2021 SNBT Survey report in the various states can be done as a presentation in the hall of one of the MDAs; this will make it easier to get the commissioners, Permanent Secretaries, etc. to attend; A panel can be set, made up by the researchers to present the report for the state.



Cross Section of the South East Zone having their Zonal Data Assessment Meeting on Section 3 of the Questionnaire



Civil Resource Development
& Documentation Centre
(CIRDDOC) Nigeria

Supported by



WELCOMES YOU TO A ONE-DAY
**ZONAL DATA ASSESSMENT
MEETING**

**for the South-East Team
on the 2022/2023 SNBTS**

DATE: Monday, July 11, 2022 **TIME:** 9am daily

VENUE: Dannic Hotel, Enugu

Annex VI: North Central Zonal Data Assessment Meeting Report

**REPORT ON SNBTS MEETING WITH NORTH CENTRAL ZONE
DATE: 16TH JULY 2022**

**REMARKS BY THE NORTH CENTRAL ZONAL COORDINATOR, Mr Tijani
Abdukareem**

He stated that purpose of this meeting is to review the questions in the Questionnaire one state after the other and make necessary corrections. He also made an observation that in the last northern zonal meeting, there was a lot of issues that needed to be sorted out especially researcher/supervisor relationships. Subsequently, we have had to reach out to researchers directly to find out why their supervisors have not filled their questionnaire, only to find out some researchers did not send they work on time, we have also had cases where the document was sent but supervisors delayed in reviewing the documents. He advised researchers to take note of this and also bear in mind that the questionnaire has a timeline and it is important for us to be mindful of it and put pressure on supervisors to look at these documents, correct the errors and send them back to the team. Let us get our work done timely, if we do the work in a rush, we might not get it right.

COMMENTS FROM THE CONSULTANT, Engr. Ralph Ndigwe

On the issue of relationship between researchers and supervisors, we have observed a lot of back and forth between them. For example, we have seen cases where a researcher will send document to supervisor and supervisor will find fault with it and send it back to the researcher to correct while the coordinator will be waiting to receive this document and review before forwarding to CIRDDOC. In the process of this back and forth, the timeline will elapse. In a bid to solve this issue, we come together to review each section upon completion, this is the logic behind the meeting, I wish us all a fruitful session, we appreciate you for coming with all your computer so you do you work and save it.

CORRECTIONS FROM STATES.

KOGI STATE

Question 30- cite date of the timetable

31- Provide evidence of the pre-budget statement, find out and be sure if the government consult with legislators determining budget priorities

34, 35- quote the pages

36 – Quote the page, include record of people you interview, quote the date of the interview, check your answer and know if it is answering the question

39- Be specific about actual expenditure

41- State that you are using the latest available data may 2021 quarter 2 mid-year review

45, 46, 47- quote page of the document.

KWARA STATE

Question 28- quote date and time of release

30- Correct the comment

31- The consultation between the executives and legislators is the document we want, check if they have the document

36, 37 - quote the page

38 -quote the page and put the link first

44- This document is talking about budget performance

43 to 47- has to be reworked

48 – The document is not online; it is expected to be online.

49- Remove the citation financial statement, refer to the document you have

50- Remove citation

51- Find out if you have audit law in your state

52- Use the audit law to prove it and put the link

53- The question is who determine the budget audit

NIGER STATE

He was asked to provide prove of quarter 2 midyear report 2021 that is available on line and also find out what is going on in the state, so we can advise them on what to do, find out reason for not having sizable capacity web site, write the report of your findings, give us reasons why state is not publishing the documents online.

Question 45- cite page of document, prove with elaborate comment

48- Get the right citation

51- Research and find out who has the authority to remove the auditor general from office.

PLATEAU STATE

Question 30- give the information not the timetable

31- Correct the document that it is produced for internal use, cite date of the interview

35- Explain in details, provide reference

36, 37- provide page, write in full

40 to 42- re-answer the question, check if it is online

43- Cite the name of person you interviewed

44 to 47- Do a re- work

48- Correct to B, work on the comment, cite the date the document was published and work on the date

49- Quote the page and the specific annual expenditure

54- Correct citation, work on the comment

BENUE AND NASSRAWA STATE – were asked to a total review and rework.

Annex VII: South West Zonal Data Assessment Meeting Report

**REPORT OF CIRDDOC SOUTH WEST ZONAL DATA VALIDATION
MEETING HELD ON MONDAY 18TH JULY, 2022 AT DE NICHE HOTEL
AND SUITES, 4A OMOFADE CRESCENT, AGIDINGBI, LAGOS**

1. *Introduction*

The participants that attended the meeting arrived on Sunday 17th July, 2022. There was a preparatory meeting that took place on the arrival day and the meeting was used to welcome the participants and also set the agenda for the main meeting scheduled for Monday, 18th July 2022.

2. *The List of Participants*

All the participants expected at the meeting were present except one as shown clearly in the Table below:




S/N	Names	Designation in 2022-2023 SNBTS	Remark
1	Engr. Ralph Ndigwe	National Coordinator/Consultant	Present
2	Olugboyega Oyeranti	Zonal Coordinator, CIRDDOC South West	Present
3	Gbenga Ganzallo	Researcher, Lagos State	Present
4	Fidelis Igbodipe	Researcher, Ogun State	Present
5	Olamide Ogunlade	Researcher, Oyo State	Present
6	Ayoola Olusegun	Researcher, Osun State	Present
7	Franklin Oloniju	Researcher, Ondo State	Present
8	Abiodun Oyeleye	Researcher, Ekiti State	Absent

Note: Mr. Abiodun Oyeleye, the Researcher for Ekiti State sent his apology and gave reason why he would not be able to attend the Meeting.

3. *Consideration of Reports State by State*

The Meeting under the management of the duo of the National Coordinator/Consultant (Engr. Ralph Ndigwe) and the South West Zonal Coordinator (Dr. Olugboyega Oyeranti) facilitated the review of the presentation of the Reports submitted/brought to the Meeting by the Researchers of the different States. The modality adopted for the presentation was that of asking the Researcher for a particular State to

make the presentation. The Meeting subjected the Report of each State to the following considerations:

-  Section One comprising Tables One to Four
-  Section Two comprising Questions No 1 to 27
-  Section Three comprising Questions No 28 to 54

4. Summary of State by State Presentation of Reports

State	Section One	Section Two	Section Three	Remarks
Oyo State	Tables One to Four contained in this Section were presented and reviewed. Few corrections carried out and the Section is meant to be revisited to accommodate the corrections indicated to the Researcher.	The Section in terms of the answers given, citation and comments was reviewed as the Researcher was presenting the Section. Unfortunately, the Pre-Budget Documents (Call Circular, MTEF/FSP, and State Draft Budget Estimates) relating to this Section are not Produced and Publicly Available. Researcher was instructed to perfect some of the Citations and Comments that followed to strengthen the narratives behind the choice of option D for almost all the Questions in this Section.	The Section came out as Work in Progress. The Researcher was asked to accelerate the completion of the Section.	On the aggregate, the Researcher was asked to incorporate all the corrections indicated with a view to submitting Sections One to Three that would be seen as Final Report.
Ondo State	Tables One to Four presented and minor corrections indicated.	The Section has little corrections in the area of citations and comments that needed to point directly to Documents online and the exact pages where proofs to options chosen could be confirmed.	Few citations and comments needed to be perfected.	The Researcher is expected to run through the Sections reviewed, that is, Sections One to Three, and then submit corrected version of the Report.
Osun State	Tables One to Four presented and some changes indicated for the Researcher to incorporate.	Few corrections identified and need for corresponding pages of the documents online emphasized.	This Section was seen as Work in Progress. Indeed, some questions were yet to be attended to because the Researcher could not access the relevant Government	Section One to Three to be revisited appropriately and the revised version of the Report to be submitted.

			Officials due to the Osun State Governorship Election. The expectation is that the Researcher would get back to attend to such outstanding questions now that the Election had come and gone.	
Ogun State	Corrections indicated with respect to Tables One to Four and the Researcher is expected to effect the needed changes to reflect the true status of the Budget Documents under consideration. The Researcher was advised to use the right description of the status of the document. For example, use "Produced for Internal Use" as against the use of Produced and Available on Request.	The Researcher was asked to get back and reconcile some links that were indicated but with wrong contents or inappropriate information. Some of the Options chosen needed to be reversed because the related documents are not Produced and Publicly Available.	Section Three has similar challenges like the ones observed in Section Two. The instruction to the Researcher is the need to go back and verify his claims in terms of citations and comments in order to guarantee that the options chosen are valid and substantiated as expected.	Sections One to Three to be revisited and fix correctly for the purpose of submitting Final Version.
Lagos State	Researcher to attend to few corrections indicated for Tables One to Four.	Citations and comments to be presented correctly with examples given to the Researcher. For example, links to be indicated in the Citation cell and additional information inserted in the Comment cell. Corresponding pages of documents whose links were given must be indicated inside the comment cell.	This Section is largely outstanding because the relevant officials were yet to grant the Researcher the needed audience. Hence, the Researcher is expected to get back to the officials and attend to the Section as expected.	The Researcher is expected to work on Sections One to Three and get the revised version submitted as the Final Report.
Ekiti State	No presentation	No presentation	No presentation	The Researcher was absent.

5. **Review of Section Four**

The National Consultant/Coordinator (Engr. Ralph) took up Section Four and addressed all the eleven questions in the Section, that is, Question 55 to 65. This was done with a view to explaining to the Researchers the expectations for each of the Questions. Needless to say that, reviewing the questions in Section Four is also meant to ease the task for the Researchers. Fortunately, all the questions in Section Four bother on the role of the legislature in the Budget Process. Hence, Researchers were advised

on how to navigate the State House of Assembly to obtain responses to the questions contained in Section Four.

6. Concluding Remarks

Wrapping up the Meeting, the following major decisions were agreed upon:

- I. All Researchers to go back and fine-tune all the first three Sections, that is, Sections One to Three and resubmit afterward.
- II. Researchers are required to submit the reworked Sections One to Three latest by Friday, 22nd July, 2022.
- III. Researchers are required to proceed to Section Four and the deadline for submission of Section Four indicated as Wednesday 27th July, 2022.
- IV. Researchers are expected to carry along their Supervisors as they work toward perfecting their Sections One to Three and indeed every Section of the Report.
- V. Both Researchers and Supervisors are advised to work harmoniously to ensure prompt submission of Reports without compromising the quality and procedure of the assignment.
- VI. Payment of Supervisors is tied to completion of the different Sections of the Report as indicated in the Letter of Engagement. Hence, Researchers are advised to complete their work timely so as not to delay the payment of their supervisor, and possibly vice-versa.

Report Prepared By

Dr. Olugboyega Oyeranti
CIRDDOC South West Coordinator

21st July, 2022.

Annex VIII: Data Validation Meeting Report with the Zonal Coordinators

VALIDATION OF THE SNBTS QUESTIONNAIRE SECTIONS ONE TO THREE WITH ZONAL COORDINATORS HELD IN ABUJA ON JULY 29 - 30, 2022

INTRODUCTION

CIRDDOC Nigeria conducted a two-day validation meeting with the zonal coordinators of the six zones of the Federal Republic of Nigeria. The validation meeting is another monitoring activity which aimed at validating and harmonizing the filled questionnaire for each state in the six zones.

Prior to this stage, the project process has been monitored through continuous communication among researchers and supervisors of each state with their coordinators and CIRDDOC Nigeria to ensure that the project is implemented in line with its objectives and the set timelines since the training meeting for the implementing partners: the researchers and supervisors in the 36 states and the coordinators from the six (6) zones of the Federal Republic of Nigeria. The training meeting marked the flag off of the 11 months project which commenced in May 2022 and will end in April, 2023. During the training meeting, the already completed sections one & two of the survey tool were reviewed.

Another monitoring activity conducted by CIRDDOC Nigeria, between July 7 and 19, 2022, was review meetings for researchers and zonal coordinators which was organized by each zonal coordinator in a selected state in the zone with a representative of CIRDDOC Nigeria. It aimed at reviewing the filled section three and give corrections; guidance was given on how to fill the section four during the review meeting.

MAIN DISCUSSION

During the validation meeting, all coordinators (6) were present with a team of CIRDDOC staff (7). The sections one to three of the survey questionnaire of each state of the zones were reviewed while guidance to filling the section four with the relevant documents was explained adequately.

Errors were observed and pointed out in the filling of the questionnaires and corrections were made on the questionnaires as appropriate. The following were noted:

SOUTH EASTERN STATES QUESTIONNAIRE REVIEW/ VALIDATION

Abia State

Table 1

1b) The MTEF Document to be used should be valid from 2022-2024 not 2020-2022 alone.

Table 3, Part 2: Documents available for use, if not produced, NA will be the most appropriate response with reference to paragraph 1, sentence 2 of the guideline. Do not answer YES/ NO but NA if there is no supporting document. Budget speech cannot be used as a supporting document unless it is detailed with macroeconomic assumptions and budget implementation tables and information. MTEF has details which is why it is used. Every supporting document used should be added in the table 1 and not just mentioned in the responses.

Table 4, Part 2(1): audit report is produced but not publicly available so the most appropriate response is NO not NA. NA is selected when the document is not produced in a state.

Section 3

Q31: Those present in the consultation meeting should be stated in the comment section.

Ebonyi State

Table 1

Draft budget: Since the document is produced but not publicly available, it should be changed to “produced for internal use.”

Table 3: To be worked on by the coordinator.

Enugu State

Table 3, part 2: To be worked on by the coordinator.

Section two

Q16. Page number should be added in the comment session.

Section three

Q53. C is the most appropriate answer. Comment should be corrected precisely to suit the option chosen.

Anambra

Table 2

Documents available should be annexed rather than google drive link.

Comment should be added that the Citizen's budget was produced late which is why the link is available but as at the time of filling the questionnaire, it was not available online.

Table 3, part 1: work on the supporting documents. It was not listed in table above as available therefore, the choice of answer should be NA instead of NO.

Section three

Q36. Cite pages to support the option picked.

Q44. Cite pages to support the option picked.

SOUTH SOUTHERN STATES QUESTIONNAIRE REVIEW/ VALIDATION

Akwaibom State

Supporting documents should be attached or linked.

Table 4, part 2: all responses should be in block letters.

Section two

Q5. The link to the fiscal responsibility law should be added in the citation and the pages in the relevant document should be stated in the comment section.

Bayelsa State

Q11toQ23, Q25: show pages on the attached supporting documents.

Section 3

Q31. cite a minute or memo for the meeting as evidence to prove consultation.

Edo State

Table 2

Include page numbers where appropriate

Q48. Include date and review comment to link cited.

Delta State

Q4. The most appropriate option is D because the state draft budget estimate is not online. Review comment also.

Q5. Cite the Fiscal Responsibility Law

Rivers State

Q44: the AG report should be cited here.

Q51: Change option chosen from A to B because the document is not publicly available.

Q52, Q53: the audit law is not online, review option picked and comment as well.

SOUTH WESTERN STATES QUESTIONNAIRE REVIEW/ VALIDATION

Ondo state

Section 2

Q6. If option A is chosen, the MTEF should be cited instead of budget speech. If the MTEF or budget speech is not online, the most appropriate option will be D. The comment should be reviewed as appropriate.

Q27. cite the corresponding pages in the comment section.

Section 3

Q49. Unless the supporting document is online, option A cannot be picked. Review choice of option and comment.

Q50. the annual audit report should be cited here not the financial statement. Review.

Q51. Since the audit law is available, it can be cited alone rather than with the constitution of the Federal Republic of Nigeria.

Ekiti State

Section 2

Q11, Q12. the link and page number of the relevant document should be provided in the citation not an annex of the page.

Q17, Q18. quote page number in the comment section. The document should be added to the supporting document table.

Osun State

Section 3

Q28. The question addresses the duration between notice given before and the actual release of budget. Cite evidence of release date and prerelease notice which could be through radio or newspaper publication, this will inform your choice of option.

Q29. Show page in the relevant document.

Q31. Link cited is inappropriate for the option chosen. Review response, link and comment.

Q42. Cite page of the relevant document.

Q44 to Q46. Cite page of relevant supporting document.

Q49. There is no supporting document online hence, the most appropriate option is D. The name, designation and phone number of the interviewed personnel should be cited and the comment reviewed.

Q50. The name, designation and phone number of the interviewed officer should be cited and the comment reviewed.

Q51. Most appropriate option should be B not A since the supporting document is not online. Review comment to accommodate the situation in the state.

Q52, Q53. The most appropriate option should be D not A since the supporting document is not online. Review comment to accommodate the situation in the state.
Q54. The audit law cannot be cited here. The interviewed officer, designation and phone number should be cited

NORTH CENTRAL STATES QUESTIONNAIRE REVIEW/ VALIDATION

Benue State

Table 4, part 2: ensure that these documents are not produced at all to inform the choice of NA, otherwise NO should be the response.

Section 2

Q1. Options A and B should be corrected to “Yes, it does” in all questionnaires.

Nasarawa

The MTEF document to use is 2022 to 2024 not 2020 to 2022. If the 2022 to 2024 MTEF is not produced or available, it should be stated.

In-year report should be Q4 2021/2022.

The budget considered is 2022 not 2021.

Attach front page as annex for the state draft budget estimates.

Section three: Review and make corrections

Due to the errors observed, coordinator was asked to review the entire states questionnaire, note errors and send to researchers and supervisors to adequate corrections.

NORTH EASTERN STATES QUESTIONNAIRE REVIEW/ VALIDATION

Yobe State

Section 2

Q27. Change country to state in all questionnaires. The researcher is to look into the document for the provisions for the impoverished citizens in the state and give some examples and quote the pages in the comment session.

Section 3

Q28. Cite the relevant pages.

Q31. Provide evidence to support the choice otherwise select option D.

Q35. Review comment

Q48. Change date on table 2 to correspond with the one stated here.

Q53. Cite the interviewed officer’s name, designation and phone number.

Taraba State

Q32 to Q33: the most appropriate option should be D since the document is not online.

Q36: Provide page number showing program details.

Q37: indicate page number.

Gombe State

Review **table 4, part 1**

Review **table 4, part 2:** The call circular cannot be used as a supporting document since it is not detailed.

Section two

Q17: Review comment since the MTEF is unavailable, the interviewed officer should be cited.

Q27. The draft budget estimate is online so the interviewee cited is not relevant.

Section 3

Q31. Provide prove of consultations, either a memo or meeting minute.

Q32. The most appropriate option is D because the call circular, although online, is not detailed.

Cite the interviewed officer with his designation and phone number.

Review cited links which are inaccessible.

Q53. Justify the choice of A picked. Cite relevant document and comment.

Borno State

Coordinator to review tables

Section 2

Q9. Insert comment

Q10 to Q18. Cite page numbers and examples in the comment sections.

Q21. Most appropriate option is B because the document is not multiyear and MTEF is unavailable.

Q22. Most appropriate option is D.

Q24, Q26. Provide relevant links to the supporting documents.

Section 3

Q28. Cite date of release or announcement on newspaper as evidence to the option picked.

Q32. Cite date

Q37. Cite date.

Q42. Cite examples.

Q43. Add relevant dates in the comment session.

Q44. The audit certificate and the quatre 4 report is the relevant document to be used here not the financial statement. Cite correct document.

Q46, Q47. Add examples in the comment session.

Q50. There is no executive summary. Option should be changed and comment reviewed to comply with unavailable executive summary.

Adamawa State

Adamawa state questionnaire was not validated because some of the links were unverifiable due to site crash.

NORTH WESTERN STATES QUESTIONNAIRE REVIEW/ VALIDATION

Jigawa State

Section 2

Q4, Q6, Q10. Cite examples.

The MTEF is not a supporting document but a prebudget statement. The call circular and the governor's speech can be used only when it is detailed.

Section 3

Q28. The MTEF should not be cited with the law, one document should be cited (either the law or the MTEF containing the time table) and the relevant pages/ sections of the law should be cited as well.

Q42 to Q54. Cite relevant pages in the supporting document otherwise choose option D and review comment citing examples.

Jigawa state questionnaire validation was ended due to the numerous errors observed.

Kaduna State

Section 2

Q11 to Q15: cite relevant page numbers on the document cited with examples.

Q16 to Q17. Review comment in line with the corrected citation.

Q19, Q20. Cite pages with relevant examples.

Q21 to Q27. Review comment in line with the corrected document not MTEF.

Section 3

Q28. The finance or Fiscal Responsibility law should be cited in accordance with the option picked otherwise B or C should be the most appropriate choice. Comment should also be reviewed.

Q31. The citation is wrong hence, the option is not appropriate. Provide evidence to support consultation or option picked.

RECOMMENDATIONS GIVEN DURING THE VALIDATION MEETING.

In the course of the validation of states questionnaires, recommendations were given due to the inadequacies observed in the filled questionnaire. The recommendations included:

1. The coordinators' report should contain a chart which shows number of states with a particular number of document available online.
2. Researchers are to state the date of access to websites for document retrieval in the citation and comment section in the case of site crash or any error.
3. In subsequent SNBTS project, the expectation of the zonal review meeting should be stated in the notice of invitation to researchers and coordinators. The expectation is that every researcher will present the filled questionnaire for his state; and as correction is ongoing, every other researcher is to make corrections to their state questionnaires in order to minimize corrections during presentation and during validation meetings.
4. Coordinators should simplify the guidelines of each section in subsequent surveys before the researchers commence data gathering. This is to guide them on the relevant document and information to seek, and help them fill the questionnaires adequately. That of the section 4 was adequately explained during the validation meeting by the coordinator of North Central, each coordinator is to adopt same.
5. Coordinators as well as CIRDDOC is to review/ adjust the project timeline to beat the 2023 election campaign period, completion of the remaining sections of the questionnaire (section 4&5) are to round up by the end of August in order to get relevant information before the commencement of the 2023 election campaigns officially during which it may be difficult to access relevant officials for information for the survey.

BRIEF EMERGENCY MEETING DURING THE VALIDATION MEETING.

During the validation process, it was observed that many states researchers still find it difficult to respond to the questions as accurate as expected. Therefore, a brief meeting was held to discuss and proffer solution to the impending challenge.

Prof. Oyeranti commented that the interest of the researchers is divided while some lack the capacity for this job. He said that the issue of late submission and failure to

correct responses on the questionnaires is tied to conflict of interest. He suggested that the present survey year be managed as it is for now rather than change partners.

The way forward, as he said, is that he has decided on his own to use the well performing states to correct other state researchers, showing them what to do and he set a deadline for submission on Friday next week which is August 5, 2022.

Dr. Sebastian, the Chief Consultant brought to the notice of the team that campaigns for the 2023 elections have commenced under the guise of consultations hence, efforts should be made to complete the questionnaire entirely before it officially commences. He added that sanctions should be placed for researchers and other partners in case of failure to deliver accurately filled questionnaires and failure to deliver within the set timelines.

Manuga Dudu, North East coordinator also submitted that she has adopted August 5, 2022 as well for the submission. She added that the deadline should be ensured and the submission of a correct and comprehensive questionnaire as it applies to the state.

Prof. Aminu Isah, North West coordinator said that most of the researchers have been on the projects even older than some supervisors yet we have issues with accurate filling of the questionnaires. He proposed that working with the timeline and sanctions should be enforced for late submission or poor performance.

He also suggested that CIRDDOC should write to the supervisors showing dissatisfaction on some supervisors' performance on the project and state its expectation towards them.

Abdulkareem Tijani, the coordinator of North Central made a suggestion and was supported by Sebastian, that the coordinators should introduce a warning of reduction of a certain percentage for late submission and for a certain percentage of error in any filled questionnaire. With this in mind, the researchers and supervisors will perform better and there will be a reduction in the challenge faced.

Dr. Cosmas Ohaka said that the blame is also to the coordinators because if a team fails everyone fails hence, coordinators are to take responsibility for the actions and inactions of researchers and supervisors. Coordinators have been too lenient with members of their team and need to be strict with any sanction placed.

Engr. Ralph urged coordinators to ensure that the researchers fill the questionnaires accurately and submit by Wednesday, August 3, 2022.

CONCLUSION

In conclusion, the closing remark was shared by Engr. Ralph Ndigwe, the CIRDDOC Nigeria project coordinator of the SNBTS project. He expressed disapproval and dissatisfaction for the poor performance of the supervisors and that of some researchers. He encouraged the coordinators to persuade the researchers and supervisors to perform better. He said that his expectation was to validate and harmonize the questionnaires during the meeting not to correct them.

He instructed the zonal coordinators to send out every state questionnaire for corrections as applicable by the end of the day; corrected sections one to three should be submitted by researchers to supervisors and the coordinators for vetting by Wednesday, August 3, 2022. Coordinators are expected to submit adequately completed and vetted questionnaires to CIRDDOC by Friday, August 5, 2022. It is expected that the section 4 is already being filled.

He concluded by saying that the timeline will be adjusted based on the consideration of campaigns for the elections. The adjusted timelines will be communicated to the coordinators.

He bid participants farewell and safe travels to their respective destinations.



Participants during the Validation Meeting in Abuja



A handwritten signature in dark ink, appearing to be 'R. Ndigwe', with a stylized, cursive script.

Ralph Ndigwe

Project Coordinator

9th August, 2022