




NIGERIAN STATES BUDGET TRANSPARENCY SURVEY 2022





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Acronyms and Abbreviation

AFROSAI	African Organisation of Supreme Audit Office Institutions
AG	Auditor General
BPP	Bureau of Public Procurement
CABRI	Collaborative Africa Budget Reform Initiative
CBN	Central Bank of Nigeria
CIRDDOC	Civil Resource Development and Documentation Centre
CSOs	Civil Service Organisations
DMO	Debt Management Office
EEE	Economy, Efficiency, and Effectiveness
FAAC	Federation Account Allocation Committee
FCT	Federal Capital Territory
FRA	Fiscal Responsibility Act
FRN	Federal Republic of Nigeria
GDP	Gross Domestic Product
IBP	International Budget Partnership
IMF	International Monetary Fund
IT	Information Technology
LGA	Local Government Area
MDAs	Ministries, Departments, Agencies
MPI	Multi-Dimensional Poverty Index
MTEF	Medium-Term Expenditure Framework
MTEF/FSP	Medium-Term Expenditure Framework / Fiscal Strategy Paper
NPC	National Population Commission
OBS	Open Budget Survey
OECD	Organisation for Economic Co-operation and Development
OGP	Open Government Partnership
OPEC	Organization of the Petroleum Exporting Countries
PAC	Public Accounts Committee
PPC	Public Procurement Councils
PEFA	Public Expenditure and Financial Accountability
PFM	Public Finance Management
SBTI	State Budget Transparency Index
SFTAS	States Fiscal Transparency, Accountability and Sustainability
SHoA	State House(s) of Assembly
SMoF	State Ministry of Finance
SNBTS	Sub-National Budget Transparency Survey
SPARC	Special Purpose Acquisition Company
VfM	Value for Money



Acknowledgments

T

his is the fourth edition of this Survey. The first edition was published in 2015, second edition in 2018 and third edition in 2020. We at the Civil Resource Development and Documentation Centre (CIRDDOC Nigeria) thank our colleagues in the 36 states of Nigeria whose work is the foundation of the Nigeria States Budget Transparency Survey 2022. Their dedication, perseverance, and expertise, as well as their patience with our numerous queries during the lengthy vetting and editorial process are deeply appreciated.

The Nigeria States Budget Transparency Survey 2022 is inspired by our partners and their work. We hope that the Survey, in turn, contributes to the impact of their initiatives and advances budget transparency in all Nigerian states and the country as a whole.

This project is the result of teamwork by Cirdoc Budget Transparency Initiative program, directed by Engr. Ralph Ndigwe. Prof. Mohammed Aminu Isa, Tijani Abdulkareem, Mrs. Dudu Mamman Manuga, Dr. Cosmas Ohaka, Prof. Olugboyega A. Oyeranti and Dr.

Okumoko Tubo led the process of data collection and vetting, engaging with researchers and state supervisors to ensure the quality of the data.

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Executive Director



Executive Summary



The survey brings to the fore issues of transparency, participation and accountability in the budget and procurement process at the sub-national level in Nigeria.

For

over a decade, fiscal governance issues have taken the centre stage in fiscal policy management.

Good governance is predicated on four pillars: **transparency, predictability, participation, and accountability.**¹ The Nigerian States Budget Transparency Survey was created by CIRDDOC to assess these pillars in Nigerian states' budget process. The pillars are captured in the 2022 CIRDDOC's Nigeria State Budget Survey.

The survey brings to the fore issues of transparency, participation and accountability in the budget and procurement process at the sub-national level in Nigeria. As in previous surveys, the 2022 survey, which is the fourth in the series, employed a questionnaire approach similar to the International Budget Partnership's Open Budget Survey questionnaires. This multiple-choice questionnaire was completed by CIRDDOC's civil society partners

with backgrounds in fiscal governance in all 36 Nigerian states. The responses to these multiple-choice questions were then aggregated and computed to create the State Budget Transparency Index, which can be disaggregated into three sub-indices:

- State Budget Document Availability Index, which measures the number of publicly available budget documents and their contents.
 - State Public Participation Index, which measures the extent to which the state executive, State House of Assemblies (SHoAs), and Auditor General (AG) involve citizens throughout the budget process, and
 - State Procurement Process Index, which measures how robust state procurement processes are and how much information is provided throughout the process.
- It is interesting to note that this round of the SNBTS is coming on the heels of the



general elections in Nigeria. There will be a change in administration in most states as most governors have completed their constitutionally mandated two terms in office. Thus, the findings and recommenda-

tions from this round of the SNBTS could serve as germane take-off points for incoming administrations in terms of sound macro-fiscal governance in their respective states.

Key Findings

Figure A: Synoptic overview of Nigeria's 2022 state budget transparency levels

81 - 100 Provide Extensive Information A
61 - 80 Provide Significant Information B
41 - 60 Provide Some Information C
21 - 40 Provide Minimal Information D
0 - 20 Provide Scant or No Information E
N/A

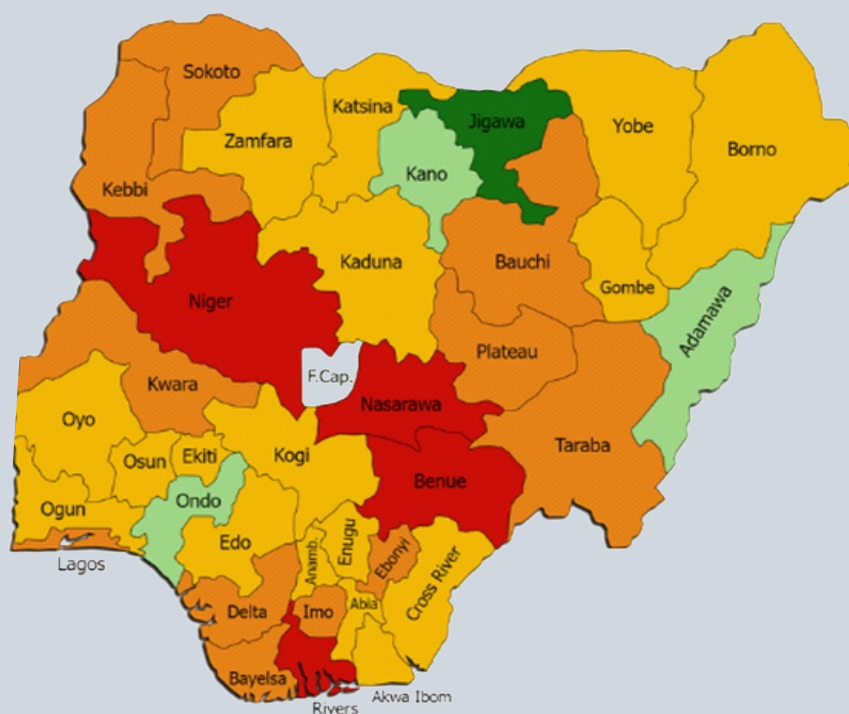
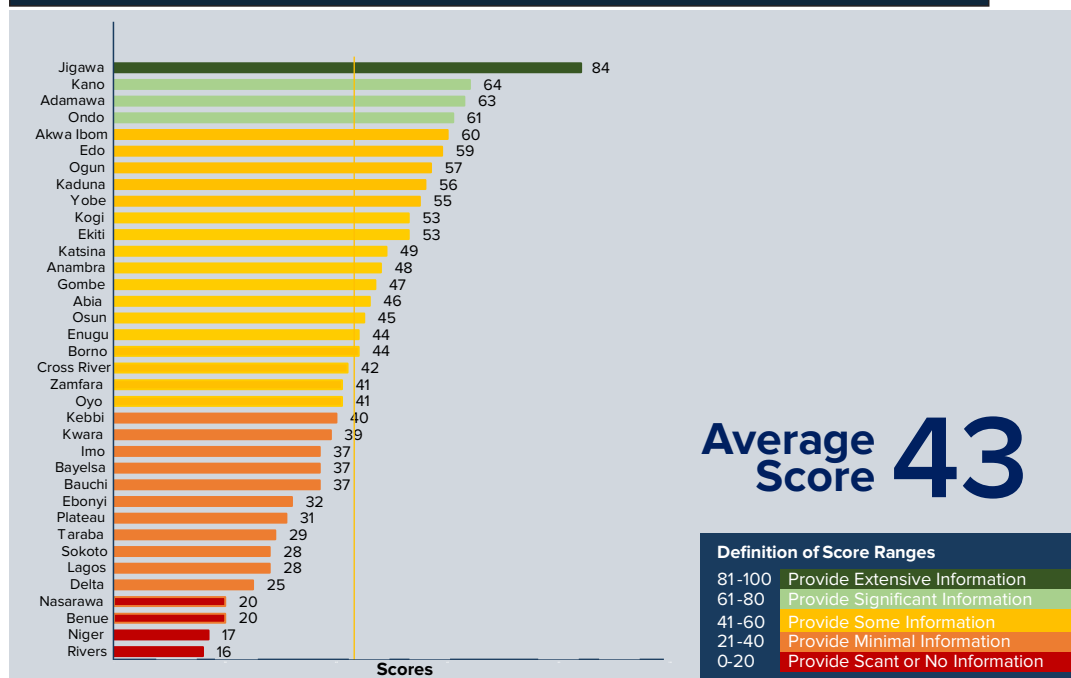




Figure B: Nigerian state budget transparency scores, 2022



Source: Author's computation based on CIRDDOC's 2022 SNBTS data



We hope that the Survey, in turn, contributes to the impact of their initiatives and advances budget transparency in all Nigerian states and the country as a whole.



Public availability of key budget documents

At the core of the measurement of budget transparency is the amount of budget documents that are timeously made accessible to the public as well as the quality of information in the available budget documents.

Generally, there are positive changes in the number of states that now publish their budget documents in 2022 compared to 2020. While it is a positive development that more states now publish their budget documents, the data shows inconsistency as some states stopped publishing some documents that had previously been published.

Going through the details of the types of documents published by states revealed that states' publication of budget documents improved in 2022 compared to 2020. However, it is important to note that whereas more states published budget information in 2022 than in 2020, the quality of information in the published documents did not earn maximum scores to significantly move the needle in terms of the overall score. The general decline in the average score reflects the decline in the scores of states. While some states improved on their transparency score in 2022, many of the states retrogressed.

The 2022 SNBTS reveals a decline in the average

degree of public availability of budget documents in the 36 states of the federation. The average score for public availability of budget documents which increased from 26% in the 2015 pilot study to 49% in 2020 fell to 47% in the 2022 survey as indicated in Figure 10. This is more evident when examined on a state-by-state basis.

In terms of state-by-state performance, no state of the federation provided extensive budget information to the public (81%-100%) in 2022. This represents a significant decline from the 2020 performance in which two states, Ondo and Jigawa, provided extensive budget information to the public, scoring 86% and 91% respectively.

Eight states (Jigawa, Edo, Adamawa, Kano, Ondo, Akwa Ibom, Kogi and Yobe) can be said to be significantly transparent and provide an adequate amount of budget information to the public, as they score more than 60%. Conversely, 16 states (Ogun, Osun, Kaduna, Ekiti, Borno, Zamfara, Abia, Gombe, Katsina, Enugu, Bauchi, Cross River, Oyo, Kwara, Kebbi and Anambra) are weakly transparent as they scored between 40 and 60. The remainder (Plateau, Bayelsa, Imo, Lagos, Ebonyi, Nasarawa, Taraba, Sokoto, Delta, Benue, Rivers and Niger) scored below 40.

Overall, 14 states scored below the national average in 2022 compared to 20 states that scored below the national average in 2020 – a modest improvement compared to prior



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surveys, states have largely made more budget documents and information available. These improvements can be attributed to some of the reforms implemented at the state level, notably the SFTAS programme.

Another key observation was the “silence” of the PFM laws on fundamental PFM legal provisions; especially challenges such as “expenditure without authorisation” and on issues such as borrowing. In some states, the Fiscal Responsibility Law does not make explicit statutory provisions for supplementary budgets.

Civic participation in the budget process

Civic participation in the budget process is essential for good governance as it provides an avenue for a reality check on the government’s public expenditure management and can help deter corruption. The 2022 SNBTS reveals that most states did not provide significant space for the public in the budget process as the average score on the public participation index for all states was 28.42% in 2022, a 3% improvement from 2020. A key contributor to this slight improvement was the production and public accessibility of the Citizens’ Budget (Citizens’ Guide to the Budget) by 33 states out of 36.

However, in terms of quality, only 5 of the 36 states published a citizens’ budget that provided information on all six requisite topics: 1) budget process, 2) revenue collection, 3) priority spending and allocations, 4) sector-specific information and targeted programs, 5) contact information for follow up by citizens, and 6) economic assumptions. 28 states published the citizens’ budget for at least one stage of the budget process.

Like the 2020 survey, Jigawa state led the participation index with a score of 98%, followed by Ogun and Kaduna with scores of 52% and 46%, respectively. Ebonyi, Rivers, and Bauchi states are the three worst-performing states in terms of allowing for public input during the budget process. Unlike in 2020, when two states (Adamawa and Zamfara) had a score of zero, no state scored 0% in 2022.

An alarming result from the 2022 survey was the almost complete lack of formal and thorough public feedback from the executive on how public input has been used to create budget strategies and enhance the budget. Also, less than a quarter of the states reported having legislative committees that hold public hearings on the individual budgets of ministries, departments and agencies in which testimony from the executive branch or the public is heard.



47%

The 2022 SNBTS reveals a decline in the average degree of public availability of budget documents in the 36 states of the federation. The average score for public availability of budget documents which increased from 26% in the 2015 pilot study to 49% in 2020 fell to 47% in the 2022 survey as indicated in Figure 10.



The 2022 survey reveals clear evidence of a poor level of engagement or interaction between the legislature and the public in terms of the depth and scope of the public hearings. In terms of the regulatory framework, 26 of the 36 states currently have some form of provisions in their budget regulatory framework that requires the executive to involve the wider public in either the budget formulation or the budget execution processes. However, only 7 states have a law, a regulation or a formal procedural obligation that requires engaging the public during both the formulation and the execution stages of the budget. The adoption of such language in the legal framework mandating specific participatory roles and mechanisms and activities for both stages will be valuable.

Transparency in the procurement process

The broad principle of government's procurement is predicated on value for money and open competition. A cursory examination of the data on the level of public disclosure in the procurement process in Nigerian states indicates that, on average, the amount of public disclosure in the state's procurement process increased from 40% in 2020 to 59% in 2022. All states of the federation, except Taraba, Nasarawa and Akwa Ibom, provided evidence of the presence of a legal framework governing the public procurement process in their respective states.

This represents an increase by one state of the number of states that had a formal legal framework for procurement in 2020.

Every state in the Federation, except for Katsina, has a public procurement bureau or at the very least an office that functions as one. The number of states that have established public procurement councils (PPCs) decreased slightly from 17 to 15. 10 states now have representatives from the private sector and/or civil society in the PPC, down just one from the 2020 total of 11 state. There is no public procurement council in the remaining 21 states. Four (4) states have PPCs with no representation from either the private sector or civil society as members.

Only 9 states have an external procurement complaint review body such as an alternative dispute mechanism related to procurement, bid documents and contract award decisions. This indicator did not change between 2020 and 2022. A disturbing observation is that only 6 states of the federation published the justification for awarding the contract to the selected contractor: Adamawa, Anambra, Ebonyi, Edo, Jigawa and Yobe states. This is disturbing as value for money (VfM), a key ingredient of public procurement, is not sufficiently justified.

30 states are currently implementing e-procurement systems by deploying open contracting portals which publish procurement



59%

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decisions, albeit with different degrees of disclosure. 13 (a little over a third) of the states only

publish a list of all awarded contracts, while 17 other states publish at least the list of awarded contracts and at least the amount paid to the contractor – reflecting a higher degree of transparency in the procurement process. Using a central system enables people to collaborate easily.²

The E-procurement process reduces the length of the purchase cycle, which could accelerate budget implementation. Akwa Ibom, Lagos, Enugu, Ogun, Niger and Zamfara are yet to embrace the e-procurement process.

Strength of the legislature in the budget process

Budget oversight aims at ensuring that the executive and its agents in charge of budget formulation and execution are accountable and responsive. The legislature plays a critical role before, during and after the approval of the budget. The average score for the state budget oversight index in 2022 is 43%. This is a significant improvement compared to the average oversight score of 30% recorded in 2020. Ondo, Jigawa and Kaduna top the states, scoring over 70% in quality of legislative budget oversight. Five other states' Houses of Assembly (Yobe, Delta, Bayelsa, Ogun and Anambra) also scored above 60 points, indicating

that these states exercise adequate or strong oversight over the budget process for the period under consideration. Ten SHoA (Kano, Edo, Benue, Osun, Ekiti, Kogi, Akwa Ibom, Adamawa, Taraba and Imo) scored between 41 and 60 and can be said to have limited strength in budget oversight. The remaining 18 SHoA scored between 12 and 40, which is an indication of weak budget oversight.

Barring 7 states, the majority of the states indicated that their legislature has neither the internal capacity nor access to independent research capacity for budget analyses. Timeliness is critical to sound budget outcomes and plays a key role in the effectiveness of budget oversight. However, only in two states (Ondo and Oyo) do the executive send the budget proposal to the legislature at least three months before the budget year. Best practice entails giving the legislature a 2-3month period to scrutinise the budget proposal.

As part of the legislative budget oversight, shifting of funds between administrative units should also be approved by the legislature. Several states have made efforts to domesticate these provisions through their state budget laws. These state laws further entrench the legislature's powers over the purse in the budget process.

The study finds that only 5 states (Benue, Jigawa, Kano, Niger and Ondo) have unlimited



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authority in law to amend the executive budget proposal. However, Akwa Ibom, Bayelsa, Delta, Edo, Gombe, Imo, Kaduna, Kwara, Ogun and Osun have limited authority to amend the budget proposal. Based on the data, these limitations are, however, connected with the authorities of the legislature to amend the budget subject to the deficit ceiling. In other words, the legislature can amend the executive budget proposal subject to the provisions on the level of deficit allowed in the state budget law. The remaining states have very limited or no authority in law to amend the executive budget proposal.

Further interrogation of the components of the score reveals some interesting details on virement powers. In some states, such as Anambra, Bayelsa, Benue, Borno, Delta, Edo, Ekiti, Gombe, Imo, Jigawa, Kaduna, Kogi, Kwara, Lagos, Niger, Ogun, Osun and Taraba, the executive requires legislative approvals to shift funds between administrative units, whereas Abia, Adamawa, Akwa Ibom, Bauchi, Cross River, Ebonyi, Enugu, Kano, Katsina, Kebbi, Oyo, Plateau, Rivers, Sokoto, Yobe and Zamfara do not explicitly have such legal provisions. The legislature also has a key role in exercising scrutiny over the execution of the budget that it approved.

The AG submits audit reports to the Public Accounts Committee from which recommendations and sanctions are to be imple-

mented by the executive. However, the 2022 survey data shows that only 11 states (Anambra, Cross River, Delta, Ebonyi, Edo, Enugu, Kaduna, Katsina, Ondo, Yobe and Zamfara) have all their audit reports scrutinised.

This represents more than a third of the states.

Overall, there are still several obstacles that the state legislature must overcome to effectively oversee the budget, including insufficient funding or a lack of financial autonomy for the AG and for itself, a weak system of budget committees, time restraints, a manpower shortage, restrictions on the ability to amend the proposed budget, etc.

Audit

Amongst other thought-provoking findings, the 2022 survey reveals that little effort was made by the state AGs to involve the public in the audit phase of the budget process. Only in two states, Jigawa and Osun, did the AGs maintain formal mechanisms through which the public can participate in the audit process. And only in Jigawa and Gombe does the AG maintain any communication with the public regarding its audit reports beyond simply making these reports publicly available.



There are still several obstacles that the state legislature must overcome to effectively oversee the budget, including insufficient funding or a lack of financial autonomy for the AG and for itself, a weak system of budget committees, time restraints, a manpower shortage, restrictions on the ability to amend the proposed budget, etc.



Recommendations

Treating access to information as a right with sanctions for defaulters: Every resident in a state should have the right to access fiscal information without discrimination. To deepen access to budget information, both state and non-state actors should work towards enacting/amending PFM laws to guarantee access to budget information as a right rather than a privilege.

Such laws should include punitive sanctions for violations of such rights as well as a framework for the enforcement of such sanctions.

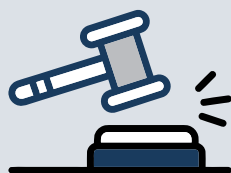
Need clearer state PFM laws: All government's financial transactions should be premised on a clear legal foundation. Whereas Sections 120–121 of the 1999 Constitution of the Federal Republic of Nigeria (as amended) empowered SHoAs to revise and authorise the executive proposal, effectively granting powers over the purse to the legislature, only a few states have incorporated such powers in their state PFM laws. There is a need for states to incorporate such powers over the purse, thus strengthening state-level PFM systems and processes. This is especially important in the context of the quasi-federal system in Nigeria. This is to discourage the executive from adjusting the approved budgets without legislative approvals and thus guarantee adequate public scrutiny and accountability.

Increase investment of public resources to make budget documents available: In line with best practice, the CIRDDOC survey only accepts budget documents that are accessible online and free of charge. Some states could not prove the availability (or otherwise) of their budget documents due to poor IT infrastructure presence. Coupled with the political will for good governance, state Ministries of Finance and Budget need to invest in reliable electronic platforms where availability of budget documents can always be verified.

Capacity building: State legislatures that do not have a legislative budget research office need to establish one to mirror the role played by the National Assembly Budget Research Office (NABRO) and the National Institute for Legislative and Democratic Studies (NILD) at the federal level. However, such offices can only help address the research capacity needs of state legislatures when complemented by a robust legal framework guaranteeing access to budget information and a vibrant civil society network.

The accountability environment requires that civil society organisations (CSOs) continue advocating for increased budget transparency, accountability and involvement within the accountability environment. CSOs can be harnessed to synergistically launch successful advocacy and mass mobilisation campaigns to the public in order

to improve the general public's knowledge



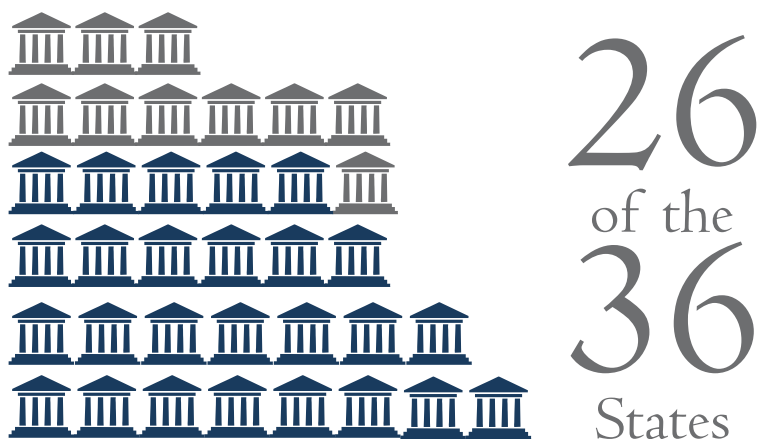
There is a need for state governments to put sanctions in place for breaking procurement laws, and stringent oversight and accountability should be applied to procurement processes, such as those involving tendering.



e of PFM reforms. The role of CSOs cannot be overemphasised in the quest to address budget transparency challenges faced by Nigerian states.

There is a need for state governments to put sanctions in place for breaking procurement laws, and stringent oversight and accountabil-

ity should be applied to procurement processes, such as those involving tendering. There also a need for continuous review of procurement frame-works in states to ensure that they adhere to best practice standards and that all emerging loopholes are blocked.



In terms of the regulatory framework, 26 of the 36 states currently have some form of provisions in their budget regulatory framework that requires the executive to Involve the wider public in either the budget formulation or the budget execution processes.

Structure of the report

The report is structured as follows:

1

Section I of this report explains the importance of fiscal transparency, participation and accountability for efficient service delivery in Nigerian states. It also examines Nigeria's public financial management (PFM) framework at the sub-national level.

2

Section II evaluates budget transparency in Nigerian States in the context of prevailing economic challenges in 2022.

3

Section III focuses on the methodology employed in the survey.

4

Section IV presents a thorough explanation of the results of the survey that was carried out. Here, the report x-rayed the level of transparency and public participation in states as well as in the level of transparency in procurement processes in 2022.

5

Section V evaluates the strength of the legislature in sub-national budget oversight in Nigeria.

6

Section VI draws the curtain where the concluding section proffers recommendations and outlines challenges for the implementation of a transparent budget and procurement process in Nigeria.



As part of the legislative budget oversight, shifting of funds between administrative units should also be approved by the legislature.



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A key contributor to this slight improvement was the production and public accessibility of the Citizens' Budget (Citizens' Guide to the Budget) by 33 states out of 36.



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Fiscal Openness: Why Fiscal Transparency, Participation and Accountability are Important for Efficient Service Delivery in Nigeria State



The survey also x-rayed the degree of oversight carried out during the 2022 budget cycle as well as the level of transparency demonstrated by the 36 state governments of Nigeria in their procurement processes.

Background

The underlying goal of public sector expenditure is to deliver services to the citizens in diverse areas of need, including healthcare, education, water and sanitation, infrastructure, etc. These services, when effectively and efficiently delivered, mean that the government is getting value for its outlays. As a federation and to a significant degree, Nigeria operates some form of “fiscal decentralisation”.

This implies the devolution of authority for public finances and the delivery of government services from the national to sub-national levels. This devolution is concerned with the four main interrelationships amongst tiers of government regarding fiscal issues, specifi-

cally the responsibility for (i) expenditure decisions, (ii) taxing and revenue-raising powers, (iii) sub-national borrowings, and (iv) intergovernmental fiscal transfers.³ Amongst other things, the 2022 CIRDDOC budget transparency survey examined how transparent and participatory sub-national governments in Nigeria were in carrying out these four issues in the 2022 fiscal season. The survey also x-rayed the degree of oversight carried out during the 2022 budget cycle as well as the level of transparency demonstrated by the 36 state governments of Nigeria in their procurement processes.

As is the case with any rational economic agent, state governments in Nigeria use different fiscal policy instruments, chiefly the budget, to execute programs and projects to



fulfil their constitutional obligation of improving the welfare of the citizens. While the size of the government outlay is critical, the extent to which states are transparent and accountable, and involve citizens in the governance process in general and in the Public Financial Management (PFM) process, is vital for measuring effective service delivery and Value for Money (VfM). This is also an important precursor for macroeconomic stability, fiscal sustainability, good governance, and overall fiscal rectitude.⁴

Fiscal openness – transparency, accountability, and public participation

Fiscal openness, as depicted in Figure 1, comprises the level of transparency, accountability and citizen participation in the entire gamut of the budget cycle. It also depicts their complementary feature which is critical during the entire budget process. It is a necessary condition for state governments desiring to provide quality services to their citizens, achieve VfM, and entrench good governance. The Collaborative Africa Budget Reform Initiative (CABRI) defined fiscal openness as the transparency and participation in the budget processes which make governments more responsive and accountable, reducing corruption, optimising budget allocations and improving fiscal management and public services.⁵

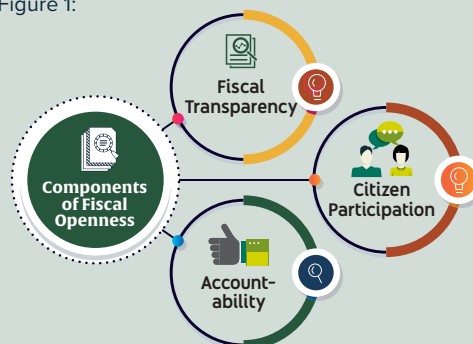
The International Monetary Fund (IMF) describes fiscal transparency as the clarity, reliability, frequency, timeliness and relevance of public fiscal reporting and the openness to the public of the government's fiscal policy-making process.⁶ The OECD defines it as the full disclosure of all relevant fiscal information in a timely and systematic manner so that stakeholders in the budget process can access

information about how public resources are allocated and used.⁷ The broadest definition is that offered by Kopits and Craig which explains that fiscal transparency is the openness toward the public about government structures and functions, fiscal policy intentions, and public accounts. It involves access to reliable, comprehensive, timely, understandable, and internationally comparable information so that the electorate and financial markets can accurately assess the government's financial position and the true costs and benefits of government activities.⁸ These key operative terms of accessibility, timeliness, comprehensiveness and comparability are the hallmarks of the CIRDDOC's Survey as well as the IBP's Open Budget Survey from which CIRDDOC's methodology is adapted.

Public accountability is another key ingredient for fiscal openness. Transparency is an essential condition for accountability in the governance processes. As depicted by their interconnectedness in Figure 1, an opaque state budget cannot be accurately examined, and its execution cannot be effectively monitored. However, effective public accountability is a function of the subsisting

Component of Fiscal Openness

Figure 1:



Source: Author (CIRDDOC)



supporting legal framework, the presence of robust and functional institutions as well as a vibrant and synergistic civil society network. Sections 120–124 of the 1999 Constitution of the Federal Republic of Nigeria as amended give the states the powers and control over public funds in their domain.

Specifically, Section 125(1)–(2) stipulates that an Auditor General should be appointed and will have the powers to audit the accounts of the State and submit the report to the State House of Assembly (SHoA). Given that the members of SHoA are representatives of the people, it implies that the government is being held to account through the elected representatives. However, the degree of independence of the AGs in most states has come under scrutiny of late owing to the near absence of robust institutions at state levels.

Generally, as stated in prior studies, the problems often associated with the PAC are as follows: lateness in the submission of reports of

the AG; inability of most MDAs to respond to audit queries due to a total breakdown of the system of accountability and internal control, absence of personnel with the required skills, knowledge, and experience in PFM, and lateness in the submission of the state's financial statements to the AG by the Accountant-General.⁹

Transparency is also a fundamental precondition for public participation in the governance processes. As depicted in Appendix 1, the stakeholders in the budget process include state and non-state actors and their responsibilities are defined at every stage of the budget cycle.

Empirically, fiscal openness has been found to exert positive effects on economies. Schiavo-Campo opined that the budget should be the financial mirror of a society's economic and social choices and should reflect all components of good governance such as accountability, transparency and participation.¹⁰



Box 1: Benefits of public participation in the budget process

The specific benefits of transparency in the budget process include:

- It enables citizens to make contributions and to enhance their capacity to assess the budget implementation following budgetary allocations. It builds public trust in the budget process and enhances the credibility of the government over time.
- Enhances information gathering and feedback because the information gathered enables the government to improve its decision-making.
- Citizens will be encouraged to own the budget when they are effectively engaged, and their contributions are reflected in the final budget approved by the State House of Assembly.
- Elected officials and civil servants may act more responsibly if their decisions and actions are open to public scrutiny. This leads to more reasonable public spending because it can limit the diversion of resources to special interests.
- It improves the quality of public debate and the ability of non-state actors to contribute to policymaking and the budget process.
- When the budget process is credible, it can help in enhancing state governments' independent revenue drive as the people would be more willing to pay their taxes.



De Renzio and Joachim explain that fiscal openness enhances macro-fiscal outcomes, reduces corruption, improves governance and more legitimate budgets and better resource allocation, and better service delivery.¹¹ A higher degree of fiscal transparency is linked to better budgetary outcomes vis-à-vis debt and fiscal deficits.¹² It reduces manipulations, misappropriations and promotes accountability.

Budget openness, value for money, and service delivery

Transparency, accountability, and citizens' participation in the budget process are key requirements for entrenching a credible budget that delivers optimal service to the public. This, according to Schiavo-Campo, implies that the budget document is a fundamental requirement for fiscal management. The budget is thus the most crucial instrument for economic management and economic development. When the planned fiscal outcomes in a budget are reasonably achieved, and the impact of programs and projects improves the living standards of the citizens, it suggests that the government is achieving value for money for those outlays.

Value for money is sometimes described in terms of the three Es: Economy, Efficiency and Effectiveness. Economy relates to the careful

use of resources to save expense, time or effort, efficiency is about the delivery of the same level of service for less cost, time or effort. Effectiveness dwells on the delivery of better service for the same amount of expense, time and or effort. The three Es are required for achieving the three desired fiscal and budgetary outcomes highlighted by the Public Expenditure and Financial Accountability (PEFA) framework which are: (a) Aggregate Fiscal Discipline, (b) Strategic Allocation of Resources, and (c) Efficient Service Delivery. In sum, fiscal openness will enable states to achieve the three Es and deliver quality services to their citizens.

Budget transparency and fiscal decentralisation in Nigeria: The case for greater states budget transparency, oversight and accountability

Understanding the basics of Nigeria's fiscal federalism is vital for providing further context as to why states should continually pursue fiscal transparency, accountability, and increased citizens' participation in the budget process. The 1999 Constitution of the Federal Republic of Nigeria (FRN) as amended explains the format for the country's fiscal federalism. Sections 80–89 provide for the Powers and Control over Public Funds by the National Assembly, and Sections 120–129 offer the same for the State Houses of



Another reason for improved sub-national budget transparency in Nigeria is the need for optimal fiscal space management, given the vulnerability of the fluctuating federal allocations as it limits states' ability to meet their constitutional obligations to their citizens. Such limited fiscal space necessitates prudence in use of resources which can only be achieved with enhanced fiscal transparency and accountability of the budget process.



Assembly. Importantly, whereas the burden of providing services such as healthcare, education, and many social services such as water, state roads and sanitation as allowed in the concurrent list of the 1999 Constitution is shared with the federal government, the reality is that this is mostly borne by the state governments to bring governance and services close to the people.

Understanding these constitutional responsibilities of state governments in Nigeria is crucial for policy makers as well as non-state actors such as civil society Organisations (CSOs) and Development Partners in their advocacy for greater fiscal transparency, accountability, and citizens' participation in the budget process.

Sub-national budget openness also entails understanding how states mobilise resources to fund the programs and projects in their budgets in line with their constitutional responsibilities. This entails that transparency in resource mobilisation (during budget formulation) is as vital as transparency in the actual utilisation of funds (budget execution).

Usually, states provide the details of their revenue projection in the Medium-Term Expenditure Framework (MTEF) and budget estimates upon which the annual budget is prepared. However, the 2020 SNBTS revealed that only 7 states published their MTEF online. The major source of revenue for the states is the Federation Account as provided in Section 162(3) of the Constitution.

Presently, the share of the Federal Government is 52.68%, State Governments 26.72%, and Local Governments 20.60%. Figure 2 shows the sequence of revenue accretion into the Federation Account. Knowledge of this process provides clarity to stakeholders as to how states make projections of their revenue allocations from the distributable account.

The CIRDDOC's State Budget Transparency surveys for 2015, 2018 and 2020 revealed a less than impressive level of transparency and accountability in the overall budget processes in the states, including the publication of the MTEF and Budget Estimates which should reveal revenue sources.

Figure 2: Process of revenue inflow into the federation

account and to the state governments in Nigeria



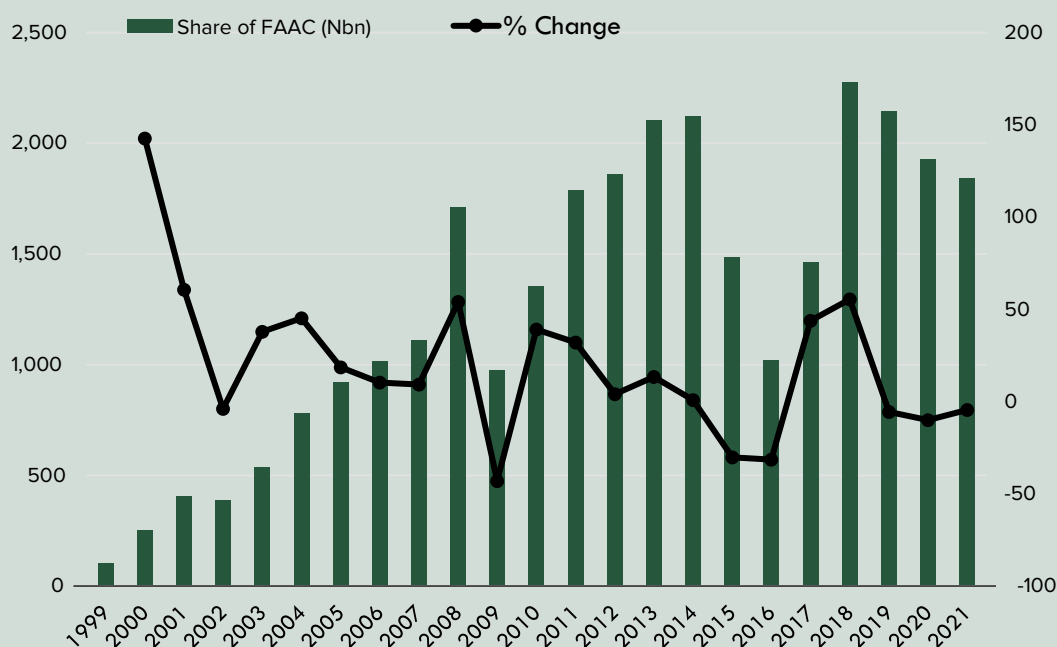


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consistent decline in states' share of the Federal Allocation between 2018 and 2021, thus squeezing the states' fiscal space.

The instability and volatility often recorded in the global oil prices are largely responsible for the dwindling accretion of revenue to the Federation Account. This problem is often magnified by disruptions in oil production which inhibits the country's ability to meet its oil production quota set by OPEC.

Figure 3: States' governments share of revenue from the federation account



Source: Central Bank of Nigeria Public Finance Statistics, Statistical Bulletin, 2021

Service delivery, poverty, and efforts to improve budget transparency in states

As highlighted earlier, Nigeria's fiscal federalism framework provides constitutional roles for the three tiers of government in addressing the welfare conditions of citizens. The capital outlays of the states and the FCT in critical sectors between 1999 and 2021 are estimated

by the CBN to be N23.05 trillion – 37.7% of the total expenditure of N62.87 trillion.

A cardinal objective of government is to deliver quality services in pro-poor sectors such as health, education, water and sanitation, housing, etc.

The quality of the services provided to



citizens through capital outlays may have fallen short of expectations. This can be evidenced by the prevalence of multidimensional poverty in most states.¹³ Poor service delivery can be associated with opaque budget processes, especially poor transparency in procurement processes which can lead to poor execution of projects.

The NBS estimated that 63% of the 133 million Nigerians are multi-dimensionally poor (see Appendix 2).

Measures to improve budget transparency (budget openness frameworks)

There are several frameworks explaining how fiscal targets and outcomes can be achieved through fiscal openness. They include but are not limited to the IMF Fiscal Transparency Code, the OECD Best Practices for Budget Transparency, the World Bank States' Fiscal Transparency Accountability and Sustainable (SFTAS) Programme for Results, the Open Government Partnership (OGP) fiscal transparency commitments, and most importantly, the International Budget Partnership's (IBP) Open Budget Index.

In Nigeria, the World Bank's intervention to help state governments to improve their fiscal openness necessitated the implementation of the SFTAS programme with an emphasis on (a) transparency and accountability, (b) revenue mobilisation, (c) efficiency in public expenditure, and (d) strengthening debt sustainability.

The SFTAS framework reinforces the World Bank's position concerning fiscal openness, which according to Shah,¹⁴ explains that a well-functioning public sector that delivers quality services consistent with citizen preferences and fosters private market-led growth is critical to poverty alleviation and the achievement of developmental goals. The OGP has fiscal transparency commitments that some states are implementing, and they include: (a) ensuring more effective citizen participation across the budget cycle, (b) full implementation of open contracting and adoption of open contracting data standards, (c) enhancing transparency in the extractive sector, (d) adoption of common reporting standards and the Addis Tax Initiative, and (e) improving the ease of doing business.

Table 1 highlights the initiatives such as the World Bank's SFTAS intervention, the OGP fiscal transparency commitments and FGN's Fiscal Sustainability Plan that have helped improve fiscal openness in some states. However, the seeming disregard for existing legislation, the bureaucracy of government institutions, lack of political will, corruption, vested interests, etc., have to some degree continued to impair fiscal openness in many states. The OGP is an international multi-stakeholder initiative aimed at improving accountability, transparency, and citizens' participation in governance through technology and innovation.

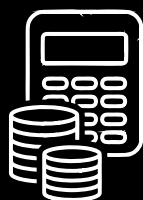


The NBS estimated that 63% of the 133 million Nigerians are multi-dimensionally poor



The National Action Plan centres around six thematic areas: fiscal transparency, extractive transparency, access to information, anti-corruption, citizens' engagement and inclusive-

ness, and service delivery. As revealed by the 2022 SFTAS Report, over 25 states of the Federation have signed up for the OGP.¹⁵



The capital outlays of the states and the FCT in critical sectors between 1999 and 2021 are estimated by the CBN to be N23.05 trillion – 37.7% of the total expenditure of N62.87 trillion.



Table 1: Summary of some key measures to improve transparency in the budget and procurement processes of states in Nigeria

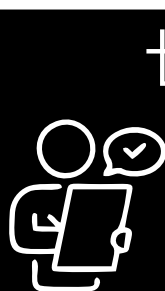
A World Bank SFTAS Programme				
	Key Result Area	Identified Problems	Interventions	Outcomes
1	Increase fiscal transparency and accountability	Very weak fiscal transparency and accountability: a) State budgets and financial statements are mostly not published. b) The budget deviation is high: between 30-55%. c) Citizens are not engaged in the budget process.	a) Key documents published online: annual state budget, audited financial statements, quarterly budget implementation reports. b) Public consultation on the state and citizen budgets and accountability reports online.	Improved overall budget transparency and accountability.
2	Increase efficiency in public expenditure	a) Procurement systems lack transparency and are inefficient.	a) State public procurement law approved, and state procurement agencies inaugurated; E-procurement piloted in state MDAs; open contracting standards adopted by states.	Improved procurement practices for increased transparency and value for money.
3	Strengthen debt sustainability	States debt management weak. a) State fiscal responsibility laws omit key provisions. b) No debt sustainability analyses. c) Domestic arrears accumulated.	a) State public debt legislation approved (amended); timely and accurate state debt reporting to DMO; State debt sustainability analyses conducted.	Improved debt sustainability
B Open Government Partnership Commitments				
	Commitment 1	Commitment 2	Commitment 3	Commitment 4
	Ensure more effective citizens' participation across the entire budget cycle	Full implementation of Open Contracting and adoption of Open Contracting Data Standards	Adoption of common reporting standards	Improve the ease of doing business
C Federal Government's Fiscal Sustainability Plan (FSP)				
	Action Plan		Responsibility	
	Measures to rationalise public expenditure	Federal Government's online price guide to be made available for use by states.	State/Federal Government	
	Measures to improve public financial management	Domestication of the Fiscal Responsibility Act (FRA).	State Government	

Fiscal openness may be limited by the bureaucracy of government institutions responsible for coordinating fiscal policy operations, as well as the other institutions that make submissions for budgetary purposes. Islam¹⁶ explained that budgetary institutions are recognised in the economics and political science literature as contributing to improved fiscal and economic outcomes.

Reforming these institutions is therefore critical to improving government performance in service delivery and strengthening parliamentary and citizen oversight. The first requirement of reform is to protect the resources mobilised from being misappropriated because corruption is the greatest single impediment to effective service delivery to the citizens.

Against the backdrop of the concurrent responsibilities which the states share with the Federal Government, it becomes imperative for fiscal openness to improve if issues such as poverty, better health care, and illiteracy are to be addressed. While some conditional measures such as the Federal Government's Fiscal Sustainability Plan and the World Bank's SFTAS programme have helped improve fiscal openness, there are still wide-ranging problems impairing fiscal transparency, accountability, and citizen participation in many of the states.

The 2022 CIRDDOC survey reports help interrogate the degree of entrenchment and domestication of prior efforts at improving sub-national budget transparency in Nigeria.



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Budget Transparency in Nigerian States in the Context of Prevailing Economic Challenges in 2022



The economic outlook for 2022 was positive due to the expected continued recovery from the COVID-19 crisis and strong performance from commodity markets, the Russian invasion of Ukraine upended the optimism. 

The

2022 fiscal year is set amidst uncertainty in the global economic recovery and existing challenges in the domestic economy. The Nigerian economy, and by extension the Federal and sub-national budgets, are not isolated from developments in the global economy. Hence, the global economic trajectories have significant effects on the fiscal performance of the central and sub-national governments.

Whilst the economic outlook for 2022 was positive due to the expected continued recovery from the COVID-19 crisis and strong performance from commodity markets, the Russian invasion of Ukraine upended the optimism. As presented in Figure 4, the IMF had projected (in October 2021) the global economy to grow by 4.9% in 2022, down from

the 6.1% recorded in 2021. This has implications for global output and demand and energy prices – a key source of revenue for Nigeria at the national and sub-national levels. The expected performance of the global economy in 2022 vs the 2021 global output is driven by supply chain crises in advanced economies and the changing dynamics of the pandemic in developing countries. The October 2022 projections also present a declining optimism for the global economy, as the IMF lowered the global economic forecast for 2022 to 3.2% due to the rising effects of inflation. The global inflation rate increased from 4.7% in 2021 to 8.8% in 2022, according to the October 2022 edition of the IMF's World Economic Outlook.

Nevertheless, the projected growth for the



global economy in 2022 is expected to be accompanied by a stronger performance by commodity-exporting countries, including Nigeria. A strong global economic performance will spur oil demand and prices, which is positive for the Nigerian economy in terms of revenue generation. However, the positive outlook for the global economy has been stymied by new global challenges, partly orchestrated by Russian's war in Ukraine. The invasion of Ukraine by Russia in February 2022 caused a host of global challenges, ranging from the global energy crisis to food insecurity and high inflation. On the back of the war, the IMF further downgraded the global economic outlook for the year in its April 2022 report.

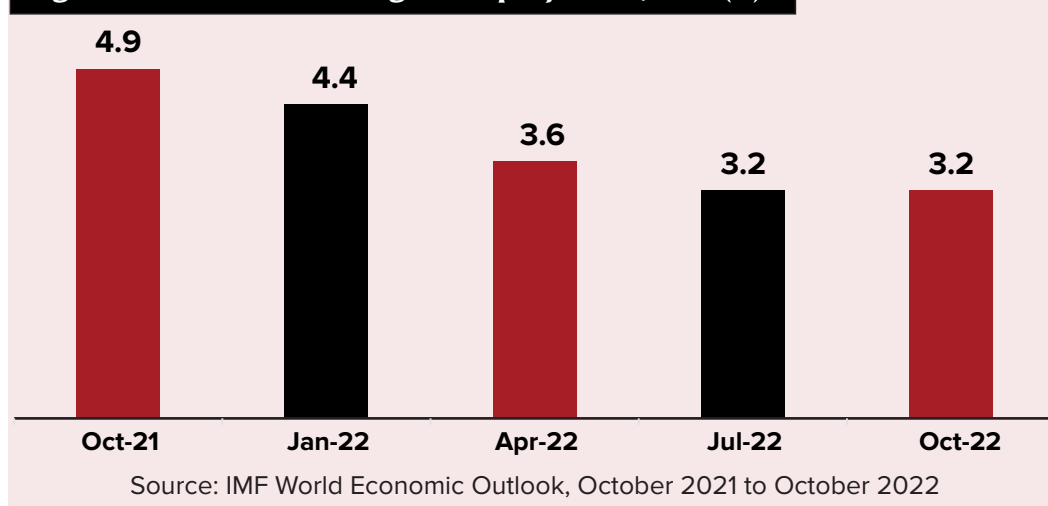
The global economic growth forecast for 2022 was cut to 3.6% because of the war on food and energy prices. Further downward revisions were made to the global economic growth forecast, with 3.2% and 3.2% projected in July and October 2022 respectively, on the account of the slowdown in Russia and China, lower than expected consumer spending in the United States, and global inflation threats.

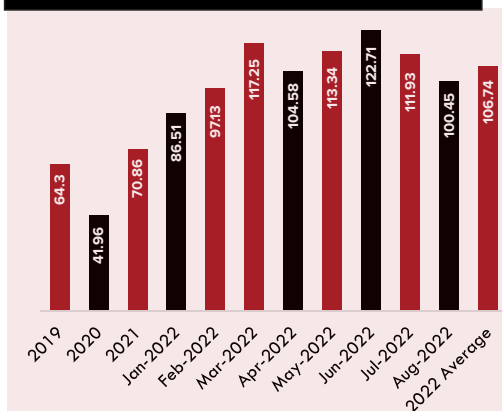
The increase in global oil prices spurred by Russia's war in Ukraine and the consequent Western sanctions on Russia, including on its oil and gas exports, signal a positive outlook for the 2022 budget. Oil and gas account for about 60% of federally collected revenue between 2010 and 2021 and has implications for federal allocation to state governments. Hence, higher oil prices are supportive of revenue generation and budget credibility both at the federal and state level, and vice versa.

As indicated in Figure 5, the average crude oil (Brent crude) price recovered from \$41.96 per barrel in 2020 during COVID-19 to \$70.86 per barrel in 2021. The energy crisis caused by the Russia-Ukraine war saw oil prices average \$106.74 by August 2022. As shown in Figure 6, Bonny Light, which is Nigeria's reference crude, averaged \$111.92 per barrel in 2022.

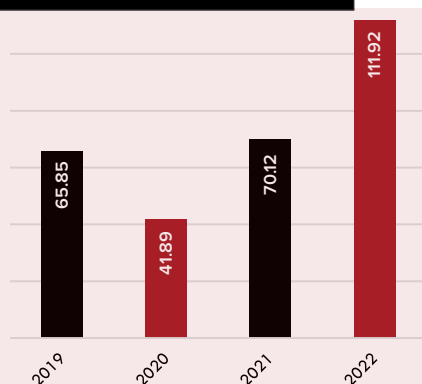
The implication of this higher oil price is higher than expected oil revenue, which is beneficial for the 2022 budgets of the central and sub-national governments.

Figure 4: Global economic growth projection, 2022 (%)



**Figure 5: Brent Crude Price, 2019 - August 2022**

Source: US Energy Information Administration

Figure 6: Bonny Light Price, 2019 - 2022

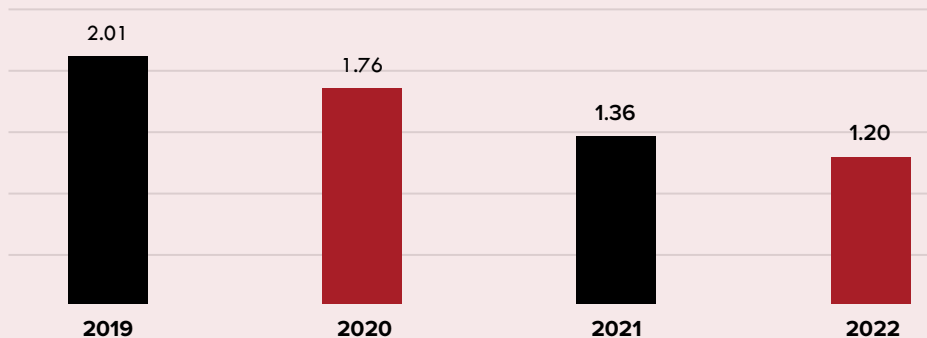
Source: Central Bank of Nigeria

However, the high oil price is also associated with high subsidy payments, which undermines the expected impacts of the high oil price on revenue. The higher the oil price, the higher the subsidy costs, which reduces the revenue to be shared by the three tiers of government. It is projected that the government will spend about N4 trillion (US\$9.3 billion) on fuel subsidies in 2022, about ten times higher than the projected amount of N443 billion (US\$ 1 billion).¹⁷ This significantly affects federal allocation to state governments, and ultimately their fiscal performance and sustainability.

Oil theft and pipeline vandalism also impacted Nigeria's oil revenue and fiscal position in 2022. Nigeria was the largest oil producer in Africa, but unchecked oil theft and pipeline

vandalism have seen oil production (excluding condensates) plunge to less than 1 million barrels per day, resulting in Angola and Libya overtaking Nigeria as the largest producer in the continent.¹⁸ Meanwhile, Nigeria's oil production falls short of OPEC's quota. Nigeria's oil production quota was increased from 1.799 million barrels per day in July 2022 to 1.826 million barrels per day in August 2022.

However, data from the CBN represented in Figure 7 shows that oil production declined consistently between 2019 and 2022. Average oil production in 2022 was 1.20 million barrels per day, indicating a shortfall of 34% compared to the OPEC quota. The federal and state governments' budgets bear the brunt of the inability to meet the production target.

Figure 7: Trend of Crude Oil production (Mb/day) 2019-2022

Source: Central Bank of Nigeria



The performance of the domestic (including states) economy also impacts the public finance performance of states. A robust economy has a positive influence on tax revenue, due to the improvement in economic activities. A positive growth outlook encourages local and foreign investment, with potential tax revenue.

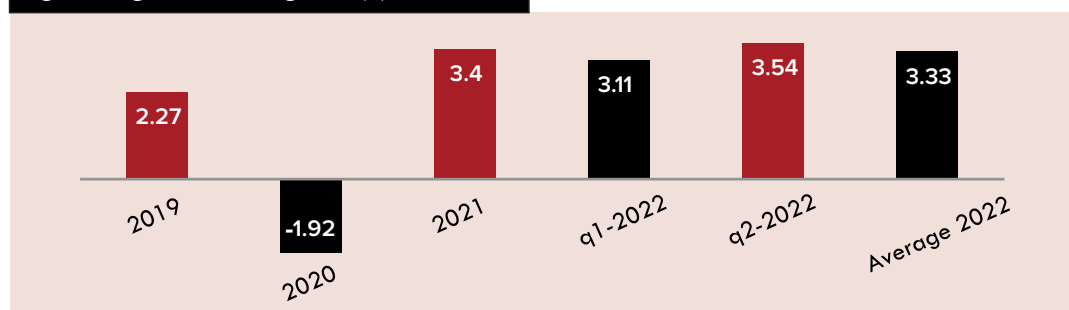
The Nigerian economy recovered from the -1.92% economic growth of 2020 to record a strong 3.4% growth in 2021, in line with the performance of the global economy. As shown in Figure 8, the economy showed signs of resilience and continuous recovery well into 2022, with average real GDP growth at the end of the second quarter of 2022 standing at 3.33%. The economic performance is premised on the upward trend in oil prices, improvement in the ease of doing business, continuous improvements in physical infrastructure and other structural reforms.

undermining economic activities such as agriculture, trading, transportation, mining, etc. It also impacts budget implementation due to the risks involved in executing development projects in insecurity-prone areas. The effect of insecurity is expected to be more acute for sub-national governments due to the high prevalence of insecurity in semi-urban and rural areas.

Some swathes of land across several local governments are governed by bandits, with state governments having no control over economic activities in those areas. As a result, state governments are likely to miss out on local tax collection.

Climate change and natural disasters have also impacted local economic activities and fiscal performance in recent years. Agriculture remains a dominant economic activity across states. But the impacts of climate change on

Figure 8: Nigeria's real GDP growth (%), 2019–2022



Source: National Bureau of Statistics

The alarming rate of insecurity in the country also has effects on the domestic economy and the public finances of the federal and state governments. Insecurity in the form of banditry, kidnapping, secessionist agitations, communal and ethnic violence, and domestic terrorism pose challenges to the economy by

agricultural production and yield have become more severe in recent years. Extreme weather events such as the massive flood in 2022 pose threats to economic activities while also undermining the abilities of the states to optimise revenue generation through local taxation. It puts financial pressure on states in terms of humanitarian assistance for the



affected population and renovation or outright reconstruction of destroyed infrastructural facilities, and is intrinsically linked to food insecurity. The destruction of crops and farmlands affects the supply of agricultural commodities and leads to an increase in food prices. This is reflected in the consumer price index: food inflation was 24.13% as at November 2022 compared to overall inflation of 21.47%.

Recognising the important role of the sub-national governments in national development as well as the need to promote reforms to enhance fiscal transparency and accountability at the state level, several reforms have been implemented in recent years. Recent amongst these are the Open Government Partnership (OGP) and the States' Fiscal Transparency,

Accountability and Sustainability (SFTAS) Programme for Results.

The SFTAS programme provides technical

assistance and financial incentives for states to implement some reforms around fiscal transparency, accountability and sustainability. The programme contains elements of the Fiscal Sustainability Plan and the Open Government Partnership (OGP).

The receipt of financial incentives is dependent on the attainment of the eligibility criteria and a set of disbursement-linked results, which are centred on domestic resource mobilisation, public expenditure efficiency, debt management and, most importantly, fiscal transparency and accountability.

Among other requirements, states are requested to publish their budget documents, including performance and audit reports, online within specific dates. They are also expected to achieve a certain level of budget credibility. Although the OGP and SFTAS commenced much earlier, these reforms are expected to position states in 2022's public finance for improvement and sustainability.



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Open Budget in Nigeria


in Nigerian States:

Methodology for Measuring

Transparency, Accountability,

Participation and Procurement



The SNBTS index built from the survey allows for comparisons both amongst the different states of the federation (cross-sectional) and across the years (time dimension). In the past few years, there has been several commitments by state governments to reduce the level of fiscal opacity that surrounds the budgeting process in most states of Nigeria. 

The

2022 CIRDDOC's Nigerian States Budget Transparency Survey, the fourth in the series of surveys, is a comprehensive scrutiny and survey that evaluates whether or not Nigeria's state governments have, in line with the international best practices, granted the public prompt access to information in the budget documents, as well as the opportunity to participate in the entire gamut of the budget processes at the sub-national level in Nigeria.

In addition to assessing the capacity and independence of formal oversight institutions, the survey also interrogates the degree of transparency in the procurement process at the state levels in Nigeria. Essentially, it is a comparative, and evidence-based research instrument designed with a view to upscaling

states' capacity for good governance. These critical elements of governance and accountability include disclosing more and better budget information, creating meaningful and inclusive spaces for the public to participate in budget processes, limiting executive overreach and strengthening legislators' and auditors' oversight roles, and sustaining progress by institutionalising accountability reforms.

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These include the World Bank-assisted SFTAS Programme as well as prior programmes such as the State Partnership for Accountability, Responsiveness and Capability (SPARC), which collaborated with several state governments to carry out state-level PEFA assessments in the past, where emphasis was placed on the availability of budget documents to the public to improve fiscal governance

via reforms geared at achieving comprehensive, and transparent budget systems at the state level. The CIRDDOC survey provides a verifiable opportunity to measure the level of practical improvements in the budget process in the states as per the commitment to transparency, participation and accountability made to such programmes.

by the International Budget Partnership (IBP). In addition to empirically assessing the degree to which governments provide timely access to budget information to the public and the chance to participate in the budget process, the thorough analysis also assesses the capacity and independence of formal oversight institutions such as the legislature and Supreme Audit Institutions.

Despite this commonality in approach, there exists a vital distinction between the OBS approach and that of CIRDDOC given that the CIRDDOC survey provides analyses of four constituents:



Timely publication of information included in budget documents



Mechanisms for public consultation throughout the budget process



Sound, transparent procurement processes and systems



The strength of the role of SHoA throughout the budget process.



Methodology

The 2022 Nigerian sub-national Budget Transparency Survey assesses the extent to which budget data are accessible to the public as well as other budgeting procedures that support an accountable and responsive public finance system in the Nigerian states. It employs a questionnaire approach that is akin to the Open Budget Survey (OBS) developed

The multiple-choice questionnaire employed for the survey was completed by CIRDDOC's CSO partners and academics with backgrounds in fiscal governance drawn from the 36 states of Nigeria. Data was collected between May and September 2022 and was followed by a three-tier data validation process from the researchers to the supervisors and zonal coordinators and finally to CIRDDOC's Independent Reviewers.



The results for each state in the 2022 Survey are based on a 94-question questionnaire. The responses to these multiple-choice questions were then aggregated and computed to create the State Budget Transparency Index, which can be disaggregated into three sub-indices: State Budget Document Availability Index, which measures the number of publicly available budget documents and their contents.

State Public Participation Index, which measures the extent to which the state executive, State House of Assemblies (SHoAs), and Auditor General (AG) involve citizens throughout the budget process; and State Procurement Process Index, which measures how robust state procurement processes are and how much information is provided throughout the process. The responses to these multiple-choice questions were then empirically analysed according to the segmented thematic indexes in Box 2.

Although the Open Budget Survey is based on global best practices, CIRDDOC modified the questionnaire for the sub-national setting of Nigeria. This is intended to evaluate the degree of policy reforms embraced by states because of their commitments to prior reform programmes such as the State Fiscal Transparency, Accountability and Sustainability-Programme for Results (SFTAS) and the State

Partnership for Accountability Responsiveness and Capability (SPARC) PEFA programmes.

The majority of the 94 questions of the 2022 Survey asked participants to select one of five options. Regarding the kind of budget information (or budget practice) that the question evaluates, responses “a” or “b” indicate a circumstance or condition that exemplifies good practice; “a” denotes that the standard is fully met. Response “c” denotes modest efforts to meet the applicable criteria, whereas response “d” denotes no efforts at all to meet the criterion. A response of “e” indicates that the standard is not applicable.

The only options for some questions are “a” (standard met), “b” (standard not met), or “c” (not applicable). Researchers backed up each of their claims with sufficient evidence and included explanations, links and other information to support them.

The results of the questionnaire were quantified upon completion. For questions with five possible answers, an “a” earned a numerical score of 100, a “b” earned 67, a “c” earned 33, and a “d” earned a score of 0. The state’s total scores do not include answers to questions marked with an “e”. For questions with three possible answers, an “a” response earned a score of 100, a “b” earned 0, and “c”



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replies were not counted toward the final score.

The State Budget Transparency Index (SBTI) assigns each state a score from 0 to 100 based on the simple average of the numerical value of each of the responses to the 54 questions in the questionnaire that assess the public availability of budget information. A state's SBTI score reflects the timeliness and

comprehensiveness of publicly available budget information in the 8 key budget documents.

To evaluate the broad “strength” of the legislature and the level of involvement of the public in budget decision making and oversight process, answers to the questions on legislatures, Auditor Generals and public participation were averaged.



Box 2: Segmented Thematic Indexes

- State Budget Document Availability Index, which measures the number of publicly available budget documents and their contents.
- Participation Index procurement Index, which measures the extent to which the state executive, State Houses of Assembly and the Auditor General (AG) involve citizens throughout the budget process.
- State Procurement Process Index, which measures how robust state procurement processes are and how much information is provided throughout the process.
- Oversight Index, which measures the capacity of the SHoA as well as the level of influence it has to influence budget process from formulation through enactment to implementation stages.

Changes to the Nigerian States Budget Transparency Survey Questionnaire 2022

The 2022 sub-national (State) Budget Transparency Questionnaire has a slightly new structure than earlier surveys.¹⁹ Sections 1 and 2 are essentially the same as in prior rounds, and Section 3, which evaluates the public availability and comprehensiveness of key budget reports throughout the budget process, only experienced a minor tweak as

the questions on legislative strength that had been included in this section in previous rounds were moved to two new sections. Section 4 was added to the 2022 Survey and is composed of questions that measure the strength of the legislature and state Auditor General (AG). Section 5 is also a new section and includes 12 questions on public engagement in the budget process. Whereas these questions (those on legislative public hearings, for example) had been in different



sections of the questionnaire in previous rounds, there are also a substantial number of new questions.

In sum, for the 2022 States Budget Transparency survey, two questions were modified: 66 and 79 (these were questions 26 and 45, respectively, in the 2020 States Budget Transparency Questionnaire), while eight questions were added: 24, 33, 34, 36, 38, 44, 46 and 47. These have been used in defining indicators for public engagement and legislative strength. Even though CIRDDOC added and removed some questions, this round's total number of questions increased from 86 to 94. There are now five sections in the State Budget Transparency Questionnaire, one more than in the previous series of the survey.

The majority of the updates to the questionnaire expand the survey's evaluation of the

relative power of the legislature, state auditor general, and public participation in budget processes. The questions used to create the SBTI are largely intact as detailed below, thus the indices are comparable across all states.

Public availability of budget documents in Nigerian states

In line with SFTAS guidelines, CIRDDOC modified the definition of public availability of budget documents. Beginning in the 2020 survey, only budget documents published online were considered publicly available. This helps to avoid any challenges to non-discretionary access to budget information, which is necessary for citizens and civil society to participate in the budget process at all stages.



The majority of the updates to the State Budget Transparency Questionnaire expand the Survey's evaluation of the relative power of the legislature, state auditor general, and public participation in budget processes.



Budget documents	Contents	How can CSOs use the document?	Release dates for “publicly available” documents
State Budget Call Circular	Budget ceilings (estimated revenue, expenditure, and debt). Main policy objectives sent to MDAs to develop budgets.	After knowing the budget ceilings, CSOs can directly influence individual MDA budgets before State Draft Budget Estimates.	Must be published online at least one month before the publication of the MTEF/FSP.
State Medium Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP)	3–5-year projections of revenue, expenditure, and debt. The link between policy planning (objectives and outcomes) and budget.	CSOs can directly influence deputies in the SHoA to shape what gets funded in the budget.	Must be published online at least one month in advance of the presentation of the State Draft Budget Estimates at the SHoA.
State Draft Budget Estimates including Draft Budget Votes	Projected revenues, expenditures, and debt. Main policy objectives non-financial information. Individual detailed MDA budgets.	CSOs can directly influence deputies in the SHoA to shape what gets funded in the budget.	Must be published online at or about the same time the document is presented to the SHoA and before it is passed. Draft Estimates published online after the approval are not considered publicly available.
State Budget Appropriation Law	The budget passed by the SHoA into law.	CSOs can use this document as a reference to compare budget execution reports to hold governments accountable.	Must be published online no later than three months after it has been passed in the SHoA. Appropriation Laws published after the three-month cut-off date are not considered publicly available.
State Citizens’ Budget	The non-technical version of the State Budget Appropriation Law and Approved Estimates.	CSOs can help governments develop this document and disseminate it.	Must be published online no later than 3 months after the budget has been passed in the SHoA. Citizens’ Budgets published after the three-month cut-off date are not considered publicly available.
State Approved Budget Estimate	Individual MDA expenditure estimates approved by the SHoA for budget execution.	CSOs can use this document as a reference to compare individual MDAs’ budget execution reports to hold MDAs accountable.	Must be published online no later than three months after it has been passed in the SHoA. Approved estimates published after the three-month cut-off date are not considered publicly available.
State Quarterly Report	Actual revenue collected, spent public funds, and debt incurred per quarter.	CSOs can use this document to monitor the implementation of the budget.	Must be published online no later than three months after the reporting period.
State Mid-Year Review	Analysis of revenue collected, spent public funds, and debt incurred for the first 6 months. Updated projected revenues, expenditures, and debt for the remaining 6 months.	CSOs can further scrutinise the implementation of the budget to assess mid-course corrections and performance achieved.	Must be published online no later than three months after the reporting period
State Accountant General’s Report	Explanation of projected versus executed revenue, expenditure, and debt for the full fiscal year.	CSOs can analyse aspects of the document for accountability and improve future budget formulation.	Must be released no later than one year after the end of the fiscal year (the reporting period)

The main budget documents, their contents, and the deadline for their online publication are presented in Table 2. The State Draft Estimates are the key documents that will allow civil society to participate in the budget-making process. Due to this, compared to other documents, the Draft Estimates have more questions.

Imperatives for the different measures of openness

Public participation in the budget process in Nigerian states

Public participation is required to engender consensus, supply reliable information and



provide a reality check for government action.²⁰ It is integral to producing legitimate, inclusive and responsive state budgets. As earlier mentioned, SFTAS guidelines view citizens' participation in the budget process as essential to enhancing state PFM systems' usability. Questions 66 to 81 are used to calculate the State Public Participation Index. The questions also seek to evaluate how effective these mechanisms are at involving citizens and CSOs in the process.

The 2022 SNBT Survey evaluates the spaces and mechanisms for public participation in all phases of the budget cycle: formulation, approval, execution, and audit.

The role of the State Houses of Assembly throughout the budget process

At the core of democratic governance lies the principle of separation of power or "checks and balances". This presupposes that for good governance and public accountability to prevail, the institutions of the state that facilitate checks and balances must operate at an optimum level.

Currently, Nigeria operates the US-style presidential system of government with an Executive President (Governors at the state levels) and an independent legislature (at the federal and state levels). The legislature at the federal and state levels in Nigeria has critical constitutional roles in the entire spectrum of the budget processes, from the formulation stage throughout the budget cycle.

Nigerian State House of Assemblies (SHoAs) are modelled after the national legislature. At the core of budget accountability is the need for oversight provided by the SHoAs during budget execution.

The second section assesses the SHoAs' oversight role in the budget process during budget formulation and execution, and the capabilities to exert their role. Questions 55-65 are used to establish a strength of role score for SHoA's budget oversight functions for both its ex-ante and its ex-post parliamentary functions.

Whereas, constitutionally, the role of parliament in Nigeria's budget process by implication is at the middle of the three spectra of budgetary powers – budget approving, budget influencing and budget making – the onus is on the states to domesticate these powers via each state's PFM laws. This section will examine the performance of the states on this trajectory.

Open and transparent procurement processes in Nigerian states

Competitiveness, openness, and efficiency or value for money are the main goals of the federal government's Bureau of Public Procurement. To improve involvement, monitoring, and supervision, the fourth component of the survey assessed how robust state procurement processes are and how much information is provided throughout the procurement process. The survey's questions



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about the procurement procedure in Nigerian states fall into three categories: legislation, pre-bidding requirements, and awarding processes and disclosure of contracts and information. Whereas the earliest category emphasises that the procurement process must be guided by legislation establishing rules and procedures from the development of procurement plans to dispute mechanisms to ensure fairness, efficiency, and transparency. the latter is concerned with providing a platform for non-discriminatory access to pre-qualification documentation and providing every bidder with a fair chance to win the award.

The last sub-component of the index is concerned with the awarding process and disclosure of contracts and information. Every state is expected to have a State Public Procurement Bureau or a similar institution to steer the procurement process which includes pre-bidding requirements, selection of awards, disclosure of contracts, reporting, and having dispute mechanisms. Responses to questions 82 to 94 are used to develop the State Procurement Process Index.

Freedom of information and laws on public finance in Nigerian states

Questions 92, 93 and 94 centre on the public finance legal framework (PFM laws) in each state of the federation as well as whether they have legal provisions mandating the public availability of budget documents. These questions are not included in any of the index or sub-index scores. However, it is germane to note what such laws – for instance, fiscal responsibility laws, State Organic Public Finance Management (PFM) and the state Audit Law – provide.

Whereas some states have passed audit laws to guide the audit process, not all of them have explicit provisions guaranteeing access to budget information. Questions 92, 93 and 94 of the survey evaluate the different dimensions of freedom of information, fiscal responsibility and audit processes to comprehend some of the fundamental factors underpinning the presence of greater budget transparency and participation in the budget and procurement processes than others.



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Findings: How Transparent and Participatory were Nigerian States in their Budget and Procurement Processes in 2022



The SNBTS index built from the survey allows for comparisons both amongst the different states of the federation (cross-sectional) and across the years (time dimension). In the past few years, there has been several commitments by state governments to reduce the level of fiscal opacity that surrounds the budgeting process in most states of Nigeria. 

Public access to budgets in Nigerian states in 2022



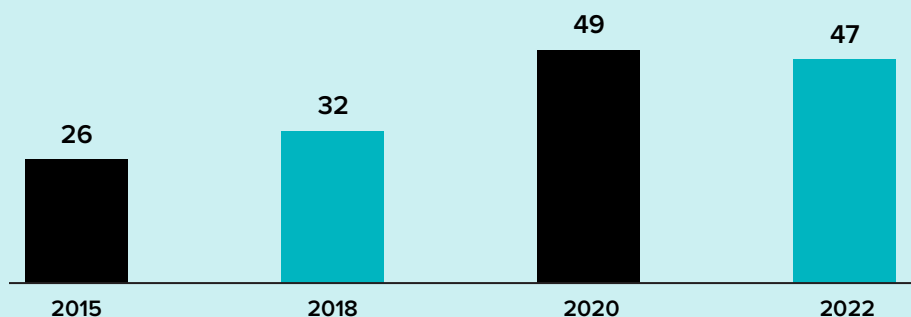
Budget transparency is chiefly reflected by the public availability of budget information and documents – a key measure of budget transparency. The availability of budget information enhances public participation in the budget process. It facilitates the abilities of the citizens and other relevant stakeholders to effectively scrutinise the budget. These budget documents are to be published online on time, based on a set timeline.

For instance, the budget call circular should be published online at least one month before the MTEF/FSP is published, and the in-year report should be published at most three months

after the reporting period.

Relating this to the states, by and large, there have been improvements in budget transparency in the past few years, albeit a relapse in 2022. The average score for budget transparency increased from 26 in 2015 to 32 in 2018, and further to 49 in 2020. However, the average score fell to 47 in 2022 (see Figure 9). Generally, states have made more budget documents and information available compared to the past.

These improvements can be attributed to some of the reforms executed at the state level, notably the SFTAS programme and from engagements based on findings from prior CIRDDOC state budget transparency study.

**Figure 9: Trend of public availability of budget documents score, 2015–2022**

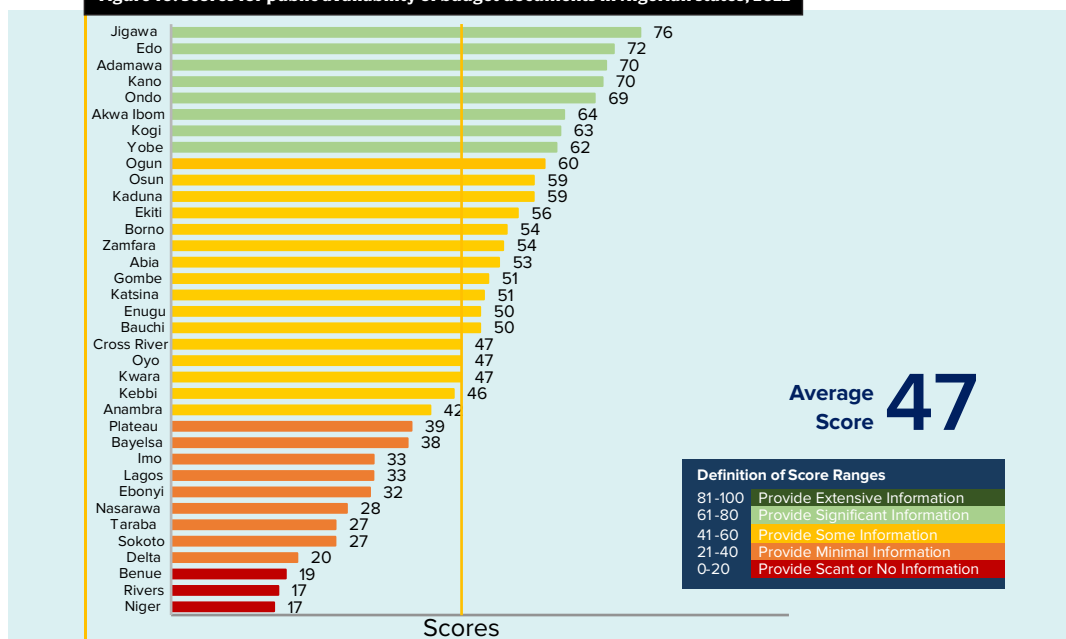
Source: CIRDDOC Reports (several years)

In terms of individual state performance in 2022, only Jigawa provided extensive budget information to the public whilst seven other states (Edo, Adamawa, Kano, Ondo, Akwa Ibom, Kogi and Yobe) can be said to be significantly transparent and provide an adequate amount of budget information, as they score more than 60 (see Figure 10).

However, 16 states (Ogun, Osun, Kaduna, Ekiti, Borno, Zamfara, Abia, Gombe, Katsina, Enugu,

Bauchi, Cross River, Oyo, Kwara, Kebbi and Anambra) are weakly transparent as they scored between 40 and 60.

While Plateau, Bayelsa, Imo, Lagos, Ebonyi, Nasarawa, Taraba, Sokoto, Delta, Benue, Rivers and Niger scored below 40. In all, 14 states scored below the 2022 national average compared to 20 states that scored below the 2020 national average - a slight progress.

Figure 10: Scores for public availability of budget documents in Nigerian states, 2022

Source: Author's computation based on CIRDDOC's 2022 SNBTS data



The general decline in the average score reflects the decline in the scores of states. While some states improved their transparency score in 2022, the majority of states retrogressed (Table 3). Although Jigawa remains the most transparent state in terms of public availability of budget documents, its score fell from 91 in 2020 to 76 in 2022, and *Ekiti* scored 56 in 2022 compared to 71 in 2020. A few states improved their transparency: Edo, Abia, Yobe, and Osun improved their scores from 48, 50, 55 and 58 respectively in 2020 to 72, 53, 62 and 59 respectively in 2022. The details of the types of documents published by states showed that states' publication of budget documents improved in 2022 compared to 2020.

However, it is important to note that whereas more states published budget information in 2022 than in 2020, the quality of information supplied by the published documents did not earn maximum scores to significantly move the needle in terms of the overall score.

As can be seen in Table 4 below, 16 states publicly published their budget call circular in 2022: this is an additional 9 states that

published their budget call circular in 2022 compared to 2020. The number of states also publishing their MTEF/FSP increased from 7 in 2020 to 13 in 2022. This is critical as the MTEF/FSP tends to provide more information about the strategic goals of the state in the medium term and provides an opportunity for the budget to be reviewed in line with the state's strategic goals and priorities.

Without an MTEF/FSP, the legislature and civil society organisations may have limited information to ascertain the alignment of the draft budget estimates with the fiscal framework and development priorities of the state.

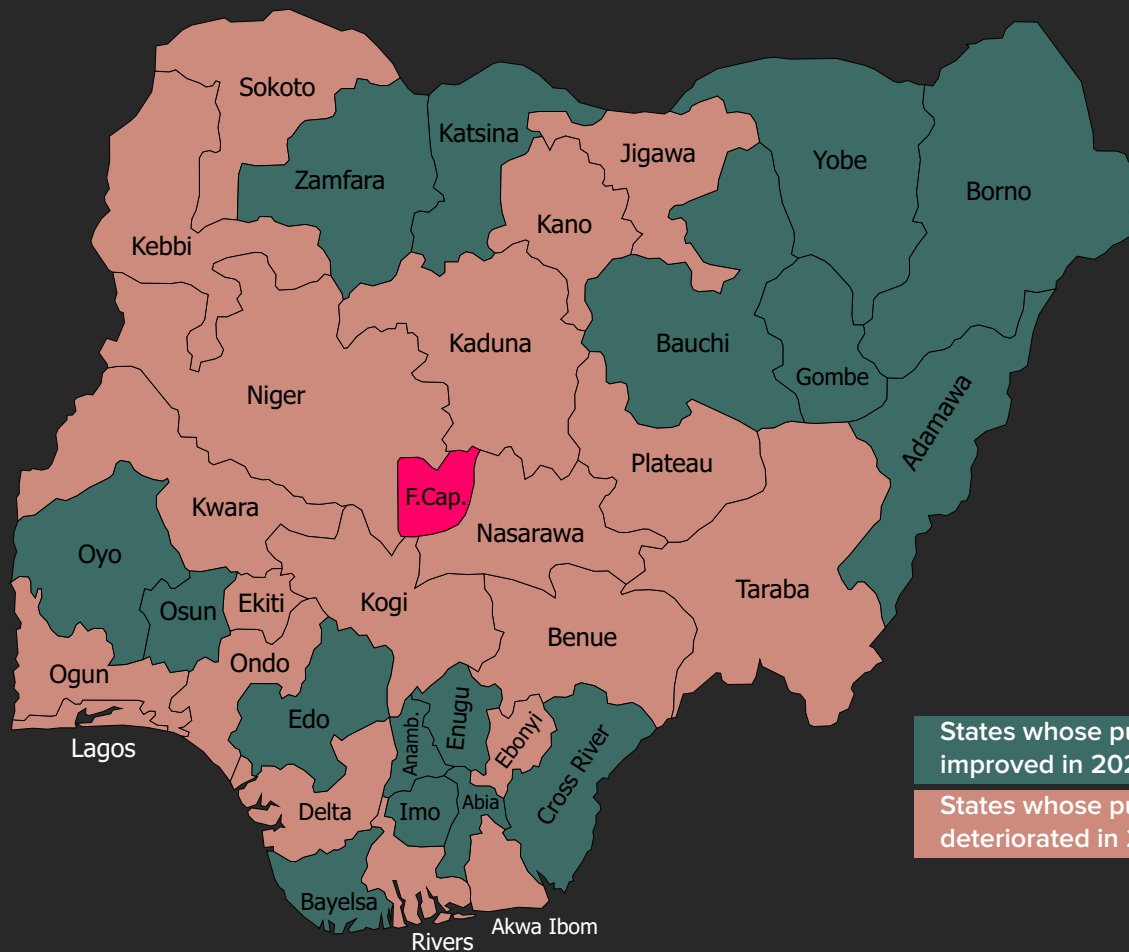
Meanwhile, the number of states publishing their draft budget estimates doubled within this period, increasing from 13 in 2020 to 26 in 2022. All 36 states publicly published their approved budgets in 2022 compared to 35 states in 2020. In 2022, 34 states published their appropriation laws, which is an improvement from 2020, where only 31 states published their budget laws. Kebbi and Delta failed to publish their budget laws in 2022..



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States' public availability of budget documents

performance: 2022 vs 2020



States whose public availability scores improved in 2022 relative to 2020

States whose public availability scores deteriorated in 2022 relative to 2020

**Table 4: Changes in the number of budget documents published by states between 2020 and 2022**

Budget Stage	Description	2020	2022	Variation
<i>Formulation</i>	State Budget Call Circular	7	16 Adamawa, Akwa Ibom, Borno, Cross River, Edo, Gombe, Jigawa, Kaduna, Kano, Katsina, Kogi, Kwara, Nasarawa, Ondo, Osun, Yobe	+9
	Medium-Term Expenditure Framework/Fiscal Strategy Paper	7	13 Adamawa, Akwa Ibom, Edo, Ekiti, Jigawa, Kano, Kaduna, Kogi, Ogun, Ondo, Osun, Oyo, Yobe	+6
	Draft Budget Estimates	13	26 Benue, Cross River, Delta, Lagos, Imo, Nasarawa, Niger, Rivers, Sokoto, Taraba	+13
<i>Approval</i>	Budget Appropriation Law	31	34 Delta, Kebbi	+3
	Approved Budget Estimates	35	36	+1
	Citizen's Budget	25	31 Bauchi, Ebonyi, Kaduna, Kwara, Plateau	+6
<i>Execution</i>	Quarterly Report	32	36	+4
	Mid-year Report	14	26 Akwa Ibom, Bayelsa, Benue, Cross River, Delta, Kaduna, Niger, Plateau, Rivers, Taraba	+12
	Accountant General Report	28	34 Rivers, Kogi	+6
<i>Audit</i>	Auditor General Report	18	24 Abia, Anambra, Bayelsa, Benue, Kaduna, Kogi, Kwara, Nasarawa, Ondo, Osun, Oyo, Rivers	+6
	Public Account Committee Report	-	2 Ekiti, Ondo	+2

Note: **Green** denotes the states that published the corresponding document while **red** denotes the states that did not publish the corresponding document



The number of states publishing a citizen's budget increased from 25 in 2020 to 31 in 2022. The publication of a citizen's budget is necessary to provide the budget summary to members of the public in a comprehensible manner. The five states that did not publish a citizen's budget were Bauchi, Kwara, Kaduna, Ebonyi and Plateau.

All 36 states published a quarterly report in 2022, up from the 32 states that published one in 2020. The number of states that published their mid-year reports increased from 14 in 2020 to 26 in 2022. 34 states published their audited financial statements in 2022 compared to 28 in 2020. In-year reports are useful for citizens, the legislature, civil society groups, etc. to monitor and evaluate the implementation of the approved budget.

The only two states that did not publish their accountant general report in 2022 were Rivers and Kogi. 24 states published their auditor general's report in 2022 compared with 18 states in 2020 (33% improvement). Lastly, only Ekiti and Ondo published the PAC reports. The very limited number of states publishing their PAC reports stems from the challenges facing the PAC, including delays in receiving the Auditor General's reports, and inadequate capacity, among others. For the states that have low transparency scores, either they did

not prepare the document, or they prepared the budget document for internal use only, or the documents were published online after the set timeline.

In some cases, states claim to publish the documents, but the documents could either not be found online or the provided weblink is broken or not working.

Between 2020 and 2022, there are notable differences in the documents published by states, a notable lack of consistency in the publication of their budget documents. While some states commenced the publication of some budget documents which had not been published in 2020, some states did not publish budget documents which they had initially published in previous budget cycles.

These changes are presented in Table 5. Relative to 2020, Adamawa, Akwa Ibom, Edo, Ekiti, Kaduna, Ogun, Osun, Oyo and Yobe commenced publishing of MTEF/FSP while Abia, Delta, Gombe and Taraba, which published the document in 2020, did not publish it in 2022. Oyo state also commenced publishing its draft budget estimates in 2022, while Lagos, Rivers, Benue, Nasarawa, Cross River, Imo, Delta, Taraba, Niger, and Sokoto, which had published the same document in 2020, did not publish in 2022.



Only Ekiti and Ondo published the reports of the Public Accounts Committee. The very limited number of states publishing their PAC reports stems from the challenges facing the PAC, including delay in receiving the Auditor General's reports, inadequate capacity, among others.

**Table 5: Progress and Consistency of States in the Publication of the Budget Document**

Document	States that started publishing	States that stopped publishing
Medium-Term Expenditure Framework/Fiscal Strategy Paper	Adamawa, Akwa Ibom, Edo, Ekiti, Kaduna, Ogun, Osun, Oyo, Yobe	Abia, Delta, Gombe, Taraba
Draft Budget Estimates	Oyo	Lagos, Rivers, Benue, Nasarawa, Cross River, Imo, Delta, Taraba, Niger, Sokoto
Budget Appropriation Law	Anambra, Ebonyi, Imo, Oyo, Zamfara	
Citizen's Budget	Anambra, Cross River, Nasarawa, Oyo, Rivers, Sokoto, Yobe, Zamfara	Kwara, Kaduna.
Quarterly Report	Bauchi, Gombe, Oyo, Zamfara	
Mid-year Report	Adamawa, Bauchi, Borno, Gombe, Imo, Kano, Kogi, Kwara, Nasarawa, Oyo, Yobe, Zamfara	
Accountant General Report	Imo, Kaduna, Nasarawa, Oyo, Sokoto, Taraba, Zamfara	Kogi
Auditor General Report	Adamawa, Bauchi, Enugu, Katsina, Kano, Ogun, Sokoto, Taraba, Zamfara	Rivers, Kaduna, Nasarawa,
PAC Report	Ondo	Abia, Benue, Ebonyi, Gombe, Jigawa, Kano, Katsina, Niger, Osun, Yobe

More states published their budget appropriation law in 2022 than in 2020. Anambra, Ebonyi, Imo, Oyo and Zamfara are the additional states that published their appropriation law in 2022. Some states that did not publish a citizen's budget in 2020 (Anambra, Cross River, Nasarawa, Oyo, Rivers, Sokoto, Yobe, Zamfara) published them in 2022, while Kwara and Kaduna which published the document in 2020 failed to do so in 2022.

There is remarkable progress in states publishing their in-year reports (quarterly and mid-year reports). Bauchi, Gombe, Oyo and Zamfara commenced publishing their quarterly report while Adamawa, Bauchi, Borno, Gombe, Imo, Kano, Kogi, Kwara, Nasarawa, Oyo, Yobe and Zamfara commenced publishing their mid-year report. No state that had earlier published these reports in 2020 failed to publish them in 2022.

Six more states (Imo, Kaduna, Nasarawa, Oyo, Sokoto, Taraba and Zamfara) published the Account General's report in 2022 having not done so in 2020. Only Kogi which had published the report in 2020 failed to publish it in 2022. Adamawa, Bauchi, Enugu, Katsina, Kano, Ogun, Sokoto, Taraba and Zamfara published their Auditor General's report in 2022 having failed to publish in 2020.

Lastly, Ondo commenced the publication of the PAC report in 2022 while Abia, Benue, Ebonyi, Gombe, Jigawa, Kano, Katsina, Niger, Osun and Yobe did not publish the document.²¹

Classification of published budget items

While the publication of budget documents is important for budget transparency, the content and depth of information provided in



these documents are much more important. Aggregated budget information makes monitoring budget implementation and oversight difficult.

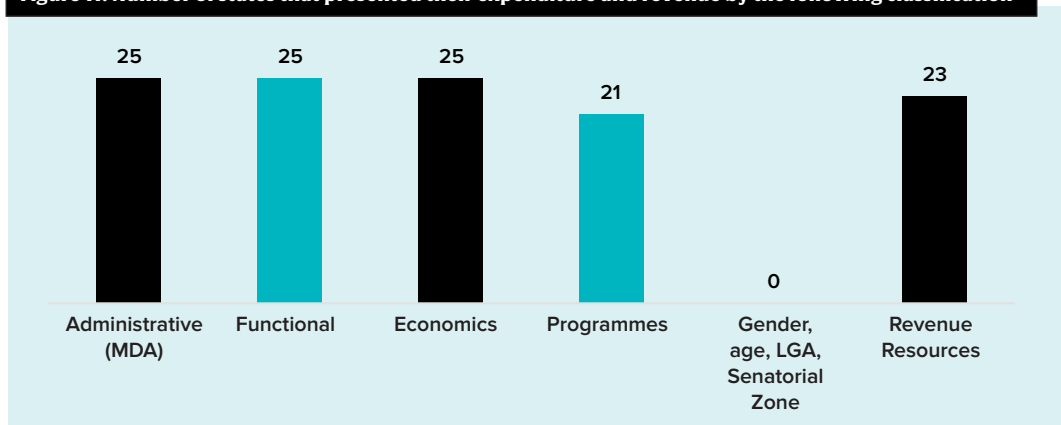
In line with best practices, the breakdown of government expenditure by MDAs or functional/sectoral classification is important for the analysis of the budget in line with government-stated priorities as well as to monitor low-level expenditure details. For instance, presenting government expenditure by MDAs indicates the government entities responsible for spending specific funds and promotes accountability.

Similarly, presenting government expenditure by function or sector facilitates analysis of government spending in line with stated priorities and facilitates the analysis of resource allocation among sectors and the

impact of fiscal policies. Furthermore, the breakdown of revenue according to sources can help to determine the efficient revenue sources and those that need to be improved. Based on the 2022 survey (Figure 11), only 25 states reported all their expenditure by administrative (MDAs), functional and economic classifications.

The 11 states that did not break down their budgets based on these classifications were Rivers, Benue, Cross River, Ebonyi, Taraba, Delta, Imo, Lagos, Nasarawa, Niger and Sokoto (see Table 5). For classification by programmes, which is the most detailed, only 21 states classified all their expenditure by programmes; 3 states presented programmes accounting for at least two-thirds of all expenditure; 1 state presented programmes accounting for less than two-thirds of all expenditure; and 11 states did not present expenditure by programmes.

Figure 11: Number of states that presented their expenditure and revenue by the following classification



In sum, the progress made in budget transparency since 2015 relapsed in 2022 as the average transparency score is lower than the average score in 2020. Only 8 states (Adamawa, Akwa Ibom, Edo, Jigawa, Kano, Kogi, Ondo and Yobe) can be said to be transparent and provide an adequate amount of budget information.



The presentation of expenditure allocation by gender, age, location, etc. can be a gauge of the inclusiveness of the budget to ensure that no group is left behind in budget allocation, especially the most vulnerable groups such as women and children. A total of six questions examined these classifications. Among the 36 states, no state presented its expenditure by the four categories.

Only 17 presented their expenditure by less than three of the four categories of gender, age, senatorial zones and local government area, while no such information at all is presented for 19 states. Under this classification, most of the 17 states presented their budget mainly by LGA and senatorial zones. For revenue, 23 states provided individual sources of all revenue. 11 states did not present information on the individual sources of their revenue. Evidently, from the 2022 Survey, the worst performing classifications are the gender, age, senatorial zone and local government classifications. This poor performance is recorded across almost all the states of the country.

For a detailed breakdown of the survey outcome in this subsection see Appendix 3. In sum, the progress made in budget transparency since 2015 relapsed in 2022 as the average transparency score is lower than the average score in 2020. Only Adamawa, Akwa Ibom, Edo, Jigawa, Kano, Kogi, Ondo and Yobe can be said to be transparent and provide an adequate amount of budget information.

Data shows a lack of consistency

as several states stopped publishing some documents having published them previously.

How participatory was the budget process in the states in the 2022 fiscal year?

One of the key pillars of fiscal governance is the role of public participation in the budget process. Participation is critical to engendering consensus, supplying reliable information, and providing a reality check for government action with regard to public expenditure management.

“The existence of mechanisms for public participation is an important deterrent against corruption. It is expected to promote more prudence in the use of public resources for projects that would benefit local communities.”²² Thus, citizens’ involvement (participation) helps ensure credibility and improves the meaningfulness of the data that are collected, assessed and reported.

Questions 66-81 of the 2022 survey interrogate the level of public engagement in the entire spectrum of the budget process and whether citizens’ budgets were prepared. Nigeria is a signatory to the Open Government Partnership (OGP) which is predicated on the perception that an open government is more accessible, more responsive, and more accountable to citizens, and that improving the relationship between people and their government has long-term, exponential benefits for everyone.

Most states of the Nigerian federation have signed up on the



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OGP precepts.

How participatory were the state budget processes in Nigeria in 2022?

Broadly speaking, data from the 2022 survey do not reveal significant efforts by individual states to involve the public in the budget process. Figure 12 presents the 2022 scores of the public participation index for the 36 states of Nigeria. By and large, there has not been significant improvement in the space created for public participation in the budget process in Nigerian states as there was only a very slight increase in the average performance of all the states in terms of the participation index, from 25.64% in 2020 to 28.42% in 2022 (less than 3% improvement).

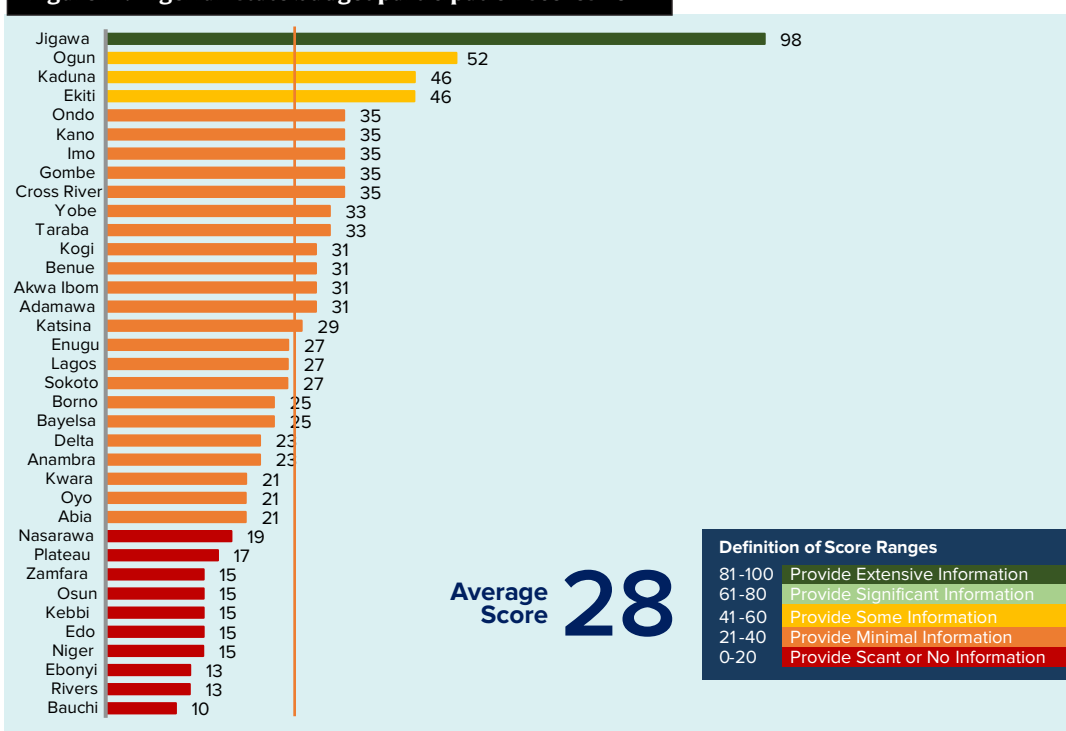
Akin to the 2020 survey, Jigawa state topped the participation index with a performance of 98%, followed by Ogun and Kaduna with scores

of 52% and 46% respectively. The 3 worst-performing states in terms of providing space for public participation in the budget process are Ebonyi, Rivers and Bauchi. Unlike in 2020 when two states (Adamawa and Zamfara) scored zero, no state scored zero in 2022, another modest sign of improvement in the space created for public participation in the budget process.

A crucial sign of modest but incremental improvement is that 26 states scored between 20 and 60 compared to the 10 and 16 states that fell into this bracket in the 2018 and 2020 surveys respectively.

Despite these slight improvements, it is a very worrying sign that only Jigawa and Ogun made significant to extensive inroads in terms of civic participation in the budget process. No other state could record even a 50% score in the participation index.

Figure 12: Nigerian state budget participation scores 2022



Source: Author's computation based on CIRDDOC's 2022 SNBTS data



Citizens Guide to the Budget (Citizens' Budget)

A key contributor to the very modest improvement in public participation in the budget process was the production and public accessibility of the Citizens' Budget (Citizens' Guide to the Budget). The Citizens' Budget explains to the average citizen, in simple terms, the principles, processes and details of the state budget; thus, providing a single place where the public can learn about the main features of the budget.

It is a powerful tool with which governments can make budget information available to non-technical audiences and raise awareness of the importance of the budget. Barring **Ebonyi, Bauchi, Kwara and Plateau** states, most states of the federation published a citizens' budget. Nonetheless, it is very apt to highlight what the states that did not publish citizens' budgets are missing. Among others, providing insights (Citizens' Budgets/Guide) will help achieve the benefits shown in Box 3.

In line with best practices, only five states (about 14% of the states) published a citizens' budget that provided information on all six

requisite topics covered by a classical Citizens' Budget.[1] These states are Adamawa, Cross River, Lagos, Jigawa and Taraba. 28 states published the citizen's budget for at least one stage of the budget process. There is room for improvement here as keeping the public abreast at each of the four stages of the budget process is vital and should be a key objective of all states of the federation.

Public engagement during budget formulation

It was noted that 26 of the 36 states currently have some form of provisions in their budget regulatory framework that require the executive to involve the wider public during either the budget formulation or execution processes. This shows some fillip in public participation efforts during the budget formulation stage. Public engagement requires the executive to engage with the public during both the budget formulation and execution processes.

It is noteworthy to mention that only 7 states met the optimal requirement of having a law, a regulation, or a formal procedural obligation that entails engaging the public during both the formulation and the execution stages of



Box 3: Benefit of Citizens' Guide

- Help bridge the gap between simply publishing budget information (transparency) and translating and circulating budget information in plain language understood by the majority (accessibility).
- Give such state governments the opportunity to foster public participation and engender a more informed dialogue with youths and civil society, and eventually improve the democratic process and enhance accountability. This will increase the credibility and perception of the government.



the budget. However, a significant number of states in Nigeria do not have such a provision. This robs the budget processes in such states of the opportunity to benefit from citizen-scrutiny of the budget and to an extent could impact citizen perception of government credibility.²³ The mere existence of such provisions is not the same as the actual practice of such provisions. Nonetheless, the adoption of such language in the legal framework mandating specific participatory roles, mechanisms and activities will be valuable to keep such practices in the fore during the budget process.

The 2022 survey reveals that 28 of the 36 states of the federation made some effort at eliciting the public perspective on budget priorities by holding town hall meetings on the budget. This does not indicate a significant shift in the needle compared to the 2020 survey when 27 states of the federation met similar efforts. Almost all the states that held town hall meetings made the survey available with reports articulating feedback from these town halls. Some of these reports, such as those provided by Jigawa, were very elaborate and explained how inputs from these engagements were also employed as inputs into the 2022 budget estimates.

This is better than the previous experience where some states indicated that town hall meetings were held but were not supported with reports from the said meetings. Public participation gives

the public an indispensable platform to collaborate with the state government in making tough choices around budget reduction and reallocations, especially during unexpected revenue shortfalls.

Public engagement during budget approval and execution

The 2022 survey revealed an ominous finding: the near absence of formal and detailed feedback from the executive to the public on how public inputs have been used to develop budget plans and improve budget execution. Only eight states of the federation presented such feedback at the budget approval stage, with only Jigawa scoring the optimum "A".²⁴ This implies that the Jigawa state executive issued extensive, detailed reports on the inputs and comments it received from the public and how it used this information to develop its budget plans and improve budget execution.

With the other seven states, the executive issued only limited reports that provided inadequate feedback on how it had used such inputs from the public to develop its budget plans or to improve budget execution. There is a need for states to put in place a formal feedback mechanism on how inputs from the public have been used to develop budget plans and improve budget execution.

The 2022 survey reveals clear evidence of a poor level



Public participation gives the public an indispensable platform to collaborate with the state government in making tough choices around budget reduction and reallocations, especially in the event of unexpected revenue shortfalls.



of engagement or interaction between the legislature and the public in terms of the depth and scope of the public hearings. During the budget approval phase, only a sixth of the state legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard.²⁵ This is somewhat worrying, as it indicates a lack of cohesion and coordination between the executive's estimates and legislative approvals. Most importantly, it shows the lack of rigour in the budget consideration phase in most states of Nigeria.

Also, less than 25% of the states reported having legislative committees that hold public hearings on the individual budgets of state government administrative units (i.e., ministries, departments and agencies) in which testimony from the executive branch or the public is heard. Another evidence of poor civic engagement in the budget process is that in an overwhelming majority of the states, the legislative committees that hold public hearings do not release reports on such hearings to the public.

Except for Jigawa, where the committees released very informative reports which include all written and spoken testimony presented at the hearings, only four other states release reports, albeit these committees' reports are

not very informative and hence cannot serve as good feedback and learning mechanisms.

Audit

Amongst other thought-provoking findings, the 2022 survey reveals that not much effort was made by the state Auditors General to involve the public in the audit phase of the budget process. Only in two states, Jigawa and Osun, did the AG maintain formal mechanisms through which the public could participate in the audit process. Only in Jigawa and Gombe does the AG maintain any communication with the public regarding its audit reports beyond simply making these reports publicly available. In these two states, in addition to publishing audit reports, the AG maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicise previously released audit findings).

This is quite concerning and contrary to recommendations by the African Organisation of Supreme Audit Office Institutions (AFROSAI) that the Audit plan should be the product of a collaboration between the AG, citizens and civil society organisations. The office of the AG plays a vital role in guaranteeing that state funds are spent prudently and with an unimpeachable degree of efficiency and effectiveness.



Amongst other thought-provoking findings, the 2022 survey reveals that not much effort was made by the state Auditors General to involve the public in the audit phase of the budget process. Only in two states, Jigawa and Osun, did the Auditor General (AG) maintain formal mechanisms through which the public can participate in the audit process.



Transparency in the public procurement processes and systems

Why transparency in the procurement process?

Most key public financial management challenges experienced by African countries are downstream. Analysis by Matt Andrews identified three challenges: a) African countries make budgets better than they execute them, b) practice lags the creation of processes and laws, and c) processes work best when actors are concentrated, but poorly when they are de-concentrated.²⁶ As highlighted in Table 1, intervention 3 of the World Bank's SFTAS programme is concerned with increased efficiency in public expenditure. It requires improved procurement practices for increased transparency and value for money.

This entails the institutionalisation of state public procurement law; the inauguration of state procurement agencies; E-procurement piloted in state MDAs, and the adoption of open contracting standards by states. The OGP's commitment 2 stipulates the full implementation of open contracting and adoption of the Open Contracting Data Standard. For the government budget to serve as the financial mirror of any society's economic and social choices, its foremost task will be to protect the resources mobilised by the society or provided by donor agencies.²⁷ Hence, protecting public resources from being misappropriated is a

crucial responsibility of public financial managers.

National and sub-national governments are not immune to these challenges. Annually, the public sector spends a significant amount of funds on goods and services acquired for the benefit of the citizenry, and the cost incurred is, in essence, taxpayer's money. Globally, procurement is an essential responsibility of governments at all levels.²⁸ Public procurement is concerned with the process through which the government acquires goods, services, and other resources for use in its operations, with the main goal being to ensure the greatest possible return on the public's tax dollars²⁹. Procuring entities can use public funds to purchase products and services via public procurement.³⁰

Against the backdrop of negative reportage on the seeming abuse of public procurement, public interest in public procurement in Nigeria has elicited a flood of conversations about reforms, restructuring, and the legal framework governing the tender process.³¹ One of the ways via which society can efficiently and effectively address the infrastructural needs of society is via effective procurement.

For effective accountability and to ensure value for money, there is a need for better insights into the background and context of government procurement at the state level and to examine the changing and challenging nature of such



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procurements in the light of global best practices. Thus, there is a need to develop systems and practices that can withstand judicial review of any purchase decision that has been made as well as government auditing. Preventing the misuse of taxpayer money is one of the main goals of public accountability. The broad principle of governments procurement can be summarised as follows: a) purchasing should be predicated on value for money, and b) competition should be employed to acquire goods and services.

How transparent was the procurement process in Nigerian states in 2022?

A broad examination of the data on the level of public disclosure on the procurement process in Nigerian states reveals a significant improvement in 2022 compared to 2020. As represented in Figure 13, the average level of disclosure in the procurement process in the state increased from 40% in 2020 to 59% in 2022. Barring three states (Taraba, Nasarawa

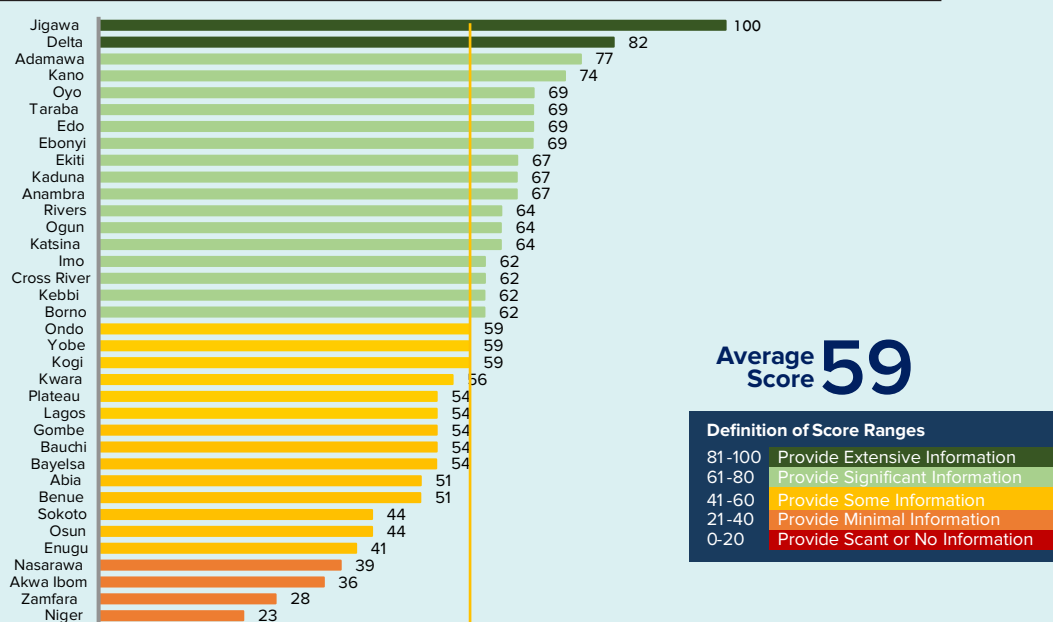
and Akwa Ibom), all states of the federation showed evidence of the existence of a legal framework regulating the public procurement process.

This is a one-state improvement over the number of states that had a formal procurement legal framework in 2020. Virtually all states of the Federation have some form of public procurement bureau, or at least an office that implements the public procurement law. This represents a mild drop from the performance in 2020 where all states have some form of a public bureau or office to implement their procurement laws.

Whereas there has been a significant drop in the number of states that have inaugurated a public procurement council (PPC) from 17 to 15 states, the composition of the council in the state where there is a PPC remained relatively unchanged.

10 states have private sector and/or civil

Figure 13: Public availability of information on procurement in Nigerian states 2022



Source: Author's computation based on CIRDDOC's 2022 SNBTS data



society representatives as members, a difference of just one from the previous year that recorded 11 states in this category. Four states have PPC with no representation from either the private sector or civil society as members. The remaining 21 states have no PPC. Centralisation of pre-bidding documents has improved as 33 states of the federation now have in place a centralised pre-bidding of documentation to the state public procurement bureau: this is a significant improvement from 28 states that had a centralised pre-bidden documentation process.

Only a quarter of the states (9 states) have external procurement complaints review bodies as an alternative dispute mechanism related to procurement bid documents and contract award decisions.

An ominous observation is that only 6 states (16%) of the 36 states of the federation publish the justification for awarding the contract to the selected contractor: Adamawa, Anambra, Ebonyi, Edo, Jigawa and Yobe. This is worrying, as value for money, which is a key ingredient of public procurement, is not adequately justified. Further to the open contracting data standards recommended by CIRDDOC in 2018, 30 states are currently implementing e-procurement systems by deploying open contracting portals which publish procurement decisions, albeit with different degrees of disclosure.

E-procurement is the use of electronic methods in every stage of the buying process, using a central

system which enables people to collaborate easily.³² 13 states (a little over a third of the states) only publish a list of all awarded contracts. 17 other states publish at least the list of awarded contracts and at least the amount paid to the contractor, reflecting a higher degree of transparency in the procurement process.

The E-procurement process reduces the length of the purchase cycle, which can accelerate budget implementation, enhance financial management, remove administrative mistakes, lower costs through standardised products, increase purchasing power, and ensure better management of the information. Akwa Ibom, Lagos, Enugu, Ogun, Niger and Zamfara are yet to embrace the e-procurement process.

It is pertinent to stress the need for continuous review of procurement frameworks in states irrespective of when procurement is formally on a competitive basis, as the rules can be easily circumvented via connivance between public officials and private vendors (partners) by reaching a compromising “understanding” to provide services at inflated rates.

Interestingly, whereas the majority of the states have fiscal responsibility laws, few of such laws have any specific legal provisions ensuring the public availability of budget documents.



An ominous observation is that only 6 states (16%) of the 36 states of the federation publish the justification for awarding the contract to the selected contractor. This is worrying, as value for money, which is a key ingredient of public procurement is not adequately justified.



The average score for budget transparency increased from 26 in 2015 to 32 in 2018, and further to 49 in 2020. However, the average score fell to 47 in 2022 (see Figure 9). Generally, states have made more budget documents and information available compared to the past.



However, it is important to note that whereas more states published budget information in 2022 than in 2020, the quality of information supplied by the published documents did not earn maximum scores to significantly move the needle in terms of the overall score.



The publication of a citizen's budget is necessary to provide the budget summary to members of the public in a comprehensible manner.




In line with best practices, the breakdown of government expenditure by MDAs or functional/sectoral classification is important for the analysis of the budget in line with government-stated priorities as well as to monitor low-level expenditure details.



Strength of the Legislature in Sub-National Budget Oversight in Nigeria



As part of the legislative budget oversight, shifting of funds between administrative units should also be approved by the legislature. 

The

legislature plays an important role in the budget process in Nigeria. While the executive prepares the annual budget, the legislature, including State Houses of Assembly, is constitutionally empowered to review, scrutinise, amend, and approve the annual budget, in line with the provisions of Sections 120 and 121 of the 1999 Constitution of the Federal Republic of Nigeria. This framework makes the legislature in Nigeria, a budget-influencing one³³. The effectiveness of legislative budget oversight is critical for promoting good governance and reducing the misuse of public resources.

Budget oversight aims at ensuring that the executive and its agents in charge of budget formulation and execution are accountable and responsive. The legislature is saddled with the responsibilities of reviewing the draft budget and authorising spending to implement the spending plan.

In some countries, the legislature also reviews the budget implementation. As part of good practice,³⁴ it is expected that the legislature will have the adequate internal capacity to analyse the draft budget. It can borrow a cue from national parliamentary budget research offices that have internal research capacity to assist with budget analysis and review. This is obtainable in Nigeria, the United States, and the United Kingdom.

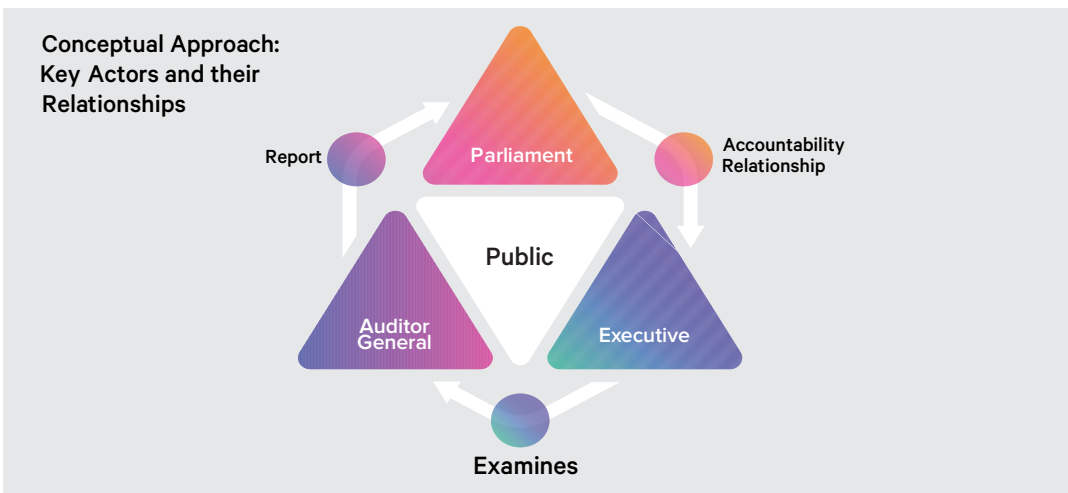
Also, the legislature is to conduct a pre-budget debate to acquaint it with the government's budget orientations and fiscal intentions. It is also expected that the budget will be submitted to the legislature earlier before the budget year to give them ample time to review the draft estimates. As part of the legislative budget oversight, shifting of funds between administrative units should also be approved by the legislature. The legislature should also review and act on the audit reports to assess budget

implementation.

Traditionally, and as inherited from the British system of public accountability, and as obtained in most Commonwealth countries, there is usually a Public Accounts Committee (PAC) in the legislature. The duty of the PAC in the State House of Assembly is to examine the report of the Auditor General based on the financial statements submitted for audit by the

increases in fiscal transparency.³⁵ The main reason why the head of the PAC may be appointed from the ruling political party is the dominance of a particular political party and a weak opposition. The implication is that the near absence of robust opposition political parties can be a threat to public accountability in some states of Nigeria.

Another important aspect of the PAC that



The composition and membership of PAC are important for its effectiveness and efficiency in ensuring accountability in public finances. The standard practice is for a member of the opposition political party to head the PAC as this helps to neutralise the effect of compromise should a member of the ruling political party head the Committee. In the event of this standard practice not being adhered to, the PAC, and indeed the SHoA, become prone to colluding and collaborating with the executive to compromise public accountability.

The study by Alt et al. found that more equal political competition and power sharing are associated with both greater levels of and

enhances its effectiveness and credibility is its ability to involve stakeholders in its activities. The participants include the entire members of the State House of Assembly, civil society organisations, citizens that the members are representing, faith-based organisations, etc.

A general overview of the state budget oversight index in 2022 shows some improvement compared to 2020. As indicated in Figure 15, the average score for the state budget oversight index in 2022 is 43 compared to the average oversight score of 30 in 2020, a 13% improvement compared with the 2020 scores.

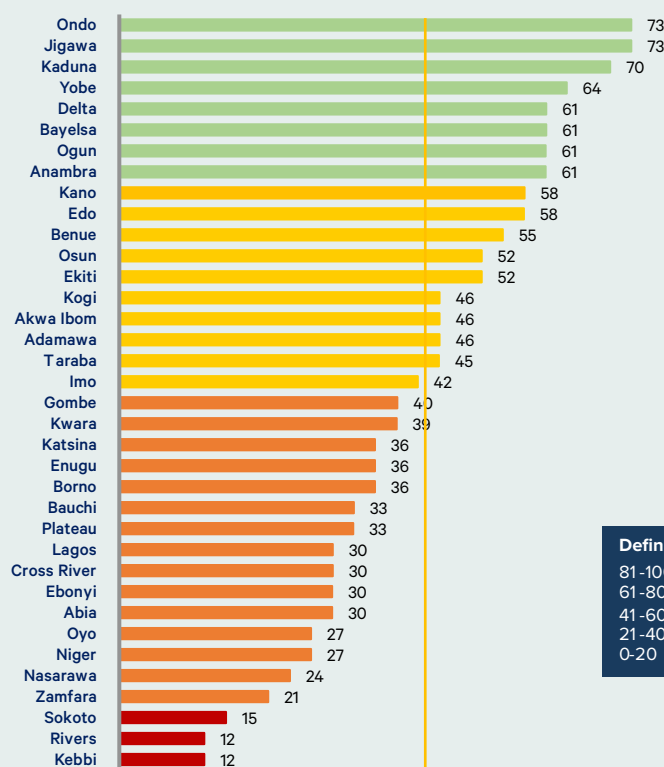


A general overview of the state budget oversight index in 2022 shows some improvement compared to 2020. As indicated in Figure 15, the average score for the state budget oversight index in 2022 is 43 compared to the average oversight score of 30 in 2020, a 13% improvement compared with the 2020 scores. In terms of the performance of individual states in the 2022 budget oversight score, eight SHoAs (Ondo, Jigawa, Kaduna, Yobe, Delta, Bayelsa, Ogun and Anambra) scored

above 60 points, indicating that the state has adequate or strong oversight.

Ten SHoAs (Kano, Edo, Benue, Osun, Ekiti, Kogi, Akwa Ibom, Adamawa, Taraba, Imo) scored between 41 and 60 and can be said to have limited strength in budget oversight. The remaining eighteen SHoAs scored between 12 and 40, which is an indication of weak budget oversight.

Figure 15: Nigerian state budget oversight scores 2022



Average
Score **43**

Definition of Score Ranges

81-100	Provide Extensive Information
61-80	Provide Significant Information
41-60	Provide Some Information
21-40	Provide Minimal Information
0-20	Provide Scant or No Information

Source: Author's computation based on CIRDDOC's 2022 SNBTS data



In terms of the performance of individual states in the 2022 budget oversight score, eight SHoAs (Ondo, Jigawa, Kaduna, Yobe, Delta, Bayelsa, Ogun and Anambra) scored above 60 points, indicating that the state has adequate or strong oversight. Ten SHoAs (Kano, Edo, Benue, Osun, Ekiti, Kogi, Akwa Ibom, Adamawa, Taraba, Imo) scored between 41 and 60 and can be said to have limited strength in budget oversight. The remaining eighteen SHoAs scored between 12 and 40, which is an indication of weak budget oversight.

Digging deeper into the components of the score reveals some interesting details. Not all states that have a specialised budget research office or internal capacity to conduct budget analysis have strong budget oversight scores. E.g., Adamawa and Yobe have specialised budget research offices with adequate staffing but they have different outcomes in terms of the strength of budget oversight. Only Yobe is ranked among the states with the strongest budget oversight while Adamawa is ranked as having limited oversight capacity.

Similarly, Ondo, Jigawa and Kaduna, the top three states in terms of budget oversight score, have no access to internal/independent research capacity for budget analysis. This suggests that while an independent research capacity/specialised budget office is important, it is not sufficient for effective budget oversight.

Meanwhile, timeliness sometimes plays a key role in the effectiveness of budget oversight, as the legislature needs ample time to review and scrutinise the executive budget proposal. Good practice is to give the legislature at least 2–3 months to scrutinise the budget.³⁶ However, the available data shows that only two states (Ondo and Oyo) have the executive send the budget proposal to the legislature at least three months before the budget year.

This imposes time restrictions on the legislature and puts pressure on them to pass the budget as soon as possible, at the expense of effective scrutiny. However, the timely presentation of the budget to the legislature does not depict or cause effective budget oversight, as seen in the case of Oyo.

The state executive submits the budget to the legislature at least 3 months before the budget year, but the state has one of the weakest budget oversights with a score of 27/100. In contrast, Ogun state, where the legislature receives the budget proposal less than 6 weeks into the budget year, nevertheless has a high oversight score. This implies that while it is encouraged that state legislatures receive the budget proposal on time, it is not sufficient to guarantee effective or strong budget oversight.

Furthermore, the effectiveness of legislative budget oversight is largely



Digging deeper into the components of the scores reveals some interesting details. Not all states that have a specialised budget research office or internal capacity to conduct budget analysis have strong budget oversight scores.



hinged on the constitutional or legal powers of the legislature in the budget process. Although Sections 120-121 of the 1999 Constitution of the Federal Republic of Nigeria (as amended) empowered SHoA to revise and authorise the executive proposal, many states have made efforts to domesticate these provisions through their state budget laws. These state laws further entrench the legislature's powers in the budget process.

Only five states have unlimited authority in law to amend the executive budget proposal: Benue, Jigawa, Kano, Niger and Ondo, whereas Akwa Ibom, Bayelsa, Delta, Edo, Gombe, Imo, Kaduna, Kwara, Ogun and Osun have limited authority to amend the budget proposal.

Based on the data, these limitations are, however, connected with the authorities of the legislature to amend the budget subject to the deficit ceiling. In other words, the legislature can amend the executive proposal subject to the provisions on the level of deficit allowed in the state budget law. The remaining states have very limited or no authority in law to amend the executive budget proposal.

The strength of legislative budget oversight is also reflected in the legal requirement for the executive to seek legislative approval to adjust the approved budgets. This is to discourage the executive from adjusting the approved budgets without legislative approval and adequate public scrutiny and accountability. For some states, such as Anambra, Bayelsa, Benue, Borno,

Delta, Edo, Ekiti, Gombe, Imo, Jigawa, Kaduna, Kogi, Kwara, Lagos, Niger, Ogun, Osun and Taraba, the executive requires legislative approval to shift funds between administrative units, whereas in Abia, Adamawa, Akwa Ibom, Bauchi, Cross River, Ebonyi, Enugu, Kano, Katsina, Kebbi, Oyo, Plateau, Rivers, Sokoto, Yobe and Zamfara there is no such legal provision.

Meanwhile, the oversight role of the SHoA is as good as the effectiveness of the PAC in reviewing and scrutinising audit reports. The legislature has a key role in exercising scrutiny over the execution of the budget that it approved. The reports of the State AG are ideally to be submitted to the PAC, which then uses them as a basis for oversight.

The committee may also recommend actions and sanctions to be implemented by the executive, in addition to adopting the recommendations made by the external auditors. However, the 2022 data shows that only 11 states (Anambra, Cross River, Delta, Ebonyi, Edo, Enugu, Kaduna, Katsina, Ondo, Yobe and Zamfara) have all their audit reports scrutinised.

Overall, the legislature at the state level is still faced with several challenges with respect to budget oversight, including inadequate funding or lack of financial autonomy, weak budget committee system, time constraints, limited manpower capacity, limits on abilities to make amendments to the proposed budget, etc.



Digging deeper into the components of the scores reveals some interesting details. Not all states that have a specialised budget research office or internal capacity to conduct budget analysis have strong budget oversight scores.



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Budget oversight aims at ensuring that the executive and its agents in charge of budget formulation and execution are accountable and responsive.



The standard practice is for a member of the opposition political party to head the PAC as this helps to neutralise the effect of compromise should a member of the ruling political party head the Committee.




The duty of the PAC in the State House of Assembly is to examine the report of the Auditor General based on the financial statements submitted for audit by the office of the accountant-General of the State.



Conclusion and Recommendations



The CIRDDOC's survey provides a verifiable opportunity to measure the level of practical improvements in the budget process in the states as per commitment to transparency, participation and accountability made to such programmes.

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In

articulating the qualities of a good fiscal transparency procedure, Alt et al. opined that fiscal transparency procedures can be obvious in four distinct ways. First, they should lead to the processing of more information in fewer documents. This speaks to openness and ease of access and monitoring. Second, transparency is increased by independent verification, which enhances credibility. Third, there should be a commitment to non-arbitrary language: words and classifications should have clear, shared and unequivocal meanings. The commitment to use generally accepted accounting principles is a good example of this. Finally, the presence of more justification increases transparency. These requirements and techniques have been robustly met in the design and execution of 2022 CIRDDOC's SNBTS. the World Bank' (SFTAS) programme and Open Government Partnership (OGP) elicited improvement in overall budget transparency and accountabil-

ity commitments from states in return for the interventions/assistance. The CIRDDOC's survey provides a verifiable opportunity to measure the level of practical improvements in the budget process in the states as per the commitment to transparency, participation and accountability made to such programmes.

Public availability of key budget documents (2022 state budget transparency)

Undoubtedly, the different rounds of CIRDDOC's SNBTS in Nigeria have yielded fluctuating levels of budget transparency over the four series of the survey. Does this beg questions such as what makes one state more transparent than another? Why are some prior successes in publishing budget documents lost over the years?

In the 2022 survey, 77% of the documents were produced and publicly available, and 23% were either not produced or produced but not



publicly available. Whereas the publication of budget documents is a necessary condition, the sufficient condition is predicated on the quality of information sought by the indicator per se as indicated by the question. In some situations where states published a document, the quality of information supplied for the question only earned a “c” score, dampening the chances of an optimum score percentage wise.

The average transparency score in 2022 was lower than that recorded in all prior surveys which imply that the progress gained in budget openness since 2015 regressed in 2022. Only eight states – Jigawa, Edo, Adamawa, Kano, Ondo, Akwa Ibom, Kogi and Yobe – can be considered as “adequately transparent” by disclosing enough budget information, having scored between 61% and 80%. No state provided extensive information. This is a far cry from the 2020 survey where Jigawa, Ondo and Kano provided extensive information, scoring above 80%.

This indicates that although these states still scored above the 60% threshold, their scores declined from their 2020 scores. Expectedly, the data shows a lack of consistency as many states stopped publishing some documents that they had published in a previous year. The performance of the state in terms of progress is mixed.

Although Jigawa state remains the most transparent state in

terms of public availability of budget documents, its score fell from

91 in 2020 to 76 in 2022. Ekiti scored 56 in 2022 compared to 71 in 2020. Only a few states improved their budget transparency score. An ominous finding revealed by the study is an abysmal level of feedback between the Public Accounts Committee and the public. Only Ekiti and Ondo published the reports of the Public Accounts Committee: this very limited number of states publishing their PAC reports stems from the challenges facing the PAC, including delays in receiving the Auditor General's reports, and inadequate capacity, among others.

Capacity challenges

Manifestly, some states lose some points owing to the quality of information they supplied in the budget documents presented and mostly as a result of capacity challenges on “what information” is required by each indicator. For instance, most states presented the second quarter report as mid-year, albeit with some containing elements of an actual mid-year budget performance analysis (January-June).

In the future, it is best to get the state Ministries of Finance to properly designate such documents. A Q2 report is not the same thing as a mid-year report, and documents

designated as Q2 reports contained mid-year budget performance



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ance analysis. The same experience extends to the reporting of the end-of-year report where some states presented Q4 reports, albeit with some level of annual budget performance analysis.

This prevented such states from scoring maximum points. It is best in future for states to prepare a comprehensive mid-year or end-of-year report and properly designate such reports. An apposite mid-year or year-end report presents the government's discussion of the performance of the budget as executed relative to its original budget and any supplementary budget that may have been issued during the year.

Another key observation was the “silence” of the PFM laws on fundamental PFM legal provisions, especially challenges such as “expenditure without authorisation” and on issues such as borrowing. In some states, the Fiscal Responsibility Law does not make explicit statutory provisions for supplemental budgets.

Recommendations to address poor state budget transparency

- **Access to fiscal information:** A key observation from the study is that in most cases, the requisite budget documents were prepared but were either not made accessible to the public or, in some cases, they were made accessible but very late when

they could not be used by the citizenry to provide input into the budget process.

- **Treating access to information as a right with sanctions for defaulters:** Every resident in a state should have the right to access fiscal information without discrimination, but exceptions must be few, explicitly stated, and open to challenge. Thus, to deepen access to budget information both the state and non-state actors should work towards enacting PFM laws that favour the general availability of fiscal information without discrimination to assist in protecting this right. This should include punitive sanctions for violations of such rights.

Also, all government's financial transactions should be premised on a legal foundation. Laws, regulations, and administrative procedures regulating public financial management should be available to the public, and their implementation should be subject to independent review. Interestingly, while the majority of the states have financial responsibility laws, few such laws have any specific legal provisions ensuring the public availability of budget documents.

The Supreme Audit Institution should have statutory independence from the executive. It should also be given the mandate, access to information,



Laws, regulations, and administrative procedures regulating public financial management should be available to the public, and their implementation should be subject to independent review.



and appropriate resources to audit and report publicly. In the same vein, the legislature should be provided with the authority,

resources and information required to effectively hold the executive to account for the use of public resources.

Furthermore, civil society networks need to work with the state's budget stakeholders to close this gap by promoting the mainstreaming of gender and age factors in the budget estimates of each state and by promoting the introduction of classification of budget estimates by senatorial zones and LGAs.

Civic engagement/participation in states' budget processes

The 2022 survey revealed a poor effort by the individual states in the space created to involve the public in the budget process. This is evidenced by the paltry 3% improvement in the average score (from approximately 26% to about 29%) between 2020 and 2022. It also revealed an ominous finding: the near absence of formal and detailed feedback from the executive to the public on how public inputs have been used to develop budget plans and improve budget execution.

The survey revealed clear evidence of the poor level of engagement or interaction between the legislature and the public in terms of the depth and scope of the public hearings during the budget consideration

and execution stages. For instance, during the budget approval phase, only a sixth of the state legislative committee (or committees) held public hearings on the macroeconomic and fiscal framework presented in the budget. This robs the approved budget of the opportunity to elicit robust scrutiny and input from the public. Thus, it can be largely argued that though fiscus refers to the public purse, it lacks public ownership in the current state's budget process.

Furthermore, amongst other thought-provoking findings, the 2022 survey reveals that little effort was made by the state Auditors General to involve the public in the audit phase of the budget process. Only in two states, Jigawa and Osun, do the AGs maintain a formal mechanism through which the public can participate in the audit process. This is quite concerning and contrary to best practices highlighted by the AFROSAI which recommends that audit plans should be the product of a collaboration between the AG, the citizens and CSOs.

Recommendations to improve civic engagement in the budget process

Globally, the strive for PFM reforms have recorded more successes from demand persuasions rather than from within. Hence, the role of civil society organisations cannot be overemphasised in the quest to address

budget transparency challenges faced by



29%

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Nigerian states.

To generate demand-side pressure on states to maintain the reforms and push for enhanced

fiscal transparency in the States, CSOs must develop creative strategies to engage citizens and other stakeholders in public financial management. The extensive and varied networks in traditional and online media enjoyed by CSOs can be harnessed to launch successful advocacy and mass mobilisation campaigns to the public in order to improve the general public's knowledge of PFM reforms. CSOs must continue to advocate for increased budget transparency, accountability and involvement within the accountability environment.

Strength of the legislature in sub-national budget oversight in Nigeria

The 2022 survey reveals significant improvements in the state budget oversight index in 2022 compared to 2020, with a 13% improvement in the average score in 2022 (from 30% in 2020 to 43% in 2022). However, this is still less than impressive as over two-thirds of the 36 states recorded scores of less than 50%. Performance at the granular level, in terms of budget oversight score, shows that only eight SHOAs have adequate or strong budget oversight (Ondo, Jigawa, Kaduna, Yobe, Delta, Bayelsa, Ogun and Anambra) scoring above 60 points. Ten SHOAs scored between 41 and 60 and can be said to have

a limited strength in budget oversight. The remaining eighteen SHOAs scored between 12 and 40, which is an indication of weak legislative budget oversight.

An insightful examination of the components of the scores reveals some interesting details. Not all states that have a specialised budget research office or internal capacity to conduct budget analysis have strong budget oversight scores. This suggests that the challenges with legislative budget oversight transcend the mere existence of such oversight institutions. Additionally, the success of legislative budget scrutiny depends heavily on the constitutional or legal authority over the budgeting process. Overall, the legislature at the state level continues to face several difficulties when it comes to overseeing the budget, such as a weak system of budget committees, time constraints, limited manpower capacity, restrictions on the ability to make amendments to the proposed budget etc.

Recommendations on strengthening legislative budget oversight

To improve the performance of SHOAs in budget oversight, it is recommended that adequate manpower capacity building and technical expertise are enhanced. In the same vein, it is imperative to institutionalise in the PFM laws, the date that the executive submits the draft budget estimates and accompanying documents to the legislature to give the latter ample time to



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conduct a thorough review and scrutiny of the budget. The quality of budget information shared with the legislature by the executive needs to be made user-friendly. There is a need for the legislature to be provided with detailed and disaggregated budget information to enable them adequately to scrutinise and review government expenditure plans.

One of the ways the executive arm often overrides the constitutional powers of the legislature in the budget process is through adjustments to the approved budgets without legislative approvals. Hence, it is suggested that adequate legislation be enacted to require the executive to seek legislative approval before shifting funds between administrative units.

Another major failing of most SHoAs is the inability of the PAC to review and act on the AG's report. This vitiates the ultimate aim of the accountability process since sanctions are meted out on erring public officials who abuse the budget process or compromise the trust bestowed on them by the public office they occupy.

To rectify this, SHoAs should enact legislation to mandate the AG's reports to be sent to the PAC within a reasonable and specific period after the budget year.

There is also a need for increased cooperation and coordination between the executive and legislature while stre

ngthening the capacity of the committees, especially the appropriations, finance, and PACs. Lastly, there is a need for greater resources for the legislature in terms of professional committee staff, independent legislative budget offices, legislative auditors and funding for budget expertise.

Public access to procurement information

In the state public procurement index only five states (14%) of the 36 states of the federation publish the justification for awarding the contract to the selected contractor published. This is worrying as value for money, a key ingredient of public procurement, is not adequately justified. 30 states are presently implementing e-procurement systems by introducing open contracting portals, however with varying degrees of openness. This is further to the open contracting data requirements advocated by CIRDDOC in 2018. Currently, only 13 states publish a list of all contracts that have been awarded.

Recommendations for improving access to procurement information in states

The underlisted should serve as clear guidelines for transparent and accountable procurement policies in states.

- i. It is pertinent to stress the need for continuous review of the procurement framework in states irrespective of



In the state public procurement index only five states (14%) of the 36 states of the federation publish the justification for awarding the contract to the selected contractor published.



when procurement is formally on a competitive basis: the rules can be easily circumvented via connivance between public officials and private vendors (partners) by reaching a compromising “understanding” to provide services at inflated rates.

- ii. There is a need for state governments to put sanctions in place for breaking procurement laws, and stringent oversight and accountability should be applied to procurement processes, such as those involving tendering.

- iii. There is a need for continuous review of procurement frameworks in states to ensure that they adhere to best practice standards and that all emerging loopholes are blocked.

- iv. To implement an effective and efficient procurement system within state government, a centralised procurement authority should be established for states that are yet to establish one. Procurement guidelines must be established that are in line with the values of openness, fairness, and value for money.



One of the ways the executive arm often overrides the constitutional powers of the legislature in the budget process is through adjustments to the approved budgets without legislative approvals.



In the 2022 survey, 77% of the documents were produced and publicly available, and 23% were either not produced or produced but not publicly available. Whereas the publication of budget documents is a necessary condition, the sufficient condition is predicated on the quality of information sought by the indicator per se as indicated by the question.



Only a few states improved their budget transparency score. An ominous finding revealed by the study is an abysmal level of feedback between the Public Accounts Committee and the public.



The 2022 survey reveals significant improvements in the state budget oversight index in 2022 compared to 2020, with a 13% improvement in the average score in 2022 (from 30% in 2020 to 43% in 2022).



Another key observation was the “silence” of the PFM laws on fundamental PFM legal provisions, especially challenges such as “expenditure without authorisation” and on issues such as borrowing.



Appendix 1: Stakeholders in the Budget Cycles - States

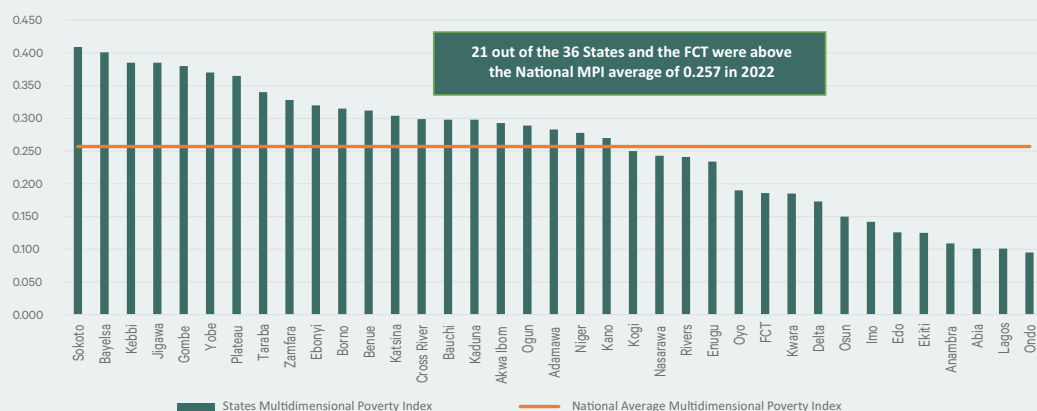
	Stage	Stakeholder	Responsibility
1	Formulation	State Ministry of Finance	Determine the overall government budget and propose resource allocations.
		States' MDAs	Define sector or policy priorities and evaluate the cost of activities, goods, and services.
2	Enactment or approval	States' Legislature	Amend and approve the budget. Call the MDAs to defend their budget submissions.
		States' MDAs	Account for or explain policy decisions, allocations and expenses.
3	Execution	States' MDAs	Execute and implement the approved budget.
		States' Ministry of Finance / States' Accountant General	Monitor and report budget execution. Approve changes to the approved budget according to its legal powers.
4	Auditing	States' Supreme Audit Institutions (Auditor General)	Review, monitor and evaluate budget execution. Review, monitor and evaluate MDAs' performance in budget execution. Report on the results of the evaluation.
5	All Stages	Citizens CSOs Faith-based organizations Trade unions Media Others	Monitor and conduct independent evaluations and assessments of budget formulation, approval, execution and auditing. Influence relevant stakeholders during the budget cycle to change policy priorities, allocations and expenses.

Source: Adapted and modified from WHO013_UHC2030-capacity-building-toolkit_ch2_mod2_c2.pdf

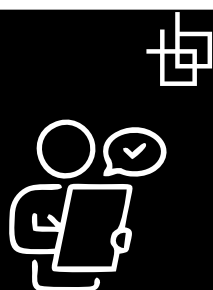


Appendix 2: Multidimensional Poverty Index in Nigeria

State and FCT



Source: Plot using National Bureau of Statistics data



The 2022 CIRDDOC survey reports help interrogate the degree of entrenchment and domestication of prior efforts at improving sub-national budget transparency in Nigeria.



Appendix 3: Highlights of States and the Degree of their Budget Classification

	Expenditure				Age, Gender, Senatorial Zone, LGA*	Revenue
	Administrative	Functional	Economic	Programme		
Abia	A	A	A	A	C	A
Adamawa	A	A	A	A	D	A
Akwa Ibom	A	A	A	A	C	A
Anambra	A	A	A	A	C	A
Bauchi	A	A	A	A	C	A
Bayelsa	A	A	A	A	D	A
Benue	D	B	B	D	D	D
Borno	A	A	A	A	C	A
Cross River	D	B	B	B	D	D
Delta	D	B	B	D	D	D
Ebonyi	D	B	B	D	D	D
Edo	A	A	A	A	C	A
Ekiti	A	A	A	D	C	A
Enugu	A	A	A	B	C	A
Gombe	A	A	A	B	C	A
Imo	D	B	B	D	D	D
Jigawa	A	A	A	A	C	A
Kaduna	A	A	A	A	C	A
Kano	A	A	A	A	D	A
Katsina	A	A	A	A	C	A
Kebbi	A	A	A	A	D	B
Kogi	A	A	A	A	C	A
Kwara	A	A	A	A	D	A
Lagos	D	B	B	D	D	D
Nasarawa	D	B	B	D	D	D
Niger	D	B	B	D	D	D
Ogun	A	A	A	A	C	C
Ondo	A	A	A	A	C	A
Osun	A	A	A	A	D	A
Oyo	A	A	A	C	D	A
Plateau	A	A	A	A	C	A
Rivers	D	B	B	D	D	D
Sokoto	D	B	B	D	D	D
Taraba	D	B	B	D	D	D
Yobe	A	A	A	A	D	A
Zamfara	A	A	A	A	C	A

Notes: **Green** indicates the budget is classified to that level

Yellow indicates at least two-thirds of the budget is classified to that level

Orange indicates less than two-thirds of the budget is classified to that level

Red indicates the budget is not classified to that level.

* A = budget is classified by all the four pieces of information (age, gender, LGA and senatorial zones)

B = budget is classified by at least three of the four pieces of information

C = budget is classified by less than three of the four pieces of information

D = budget is classified by none of the information



NIGERIAN STATES BUDGET TRANSPARENCY SURVEY 2022

S/N	STATES	BUDGET CALL CIRCULAR	MEDIUM TERM EXPENDITURE FRAMEWORK	CITIZENS BUDGET	BUDGET ESTIMATES	BUDGET/ APPROPRIATION LAW	STATE ENACTED/ APPROVED BUDGET OR APPROPRIATION LAW	QUARTERLY REPORT	MID YEAR REPORT	END YEAR REPORT	ACCOUNTANT GENERAL REPORT	AUDITOR GENERAL REPORT	PUBLIC ACCOUNT COMM REPORT
1	ABIA	●	●	●	●	●	●	●	●	●	●	●	●
2.	ADAMAWA	●	●	●	●	●	●	●	●	●	●	●	●
3	AKWA IBOM	●	●	●	●	●	●	●	●	●	●	●	●
4	ANAMBRA	●	●	●	●	●	●	●	●	●	●	●	●
5	BAUCHI	●	●	●	●	●	●	●	●	●	●	●	●
6	BAYELSA	●	●	●	●	●	●	●	●	●	●	●	●
7	BENUE	●	●	●	●	●	●	●	●	●	●	●	●
8	BORNO	●	●	●	●	●	●	●	●	●	●	●	●
9	CROSS RIVER	●	●	●	●	●	●	●	●	●	●	●	●
10	DELTA	●	●	●	●	●	●	●	●	●	●	●	●
11	EBONYI	●	●	●	●	●	●	●	●	●	●	●	●
12	EDO	●	●	●	●	●	●	●	●	●	●	●	●
13	EKITI	●	●	●	●	●	●	●	●	●	●	●	●
14	ENUGU	●	●	●	●	●	●	●	●	●	●	●	●
15	GOMBE	●	●	●	●	●	●	●	●	●	●	●	●
16	IMO	●	●	●	●	●	●	●	●	●	●	●	●
17	JIGAWA	●	●	●	●	●	●	●	●	●	●	●	●
18	KADUNA	●	●	●	●	●	●	●	●	●	●	●	●
19	KANO	●	●	●	●	●	●	●	●	●	●	●	●
20	KATSINA	●	●	●	●	●	●	●	●	●	●	●	●
21	KEBBI	●	●	●	●	●	●	●	●	●	●	●	●
22	KOGI	●	●	●	●	●	●	●	●	●	●	●	●
23	KWARA	●	●	●	●	●	●	●	●	●	●	●	●
24	LAGOS	●	●	●	●	●	●	●	●	●	●	●	●
25	NASARAWA	●	●	●	●	●	●	●	●	●	●	●	●
26	NIGER	●	●	●	●	●	●	●	●	●	●	●	●
27	OGUN	●	●	●	●	●	●	●	●	●	●	●	●
28	ONDO	●	●	●	●	●	●	●	●	●	●	●	●
29	OSUN	●	●	●	●	●	●	●	●	●	●	●	●
30	OYO	●	●	●	●	●	●	●	●	●	●	●	●
31	PLATEAU	●	●	●	●	●	●	●	●	●	●	●	●
32	RIVERS	●	●	●	●	●	●	●	●	●	●	●	●
33	SOKOTO	●	●	●	●	●	●	●	●	●	●	●	●
34	TARABA	●	●	●	●	●	●	●	●	●	●	●	●
35	YOBE	●	●	●	●	●	●	●	●	●	●	●	●
36	ZAMFARA	●	●	●	●	●	●	●	●	●	●	●	●

● PRODUCED AND PUBLICLY AVAILABLE

● PRODUCED FOR INTERNAL USE

● NOT PRODUCED |



Appendix 4: States

Scores for 2022

STATES	Availability of Budget Documents Index	Oversight Index	Participation Index	Procurement Index
Abia	53	30	21	51
Adamawa	70	46	31	77
Akwa Ibom	64	46	31	36
Anambra	42	61	23	67
Bauchi	50	33	10	54
Bayelsa	38	61	25	54
Benue	19	55	31	51
Borno	54	36	25	62
Cross River	47	30	35	62
Delta	20	61	23	82
Ebonyi	32	30	13	69
Edo	72	58	15	69
Ekiti	56	52	46	67
Enugu	50	36	27	41
Gombe	51	40	35	54
Imo	33	42	35	62
Jigawa	76	73	98	100
Kaduna	59	70	46	67
Kano	70	58	35	74
Katsina	51	36	29	64
Kebbi	46	12	15	62
Kogi	63	46	31	59
Kwara	47	39	21	56
Lagos	33	30	27	54
Nasarawa	28	24	19	39
Niger	17	27	15	23
Ogun	60	61	52	64
Ondo	69	73	35	59
Osun	59	52	15	44
Oyo	47	27	21	69
Plateau	39	33	17	54
Rivers	17	12	13	64
Sokoto	27	15	27	44
Taraba	27	45	33	69
Yobe	62	64	33	59
Zamfara	54	21	15	28



Appendix 5: States 2023

Budget Information as at 11 Feb. 2023

States	Executive Budget Proposal/ Estimates	State Enacted/ Approved Budget/ Appropriation Law	Date of Budget Presentation	Date of Budget Approval	Date Signed Into Law	Published Online (Web Link)	Citizens Budget
1 Abia	₦157.52 billion	₦160.5 billion	Nov. 24, 2022	Dec. 28, 2022	Dec. 31, 2022	https://biastate.gov.ng/wp-content/uploads/2022/12/Abia-State-2023-Approved-Budget.pdf	
2 Adamawa	₦175.02 billion	₦170.00 billion	Nov. 25, 2022	Dec. 16, 2022	Dec. 29, 2022	N/A	
3 Akwa Ibom	₦97.005 billion	₦70.000 billion	Nov. 7, 2022	Dec. 5, 2022	Dec. 16, 2022	https://akwaibomstate.gov.ng/wp-content/uploads/2023/01/Akwai-Ibom-State-FY-2023-Appropriation-Law.pdf	
4 Anambra	₦95.897 billion	₦93.9 billion	Nov. 9, 2022	Dec. 8, 2022	Dec. 13, 2022	https://www.anambraestate.gov.ng/datastore/2023-ANAMBRA-STATE-BUDGET-LAW.pdf	
5 Bauchi	₦102.64 billion	₦102.64 billion	Nov. 15, 2022		Dec. 9, 2022	N/A	
6 Bayelsa	₦185.2 billion	₦183.07 billion	Nov. 7, 2022		Jan. 3, 2023	N/A	
7 Benue	₦179.750 billion	₦178.750 billion	Nov. 8, 2022	Dec. 21, 2022	Dec. 22, 2022	https://drive.google.com/files/d/1GtYQcZj6NVoXVdE7zMEfM0R2jagPnc2/view	
8 Borno	₦134.63 billion	₦138.65 billion	Dec. 7, 2022	Jan. 3, 2023	Jan. 10, 2023	https://fmbb.gov.ng/wp-content/uploads/2023/01/Borno-State-2023-Appropriation-Law.pdf	
9 Cross River	₦30.00 billion	₦30.235 billion	Oct. 27, 2022	Dec. 29, 2022	Dec. 31, 2022	N/A	
10 Delta	₦161.62 billion	₦171.6 billion	Oct. 26, 2022	Dec. 8, 2022	Dec. 16, 2022	https://www.deltastate.gov.ng/budget-state-approved-2023-budget/ https://delonyslate.gov.ng/Laws_and_Finance/inspector-general/2023-3944-4109-4145-686996b7562023-Approved-Budget_31-12-2023.pdf	
11 Ebonyi	₦139.39 billion	₦138.399 billion	Nov. 7, 2022		Dec. 31, 2022	https://www.ebonyistate.gov.ng/budget-state-fy-2023-a-prosperous-law/	
12 Edo	₦320.35 billion	₦321.4 billion	Nov. 15, 2022	Dec. 19, 2022	Dec. 20, 2022	https://www.edostate.gov.ng/budget-2023-2024-2023-Appropriation-Law.pdf	
13 Ekiti	₦113.57 billion	₦113.57 billion	Dec. 15, 2022	Dec. 23, 2022	Dec. 30, 2022	https://www.ekitistate.gov.ng/wp-content/uploads/2023/01/Ekiti-State-FY-2023-Approved-Budget.pdf	
14 Enugu	₦166.62 billion	₦166.62 billion	Dec. 15, 2022		Dec. 16, 2022	https://www.enugustate.gov.ng/wp-content/uploads/2023/01/Enugu-State-FY-2023-Appropriation-Law-2023.pdf	
15 Gombe	₦17.357 billion	₦17.016 billion	Nov. 3, 2022	Dec. 12, 2022	Dec. 16, 2022	https://www.gombestate.gov.ng/wp-content/uploads/2023/01/Gombe-State-Appropriation-Law-2023.pdf	
16 Imo	₦447.4 billion	₦447.4 billion	Dec. 20, 2022	Dec. 21, 2022	Dec. 31, 2022	https://www.imbestate.gov.ng/budget/Imo%20State%20Government%20FY%202023%20BUDGET.pdf	
17 Jigawa	₦178.57 billion	₦178.57 billion	Nov. 9, 2022	Dec. 23, 2022	Dec. 23, 2022	https://www.jigawastate.gov.ng/budget/Jigawa%20State%20Government%20FY%202023%20Budget.pdf	
18 Kaduna	₦170.35 billion	₦176.45 billion	Oct. 22, 2022	Dec. 30, 2022	Dec. 30, 2022	https://kadunastate.gov.ng/documents-library/	
19 Kano	₦24.007 billion	₦28.9 billion	Nov. 4, 2022	Dec. 29, 2022	Dec. 30, 2022	https://budget.kan.gov.ng/2022/1/06/kano-state-2022-proposed-budget/	
20 Katsina	₦28.663 billion	₦18.969 billion	Nov. 22, 2022	Dec. 28, 2022	Dec. 28, 2022	https://katsinastate.gov.ng/wp-content/uploads/2023/01/Katsina-State-Government-Approved-Budget-FY-2023.pdf	
21 Kogi	₦166.7 billion	₦172.09 billion	Nov. 30, 2022	Dec. 30, 2022	Dec. 30, 2022	https://www.kogistate.gov.ng/sites/default/files/KBB%20STAT%20FY%202023%20APPROVED%20BUDGE.pdf	
22 Lagos	₦189.43 billion	₦188.845 billion	Nov. 30, 2022	Jan. 24, 2023	Dec. 30, 2022	https://lagosstate.gov.ng/wp-content/uploads/2023-Approved-Budget.pdf	
23 Kabi	₦169.3 billion	₦178.8 trillion	Oct. 27, 2022	Dec. 12, 2022	Jan. 27, 2023	https://kwarastate.gov.ng/wp-content/uploads/Kwara-State-FY-2023-Budget-Publication-Version1.pdf	
24 Nasarawa	₦44.95 billion	₦46.3 billion	Nov. 22, 2022	Dec. 21, 2022	Dec. 21, 2022	N/A	
25 Niger	₦238.924 billion	₦243 billion	Nov. 17, 2022	Dec. 28, 2022	Dec. 29, 2022	N/A	
26 Ogun	₦472.25 billion	₦472.25 billion	Nov. 17, 2022	Dec. 21, 2022	Dec. 30, 2022	N/A	
27 Ondo	₦272.736 billion	₦275.979 billion	Nov. 17, 2022	Dec. 21, 2022	Dec. 22, 2022	N/A	
28 Osun	₦136.26 billion	₦138 billion	Nov. 23, 2022	Dec. 21, 2022	Nov. 25, 2022	https://budget.oyastate.gov.ng/download/oyo-state-fy-2023-approved-budget/	
29 Oyo	₦310.43 billion	₦310.43 billion	Nov. 3, 2022	Dec. 22, 2022	Dec. 23, 2022	https://data.oyastate.gov.ng/pdf/2023%20FY%20BUDGET.pdf	
30 Plateau	₦139.35 billion	₦149.95 billion	Nov. 11, 2022	Dec. 30, 2022	Dec. 30, 2022	https://www.plateaustate.gov.ng/wp-content/uploads/2020/00/PLATEAU-STATE-2023-APPROVED-BUDGET-ONLINE-PUBLICATION.pdf	
31 Rivers	₦450.06 billion	₦455.66 billion	Nov. 22, 2022	Dec. 5, 2022	Dec. 9, 2022	N/A	
32 Sokoto	₦98.5 billion	₦89 billion	Dec. 5, 2022	Dec. 15, 2022	Dec. 28, 2022	https://www.sokotostate.gov.ng/finance/tariffs%20State%20Appropriation%20Law%202023.pdf	
33 Taraba	₦172.72 billion	₦173.23 billion	Nov. 29, 2022	Dec. 19, 2022	Dec. 19, 2022	N/A	
34 Yobe	₦163.15 billion	₦163.07 billion	Nov. 10, 2022	Dec. 29, 2022	Dec. 29, 2022	https://accountantgeneral.zm.gov.ng/images/documents/zambiasiteapproved2023budget.pdf	
35 Zamfara	₦188.87 billion	₦184.8 billion	Nov. 17, 2022	Dec. 30, 2022	Dec. 30, 2022		



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In the state public procurement index only five states (14%) of the 36 states of the federation publish the justification for awarding the contract to the selected contractor published. This is worrying as value for money, a key ingredient of public procurement, is not adequately justified.






The average transparency score
in 2022 was lower than that
recorded in all prior surveys which
imply that the progress gained in
budget openness since 2015
regressed in 2022.

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