NIGERIAN STATES BUDGET TRANSPARENCY SURVEY

2015 REPORT

NIGERIA: 36 STATES

Civil Resource Development And Documentation Centre
CIRDDOC Nigeria

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Table of Contents

Acronyms And Abbreviations 4
Acknowledgements 7
Executive Summary 9

I. **Why Are Transparency And Participation In Budget And Procurement Processes Important For Accountability?** 13

II. **How To Measure Budget Transparency And Participation In Nigerian States?** 17
a) Methodology 17
b) What Issues Does The Survey Cover/Evaluate? 18
i) Public Availability Of Budget Documents In Nigerian States 18
ii) Public Participation In The Budget Process 20
iii) Transparent Procurement Processes And Systems 20
iv) Freedom Of Information In States 21

III. **How Transparent And Participatory Are Nigerian States In Their Budget And Procurement Processes?** 23
a) Public Access To Budget Documents: Which States Publish Documents And Why 23
b) How Participatory Are Budgets In Nigerian States? 25
i) Budget Formulation 25
ii) Approval 25
iii) Execution 25
iv) Audit 26
c) How Open And Transparent Is The Procurement Process In Nigerian States? 26
i) State Procurement Law And Tender's Board 26
ii) Contract Award Selection Process 26
iii) Project Review And Resolution 27
d) What Characteristics Make A State More Transparent? 27

IV. **Recommendations** 29

Looking Ahead 30
Annex I: Research Team 32
Civil Society Partners In The 36 States 32
State Reviewers 35
Zonal Consultants 35

Acronyms and Abbreviations

AG	Auditor-General
CIRDDOC	Civil Resource Development and Documentation Centre Nigeria
CBN	Central Bank of Nigeria
CSO(s)	Civil Society Organisation(s)
DFID/UKaid	United Kingdom Department for International Development
EU	European Union
FOI	Freedom of Information
GEMS	Growth and Employment in States Programme
IBP	International Budget Partnership
IBRD	International Bank for Reconstruction and Development
INTOSAI	International Organisation of Supreme Audit Institutions
IMF	International Monetary Fund
LBRO	Lagos Budget and Research Office
LEEDS	Local Economic Empowerment Development Strategy
LGAs	Local Government Areas
NEEDS	National Economic Empowerment Development Strategy
MDAs	Ministries, Departments, and Agencies
MTSS	Medium Term Sector Strategies
OBI	Open Budget Index
OBS	Open Budget Survey
OECD	Organisation for Economic Co-operation and Development
SAI	Supreme Audit Institution
SAVI	State Accountability and Voice Initiative
SEEDS	State Economic Empowerment and Development Strategies
SHoA(s)	State House(s) of Assembly
SPARC	State Partnership for Accountability, Responsiveness and Capability
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
VAT	Value-Added Tax

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Oby Nwankwo
Executive Director

Executive Summary

Fighting corruption, or misappropriate use of public funds, is intimately linked to poverty reduction. Among Nigerian President Muhammadu Buhari's 2015 campaign promises, tackling corruption is one of the most difficult issues that needs to be addressed in the country. As President Buhari asserted, "unless Nigeria kills corruption, corruption will kill Nigeria." [1] A difficult question arises that both Nigeria and the international community ask: how do you prevent and end corruption? Tackling such an issue requires an open, inclusive, and accountable budget and procurement process in which citizens, Auditors-General, governors, civil society, and the media play a vital role.

The budget translates policies into programmes, such as those meant to provide vaccinations, textbooks in schools, and subsidies to farmers. In a contracting economic environment, budget transparency and participation are essential to ensuring that the allocation of public funds is prioritised to reflect the needs of the public. Following Nigeria's fiscal decentralisation process, state governments have had the onerous task of prioritising the allocation of scarce resources. Since state and local governments are closest in proximity to citizens, the need for an open, transparent, and participatory budget and procurement process is crucial to ending the misappropriation of public funds that could be used for development purposes.

While state governors are entrusted to develop the budget, honourable members of the State Houses of Assembly, Auditors-General, citizens, civil society organisations (CSOs), and the media have a role in not only determining what gets included in the budget but how it is executed as well. This accountability ecosystem depends on each accountability actor playing their role. To play a constructive role in the accountability ecosystem, citizens, civil society, and the media need to have access to budget information.

Access to budget information should not be limited to a select few individuals. All citizens should have access to how State Governments plan to raise revenue, spend public resources, and incur debt necessary to finance programmes. It is with this in mind that CIRDDOC developed the Nigerian Sub-national Budget Transparency Survey, the first independent assessment investigating transparency and public participation in the budgeting and procurement processes in Nigerian states. This report compares the performance in all 36 Nigerian states, identifies best practices, and recommends how state budgeting and procurement systems can be more open and participatory.

Methodology

CIRDOOC partnered with local civil society organisations in all 36 states to conduct the Nigerian Sub-national (States) Budget Transparency Survey. Partners completed a multiple choice questionnaire, adapted from the International Budget Partnership's Open Budget Survey, to evaluate the public availability of key budget documents, public participation in the budget process, and the public availability of procurement information.[2] The data collection period lasted from July to December 2014. The responses to each of the questions in the Survey are used to derive the State Budget Transparency Index that assigns a numerical value between 0 and 100 where higher values denote greater transparency. In addition to the State Budget Transparency Index, three additional sub-indices (using a subset of the questions in the Survey) evaluate three key aspects of financial governance: the State Budget Document Availability Score, the State Public Participation Score, and the State Public Procurement Score.

[1] *http://bit.ly/1N3f8pt*
[2] *www.openbudgetsurvey.org*

Key Findings

State Budget Transparency Index 2015 at a Glance

The State Budget Transparency Survey 2015 finds that, overall, the state of budget transparency around the country is deplorable. In most of the states surveyed the public does not have access to comprehensive and timely information needed to participate meaningfully in the budget process and to hold government to account. This lack of transparency encourages inappropriate, wasteful, and corrupt spending and—because it shuts the public out of decision making—reduces the legitimacy and impact of anti-poverty initiatives. Each of the multiple choice responses to questions in the Survey are assigned a value. A state's score and placement within a performance category is determined by averaging the responses to 51 questions on the State Budget Transparency Questionnaire related to information contained in the eight key budget documents that all states should make available to the public.

The State Budget Transparency Index 2015 finds that over half of Nigerian states fail to provide: adequate budget information to the public, opportunities for public involvement throughout the budget process, and publicly available information on the procurement process. Only Cross River, Ekiti, and Lagos states score above 50 on the State Budget Transparency Index, meaning that, on average, they publish more than half of the eight key budget documents, they hold consultations to provide inputs in budget formulation and public hearings on the budget, and they publish bidding documentation and awards on procurement projects. Twelve states are moderate performers, scoring 25 to 50 on the Index. This means that these states provide some budget documents to the public in a timely manner, hold public hearings at the State House of Assembly during the approval of the budget, and release basic information on the procurement process. The remaining 21 states score less than 25 out of a possible 100 on the State Budget Transparency Index, meaning they provide minimal, scant, or no budget information to the public, opportunities for public participation, or information on the procurement process.

Further analysis of the State Budget Transparency Index and its individual sub-indices follows.

Public availability of key budget documents

The State Budget Document Availability Score evaluates the public availability in a timely manner of the eight key budget documents, including: State Budget Call Circular, State Draft Estimates, State Budget Appropriation Law, State Quarterly Reports, State Mid-Year Review, State Accountant General's Report, and the State Auditor-General's Report. Few states make key budget documents available in a timely manner. Only Adamawa, Benue, Cross River, Ekiti, and Lagos states score above 50 by making an average of four out of eight documents publicly available. Ten states score between 25 and 50 points and make three out of eight documents available, on average. Twenty-one states score below 25 meaning that, on average, only one of eight budget documents are available in these states.

Public participation in the budget process

In addition to timely access to budget information, public participation is key to ensure government accountability. The State Public Participation Score evaluates participation in all stages of the budget process: formulation, approval, execution, and auditing. Overall, participation is fairly limited in Nigerian states. Only Akwa Ibom, Cross River, Ekiti, and Lagos states scored 50 or above; they hold consultations on what should be included in the State Draft Estimates, hold public hearings on the budget, and provide mechanisms for participation

in the budget execution and auditing processes. Twelve states scored between 25 and 50, with most states having some public hearings on the budget but few states allowing citizens to provide inputs for the State Draft Estimates. Citizens in the remaining 20 states usually do not have public hearings during the final legislative approval stage.

Public access to procurement information

The last section of the Survey evaluates the existence of a State Procurement law and the availability of bidding documents, contract awards, and project dispute resolution mechanisms. The State Public Procurement Score finds that few states provide significant information about the procurement process in their states. Those states that scored above 50 out of 100 – only Cross River, Ekiti, Jigawa, Lagos, Rivers, Sokoto, and Taraba states – have a State Procurement law and provide the public with most bidding documents and contract awards. The ten states that score between 25 and 50 points have a State Procurement Law and publish some contract awards, for the most part. The remaining 19 states that scored below 25 do not have a State Procurement Law and sparingly publish contract awards.

Recommendations

States should use existing resources to make publicly available all budget documents that are already produced at no cost and on time by making reference copies of budget documents available at public information desks and in state libraries. States can partner with the donor community and the private sector to develop websites where budget documents can be posted.

State governors, Honourable Members in SHoAs, and Auditors-General should provide and institutionalise spaces for effective public participation in the budget process. Citizens and civil society can help identify areas and sectors with the greatest need to help an already burdened state government.

State governments should produce Citizen's Budgets. Citizen's Budgets are powerful tools for state governments to disseminate budget information in accessible language. National and sub-national governments are increasingly understanding the importance of not only publishing budget information but doing so in formats that would be easily understood by the majority of citizens. Citizen's Budgets are integral to ensuring that the public understands the sources of public funds and how the government is proposing to spend them.

The procurement process in states should be regulated by legislation and have an open, competitive, and transparent awarding process. Each state should have procurement laws that are assented and implemented to appropriately regulate the procurement process. Such laws should exhort state governments to ensure that all bidding documents are available from a procurement agency. Such an agency should publish awarded contracts with their justifications in a timely manner.

Looking Ahead

Ensuring budget accountability is not a one-time activity. It requires that all accountability actors are committed to establishing open and transparent budget and procurement processes. However, it is the responsibility of state governors to publish timely budget information and the responsibility of civil society to pressure governments to publish such information. It is the intention that this report

serves as a basis for reform in state governments to ensure that budget information is publicly available in a timely manner. CIRDDOC intends to continue to be a part of the accountability ecosystem in Nigerian states by conducting the State Budget Transparency Survey every two years.

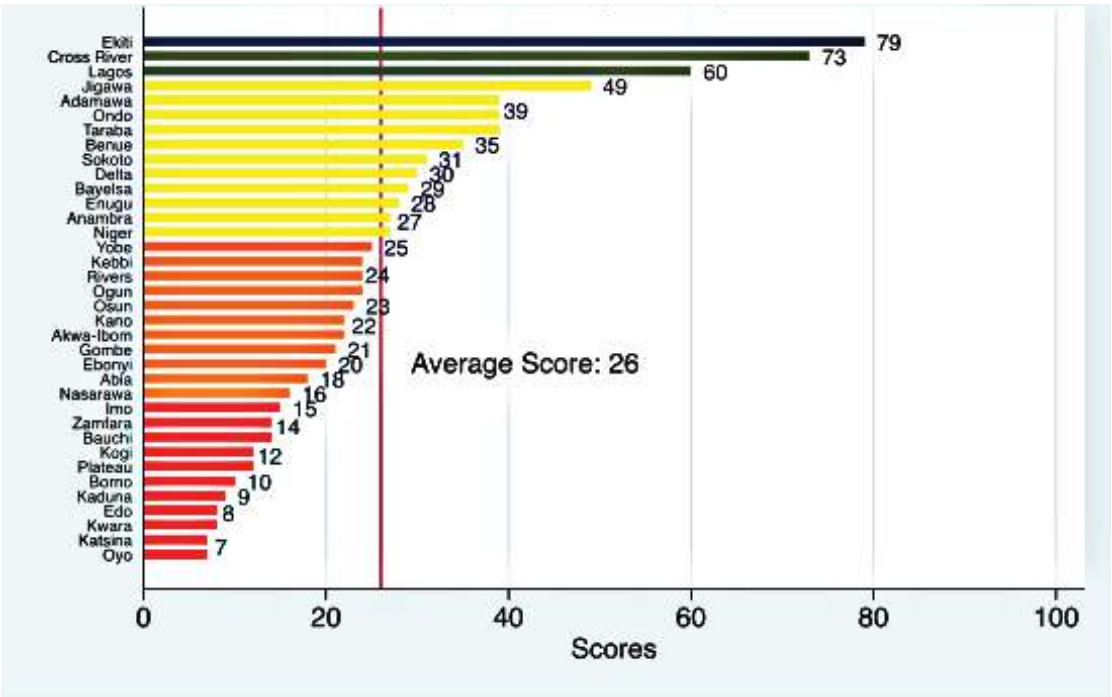
Structure of the report

Section 2 of this report goes in depth laying out the arguments for transparency and participation in the budget and procurement processes. The third section focuses on how to measure budget transparency and participation and procurement transparency in Nigerian states. The results of the survey and more information on the political economy of transparency and participation are presented in Section 4. The concluding section offers recommendations and challenges for the implementation of budget and procurement transparency and participation.

Key

The states that scored:
76-100 % Provide Extensive Information,
51-75 % Provide Significant Information,
25-50 % Provide Some Information,
16-25 % Provide Minimal Information,
0-15 % Provide Scant or No Information.

Figure 1.
State Budget Transparency Index 2015 for Nigerian states



I. Why are transparency and participation in budget and procurement processes important for accountability?

Nigeria's fiscal decentralisation process places the brunt of service delivery and the task of reducing poverty and inequality on state and local governments. Closer scrutiny of figures from the Central Bank of Nigeria finds that state governments spend 45% of all capital expenditures (investments in infrastructure, property, and equipment) in Nigeria.[3] With greater responsibility for state governments, there should also be greater scrutiny of public financial management (PFM) within states.

Budgets are the most powerful tools that state governments have to translate policies into concrete actions. State governments, however, have limited resources and are charged with the task of prioritising the allocation of these funds to a variety of sectors. The "Great Global Recession" generated a contracting economic environment that made this task even more difficult. There is a growing consensus among governments at various levels, civil society, and international financial institutions on the importance of budget transparency to ensure accountability and the efficient use of public resources. While governance and public financial management experts understand the importance of budget transparency, this report aims to answer an essential question: **Transparency for what?**

To fully understand the importance and the tangible benefits of budget transparency and participation, we need to view public finance as an accountability ecosystem. In Nigerian states, the actors in this ecosystem are state governors along with ministries, departments, and agencies (MDAs), Honourable Members in the State Houses of Assembly (SHoA), Auditors-General, civil society organisations (CSOs), and the media. Each accountability actor in the accountability ecosystem has a role to play to ensure that state government budgets are efficient, realistic, and linked to development plans. Budget transparency and participation help state governors and commissioners gain public support because they legitimise governments' decisions on allocation and spending of public money. Making budget information available to the public allows citizens to influence and monitor budget planning and execution, and gives CSOs and the media the opportunity to open constructive channels of dialogue between state government and CSOs in order to make public spending more effective and efficient. Budget transparency and public hearings during the budget approval process in SHoAs give CSOs the ability to bridge the gap between the government and the needs of the people. The role of the state Auditor-General in the accountability ecosystem is to provide external budget oversight. Overall, budget transparency facilitates the work of all of these actors in their accountability roles.

Budget transparency alone is not sufficient to ensure accountability. Participation of CSOs is key to closing the gap between transparency and accountability.[4] Open spaces for participation throughout the budget process are essential to ensure that the budget reflects the needs of Nigerians. Participation without readily available budget information, however, is not effective. When CSOs have access to easily understandable budget information, it helps bridge the gap between government institutions and citizens, and builds trust between citizens and state governments. Given the importance of budget transparency described here, this report will measure the level of budget transparency, open spaces for public participation, and sound and transparent procurement systems of state governments in Nigeria.

Governments, international financial institutions, donor agencies, and international non-governmental organisations (INGOs) are starting

[3] *This was the average from 2000 to 2012.*
[4] *van Zyl, A. (2014). "How Civil Society Organisations Close the Gap between Transparency and Accountability." Governance 27:2, pp. 347–356.*

to agree that transparency is key to improving the ability of governments to effectively spend public resources where there is the greatest need, thereby contributing to reducing poverty.

The Open Government Partnership (OGP), an international multistakeholder platform where governments and civil society make commitments for open and accountable governments that are responsive to their citizens, has a working group focusing on fiscal openness. In fact, one of the eligibility requirements for countries to join the OGP is the publication of several national budget documents. Governments and the donor community alike are increasingly convinced that sub-national governments also should be transparent in the way they collect and spend public funds. States are increasingly playing a bigger role in finding solutions to Nigeria's most serious problems and building a better future. While the merits of transparency, accountability, and participation are substantiated by better government performance, there is still the need to convince governments of the benefits of budget transparency and public participation.

To help convince governments at all levels on the merits of budget transparency and public participation, the Global Initiative for Fiscal Transparency (GIFT), a multistakeholder initiative led by the Governments of Brazil and Philippines, the International Monetary Fund (IMF) and the World Bank (WB), IBP, and the International Federation of Accountants (IFAC), recently commissioned a comprehensive review of the impacts of budget transparency and participation.[5] De Renzio and Wehner categorise the positive impacts of budget transparency and participation at both national and sub-national levels of government into 4 outcomes:

- better macro-fiscal outcomes,
- better governance and less corruption,
- more legitimate budgets and better resource allocation, and
- better service delivery.

Budget transparency promotes an efficient and balanced budget as well as lower borrowing costs. Debt limits the amount of resources available for development programmes. Fiscal responsibility advocated by the IMF exhorts governments to have low fiscal deficits. Countries with more transparent budgeting systems tend to have better quality budgeting systems.[6] More transparent budgeting systems have lower deficits because with more information to understand the true fiscal position of the government, decisions can be made with more scrutiny from accountability stakeholders. Private sector finance in the form of municipal bonds or public-private partnerships (PPP) for infrastructure projects is essential for Nigerian governors. More transparent national and sub-national governments have lower borrowing costs[7] because these governments tend to have better credit ratings.[8] Transparency is a signal of not only credit worthiness but also investment worthiness. Private sector coalitions like the Emerging Markets Investors Alliance[9]

[5] de Renzio, P. & J. Wehner. (2015). "The Impacts of Fiscal Openness: A Review of the Evidence." SSRN: New York. http://ssrn.com/abstract=2602439

[6] von Hagen, J. and I. J. Harden. (1995). "Budget Processes and Commitment to Fiscal Discipline." European Economic Review 39:3, pp. 771-779; Alt, J. E. and D. D. Lassen. (2006a). "Transparency, Political Polarization, and Political Budget Cycles in OECD Countries." American Journal of Political Science 50:3, pp. 530-550; Alt, J. and D. D. Lassen. (2006b). "Fiscal Transparency, Political Parties, and Debt in OECD Countries." European Economic Review 50:6, pp. 1403–1439; Alesina, A. et al. (1999). "Budget Institutions and Fiscal Performance in Latin America." Journal of Development Economics 59:2, pp. 253-273; Benito, B. and F. Bastida. (2009). "Budget Transparency, Fiscal Performance, and Political Turnout: An International Approach." Public Administration Review 69:3, pp. 403-417.

[7] Glennerster, R. and Y. Shin. (2008). "Does Transparency Pay?" IMF Staff Papers 55:1, pp. 183-209; Wang, T., P. Shields, and Y. Wang. (2014). "The Effects of Fiscal Transparency on Municipal Bond Issuances." Municipal Finance Journal 35:1, pp. 5-44.

[8] Hameed, F. (2005). "Fiscal Transparency and Economic Outcomes." IMF Working Paper WP/05/225; Hameed, F. (2011). "Budget Transparency and Financial Markets." IBP Working Paper 1. Washington, DC, International Budget Partnership; Arbatli, E. C. and J. Escolano. (2012). "Fiscal Transparency, Fiscal Performance and Credit Ratings." IMF Working Paper 12/156.

and the Global Business Alliance for Post-2015[10] advocate for better governance in governments at all levels.

A higher level of transparency fosters government efficiency and reduces opportunities for corruption because then SHoAs, Auditors-General, and civil society organisations can provide effective oversight. Corruption through mismanagement of public funds is widely recognised as a key reason infrastructure projects remain unfinished and poor quality materials are procured for schools, hospitals, and roads. As stakeholders in the accountability ecosystem, civil society, Honourable Members in the SHoA, and Auditors-General can help identify possible cases of corruption, not to highlight poor performance but rather to improve how state governments spend public funds and to help solve development problems. Transparency and participation build trust between citizens and the government. This public trust improves good governance at the state level, and helps to convince citizens that, as a part of the accountability ecosystem, they should pay their taxes. An example is the 2011 Lagos State Citizen's Guide to the Budget, which outlines the role of citizens in the budget process to include the regular payment of taxes.

Budget transparency promotes legitimate and equitable budgets that meet the needs of citizens. Transparent budgets that allow public input in budget formulation aids identification of public needs for more efficient budget allocation.[11] This helps bridge the gap between limited government resources and allocating them to where citizens need them the most. By being transparent, governments legitimise spending the people's money. Policy Forum, a network of CSOs in Tanzania, works closely with MPs during the budget approval process to solicit inputs from sector-specific CSOs with expertise in their field. Similarly, Nigerian SHoAs should have all budget hearings open to the public so that CSOs and citizens can testify on budget estimates to ensure key programmes are enacted into law. This is another critical role of citizens outlined in the 2011 Lagos State Citizen's Guide to the Budget. Since Auditors-General also have limited resources, the public can help them prioritise what programmes or projects should be audited.[12] A key aspect to all of these participation mechanisms is that public participation is only effective if there is non-discretionary access to budget information. Public participation is not meant to replace representative democracy but rather to complement the roles that government institutions play in the accountability ecosystem.[13]

Transparency in budgeting enhances service delivery outcomes[14] because the budgets are better designed and more responsive. State governments have the onerous task of designing programmes to help improve education, ensure water access, eradicate malaria, and build better roads to get agricultural products to markets. The role of citizens in monitoring community projects to provide feedback is also outlined in the 2011 Lagos State Citizen's Guide to the Budget. Citizens are the primary beneficiaries of service delivery. When the public is invited to submit valuable inputs, these can be the basis of well-designed service delivery programmes. Citizens can give first-hand testimony of quality services and suggestions on how they can be improved. Moreover, state governments can partner with CSOs to monitor the implementation of infrastructure projects.[15]

[9] This organisation enables professional investors to support good governance, promote sustainable development, and improve the investment performance in the governments and companies in which they invest.

[10] Comments by Dr. Ariel Meyerstein (The United States Council for International Business) on behalf of the Global Business Alliance for Post-2015 at the Post-2015 Interactive Dialogue on Financing for Development and the U.N. Post-2015 Sustainable Development Goals With Major Group Stakeholders – 23 April 23 2015.

[11] Watson, D. J., R. J. Juster, and G. W. Johnson. (1991). "Institutionalised Use of Citizen Surveys in the Budgetary and Policy-making Processes: A Small City Case Study." Public Administration Review 51:3, pp. 232-239.

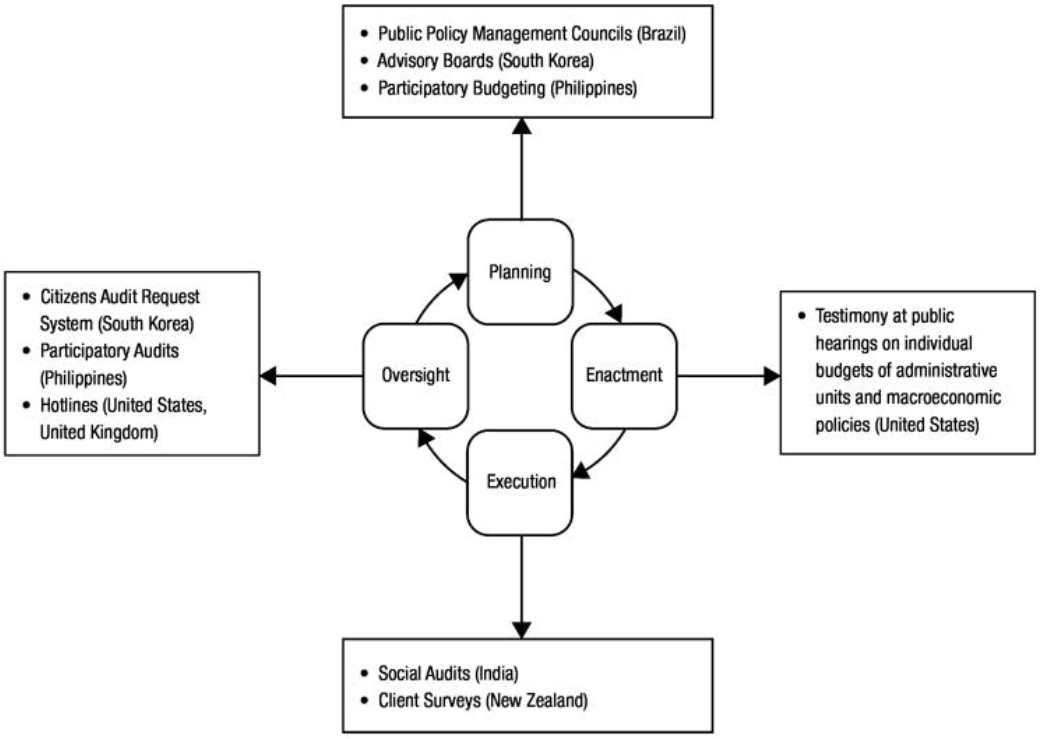
[12] Castro, M., C. Cornejo, and A. Lyubarsky. (2013). "Transparency, Participation, and Accountability in Public Oversight: Advancing Latin American SAIs' Agenda at the Subnational Level." in Supreme Audit Institutions – Accountability for Development, eds. GIZ and INTOSAI, Nomos.

[13] Okonjo-Iweala, Dr. N. and P. Osafo-Kwaako. (2013). "The Role of Civil Society Organisations in Supporting Fiscal Transparency in African Countries." Background Note for Discussion

[14] Sarr, B. (2015). "Credibility and Reliability of Government Budgets: Does Fiscal Transparency Matter?" IBP: Washington D.C. http://bit.ly/1QLDnbH

[15] Procurement Watch Inc. of the Philippines, a CSO providing capacity-building activities and monitoring the procurement process, partners with the Ombudsman to ensure integrity of the procurement system in the country.

Examples of participation mechanisms at each stage of the budget process



Courtesy of International Budget Partnership (IBP)

II. How to measure budget transparency and participation in Nigerian states?

The World Bank's Public Expenditure and Financial Accountability (PEFA) assessments place importance on the public availability of budget documents. The PEFA Secretariat developed these assessments to help governments identify where best to implement reforms to have more credible,[16] policy-based, comprehensive, and transparent budgets with sound accounting, control, and audit systems. International best practices are used to help convince Nigerian states of implementing PFM reforms to improve the way states collect taxes, spend public funds, and incur debt. All these reforms are meant to help build the capacity of state governments to reduce poverty.

For these reasons, the State Partnership for Accountability, Responsiveness and Capability (SPARC),[17] the European Union (EU), UNICEF, WB, and several state governments have sponsored state-level PEFA assessments. Between 2006 and 2013, 26 states have undergone PEFA assessments. Chinedum Nwoko analysed the outcomes of these assessments and identified that almost 45% of Nigerian states have low levels of budget credibility and transparency in their PFM systems.[18] While most PFM efforts in Nigeria have concentrated on fiscal responsibility, external scrutiny, and better accounting systems, Nwoko finds few reforms focusing on how to improve budget policies and transparency. Nwoko suggests that budget policy reforms combined with public access to timely budget information are key to ensuring that PFM reforms yield the desired results. An important assumption in the accountability ecosystem is that all accountability stakeholders have the access to information. If CSOs and citizens are expected to play a constructive role in the accountability ecosystem, they need to have access to budget information.

A) Methodology

The International Budget Partnership (IBP), a Washington-based international non-governmental organisation, developed the Open Budget Survey (OBS) to measure budget transparency, oversight of the budget, and spaces for public participation in national-level budget systems around the world. Given the importance of state governments in PFM and service delivery, CIRDDOC developed the Nigerian Sub-national Budget Transparency Survey to assess transparency and spaces for public participation in the budget processes and transparency of procurement processes in all 36 Nigerian states. The survey was conducted between July and December 2014. The survey consists of a multiple-choice questionnaire evaluating:

- timely publication of budget documents and information,
- open spaces for public participation throughout the budget process, and
- sound and transparent procurement processes and systems.

CIRDDOC partnered with a wide range of independent and credible civil society organisations with backgrounds in public budgets to undertake the survey in each state. State governments were then offered an opportunity to provide inputs on the completed questionnaires. Each questionnaire was also thoroughly reviewed by an external reviewer with expertise in the individual state budget processes to ensure quality. The co-author and Lead Technical Consultant of the study previously worked for IBP. The responses to each of the groups of questions in the three thematic areas of the survey are averaged to create the State Budget Transparency Index viz:

- the State Availability of Key Budget Documents Score on how state governments make the eight key budget documents available to their citizens;
- the State Participation Score on how state governments are involving citizens in the budget process; and
- the State Procurement Transparency Score on the transparency and access to information of the state procurement process.

But how much budget information is available at the state level in Nigeria? To measure that, and other aspects of the accountability ecosystem, a questionnaire was prepared, adapting the IBP's Open Budget Questionnaire to the Nigerian sub-national context. The Open Budget Questionnaire is based on standards identified in the OECD's Best Practices on Budget Transparency, the IMF's Code on Fiscal Transparency, and INTOSAI's Lima Declaration on Auditing Principles.[19]

[16] Budget credibility refers to how accurate budget projections are compared to actual budget execution. Budgets are more credible/accurate when the difference between the budget law (including supplemental budgets) and the actual budget expenditure is low/non-existent.

[17] Joint initiative between the UK Department for International Development (DFID) and the Nigerian government promoting good governance and reduced levels of poverty in Nigeria.

[18] "Making PFM Reforms Work in Nigerian States" presentation at the 2014 World Bank Communities of Practice session on PFM reforms.

[19] The results and methodology of the Open Budget Survey can be found at www.openbudgetsurvey.org.

The Nigeria State Budget Transparency Survey is not a perception-based survey; it is an evidence-based research tool. The questionnaire comprises 56 multiple choice questions; when selecting answers to those questions, researchers were required to provide references to budget documents, laws, interviews, or articles to support each chosen answer, thus increasing as much as possible the objectivity of those answers and thus the survey as a whole.

Most of the questions in this questionnaire required the researcher to choose among five responses. Responses "a" or "b" described practices or conditions that represent good practices. Responses "c" or "d" corresponded to practices or conditions that are considered poor. An "a" response indicated that a standard was fully met, while a "d" response indicated that a standard was not met at all. The fifth response was "e," or "not applicable," but it was sparingly used and did not signify that a document was not published. Other questions had three possible responses: "a" for "yes," "b" for "no," or "c" for "not applicable."

For the purposes of aggregating the responses, a numeric score of 100 was awarded for an "a" response, 67 for a "b," 33 for a "c," and zero for a "d." The response of "e" caused the question not to be counted as part of the aggregated category. For the three-response questions, a score of 100 was awarded for the "a" response, a score of zero for the "b" response, and a "c" response caused the question not to be counted as part of the aggregated category.

B) What issues does the Survey cover/ evaluate?

Questions in the Nigerian Sub-national Budget Transparency Survey evaluate the most important pillars in the accountability ecosystem in Nigerian state budgets relating to the public availability of budget documents, public participation in the budget process, and public availability of procurement information. The State Budget Transparency Index is an average of 51 questions on public availability of budget documents, public participation in the budget process, and public availability on procurement information. Five additional questions have been included in the Survey, but do not form part of any index/sub-index: they assess freedom of information in Nigerian states. The remaining part of this methodology section will discuss in detail each pillar of the accountability ecosystem.

i) Public Availability of Budget Documents in Nigerian states

The first section of the questionnaire evaluates the public availability of key budget documents. For the Nigerian Sub-national Budget Transparency Survey, public availability means that state governments publish budget documents in time for CSOs and the public to have meaningful impact throughout the budget process. The most cost-efficient way of publishing budget documents is by publishing them online where anyone interested can access them. Understanding that not all states can publish documents online, CIRDDOC provided researchers with a sample letter to request access to a budget document within the seven working day limit set in the federal Freedom of Information Act of 2011. More importantly, these budget documents ideally should be free of charge, and if there is a fee associated with accessing the document, it should cost no more than a week's pay under the new Minimum Wage Law, or no more than ₦3,000.[20] And since state governments produce budget documents, they should also be the ones publishing the documents, not the civil society or the media. Table 1 summarises the key budget documents, their main contents, and when they should be published.

[20] Section 2 (1) of the National Minimum Wage (Amendment) Act 2011 states that "As from the commencement of this act, it shall be the duty of every employer to pay a wage not less than the national minimum wage of ₦ 18,000 per month to every worker under his establishment."

Table 1. Key Budget Documents: Contents, Purpose, and Timeliness of Publication

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 prior to State Draft Budget Estimates	Must be released at least one month prior to the presentation of the State Draft Budget Estimates
State Draft Budget Estimates	Projected revenues, expenditures, and debt Main policy objectives Non-financial information	CSOs can directly influence members in the SHoA to shape what gets funded in the budget	Must be released at or about the same time the document is presented to the SHoA and before it is passed
State Medium Term Sector Strategy (MTSS) presented with State Draft Estimates	3-5 year projections of revenue, expenditure, and debt. Detailed explanation of infrastructure and short-term projects.	CSOs can directly influence members in the SHoA to shape what gets funded in the budget	Must be released at or about the same time as the State Draft Budget Estimates (see above)
State Draft Budget Votes presented with State Draft Estimates	Individual detailed MDA budgets	CSOs can directly influence members in the SHoA to shape what gets funded in the budget	Must be released at or about the same time as the State Draft Budget Estimates (see above)
State Budget Appropriation Law	Budget assented by the SHoA into law	CSOs can use this document as a reference to compare budget execution reports to hold governments accountable	Must be released no later than three months after assented in the SHoA
State Citizen's Budget	Non-technical version of the State Budget Appropriation Law	CSOs can help governments develop this document and also disseminate it	Must be released no later than three months after assented in the SHoA
State Quarterly Report	Actual revenue collected, spent public funds, and debt incurred	CSOs can use this document to monitor the implementation of the budget	Must be released 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 midcourse corrections and performance achieved	Must be released no later than three months after the reporting period
State Accountant General's Report	Explanation of projected vs. executed revenue, expenditure, and debt for full fiscal year	CSOs can analyse aspects of the document for accountability and to improve future budget formulation	Must be released no later than one year after the end of the fiscal year (the reporting period)
State Auditor-General's Report	Independent review of government budgets	CSOs can help disseminate the recommendations from the Auditor-General and follow up with other accountability stakeholders	Must be released no later than 18 months after the end of the fiscal year (the reporting period)

State Budget Document Availability Score

The State Budget Document Availability Score assigns each state a numeric score out of 100 based on the average of the responses to questions 1-28 related to public availability of information in the questionnaire. Evidence suggests that civil society has the best potential to influence budget allocations in the formulation of the budget. Therefore, more questions focus on certain documents, like the State Draft Budget Estimates, the State MTSS, and the State Draft Budget Votes. Unlike IBP's Open Budget Index, the Nigerian State Budget Document Availability Score was designed to give partial credit to states that produce documents but may not make them publicly available. This is to give state governments incentives to continue to produce budget documents and actually publish the documents on time.

ii) Public Participation in the Budget Process

Until recently, public participation in the budget process did not receive the same level of importance as transparency. To highlight the importance of public participation, GIFT developed the High Level Principles on Fiscal Transparency, Participation, and Accountability[21] to help bridge this gap. High Level Principle 10 states that "citizens should have the right, and with all non-state actors should have effective opportunities to participate directly in public debate and discussion over the design and implementation of fiscal policies." In addition to GIFT's High Level Principles, the IMF's 2014 Code on Fiscal Transparency enshrines public participation in the budget process in Principle 2.3.3: "The government provides citizens with an accessible summary of the implications of budget policies and an opportunity to participate in budget deliberations." The second section of the Nigerian Sub-national Budget Transparency Survey evaluates whether Nigerian states have effective spaces for public participation throughout the entire budget process—formulation, approval, execution, and auditing. The questions in this section seek to determine if and when effective spaces exist for citizens, CSOs, and the media to contribute to budget decisions. Also, the questions seek to determine how effective public participation is in states, whether inputs from citizens are used to formulate the budget, and what is audited in the states.

State Public Participation Score.

As in the case of the State Budget Document Availability Score, the numeric responses to each of the 11 questions in this section (questions 29-41) were averaged to produce the State Public Participation Score.

iii) Transparent Procurement Processes and Systems

Procurement is the most powerful avenue that governments at all levels have to invest in the lives of their citizens. Whether it is building roads to markets, getting cost-effective medicines at state hospitals, or ensuring quality textbooks in schools, procurement is essential to development. It is imperative that the procurement process be transparent. The Open Contracting Partnership, a multistakeholder initiative of the WB, Gesellschaft für Internationale Zusammenarbeit (GIZ), and the governments of Colombia and the Philippines, developed the Open Contracting Global Principles.[22] At the federal level, the Nigerian Bureau of Public Procurement holds competitiveness, transparency, and efficiency/value for money as its core objectives. States should have similar objectives where procurement processes are governed by good governance principles. The third section of the Nigerian Sub-national Budget

[21] *http://bit.ly/1MkmSlg*
[22] *http://bit.ly/1LqCMw1*

Transparency Survey is meant to address these issues. This section includes questions on the legislation regulating the procurement process and the existence of a state tender's board which provides documents with bidding guidance and pre-requisites, the award selection process, and dispute resolution mechanisms.

Legislation

Similar to organic budget laws regulating the budget process, the procurement process in the states should have legislation that clearly states the rules and processes of submitting bids, dispute mechanisms, etc. States have the 2007 Public Procurement Act as a model set by the federal government. The public procurement law should be available online, on notice boards, and in official gazettes so that citizens will not only understand the procurement process in their states but also use it as a basis to request information on procurement.

Pre-bidding requisites

The pre-qualification stage should ensure that all bidders have equal and fair chance to win a contract. Prior to opening the bidding process, all potential bidders should have access to pre-qualification documentation that includes instructions, application forms, requirements, and evaluation criteria of the award.

Awarding process and information on contracts

Ideally, all procurement processes from the pre-qualification stage to payments and providing resolutions to possible disputes on awards should be managed by a state tender board. These tender boards should be impartial to avoid any form of corruption, nepotism, or clientelism. Citizens and any interested parties can go to these due process/ procurement bureaus to solicit information on which MDAs are procuring contracts, for what purpose, decisions on awarding of a contract, details of each project including amounts disbursed, and updates on execution of actual projects. This overseeing body should also have resolution mechanisms where clear procedures are instituted to solve bidding disputes and ensure that contractual obligations are met.

State Procurement Transparency Score.

The State Public Procurement Score assigns each state a score based on the average of the responses to questions 42-52 related to the extent of information about public procurement that is available to the public.

iv) Freedom of Information in States[23]

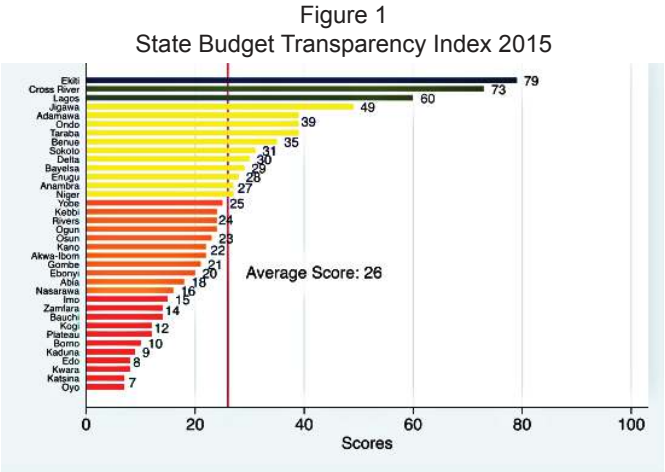
Access to Information is an integral part of good governance. A Freedom of Information law provides the legal basis for citizens to request government information. Legal frameworks, however, do not always guarantee compliance with the law. In 2011, the federal government passed the Freedom of Information Act. The last section of the questionnaire is meant to complement the preceding sections to better understand how a Freedom of Information Act can help create the conditions for open and transparent state governments. Questions 52-56 of the survey are designed to address not only whether there is an Access to Information provision in the state, but whether the law is drafted to have strong mechanisms to ensure the law is applied. They also seek to assess whether there is an oversight body governing access to information in states, specific articles on budget transparency, and fiscal transparency laws.

[23] *Note: the survey questions covering this subject are not included in Sub-national Budget Transparency Index, nor in any of the three sub-indices previously described.*

III. How transparent and participatory are Nigerian states in their budget and procurement processes?

Figure 1 presents the results of the State Budget Transparency Survey for all 36 states. Overall, most Nigerian states fall short in providing minimal budget information, spaces in only the approval stage and very limited information on the procurement process in their states. The majority of Nigerian states fall below the average of 26 out of a possible 100 on the State Budget Transparency Index where over half of the states score below 25 on the State Budget Transparency Index. These include states in all geographical areas of Nigeria. Twelve states score between 26 and 50. These include northern states and southern states bordering the coast as well. Only Cross River, Ekiti, and Lagos states score above 50 and their citizens have access to at least half of the budget documents, spaces to be heard during the formulation and approval stages of the budget and at minimum access to awarded contracts in the procurement process.

Figure 1. State Budget Transparency Scores 2015



The remaining sections of this chapter will delve into the three individual components of the State Budget Transparency Index and highlight best practices.

http://bit.ly/1LqCMw1

A) Public access to budget documents: Which states publish documents and why

Figure 2. Availability of Key Budget Documents in Nigerian States

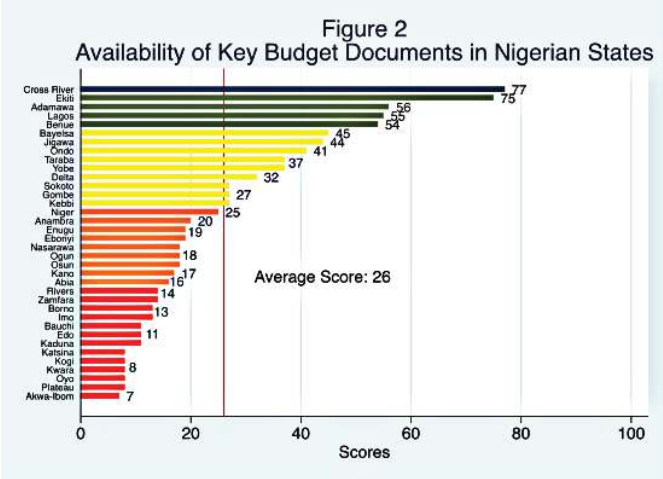


Figure 2 summarises the results of the State Budget Document Availability Score for all 36 states. The overall picture is that citizens in most states have limited access to budget documents. The average score is 26 out of a possible 100, showing a wide range of disclosure practices across states. By scoring above 70, Cross River and Ekiti states stand out as front runners in providing their citizens with budget documents in a timely manner. Adamawa, Lagos, and Benue states make a good portion of documents available and score well above the average. Kaduna, Katsina, Kogi, Kwara, Oyo, Plateau, and Akwa Ibom states finish at the bottom of the index.

Table 1. Key Budget Documents: Contents, Purpose, and Timeliness of Publication

Phases of the Budget Cycle	Budget Documents	Number of States Producing But Not Publishing Document	States Publishing Document
Formulation	State Budget Call Circular	23	Adamawa, Anambra, Bayelsa, Cross River, Ebonyi, Ekiti, Enugu, Jigawa, Kebbi, Ogun, Taraba, Yobe, Zamfara
	State Draft Budget Estimates	27	Adamawa, Bayelsa, Benue, Cross River, Delta, Ekiti, Gombe, Jigawa, Ogun
Approval	State Budget Appropriation Law	22	Adamawa, Bayelsa, Benue, Ekiti, Jigawa, Lagos, Nasarawa, Niger, Ogun, Ondo, Osun, Sokoto, Taraba, Yobe
	State Citizen's Budget	0	Cross River
Execution	State Quarterly Reports	20	Cross River, Ekiti, Kano, Lagos
	State Mid-Year Review	23	Kano, Lagos
	State Mid-Year Review	24	Abia, Ebonyi, Ekiti, Kebbi, Lagos, Nasarawa, Niger, Ondo
Audit	State Auditor-General's Report	19	Abia, Cross River, Ebonyi, Ekiti, Kebbi, Lagos, Nasarawa, Ondo, Yobe

Table 2 shows the number of states that are producing but not publishing each of the eight key budget documents, and which states are publishing each document. Adamawa, Cross River, and Ekiti states publish both budget formulation documents. Only Cross River state publishes a Citizen's Budget on time. Few states publish budget execution reports. Only Lagos state publishes all three execution reports online. Cross River and Ekiti states are the only states to publish at least one document in each budget phase. One of the most frequent arguments against transparency is that low-income governments at all levels lack the capacity to produce budget documents. This is not the case in Nigerian states. Over half of the budget documents in the states are being produced, but for internal use only. All 36 states produce all key documents from both the budget formulation and approval phases. Twelve states fail to produce quarterly reports which contain actual revenue collected, public funds spent, and debt incurred. Additionally, only four states fail to produce an Accountant General's Report explaining the full year's execution of the budget, revenue collected, and debt incurred as compared to budgeted amounts in the Appropriation Law. Following the closing and reporting of the fiscal year by state governments, only four Auditors-General fail to produce an annual report on how the budget was executed. Overall, in 22 out 36 of Nigerian states score less than 26 on the Budget Document Availability Index meaning citizens and CSOs have access to less than half of the documents needed for budget accountability,

B) How participatory are budgets in Nigerian states?

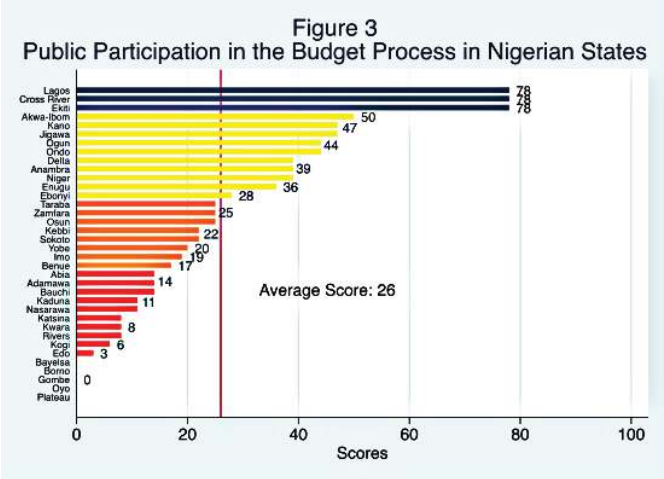
Figure 3 shows how participatory the budget process is in Nigerian states. An average participation index score of 26 shows that state governments are beginning to undertake efforts to make budget processes more open to citizens and CSOs. Lagos, Cross River, and Ekiti states, with scores of 78, have significant opportunities for the public to participate in budget decisions. Twelve states provide minimal opportunities to participate in the budget process with scores ranging from 25 to 50. The majority of states have very little opportunity for citizens and CSOs to get involved in the budget decision-making process. Bayelsa, Borno, Gombe, Oyo, and Plateau states provide no spaces for the public to be involved in the budget process.

i) Budget Formulation

Opportunities for the public to get involved in budget allocations are imperative to meeting citizens' needs. Over half of Nigerian states provide minimal to almost no opportunities for citizens and CSOs to provide inputs in the state draft estimates that are submitted to the SHoA.

Seven states provide minimal opportunities for the public to provide inputs for budget estimates, but there are few opportunities for vulnerable groups to join these consultation processes and no feedback on how citizen inputs are actually used. In contrast, the Ministry of Economic Planning and Budget of Lagos state and the Ministry of Local Government Affairs of Cross River state maintain budget consultation forums where a wide variety of organisations are invited; both state governments produce a report on how feedback from these consultations is used and a report where governments articulate the purpose

Figure 3. Public Participation in the Budget Process in Nigerian States



of engaging the public in the budget formulation process.

ii) Approval

When compared to the other stages of the budget cycle, citizens and CSOs have the most opportunities to get involved in the budget approval process. Only 10 states have minimal to no opportunities for the public to attend hearings on the budget. Thirteen SHoAs open appropriation committee hearings to the public, but reports on how these inputs are used are not produced. Ten SHoAs open the appropriation committee discussions to the public as well as open individual MDAs' committee discussions on the budget to the public. Only the SHoAs in Cross River, Ekiti, and Kano states open all hearings on the budget to the public and publish reports with testimony from stakeholders.

iii) Execution

Overall, most states provide minimal to no spaces for the public to provide inputs on how the budget is being executed. Only Akwa Ibom, Lagos, and Ekiti states provide citizens with a list of beneficiaries of projects, subsidies, social

plans, and other targeted spending from MDAs and have established practical mechanisms to identify the public's perspective on budget execution and feedback on how these inputs are used.

iv) Audit

Of all the phases of the budget process, the audit phase is the least open to the public. Twenty-five states have no spaces for the public to provide inputs to the audit plan or attend hearings on the Auditor-General's report in the SHoA. Only Delta and Ebonyi states have some spaces for the public to provide inputs on the audit plan and the public can attend hearings on the Auditor-General's report. The Office of the State Auditor-General of Delta State maintains its own separate website where citizens can submit an "Audit Alarm" to facilitate their role as the "watch-dog of the resources of the public held on trust by the Government."

C) How open and transparent is the procurement process in Nigerian states?

Figure 4 presents the State Procurement Transparency Score for all states. On average, Nigerian states have somewhat transparent procurement systems and processes with an average State Procurement Transparency Score of 30. Half of Nigerian states provide minimal, scant, or no information on the procurement processes including tenders, awarding, and resolution processes. Ten states provide some information on procurement systems and processes. Only seven states provide significant information on these processes, while Ekiti state scores 100 out of 100.

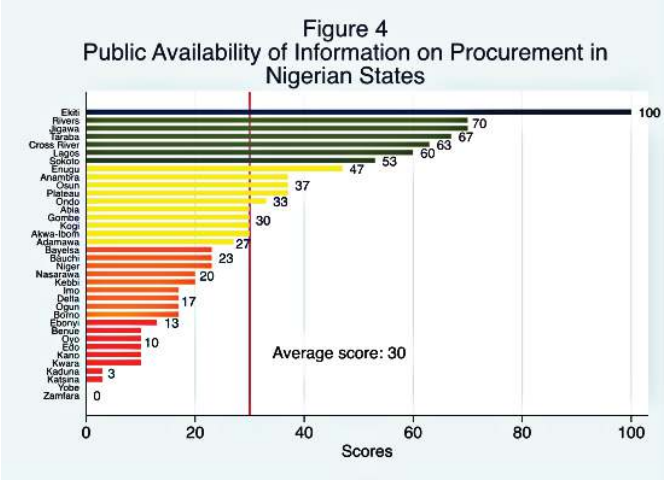
i) State Procurement Law and Tender's Board

Thirteen states have enacted state procurement laws that are available to the public to monitor the entire procurement process. Meanwhile, four states (Benue, Enugu, Gombe, and Nasarawa) have passed a procurement law but it is not available to the public. Laws alone are not sufficient to guarantee a transparent procurement process, and thus a tender's board can regulate the process from pre-qualification requisites to mediating disputes of contract awards. Just under half of Nigerian states have a tender's board that regulates the majority of public tenders. Of these 17 states, 14 state tender's boards publish contract guidance documentation that includes instructions, application forms, requirements, and evaluation criteria of awards. Only the Ekiti State Bureau of Public Procurement, Jigawa State Government Due Process & Project Monitoring Bureau, and Taraba State Bureau for Public Procurement publish their state procurement law where potential bidders and interested parties have access to bidding documents.

ii) Contract award selection process

Twenty states publicly open tender documents once potential bidders have submitted their bid for a contract, though with variations of who is able

Figure 4. Public Availability of Information on Procurement in Nigerian States



to attend the opening of the bids and with certain states opening the documents with some delay. Of these 20 states, only 10 allow the public and any interested party to attend the opening of tender documents. While 12 states publish procurement decisions, only the Jigawa State Government Due Process & Project Monitoring Bureau and Rivers State Bureau on Public Procurement publish the contract award decisions online. The Abia State Planning Commission publishes the awarded contracts with a justification as to why each bid was awarded a contract.

iii) Project review and resolution

Eight states have a procurement complaints review body but only Ekiti, Cross River, Gombe, Rivers, and Taraba states have a well-functioning complaints review body with mechanisms to resolve disputes over procurement decisions. The Jigawa State Government Due Process & Project Monitoring Bureau publishes quarterly reports on the implementation of projects including the contractor, amounts dispersed, and project completion rate, while Bayelsa and Lagos states publish annual reports monitoring the implementation of projects.

D) What characteristics make a state more transparent?

Access to Information is an integral part of good governance. A Freedom of Information Act (FOIA) provides the legal basis for citizens to request government information. Of the seven states with a FOIA, most of them make few documents publicly available. On average, states with some form of legislation ensuring access to information score only two points higher than the overall average. Legal frameworks, however, do not always guarantee compliance with the law. FOIAs should have strong and concrete provisions on what is considered the public domain, how to request information, and what resources are available when access is denied. Right2Info.org explains the reasons an oversight body is needed for FOIAs:

1. to promote the right to information;
2. to protect the right of access to information by reducing the potential bottlenecks in the application of the law and the appeals process which can, over time, reduce confidence in the right of access to information;
3. to disseminate information on how the mechanism works;
4. to enforce mechanisms when information is denied; and
5. to collect information on the application of the law.

CSOs can use FOIAs to promote budget transparency and, if such a governing body exists, to seek recourse if access is denied. Adamawa state is the only Nigerian state that has such a body (ADHA Service Commission). FOIAs are not sufficient to ensure budget transparency in the states, but when specific budget transparency language is included in legal frameworks, states are more likely to proactively publish budget documents.

One possible factor related to state levels of budget transparency is the amount of Internally Generated Revenue (IGR) of a state. One may assume states that collect less revenue from citizens would have lower levels of budget transparency. The Open Budget Survey in the past three rounds consistently finds that countries with high levels of incomes tend to be more transparent. However, the relationship between IGR and budget transparency is not

[24] Given the dearth of IGR data, the most recent year that has IGR data for all states is 2010 from the National Bureau of Statistics. The correlation coefficient between the State Budget Transparency scores and IGR is 0.3765 statistically significant at the 0.02 level. When we take the log of IGR, the relationship is even less strong with a correlation coefficient is 0.1524 and not statistically significant at all. This suggests that overall, a state's fiscal health is not a good predictor of why some states' public finance systems are more transparent than others.

as strong as one would expect[24] because most Nigerian states rely heavily on transfers from the federal government. Therefore, state governments should endeavor to be more responsive to their citizens particularly those that are able to collect tax and non-tax revenues from their citizens. By publishing relevant, timely budget information and being more responsive, state governments can legitimise their utilization of tax revenues that come directly from salaries, commercial transactions, and other sources.

Much of Nigeria's lack of development has been blamed on its heavy dependence on oil revenues at all levels of government. That is, states that are more dependent on oil revenue would be less transparent. However, all Nigerian states are heavily dependent on oil revenue allocations; in 2013 the net statutory allocation from oil revenue after external debt and other deductions represented over half of the Federation Account Allocation in Nigeria. Since even states with high levels of budget transparency are dependent on oil revenue, oil revenue is not an explanatory factor for level of transparency.

What is evident from this analysis is that Cross River, Ekiti, and Lagos states are all exceptional cases. In these cases, political will seems to be a decisive factor for enhancing the public's access to timely budget information in the key budget documents.

IV. Recommendations

Budget transparency, participation, and open and transparent procurement processes are essential to have a well-informed citizenry that is able to help state governments improve service delivery and end poverty. To help all accountability stakeholders in these efforts, CIRDDOC recommends the following in all Nigerian states:

States can use existing resources to make all budget documents publicly available on time and at no cost.

As mentioned earlier, state governments are already producing over half of key budget documents. This presents an opportunity for low-scoring states to significantly improve their levels of budget transparency by simply making these documents publicly available in a timely manner. Bayelsa, Cross River, Delta, Jigawa, Lagos, Niger, and Ogun states are already proactively providing free access to budget documents through the use of government websites. Of all these, only three states have solicited help from the U.S. Agency for International Development (USAID), UKaid, and the National Democratic Institute (NDI) among others, to develop a website. Also, the Department of Budget, Monitoring and Evaluation of Cross River, the Jigawa State Directorate of Budget & Economic Planning, and the Ministry of Budget and Economic Planning of Bayelsa state have separate websites from the general state governments. While there is limited internet use in some states, publishing budget documents online reduces the risk of arbitrary or discretionary access to budget documents.

Not all states have the same resources, and many have small budgets. Sub-national governments around the world face similar issues, but some have found innovative ways around the problem of limited resources. In Tanzania, the Kahama district worked with mining companies to fund a documentation centre where citizens have access to several budget documents. As a part of corporate social responsibility initiatives, oil and mining companies in Nigeria could partner with state governments to fund a website or library for budget documents to be made available.

State governors, Honourable Members in SHoA, and Auditors-General can harness the power of citizens by providing spaces for effective participation in all phases of the budget process.

As tax payers, citizens have the right not only to get informed on how the state government is spending public funds, but also to have a say in how the funds are spent. Citizen participation is not meant to be a burden on state governments. Mechanisms for participation should be developed in conjunction with civil society organisations. The experiences in Cross River, Ekiti, and Lagos states show that having town hall meetings or budget consultation forums on budget priorities and the MTSS is possible. Honourable Members in the SHoAs should use the expertise of CSOs and citizens to determine what programmes to approve by opening committee hearings and providing speaking opportunities to the public. Auditors-General should follow the lead of Delta State Auditor-General by creating spaces for inputs, such as the "Audit Alarm." All of these initiatives are meant to complement and increase the effectiveness of how states address the needs of the poor in Nigeria.

Citizens' Budgets are powerful tools for state governments to disseminate budget information in accessible language.

Budgets are complicated for lay-people. Budgets should not just be accessible by those in government or experts in CSOs. Citizens' Budgets are meant to inform citizens in easily

understandable language of the government's policy objectives, major spending programmes, and where revenues come from. Cross River state produces a document that can serve as a model for the rest of the states.[25] Citizens' Budgets do not always need to be in the form of a document. National governments around the world use different formats. For example, the government of Dominican Republic publishes a comic explaining the budget process in very colloquial terms.

The procurement process in states should be regulated by legislation and have an open, competitive, and transparent awarding process.

The procurement process needs to have clear rules and regulations that all procuring MDAs or procurement agencies follow. States that have yet to pass such legislation should introduce a bill in the SHoA. Qualified bidders should have access to guidance documents for each award. Awarded contracts along with the justifications for their selection should also be published in a timely manner.

Looking Ahead

Ensuring budget accountability is not a one-time activity. It requires that all accountability actors are committed to establishing open and transparent budget and procurement processes. However, it is the responsibility of state governors to publish timely budget information and the responsibility of civil society to pressure governments to publish such information. It is the intention that this report serves as a basis for reform in state governments to ensure that budget information is widely publicly available in a timely manner. CIRDDOC intends to continue to be a part of the accountability ecosystem in Nigerian states by conducting the State Budget Transparency Survey every two years.

[25] *http://budget.cr.gov.ng/download_ops.php?action=download&file=41*

Appendix:States Budget Transparency Survey 2015: Transparency, Budget Documents Availability, and Public Participation.

S/N	STATES	TRANSPARENCY INDEX 2015	AVAILABILITY OF KEY BUDGET DOCUMENTS	PARTICIPATION	PROCUREMENT
1	ABIA	18	16	14	30
2	ADAMAWA	39	56	14	27
3	AKWA IBOM	22	7	50	30
4	ANAMBRA	27	20	39	37
5	BAUCHI	14	11	14	23
6	BAYELSA	29	45	0	23
7	BENUE	35	54	17	10
8	BORNO	10	13	0	17
9	CROSS RIVER	73	77	78	63
10	DELTA	30	32	39	17
11	EBONYI	20	19	28	13
12	EDO	8	11	3	10
13	EKITI	79	75	78	100
14	ENUGU	28	19	36	47
15	GOMBE	21	27	0	30
16	IMO	15	13	19	17
17	JIGAWA	49	44	47	70
18	KADUNA	9	11	11	3
19	KANO	22	17	47	10
20	KATSINA	7	8	8	3
21	KEBBI	24	27	22	20
22	KOGI	12	8	6	30
23	KWARA	8	8	8	10
24	LAGOS	60	55	78	60
25	NASARAWA	16	18	11	20
26	NIGER	27	25	39	23
27	OGUN	24	18	44	17
28	ONDO	39	41	44	33
29	OSUN	23	18	25	37
30	OYO	7	8	0	10
31	PLATEAU	12	8	0	37
32	RIVERS	24	14	8	70
33	SOKOTO	31	27	22	53
34	TARABA	39	37	25	67
35	YOBE	25	37	20	0
36	ZAMFARA	14	14	25	0

Courtesy Cirddoc Nigeria

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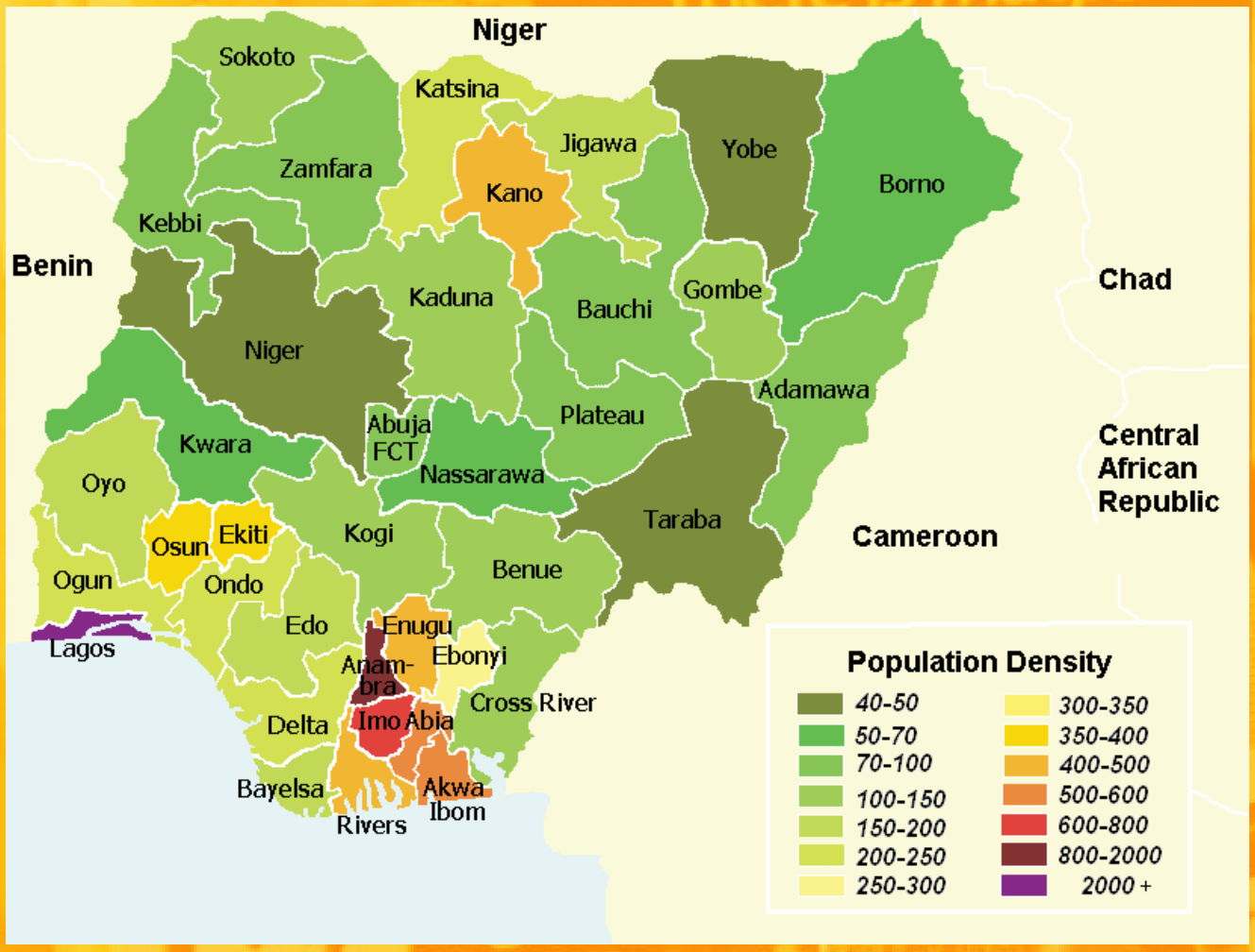
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Delta
Imo
Abia
Bayelsa
Akwa Ibom
Rivers
Population Density
40-50
50-70
70-100
100-150
150-200
200-250
250-300
300-350
350-400
400-500
500-600
600-800
800-2000
2000 +

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