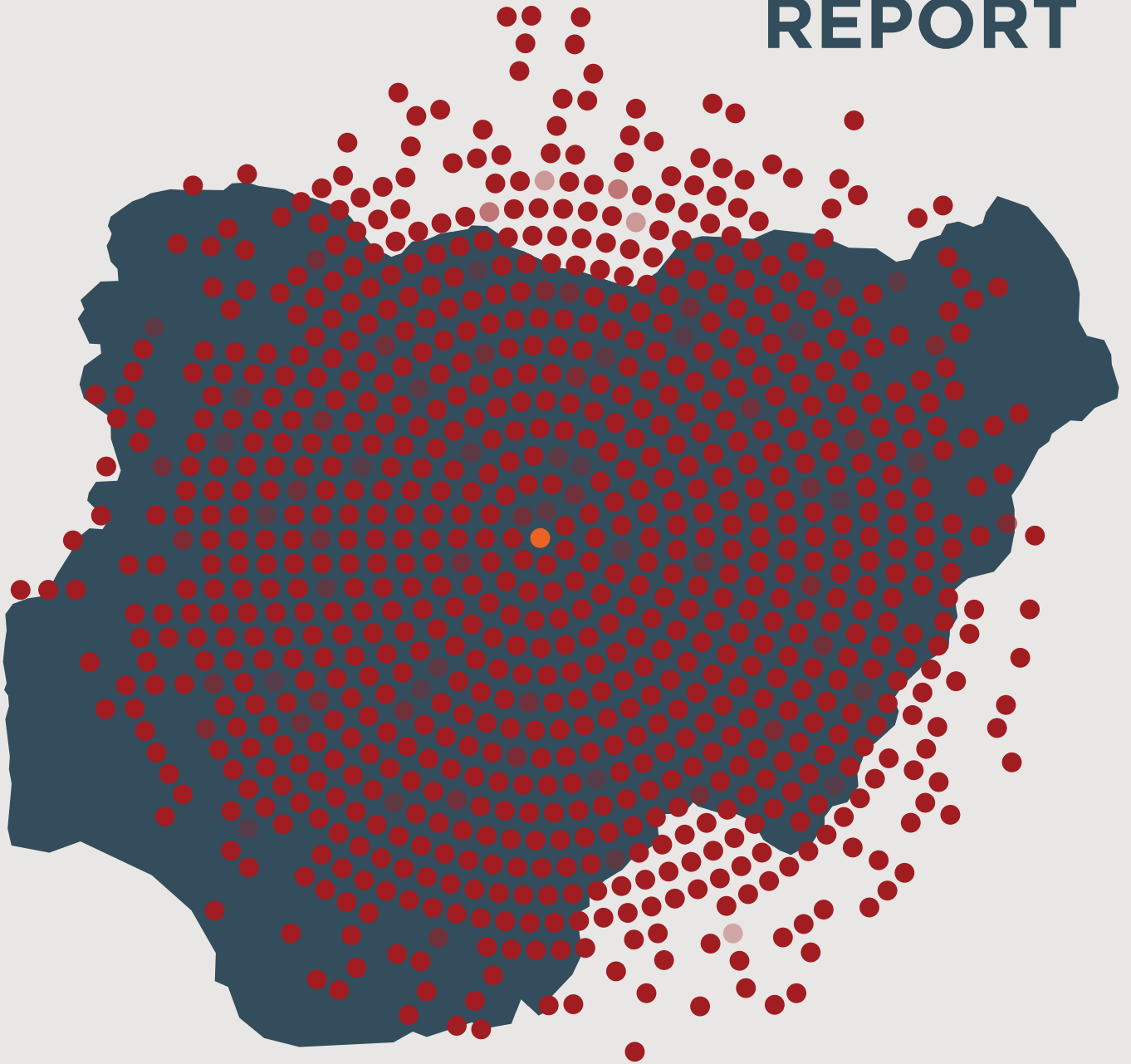


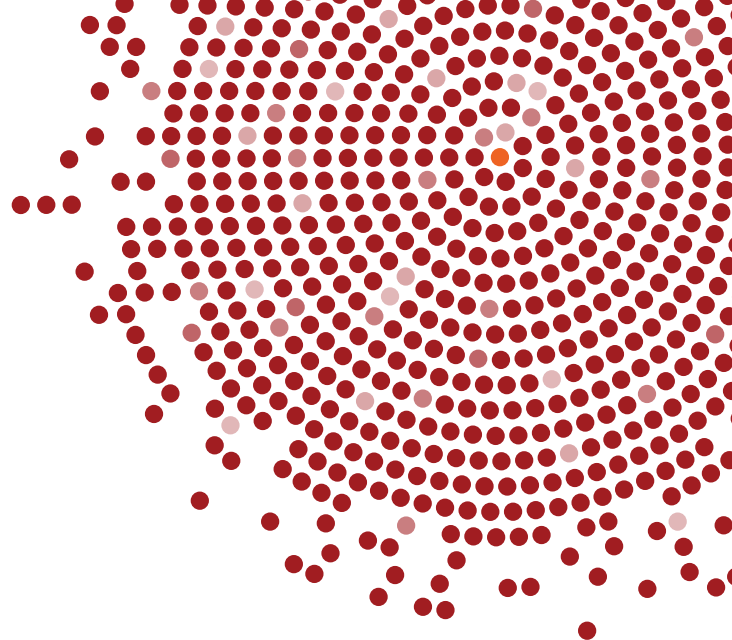
# 2018 REPORT



## NIGERIAN STATES BUDGET TRANSPARENCY SURVEY







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## Acronyms and Abbreviations

<b>AG</b>	Auditor-General
<b>CIRDDOC</b>	Civil Resource Development and Documentation Centre Nigeria
<b>CBN</b>	Central Bank of Nigeria
<b>CSO(s)</b>	Civil Society Organization(s)
<b>DFID/UKaid</b>	United Kingdom Department for International Development
<b>DMO</b>	Debt Management Office
<b>EU</b>	European Union
<b>FAAC</b>	Federation Account Allocation Committee
<b>FOI</b>	Freedom of Information
<b>FSP</b>	Fiscal Sustainability Plan
<b>GEMS</b>	Growth and Employment in States Programme
<b>GIFT</b>	Global Initiative for Fiscal Transparency
<b>GFG</b>	Good Financial Governance
<b>IGR</b>	Internally Generated Revenue
<b>IBP</b>	International Budget Partnership
<b>IBRD</b>	International Bank for Reconstruction and Development
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>IMF</b>	International Monetary Fund
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>LBRO</b>	Lagos Budget and Research Office
<b>LEEDS</b>	Local Economic Empowerment Development Strategy
<b>LGAs</b>	Local Government Areas
<b>NEEDS</b>	National Economic Empowerment Development Strategy
<b>MDAs</b>	Ministries, Departments, and Agencies
<b>MTEF/FSP</b>	Medium-Term Expenditure Framework/Fiscal Strategy Paper
<b>MTSS</b>	Medium Term Sector Strategies
<b>OBI</b>	Open Budget Index
<b>OBS</b>	Open Budget Survey
<b>OECD</b>	Organization for Economic Co-operation and Development
<b>PAC</b>	Public Accounts Committee
<b>PBB</b>	Programme-Based Budgeting
<b>PEFA</b>	Public Expenditure and Financial Accountability
<b>PFM</b>	Public Financial Management
<b>ROSCs</b>	Reports on Observance of Standards and Codes
<b>SAI</b>	Supreme Audit Institution
<b>SAVI</b>	State Accountability and Voice Initiative
<b>SEEDS</b>	State Economic Empowerment and Development Strategies
<b>SHoA(s)</b>	State Partnership for Accountability, Responsiveness, and Capability
<b>UNICEF</b>	United Nations Children’s Fund
<b>UNDP</b>	United Nations Development Programme
<b>USAID</b>	United States Agency for International Development
<b>VAT</b>	Value-Added Tax
<b>WB</b>	World Bank

## Acknowledgments

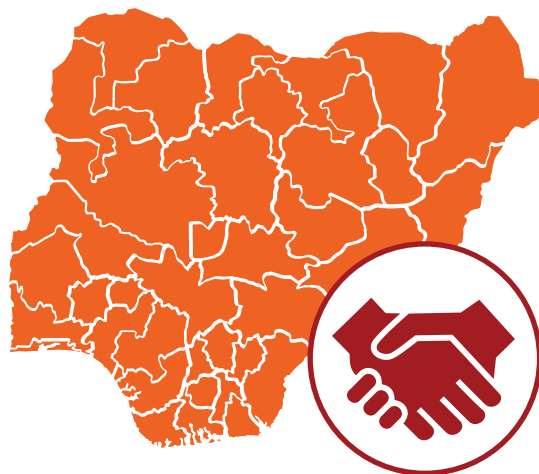
This is the second edition of this Survey. The first edition was published in 2015. We at the Civil Resource Development and Documentation Centre (CIRDDOC Nigeria) thank our colleagues in the 36 states of Nigeria whose work is the foundation of the Nigeria States Budget Transparency Survey 2018.

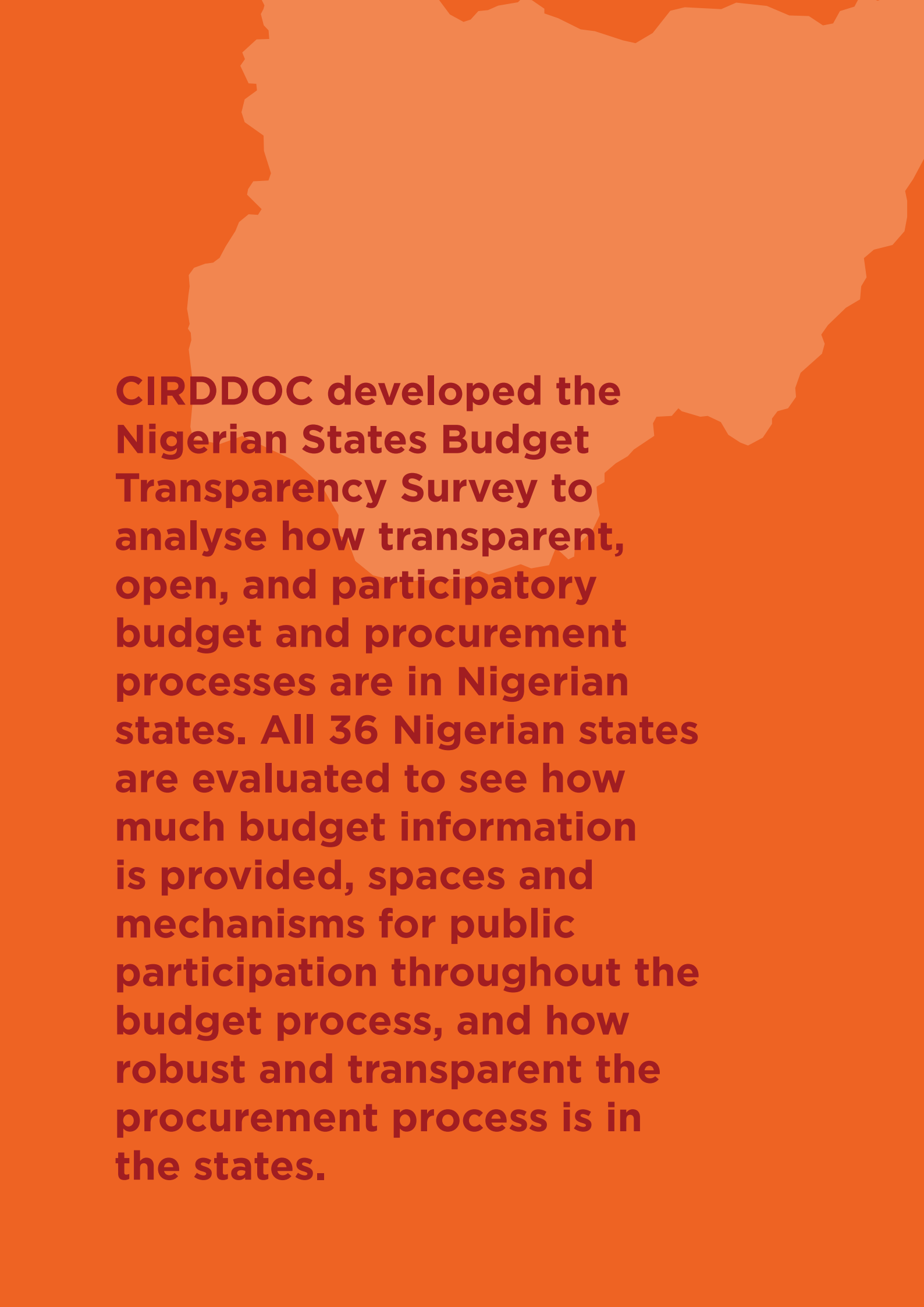
This report took dedication, perseverance, and expertise. We tremendously appreciate our partners' patience with our numerous queries during the lengthy vetting and editorial process. The Nigeria States Budget Transparency Survey 2018 is inspired by our partners and their work. We hope that the Survey, in turn, contributes to the impact of their initiatives and advances budget transparency in all Nigerian states and the country as a whole. We would also like to thank the many reviewers whose insights greatly contributed to the quality of this report, especially: Prof. Chris Abimiku, Dr. Olowe Samuel Kolawole, Dr. Yusuf Bachama, Dr. Rex Ogbuagu, and Prof. Mohammed Isah.

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

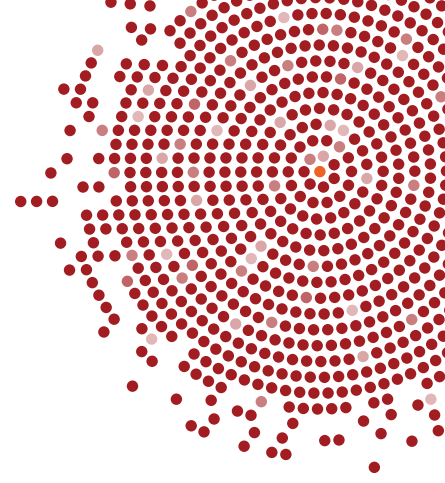
This report was written by Michael Castro who co-authored the 2015 report. Finally, we extend our sincere gratitude to the Department for International Development (DFID), whose financial support and encouragement made this effort possible.

Raluchukwu Nwankwo-Obioha Esq.  
Executive Director



A light orange map of Nigeria is centered in the upper half of the page. The map shows the outline of the country with its various states. The background of the entire page is a solid, darker orange color.

**CIRDDOC developed the Nigerian States Budget Transparency Survey to analyse how transparent, open, and participatory budget and procurement processes are in Nigerian states. All 36 Nigerian states are evaluated to see how much budget information is provided, spaces and mechanisms for public participation throughout the budget process, and how robust and transparent the procurement process is in the states.**



# I.

## Executive Summary

Nigerian states' public finances have come under scrutiny in the past several years. The 2015 global recession disproportionately affected the revenues of states, leading to the Central Bank of Nigeria (CBN) to bailout 19 states.<sup>1</sup> High public servant salaries and wages, rising debt levels and servicing, and low internally generated revenue (IGR) sound the alarm of the importance of states' fiscal sustainability and raise several questions. How do states in Nigeria determine their budget priorities? How can transparency, accountability, and participation help alleviate some of the issues regarding fiscal sustainability in Nigerian states?

Budgets are very technical by nature. Budget debates are often relegated to economists and other experts, limiting the broader public's input on the sources of public resources, how these resources are spent, and who benefits from public expenditure. Budget debates, however, shouldn't be limited to experts. All citizens have the right to participate in the budget process and to know where public resources come from, how they are spent, and how expenditure is linked to achieving development goals. Governments at all levels in Nigeria have implemented public financial management (PFM) reforms for over 20 years to improve their budget processes. These reforms include enhancing transparency, accountability, and participation in order to improve allocative efficiency and legitimacy of budgets, which should help government better respond to the needs of citizens and build trust between governments and citizens.

Many discussions of PFM reforms are focused at the central level, but the need for greater budget transparency, accountability, and participation is even more imperative at the decentralised level. CIRDDOC developed the Nigerian States Budget Transparency Survey to analyse how transparent, open, and participatory budget and procurement processes are in Nigerian states. All 36 Nigerian states are evaluated to see how much budget information is provided, spaces and mechanisms for public participation throughout the budget process, and how robust and transparent the procurement process is in the states.

### Methodology

The Nigerian States Budget Transparency Survey uses a questionnaire based on the International Budget Partnership's Open Budget Survey (OBS), which measures budget transparency, oversight of the budget by the legislature and Supreme Audit Institution (SAI), and participation mechanisms throughout the budget process at the national level in over 100 countries. This multiple-choice questionnaire was completed by

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*All citizens have the right to participate in the budget process and to know where public resources come from, how they are spent, and how expenditure is linked to achieving development goals.*

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1 Harry, Deinibiteim Monimah and Winston Madume. 2018. "State Intervention/Bailout and Economic Stabilisation in Nigeria: Some Lessons from the United States." *Mediterranean Journal of Social Sciences* 9:3, 71-78; Adedoyin, Festus. 2019. "Government Bailout of Distressed States in Nigeria: An Analysis of the 2015 Fiscal Crisis." (February 26), available at: <http://dx.doi.org/10.2139/ssrn.3342552>; Premium Times. 2019. "Nigeria: CBN releases names of 19 states given bailout." *Premium Times* (September 19), available at: <https://www.premiumtimesng.com/news/top-news/190299-nigeria-cbn-releases-names-of-19-states-given-bailout.html>.

CIRDDOC's civil society partners with backgrounds in fiscal governance in all 36 Nigerian states. The data collection process was conducted from March 2018 to March 2019. The responses to these multiple-choice questions were then aggregated 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.

## Key Findings

### *State Budget Transparency Index 2018 at a Glance*

Figure 1 presents the **State Budget Transparency Index 2018** which finds that Nigerian states on average provide minimal information on the budget and procurement processes with limited spaces for public participation. The overall score has improved by 3 points when compared to 2015 survey results. With an average score of 29, most states don't publish enough budget information, have limited spaces for citizens to be involved in the budget process, and provide minimal information on the procurement process. With a score of 87, Jigawa performs best on the Index. They provide citizens with extensive budget information, have effective mechanisms for public consultation throughout the budget process, and have an open and robust procurement process. Kaduna and Delta score above 60, meaning they provide significant budget information, spaces for public participation throughout the budget process, and significant information on procurement. The majority of states score between 20 and 60, meaning they provide minimal to some information on the budget, few spaces for public participation, and limited information on the procurement process. Ten states have almost no budget information, non-existent spaces for public consultation, and opaque procurement processes.

Further analysis shows that only Jigawa state scores above 60 on all three sub-indices—availability of key budget documents, public participation, and procurement transparency.

### *Public availability of key budget documents*

The State Budget Document Availability Index evaluates the public availability of key budget documents in each state. The top performers are Jigawa and Delta, with scores of 84 and 82 respectively. Kaduna and Ebonyi states follow, each with scores above 60. The average score in 2018 is 33, meaning citizens in Nigerian states have access to minimal budget information. This is an improvement from the 2015 Index which had an average score of 26. A net increase of 39 budget documents are also available in 2018. While the increase of budget information is welcomed, more than half of all budget documents are still not publicly available. In addition, several states have regressed. Cross River, Ekiti, Benue, and Adamawa states have significantly reduced the amount of budget information disclosed throughout the budget process since 2015.

### *Public participation in the budget process*

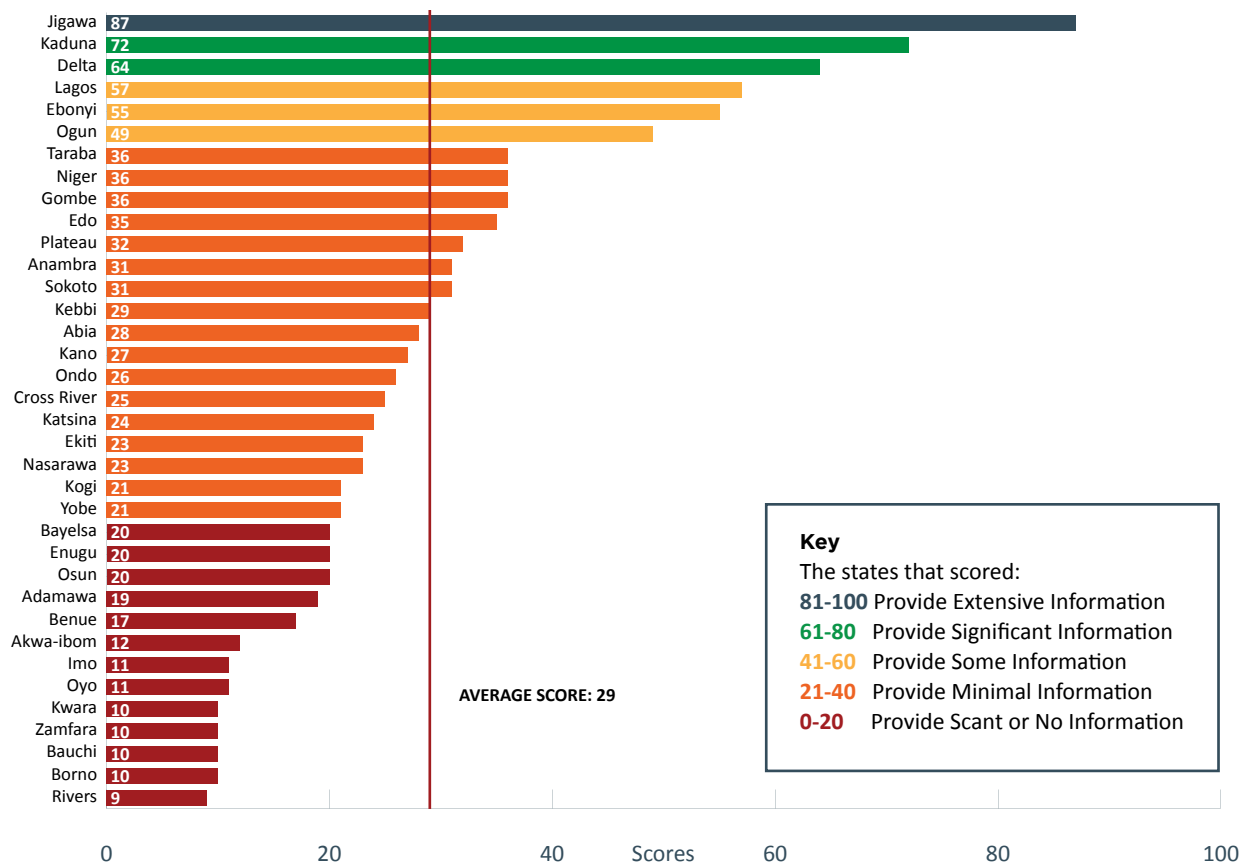
With an average score of 17, the State Public Participation Index 2018 finds that few states have spaces for meaningful public participation. Jigawa state scores 100 and Anambra state scores 67. Eight states score between 20 and 60, meaning they provide

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*With an average score of 17, the State Public Participation Index 2018 finds that few states have spaces for meaningful public participation.*



Figure 1: State Budget Transparency Scores 2018



limited spaces for public consultation on budget matters. The majority of states have very little to almost no opportunity for the broader public to be involved in the budget process. Adamawa, Akwa-Ibom, Bauchi, Bayelsa, Borno, Edo, Imo, Rivers, and Zamfara have no mechanisms for the public to be involved in any phase of the budget process. The average 2018 score dropped by 9 points since 2015. Despite this overall decrease, several states have made significant improvements.

### Public access to procurement information

Nigerian states provide more information on procurement than on the budget. Many have made improvements in the robustness and transparency of the procurement process when compared to 2015. Twenty-seven states have a legal framework guiding the procurement process, while 32 states have some form of a public procurement bureau to guide the process. In 5 of these 32 states, the private sector and/or civil society are a part of the bureaus. Seventeen states centralise pre-bidding documents to the state public procurement bureau. Six states invite civil society organizations (CSOs) to the process when bids for tenders are opened, and 9 states proactively publish procurement decisions.

## Recommendations

**States can use limited, existing resources to make all budget documents publicly available.**

The majority of states publish at least one budget document online, which means they should have the capability to publish all key budget documents online. State

governments can simply publish online the budget documents they already produce as a way to improve budget transparency without needed additional resources and to ensure that everyone has equal access to budget information.

**State institutions can make budget information more accessible to improve participation and accountability.**

Some states have done more than improve transparency, making budget information not only more available but also more accessible. Delta, Jigawa, Lagos, and Ondo states publish a Citizen's Budget. Jigawa state's Keeping the People Informed-2019 Budget Information Sheets explains the budget in both English and Hausa. The Budget Office of the Federation published the Countryman's Guide to the 2018 Approved Budget to ensure most citizens are able to understand the budget's contents in a more accessible format, like a comic.

**State governors, Honourable Members in SHoAs, and Auditors-General can open the budget process to citizens as a means to build effective public engagement and management.**

*Public participation can help state governments achieve allocative efficiency. Some state executives have development mechanisms, such as town halls and public fora, to solicit inputs during budget formulation and execution. These mechanisms are designed to help state Ministries, Departments, and Agencies (MDAs) better plan and execute budgets.*

**Procurement processes in Nigerian states should be rooted in robust legislation and have well capacitated bureaus to ensure an open, competitive, and transparent selection and implementation process.**

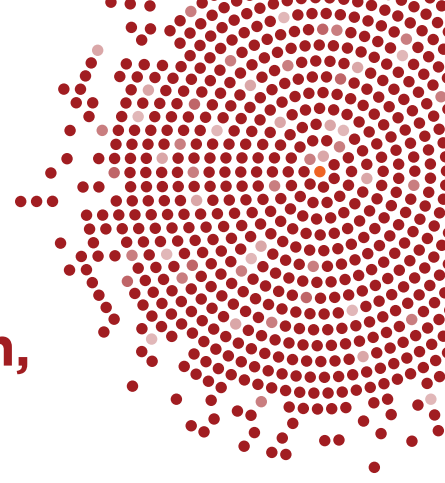
All Nigerian states should enact legislation that establishes a public procurement bureau to guide the entire procurement process. Public procurement bureaus should publish justification of awards when selected. Frequent and timely information of award progress and payments should be published to ensure accountability of public resources.

## Looking forward

Transparency, accountability, and participation in the budget and procurement processes are not always guaranteed and need to be continually advocated for. This requires state governors, Honourable Members of SHoAs, Auditors-General, CSOs, and others to play their respective roles in the accountability ecosystem. Progress in improving transparency, accountability, and participation can also be reversed. Some states that were at the top of the State Budget Transparency Index 2015 and now find themselves closer to the bottom in 2018. This survey strives to provide the evidence for advocates to push for greater transparency, accountability, and participation. CIRDDOC remains committed to this endeavour.

## Structure of the report

Section 2 of this report explains PFM and the complementary roles transparency, accountability, and participation play in budget and procurement processes. The third section focuses on how to measure budget transparency, participation, and procurement transparency in Nigerian states. An in-depth explanation of the results of the survey are presented in Section 4. The concluding section offers recommendations and outlines challenges for the implementation of budget and procurement transparency and participation.



## II.

# Why are transparency, participation, accountability, and open procurement important for service delivery in Nigerian states?

According to the CBN's 2018 Statistical Bulletin on Public Finance Statistics, Nigerian states accounted for almost 35 per cent of total government expenditures from 2011 to 2018. Nigerian states play an increasingly important role in service delivery. It is thus imperative to understand PFM at the state level and how transparency, accountability, and participation are integral to PFM reforms in Nigerian states.

## Public Financial Management: Fiscal Sustainability of States in Nigeria

To effectively participate in the budget process, both governmental and accountability stakeholders—including Governors, MDAs, Honourable Members in SHoAs, Auditors-General, Civil Society Organizations, and the media—need to understand public financial management systems in Nigeria. Andrews et al. (2014) state:

*PFM stands for Public Financial Management and relates to the way governments manage public resources (both revenue and expenditure) and the immediate and medium-to-long-term impact of such resources on the economy or society. As such, PFM has to do with both process (how governments manage) and results (short, medium, and [long-term] implications of financial flows).<sup>2</sup>*

PFM reforms in Nigeria are meant to improve the functionality of PFM systems at the federal and state level to improve the lives of citizens; to improve the budget formulation process at both levels (reduce the delay of the MTEF/FSP, ensure prudent budget submissions from line MDAs, etc.); improve budget execution (improve reporting, ensure capital projects are implemented, etc.); and improve accountability of the use of limited public resources.

Fiscal prudence is integral to strong PFM systems. The Federal government drafted the *Fiscal Sustainability Plan: Fiscal Framework for Sub-National Governments in Nigeria* in 2016, presented by Kemi Adeosun, then Honourable Minister of Finance. This plan “aims to address the issue of fiscal responsibility, or financial prudence, as part of the Federal Government’s on-going fiscal responsibility reform [in conjunction with the state governments].” State governments are meant to introduce reforms to: 1) improve accountability and transparency; 2) increase public revenue; 3) rationalise public expenditure; 4) improve public financial management; and 5) sustainable public debt management.

<sup>2</sup> Andrews, Matt, Marco Cangiano, Neil Cole, Paolo de Renzio, Philipp Krause, and Renaud Seligmann. 2014. “This is PFM.” *CID Working Paper* 285 (July), available at: <https://bsc.cid.harvard.edu/publications/pfm>.

According to the CBN's 2018 Statistical Bulletin on Public Finance Statistics, Nigerian states accounted for almost 35 per cent of total government expenditures from 2011 to 2018.

The five key elements of the Fiscal Sustainability Plan are similar to the Collaborative Africa Budget Reform Initiative's (CABRI) five main components<sup>3</sup> for getting the basics of PFM right:

- **Strategic budgeting:** translating broad plans and policy goals into concrete programmes to benefit citizens by improving transparency and participation in the budget process;
- **Sustainability of the budget (including debt):** Ministry of Finance ensures allocative efficiency among spending MDAs and keeps debt levels to a minimum;
- **Robust conceptualisation of capital expenditures:** Capital expenditures (notably infrastructure) ought to be conceptualised through the annual and medium-term budgeting processes;
- **Programme-based budgeting (PBB):** Aligning planning and budgeting systems to ensure that outputs and outcomes are associated with public policy objectives; and
- **Prudent budget execution:** Legislative and citizen oversight is integral to reviewing budget execution reports to ensure public resources are used in the manner they were approved.

## Transparency, Accountability, and Participation: Integral PFM reforms in Nigeria

Transparency, accountability, and participation are now regarded as key reforms in PFM. At the global level, international financial institutions like the World Bank (WB), International Monetary Fund (IMF), and Organisation for Economic Co-operation and Development (OECD) agree on the importance of transparency, accountability, and participation for improved fiscal outcomes. The Public Expenditure and Financial Accountability (PEFA) Assessment of the WB and the IMF's Reports on Observance of Standards and Codes (ROSCs) have sections focusing on fiscal transparency. The Open Government Partnership (OGP), an international multi-stakeholder 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. One of the eligibility requirements for countries to join the OGP is the publication of several national budget documents. Nigeria formally joined the OGP in 2016 and its current national action plan (2017-2019) places an emphasis on fiscal transparency and citizen engagement. Several Nigerian states have either joined or indicated their interest to join OGP as well.

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*Transparency, accountability, and participation are now regarded as key reforms in PFM.*

At the regional level, the Good Financial Governance (GFG) in Africa networks comprised of the African Tax Administration Forum (ATAF), African Organisation of Supreme Audit Institutions (AFROSAI), African Organisation of Public Accounts Committees (AFROPAC), and CABRI agreed to help countries implement the *Declaration of good financial governance*<sup>4</sup> in 2011. The Declaration commits these institutions to:

*...deepen our support for supreme audit institutions, legislatures and other constitutional accountability institutions, as well as the social accountability institutions of wider civil society, in their pursuit of an effective role in good public financial governance.*

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3 CABRI. 2019. "Establishing Functional PBOs in Africa Workbook." CABRI (June 11-12), 6, available at: [https://www.cabri-sbo.org/uploads/files/Documents/Establishing-functional-PBOs-in-Africa\\_English\\_Final-V4.pdf](https://www.cabri-sbo.org/uploads/files/Documents/Establishing-functional-PBOs-in-Africa_English_Final-V4.pdf).

4 This Declaration was endorsed by ministers of finance during the 47<sup>th</sup> meetings of the African Development Bank. Available at [https://www.cabri-sbo.org/uploads/files/Documents/policy\\_brief\\_2011\\_cabri\\_capable\\_finance\\_ministries\\_good\\_public\\_financial\\_governance\\_english\\_2011\\_brief\\_cabri\\_declaration\\_good\\_public\\_financial\\_governance.pdf](https://www.cabri-sbo.org/uploads/files/Documents/policy_brief_2011_cabri_capable_finance_ministries_good_public_financial_governance_english_2011_brief_cabri_declaration_good_public_financial_governance.pdf).

The Declaration expands on the role of civil society and citizens in the budget process:

*We will take steps to further develop social accountability as a mechanism of oversight by, amongst other measures, facilitating the meaningful participation of civil society institutions and the public at large in budget planning, allocation, oversight, audit and evaluation processes at all levels of government.*

Different institutions at the federal level in Nigeria are represented in each of the GFG in Africa networks.

The Global Initiative for Fiscal Transparency (GIFT)<sup>5</sup> commissioned a study to help convince governments at all levels on the merits of transparency, accountability, and participation. De Renzio and Wehner (2015)<sup>6</sup> categorize the positive impacts of budget transparency and participation at both national and sub-national levels of government into four outcomes:

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

### *Improved transparency and accountability can lead to balanced budgets and lower debt levels*

Governments at all levels have limited fiscal space. There aren't sufficient resources to accommodate ambitious national and state development plans. State governments have the onerous task of implementing the state development plan through medium-term sector strategies (MTSS) and their link to the annual budget. Fiscal sustainability is paramount to ensure that policy decisions are made within the fiscal framework and do not significantly add to the total debt stock of the state government. Budget transparency can reduce information asymmetry and manage expectations by presenting stakeholders, namely citizens and CSOs, with trade-offs as to what can be achieved in an annual and medium-term basis with existing resources. Strategic budgeting is paramount to promoting economy, efficiency, and efficacy in the budget process to ensure a balanced budget and sustainable levels of debt.

What is the link between budget transparency and oversight and lower debt levels and lower borrowing costs? Countries that include extensive information on debt in annual budget documents, namely the Executive's Budget Proposal, reflect better coordination between the budget office and the Debt Management Office (DMO) during budget formulation, resulting in policy choices approved by the legislature that are based on complete information. The same logic applies to Nigerian states. The State Draft Budget Estimates would also need to include this information to avoid debt servicing crowding out social spending in the future.

At the national level, countries score higher on the Open Budget Survey's budget transparency index and have lower debt because there is more robust debate and scrutiny during budget approval on whether more debt needs to be incurred to finance

De Renzio and Wehner (2015) categorize the positive impacts of budget transparency and participation at both national and sub-national levels of government into four outcomes:



BETTER MACRO-FISCAL OUTCOMES



BETTER GOVERNANCE AND LESS CORRUPTION



MORE LEGITIMATE BUDGETS AND BETTER RESOURCE ALLOCATION



BETTER SERVICE DELIVERY

5 GIFT is a multistakeholder initiative led by the Governments of Brazil and Philippines, IMF, WB, the International Budget Partnership (IBP), and the International Federation of Accountants (IFAC). Nigeria became a member of GIFT in 2018.

6 de Renzio, Paolo and Joachim Wehner. 2015. "The Impacts of Fiscal Openness: A Review of the Evidence." Available at: <http://ssrn.com/abstract=2602439>.

large projects.<sup>7</sup> Furthermore, countries with higher levels of budget transparency have lower borrowing costs because they tend to have higher credit ratings and lower spreads (lower risk of defaulting on loans) when seeking financing in international markets.<sup>8</sup> Research shows that higher budget transparency not only increases market confidence and reduces borrowing costs but also helps countries have longer maturities.<sup>9</sup> On average, loans with shorter maturities carry high interest rates to attract investors without much regard to credit rating. These are comparable to high-interest credit cards for individuals with poor credit histories. Longer maturities on loans allow governments to pay lower interest rates.

Sub-national governments are held to the same level of scrutiny as sovereign governments by investors. Transparency is a signal of not only credit worthiness but also investment worthiness. Private sector coalitions like the Emerging Markets Investors Alliance and the Global Business Alliance for Post-2015 advocate for better governance at all levels of government.

### *Transparency, accountability, and participation are imperative for improved governance and less corruption*

Citizens are interested in knowing that their elected government is using public resources judiciously. Limited internally generated revenue reflects citizens not paying their state taxes regularly, which may be a signal of distrust in state governments. Transparency and participation help 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. The 2011 Lagos State Citizen's Guide to the Budget exhorts citizens to pay their taxes as one of several ways to effectively participate in the budget process. Corruption, or the mismanagement of public funds, and poor governance are key reasons why citizens fail to pay their taxes. Corruption and poor governance are also linked to weak procurement processes and poor implementation of infrastructure projects, for

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- 7 Alt, James E. and David Dreyer Lassen. 2006. "Fiscal transparency, political parties, and debt in OECD countries." *European Economic Review* 50:6, 1403–1439; International Monetary Fund. 2012. "Fiscal Transparency, Accountability, and Risk." IMF Policy Paper (August 7), available at: <https://www.imf.org/en/Publications/Policy-Papers/Issues/2016/12/31/Fiscal-Transparency-Accountability-and-Risk-PP4709>; Kemoe, Laurent and Zaijin Zhan. 2018. "Fiscal Transparency, Borrowing Costs, and Foreign Holdings of Sovereign Debt." IMF Working Paper 18/189 (August 24), available at: <https://www.imf.org/en/Publications/WP/Issues/2018/08/24/Fiscal-Transparency-Borrowing-Costs-and-Foreign-Holdings-of-Sovereign-Debt-46180>.
- 8 Wang, Rachel F., Timothy C. Irwin, and Lewis K. Murara. 2015. "Trends in Fiscal Transparency: Evidence from a New Database of the Coverage of Fiscal Reporting." IMF Working Paper 15/188 (August 5), available at: <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Trends-in-Fiscal-Transparency-Evidence-from-a-New-Database-of-the-Coverage-of-Fiscal-43177>; Glennerster, Rachel and Yongseok Shin. 2008. "Does transparency pay?" *IMF Staff Papers* 55:1, 183–209, available at: <https://www.imf.org/external/pubs/ft/staffp/2008/01/pdf/glennerster.pdf>; Hameed, Farhan. 2011. "Budget Transparency and Financial Markets." *IBP Working Paper 1* (December), available at: <https://www.internationalbudget.org/publications/ibp-working-paper-1-budget-transparency-and-financial-markets/>; IMF. 2012. "Fiscal Transparency, Accountability, and Risk"; Wang, Tiankai, Patricia Shields, and Yangmei Wang. 2014. "The Effects of Fiscal Transparency on Municipal Bond Issuances." *Municipal Finance Journal* 35:1, 5–44.
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*Corruption, or the mismanagement of public funds, and poor governance are key reasons why citizens fail to pay their taxes.*



example where poor-quality materials are used in the construction and rehabilitation of schools, hospitals, roads, etc. With timely budget information provided by the state executive, other actors like SHoAs, AGs, and CSOs can provide effective oversight of these resources.

### *Transparency, accountability, and participation are central for credible and equitable budgets that meet the needs of its citizenry*

Spaces for public consultation on budget matters can help state governments identify citizens' needs to ensure allocative efficiency. This allows the government to allocate limited revenues to the sectors where they are most needed. State governments can also show how these spaces for public participation were used to determine budget priorities.

Once governors have determined these budget priorities, citizens and civil society can work with the Honourable Members of the SHoAs. Policy Forum, a network of CSOs in Tanzania, works with Honourable Members during the budget approval process where sector-specific CSOs work with legislative committees to determine the adequacy of the budget programmes in their sector. After the approval of the budget, both formal and social accountability is imperative to ensure public funds are spent in the manner they were approved.

Committees of the SHoAs can analyse quarterly reports to detect budget variances before the end of the fiscal year and inquire about deviations with the aim of ensuring service delivery (i.e., formal accountability). As users of social services, citizens and civil society have first-hand knowledge on how the state government is executing the budget and can provide feedback to the SHoAs to hold the government to account (i.e., social accountability). AGs play an integral role in the budget process by using complaints made by the public to help identify which MDAs and programmes should be audited.<sup>10</sup>

### *Improved service delivery outcomes are linked to transparency, accountability, and participation*

Public participation in the budget process is meant to complement the SHoAs and other government institutions' roles in the budget process.<sup>11</sup> MDAs are tasked to design programmes to achieve the developmental goals of their state. Transparency throughout the budget process improves service delivery outcomes because these budgets are more efficient in redirecting public resources to marginalised communities.<sup>12</sup> Improved service delivery equates to better access to quality public sanitation, education, and primary health care facilities as well as paved roads to access markets. As the primary users of government-provided services, citizens can monitor community projects and give feedback on how to improve the quality of these services. In the Philippines, Procurement Watch Inc, 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.

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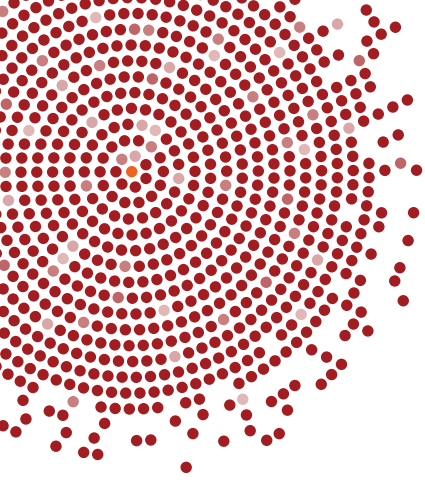
*Spaces for public consultation on budget matters can help state governments identify citizens' needs to ensure allocative efficiency.*

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10 Castro, Michael, Carolina Cornejo, and Andrew 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*, edited by GIZ and INTOSAI. Baden, Germany: Nomos.

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### III.

## How are transparency, participation, and open procurement measured in Nigerian states?

CIRDDOC's Nigerian States Budget Transparency Survey was first conducted in 2015. The survey was meant to complement the PEFA assessments sponsored by the State Partnership for Accountability, Responsiveness and Capability (SPARC),<sup>13</sup> the European Union (EU), UNICEF, WB, and several state governments. PEFA assessments focus on PFM reforms<sup>14</sup> to diagnose the state's capacity to effectively and efficiently use public resources to reduce poverty. Chinedum Nwoko argues that most Nigerian states have low levels of budget credibility that are linked to low levels of transparency in their PFM systems.<sup>15</sup> Nwoko suggests that PFM reforms need to be combined with improved budget transparency and accountability. The Fiscal Sustainability Plan is meant to exhort state governments to provide timely, comprehensive budget information for CSOs and citizens to effectively participate throughout the budget process.<sup>16</sup>

### Methodology

The Nigerian States Budget Transparency Survey questionnaire is based on the International Budget Partnership's (IBP) Open Budget Survey (OBS) questionnaire, which measures budget transparency, oversight of the budget by the legislature and Supreme Audit Institution (SAI), and participation mechanisms throughout the budget process at the national level in over 100 countries. CIRDDOC's survey differs from the OBS in that it scrutinises three components:

- timely publication of information included in budget documents;
- mechanisms for public consultation throughout the budget process; and
- sound, transparent procurement processes and systems.

The multiple-choice questionnaire was completed by CIRDDOC's CSO partners with backgrounds in fiscal governance in all 36 Nigerian states. The data collection process was conducted from March 2018 to March 2019. The responses to these multiple-choice questions were then aggregated to create the State Budget Transparency Index, which can be disaggregated into three sub-indices:

<sup>13</sup> SPARC is a joint initiative between the UK Department for International Development (DFID) and the Nigerian government promoting good governance and reduced levels of poverty in Nigeria.

<sup>14</sup> Specifically, budget credibility; policy-based decision making; fiscal responsibility; sound accounting systems; and strong audit systems (internal and external).

<sup>15</sup> "Making PFM Reforms Work in Nigerian States" presentation at the 2014 World Bank Communities of Practice session on PFM reforms.

<sup>16</sup> Among the 22 recommended action points, 3 exhort states to publish the budget documents: 1) publish audited financial statements within 6 months; 2) publish state budget online annually; and 3) publish budget implementation performance report online quarterly.



- 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, SHoAs, and 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.

While the Open Budget Survey is based on international best practice,<sup>17</sup> CIRDDOC adapted the questionnaire to the Nigerian sub-national context. Additional questions have also been added to reflect the reforms that states are recommended to implement under the Fiscal Sustainability Plan. To ensure that this survey is not perception-based, researchers are required to provide references to documents, laws, interviews, or articles with their response to each of the 70 multiple-choice questions. This is imperative for the objectivity of the results. Each questionnaire is vetted by an independent reviewer and also submitted to the state government for review. CIRDDOC remains the referee where there is a disagreement between reviewers and the researcher.

Most of the multiple-choice questions have 5 answer choices. Answers “A” and “B” indicate good policies, practices, or mechanisms; a “C” answer indicates poor policies, practices, or mechanisms; and a “D” answer indicates a policy, practice, or mechanism is non-existent. In exceptional occasions, an “E” answer is used to indicate not applicable, however, it is not used for when a budget document isn’t publicly available. A second set of questions have only three responses, where answer “A” represents “yes,” answer “B” represents “no,” and answer “C” represents “not applicable.” A few questions had four response options, which followed the same pattern as the five answer-choice questions.

To calculate the State Budget Transparency Index (based on questions 1-59) and the sub-indices, the following numerical score was assigned to each response per question:

- 5 answer choices: “A” is 100, “B” is 67, “C” is 33, and “D” is 0;
- 4 answer choices: “A” is 100, “B” is 50, and “C” is 0; and
- 3 answer choices: “A” is 100 and “B” is 0.

Questions with not applicable responses have that individual question dropped from the calculation of that state’s Index score. Questions 60-70 regarding the state’s access to information and fiscal responsibility legislation are not included in the calculation of any of the indices.

## Public availability of budget documents in Nigerian states

Access to timely, non-discretionary budget information is imperative for citizens and civil society to be involved throughout the budget process. The most cost-effective way to ensure all individuals have access to budget documents is for states to publish these documents online. The FSP recommends state governments to publish their budget documents online. Beginning in 2017, the Open Budget Survey only accepted budget documents published online as publicly available. However, since Nigerian state governments have limited resources, the methodology of this survey allows for researchers to submit formal requests for budget documents if they are not available online. These governments have seven working days, as set by the federal Freedom of

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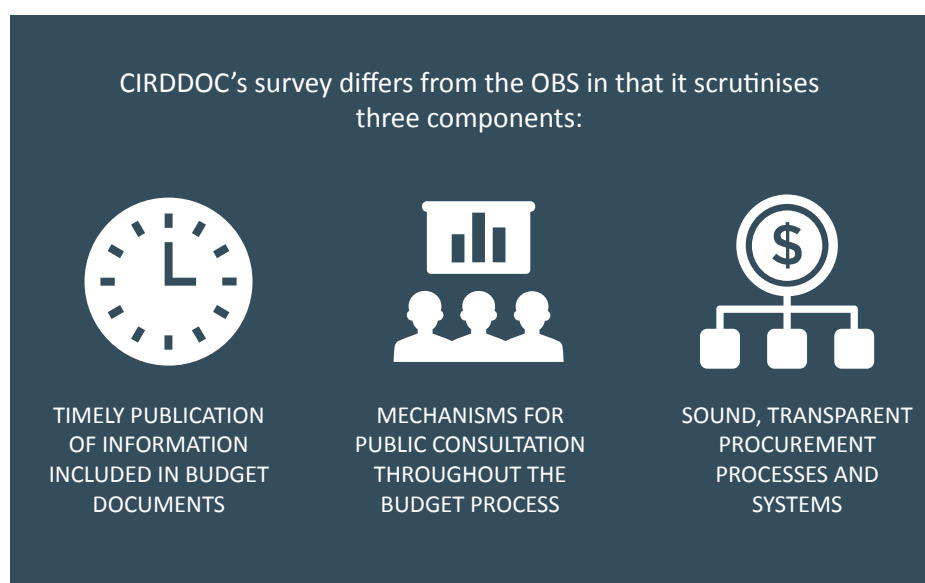
*Access to timely, non-discretionary budget information is imperative for citizens and civil society to be involved throughout the budget process.*

<sup>17</sup> OECD’s Best Practices on Budget Transparency, the IMF’s Code on Fiscal Transparency, INTOSAI’s Lima Declaration on Auditing Principles, and GIFT’s High-Level Principles on Public Participation.

Information Act of 2011, to provide the budget documents. These documents ideally should be provided free of charge. The cost of photocopying documents should be no more than a week's pay, as set by the Minimum Wage law, or no more than ₦ 3,000.<sup>18</sup> These budget documents must come directly from the state government.

Table 1 summarises the key budget documents, their contents, and when they should be published to be considered publicly available. The State Draft Estimates along with the State Budget Votes are considered to be the most important documents to enable civil society to be involved in the budget formulation process. This is why there are more questions on the Draft Estimates compared to other documents. The methodology gives partial credit to states that produce a budget even if the document is not publicly available.

What changes were made since the 2015 survey? The 2015 survey included the State MTSS as a key budget document. States have followed the federal government's lead in adopting the MTEF/FSP to improve the link between policy planning and the budget. CIRDDOC has thus replaced the MTSS with the MTEF/FSP and added three new questions in the 2018 survey. The FSP recommends state governments introduce and comply with the International Public Sector Accounting Standards (IPSAS). A question was added to ensure that the budget law complies with the IPSAS. The second question that was added aims to measure the level of aggregation of an MDA's budget in the budget law. The third new question seeks to better understand the delay of publication of the State Quarterly Reports. Questions 1 to 31 are linked to the public availability of these budget documents.



<sup>18</sup> Section 2 (1) of the National Minimum Wage Law 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 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 released at or about the same time the document is presented to the SHoA and before it is passed
State Medium Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP)	3-5 year projections of revenue, expenditure, and debt Link between the 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 released at or about the same time as the State Draft Budget Estimates (see above)
State Approved Budget (Appropriation Law)	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 released no later than three months after it has been passed 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 budget has been passed in the SHoA
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 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 scrutinize the implementation of the budget to assess mid-course corrections and performance achieved	Must be released no later than three months after the reporting period
State Accountant General’s Report	Explanation of projected versus executed revenue, expenditure, and debt for full fiscal year	CSOs can analyze 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)

## Public participation in the budget process in Nigerian states

Transparency alone isn't sufficient to achieve accountability. Public participation in the budget process has only fairly recently become regarded as important as transparency. The IMF's 2014 Code on Fiscal Transparency, CABRI's Declaration on Good Financial Governance in Africa, and GIFT's High Level Principles on Fiscal Transparency, Participation, and Accountability all call for public participation in the budget process. Furthermore, they call on all levels of governments to provide citizens with budget information in accessible language and formats to facilitate participation.

Questions in the second section of the Nigerian States Budget Transparency Survey evaluate the spaces and mechanisms for public participation in all phases of the budget cycle: formulation, approval, execution, and audit. These questions also seek to evaluate how effective these mechanisms are at involving citizens and CSOs in the process. There were no changes to these questions in this edition of the survey. Questions 32 to 44 are used to calculate the State Public Participation Index.

## Open and transparent procurement processes in Nigerian states

Procurement is where the budget meets the needs of citizens. It is through the procurement process that public money becomes goods and services for the public, from large infrastructure projects to purchasing of medicines for health care centres, textbooks for schools, and agricultural inputs for farmers. The Open Contracting Partnership's Global Principles state that "increased disclosure and participation in public contracting will have the effects of making contracting more competitive and fair, improving contract performance, and securing development outcomes."<sup>19</sup> These principles focus on affirmative disclosure and participation, monitoring, and oversight of the procurement process. The federal government's Bureau of Public Procurement holds competitiveness, transparency, and efficiency/value for money as its core objectives.

The third section of survey evaluates how robust are state procurement processes and how much information is provided throughout the process for improved participation, monitoring, and oversight. There are three main categories of questions in the survey linked to the procurement process in Nigerian states:

**Legislation:** 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;

**Pre-bidding requirements:** All potential bidders must have equal and non-discriminate access to pre-qualification documentation (instructions, application forms, requirements, and evaluation criteria of the award) to have a fair chance to win the award;

**Awarding process and disclosure of contracts and information:** State Public Procurement Bureaus (SPPB) or a similar institution are meant to guide the procurement process including pre-bidding requirements, selection of awards, disclosure of contracts, reporting, and having dispute mechanisms.

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<sup>19</sup> The Open Contracting Partnership is a multistakeholder initiative of governments, private sector, civil society, donor organisations, and IFIs. Their Global Principals are available at: <https://www.open-contracting.org/implement/global-principles/>.

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*Transparency alone isn't sufficient to achieve accountability. Public participation in the budget process has only fairly recently become regarded as important as transparency.*

What changes were made since the 2015 survey? Five questions were added in total. Two additional questions were added to measure public participation in the procurement process. One question asks if the private sector and civil society are part of the SPPB. The second question asks if civil society is present during the opening of tenders. Three additional questions were added to ask whether MDAs still procure services directly instead of the SPPB, if there is a procurement complaint review body, and the percentage of irregular procurement processes. Responses to questions 45 to 59 are aggregated to develop the State Procurement Process Index.

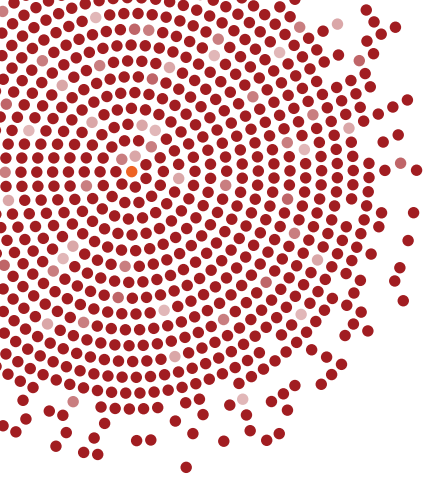
## Freedom of information and Fiscal Responsibility in Nigerian states

Freedom of Information (FOI) advocates argue that FOI laws can provide the basis for greater transparency and secure access to information, which enables participation and accountability. Legal frameworks, however, do not always guarantee compliance. While the federal government assented the Freedom of Information Act in 2011, only a few states have passed their own freedom of information acts. Fiscal responsibility laws are meant to provide additional scrutiny over the government’s execution of the budget. Some of these laws also have provisions guaranteeing access to budget information. Questions 60 to 70 on the survey evaluate the different dimensions of freedom of information and fiscal responsibility to attempt to explain why some states have better budget transparency and participation in the budget and procurement processes than others. These questions are not included in any of the index or sub-index scores.

Three main categories of questions in the survey linked to the procurement process in Nigerian states:



- LEGISLATION
- PRE-BIDDING REQUIREMENTS
- AWARDING PROCESS AND DISCLOSURE OF CONTRACTS AND INFORMATION



## IV.

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

## Public access to the budget in Nigerian states: what has changed and why?

Figure 2 presents the **State Budget Document Availability Index** scores for all 36 states. The average score is 32 meaning most citizens in Nigerian states have minimal budget information. The average score in 2015 was 26. The majority of states score above the average score, signalling an improvement compared to 2015. The top performers, Jigawa and Delta, with scores of 84 and 82 respectively. Kaduna, Ebonyi and Ogun states follow as the next set of states with scores above 60. Cross River, the number one performer in 2015, is among the worst performers in 2018, which include Benue, Imo, Bauchi, Borno, Oyo, and Rivers.

More state governments are providing access to key budget documents than in 2015. A net increase of 39 budget documents are available in 2018. More budget formulation documents, namely the State Budget Call Circular, are available than in 2015. Over one-third (36 percent) of budget documents are produced for internal use only. This is down from over 50 percent in 2015. While the increase of budget information is welcomed, more than half of all budget documents are still not publicly available. Furthermore, several states have in fact regressed. Cross River, Ekiti, Benue, and Adamawa states have significantly reduced the amount of budget information disclosed throughout their budget processes.

Table 3 below shows which documents are publicly available, which are available online, and which documents are produced for internal use only. The FSP recommends state governments (at minimum) publish the audited financial statements (State Accountant General's Report) within 6 months, publish the state budget (State Budget Law) online annually, and publish a budget implementation performance report online quarterly. Are Nigerian states complying with the FSP by publishing budget documents online? Less than 20 per cent of state budget documents are published online. With the exception of Delta, Jigawa, and Lagos states, most states do not comply with the accountability and transparency reforms of the FSP.

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*While the increase of budget information is welcomed, more than half of all budget documents are still not publicly available.*

Figure 2: Availability of Key Budget Documents in Nigeria States 2018

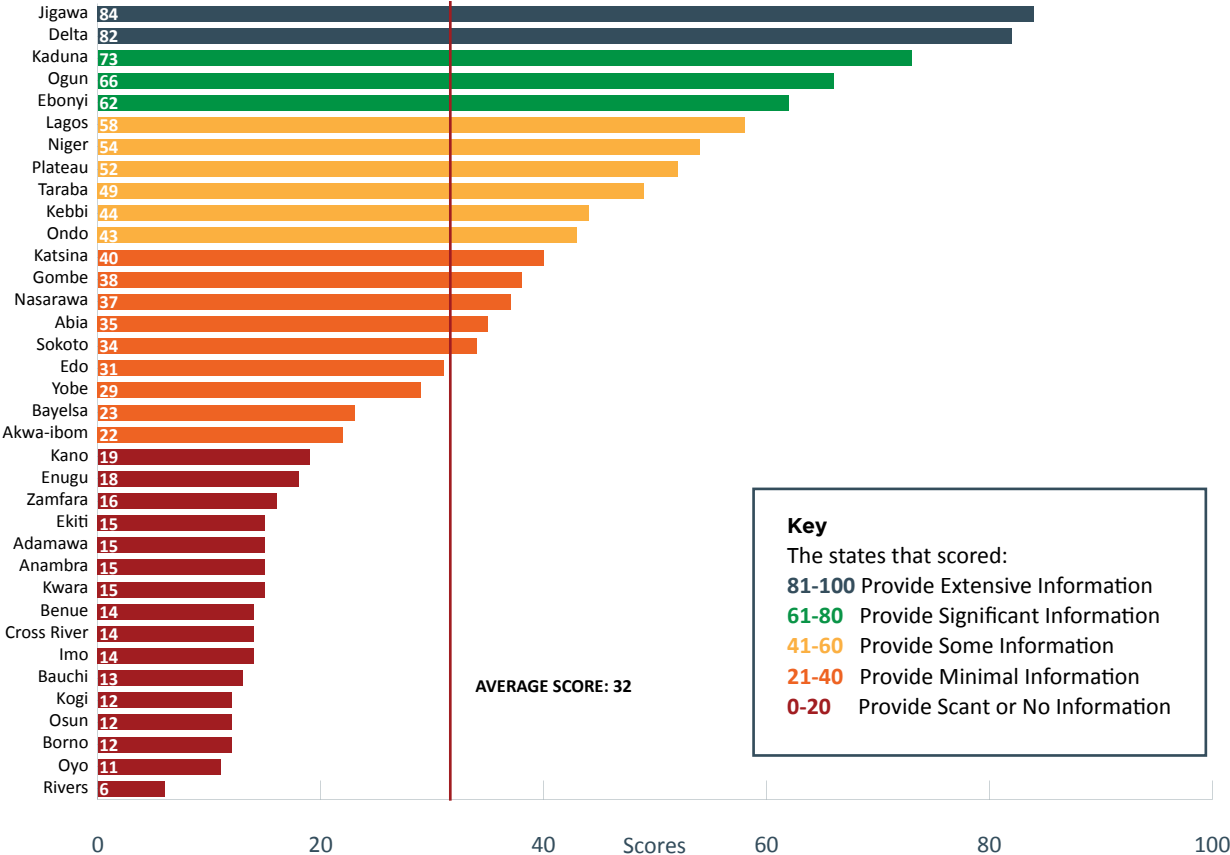


Table 2. Change in budget document availability in Nigerian States

Budget documents	Number of states making documents publicly available in 2015	Number of states making documents publicly available in 2018	Net increase or decrease
State Budget Call Circular	13	27	+14
State Draft Budget Estimates and Votes	9	8	-1
State Budget Appropriation Law	14	21	+7
State Citizen’s Budget	1	3	+2
State Quarterly Reports	4	9	+5
State Mid-Year Review	2	4	+2
State Accountant General’s Report	8	14	+6
State Auditor-General’s Report	10	14	+4
<b>Total</b>	<b>61</b>	<b>100</b>	<b>39</b>

Table 3. States Publishing Budget Documents in 2018

Phase of the budget cycle	Budget documents	Number of states producing but not publishing documents	States publishing documents (*)
Formulation	State Budget Call Circular	9	Abia, Adamawa, Akwa-Ibom, Anambra*, Bayelsa, Benue, Cross River, Delta*, Ebonyi, Gombe, Jigawa*, Kaduna, Kano, Katsina, Kogi, Kwara, Lagos, Niger, Ogun, Ondo*, Osun, Oyo, Plateau, Rivers, Sokoto*, Taraba, Yobe
	State Medium-Term Expenditure Framework/Fiscal Strategy Paper	10	Abia, Adamawa*, Bayelsa, Delta*, Ebonyi*, Jigawa*, Kaduna, Lagos*, Niger, Ogun, Ondo*, Taraba
	State Draft Budget Estimates and Votes	28	Anambra, Delta*, Ebonyi, Jigawa, Kaduna, Niger, Ogun, Taraba
Approval	State Budget Appropriation Law	15	Abia, Adamawa, Benue*, Borno, Cross River, Delta, Ebonyi*, Edo, Enugu, Gombe, Jigawa*, Kaduna, Katsina, Kebbi, Lagos*, Nasarawa*, Niger, Ogun, Ondo*, Plateau, Sokoto
	State Citizen's Budget	0	Delta*, Jigawa, Lagos
Execution	State Quarterly Reports	6	Bayelsa, Delta*, Ebonyi*, Edo*, Jigawa*, Kebbi*, Kogi, Plateau*, Yobe*
	State Mid-Year Review	9	Bayelsa, Ebonyi, Jigawa*, Lagos*
	State Accountant General's Report	15	Adamawa, Edo*, Enugu*, Gombe, Imo, Jigawa*, Kaduna, Kebbi*, Lagos, Nasarawa*, Ondo*, Osun*, Plateau*, Yobe*
Audit	State Auditor-General's Report	13	Adamawa, Akwa-Ibom*, Anambra, Edo*, Enugu*, Gombe*, Jigawa*, Kebbi*, Lagos, Niger*, Ondo, Plateau*, Taraba, Yobe*

\* State publishes document online



What makes one state more transparent than another? Legal frameworks can help to answer that question. Only 6 states have some form of freedom of information framework, and only Jigawa state scores well on the State Budget Document Availability Index. Since these laws may not have specific clauses guaranteeing access to budget information, a question was included in the survey to inquire if there is any legal provision guaranteeing budget transparency. Only 9 states have such a legal provision. Adamawa state has both an FOI framework and a legal guarantee for budget transparency, yet scores only 15 points on the State Budget Document Availability Index. The relationship between transparency and balanced budgets and lower debt levels suggests that fiscal responsibility laws can also promote budget transparency. States like Delta, Jigawa, Kaduna, and Lagos have such laws and perform better than average on the State Budget Document Availability Index. On the other hand, states like Ebonyi and Ogun don't have fiscal responsibility laws but score above 60. Overall, it seems that legislation has no explanatory power for the level of budget transparency in Nigerian states.

The same is not true for the relationship between incomes and transparency. IBP's OBS consistently finds that countries with higher incomes are more transparent. So can Nigerian states simply increase domestic revenue mobilisation to increase budget transparency? The relationship between budget transparency and internally generated revenue is not as strong.<sup>20</sup> As stated in the 2015 report, Nigerian states heavily depend on intergovernmental transfers from the federal government via the Federation Account Allocation Committee (FAAC). With the exception of Lagos and Ogun states, IGR, on average, accounted for less than 20 per cent of state revenue in 2017. Revenue, whether internally generated or from the FAAC (i.e., oil revenue), cannot explain the level of budget transparency in Nigerian states.

In the 2015 survey, the Jigawa State Due Process & Project Monitoring Bureau scored very well in its procurement process, and the Office of the State Auditor-General of Delta State stood out as an example of good financial governance. In the 2018 survey, these states scored highest on budget transparency. These examples highlight the potential benefit of diffusion of good practices within the same public financial management system.

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*The relationship between transparency and balanced budgets and lower debt levels suggests that fiscal responsibility laws can also promote budget transparency.*

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<sup>20</sup> BudgetIT collects budget information (on revenues, expenditures, debt, etc.) for its State of States annual publication, available at <http://yourbudget.com/data/publications/>. State of States 2018 includes IGR per state for 2017 and the first semester of 2018. The correlation coefficient between the budget transparency scores in our survey and IGR for 2017 and 2018 is 0.220 and not statically significant.

## Are budget processes in Nigerian states more participatory?

Figure 3 presents the scores of the **State Public Participation Index** for all Nigerian states. Few states have spaces for meaningful public participation with an average score of 17. This average score has dropped 9 points from the 2015 survey. While the overall average decreased, several states made significant improvements. With a score of 100, Jigawa state provides extensive spaces and effective mechanisms when compared to the previous edition of the survey. The Jigawa State Budget & Economic Planning Directorate (BEPD), Jigawa State House of Assembly, Jigawa State Due Process & Project Monitoring Bureau, and Jigawa State Office of the Auditor-General proactively seek the public's input throughout the budget process. Various governmental institutions in Lagos state also have effective mechanisms to solicit and use the public's input in budget decisions, earning Adamawa state a score of 67. Eight states score between 20 and 60, providing limited spaces for public consultation on budget matters. The majority of states provide very little to almost no opportunity for the broader public to be involved throughout the budget process. Adamawa, Akwa-Ibom, Bauchi, Bayelsa, Borno, Edo, Imo, Rivers, and Zamfara have no mechanisms for the public to be involved in any phase of the budget.

### *Budget formulation*

When compared to the 2015 survey, there are more spaces and mechanisms for public consultation during the budget formulation process. Six states have some formal rules requiring public participation during budget formulation. Only 5 have some form of mechanism to solicit the public's input during budget formulation. For example, Jigawa state provides CSOs a timetable of MDAs' budget defence committee meetings to provide inputs. Eight states established a mechanism to solicit the perspectives of vulnerable groups, who tend not to be included in the budget formulation process, on their budget priorities. It is important to highlight that only 4 states provide feedback on how the executive actually uses these inputs.

### *Budget approval*

In the 2018 survey, SHoAs provide more spaces for public consultation compared to state governors and ministers, however, some SHoAs are more closed than in 2015. Twenty-one SHoAs open budget hearings to the public with varying levels of public participation; among these 21 SHoAs, 7 allow for the public to testify on individual MDAs' budgets. Only the SHoA of Jigawa publish reports on how testimony from the public was used by the honourable members and/or committees.

### *Budget execution*

Budgets are not meant to be perfectly accurate forecasts of revenues and spending, but rather estimates to help plan ahead. After all, even with the best formulated budgets, unforeseen circumstances may require changes. Fortunately, public participation can help the executive adapt to unforeseen circumstances. Citizens can provide inputs on trade-offs between sectors to avoid adding more to debt which can crowd out social spending in the future. More state governments have instituted mechanisms to solicit inputs during budget execution when compared to the 2015 survey. Fifteen states publish some type of information on targeted spending, including information on beneficiaries. Only 6 states established some mechanism to solicit the public's inputs during budget execution. Anambra, Delta, Jigawa, Kaduna, Kano, and Enugu states publish some type of report explaining how the executive uses these inputs during budget execution.

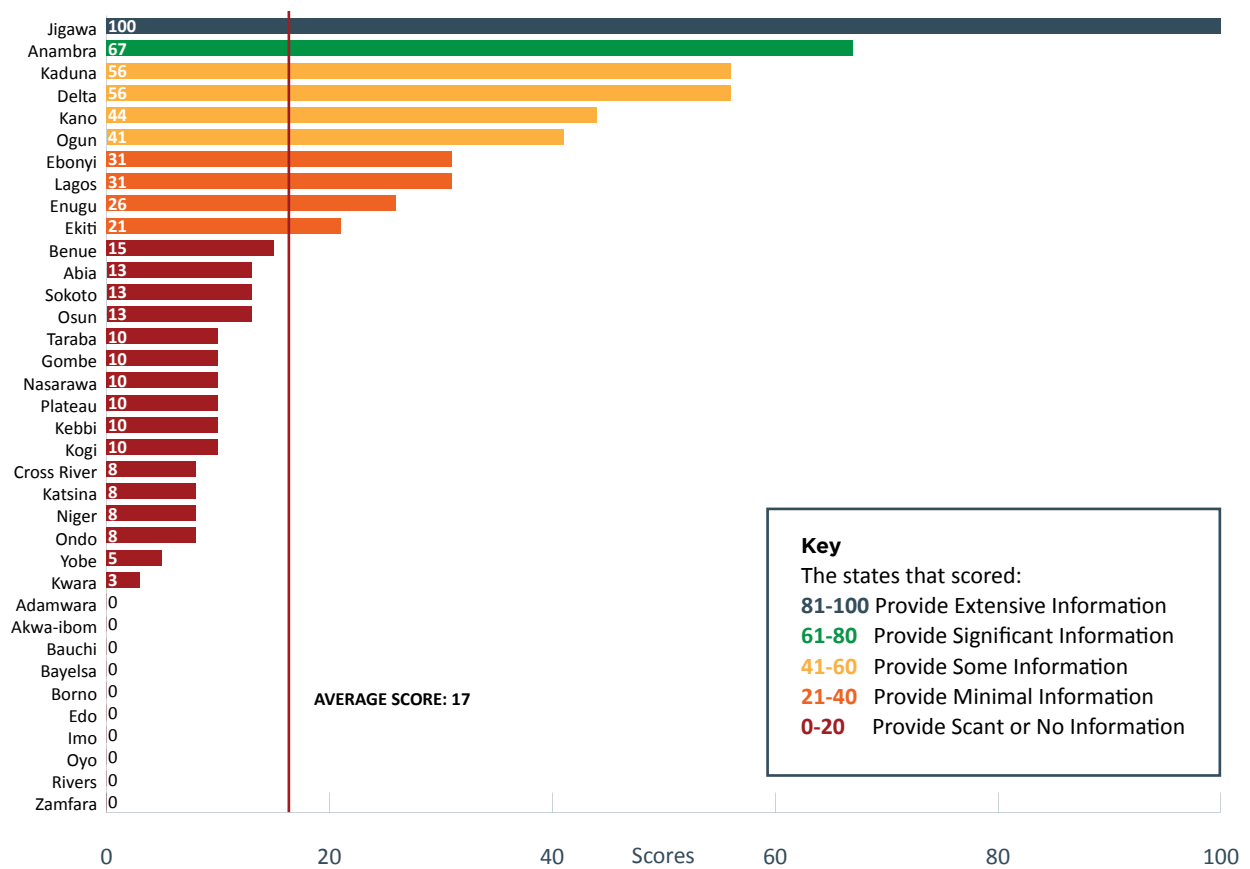
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*Budgets are not meant to be perfectly accurate forecasts of revenues and spending, but rather estimates to help plan ahead. After all, even with the best formulated budgets, unforeseen circumstances may require changes.*

## Audit

Overall, state AGs provide less opportunities for the public to be involved in the audit process when compared to the 2015 survey. Only in Abia, Anambra, Jigawa, and Lagos states did the AGs institute mechanisms to solicit public inputs on what should be audited. To improve accountability, the SHoAs can use the AG reports to hold the executive to account on how public resources were used. The SHoAs of Delta and Jigawa invite the public to hearings on the AGs' reports. Half of SHoAs' Public Accounts Committees (PACs) produce reports on the hearings of AG reports, but only Akwa-Ibom, Enugu, Jigawa, and Ondo states make such report publicly available.

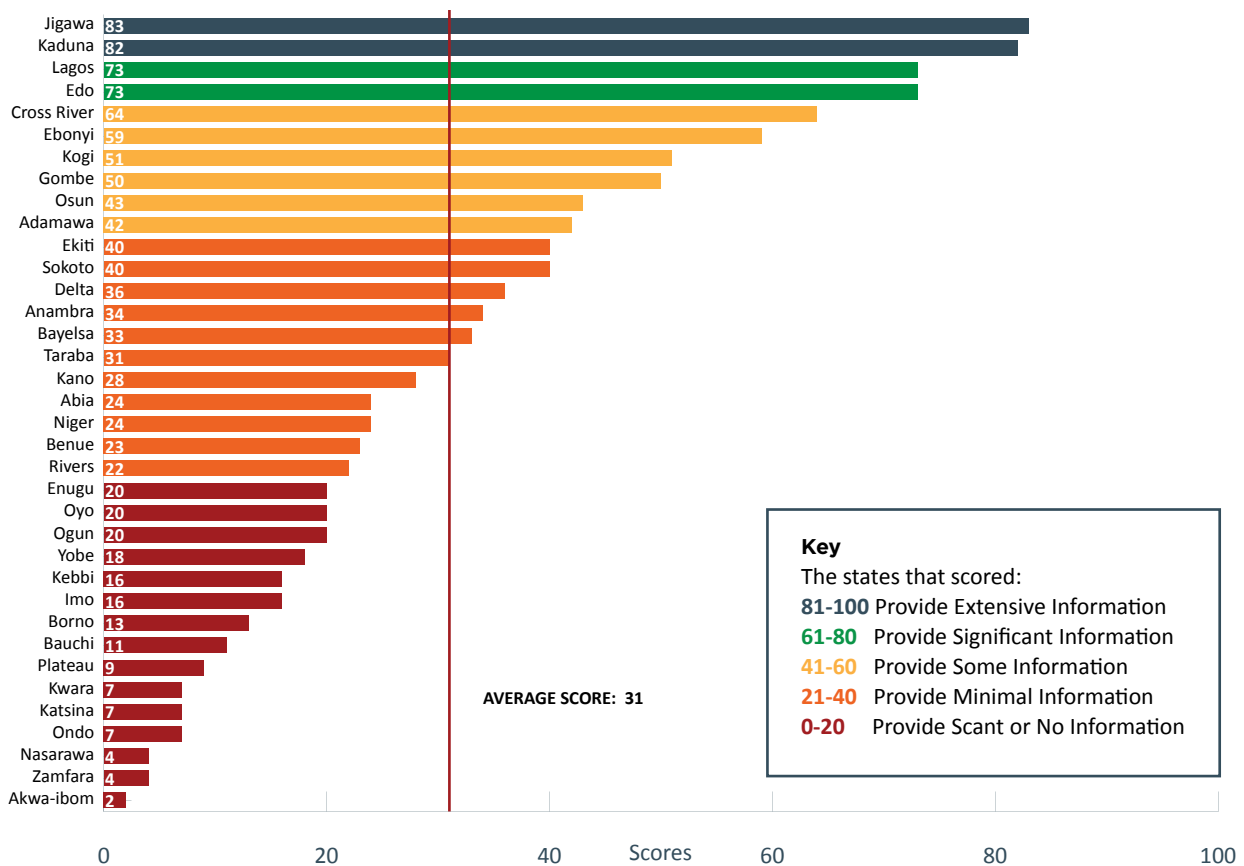
Figure 3: State Public Participation Index 2018

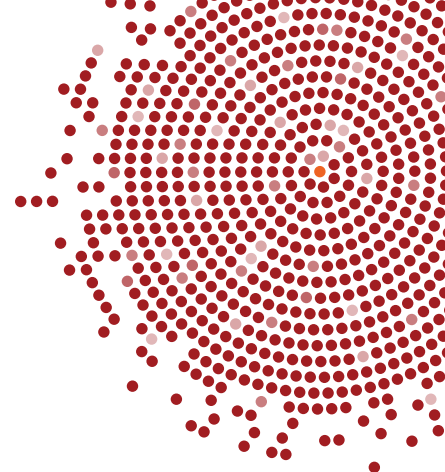


## How open and transparent is the procurement process in Nigerian states?

Figure 4 presents the **State Procurement Process Index** which measures how robust, open, and transparent procurement processes are in Nigerian states. Nigerian states have made improvements in the robustness and transparency of the procurement process when compared to the 2015 survey. Twenty-seven states have a legal framework guiding the procurement process, while 32 states have some form of public procurement bureau to guide the process; in 5 of these 32 states, the private sector and/or civil society are part of these bureaus. Seventeen states centralise pre-bidding documents to the state public procurement bureau. When bids for tenders are opened, 6 states invite CSOs to said process. Nine states proactively publish procurement decisions, but only Jigawa, Kaduna and Lagos states publish justifications for these decisions. Eight states have some form of alternative dispute mechanism or procurement complaints review body, of which only 7 have 30 days to publish their decisions. Thirteen states have open and competitive tender processes and publish contract amounts as well as payments to contractors.

Figure 4: State Procurement Process Index 2018





## V.

# Recommendations

### States can use limited existing resources to make all budget documents publicly available

Despite that state governments produce a significant portion (71%) of key budget documents, 32 percent of documents are produced but not made publicly available. It appears that governance capacity is still an issue when it comes to improving budget transparency, participation, and the procurement process at the state level in Nigeria. The majority of states publish at least one budget document online, which implies they have the capability of publishing all key budget documents online. To improve budget transparency without requiring any additional resources, state governments can publish all the budget documents they produce online. Removing discretionary access would ensure that everyone has equal access to budget information. In addition to publishing all budget documents online, state governments can improve accountability and participation by publishing documents that are produced on time.

Several development partners are prioritising budget transparency as a part of improving PFM at the state level in Nigeria. The United States Agency for International Development's (USAID) State Accountability, Transparency, and Effectiveness aims to improve primary health care, basic education, and water, sanitation, and hygiene (WASH) services to help reduce extreme poverty in Nigeria. Prior to 2016, NICEF, DFID, and several other partners also play significant roles in improving PFM in Nigeria.

### States institutions can make budget information more accessible to improve participation and accountability

Some states have decided to go beyond transparency and improve the accessibility of budget information. Only Delta, Jigawa, Lagos, and Ondo states publish a Citizen's Budget. Jigawa state's Keeping the People Informed-2019 Budget Information Sheets explains the budget in both English and Hausa. The federal government offers an example of how state governments could convey budget information in a format that the public can better understand. In 2018, the Budget Office of the Federation published the Countryman's Guide to the 2018 Approved Budget, which is written in the style of a comic and with accessible language, to ensure citizens are able to understand the contents of the budget. The comic covers a daily commute in Abuja and illustrates where public resources come from and how they are allocated in the 2018 Federal Budget.

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*To improve budget transparency without requiring any additional resources, state governments can publish all the budget documents they produce online.*

Budget documents are often too complicated for most citizens to understand and can make it difficult to meaningfully participate in the budget process. State governments can use public-friendly documents, like Citizen's Budgets, to help bridge the gap between state governments and citizens and foster participation in the budget process. State AGs can also produce similar documents or infographics to improve the accessibility of audit reports.

## State governors, Honourable Members in SHoAs, and Auditors-General can open the budget process to citizens as a means to build effective public engagement and management

The legitimacy of state budgets is built on governments fulfilling the needs of their citizens. Public participation can help state governments better understand what those needs are as well as achieve allocative efficiency. Some state executives have development mechanisms to solicit inputs during budget formulation and execution. These mechanisms, such as town halls and public fora, are designed to help state MDAs better plan and execute budgets. The Jigawa State Civil Society Partnership (JISCAP), which links sector CSOs with different MDAs to support participatory budgeting, is a practical example of what a state-public relationship can look like. Honourable Members of SHoAs can allow the public and sector-specific CSOs to participate in a robust budget deliberation process to achieve the state's developmental priorities. AFROSAI calls on Auditors-General at all levels of government to be proactive actors in their country's development process and objectives. As Delta state's watchdog, the Office of the State Auditor-General uses the Audit Alarm to solicit audit requests from the general public. Other AGs can follow the same model.

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*The Nigerian States Budget Transparency Survey 2018 shows that progress toward transparency, accountability, and participation in the budget and procurement processes needs to be continually advocated for lest it be reversed.*

## Procurement processes in Nigerian states should have robust legislation and well-capacitated bureaus to ensure open, competitive, and transparent selection and implementation processes

All Nigerian states should enact legislation that establishes a public procurement bureau to guide the entire procurement process. These bureaus should have civil society and the private sector as ex-officio members of the board. Qualified bidders should have non-discretionary access to pre-bidding documents, and unqualified bidders should not be allowed to submit bids. Bids should be opened in public view to avoid collusion and corruption. Public procurement bureaus should publish justification of awards when selected. Frequent and timely information on award progress and payments should be published to ensure accountability of public resources.

## Looking forward

The Nigerian States Budget Transparency Survey 2018 shows that progress toward transparency, accountability, and participation in the budget and procurement processes needs to be continually advocated for lest it be reversed. Some top-performing states in the 2015 survey now find themselves closer to the bottom in 2018. Transparency, accountability, and participation require state governors, Honourable Members of SHoAs, Auditors-General, CSOs, and others to play their respective roles in the accountability ecosystem. This survey strives to provide the evidence for advocates to continually work with government and push for greater transparency, accountability, and participation. CIRDDOC remains committed to this endeavour.





# Annexures

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## Annexure 2: Public Availability Of Budget Documents

	Call Circular	MTEF	Draft Budget	Enacted Budget	Citizens Budget	Quarterly Report	Mid-Year Review	End-Year Report	Auditor-Gen Report
Abia	●	●	●	●	●	●	●	●	●
Adamawa	●	●	●	●	●	●	●	●	●
Akwa ibom	●	●	●	●	●	●	●	●	●
Anambra	●	●	●	●	●	●	●	●	●
Bauchi	●	●	●	●	●	●	●	●	●
Bayelsa	●	●	●	●	●	●	●	●	●
Benue	●	●	●	●	●	●	●	●	●
Borno	●	●	●	●	●	●	●	●	●
Cross river	●	●	●	●	●	●	●	●	●
Delta	●	●	●	●	●	●	●	●	●
Ebonyi	●	●	●	●	●	●	●	●	●
Edo	●	●	●	●	●	●	●	●	●
Ekiti	●	●	●	●	●	●	●	●	●
Enugu	●	●	●	●	●	●	●	●	●
Gombe	●	●	●	●	●	●	●	●	●
Imo	●	●	●	●	●	●	●	●	●
Jigawa	●	●	●	●	●	●	●	●	●
Kaduna	●	●	●	●	●	●	●	●	●
Kano	●	●	●	●	●	●	●	●	●
Katsina	●	●	●	●	●	●	●	●	●
Kebbi	●	●	●	●	●	●	●	●	●
Kogi	●	●	●	●	●	●	●	●	●
Kwara	●	●	●	●	●	●	●	●	●
Lagos	●	●	●	●	●	●	●	●	●
Nasarawa	●	●	●	●	●	●	●	●	●
Niger	●	●	●	●	●	●	●	●	●
Ogun	●	●	●	●	●	●	●	●	●
Ondo	●	●	●	●	●	●	●	●	●
Osun	●	●	●	●	●	●	●	●	●
Oyo	●	●	●	●	●	●	●	●	●
Plateau	●	●	●	●	●	●	●	●	●
Rivers	●	●	●	●	●	●	●	●	●
Sokoto	●	●	●	●	●	●	●	●	●
Taraba	●	●	●	●	●	●	●	●	●
Yobe	●	●	●	●	●	●	●	●	●
Zamfara	●	●	●	●	●	●	●	●	●

● Produced & Publicly Available (PPA)   
 ● Produced & Available on Demand (PAR)

● Produced for Internal Use (PIU)   
 ● Not Produced (NP)

## Annexure 3: 2018 Scores

	State Budget Transparency Index		State Budget Document Availability Index		State Public Participation Index		State Procurement Process Index	
	2015	2018	2015	2018	2015	2018	2015	2018
Abia	18	28	16	35	14	13	30	24
Adamawa	39	19	56	15	14	0	27	42
Akwa-Ibom	22	12	7	22	50	0	30	2
Anambra	27	31	20	15	39	67	37	34
Bauchi	14	10	11	13	14	0	23	11
Bayelsa	29	20	45	23	0	0	23	33
Benue	35	17	54	14	17	15	10	23
Borno	10	10	13	12	0	0	17	13
Cross River	73	25	77	14	78	8	63	64
Delta	30	64	32	82	39	56	17	36
Ebonyi	20	55	19	62	28	31	13	59
Edo	8	35	11	31	3	0	10	73
Ekiti	79	23	75	15	78	21	100	40
Enugu	28	20	19	18	36	26	47	20
Gombe	21	36	27	38	0	10	30	50
Imo	15	11	13	14	19	0	17	16
Jigawa	49	87	44	84	47	100	70	83
Kaduna	9	72	11	73	11	56	3	82
Kano	22	27	17	19	47	44	10	28
Katsina	7	24	8	40	8	8	3	7
Kebbi	24	29	27	44	22	10	20	16
Kogi	12	21	8	12	6	10	30	51
Kwara	8	10	8	15	8	3	10	7
Lagos	60	57	55	58	78	31	60	73
Nasarawa	16	23	18	37	11	10	20	4
Niger	27	36	25	54	39	8	23	24
Ogun	24	49	18	66	44	41	17	20
Ondo	39	26	41	43	44	8	33	7
Osun	23	20	18	12	25	13	37	43
Oyo	7	11	8	11	0	0	10	20
Plateau	12	32	8	52	0	10	37	9
Rivers	24	9	14	6	8	0	70	22
Sokoto	31	31	27	34	22	13	53	40
Taraba	39	36	37	49	25	10	67	16
Yobe	25	21	37	29	20	5	0	18
Zamfara	14	10	14	16	25	0	0	4

## Annexure 4: 2018 Status of Budget Documents

STATES	BUDGET PUBLISHED ONLINE (2018)	CITIZEN'S BUDGET (2018)	QUARTERLY REPORT (2017 Q4 OR 2018 Q1)	MID-YEAR REVIEW (2017)
Abia	Not yet	None	2017 2nd and 3rd quarter reports published online	
Adamawa	Website suspended	Not Produced	Not Produced	Not produced
Akwa Ibom	Not yet	Not Produced	Not Produced	Not Produced
Anambra	Not yet	Not Produced	Not Produced	Not Produced
Bauchi	Upgrading website	Not Produced	Not Produced	Not Produced
Bayelsa	Website	Not Produced	1.Title: Fourth Quarter Report 2017 2.Date of Release: December 31, 2017	June 30, 2017
Benue	Not Yet	Not Produced	Not Produced	Not Produced
Borno	Website suspended	Not Produced	Not Produced	Not Produced
Cross River	Not yet	Not Produced	Not Produced	Not Produced
Delta	Published Online - <a href="https://deltastate.gov.ng/downloads/2018_PUBLISHED_BUDGET_FINAL.pdf">https://deltastate.gov.ng/downloads/2018_PUBLISHED_BUDGET_FINAL.pdf</a>	Published online at <a href="https://ecoplan.deltastate.gov.ng/2018-citizens-budget/">https://ecoplan.deltastate.gov.ng/2018-citizens-budget/</a>	Q Jan-Sept, October 18, 2017 - <a href="https://deltastate.gov.ng/downloads/Budget_performance_2017.pdf">https://deltastate.gov.ng/downloads/Budget_performance_2017.pdf</a>	Q January-September, October 18, 2017 - <a href="https://deltastate.gov.ng/downloads/Budget_performance_2017.pdf">https://deltastate.gov.ng/downloads/Budget_performance_2017.pdf</a>
Ebonyi	Produced and published on the state's website without publication date - <a href="http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf">http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf</a>	Not Produced	2018 Q1 Produced on 24/4/2018 - <a href="http://www.ebonyistate.gov.ng/Ministry/Finance/resources/2018-Q1.pdf">http://www.ebonyistate.gov.ng/Ministry/Finance/resources/2018-Q1.pdf</a>	Date of Release: August 15, 2017
Edo	Published Online <a href="http://www.edostate.gov.ng/y2018-approved-budget-2/">http://www.edostate.gov.ng/y2018-approved-budget-2/</a>	Not Produced	Date of Release: October 13, 2017 3. Internet Link: <a href="http://www.edostate.gov.ng/wp-content/uploads/2018/01/Budget-Performance-Report.pdf">http://www.edostate.gov.ng/wp-content/uploads/2018/01/Budget-Performance-Report.pdf</a>	produced with publication date
Ekiti	Not yet	Not Produced	February, 2018	April, 2017
Enugu	Not yet	Not Produced	Not Produced	Not Produced
Gombe	Published Online at <a href="http://www.mof.gm.gov.ng">www.mof.gm.gov.ng</a>	Not Produced	Not Produced	Not Produced
Imo	Website suspended	Not Produced	Not Produced	Not Produced

END YEAR REPORT (AG'S REPORT) (2016)	AUDITOR GENERAL'S REPORT (2016)	MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) AND FISCAL STRATEGY PAPER (FSP) (2018-2020)	CALL CIRCULAR RELEASE DATE (2018)	PUBLIC ACCOUNTS COMMITTEE (PAC) REPORT ON AUDITOR GENERAL'S REPORT (2015)
Date of Release: October 31, 2016		Date of Release: December 22, 2017	1.Title: Abia State Government of Nigeria, The year 2018 Budget Call Circular – ASPC/BD.006/VOL.1/18/01 2.Date of Release: June 9, 2017 Released on June 9, 2017	
June 5, 2017	August 26, 2017	November, 2017	August 30, 2017	Not Produced
Not Produced	May 23, 2018 <a href="http://akwaibomstateaudit.net/2016.pdf">http://akwaibomstateaudit.net/2016.pdf</a> <a href="http://akwaibomstateaudit.net/">http://akwaibomstateaudit.net/</a>	Not Produced	1. Title: Government of Akwa Ibom State of Nigeria 2018 Capital Estimates Preparation Call Circular (Ref No.MED/S/13/S4/19/992) 2. Date of Release: July 21, 2017	Date of Release: February, 2018
Date of Release: January 22, 2018	Date of Release: January 22, 2018	1.Title: Multi Year Budget Framework(Economic and Fiscal Update (EFU),Fiscal Strategy Paper to cover 2018-2020 ) 2.Date of Release: June 15, 2017	Date of Release: October 17, 2017	
Not Produced	June 3, 2017	Not Produced	July 5, 2017	Not Produced
December 31, 2017	December 31, 2017	Produced but without publication date	October 18, 2017	Not Produced
Produced but without any publication date	Not Produced	Not Produced	July 5, 2017	Not Produced
Not Produced	Not Produced	Not Produced	July 3, 2017	Not Produced
Not Produced	Not Produced	Not Produced	June 24, 2017	Not Produced
December 28, 2017	December 28, 2017	October 24, 2017 - <a href="https://deltastate.gov.ng/downloads/FSP_2018-2020.pdf">https://deltastate.gov.ng/downloads/FSP_2018-2020.pdf</a>	August 2, 2017 - <a href="https://deltastate.gov.ng/downloads/2018_PROPOSED_BUDGET_CIRCULAR.pdf">https://deltastate.gov.ng/downloads/2018_PROPOSED_BUDGET_CIRCULAR.pdf</a>	Produced without Publication Date
Not Produced	Not Produced	Produced and published on the state's website without publication date - <a href="http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf">http://www.ebonyistate.gov.ng/Ministry/Finance/resources/ebonyi-state-2018-budget.pdf</a>	Date of Release: July 18, 2017	Not Produced
Date of Release: 31 January, 2018 Internet Link: at <a href="http://www.edostate.gov.ng/financial-statement-for-the-year-2017/">http://www.edostate.gov.ng/financial-statement-for-the-year-2017/</a>	Date of Release: 28 February 2018 Internet Link: <a href="http://www.edostate.gov.ng/financial-statement-for-the-year-2017/">http://www.edostate.gov.ng/financial-statement-for-the-year-2017/</a>	Not Produced	August 21, 2017	Not Produced
Produced without Publication date	Produced but without publication date	Produced without Publication date	November 1, 2017	Not Produced
Date of Release: June 9, 2017	.Date of Release: June 9, 2017 <a href="http://index.php/documents">index.php/documents</a>	Not Produced	Date of Release: August 24, 2017	Date of Release: March 1, 2016
Produced without Publication date	January 27, 2018 <a href="http://www.mof.gov.ng">www.mof.gov.ng</a>	Not Produced	October 17, 2018	Not Produced
Date of Release: February 16, 2018	Date of Release: between March 12 to 16, 2018	Not Produced	Date of Release: July 12, 2017	Not Produced

STATES	BUDGET PUBLISHED ONLINE (2018)	CITIZEN'S BUDGET (2018)	QUARTERLY REPORT (2017 Q4 OR 2018 Q1)	MID-YEAR REVIEW (2017)
Jigawa	Published Online - <a href="http://www.jsbepd.org/index.php/plans-budget/annual-budget/2018-budget">www.jsbepd.org/index.php/plans-budget/annual-budget/2018-budget</a>	Not Produced	Date of Release: April, 2018 Internet Link: <a href="http://jsbepd.org/downloads/2018%20First%20Quarter%20Q1%20Report_Ver1.pdf">http://jsbepd.org/downloads/2018%20First%20Quarter%20Q1%20Report_Ver1.pdf</a>	July, 2017 - <a href="http://www.jsbepd.org/downloads/2017%20Mid-Year%20Budget%20Implementation%20Report.pdf">http://www.jsbepd.org/downloads/2017%20Mid-Year%20Budget%20Implementation%20Report.pdf</a>
Kaduna	Published Online <a href="https://kdsg.gov.ng/3216-2/?wpdmc=budget">https://kdsg.gov.ng/3216-2/?wpdmc=budget</a>	Not Produced	Not Produced	Not Produced
Kano	Not yet	Not Produced	Not Produced	July 27, 2017
Katsina	Published Online on <a href="http://www.katsinastate.gov.ng">http://www.katsinastate.gov.ng</a>	Not Produced	Not Produced	Not Produced
Kebbi	Published Online on <a href="http://www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx">www.kebbistate.gov.ng/sites/default/files/2018%20IPSAS%20BUDGET%20Approved.xlsx</a>	Not Produced	<a href="http://www.kebbistate.gov.ng/sites/default/files/1st%20Quarter%20Budget%20Performance%20Jan-Mar%202018.pdf">www.kebbistate.gov.ng/sites/default/files/1st%20Quarter%20Budget%20Performance%20Jan-Mar%202018.pdf</a>	Produced but without publication date
Kogi	Not yet	Not Produced	January 28, 2018	Not Produced
Kwara	Not yet	Not Produced	Not Produced	Not Produced
Lagos	<a href="http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf">http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf</a>	Not Produced	Not Produced	July 2017 <a href="http://mepb.lagosstate.gov.ng/budget-documents/budget-appraisal-2/y2017-budget-appraisal/">http://mepb.lagosstate.gov.ng/budget-documents/budget-appraisal-2/y2017-budget-appraisal/</a>
Nasarawa	<a href="http://www.nasarawastate.gov.ng/Nasarawa_State_2018_Approved_Budget.pdf">http://www.nasarawastate.gov.ng/Nasarawa_State_2018_Approved_Budget.pdf</a>	Not Produced	Not Produced	July 15, 2017
Niger	Not yet	Not Produced	Q4, 2017 - Produced but without publication date	Not Produced
Ogun	Not yet	Not Produced	May, 2017	September, 2017
Ondo	Published Online - <a href="http://ondobudget.org/download_budget.php">http://ondobudget.org/download_budget.php</a>	Not Produced	Not Produced	Not Produced
Osun	Not yet	Not Produced	Produced without publication date	produced with publication date
Oyo	Not yet	Not Produced	Not Produced	Not Produced
Plateau	Published Online - <a href="https://www.plateaustate.gov.ng/themes/plsg/downloads/budget2018.pdf">https://www.plateaustate.gov.ng/themes/plsg/downloads/budget2018.pdf</a>	Not Produced	Q4, 2017 - <a href="https://www.plateaustate.gov.ng/page/downloads-quarterly-reports">https://www.plateaustate.gov.ng/page/downloads-quarterly-reports</a>	Not Produced
Rivers	Not yet	Not Produced	Not Produced	Not Produced
Sokoto	Not yet	Not Produced	Not Produced	Not Produced
Taraba	Not yet	Not Produced	Not Produced	Not Produced
Yobe	Published Online - <a href="https://budget.pfm.yb.gov.ng/wp-content/uploads/2018/10/Yobe-State-Approved-Budget-2018.pdf">https://budget.pfm.yb.gov.ng/wp-content/uploads/2018/10/Yobe-State-Approved-Budget-2018.pdf</a>	Not Produced	Q4, 2017 - <a href="http://budget.pfm.yb.gov.ng/wp-content/uploads/2018/06/FOURTH-4TH-QUARTER-BUDGET-PERFORMANCE-2017-3.pdf">http://budget.pfm.yb.gov.ng/wp-content/uploads/2018/06/FOURTH-4TH-QUARTER-BUDGET-PERFORMANCE-2017-3.pdf</a>	Not Produced
Zamfara	Not yet	Not Produced	Q4, 2017 - January 20, 2018	July 5, 2017

END YEAR REPORT (AG'S REPORT) (2016)	AUDITOR GENERAL'S REPORT (2016)	MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) AND FISCAL STRATEGY PAPER (FSP) (2018-2020)	CALL CIRCULAR RELEASE DATE (2018)	PUBLIC ACCOUNTS COMMITTEE (PAC) REPORT ON AUDITOR GENERAL'S REPORT (2015)
June 8, 2017 - <a href="http://jsmof.org/docs/2016%20Accountant%20General%20Report%20&amp;%20Financial%20Statement.mht">http://jsmof.org/docs/2016%20Accountant%20General%20Report%20&amp;%20Financial%20Statement.mht</a>	August 29, 2017 - <a href="http://jsmof.org/docs/Report%20of%20the%20Auditor%20General%202016.pdf">http://jsmof.org/docs/Report%20of%20the%20Auditor%20General%202016.pdf</a>	August, 2017 - <a href="http://www.jsbepd.org/downloads/EFU-FSP-BPS%202018-2020%20Version1%20(1).pdf">www.jsbepd.org/downloads/EFU-FSP-BPS%202018-2020%20Version1%20(1).pdf</a>	September 8, 2017 - <a href="http://www.jsbepd.org/downloads/2018%20Budget%20Call%20Circular.pdf">http://www.jsbepd.org/downloads/2018%20Budget%20Call%20Circular.pdf</a>	May 3, 2018
Produced without Publication date	Produced but without publication date	August, 2017	June 24, 2017	Not Produced
June 2, 2017	March 9, 2018	October 5, 2017	September 6, 2017	Not Produced
Produced without Publication date	Not Produced	Not Produced	September 6, 2017	Not Produced
Date of Release: June 22, 2017. Internet Link: <a href="http://www.kebbistate.gov.ng/sites/default/files/Accountant-General-Report-2017.pdf">www.kebbistate.gov.ng/sites/default/files/Accountant-General-Report-2017.pdf</a>	Date of Release: February 14, 2018 Internet Link: <a href="http://www.kebbistate.gov.ng/sites/default/files/Kebbi-State-Report-of-Audit-2016.pdf">www.kebbistate.gov.ng/sites/default/files/Kebbi-State-Report-of-Audit-2016.pdf</a>	Not Produced	August 31, 2017	Not Produced
May 31, 2017	July 18, 2017	Produced without publication date	July 5, 2017	Produced without Publication Date
Not Produced	Not Produced	Produced but without publication date	July 7, 2017	Not Produced
June 30, 2017	June 30, 2017	<a href="http://mepb.lagosstate.gov.ng/budget-documents/mtss-document/economic-policy-documents/">http://mepb.lagosstate.gov.ng/budget-documents/mtss-document/economic-policy-documents/</a>	October 20, 2017	Not Produced
February 20, 2018	Not Produced	June 15, 2017	July 12, 2017	Not Produced
Produced but without publication date	October 23, 2017	August 31, 2017	August 9, 2017	Not Produced
June, 2017	August, 2017	August, 2017	September 6, 2017	Not Produced
March 29, 2017	June 27, 2017	October, 2017	November 3, 2017	Not Produced
Date of Release: August 17, 2017 Internet Link: <a href="http://osun.gov.ng/wp-content/uploads/2017/12/2016-Financial-Statement-PDF.pdf">http://osun.gov.ng/wp-content/uploads/2017/12/2016-Financial-Statement-PDF.pdf</a>	Produced but without publication date	Not Produced	October 11, 2017	Not Produced
Not Produced	Not Produced	Not Produced	August 22, 2017	Not Produced
June, 2017 - <a href="https://www.plateaustate.gov.ng/themes/plsg/downloads/accountan_general_report_2016.pdf">https://www.plateaustate.gov.ng/themes/plsg/downloads/accountan_general_report_2016.pdf</a>	August, 2017 - <a href="https://www.plateaustate.gov.ng/themes/plsg/downloads/auditor_general_report_2016.pdf">https://www.plateaustate.gov.ng/themes/plsg/downloads/auditor_general_report_2016.pdf</a>	Not Produced	July 18, 2017	Not Produced
Produced without Publication date	Produced but without publication date	Produced without publication date	October 2, 2017	Not Produced
2017	Not Produced	Not Produced	September 11, 2017	Not Produced
Not Produced	December 31, 2015	December 12, 2017	October 16, 2017	Not Produced
May 15, 2017 <a href="https://finance.ybpfm.org/yobe-state-financial-statements/">https://finance.ybpfm.org/yobe-state-financial-statements/</a>	May 15, 2017 - <a href="https://osag.yb.gov.ng/2017.pdf">https://osag.yb.gov.ng/2017.pdf</a>	Produced without publication date	August 10, 2018	Not Produced
May 25, 2017	August 25, 2017	December 7, 2017	August 29, 2017	December 12, 2016



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