



# **NIGERIAN STATES BUDGET TRANSPARENCY SURVEY 2020**



 Foreign &  
Commonwealth  
Office



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# Acronyms and Abbreviations

AG(s)	Auditor(s)-General
BPP(s)	Bureau of Public Procurement(s)
CIRDDOC	Civil Resource Development and Documentation Centre Nigeria
CBN	Central Bank of Nigeria
CSO(s)	Civil Society Organization(s)
DMO	Debt Management Office
EU	European Union
FAAC	Federation Account Allocation Committee
FCDO	Foreign, Commonwealth and Development Office
FOI	Freedom of Information
FSP	Fiscal Sustainability Plan
GEMS	Growth and Employment in States Programme
GIFT	Global Initiative for Fiscal Transparency
GFG	Good Financial Governance
IGR	Internally Generated Revenue
IBP	International Budget Partnership
IBRD	International Bank for Reconstruction and Development
INTOSAI	International Organization of Supreme Audit Institutions
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
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
MTEF/FSP	Medium-Term Expenditure Framework/Fiscal Strategy Paper
MTSS	Medium Term Sector Strategies
OBI	Open Budget Index
OBS	Open Budget Survey
OECD	Organization for Economic Co-operation and Development
PAC	Public Accounts Committee
PBB	Programme-Based Budgeting
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
ROSCs	Reports on Observance of Standards and Codes
SAIs	Supreme Audit Institutions
SAVI	State Accountability and Voice Initiative
SEEDS	State Economic Empowerment and Development Strategies
SFTAS	States Fiscal Transparency, Accountability, and Sustainability - Program for Results
SHoA(s)	State House(s) of Assembly
SPARC	State Partnership for Accountability, Responsiveness, and Capability
UNICEF	United Nations Children's Fund
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
VAT	Value-Added Tax
WB	World Bank
WHO	World Health Organisation

# Acknowledgements

This is the third edition of this Survey. The first edition was published in 2015 and second edition in 2018. 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 2020.

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 2020 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. Mohammed Aminu Isa, Tijani Abdulkareem, Mrs.

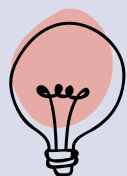
Dudu Mamman Manuga, Dr. Cosmas Ohaka, Prof. Olugboyega A. Oyeranti and James Olabi Odey.

This project is the result of teamwork at the CIRDDOC. Engr. Ralph Ndigwe coordinated the research, and the zonal coordinators 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 authored the 2018 report. Finally, we extend our sincere gratitude to the Foreign, Commonwealth and Development Office (FCDO), whose financial support and encouragement made this effort possible.

**Raluchukwu Nwankwo-Obioha Esq.**  
Executive Director

# Executive Summary



160,500

*As of March 2021, there were approximately 160,500 reported cases and just over 2,000 deaths, with most cases being reported in Lagos state.*

The first recorded case of COVID-19 in Nigeria came from Italy in February 2020, just weeks before the World Health Organisation (WHO) declared COVID-19<sup>1</sup> a global pandemic. The WHO categorized Nigeria as one of 13 African countries at high risk for the spread of COVID-19.

In January 2020, Nigerian Centre for Disease Control (NCDC) established the multisectoral National Coronavirus Preparedness Group (NCPG) to ensure cohesive and effective coordination of Nigeria's preparation efforts.<sup>2</sup>

The NCPG met daily to review global COVID-19 epidemiology, assess the risk of spread, and initiate measures to strengthen the country's preparedness for early detection and timely response in the event of a COVID-19 outbreak in Nigeria.<sup>3</sup> As of March 2021, there were approximately 160,500 reported cases and just over 2,000 deaths, with most cases being reported in

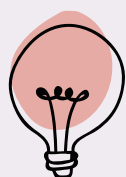
Lagos state.<sup>4</sup>

Senior African budget officials often address both rare external events (e.g., global pandemics) and regular external events (e.g., cyclones) through contingency funds, reserves, supplemental budgets, and budget reallocations.<sup>5</sup> The ongoing COVID-19 pandemic has affected even the best planned budgets, and managing the fiscal responses to COVID-19 have proven challenging even for the most experienced budget officials.

Nigerian states' public finances were already under financial stress prior to the outbreak of COVID-19; the Central Bank of Nigeria (CBN) bailed out 19 states in recent years.<sup>6</sup> Due to the nature of the emergency, these decision-making processes are often opaque and non-participatory. In addition to attending to the country's immediate needs, 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 help manage expectations by presenting stakeholders—namely parliamentarians, citizens, and CSOs—with trade-offs for what can be achieved within an existing fiscal framework or if additional deficits need to be incurred.

Spaces for public consultation on budget matters during COVID-19 are particularly important to help state governments identify communities' needs. Public demand for state government intervention to deal with COVID-19 placed state governments in a challenging situation, one already strained with getting resources to the sectors where they are most needed.



120

oversight of the budget by the legislature and supreme audit institution (SAI), and participation mechanisms throughout the budget process at the national level in almost 120 countries.

The Civil Resource Development and Documentation Centre (CIRDDOC) developed the Nigerian States Budget Transparency Survey to analyse how transparent, open, and participatory the budget and procurement processes are in Nigerian states. All 36 Nigerian states are evaluated to see how much budget information they make available; what spaces and mechanisms are in place for public participation throughout the budget process; the role State Houses of Assembly (SHoAs) play in the budget process; and how robust and transparent procurement processes are.

**Methodology**

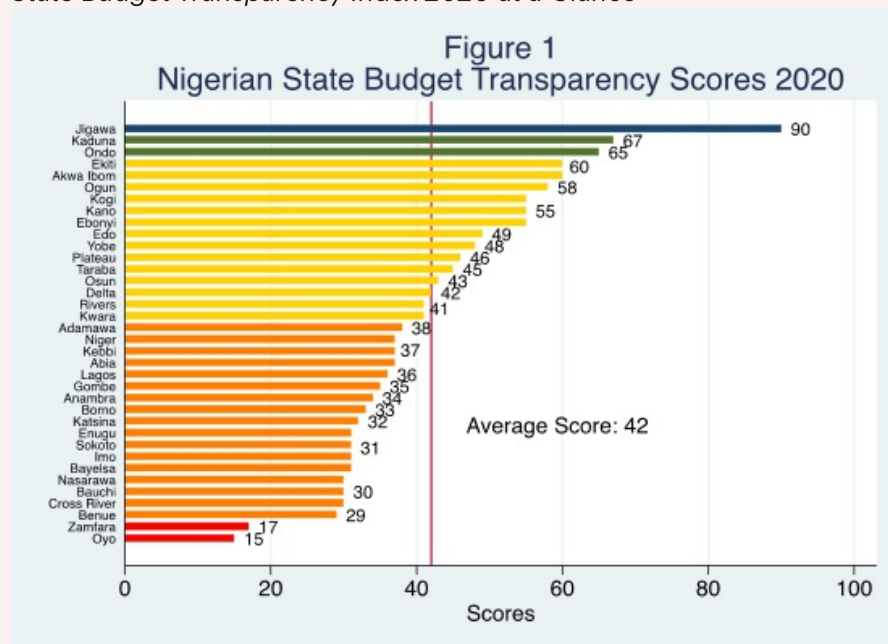
The Nigerian States Budget Transparency Survey uses a questionnaire based on the International Budget Partnership's (IBP) Open Budget Survey (OBS) questionnaire, which assesses budget transparency, oversight of the budget by the legislature and supreme audit institution (SAI), and participation mechanisms throughout the budget process at the national level in almost 120 countries.

This is the third edition of the Nigerian States Budget Transparency Survey. During each round, a multiple-choice questionnaire is completed by CIRDDOC's CSO partners with backgrounds in fiscal governance in all 36 Nigerian states. For this round, the data collection process was conducted from August 2020 to February 2021. The questionnaire responses were then aggregated to create an overall State Budget Transparency Index as well as 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, SHoAs, and Auditor-General (AG) provide opportunities to 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.

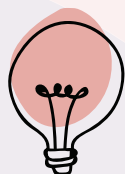
**Key Findings**

State Budget Transparency Index 2020 at a Glance

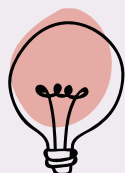


**Key**

The states that scored:  
 81-100 Provide Extensive Information,  
 61-80 Provide Significant Information,  
 41-60 Provide Some Information,  
 21-40 Provide Minimal Information,  
 0-20 Provide Scant or No Information



*In 2020, only two states, Adamawa and Zamfara, had no mechanisms for the public to be involved during the budget process, compared to nine states in 2018.*



*The procurement process in Nigerian states continued to be more robust and open than in previous years.*

### **Public availability of key budget documents**

An overwhelming majority of states improved their 2020 scores on the State Budget Document Availability Index. The average score in 2020 increased to 49, 17 points higher than the 2018 average of 32. While Jigawa state continued to be at the top of this sub-index, Ondo and Kano states ranked second and third with scores of 86 and 80, respectively.

Akwa Ibom, Ekiti, Ebonyi, Kaduna, Kogi, and Ogun states all scored above 60 and provide a significant amount of budget information. The worst performers were Zamfara and Oyo states with scores of 21 and 5, respectively. Oyo state in particular made no budget documents available online; after a careful search, none of the links on the state's website for their budget documents worked.

Nine states had lower scores than in 2018; of these nine, five saw their scores drop less than 10 points, while Delta, Lagos, and Niger states' scores decreased by more than 10 points. This is due to these states not publishing documents online that either were previously made available on request (namely Lagos and Niger states) or previously posted on their site (Delta state).

### **Public participation in the budget process**

While there were significant improvements in budget transparency in 2020, improvements in public participation in the budget process in Nigerian states were not as extensive. The average score of the 2020 State Public Participation Index increased to 26, nine points higher than the 2018 average of 17. The majority of these improvements

in opportunities for public participation occurred during the formulation stage of the budget process; spaces during budget execution and audit remained minimal, at best. Jigawa state continued to be at the top of the participation sub-index, though their score decreased by 15 points. Kaduna and Ogun ranked second and third with scores of 56 and 51, respectively. Ogun state instituted new practices, for example inclusive town halls in each senatorial zone to help determine and document local budget priorities.

Several states also used town halls for the first time, following the recommendations of the 2018 report. Sixteen states scored between 20 and 60 compared to only 10 states in the 2018 edition. Less than half of states scored below 20, meaning they provide very limited spaces for public participation throughout the budget process. In 2020, only two states, Adamawa and Zamfara, had no mechanisms for the public to be involved during the budget process, compared to nine states in 2018.

### **Public access to procurement information**

The procurement process in Nigerian states continued to be more robust and open than in previous years. These changes were welcome since prudent public contracting is crucial to ensuring that funds to procure goods and services are spent efficiently and effectively to combat the health and economic effects of COVID-19. The average score of the 2020 State Procurement Process Index increased to 40, nine points higher than the 2018 average of 31.

The 2020 data for this sub-index showed that all states except Enugu have a legal framework guiding the procurement process. Thirty-two states have a formal public procurement law, nine states more





than in 2018. While all states were found to have some form of public procurement bureau to guide the procurement process, 32 states have a formal bureau of public procurement, a significant increase from 21 states in 2018. Seventeen states, compared to five in 2018, have a public procurement council, and 11 of those states have private sector and/or civil society as council members. Fifteen states have open and competitive tender processes. Twenty-six states published procurement decisions, mostly online, and seven states published decisions on these awards.

### Recommendations

States should develop plans to answer how transparency, accountability, and participation can help them achieve their macro-fiscal objectives and developmental priorities beyond SFTAS.

While the States Fiscal Transparency, Accountability, and Sustainability - Program for Results (SFTAS) has developed objectives and outcomes, discussions still need to be held on the volatility of the online publication of budget documents and the continuity and sustainability of improvements in budget transparency over time.<sup>7</sup> States should identify concrete links between each of transparency, accountability, and participation and the macro-fiscal objectives

identified in their State Development Plans.

CSOs need to fulfil their role within the accountability ecosystem by advocating for greater budget transparency, accountability, and participation in the budget and procurement processes to ensure sustainability of current reforms beyond SFTAS

To fulfil their role within the accountability ecosystem, there should be a concerted effort to build the analytical capabilities of CSOs in all sectors to be involved in each phase of the budget cycle. The most effective way for CSOs to be involved in the budget process is to establish a network of CSOs at the state level. While there may be existing networks of CSOs at the state level, they have yet to focus on budget analysis of the most important sectors in their states due to a lack of capacity and budget transparency.

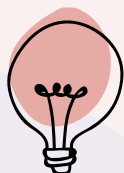
CSOs need to continue to press state governments to improve budget transparency, accountability, and participation well beyond SFTAS as a strategy for improving service delivery. Transparency, accountability, and participation are like a broken-down vehicle that is being pushed up a hill; if one does not continue to push, the vehicle will roll back down the hill.

**States should institute clear rules and establish budget calendars to ensure timely publication of budget documents and in accessible formats.**

While fiscal responsibility laws serve as the basis to guide the budget process, these laws are still very vague as to when budget documents need to be produced and published online. Besides the Medium-Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP), most states do not have a hard deadline as



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*States should institute clear rules and establish budget calendars to ensure timely publication of budget documents and in accessible formats.*



*Members of SHoAs, however, need to be proactive in inviting the broader public and sector-specific CSOs during budget hearings and provide spaces for public input.*

to when budget documents need to be tabled at the SHoA, much less when they should be published online. Budget calendars ought to be expanded to indicate clear dates as to when all budget documents, including Citizen's Budgets, should be published to ensure civil society involvement in the budget process.

**State governors, Members of SHoAs, and Auditors-General should continue and expand public engagement during the budget process to citizens as a means to build effective public financial management, particularly during times of crises.**

Legitimate, responsive budgeting is critical to lessen the strains of COVID-19 as well as to achieve allocative efficiency. While most state executives have established mechanisms to solicit input during the formulation of the budget, spaces to solicit the public's input during budget execution are still lacking. Kwara State Governor AbdulRahman AbdulRazak plans to establish social audits to allow community groups and CSOs to monitor the implementation of projects.<sup>8</sup> Other state governors should also take steps to ensure quality service delivery. Members of SHoAs, however, need to be proactive in inviting the broader public and sector-specific CSOs during budget hearings and provide spaces for public input.

Bureaus of Public Procurement should build on existing efforts for open and competitive contract bidding and implement laws for more robust, transparent award selection and implementation processes for improved service delivery.

Bureaus of Public Procurement (BPPs) should implement procurement laws that ensure all procurement in the state is open

and competitive; establish procurement councils with representation of both civil society and the private sector; establish and/or improve the robustness of alternative dispute mechanisms, including a complaint review body; and publish awarded contracts with justifications, award amount, and actual payments made to contractors (percentage of award amount).

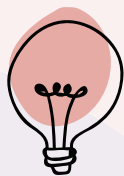
State Houses of Assembly should seek expertise and strengthen their role throughout the budget process. Budget oversight should be improved by scrutinising budget execution and audit reports and inquiring about budget deviations.

SHoAs play a unique role in the accountability ecosystem, including to ensure extra scrutiny in times of crises and emergency spending. In addition to their oversight role, SHoAs can strengthen their public financial management (PFM) systems by approving the constitutional amendment necessary for the implementation of the Budget Process and Regulatory Framework Bill and independence of the state Auditors-General (Ags).

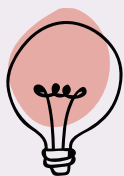
Budgets are technical in nature, and few SHoAs have the expertise to assist Honourable Members throughout the budget process. SHoAs should review the need to exhort and enforce their approval of the use of virements, excess revenue, and contingency funds by the executive. SHoAs should ensure the independence of AGs and provide them adequate resources to fulfil their role by enacting state audit laws modelled after Katsina's and Jigawa's state audit laws.

**Citizen's groups should get more routinely involved in the budget process.**

The study has shown that governments are opening up the



*Considering the fact that many state governments are becoming more transparent with their records, citizens groups should get more organized in scrutinizing and using these records.*



*In order to sustain the current efforts at ensuring transparency in the budget process by the state governments, CSOs and other partners involved in this study should form themselves into a budget team for the purpose of monitoring state budgets as well as tracking projects in their respective states.*

space for citizens' involvement in the budget process. It has therefore become necessary for citizens' groups including town unions to get more organized and effectively engage the government by independently articulating and presenting their needs at the beginning of each year's budget process rather than the present practice of waiting to be prompted by the government. CSOs have a role to play in this regard through sensitization. Considering the fact that many state governments are becoming more transparent with their records, citizens groups should get more organized in scrutinizing and using these records.

The whole essence of insisting on the public availability of budget documents is to give the citizens the opportunity of accessing these documents for the purpose of more effectively engaging with the government. Citizens should therefore make effective use of the budget documents now being posted online for the purpose of holding the various governments to account. Where necessary, they should engage the services of expert analysts in this regard.

Need for the formation of a strong CSO Subnational budget monitoring group.

In order to sustain the current efforts at ensuring transparency in the budget process by the state governments, CSOs and other partners involved in this study should form themselves into a budget team for the purpose of monitoring state budgets as well as tracking projects in their respective states

The Nigerian States Budget Transparency Survey 2020 shows progress toward greater budget transparency and robust, open procurement processes. While there

is more participation during the budget formulation stage, there still needs to be continued effort to expand participation throughout the entire budget process.

Oversight and accountability need to be advocated for by state actors. Greater attention needs to be paid to the sustainability of these improvements in order to avoid volatility and regression in the future. This survey shows that all states can make significant improvements in the medium term. The question remains if these reforms can be sustained in the long term. CIRDDOC remains committed and ready to partner with stakeholders to this end.

#### **Structure of the report**

The next section of this report explains the SFTAS project and the complementary roles that transparency, accountability, and participation play in budget and procurement processes. The third section focuses on how the Survey measures budget transparency and participation, the strength of the role of SHoAs in the budget process, and procurement transparency in Nigerian states.

In-depth explanation of the results of the three sub-indices are presented in Section 4. Section 5 evaluates how strong of a role SHoAs play in the budget process, with a focus on budget oversight. The concluding section outlines public financial management (PFM) challenges in Nigerian states; it also offers recommendations on how to continue to implement reforms that focus on the complementary roles of budget and procurement transparency and participation as well as oversight provided by SHoAs.

The ongoing COVID-19 pandemic has affected even the best planned budgets. Managing fiscal responses to COVID-19 can be challenging even for the most experienced senior budget officials. The majority of states passed supplemental budgets to revise expenditure downwards due to significantly decreased revenue because of the economic downturn caused by COVID-19. When the pandemic began, Nigerian states were experiencing high debt levels, limited fiscal space (where revenue is not enough to cover proposed expenditure), and increased citizen demand for quality service.

Azmat et al. (2020) argue that Nigerian states were ill-equipped to adequately handle the medical emergency and the economic effects caused by COVID-19.<sup>9</sup> Like in many countries, the federal government and some states approved supplemental budgets to combat the effects of COVID-19 on their economies. The procurement of medical equipment, personal protective equipment (PPE), and therapeutics is also common. The need for greater budget transparency, accountability of limited public resources, participation to ensure the most vulnerable are considered, and transparent procurement practices and procedures are integral to combat the economic effects of COVID-19.

**States Fiscal Transparency, Accountability, and Sustainability – Program for Results**

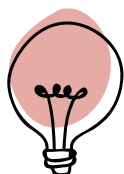
The need to build technical capacity of states to develop credible, realistic, and inclusive budgets has been a concern for state governments, the federal government, and donors alike.

# States transparency, accountability, participation, and open procurement during COVID-19 and beyond

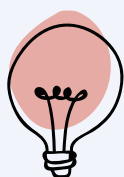


Projects like State Partnership for Accountability, Responsiveness and Capability (SPARC); Partnership to Engage, Reform and Learn – Accountable, Responsive, and Capable (PERL-ARC) Government; and USAID's State2State have all

focused on improving PFM.<sup>10</sup> In 2016, the federal government instituted the *Fiscal Sustainability Plan: Fiscal Framework for Sub-National Governments in Nigeria* to help state governments introduce reforms toward the following



*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.*



*Due to the nature of emergencies, these decision-making processes are often opaque and non-participatory.*

objectives: 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>11</sup> Nigeria's Open Government Partnership (OGP) National Action Plan as well as individual states' own OGP Action Plans have focused on fiscal sustainability, transparency, and accountability of Nigerian states.

The Fiscal Sustainability Plan (FSP) is also meant to exhort state governments to provide timely, comprehensive budget information for CSOs and citizens to effectively participate throughout the budget process.<sup>12</sup> 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>13</sup> Nwoko suggests that PFM reforms need to be combined with improved budget transparency and accountability. This is particularly important since transparency alone is not sufficient to achieve accountability.

While there have clearly been concerted efforts to integrate transparency, accountability, and participation to drive more functional public financial management systems in Nigerian states, the implementation of the FSP remains incomplete.<sup>14</sup> The Ministry of Finance of Nigeria requested the assistance of the World Bank (WB) to integrate the FSP and OGP National Action Plan in all 36 states via the States Fiscal Transparency, Accountability, and Sustainability – Program for Results (SFTAS).<sup>15</sup> The project provides direct budget support co-financed by the federal government and WB to participating states that meet eligibility criteria, namely publishing

audited financial statements and approved budgets.<sup>16</sup> In 2020, 24 states had fully met this criteria and a total of N43.416 billion (\$120.6 million USD) was disbursed.<sup>17</sup> These funds were critical to states' overall fiscal positions and ability to provide quality service delivery that has been severely impacted by COVID-19.

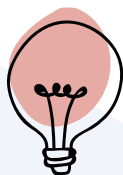
### **Sound PFM systems in Nigerian States**

Previous editions of the Nigerian States Budget Transparency Survey provided ample evidence and references for the need to promote efficiency, transparency, and accountability in the management of public resources. International and regional declarations specifically call governments at all levels to commit to good financial governance.

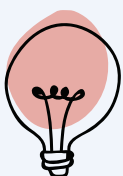
The 2011 *Declaration on Good Financial Governance* commits Good Financial Governance (GFG) in Africa networks<sup>18</sup> institutions to:...deepen our support for supreme audit institutions, legislatures and other constitutional accountability institutions, as well as the social accountability institutions of wider civil society, in their pursuit of an effective role in good public financial governance.<sup>19</sup>

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.

De Renzio and Wehner (2015) categorize the positive impacts of



*Loans with shorter maturities carry high interest rates to attract investors without much regard to credit rating that will increase borrowing costs, ultimately increasing the cost of COVID-19.*



*Citizens also expect that public resources are spent judiciously; transparency and participation help build trust between citizens and the government.*

budget transparency and participation at both national and sub-national levels of government into four outcomes:<sup>20</sup>

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

**Improved transparency, accountability, and participation can lead to better decisions when the level of economic activity drastically decreases due to COVID-19 or other unforeseen external shocks**

Unforeseen external shocks such as the COVID-19 pandemic are the most frequent budgetary pressure that African budget officials face, after macroeconomic and financial sector shocks.<sup>21</sup> Senior African budget officials often address both rare external events (e.g., global pandemics) and regular external events (e.g., cyclones) through contingency funds, reserves, supplemental budgets and budget reallocations.<sup>22</sup>

Due to the nature of emergencies, these decision-making processes are often opaque and non-participatory. Fiscal sustainability, in addition to attending the immediate needs, 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 parliamentarians, citizens and CSOs, with trade-offs as to what can be achieved within an existing fiscal framework or additional deficits

need to be incurred.

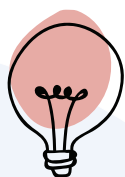
At the national level, a significant amount of countries incurred debt to finance fiscal packages to combat the health and economic effects of COVID-19, but very few countries opened spaces for public input on these fiscal packages.<sup>23</sup>

While there is a clear link between budget transparency and oversight and lower debt levels and lower borrowing costs, social distancing measures have significantly affected the ability to have robust debates on the financing of COVID-19-related fiscal packages.<sup>24</sup> Loans with shorter maturities carry high interest rates to attract investors without much regard to credit rating that will increase borrowing costs, ultimately increasing the cost of COVID-19.<sup>25</sup>

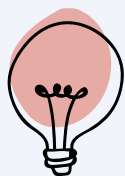
Transparency, accountability, and participation are imperative for improved governance and less corruption, particularly during crises

The COVID-19 crisis is a once-in-a-lifetime event, and citizens expect that their state governments assist in easing the many burdens caused by COVID-19, particularly when lockdown measures are in place to reduce transmission. Citizens also expect that public resources are spent judiciously; transparency and participation help build trust between citizens and the government.

Through Citizen's Budgets, for example, state governments exhort citizens to pay their taxes as one of several ways to effectively participate in the budget process and finance much needed development projects. The Citizen's Guide to Understanding the Yobe State Government 2018 Budget developed by the Yobe Budget Advocacy Partners provides a Citizen's Budget Tracking Tool to



*Corruption, or the mismanagement of public funds, and poor governance are key reasons why citizens fail to pay their taxes.*



*The livelihoods of small-scale farmers (women in particular) and rising food insecurity were significantly impacted by the lockdowns placed by states to curb the spread of the virus.*

promote citizen oversight of projects. Procurement of goods to combat the health effects of COVID-19 has forced some state governments to authorize emergency procurement procedures, which circumvent normal rules in order to buy fast. These emergency procedures, however, must remain transparent to ensure that there is no preferential treatment of bidders due to political connections. Corruption, or the mismanagement of public funds, and poor governance are key reasons why citizens fail to pay their taxes. The Open Contracting Partnership (OCP) issued specific guidance on these procedures, which includes, but is not limited to:<sup>26</sup>

- Clear criteria for determining which procurement processes can be included in emergency procedures;
- Set clear goals & priorities and consolidate emergency committees for quick decision making; and
- Build innovative partnerships with business and civil society.

With timely budget information provided by the state executive, other actors like SHoAs, AGs, and CSOs can provide effective oversight of these resources. 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 ministries, departments, and agencies (MDAs) and programmes should be audited.<sup>27</sup>

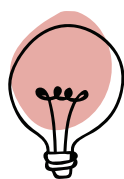
**Improved service delivery outcomes are linked to transparency, accountability, and participation**

Public participation in the budget process complements the roles of SHoAs and other government institutions in the budget process.<sup>28</sup> MDAs are tasked to design programmes to achieve the developmental goals of their state, but as the primary users of government-provided services, citizens can monitor community projects and give feedback to government on how to improve the quality of these services, particularly during times of crisis.

Transparency throughout the budget process improves service delivery outcomes as transparent budgets are more efficient in redirecting public resources to marginalised communities.<sup>29</sup> Improved service delivery means better access to quality public sanitation, education, and primary health care facilities as well as paved roads to access markets. COVID-19 has impacted all sectors in Nigeria. The livelihoods of small-scale farmers (women in particular) and rising food insecurity were significantly impacted by the lockdowns placed by states to curb the spread of the virus.

Various state governments promised palliatives to ensure food security and the livelihoods of small-scale female farmers. IBP Nigeria has documented the negative impact of COVID-19 lockdowns on small-scale female farmers that several state governments have promised to help during the crisis.<sup>30</sup> The promises of the palliatives supplied from small-scale female farmers to reduce food insecurity have yet to materialise.<sup>31</sup>

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



*The Survey scrutinises the timely publication of information included in budget documents; mechanisms for public consultation throughout the budget process; robust and open procurement processes and systems; and oversight provided by the SHoAs.*

This is the third edition of CIRDDOC's Nigerian States Budget Transparency Survey that was first conducted in 2015. The Survey scrutinises the timely publication of information included in budget documents; mechanisms for public consultation throughout the budget process; robust and open procurement processes and systems; and oversight provided by the SHoAs.

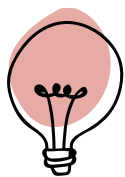
## **Methodology**

The Nigerian States Budget Transparency Survey used a questionnaire based on the International Budget Partnership's (IBP) Open Budget Survey (OBS) questionnaire, which assesses 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 almost 120 countries.

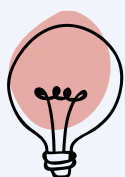
CIRDDOC's survey differs from the OBS in that it scrutinises four components:

- timely publication of information included in budget documents;
- mechanisms for public consultation throughout the budget process;
- strength of the role of SHoAs throughout the budget process; and
- sound, transparent





*Each questionnaire was also vetted by an independent reviewer and, where possible, submitted to the state government for review. CIRDDOC remained the referee where there was a disagreement between reviewers and the researcher.*



*The questions, more importantly, reflect the reforms recommended to states to implement under the States Fiscal Transparency, Accountability, and Sustainability - Program for Results.*

procurement processes and systems.

During each round of the Survey, the multiple-choice questionnaire is completed by CIRDDOC's CSO partners with backgrounds in fiscal governance in all 36 Nigerian states. For this round, the data collection process was conducted from August 2020 to February 2021.

The questionnaire responses were then aggregated to create an overall State Budget Transparency Index as well as 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, 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, CIRDDOC adapted the questionnaire to the Nigerian states' context.<sup>32</sup> The questions, more importantly, reflect the reforms recommended to states to implement under the States Fiscal Transparency, Accountability, and Sustainability - Program for Results.

Additional questions have been added to a new section in the questionnaire to measure the oversight role of the SHoAs throughout the budget process. To ensure that this survey is evidence-

based rather than perception-based, researchers were required to provide references to documents, laws, interviews, or articles to justify their responses to each of the 86 multiple-choice questions. This evidence is imperative for the objectivity of the results. Each questionnaire was also vetted by an independent reviewer and, where possible, submitted to the state government for review. CIRDDOC remained the referee where there was 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 that a policy, practice, or mechanism is non-existent. In exceptional occasions, an "E" answer is used to indicate not applicable, however, it is not an option for when a budget document is not publicly available. A second set of questions have only three responses, where answer "A" represents a "yes" answer, "B" represents "no," and answer "C" represents "not applicable."

To calculate the State Budget Transparency Index (based on questions 1-46 and 63-77) and the sub-indices, the following numerical score was assigned to each response:

- 5 answer choices: "A" is 100, "B" is 67, "C" is 33, and "D" is 0;
- 3 answer choices: "A" is 100 and "B" is 0.

A total of 61 questions were used to calculate the State Budget Transparency Index. Questions with not applicable responses have that individual question dropped from the

calculation of that state's Index score. CIRDDOC added a new section (questions 47 to 62) in 2020 to measure the oversight role of the SHoAs throughout the budget

process. Questions 78-86 regarding the state's access to information and fiscal responsibility legislation are not included in the calculation of any of the indices.

## Box 1

### Changes to the Nigerian States Budget Transparency Survey Questionnaire 2020

After the initial 2015 Survey, CIRDDOC began a review process to assess the then-current practices of state ministries of finance, budget, and planning as well as bureaus of public procurement. The domestication of fiscal responsibility, audit, and procurement laws by Nigerian states meant new policies, practices, and procedures to guide PFM.

The 2018 Survey was modified to reflect these changes and measure these practices accordingly. The Medium-Term Sector Strategies (MTSS) were replaced with the Medium-Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP) and three new questions were added in the 2018 survey.

One question was added to ensure that the budget law complies with the International Public Sector Accounting Standards (IPSAS). Five additional questions were added to assess the robustness of procurement process and systems which reflect new state procurement laws. Of the new questions, eight were incorporated into the 2018

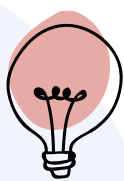
Nigerian State Budget Transparency Index.

The two questions on the MTEF/FSP were not included then, but CIRDDOC eventually decided to include these questions in the 2020 edition to reflect good practices embodied in the States Fiscal Transparency, Accountability and Sustainability programme.

Transparency alone is insufficient to achieve accountability. Oversight provided by the SHoAs is integral to sound public financial management. As such, sixteen questions were added to evaluate the oversight role of SHoAs during the budget process.

These questions, however, are not used in the calculation of the State Budget Transparency Index.

Rigorous statistical testing shows that comparisons can be made with the previous rounds. Minimal changes in individual state scores demonstrate the robustness of the State Budget Transparency Index. Annex A presents the statistical tests that were conducted using an alternative time series to ensure comparability across the different rounds of the Survey.



*The State Draft Estimates are considered to be the most important documents to enable civil society to be involved in the budget formulation process.*

**Public availability of budget documents in Nigerian states**

Following SFTAS guidelines, CIRDDOC decided to change the definition of public availability of budget documents. Beginning in the 2020 Survey, only budget documents published online were considered as publicly available.<sup>33</sup> This circumvents any challenges to non-discretionary access to budget information that is imperative for citizens and civil society to be involved throughout the budget process.

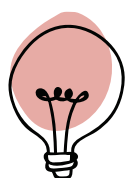
Table 1 summarises the key budget documents, their contents, and when they should be published online. The State Draft Estimates are considered to be the most important documents to enable civil society to be involved in the budget formulation process. This is why there are more questions on the Draft Estimates compared to other documents.

The methodology gives partial credit to states that produce a budget even if the document is not publicly available.

**Table 1. Key Budget Documents: Contents, Purpose, and Online Publication (Timeliness)**

Budget Document	Contents	How can CSOs use the document?	Online Publication Dates
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 published online at least one month before the publication of the MTEF/FSP
State Medium Term Expenditure Framework/ Fiscal Strategy Paper (MTEF/FSP)	3-5 year projections of revenue, expenditure, and debt Link between the policy planning (objectives and outcomes) and budget	CSOs can directly influence members of the SHoA to shape what gets funded in the budget	Must be published online at least one month in advance of the presentation of the State Draft Budget Estimates at the SHoA
State Draft Budget Estimates	Projected revenues, expenditures, and debt Main policy objectives Non-financial information Individual detailed MDA budgets	CSOs can directly influence members of the SHoA to shape what gets funded in the budget	Must be published online at or about the same time the document is presented to the SHoA and before it is passed. Draft Estimates published online after the approval aren't considered as publicly available.
Budget Document	Contents	How can CSOs use the documents?	Online Publishing
State Citizen's Budget	Non-technical version of the State Budget Appropriation Law and Approved Estimates	CSOs can help governments develop this document and also disseminate it	Must be published online no later than three months after budget has been passed in the SHoA. Citizen's Budgets published after the three-month cut-off date are not considered publicly

State Budget Appropriation Law	Budget passed by the SHoA into law	CSOs can use this document as a reference to compare with budget execution reports to hold governments accountable	Must be published online no later than three months after it has been passed in the SHoA. Appropriation Laws published after the three-month cut-off date aren't considered publicly available.
State Approved Estimates	Individual MDA expenditure estimates approved by the SHoA for budget execution	CSOs can use this document as a reference to compare individual MDAs' budget execution reports to hold MDAs accountable	Must be published online no later than three months after it has been passed in the SHoA. Approved Estimates published after the three-month cut-off date aren't considered publicly available.
State Quarterly Report	Actual revenue collected, spent public funds, and debt incurred per quarter	CSOs can use this document to monitor the implementation of the budget	Must be published online no later than three months after the reporting period
State Mid-Year Review	Analysis of revenue collected, spent public funds, and debt incurred for the first 6 months Updated projected revenues, expenditures, and debt for the remaining 6 months	CSOs can further scrutinize the implementation of the budget to assess mid-course corrections and performance achieved	Must be published online no later than three months after the reporting period



*The role that a legislature plays in the budget process is dependent on the institutional configuration of the country concerned.*

**Public participation in the budget process in Nigerian states**

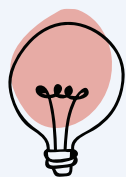
Public participation in the budget process is integral to producing legitimate, inclusive, and responsive state budgets. SFTAS guidelines regard public participation in the budget process as key to improving the functionality of PFM systems in states. Increased public participation in the budget consultation process is an intermediate outcome and improved scores on the State Public Participation Index are among the Program's Development Objectives (PDOs) and of SFTAS.<sup>34</sup>

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. Questions 34 to 46 are used to calculate the State Public Participation Index.

**The Role of the State Houses of Assembly throughout the budget process**

The role that a legislature plays in the budget process is dependent on the institutional configuration of the country concerned.<sup>35</sup> In Nigeria, this role at the federal level was modelled after the United States Congress, which tends to be heavily involved in the budget formulation stage. Nigerian SHoAs are modelled after the National Assembly and Honourable Members play a critical



*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.*

role not only during the budget formulation stage, but throughout the budget cycle. Budget oversight provided by the SHoAs during budget execution is paramount to ensure accountability. As officials elected to represent their constituencies, Honourable Members can have first-hand knowledge of the budget needs and how the government is executing the budget.

Ex-post parliamentary oversight has key objectives similar to those of in-year oversight. The main distinction between the two is the use of year-end reports and audit reports to make evidence-based decisions on budget allocations. The third section evaluates the SHoAs role during budget formulation, oversight role during budget execution, and capabilities to exert their role. Questions 47 to 62 are used to assign a strength of role score to SHoAs.

#### **Open and transparent procurement processes in Nigerian states**

Public procurement has been critical for the fight against COVID-19. The Open Contracting Partnership's Global Principles of increased disclosure and participation in public contracting are crucial for competitive and fair contracting, improving contract performance, and securing development outcomes.<sup>36</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 fourth section of survey evaluated how robust are state procurement processes and how much information is provided throughout the procurement 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:** A State Public Procurement Bureau (SPPB) or a similar institution is meant to guide the procurement process including pre-bidding requirements, selection of awards, disclosure of contracts, reporting, and having dispute mechanisms. Responses to questions 63 to 77 are aggregated to develop the State Procurement Process Index.

#### **Freedom of information and Laws on Public Finance in Nigerian states**

Most states still have yet to approve Freedom of Information (FOI) laws that some argue can provide the basis for greater transparency and secure access to information, which enables participation and accountability. Fiscal responsibility laws in Nigeria have been the de-

facto public financial management acts/organic budget laws to guide the budget process. States have also passed audit laws to guide the audit process. Some of these laws also have provisions guaranteeing access to budget information.

State Financial Regulations are meant to translate broad provisions of these laws into policies, practices, and procedures. Questions 78 to 86 on the survey

evaluate the different dimensions of freedom of information, fiscal responsibility, audit processes, and financial regulations to attempt to understand some of the factors underlying why some states have greater 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.



# How transparent and participatory are Nigerian states in their budget and procurement processes during COVID-19



**Public access to the budget in Nigerian states during COVID-19: Online publication and comprehensiveness**

Nigerian states have significantly increased the amount of publicly available budget information and have done so consistently since the first edition of this survey in 2015. The average score in 2020 was 49, compared to 32 in 2018 (an increase of 17 points) and 26 in 2015. On average, almost all states

shifted to higher categories of disclosure of budget information. Citizens in most Nigerian states now have access to about half of the budget information required to meet the minimum sufficient threshold of the Nigerian States Budget Transparency Survey.

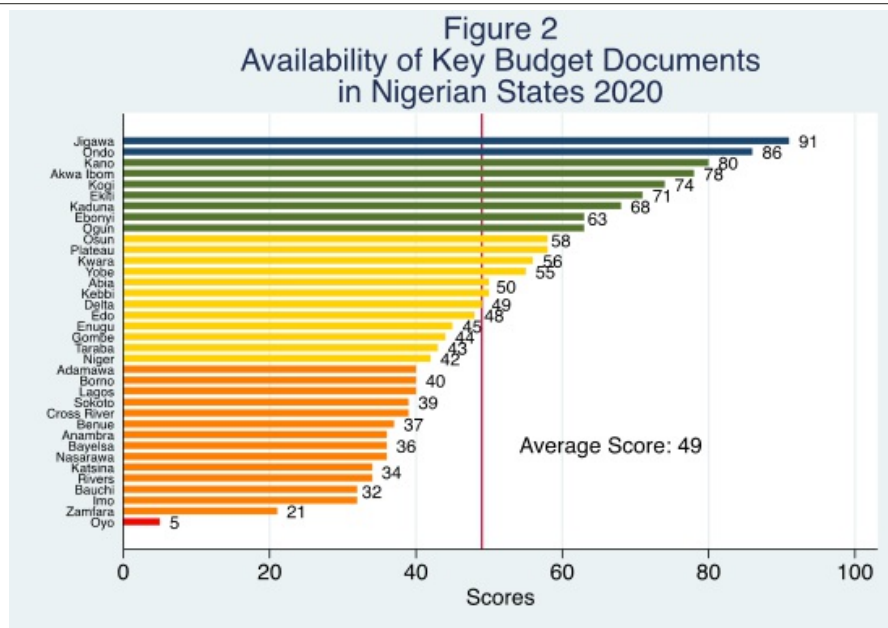


Figure 2 presents the State Budget Document Availability Index scores in 2020 for all 36 states. Sixteen states (almost half) scored above the average score of 49. While Jigawa state continues to be at the top of the Index, Ondo and Kano ranked second and third with scores of 86 and 80, respectively.

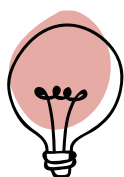
Akwa Ibom, Ekiti, Ebonyi, Kaduna, Kogi, and Ogun states all scored above 60 and provide significant amount of budget information. The worst performers were Zamfara and Oyo state with scores of 21 and 5, respectively. Oyo state in particular made no budget documents available online; after careful search of their website, none of the links worked.



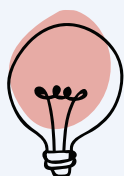


**Table 2. Change in number of budget documents published by states between 2018 and 2020**

Phase of the Budget Cycle	Budget Document	2018	2020	Change
Formulation	State Budget Call Circular	27	7	-20
	State MTEF/FSP	12	7	-5
	State Draft Budget Estimates	8	13	+5
Approval	State Citizen's Budget	3	25	+22
	State Budget Appropriation Law	21	31	+10
	State Approved Estimates	25	35	+10
Execution	State Quarterly Reports	9	32	+23
	State Mid-Year Review	4	14	+10
	State Year-End Report/ Audited Financial Statements	14	28	+14
Audit	State Auditor-General's Report	14	18	+4



*The increase in the average score on the State Budget Document Availability Index in 2020 was mainly due to states publishing budget documents online.*



*The lack of published reports during budget execution is a key challenge for effective budget monitoring by CSOs. In 2018, 25 percent of budget execution reports were publicly available compared to 69% of these documents published online in 2020.*

The increase in the average score on the State Budget Document Availability Index in 2020 was mainly due to states publishing budget documents online. Table 2 presents the change in number of budget documents published between 2018 and 2020. A net increase of 73 budget documents were made available in 2020.

Surprisingly, 13 states published their Draft Estimates online in 2020 compared to only Delta state in 2018, although the state did not do so this round. Ten more states published both their Appropriation Law and Approved Estimates than in 2018.<sup>37</sup> To make budget information more accessible, over two-thirds (25) of all states published Citizen's Budgets online which was one of the key recommendations in the 2018 report.<sup>38</sup>

The lack of published reports during budget execution is a key challenge for effective budget monitoring by CSOs.<sup>39</sup> In 2018, 25 percent of budget execution reports were publicly available compared to 69% of these documents published online in 2020. Four more states published their Auditor General's Report in 2020 than in 2018.<sup>40</sup>

These improvements are clearly welcome, but they come with other regressions; there were fewer budget formulation documents publicly available in 2020 than in 2018. There was a net decrease of 20 State Budget Call Circulars and five MTEF/FSPs, respectively.

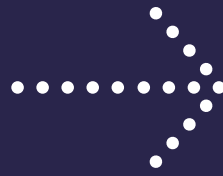
This is important since the fiscal framework that guides the development of the State Draft

Estimates is set up during the development of the MTEF/FSP. By the time the SHoAs receive the Draft Estimates, civil society has very little chance of influencing budget allocations and therefore is limited to advocating for minimal changes in individual MDAs' budgets. Similar to the 2018 edition, less than one-third (30%) of all documents are produced for internal use only. In previous editions of the Survey, some documents such as Citizen's Budgets and Mid-Year Reviews were not even published.

To illustrate these dynamics, Figure 3 provides the publication status of documents which tend to vary according to zones.<sup>41</sup> All zones publish at least 50% of their budget documents; states in the North Central zone publish more budget documents than any other zone.

A majority of states (26) improved their disclosure of budget information by scoring five points or more in comparison to 2018; nine states, however, saw their scores drop. Of these nine, five experienced drops of less than 10 points, while Delta, Lagos, and Niger states' scores decreased by more than 10 points.

This is due to these states not publishing documents online that either were previously made available on request (namely Lagos and Niger states) or previously posted on their website (Delta state). Figure 3 presents changes in publication status between 2018 and 2020 and the reason why these documents are no longer considered publicly available.



**The Public Availability of Budget Documents by Zones**

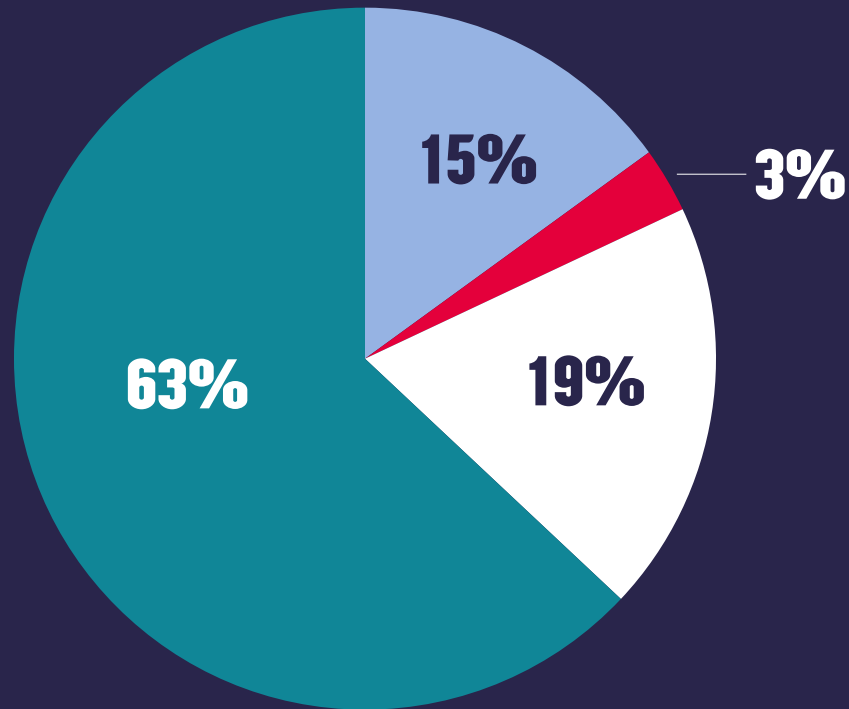
Publicly Available

Published Late

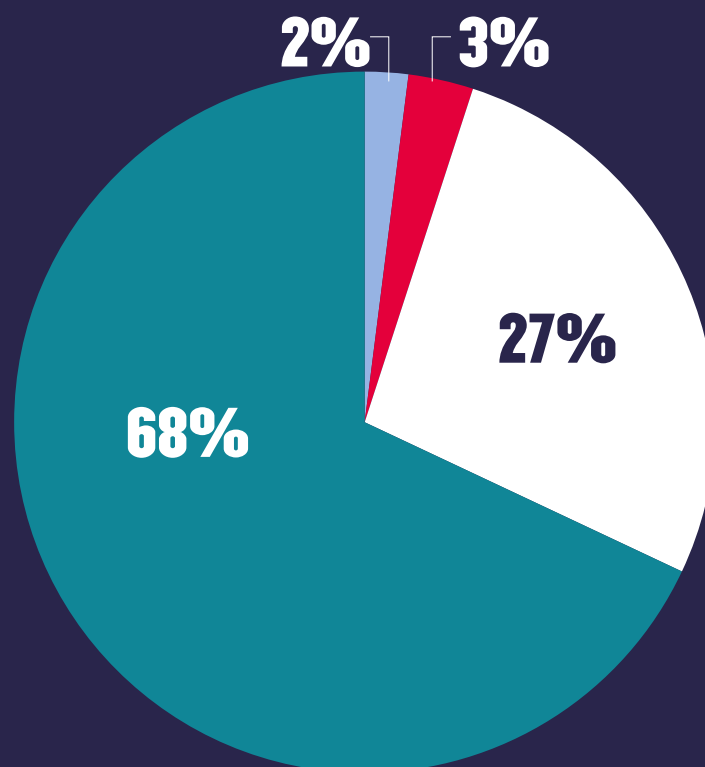
Produced for Internal Use

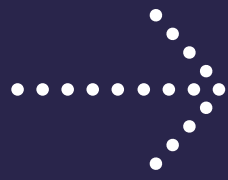
Not Produced

**North West**



**North Central**





**The Public Availability of Budget Documents by Zones**

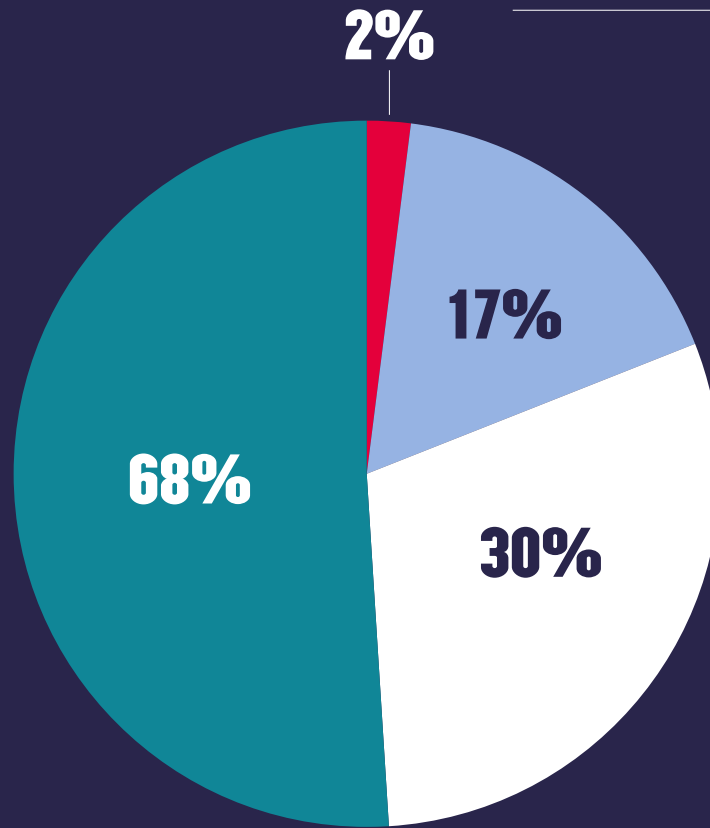
Publicly Available

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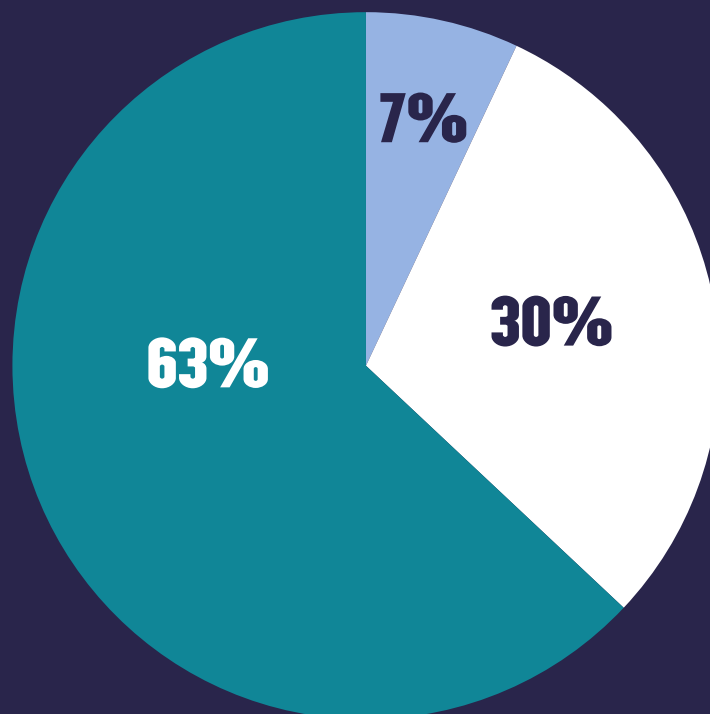
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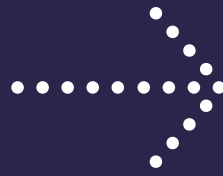
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**North East**



**South West**





**The Public Availability of Budget Documents by Zones**

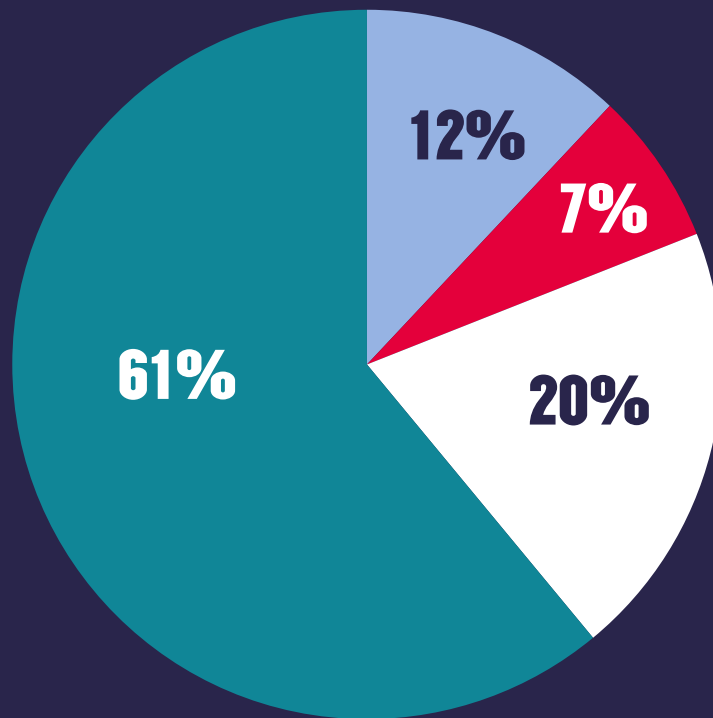
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Published Late

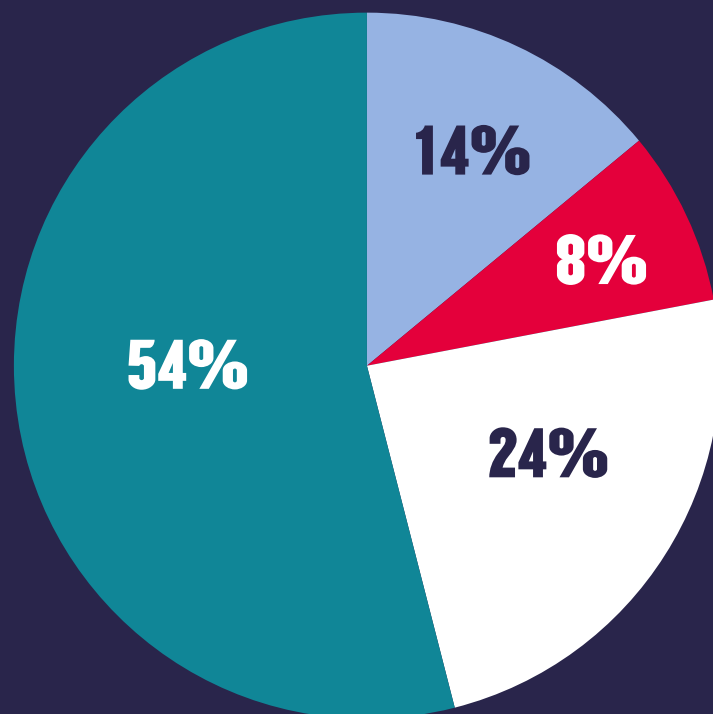
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**South South**



**South East**



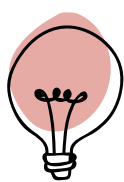
Document	States that started publishing	States that stopped publishing
State Budget Call Circular		Abia**, Adamawa**, Anambra***, Bayelsa**, Benue**, Cross River**, Ebonyi**, Gombe**, Kaduna**, Katsina**, Kwara**, Lagos**, Niger**, Ogun**, Osun**, Oyo**, Plateau**, Rivers**, Sokoto*, Taraba**
State Medium-Term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

\* State publishes document online too late

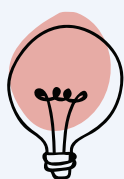
\*\* State previously made document available on request

\*\*\* State no longer publishes document online

\*\*\*\* State no longer produces document



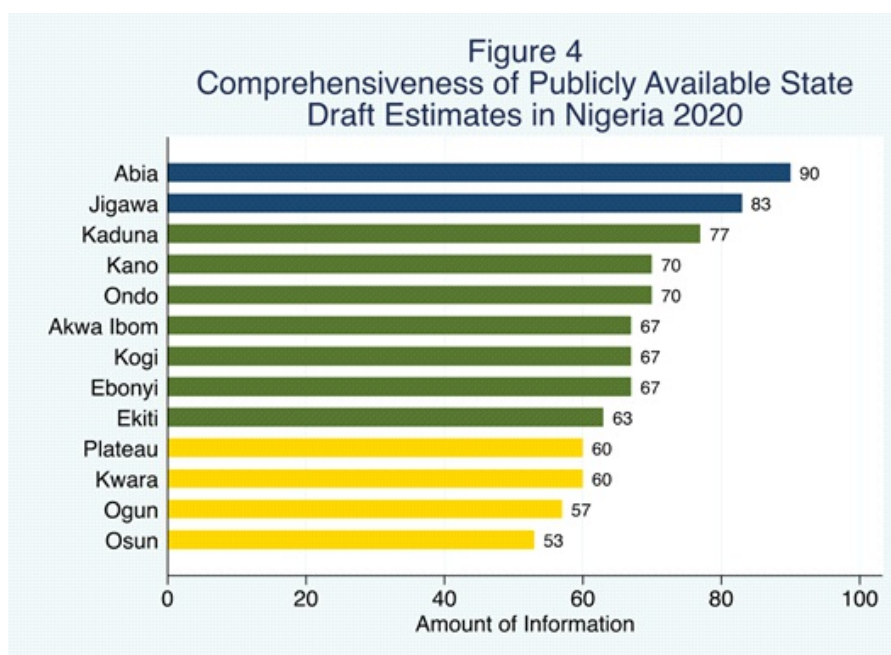
*Of the 13 states that published their State Draft Estimates, at least half of the budget information that ought to be included was actually included.*



*Six states published the document in December, five states published the document in November, and only Ekiti state published the document in September, in line with international best practice.*

While the questionnaire does include questions on the comprehensiveness of the State Draft Estimates and State Approved Estimates, previous editions of the Survey did not analyse these questions due to a lack of a critical mass of states publishing these documents. Of the 13 states that published their State Draft Estimates, at least half of the

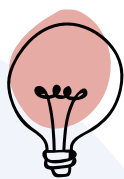
In all of these states, expenditure is presented by MDAs; all except Plateau present expenditure by functional classifications/sectors.<sup>43</sup> These 13 states also present expenditure by economic classification (e.g., personnel costs, overhead costs, and capital expenditure). Programme-level detailed expenditures were presented in most of these 13 states



budget information that ought to be included was actually included.<sup>42</sup> Six states published the document in December, five states published the document in November, and only Ekiti state published the document in September, in line with international best practice. Figure 4 presents the comprehensiveness of the State Draft Estimates that were published online.

except Ogun and Osun states. Only Akwa Ibom and Osun states do not, at minimum, present expenditure by Local Government Areas (LGAs). Detailed revenue estimates are presented in all of these states except Ekiti and Ogun states. Only Abia, Jigawa, Kaduna, Kano, and Ondo states present non-financial performance information on outputs and outcomes.

This information is particularly important to assess value for money in social sectors and can serve as the basis for the implementation of Programme-Based Budgeting (PBB) in Nigerian states. Abia state stands out by presenting performance targets as to when the state hopes to



*State Appropriation Laws usually lack the details necessary to conduct budget monitoring by CSOs.*

*Overall, most states publish comprehensive Approved Estimates.*

achieve social development objectives and multi-year estimates (although these were not evaluated in the Survey).

State Appropriation Laws usually lack the details necessary to conduct budget monitoring by CSOs. As such, Approved Estimates are regarded as the document that states what is to be implemented that year, which is necessary to monitor in-year budget execution. Only Oyo did not publish the Approved Estimates. Overall, most states publish comprehensive Approved Estimates. The different components of comprehensiveness of State Approved Estimates evaluated are:

- expenditures disaggregated by MDAs (i.e., which entity is spending public funds), functional/sector classification (i.e., for what end), economic

classification (i.e., for what purpose), and programme-level detailed expenditures;

- International Public Sector Accounting Standards (IPSAS) compliance; and
- detailed revenue sources.

Figure 5 presents the number of states that include these components in their Approved Estimates published online. An overwhelming number of states (34) published detailed information on expenditure and revenue and 26 states presented detailed programme-level expenditures.

Meanwhile, thirty-one states published IPSAS-complaint Approved Estimates. Adamawa, Anambra, Borno, Enugu, and Sokoto states also included multi-year estimates (though they are not evaluated in the Survey).

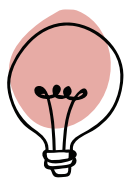
**Figure 5. Categories of information included in Publicly Available State Approved Estimates**



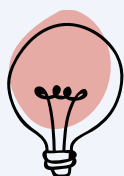
What can explain the increased level of budget transparency and comprehensiveness of budget documents in 2020? Not a single state approved a FOI law since the

2018 Survey. While four more states approved fiscal responsibility laws when compared to 2018, this does not explain the scale of the increase in budget transparency in Nigerian





*The Federal Ministry of Finance (FMoF) began enforcing compliance of FSP conditions after the 2018 Survey. A key question is – without the financial incentive, would states sustain the reform? Financial support alone is not sufficient for sustained improvements in budget transparency.*



*While there were significant improvements in budget transparency in 2020, improvement in public participation in the budget process in Nigerian states was not as extensive.*

states. The overwhelming majority of states have included fiscal transparency provisions in said laws since 2012. As in the previous rounds of this survey, there is no strong relationship between domestic resource mobilization and budget transparency.<sup>44</sup>

According to the SFTAS Secretariat, incomplete implementation of the Fiscal Sustainability Plan can be attributed to the following:<sup>45</sup>

- weak capacity in some of the states coupled with the lack of capacity building support accompanying the FSP;
- absence of strong political will at the executive level in some states; and
- lack of strong incentives as the federal government was unable to enforce the implementation of the FSP as conditions for the disbursement of funds to the states.

Prior to the FSP, several development partners provided technical assistance to build the capacity of states.

After over a decade of programmatic support to build state's PFM systems, what has SFTAS done differently? As a co-financing mechanism between the FMoF and the World Bank, disbursement of SFTAS funds is made as grants rather than loans, the previous modality of support from the federal government. SFTAS' Disbursement Linked Indicators (DLIs) include

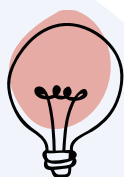
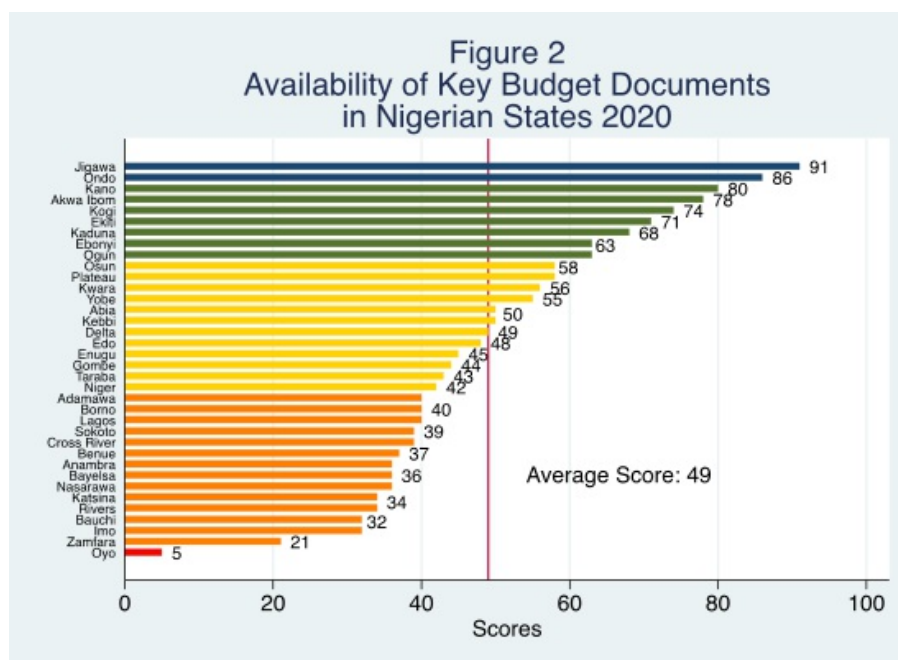
improved financial reporting and budget reliability and increased openness and citizens' engagement in the budget process, amongst others. These grants are dependent on the states achieving these requirements.

The Federal Ministry of Finance (FMoF) began enforcing compliance of FSP conditions after the 2018 Survey. A key question is – without the financial incentive, would states sustain the reform? Financial support alone is not sufficient for sustained improvements in budget transparency.<sup>46</sup>

In addition to this financial support, and arguably more important, SFTAS provided sustained capacity building support. There is ample evidence in the Use of Country Systems (UCS) literature that the right type of aid modality (e.g., direct budget support over loans) and substantial donor technical support can be used to enhance budget transparency.

### **Are budget processes in Nigerian states more participatory during times of crisis?**

While there were significant improvements in budget transparency in 2020, improvement in public participation in the budget process in Nigerian states was not as extensive. Figure 3 presents the 2020 scores of the State Public Participation Index for all Nigerian states.



*The improvements in public participation in Nigerian states in 2020 were due mostly to increased opportunities during budget formulation.*

*Several states also used town halls for the first time, following the recommendations of the 2018 report. Sixteen states scored between 20 and 60 compared to only 10 states in the 2018 edition.*

With an average score of 26, nine points greater than in 2018, Nigerian states have made efforts to provide more spaces for public participation than in the past. The majority of these improvements occurred during the formulation stage of the budget process; spaces during budget execution and audit remained minimal, at best.

Jigawa state continues to top the Index, though their score did decrease by 15 points. Kaduna and Ogun ranked second and third with scores of 56 and 51, respectively. Ogun instituted new practices, for example inclusive town halls in each senatorial zone to help determine and document budget priorities.

Several states also used town halls for the first time, following the recommendations of the 2018 report. Sixteen states scored between 20 and 60 compared to only 10 states in the 2018 edition. Less than half of states scored below 20, meaning they provided very limited spaces for public participation. In 2020, only two states, Adamawa and Zamfara, had no mechanisms for the public to be involved throughout the budget

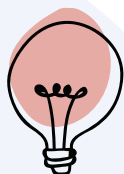
process, compared to nine states in 2018.

### Budget formulation

The improvements in public participation in Nigerian states in 2020 were due mostly to increased opportunities during budget formulation. The majority of states have some form of written guidance exhorting the executive to involve the broader public in determining budget priorities.

Almost half (17) of states' fiscal responsibility laws have such specific language. Bayelsa state amended its own fiscal responsibility law in 2020 to institutionalise their Citizen Budget Participation Conference regardless of who is the Executive Governor. This does not always translate into practice. However, including language that elaborates the specific participatory mechanisms or activities into laws is important to help maintain such practices in the medium- to long-term.

In 2020, 27 states held town halls to determine the public's perspective on budget priorities, significantly more than the five states that did in 2018.



*Public participation can be a means to work with state governments in the difficult decision-making around budget reductions and reallocations.*

Of these 27 states, 15 made some effort to include the perspectives of vulnerable groups, who tend not to be included in the budget formulation process, into the budget priorities.

To encourage a representative group of participants, 22 states sent invitations to a diverse group of stakeholders for these town halls, compared to 10 in 2018. While 15 states in 2020 provided reports on these town halls, compared to only four in 2018, only Ekiti, Ondo, and Jigawa provided an extensive report on how these inputs were used in their State Draft Estimates. Ondo state included the report as part of the State Draft Estimates presented to the SHoA.

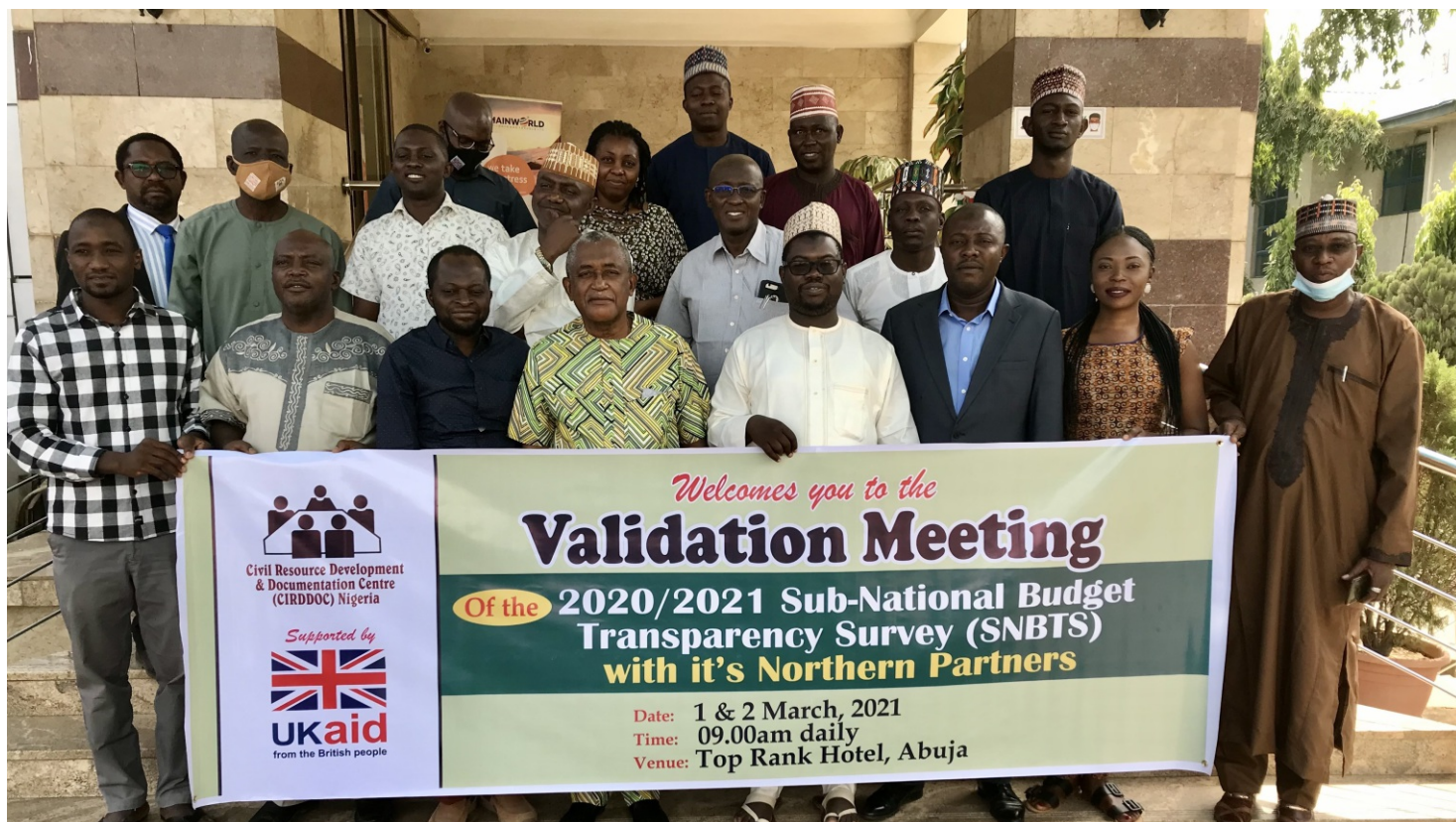
#### **Budget approval**

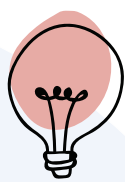
During the budget approval phase, fewer SHoAs open budget defence hearings to the public compared to previous survey rounds. While ensuring spaces for the public to

provide input on their budget priorities are welcomed and significantly important, the budget that is eventually approved by the SHoA may not necessarily reflect those priorities. In 2020, only five SHoAs documented how open to the public the budget defence hearings of the executive or MDAs are, fewer than in 2018. These same SHoAs also provide varying levels of spaces for public testimony during the budget approval process.

#### **Budget execution**

Unexpected external shocks like COVID-19 severely upended the cash spending plans of many governments, including Nigerian states. The majority of Nigerian states enacted supplemental budgets to reflect the fiscal reality of significantly lower expected revenue levels. Sixteen states, compared to 15 in 2018, published some type of information on targeted spending, including information on beneficiaries. Public participation





*The procurement process in Nigerian states was found to be more robust and open in 2020 than in previous rounds of the Survey, a welcome development since prudent public contracting is crucial to ensuring that funds are spent efficiently and effectively to procure goods and services to combat the health and economic effects of COVID-19.*

can be a means to work with state governments in the difficult decision-making around budget reductions and reallocations. Seven states had some sort of mechanism to solicit public input during budget execution.

To solicit input during budget execution, some states have used the Open Contracting Data Standard to develop portals on developmental projects with feedback forms to help improve budget execution. Other states held town halls on the supplemental budgets passed in 2020 to solicit input on budget execution. In 2020, only Cross River, Jigawa, and Kaduna states— half the number of states than 2018— published some type of report explaining how the executive uses these inputs during budget execution.

#### **Audit**

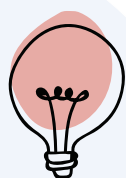
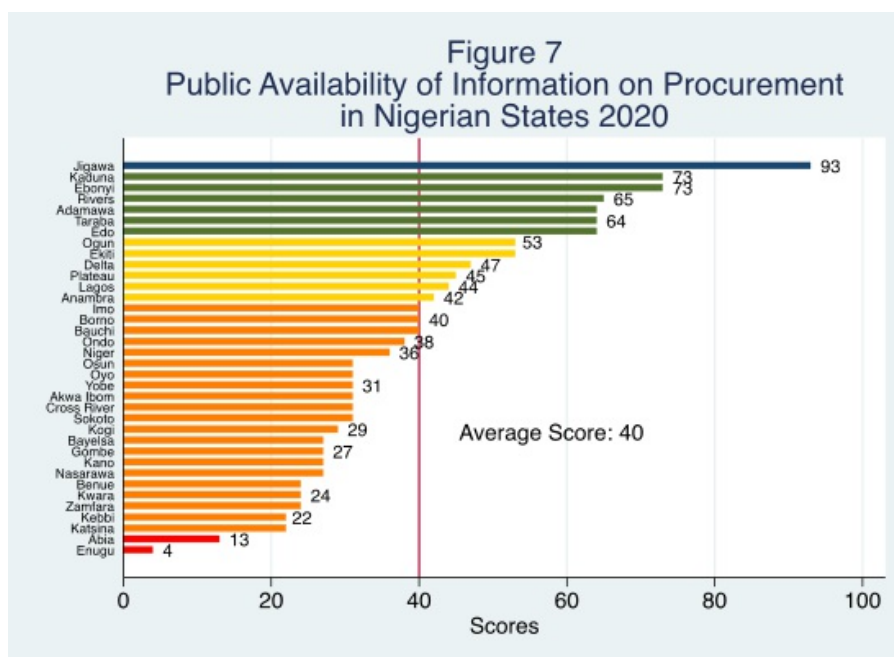
A very concerning finding is that state Auditors General made less efforts than in previous rounds to involve the public in the audit phase of the budget process. As the external auditors of the state, AGs play a vital role in ensuring that public funds are spent efficiently, economically, and effectively. While state audit laws provide the legal framework for what state AGs can audit, the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) recommends that AGs work with citizens and CSOs to determine their audit plan.

In 2020, only Anambra and Jigawa state AGs had mechanisms to solicit public inputs on what should be audited, half of the number of states that had such mechanisms in 2018. Only the SHoAs of Jigawa and Yobe invited the public to hearings on the AGs' reports. Unlike in 2018, only 11 of SHoAs' Public Accounts Committees (PACs) produced reports on the hearings of AG reports, seven fewer states than in 2018. All of these committees, do make such reports publicly available.

#### **How open and transparent is the procurement process in Nigerian states during COVID-19?**

The procurement process in Nigerian states was found to be more robust and open in 2020 than in previous rounds of the Survey, a welcome development since prudent public contracting is crucial to ensuring that funds are spent efficiently and effectively to procure goods and services to combat the health and economic effects of COVID-19.

In 2020, the average score on the State Procurement Process Index was 40, an increase of 9 points when compared to the previous round. Figure 7 presents this Index that measures how robust, open, and transparent procurement processes are in Nigerian states.



Several states have implemented e-procurement systems and developed open contracting portals.

Twenty-eight states (compared to 17 in 2018) now centralise pre-bidding documents to the state public procurement bureau.

In 2020, all states except Enugu had a legal framework guiding the procurement process. Thirty-two states had a formal public procurement law, which was one of the key recommendations from the 2018 report; this is nine states more than the last round. While all states now had some form of public procurement bureau to guide the process, 32 states had a formal bureau of public procurement, which is a significant increase of 21 states.

Seventeen states (compared to 5 in 2018) now have a public procurement council; 11 states have the private sector and/or civil society as part of these councils. Twenty-eight states (compared to 17 in 2018) now centralise pre-bidding documents to the state public procurement bureau. Nine states have some form of alternative dispute mechanism, and six of them

have 30 days to publish their decisions. Fifteen states now also have open and competitive tender processes.

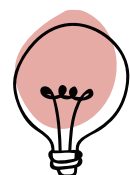
The 2018 report recommended the adoption of the Open Contracting Data Standard. Several states have implemented e-procurement systems and developed open contracting portals. Twenty-six states in 2020 published procurement decisions, most of which were online, and seven states published decisions on these awards.

Ebonyi and Edo states used these open contracting portals to publish the progress of implementation of projects with pictures and feedback mechanisms. Meanwhile, Taraba state stood out as they published all bid amounts and amounts paid to contractors as a percentage of total contract amount per project.

# How strong is the State House of Assembly's role in the budget process and budget oversight



Participants from the southern zones.



*In Nigeria, different pieces of legislation assign the roles of the National Assembly and Auditor General in the budget process.*

The average score of the strength of SHoAs was

**30**  
out of  
**100**

Strong PFM systems are known for well-capacitated ministries of finance, legislatures, and Supreme Audit Institutions that play integral roles for effective, efficient, and economical budgeting. In Nigeria, different pieces of legislation assign the roles of the National Assembly and Auditor General in the budget process.

CABRI's "The role of the legislature in the budget process: Nigeria" outlines the main challenges of the process and how effectively the National Assembly contributes to improving budget formulation, the implementation of spending plans, and budget oversight in Nigeria.<sup>47</sup> These challenges include, but are not limited to:

- Lack of clear rules regulating the budget process;

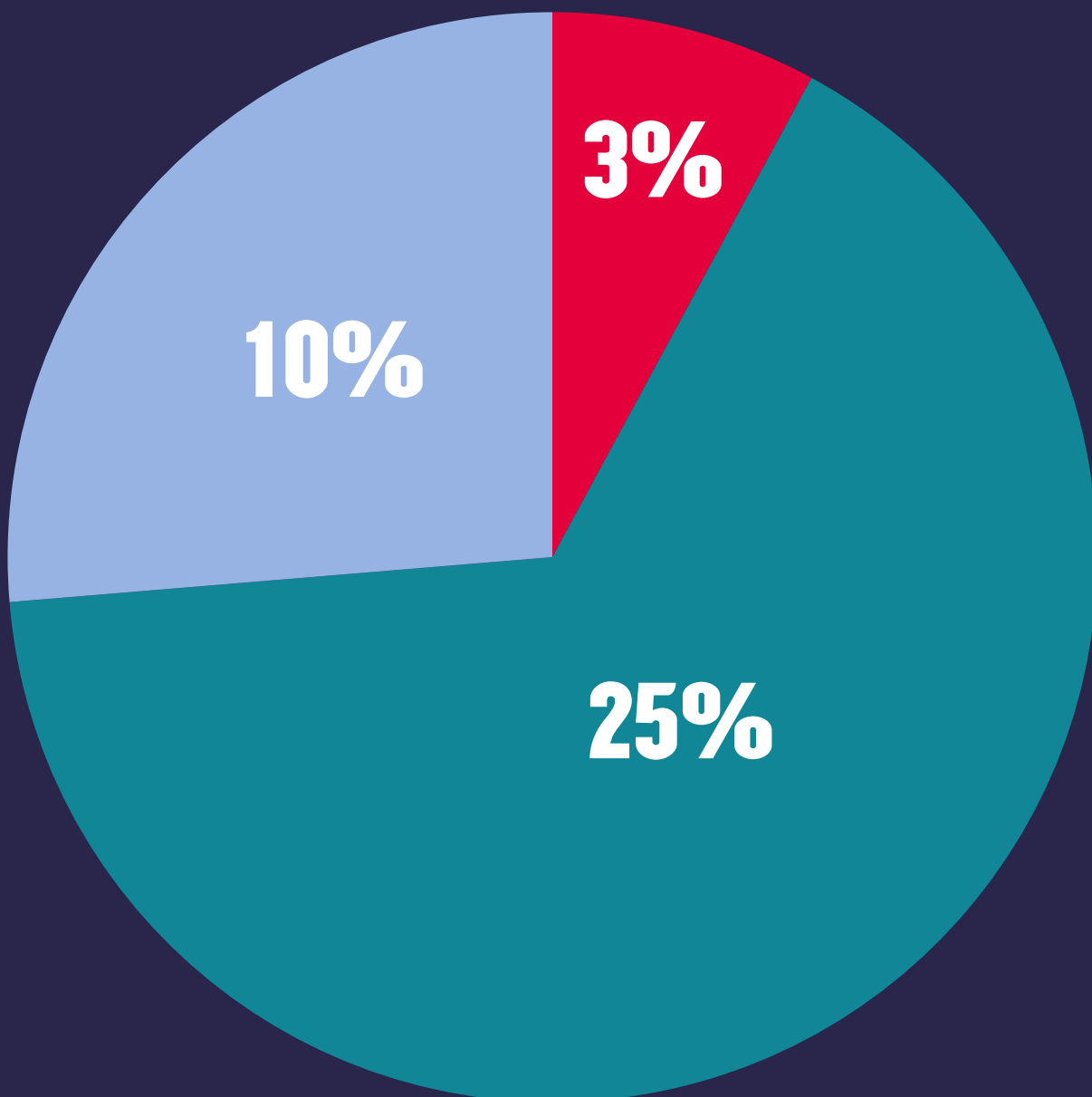
- Delays in producing the Medium-Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP);
- Poor level of executive-legislature engagement at the formulation stage;
- Delays in submitting the Appropriations Bill;
- Lack of robust engagement between the executive and legislature during the budget approval stage;
- Delays in approving the Appropriations Bill;
- Delays in producing budget implementation reports and the lack of oversight thereof;
- Delays in receiving the Accountant General's Report;
- Delays in receiving the Auditor General's Report and the lack of review thereof; and
- Auditor General's lack of independence, capacity, and resources.

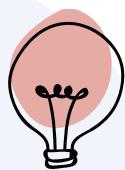
Some of these challenges also exist at the state level. A new section in the 2020 Nigerian States Budget Transparency Survey evaluates the role of SHoAs with a focus on budget oversight. On average, most Nigerian states played a limited role in the budget process and faced serious deficiencies in their abilities to oversee the budget.

The average score of the strength of SHoAs was 30 out of 100. Two-thirds of states had weak powers to engage in the budget process and fulfil their budget oversight obligations; ten states had a greater, but still limited, role. Only Jigawa state was considered to have an adequate role in the budget process and strength in budget oversight. Figure 8 presents the strength of SHoAs throughout the budget process.

**Figure 8.**  
Strength of Nigerian SHoAs throughout  
the budget process (Number of States)

Weak	0-40
Limited	41-60
Adequate	61-100





*State Draft Estimates are not presented to Nigerian SHoAs in a timely manner to allow the various committees to have robust debates on the budget proposal*

### What is the SHoA's role during budget formulation and approval?

CABRI's Budget Practices and Procedures (BPP) report "The Legislatures' Challenge: Powers without Information, Information without Powers" finds that despite improvements in the formal powers of parliamentary budget institutions, these institutions lack the organisational capacity (e.g., legislative research capacity, committee structures and processes) to fulfil their roles in the budget process.<sup>48</sup>

Twelve SHoAs have some form of budget analytical capabilities in the form of consultants or a full-fledged legislative budget office. For example, Bayelsa state's House of Assembly Service Law 2019 established the Legislative Budget Office Unit with sufficient staffing.

At the federal level, the National Assembly must pass the MTEF/FSP before the Budget Office of the Federation prepares the Appropriation Bill, as required by the Fiscal Responsibility Act 2007; state fiscal responsibility laws reflect this federal law. While 26 states have a fiscal responsibility laws, only 11 of SHoAs document their pre-budget debates on the MTEF/FSP.

The executive in only Enugu, Jigawa, and Ogun states have consultations with the Honourable Members of their SHoA to determine the budget priorities. One of the biggest challenges that any legislature faces is having limited time to scrutinise the budget proposal. State Draft Estimates are not presented to Nigerian SHoAs in a timely manner to allow the various committees to have robust debates on the budget proposal:







*The lack of budget oversight is one reason why there is poor budget execution and service delivery and very little budget credibility across many Nigerian states.*

- 17 states do not even have a full month to scrutinise and debate their State Draft Estimates;
- 16 states only have the month of December to debate the budget;
- Delta and Kaduna states have 2 months to debate the budget; and
- Anambra state has 3 months to debate and analyse the budget (in line with international best practice).

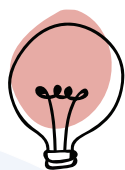
Once State Draft Estimates are tabled, 24 SHoAs have the authority in law to amend the budget to varying degrees. Similar to the federal government, eight SHoAs approve their budgets after the start of the fiscal year. This has serious

implications for proposed development projects that could be delayed, as is the case at the federal level.<sup>49</sup>

**How strong is budget oversight by SHoAs during budget execution?**

The lack of budget oversight is one reason why there is poor budget execution and service delivery and very little budget credibility across many Nigerian states. Budget oversight by SHoAs during budget execution has the following key objectives<sup>50</sup>:

- Detect budget variances before the end of the fiscal year and inquire about these deviations with the aim of ensuring service



*The domestication of audit laws is important to improving states' PFM systems. Limited fiscal space requires state governments to be judicious with public resources.*



*Half of all Nigerian states require the Finance Commissioner to seek approval of the SHoA prior to virements between administrative units and within administrative units.*

- delivery;
- Avoid fiscal dumping, where MDAs spend most of their budget in the last quarter to improve their expenditure performance and avoid not receiving funds in the future due to under performance;
- Assess if the macroeconomic assumptions hold during budget execution and reallocate expenditures based on changes to fiscal framework, actual revenue, need, and absorptive capacity of MDAs (the capability of an MDA to actually execute the budget given to them);
- Approve virements (shifting between administrative units or between line-items) as required by law; and
- Propose solutions to any challenges.

Half of all Nigerian states require the Finance Commissioner to seek approval of the SHoA prior to virements between administrative units and within administrative units. Only seven states, however, comply with the administrative unit requirement while five states comply with the within unit requirement.

The volatility of oil prices can sometimes lead to higher revenues than expected. Good financial governance dictates that this excess revenue be approved by the legislature prior to being spent. Ten states have such a requirement in law, however, only Bayelsa, Imo, Ogun, and Sokoto states actually seek approval from their SHoAs prior to the expenditure of such excess revenue.

COVID-19 questioned the assumptions used to develop and approve the budgets in states. Twenty-one state governors sought SHoA approval prior to incurring expenditure that was not approved. Fourteen states have set up some

form of contingency fund while only Adamawa, Imo, and Jigawa states have actually sought approval from their SHoAs prior to incurring expenditure from said funds.

#### **How do SHoAs enable oversight provided by Auditors General?**

The domestication of audit laws is important to improving states' PFM systems. Limited fiscal space requires state governments to be judicious with public resources. This strategic decision-making process around government spending can be complemented by the SHoA and AGs. SHoAs, through the Public Accounts Committee, analyse audit reports not only to hold the government to account but also to assist their MoF and MDAs in improving budget formulation and planning. Most audits provide recommendations on the performance of specific MDAs or programmes, which aids the oversight role of SHoAs.

SHoAs have the authority to ensure the independence and resources of AGs to fulfil their mandate. AGs in 21 Nigerian states have almost unlimited authority-in-law to undertake audits they deem necessary.

Meanwhile, AGs in 19 states can only be removed by a vote of two-thirds of their SHoA. Only eight states provide their AGs with adequate resources to fulfil their mandate, while Katsina state provides a specific budget amount in their state audit law. Only 10 AGs have established an independent quality control system to assess the quality of their Audit Reports.

Only 16 SHoAs review published reports on PACs review of the state AG reports, and of them, in only five states do PACs have hearings that are open to the public. These findings show much room for improvement toward greater accountability in Nigerian states.

# Conclusions & Recommendations



*Sometimes a change of administration can impact such volatility as good practices, like making certain budget documents publicly available, may not be continued by a new governor.*

**States should develop plans to answer how transparency, accountability, and participation can help them achieve their macro-fiscal objectives and developmental priorities beyond SFTAS**

Each round of the Nigerian States Budget Transparency Survey has identified volatility in the publication of budget documents as a key trend. Sometimes a change of administration can impact such volatility as good practices, like making certain budget documents publicly available, may not be continued by a new governor.

While Jigawa state bucked this trend, there is an important question regarding the sustainability of reforms intended to lead to greater budget transparency. What will happen to budget transparency, accountability, and participation when the SFTAS programme ends in

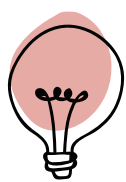
December 2022? While SFTAS has developed objectives and outcomes, discussions need to be held on the volatility of the online publication of budget documents and the continuity and sustainability of improvements in budget transparency over time. To this end, states, not just the Governors, need to ask and answer how transparency, accountability, and participation can help them achieve their own macro-fiscal objectives and developmental priorities.

There is little consideration of the benefits of transparency, accountability, and participation for public servants' roles within their MoF, MDAs, BPPs, and SHoAs. Transparency is a tool for improved macro-fiscal outcomes, not an outcome on its own.

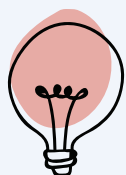
Strong and transparent PFM systems reflect a robust budget process where different units in the MoF understand the importance of internal and external coordination, information flows and sharing, data-driven decision making, and transparency as a means to manage expectations of external stakeholders namely citizens.

Transparency is meant to inform and provide policy makers and the broader public with different options based on a sound, robust macroeconomic and fiscal framework. State governments can explain complex PFM concepts (why governments budget, limited fiscal space, trade-offs, debt management and sustainability) and medium- and long-term budget planning and formulation in an accessible way.

States need to identify concrete links between transparency, accountability, and participation and their macro-fiscal objectives identified in their State Development Plans. What is the state's macro-economic fiscal objective? What is



To fulfil their role within the accountability ecosystem, there should be a concerted effort to build the analytical capabilities of CSOs in all sectors to be involved in each phase of the budget cycle.



*CSOs need to continue to press state governments to improve budget transparency, accountability, and participation well beyond SFTAS as a strategy to improving service delivery.*

their narrative to ensure the buy-in from public servants in the MoF, MDAs, BPPs, and SHoAs beyond SFTAS?

CSOs need to fulfil their role within the accountability ecosystem by advocating for greater budget transparency, accountability, and participation in the budget and procurement processes to ensure sustainability of current reforms beyond SFTAS

One of the complaints from all levels of government is that published budget information is not used by civil society. There is an assumption that CSOs possess the capabilities to be involved in the budget process.

To fulfil their role within the accountability ecosystem, there should be a concerted effort to build the analytical capabilities of CSOs in all sectors to be involved in each phase of the budget cycle. The most effective way for CSOs to be involved in the budget process is to establish a network of CSOs at the state level.

Policy Forum, a network of 74 CSOs in Tanzania, works together augmenting the voice of ordinary citizens to influence policy processes that help in poverty reduction, equity, and democratisation with a specific focus on the accountability of public funds at both central and local levels. While there may be existing networks of CSOs at the state level, they have yet to focus on budget analysis of the most important sectors in their states due to a lack of capacity and budget transparency.

CSOs need to continue to press state governments to improve budget transparency, accountability, and participation

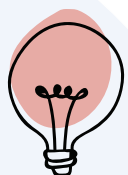
well beyond SFTAS as a strategy to improving service delivery. Transparency, accountability, and participation are like a broken-down vehicle that is being pushed up a hill; if one does not continue to push, the vehicle will roll back down the hill. These capabilities should also be used for extensive monitoring of the entire procurement process at the state level to ensure timely implementation of capital projects, which is a challenge at the federal level.

States should institute clear rules and establish budget calendars to ensure timely publication of budget documents and in accessible formats

While fiscal responsibility laws serve as the basis to guide the budget process, these laws are still very vague as to when budget documents need to be produced and published online. A few make specific reference to execution reports and Citizen's Budgets.

Some states have enacted separate expenditure management, debt management, revenue, and public financial management laws to fill in these gaps. State MTEF/FSPs may have a calendar for the formulation of the State Draft Estimates, but this survey shows that most states still struggle in tabling the budget proposal in a timely manner to have a robust debate in the SHoA.

Besides the MTEF/FSP, most states don't have a hard deadline as to when budget documents need to be tabled at the SHoA much less when they should be published online. Budget calendars ought to be expanded to include all budget documents, not just the State Draft Estimates, and have clear dates as to when they should be published in a timely manner to allow for civil



*CSOs need to continue to press state governments to improve budget transparency, accountability, and participation well beyond SFTAS as a strategy to improving service delivery.*

society involvement in the budget process. Several states published budget documents after the cut off dates, mostly State Draft Estimates and Citizen's Budgets. If these states would have published these Citizen's Budgets on time, all but two states would publish budget information in accessible formats in their states.

Crises can be opportune times to enact much needed reforms. COVID-19 can be an impetus to convince Members of SHoAs on the need for the ratification of the Budget Process and Regulatory Framework Bill by all 36 states. Sound public financial management at the federal level reverberates at the state level. Governors and public servants in states would also need to understand why clear rules and budget calendars are needed to ensure the timely preparation and subsequent publication of budget documents.

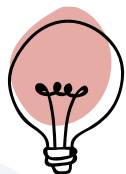
State governors, Members in SHoAs, and Auditors-General should continue and expand public engagement during the budget process to citizens as a means to

build effective public management, particularly during times of crisis

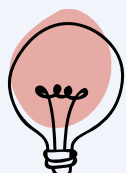
COVID-19 severely heightened the pre-existing needs of Nigerians, including access to health care, affordable food and housing, and more and better economic and employment opportunities. Legitimate, responsive budgeting is critical to lessen the strain of COVID-19 on the public as well as to achieve allocative efficiency. While most state executives have mechanisms in place to solicit inputs during budget formulation, opportunities for public participation during budget execution is still lacking. Town halls and other public forums should be held throughout the fiscal year, not only when it is time to determine budget priorities. Kwara State Governor AbdulRahman AbdulRazak plans to establish social audits to allow community groups and CSOs to monitor budget execution of projects. State governors should also follow suit to ensure quality service delivery.

Social distancing measures may have temporarily limited the public's participation in a robust budget deliberation process to develop the state's development priorities. However, going forward, Members of SHoAs need to be proactive in inviting the broader public and sector-specific CSOs during budget defence hearings and provide safe spaces for public input.

Documenting these discussions can help ensure that the budget meets the demands set out and can facilitate peer learning. State Auditors General are mandated to audit the finances of the government, public entities, and public institutions by providing an external, independent, impartial opinion on how the executive has executed the budget. Inputs from the public are crucial in determining an audit plan and the need to conduct other audits to assess compliance, performance, or value-for-money.



*All SHoAs should ensure that AGs comply with the law and ensure that audit reports are presented to them in timely manner.*



*SHoAs should establish, through legislation, units equivalent to a Parliamentary Budget Office with the adequate resources, capabilities, and independence.*

Bureaus of Public Procurement should build on existing efforts for open and competitive contract bidding and implement laws for more robust, transparent award selection and implementation processes for improved service delivery

Almost all states have public procurement laws installing their Bureaus of Public Procurement to guide the entire procurement process. Those states that do not should enact such legislation. BPPs should implement procurement laws by ensuring all procurement in the state is open and competitive; establishing a procurement council with representation of both civil society and private sector; establishing and/or improving the robustness of alternative dispute mechanisms, including a complaint review body; and publishing awarded contracts with justifications, actual payments made to contractors (percentage of award amount), and award amount. Open Contracting and e-procurement allows only qualified bidders to have access to pre-bidding documents and provides the public with online portals to monitor—with pictures and feedback mechanisms—the progress of implementation of projects.

State Houses of Assembly should seek expertise and strengthen their role throughout the budget process. Budget oversight should be improved by scrutinising budget execution and audit reports and inquiring about budget deviations

COVID-19 and other crises help highlight the importance of the role of oversight actors within the accountability ecosystem. SHoAs play a unique role among accountability actors to ensure extra scrutiny in such times. Budgets are technical in nature, but few SHoAs

have the expertise needed to assist Honourable Members throughout the budget process.

SHoAs should establish, through legislation, units equivalent to a Parliamentary Budget Office with the adequate resources, capabilities, and independence. SHoA should review the need to exhort and enforce the SHoA's approval of the use of virements, excess revenue, and contingency funds by the executive.

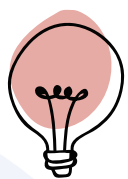
Those SHoAs that have no such mechanisms should recommend amendments to existing laws strengthen their budget oversight role. Finance and Budget committees should liaise with Public Accounts Committees to set clear rules on oversight during budget execution to ensure timely review of execution and audit reports.

SHoAs should ensure the independence of AGs and provide adequate resources needed to fulfil their role by enacting state audit laws modelled after Katsina's and Jigawa's state audit laws. Existing state laws should be modified accordingly, if the state has not done so already.

All SHoAs should ensure that AGs comply with the law and ensure that audit reports are presented to them in timely manner. PACs should review the contents of the audit report; hold public hearings on the audit report and document and publicise the reports of these hearings; and call for further hearings on specific findings of said report when required.

Citizen's groups should get more routinely involved in the budget process.

The study has shown that governments are opening up the space for citizens' involvement in the budget process. It has therefore become necessary for citizen's



*In order to sustain the current efforts at ensuring transparency in the budget process by the state governments, CSOs and other partners involved in this study should form themselves into a budget team for the purpose of monitoring state budgets as well as tracking projects in their respective states*

groups including town unions to get more organized and effectively engage the government by independently articulating and presenting their needs at the beginning of each year's budget process rather than the present practice of waiting to be prompted by the government. CSOs have a role to play in this regard through sensitization.

Considering the fact that many state governments are becoming more transparent with their records, citizens groups should get more organized in scrutinizing and using these records.

The whole essence of insisting on the public availability of budget documents is to give the citizens the opportunity of accessing these documents for the purpose of more effectively engaging with the government. Citizens should therefore make effective use of the budget documents now being posted online for the purpose of holding the various governments to account. Where necessary, they should engage the services of expert analysts in this regard.

Need for the formation of a strong CSO Subnational budget monitoring group.

In order to sustain the current efforts at ensuring transparency in the budget process by the state governments, CSOs and other partners involved in this study should form themselves into a budget team for the purpose of monitoring state budgets as well as tracking projects in their respective states

### **Looking forward**

The Nigerian States Budget Transparency Survey 2020 shows that greater progress toward greater budget transparency, more spaces for participation, and robust, open procurement processes. Building on previous efforts, Nigerian states improved their scores by 12 points, on average, when compared to the 2018 Survey. The average score of the 2020 State Public Participation Index increased to 26, nine points higher than the 2018 average of 17.

While there is more participation at the budget formulation stage, there needs to be continued efforts to expand participation throughout the whole budget process.

Accountability and oversight need to be advocated for by state actors. Greater attention needs to be made on the sustainability of these improvements to avoid volatility and regression in the future.

This survey proves that all states can make significant improvements in the medium-term. The question remains if these reforms can be sustained in the long-term. CIRDDOC remains committed and ready to partner with stakeholder to this end.



## Annex A

# Technical Note on Changes in the State Budget Transparency Index and its Comparability Over Time



*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 almost 120 countries.*

### What Has Changed in the State Budget Transparency Survey

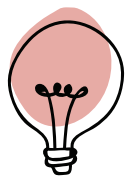
CIRDDOC's Nigerian States Budget Transparency Survey scrutinises timely publication of information included in budget documents; mechanisms for public consultation throughout the budget process; robust and open procurement processes and systems; and budgetary oversight provided by the State Houses of Assembly (SHoAs).

These pillars are used to calculate the State Budget Transparency

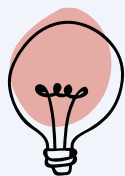
Index which scores the overall openness of each state's public financial management system with a score of 0 to 100.

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 almost 120 countries. While the OBS focuses





*While the OBS focuses on the public availability and comprehensiveness of budget documents, this Survey is the only measure of budget transparency, robustness and openness of the procurement process, and participation in Nigeria.*



*The domestication of fiscal responsibility, audit, and procurement laws by Nigerian states meant new policies, practices, and procedures to guide PFM.*

on the public availability and comprehensiveness of budget documents, this Survey is the only measure of budget transparency, robustness and openness of the procurement process, and participation in Nigeria.

After an initial pilot survey conducted in 2012, the 2015 Survey included all 36 Nigerian states with a total of 56 questions of which 41 questions were used to calculate the State Budget Transparency Index. After the initial 2015 Survey, CIRDDOC began review process to assess the then current practices of state ministries of finance, budget, and planning as well as bureaus of public procurement.

The domestication of fiscal responsibility, audit, and procurement laws by Nigerian states meant new policies, practices, and procedures to guide PFM. The 2018 Survey was modified to reflect these changes and measured these practices accordingly. The Medium-Term Sector Strategies (MTSS) were replaced with the Medium-Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP) and added three new questions in the 2018 survey.

A question was added to ensure that the budget law complies with the International Public Sector Accounting Standards (IPSAS). Five additional questions were added to assess the robustness of procurement process and systems which reflect new state procurement laws.

Of the new questions, eight were added in the calculation of the 2018 Nigerian State Budget Transparency Index. The two questions on the MTEF/FSP, however, were not included. CIRDDOC eventually decided to include these questions in the 2020 edition to reflect good practice embodied in the States Fiscal Transparency, Accountability and Sustainability programme.

Transparency alone is insufficient to achieve accountability. Oversight provided by the SHoAs is integral to sound public financial management. CIRDDOC added a new section to measure the oversight role of the SHoAs throughout the budget process. These questions, however, were not used in the calculation of the State Budget Transparency Index.

#### Alternative Data Series Analysis

One of the biggest strengths of the Nigerian State Budget Transparency Index is its comparability over time. It is imperative to CIRDDOC to provide a comparable and reliable time series to accurately gauge progress since 2015. A number of statistical tests were conducted using an alternative time series to ensure comparability across the different rounds of the Survey.

The alternative time series was constructed with the original 41 questions included in the 2015 Survey. Two main findings are discussed in detail.

#### **Finding 1: Statistical tests show the results across the three rounds of the Survey are essentially the same**

Statistically speaking, both the alternative and current measurement of the State Budget Transparency Index are highly correlated. Table # demonstrates that the correlations between the State Budget Transparency Index and alternative times series is 0.994 in 2018 and 0.989 in 2020 and both are statistically significant.

The relationship holds when the correlation is conducted for rankings: 0.993 in 2018 and 0.996 (both statistically significant). This indicates that the changes to the Survey have essentially no effect on the rankings of states.

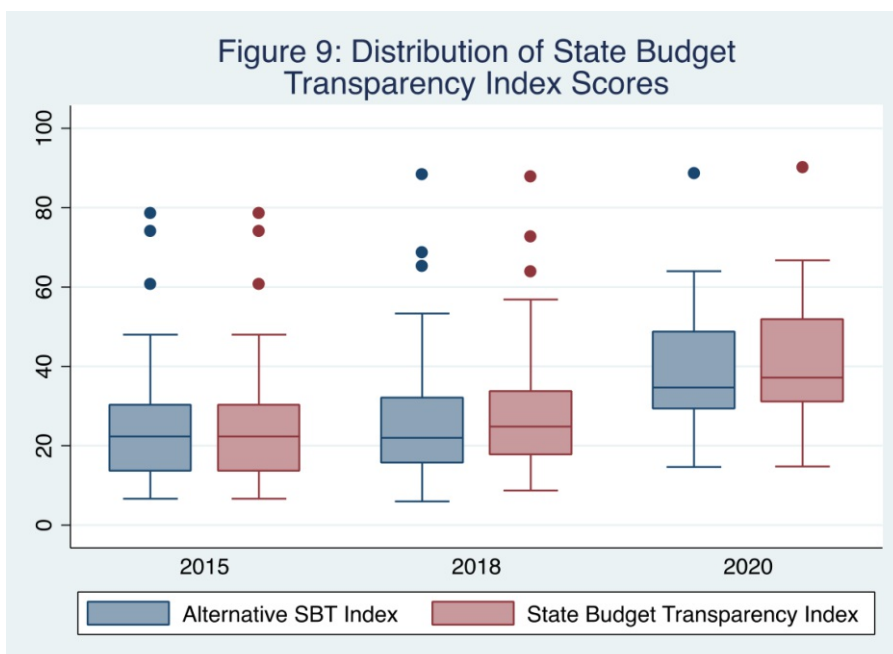
Table 4. Comparison of SBTI and alternative times series: Correlation of scores and rankings

	Correlation of scores	Correlation of rankings
Correlation of SBTI and alternative scores 2018	0.994*	0.993*
Correlation of SBTI and alternative scores 2020	0.989*	0.996*

\*Correlation coefficient highly statistically significant at  $p < .0001$

In 2018, the average for the score was 27.7 while the alternative series average score was 29.1. For 2020, the difference is much less: 40.0 for the alternative series and 42.0 for the SBTI.

Figure 9 presents the distribution of the score between the alternative data and the State Budget Transparency Index. In fact, the outliers remain the same across time.



**Finding 2: Individual states did not change significantly**

When comparing the actual data to the alternative data, the biggest score change was plus or minus three points in all three rounds. Effectively, there is no change at the state level. The change in the direction for both series were the same, meaning there is no state that increased in the State Budget Transparency Index and did not increase in the alternative time series. The same applies for those states whose scores decreased as well.

In 2018, 13 states had lower scores (less than three points) under the State Budget Transparency Index, nine states had no changes, and 14 states had lower scores (increased by only two points or less). In 2020, six states had lower scores (less than three points) under the State Budget Transparency Index, six states had no changes, and six states had higher scores.

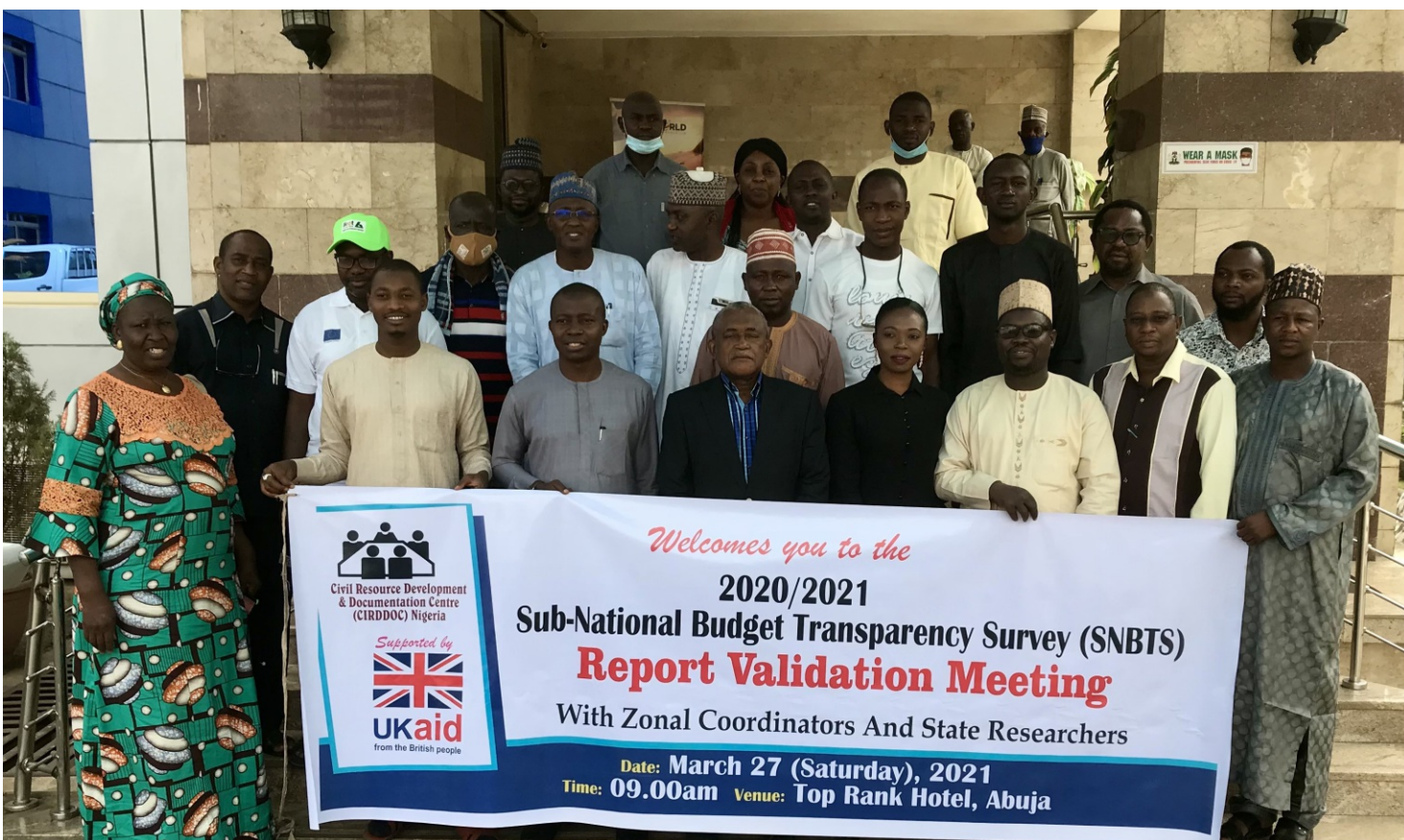
**Comparing the 2020 round with previous rounds is the best approach**

Rigorous statistical testing shows

that comparisons can be made with the previous rounds. Minimal changes in individual state scores demonstrate the robustness of the State Budget Transparency Index despite changes and additions to the Survey. Individual state reports show how changes in the Survey may have affected the comparison across time.

The alignment with the SFTAS is

another important reason why to focus on the State Budget Transparency Index. The results can help the Federal Ministry of Finance and the World Bank check eligibility criteria for state to access funds especially during the COVID-19 pandemic which ravished state treasuries. Updating previous scores would also create confusion over which set of data to use to measure progress.



## Annex B

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# Annex C

## Public Availability of Budget Documents

state id	state	Budget Law	Medium Term Expenditure Framework (MTEF)	Estimates	Citizens Budget	Quarterly Reports	Mid-Year Report	Accountant-General's Report	Auditor-General's Report	PAC Report
1	Abia	●	●	●	●	●	●	●	●	●
2	Adamawa	●	●	●	●	●	●	●	●	●
3	Akwa Ibom	●	●	●	●	●	●	●	●	●
4	Anambra	●	●	●	●	●	●	●	●	●
5	Bauchi	●	●	●	●	●	●	●	●	●
6	Bayelsa	●	●	●	●	●	●	●	●	●
7	Benue	●	●	●	●	●	●	●	●	●
8	Borno	●	●	●	●	●	●	●	●	●
9	Cross River	●	●	●	●	●	●	●	●	●
10	Delta	●	●	●	●	●	●	●	●	●
11	Ebonyi	●	●	●	●	●	●	●	●	●
12	Edo	●	●	●	●	●	●	●	●	●
13	Ekiti	●	●	●	●	●	●	●	●	●
14	Enugu	●	●	●	●	●	●	●	●	●
15	Gombe	●	●	●	●	●	●	●	●	●
16	Imo	●	●	●	●	●	●	●	●	●
17	Jigawa	●	●	●	●	●	●	●	●	●
18	Kaduna	●	●	●	●	●	●	●	●	●
19	Kano	●	●	●	●	●	●	●	●	●
20	Katsina	●	●	●	●	●	●	●	●	●
21	Kebbi	●	●	●	●	●	●	●	●	●
22	Kogi	●	●	●	●	●	●	●	●	●
23	Kwara	●	●	●	●	●	●	●	●	●
24	Lagos	●	●	●	●	●	●	●	●	●
25	Nasarawa	●	●	●	●	●	●	●	●	●

■ Produced & Publicly Available (PPA)
 ■ Produced for Internal Use (PIU)
 ■ Not Produced



26	Niger	●	●	●	●	●	●	●	●	●
27	Ogun	●	●	●	●	●	●	●	●	●
28	Ondo	●	●	●	●	●	●	●	●	●
29	Osun	●	●	●	●	●	●	●	●	●
30	Oyo	●	●	●	●	●	●	●	●	●
31	Plateau	●	●	●	●	●	●	●	●	●
32	Rivers	●	●	●	●	●	●	●	●	●
33	Sokoto	●	●	●	●	●	●	●	●	●
34	Taraba	●	●	●	●	●	●	●	●	●
35	Yobe	●	●	●	●	●	●	●	●	●
36	Zamfara	●	●	●	●	●	●	●	●	●

■ Produced & Publicly Available (PPA)
 ■ Produced for Internal Use (PIU)
 ■ Not Produced

## Annex D

### STATE 2020 SCORES.

SN	STATES	2020 States Budget Transparency Scores	2020 Availability of Key Budget Document	2020 Public Participation	2020 Public Availability of Information on Procurement
1	Abia	37	50	28	13
2	Adamawa	38	40	0	64
3	Akwa Ibom	60	78	46	31
4	Anambra	34	36	18	42
5	Bayelsa	31	36	21	27
6	Bauchi	30	32	13	40
7	Benue	29	37	13	24
8	Borno	33	40	8	40
9	Cross River	30	39	4	31
10	Delta	42	49	15	47
11	Ebonyi	55	63	13	73
12	Edo	49	48	33	64
13	Ekiti	60	71	41	53
14	Enugu	31	45	26	4
15	Gombe	35	44	21	27
16	Imo	31	32	18	40
17	Jigawa	90	91	85	93
18	Kaduna	67	68	56	73
19	Kano	55	80	23	27

20	Katsina	32	34	36	22
21	Kebbi	37	50	18	22
22	Kogi	55	74	38	29
23	Kwara	41	56	23	24
24	Lagos	36	40	13	44
25	Nasarawa	30	36	18	27
26	Niger	37	42	23	36
27	Ogun	58	63	51	53
28	Ondo	65	86	44	38
29	Osun	42	58	20	31
30	Oyo	15	5	20	31
31	Plateau	46	58	20	45
32	Rivers	41	34	31	65
33	Sokoto	31	39	10	31
34	Taraba	45	43	26	64
35	Yobe	48	55	49	31
36	Zamfara	17	21	0	24

## STATUS OF 2021 NIGERIAN STATES BUDGET as 10 February, 2021

STATE	EXECUTIVE BUDGET PROPOSAL	APPROVED BUDGET	DATE OF BUDGET PRESENTATION	DATE OF BUDGET APPROVAL	DATE SIGNED INTO LAW	PUBLISHED ONLINE	CITIZENS' BUDGET
Abia	131.815 bn	131.815 bn	44172	44184	44184	<a href="https://abiastate.gov.ng/wp-content/uploads/2021/01/4_5816810110327982565.pdf">https://abiastate.gov.ng/wp-content/uploads/2021/01/4_5816810110327982565.pdf</a>	
Adamawa	140.034 bn	140.034 bn	44158	44189	44191	<a href="https://mof.ad.gov.ng/download/final-adamawa-state-fy2021-ncoa-compliant-approved-budget-publication-version-2/?wpdmml=796&amp;refresh=6022985ff3b981612879967">https://mof.ad.gov.ng/download/final-adamawa-state-fy2021-ncoa-compliant-approved-budget-publication-version-2/?wpdmml=796&amp;refresh=6022985ff3b981612879967</a>	
Akwa Ibom	435.652 bn	456.2 bn	44124	44175	44176	The Budget not in a single document	
Anambra	143.65 bn	143.56 bn	44138	44173	44174	<a href="https://anambrastate.gov.ng/download/anambra-state-fy2021-approved-estimates-budget-of-socio-economic-recovery-and-consolidation/">https://anambrastate.gov.ng/download/anambra-state-fy2021-approved-estimates-budget-of-socio-economic-recovery-and-consolidation/</a>	
Bauchi	213.914 bn	213.914 bn	44180	44194	44195		
Bayelsa	290.295 bn	329 bn	44161	44196	44196	<a href="https://www.mof.by.gov.ng/budget">https://www.mof.by.gov.ng/budget</a>	
Benue	132.5 bn	134.3 bn	44140	44182	44189	<a href="https://www.mofep.be.gov.ng/viewyearlybudget/2021">https://www.mofep.be.gov.ng/viewyearlybudget/2021</a>	
Borno	208 bn	248 bn	44174	44197	44200	<a href="https://pfm.bo.gov.ng/wp-content/uploads/2021/01/Borno-State-2021-Budget-2.pdf">https://pfm.bo.gov.ng/wp-content/uploads/2021/01/Borno-State-2021-Budget-2.pdf</a>	
Cross River	277 bn	281 bn	41218	44194	44195	<a href="https://www.crires.ng/2021/01/29/crs-2021-approved-budget/">https://www.crires.ng/2021/01/29/crs-2021-approved-budget/</a>	
Delta	378.184 bn	383.95 bn	44131	44159	44165	<a href="https://www.deltastate.gov.ng/wp-content/uploads/2021/01/APPROVED-FY2021-DELTA-STATE-BUDGET.pdf">https://www.deltastate.gov.ng/wp-content/uploads/2021/01/APPROVED-FY2021-DELTA-STATE-BUDGET.pdf</a>	
Ebonyi	122.852 bn	122.852 bn	44180	44187	44188		
Edo	153.4 bn	164.72 bn	44147	44187	44188		
Ekiti	109.67 bn	109.6 bn	44131	44187	44188	<a href="https://ekitistate.gov.ng/wp-content/uploads/2020/2021%20DRAFT%20BUDGET.pdf">https://ekitistate.gov.ng/wp-content/uploads/2020/2021%20DRAFT%20BUDGET.pdf</a>	
Enugu	169.845 bn	169.845 bn	44174	44194	44195		
Gombe	116.3 bn	120.3 bn	44168	44183	44188	<a href="https://mof.gm.gov.ng/pdf/Gombe%20State%20FY2021%20NCoA%20Compliant%20Approved%20Budget.pdf">https://mof.gm.gov.ng/pdf/Gombe%20State%20FY2021%20NCoA%20Compliant%20Approved%20Budget.pdf</a>	
Imo	346.169 bn	332.831 bn	44181	44186	44187	<a href="https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=2021_17">https://www.imostate.gov.ng/IMSG/Services/EGov/Budget?ID=2021_17</a>	
Jigawa	156.6 bn	156.588 bn	44139	44173	44180	<a href="http://www.jigawastate.gov.ng/budget/2021budgetreport.pdf">http://www.jigawastate.gov.ng/budget/2021budgetreport.pdf</a>	
Kaduna	237.52 bn	246.6 bn	44110	44168	44168	<a href="https://kdsg.gov.ng/wp-content/uploads/2020/12/2021-Approved-Budget.pdf">https://kdsg.gov.ng/wp-content/uploads/2020/12/2021-Approved-Budget.pdf</a>	
Kano	147.9 bn	177.9 bn	44131	44188	44188	<a href="https://kanobudget.files.wordpress.com/2020/12/2021-approved-budget.pdf">https://kanobudget.files.wordpress.com/2020/12/2021-approved-budget.pdf</a>	
Katsina	282.787 bn	286.6 bn	44153	44187	44188	<a href="https://www.katsinastate.gov.ng/wp-content/uploads/2021/01/Katsina-State-2021-Approved-Budget.pdf">https://www.katsinastate.gov.ng/wp-content/uploads/2021/01/Katsina-State-2021-Approved-Budget.pdf</a>	
Kebbi	141.64 bn	141.64 bn	44160	44193	44194	<a href="https://kebbistate.gov.ng/title-6">https://kebbistate.gov.ng/title-6</a>	
Kogi	130.5 bn	130.5 bn	44166	44195	44196	<a href="https://www.kogistate.gov.ng/wp-content/uploads/2021-Draft-Budget.pdf">https://www.kogistate.gov.ng/wp-content/uploads/2021-Draft-Budget.pdf</a>	
Kwara	123.091 bn	137.6 bn	44181	44217	44222	<a href="https://kwarastate.gov.ng/wp-content/uploads/Approved-2021-Budget.pdf">https://kwarastate.gov.ng/wp-content/uploads/Approved-2021-Budget.pdf</a>	

Lagos	1.155 tr	1.163 tr	44144	44194	44196	<a href="https://lagosstate.gov.ng/documents/AppropriationLawinPublishedNCoAForma290121.pdf">https://lagosstate.gov.ng/documents/AppropriationLawinPublishedNCoAForma290121.pdf</a>
Nasarawa	112.92 bn	115.7 bn	44152	44186	44195	
Niger	151.240 bn	153.4 bn	44147	44188	44191	
Ogun	339 bn	338.6 bn	44167	44195	44195	<a href="https://www.ogunstate.gov.ng/download/ogun-state-approved-2021-detailed-budget-workbook-2/">https://www.ogunstate.gov.ng/download/ogun-state-approved-2021-detailed-budget-workbook-2/</a>
Ondo	159 bn	174.873 bn	44162	44182	44183	
Osun	109.8 bn	109.8 bn	44145	44183	44188	<a href="https://osun.gov.ng/wp-content/uploads/2020/11/2021-STATE-OF-OSUN-PROPOSED-BUDGET.pdf">https://osun.gov.ng/wp-content/uploads/2020/11/2021-STATE-OF-OSUN-PROPOSED-BUDGET.pdf</a>
Oyo	266.2 bn	268.8 bn	44158	44181	44186	<a href="https://budget.oyostate.gov.ng/download/oyo-state-2021-budget/">https://budget.oyostate.gov.ng/download/oyo-state-2021-budget/</a>
Plateau	133.4 bn	147.6 bn	44146	44188	44189	<a href="https://www.plateaustate.gov.ng/budget">https://www.plateaustate.gov.ng/budget</a>
Rivers	448.67 bn	448.67 bn	44165	44184	44176	
Sokoto	176.7 bn	167.7 bn	44175	44187	44188	
Taraba	139.46 bn	141.625 bn	44169	44182	44182	
Yobe	106.998 bn	106.8 bn	44148	44187	44188	<a href="https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/1752863049202113e2dcb3-bb57-43a2-9db5-e184b6171c6d.pdf&amp;viwerid=16140">https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/1752863049202113e2dcb3-bb57-43a2-9db5-e184b6171c6d.pdf&amp;viwerid=16140</a>
Zamfara	145.438 bn	142.4 bn	44176	44188	44189	

## 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	Must be released no later than one year after the end of the fiscal year (the reporting period)
State Auditor General's Report	Audited accounts of the state	For social audit	Must be released no later than 18 months after the end of the fiscal year (the reporting period)

KEY BUDGET DOCUMENTS

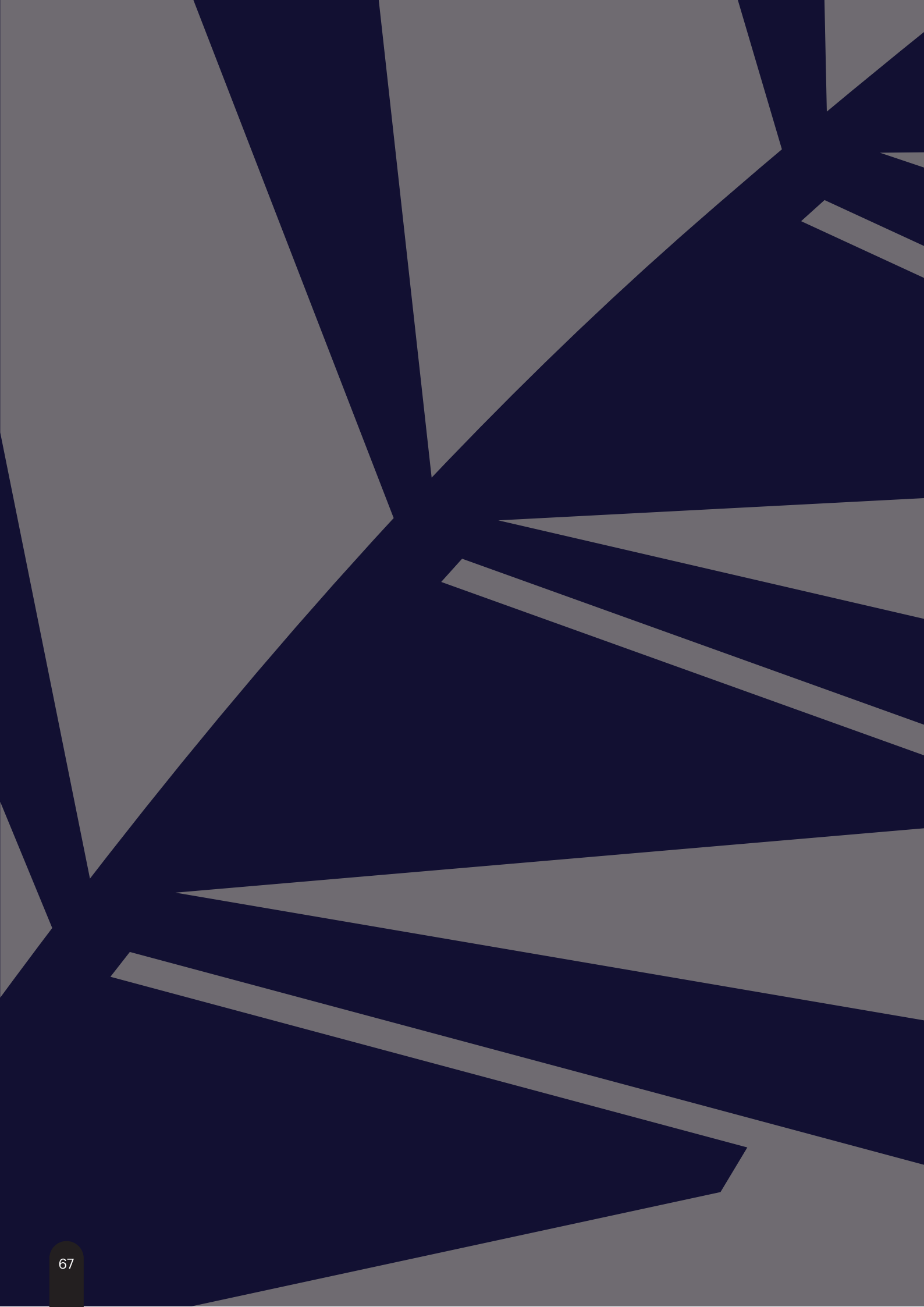
## End-Notes

1. Amzata, Jimoh, Kafayat Aminub , Victor I. Kolob , Ayodele A. Akinyeleb , Janet A. Ogundairob , Maryann C. Danjibob. 2020. "Coronavirus outbreak in Nigeria: Burden and socio-medical response during the first 100 days" *International Journal of Infectious Diseases*. 98: September. 218-224: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7307993/pdf/main.pdf>
2. Ibid
3. NCDC. 2021. One Year After: Nigeria's COVID-19 Public Health Response FEBRUARY 2020 – JANUARY 2021: <https://covid19.ncdc.gov.ng/media/files/COVIDResponseMarch1.pdf>
4. <https://covid19.ncdc.gov.ng/gis/>
5. CABRI (2017) Managing budgetary pressures: 2017 CABRI Conference framing paper: <https://www.cabri-sbo.org/uploads/files/Documents/2017-CABRI-conference-framing-paper.PDF>
6. Castro, Michael (2018) "2017 CABRI Conference Report: When disaster strikes - Fiscal responses to natural and man-made disasters" CABRI: <https://www.cabri-sbo.org/en/publications/2017-cabri-conference-report>
7. 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>.
8. <https://dailytrust.com/abdulrazaq-proposes-social-audit-for-kwara-projects>
9. Amzata, Jimoh, Kafayat Aminub , Victor I. Kolob , Ayodele A. Akinyeleb , Janet A. Ogundairob , Maryann C. Danjibob. 2020. "Coronavirus outbreak in Nigeria: Burden and socio-medical response during the first 100 days" *International Journal of Infectious Diseases*. 98: September. 218-224: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7307993/pdf/main.pdf>
10. 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.
11. <https://www.sftas.org.ng/about/>
12. 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.
13. "Making PFM Reforms Work in Nigerian States" presentation at the 2014 World Bank Communities of Practice session on PFM reforms.
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  38. In the 2018 edition, 21 states published both the Appropriation Law and Approved Estimates. In 2020, 31 states published both documents.
  39. Timeliness is an important determinant of public availability. There were 7 states that published their Citizen's Budget online after the cut-off date of three months after the passage of their Appropriation Laws. As such, these documents can't be considered as publicly available.
  40. Quarterly Reports, Mid-Year Review, and Year-End Report/ Audited Financial Statements
  41. Of the 14 Auditor General's Report, only 9 were published online in 2018. In 2020, this number has doubled to 18.
  42. States were categorized in these zones: North West (Kaduna, Kano, Katsina, Kebbi, Jigawa, Sokoto and Zamfara); North East (Adamawa, Bauchi, Borno, Gombe, Taraba, and Yobe); North Central (Benue, Kogi, Kwara, Nasarawa, Niger, and Plateau); South East (Abia, Anambra, Ebonyi, Enugu, and Imo); and South South (Akwa Ibom, Bayelsa, Cross River, Delta, Edo, and Rivers)
  43. Abia, Akwa Ibom, Ebonyi, Ekiti, Jigawa, Kaduna, Kogi, Kwara, Ogun, Ondo, Osun, and Plateau
  44. In Nigerian states, the functions of government are Administrative, Economic, Law and Justice, and Social.

45. Correlations were conducted between the Internally Generated Revenue (IGR) collected until June 2020 and their scores and there is actually a negative coefficient of  $-.0921$ . The severe impact of COVID-19 on the state's coffers is perhaps a reason for this relationship. The correlation coefficient between FAAC and scores is  $.022$ . None of the coefficients were statistically significant.
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52. <https://dailytrust.com/abdulrazaq-proposes-social-audit-for-kwara-projects>
53. A perfect correlation would be 1.



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