

## **NORTH WEST ZONE**

### **Background**

The North West Zone is the largest in the country with seven states namely: Kaduna, Kano, Katsina, Kebbi, Jigawa, Sokoto and Zamfara States. The zone according to the 2006 census shows a total population of 35, 786, 944 with total percentage of 25.56%. The Zone is predominantly constituted by large numbers Muslims and minority Christians with agriculture as their major occupation. The economic transformations of the 1970s and 1980s had far-reaching impacts on economic and social relations in the region. As the national economy shifted from agriculture to heavy dependence on oil, services and importation of finished products, cash-crop production, which had been the region's mainstay, declined.

The zone though with high number of illiteracy rate is highly politically inclined in partisan politics. The North West is the most sensitive in electioneering period and the generality of citizens were clubbed with political alienation and blind support for those seeking political office. 2015 general elections show the change in such political alienation where citizens voted for the candidate of their choice and further protected their mandate with passion. North West zone is housing the major military institutions and institutions of higher learning. The Zone is endowed with the farming, textile industries, plastic industry, and rice processing machine among others.

### **Budget Transparency Survey in the Zone**

The State Budget Transparency Survey in the North West geopolitical zone is based on a detailed questionnaire that was collected comparative dataset on the public availability of budget information and other accountable budgeting practices across Nigerian. This is expected to serve as guide to civil society organizations as well as researchers from the targeted states through each of the four stages of the budget processes. It is expected to assist researchers in evaluating the information that should be made available to the public at every stage of the budget process and help to identify and evaluate accountable budgeting practices during each stage of the budget year.

The questionnaire consists of multiple-choice and open-ended questions on how budget documents availability and accessibility. Questions are grouped into three sections with computed indexes thus:

1. Public Availability of Key Budget Documents,
2. Public Participation in the Budget Process, and
3. Availability of Information on Public Procurement.

The last section of the survey has to do with issues of access to information and fiscal responsibility. The section has no computed index.

### Section 1: Public Availability of Key Budget Documents

Under this section, key budget documents surveyed for their public availability include: State Budget Call Circular, State Budget Draft Estimates, State Budget Appropriation Law, State Citizens Budget, Implementation Reports: State Executive’s Quarterly Report, State Mid-Year Review and State Accountant-General’s Report (Year-End Report); as well as the State Auditor-General’s Report. Table 1 below compared availability of these key budget documents in the zone.

Table 1: Key Budget Documents availability in the North West geopolitical zone.

<b>Budget Documents Used in Completing the Questionnaire</b>								
<b>KEY BUDGET DOCUMENTS</b>	<b>JGS</b>	<b>KDS</b>	<b>KNS</b>	<b>KTS</b>	<b>KEBBI</b>	<b>SKS</b>	<b>ZMS</b>	
1. State Budget Call Circular	PPA	PIU	PIU	PIU	PIU	PIU	PIU	
2. State Draft Budget Estimates	PPA	PIU	PIU	PIU	PIU	PIU	PIU	
3. State Budget Appropriation Law	PPA	PIU	PIU	NP	NA	PIU	PIU	
4. State Citizens Budget	NP	NP	NP	NP	NP	NP	NP	
5. State Quarterly Reports	NP	PIU	PA	NP	NA	PIU	PIU	
6. State Mid-Year Review	NP	PIU	PA	NP	PIU	PIU	PIU	
7. State Accountant-General’s Report	PIU	PA	PIU	NP	PIU	PIU	PIU	
8. State Auditor-General’s Report	PIU	PIU	PIU	PIU	PIU	PIU	PIU	
Total Scores (%)	54	5	18	6	23	34	13	

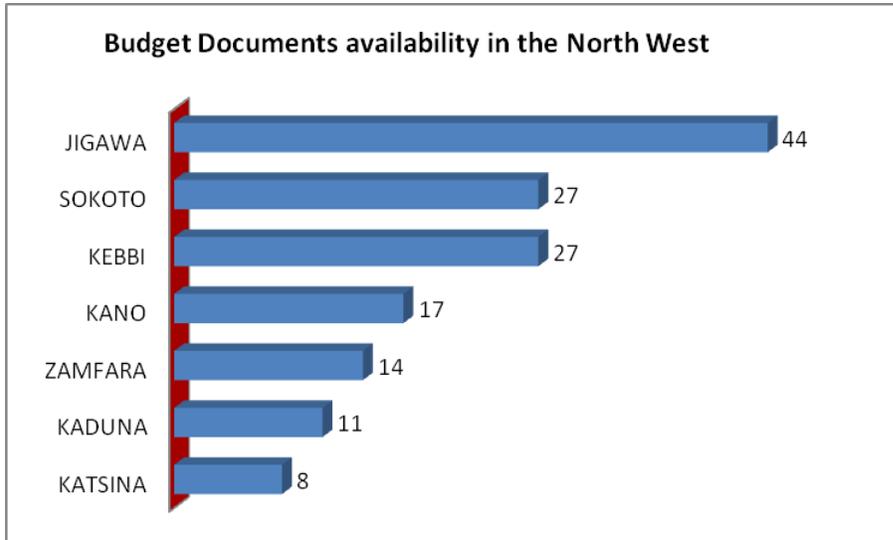
**Note:** PPA: stands for Produced and Publicly Available;

PIU: stands for Produced but for Internal Use

NP: stands for Not produced

The above table shows that states in the North West zone do not make key budget documents available to the public. Jigawa scored 54 and was ranked first, the highest score as shown in figure 1

while the other six states are far below average; this is still by far lower than expected availability of budget documents to citizens. This indicates that the performances across states in the North West are below expectations of international best practice.



Budget documents estimate/proposal or approved should at all times be made available to citizen to ensure all government actions are followed by the people for the purpose of development.

In the North West geopolitical zone there is the non-production of the citizens' budget and most of the states don't make available the state quarterly report produced while other states based on the study are not aware of the production of state quarterly report. The executives should adhere to regular deadlines in an annual calendar for drafting the budget, presenting it to the state house of assembly for debate, executing the budget, and presenting its final accounts to the public and to the state auditor-general. Timely and regular reporting on each of these four phases of the budget process is essential. The state assembly and state auditor-general are to perform their critical roles in a timely manner throughout the budget year, especially when it comes to debating and approving the annual budget and reviewing the final accounts.

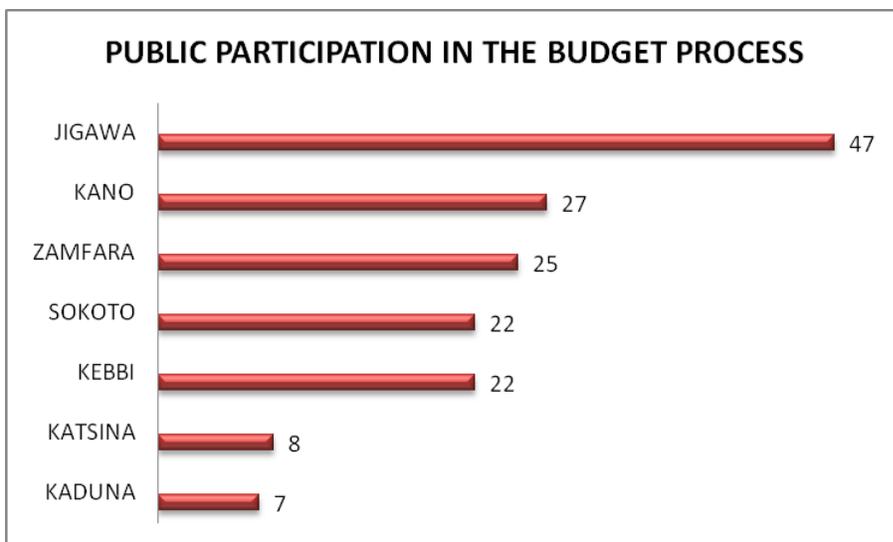
Citizens, civil society organizations, interest groups should have the right to expressly access state's budget for the purpose of measuring the progress of implementation (self-perception). This requires that budget documents be widely available. This is especially important for the State Executive's Budget Proposal, which should be available to citizens before it is adopted by the start assembly.

## Section 2: Public Participation in the Budget Process

The macroeconomic policy framework of budget transparency and participation is part of the agenda for emerging democracy around the world especially in developing countries. The design of macroeconomic frameworks and policies which take into account the voices and interests of women and socially included groups are critical in the fight against gender inequality and poverty. Macroeconomic policy-making often remains sheltered from broad public scrutiny and debate. This is due in part to the belief that macroeconomics is both a neutral subject, devoid of social content, and a technical subject best left to experts. However, the technical content of macroeconomic policies often disguises their social content. These policies are enacted within a context of institutional structures and power relations among economically differentiated social groups. Macroeconomic policies also produce a variety of social outcomes by determining which groups get what out of the economic pie. Scrutinizing public budgets is an important step towards understanding the social content of macroeconomic policies currently in place and democratizing the process of macroeconomic policy-making.

The rating based on peoples participation in the North West geopolitical zone shows that Jigawa state scores 47 percent followed by Kano state with 27 percent, Zamfara state with 25 percent, Kebbi and Sokoto states scored 22 percent each, Katsina 7 percent while Kaduna scored 7 percent in the details of the ranking below as shown in graphics.

Figure 2: North West Zone Scores and Ranking in Public Participation in the Budget Process



### **Section 3: Availability of Information on Public Procurement**

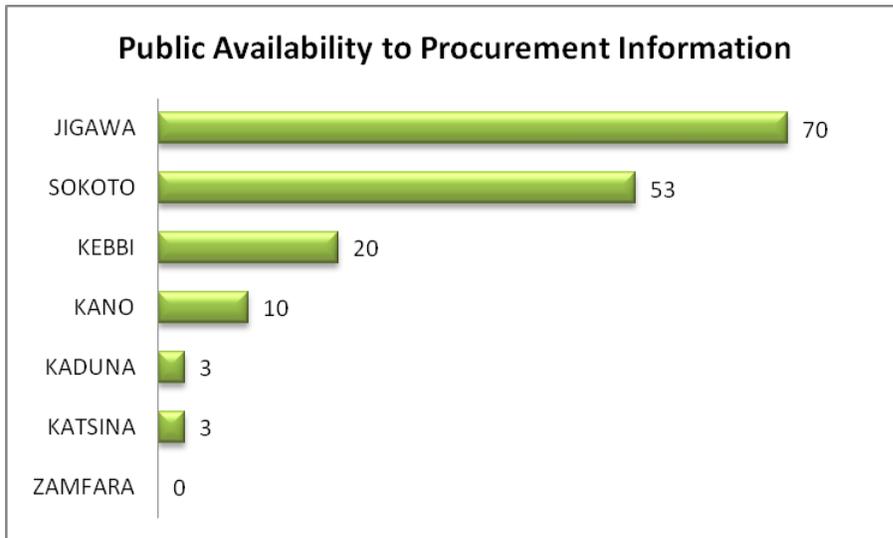
This section looked at the availability of information on procurement and contract procedures in the North West zone of the country. This clearly underscores the fact that public procurement is essential in the process of delivering public goods and services to the citizens. Most government works and services are implemented through the process of procurement that is mostly transparent and shrouded with secrecy. Good and accountable governance therefore thrives when the public procurement processes are governed by rules and effective institutions. Processes and procedures on procurement laws enacted by the states and procurement oversight institutions established to regulate the practice of public procurement within governance and private sector actors such as contractors and consultants. For transparency in procurement, it requires an evaluation criteria clearly specified in advance in tender documents so that the award decision is made solely on the basis of criteria stated in the tender documents. Also worth noting is the role of civil society in observing the procurement processes independently without fear or favour.

Based on the evidence from the survey shows that legal framework for regulating procurement processes exist in all the seven states. Only Jigawa state has the legal framework in place based on international best practices, the state Tenders Board upload public tender document on its website. Sokoto state also has tenders board in place but information on individual procurement process can be accessed on request. Three states have no tender's board but information on individual tenders can be accessed from the Due Process Office. There is no existing legal framework in Kano and Zamfara states but procurement information can be accessed from the office. Most states complied with the publication of procurement information in national newspapers but the information is shrouded with secrecy. Information on procurement is not available to the public in Kaduna state.

In Jigawa and Sokoto states, tenders are opened publicly immediately following the closing date for bid submission, there is a delay in opening tenders in Kano state while in the four other states tenders are not opened publicly. In Jigawa all procurement documents are publicly posted on the government website while in the other six states procurement documents are not displayed. Sokoto state provides justification for award of contract and the selected contractors are published but evidence of the justification is not made public. Justifications for award of contracts are not provided for or publicly available in Jigawa, Kaduna, Kano, Katsina, Kebbi and Zamfara states. In Kebbi state, there is an external procurement complaints review body, but the process of submission of complaint is not clear while in the mechanism for external complaints, review body is not available in the other six states. Alternative dispute resolution mechanism exists in Jigawa state while similar thing is not available in the other six states. No complaint review decisions are made

available to the contractor or citizens in all the seven states of the zone. Jigawa and Sokoto state publish information of successful contractors and the amount, Kano publish list of contractors while the other four (4) states do not publish or provide any information. The apparatus for the domestication of the Public Procurement Act (2007) as enacted is yet to be complied with in the zone except Sokoto state that domesticated the law.

Figure 3: North West Geopolitical Zone Scores and Ranking in Availability of Information on Public Procurement

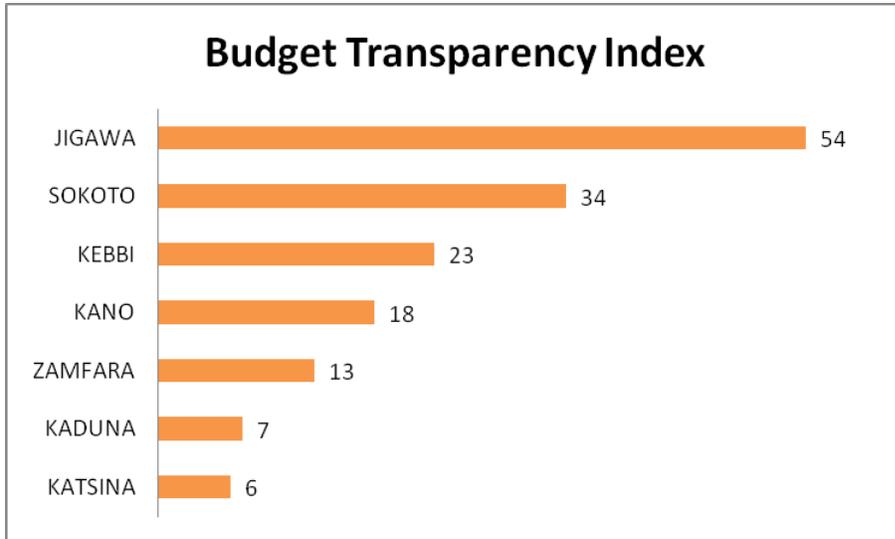


**Section 4: Legal Framework: Access to Information and Fiscal Responsibility**

In this session which deals with access to information and fiscal responsibility in the targeted states. States are expected to have a fiscal responsibility law that helps checkmate issues of compliance where revenue drawn from every part of the economy and from the larger population fund expenditure programs targeting narrow interest groups thereby creating differences in benefits between the larger group of taxpayers and the smaller group of program recipients with abundant possibilities for huge free riders.

In the zone, only Kebbi state have Fiscal Responsibility Law and no state has domesticated the Freedom of Information Law with concrete access to information mechanisms nor has any State in the zone have Access to Information Agency that ensures the application of the State Freedom of Information. The two major laws give citizens an enabling environment to check excesses and access to information that happen behind the scene to the public glare for representatives or interest groups and civil society organization to avoid abuse of system.

Figure 4: North West Scores and Ranking in Budget Transparency Index



Finally, in the overall index (State Budget Transparency Index), Jigawa scores the highest with 54 percent, followed by Sokoto with 34 percent, Kebbi with 23 percent, Kano 18 percent, Zamfara 13 percent, Kaduna 7 percent and finally Katsina state with 6 percent.