

NORTH CENTRAL ZONE

Background

North Central Zone is made up of six states (Benue, Kogi, Kwara, Nasarawa, Niger and Plateau) and the Federal Capital Territory (FCT), Abuja. While the states have 114 Local Government Areas with a total population of over 20million, the FCT has 6 council areas with a population of about 1.41 million. The zone is agrarian as the main employer of labour is agriculture with few commercial centers in form of modern and local markets. Crops produced in the zone include yam, rice, sorghum, maize, acha, beeniseed, fruits, vegetables, etc. Distinctly, Plateau state is known to be the major producer of Irish Potatoes in the country as well as the main supplier of poultry products to major cities in northern Nigeria. Every state in the zone is endowed with abundant solid minerals. It is important to note that the analysis presented below does not include the Federal Capital Territory as the survey only considered the 36 states in Nigeria.

Budget Transparency Survey In North Cenral Zone

The budget transparency survey in the zone was carried out based on a standard questionnaire containing fifty six questions designed by CIRDDOC. The essence is to establish whether information on budget processes is made available to the general public in the states or not. Specifically, the survey attempted to establish the extent of public availability of budget and other accountable budgetary documents as well as the involvement of the public including the vulnerable in every stage of the budget process.

For this analysis, the questionnaire has been categorized into three sections namely:

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

Section 1: Public Availability of Key Budget Documents

In this section, the survey was centered on key budget documents which are: State Budget Call Circular; State Budget Draft Estimates; State Budget Appropriation Law; State Citizens Budget, State Executive's Quarterly Report and State Mid-Year Review. The summary of the outcome of the section for the six states in the zone is presented in table 1.

Table 1: Status of Key Budget Documents

Key Budget Documents	Benue	Kogi	Kwara	Nasarawa	Niger	Plateau
1. State Budget Call Circular	PIU	PIU	PIU	PIU	PIU	PIU
2. State Draft Budget Estimates	PPA	PIU	PIU	PIU	PIU	PIU
3. State Medium Term Sector Strategy	PIU	NP	PPA	PIU	PPA	PIU
4. State Draft Budget Votes	PPA	PIU	NP	PIU	PIU	PIU

5. State Budget	Citizens	NP	NP	NP	NP	NP	NP
6. State Budget Appropriation Law		PIU	PIU	PIU	PPA	PPA	PIU
7. State Quarterly Reports		PIU	PIU	PIU	NP	PIU	PIU
8. State Mid-Year Review		PIU	PIU	PIU	NP	PIU	PIU
9. State Accountant-General's Report		PIU	PIU	NP	PPA	PPA	NP
10. State Auditor-General's Report		PIU	NP	NP	PPA	PIU	NP

Source: Extracted from Completed Open Budget Questionnaire

Key: PPA = Produced and Publicly Available;

PIU = Produced but for Internal Use

NP = Not produced

Table 1 shows that most key budget documents in the states in north central zone are not publicly available. The situation is however better in Nasarawa and Niger states where three each of the documents are publicly available followed by Benue and Kwara states with two and three documents respectively being available, while none of the documents is publicly available in Kogi and Plateau states. All the

states produce most of the documents for internal use; except for citizens' budget which is not produced in any of the states. Performance in this sections which covered 26 questions is presented in figure 1.

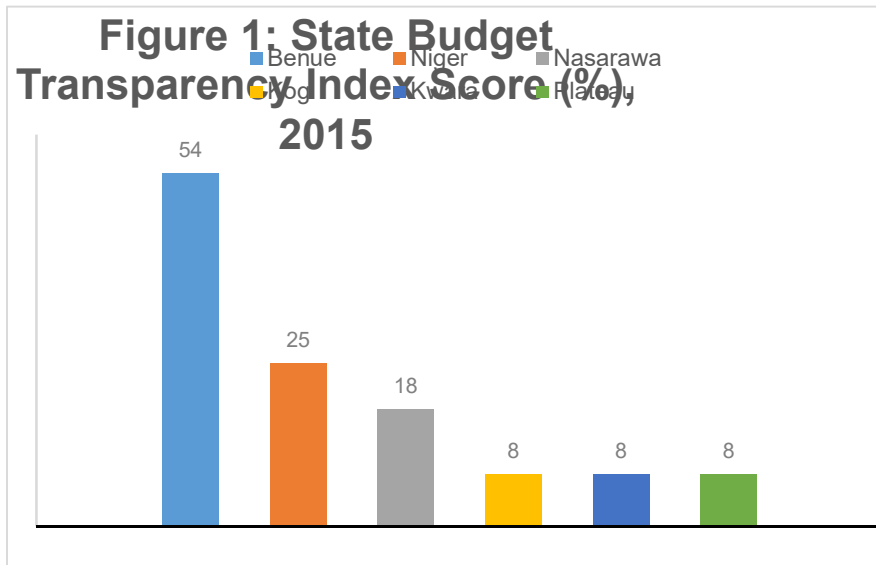


Figure 1: Performance in Key Budget Documents

From figure 1, Benue state has the highest score of 54%, followed by Niger state with 25%, while Nasarawa state has 18%, placing it third. Kogi, Kwara and Plateau states have the least score of 8% each. The impressive performance of Benue state despite the fact that only two of its key documents are publicly available is attributed to expenditure classifications and presentation of individual sources of revenue (questions 7 to 12) which are lacking in other states. This is the only state (Benue) that has a score of above 50% and more than double the national average of 26% while the scores of other states in the zone are below national average. Though none of the states in the zone produced citizens budget, the poor performance of Kogi, Kwara and Plateau states in this section is largely due to public unavailability of most of the key budget documents in 2013, including;

Executive Budget Proposal, Budget Appropriation Law, as well as the non-production of Quarterly Reports and Midyear Review among others.

Section Two: Public Participation in the Budget Process

The desire to make budgets more participatory and transparent is part of a larger agenda to democratize the formulation of macroeconomic policy frameworks. The design of macroeconomic frameworks and policies that take into account the voices and interests of women and poor people are critical in the fight against inequality and poverty. This is focus of this section which covers questions 27 to 41. The result for the section presented in figure 2.

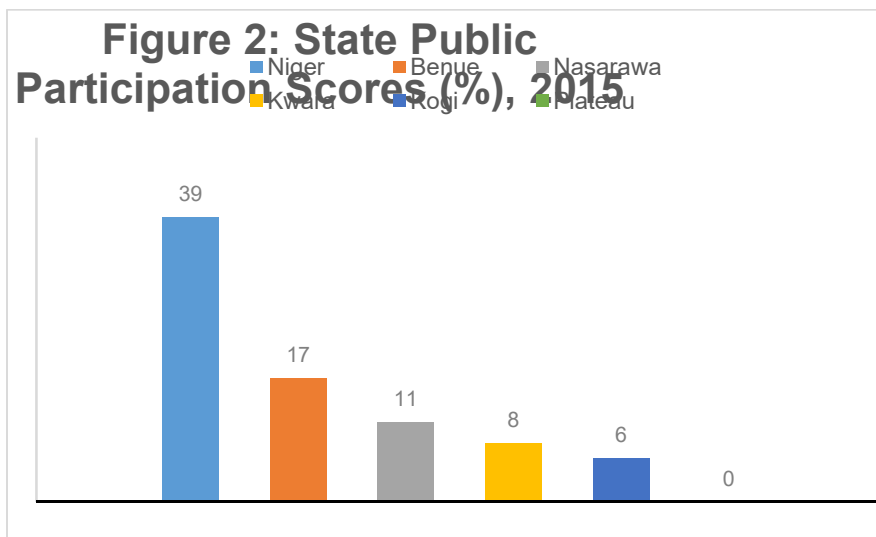


Figure 2: Public Participation in Budget Process

Figure 2 shows that Plateau state performed extremely poor in this section with zero percent (00%). This is because the state does not adhere to budget timetable, just as the state executive council does not typically consult with the public as part of the budget preparation process to determine budget priorities. Also, it has no policy engagements that identify what the executive arm hopes to achieve from

public engagement processes. Although the state house of assembly committees conducts public hearings, nothing is heard of such hearings thereafter. This is followed by Kogi and Kwara states with 6% and 8% respectively.

Nasarawa, Benue and Niger states with 11%, 17% and 39% respectively performed relatively better in this section than the other three states in the zone. The highest score of 39% by Niger state in the zone depicts that it is the only state in north central zone with a performance above the national average of 26% in this section.

Section Three: Transparency in the Procurement System

In order to ensure that all interested parties are adequately informed and carried along for possible participation, it is necessary that information on public procurement be publicly made available. This section seeks to establish the extent to which information on the process of procurement is publicly available. Figure 3 illustrates the situation in this section.

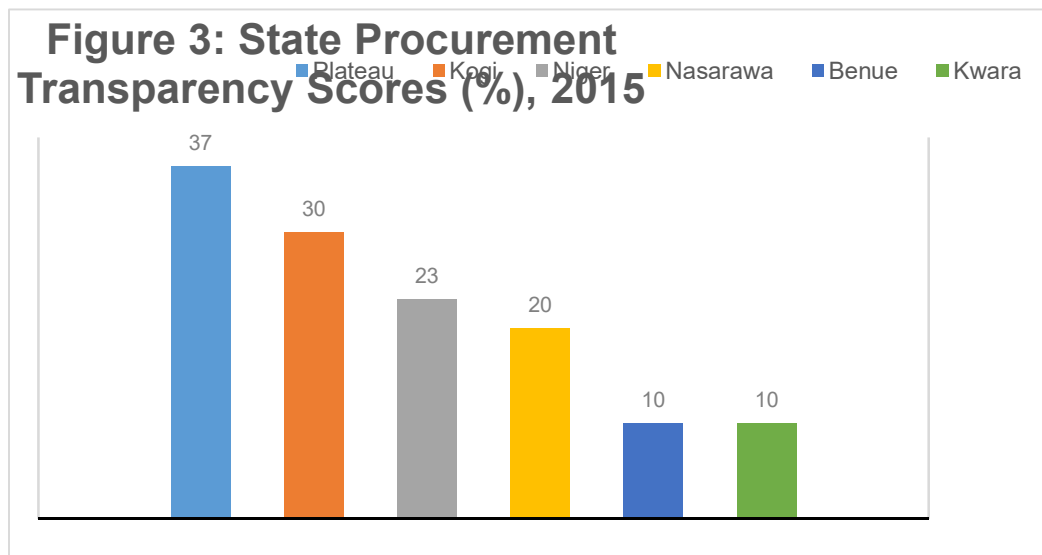


Figure 3: Procurement System's Transparency

As figure 3 shows, Plateau state's score of 37% is the highest in this section, followed by Kogi state with 30% while Niger and Nasarawa states have 23%, 20% respectively. The score of 10% each by Benue and Kwara states is the poorest in the zone. These figures indicate that Plateau state performed above national average of 30% while Kogi state score tallies with the national average. All other states in north central zone performed lower than the national average. This poor performance is largely attributed to absence of procurement law and lack of publication of justification for awarding contracts to selected contractors; while information on the channels for procurement review is never made publicly available. In addition, information on alternative dispute-resolution mechanisms related to procurement bid document and contract award decisions are never publicly available, just as information on the functioning of the procurement review system is not.

Conclusion

The performance of Niger with an average of 29% is better than those of the other five states in the zone followed by Benue state with an average of 27% while the state that performed poorest is Kwara with an average of 8.67%.

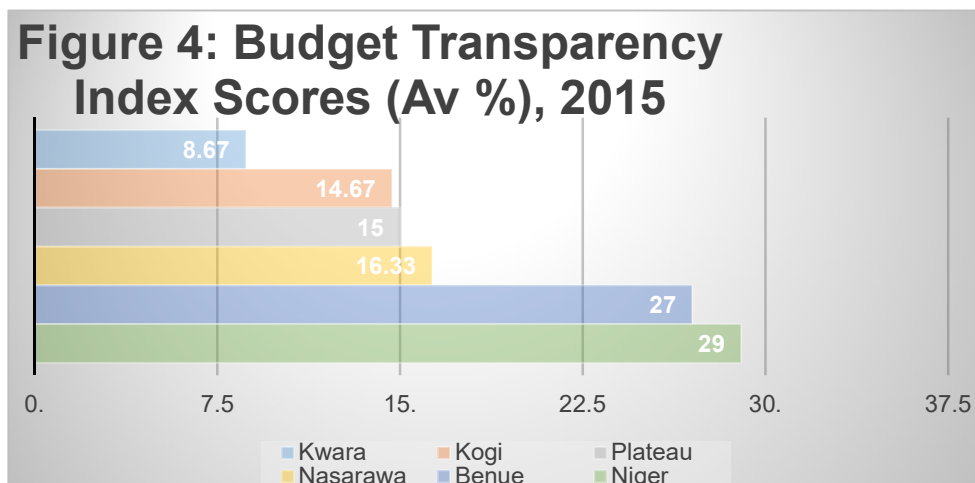


Figure 4: Budget Transparency Index 2015

The average scores for Niger and Benue states are greater than the national averages for sections one and two but lower than the national average of section three. The scores for the remaining four states in the zone are lower than the national averages in all the three sections. Average performance in the three sections for each state is graphically presented in figure 4 above.