

**ANALYSIS OF STATE ACCOUNTABILITY AND VOICE
INITIATIVE (SAVI) AND BUDGETARY PROCESSES IN
ENUGU STATE, NIGERIA, 2010-2015**

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Abstract

This study focused on the role of the State Accountability and Voice Initiative (SAVI) in budgetary processes in Enugu State between 2010 and 2015. Specifically, the study investigated why SAVI's engagement with the government in the area of capacity building has not improved citizens' participation in budgetary processes in Enugu State. In generating data for the study, documentary method of data collection, based on secondary sources, was adopted. Interviews were also conducted with relevant stakeholders. To analyze the data generated, the study used content analysis. It was anchored on the Systems Theory as the framework of analysis. The study demonstrated that despite the intervention of SAVI and its partners to encourage a participatory budget decision-making process, Enugu State government still practiced a closed budget system. In other words, lack of commitment on the part of government accounts for the failure of SAVI in engendering increased citizen's participation in budgetary processes in Enugu State between 2010 and 2015. The study, therefore, recommends that Enugu State government should not only make all budget documents available to the public, but should also make the Visit Every Community (VEC) project an important aspect of the budgetary system. It also recommends that SAVI should further strengthen its capacity to engage with the government as well as embark on enlightenment campaigns to sensitize the public on the need to actively get involved in budgetary processes.

Keywords: SAVI, Budget, Budgetary Processes, Budget Implementation, Citizens' Participation.

Introduction

The involvement of citizens in governance has always been the central theme of democracy, hence, the definition of democracy as “a system of government under which the people exercise the governing power either directly or through representatives periodically elected by themselves” (Appadorai, 1975:137). From antiquity, therefore, man has always demanded to be involved in taking decisions concerning him. In other words, he has always wanted to have an input not only in making policies, but also in the conduct of other governmental affairs, especially those that either directly or indirectly affect him.

In Nigeria, citizen participation in governance, directly, or indirectly, is part of a larger effort to extend and deepen democracy. Since the return to civil rule in 1999, citizens, through Civil Society Organizations (CSOs), Non-Governmental Organizations (NGOs), and other social movements, have always engaged the government in one form or the other, in order to make their voices heard. The vast majority of these CSOs and NGOs operate independently of the government and political parties. It is this independence that often underlies the unique oversight and information contribution of civil society to governance. Each of these organizations focuses on a particular aspect of the society from which they make demands on the government.

The more formal means of citizen participation in governance is termed “engaged governance”, which Khan (2005:5) defined as “an institutional arrangement that links people more directly to the decision-making process of a state in a manner that does not by-pass the institutions of representational democracy but complements it”. It is expected that such a process would strengthen people’s capacity to influence public policies and programmes more effectively and positively.

Budgetary processes are one of the many areas in which citizens have constantly engaged the government (the other areas being on human rights, electoral matters, economic issues, etc). In most cases, they do this through the instrumentality of the CSOs. This is not surprising given the fact that the budget is the government’s most important economic policy instrument. Therefore, it is expected that citizens should take more than a passing interest in it.

Increased civil society budget activities are often complemented by greater independent budget oversight within legislatures and by the increased critical coverage of budget issues in the media.

Krafchik (2005:58) has argued that a partnership between civil society and legislatures is often the starting point for the development of local independent budget work. In many cases, civil society has been able to build or enhance research expertise that is lacking in legislatures, while legislatures can offer access to key moments in the budget process that are inaccessible to civil society.

Meanwhile, the importance of an inclusive budgetary process cannot be over emphasised. When it is shrouded in secrecy, the outcome, in most cases, are far from meeting societal expectations. Chiaji (2001:18), writing on the Kenyan experience, averred that:

Technocrats at the treasury monopolized the entire process of formulation and implementation of Kenya's budget with disastrous consequences. The budget is not sufficiently debated before presentation and non-state participation results in too many donor-generated proposals... Another weakness is that budget debate is neither integrated nor systematic hence it is often inexhaustive. Parliamentarians see the proposals for the first time when the Minister for Finance presents it for debate in parliament. The period allowed for debate is also too short considering the fact that the report is usually broad and over 400 pages.

However, there are divergent opinions regarding the definition of participatory budgeting, either political or scientific, because procedures called participatory budgeting in some places would not get that label in others. Hence, there needs to be a definition that includes a set of minimal requisites to clearly differentiate this participatory procedure from others, while giving sufficient leeway to enable different specificities. Minimally, participatory budgeting, therefore, includes the participation of non-elected citizens in the conception and/or allocation of public finances.

Over the years, the idea that development requires good governance has gained considerable momentum. Good governance is variously described as governance that is accountable, transparent, follows the rule of law, and allows for participation, or citizen voice (Brautigam, 2004: 21). The emphasis on participation as a core component of good governance, according to Brautigam, has many sources, among them is the "Third Wave" of democratization, and a parallel increase in the power and influence of local and global Civil Society Organisations.

In a democracy, the essence of participatory budgeting, therefore, is to ensure accountability and good governance. When these are not guaranteed, the citizens can only vent their feelings through "voice", since waiting for the next election to vote out such governments is of little help

to a citizen who needs immediate corrective action (Paul, 2005:79). Voice may take the form of protest, non-cooperation or the rejection of political representatives through the ballot process. This action can act as an instrument of accountability, signalling the authorities that they must listen to the people's voice and take remedial action.

Mostly, these forms of engagements with the government by the citizens are done through the instrumentality of Civil Society Organisations and other governance programmes created for such. It is from this standpoint that we begin to analyse the involvement of the State Accountability and Voice Initiative (SAVI) in the budgetary processes in Enugu State. Although not a budget group in the strict sense of the word, SAVI is a DFID-funded governance programme designed to support responsible, accountable and inclusive state-level governance in Nigeria. It is the outcome of a bilateral agreement between Nigeria on the one side, and the DFID/UKAid on the other side, designed to support the government of Nigeria on governance. SAVI is one of the programmes created as a vehicle to provide this support. It is, therefore, not a Civil Society Organization but a programme that supports CSOs and other partners that work in the governance sub-sector to achieve their goals. It started in Nigeria in 2008, and presently, it is in ten states of the federation: Anambra, Enugu, Jigawa, Kaduna, Kano, Kastina, Lagos, Niger, Yobe and Zamfara States.

As a voice and accountability programme, SAVI encourages citizen groups, elected State House of Assembly members, and the media, to work together and play their part in promoting more effective use of public resources. It is interested in promoting and accelerating key pieces of state legislation to support better governance, especially bills on fiscal responsibility, public procurement, and freedom of information.

SAVI, as a governance reform programme in Nigeria, supports local partners and stakeholders, not through the usual accountable grants, but through mentoring, capacity building, relationship brokering, and seed funding. This is what is called "Facilitated Partnership Approach". Here, in-house teams in each State, made up of a mixture of staff from government, civil society and media backgrounds, facilitate locally-driven change. State teams broker partnerships and working relations between civil society groups and citizens; between civil society groups, media houses and State Houses of Assembly; and between these demand-side players and the state government (the supply side). While SAVI Staff in the State are fully accountable to SAVI,

partners have complete flexibility to determine their own priorities and activities, as well as the kind of assistance and mentoring they require from SAVI. The aim is to foster skills, knowledge, networks, and working relationships that effectively engage citizens in governance.

SAVI has as its mission, the following:

- i. Supporting the development of effective partnerships among citizens, civil society, the media, State Houses of Assembly and government in selected states.
- ii. Strengthening the capacity of civil society, the media, and State Houses of Assembly to engage citizens in collective action to hold government to account.
- iii. Strengthening systems, processes, and procedures for public participation in government decision-making.
- iv. Capturing, analysing, and sharing key learning for replication in other sectors and states.

The main aim of SAVI is to build sustainable, effective and replicable process of citizen engagement in governance, which can take on a life of their own without external support, and which make a difference in people's lives. It does this through providing support to its partners: the civil society, the media, and the State Houses of Assembly. In fact, the State Houses of Assembly members are not seen as part of government (supply side), but as representatives of the people, who, together with other SAVI partners, are regarded as agents of citizen's voice.

In other to ascertain the impacts of its partners on governance, SAVI monitors tangible examples of state government action in response to citizen demand, such as changes in government consultation processes, policy formulation, budget allocation, budget release and implementation, as well as incremental change over time in the overall responsiveness of state governments to their citizens.

In all cases, these are actions by state governments relating to policy, budgets and practice, which citizen groups, media organisations and elected House of Assembly members do play significant part in influencing. SAVI, as the support provider, is interested in the story behind the result, to understand how these partners are achieving a change in the relationship between citizens and their state governments. It is often not mentioned because it works behind the scene, allowing the partners to take the glory.

Though the programme started in Enugu State in 2008, the actual budget work began in 2010, and since then, it has engaged the state government in a number of key fiscal policies. Against this background, this study examines the role of SAVI in budgetary processes of Enugu State between 2010 and 2015. Specifically, it investigates why SAVI's engagement with the government of Enugu State in the area capacity building has not enhanced citizens' participation in budgetary processes of the State.

Theoretical Framework

We anchored our analysis on the Systems Theory. Systems Theory is the interdisciplinary study of systems in general, with the goal of elucidating principles that can be applied to all types of systems at all nesting levels in all fields of research (Wikipedia). A central topic of systems theory is self-regulating systems, that is, systems self-correcting through feedback. Self-regulating systems are found in nature, including the physiological systems of our body, in local and global ecosystems, and in organizations such as the United Nations Organization (UNO), etc. As a transdisciplinary, interdisciplinary and multiperspectival domain, the area brings together principles and concepts from Ontology, Philosophy of Science, Physics, Computer Science, Biology, Engineering, Geography, Sociology, Political Science, and Economics among others. Systems theory thus serves as a bridge for interdisciplinary dialogue between autonomous areas of study as well as within the area of systems science itself.

The systems view is based on several fundamental ideas. First, all phenomena can be viewed as a web of relationships among elements, or a system. Second, all systems, whether electrical, biological, or social, have common patterns, behaviours, and properties that the observer can analyze and use to develop greater insight into the behaviour of complex phenomena and to move closer toward a unity of the science.

Systems theory in Political Science is a highly abstract, partly holistic view of politics, influenced by cybernetics (a transdisciplinary approach for exploring regulatory systems, their structures, constraints, and possibilities). The adaptation of systems theory to Political Science was first conceived by David Easton, who published his theoretical works on political models in

three volumes: *The Political System: An Inquiry into the State of Political Science* (1953); *A Framework for Political Analysis* (1965); and *A Systems Analysis of Political Life* (1965). These books were his attempts to build an empirical theory of politics and an objective vocabulary for discussing politics. He attacked “hyperfactualism” (the collection of vast amounts of data without a systematic explanation of the political process). What was needed, he argued, was a general theory of politics, applying to all types of system across time and place, and not be bound by western ethnocentrism.

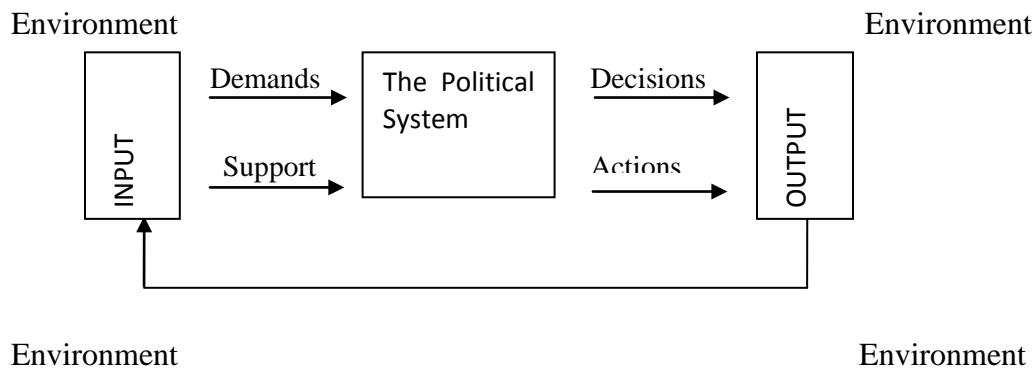
In simple terms, his behavioural approach to politics proposed that a political system could be seen as delimited (that is, all political systems have precise boundaries) and fluid (changing) system of steps in decision making. Borrowing from Biology and cybernetics, he wanted to show the interrelatedness of different parts. Governments process inputs of support and demands, produce policy outputs in the form of laws, regulations and allocations of resources, and the effects flow back in the form of feedback. The model functions in the step-by-step analysis enumerated below.

- i. Changes in the social and physical environment surrounding a political system produce “demands” and “supports” for action or the status quo directed as “inputs” towards the political system, through political behaviour.
- ii. These demands and supporting groups stimulate competition in a political system, leading to decisions or “outputs” directed at some aspect of the surrounding social and physical environment.
- iii. After a decision or output is made (for example, a specific policy), it interacts with its environment, and if it produces change in the environment, there are “outcomes”.
- iv. When a new policy interacts with its environment, outcomes may generate new demands or supports and groups in support or against the policy (“feedback”) or a new policy on some related matter.
- v. Feedback leads back to the first, forming a never-ending cycle.

If the system functions as described, then we have a “stable political system”. If the system breaks down, then we have a “dysfunctional political system”.

The diagram below depicts how the systems theory works in a political system.

Figure 1: The Political System



In applying the systems theory to the study, we take the entire budget process as the political system. The engagement of the state government on budget issues in the areas of advocacy, support, and capacity building by SAVI and its partners constitutes the inputs made into the political system (that is, the budget process). This engagement or inputs could be in the form of demands or support. Demands that are made on the political system include, but not limited to the following:

- i. That certain items should either be removed or included in the budget.
- ii. That citizens be carried along in the budget process.

As for supports that are made into the political system, they include the following:

- i. Providing technical assistance to the State House of Assembly during budget debates, and the executive arm, during budget preparation.
- ii. Engaging in training, advocacy, and capacity building of government officials involved in budget work. These are necessary tools to enhance the quality of budget produced in the long run.

- iii. Organizing stakeholders' meetings, conferences, and workshops with the government and other stakeholders in the budget process such as the State House of Assembly, the media, and other budget groups.

All these (demands and supports) constitute the inputs made into the political system (the budget process). These demands and support stimulate competition in the political system leading to decisions or outputs.

Decisions and actions constitute the output (or outcomes) from the political system or the budget process. The involvement or otherwise of the citizens in the budgetary processes and the type or quality of the budget that eventually emanated from the entire system or processes are part of these decisions and actions (output). The environment is the entire society where the whole interactions take place. The feedback mechanism comes into play when the output or budget that emanated from the political system interacts with the environment or the society. The outcome/output may generate new demand or support into the system, depending on the desirability of the budget, and the entire cycle starts afresh and continues.

Overview of Enugu State Budgets 2010 – 2015

The budget is the most important economic policy tool of government and provides a comprehensive statement of the priorities of the nation (Wehner and Byanyima, 2004, cited in CDD, 2008:13). All major government's programmes of action for the financial year are encapsulated in the budget which is a means to achieve these stated government objectives.

Basically, budgets have two major components: the revenue budget and the expenditure budget. CDD (2008:13-14) noted that the revenue budget provides revenue forecasts of government over the budget year. It comprises of income tax, corporate tax, excise duties, aid flows and other relevant sources of revenue. For States like Enugu, the main components of the revenue aspect of the budget are the Internally Generated Revenue (IGR) and the statutory allocation from the Federation account. On the other hand, the expenditure budget comprises all the areas to which the revenues so generated are put. It is divided into capital expenditure and recurrent expenditure. Recurrent expenditures are expenditures on goods and services that are consumed immediately such as salaries and wages of civil servants. Capital expenditures refer to money

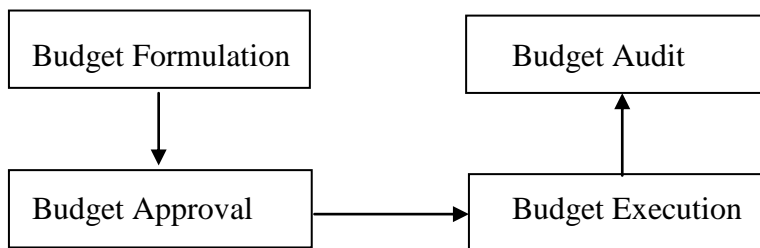
spent on the purchase of goods that can be used to produce other goods and services such as machinery or those spent on infrastructure such as roads, railways, airports, buildings etc.

Generally, budgets take the same processes. They include:

- i. Budget preparation, drafting or formulation
- ii. Budget approval or legislative review
- iii. Budget implementation or execution
- iv. Budget audit or performance evaluation

The cycle is represented in the diagram below

Figure 2: The Budget Cycle (Process)



Nwankwo (2008:5-10) has given a detailed analysis and explanations of these phases of the budget cycle, especially as they relate to State governments. She noted, *inter alia*, that:

The budget process at the State level is similar to that of the Federation...The executive arm of the government is responsible for budget implementation. The State Budget Office in the Ministry of Finance prepares draft estimates and sends them to the State Executive Council for consideration. The draft is usually discussed at the Executive Council meeting...It may be returned to the Budget Office/ Planning Commission for modifications before an amended draft is prepared for presentation to the House Assembly (sic)...Thereafter, the House of Assembly organizes a public hearing to get public input into the proposed budget. The House debates the budget proposals and under normal circumstances, integrates the contributions from the public hearing. The budget, which is an Appropriation Bill at that stage, is promulgated into what is Appropriation Law for that year. The Law is subsequently sent to the Governor to be signed into law or to be assented to.

The system in Enugu State is not different from the process explained above. However, in Enugu State, there was a novel initiative by the State Government known as the Visit Every Community (VEC) project. The VEC project was meant to aggregate the Key Development Needs (KDN) of the 471 communities in Enugu State which formed part of a four-year development implementation plan produced by the State Government termed “Enugu State Vision 4:2020”.

The VEC project was a noble move meant to get the citizens involved in budgeting from the elementary stage, since the respective communities were given the opportunity to identify at least four of their most pressing needs which were included in the development implementation plan which was meant to guide budget formulation and implementation over the four-year period that the Plan covered (2010-2013).

However, empirical evidence shows that though the implementation period ended in 2013, most of the projects as contained in the VEC report of the Implementation Plan are yet to be given attention. Secondly, some of the projects on the VEC report have been completed several years before VEC was introduced, calling to question whether the VEC initiative was actually carried out in these communities in the first place. Thirdly, the fact that there were discrepancies in the budget size for the Plan period (2010-2013) as contained in the Plan document and the State budgets of 2010 to 2013 further indicates that the Development Implementation Plan (which was supposedly a product of the aggregation of inputs made by the citizens) was not used as the basis for the preparation of the budgets of the four-year period the implementation period covered. While the budget size of the four-year implementation plan was 261.2 billion Naira (ESEPC, 2008:V), the actual size of the State budgets for the four years put together was 292 billion Naira, an excess of 30.8 billion Naira or about 10.5%. This is illustrated in the table below.

Table 1: Differences in the Budgets and the Implementation Plan (in Billion Naira)

	Budget Estimates (2010-2013)	EVM TIP (2010-2013)	Differences
Total	292	261.2	30.8
Recurrent	160.3	139.4	20.9
Capital	131.7	121.8	9.9

Source: Synthesized by the researcher from the following sources:

Source 1: Enugu State Vision 4:2020 (2010:V)

Source 2: www.thetidenewsonline.com/2009/12/04/enugu-presents-n67-8bn-budget-for-2010

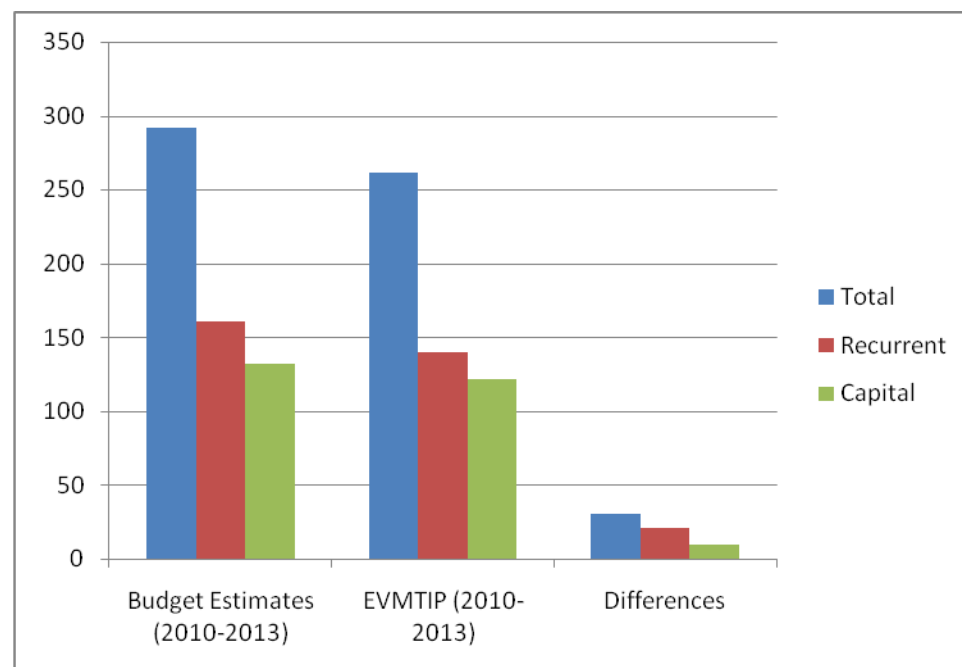
Source 3: www.vanguardngr.com/2010/12/enugu-budgets-n66-4bn-for-2011

Source 4: www.nigerianelitesforum.com/ng/states-and-lgda-specific-talks/11906-enugu-state-budgets-n74-99bn-for-2012-a.html

Source 5: www.thetidenewsonline.com/2013/01/02/enugu-budgets-n82-9bn-for-2013

This is further illustrated in the figure below.

Figure 3: Differences in the Budgets and the Implementation Plan (in Billion Naira)



Source: Developed by the researchers with information from Table 1.

From the table and figure above, it is also clear that the recurrent and capital expenditures of the budget estimates are higher than the EVMTIP estimates by 20.9 billion Naira and 9.9 billion Naira respectively.

The table and figure below summarises the entire budget size of Enugu State for the six-year period the study covers, that is, from 2010 to 2015.

Table 2: Summary of Enugu State Budget Estimates 2010-2015 (in Billion Naira)

	2010	2011	2012	2013	2014	2015
Recurrent	30.1	40.1	44.3	45.8	39.3	41.7
Capital	37.7	26.3	30.6	37.1	53.9	55
Total	67.8	66.4	74.9	82.9	93.2	96.7

Source: Synthesized by the researchers from the following sources:

Source 1: www.thetidenewsonline.com/2009/12/04/enugu-presents-n67-8bn-budget-for-2010

Source 2: www.vanguardngr.com/2010/12/enugu-budgets-n66-4bn-for-2011

Source3:www.nigerianelitesforum.com/ng/states-and-lgda-specific-talks/11906-enugu-state-budgets-n74-99bn-for-2012-a.html

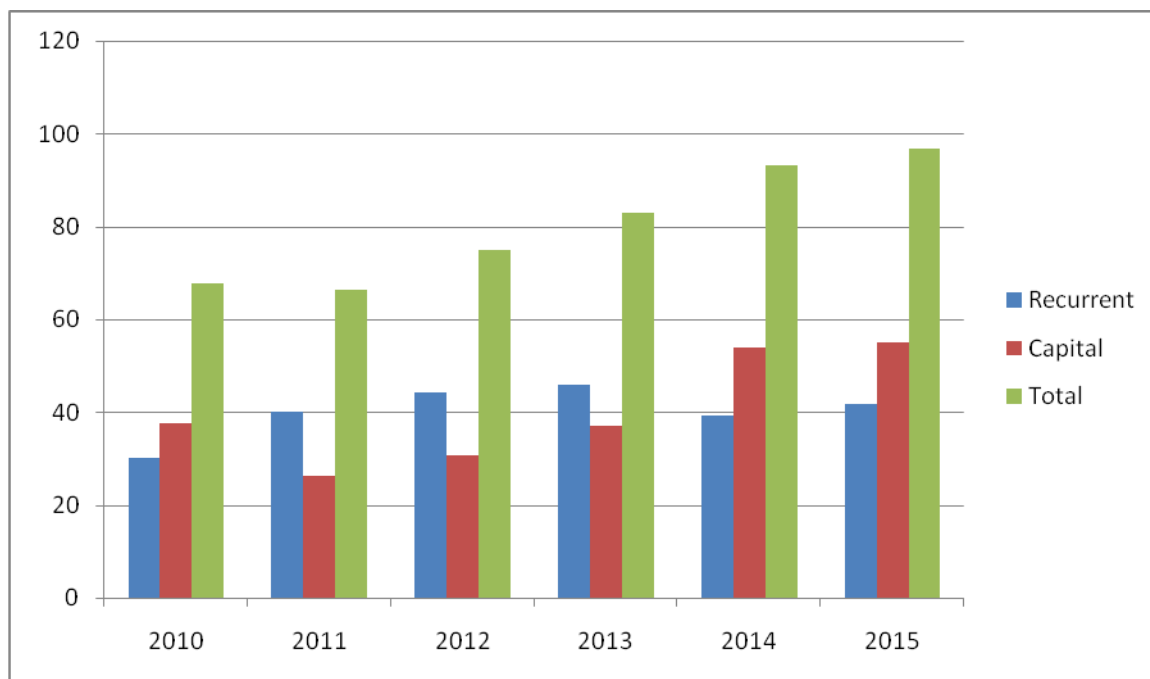
Source 4: www.thetidenewsonline.com/2013/01/02/enugu-budgets-n82-9bn-for-2013

Source5:www.dailypost.ng/2013/12/10/full-text-2014-budget-estimate-presented-governor-sullivan-chime-enugu-state

Source 6: www.dailypost.ng/2014/12/16/governor-chime-budgets-n96-7billion-2015

This is also represented in the figure below.

Figure 4: Summary of Enugu State Budget Estimates 2010-2015 (in Billion Naira)



Source: Developed by the researchers with information from Table 2.

SAVI and Public Participation in Budget Processes in Enugu State

Since the programme started in Enugu State in 2008, the State Accountability and Voice Initiative (SAVI), through its partners, has been engaging with the government and other stakeholders in the State to increase public awareness and involvement in budgetary processes in the State. It has done this through providing technical support and seed funding to other

stakeholders and partners that carry out either transparency surveys or budget implementation assessment and surveys. Examples of such are the support and seed funding it granted CIRDDOC Nigeria to carry out a survey on Enugu State budget transparency in 2012, and another support and funding granted to the Enugu Citizens Forum (ECF) to monitor the Enugu State 2013 budget implementation.

Also in May 2013, SAVI supported the Enugu State Ministry of Budget and Planning and the State House of Assembly to conduct a joint dialogue on the budget process, bringing together civil society representatives, traditional leaders, and other stakeholders to explore opportunities for improving the budget process in the State. At this meeting, the government agreed to include civil society representatives in budget planning and monitoring committees, and to post the State budget on the government website to enhance access and transparency (SAVI Newsletter, Vol.7, 2014:2).

SAVI's support to civil society, media, and State House of Assembly partners on budget processes – building knowledge on each other's role, developing skills in budget analysis and oversight, fostering mutual trust and effective working relationships on engaging with the budget, and supporting constructive engagement with the State government – complemented State Partnership for Accountability, Responsiveness and Capability (SPARC) support within the State government.

All these were meant to open the way to greater transparency and accountability on the State budget process – with Government, State House of Assembly, civil society and other stakeholders agreeing to continue to work together to improve budget responsiveness to citizens' needs, budget realism and effective implementation.

In another form of engagement, the Enugu State government and the State House of Assembly had to review the 2014 budget proposal to align with the State Development Plan, based on recommendations from SAVI-supported civil society partners. Building on the success of the 2013 budget engagement and relationship with the State House of Assembly, the SAVI-supported Budget and Planning and Advocacy Partnership (BPAP) trained State House of Assembly Committee Secretaries to analyse their sectoral budget provisions (SAVI Newsletter, Vol.7, 2014:3).

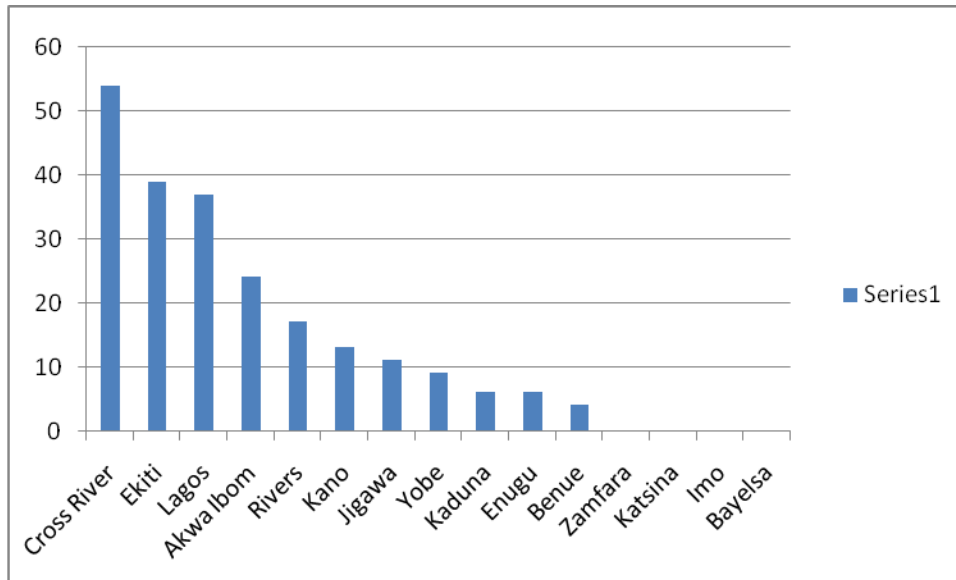
Efforts were also made by SAVI to build consensus among all stakeholders – both demand and supply sides – before the budget defence sessions to aid budget approval. During the 2014 budget defence, SAVI galvanized CSOs to participate in the budget defence sessions as observers as against the traditional practice where they were completely shut out. This engagement was meant to demonstrate improved close-up participation of civil society in the budget process, in ways which have added value, and been welcomed by both State House of Assembly and the government executive.

All these are part of the efforts made by SAVI and its partners towards increasing public participation in budgetary processes in Enugu State.

These efforts notwithstanding, empirical evidence shows that citizen involvement in the budget process is still very dismal in Enugu State. CIRDDOC (2011:7) has noted that citizens' participation in budget processes should apply to the whole budget and to every phase of the budget process. Going by the four stages of the budget process: formulation; approval; execution; and audit, our findings indicated that Enugu State citizens were not carried along in the budget process within the period the study covered. Participation should be broadly representative of the population, and should involve meaningful discourse that affects public decision making.

Figure 5 shows the position of Enugu State in the budget participation index of fifteen states where the survey was carried out.

Figure 5: Budget Participation Index (in Percent)



Source: CIRDDOC (2011:13)

From the figure above, evidence shows that Enugu State recorded a dismal 6% in the budget participation index. CIRDDOC Nigeria carried out this survey in 2011 in fifteen states of the Federation cutting across the six geo-political zones. Comparatively, though the State performed better than states like Bayelsa, Imo, Katsina, and Zamfara States which all scored zero, and Benue State which scored 4%, it is far off down the chart when compared with States like Akwa Ibom; Lagos; Ekiti; and Cross River which scored 24%; 37%; 39%; and 54% respectively.

The four indices used by CIRDDOC Nigeria to arrive at these figures include public involvement in budget formulation; approval; execution; and auditing. As regards public involvement in budget formulation, CIRDDOC Nigeria noted that the citizens were never involved in the budget formulation in Enugu State. However, as regards approval, the State opens State House of Assembly budget hearings to the public. Therefore, the citizens have the opportunity to participate at the approval stage. At the execution stage, though the State publishes some information on targeted spending, such as names of beneficiaries and planned projects, however, there is no mechanism for public feedback on project implementation.

Finally, on auditing, there are no mechanisms to engage the public in auditing processes. The public are not invited to attend meetings to discuss either the Accountant-General's report or the Auditor-General's report. Also, the Auditor-General's office does not maintain any formal mechanism of communication with the public. It issues no reports listing any inputs from public

consultations, and it provides no feedback on how inputs from citizens have been used to develop its audit programmes (CIRDDOC, 2011:12-14).

The table below shows the level of public participation in budget processes in Enugu State.

Table 3: Indices of Public Participation in the Budget Process in Enugu State

Indices of Participation	Public Involvement
Budget Formulation	No
Budget Approval	Yes
Budget Execution	Limited
Budget Auditing	No

Source: Developed by the researchers with information extracted from CIRDDOC (2011:12-14).

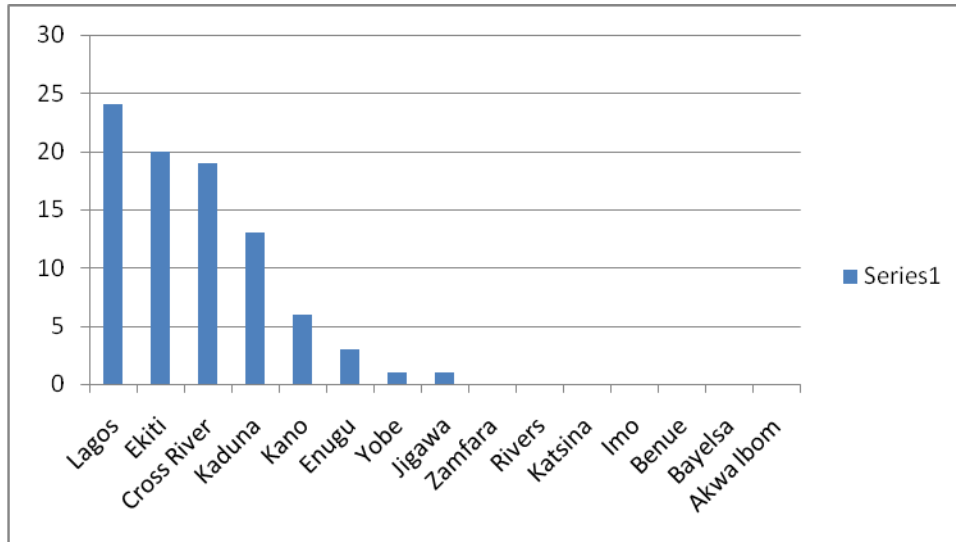
Citizens' Participation and Public Access to Budget Documents

Another means of determining the level of citizens involvement in the budget process is by examining the extent to which budget documents are made accessible to the public. Every State, Enugu inclusive, has a variety of budget documents ranging from the Executive Budget Proposal; the Budget Appropriation Law; a State-Level Citizens Budget; Budget Quarterly Reports; Mid-Year Reviews; the State Accountant-General's Report; and the State Auditor-General's Report. Without these documents in public domain, there can be no meaningful participation of the citizens in the budget process. These documents, therefore, are the *sine qua non* for effective open budget process which engenders accountability and transparency.

Transparency is an important first step towards enabling citizens to understand and participate in the budget processes. Citizens should be able to access timely, accurate, and comprehensive information on government revenue and on government spending. Public access means that any and all members of the public should be able to access relevant government budget information. This requires governments to release budget documents to the public in hard copy or on websites, or to make documents available on request to any member of the public (CIRDDOC, 2011:7).

In view of the foregoing, therefore, there is no gainsaying the fact that access to budget documents is a very important criterion for determining the level of citizens' participation in the budget process. In the same CIRDDOC Nigeria survey comprising fifteen states of the Federation, Enugu State scored a dismal 3% in the budget transparency index as shown in the figure below.

Figure 6: Budget Transparency Index



Source: CIRDDOC (2011:9)

From the figure above, although Enugu State is among the top six high performers, its score, nevertheless, is very poor. From the findings, Enugu State produces the State Executive Budget Proposal, but it does not make it public. However, the State Budget Appropriation Law is produced and it is made public. Regarding State Citizens Budget (which is an additional non-technical presentation of the government budget, produced by governments in a simple user-friendly format, since budgets are generally technical in nature and difficult for ordinary citizens to understand), Enugu State does not produce it, let alone making it public.

For State Quarterly Reports and the State Mid-Year Reports on budget execution, Enugu State produces them for internal use only. They are not made public. As regards the State Accountant-General's Report and the State Auditor-General's Report on budget execution and government's financial declarations respectively, Enugu State produces them also but they are not meant for public consumption. They are only for internal uses.

The table below summarises the budget documents which the State produces and makes public, and the ones which it does not.

Table 4: Budget Documents Produced and Made Public in Enugu State

Budget Document	Produces	Publicized
State Executive Budget Proposal	Yes	No
State Budget Appropriation Law	Yes	Yes
State Citizen Budget	No	No
State Quarterly Reports	Yes	No
State Mid-Year Reports	Yes	No
State Accountant General's Report	Yes	No
State Auditor General's Report	Yes	No

Source: Developed by the researchers with information extracted from CIRDDOC (2011:9-11).

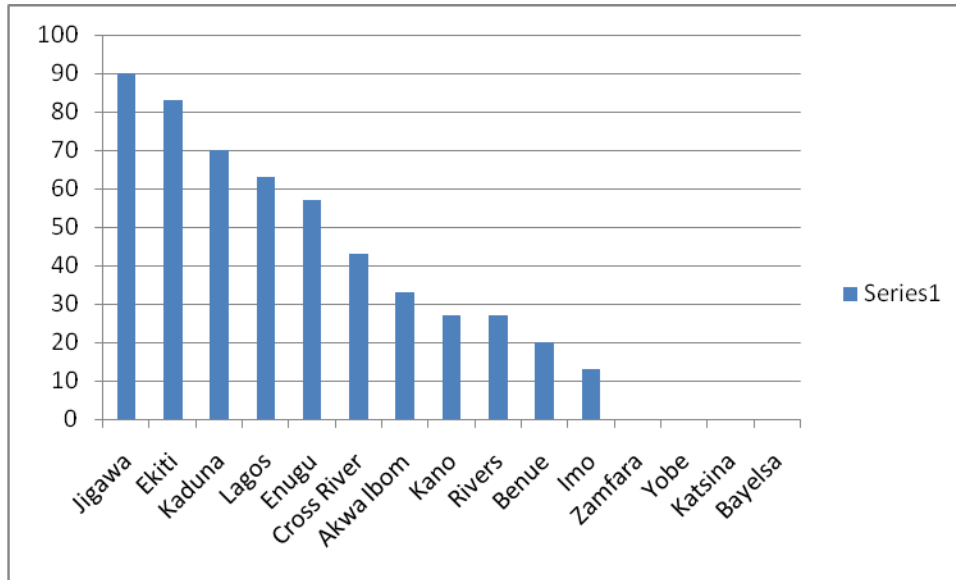
From the table above, the Enugu State Government produces most of the budget documents with the exception of the State Citizens Budget. However, the only budget document it makes public is the State Appropriation Law, which is the budget itself, after being debated and passed by the State House of Assembly, and signed into law by the State Governor.

Citizens' Participation and Public Access to Information on Procurement

Public availability of information on procurement is another means of determining the level of participation of the citizens in the budget process. This is underscored by the fact that public procurement is essential in the process of delivering public goods and services. Most government works and services are implemented through the process of procurement. Good and accountable governance, therefore, thrives when the public procurement processes are governed by rules and effective institutions (CIRDDOC, 2012:14). As part of budget execution processes, procurement laws are usually enacted and procurement oversight institutions established to regulate the practice of public procurement in government.

Enugu State made some impressive points in the procurement transparency index as it scored 57% in the survey conducted by CIRDDOC Nigeria. The figure below indicates this.

Figure 7: Procurement Transparency Index



Source: CIRDDOC (2011:14)

The indices used to determine the level of public access to information on procurement include: the existence of a State procurement law; the transparency of the contract award selection process; and project review and resolution. Regarding State Procurement Law, Enugu State has such law in place and procurement guidelines, evaluation criteria and tender documents are in place and available to the public. As regards contract award selection process, tender documents are opened in public, but this involves shortlisted bidders only. Also, procurement decisions are posted in the media or on notice boards, but the State does not provide justification for procurement decisions through providing scores on selection criteria (CIRDDOC, 2011:15).

The table below summarises this.

Table 5: Public Access to Information on Procurement

Indices of Procurement	Publicly Accessed
State Procurement Law	Yes
Contract Award Selection Process	Limited
Project Review and Resolution	No

Source: Developed by the researchers with information extracted from CIRDDOC (2011:15).

The table below sums up the level of citizens' participation in the budget process in Enugu State.

Table 6: Comparison of Scores Across Indices

Indices	Score	Total	Average
Budget Transparency Index (Public Access to Budget Documents)	3%	66%	22%
Budget Participation Index (Public Engagement in Budget Processes)	6%		
Procurement Transparency Index (Public Access to Information on Procurement)	57%		

Source: Developed by the researchers with information extracted from CIRDDOC (2011:9-15).

The table above shows that the average score for the three indices (3% for the budget transparency index; 6% for the budget participation index; and 57% for the procurement transparency index) is 22%. From the analysis so far, it is evident that despite the effort of SAVI in engaging with the Enugu State Government to promote the involvement of citizens in budget processes in the State, and despite Government's stated commitment to involve citizens in the budget process, participatory budgeting in Enugu State has not been achieved.

From the foregoing, we, therefore, conclude that lack of commitment on the part of government accounts for the failure of SAVI to engender increased citizens' participation in budgetary processes in Enugu State between 2010 and 2015.

Conclusion

The study examined the role of the State Accountability and Voice Initiative (SAVI) in budgetary processes in Enugu State between 2010 and 2015. Specifically, we investigated why

SAVI's several efforts towards ensuring an increased participation of Enugu State citizens in budgetary processes of the State have not yielded the desired results. Systems Theory was adopted as our framework of analysis. The implication is that the support and demands SAVI made and put into the system did not come out with the desired results.

From the analysis, the study found out that majority of the budget documents produced by Enugu State government, which would have enhanced citizens' participation in the budget process, were not accessible to the public. The study also discovered that all through the four stages of the budget: formulation; approval; execution; and audit, the citizens of Enugu State got involved minimally only at the approval stage when they participated during budget defence and debate in the State House of Assembly. The study also found out that as regards information on procurement, the State, to a large extent, made the information available to the public.

The study, therefore, concludes that lack of commitment on the part of government accounted for the failure of SAVI to engender increased citizens' participation in budgetary processes in Enugu State between 2010 and 2015. The view was arrived at by examining the indices of participatory budgeting as given by the International Budget Partnership (IBP) and analyzing them vis-a-vis what was obtainable in Enugu State within the study period.

Cases abound in the literature of how CSOs, NGOs, and other governance programmes are driving the process of participatory budgeting in areas where they are practiced, with the manifest benefit of deepening democratic culture, and increasing the level of budget implementation to meet the needs of the citizenry. SAVI and its partners aim at driving this process in Enugu State, but the government's lukewarm attitude to this has made the budget process in the State a closed one. The result is that as long as the citizens are not allowed to participate fully in the process, they will continue to have budgets that do not meet their needs, as well as also be lacking in the capacity to monitor budget execution to ensure a high level of implementation.

Recommendations

Based on the above result, we make the following recommendations:

- i. Enugu State government should always make budget documents available to the public to avail them of the opportunity to make inputs even from the formulation stage of the budget.
- ii. The government should make the Visit Every Community (VEC) project worth its name. It should ensure that every community is actually visited by State officials at least bi-annually to ascertain their key development needs, and efforts should be made to incorporate them in subsequent budgets.
- iii. SAVI should strengthen its capacity to engage the government further on budget issues as well as strengthen its partnership with other CSOs and NGOs operating in the State for a more effective intervention.

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