Donor Action for Empowerment and Accountability in Nigeria

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Summary

Multiple development actors are interested in stimulating more inclusive fiscal governance. Efforts to generate greater budget transparency, citizen participation in resource allocation, and public oversight of government spending are commonplace. How can development donors and lenders support such efforts, and what are their limitations? How do their attempts to do so interact? Exploring the outcomes of two projects in the Nigerian States of Jigawa and Kaduna provide some answers to these questions. The projects pursue overlapping goals, but with different approaches. The Partnership to Engage, Reform and Learn (PERL) programme funded by the UK Foreign, Commonwealth & Development Office works in a granular and contextually adapted way in each state to construct joint government and civil initiatives that test and embed citizen engagement and oversight approaches. The World Bank States Financial Transparency Accountability and Sustainability (SFTAS) initiative offers financial incentives to states if they meet a set of common public financial management benchmarks. Their actions have been complementary in several ways, despite significant contextual differences between the states in terms of conflict dynamics and prevailing citizen–state relations. The projects also reinforced each other's efforts on public procurement reform in Kaduna State. However, in Jigawa State, SFTAS incentives to pass a procurement law following a standard template failed to codify and may indeed reverse gains from longstanding PERL efforts supporting transparency. This illustrates how donors with similar reform objectives in the same contexts can unconsciously undermine existing efforts towards overarching public accountability goals.

Keywords

Donor-funded programmes; transparency; accountability; citizen engagement; public resources; budget planning; Jigawa; Kaduna.

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Acronyms

APA	Annual Performance Assessment
APC	All Progressives Congress
ARC	Accountable, Responsive and Capable Government
BESDA	Better Education Service Delivery for All
BMO	Business Membership Organisation
BoQ	Bills of Quantity
BVN	Bank Verification Number
CALPED	Coalition of Association for Leadership, Peace, Empowerment, and Development
CIRDDOC	Civil Resource Development and Documentation Centre
CBO	Community-based Organisation
CDC	Community Development Charter
CDF	Comprehensive Development Framework
CE	Citizen Engagement

CSO	Civil Society Organisation
DLI	Disbursement Linked Indicator
DPPMB	Due Process and Project Monitoring Bureau
dRPC	development Research and Projects Center
ECP	Engaged Citizens
FCDO	Foreign, Commonwealth and Development Office
FCVAS	Fragile, Conflict and Violence Affected Settings
FGD	Focus Group Discussion
ICG	International Crisis Group
IGR	Internally Generated Revenue
IPF	Investment Project Financing
KADBEAM	Kaduna State Basic Education Accountability Mechanism
KADMAM	Kaduna State Maternal and Newborn Child Health Accountability Mechanism
KADPPA	Kaduna State Public Procurement Authority
LEAP	Learning, Evidencing and Advocacy Partnership
LFTAS	Local Government Fiscal Transparency, Accountability and Sustainability
LGA	Local Government Area
M&E	Monitoring and Evaluation
MDAs	Ministries, departments and agencies
MTEF	Medium-Term Expenditure Framework
MTSS	Medium-Term Sector Strategy
NSE	Nigeria Society of Engineers
OBI	Open Budget Index
OGP	Open Government Partnership
PACFaH	Partnership for Advocacy in Child and Family Health
PBC	Planning and Budget Commission
PERL	Partnership to Engage, Reform and Learn
PFM	Public Financial Management
PforR	Program-for-Results
PMP	Project Monitoring Partnership
PPL	Public Procurement Law
SBD	Standard Bidding Document
SFTAS	State Fiscal Transparency, Accountability and Sustainability
SIP	Social Investment Programme
SOML	Save One Million Lives
TA	Technical Assistance
THM	Town Hall Meeting
TSA	Treasury Single Account
UNCITRAL	United Nations Commission on International Trade Law

1. Introduction

Generally speaking, governments aim to improve the livelihoods of their citizens by providing or facilitating access to public goods. These aspirations are usually contained in policy documents which governments seek to implement by mobilising and deploying human and financial resources. For many developing countries, however, there is a wide gap between stated policy goals and actual achievements largely because of poor planning, mismatch between revenue capacity and expenditure outlay, and the diversion of resources meant for programme and project execution. In fragile, conflict and violence-affected settings (FCVAS) – often characterised by shrinking civic space; fragmentation of authority without effective mechanism for enforcement, coordination and synergy among institutions; limited public trust in the governance process; and endemic corruption – the gulf between what citizens expect from government and what government actually delivers is even wider. This produces a vicious cycle of public disenchantment resulting in more fragility, conflict, and violence. Breaking this cycle is often the aim of donor-supported programmes in developing country contexts, including those that are affected by conflict. A sub-set of these donor-supported interventions focuses on improving the extent to which public financial management (PFM) and budget systems are transparent, rule-bound, and actively engage citizens. Donor action for empowerment and accountability in the budget process is based on the assumption that when citizens have access to budget information and are engaged at critical stages of the PFM process, they are more likely to hold government accountable thereby improving governance, minimising corruption, and improving service delivery (de Renzio and Hanlon 2008; Khagram, Fung and Renzio 2013; Wampler 2012).

This paper examines two recent donor-supported efforts to generate greater citizen participation in fiscal governance in Nigeria that operated on these assumptions. The budget process in Nigeria is characterised by complexity, opacity, uncertainty, and ambiguity (Atiku and Lakin 2019; Okeowo 2021). A loose federal structure without effective mechanisms for control and coordination has allowed for wide discretionary powers in the allocation and utilisation of receipts from the federation account, especially at subnational level where state governments control almost half of total federation account disbursements. A common feature of the budget process at subnational level historically has been a lack of transparency and public participation, as well as absence of functional citizen engagement in the preparation and execution of the budget. Indeed, budget planning had traditionally been the exclusive preserve of bureaucrats in collusion with a few powerful political elites (Okonjo-Iweala 2012). The decision on what projects and programmes were included in the budget was not open to the public.

Although the foundation for corrupt practices is usually laid in the budget planning stage where powerful politicians influence which projects are included (or excluded) and funded, budget execution is usually the zone where public resources actually get diverted partially or wholly from provision of infrastructure and services. Through inflated contracts, poorly executed and abandoned projects, the powerful elite in close collaboration with bureaucrats and politicians have historically taken advantage of weak legal and institutional frameworks for fiscal governance to corner public funds for private ends (Williams *et al*. 2019: 35). These pre-existing characteristics have been accentuated by fragility, conflicts, and violence that have permeated the fabric of Nigerian society over the years. The heightened insecurity situation creates a uniquely formidable environment for donor programmes designed to support socio-political actors seeking transparency and accountability in the allocation, disbursement, and utilisation of public resources.

Nevertheless, a number of donors have initiated programmes to support fiscal governance reform in Nigeria over the years with varying degrees of outcomes and impact. Two large and significant investments in this field are explored here. One, the Partnership to Engage, Reform and Learn (PERL) is a UK-funded programme that builds on many years of UK aid programming that has supported both government and civil society actors to improve fiscal governance. Continuing this trend, PERL works with selected sub-national governments on fiscal transparency and citizen engagement, and has developed approaches to stimulate citizen oversight of public finances. The other, the World Bank-led State Fiscal Transparency, Accountability and Sustainability (SFTAS) programme is a payment-for-results mechanism where state governments are rewarded with payments for meeting defined benchmarks in relation to fiscal governance, including on transparency and citizen engagement. SFTAS' benchmarks and payments progress incrementally over time, so that states are in theory incentivised to make ongoing improvements.

This paper interrogates how donor actions such as these enable socio-political action for empowerment and accountability in the fragile, conflict and violence-affected setting of Nigeria. It is based on an original empirical study conducted as part of the Action for Empowerment and Accountability programme (A4EA) using the sub-national comparative method (Giraudy, Moncada and Snyder 2019), and consequently explores how these two programmes played out in two states – Jigawa and Kaduna – where the efforts of the programmes overlapped. In addition to interviewing programme actors and government and civil society stakeholders in each location, we observed programme activities, and reviewed programme documentation in depth.

The study finds that long years of support by PERL and its precursor programmes for fiscal governance reform have created an enabling environment

for participatory budget planning and procurement transparency in Jigawa and Kaduna States. An ecosystem has been created that has allowed citizens to input into budget preparation in ways not seen prior to donor intervention. This is in spite of the challenges of conflict and violence. SFTAS' performance-for-results grants have complemented PERL's efforts in budget planning reform in both states, bringing additional incentives. PERL's support for participatory budget planning laid the foundation for both states' eligibility for related payment-for-results grants in the second year of SFTAS. In an independent assessment of state-level budget transparency, Jigawa and Kaduna States were ranked first and second respectively in both 2018 and 2020, with Jigawa improving its score in the second assessment (CIRDDOC 2019, 2021). Donor actions also appear to have catalysed access to public procurement information in both states, with a marked difference in access to contract information before and after SFTAS, although these processes are more nascent and partial than those of budget participation.

The nature of fiscal governance outcomes is influenced by the character of civic space and the governance ecosystem in both states. Kaduna State is more cosmopolitan, diverse, and prone to violent clashes than Jigawa State. In Kaduna there is a notable distance and clear boundaries between bureaucrats and officials and civil society actors. In Jigawa this boundary between state and civic actors is more blurred and fluid. Correspondingly, whilst both states recorded significant progress in the aggregation of citizen inputs into budget planning, the process and application were different, with more structured approaches in Kaduna compared to Jigawa. These differences also help us to understand how practices of participatory monitoring of project delivery are more advanced in Jigawa than Kaduna.

Gains in budget participation and procurement transparency have been possible despite significant differences in approach and understandings of success between the two overlapping programmes. PERL is an adaptive programme that is designed to think and work politically while SFTAS operates a generic theory of change which applies similar eligibility criteria to all 36 Nigerian states, irrespective of their different and shifting contextual conditions. Adoption of a uniform theory of change by one donor programme versus an adaptive model by another in similar contexts means that each programme has different understandings of what the ideal reform outcomes should be in the two states, and therefore create different performance metrics of what success looks like and incentivise different aspects. In the case of budget participation these efforts have been ultimately synergistic, with PERL-supported activities enabling the states to access SFTAS grants.

However, unlike the observed synergy in budget participation the impact of the two donor programmes in procurement reform is less complementary. For example, in order to receive payment from one of the SFTAS targets (Disbursement Linked Indicator (DLI) 6: improved procurement practices for increased transparency), Jigawa State repealed its public procurement law, but the new procurement law failed to codify long-standing PERL efforts that supported transparency and community-level civil society organisation (CSO) oversight of public procurement. By implication, when the provisions of the new law become fully operational, they may cancel out and reverse the gains already recorded through years of PERL's investment in open contracting in Jigawa State. This missed opportunity illustrates how a donor programme holding similar reform objectives with another programme in the same context can unconsciously run over existing efforts thereby undermining the overarching public accountability goals of the donor investments.

This paper is structured into eight sections. Section 2 briefly outlines the methodology behind this study. This is followed by an overview of the Nigerian context in Section 3. Section 4 focuses on governance and civic space in Jigawa and Kaduna States, and Section 5 provides an overview of the two donor programmes, PERL and SFTAS. In Section 6, donor action in the budget process in Jigawa and Kaduna States is discussed. Section 7 focuses on key findings, and Section 8 concludes.

2. Methodology

In this study we use fiscal governance as our entry point to observe how donor actions enable social and political action for empowerment and accountability. We focus specifically on budget planning and public procurement as critical points of intersection between citizen engagement and government reforms. We adopted a subnational comparative approach focusing on Jigawa and Kaduna States as the study sites. The subnational comparative method was found appropriate because, as Giraudy, Moncada and Snyder (2019) observed, it helps to spotlight crucial variations inside countries, bring into clearer focus subnational actors, institutions, and units of analysis that are often neglected in macro studies, and helps raise important, relevant research questions that cannot be explained by national-level analyses. Using subnational level of analysis with different degrees of fragility, conflict and violence, the study analysed two donor programmes (FCDO's PERL and World Bank's SFTAS) in their overlapping focal states (Kaduna and Jigawa) by focusing on issue areas addressed by both programmes (budget planning and open contracting in public procurement).

The research questions addressed were: What approaches did donors take to improve citizen involvement in fiscal governance? How did these interact with different sub-national contexts? What impact did these actions have on the sub-national context and local action for empowerment and accountability? What were the interactions and combined effects of the donor actions in terms of prospects for empowerment and accountability?

Data collection was carried out in two stages beginning with a desk review of project documents (business cases, annual reports, monitoring and evaluation (M&E) reports, project publications, etc.) followed by fieldwork largely using institutional ethnography (IE).[1] Key informant interviews, focus group discussions (FGDs), and observations were carried out in Kaduna, Jigawa, and Abuja. With respect to PERL, a series of interviews were held with staff of the three pillars of the programme (Accountable, Responsive and Capable Government, ARC; Engaged Citizens, ECP; and Learning, Evidencing and Advocacy Partnership, LEAP) at the headquarters in Abuja and their respective state offices in Dutse (Jigawa) and Kaduna. SFTAS works mostly through steering committees and technical working committees comprising relevant government agencies (accountant general, auditor general, internal revenue agency, procurement bureau, and planning and budget commission (PBC)) in both states. Interviews

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[1]   Otherwise seen as an alternative approach to studying the social, IE offers a methodological framework for understanding the ways that people interact with one another and how those interactions become institutionalised. See Campbell and Gregor (1992) and Devault (2006).

and FGD sessions were held with a wide range of government officials and civic actors involved in fiscal governance and public procurement reforms (including CSOs, media, women activists, and community leaders) in Kaduna and Jigawa (see interviews and FGDs conducted in Annexe 3).

3. Overview of the Nigerian context

Nigeria is often regarded as the 'giant of Africa' mainly because of its large population, economic size, and rich natural resource endowments, but years of military rule, mismanagement by the political elite, and corruption as well as various forms of violent conflicts have stunted the country's progress and made the attainment of development goals a herculean task. Despite its well acknowledged huge potential evident in its vast human and natural resources, conflicts and violence have remained part of daily life in Nigeria as the country has experienced different forms of violent conflicts with attendant negative consequences. In less than a decade after independence, the country experienced a destructive civil war from 1967 to 1970 waged along overlapping regional, ethnic, and religious fault lines. The return to democratic rule in 1999 after many years of military dictatorship uncorked bottled-up grievances resulting in another cycle of violent conflicts across the country.

Conflicts in Nigeria sometimes emanate from unresolved national questions framed around the lopsided federal structure, unfair distribution of the 'national cake' accentuated by a contradictory constitutional definition of citizenship along an indigene–settler dichotomy, ethno-religious crises, and political violence. All of these have continued to constrain the ability of the state to effectively discharge its functions, thereby pushing some analysts to suggest that 'the state simply does not exist' (Alda and Willman 2009: 26). Maintenance of law and order, protection of lives and property, and provision of services to ensure improved quality of livelihoods are constantly under assault. Hence, Nigeria has been continuously ranked among the countries with the poorest Human Development Index in the world (Table 3.1). In ranking on the **Global Terrorism Index**, Nigeria's score of 8.597/10 is next only to Iraq and Afghanistan (Table 3.1). Similarly, for several years, Nigeria's performance in the **Corruption Perception Index** has not shown notable improvement having scored 24/100 in 2011 compared to 26/100 in 2019. All these issues are compounded by a shrinking civic space as reflected in CIVICUS' 2019 report *People Power Under Attack* (CIVICUS 2019), wherein Nigeria was downgraded from 'obstructed' to 'repressed'.[2]

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[2]   CIVICUS conducts an **annual civic space monitor**. Its analysis of multiple streams of data on civic space allows it to place countries into open, narrowed, obstructed, repressed, or closed. Obstructed civic space exists where there are legal and practical constraints that impede the enjoyment of full fundamental rights. Nigeria slipped from an 'obstructed' civic space to 'repressed' because people involved in social and political action, including protests, are targets of state authority 'through the use of excessive force, including the use of live ammunition, and risk mass arrests and detention'.

Table 3.1 Nigeria's ranking in selected global indices

Global index	Ranking amongst countries 2019	Score 2019	Ranking amongst countries 2011	Score 2011
Corruption Perceptions Index (2019)[a]	146/180	26/100	143/183	24/100
Human Development Index (2020)[b]	158/189	0.534	156/187[c]	0.459
Gross Domestic Product (2018)[d]	177/264	-	-	-
Global Terrorism Index (2020)[c]	106/109	8.597	108/115	7.242
State Fragility Index (2020)[e]	14/178	97.5 SL: 8.0; PS: 8.9	14/178	99.9

Sources: a. Transparency International (2020); b. United Nations Development Programme (2020); c. Institute of Economics and Peace (2020); d. World Bank (2020); e. The Fund for Peace (2020).

Since the return to civil rule in 1999, Nigeria has been experiencing increasing violence and insecurity on contested issues ranging from natural resources (mis)management and control, the citizenship question, manipulation of the electoral process, religious and ethnic polarisation, and a ferocious sectarian/Islamist insurgency (Abdu and Okoro 2016). In addition to the brutal insurgency instigated by Boko Haram and other extremist groups in northern Nigeria[3] which has claimed thousands of lives and created millions of refugees and displaced persons, violence includes armed militancy in the Niger Delta region, increasing incidences of farmers–herders' violent clashes, kidnappings and violent banditry, gang and cult clashes, as well as separatist agitations (IPCR 2017). In several states there are daily reports of violent attacks on villages, with many lives lost and property destroyed. Violence in Nigeria has become regular, intense, but quite varied in its motives, scope and direction (UNDP 2015).

Described variously by scholars and analysts as 'The Crippled Giant' (Osaghae 1998), 'The Unreformable' (Okonjo-Iweala 2012), or the starkly indigestible 'Paradise of Maggots' (Adebanwi 2010), Nigeria presents an inscrutable paradox

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[3]   Boko Haram is notorious for committing widespread atrocities, especially kidnapping of women and girls as conjugal slaves. Boko Haram insurgents abducted 276 schoolgirls on 14 April 2014, from Chibok Secondary School, Borno State. This event triggered the formation of the Bring Back Our Girls (BBOG) movement that began a sustained campaign for the release of the girls on 23 April 2014. See Aina *et al.* (2019).

of excruciating poverty in the midst of the stupendous wealth of a few powerful privileged elite groups that lends itself to characterisations that are hardly contestable even if unpalatable. The bane of Nigeria's quest for development has been the brazen appropriation of public resources by a few powerful elites. For as long as Transparency International's Corruption Perception Index (CPI) has existed, Nigeria has consistently ranked among the most corrupt countries in the world (Ojo 2019). Opacity and the absence of effective citizen participation is the hallmark of public financial management. Nigeria's fiscal governance landscape is noted for its striking structural, systemic, and legal complexities that create loopholes for prebendal accumulation by public officials. In all the critical components of the public financial management ecosystem, Nigeria's performance falls short of international standards.

Nigeria's score of 17/100 in the 2017 **Open Budget Index**[4] placed it in the category of worst performing countries in terms of budget transparency, public participation and oversight; albeit the International Budget Partnership's ranking, popular as it is, presents only an overview of the complicated web of problems confronting Nigeria's fiscal ecosystem. The system is complicated by a federal structural arrangement that lacks robust mechanisms to mitigate the fallouts of institutional fragmentation, and to guarantee effective vertical and horizontal coherence in public financial management. The crises of effective public financial management are reflected in the poor state of public goods provision, with adverse consequences for state legitimacy.

Indeed, not only is Nigeria's state legitimacy under constant stress, but its authority is also simultaneously challenged by militancy in the oil-rich Niger Delta region, Biafran separatist reincarnates in the southeast, ethnic militias and violent gangs in the southwest, farmers–herdsmen and ethno-religious conflicts in northcentral, rural banditry in the northwest, and the protracted Boko Haram insurgency in the northeast. In north-western Nigeria where Kaduna and Jigawa States are located, there is an upsurge of violent conflicts and kidnapping for ransom perpetrated largely by armed organisations including herder-allied groups, vigilantes, ethnic militias, criminal gangs, and jihadists which have resulted in the death of over 8,000 people since 2011, and displaced over 200,000 (ICG 2020). In a 2020 report, the International Crisis Group affirmed that the causes of violence in the northwest are complex and interrelated (*ibid*.). The region's security crisis derives from long-running competition over land and water resources between predominantly Fulani herders and mainly Hausa farmers, both of whom have, over time, mobilised armed groups (referred to by the authorities as 'bandits' and 'vigilantes', respectively) for protection.

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4   The Open Budget Index (OBI) developed by the International Budget Partnership is a composite measure of public accessibility of eight key national budget documents, including pre-budget documents, the approved budget, budget implementation report, and audited financial statements. The OBI presents an overall measure of budget transparency.

Climate change-related environmental degradation and high population growth have worsened the crises. This is further complicated by a proliferation in the availability of small arms and light weapons in the region which organised gangs operating from ungoverned forests take advantage of and use to engage in cattle rustling, armed robbery, kidnapping for ransom of miners and traders in the largely unregulated gold mining sector, as well as pillage of local communities. As the security situation has deteriorated, the region has steadily come under the renewed influence of jihadist groups, which have several times brazenly attacked security forces. Despite deploying military assets to the region, the state security presence on the ground remains too thin and poorly resourced to subdue the armed groups and protect communities across the vast territory (ICG 2020).

The effect of the deteriorating security situation on state fragility, and how this impacts the construction of state–citizen relations with respect to public participation in the deployment and management of public resources for services is aptly captured by Alda and Willman (2009: 2), thus:

> ... a basic situation of security is necessary to provide the space for citizens to safely and constructively engage the state. In sum, a minimum level of security is essential for rebuilding a strong relationship between citizens and the state.

An effective state has both the capacity and willingness to mobilise resources, exercise political power, control its territory, manage the economy, implement policy, and promote human welfare in an inclusive manner, including delivery of vital services such as justice and security, health care, education, water, and sanitation (McKechnie 2009). Under conditions of fragility, conflict and violence, state capacity to deliver on its obligations is severely circumscribed.

Given this scenario, what we have is a uniquely challenging context for donor action supporting socio-political actors seeking empowerment and demanding accountability in fiscal governance. This is the context in which FCDO's PERL and World Bank's SFTAS are enabling local social and political actors to demand greater transparency, openness, inclusion, and accountability in the mobilisation, disbursement, and utilisation of public resources. However, as will be shown in Section 4, the degree of fragility, conflict, and violence varies from Jigawa to Kaduna, with the latter being more prone than the former.

4. Governance and civic space in Jigawa and Kaduna States

Governance and civic space in Jigawa and Kaduna States bear some striking similarities, yet they follow distinct trajectories in terms of how the relationship between state and society was constructed and in their levels of fragility. Years of unbroken donor support in Jigawa and Kaduna States and a reasonable degree of political stability and commitment to reform have produced an environment where socio-political action for empowerment and accountability has gained momentum. The respective administrations in Jigawa and Kaduna States appear to have a political system that allows internal reform champions to remain in office for an extended period. In both states, a process appears to have emerged which allows for retention and, in some cases, upward mobility of key figures in the reform agenda.[5]

Another discernible trend of how key reform agents have been nurtured is the retention and continuous development of critical corps of bureaucrats who, while not being members of the inner circle of political decision-making, are nonetheless important technical drivers of fiscal governance reform agencies (i.e. the planning and budget bureau, the internal revenue service, the public procurement bureau and auditing). In both states, this emerging professional corps have retained their respective positions for a fairly long period thereby ensuring stable institutional support and continuity.[6]

In spite of similarities and progress recorded in both states, Jigawa and Kaduna have unique attributes peculiar to their respective contexts. Kaduna State is characterised by ethno-religious diversity that periodically erupts in violent confrontation between various groups. On the other hand, Jigawa State is less heterogeneous and enjoys more stability with far fewer violent conflicts. The fragile security ecosystem in Kaduna has three implications for donor programmes enabling empowerment and accountability in budget process. First, officials offer 'security considerations' as justification for holding back on public

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[5]   In Kaduna State, Sani Mohammed, the former Commissioner for Budget and Economic Planning and Co-Chair of the **Open Government Partnership** (OGP) was a key pillar for reform in the first term of Governor El-Rufai's administration. After re-election in 2019, he was elevated to the post of Chief of Staff to the Governor. By the same token, Usman Namadi was former Commissioner of Finance and a key figure in governance reform in the first term of Governor Badar in Jigawa State. He moved up to become the Deputy Governor in the second term.

[6]   In Jigawa State, the Head of the Due Process and Project Monitoring Bureau (DPPMB), Ado Hussaini, another key reform champion, served the Turaki administration under the People's Democratic Party. He was retained by Governor Badar, who was elected under a different political party, the All Progressives Congress (APC). In Kaduna State, officials of the Planning and Budget Commission, the Public Procurement Bureau, the Internal Revenue Service, and other fiscal governance agencies have retained their respective positions from the first term of the El-Rufai administration.

disclosure of certain information that is considered to have implications for state security. Second, allocation of a huge amount of resources as 'security votes' represents a significant barrier to transparency and public access to budget information. This is because 'security votes' are usually off-limit for public scrutiny. Third, citizen engagement and oversight of budget execution is severely hampered by the reluctance of civic actors to track project implementation in sites outside of major cities due to the fear of abduction and attacks by insurgents, bandits, and ethnic militias.

Another layer of difference between the states relates to state–society relations. While in Kaduna State state–civil society relations follow a demarcation and separation of demand-side actors (CSOs, community-based organisations (CBOs) and business membership organisations (BMOs)) from supply-side actors (government officials), the relationship is less clear-cut in Jigawa State as the subsequent discussions show.

4.1 Jigawa: blurred state–civil society relations

Located in northwest Nigeria, Jigawa represents a shining picture of a subnational governance landscape with an openness to embrace a reform agenda. Carved out of the old Kano State on the 27 August 1991, Jigawa has an estimated population of 5.6 million people spread across 27 Local Government Areas (LGAs), with a total landmass of about 22,410km^2. Jigawa State is mainly populated by Hausa, Fulani, and some Kanuri language dialects (Mangawa, Badawa, and Ngizimawa) in Birniwa, Guri, and Kiri Kasamma LGAs. There are other settled tribes from both within and outside Nigeria dispersed across all the LGAs especially the state capital, Dutse. The state has a relatively small public sector bureaucracy with a cooperative state–civil society relationship that offers a conducive environment allowing for – and even promoting – citizen participation in governance.

According to the National Bureau of Statistics Nigerian poverty assessment report,[7] poverty is still widespread in the state with an absolute poverty incidence reported at 74.1 per cent above the national average of 61 per cent. Thus, in spite of its abundant arable land which makes it one of the most agriculturally endowed states in Nigeria, poverty has remained pervasive, multifaceted, and chronic in the state (Jigawa State of Nigeria 2018a). The report further classified 35.6 per cent of the population as 'core poor', 5 per cent as 'very poor', and 56 per cent as 'moderately poor', with most of the poor households dwelling in rural areas. The state has a lower per capita GDP of US$993 with an average GDP growth rate of 6.8 per cent over the seven years from 2005 to 2011 (Jigawa State of Nigeria 2018b).

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[7]   Cited in Jigawa State of Nigeria (2018a).

State–civil society relations in Jigawa represent a unique departure from the traditional trajectory of clear boundaries between the state and civil society actors.[8] In other words, the boundary between civil servants and civil society actors in Jigawa State is blurred because civil servants, retired or serving, sometimes double as civil society actors. Unlike other states created at the same time, Jigawa bears significant asymmetry with its paired huge neighbour Kano State in terms of human and physical endowments.[9] Civil servants in Jigawa State have strong connections to their respective local communities. Hence, they carry a personal sense of service delivery accountability towards their communities where almost everyone knows one another compared to the more cosmopolitan Kano State. Therefore, according to civil society activists, when there is need to put pressure on the government to respond to community demands for infrastructure or services, a striking alliance of civil servants, legislators, media, and NGOs supported by donors has been forged.[10]

As a result of long-standing synergy between the civil service, NGOs, and the media since the inception of the state, it has been possible for retired (or serving) civil servants to seamlessly transit to CSO/NGO work thereby blurring the traditional boundary between professional NGO practitioners and typical civil servants. The corps of retired civil servant-turned-advocates/activists in civil society play an important role in opening doors and softening the path to the reception of reform initiatives by currently serving bureaucrats who were their (most likely junior) colleagues while they were in service. This 'revolving door' between the civil service and civil society is a unique attribute of Jigawa's civic space. While this has potential for the smooth uptake of reform asks, there is a risk of having the sharp edge of accountability demands stunted by what could be misconstrued as collusion.

4.2 Kaduna: classic civil service vs professional NGO – archetypal governance and civic activism

Unlike Jigawa, Kaduna State is one of the oldest states in Nigeria having served as the capital of the northern regional government in the colonial era. It is therefore steeped in a deep bureaucratic tradition where 'oath of secrecy' and protection of government information is seen as the primary obligation of a civil servant. Kaduna State is culturally diverse with distinct differences in religion, ethnicity, traditions, and social norms between the predominantly Hausa/Moslem population in the northern part of the state and the largely Christian ethnic groups to the south (Kaduna State Ministry of Health 2010). With an estimated

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8   CSO activists' FGD, 3 March 2020, Jigawa, facilitated by F. Aremu.

9   Kogi–Kwara, Ondo–Ekiti, Oyo–Osun, Imo–Abia, Rivers–Bayelsa, Borno–Yobe, and Plateau–Nassarawa are other pairs.

10   Interview with CSO activists in Dutse, 20 October 2019, F. Aremu.

6.06 million people spread across 23 LGAs and 255 political wards, Kaduna is the third most populous state in Nigeria.

Kaduna State's economy is the seventh largest subnational economy in Nigeria with a contribution of 2.3 per cent of the national GDP in 2015 (Kaduna State of Nigeria 2018). The state's GDP computation survey conducted in 2016 showed that Kaduna's GDP was N1.92tn in 2013, N2.02tn in 2014, and N2.25tn in 2015, indicating growth rates of 4.99 per cent in 2014 and 11.8 per cent in 2015 in real terms (Kaduna State of Nigeria 2018). Subsistence agriculture is the mainstay of the economy, accounting for 70 per cent of employment and income. According to the Nigeria living standards survey 2005 (Kaduna State Ministry of Health 2010), the poverty level of the state has reduced to 50 per cent, from 67 per cent in 1996. But the current level is still high compared to other zones of the country.

Public sector bureaucracy in Kaduna is more sizeable than its counterpart in Jigawa State. The election of a reform-minded administration in Kaduna State from 2015 was reflected in the number of laws that were passed to enhance efficiency in PFM. Within its first year in office, El Rufai's administration in Kaduna State passed key PFM reform laws, in particular the Fiscal Responsibility Law, Public Procurement Law, Tax Consolidation and Codification Law and Public Financial Management Control Law, all in 2016.

In contrast to the relatively younger Jigawa, Kaduna State has an institutional setting with a long history dating back to colonial years. It is more urban, diverse, and cosmopolitan. The NGO community prides itself in 'professional advocacy' that emphasises clear demarcation of the boundary between the civil service and civil society. In the words of a senior PERL field officer, 'Kaduna CSO actors are career activists not government agents'.[11] Indeed, there is widespread belief among civic actors that the dichotomy is crucial for a meaningful struggle to hold government to account.[12] By implication, while the boundary appears to create a necessary buffer to insulate civic actors from compromises that could undermine real accountability conversations; the strict dichotomy tends to limit effective communication and synergy between demand- and supply-side actors as both sides appear stuck in their trenches largely due to a limited understanding of the inner workings of the bureaucracy by civic actors, and a lack of trust on the part of civil servants.[13] However, the situation appears to be changing to constructive engagement between supply and demand sides of governance reform. As observed by a senior PERL field staff:

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[11]   Interview, PERL staff member, 16 October 2019, Kaduna, F. Aremu.

[12]   Interview, executive director of CSO, 17–18 October 2019, Abuja, F. Aremu.

[13]   This played out in one OGP meeting where civil society partners expressed concern over limited evidence of a strong demonstration of commitment by government officials to participate in the meeting.

In fact, until 2015, no cordial relations existed between the
governance actors and civic actors but with the coming of reform-
minded governance actors within the present administration in
Kaduna State a lot of space has been created for constructive
engagement. Indeed, state government even believed CSO
community has not sufficiently utilised the space created because
supply-side far outstrips that of the demand-side. That is, the speed
of government's reform is now higher than that of citizens to utilise.
(Interview, PERL staff member, 16 October 2019)

5. Overview of the donor programmes

Essentially, PERL and SFTAS are a pair of large donor investments in fiscal governance reform, with comparable goals in the same context doing similar things differently. The next two sections examine their origin, design, and delivery.

5.1 Work with the Grain and Adapt: FCDO's PERL

PERL is a five-year £100m governance programme investment. It aims to catalyse governance reforms that improve service delivery by bringing government and citizens together to address governance challenges. The theory of change is supported by three pillars – Accountable, Responsive and Capable Government (ARC), Engaged Citizens (ECP), and Learning, Evidencing and Advocacy Partnership (LEAP). PERL was one of the FCDO flagship programmes that were the focus of research on adaptive programming conducted in the first phase of A4EA. According to Punton and Burge (2018: 9) 'PERL represents the third generation of FCDO governance programming in Nigeria that is explicitly designed as an adaptive programme, building on learning from previous generations'. PERL is an extension of a 20-year investment, building on learning, experience, and partnerships from 15 years of FCDO-funded governance programming in Nigeria (Figure 5.1).

Drawing on the lessons of the previous generations of FCDO programming in Nigeria, the three pillars of PERL (ARC, ECP, and LEAP) (FCDO 2015) have been designed as an integrated package to support a unified theory of change. This draws on research evidence showing that reducing corruption and strengthening public accountability is a 'collective action' problem that requires engagement by multiple stakeholders, inside and outside of government (Booth 2012).

Figure 5.1 The PERL 'River'
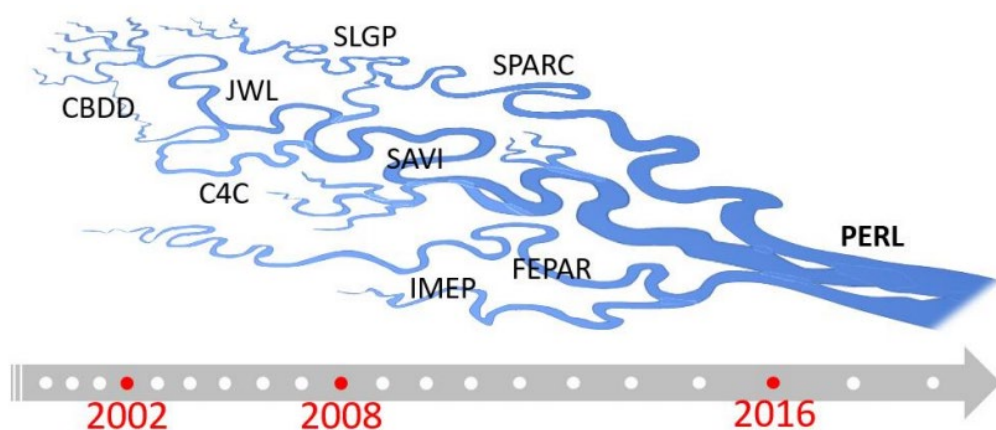
Source: PERL, A4EA conference presentation, July 2018, cited in Punton and Richard Burge (2018: 10)

The **Accountable, Responsive and Capable Government (ARC)** pillar is tailored to supporting government partners to build their capacity and strengthen systems to manage public finances and human resources, and to strengthen the planning, budgeting, and execution of public policies. It works primarily at state government level, but sometimes includes activities at federal and local government levels that are designed to support improved results at the state level. The **Engaged Citizens (ECP)** pillar works to ensure that constituencies become increasingly effective at influencing government on selected service delivery and policy issues for the benefit of the wider public. The programme supports partners to engage constructively with government, focusing on issues, processes, and systems that are on the government's reform agenda, as well as being a public priority for citizens. The core approach used by ECP involves supporting locally led processes of change, enhancing the role of local actors, brokering constructive multi-stakeholder partnerships, strengthening institutions for collective action, bringing attention to conflict mitigation, and facilitating gender and social inclusion. The programme works with civil society partners (defined broadly),[14] the media, state houses of assembly and the National Assembly. The **Learning, Evidencing and Advocacy Partnership (LEAP)** pillar is designed to generate evidence on how governance reform happens and how it contributes to improved service delivery and outcomes for poor citizens.

PERL's theory of change (Annexe 1) shows that the programme was designed to catalyse supply- and demand-side actors to work collaboratively together in delivering efficient public goods and services in ways that respond to citizens' needs and demands. The end state in PERL's theory of change is a more effective and sustainable delivery of goods and services that meets the needs of the people.

5.2 Reward results, not process: World Bank's SFTAS

SFTAS[15] is a four-year US$750m performance-based financing programme for state governments which is implemented as a Program-for-Results (PforR). It has a Technical Assistance (TA) component for states and selected federal-level institutions which is implemented as Investment Project Financing (IPF). Designed to strengthen fiscal transparency and facilitate improvement in the monitoring of fiscal risks, SFTAS seeks to strengthen fiscal management at the state level so that states can eventually spend more and better to the benefit of

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14   Civil society can include media, unions, faith-based organisations, traditional authorities, business associations, thinktanks, and universities.

15   On the request of the state governor, SFTAS was renamed Local Government Fiscal Transparency, Accountability and Sustainability (LFTAS) in Kaduna State.

their citizens in a transparent and fiscally sustainable manner (World Bank 2018a).

It was contextualised against the backdrop of fiscal crisis that engulfed several Nigerian states during 2015–16 that necessitated a huge federal bailout, and it is built on the Bank's previous operations which focused on strengthening PFM in the states. The World Bank considered PforR to be the optimal financing instrument for SFTAS given that both the Fiscal Sustainability Plan and Open Government Partnership were seen as coherent fiscal governance and management reform programmes strongly supported by the Federal Government of Nigeria (FGN), and Jigawa and Kaduna were seen as states with potential for high impact.

SFTAS is part of the Bank's larger PforR programmatic engagement, following on from projects such as Save One Million Lives (SOML), Better Education Service Delivery for All (BESDA), and Kaduna State Economic Transformation Program to strengthen federal and subnational fiscal governance and management by providing a clearly defined, measurable set of results and strong incentives for states to implement the reforms and achieve results. The Bank's experience in large countries with federal systems such as India and Brazil showed that macro-fiscal stability needs to be built from the ground up. Top-down reforms from the federal level rarely seem meaningful if subnational authorities do not also reform (Hoffman 2013).

SFTAS' design is built on four key result areas (KRAs) that are tied to measurable, yearly outcomes which are linked to disbursements (DLIs). Increased fiscal transparency and accountability is catalysed by improved financial reporting and budget reliability (DLI 1), as well as increased openness and citizen engagement in the budget process (DLI 2).

The states are expected to achieve disbursement-linked results covering three broad areas of fiscal transparency, revenue mobilisation, and expenditure efficiency.[16] However, it is only DLI 2 that explicitly mentions 'citizen engagement', with the verification protocol only requiring evidence of public consultation in budget planning to be posted online, even though DLI 6 (improved procurement practices for increased transparency) is also relevant for citizen engagement. The verification process is anchored by the Federal Ministry of Finance in conjunction with the Auditor General's Office and an independent

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[16]   The SFTAS DLIs are: DLI 1: Improved financial reporting and budget reliability; DLI 2: Increased openness and citizen engagement in the budget process; DLI 3: Improved cash management and reduced revenue leakages through implementation of state Treasury Single Account (TSA); DLI 4: Strengthened Internally Generated Revenue (IGR) collection; DLI 5: Biometric registration and bank verification number (BVN) used to reduce payroll fraud; DLI 6: Improved procurement practices for increased transparency and value for money; DLI 7: Strengthened public debt management and fiscal responsibility framework; DLI 8: Improved clearance/reduction of stock of domestic expenditure arrears; and DLI 9: Improved debt sustainability.

third-party audit firm. To be eligible for disbursements, the participating state must meet the criteria in the annual performance assessment (APA).

The APA of state eligibility for disbursements is staggered with graduated financial incentives attached to each DLI year-on-year (World Bank 2018b).[17] Other than DLI 2 that makes explicit commitment to citizen engagement, and DLI 6 which requires open contracting and procurement transparency, all other DLIs are inward-looking conventional PFM reforms that are not tied to transparency and information disclosure to the public. The reform strategy is based on the assumption that increased availability of timely and credible fiscal data will encourage state governments to improve fiscal management, facilitate demand-driven oversight of public finances by citizens and CSOs, and provide data for federal government monitoring of fiscal performance and risks. We now take a look at how the two donor programmes have contributed to change in their overlapping areas of interest in fiscal governance in the two states.

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[17]   See **Program for Results (PFORR) Implementation Arrangements, States Fiscal Transparency, Accountability, and Sustainability**.

6. Donor action in budget planning

Budget planning is the stage at which the budget content is formulated by the ministries, departments, and agencies (MDAs). Previously in Jigawa and Kaduna, there was no mechanism to harvest citizen input. The absence of citizen participation in budget planning led to situations where the projects delivered did not fit the needs of the communities. The essence of donor action in the reform of the budget planning process is to create space for citizens to engage and input into the budget. These actions align with the ambitions of a diverse set of approaches to increasing public participation in budget-setting that have been documented and discussed internationally in recent decades.[18]

Before the advent of donor support for fiscal governance reform in Jigawa and Kaduna States, budget planning was the exclusive preserve of a few civil servants in consultation with influential political heads of government ministries and agencies. Decisions on the key policy thrusts of the plan and what projects were reflected in the budget (and which ones excluded) were made without consultation with citizens. Consequently, there was little or no alignment between what was in the development plan and what was eventually contained in the budget document. This changed with years of donor support for the PBC, the anchor agency responsible for producing the development plans[19] in both states, which ensures that there is alignment between planning and budgeting.

Adapting an approach taken by partners in Anambra State, PERL has supported the development of the community development charter (CDC), a participatory bottom-up citizen demand aggregation process, in Kaduna State, which usually commences from community level, through ward and local government to state level (see Box 6.1). The process of demand aggregation for the CDC is described by a PERL field staff thus:

> What we did was if you are going to the community, how do you pick up information from the community? First of all, there is mapping of community and then there is community entry, there is also the issue of representation of all the groups, the elderly, persons with disabilities, women, youths, market women and all these clusters are highly represented based on the CDC because there is high level of

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[18]   See for example Shah (2007); Khagram *et al.* (2013) and specific work on more exacting 'participatory budgeting' models by Touchton and Wampler (2014) and Wampler, McNulty and Touchton (2021).

[19]   Both Jigawa and Kaduna states developed high-level state development plan frameworks; namely: Jigawa State Comprehensive Development Framework (CDF) II (Jigawa State of Nigeria 2016) and Kaduna State Development Plan (SDP) 2016 – 2020 (Kaduna State of Nigeria 2016) respectively. Further details are contained in PERL (2019a, 2019b).

inclusiveness. So, if there is no inclusion that means somebody is
missing.
(Interview senior PERL field staff, 4 March 2020, F. Aremu)

However, a rising spate of kidnappings in Kaduna State, violent attacks on rural
communities by bandits and sporadic ethno-religious conflicts in some parts of
the state have curtailed the smooth operation of the process.

In Jigawa, a less structured process produced similar bottom-up citizen
engagement in the preparation of a pre-budget document. In 2018, PERL
facilitated CBOs to work with members of the state houses of assembly to
generate community priority inputs, for the first time, to inform the budget
preparation process. In total, 12,181 respondents from 338 communities spread
across the state were reached in the exercise. The report was received by the
governor who had an audience and a two-hour interactive session with a key
PERL CSO coalition partner, the Project Monitoring Partnership (PMP) (PERL
2018a). In contrast to Kaduna State, relative peace, socio-political stability, and
the absence of an acrimonious ethno-religious relationship makes it easy for
volunteers to move freely into various communities to interact with people
without suspicion or fear of falling prey to attacks by bandits, insurgents, ethnic
militias, and kidnappers.

However, the community demand aggregation process in Jigawa was faced with
initial challenges of whether citizens really understood their prioritisation of
community needs for inclusion in the budget. At the beginning when
communities were given the opportunity to identify priority projects to be included
in the budget, most communities chose the construction of mosques,
graveyards, and Islamiyyah (Arabic) schools. According to a civil society activist
who was involved in the exercise:

> The communities wanted government to build certain number of
> mosques, while we have high poverty rate... we understood that
> even the people in the communities didn't know what their priorities
> should be. So, we began to guide their thinking, so we are looking at
> inputs around health care, education, empowerment, agricultural
> sector, etc. Any project that isn't relevant to these sectors, we didn't
> collect it. We informed them that the government is about to start a
> budget, what do you want to see happen in your environment around
> health, education, agriculture, infrastructure, water and sanitation,
> environmental activities, and [sic] etc. So when we collate these
> demands, we share with them and they went back to their respective
> local governments and constituencies for further consultation. They
> would invite our unit in that local government and share with them.
> They will invite other community-based organisations and go round

different communities. Then we started to even think about inclusion, then we told them if they are interviewing people, certain numbers should be women, youth male, female, persons with disabilities, Igbo community, Yoruba and the likes, all these inform areas we keep improving.
(Key members of PMP group interview, 3 March 2020, Jigawa, facilitated by F. Aremu)

Citizen engagement at the preliminary stage of budget preparation in Kaduna State has a more visible involvement of the PBC working in collaboration with CSOs and with the support of donors.[20] There is citizen engagement (CE) using the CDC model in which citizens identify key community needs and prioritise them for inclusion in the budget (Box 6.1). However, data on what proportion of citizen input makes it into the budget, how many citizen-prioritised projects are funded, and what share of the CDC is implemented was not readily available. However, Kaduna State has an active open government partnership system in place which serves as the platform for interface between government and civil society on the various thematic areas. In Jigawa State, the process is largely driven by CSOs and CBOs who helped to mobilise communities to prepare and submit the aggregated citizen input to the planning and budget agency.

In both states PERL-supported civic actors participate in the public hearings when the budgets are presented in the state houses of assembly for scrutiny, enactment, and appropriation. Civil society groups actively participate in THMs and use the media (traditional and new) to constantly demand accountability from government. There is evidence of government response to citizen demands made at town hall meetings (THMs), which began in 2019 at the state level in Kaduna and much earlier at the local government level.[21] The initial design in Kaduna State was to hold THMs on the draft budget in each of the three senatorial zones. However, as a result of financial and logistical challenges this was not possible. Instead, for the 2020 budget, CSOs had to limit their engagement to the public hearing which was held at the State House of Assembly. As a result, citizens in communities outside of the state capital were unable to participate and were therefore excluded from the public hearing. However, these citizens made demands for an upward review of the 2020 budget proposal by N5bn at a THM held on 12 October 2019. This upward review was to make provision for some of the projects included in the CDC which were excluded in the budget proposal. The request was granted, and the approved 2020 budget reflected citizens' demand.[22]

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[20]   Initially, the CDC was supported by ActionAid, Christian Aid and PERL. Each donor used different templates until PERL initiated a coordination meeting to harmonise them.

[21]   Interview, executive director of CSO, 17–18 October 2019.

[22]   Interview, clerk of Kaduna State Assembly, 15 October 2019, Kaduna, F. Aremu.

Box 6.1 Community Development Charter in Kaduna State

As part of its citizen engagement strategy, the Kaduna State government has mainstreamed the CDC as a mechanism to harvest citizen inputs from all 255 political wards into the government policy decision-making process. According to the PBC's director of budget, 'the aim of citizens' engagement is to ensure the demands of the people inform the policy of government'.[23] Using CDC, MDAs are encouraged to ensure that community priorities are harmonised for inclusion in the budget to eliminate a disconnect between budget-funded projects and community needs thereby enhancing community ownership. The PBC has a dedicated desk officer charged with responsibility to collate all the citizen demands from town hall meetings. The desk officer is also charged with harmonising the collective demands based on specified criteria that enable the CDC to select the three most important priorities for final inclusion in the budget proposals. The CDC is a participatory and transparent process with which CSOs and volunteers engage the community from all the 255 political wards to make it much easier for citizens to get their inputs to government. PERL's support for this process laid the foundation for the state's preparedness for the SFTAS DLI 2.1 assessment criteria which requires that citizen input from formal public consultations is published online.

Source: Author's own.

The Jigawa State government provided a grant of N2m to the CSO forum to develop a template and recruit volunteers to aggregate citizen input for its 2020 budget preparation. CSOs were invited to participate in the first ever special session of the state executive council in 2019 to consider the 2020 budget. The three-day THM resulted in increased budgetary allocation for nutrition, education, and agriculture based on citizen demands.[24] In addition, the assembly, MDAs and CSOs held a high-level meeting with the executive governor before the Appropriation Bill was approved.

While these processes have been supported by PERL, they have not been specifically incentivised by SFTAS because none of the DLIs mentions citizen participation in public hearings in the legislature as an eligibility criteria. SFTAS' expectations on citizen engagement in budget planning are captured in DLI 2.

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23   Interview, 11 February 2020, F. Aremu.
24   Interview with Jigawa CSO leader, 20 October 2019, Jigawa, F. Aremu.

Its first-year benchmark indicator was limited to making budget information available to citizens online. However, the eligibility criteria are designed in such a manner that they escalate year-on-year. In the first year of the project, the state was required to publish online citizen input from 'formal public consultations' on the budget. It is important to note that the term 'consultation' amounts to providing information rather than effectively engaging citizens in planning and executing the budget. By the second year, the state was expected to have published online a 'citizens' budget' based on the approved budget, while the third year requirements include a citizens' accountability report based on audited financial statements/reports published online, and in the final year a functional online feedback mechanism (World Bank 2018b).[25] This implies that for participating states to be eligible for the grant (US$2.4m in total per state over four years), a significant dose of citizen engagement at the budget planning stage would need to be injected into the process.

Going by the outcome of the 2018 SFTAS assessment for Jigawa, irrespective of a state's actual progress in citizen engagement in budget planning, it could still fail to meet SFTAS' eligibility criteria for the grant if the public consultation report is not published online (PERL 2020a). In the 2018 annual performance assessment, Jigawa and Kaduna States had not published reports online on citizen input from formal public consultations along with the proposed 2019 financial year budget, and as a result they did not meet the DLI 2.1 benchmarks. In the year two assessment, however, both states published public consultation reports online and therefore met the DLI 2.1 requirement.[26]

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[25] See **Program for Results (PFORR) Implementation Arrangements, States Fiscal Transparency, Accountability, and Sustainability**.

[26] The reports are available on the planning commission websites for both states. For Jigawa State, see **Budgets – Jigawa State Government** and for Kaduna State, **search downloads (kadgov.ng)**.

7. Donor action in public procurement

Public procurement is a potent arena for the struggle to translate budget planning into service delivery. It is through the procurement process that public money crystallises into goods and services for the people in the form of infrastructure projects, purchasing of medicines for health-care centres, textbooks for schools, agricultural inputs for farmers, and so on. It is also in procurement that quality of investment and value for money can be verified. Encouraging greater transparency of procurement information – both procurement processes and their outcomes – is sometimes termed 'open contracting'. Like encouraging popular participation in budget processes, open contracting has gained significant traction in recent decades. Proponents argue that it generates more inclusive and accountable fiscal governance, improves public spending, and reduces corruption.[27] In comparison to other stages of the budget process, this is the stage where the delicate balancing of government commitment to reform versus a desire to placate powerful vested interests is a constant source of tension.

As a tool for redistribution of wealth, public procurement is a space closely guarded by top public officials in order to perpetuate and reproduce the dominant elite faction in power. Despite the political sensitivity of procurement, Jigawa and Kaduna States have demonstrated uncommon readiness, by Nigerian standards, to accommodate efforts that are geared towards enabling openness, transparency, and public participation in the procurement process – albeit largely driven by donor support. This is reflected in the 2018 and 2020 CIRDDOC rankings on public availability of procurement documents where Jigawa State ranked top with scores of 83 and 93 followed closely by Kaduna State with scores of 82 and 73 respectively.

For the most part, the two states are discussed separately in the following analysis because they followed different trajectories in their uptake of open contracting reforms and citizen engagement in procurement oversight (see Table 7.1 at the end of this section for a comparative assessment of access to procurement information in Jigawa and Kaduna States before and after SFTAS). While SFTAS DLI 6.1 and 6.2 do not make a specific demand for citizen engagement in public procurement, the incentives stimulated government commitment to reforms already championed and supported by PERL, thereby creating an enabling environment for synergy between the two donor programmes.

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27 See **Open contracting: impact and evidence** for a collection of evidence behind these arguments. Note that recent reviews such as De Renzio and Wehner (2017) and Chen and Neshkova (2020), however, argue that the cross-country evidence of such effects is still limited.

7.1 Jigawa State

Jigawa State presents a model of innovative participatory oversight in public procurement and project execution. Jigawa's journey in procurement reform started with the passage of the Economic Planning and Fiscal Responsibility Council Law in 2009 and the subsequent passage of the Jigawa Due Process Law in the same year which set the stage for the establishment of the Jigawa Due Process and Project Monitoring Bureau (DPPMB) to ensure that good procurement practices were adopted in the MDA's contracting system. PERL and its predecessor programmes (SPARC and SAVI) played an active role in supporting state government efforts to reform the procurement landscape (PERL 2019b) for optimal performance, as evidenced in the amendment of the public procurement law in 2013 and repeal of the procurement law in December 2019. From PERL's inception in 2016, the programme has supported the state in developing a procurement action plan to deepen reforms across MDAs and to address some of the bottlenecks identified in the existing procurement systems. PERL's support has covered a wide gamut of areas including: review and passage of the procurement law, developing a framework for open contracting data standards (e-Procurement) implementation (which aligns with OGP's National Action Plan and is one of the criteria for accessing SFTAS's DLI 6.2), supporting the simplification of a Standard Bidding Document (SBD), catalysing strategic citizen engagement, and streamlining processes for increased transparency and efficient service delivery.

Moreover, PERL supports citizen-led action to actually use procurement data and to develop a complementary partnership between DPPMB and citizen groups in monitoring project execution. PERL, in partnership with the Nigeria Society of Engineers (NSE), has trained CSOs/CBOs on the technicalities of Bills of Quantity (BoQ) and its application in project monitoring in Jigawa and Kaduna States[28] (PERL 2019b, 2020b). This has enabled citizens to monitor and report cases of infractions in project execution. The PMP, a coalition of CSOs, NGOs, and CBOs incubated by SAVI and now supported by PERL, has been at the forefront of monitoring contract execution using BoQ to ensure contractor compliance with specification, cost, and timelines.[29] As soon as the contract award process is completed and the contractor is mobilised, PMP's network of partners obtains the BoQ, which contains detailed information on the contract value, the specific amount of materials to be used, and the cost and timeline for completion. Projects that have not followed the approved design are flagged and reported to the DPPMB.

The reporting process for infractions on project execution involves writing a letter of complaint to the client ministry (e.g. Ministry of Health) copying in the DPPMB

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28   Key members of PMP group interview, 3 March 2020.
29   Interview, executive director of CSO, 22 October 2019, Kano, F. Aremu.

and the relevant committee (e.g. House Committee on Health) of the State
House of Assembly. If it is discovered that the complaint is valid and that the
project was executed without compliance with the BoQ, the DPPMB takes
necessary action by withholding payment to the contractor and the contractor is
compelled to return to site to rectify the identified discrepancies. Once the
discrepancies are sufficiently addressed, the PMP issues a 'clearance letter'
which gives approval for the contractor to be paid by the Ministry of Finance. A
PMP leader shared his experience,

> ... even today, I had to write two clearance letters. The recent one,
> there is one road construction in Rodi. The contractor said he has
> graded the work, but the due process called me that they are going
> to issue a certificate of completion to the contractor. I said they
> should hold on and let me call my people there. I called them to
> confirm if the contractor has finished the job and if they are satisfied
> with the job. As they were coming, they found out there were
> potholes on the road. They snapped pictures and sent it via our
> WhatsApp platform. Then we called the attention of Due Process
> and informed them that the contractor did not do the work well. So,
> we are not writing the clearance letter because although he has
> done the work, we are not satisfied with the work. So, by this
> weekend he has finished up, they sent the pictures that he has
> finished the work, I have the pictures on my phone. I have a draft
> copy of his clearance letter with me.
> (Interview with key members of PMP (2020), group interview,
> facilitated by F. Aremu, 3 March, Dutse, Jigawa State)

As a result of state–citizen collaboration in monitoring project execution and
holding contractors accountable, it was reported that efficiency gains were
recorded amounting to N300m in 2018 (PERL 2018b, 2019c). Jigawa's unique
case of accountability through participatory oversight demonstrates what is
possible with collaboration between various citizen groups including the media.
The role of the media is particularly instructive as it helps to amplify anomalies in
project execution flagged by the PMP and other CSOs. Radio programmes
(Freedom Radio), online platforms and a mobile app (Mu taru Mu gyara –
meaning 'let's join hands to fix it') serve as an 'escalator' for complaints relating
to poor project execution. At the same time as noting these gains, however, it is
also important to note that Jigawa has been slower in the proactive disclosure of
public contracting information online. An online procurement site for this purpose
has only recently become populated, and details are restricted to approved
CSOs. When CSOs in Jigawa State were asked whether they have been

accessing contract information on the portal, their response suggests the portal is still a 'work-in-progress'.[30]

Meanwhile, as citizens become empowered through PERL's support to participate in holding procuring entities, contractors, and suppliers accountable, SFTAS specifies the requirements for states to meet DLI 6.1 concerning improved procurement practices for increased transparency and value for money. This requirement includes the existence of a public procurement legal framework and procurement regulatory agency. The project benchmarks the United Nations Commission on International Trade Law (UNCITRAL) Model Law as standard. In 2019 Jigawa State enacted a new law based on this model (Jigawa State of Nigeria 2019) in order to meet SFTAS' eligibility criteria. However, the new law failed to codify the good practice that had evolved with PERL's support, and through the efforts of DPPMB and local CSOs. Article 24 of the Model Law creates a loophole which sets a low bar for information disclosure. It provides *inter alia* that,

> ... procuring entity shall not disclose any information... if disclosure of such information would... prejudice the legitimate commercial interests of the suppliers or contractors or would impede fair competition.
> (United Nations Commission on International Trade Law 2014: 24)

This creates a loophole that legitimises a wide definition of confidentiality and non-disclosure that in itself falls short of the global principle on open contracting which stipulates that 'contracting information made available to the public shall be as complete as possible, with any exceptions or limitations narrowly defined by law' (Open Contracting Partnership 2016: 105). This implies that while the enacted 2019 Jigawa Procurement Law meets the low waterline for open contracting set by the UNCITRAL model, it falls below the global open contracting principle and constitutes a regression on the progress recorded on the ground with respect to participatory procurement oversight.

Not only does the new SFTAS-induced procurement law in Jigawa not capture existing structures and processes of accountability that have evolved over the years, particularly the role of PMP in certifying and signing off on project completion, it is likely to restrict citizen engagement, transparency, and openness in public procurement. Specifically, Section 7 provides for the composition of the governing council of the DPPMB. All members of the council are appointed by the governor without screening or approval by the State House of Assembly as would be expected in line with the principle of checks and balances, and pursuant to Section 120 of the Constitution of the Federal

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[30]   Interview with key members of PMP (2020), group interview, 3 March. See also **Jigawa State Due Process**.

Republic of Nigeria which grants the assembly powers over finances of the state. Besides not having CSO representation on the council, Section 3(3)(c) of the law stipulates that 'the Governor may revoke at any time the appointment of a member or dissolve the Council' without any reason or recourse to the State House of Assembly. This gives the governor (not the State Executive Council) extraordinary powers and sole control over the council with no provision for checks and balances within government and by civil society.[31] It is notable that whilst a SFTAS benchmark for DLI 6.1 is for states to create independent procurement boards, the recommended UNICTRAL model does not make this a requirement.

With respect to public participation in the procurement process, Section 22(1)(f) of the law directs, as part of the principles guiding public procurement, the DPPMB,

> to involve public monitoring of the procurement process and the implementation of contracts awarded to ensure that all public contracts are awarded pursuant to the provisions of this Law and its regulations, and that all contracts are performed strictly according to specifications.
> (Jigawa State of Nigeria 2019: 13)

This represents one of the new law's few windows to sustain past momentum towards citizen engagement in public procurement.[32] However, other provisions appear to halt its application. For instance, Section 22(14) states that 'all unclassified procurement records shall be open to inspection by the public at the cost of copying and certifying the documents in addition to an administrative charge as may be prescribed from time to time by the Bureau' (Jigawa State of Nigeria 2019: 16). What is classified, what is not and who defines the boundary is not stipulated in the law, leaving wide discretionary powers in the hands of government officials to interpret the law as they deem fit. The Procurement Planning Committee provided for under Section 26 also excludes CSOs and NGOs as members.

Thus, the new law could be described as a 'missed opportunity' because it fails to capture existing innovative accountability through participatory oversight that

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[31] There is no significant difference between the composition of the council in the 2015 law and the 2019 version. The only difference is that while the Jigawa State Chamber of Commerce was given a slot in the council in 2015, it was excluded in 2019.

[32] Another key provision is Section 27(b) which grants the Bureau the power to 'invite as an observer, at least a non-governmental organization working in transparency, accountability and corruption areas and the observer shall not intervene in the procurement process but shall have the right to submit their observation report to the Bureau and any other relevant agency or body including their own organizations or association' (Jigawa State of Nigeria 2019: 19).

brings state and citizens together in project monitoring.[33] In sum, the 2019 Jigawa Procurement Law, rather than empowering local actors by expanding existing space for transparency, openness, participation, and accountability, appears to have constricted it with the potential rollback of existing participatory oversight in project public procurement. The process by which compliance with SFTAS' eligibility guidelines is tied to substantial financial incentives from above undercuts PERL's long, laborious process of building citizen oversight from below. While the generic model imposed by SFTAS as an assessment criterion for accessing the grant represents a derailment of the progress recorded through years of investment by PERL (and its preceding programmes, SAVI and SPARC), a clear indication of a programme interaction effect that shows 'disconnect', PERL appears to have missed out by allowing the repeal to pass without adapting by 'thinking and working politically' to protect its long-standing achievement in Jigawa State.

7.2 Kaduna State

Kaduna State enacted the Public Procurement Law (PPL) in 2016, which established the Kaduna State Public Procurement Authority (KADPPA), with provisions intended to infuse and guarantee best practices[34] in the state public procurement process. The authority's 2018 annual report noted that it undertook 'increased sensitization and public awareness through radio programmes in English and Hausa languages using Freedom, Supreme and Karama radio stations' (KADPPA 2018: 5). KADPPA also engaged in disseminating the procurement law and guidelines to MDAs, LGAs, CSOs, and private and professional bodies across the state, and conducted training on the law for selected staff of all MDAs and the 23 LGAs (KADPPA Annual Report 2018). KADPPA has also established a procurement cadre within the bureaucracy to professionalise procurement practice in Kaduna State bureaucracy.

As noted in Section 4, the nature of state–civil society relations in Kaduna State is somewhat dichotomous such that demand-side actors take pride in having an identity that is distinct, separate, and clear-cut from the supply-side actors. CSOs are conscious of their identity as a 'neutral' watchdog and protector of the public interest. This requires certain ethical posturing which abhors collusion with the government to prevent the temptation of compromising public trust. For the purpose of an effective accountability campaign around public goods provision, CSOs operate under the umbrella coalitions of the Kaduna State Maternal and

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33 While the previous public procurement law was being repealed, PMP and other civic society organisations were invited to submit input at the public hearing in the State House of Assembly. CSOs apparently lacked the technical capacity to fully understand the implications of the repeal for participatory oversight already in place in Jigawa State.

34 Best practices in PPL revolves around transparency, accountability, timeliness, competition, fairness, value for money and fitness for purpose, anti-corruption, risk management, sustainability, professionalism, and oversight; see CSJ (2009).

Newborn Child Health Accountability Mechanism (KADMAM) incubated by SAVI (SAVI 2021) and the recently constituted (with the support of PERL) Kaduna State Basic Education Accountability Mechanism (KADBEAM). These platforms are further consolidated in the Kaduna OGP process, and they have helped to reduce fragmentation, and to improve coordination and amplify voice thereby minimising the burden of multiple calls on advocacy targets.[35] CSOs also forge synergy with the media, and faith and community-based organisations as well as traditional institutions. The OGP serves as the crucial platform for civic actors to harmonise on, and to interface with government partners on the various commitments that Kaduna State signed up for under the OGP.[36] PERL works closely with KADPPA as the frontline government institution in public procurement reform in Kaduna State, as well as with citizen groups that are involved in the budget process especially in the area of procurement tracking.

In spite of obvious civic activism in Kaduna State, robust citizen engagement in the public procurement process has not crystallised in a notable way. Unlike the early stages of the budget process that involved aggregation of citizen input via the CDC, the level of knowledge and technical capacity of citizen groups in procurement is neither deep nor widespread within Kaduna's otherwise vibrant civic space. Advocacy and voice in public procurement is confined to a very few organisations that appear to have minimal technical expertise in the procurement process. This is attributed to the highly technical nature of the procurement process. As one civil society procurement monitor admitted,

> the issues of (Public Procurement) Law are also issues of technicalities. The (public procurement) guideline should have made the law very simple for people to understand. Unfortunately, again the guideline is a whole encyclopaedia. And there are certain terminologies again that if you are not a contractor, it will be very difficult to understand. (Key members of PMP group interview, 3 March 2020)

Hence, the empowerment level of civic actors for effective procurement oversight is still rudimentary in Kaduna State.

Another civic actor disclosed that, 'There is capacity gap within civil society circle. Most of those into procurement just see it as physical project sighting and

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[35] The 'one voice' advocacy model in Kaduna State has served to reduce fragmentation among CSOs and offered a platform to streamline donor support. KADMAM is a beneficiary of multiple donor interventions while preventing duplication of efforts. For example, in addition to SAVI–PERL support, the Chairman of KADMAM acknowledged the crucial support of the Partnership for Advocacy in Child and Family Health (PACFaH@Scale), a project funded by the Bill and Melinda Gates Foundation and anchored by the development Research and Projects Center (dRPC) (interview with Chairman of KADMAM, 12 February 2020, Kaduna, F. Aremu).

[36] The commitments are, participatory budgeting, open contracting, ease of doing business, right to information and citizen feedback. See **Kaduna State, Nigeria, Open Government Partnership**.

taking pictures and that is all, without considering whether it's a quality job or not'. He went further by stressing that,

> it is clear that the level of knowledge around the PPL and the guidelines are actually too shallow. But, since few civil society groups are involved in procurement monitoring, how do you expect someone who does not do procurement monitoring to understand the law?… If you look at the guideline and the law, it is a bit bulky. So, some of the things we have been racking our brains about is, how do we simplify all the bulky documents?
> (Interview, civic actor on procurement, Kaduna, 2 March 2020, F. Aremu)

When it comes to citizen engagement in public procurement and project monitoring in Kaduna, citizen capacity and government effectiveness in fulfilling its commitment to transparency and openness are slow in evolving. In contrast to Jigawa, Kaduna made early progress on online access to procurement information. The state government uploads contracting data on a website designed for this purpose by a leading Nigerian transparency CSO (Kaduna State Public Procurement Authority 2021). This site gives information on projects, including titles, locations and amounts, who contracts are awarded to, and through what contracting modality, and it is searchable to find contracts in specific locations or for particular services. It also includes functionality to include additional documentation and the rationale for contracting decisions.

Despite this progress, one activist was of the view that the open contracting platform 'is available but not as functional as it should be and accessibility to other documents like bill of quantity and other engineering documents needed for projects are not yet at that level where we can say citizens can effectively monitor'.[37] Hence, project monitoring by civic actors is seen as no more than project sighting. Even the bid opening process has not fully integrated citizen engagement. In the words of a civil society advocate interested in public procurement,

> State CSOs were not invited into bid opening. I only gate-crashed and sat quietly. We realised that it is easy for us now to have access to procurement data in Kaduna State about projects that were done in 2018. It is not so easy for you to get that of 2019 and it is more difficult for you to get procurement data about 2020. What that means is that citizens can only monitor projects that are for past budget and not budget execution that is going on presently.
> (Interview civic actor on procurement, Kaduna, 2 March 2020, F. Aremu)

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[37] Key members of PMP group interview, 3 March 2020.

In Kaduna State, the establishment of SFTAS was greeted with excitement by citizens and government. This excitement was demonstrated by the government's and civil society actors' eagerness to publish state records in bidding for the SFTAS grants. The SFTAS grant was generally seen as a reward for years of state reform efforts. As a result of state progress in engendering transparency and guaranteeing public access to procurement (and budget) information it was generally believed that bidding for and fulfilling the DLI 6 assessment criteria was not going to pose a major challenge.[38] Therefore, in spite of no significant tangible evidence of citizen participation in proactive project oversight in Kaduna State,[39,40] the state met the eligibility criteria for DLIs 6.1 and 6.2 in the 2018 SFTAS annual performance assessment.

7.3 Comparing the states

Table 7.1 presents a comparative assessment of public access to procurement information in Kaduna and Jigawa States before and after SFTAS. In pre-SFTAS Kaduna State, through OGP, efforts were made by citizen groups to demand procurement information. These were largely demand-driven and confined to specific sectors. KADMAM, the coalition of CSOs in maternal health supported by PERL monitored the implementation of health projects across the state.[41,42] Proactive disclosure of procurement information was absent. After SFTAS began, there were changes to procurement information access. In order to meet SFTAS' eligibility criteria for DLIs 6.1 and 6.2, online procurement platforms became functional such that project title, location, and amount became available online. In pre-SFTAS Jigawa State, access to contract information was also demand-driven. Citizens paid for and obtained the BoQs to access contract information for community-led oversight of project delivery. After SFTAS, however, there has been no clear evidence of proactive disclosure of contract information because the designated portal for open contracting data is restricted and not fully activated.

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[38] For example, community engagement in preparation of budget documents and uploading of public procurement information online by KADPPA.

[39] Interviews, PERL staff members, 14–15 October 2020, F. Aremu and R. Burge.

[40] Interviews conducted with PERL staff and a series of interviews conducted during field visits to Kaduna State revealed that government efforts to make procurement information publicly available have not been matched by CSO capacity to use the information for effective project monitoring and accountability.

[41] Interview, accountability CSO coalition leader, 12 February 2020, Kaduna, F. Aremu.

[42] KADMAM was established in 2015. It used various advocacy tools such as production of scorecards, site inspections and advocacy visits on government officials to demand accountability in budget provision for maternal and child health.

Table 7.1 Comparative assessment of public access to procurement data

	Kaduna		Jigawa	
	Before SFTAS	**After SFTAS**	**Before SFTAS**	**After SFTAS**
Demand-driven transparency	There was Public Procurement Law in place Through OGP, CSOs demanded procurement information especially for primary health care	Access to documents like bills of quantity and engineering documents needed for project monitoring are not readily available to citizens in a timely and easily comprehensible manner. The state met SFTAS eligibility criteria for DLIs 6.1 and 6.2 in 2018	Citizens paid for and obtained bills of quantity to access contract information for community-led oversight of project delivery	Citizens continue to pay for and obtain bills of quantity for project oversight The state failed 2018 SFTAS assessment for DLIs 6.1 and 6.2 but passed in 2019
Proactive disclosure	No proactive disclosure of procurement information	Kaduna State piloted a SFTAS subnational e-procurement project to be deployed to all other states. KADPPA designed a prototype open contracting data standard format for the publication of procurement information Access to procurement information on project title, location and amount became available on government website Procurement platforms are available and functional Procurement information uploaded online on government portal	There is no clause or provision that indicate proactive disclosure of procurement information in the two Jigawa State Public Procurement Laws No evidence of proactive disclosure of contract information	The state still lags behind in proactive disclosure of procurement information The designated portal for open contracting data is not functional The e-procurement portal as required in SFTAS DLI 6.2 is not fully operational yet

Source: Author's own.

8. Key findings

In spite of the unique challenges posed by the Nigerian context including ongoing violence and insecurity, donor action for empowerment and accountability has made an impact on fiscal governance reform. Many years of support by PERL and its precursor programmes for fiscal governance reform has created an enabling environment for participatory budget planning and procurement transparency in Jigawa and Kaduna States. The newer SFTAS' PforR grants have complemented PERL's efforts in budget planning reform in both states, bringing additional incentives. With regard to budget planning, public participation is enabled by PERL and incentivised by SFTAS thereby creating an ecosystem that allows citizens to input into budget preparation, a phenomenon not experienced in either state prior to donor intervention. PERL support for participatory budget planning laid the foundation for both states' eligibility for related SFTAS' PforR grants in its second year.

Donor action has also had an impact on catalysing access to procurement information – although not without limitations. As shown in Table 7.1, there has been a marked difference in access to contract information before and after SFTAS in both states. However, most of the actions in procurement oversight are demand-driven. In Jigawa State, citizens pay for the BoQ contrary to open contracting principles. Proactive disclosure of information is yet to take root in both states. In Kaduna State, online disclosure of contract information is growing and functional while the process is still rudimentary in Jigawa State.

The impacts of these donor actions followed slightly different paths in each state – especially in relation to procurement oversight. The nature of state–society relations in both states is different, as is their level of fragility, conflict, and violence. Kaduna State is more cosmopolitan, diverse, and prone to violent clashes than Jigawa State. In Jigawa, the boundary between state and civic actors is more blurred and fluid. While these blurred boundaries of state–society relations have the potential to blunt the sharp edge of true accountability conversations, in practice they have created room for synergy and uptake of reform initiatives. This contrasts with the notable distance and boundaries between 'professional' civic actors and the classic civil service tradition in Kaduna State. Here the differentiation between government officials and civil society activists is seen as a virtue by civic actors and as a mark of professional obligation by government officials. One expression of this difference is that the process for aggregating citizen inputs for budget planning is structured in Kaduna and less structured in Jigawa, even though civil society plays an active role in both states, and both states have recorded significant progress in this sector. This contrasts with citizen engagement and capacity in overseeing public

procurement, which is growing and functional in Jigawa while still rudimentary in Kaduna.

These outcomes have been possible even with very different ways of working, and different understandings of success between the two donor programmes. As an adaptive programme, PERL is designed, managed, and delivered to constantly adjust its approach and targets to suit contextual realities. On the other hand, SFTAS has adopted a PforR model where targets are applied uniformly to all states irrespective of their contextual differences. These contrasting approaches have produced different understanding, emphasis and measurements of fiscal governance reforms that may lead to greater public accountability.

While SFTAS places emphasis on public availability of budget information online, PERL focuses largely on citizen engagement in budget reform. Online publication of evidence of public participation in budget planning was sufficient to access part of the SFTAS grant (DLI 2.1). For its part, PERL has followed the granular path of supporting a bottom-up demand aggregation process known as CDC in budget planning. Indeed, PERL expressed reservation prior to the rollout of SFTAS with respect to the design of the DLIs. As observed by a senior PERL staff, the design of SFTAS' DLIs on citizen engagement was, in her opinion, 'watered down' in order to allow for state governor buy-in to enable SFTAS to launch. Specifically, SFTAS DLI 2.1 simply required states to publish online evidence of citizen input from formal public consultation in the budget preparation. PERL would have preferred 'more stringent' eligibility criteria for SFTAS grants.[43] The bluntness of the SFTAS DLI framework was also critiqued, with a PERL staff member noting that 'a state may have implemented a piece of reform that satisfies the SFTAS requirement but may fail to obtain the SFTAS grant because it inadvertently failed to publish it on time or in the right format for the SFTAS APA'.[44]

Ultimately, however, there has been a convergence of efforts on budget participation. Both Jigawa and Kaduna States met the eligibility criteria for SFTAS DLI 2.1 by simply publishing online evidence of PERL-supported public participation in the various town hall meetings that led to the CDC. SFTAS is less explicit in requiring citizen engagement in public procurement than PERL, with DLIs rewarding legal reform and online access to procurement information. Both states met the eligibility criteria for SFTAS DLI 6 irrespective of the different levels of citizen engagement in public procurement evidenced here.

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[43] PERL staff members focus group discussion, 14–15 October 2020, facilitated by A. Fisher.

[44] PERL staff members focus group discussion, 14–15 October 2020). For more on the different understandings of reform performance metrics and how they affected the initial SFTAS assessment of PERL states, see PERL (2020a).

The study also finds that donor programmes run the risk of running over one another by following different approaches in pursuing similar objectives in the same space. This is despite direct engagement between the programmes and recognition of working in the same spaces. When SFTAS came on board it specifically recognised PERL as a key partner in its project appraisal document and a series of discussions were held prior to the rollout of SFTAS. PERL was requested to provide technical assistance to state governments to enable them to access SFTAS grants. This contributed to Jigawa and Kaduna States meeting the eligibility criteria for DLI 2.1 relating to citizens' input in budget planning. However, in its bid to satisfy the eligibility criteria for SFTAS DLI 6, Jigawa State repealed its procurement law in line with the UNCITRAL model recommended by SFTAS. Not only does the UNCITRAL model law itself fall short of global open contracting principles, but the new law failed to codify long-standing PERL efforts that had contributed to higher standards of transparency and community level CSO oversight of public procurement. Rather than complementing one another, SFTAS' recommendation of the UNCITRAL model law for public procurement legislation as a prerequisite for the DLI 6 grant has threatened the progress recorded through PERL's support for participatory oversight in Jigawa State. This is not only a missed opportunity for synergy, it is a potential rollback on years of investment by one donor as a result of the action of another donor programme with similar reform objectives in the same issue area.

9. Conclusion

This study examined how donor action enabled socio-political action for empowerment and accountability in Nigeria with respect to fiscal transparency, budget planning, and public procurement. Two donor programmes, FCDO's Partnership to Engage, Reform and Learn (PERL) and the World Bank's State Fiscal Transparency, Accountability and Sustainability (SFTAS) with shared issue areas (budget planning and open contracting) in the same territories (Kaduna and Jigawa States) were studied. The two programmes pursue overlapping goals, with different approaches. PERL is an adaptive programme, embedded in the distinct context of each state, while SFTAS' generic PforR model incentivises outcomes rather than getting involved with processes. Through its disbursement-linked indicators, SFTAS has provided financial grants that are tied to specific deliverables within stipulated timelines. Hence, in design, management and delivery, as reflected in their respective theories of change in relation to empowerment and accountability, the two programmes are different. On the one hand, PERL is granular by building the capacity of local actors and government officials to ensure participatory budget planning and procurement oversight, while SFTAS provides financial incentives as reward for reform uptake by state governments.

This analysis of the interaction effects between the PERL and SFTAS programmes found that, in practice – and in spite of their very different approaches – their actions have reinforced each other in the area of enabling citizen engagement in budget planning in both Jigawa and Kaduna. In essence, SFTAS grants have boosted the momentum for fiscal governance reform already generated by PERL. Yet in the case of public procurement reform, the two donor programmes have reinforced each other in Kaduna State, while producing a disconnect in Jigawa. This unexpected outcome underscores the limits of one-size-fits-all approaches to promoting governance reform.

Annexe 1: PERL theory of change

The Nigeria Public Sector Accountability and Governance Programme – theory of change

		Assumptions (outcome to impact)
Super impact	More effective and sustainable delivery of public goods and services that meet citizen needs, contributing to inclusive growth and poverty reduction	
Impact	More accountable, transparent, and evidence-informed governments that prioritise the sustainable delivery of public goods and services in response to citizens' needs	A worsening in the security environment does not prevent the wider replication of reform.

Guiding principles to ensure that outcomes deliver impacts:
All pillars work together to facilitate constructive engagement between political leadership, government bodies, citizens and organised constituencies in order to promote common interests and collective action in favour of more accountable governance.
All pillars are concerned with bringing about changes in social norms leading to behavioural change in government and greater expectations amongst Nigerian citizens of improved government performance, and reduced corruption.

Macroeconomic and fiscal shocks do not cause drastic and unexpected cuts to government budgets.

The three pillars of the programme work effectively together.

⇧   ⇧   ⇧

Outcomes

Pillar 1 – Accountable, Responsive and Capable Government

Strengthened processes, practices and capabilities within government ensure the more accountable and effective use of public resources

Pillar 2 – Engaged Citizens

Constituencies become increasingly effective at influencing governments on selected service delivery and policy issues for the benefit of increasing numbers of Nigerians.

Pillar 3 – Learning, Evidencing and Advocacy Partnership

Development programmes, Nigerian public discourse and political leadership benefit from a strengthened evidence base on how to deliver public sector reform and broader social change in favour increased public accountability and reduced corruption.

Assumptions (output to outcome)

A worsening of the security environment or macroeconomic context does not distort government's use of resources

Elites and key constituencies retain an interest in the issues covered by the programme

Success in centres of effectiveness can be replicated more broadly.

The programme succeeds in fostering constructive state–society engagement instead of miscommunication and misunderstanding.

The programme is able to select states and issues where there is a level of pre-existing reform commitment

The three pillars of the programme are able to form effective partnerships with sector programmes

Guiding principles to ensure that outputs deliver outcomes:
All pillars work to scale up their results through processes of experimenting, adapting, demonstrating, and replicating new models of accountable governance and promoting their broader adoption.
All pillars focus on issues with political traction where there is local demand and interest in bringing about change. Problems of service delivery and sectoral governance will be used as an entry point to work on centre-of-government issues.

⇧   ⇧   ⇧

Outputs

1. Policies and strategies devised, implemented, monitored and evaluated at federal and state level
2. Public financial management systems and execution improved at

1. Key stakeholders in civil society, media and legislatures engage jointly in policy, planning and M&E processes
2. Strengthened government capacity to engage with key stakeholders in policy planning, budgeting, service delivery and M&E

1. Measuring results of the Nigeria Public Sector Accountability and Governance Programme (jointly with pillars 1 and 2)
2. Lesson learning on delivering accountable governance in Nigeria (jointly with pillars 1 and 2 and

federal and state level 3. Public employment and personnel management systems improved and deployed at federal and state level	3. Citizens become more politically engaged as a result of media sensitisation and interaction 4. More effective functioning of the National Assembly and State Houses of Assembly	through independent research) 3. Influencing the national debate and political leadership

Source: FCDO (2015) Nigeria Public Sector Accountability and Governance Programme, Business Case, March. **Open Government Licence 3.0**.

Annexe 2: Subnational fiscal governance ecosystem and donor interventions in Jigawa and Kaduna States

Budget preparation
budget circular/envelope, bilateral meetings collation/harmonisation and draft budget
PERL supported CE to mainstream citizens inputs through community charters CDC/THMs and social media

Budget presentation
legislative scrutiny and enactment/approval
PERL catalysed CSOs to push for CE (Budget Public Hearing)

Establishing fiscal resources to finance the plans
PERL provided technical support for the MTEF including exposing legislators and CSOs to process.
SFTAS's DLIs (PforR)

Appropriation law/approved budget
renew mobilisation (statutory allocations, IGRs, deficit financing, cash management, contigent liabilities)
PERL capacitating robust CE
SFTAS's DLIs, especially IGR, debt sustainability etc

Donor action in Public Finance Management Reforms

Breaking down long-term SDP into medium-term implementable sector strategies
PERL supported development of MTSSs/SIPs and galvanised CE capacitated sectoral accountability mechanism platform such as KADMAM, KADBEAM, PMP, OGP etc

Budget execution and reporting
procurement, contracting, project implementation, monitoring, reporting and auditing
PERL capacitating robust CE/participation in budget tracking (Eyes&Ears App, Mutaru-Mugara App, etc)
SFTAS supports the development of e-procurement and timely quarterly budget implementation reports

High-level state development document
PERL supported both Jigawa and Kaduna to develop CDF II and SDP

Source: Author's own.

Annexe 3: List of interviews and focus group discussions

List of interviews and focus group discussions cited in the paper:

Clerk of Kaduna State Assembly (2019) interviewed by F. Aremu,15 October, Kaduna

PERL field staff members (2019) interviewed by F. Aremu, 16 October, Kaduna

Executive Director of CSO (2019) interviewed by F. Aremu, 17–18 October, Abuja

CSO activists (2019) interviewed by F. Aremu, 20 October, Dutse

Executive Director of a CSO (2019) interviewed by F. Aremu, 22 October, Kano

Accountability CSO coalition leader (2020) interviewed by F. Aremu, 12 February, Kaduna

Civic actor on procurement (2020) interviewed by F. Aremu, 2 March, Kaduna

CSO activists focus group discussion (2020) facilitated by F. Aremu, 3 March, Jigawa

Key members of PMP (2020), group interview, facilitated by F. Aremu, 3 March, Jigawa

Senior PERL field staff (2020) interviewed by F. Aremu, 4 March, Kaduna

PERL staff members (2020) interviewed by F. Aremu and R. Burge, 14–15 October 2020 (video call)

PERL staff members (2020) focus group discussion, facilitated by A. Fisher, 14–15 October 2020 (video call)

List of other interviews and focus group discussions undertaken as part of the research:

Follow the Taxes staff member (2019) interviewed by F. Aremu, 16 October, Kaduna

Follow the Taxes meeting (2019) observation of meeting by F. Aremu, 16 October, Kaduna

Jigawa CSO leader (2019) interviewed by F. Aremu, 20 October, Dutse, Jigawa

Convenor Jigawa CSOs forum (2019) interviewed by F. Aremu, 21 October, Dutse, Jigawa

Deputy Governor (2019) interviewed by F. Aremu, 21 October, Dutse, Jigawa

Director General, DPPMB (2019) interviewed by F. Aremu, 21 October, Dutse, Jigawa

Board of Internal Revenue staff members (2019) interviewed by F. Aremu, 21 October, Dutse, Jigawa

Clerk of Jigawa State House of Assembly (2019) interviewed by F. Aremu, 21 October, Dutse, Jigawa

CSO sensitisation awareness session (2019) observation of session by F. Aremu, 21 October, Dutse, Jigawa

2020 Budget Public Hearing (2019) observation of hearing by F. Aremu, 23 October, National Assembly, Abuja

Director of Treasury, Kaduna Ministry of Finance (2020) interviewed by F. Aremu, 11 February, Kaduna

KADPPA staff members (2020) focus group discussion, facilitated by F. Aremu, 11 February, Kaduna

Director of Budgets, CDC Desk Officer and MTEF Desk Officer, Kaduna State Planning and Budget Commission (2020) interviewed by F. Aremu, 11 February, Kaduna

Co-chair, Open Contracting, Open Government Partnership (2020) interviewed by F. Aremu, 12 February, Kaduna

KADMAM Chairman (2020) interviewed by F. Aremu 12 February, Kaduna

PERL ECP staff members (2020) interviewed by F. Aremu, 2 March, Dutse, Jigawa

DPPMB staff members (2020) interviewed by F. Aremu, 2 March, Dutse, Jigawa

Director, Health Services, Jigawa State Ministry of Health (2020) interviewed by F. Aremu, 2 March, Dutse, Jigawa

PERL ARC staff members (2020) interviewed by F. Aremu, 2 March, Dutse, Jigawa

Special Adviser to State Governor (2020) interviewed by F. Aremu, 2 March, Dutse, Jigawa

Follow the Taxes staff member (2020) interviewed by F. Aremu, 4 March, Kaduna

Coalition of Association for Leadership, Peace, Empowerment, and Development (CALPED) staff member (2020) interviewed by F. Aremu, 4 March, Kaduna

PERL senior staff member (2020) interviewed by F. Aremu and R. Burge, 28 October, video call

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