

# **CITIZENS BUDGET HANDBOOK**



**Centre for Social Justice**

(Mainstreaming Social Justice in Public Life)

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By

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## **ABBREVIATIONS**

COVID	Coronal Virus Disease
CSJ	Centre for Social Justice
CSOs	Civil Society Organisations
IGR	Internally Generated Revenue
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies of government
MOF	Ministry of Finance
MTEF	Medium Term Expenditure Framework
MTSS	Medium Term Sector Strategy
NNPC	Nigeria National Petroleum Corporation
OGP	Open Government Partnership
PWDs	Persons Living with Disability
SDGs	Sustainable Development Goals
SFTAS	State Fiscal Transparency, Accountability and Sustainability

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## FOREWORD

The Citizens Budget Handbook is a practitioner’s guide for use by government officials in the planning, development and dissemination of a Citizens Budget at the subnational level. It provides information on the reasons for the Citizens Budget intervention and its anchor on the principles of popular participation, accountability, transparency and accessibility. The need for the simplification of otherwise technical jargons and hundreds of pages of budget information into more digestible and user friendly formats is brought to the fore.

The Handbook portrays the Citizens Budget in its true colour of being a product of consultation and citizens feedbacks, prepared by the authorities that authored the budget, liberalising budget information, brief but comprehensive, straight to the point and promoting accessibility. There is an emphasis on developing a coherent framework and strategy for planning, developing and disseminating a Citizens Budget. Monitoring and evaluation indicators should be developed from the outset. The Handbook provides a guide from planning, consultation, collation and decision making on content, documentation, dissemination and monitoring and evaluation of a Citizens Budget.

The Handbook indicates the need to provide information in the Citizens Budget on the reasons for the publication, information on the macroeconomic and fiscal assumptions underlying the budget and the overall budgetary framework. Expenditure is to be simplified showing its components of recurrent non debt including personnel and overheads, consolidated revenue fund charges, debt and capital expenditure, etc. It could be further disaggregated into administrative, economic or functional classifications. Revenue sources are to be shown including statutory allocations, other statutory revenue, value added tax, internally generated revenue, loans, proceeds from the sale of government assets, grants, etc. Furthermore, quasi fiscal activities, new revenue and expenditure policies and interventions as well as key deliverables and projected results of expenditure should be provided. Based on the extant Chart of accounts, there is the need to provide information on the geographical/local government distribution of key capital projects.

The Handbook provides a feature on gender, vulnerability and social inclusion which is not commonly found in extant Citizens Budgets. It is considered important for comprehensiveness and this should provide information on gender sensitivity and social inclusiveness of the budget.

The Handbook is published under the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results - a reform programme to strengthen fiscal sustainability and performance. A component of the SFTAS programme is the Disbursement Linked Indicator 2 focused on “Increasing Openness and Citizens Engagement in the Budget Process”. The Handbook has benefitted from available literature from the International Budget Partnership, Organisation for Economic Cooperation and Development as well as the World Bank/International Monetary Fund.

## Chapter One

### THE SFTAS INTERVENTION

#### 1.1 Introduction

The State Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme for Results is a reform programme to strengthen fiscal sustainability and performance. A component of the SFTAS programme is the Disbursement Linked Indicator 2 focused on “Increasing Openness and Citizens Engagement in the Budget Process”.

Centre for Social Justice (CSJ) is the firm hired by the Federal Government of Nigeria through the Federal Ministry of Finance, Budget and National Planning under the SFTAS Programme to develop, design and provide support for states in the implementation of Citizens Budget engagement mechanism. CSJ is specifically charged with the following.

**A. Tailor the Citizens Budget Template to the Contextual Realities of States that Seek Assistance:** This involves a contextualization of the existing budget template to suit the peculiar local needs of each state and may include some local language additions and infographic demonstrations. This will be done against the background of the goals and objectives of Citizens Budget which is about simplification of the budget in clear and easy to understand language that reduces the heavy jargons and technicalities of budgeting, with a view to provide enhanced opportunities for citizen’s participation in the budgeting process. This will increase transparency and accountability and facilitate sustainable government to citizen dialogue.

The contextualisation process will be focused inter alia on the Citizens Budget fundamentals, strategy,<sup>1</sup> content (relevance and comprehensiveness),<sup>2</sup> process of development (including consultation of relevant stakeholders),<sup>3</sup> dissemination<sup>4</sup> and providing follow up information where needed as well as evaluation and planning for future citizens budgets.<sup>5</sup> This will also include a process guide and a roadmap for implementing the Citizens’ Budget and enhancing popular participation in budgeting.

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<sup>1</sup> Overall strategy for effectiveness to ensure that goals and objectives are met.

<sup>2</sup> Properly informing citizens without technicalities and ensuring that simplification does not lead to missing out on key issues.

<sup>3</sup> Reaching out to ensure the participation of appropriate stakeholders while taking cognisance of inclusiveness.

<sup>4</sup> Method of dissemination and publication- in soft and hard copies or in electronic video formats, radio, television, social media formats, etc. appropriateness of language.

<sup>5</sup> How do you sustain interest and improve on previous performance as well as ensure sustainability of the process?

**B. Using a Train the Trainer Approach, Provide Hands-on Training (physical and virtual) to the State officials selected by the State on the Details of Citizens Budget Template:** CSJ will provide training on the theoretical foundations and basis of the Citizens Budget as well as a practical hands-on training on the deployment and use of the Citizens Budget Template within the context of State's Citizens Budget Guide.

**C. Outline Opportunities for Citizen's Feedback in the Entire Budget Process and Present Budget Feedback Mechanisms to States:** This is the supply side of the feedback mechanism and will include outlining the technical and non-technical requirements for such feedback mechanisms to be successful. CSJ will provide Budget Feedback Tools which will be used by the State to get feedbacks from citizens in the budgeting process. It will review extant and available tools throughout the budgeting process and seek to fix gaps where the performance is not optimum.

This is related to creating opportunities to ensure that citizens participate (feedback) and make inputs into the budget process, starting with the pre-budget statement (Call Circular, MTEF, MTSS, etc.), executive budget proposal, budget debate through public hearings in the legislature, implementation, monitoring, reporting and auditing of the budget. This feedback will be predicated on a guarantee that budget information is made accessible to all.<sup>6</sup>

This will rely on existing laws and policies as well as fit and good practises from international standards. These laws and policies for citizen's feedback include the Fiscal Responsibility Law, Public Procurement Law, Freedom of Information Act, OGP commitments, general public finance management laws and standards developed from Open Budget Index, etc.

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<sup>6</sup> See OGP National Action Plan 2019-2021 Commitment 1- Brief Description of Commitment.



## Chapter Two

### BACKGROUND AND BASICS

#### 2.1 Introduction: Reasons for a Citizens Budget

The state is under a constitutional obligation to produce a budget.<sup>7</sup> The budget shows the expected revenue and expenditure of government within a fiscal year of twelve months. It contains details of the various categories of revenue and expenditure to be made over a year. It is a public document made by government for the communal and common good. In a democracy, it is initiated by the executive, approved by the legislature and implemented by the executive.

Essentially, it is a document made by the elected representatives of the people with the support of public servants in the civil service. There are key principles of relevance to budgeting and the Citizens Budget. They include popular participation, accountability, transparency, accessibility and simplicity. The elected representatives are accountable to the people and are expected to make budgetary decisions in the public interest. To hold the elected representatives accountable will require *popular participation* in the budgeting system. Participation will promote equity, non-discrimination and alignment of budgets with the actual needs of the people. It will also promote budgeting for the strategic objectives of high-level national policies and the Sustainable Development Goals (SDGs). Citizens' input has become a huge resource for policy making and implementation including the budget.



*Popular Participation*

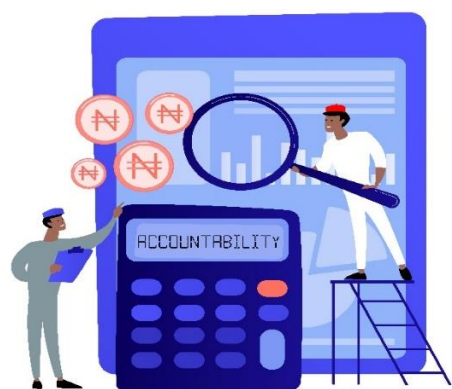
*Accountability* will require a transparent budgeting system where citizens have access to budget information in accessible formats and language. *Transparency* and accountability are like siamese twins and cannot be separated. *Accessibility* is about removing barriers to understanding, facilitating ease of understanding and engagement of the budget by a large segment of citizens. It is about presentations in summaries and simple non-technical English. Furthermore, the budget is not usually presented in formats accessible to Nigerians living with disabilities. This category of Nigerians is therefore alienated from

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<sup>7</sup> S.120 and 121 of the Nigerian Constitution, 1999.

the budgeting system. The alienation of majority of citizens implies that feedbacks from informed debate will be impossible. Elected officials will also more likely make decisions that are not in accordance with their mandate and oath office since their decisions will not be open to wide public scrutiny.

The budget has been traditionally written in technical and complex English. These include economic and fiscal jargons that are not easily understood by the ordinary person. The budget is usually bulky and runs into hundreds or thousands of pages.<sup>8</sup> It is a documentation of figures. It is usually alienating for the non-technical or expert mind whose day-to-day activities is not directly linked to its formulation, approval, implementation and monitoring. The technical language and presentation of the budget is not restricted to the budget document alone. This is reflected in the medium term expenditure framework (MTEF), medium term sector strategies (MTSS), budget implementation reports, audit reports and other fiscal reports.



**Accountability**



**Simplicity**

The foregoing provides the background and reasons for the development of a Citizens Budget. It responds to these challenges as it provides a remedy while suppressing the mischief associated with them. It seeks to provide budget information in accessible, user friendly and comprehensible formats for users who do not have technical knowledge. It simplifies budget information and encourages popular participation, feedbacks, debate and citizen engagement. It reaches out to the unreached segments of society through the provision of clear, simple summaries and a guide to the yearly budget and its reports.

Governance is about service delivery and the satisfaction of the legitimate needs of as many citizens as possible. Citizens Budget will provide feedback information about the performance and quality of services to service providers and policy makers. It introduces a two-way communication approach to bridge the gap between what government intends and what is actually delivered.

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<sup>8</sup> The 2022 Federal Budget estimates was 2,168 pages.

## 2.2 Nature of Citizens Budget

The Citizens Budget is a simplified version of the government budget presented by the government that prepares and implements the budget. It is a guide that allows government to explain in plain language the objectives and major policies of the budget. It is proactive and reasonably timed so that it promotes citizens' engagement. For instance, a citizens version of the executive budget should be published with it so that it facilitates interventions and popular participation in the consideration and approval of the budget by the legislature. It is a fact of Nigerian life that discussions about the budget are done by "experts" and not by ordinary Nigerians. The Citizens Budget is a product of consultation with a broad segment of society. The consultation is focused on understanding the broad requirements of budget information needed by citizens.

Traditionally, the media and civil society organisations report and explain government budgets. But a budget is best explained by the institution that prepared it. The government is best positioned to explain the objectives of macroeconomic and fiscal policies and priorities. Government is seized with information and knowledge that is not usually available to civil society and the media until it decides to disclose the information. However, the Citizens Budget is not a government propaganda document. It should be objective and relevant and its underlying data should be accurate, reliable and credible.<sup>9</sup>

Figure 1 demonstrates the Nature of a Citizens Budget.



<sup>9</sup> See page 5 of *Producing a Citizens Guide to the Budget: Why, What and How?* OECD Journal on Budgeting, Volume 2010/2 by Murray Petri and Jon Shields.

Citizens Budget reduces the technical language and jargon of budgeting. It is presented in accessible language and formats including infographics. Despite its brief nature, it is comprehensive in its presentation of the key items and ideas of budget. It brings out the critical components of budget policy, revenue and expenditure, borrowing, deficits and financing gap, major expenditure heads and expected results from the budget. It is brief, simple, straight to the point and should be accessible to persons living with disabilities. However, its simplified and concise nature should not lead to misinformation. It facilitates citizens' oversight over the allocation and management of public expenditure.

Citizens Budget takes the budget away from closed doors and demystifies the budget. It liberalises budgetary information in such a way that provides the average citizen with sufficient information to interrogate the budget. When citizens understand the budget, it helps to moderate their expectation as well as build support for difficult policy choices. It provides access to reference sources for further and more in-depth understanding of the budget. It supplements other sources of budget information.

Box 1 provides a summary of the highlights of a Citizens Budget.

#### **Box 1: Highlights of a Citizens Budget**

Citizens Budget:

- ❖ is produced by the government.
- ❖ is produced in consultation with citizens.
- ❖ enables public understanding and ownership of the budget.
- ❖ serves as a “door” to more information about the budget.
- ❖ focuses on the budget planning documents.
- ❖ is published at or around the same time as the budget itself.
- ❖ includes significant information about the budget.
- ❖ is produced in at least the official languages of the country; and
- ❖ is disseminated widely, preferably in multiple formats.

*Source: The Power of Making it Simple: A Government Guide to Developing Citizens Budgets*

### **2.3 Contents of a Citizens Budget**

It is pertinent to state that a Citizens Budget is an evolving document that has been changing and is bound to change over time. Infographics such as graphs, charts, cartoons, text boxes, figures, tables, etc., should be used in its production.

A Citizens Budget starts with an introduction which details the reason for its publication and the context in which it is published. This will include its goal(s) and objectives, brief description of the budgeting process and the roles of the executive and legislature in budget preparation and approval. If for any reason, some technical terms are still left in the Citizens Budget, a brief description of the terms or they may be included in Glossary. The Glossary can be situated at the beginning or at the end of the Citizens Budget.

The *second component* is the macroeconomic and fiscal assumptions underlying the budget, global, regional and domestic developments. At the state level, this may focus

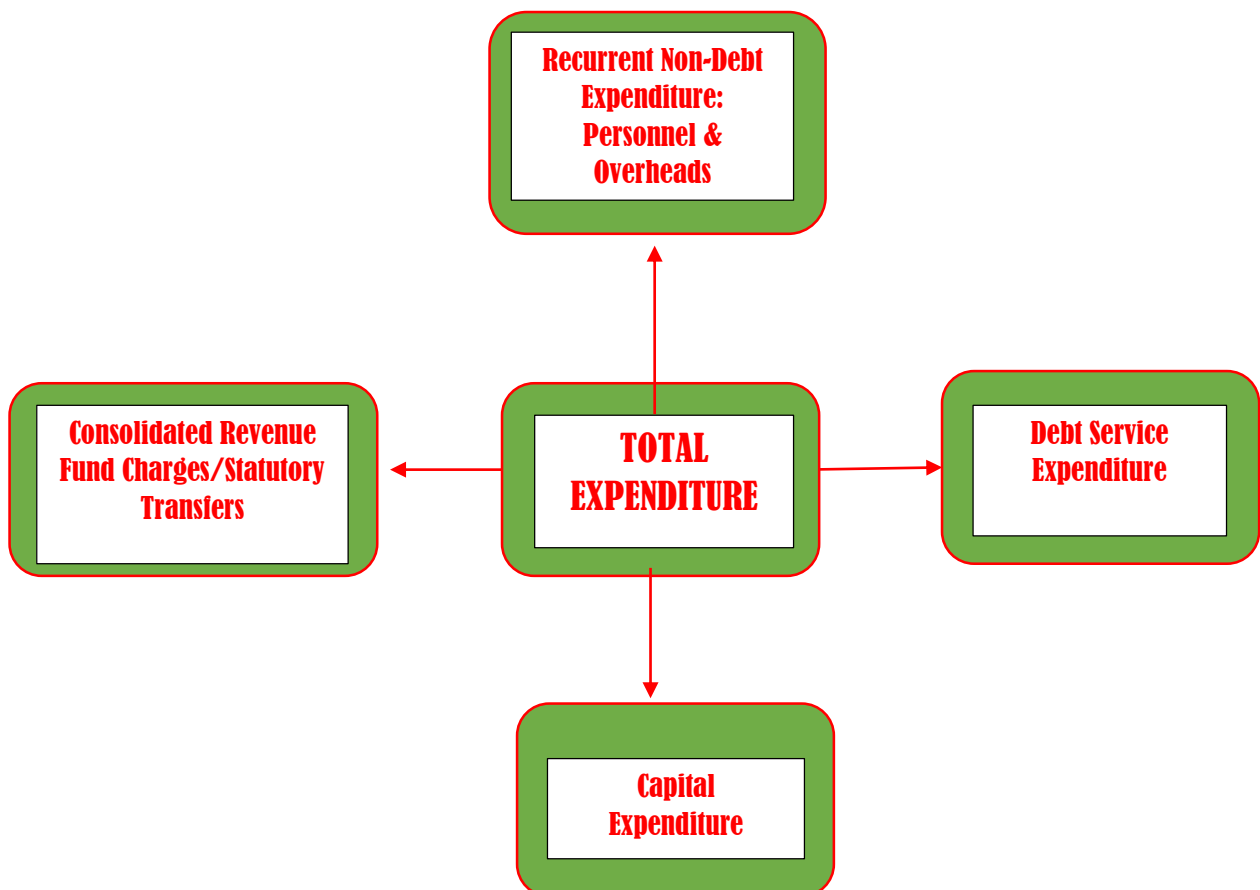
more on national developments which sets the background against which the state budget is developed. This may include economic growth projections and oil and non-oil sector statistics. Where the state produces an MTEF, the medium term assumptions could be presented. The key thrusts of fiscal policy should be provided. Where fiscal buffers exist, the resources available in the fiscal buffers (the equivalent of the Excess Crude Account or the Sovereign Wealth Fund at the federal level) should be documented.

The *third component* is the overall government budgetary framework showing total expenditure, revenues and grants, total budget financing and budget deficit financing. This will show whether a budget is balanced, in deficit or surplus.

- ❖ Balanced budget is where revenues and expenditures are equal.
- ❖ Deficit budget is where the expenditures exceed the revenue.
- ❖ Surplus budget is when the revenue exceeds the expenditure.

The disaggregation and simplification of expenditure usually includes the following shown in Figure 2.

**Figure 2: Disaggregation of Expenditure**

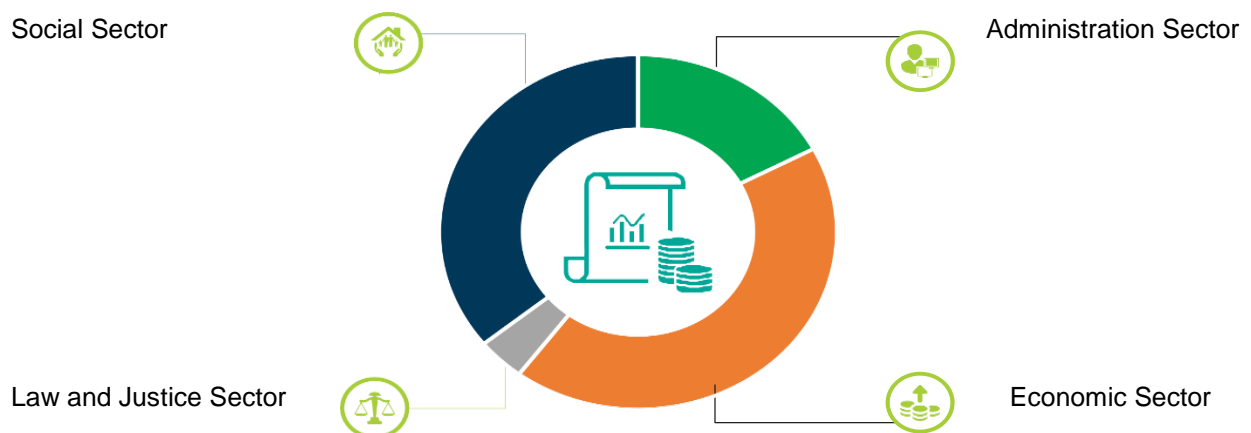


- ❖ *Recurrent Non Debt Expenditure* comprising of personnel and overheads. Personnel expenditure comprises of salaries, allowances, pensions and other benefits accruing to public servants. Overhead costs refer to ongoing operating expenses of government including utilities, travels, etc.
- ❖ *Consolidated Revenue Fund Charges/Statutory Transfers* includes expenditures on a first line charge and expenditures charged on the Consolidated Revenue Fund by the constitution or any other law.
- ❖ *Debt Service Expenditure* refers to money set aside for the payment of debt interest and repayment of due debts including sinking funds; and
- ❖ *Capital Expenditure* refers to spending on an asset that lasts for more than one financial year and expenses associated with the acquisition of such assets.<sup>10</sup>

Fiscal realism should be demonstrated in terms of showing the outturns of expenditure in the last three years as a basis for deductions on the realism of the current expenditure estimates.

It may be imperative to further disaggregate the expenditure by administrative, economic and functional classifications. The four key administrative classifications are administration, economic, social and, law and justice. This is shown in Figure 3.

**Figure 3: Administrative Disaggregation of Expenditure**

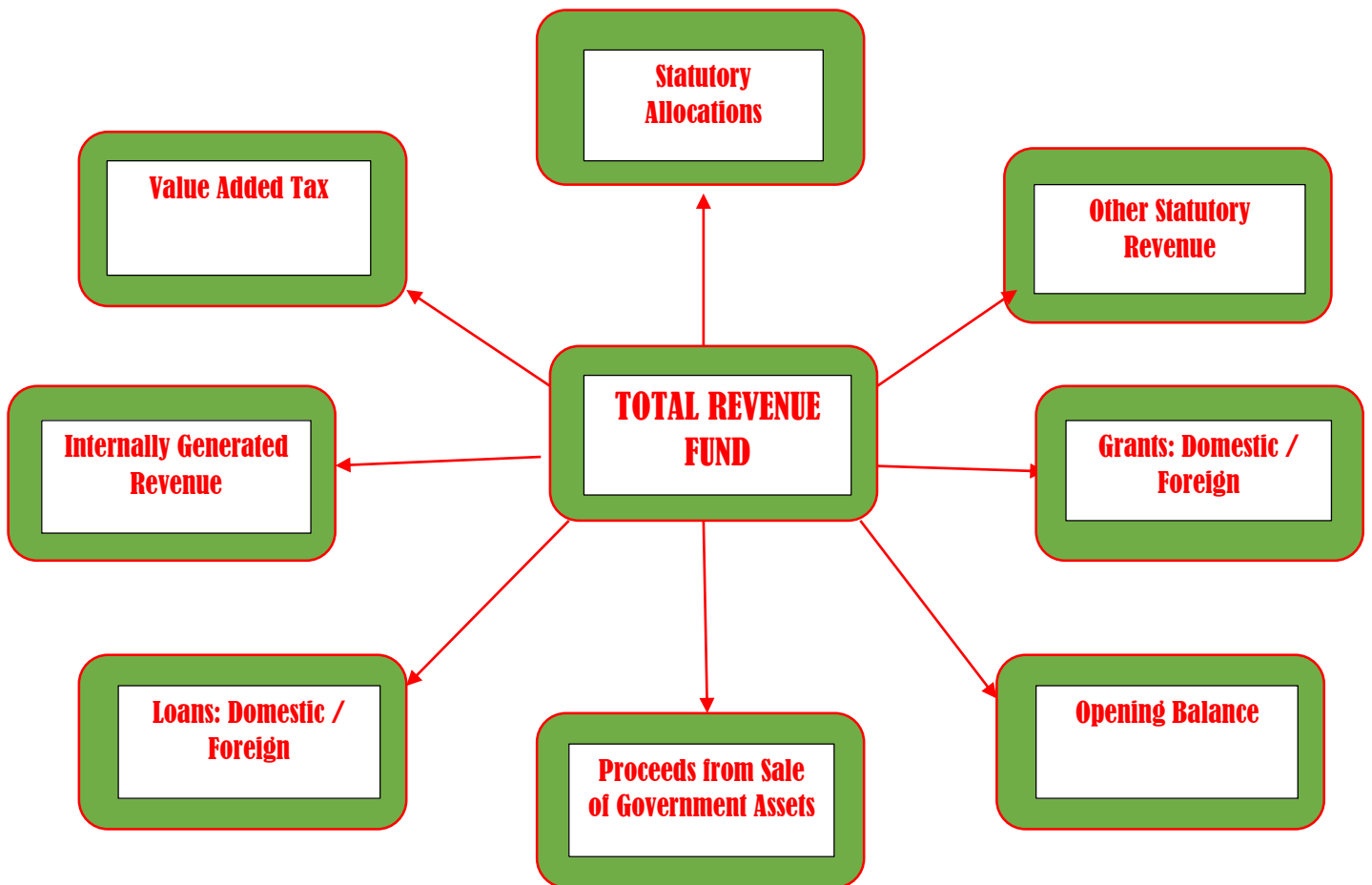


<sup>10</sup> See the definition of capital project provided in the Fiscal Responsibility Act.

Information needs to be provided on allocations to Ministries, Departments and Agencies of government (MDAs) on an MDA by MDA basis showing the respective allocations and percentages. This will show governmental priorities for overall allocations, capital projects and for recurrent expenditure. A description of the key capital projects and their allocations is imperative. Significant new capital projects should be described.

This will be followed by the *fourth component* which is a disaggregation of the revenues to show where the money is coming from. State level revenues usually include the headings as shown in Figure 4.

**Figure 4: Disaggregation of Revenue**



- ❖ *Statutory Allocations:* These are receipts from federally collected revenue from revenue heads from the distributable Pool Account established under S.162 of the 1999 Constitution. The receipts include oil revenue, corporate income tax and customs and excise and other statutory revenue distributed from the Federation Account.



- ❖ *Value Added Tax*: This is revenue from Value Added Tax shared among the three tiers of government. 15% goes to the federal government, 50% to state governments, and 35% to local governments.
- ❖ *Internally Generated Revenue*: This includes personal income tax, property and tenement taxes, road taxes, licenses, rent from government property, returns from investments, user fees from service provided by the state government. They are collected by the state government and retained for its use. The key sources of IGR should be disaggregated and the contributions of key sources shown.
- ❖ *Other Statutory Revenue*: This includes Exchange Rate Gains, Ecological Fund, Excess Crude Account, Nigeria National Petroleum Corporation Refunds, Budget Augmentation, Excess Bank Charges Refund, etc.
- ❖ *Grants which could be domestic or foreign*: Grants are not loans and as such are not repayable. However, they are subject to retirement for the grantee to demonstrate to the grantor that the funds have been appropriately used in accordance with the grant agreement. Grants include funds from the Universal Basic Education Commission, Tertiary Education Trust Fund, Basic Health Care Provision Fund, funds from international donors and charitable organisations, etc. The amounts and sources of the grants should be stated. Any special conditions attached to grants should be highlighted.
- ❖ *Loans which can be domestic or foreign*: These are repayable revenues received from creditors and crystallises as a debt. They are either concessional or commercial in nature. The amounts and sources of the loans should be stated.
- ❖ *Privatisation Proceeds/Sale of Government Assets*: These are revenue accruing from the privatisation exercise of state governments. They include revenue from concessions, outright divestment to private investors. The amounts and sources of privatisation proceeds should be stated.
- ❖ *Opening Balance*: The opening balance is not a receipt. It is the balance that is brought forward at the beginning of an accounting period from the end of a previous accounting period. However, this is revenue already accrued and accounted for which is available for budget implementation.

Fiscal realism should be demonstrated in terms of showing the outturns of revenue in the last three years as a basis for deductions on the realism of the current revenue estimates.

Considering the high level debts of governments in Nigeria, it will be imperative as a fifth component to provide information on debt sustainability. This will show the overall



quantum of the debts and the debt service to revenue, what the debt is to be used for and conditions and timing of repayment. Whether the debts are linked to policy objectives should be explained. This should also disaggregate the debt into domestic and foreign, showing the currencies in which they are held and the sources of the debts. A statement on contingent liabilities of government and arrears of government would also be relevant. This may show their projection over the last two years to the current year.

The sixth component will deal with quasi fiscal activities of government. These are activities undertaken by state-owned enterprises, and sometimes by private sector companies at the direction of the government. A summary of the key activities, their cost and implications for government finances should be demonstrated.

The seventh component should provide information on key fiscal and other related risks that could negatively impact on revenues or expenditure and specify measures to be taken to offset the occurrence of such risks. These risks could include low oil prices which would affect Federation Account revenue receipts, exchange rates and inflation which may devalue the currency, public health challenges such as COVID, insecurity, etc.

The eighth component discusses new revenue and expenditure policies and interventions (if any). It should explain the necessity of the new policies. At the federal level, this could be taken from the proposals in the annual Finance Bill. It should show how the new policies will affect living standards, economic growth, increase in productivity or improvement of public service delivery.

The Citizens Budget as a ninth component should provide information on key deliverables and results expected from budget implementation. It should respond to the poser; what would change after the revenues have accrued and expenditure incurred on the authority of the budget. These results should be linked to high level national policies and the SDGs.

The tenth component is to provide information on gender, vulnerability and social inclusion. This is not commonly found in extant Citizens Budgets. However, it is important to include this component for comprehensiveness of the presentation. This should provide information on the gender sensitivity and social inclusiveness of the budget. It should provide answers to the following posers. How is gender and disability mainstreamed in the general policy framework and in the allocations? Are there any special programmes targeting women and vulnerable groups?

The Citizens Budget as an eleventh component should provide any further information not presently covered which has been agreed to at the consultations preceding the preparation of the documents. It should also provide any state specific information that is of relevance to the success of the budget and fiscal policy. For instance, the extant Chart of Accounts provides for state level information on the geographical/local government distribution of key capital projects.

Finally, there should be contact information or links for any citizen or organisation who needs more detailed information or seeks to follow up on any of the matters reported in the Citizens Budget.

## Chapter Three

### PLANNING, DEVELOPING AND DISSEMINATING A CITIZENS BUDGET

#### 3.1 In the Beginning

**P**lanning, developing, producing and disseminating a Citizens Budget is a process that requires a clear methodology and framework for its implementation. This should be undertaken by the Ministry or Agency responsible for the compilation of the budget. The framework for producing a Citizens Budget will fall back to the preliminary issues, reasons and basis supporting the idea of a Citizens Budget. Generally, the discussions have been about transparency, accountability and accessibility, enhancing popular participation, to improve service delivery and ensure effective citizens buy-in into fiscal programming which will broaden support for government policies and increase its chances of success. If the framework is focused on the citizen, the starting point after planning should be a consultation that seeks to determine citizens' priorities. Experts have identified some preliminary issues to be resolved at the outset of the process.

#### **Box 2: Preliminary Considerations for Citizens Budget**

##### **Some Preliminary Questions**

Before starting, a government (particularly the Ministry of Finance (MOF) or the equivalent Ministry) should reflect on the structure, resources, and capacities it will need to properly develop and disseminate a Citizens Budget. For example:

*Structure:* Do those charged with developing the Citizens Budget have the authority to readily access the necessary information from the MOF or various line ministries? Are they in an appropriate position within the government (or within the MOF) so that the Citizens Budget is widely accepted as being accurate and authoritative? Are they in a position to ensure dissemination to all relevant audiences?

*Resources:* Ensuring a good consultation process and an accessible Citizens Budget requires significant resources for staffing, meetings, publication, etc. There should be dedicated resources in the budget itself sufficient to ensure that the work of production and dissemination is not stymied by insufficient resources.

*Capacities:* Ensuring that the consultation generates active and constructive participation by the appropriate people requires interpersonal and organisational skills that may not otherwise be required for the day-to-day functioning of the Ministry of Finance. Does the MOF have individuals with these capacities? In addition, producing budget information in concise, accessible language and in an engaging format requires communication skills that may need to be brought into the ministry (in the short term) and developed within it over time. Is the ministry committed to developing such capacities, if it does not really have them?

*Source: The Power of Making it Simple: A Government Guide to Developing Citizens Budgets*

These preliminary considerations of structure, resources and capacities are extremely relevant and needs to be resolved at the outset. Furthermore, success will require commitment to the process by top level political leadership. Resolving these challenges may demand capacity building for relevant ministry staff, collaboration with CSOs and consultants, etc. Critical questions will need to be asked and answered.

- ❖ What is the process geared to achieve?
- ❖ How will it be best achieved?
- ❖ How will success be measured?

### **3.2 Consultation**

Consultation is the process of a meeting to get information, opinion or knowledge from stakeholders, experts and persons who have an interest in a subject matter. The purpose of the consultation is to elicit the input of participants on the content of the document and methods of dissemination. However, the government needs to be clear of any other purpose it needs to achieve with the consultation. The Ministry should respond to the why, how, whom, what, where and when of the consultation process.

- ❖ Why are we consulting?
- ❖ How do we consult and which tools do we use?
- ❖ Who exactly are we consulting?
- ❖ What are the key issues in the consultation?
- ❖ Where is the consultation taking place?
- ❖ When is the consultation taking place?

The Citizens Budget may not necessarily be targeting experts who already have access to knowledge and information about the budgeting process and the contents and provisions of various government proposals for revenue and expenditure. Who then should be consulted? A broad spectrum of society, different interest groups?

The consultation should be a reach out to a broad spectrum of society including professionals, civil society organisations, organised labour, media, community and faith based organisations, women organisations and groups representing the poor and vulnerable. Consultation ought to be inclusive. Selection of organisations, stakeholders

and persons to be consulted must be done through a transparent and objective process which tallies with the goals of the consultation.

The Ministry may decide to organise the consultation in collaboration with reputable civil society organisations. There should be provisions for reaching out to People Living with Disabilities. A decision may be made as to whether to hold one consultation or a series of consultations. In these days of COVID-19, the consultation could be done through a physical or virtual meeting. With the variety of stakeholders to be consulted, it may be imperative to hold different fora for different aggregation or classification of groups. The planning should be such that all participants would feel free to express their views and would not simply be intimidated by more powerful and knowledgeable participants.

Brief questionnaires distributed physically to target groups and available online could also be used to harness stakeholder input. Beyond questionnaires, a feedback section on the official website of the Ministry or Budget Office could be used to harvest contributions. The social media including Twitter, Facebook, WhatsApp could be used to disseminate information about the consultations. Text messages, radio, television and newspapers could also be deployed in spreading the message about the consultations and how stakeholders can make inputs into the process. Furthermore, focus group discussions provide an opportunity for targeted collection of inputs.

The budget and consultation agenda which is the basis of the Citizens Budget should be made available to the public (early enough) at least one week before the consultation. This ensures that the consultation is not just perfunctory. It provides opportunity for participants to familiarise themselves with the mother document they will discuss at the meetings. Participants will come prepared. Consultation should be done at a time that participants can still make inputs into the legislative consideration of the budget.

### **3.3 Collation and Decision Making on Content**

The Citizens Budget is supposed to be a brief and comprehensive summary of the key issues in a budget that may run into a thousand or more pages. With an inclusive consultation process involving the representatives of hundreds of stakeholder groups as well as individuals who may send in memorandum, a challenge of prioritisation and the scheme for deciding what should be accepted will arise. How would the Ministry construct a scale of preference? There is no magic formula or a one size prescription that fits all circumstances. The decision should be based on prevailing economic and social circumstances as well as the need to capture as many reasonable recommendations without producing another bulk documents. Furthermore, the information contained in Chapter Two of this Handbook on the nature and contents of a Citizens Budget should provide a guide. Finally, it is imperative to ensure that reasonable and objective inputs from the consultations are used. If the Ministry from the start did not plan to use the inputs, then the exercise amounts to a waste of public resources. It should be stopped.

### 3.4 Documentation

The critical challenge of documenting a Citizens Budget is that of reducing hundreds of pages into a 4-to 20 page document which still captures all the essentials necessary to allow the citizen have a reasonable understanding of the entire budget provisions. New competencies that may not be available in the Ministry may be needed. This will include the design and production of infographics, pictures, charts, cartoons, text boxes, graphs and figures which can distill and represent information available in tens of pages. It requires the ability to conceptualise and summarise critical points in very few words and illustrations. Consultants and experts may be hired in the short term before internal competencies are developed. High sounding, multi syllabic technical jargons will no longer be relevant in this exercise and where any one of them is used, it must be explained in the Glossary.

Documentation throws up the challenge of accessibility. This is about producing the Citizens Budget in a language and format that make it accessible to the generality of the population. This further throws up the idea of plain writing, which has the purpose of improving the effectiveness and accountability of government agencies to the public by promoting clear government communication that the public can understand and use.<sup>11</sup> Documentation should be about identifying and writing for an audience. Resolutions to the following posers are imperative in effective communication.<sup>12</sup>

- ❖ Who is my audience?
- ❖ What does my audience already know about the subject?
- ❖ What does my audience need to know?
- ❖ What questions will my audience have?
- ❖ What's the best outcome for my Ministry?
- ❖ What do I need to say to get this outcome?
- ❖ What's the best outcome for our audience?
- ❖ What do I need to say to get this outcome?

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<sup>11</sup> See United States Public Law 111–274 of October 13, 2010 (111th Congress).

<sup>12</sup> United States, Federal Plain Language Guidelines, March 2011, Revision 1, May 2011.

### 3.5 Dissemination

Dissemination is the action or fact of spreading something, especially information, widely. The basic idea about the Citizens Budget is to take the budget out of the closet and spread its message as widely as possible. Thus, the first challenge to be resolved is the determination of the medium that can help the Ministry spread budget information very widely given the context and social milieu of the society. However, the dictates of the modern society require a combination of mediums.

**A. Printing:** The Citizens Budget may be printed and made available to thousands or millions of persons depending on the population of the society. It could be placed in public places such as libraries, post offices, airports and train stations (not to be taken away) conference and exhibition centres, etc., where it can be easily accessed by citizens. But in a typical Nigerian society with a poor reading culture, printed materials will be necessary but they may not go far enough in reaching a large segment of the population.

**B. Newspapers:** This can be used to disseminate Citizens Budget through publications in widely circulating and read newspapers. However, this is a one off dissemination and access to the particular newspaper where it is published is critical.

**C. Websites and Electronic Portals:** The Budget Office of the Federation uploads federal Citizens Budgets to its website which is accessible to anyone with internet connection. This should also be done at the state level. However, internet penetration in Nigeria is low (about 51% of the population - 101m out of 200m Nigerians) especially in the rural areas. Internet posts therefore need to be combined with other dissemination platforms.

**D. Radio:** This can be used to disseminate the contents of Citizens Budgets. Radio is widely used in both urban and rural areas and reaches constituencies that other mediums may not be able to reach. It reaches remote areas and can inform people who are not literate if delivered in a language they understand. Specifically, radio can be used to target the older rural and farmer population.

Apart from just informing people in a one-way communication, discussion panels and phone-in programmes can enhance communication between the ministry and the public. They provide a feedback mechanism.

**E. Television:** Television like radio can be used to disseminate the Citizens Budget. It has the same advantages like radio even though, it does not enjoy a very wide reach like radio.

**F. Social Media:** This will involve providing the information through social media channels such as Twitter, Facebook, What App, Youtube. These platforms are quite popular among the Nigerian youth population and will reach millions of persons if deployed to disseminate



the Citizens Budget. Apart from the electronic version which could be the same as the printed version, the Citizens Budget could be converted into video and audio tapes posted across the social media platforms. The Citizens Budget could be made into animated graphics, cartoons, games and quizzes. This would also enjoy wide reach among the youth population. The tapes will also be available for downloading from the official websites.

**G. Text Messages:** Considering the cell phones are widely available in Nigeria, text messages can be used to disseminate key and strategic information contained in the Citizens Budget. It is a cost effective means of reaching out to millions of people. The ministry can liaise with communication service providers to disseminate the message as a contribution to charity.

**H. Email Distribution Lists:** The Citizens Budget could also be widely distributed through email distribution lists and as electronic newsletter. This would involve harvesting and collating the emails of as many stakeholder groups and individuals as possible.

**I. Town Hall Meetings:** The State government may consider organising town hall meetings with stakeholder groups to present and explain the Citizens Budget. The physical town hall meetings could also have live coverage on radio and television. The town hall meetings may be virtual.

**J. Billboards:** The contents of the Citizens Budget can be disseminated through billboards in strategic locations where they can be read by pedestrians, motorists, etc. They can be disseminated either through electronic billboards or the type that just contains still printed material.

### **3.6 Inclusivity**

A Citizens Budget should promote inclusivity. It should provide for all members of the society to be part of the budgeting process. This would be achieved by reaching out to the various groups of Persons Living with Disability (PWDs) with the published Citizens Budget. Reaching out to them via their various associations would ensure wider reach of the members. The Citizens Budget should be translated into a braille version so as to reach the blind and the visually-impaired in the society. Also, an MS word version of it is to be provided so as to accommodate the deaf, mute and the blind that use various reading and hearing aids so as to ensure proper understanding of the materials disseminated. The deaf and dumb people use sign language for communication and a video made in sign language should be hosted on the website/electronic portal of the Ministry.



### **3.7 Language Accessibility**

Citizens Budget should be made accessible to the people in as many languages as possible. There are many states in Nigeria where the majority of people understand and communicate in languages that are not English, the official language of government business. Presenting the print and electronic video versions of the Citizens Budget in Hausa, Yoruba, Igbo, etc., may be imperative in the circumstances to enable more persons to access the contents of the document.

### **3.8 Collaboration with CSOs**

This provides a good opportunity to take the Citizens Budget to diverse constituencies. CSO networks comprising of tens and hundreds of CSOs can facilitate the dissemination of the contents to the grassroots. A framework for collaboration between the Ministry and CSOs should be explored. This would include CSO dissemination through their websites and social media portals, organising specific workshops, town hall meetings, etc., to inform the public and stakeholders about the Citizens Budget.

## Chapter Four

### MONITORING, REPORTING AND EVALUATION

**A** Monitoring and Evaluation Plan should be an intrinsic part of the Citizens Budget Framework. For effective results-based monitoring and in order to ensure evaluability (the extent to which projects or undertakings can be evaluated both reliably and credibly), Citizens Budget objectives and indicators should be formulated using SMART criteria (specific, measurable, attainable, relevant and time-bound):

- ❖ *Specific:* The indicator is sufficiently clear as to what is being measured and specific enough to measure progress towards a result.
- ❖ *Measurable:* The indicator is a reliable measure and is objectively verifiable. Qualitative measures should ideally be translated into some numeric form.
- ❖ *Attainable:* The indicator can be realistically met.
- ❖ *Relevant:* The indicator captures what is being measured (i.e, it is relevant to the activity/result).
- ❖ *Time-bound:* The indicator is expected to be achieved within a defined period of time.

There should be an overall purpose or goal, objectives, outputs and outcomes. All these would facilitate a measurement of the success of the Citizens Budget.

Evaluation of the Citizens Budget serves the following purposes:

- ❖ *Promoting learning and quality improvement:* Perhaps more than other purposes, Citizens Budget should view evaluation as an opportunity to learn how to do things better, more effectively, with greater relevance, with more efficient utilization of resources and with greater and more sustaining impact. The results of evaluation need to contribute to knowledge management and serve as the basis for enhancing the quality of future Citizens Budget interventions.
- ❖ *Ensuring accountability:* As a process, there should be accountability for goals, objectives and proposed results set at the beginning of the process. M&E facilitates this process.
- ❖ *Improving informed decision-making:* Results from evaluations provide the basis for informed and responsible decisions. Such decisions may include, for example, scaling up, replicating or phasing out aspects of the intervention; adjusting expectations, objectives; redesigning content, changing methodologies, assessment activities or modes of delivery; etc.

Planning for evaluation is done at the overall planning and design stage. It is imperative to develop appropriate evaluation tools, collect and collate data and involve citizens in the

evaluation exercise. But the data needs should be defined at the beginning – the kind of data, who will collect the data and how it will be collected. Experts have posited the following of evaluation.<sup>13</sup>

- ❖ Make sure to include evaluation tools and their use in the planning.
- ❖ Match evaluation tools with objectives, publics for consultation and dissemination of the Citizens Budget, resources and the tools for information and consultation.
- ❖ Carry out evaluation, not only after, but if possible, also during activities.
- ❖ Make full use of the potentials of evaluation. Use it to measure success, to demonstrate it, to enable learning from experience and support awareness across the organization and to improve current and future implementation.

M&E facilitates the resolution of key posers. At the planning stage, the posers will include:

- ❖ Issues about its comprehensiveness.
- ❖ Clarity of goal(s), objectives, indicators, steps and process to attain these ends.

At the consultation stage, issues for M&E will include:

- ❖ Whether it was implemented as planned.
- ❖ Number of stakeholder groups participating versus the original projection.
- ❖ Quality and number of responses received.
- ❖ Diversity of stakeholders responding to the process.
- ❖ The rating of the consultation by the participants and the general evaluations pre and post consultation.
- ❖ Any unanticipated or surprise elements whether positive or negative?

At the collation and documentation stage, issues for M&E will include:

- ❖ Review of the key challenges encountered and how they were overcome.
- ❖ Any new knowledge emerging from the process.
- ❖ Issues around capacity built in the ministry through the process.

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<sup>13</sup> OECD Handbook on Information, Consultation and Public Participation in Policy Making at page 48.

At the dissemination stage, issues for M&E will include:

- ❖ The actual number of stakeholders reached versus the number projected. This will include number of downloads of the document; number printed and dispatched, etc.
- ❖ Reasons/ factors responsible for reaching more or less than projected.
- ❖ The media used for dissemination and their effectiveness.
- ❖ Feedbacks and reactions of citizens to the Citizens Budget.
- ❖ Broadening the use and reach of the Citizens Budget.

Overall, the actual time and resources of implementation versus the projection at the beginning will be reviewed.