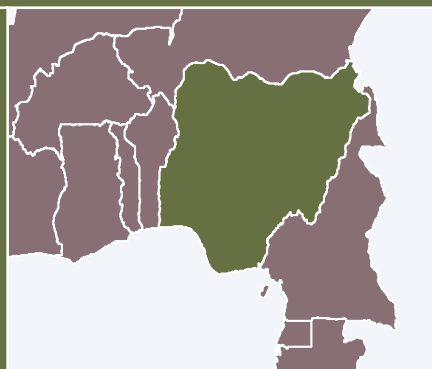


policy

October 2013

ADVOCACY FOR FAMILY PLANNING



*Understanding the
Budget Process in Two
Nigerian States—Cross
River and Zamfara*

This publication was prepared by Donald Dickerson and Aliyu Aminu Ahmed of the Health Policy Project.

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Advocacy for Family Planning: Understanding the Budget Process in Two Nigerian States—Cross River and Zamfara

OCTOBER 2013

This publication was prepared by Donald Dickerson¹ and Aliyu Aminu Ahmed¹ at Futures Group.

The information provided in this document is not official U.S. Government information and does not necessarily represent the views or positions of the U.S. Agency for International Development.

CONTENTS

Abbreviations	iv
Introduction	1
Purpose.....	1
Methodology	1
Background.....	2
Nigeria’s Health System	2
Family Planning Financing in Nigeria	3
The Budget Process.....	4
Cross River State.....	5
Zamfara State	9
Challenges and Opportunities for CSO Advocacy	9
Conclusion.....	10
Annex 1: Stakeholders Interviewed.....	12
Annex 2: Documents Obtained in States	13
Annex 3: Interview Guide for Assessment of the State Budget Process	14
Resources.....	17

ABBREVIATIONS

BTAN	Budget Transparency and Accountability Network
CSO	civil society organisation
CLMS	Contraceptives Logistics Management System
DFID	Department for International Development (UK)
FP	family planning
FMOH	Federal Ministry of Health
LGA	Local Government Area
MBEP	Ministry of Budget and Economic Planning
MDA	ministries, departments, and agencies
MNCH	maternal, neonatal, and child health
MDG	Millennium Development Goal
RH	reproductive health
SMOH	State Ministry of Health
UNFPA	United Nations Population Fund
USAID	United States Agency for International Development

INTRODUCTION

Purpose

For several decades, civil society organisations (CSOs) in Nigeria have been advocating for increased resources for family planning (FP) and reproductive health (RH) services and commodities. Many CSO advocates assume that once policymakers pronounce their support for funding family planning, the funds are assured. However, this commitment is only the first step in securing a budget allocation. Other necessary steps include formal approval of the allocation, inclusion of the funds in the approved budget, timely release of the funds for the programme, and expenditure of the funds intended.

CSOs can play a key role in ensuring that public funds are used for the intended purpose, actually reach the intended beneficiaries, and have measurable results. However, to do so, they must have a basic understanding of the budget process and the key actions needed to influence funding allocations and monitor budget releases and expenditures. The inner workings of the state-level budget process in Nigeria are not well understood, and there is little documentation of the process to provide guidance. The budget process varies throughout the states, with no clear distinction between the “theory” and “practice” of developing state budgets.

To help CSOs in Nigeria understand and actively participate in the budget process at the state level, a team from the Health Policy Project conducted an assessment to identify the differences between theory and practice in state-level budgeting. The team selected two states—Cross River and Zamfara—and compiled information on their budget process for the health sector. The two states differ in the formality, sophistication, and transparency of their budget processes. Applying the methodology described in this report, CSOs can use these examples and the interview guide to determine how the budget process related to FP/RH works in a given state.

Accordingly, this report identifies several entry points where CSOs can make a difference in FP/RH funding at the state level. Key tasks for CSOs are to

- Advocate for increased funds for FP/RH programmes and commodities
- Ensure that adequate funds are budgeted, obligated, and released in a timely manner
- Track state-level budget expenditures, especially funds actually expended for FP/RH services and commodities
- Hold policymakers and programme managers accountable for the effective use of public funds

Methodology

Primary data collection involved purposive sampling of expert stakeholders for in-depth interviews. The team selected stakeholders from the public sector and civil society—based on their position, level of importance to family planning programming, influence or power, and level of interest in the budget process of their ministry or coalition. In Cross River State, the team interviewed 15 stakeholders, including four State Ministry of Health (SMOH) officials, three officials involved in the state budget process, four officials from other state government agencies, and four CSO representatives. In Zamfara State, many of the identified interviewees were not available during the team’s visit. The eight stakeholders interviewed included two budget officials, four SMOH officials, and two CSO programme managers (see Annex 1). The team also collected documents from both states, including summaries of the health budget, overall state budget documentation, procurement guidelines, and lists of FP service delivery points and CSOs (see Annex 2). To structure the interviews, the team prepared an interview guide with probe questions to ensure that the relevant topics were discussed (see Annex 3).

BACKGROUND

Nigeria's Health System¹

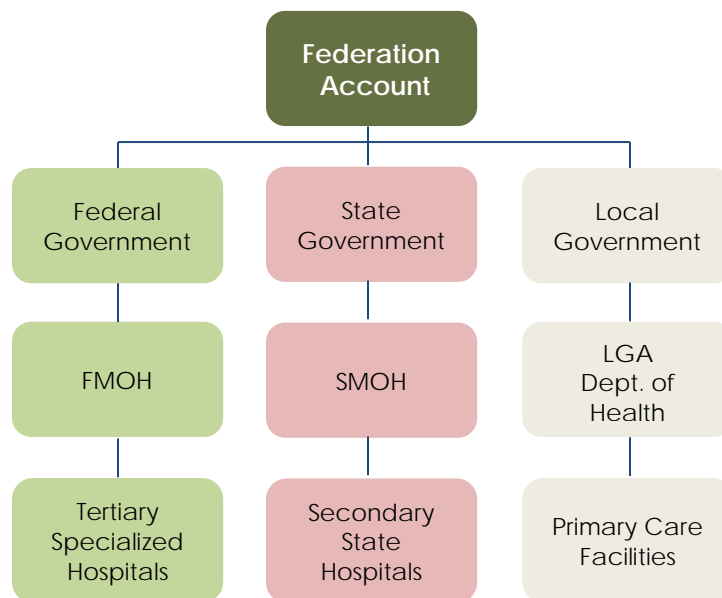
To understand the budget process for health in a given state, it is first necessary to understand the structure and place of the health system in the Nigerian Constitution. Nigeria is a federal nation with three tiers of government: the federal government, 36 state governments plus the Federal Capital Territory, and 774 local government areas (LGAs). The current federal Constitution does not clearly delineate the responsibilities for health among the tiers of government. Health is on neither the exclusive legislative list nor the concurrent legislative list. The National Assembly can legislate only on matters contained in these lists. The State Houses of Assembly cannot legislate on matters included in the exclusive legislative list but can legislate on matters included in the concurrent legislative list as long as they do not contradict any national laws on matters in the concurrent list. However, the Constitution explicitly grants responsibility to the LGAs for “the provision and maintenance of health services” within their jurisdiction. In practice, responsibility for primary healthcare in the public sector falls to LGAs (though, in reality, LGAs are ceding much of this responsibility to the state governments). State governments are responsible for secondary and some tertiary healthcare, including general hospitals, the teaching hospitals of state universities, and state specialist hospitals. The federal government is responsible for teaching hospitals of federal universities, federal medical centers, and similar specialised tertiary healthcare facilities, including the National Hospital in Abuja. Nevertheless, because of the lack of clarity and specificity in the Constitution, it is possible for all tiers to engage in all levels of healthcare.

The Federal Ministry of Health (FMOH), the state ministries of health, and the LGA departments of health are each responsible for planning and managing health spending in their respective jurisdictions. Under each federal and state ministry, associated departments and agencies are referred to collectively as ministries, departments, and agencies (MDAs). The principal actors in the Nigerian public health sector are therefore the FMOH, the 36 SMOHs, the 774 LGA departments of health, and the authorities of the Federal Capital Territory, as well as various government parastatals and training and research institutions that are concerned with health matters.

Figure 1 illustrates the flow of health funds through these various agencies down to the service provision level. It is worth noting that expenditure decisions at the three tiers of government are taken independently, and as stated above, the federal government has no constitutional power to compel other tiers of government to spend in accordance with its priorities. However, many SMOHs comply with directives from the FMOH. For family planning services and commodities, the coordination is primarily done by the Family Health Department of the ministry.

¹ This section is drawn from Ohadi et al., 2012; Odubanjo et al., 2009; and Federal Republic of Nigeria, 1999.

Figure 1. Flow of Public Expenditures in Health



CSOs, multilateral and bilateral donors, and, increasingly, private foundations play significant roles in the Nigerian healthcare system, especially in family planning advocacy, commodities, and capacity building.

Family Planning Financing in Nigeria

Donors continue to support the Nigerian government in funding FP commodities and programmes. These donors include the United States Agency for International Development (USAID), the United Nations Population Fund (UNFPA), the UK Department for International Development (DFID), the Canadian International Development Agency, the Bill & Melinda Gates Foundation, and the Global Fund to Fight AIDS, Tuberculosis and Malaria. For example, the Government of Nigeria spends about US\$10–14 million annually on FP commodities, and of that amount, the government provides US\$3 million and donors provide the remainder.

Current interventions by the government include (FMOH, 2012)

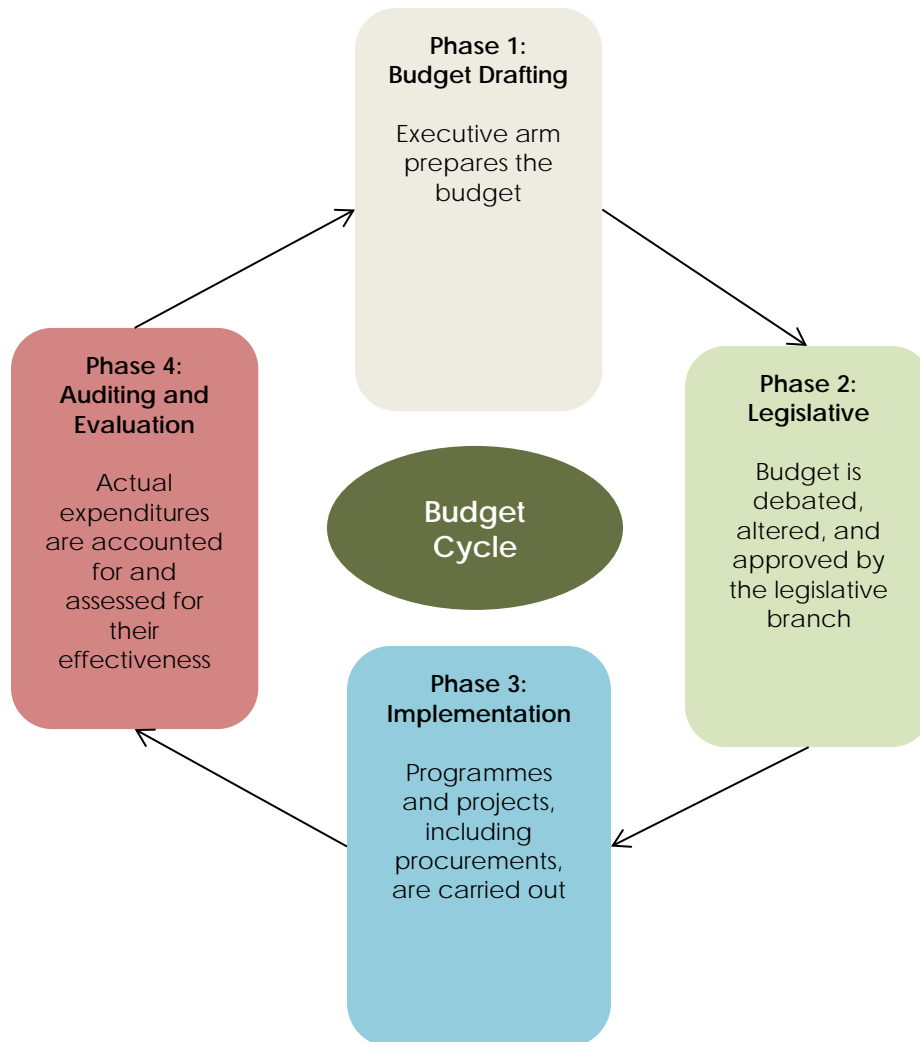
- Promulgation of the FP/RH Policy
- Development of several protocols and guidelines for FP/RH
- Development of the Reproductive Health Commodity Security Plan for Nigeria 2003 (revised in 2011 for 2011–2015)
- Development and implementation of the Contraceptives Logistics Management System
- Capacity development training for healthcare workers on FP service provision
- Assessments and surveys to document FP/RH issues
- National discussions on FP during the RH Summit in 2009 and FP conferences in 2010 and 2012
- Formation of the Family Planning Action Group in 2010 (now named the Association for the Advancement of Family Planning)

- Policy on free contraceptive commodities (user fees abolished) in public health facilities since April 2011 (removal of these user fees appears to have increased demand for FP; FMOH noted a five-fold increase in FP commodity requests from the states in March 2012, compared with the month of the policy change)
- Establishment of the Infant, Maternal, Neonatal, and Child Health (IMNCH) Millennium Development Goal (MDG) budget line for contraceptive procurement, with a commitment of annual government counterpart funding of US\$3 million in 2011 and for the next 3 years (2012–2014)
- Pledge of an additional US\$8.34 million in funding for FP/RH commodities (FP2020)

THE BUDGET PROCESS

Generally, the budget cycle follows a four-phase process (see Figure 2). Nigeria’s fiscal year coincides with the calendar year (January–December).

Figure 2. Budget Cycle



The following sections explain how and when these four phases are carried out in the Cross River and Zamfara states, as well as the extent to which various stakeholders know about the budget process.

Cross River State

All states in Nigeria, including Cross River State, have a Budget Office that coordinates and manages formulation of the budget. This office requests information from individual departments and proposes the tradeoffs necessary to fit competing government priorities into the budget’s expenditure totals.

Unlike many states in Nigeria, Cross River State has a system to engage CSOs in the budget process. The Budget Tracking and Accountability Network (BTAN), a local organisation, focuses on budget tracking. The network represents CSOs in all meetings with the state government. However, while the Budget Office, Ministry of Finance, and other MDAs engage CSOs, in most cases the budget process is “top-down” and not “bottom-up”—thus, CSOs do not have significant influence on the process. Nevertheless, interviewees in Cross River State were knowledgeable about the overall budget process and helped to clarify the four phases.

Budget Process in Practice in Cross River State

The budget drafting phase. The budget cycle for a given year actually begins in the previous calendar year with a meeting between the Budget Office and budget officials of MDAs to discuss the preparation process. These meetings culminate in the issuance of the Budget Circular by the budget office. The Budget Circular is essentially a roadmap for the upcoming budget preparation, spelling out the government’s priorities and providing parameters to guide the MDAs in preparing their budget submissions.

The legislative phase. In theory, the budget for a given year must be voted on by the State House of Assembly and approved by the Governor by December of the previous year, although this is not always respected in practice.

The implementation phase. Once the budget is adopted, expenditures may commence in January at the beginning of the budget or fiscal year.

The auditing/evaluation phase. Quarterly, the Budget Office leads a budget performance review process. The process involves MDAs (executive branch) and results in a performance report presented to the State House of Assembly (the legislative branch). The final quarter’s review process is carried out in the following year and looks at the execution of the budget over the whole fiscal year.

As an example, the budget cycle for 2013 runs from May 2012 to February 2014, as shown in Table 2.

Table 2. Budget Cycle for 2013 in Cross River State

Budget Cycle	Budget Year 2013
Budget preparation begins	May 2012
Budget Circular issued	July 2012
Budget defence hearings	Aug. 2012
Budget consideration/approval by State House of Assembly	Nov. 2012
Budget analysis/press briefing	Dec. 2012

Budget Cycle	Budget Year 2013	Budget Implementation (Jan.-Dec. 2013)
1 st quarter budget performance review begins/report submitted to State House of Assembly	Apr. 2013/May 2013	
2 nd quarter budget performance review/report submitted to State House of Assembly	July 2013/Aug. 2013	
3 rd quarter budget performance review/report submitted to State House of Assembly	Oct. 2013/Nov. 2013	
4 th quarter/annual budget performance review/report submitted to State House of Assembly	Jan. 2014/Feb. 2014	

In Cross River, CSOs and other stakeholders are expected to participate in all phases of the budget process. CSOs report being engaged in budget preparation, review meetings organised by State Ministry of Finance, defence of the budget in the State House of Assembly, and monitoring of the capital projects.

The budget cycle requires that CSOs and other stakeholders follow three budget processes in a given year: the review of the previous year’s budget; implementation of the current year’s budget; and preparation of next year’s budget. Figure 3 shows graphically the evolution of each budget, using 2013 as an example. Table 3 shows the various actions taken throughout the year that relate to annual budgets in preparation, implementation, or expenditure review.

Figure 3. Evolution of Each Budget in a Given Year (2013)

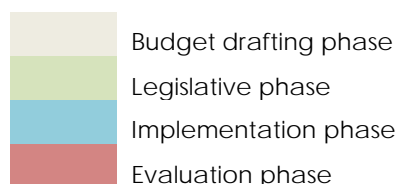
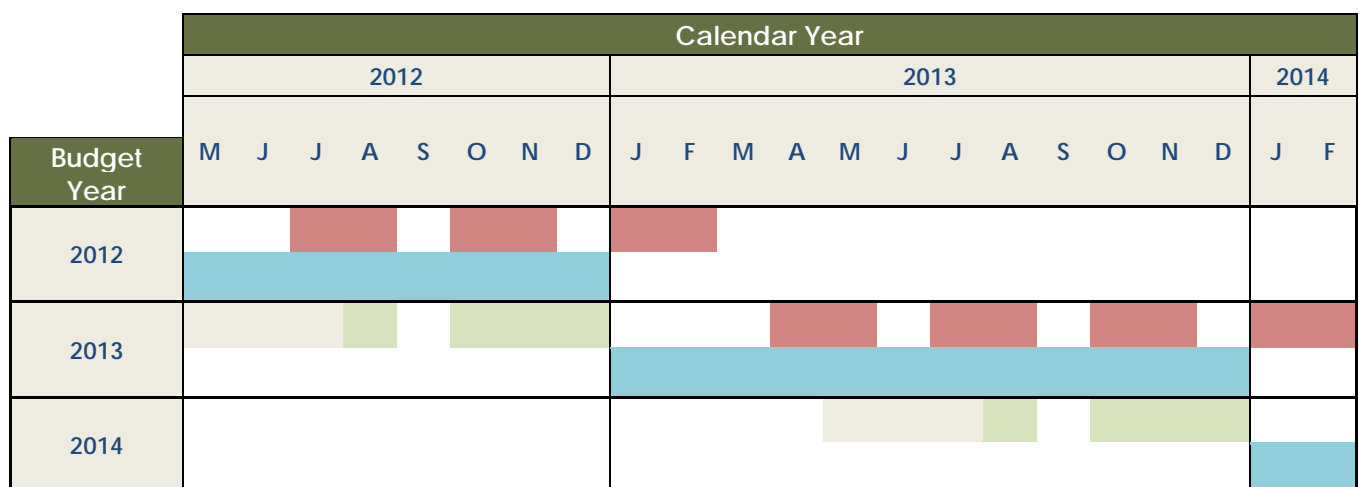


Table 3. Time Frame for Preparing, Adopting, and Monitoring Annual Budgets in Cross River State

Calendar Year	Month	Activity	Budget Year			
			2012	2013	2014	
2012	May	<ul style="list-style-type: none"> Budget preparation for 2013 begins 		X		
	June	<ul style="list-style-type: none"> Budget Stakeholders' Consultative Forum (including CSOs) State Fiscal Strategy Paper review meeting for MDAs, State Planning Commission, CSOs, and Budget Office Presentation of Fiscal Strategy Paper to State House of Assembly 		X		
					X	
					X	
	July	<ul style="list-style-type: none"> Budget Circular for 2013 issued to MDAs and CSOs 2nd quarter 2012 budget performance review; MDAs can review budget; CSOs can contribute to the budget review 	X			
	August	<ul style="list-style-type: none"> 2nd quarter 2012 budget performance report submitted to State House of Assembly Budget for 2013 defence hearings involving MDAs, Budget Office, State House of Assembly, and CSOs 	X			
	October	<ul style="list-style-type: none"> 3rd quarter 2012 budget performance review; Budget Office meets with MDAs; CSOs are invited Executive Governor presents 2013 budget to State House of Assembly 	X			
	November	<ul style="list-style-type: none"> 3rd quarter budget performance report submitted to State House of Assembly Budget consideration/approval by State House of Assembly; MDAs and CSOs are invited 	X			
December	<ul style="list-style-type: none"> Budget Analysis issued by Budget Office/Press Briefing 		X			
2013	January	<ul style="list-style-type: none"> 4th quarter/annual 2012 budget performance review submitted to MDAs, Department of International Development Cooperation, and CSOs 	X			
	February	<ul style="list-style-type: none"> 4th quarter/annual 2012 budget performance report submitted to State Executive Council and State House of Assembly 	X			
	April	<ul style="list-style-type: none"> 1st quarter 2013 budget performance review 		X		
	May	<ul style="list-style-type: none"> 1st quarter 2013 budget performance report submitted to State House of Assembly Budget preparation for 2014 begins: Budget Office meets with MDAs; MDA budget officials meet; CSOs are invited 			X	
	June	<ul style="list-style-type: none"> Budget Stakeholders' Consultative Forum (including CSOs) State Fiscal Strategy Paper review meeting for 			X	

Calendar Year	Month	Activity	Budget Year		
			2012	2013	2014
		MDAs, State Planning Commission, CSOs, and Budget Office <ul style="list-style-type: none"> • Presentation of Fiscal Strategy Paper to State House of Assembly 			X
	July	<ul style="list-style-type: none"> • Budget Circular issued • 2nd quarter 2013 budget performance review 		X	X
	August	<ul style="list-style-type: none"> • 2nd quarter 2013 budget performance report submitted to State House of Assembly • Budget defence hearings 		X	X
	October	<ul style="list-style-type: none"> • 3rd quarter 2013 budget performance review • Executive Governor presents 2014 budget to State House of Assembly 		X	X
	November	<ul style="list-style-type: none"> • 3rd quarter 2013 budget performance report submitted to State House of Assembly • Budget consideration/approval by State House of Assembly 		X	X
	December	<ul style="list-style-type: none"> • Budget Analysis/Press Briefing 			X
2014	January	<ul style="list-style-type: none"> • 4th quarter/annual 2013 budget performance review 		X	
	February	<ul style="list-style-type: none"> • 4th quarter/annual budget performance report submitted to State House of Assembly 		X	

Budget Issues for Health and FP in Cross River State

Within the State Ministry of Health, budgeting is often viewed as a routine exercise. Across the years, most of the budgets have similar line items with little variation, especially in cost. However, state budget allocations to the SMOH may be affected by competing projects, such as special projects under the Governor's office. While there is a Directorate of Public Health in the Ministry of Health, which is supposed to be responsible for women's health and RH issues, special projects under the Governor's office have taken over implementation of some health activities from the SMOH. This deprives the ministry of funding and blurs the lines of responsibility. These projects are managed by the Department of International Development Cooperation, a special department under the Governor. The Commissioner of Health, like other commissioners, reports directly to the Governor and takes directives based on the Governor's priorities. Hence, even when there are budgeted activities, a Governor's priority or Federal Government directives might affect the appropriation of funds budgeted for health.

Government officials and policymakers do not regard family planning as a critical issue; thus, there is no budget line for FP commodities or distribution. The Coordinator of the Family Planning Unit of SMOH uses a set of forms and a ledger developed by the USAID | DELIVER Project and UNFPA to track some data on commodity supply and consumption at the facility level. However, she has never received funds from the SMOH or any other agency to support FP commodity distribution. UNFPA supports the state in distributing FP commodities.

Zamfara State

In contrast to respondents in Cross River State, many interviewees in Zamfara State could not clearly articulate the budget process, stating that budgetary issues are not their primary responsibility or that they lack the authority to discuss budgeting. While Zamfara State’s budget is published online, many respondents did not know who was responsible for the state budget process. Some suggested that the assessment team contact the Director of Budget Planning Research and Statistics for information, while others said that the budget process is centralised under the Planning Department. Our interviews helped to clarify the budgetary process in Zamfara, but the timing of each phase below is not clear.

Budget Process in Practice in Zamfara State

The budget drafting phase. The Planning Department of the Ministry of Budget and Economic Planning (MBEP) prepares the budget based on a revision of the previous year’s budget. The Planning Department updates and allocates draft amounts to all the existing budget lines and then shares this budget with departmental directors.

Departmental directors submit comments and modifications as applicable, capped by a “total envelope amount” for each ministry. Departmental comments and changes are sent back to the MBEP, which allocates resources based on the envelope amount and each department’s Annual Operational Plan. The SMOH’s operational plan is extracted from the Strategic Health Plan 2012–2015.

The legislative phase. All ministries are then invited to the State House of Assembly for the budget defence (under each relevant committee—e.g., the Health Committee). Following this process, the budget is sent to the Governor for approval.

The implementation phase. Funds are released through the Ministry of Finance, which liaises with the Finance Department within each ministry. The Governor must approve the release of funds.

No information was obtained on the auditing and evaluation phase.

Budget Issues for Health and FP in Zamfara State

Key departments in the SMOH are heavily dependent on donor funding. The state government gives low priority to family planning. There is no budget line for FP commodity distribution. The DFID-funded Partnership for Reviving Routine Immunisation in Northern Nigeria/Maternal, Newborn, and Child Health Initiative has been supporting the state government in the distribution of FP commodities to 78 facilities. The RH Unit in the SMOH does not seem to have any budget. According to the interviewees, staff in the RH Unit use their personal funds, vehicles, and limited fuel to distribute the commodities to facilities. If the facilities are far away, staff are invited to come to the state capital to collect their commodities according to their requisitions.

CHALLENGES AND OPPORTUNITIES FOR CSO ADVOCACY

This assessment of the budget process in Cross River and Zamfara reveals many differences between the states in the level of sophistication in budgeting. The review also highlights the major challenges that hinder CSOs in advocating for increased resources for FP/RH in state budgets. Some challenges appear to be common to all states; others appear to depend on the level of sophistication in the budget process. The degree of CSO involvement in the process is often low in states with relatively unsophisticated governmental and budgetary processes. CSOs will generally require significant capacity strengthening to become effective advocates.

Challenges to successful CSO involvement in the budget process include the following:

- Healthcare is not included the concurrent legislative list in the Constitution, leading to overlapping and sometimes unclear roles of the three tiers of government (federal, state, and LGA).
- States depend heavily on federal allocations and have little internally generated revenue. This translates into insufficient funding for the health sector in general, with low priority accorded to family planning.
- Most of the state's sectoral budgets support recurrent expenditures such as salaries, leaving little room for states to support the provision of health services, especially of (relatively low-priority) FP/RH services.
- The executive branch of the government is often the most influential actor in the budget process. This branch formulates the initial budget with few outside inputs, although it can include a number of actors within the branch. CSOs need to cultivate contacts within the SMOH inner circle who may be involved in budget preparation.
- The state Governor decides on the final budget. Legislators, including the chairs of house committees, typically give formal approval of the budget without making any changes. In this setting, CSOs need to focus their advocacy on the state Governor and influential advisors.
- Sometimes state governments change budget line items. These changes make it difficult for CSOs to monitor the budget. Furthermore, successful advocacy for inclusion of specific budget line items can be undone. CSOs must therefore be perpetually engaged in advocacy efforts to defend past wins, make new progress, and keep policymakers focused on FP/RH issues.
- Constant delays in the budget process make it difficult for CSOs to plan their advocacy activities. This is true even in states like Cross River, where the budget process is well-articulated.
- In states with poorly articulated budget processes, lack of political commitment to stipulated rules and budget guidelines makes it difficult for CSOs to understand how best to design FP/RH advocacy strategies.

Despite these challenges, CSOs have many opportunities to provide inputs:

- Where the budget process is well-defined, CSOs can actively engage in the process.
- Budgets can be altered considerably from year to year in response to changes in the economic situation and government priorities. CSOs can be active in this process.
- Governments change periodically, giving CSOs new opportunities to advocate for new priorities and funding.
- The presence of donor projects often provides an entry point for CSOs into the budget process and lends additional credibility to CSO agendas. Donor projects involving family planning should therefore include components to strengthen CSO capacity in advocacy whenever possible and visibly support CSO agendas.

CONCLUSION

To advocate for increased FP/RH resources, CSOs must understand state-level budget processes. The actual budget process can differ significantly from the theoretical process as described in the official guidelines, especially in states with poorly articulated processes. The budget process can extend over multiple years, so CSOs need to be ready to address various steps of the process at all times. Finally,

achieving an advocacy goal related to the allocation of funds in the official budget does not translate into real success unless funds are disbursed. CSOs must monitor their past successes to ensure that funds committed for FP/RH are allocated, released, and spent on time and appropriately.

To achieve their advocacy goals, CSOs must build relationships with state government and ensure that governmental officials understand the right and necessity of CSO involvement in the state budget's preparation, defence, and analysis of expenditures.

CSO staff and volunteers need training in advocacy skills and orientation on the state budget process. As with effective advocacy anywhere, CSOs need to be able to generate and analyse data and translate that information into evidence-based advocacy tools to convince policymakers that FP/RH should be a priority in the state budget.

ANNEX 1: STAKEHOLDERS INTERVIEWED

Cross River State

- Ministry of Finance—Dr. Effenji Odey, Permanent Secretary
- Budget Transparency and Accountability Initiative Nigeria—Mr. Uko Ekott, Executive Secretary
- Department of Budget—Mrs. Bibiana Okpoh, Cross River State, Former Director
- Ministry of Health—Dr. Ita, Permanent Secretary
- Ministry of Health—Mrs. Roselyn E. Ita, Deputy Director Public Health
- Ministry of Health—Mrs. Bassey Duke, Family Planning Focal Person
- Ministry of Health—Dr. Edet Ikpi, Former Commissioner of Health
- Ministry of Women Affairs—Mrs. Agube, Director of Women Affairs
- Ministry of Women Affairs (via telephone)—Mrs. Ekama Emmanuel Awara, Honorable Commissioner
- Director, Social Welfare Department—Mr. Isaac Ebuara
- MDGs Department of International Development Cooperation— Mr. Igelle Ekpe, Programme Manager
- Gede Foundation—Ms. Ekaette Udoekong, Zonal Coordinator
- Girls Power Initiative—Mrs. Margaret Udoh, Facilitator/Administrative Manager
- Girls Power Initiative—Mrs. Ndodeye Bassey, Coordinator (via telephone)

Zamfara State

- Deputy Director Human Resource/Secretary Budget Performance Review/Data Bank—Ahmed Rufai
- Director, Budget and Economic Planning—Alhaji Hamza Salihu
- Hon. Commissioner, State Ministry of Health—Alhaji Kabiru Ahmad Janyau
- Permanent Secretary, State Ministry of Health—Dr. Lawal Umar Bungudu
- Director Primary Health Care, SMOH—Alh. Yusuf Musa Mafara
- Reproductive Health Coordinator SMOH—Hajiya Balkisu Salihu Mafara
- Director Planning Research and Statistics (SMOH)—Mukhtar Hamisu Bakura
- Programme Manager, Community Health Incorporated—Mr. Bashir Hamza
- State Team Leader, Partnership for Reviving Routine Immunisation in Northern Nigeria/ Maternal, Newborn, and Child Health Initiative (funded by DFID and the Government of Norway)—Dr. Ahmad Abdulwahab

ANNEX 2: DOCUMENTS OBTAINED IN STATES

Cross River State

- Distribution of Free Family Planning
- Commodities: Cost Template
- Ministry of Health Budget 2011: Cross River State Approved Supplementary Chart of Accounts 2011 Social Services obtained from Permanent Secretary Ministry of Health
- List of Clinics and Nongovernmental Organisations Offering Family Planning Services and Contact Details obtained from Zonal Coordinator of the Gede Foundation (*hard copy and soft copy*)
- Cross River State Public Procurement Guidelines (Simplified) obtained from BTAN Calabar
- List of CSO members of BTAN obtained from BTAN Calabar
- List of CSOs working on RH advocacy provided by Girls Power Initiative

Zamfara State

- Zamfara State Government: State Strategic Health Development Plan 2010–2015
- Zamfara State of Nigeria: Approved 2011 Recurrent and Capital Estimates
- Zamfara State of Nigeria: 2012 Recurrent and Capital Estimates

ANNEX 3: INTERVIEW GUIDE FOR ASSESSMENT OF THE STATE BUDGET PROCESS

Question Guides

A. Question guide for technical persons in the budget process

Budget Process in State		
Time	Action	Remarks
PHASE 1. The Preparation and Planning of the State Budget		
Step 1. Proposal for the fiscal policy for the coming fiscal year		
Timing/Dateline:	<ul style="list-style-type: none"> When is state budget prepared? Who plans for the revenues and receipts for the coming financial year? Who draws up a proposal for the fiscal policy for the next year? 	
Timing/Dateline:	<ul style="list-style-type: none"> Please list the stakeholders that deliver to the government projections of economic trends and a proposed fiscal policy for the year to come. When does the government consider and adopt its fiscal policy for the year? 	
Step 2. The state Budget Circular		
Timing/Dateline:	<ul style="list-style-type: none"> Who sends out the Budget Circular for each year? When are these circulars sent out? How long will it take to respond to the budget circulars? 	
Timing/Dateline:	<ul style="list-style-type: none"> Who are the stakeholders engaged in budget projections and fiscal policy? When does the government adopt projections? 	
Step 3. The phase of negotiating and adjusting the demands of budgetary beneficiaries		
Timing/Dateline:	<ul style="list-style-type: none"> How are the stakeholders engaging with the Ministry of Finance during budgeting? Do stakeholders and beneficiaries of the budget have opportunity to adjust the expenditure targets in the budgets? What types of documents are submitted by the Ministry of Finance to the executive after consultation with stakeholders? When does the Ministry of Finance draw up and submit to the government the following documents? E.g., some documents that it has to confirm include <ol style="list-style-type: none"> Proposal for state government budget Financial plans for the extra-budgetary funds Proposals for capital projects The Budget Execution Law 	

Budget Process in State		
Time	Action	Remarks
PHASE 2. Proposal and Approval or Acceptance of the Budget		
Step 4. Debate in State House of Assembly/Parliament (to end with the adoption of the budget)		
Timing/Dateline:	<ul style="list-style-type: none"> • When are debates on the budgets at the State House of Assembly started? • When does the final debate end at the State House of Assembly? • Which committees are directly responsible for discussing budgets? • When is the budget adopted into Execution Law? • Are there financial plans of extra-budgetary funds? • How are these funds related to the Budget Execution Law? • Is there consolidation of the budget after it reaches the State House of Assembly? 	
PHASE 3. The Execution of the State Budget (implementation, supervision, and control)		
Step 5. Execution of the state budget		
Timing/Dateline:	<ul style="list-style-type: none"> • How are the Budgetary users accessing and spending budgetary resources? • Is it monthly or quarterly allocations? • Do you have plans (monthly or quarterly) for execution of the budgets? 	
Step 6. Report about the execution of the budget		
Timing/Dateline:	<ul style="list-style-type: none"> • Do budget beneficiaries send regular reports about the execution of the budgets? • When are these reports sent and to who? • Who delivers the reports to the government? • How often are these reports sent? (quarterly, half yearly?) 	
Timing/Dateline:	<ul style="list-style-type: none"> • When does the executive government submit its budgetary report to Parliament? • Does the State House of Assembly debate the budgetary expenditure? How often? 	
Step 7. Execution of the budget and the closing of the open accounts of the budget		
Timing/Dateline:	<ul style="list-style-type: none"> • When is the budget and its expenditures accounts closed for the year? 	
Step 8. Drawing up the annual accounts for the preceding year and control published		
Timing/Dateline:	<ul style="list-style-type: none"> • Who audits the budget of the preceding year? • When, how often, and where are the results of the audits published? 	
Timing/Dateline:	<ul style="list-style-type: none"> • When does the Commissioner of Finance report to the state government about the annual accounts (the execution of the budget for the previous year)? • When does the government report to the State House of Assembly about the annual accounts or the execution of the budget for the previous year? • When does the audit office report to the State House of Assembly about the audit that has been done? 	

B. Question Guide for Non-technical Persons in the Budget Process

Budget Process in State		
Time	Action	Remarks
PHASE 1. The Preparation and Planning of the State Budget		
Step 1. Proposal for the fiscal policy for the coming fiscal year		
Timing/Dateline:	•	
Timing/Dateline:	•	
Step 2. The state Budget Circular		
Timing/Dateline:	•	
Timing/Dateline:	•	
Step 3. The phase of negotiating and adjusting the demands of budgetary beneficiaries		
Timing/Dateline:	•	
PHASE 2. Proposal and Approval or Acceptance of the Budget		
Step 4. Debate in State House of Assembly/Parliament (to end with the adoption of the budget)		
Timing/Dateline:	•	
PHASE 3. The Execution of the State Budget (implementation, supervision, and control)		
Step 5. Execution of the state budget		
Timing/Dateline:	•	
Step 6. Report about the execution of the budget		
Timing/Dateline:	•	
Timing/Dateline:	•	
Step 7. Execution of the budget and the closing of the open accounts of the budget		
Timing/Dateline:	•	
Step 8. Drawing up the annual accounts for the preceding year and control published		
Timing/Dateline:	•	
Timing/Dateline:	•	

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