Consolidating The Gains of Fiscal Transparency

A compendium of Findings, Lessons and Recommendations From Implementing Fiscal Transparency Processes Across Four States in Nigeria

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Abstract

This document contains the outcomes of a study undertaken in four Nigerian states: Akwa Ibom, Anambra, Ekiti, and Kaduna. The Public and Private Development Centre (PPDC) commissioned this study to acquire a better understanding of present levels of fiscal transparency as well as lessons learned from implementation that will inform future engagements and advocacy in other states. The states in which the study was performed serve as case studies for different levels of implementation, and the recommendations in this publication are intended to help stakeholders in the fiscal transparency ecosystem modify their current programs and investments. Furthermore, this document aims to provide concrete recommendations for increasing Fiscal Transparency processes across the country, based on lessons learned from implementation.
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Nigeria joined the OGP in 2016, promising to implement actionable reforms via a National Action Plan that included strong and ambitious commitments to implement Fiscal Transparency (FT) reforms. Furthermore, the World Bank Group has contributed to the advancement of the goals of strengthening fiscal transparency, accountability, and sustainability across the country through an innovative lending program – States Fiscal Transparency, Accountability, and Sustainability SFTAS.

While these efforts help to advance openness in governance through global frameworks and principles, efforts to increase citizens’ engagement and participation in governance processes are ongoing at the national and subnational levels. The Public and Private Development Centre (PPDC) is a leading civil society organization that has been engaging citizens and increasing engagement in procurement governance across the country. The PPDC commissioned this study to identify key opportunities to strengthen states’ ongoing fiscal transparency efforts, as well as priorities, strategies, and opportunities for achieving “quick wins” and catalyzing longer-term change opportunities for implementing fiscal transparency commitments and OCDS standards.

All four states covered by this study are currently beneficiaries of the SFTAS program and are working to meet the DLIs to varying degrees. Also, of the four states
covered in this study – Akwa Ibom, Anambra, Ekiti and Kaduna – only Akwa Ibom is yet to sign up fully to the OGP, however it is in the process of doing so.

This document’s recommendations are a synthesis of recommendations derived from a series of validation and co-creation sessions held in each of the four states studied and presented in this document. Furthermore, the current state of fiscal transparency as implemented in the four states is detailed out in this Compendium of Findings, Learnings, and Recommendations.

This study employed a mixed method approach of design research and applied ethnography to determine the most effective ways to engage and update advocacy efforts, as well as provide assistance to states that are implementing fiscal transparency frameworks.

This report will be of particular interest to budget, procurement, and capacity development practitioners in government, development agencies, and other civil society organizations. It will also contribute to ongoing national-level discussions about open governance and governance reform programs involving budgeting, public procurement, and citizen engagement.
The Government of Akwa Ibom recently took advantage of existing incentives to begin the development of policy reforms to strengthen institutions so that they may more efficiently distribute, execute, and account for public funds.

In response to the World Bank SFTAS Program, the State enacted four major laws: the Fiscal Responsibility Law No. 13 of 2020, the Debt Management Law No. 8 of 2019, the Bureau of Public Procurement Law No. 7 of 2019, and the Revenue Administration Law No. 15 of 2020. To begin the implementation of the Laws, the Public Procurement Agency and the Fiscal Responsibility Commission were created in August 2019 and July 2021, respectively. While the Debt Management Office was formally constituted through the passage of the law, it had prior to, existed as a department within the State’s Finance Ministry.

A combination of political will and the need to comply with SFTAS guidelines spurred the setting up of budget disclosure platforms where audited financial accounts are published by the Auditor-General’s office and available for citizens to consume and analyse.
**Policy Implementation Status**

The state’s Fiscal Transparency institutions’ infancy explains the current lack of defined budget or procurement guidelines, as well as clarity on how budget practices work. Even with the establishment of a Citizens Budget Committee composed of civil society groups, women, and youth, citizen engagement in the budget process is minimal at best without the guidelines and developed structures. Public procurement processes are similarly scarce because the state’s Bureau for Public Procurement is not effectively empowered to carry out its mandate due to the existence of extra ministerial agencies that existed prior to the bureau’s formation and have continued to exist after the bureau’s establishment.

The state has a Fiscal Responsibility Law that establishes the legal basis for the state’s budget procedure and provides for the distribution of the budget call circular to all MDAs in each fiscal year. The state, on the other hand, does not yet have a documented budget calendar that explains the budget process in depth.
Fiscal Transparency Champions

- **State Actors**: DG of Fiscal Responsibility, Former Speaker & Member of the Fed. House of Representatives, Speaker of the Assembly, the Executive Secretary of the Bureau of Public Procurement, Commissioner of Economic Development, Financial and Appropriation Chairman, Office of the Auditor General.

- **Non-State Actors**: Executive Director, Policy Alert, Exec. Director, Support and Training Entrepreneurship Program (STEP).

“The state’s Fiscal Transparency institutions’ infancy explains the current lack of defined budget or procurement guidelines, as well as clarity on how budget practices work.”
A combination of political will and the need to comply with SFTAS guidelines spurred the setting up of budget disclosure platforms where audited financial accounts are published by the Auditor-General’s office and available for citizens to consume and analyse.

There are groups found to be interested in accessing public data that is meant to be open and who are currently leveraging the FOI act, which is yet to be domesticated in the state, to request the information they need. These groups include civil society and development partners looking to track and monitor interventions; contractors seeking tender information; politicians looking to leverage the data for political advantage; media seeking the information to generate public discourse and researchers working to increase bodies of knowledge.

These groups face a daunting task of navigating bureaucracy as there is limited accessibility to public data. Contracting information remains shrouded by public officials claiming secrecy laws, and the OCDS site and the database is not operational.

Assessment of Fiscal Transparency Portals
Anambra

Anambra state was among the first set of states in Nigeria to sign up to the OGP in 2017, demonstrating a commitment to improving its fiscal transparency and governance processes. The state has also in the last couple of years benefitted from governance reform initiatives of development partners. Currently, aside from having a working relationship with BudgIT on fiscal transparency, the state is also collaborating with the European Union through its Rule of Law and Anti-Corruption program to deepen reforms.

Anambra has a Fiscal Responsibility Law (FRL) that was enacted in 2011, which mandates transparency in the collection and expenditure of public revenues in the state. The state also has a Public Procurement Law, which was passed in 2011 but updated in 2020 to provide the foundation for, among other things, the establishment of the Public Procurement Council. The Revenue Administration Law of 2011 establishes the legal framework for the State Internal Revenue Service’s establishment and operation, while the Public Finance Law of 2020 regulates public financial management and ensures the effective and efficient management of all state revenues, expenditures, assets, and liabilities.
Policy Implementation Status

Budgeting priorities are developed through a participatory budgeting model where the state engages with MDAs and CSOs to collect yearly budget proposals. The community engagement process generates Community Charters of Demand (CCD) which are forwarded to the appropriate MDAs for inclusion in their budget proposals.

There is an existing public interest in how the government collects and spends money, and this backed by the will to disclose, enables for smooth flow of budget appropriation processes. In spite of this existing interest and will, the legislature is not keen on public involvement and so citizen engagement or debates are seldom held at that stage.

In spite of these, the Public Procurement Bureau is not fully functional as it currently provides rudimentary services only. As a result, the procurement process remains opaque, as one respondent put it;

“Procurement process in the state is a thing strictly for the government, nobody from the public knows about it

- FGD Participant
Fiscal Transparency Champions

• **State Actors:** Executive Governor, Director of Budget & Planning, Auditor General, Commissioner for Economic Planning, Director General, State Bureau of Public Procurement, State Bureau of Statistic

• **Non-State Actors:** Anambra’s State Associate of Town Unions (ASATU), Civil society Organizations

Assessment of Fiscal Transparency Portals

There are groups found to be interested in accessing public data that is meant to be open and who are currently leveraging the FOI act, which is yet to be domesticated in the state, to request the information they need. These groups include civil society and development partners looking to track and monitor interventions; individuals seeking information on government spending and projects; Communities looking to monitor projects and; professional bodies and organized private sector aiming to engage strategically with government.

These groups can leverage the existing budget information which is available on the budgeting and OCDS portals, however there is low awareness of the platform’s existence. Hence the available data is not being utilized. The state also operates an open contracting portal but the information published is scanty and not current.
Ekiti

Ekiti state presents an interesting case study of the role of “political will” in implementing governance reforms that advance openness and accountability. The current administration had, through a previous term (2010 – 2014), begun instituting foundational reforms that were stalled in the period leading up to the administration’s return in 2019. An example of such foundational reforms is the passage and signing of the FOI law in 2011.

Policy Implementation Status

Even though the FOI law was passed in 2011, it is not currently being implemented effectively, as some public servants insist on maintaining secrecy for some information that should otherwise be made public.

There is proactive disclosure of budget policy documents such as budget performance reports, bi-annual and annual financial statements, annual audits as well as monthly COVID-19 budget implementation reports. Through Town Hall meetings sometimes chaired by the Governor, citizens contribute to the state’s budget process through group representations at the Town Halls to submit community priorities that were developed through consultations. Likewise the state Bureau of Public Procurement Leverages the use of technology in its operations, and has developed a public procurement portal.

The state operates a zero-based budgeting system, which means that funds are allocated based on prioritized needs that are identified through citizen budget consultations. Furthermore budget documents since 2019 have been translated into yoruba, to ensure effective citizen’s participation.

“The current administration had through a previous term (2010-2014), begun instituting foundational reforms that were stalled in the period leading up to the administration’s return in 2019.”
Fiscal Transparency Champions

- **State Actors**: Director General, BPP, Commissioner for Finance, Attorney General, Special Adviser, Development Partnership, Office of the Auditor General, Accountant General, Bureau of Statistics, Perm Sec Ministry of Finance, SFTAS Coordinator, Commissioner for Information, Perm Sec Min of Budget and Planning, Commissioner for Works.

- **Non-State Actors**: Civil Society co-chairs of the OGP steering committee, New Initiative for Social Development (NISD), Civil Society Networks.
Groups currently accessing budgeting and procurement data include banks, the debt management office and the auditor general, for debt management and audit processes; The World Bank tracking compliance with SFTAS; CSOs tracking budget and spending; Contractors, politicians and diaspora citizens monitoring contracting and tender activities; as well as MDAs for planning procurement processes.

The budget portal is fully functional, displaying data and information on budget, budget performance, monthly COVID-19 budget implementation report and breakdown of loans, grants and more. It also has an embedded citizen’s feedback portal where concerns can be reported.

The OCDS platform is in full compliance with criteria for tracking data in near real time via a dashboard that displays the number of projects published, vendors, total contract value, and spending. OCID prefix is assigned to all OCDS published to make sure they are globally unique across all publishers for cross-referencing between systems.

Furthermore, the platform allows data to be reused; for example, data may be viewed directly by people on the platform or saved in PDF or CSV format for use by computers. The data is unrestricted by patents, allowing for wider engagement.

However, some of the data linked is not unreliable, and the current data search interphase is cumbersome.
Kaduna

In 2017, Kaduna state made history by becoming the first subnational in Nigeria to sign into the OGP. Since efforts continue towards enhancing governance, these efforts have resulted in considerable funding through the SFTAS grants, as a result of fiscal transparency reforms being implemented.

Key laws and policies driving Fiscal Transparency in the state include the Kaduna State Public Procurement Law, which establishes the state public procurement agency – Kaduna Public procurement Agency (KadPPA), the Fiscal Responsibility Law, which established the Fiscal Responsibility Commission, the Tax Codification and Consolidation Law, Kaduna State Law on Audit of Public Funds, Kaduna State Planning and Budget Commission Law, and the Local Government Law.

Through the implementation of these laws, budgeting and contracting processes have improved with increased citizen inclusion and engagement in the budgeting cycles. There is a shared oversight responsibility between state and non-state actors to ensure transparency in the process.
Policy Implementation Status

The extent to which Fiscal Transparency processes and policies are adopted and implemented within government institutions varies, as some public officials obstruct effective implementation by not publishing public information proactively or allowing access to such information.

The KadPPA currently works with considerable efficiency to ensure that all procurement and contracting processes are transparent, accountable, and competitive. The fiscal responsibility commission, on the other hand, which was established to monitor and enforce prudent public expenditure, financial management, and discipline within the ranks of the public service, is underfunded and understaffed, and thus ineffective.

While political will exists, the STFAS grants and the P4R loan are viewed as major factors in enabling the state to implement fiscal reforms. Furthermore, the implementation of OGP commitments has significantly increased citizen engagement and civil society efforts to hold the government accountable.

There is a shared oversight responsibility between state and non-state actors to ensure transparency in the process.
Fiscal Transparency Champions

• **State Actors:** Executive Governor, Commissioner of Planning and Budget Commission, Commissioner for LGA Affairs, Auditor General, Kaduna State Public Procurement Authority.

• **Non-State Actors:** Public and Private Development Centre, Legal Awareness of Nigerian Woman (LANW), Coalition of Associations for Leadership, Peace, Empowerment and Development (CAPLED), Follow Taxes.
The OCDS portal serves as a go-to platform for researchers and academia who gather information and evidence for theories. Contractors use the platform to promote their businesses while government actors use the data for procurement planning, tendering processes, and contract management. Citizens, donor agencies, and civil society organizations use data from the portal to monitor project implementation.

Two portals serve to enhance fiscal integrity, while supporting OCDS sites by providing fiscal data and the opportunity for citizens to track public projects. Two of these platforms are the KadPPA e-procurement portal and the Eyes and Ears project.

The OCDS platform works with both ‘release’ and ‘record’ documents that conform to OCDS. Once data is uploaded and it passes the basic structural checks, the tool will report on data quality and information about file content and also offer alternative copies of the data for download.

The e-procurement portal still needs to be integrated with other platforms to meet the growing demand for additional information. The use of the Eyes and Ears project has waned, and will require renewed awareness to increase citizens use.

“Two portals serve to enhance fiscal integrity, while supporting OCDS sites by providing fiscal data and the opportunity for citizens to track public projects.”
## A Snapshot of Challenges

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<thead>
<tr>
<th>Challenge</th>
<th>Akwa Ibom</th>
<th>Anambra</th>
<th>Ekiti</th>
<th>Kaduna</th>
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</thead>
<tbody>
<tr>
<td>Access to information is hampered by non domestication or ineffective implementation of the FOI at state level.</td>
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<tr>
<td>Fiscal Transparency policies hampered by bureaucratic tendencies and non-compliance by public officers who are not fully conversant with the processes and laws. As well as subversion of laid down processes by political “friends”.</td>
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<td>Newly established Fiscal Transparency institutions not fully functional and/or not fully empowered to implement budgeting or procurement open policies efficiently and effectively.</td>
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<td>Diminished citizen engagement in governance processes as a result of longstanding mistrust for the system and political leadership as well as low citizen engagement in policy making.</td>
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<td>Public servants, particularly civil servants, are passionate about expanding the fiscal space, but they are apprehensive of being bullied or harmed by the political class and some chief executives who refuse to adopt Fiscal Transparency standards.</td>
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<tr>
<td>Challenge</td>
<td>Akwa Ibom</td>
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<td>Citizens’ involvement in budget and procurement procedures are constrained, particularly in fiscal matters.</td>
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<td>There’s no proper integration of the ODCS portal within the main websites of the States or proper ICT unit for data handling leading to incomplete information being published.</td>
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<td>Inadequate capacity amongst civil society to effectively advocate and engage with citizens on implementation of Fiscal Transparency processes.</td>
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<td>Increasing security risks have made it difficult to gather information on projects that cannot be accessible in unsafe zones.</td>
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<tr>
<td>Opacity of procurement process due to failure to implement e-procurement systems, including non-disclosure of select public procurements through an oath of secrecy</td>
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<tr>
<td>State and Non-State Actors do not having adequate technical knowledge of or understanding of fiscal transparency guiding laws, policies and processes</td>
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Learnings Across the Board

System-wide reforms require a mix of political will and strategic incentives.

Foundational policies and frameworks were enabled through political will, and the work of open governance can be built on these foundations. However, government systems are beginning to experience slight shifts in thinking as a result of additional incentives such as SFTAS and leveraging openness principles through OGP, which, if sustained, can translate to more visible changes in norms and practices. Civil servants and political appointees are beginning to act as change agents as well, even when their colleagues who are less aware of the benefits of fiscal transparency refuse to budge.

Strategic incentives can bring change agents within government and the political class into the spotlight.

There were many champions of Fiscal Transparency from government circles in each state studied; this peculiarity could be attributed to the large financial incentives provided to states that meet the funding requirements. Many champions are political appointees who have been given the authority to lead state reform agendas, and so make efforts to make a name for themselves, by bringing additional revenue to the state through their work.
Sub-national civil society networks require enhanced capacities to effectively engage state actors on Fiscal Transparency.

Civil society in most states advocates for increased citizen participation in budgeting and procurement processes, but there is less engagement through analytical debates. There are few organizations with strong technical capacities to break down budget policies in simple terms and analyze these policies in relation to budget performance. Because civil servants in government budget and procurement MDAs are professional accountants, financial analysts, and so on, engaging them will require comparable levels of expertise and knowledge.

Additional support is required for the effective operationalization and utilization of technological platforms.

It takes much less effort to design and develop a platform than it does to operationalize and fully operate. There are numerous challenges to designing and establishing technological platforms to enable public sector reforms, not the least of which is operationalization. Budgeting processes necessitate
extensive documentation but are straightforward enough to manage and transfer information and data; procurement processes, on the other hand, are unique and can take a long time to fully transfer from physical to online. This means more resources – financial, personnel, and technical – are required to make the budgeting and procurement portals fully functional and serving the purposes for which they were set up.
Recommendations

Government


Critical to sustaining fiscal reforms is ensuring the right frameworks are developed or strengthened, for example guidelines that remove ambiguity on what information housed within MDA’s can be made public. In addition, States Houses of Assembly are encouraged to approve key legislations related to fiscal transparency, to ensure sustainability. Furthermore, the legislature should also promote and sustain public participation in the budget and audit processes within their states.


It is important to maintain the current momentum on citizens’ engagement and civic education on issues relating to fiscal transparency, and to do this inclusively, the ongoing engagements happening through media channels should be expanded to include the use of local languages. Popular radio programs and presenters can be engaged to increase citizen uptake and conversations on budgets and public procurement. In addition, education ministries should consider integrating Fiscal Transparency in school curriculum to increase knowledge, build foundational understanding, and deepen conversations.
3. **Increase citizen’s knowledge and engagement on Fiscal Transparency policies and processes.**

People are the centerpiece of Fiscal Transparency efforts, as it is their interests that are meant to be served in implementing fiscal transparency policies. Therefore, deliberate attempts should be made to popularize policy initiatives among citizens using all available media platforms. This can be done in two tracks by translating policy documents into local languages, and by taking advantage of media platforms that engage citizens regularly, especially in the local languages.

4. **Advance implementation of the Freedom of Information (FOI) Act.**

This is a critical tool, not only for ensuring that citizens are able to access public information, but also for ensuring sustainability of Fiscal Transparency reforms especially in states that are yet to sign up to the OGP. States that have domesticated the act need to strengthen policy by;

a. Clearly delineating what information is covered by secrecy, and which information is for public consumption.

b. Setting up FOI desks within MDA’s and states that are implementing Fiscal Transparency processes without an existing FOI legislation, should domesticate the act to increase the chances of sustaining their gains beyond the OGP and SFTAS program implementations.
5. Leverage OGP and similar platforms to encourage culture shifts.

The OGP’s foundational principles — openness, accountability, public participation, and anti-corruption — might enable culture reforms even within organizations that traditionally serve as roadblocks if applied effectively. Governments can take advantage of these principles by raising awareness within the civil service’s ranks and file. Behavior shifts can also be aided by rewarding individual MDAs, public officials, and even appointees who successfully implement state commitments while exhibiting the OGP’s ideals and principles.


Governments must guarantee that measures are in place to prevent the loss of institutional knowledge. One approach to do this is to employ Centralized Monitoring Systems, which coordinate and maintain a dashboard that is used to monitor activities as they are implemented on a regular basis. This institutional knowledge can be maintained and transferred between administrations through periodic evaluations and compliance audits of Fiscal Transparency frameworks.

Furthermore, governments should continue to leverage and fully utilize advances in information and communication technology (ICT) to streamline the flow of data and enable proactive data disclosure. For example, standardizing CCD data supplied by the government and development partners, and producing reports that detail implementation levels. The information in those reports will be directly related to the local context, which could considerably raise citizen interest in budget spending.
7. Upgrade and improve Fiscal Transparency and OCDS platforms to be more efficient.

In respect to open data portals for budgeting and public procurement, government institutions must go beyond “ticking the box” on SFTAS regulations. The efficiency of Public procurement bureaus can be improved by updating their operating policies to guarantee that e-procurement technologies are used more efficiently. MDAs should be required to submit data to the BPP on a regular basis for upload to the portal, and the BPP should have dedicated staff to manage the portals and react to inquiries, resolve technical issues, and gather and relay feedback to the relevant MDAs.

People are the centerpiece of Fiscal Transparency efforts, as it is their interests that are meant to be served in implementing fiscal transparency policies.
Civil Society

1. Establish communities of practice that provide peer support on Fiscal Transparency advocacy.

People and organizations with a passion for fiscal transparency and who have the technical knowledge, and platforms for amplification should collaborate to share knowledge and leverage all existing platforms to increase awareness and engagement. CSOs should take the lead in fostering this community of practice (CoP) on fiscal transparency, to increase peers’ knowledge and understanding of implementation and provide them with the tools they need to effectively contribute to advocacy efforts.

This community of practice should include advocacy groups, budget and procurement specialists, the media, youth groups, and other thematic groupings. Encourage media participation in the CoP by allowing them to post updates on implementation to increase public engagement and advocacy. Youth groups or young-led groups will facilitate youth involvement because their role is cross-cutting from rural to urban levels.

2. Increase citizen’s knowledge and engagement on Fiscal Transparency policies and processes.

CSOs should support government information and communication structures to develop wide-reaching awareness campaigns (and in local languages) that provide citizens with the agency to make concrete demands. In order to achieve this, CSOs in the state should form a united front and engage more constructively with the government, by finding ways to work more collaboratively, and through this process ensuring that citizens engagement is truly inclusive.
Furthermore, CSOs should help raise awareness about and use of various budget, procurement, and citizen feedback platforms in order to increase traffic to these platforms, which can lead to more data being uploaded as citizens provide feedback, and demand for the information they need.

3. Build and strengthen community structures to effectively engage.

CSOs should work to strengthen the capacities within community frameworks, to engage duty bearers on transparency and accountability. This capacity building should equip community leaders to make inputs into the budget, procurement and other governance processes in the state.

In addition, CSOs with strong institutional knowledge of Fiscal Transparency implementation should design capacity building sessions for MDA’s, members of other CSO’s including the media on the functionalities and use open portals.

4. Provide technical support to legislative houses.

Members of legislative bodies’ capacities must be strengthened so that they can recognize their role in advancing fiscal transparency and effectively respond to the demands of the people they represent. CSOs can build legislative knowledge through training and learning visits to explore and discuss best practices on fiscal transparency functions of the legislature through continuous engagement and advocacy. Through this process, the legislature will be better prepared to prioritize fiscal transparency goals when they are presented.
Donor Community

1. Invest strategically in capacity building and strengthening to advance Fiscal Transparency implementation.

Donors should work to understand the nuances of the operating contexts before investing in capacity building for fiscal transparency processes at both the national and subnational levels. An ecosystem mapping that identifies champions, enablers, and any potentially existing communities of practice, and then works through them, could ensure that there is no duplication and that support is provided in ways that are more likely to have an impact.

Donors can also help to incentivize cultural and traditional shifts by supporting the implementation of a ranking system that can incentivise a strong commitment to the values of openness, accountability, public participation, and anti-corruption. These incentives could take the form of out-of-town training and other activities or awards and prizes.

2. Increase CSO capacities for policy analysis using a train-the-trainer model.

The capabilities of CSO practitioners to analyse policy documents needs to be improved in a way that ensures that the knowledge is transferable both intra- and inter-organizationally, and cascaded through citizen engagement. A nuanced understanding of how government institutions operate is critical for CSO engagement with state actors, and for community support on policy engagements as well. Development partners interested in accountable governance could provide the resources which can enable these trainings to happen.
3. Explore and adapt approaches that help advance Fiscal Transparency programs.

Development partners working to advance open government reforms should explore successful engagement approaches taken by other partners and adapt them to their own program implementation. One example is the State2State project as implemented currently, facilitates joint sessions and meetings which encourages participation and commitment to recommendations jointly developed and agreed to.
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