

Nigeria (2009-13)

Global Research Project: Strengthening Institutions to Improve Public Expenditure Accountability

Grantee: Centre for the Study of Economies of Africa (CSEA)

Between 2009 and 2013, the Centre for the Study of Economies of Africa (CSEA) was selected to participate in a series of research trainings and peer review workshops on public expenditure accountability methodologies, with other 13 institutions from developing and transition countries.

CSEA applied the training to conduct a Program Budgeting Analysis (PBA) of Nigeria's federal spending on the education, health and water sectors. The analysis drew on primary budget data, unit cost data and perceptions from line ministries, classifying in a detailed way, for the first time, line items for each of the three sectors, including cross spending across ministries. The results of the analytical studies were shared with high-ranking government officials including the Director-General of the Budget Office of the Federation, Nigeria through presentations, workshops on budgets and policy briefs.

Throughout this effort, and documented as a Most Significant Result from the project, CSEA made a largely successful public case for greater data disclosure at the federal level in Nigeria, contributing to attitudinal change within the state bureaucracy and allowing civil society actors to access and monitor finance-related data, with an emphasis on outcome-accountability of federal bodies. Overall, the research contributed to support Nigeria's larger shift towards a Performance Based Budgeting System (PBBS) in the public sector. This change has resulted in greater transparency in revenue allocation, with government functionaries making additional information on budgets available.