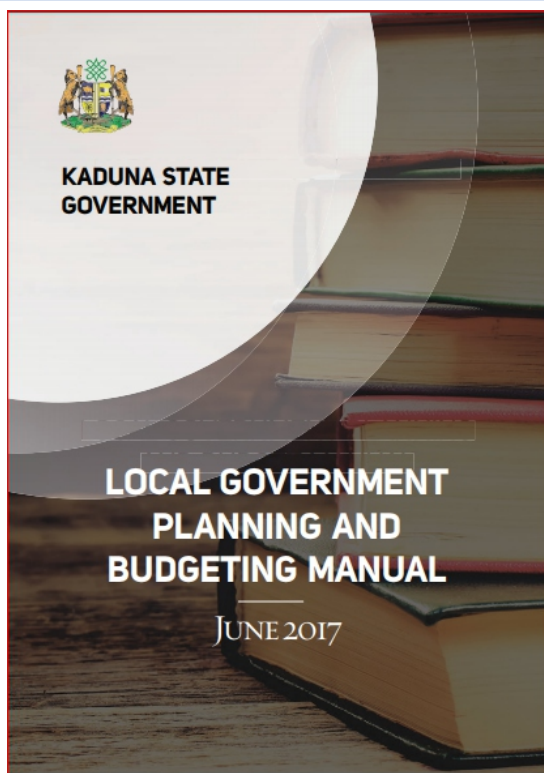


What you should know

Kaduna Local Government Planning and Budgeting Manual



Local Government Planning and Budgeting Manual

Citizens of Kaduna State will participate in the Local Government Budget and Planning processes through the following:

- Town hall meetings that bring together all community groups and associations
- Other communication channels used by community based associations, traditional and religious institutions
- Sensitization activities that target women, adolescent girls and persons with disability such as the visually and hearing impaired as well as minority groups.

For detailed information on Kaduna State Local Government Planning and Budgeting, please consult the Kaduna State Local Government Planning and Budgeting Manual.

Overview of Kaduna Local Government Planning and Budgeting Manual

Local Government (LG) Reform is one of the governance reforms which the administration of Malam Nasir El-Rufai embarked upon in Kaduna State recently. The Local Government System in Nigeria is designed to make the government more accessible to the people at the grassroots and thus bridge the gap created by a centralized system of administration. Local Governments are established primarily to provide and sustain social services and infrastructure in their communities. They are sub-national governments that extend administrative and political control to the men and women in communities and have jurisdiction over a limited range of state functions.

With a view to achieving desired outcomes in the ongoing Local Government Reforms in Kaduna State, the Government of Kaduna State, in consultation with stakeholders, developed a gender-sensitive Local Government Planning and Budgeting Manual as a key step in improving budget process in the year 2018 and beyond.

The LG Planning and Budget Manual, defines practices that Local Government Councils (LGCs) in Kaduna State should adopt to plan and prepare their budgets with practical step-by-step guidelines and tools to make the process easy and understandable. It is aimed at giving insight into addressing issues around:

- How to provide sustainable and equitable social and economic services for the general wellbeing of men, women and children;
- How to guarantee that economic and social development take place in a planned, equitable and harmonious manner;
- How to ensure that activities undertaken are consistent with relevant laws and policies;
- How to encourage involvement of all stakeholders in the budgeting process;
- How to ensure programmes and activities undertaken address the needs of women, men, and people with special needs.

Why the LG Planning and Budgeting Manual was developed

In realisation that Local Governments have fallen short in their responsibilities of providing vital support to communities, largely due to a lack of autonomy and financial constraints, the Kaduna State Government formulated a policy that would give local governments financial autonomy.

All the 23 Local Government Councils in the state are being encouraged to develop capacity to plan, execute and monitor development efforts. Thus, the Local Government Planning and Budgeting Manual was developed to guide local government officials in planning and budgeting in order to improve Local Government Planning and Budgeting processes.

These structural reforms are intended to give local government architecture a greater capacity for service delivery, promote development at the grassroots, and ensure alignment with the state and federal governments' policies.

IMPORTANT!

This leaflet should not be used as substitute to the Kaduna State Local Government Planning and Budgeting Manual. It should rather be seen as a document that describes the manual for easy understanding and for wider circulation amongst stakeholders, including the citizens of Kaduna State. This manual will be of immense benefit to other States in Nigeria and beyond, who would like to develop a planning and budget manual

What the manual aims to achieve:

The LG Planning and Budgeting Manual will serve as a reference for the Kaduna State Government, LGCs executive and legislative arms as it describes the stages and processes involved in planning, preparing, implementing, monitoring and evaluating budgets. It also clearly explains how policy is linked to these processes. It will enable government officials to better understand and appreciate the stages and processes involved in budgeting. This will enable them to prepare and implement realistic budgets and track budget performance to ensure transparency and accountability in the use of public resources and to achieve agreed strategic objectives.

Specifically, the manual contains the following:

- Legal, regulatory and institutional framework for Kaduna States' Local Government Planning and Budgeting;
- Linkage between policy, planning and budgeting;
- Planning and Budget Process Calendar;
- Guidance on analysis of revenue and expenditure as well as support on revenue forecasting;
- The process of preparing the Local Government Development Plan;
- Description of key activities in annual budget process, including formation of a social and gender inclusive budget committee, budget planning and adherence to the Budget Calendar, preparation of Budget Policy Statement, review and approval of Policy Statement, issuance of Annual Budget Call Circular, embarking on budget consultative sessions, preparation of budget estimates, and review and approval of the budget;
- Steps for carrying out budget performance monitoring, evaluation and reporting;
- Steps on how Executive Councils of Local Governments can strategize to ensure prudence in the management of the resources of the Councils in order to ensure sustainability.

Structure of the Manual

For ease of comprehension and effective usage, the manual contains eight (8) main sections, as shown in the figure below:

SECTION 1	Sets out the introduction and the purpose of the manual; Issues of the local government system in Nigeria; the legal, regulatory and institutional framework of local government planning and budgeting in Kaduna State
SECTION 2	Focuses on the linkage between policy, planning and budget by describing how policies are linked to budget planning and preparation
SECTION 3	Outlines fiscal framework projection; Roles and responsibilities in producing LGC's fiscal forecast
SECTION 4	Provides framework for local government medium term plan process with focus on setting up LG planning team; review of the documents, data on critical indicators
SECTION 5	Focuses on the annual budget process with key activities involved in budget planning, preparation, approval and implementation; and supplementary budgeting
SECTION 6	Details processes for policy and budget performance monitoring and evaluation
SECTION 7	Examines strategies for fiscal sustainability of LGCs in Kaduna State
SECTION 8	Presents the conclusion and sets the tone for necessary periodic and approved amendments to the manual to reflect expected environmental regulatory and legal changes

Institutional Framework for Kaduna States' Local Government Planning and Budgeting

The key institutions that are actively involved in Kaduna State Local Government Development Planning and Budgeting are:

- The Kaduna State Budget and Planning Commission is responsible for providing guidance and oversight on local government planning, budgeting and economic development.
- The Kaduna State Economic Planning Board is responsible for ensuring effective coordination in the preparation of the local government annual and multi-year budgets; undertaking studies and produce statistical data to reflect the orderly, progressive and planned economic growth of the State; and perform other duties as required by law.
- Kaduna State Ministry of Local Government is responsible for overseeing the management of LGCs in the State.
- Kaduna State Ministry of Rural and Community Development is responsible for the provision of community and rural infrastructure in the State.
- The Auditor General of Local Governments audits and certifies the accounts of the local governments and submits certified reports to the Kaduna State House of Assembly.
- The Local Government Executive Council is responsible for determining the general direction of the policies of the local government, coordinating the activities of the local government, coordinating the preparation of detailed estimate of revenue and expenditure for the next ensuing financial year and submit same to Local Government Legislative Council, and generally discharging the executive functions of the local government to the benefit of men and women citizens of Kaduna.
- The Local Government Planning Committee is responsible for drawing up short and long term development programmes of the local government.
- The Local Government Legislative Council is responsible for consideration and initial approval of local government detailed estimate of revenue and expenditure for the next ensuing financial year.
- The Kaduna State House of Assembly is responsible for considering the annual estimate approved by the Local Government Legislative Council to ensure that it is consistent with the general budgetary measures adopted for the State for the succeeding financial year.

Implication for Citizens of Kaduna

The goal of reforming the Local Government System in Kaduna State is to maximise the potential of local governments to deliver qualitative public services to the citizens at the community level, thereby promoting development from the grassroots.

The Kaduna State Local Government Reform Law (2017) provides that Local Governments shall develop a culture of participatory governance, encourage, and create conditions for the local communities with equal opportunities for men and women to participate in the affairs of the Local Government in the preparation, implementation and review of development plans.

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Disclaimer

The opinions expressed in this leaflet are those of the authors and do not necessarily represent the views of the Department for International Development

