



Follow
The Money

A Citizen's Guide to Making Public Accountability Work



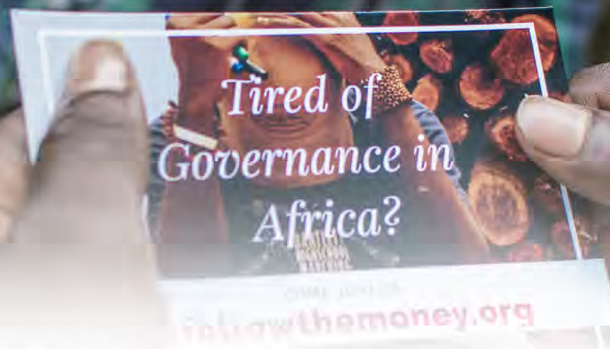
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Acronyms

ATI	Access to Information
ATIL	Access to Information Law
BCDA	Border Communities Development Agency
BPP	Bureau of Public Procurement
CODE	Connected Development
FOI	Freedom of Information
FOIA	Freedom of Information Act
FTM	Follow The Money
MDAs	Ministries, Departments, and Agencies
NCDC	Nigeria Center for Disease Control
NDDC	Niger Delta Development Commission
NFELTP	Nigerian Field Epidemiology and Laboratory Training Programme
PHC	Primary Healthcare Centre
RUWASSA	Rural Water and Sanitation Agency
SDG	Sustainable Development Goal
SOML-PforR	Saving One Million Lives Programme for Results
WASH	Water, Sanitation and Hygiene
WSSSRP	Water Supply & Sanitation Support Programme

About this Manual



Follow The Money (FTM) Manual: *A Citizen's Guide to Making Public Accountability Work* is a manual for every citizen in Nigeria, Africa, and the Global South who wants to ensure effective public oversight on government spending. Although the manual includes examples specific to the Nigerian polity, it can be easily contextualized to the setting in other countries. Furthermore, the manual is designed to be an accessible, step-by-step guide for citizens who are interested in creating grassroots campaigns to encourage government accountability and monitor public spending. The manual fits into FTM's strategy of multi-dimensional citizen mobilization, which is a key part of the theory of change guiding FTM's social accountability platform, www.ifollowthemoney.org/.

This manual has four modules. Module one examines the governance problems and challenges faced by citizens, families, and local communities that can be addressed through the grassroots Follow The Money accountability campaign. Module two presents and discusses the eight systematic steps for 'How to Follow The Money.' Module three describes how to launch an FTM Campaign. Module four teaches local campaigners how they can join and benefit from the growing global network of activists in the Follow the Money Movement, including how to start a local FTM chapter. At the end of each module are exercises that help manual users to further reflect on what they have read and learned.

The FTM team is ready to provide any additional support which you and your organization may require as you join us in following the money and holding your local government to account. Join us as we activate more grassroots communities committed to campaigning for effective public oversight. Join us as we work towards promoting more transparent and accountable governments that deliver quality public services to our communities and countries.

To effectively use this manual in your country, there are a few pre-existing governance reforms that are essential. First, is the existence of a 'freedom of information' law in your country with which you can legally request access to government data. Secondly, open access to social media platforms enables you to mount public advocacy campaigns fundamental to implementing an FTM movement. In addition, there should be procurement laws requiring governments to provide transparency (and ideally, participation) in the selection process for contractors who implement government projects. Part of this involves publishing government projects in open tender documents that allow every qualified entity to submit bids. Your government's membership in the Open Government Partnership (OGP), or some form of specific commitment from your government to 'open government reforms', can also facilitate citizens' access to budget and procurement data. Finally, budget and/or procurement data must be in the public domain and accessible to every citizen. However, in countries where one or more of these preconditions do not exist, there are opportunities for citizen-led groups to advocate for the necessary reforms. Please contact Follow The Money via hello@ifollowthemoney.org if you are interested in holding your government to account but any of these governance reforms does not currently exist in your country.

About 'Follow The Money' Movement

In 2012, the 'Follow The Money' movement was launched as an initiative or product of Connected Development [CODE], a Nigeria-based non-profit. The movement advocates, visualizes, and tracks the spending of government and international aid funds earmarked for capital projects in health - WASH (Water, Sanitation and Hygiene) and education sectors across communities, with particular emphasis on rural areas. In the past decade, 'Follow The Money' has established itself as one of the foremost social accountability initiatives in Nigeria, Africa, and the Global South. As of November 2021, FTM had reached 5 million rural people across 371 communities in Nigeria alone. As such, the organization has collaborated with community-governance structures to monitor the implementation of up to NGN 97 billion (USD 200 million) worth of socio-economic projects in their communities. By following the money, FTM has promoted and ensured open government, improved service delivery in the execution of community projects by the government, exposed and mitigated corruption, as well as fought extreme poverty in hundreds of communities across Africa and the Global South.

Follow The Money started decentralizing its operations in 2017 by establishing Nigerian state and local government chapters that can run independently, mobilize citizens and engage them to track public spending. To this effect, the initiative launched the www.ifollowthemoney.org/ platform to broaden its impact, encourage open government conversations and mobilize citizens to follow the money themselves while exchanging knowledge on social accountability activities. As of mid-2021, this open-source platform has increased its following to over 8,000 students, journalists, community champions, activists, and data enthusiasts. 'Follow The Money' has also expanded beyond Nigeria and has international chapters in nine other countries, including The Gambia, Kenya, Liberia, Zimbabwe, Malawi, Cameroon, South Sudan, Cape Verde, and Ethiopia, with interests and potential partnerships to expand to more African countries and beyond the continent.

Follow The Money's work has been recognized both nationally, continentally, and internationally, alongside its secretariat, CODE. Starting in 2016, CODE and Follow The Money won the ONE Africa 2016 Award for contributing to Sustainable Development Goals (SDGs) advancement on the continent. In May 2019, CODE and Follow The Money won the United Nations SDG Mobilizer Award as the best grassroots initiative mobilizing communities in the Global South to hold their governments to account, thereby facilitating the implementation of the SDGs. FTM envisions a world where all people - even those in the most remote areas of the globe - can hold their governments to account. FTM has a mission to activate grassroots communities for effective public oversight, and its values include integrity, transparency, accountability, partnership, and freedom of information.



Founder 'Follow The Money' - Hamzat Lawal



Hamzat sits on the Executive Board of the largest youth movement in Africa; African Youth Initiative on Climate Change (AYICC), advising on communications strategies and campaigns, using technological tools in shaping and actualizing the Sustainable Development Goals (SDGs).

Hamzat Lawal is the founder of 'Follow The Money'. He is an award-winning advocate and humanitarian who has successfully led grassroots campaigns in over 40 African countries. With over 14 years of practical experience in the non-profit sector, he specializes in practical issues associated with climate change, open government, advocacy campaigns, and development policies as they affect rural and deprived grassroots communities. He is currently the Chief Executive of Connected Development (CODE). Under his leadership, CODE won the ONE Africa 2016 Award, which recognizes, rewards, and advances the exceptional work of Africa-based organizations, dedicated to helping the continent achieve the Sustainable Development Goals (SDGs). Hamzat sits on the Executive

Board of the largest youth movement in Africa; African Youth Initiative on Climate Change (AYICC), advising on communications strategies and campaigns, using technological tools in shaping and actualizing the Sustainable Development Goals (SDGs). In addition, he has granted his voice on different platforms and policy-influencing coalitions across Africa such as the 'Not Too Young To Run' movement which drives youth inclusion in politics. Before his roles at CODE and Follow The Money, he was an executive at the International Centre For Energy, Environment and Development (ICEED).

#SAVESHKIRA:

A Case Study from 'Follow The Money' Campaign



In March 2015, Nigerian public health officials became aware that many children had become sick in the Rafi Local Government Area (LGA) of Niger state. Many children showed signs of fever and abdominal pains.

#SaveShikira was one of Follow The Money's first campaigns involving advocacy and monitoring of government spending. It was an important success that involved millions of dollars of government spending and affected the health of hundreds of children. This is a case study that showcases how a Follow The Money campaign looks and how it could be executed, as well as the likely development challenges that could be encountered in many developing countries. The story provides a model for the kind of campaigns other citizens or organizations can run in their own countries.

In March 2015, Nigerian public health officials became aware that many children had become sick in the Rafi Local Government Area (LGA) of Niger state. Many children showed signs of fever and abdominal pains. They also vomited and convulsed. The cause was unknown and some attributed it to spiritual causes and thus patronized traditional medicine practitioners.



However, the Nigerian Field Epidemiology and Laboratory Training Program (NFELTP) of the Nigeria Center for Disease Control (NCDC) set up a team to conduct an in-person assessment to verify the outbreak. The team confirmed the outbreak and pinpointed the cause as lead poisoning within the Local Government Area. The team recorded 65 cases and 28 deaths on their first visit to the

to the LGA. An urgent stakeholders meeting was convened in which relevant government MDAs, international non-governmental organizations, United Nations agencies, and civil society groups agreed to develop a response plan for the outbreak. A 500 million Naira (\$2.5M USD) response proposal was sent to the government to approve urgent remediation of the contaminated communities in Rafi LGA and to provide medical treatment for the affected children.

To provide context for what happened next, it is important to note that mismanagement of public funds and political corruption are common in Nigeria. Furthermore, public records of government spending are mostly inaccessible. Many times, funds and incentives meant for rural communities have failed to arrive at these communities. As much as the 'Follow The Money' team was hopeful that the government would approve funds for the clean-up of these communities, it was highly possible that issues involving bureaucracy would delay the release of the funds. This would trivialize the required urgency and result in preventable child mortality in the affected communities. Even after the funds might have been approved, it was uncertain if the funds would be judiciously used to clean up the communities.

Against this backdrop, 'Follow The Money' launched the #SaveShikira campaign. In August 2015, the FTM team visited Shikira, one of the principal communities affected, in order to obtain detailed documentation of the situation. We met with the community leaders and documented the voices and conditions of Shikirans who were continually affected by lead poisoning. Soon afterward, FTM mounted a series of media campaigns to raise awareness about what was going on in these communities. These included Twitter and Facebook campaigns; radio programmes



(such as interviews on the Voice of Nigeria and Wazobia FM), television programmes (on AIT and Channels TV); and press releases to amplify the voices of Shikirans. Subsequently, the FTM team organized town hall meetings in Shikira and Minna, Niger state, where the community leadership, relevant government MDAs, civil society, and media held discussions on accelerating government action to aid citizens in Shikira.

After several months of FTM advocacy and increased community pressure on the government, the Minister of Environment announced in January 2016 that the ministry would include 256 million Naira (\$547,000 USD) in its budget to clean up the Shikira community. 'Follow The Money' continued its campaign for complete lead-poisoning cleanup, and by the end of June 2016, funds were released for the cleanup of all the affected communities. In August 2016, government-funded treatment programs began for the affected children. 'Follow The Money' subsequently followed up with the Ministry of Environment and the contractor responsible for the remediation to establish a feedback loop between the community, the contractor, and the Ministry until the remediation exercise was concluded.

Module 1



INTRODUCTION

In this module, we will look at Follow the Money's concept development and examine the problems it addresses in the Global South, as well as its 'Theory of Change'.



Concept Development and the Problem



Corruption, limited transparency, weak social accountability, and poor service delivery are common governance challenges that exist in almost every developing country. These phenomena are more prevalent in countries where captured/weak institutions fail or struggle to perform basic government functions, provide community-benefitting services, and fulfill promises made by government leaders. Without a proactive response by citizens, there is often no accountability when these institutions fail to perform their duties. The downstream effects of these failures are many and include poor educational, health, and economic outcomes.

For example, take the education and health (including Water, Sanitation and Hygiene - WASH) sectors in Nigeria; according to the United Nations Children's Fund (UNICEF), in 2018, one in every five of the world's out-of-school children was in Nigeria. The challenges facing the education sector in the country have led to poor, uncondusive learning and teaching environments which have decreased school enrolment, retention, and completion rates, especially for girls. The health-care sector, particularly primary healthcare, is generally of such low quality that inordinate pressure is placed on secondary and tertiary healthcare facilities, which do not have the capacity to provide adequate services.

The WASH sub-sector may be in even worse shape. According to UNICEF's 2019 report, only 26.5 per cent of the Nigerian population uses healthy drinking water sources and sanitation facilities. 23.5 per cent of the population defecates in the open. The poor condition of these sectors has contributed to a high poverty rate, low human capital development, and poor living conditions. The failure or inadequacy of these services causes particular suffering in rural areas, among women, children, and the disabled.

These scenarios are similar to those you may find in many other developing countries where literacy, life expectancy, infant mortality, and maternal mortality rates have lagged behind, and where government service delivery is consistently substandard.

The cross-sectoral bedrock and foundation for the crippled state of these sectors is institutional corruption. Corruption, in turn, is often the result of a lack of accountability, participation, and transparency for budgeted funds dedicated to these sectors. In almost every country, annual appropriations are made for these sectors at national and subnational levels. To a greater or lesser degree, some of these funds may end up being siphoned by corrupt actors in the government or private sector. Even when funds are protected, poor service delivery standards and procedures can cause delays and shortages.

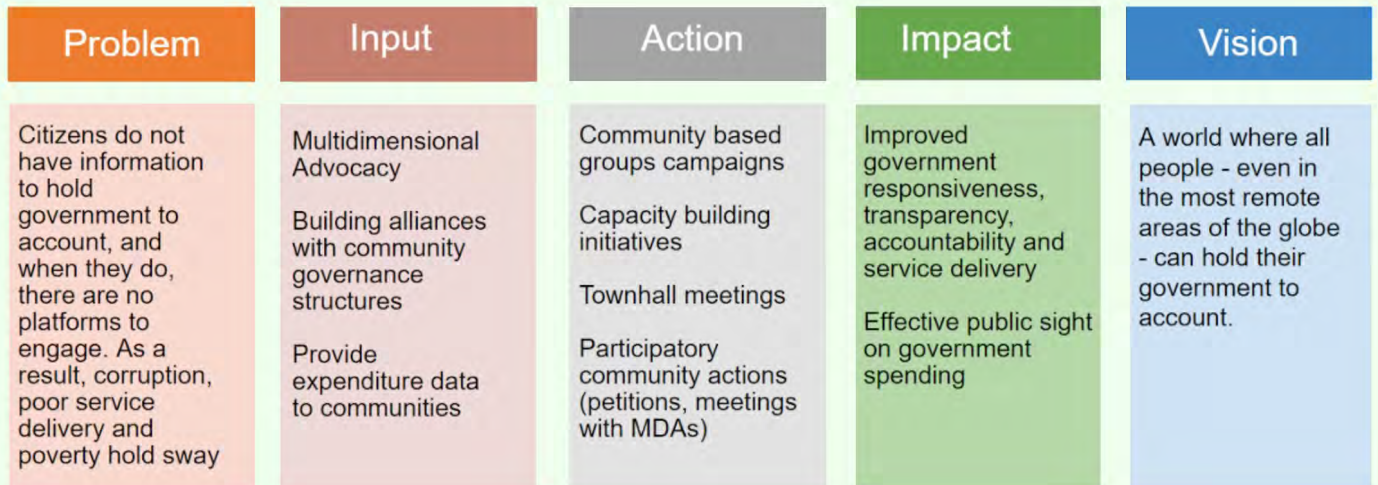
On the demand side, citizens in many of these countries are often disinterested in providing oversight on government budgeting, spending, policies, and activities. All too accustomed to low delivery standards, stories of contractual abuse and corruption, including grand promises that deliver few results, citizens with low trust in government can become apathetic.

Since many governments in developing countries do not actively engage citizens while their program budgets are made, it can come as no surprise when these projects do not reflect the needs and priorities of citizens. Even where citizens and civil groups do work to provide oversight on government spending, in many countries, there are limited linkages between elected politicians and their constituents, which makes it difficult for citizens to escalate their concerns. In summary, the combination of siloed budgetary processes, poor or nonexistent feedback mechanisms, and an apathetic citizenry are among the factors that have made governments less accountable and made citizens disengaged from fiscal governance.

Addressing these problems is why 'Follow The Money' campaigns are so important. Successful FTM advocacy stokes demand from the citizenry for oversight, transparency, and accountability on government spending and service delivery. FTM awakens a passive or unorganized population to start demanding change and government action by leveraging domestic and international protocols such as the Open Government Partnership and Freedom of/Access to Information Laws, to begin providing effective public oversight. More effective oversight of government spending is a key to unlocking results that have long been sought after in education, health, and household income indicators. It is the key to transforming countries that continue to struggle macroeconomically due to dependence on commodity rents and economic governance challenges.



Follow The Money Theory of Change



The FTM Theory of Change holds that if citizens have access to public spending data and are educated about why, when, and how they can hold their governments to account, they will begin to do so and government responsiveness, transparency, and service delivery will improve. These communities will see greater levels of political participation, monitoring of fiscal governance, and receive greater benefits from capital projects implemented by the government.

Without budget data and knowledge of the government's budget-expenditure system, citizens cannot act. This is where the 'Follow The Money' Movement comes in by providing such data to citizens via every possible channel: FTM radio shows, social media, WhatsApp, SMS, and visits to communities. This was the reason FTM activated its subnational and international chapters as vehicles

for social accountability as well as launched the www.ifollowthemoney.org platform. This is also the rationale behind FTM's capacity building for community governance structures, and the thinking behind its public spending, town hall meetings, FTM campus tours, community outreaches, and several other mechanisms that help mobilize and empower citizens to provide effective public oversight.

This is also the wisdom behind FTM's advocacy on open budgets (using the hashtag #OpenBudgets) and engagement with governments to access budget and procurement data, as well as capacity building for government personnel on the need for budget/procurement openness and citizen participation/engagement in their spending.



Conclusion

In this module, we have examined the problems FTM is addressing - corruption, contract transparency, weak social accountability, and poor service delivery, and the effects of these problems on education and health sectors, as well as poverty and standard of living. In addition, we have looked at the FTM theory of change in order to understand FTM's hypothesis, thinking, and action.

Exercise

Please consider the following questions to further reflect on this module:

1. What are the downstream effects of government failures that FTM addresses?

Select all that apply:

- High literacy and life expectancy rate
- Low infant mortality and maternal mortality rates
- Poor standard of living
- Un-conducive teaching and learning environment

2. Why are citizens of many developing countries disinterested in providing oversight on government budgeting, spending, policies, and activities? (Select all that apply):

- Contractual abuse by the government
- Decades of corrupt practices
- Lack of trust in governance
- Poor access to elected officials

3. Reflecting on the Follow The Money Theory of Change presented in this section, do you believe it can be applied in your country? If yes, how? (100 words)



Module 2



After Module 1, you may be asking yourself, “Okay, this sounds interesting. But how do I follow the money?” Don’t worry, we have got your back! In this module, we will take you through the FTM systematic steps and explain in practical terms how you can launch an FTM campaign in your country or community.

How to Follow The Money / FTM Systematic Steps



FTM follows 8 structured steps. They are:

- 1. Find the money to follow in a community or locality;**
- 2. Visit the community and inform community leaders about a budgeted public project that affects them (community outreach);**
- 3. Organize a visit to bring community leaders in contact with the government ministry, department, or agency (MDA) implementing the contract;**
- 4. Organize a meeting with the contractor implementing the project;**
- 5. Write a ‘Freedom of Information Request’ to the implementing government MDA requesting project specifics;**
- 6. Organize a town hall meeting in the community to discuss the project being implemented;**
- 7. Monitor the project being implemented alongside members of the community; and**
- 8. Regularly engage with the government MDA implementing the project or contract.**

The steps are split into 2 main stages: steps 1-5 and steps 6-8. While all 8 steps can be performed successively during project implementation if community leaders and the responsible government MDA are responsive and engaged, this is not always possible. In many situations, it is best to separate FTM campaigns and ensure that steps 1-5 are fully completed before organizing a community town hall meeting (step 6).



Step 1: *Find the money to follow in a community or locality*

FTM begins with researching what local, capital-intensive projects have been planned and budgeted for by the government. Ideally, these projects should involve public goods and services such as the rehabilitation of a primary healthcare centre or the supply of classroom furniture to a primary school. You and your team should search for and organize data according to (1) the amount of money, (2) the project the money is intended for, and (3) the geographical location of the project. In rare instances where you cannot learn the amount budgeted, you must know what the project is and its intended specific location. With this plan in mind, the next question becomes where you can find this information.

The first place you should look at is the government budget. This document will present the government's anticipated tax revenues and proposed spending and expenditures for the financial year. In many countries, the budget is presented to national assemblies, subnational legislatures, or leadership bodies by the executive and often requires approval before it is implemented. In addition, every year, government MDAs (at national and sub-national levels) prepare their individual budgets and harmonize them into a comprehensive budget proposal document. In Nigeria, the executive branch presents this comprehensive budget proposal to the legislature, which then invites MDAs to defend their individual budgets, conducts public hearings on

the budget, and makes amendments before submitting the budget to an approval vote. Upon approval, the budget proposal becomes an appropriation bill and is sent to the executive for his or her signature. Once it is signed into law by the executive, it becomes an actionable appropriation act.

Hence, to find government project money to follow, you should first understand how the government budgeting and appropriations process occurs in your country, and then use that information to research the government's present year budget at the subnational or national level. While checking this, make sure that the budget document you have is not the proposed budget but the actual approved appropriation act. This is because some of the items on the budget may have changed from its proposal stage to when it has become law.

You can often find the present year's budget on government websites. For example, Nigeria's federal budget can be found under the Resources tab on the Budget Office of the Federation's website (www.budgetoffice.gov.ng). On the Budget Office website, you can find the approved budget already separated into different Ministries. In the case of taking Nigeria's state budgets for instance again, the place to also find them is on the state government's websites. The states' websites are usually in the format of www.yourstate.gov.ng.





Another type of money to follow is international aid spending.

for example; www.edostate.gov.ng. Budget documents can also be found on the websites of social accountability platforms. In Nigeria, there are www.ifollowthemoney.org, yourbudgit.com et cetera. We have created a list of different country government budget websites and listed them in Appendix 2. While not exhaustive, this list should give you and your team an idea of what to look for in your country.

After the government budget, the second place to find public spending to follow is on regularly published tender documents (i.e. procurement data) posted by the government MDAs responsible for various developmental projects at the national, subnational, and local government level. In many countries, once the budget has been signed into law, the projects there must pass through a procurement process and then contractors are selected to implement them. In line with many country procurement laws, MDAs must advertise these projects on tenders and invite contractors to bid for them. In practice, tender data are the most accurate budget information of all. There are many reasons why a project on the budget might not be implemented in the financial year for which it was planned, ranging from decisions made at MDAs to unexpected expenses on other projects, and corruption.

However, once a project is published on a tender, there is a strong possibility that it will be implemented because such publication

showcases the government's readiness to implement the project. In Nigeria, it is common practice to consider 4 months from the deadline of bid submissions on the tender as the expected start date of the project. In CODE's experience, local government projects in many countries are often advertised on tenders.

Where do you find these tender documents?

In Africa, tender documents are often sold by newspaper vendors and citizens can easily buy them. They are also often posted on the web. In Kenya, procurement data are published on the government portal www.tenders.go.ke. In Malawi, such data can be found on www.ppda.mw and www.tendersontime.com/malawi-tenders. Similarly in Liberia, procurement data can be found on www.tendersinfo.com/global-liberia-tenders.php. In many cases, you can Google search and access your government's procurement data on the web.

In Nigeria, you can find such procurement data on the Bureau of Public Procurement's (BPP) NOCOPO portal, nocopo.bpp.gov.ng. Tender data can also be found on platforms such as www.etenders.com.ng and www.tender.ng although these sites require a subscription to gain access. In addition, procurement data can also sometimes be found on social accountability initiative platforms such as www.budeshi.ng etc. In Nigeria, every state has a tender board which is a unit of either the Ministry of Finance, Ministry of Information, or Ministry of Budget.

After these projects are advertised and contractors submit bids, the MDAs in question evaluate the bids and select contractors. After contractors are selected, MDAs have post-bid evaluation data documents with valu-



able information about each project: its total (and sometimes revised) budget, its implementation window, and the contractor who will implement the project. This post-bid evaluation document is usually not in the public domain except in rare cases. However, if a Freedom of Information (FOI)/Access to Information (ATI) law exists in your country, you can use an FOI request to the implementing MDA to gain access to post tender data or documentation by issuing the FOI request to the implementing MDA (see step 5 below on how to compose such requests). Under 'How to Launch Follow The Money Campaign' in Module 3, we will discuss the best calendar time to follow the money and when to expect the availability of budget, procurement, or post-bid evaluation data.

Another type of money to follow is international aid spending. Annually, large amounts of international aid money flow into developing countries for most capital projects by international organizations. These organizations such as the World Bank, the European Union, United Nations agencies, USAID, and so on often provide government budget aid to MDAs at the federal or state level to implement interventions. For example, the European Union 'Water Supply & Sanitation Support Program' (WSSSRP) and the World Bank 'Saving One Million Lives Program for Results' (SOML-PforR) are active international aid projects in Nigeria. These organizations and partners often route their support through relevant government MDAs depending on the sector of the intervention. To find this kind of money to follow, you will need to search for announcements in newspapers, radio, online news channels, and the websites of implementing MDAs or international organizations/development partners.

But following this kind of money is often difficult because the public does not have access to

websites of implementing MDAs or international organizations/development partners.

But following this kind of money is often difficult because the public does not have access to several pieces of information. First, it may have been announced in 2021 that the World Bank is providing \$50 million for intervention through your country's Ministry of Health, but the funding only arrives in 2022 or 2023. These kinds of funds are also often tied to performance, meaning that when MDAs or state governments do not perform, they do not get subsequent releases. However, by monitoring the websites of the funding organizations or partners, you will consistently get information about the intervention's implementation including granular data about location, budget amounts, and specific projects that will be funded. Occasionally, tender documents and MDA websites will also have information about international donor funding. Here again, when you are unable to find the data you need, an FOI request (if the law is available in your country) to the implementing MDA or funding organization/partner may provide you with the needed data.

Finally, it is also important to leverage media channels such as radio, newspapers, and online news reports to gather information about public money to follow. In Nigeria, for instance, radio is often the primary source of information on new projects funded by state and local governments. Most radio stations usually have morning, afternoon, and evening news, although timing differs from one station to another. On this news medium, the government usually announces what it is doing and where the money will be going.





Step 2:

Visit the community and inform community leaders about a budgeted public project that affects them (Community Outreach)

Once you have decided what public money to follow, it is time to research the community that will be affected by the project in order to understand the community's needs, location, and characteristics. As part of this step, it is important to visit the community and arrange meetings with community leaders to inform them of the project or appropriation. At 'Follow The Money', we call this community outreach. In most instances, communities do not know about the government appropriations that have been planned because they were not consulted before the project was included in the budget. As a result, bringing this information to their attention can already be a service. In addition, you can use the visit as an opportunity to learn whether project implementation has already started.

Suggestions for visiting rural communities: Ensure your mobile phone is fully charged before leaving your permanent location. Be sure to carry supplies with you such as food, a power bank, a water bottle, and a notepad. It is important that you avoid carrying laptops, tablets, and important documents such as your travel passport. Also, make sure that your dressing and manner are similar to those used by members of the community you are visiting, as this will allow them to feel comfortable speaking to you as one of their own. In addition, always request permission to interview, film, or photograph a community member, an event, or building, and always ask if your interviewee wants his or her name to be made public or remain anonymous.

When you arrive in the community, ask about where you can go to visit the local mayor, community chief, or other traditional leaders.

Also, look for youth leaders, female leaders, and influential religious leaders. Inform these leaders on the reason(s) for your visit and give an explanation about the project in question, the implementing MDA, details of the project including the budgeted amount. To collect data for advocacy and governmental engagement, you should discuss the following topics with community members in either an informal way or in a sit-down interview:

- (A) Any challenges they face because of the poor quality or ineffective function of the public service or facility in question.**
- (B) Their expectations for the prospective project.**
- (C) Any issues surrounding project implementation - especially if work has already started.**
- (D) What considerations or calls to action do community members want to make to the government about the project and its implementation?**

Depending on the focus of the project, such as if the project is about school rehabilitation or a primary healthcare centre construction, you can tailor your questions to fit.

In addition, make efforts to visit the facility or construction site and take pictures if the project has commenced. Also, ensure you interview the appropriate head of the affected department or facility, who may be a school headmaster or health centre director, as the case may be.

When leaving the community, always request contact information (phone numbers, email, WhatsApp) of interviewees or community leaders so that you can make use of them next time. FTM best practice says to save them on your mobile phone and then duplicate them in your notepad. Also, formally request the participation of the community in the FTM campaign and ask them to set up a small committee that you can work with. Finally, inform them of the next steps you intend to take as regards tracking the project implementation and the rationale behind that step - whether you plan to visit the implementing agency, or project contractor, or plan to write an FOI letter on the project or intend to organize a town hall meeting on the project. The most important thing is to have community leaders and members participate in whatever next step you are taking. In the appendix section, you will find a report template for community outreaches.





Step 3:

Organize a visit to bring community leaders in contact with the government ministry, department, or agency (MDA) implementing the contract

Now that you have visited the community and engaged its leaders, it is important to connect those leaders to officials in the MDA that is implementing the project. The following examples come from CODE/FTM's efforts in Nigeria, but the principles shared can be applied to other contexts.



Case Study: Engaging MDAs in Nigeria

The table below maps implementing MDAs in Nigeria for the education, water, and health sectors. The budget or tender/procurement data also always indicates the MDA implementing a project. If it is a federal MDA, it may be difficult to pay them a visit with the community leaders or a representative. Although most Nigerian federal MDAs have liaison offices in their state counterparts, the liaison staff are often unaware of federal projects being implemented in local communities.

However, you can still visit the state liaison office of the federal MDA and follow up on a planned or ongoing project. You can also report project implementation deficiencies to them, if there are any, together with the community leaders. If the liaison staff are not aware of the project, they can reach out to their federal counterparts and get the information you require. If the project is implemented by the state government, you can easily visit the MDA responsible with the community representative(s) and inquire about the project, make a complaint or ask for details about the contractor.

Nigerian Implementing MDAs across FTM focal sectors:

	Health	Education	Environment (Water and Sanitation)
Federal budget	Federal Ministry of Health; National Primary Health Care Development Agency	Federal Ministry of Education; Universal Basic Education Commission	Federal Ministry of Water Resources; Federal Ministry of Environment; River Basin Development Authorities
State budget	State Ministry of Health; State Primary Health Care Development Agency	State Ministry of Education; State Universal Basic Education Commission	State Ministry of Environment; State Rural Water and Sanitation Agency (RUWASSA)
Local government budget	Local Government Council	Local Government Council	Local Government Council
Cross-cutting MDAs	Niger Delta Development Commission (NDDC), Border Communities Development Agency (BCDA) <i>et cetera</i> .		

It is important to be as friendly and respectful as possible during such visits since this can positively influence the responsiveness of the MDA staff and their willingness to support the campaign. For example, you can inquire whether the MDA would prefer to receive a formal FOI request before providing follow-up information about the project in question. If the government personnel or MDA is difficult to engage, please refer to Note 1 after Step 8 on page 16 below.

Once friendly contact is established, be sure to inform the MDA of your plans to hold a

town hall meeting in the community to discuss the project, and that MDA representatives will be invited. It is possible that the implementing MDA will accept the assistance of the community to monitor the project's implementation - so this should be mentioned to them as part of the value that the community leaders are bringing to the table. Finally, collect the contact details of relevant MDA staff so they can keep in touch with community leaders.

Note: *This step may have to be repeated two or three times if the project start-date is continually delayed.*



Step 4:

Organize a meeting with the contractor implementing the project

If you have information about the project contractor, and they are within reach, it is a good idea to pay them a visit to inquire about the project and create rapport - whether or not implementation has started - together with the community representatives. This helps the community leaders by allowing them to contact the contractor and follow up when something doesn't seem right, and moreover play an oversight role. Contractors can sometimes have their own challenges such as not being alerted/notified when necessary, or they may experience delays in payments from the implementing MDA. As such, these visits can be helpful to the contractor since the community can sometimes mediate between them and the implementing MDA if and when project implementation issues arise.

Project contractors are found on post-bid evaluation documents, and project implementing MDAs can also directly provide you with specific contractor details. For the former, if you have access to such a document and know the name of the contractor, the next step is to carry out an internet search of the contractor's name in order to obtain additional details such as office location, size, website, and so forth. If project implementation has already started, the contractor's details can be easily acquired by talking to the workers on site.



Step 5:

Write a 'Freedom of Information' Request to the implementing government MDA requesting project specifics

A country's FOIA or ATIL gives any citizen, group, association, or organization the right to inquire and receive unclassified information from government agencies, parastatals, the federal civil service, and private and public sector organizations providing public services. To receive information under the law, a request must be made either electronically (e.g. email) or by letter in written form. This request should describe the information sought, and the preferred response format, in as much detail as possible. In Nigeria for example, the FOIA requires that the information or data requested must be provided to the requester within 7 working days. Section 2 (2) of the Act states that "A public institution shall ensure proper organization and maintenance of all information in its custody in a manner to facilitate public access to information" and section (4) adds that "All information relating to the receipt or expenditure of public or other funds of the institutions should be widely disseminated and made readily available...".

In countries where such laws exist, they should be leveraged as a tool to request project and budget information from MDAs. Note that some FOI laws, while present in the law books, are supported by weak enforcement

and sanction regimes for MDAs that refuse to comply with them.

Furthermore, even after the implementing MDA has been visited, MDA leaders may still require that community leaders write an FOI request to receive information about the project being implemented. In this case, you should work with the community to help write such requests. If possible, the request should be made using the letterhead of the community. In addition, even when you are unable to visit the implementing agency with community leaders, FOI requests should be leveraged to get more specific details about the project in question. FOI requests should be leveraged to make inquiries and to get information/specific details about the project in question. FOI requests are also useful in instances involving international aid spending. You can write a request to the World Bank or the implementing MDA asking for a breakdown of how the lump sum aid amount is to be spent, including details such as the list of beneficiary communities, projects to be implemented, and their costs. Please see the appendix section for an FOI request template.



Step 6:

Organize a town hall meeting in the community to discuss the project being implemented

Townhall meetings should be organized in the community where the project will be or is being implemented. You will need to work with the community to organize this meeting in order to bring together relevant local leadership, the project-implementing MDA, media, legislators representing the community, the contractor, and any other key stakeholders, to meet and discuss project needs, deficiencies, and possible future obstacles. This also provides an opportunity for members of the community to raise questions or grievances they might have concerning the project directly to the government and contractor, and have them addressed. Key outcomes from a town hall meeting include commitments from government representatives or contractors to address the issues raised.

Prior to the meeting, you should work with the community to draft invitation letters (if possible, using their letterhead) and dispatch them to key stakeholders. Using Nigeria as an example, the table below presents a sample stakeholder map of who should be invited to such meetings. Also, ensure you communicate with the implementing agency to find a convenient date and time for the meeting. At minimum, a successful town hall meeting needs a representative of the implementing agency and the community leadership. The contractor, media personnel, and so forth are not essential to the meeting.

Nigeria Example: Mapping stakeholders for town hall meetings across FTM focal sectors: health, education, and environment (WASH)

Government	Health	Education	Environment (WASH)
Federal	Federal Ministry of Health; National Primary Health Care Development Agency; House of Representatives member and Senator representing the community at the National Assembly (NASS)	Federal Ministry of Education; Universal Basic Education Commission; House of Representatives member and Senator representing the community at the NASS	Federal Ministry of Water Resources; Federal Ministry of Environment; River Basin Development Authorities; House of Representatives member and Senator representing the community at the NASS

State	Governor, State Ministry of Budget and Planning; State Commissioner for Health; State Primary Health Care Development Agency; State Health Management Board; State Tender Board; Member representing the community at the State House of Assem-	Governor, State Ministry of Budget and Planning; State Commissioner for Education; State Tender Board; State Universal Basic Education Commission; Member representing the community at the State House of Assembly	Governor; State Ministry of Budget and Planning; State Commissioner for Environment; State Rural Water and Sanitation Agency (RU-WASSA); Member representing the community at the State House of Assembly
Local	Local Government Chairman; Supervisory Councilor for Health	Local Government Chairman; Educational Secretary; School-Based Management Committees (SBMCs); Parents Teachers Association (PTA)	Local Government Chairman; Supervisory Councilor for Water and Environment; Water Sanitation; and Hygiene (WASH) Committees

The venue for the town hall meeting should be provided by the community. It could be held in a classroom in their primary school, a church building, or at a community leader's palace/house. Ensure you settle this with the community when you visit them to confirm a convenient date.

When you get close to the day of the meeting, draft an agenda and share it with the expected participants. The major items of discussion may include;

- If the project implementation has started: project deficiencies or concerns
- If the project hasn't started or is delayed: - issues slowing down implementation.

Furthermore, here is a suggested agenda with who should lead each item:

- Introduction** - Your Organization;
- Opening Remarks** - Community Leader;
- Presentation of the project in question** - MDA representative
- Review of any known issues with the project
- Q&A / Feedback** - Stakeholders in attendance (moderated by your organization)
- Review of New Commitments** - MDA representative
- Next Steps and Close of Meeting** - Your Organization

Note that it is always a good idea to provide drinks & refreshments to town hall participants. For more information about town hall meetings, including a template for town hall meeting reports that should be sent to all relevant stakeholders, please see the Appendix.



Step 7:

Monitor the project being implemented alongside members of the community

Once project implementation has commenced, we recommend planning monthly visits to the community to monitor the progress of the project. In each of these visits, go to the project implementation site with at least one community leader to observe progress and to take pictures that can be shared with other stakeholders and may be used for

advocacy. Also, take note of any negative feedback from the community about the implementation such as delays, quality concerns, or any other issues. Write a short report about each visit and submit it to the implementing MDA. Please find the project-monitoring reporting template in the Appendix section.



Step 8:

Regularly engage with the government MDA implementing the project or contract

Continuous engagement with the implementing MDA is extremely important during project implementation. There is a need to link the government MDA's with the community where projects are implemented. Using the project monitoring visit reports, keep the implementing MDAs in the loop about proj-

ect implementation status and stages in the community, so deficiencies can be addressed in a timely manner. More site visits or engagement may be needed if a project is delayed or the contractor encounters a problem. Be sure to provide reports on all engagements to community leaders.



Important Notes

Note 1: When the government agency does not respond to the FOI request and is difficult to engage, do the following below, before implementing Step 6:

1. Write another FOI request: In addition to the MDA office, send copies of the second or third request (or add as a “cc” in an emailed submission) to enforcement or government accountability offices such as the MDA’s executive, the Attorney-General or your country’s anti-corruption agency. A petition sample can be found in the Appendix.

2. Prepare and disseminate information about the MDA’s unresponsiveness via social media and other formats (such as radio or print media). Include in your advocacy a summary of all the data and information about the project that you have collected so far. This may include the current human cost or problems being experienced by community members (especially women and children) due to the delayed, stalled, or deficient project. Highlight the fact that the implementing MDA has not responded to your FOI requests to provide important additional data. This kind of media-shaming can be leveraged via Facebook, Twitter, www.ifollowthemoney.org/ and other social media channels.

You can also reach out to the FTM team/chapter in your country or region to help you amplify your advocacy. If possible, you can also leverage radio and invite the participation of a community leader. If a local radio programme exists where you can report on governance or public accountability, be sure to make contact with the programme host asking him/her to feature you.

3. If a government MDA continues to be unresponsive, proceed with step 6 by organizing a town hall meeting. In this case, where the government MDA has refused engagement, you should still seek to invite all relevant stakeholders. If the meeting is well-publicized, a representative of the previously unresponsive MDA may just show up.

4. Step 7, or project implementation monitoring, can also still proceed without any engagement with the government MDA responsible for the project. Be sure to leverage social media and radio to raise awareness and sharing of feedback from the community.

Note 2: If project implementation has not yet started or is delayed for a long time, do the following before step 7:

1. Mount a social media and radio advocacy campaign about the status of the project: Project monitoring (step 7) should only begin after the project has officially commenced. However, if implementation is persistently delayed, continue to engage with the community and continue leveraging social media and radio for awareness creation and advocacy. If the project will not be implemented in that particular year, facilitate the creation of formal requests by the community for the MDA to prioritize the project in the next year’s budget.

Conclusion



In this module, we have examined the 8 systematic steps to 'follow the money'. Firstly, it was explained that finding money to follow involves checking budget and tender/procurement data, as well as watching out for news of international aid spending in your state or country. The FTM systematic steps involve embarking on community outreaches, the key things to do while on the outreaches and paying courtesy visits to the project implementing MDA(s) and contractor(s). In addition, the module described how you can write an FOI request, organize a town hall meeting, monitor project implementation, and continuously engage the government.

The importance of implementing these steps together with the community leaders was underscored. Finally, the module also explained active steps to be taken in instances of government unresponsiveness and project implementation delays. After implementing the 8 steps, you would have thoroughly taken the route of holding your government to account and facilitating improved service delivery in your community or country, thereby fulfilling your own part of the social contract required for societies to effectively function.

Exercise

Please consider the following questions to further reflect on this module:

1. What sort of project data is one required to have before monitoring government spending? Select all that apply:

- Amount of money earmarked for the project
- Specific project
- The geographical location of the project
- Name of the Minister whose ministry is implementing the project

2. Where can government spending data be accessed? Select all that apply:

- Budget document
- Tender document
- Government post office
- Radio

3. Within FTM steps, what required actions should be taken in the first visit to the community selected for a prospective project?

- Inform the community leaders about the project
- Elicit information from the community about the lack of/poor state of the facility in question
- Inform the community about the next campaign steps
- Leave out the community leaders and just take pictures at the project site

4. What do you think is the essence of 'Follow The Money' town hall meetings? (100 words)

5. Are the 8 'Follow The Money' steps relevant in your country's context? Please explain if/why they are or are not. (100 words)

6. What can a campaigner do in an instance where a government MDA responsible for project implementation is not responsive and proves difficult to engage? (100 words)



Module 3



In this module, we will take you through how to launch a 'Follow The Money' campaign and share campaign tips with you as you undertake this journey.



Launching a 'Follow The Money' Campaign

- **How do I start an FTM campaign?**

To start a 'Follow The Money' campaign, the most critical thing you require is information about the money to follow, either in your community or in another community of interest to you. You have to know the project, its budgeted amount, and the community where it would be implemented. Even if you do not know the amount involved (in the case of tender data), you need data about the specific project and the location of implementation. Once you have found the money (for a project, the location, and/or amount), you may proceed to follow through with the details on

how to follow the money in step 1, after which you may kickstart an FTM campaign. In doing the latter, you have to develop an #hashtag to use in the campaign. This is simply done by merging the name of the community with appropriate keywords such as 'water', 'revamp', 'renovate', 'rehabilitate', 'educate', 'equip', 'erect', 'build', 'construct'; et cetera, depending on whether it is a renovation/construction project or a project involving the purchase of equipment for a school or primary healthcare centre. The table below gives a few examples:

Community Name	Keyword	Hashtag	Remarks
Afunori	Renovate	#RenovateAfunori	A project that involves renovation, such as renovating a block of classrooms in a school or a ward in a PHC.
Mgbele	Equip	#EquipMgbele	A project that involves supplying equipment to a PHC or a school.
Biu	Erect	#ErectBiu	A project that involves building a PHC or a school.
Okirika	Water	#WaterOkirika	A project that involves water borehole construction.
Gengle	Construct	#ConstructGengle	A project that involves the construction of a road, a block of classrooms, or the construction of a PHC.

The essence of hash-tagging the campaign is to give it better visibility on social media including www.ifollowthemoney.org/.

With this, you could start a thread on social media and track such threads. Once you have done this, you may go ahead to implement 'How to Follow The Money' steps 2, 3, 4 et cetera. While the campaign is ongoing, feel free to post information and updates about the campaign on www.ifollowthemoney.org/. You may as well inform the 'Follow The Money' team about your intention to track a particular project via hello@ifollowthemoney.org.

- **What is the right calendar time to follow the money?**

A question you may have in mind is 'how to know the right time to follow the money'. This is simple - you can start following money at any time of the year. All you need to ensure is that, if the year in question is 2021, the project to track should also lie within the 2021 budget. Timeliness is very important. Take Nigeria's scenario, for instance, the country's financial calendar runs from January to December. In most states and even at the federal level, budgets are signed into law by around December of the passing year or January of the budget year. For example, the 2021 budget could be signed into law in December 2020 or January/February 2021. After the budget is signed into law, MDAs publish advertisements on tenders inviting contractors to bid for the projects. Afterward, submitted bids are evaluated and selected contractors are then mobilized to commence project implementation. If you start following the money in Q1 (Quarter 1) of the year, it's most likely that the data you are working with is from the budget. If you start in Q2, it's most likely that the data is from a tender publication.

However, this is not cast in stone, as publications could be released at any time of the year. In fact, in some cases, tender publications could be released in early 2021 for projects on the 2020 budget. Nevertheless, this poses no threat as long as the information about the money being followed is rightly sourced and timely.

- **What is the life cycle of the 'Follow The Money' Campaign?**

The life cycle of the FTM campaign lies in implementing 'How to Follow The Money steps 1 to 8'. For this, the most important steps are 'finding money to follow', 'community outreach/visit to the community', 'engaging the implementing agency and writing FOI requests if need be', 'organizing a town hall meeting', 'monitoring project implementation' and 'media advocacy'.

- **How to engage MDAs**

For organizations following the money, they can incentivize engagements with MDAs as this could facilitate data access. Such incentives could range from the provision of data management services to human resource management, project management, and M&E training. This will help to build long-lasting relationships with MDAs and further ease access to data, which are mostly not within public purview, including post-bids evaluation data, project bill of quantities, et cetera. For individuals following the money, it may be difficult to offer these incentives. In such a case, maintaining cordiality, professionalism, and being respectful to MDA personnel may go a long way to boost their responsiveness.



- How to develop 'Follow The Money' costed action plan



To start an FTM campaign, you will find an action plan useful. An action plan helps you turn priorities into action by helping you identify why action is important and defining who does what, when, and how, including the resources needed for each task. Such a plan also fosters concentrated efforts and enables collaboration and communication. In the appendix, you will find an FTM 'costed' action plan template.

Maintaining cordiality, professionalism, and being respectful to MDA personnel may go a long way to boost their responsiveness.

CONCLUSION

In this module, we have looked at how to start an FTM campaign and discussed the government expenditure system as well as the life cycle of 'Follow The Money'. We have also covered how MDAs could be penetrated to facilitate project data access and how to develop an FTM costed action plan.



Exercise

Please consider the following questions to further reflect on this module:

1. What is the right calendar time to follow the money? Select all that apply:

- March
- April
- September
- Any time depending on the context

2. What is the essence of penetrating project-implementing MDAs? Select all that apply:

- To facilitate access to data on government spending
- To have them join FTM campaigns
- To address deficits within their operations
- To have them discipline contractors

3. (For organizations only) As an organization interested in following the money in your country, how do you think you can penetrate MDAs? (100 words)

Module 4



INTRODUCTION

In this last module, we will discuss how you can join the FTM movement and how you can start an FTM chapter or club.



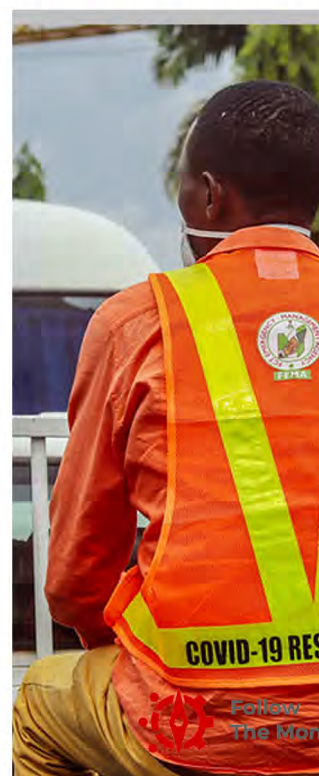
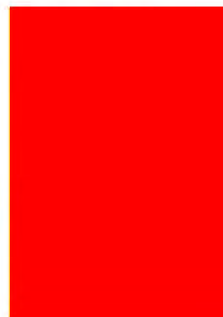
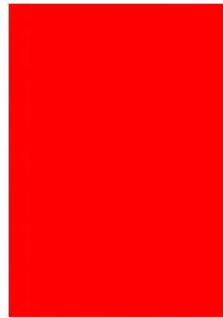
How to Join the Follow The Money Movement

The iFollowTheMoney platform is an online community for thousands of passionate young people across Africa who are holding their government to accountable standards to ensure that dividends of democracy are gained and public funds work for the good of the people. The platform as of mid-2021 hosts over 8,000 students, journalists, community champions, activists, development workers, data enthusiasts, government personnel, and many others.

We are excited to have you join the FTM movement as we build an active forum of volunteers who desire to make fiscal governance work across Africa. Joining us is simple! You can become a part of the movement by downloading our open-source platform - the iFollowTheMoney application on www.ifollowthemoney.org/. This application is available on Google Playstore and Apple Store. After downloading the application, go ahead to sign up and create an account. You can also directly register on the website via the shared link.

There is so much to get from the platform including gaining access to information on government spending, budget, and procurement data. In addition, you will also have the opportunity to collaborate with other active citizens to hold your government to account.

Furthermore, you may be interested in joining state chapters. We have chapters in every state in Nigeria that meet often to discuss social accountability, monitor government spending, and collaborate to ensure effective service delivery on capital projects. You may also decide to join any of our country chapters. We have country chapters in The Gambia, Kenya, Liberia, Zimbabwe, Malawi, Ethiopia, Cape Verde, South Sudan, and Cameroun. To become part of our state or country chapters, please reach us at hello@ifollowthemoney.org



How to start a 'Follow The Money' chapter

FTM currently has chapters in every state in Nigeria and in 9 African countries. We continually provide technical and financial assistance to these chapters as they make 'social accountability' work in their states/countries. Most recently, we have supported some of our country chapters (Malawi, Kenya, Liberia, and Cameroon) and a few Nigerian state chapters (Borno and Yobe) as well, to access grants for their work. Some state chapters have also mushroomed into full social accountability organizations. We will continue providing such technical support to chapters through capacity building and by connecting them to funding opportunities. When sufficient resources become available, we will also support chapters with annual mini-grants for campaigns. As such, we warmly welcome you to start a 'Follow The Money' chapter in your Local Government Area (LGA) or country.

An FTM chapter is an entity that has been issued a seal of a chapter. It supports and coordinates FTM activities in their country, state, local government, or municipality. The entity could be an individual or an NGO, a coalition of NGOs, or existing community-based associations/people who have come together to follow the money in their local communities.

To start an FTM chapter: 1). The person or organization must have been with the FTM movement as a volunteer through the

iFollowTheMoney platform for at least 12 months. 2). The person or organization must have led an FTM campaign to the knowledge of the FTM team. 3). The person or organization must also have his/her team members on the iFollowTheMoney platform. Once these 3 conditions are met, the person or organization can reach out to hello@ifollowthemoney.org on starting a chapter.

Chapters are responsible for relating with the tender board in their countries, paying advocacy visits to relevant MDAs to establish relationships that facilitate data access; implementing 'Follow The Money' campaigns in their locations; holding monthly face-to-face/virtual step-down meetups or training with state/country members; advocate on radio/T-V/social media and attend meetings in Abuja when invited. Deliverables of chapters include;

- Complete at least 4 FTM campaigns per year
- Recruit at least 200 members per year
- Hold at least 4 meetups per year
- Formalize by constituting a Lead, a Treasurer, a Public Relations Officer, and a Community Outreach Officer.
- Hold media engagements as required



Conclusion

In this chapter, we have discussed how one could join the FTM movement and how an individual or organization can start an FTM chapter.

Exercise

Please consider the following questions to further reflect on this module:

1. To start an FTM chapter, the person or entity must have (select all that apply):
 - Been with the FTM Movement as a volunteer through the ifollowthemoney.org platform for at least 12 months.
 - Led an FTM campaign to the knowledge of the FTM team.
 - His/her team members on the iFollowTheMoney platform.
 - Mere interest in starting a chapter.
2. What are the deliverables of an FTM chapter? Select all that apply:
 - Complete at least 4 FTM campaigns per year
 - Hold at least 4 meetups per year
 - Hold media engagement
 - Meet a community leader





Let's Follow The Money



We believe 'Follow the Money' should not just be about us. People from everywhere should be able to pick up our model and run with it to empower their communities, states, and countries. This is a sure way to address the challenges of political corruption, limited transparency and accountability on government spending, poor service delivery, poor human capital, and worsening poverty, especially in rural communities across Africa and the Global South. The more, the merrier for us! This is the rationale behind our decentralization, sub-nationalization, internationalization, and multi-dimensional citizen mobilization strategy. This is the rationale behind this manual development as well as FTM's thinking and theory of change. We are on www.ifollowthemoney.org/ and can always be reached via hello@ifollowthemoney.org. We are ready to provide all required support to you as you follow the money with us and hold your government to account. Let's activate more grassroots communities for effective public oversight and keep working towards having more transparent and accountable governments that deliver quality public services in our communities and countries as they should.

APPENDIX

FTM Report Formats and Templates

Follow The Money Community Outreach Report Format,

<https://bit.ly/3zNP6px>

FOI Request Template and Samples,

<https://bit.ly/3QiRp8S>

Follow The Money Town Hall Meeting Report Template,

<https://bit.ly/3bcx8Tt>

Petition Sample,

<https://bit.ly/39FSTux>

Project Monitoring/Site Visit Report,

<https://bit.ly/3wWHiQa>

FTM Costed Action Plan Template,

<https://bit.ly/3OyAgaR>

SN	Country	Government Budget Website
1	Kenya	https://www.treasury.go.ke/budget-books-1/
2	Nigeria	https://nationalplanning.gov.ng/
3	Zimbabwe	https://www.treasury.go.ke/budget-books-1/
4	Cameroon	https://www.dgb.cm/en/
5	Liberia	https://www.mfdp.gov.lr/
6	Cape Verde	https://www.mf.gov.cv/web/dnocrp



