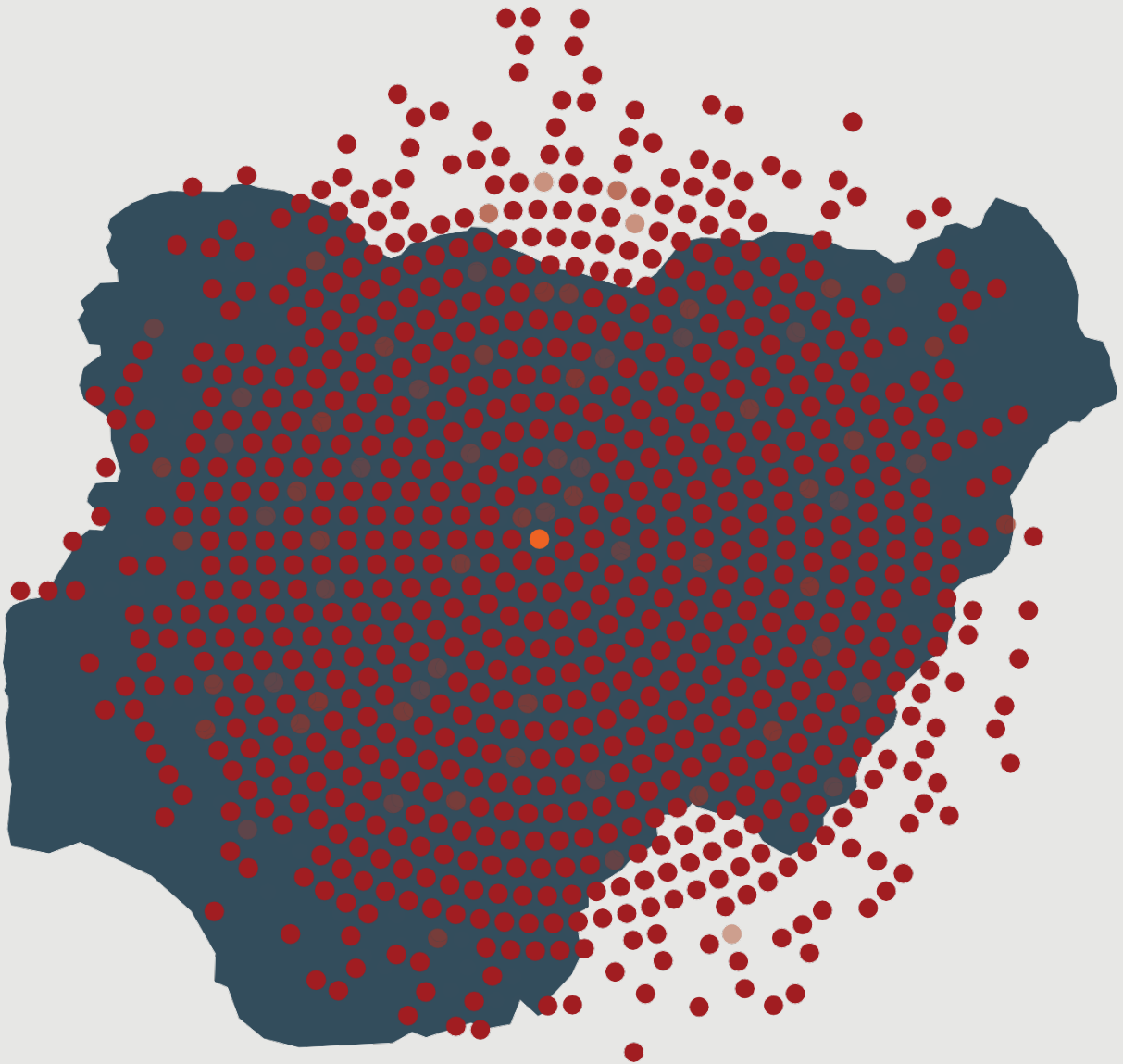


**NIGERIAN STATES BUDGET TRANSPARENCY SURVEY**  
**2018 REPORT**



## State Summaries



CIRDDOC Nigeria



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## Table of Contents

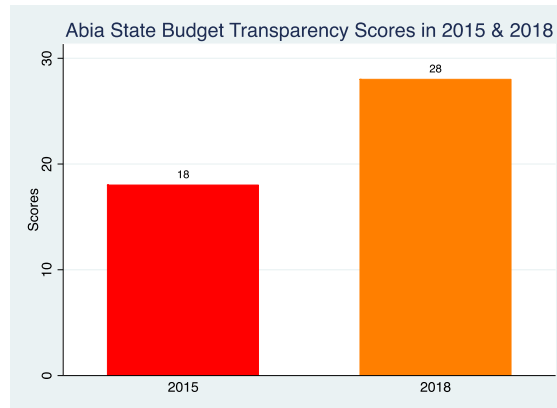
	<i>State Summaries</i> .....
2	
	Abia State .....
3	
	Adamawa State .....
5	
	Akwa-Ibom State .....
8	
	Anambra State .....
11	
	Bauchi State .....
14	
	Bayelsa State .....
16	
	Benue State .....
19	
	Borno State .....
22	
	Cross River State .....
25	
	Delta State .....
28	
	Ebonyi State .....
30	
	Edo State .....
33	
	Ekiti State .....
35	
	Enugu State .....
38	
	Gombe State .....
41	
	Imo State .....
44	
	Jigawa State .....
47	
	Kaduna State.....
49	
	Kano State.....
52	
	Katsina State.....
54	
	Kebbi State.....
57	
	Kogi State .....
60	

63	Kwara State .....
66	Lagos State .....
68	Nasarawa State .....
71	Niger State .....
74	Ogun State .....
77	Ondo State .....
80	Osun State .....
83	Oyo State .....
85	Plateau State .....
88	Rivers State .....
91	Sokoto State .....
94	Taraba State .....
97	Yobe State .....
99	Zamfara State .....

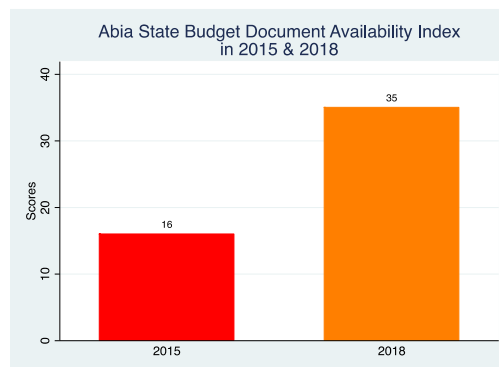
## State Summaries

## Abia State

### Findings



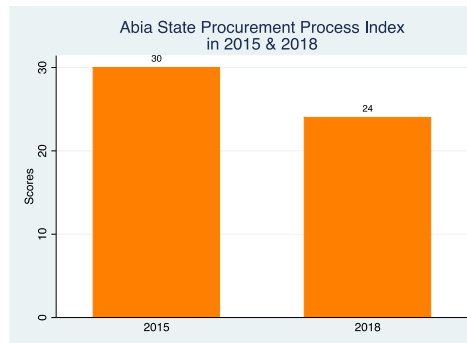
Abia state scores 28 out of 100 on the State Budget Transparency Index. There is an improvement of 10 points compared to 2015. The following are specific findings for each of the three sub-indices:



- **Public access to budget documents:** Abia state scores 35 out of 100 on the State Budget Document Availability Index. This is a substantial improvement compared to 2015. Abia state now makes publicly available the State Budget Call Circular and State Appropriation Law. The State Appropriation Law and State Quarterly Reports are published online. The state no longer produces the Accountant General's and State Auditor-General's Reports on time that were available on request in 2015. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper and State Draft Estimates and Votes are produced for internal use. The Citizen's Budget, State Quarterly Reports and State Mid-Year Review aren't produced at all.



- **Public participation in the budget process:** Citizens and CSOs in Abia state have almost no spaces for the public to be involved in the budget process with a score of 13 out of 100. Very little has changed compared to 2015. The executive has no mechanisms to solicit public input during **budget formulation**. The **budget approval** and **budget execution** processes are closed to the public. The Auditor-General has established a Government Audit Forum.



- **Public access to procurement information:** With a score of 24 out of 100, citizens have minimal access to procurement information in Abia state. While Abia state now has a procurement law and bureau, tenders are no longer opened in public nor does the bureau publish procurement awards with justification.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Abia state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular

The state should also publish these budget documents it currently produces for internal use only:

- State Medium Term Expenditure Framework/Fiscal Strategy Paper, and
- State Draft Budget Estimates and Votes.

In addition to publishing the State Quarterly Reports, the Budget Office in the Abia State Planning Commission should make budget information accessible by producing and publishing a Citizen’s Budget. The State Accountant General and Auditor-General should produce and publish their reports on time.

#### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Abia state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public’s inputs on what should be included in the State

Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Abia State House of Assembly should do the following:

- Open committee hearings on the budget to the public where citizens and CSOs can testify.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

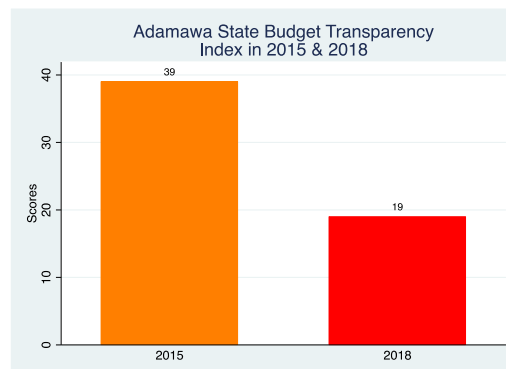
### **Procurement Process**

To improve the entire procurement process, the following should be done:

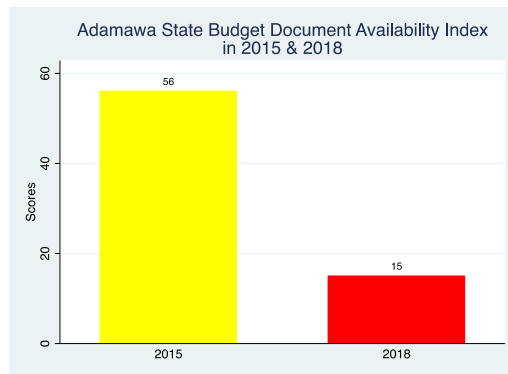
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Adamawa State**

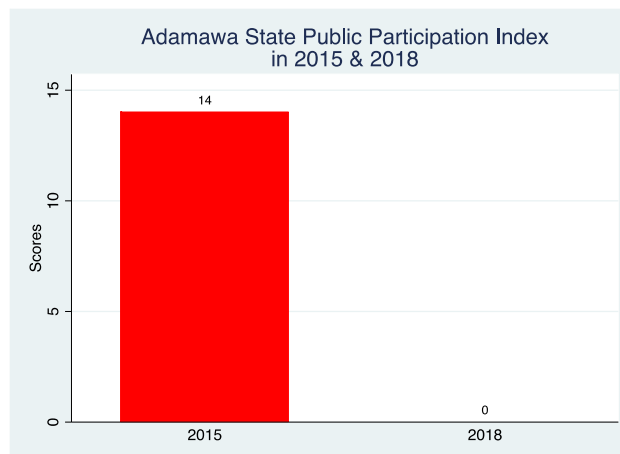
### **Findings**



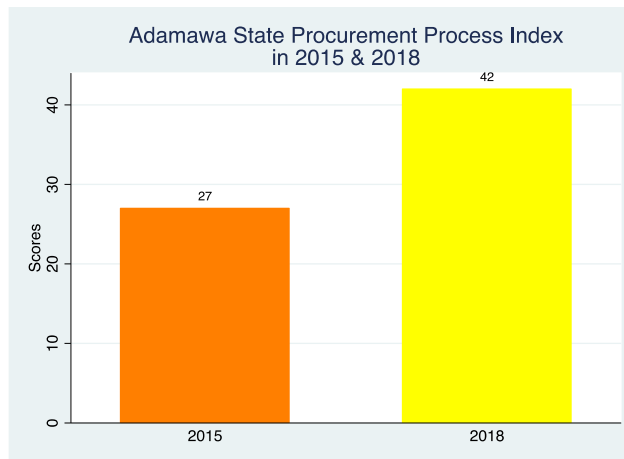
Adamawa state scores 20 out of 100 on the State Budget Transparency Index. There is a significant decrease of 19 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Adamawa state scores 15 out of 100 on the State Budget Document Availability Index. This is a substantial regression compared to 2015. Adamawa state no longer makes publicly available the State Budget Estimates and Votes. The State Budget Call Circular, State Medium-Term Expenditure Framework/Fiscal Strategy Paper, and State Appropriation Law are publicly available online. The State Accountant General's and State Auditor-General's Reports were not publicly available in 2015, however, they're available on request in 2018. The Citizen's Budget, State Quarterly Reports, and State Mid-Year Review aren't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Adamawa state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The limited spaces for public participation during **budget approval** and **budget execution** in 2015 no longer exist in 2018. The executive, SHoA, and Auditor-General provide no spaces for public consultation.



- **Public access to procurement information:** With a score of 42 out of 100, citizens have some access to procurement information in Adamawa state. There is some improvement compared to 2015. There is a Bureau of Public Procurement that provides information on all public tenders. Some potential contractors can access pre-bidding documents. Tenders are opened publicly and the Bureau makes procurement decisions public through the media.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Adamawa state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular,
- Medium Term Expenditure Framework/Fiscal Strategy Paper,
- State Appropriation Law,
- State Accountant General's Report, and
- State Auditor-General's Report.

The state should also publish these budget documents it currently produces for internal use only:

- State Draft Budget Estimates and Votes.

In addition to publishing these documents, the Adamawa State Fiscal Responsibility Commission should make budget information accessible by producing and publishing a Citizen's Budget. The Commission should also produce and publish State Quarterly Reports and the State Mid-Year Review.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Adamawa state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State



Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Adamawa State House of Assembly should do the following:

- Open committee hearings on the budget to public where citizens and CSOs can testify.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

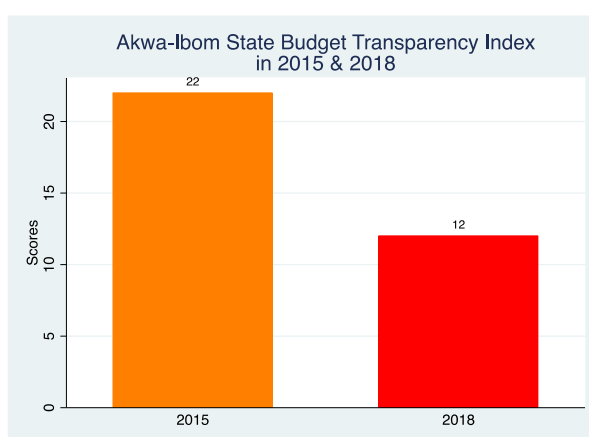
### **Procurement Process**

To improve the entire procurement process, the following should be done:

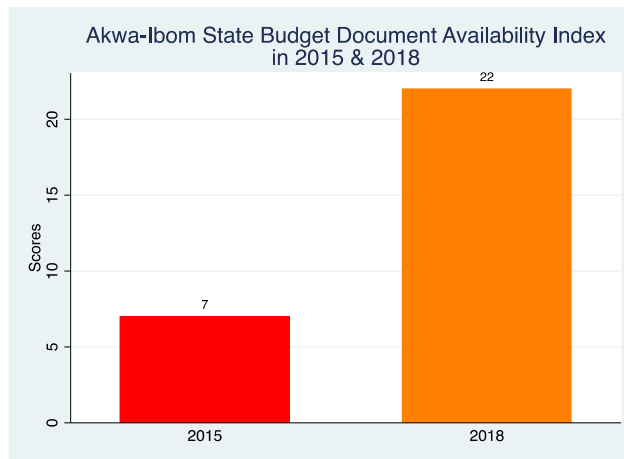
- The Adamawa State House of Assembly should enact a procurement law to give the Bureau of Public Procurement continuity throughout different administrations.
- The Bureau of Public Procurement should include representatives from the private sector and civil society. The Bureau should publish justification of awards and have a complaints review mechanism.

## **Akwa-Ibom State**

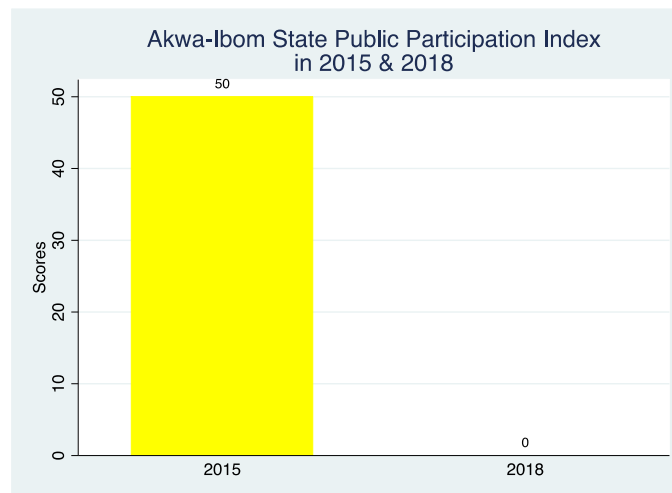
### **Findings**



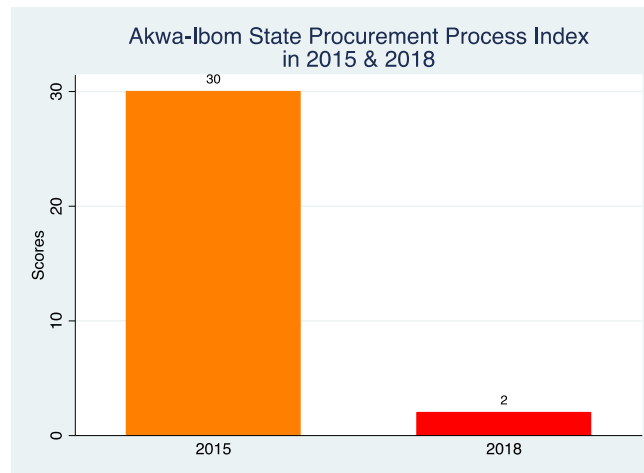
Akwa-Ibom state scores 12 out of 100 on the State Budget Transparency Index. There is a significant decrease of 10 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Akwa-Ibom state scores 22 out of 100 on the State Budget Document Availability Index. Akwa-Ibom now makes publicly available the State Budget Call Circular, State Budget Estimates and Votes, and State Accountant General's Report compared to 2015. The State Auditor-General's Report is publicly available online. The State Appropriation Law is produced for internal use. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen's Budget, State Quarterly Reports, State Mid-Year Review, and State Accountant General's Report aren't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Akwa-Ibom state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The limited spaces for public participation during **budget formulation**, **budget approval**, and **budget execution** in 2015 no longer exist in 2018. The executive, SHoA, and Auditor-General provide no spaces for public consultation.



- Public access to procurement information:** With a score of 2 out of 100, citizens have almost no access to procurement information in Akwa-Ibom. There is a significant decrease in comparison to 2015. While a Public Procurement Bureau didn't exist in 2015, there is no longer an institution guiding the procurement process. Tenders are no longer opened publicly nor are procurement decisions made public.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Akwa-Ibom state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular, and
- State Draft Budget Estimates and Votes.

The state should also publish these budget documents it currently produces for internal use only:

- State Appropriation Law.

In addition to publishing these documents, the Budget Office of the Ministry of Finance of Akwa-Ibom State should make budget information accessible by producing and publishing a Citizen's Budget. The Office should also produce and publish a State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Quarterly Reports, State Mid-Year Review and the State Accountant General's Report.

#### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Akwa-Ibom state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Akwa-Ibom State House of Assembly should do the following:

- Open committee hearings on the budget to public where citizens and CSOs can testify.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

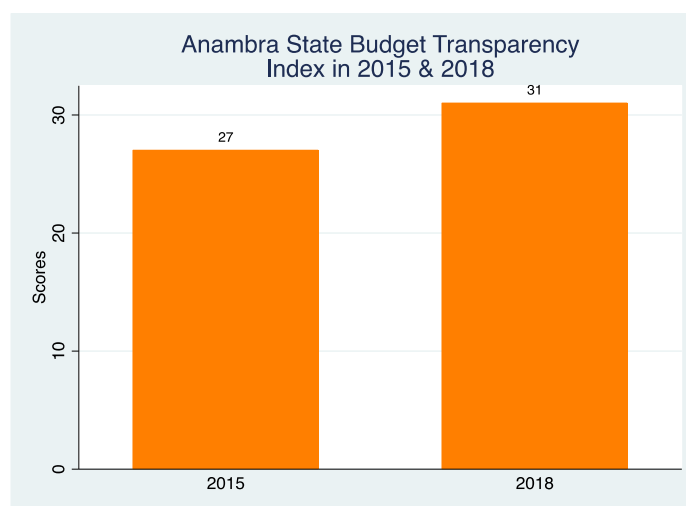
### Procurement Process

To improve the entire procurement process, the following should be done:

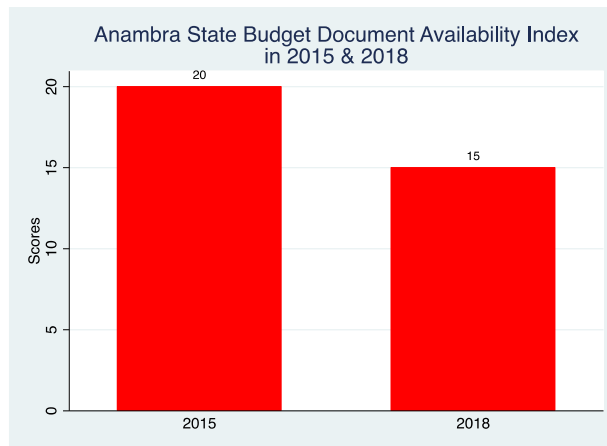
- The Akwa-Ibom State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Anambra State

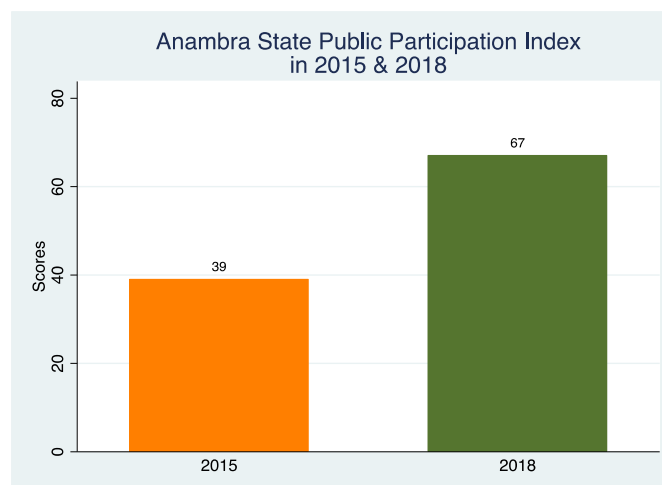
### Findings



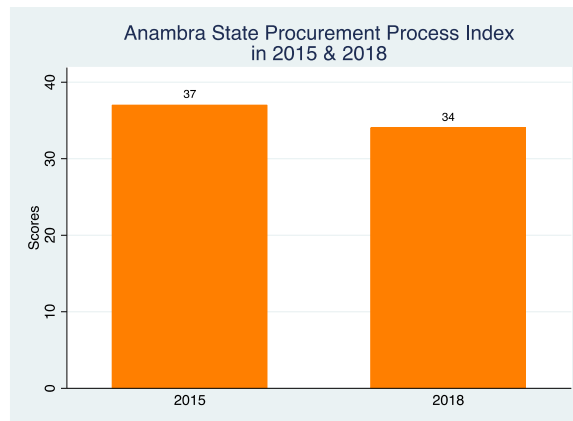
Anambra state scores 31 out of 100 on the State Budget Transparency Index. There is a slight increase of 4 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Anambra state scores 15 out of 100 on the State Budget Document Availability Index. This is a decrease compared to 2015. Anambra state now makes publicly available the State Budget Estimates and Votes and State Auditor-General's Report compared to 2015. The State Budget Call Circular is publicly available online. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Appropriation Law and State Accountant General's Report are produced for internal use. The, Citizen's Budget, State Quarterly Reports, and State Mid-Year Review aren't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Anambra state have significant spaces for the public to be involved in the budget process with a score of 67 out of 100. The executive, Honourable Members of the State House of Assembly, and Auditor-General have established new mechanisms for public participation when compared to 2015. The executive established the Citizen's Charter of Demand and Anambra State Association of Town Union during **budget formulation** to solicit inputs. During **budget approval**, the Honourable Members of the State House of Assembly invite the public to testify on budget matters. During **budget execution**, the executive established Community Score Cards to solicit inputs. The Auditor-General has established an Audit Forum.



- **Public access to procurement information:** With a score of 34 out of 100, citizens have limited access to procurement information in Anambra state. Very little has changed compared to 2015. There is a Due Process Office guiding the procurement process and tenders are opened publicly. The Bureau makes procurement decisions public through the media.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Anambra state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Draft Budget Estimates and Votes, and
- State Auditor-General's Report.

The state should also publish these budget documents it currently produces for internal use only:

- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Appropriation Law, and
- State Accountant General's Report.

In addition to publishing these documents, the Anambra State Ministry of Finance, Industry, Innovations & Development Financial Institutions should make budget information accessible by producing and publishing a Citizen's Budget. The Ministry should also produce and publish State Quarterly Reports and State Mid-Year Review.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Anambra state should better articulate the objectives of the Citizen's Charter of Demand. The state should ensure that Citizen Score Cards are utilised widely.

Similarly, the Anambra State House of Assembly should produce and publish reports on public hearings when the budget is being deliberated. The hearings on Audit Report should be open to the public.

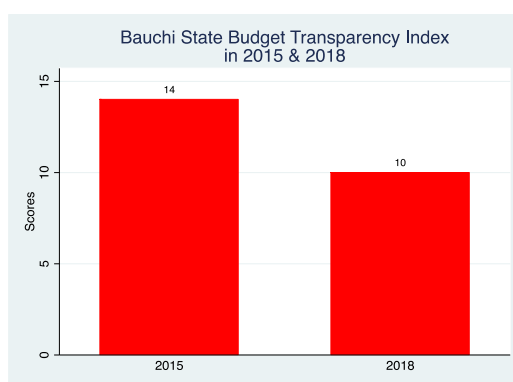
## Procurement Process

To improve the entire procurement process, the following should be done:

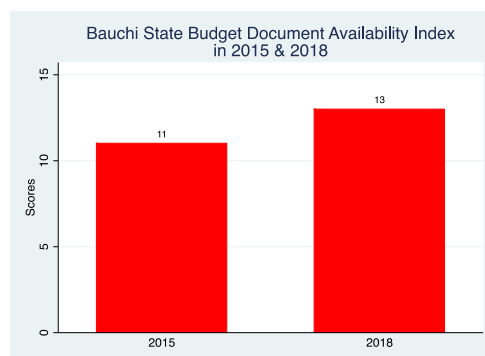
- The Anambra State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Bauchi State

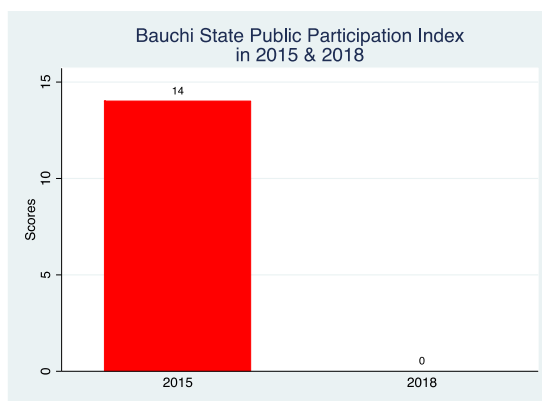
### Findings



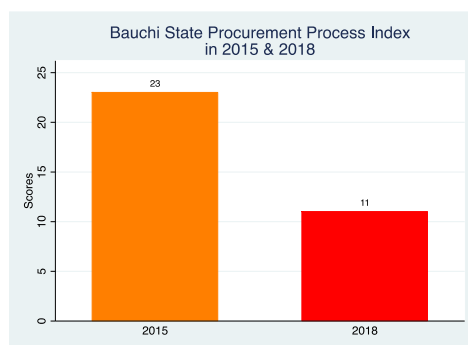
Bauchi state scores 10 out of 100 on the State Budget Transparency Index. There is a slight decrease of 4 points compared to 2015. The following are specific findings for each of the three sub-indices:



- **Public access to budget documents:** Bauchi state scores 13 out of 100 on the State Budget Document Availability Index. There is little change compared to 2015. Bauchi state still doesn't make any budget documents publicly available. Half of the budget documents are produced for internal use only: State Budget Call Circular, State Budget Estimates and Votes, State Appropriation Law, and State Auditor-General's Report. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen's Budget, State Quarterly Reports, State Mid-Year Review, and State Accountant General's Report aren't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Bauchi state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The limited spaces for public participation during **budget formulation** and **budget approval** in 2015 no longer exist in 2018. The executive, SHoA, and Auditor-General provide no spaces for public consultation.



- Public access to procurement information:** With a score of 11 out of 100, citizens have almost no access to procurement information in Bauchi state. There is a slight decrease in comparison to 2015. While there is no Public Procurement Bureau, there is a Due Process Office. In comparison to 2015, tenders are no longer opened publicly.

## Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

### Budget Transparency

The Bauchi state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that it currently produces for internal use only use:

- State Budget Call Circular,
- State Draft Budget Estimates and Votes,
- State Appropriation Law, and
- State Auditor-General's Report.

In addition to publishing these documents, the Budget Office of the Ministry of Finance and Economic Planning of Bauchi State should make budget information accessible by producing



and publishing a Citizen's Budget. The Office should also produce and publish a State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Quarterly Reports, State Mid-Year Review, and the State Accountant General's Report.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Bauchi state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Bauchi State House of Assembly should do the following:

- Open committee hearings on the budget to public where citizens and CSOs can testify.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

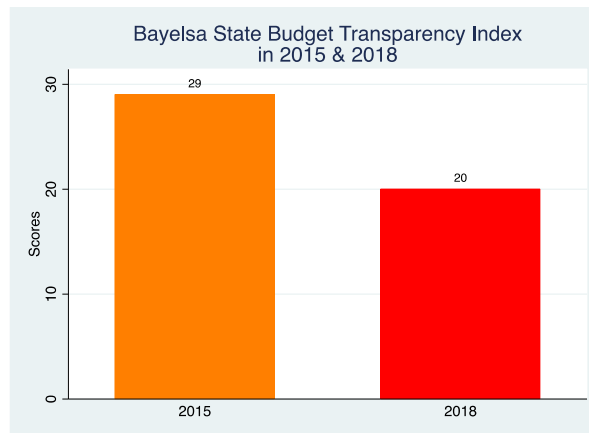
### **Procurement Process**

To improve the entire procurement process, the following should be done:

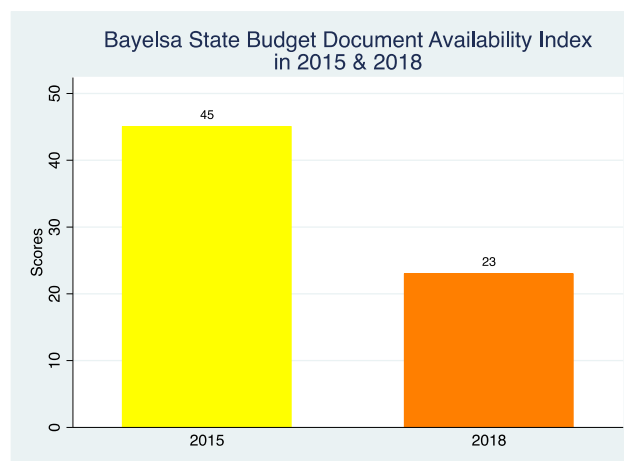
- The Bauchi State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Bayelsa State**

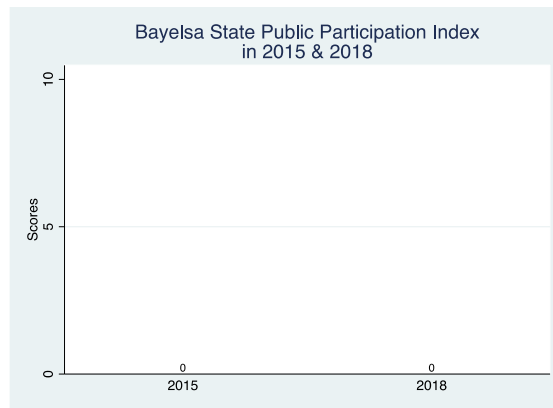
### **Findings**



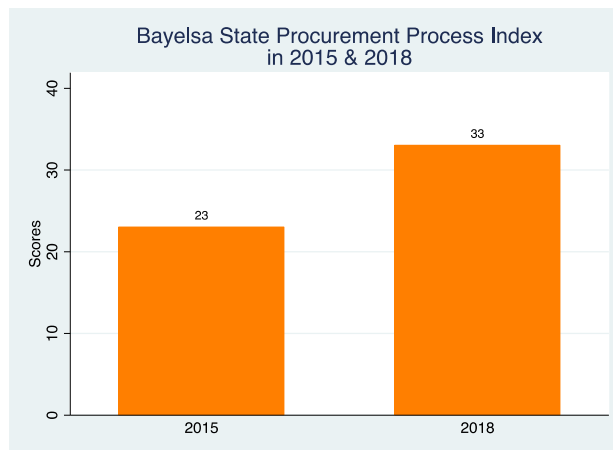
Bayelsa state scores 20 out of 100 on the State Budget Transparency Index. There is a slight decrease of 8 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Bayelsa state scores 23 out of 100 on the State Budget Document Availability Index. There is a significant decrease when compared to 2015. Bayelsa state no longer makes publicly available the State Budget Estimates and Votes and the State Appropriation Law. The State Quarterly Reports and State Mid-Year Review are now available on request when compared to 2015. The State Budget Call Circular and State Medium-Term Expenditure Framework/Fiscal Strategy Paper are available on request. The State Accountant General's Report and State Auditor-General's Report are produced for internal use only. The Citizen's Budget isn't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Bayelsa state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The executive, SHoA, and Auditor-General provide, like in 2015, no spaces for public consultation.



- Public access to procurement information:** With a score of 33 out of 100, citizens have limited access to procurement information in Bayelsa state. There has been an increase of 13 points when compared to 2015. While there is no Public Procurement Bureau, there is a Due Process Office guiding the procurement process. In comparison to 2015, this Due Process Office now provides pre-bidding documents to potential contractors and tenders are opened publicly.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Bayelsa state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that following documents that are available on request:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Quarterly Reports, and
- State Mid-Year Review.

The state should also publish these budget documents it currently produces for internal use only:

- State Draft Budget Estimates and Votes,
- State Appropriation Law,
- State Accountant General's Report, and
- State Auditor-General's Report.

In addition to publishing these documents, the Bayelsa State Ministry of Finance and Budget should make budget information accessible by producing and publishing a Citizen's Budget.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Bayelsa state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Bayelsa State House of Assembly should do the following:

- Open committee hearings on the budget to public where citizens and CSOs can testify.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

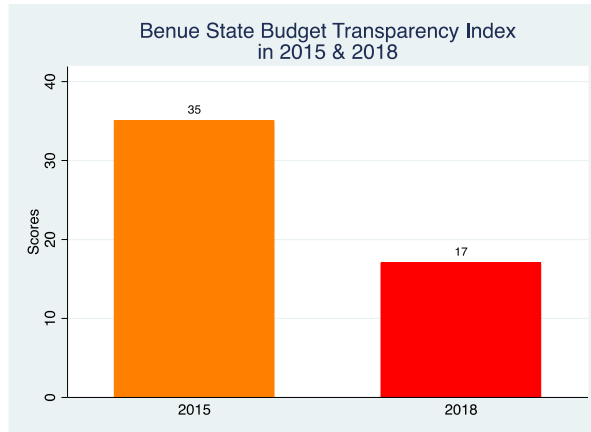
### **Procurement Process**

To improve the entire procurement process, the following should be done:

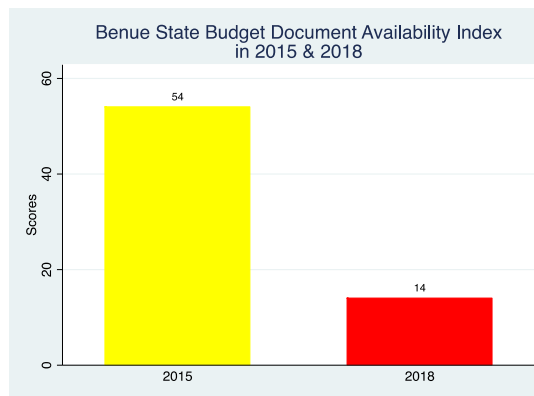
- The Bayelsa State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Benue State**

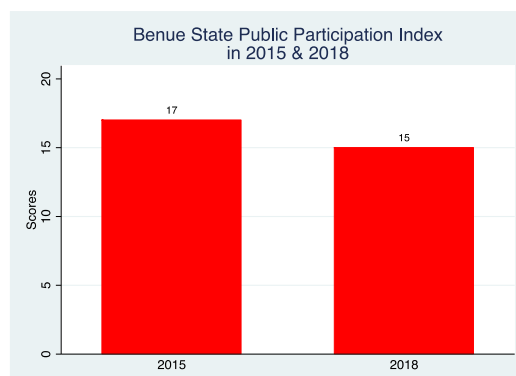
### **Findings**



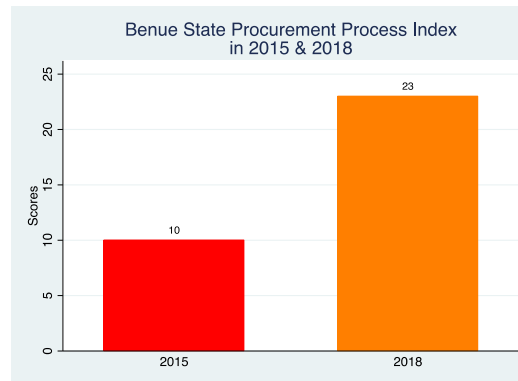
Benue state scores 17 out of 100 on the State Budget Transparency Index. There is a significant decrease of 18 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Benue state scores 14 out of 100 on the State Budget Document Availability Index. There is a significant decrease when compared to 2015. Benue state no longer makes publicly available the State Budget Estimates and Votes. The State Budget Call Circular is now publicly available when compared to 2015. The State Appropriation Law is publicly available. The State Accountant General's Report is produced for internal use only. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen's Budget, State Quarterly Reports, State Mid-Year Review, and State Auditor-General's Report aren't produced at all.



- **Public participation in the budget process:** Citizens and CSOs in Benue state have almost no spaces for the public to be involved in the budget process with a score of 15 out of 100. Very little has changed compared to 2015. The executive has no mechanisms to solicit public input during **budget formulation**. While the budget hearings are open to the public during **budget approval**, the public isn't allowed to testify. The **budget execution** and **audit** processes are closed to the public.



- **Public access to procurement information:** With a score of 23 out of 100, citizens have limited access to procurement information in Benue state. There has been an increase of 12 points when compared to 2015. While there is no Public Procurement Bureau, there is a State Tenders Board guiding the procurement process. In comparison to 2015, this Board now provides pre-bidding documents to potential contractors and most tenders are opened publicly.

## Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

### Budget Transparency

The Benue state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular, and
- State Appropriation Law.

The state should also publish these budget documents it currently produces for internal use only:

- State Draft Budget Estimates and Votes, and
- State Accountant General's Report.

In addition to publishing these documents, the Benue State Ministry of Finance and Economic Planning should make budget information accessible by producing and publishing a Citizen's Budget. The Ministry should also produce and publish the State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Quarterly Reports, State Mid-Year Review, and State Auditor-General's Report.

### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Benue state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public’s inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Benue State House of Assembly should do the following:

- Open committee hearings on the budget to public where citizens and CSOs can testify.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

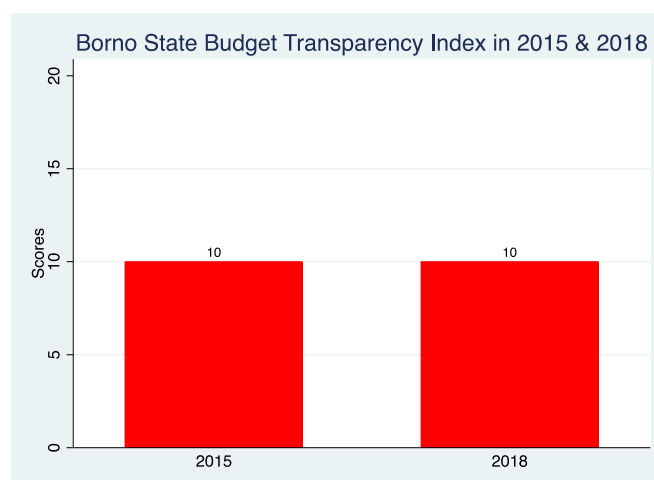
### **Procurement Process**

To improve the entire procurement process, the following should be done:

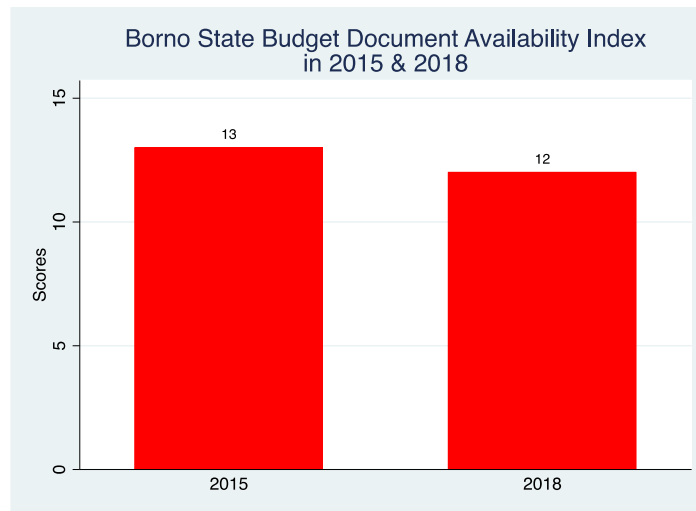
- The Benue State House of Assembly should enact a procurement law to establish a Public Procurement Bureau
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Borno State**

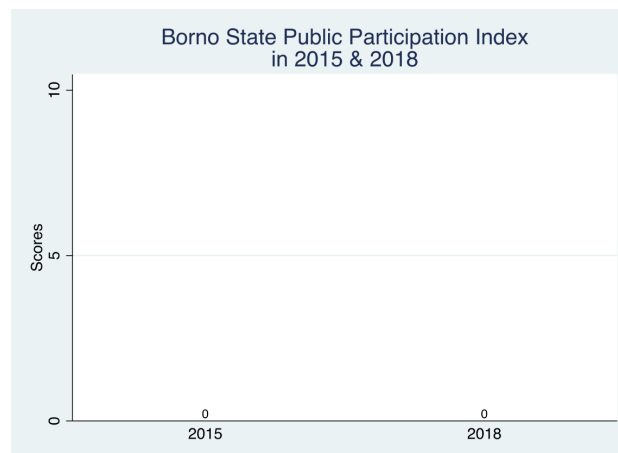
### **Findings**



Borno state scores 10 out of 100 on the State Budget Transparency Index. There is no change compared to 2015. The following are specific findings for each of the three sub-indices:

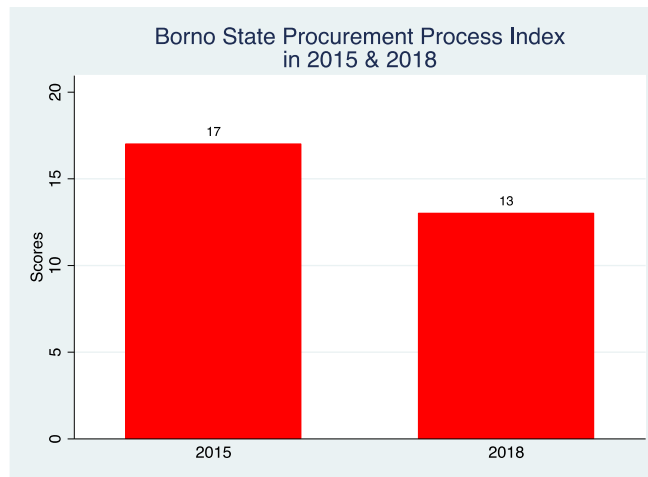


- Public access to budget documents:** Borno state scores 12 out of 100 on the State Budget Document Availability Index. There is almost no change compared to 2015. Borno state still doesn't make any budget document publicly available. The State Budget Call Circular, State Draft Budget Estimates and Votes, and State Appropriation Law are produced for internal use only. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen's Budget, State Quarterly Reports, State Mid-Year Review, State Accountant General's Report, and State Auditor-General's Report aren't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Borno state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The executive, SHoA, and Auditor-General provide, like in 2015, no spaces for public consultation.





- **Public access to procurement information:** With a score of 13 out of 100, citizens almost no access to procurement information in Borno state. There has been a small decreases of 4 points when compared to 2015.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Borno state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that following documents that are produced for internal use only:

- State Budget Call Circular,
- State Draft Budget Estimates and Votes, and
- State Appropriation Law.

In addition to publishing these documents, the Borno State Ministry of Finance and Budget Planning should make budget information accessible by producing and publishing a Citizen's Budget. The Ministry should also produce and publish the State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Quarterly Reports, State Mid-Year Review, State Accountant General's Report and State Auditor-General's Report.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Borno state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Borno State House of Assembly should do the following:

- Open committee hearings on the budget to public where citizens and CSOs can testify.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

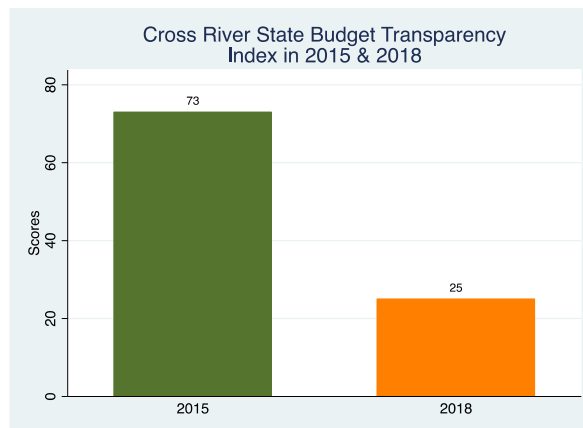
### Procurement Process

To improve the entire procurement process, the following should be done:

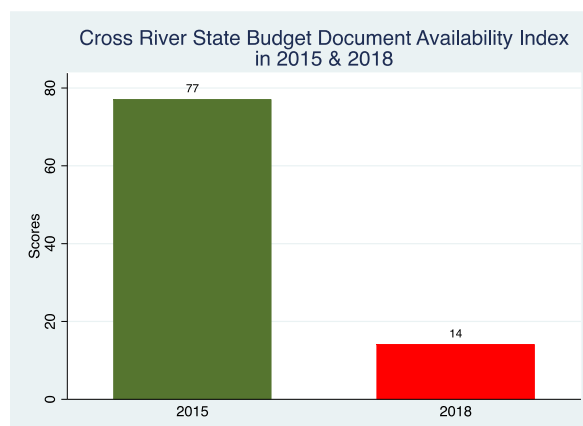
- The Borno State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Cross River State

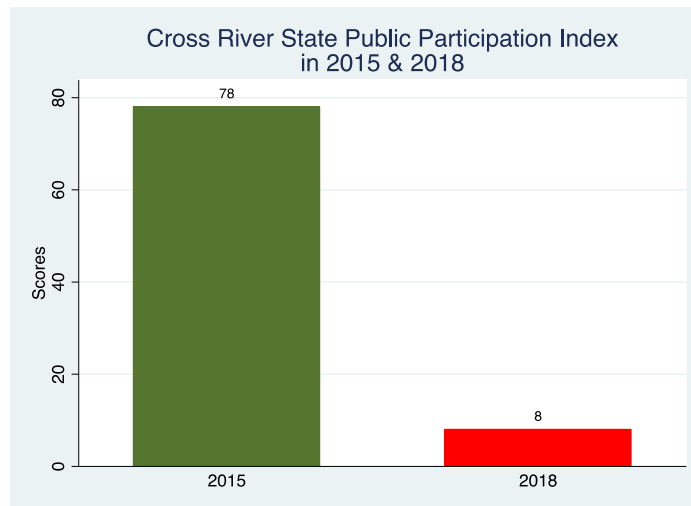
### Findings



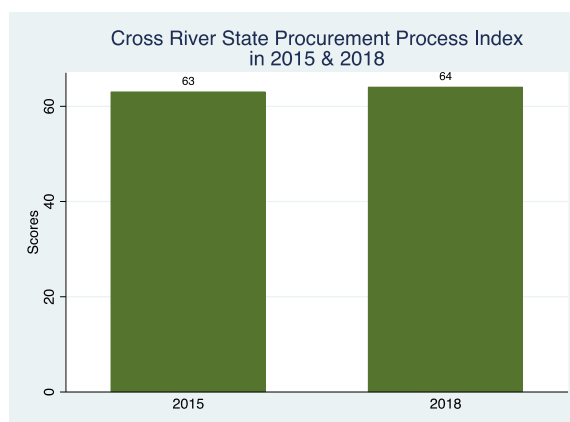
Cross River state scores 25 out of 100 on the State Budget Transparency Index. The state had the most significant decline when compared to 2015 by decreasing its score 45 points. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Cross River state scores 14 out of 100 on the State Budget Document Availability Index. There is a significant decline compared to 2015. Cross River no longer makes available the State Draft Budget Estimates and Vote; it is now only produced for internal use. The Citizen’s Budget, State Quarterly Reports, and State Auditor-General’s Report are no longer produced when compared to 2015. The State Budget Call Circular is the only budget document that is publicly available. The State Appropriation Law is produced for internal use only. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Mid-Year Review, and State Accountant General’s Report aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Cross River state have almost no spaces for the public to be involved in the budget process with a score of 8 out of 100. The openness of the budget processes that existed in 2015 no longer exists. The significant spaces for public participation during **budget formulation** and **budget execution** in 2015 no longer exist in 2018. The Auditor-General provides no spaces for public consultation. Only the Honourable Members of the State House of Assembly provide the public spaces to testify during **budget approval**.



- Public access to procurement information:** With a score of 64 out of 100, citizens have significant access to procurement information in Cross River state. Very little has changed compared to 2015. The Cross River Due Process and Price Intelligence Bureau Office guides the procurement process for the whole state, provides pre-

bidding documents, and tenders are opened publicly with civil society present. This office publishes procurement awards and has a complaint mechanism.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Cross River state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the State Budget Call Circular that is available on request.

The state should also publish these budget documents it currently produces for internal use only:

- State Draft Budget Estimates and Votes, and
- State Appropriation Law.

In addition to publishing these documents, the Cross River Department of Budget, Monitoring, and Evaluation should make budget information accessible by producing and publishing a Citizen's Budget again. The Department should also produce and publish the State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Quarterly Reports, State Mid-Year Review, State Accountant General's Report, and State Auditor-General's Report.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Cross River state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Cross River State House of Assembly should do the following:

- Produce and publish reports on how the public's inputs were used during budget deliberations.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

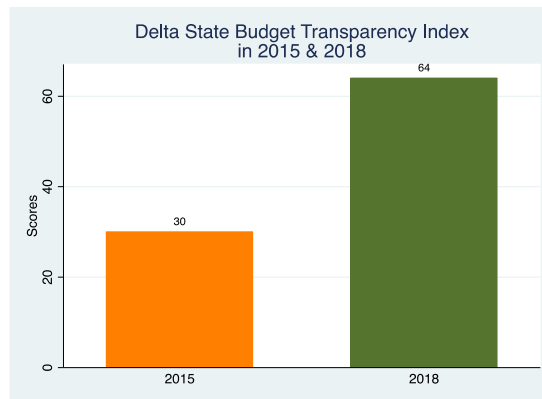
#### **Procurement Process**

To improve the entire procurement process, the following should be done:

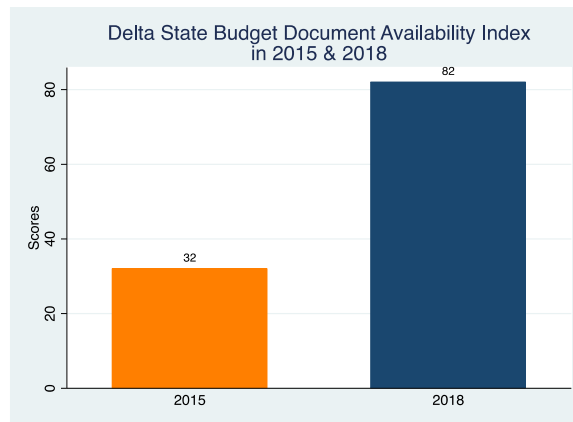
- The Cross River Due Process and Price Intelligence Bureau Office should include representatives from the private sector and civil society. The Office should also publish justification of awards and have a complaints review mechanism.

## Delta State

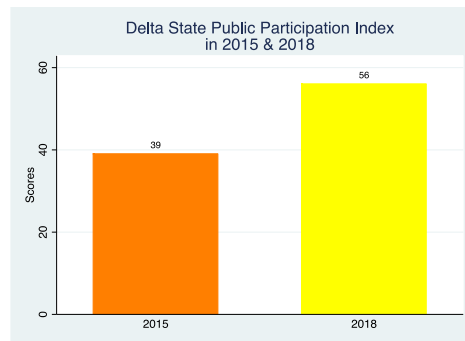
### Findings



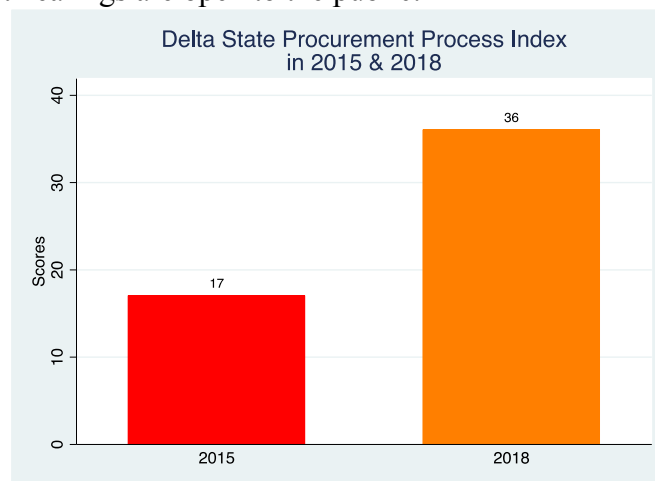
Delta state scores 64 out of 100 on the State Budget Transparency Index. The state had among the most significant improvements when compared to 2015 by increasing its score 34 points. The following are specific findings for each of the three sub-indices:



- **Public access to budget documents:** Delta state scores 82 out of 100 on the State Budget Document Availability Index. There is a significant increase of 50 points compared to 2015. Delta now publishes the State Budget Call Circular, State Draft Budget Estimates and Votes, Citizen’s Budget, State Quarterly Reports, and State Auditor-General’s Report when compared to 2015. All of these documents as well as the State Medium-Term Expenditure Framework/Fiscal Strategy Paper are available online. The State Appropriation Law is available on request. The State Mid-Year Review and State Accountant General’s Report are produced for internal use.



- Public participation in the budget process:** Citizens and CSOs in Delta state have various spaces for the public to be involved in the budget process with a score of 56 out of 100. The executive utilises the UNDP Information Action Centres during **budget formulation** and **budget execution** to solicit inputs. During **budget approval**, budget hearings are open to the public.



- Public access to procurement information:** With a score of 36 out of 100, citizens have limited access to procurement information in Delta state. There has been some improvement compared to 2015. The Delta State Procurement Bureau Office guides the procurement process for the whole state, provides pre-bidding documents, and has a complaint mechanism.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Delta state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the State Appropriation Law that is available on request.

The state should also publish these budget documents it currently produces for internal use only:

- State Mid-Year Review,
- State Accountant General's Report, and
- State Auditor-General's Report.

## Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Delta state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Delta State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

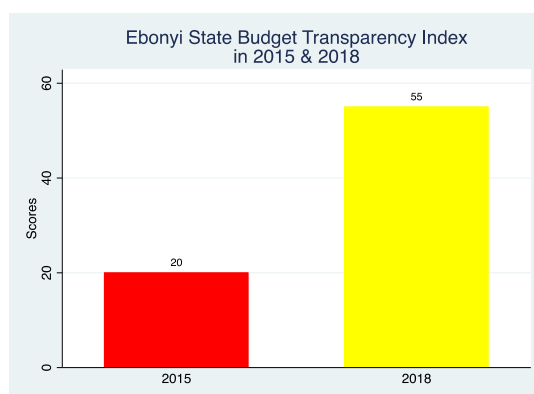
## Procurement Process

To improve the entire procurement process, the following should be done:

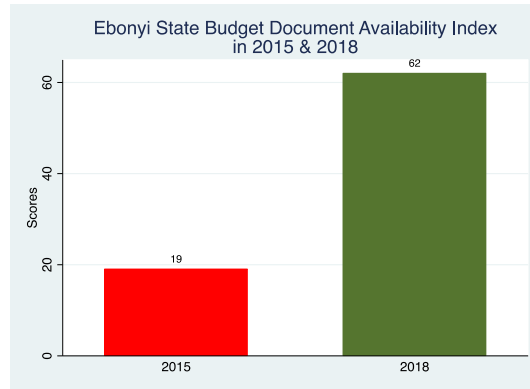
- The Delta State Procurement Bureau Office should include representatives from the private sector and civil society. The Office should also publish awards along with their justification of awards and have alternative dispute mechanism.

## Ebonyi State

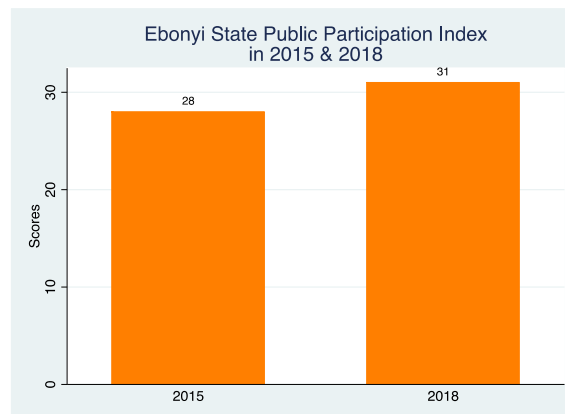
### Findings



Ebonyi state scores 55 out of 100 on the State Budget Transparency Index. The state had among the most significant improvements when compared to 2015 by increasing its score 35 points. The following are specific findings for each of the three sub-indices:

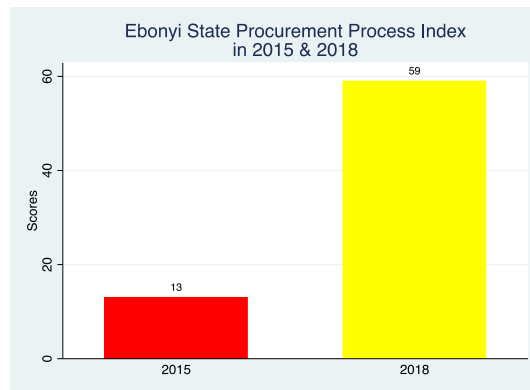


- Public access to budget documents:** Ebonyi state scores 66 out of 100 on the State Budget Document Availability Index. There is a significant increase of 43 points compared to 2015. Ebonyi now publishes the State Draft Budget Estimates and Votes, State Appropriation Law, State Quarterly Reports, and State Mid-Year Review when compared to 2015. Most of these documents as well as the State Medium-Term Expenditure Framework/Fiscal Strategy Paper are available online. The State Accountant General’s Report and State Auditor-General’s Report are produced for internal use.



- Public participation in the budget process:** Citizens and CSOs in Ebonyi state have limited spaces for the public to be involved in the budget process with a score of 31 out of 100. Very little has changed compared to 2015. The executive holds limited public consultations to solicit public input during **budget formulation**. The public can now provide testimony during **budget approval**. During **budget execution**, LGAs, chiefs, and town union representatives meet with the government. The Auditor-General no longer solicits inputs from the public.





- **Public access to procurement information:** With a score of 59 out of 100, citizens have significant access to procurement information in Ebonyi state. There has been a significant increase of 46 points when compared to 2015. The state passed a law establishing the Ebonyi State Public Procurement Office guiding the procurement process. This Office now provides pre-bidding documents to potential contractors, tenders are opened publicly, and procurement decisions and their justifications are published in the official gazette.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Ebonyi state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the budget documents it currently produces for internal use only:

- State Accountant General's Report, and
- State Auditor-General's Report.

In addition to publishing these documents, the Ebonyi State Ministry of Finance and Economic Development should make budget information accessible by producing and publishing a Citizen's Budget.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Ebonyi state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Ebonyi State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.

- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

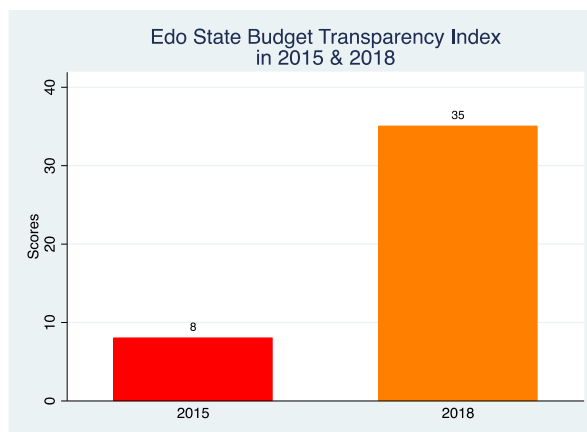
### Procurement Process

To improve the entire procurement process, the following should be done:

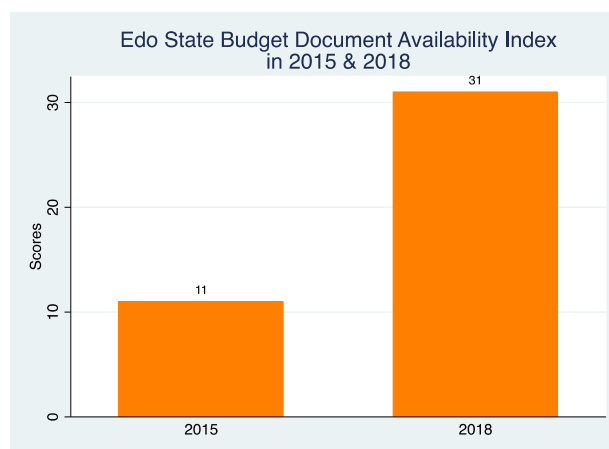
- The Ebonyi State Public Procurement Office should include representatives from the private sector and civil society. The Office should also have alternative dispute mechanism and a complaint review body.

## Edo State

### Findings

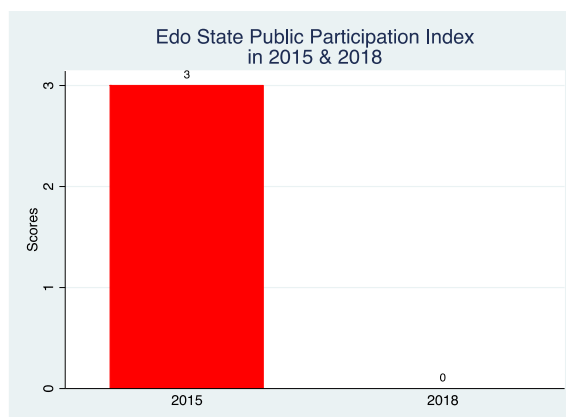


Edo state scores 35 out of 100 on the State Budget Transparency Index. The state had among the most significant improvements when compared to 2015 by increasing its score 27 points. The following are specific findings for each of the three sub-indices:

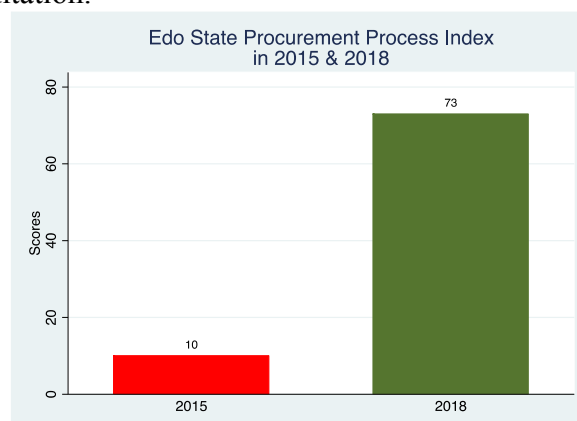


- **Public access to budget documents:** Edo state scores 31 out of 100 on the State Budget Document Availability Index. There is an increase of 20 points compared to 2015. Edo now publishes the State Appropriation Law, State Quarterly Reports, State

Accountant General’s Report, and State Auditor-General’s Report online compared to 2015. The State Budget Call Circular, State Medium-Term Expenditure Framework/ Fiscal Strategy Paper, State Draft Budget Estimates and Votes, and State Mid-Year Review are produced for internal use. The Citizen’s Budget isn’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Edo state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The limited spaces for public participation during **budget execution** in 2015 no longer exist in 2018. The executive, SHoA, and Auditor-General provide no spaces for public consultation.



- Public access to procurement information:** With a score of 73 out of 100, citizens have significant access to procurement information in Edo state. There has been a significant increase of 63 points when compared to 2015. The state passed a law establishing the Edo State Public Procurement Agency guiding the procurement process with civil society and private sector representatives. This Office now provides pre-bidding documents to potential contractors, tenders are opened publicly, and procurement decisions are published on their site.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Edo state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the budget documents that it currently produces for internal use only:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes, and
- State Mid-Year Review.

In addition to publishing these documents, the Edo State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Edo state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Edo State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

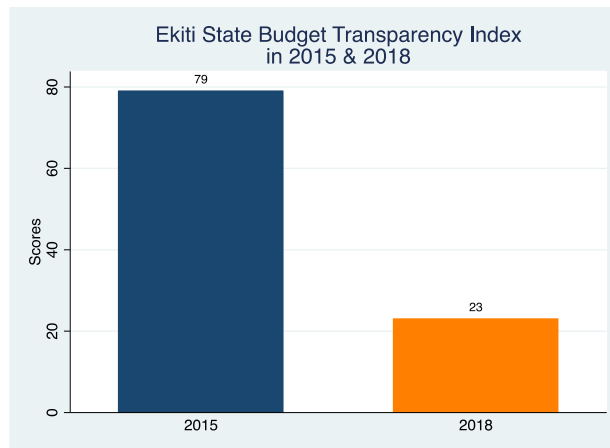
### **Procurement Process**

To improve the entire procurement process, the following should be done:

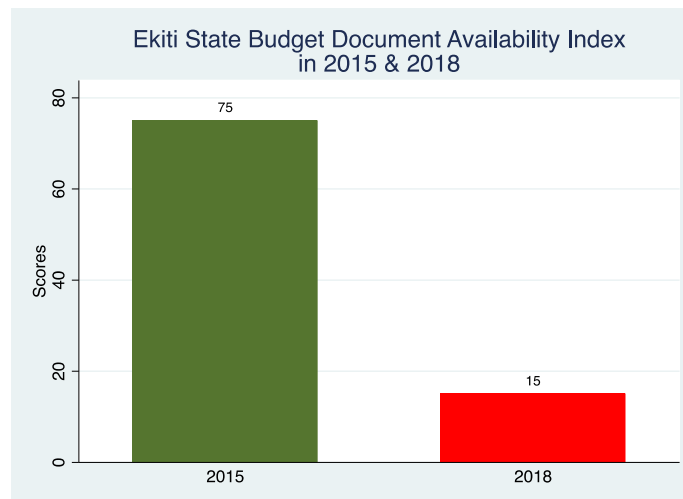
- The Edo State Public Procurement Agency should publish justification of awards.

## **Ekiti State**

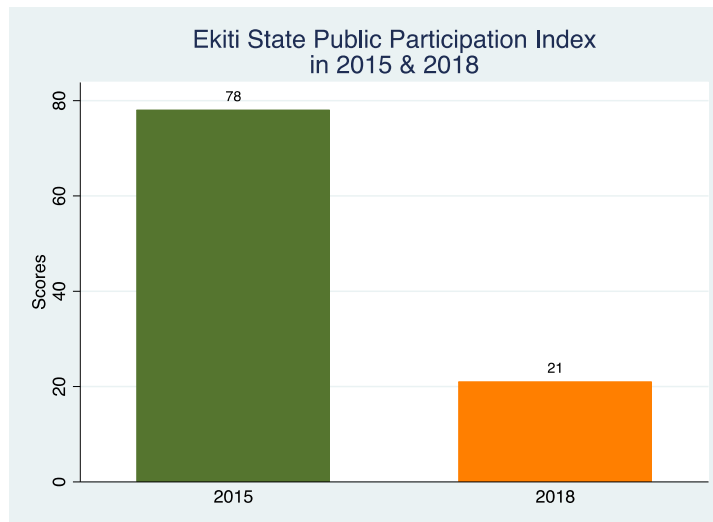
### **Findings**



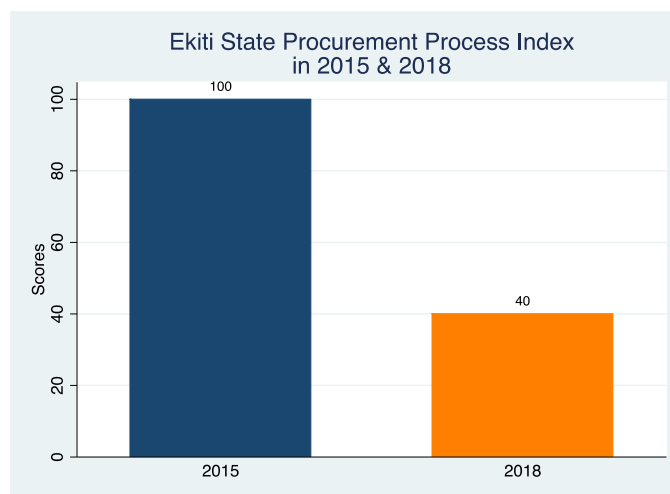
Ekiti state scores 23 out of 100 on the State Budget Transparency Index. The state had among the most significant decrease when compared to 2015 by decreasing its score by 56 points. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Ekiti state scores 15 out of 100 on the State Budget Document Availability Index. There is a significant decline compared to 2015. Ekiti state no longer makes available the State Budget Call Circular, State Draft Budget Estimates and Votes, State Appropriation Law, State Quarterly Reports, State Mid-Year Review, State Accountant General's Report, and State Auditor-General's Report compared to 2015. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper is produced for internal use. The Citizen's Budget isn't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Ekiti state have limited spaces for the public to be involved in the budget process with a score of 21 out of 100. The openness of the budget process that existed in 2015 no longer exists. Town hall meetings are held during **budget formulation** to solicit inputs. The significant spaces for public participation during **budget execution** in 2015 no longer exist in 2018. The Auditor-General provide no spaces for public consultation. The Honourable Members of the State House of Assembly provide the public spaces to testify during **budget approval**.



- Public access to procurement information:** With a score of 40 out of 100, citizens have some access to procurement information in Eikit state. There is a significant decrease in comparison to 2015. While the Bureau of Public Procurement guides the procurement process, this office no longer publishes awards nor justification.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Ekiti state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the budget documents it currently produces for internal use only:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes,
- State Appropriation Law,
- State Quarterly Reports,
- State Mid-Year Review,
- State Accountant General's Report, and
- State Auditor-General's Report.

In addition to publishing these documents, the Ekiti State Ministry of Finance and Economic Development should make budget information accessible by producing and publishing a Citizen's Budget.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Ekiti state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Ekiti State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

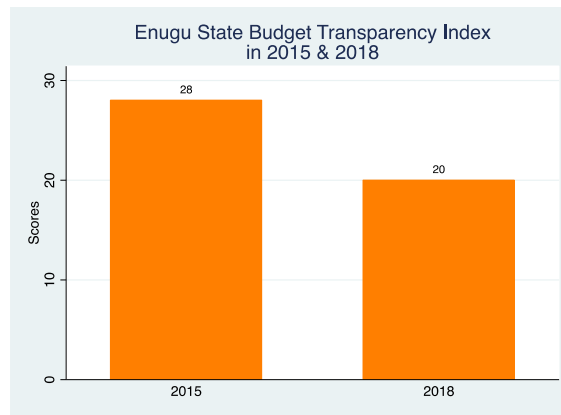
### **Procurement Process**

To improve the entire procurement process, the following should be done:

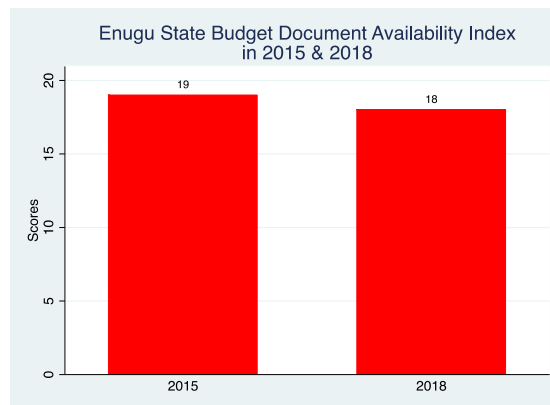
- The Bureau of Public Procurement should include representatives from the private sector and civil society. The Office should also publish procurement awards with their justifications and have an alternative dispute mechanism and a complaint review body.

## **Enugu State**

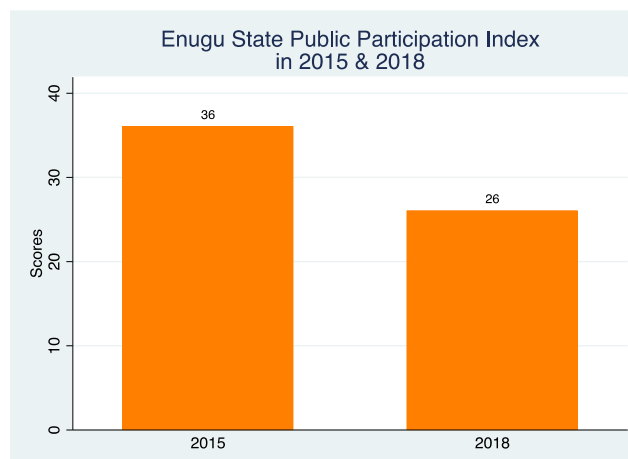
### **Findings**



Enugu state scores 20 out of 100 on the State Budget Transparency Index. The state had slight decrease of 8 points when compared to 2015. The following are specific findings for each of the three sub-indices:

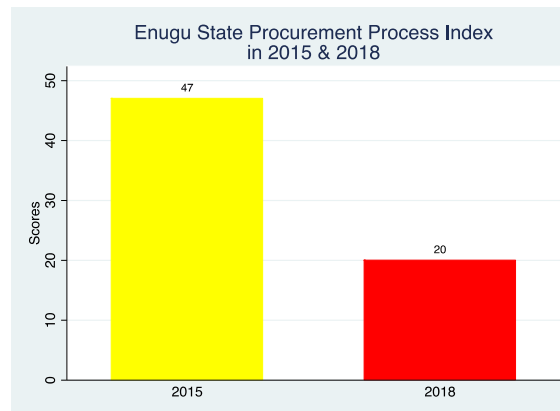


- Public access to budget documents:** Enugu state scores 18 out of 100 on the State Budget Document Availability Index. There is almost no change compared to 2015. The State Accountant General’s Report and State Auditor-General’s Report are now published online while the State Budget Call Circular is no longer available since it is produced for internal use now. The State Draft Budget Estimates and Votes and State Appropriation Law are produced for internal use only. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper and Citizen’s Budget aren’t produced at all.





- **Public participation in the budget process:** Citizens and CSOs in Enugu state have limited spaces for the public to be involved in the budget process with a score of 26 out of 100. The limited spaces for public consultation during **budget approval** and **audit** that existed in 2015 no longer exist in 2018. The executive holds limited public consultations to solicit public input during **budget formulation**. During **budget execution**, the executive uses the Visit Every Community programme to solicit inputs from the public.



- **Public access to procurement information:** With a score of 20 out of 100, citizens have very little access to procurement information in Enugu state. There is a significant decrease in comparison to 2015. While the Due Process Office guides the procurement process, this office no longer publishes pre-bidding documents nor publishes procurement awards.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Enugu state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the budget documents that it currently produces for internal use only:

- State Budget Call Circular,
- State Draft Budget Estimates and Votes, and
- State Appropriation Law.

In addition to publishing these documents, the Enugu State Ministry of Finance and Economic Development should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Quarterly Reports and the State Mid-Year Review.

#### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Enugu state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State

Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Enugu State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

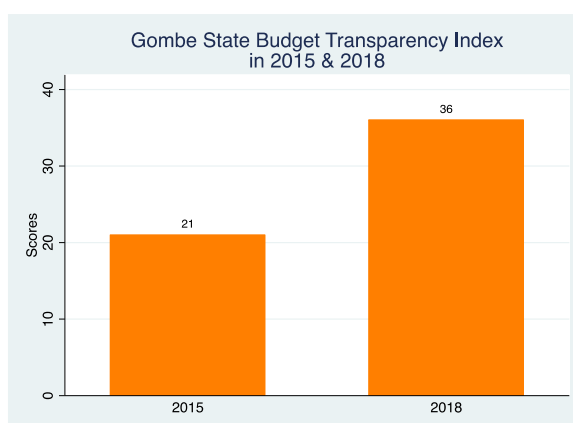
### **Procurement Process**

To improve the entire procurement process, the following should be done:

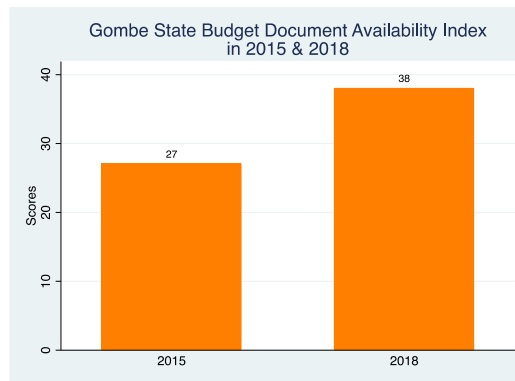
- The Enugu State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Gombe State**

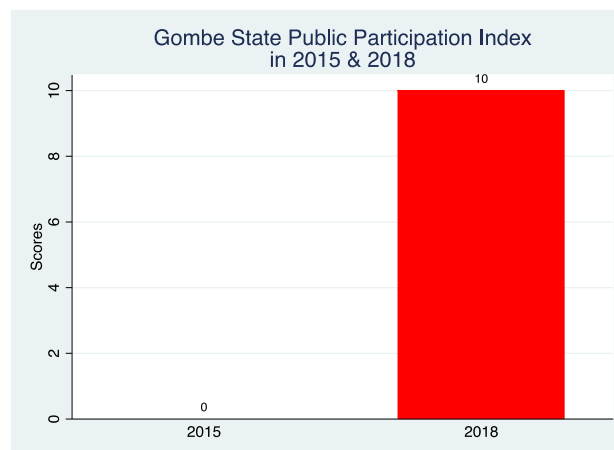
### **Findings**



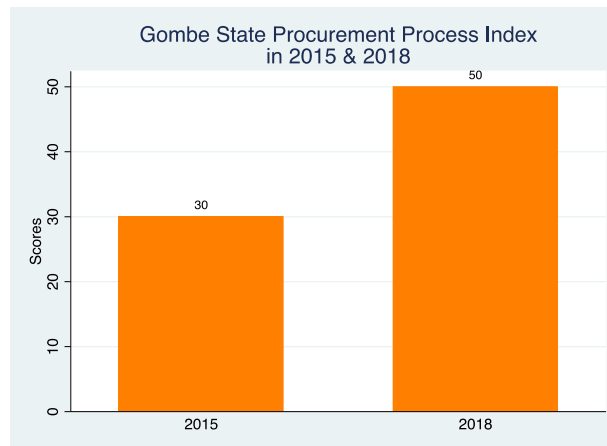
Gombe state scores 36 out of 100 on the State Budget Transparency Index. The state has improved its score by 15 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Gombe state scores 38 out of 100 on the State Budget Document Availability Index. There is an increase of 11 points compared to 2015. The State Budget Call Circular, State Appropriation Law, State Accountant General's Report, and State Auditor-General's Report are now publicly available in Gombe state. The State Draft Budget Estimates and Votes are produced for internal use only. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen's Budget, and State Mid-Year Review aren't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Gombe state have almost no spaces for the public to be involved in the budget process with a score of 10 out of 100. Aside from a video clip of the Finance Commissioner on meeting with CSOs, the executive has no mechanisms to solicit public input during **budget formulation**. The **budget approval**, **budget execution**, and **audit** processes are closed to the public.



- Public access to procurement information:** With a score of 50 out of 100, citizens have significant access to procurement information in Gombe state. There has been a significant increase of 20 points when compared to 2015. The state established the Gombe State Budget Monitoring and Price Intelligent Unit guiding the procurement process. This Unit now provides pre-bidding documents to potential contractors, tenders are opened publicly, and procurement decisions are published on notice boards.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Gombe state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the budget documents that it currently makes available on request:

- State Budget Call Circular,
- State Draft Budget Estimates and Votes,
- State Appropriation Law, and
- State Accountant General's Report.

In addition, the Gombe State Ministry of Finance should publish online the State Draft Estimates and Votes.

In addition to publishing these documents, the Gombe State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Quarterly Reports and the State Mid-Year Review.

#### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Gombe state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Gombe State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

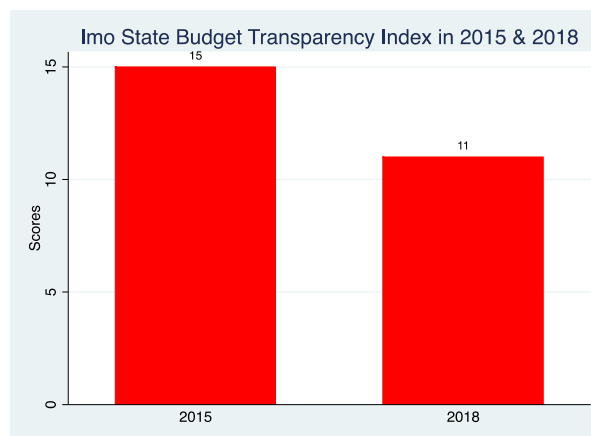
### Procurement Process

To improve the entire procurement process, the following should be done:

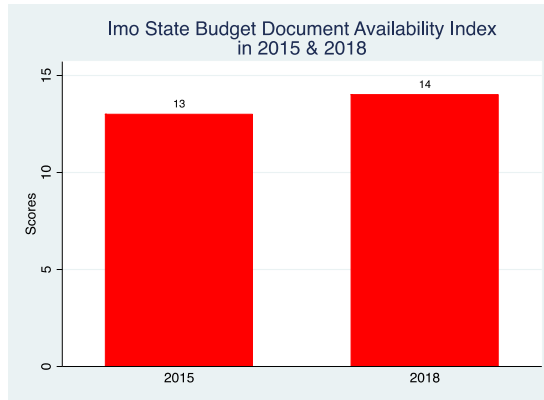
- The Gombe State House of Assembly should enact a procurement law to institutionalise Gombe State Budget Monitoring and Price Intelligent Unit.
- The Gombe State Budget Monitoring and Price Intelligent Unit should include representatives from the private sector and civil society. This Unit should also publish justification of awards and have a complaints review mechanism.

## Imo State

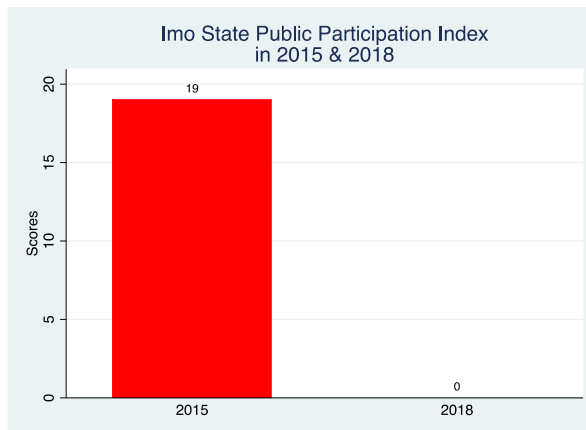
### Findings



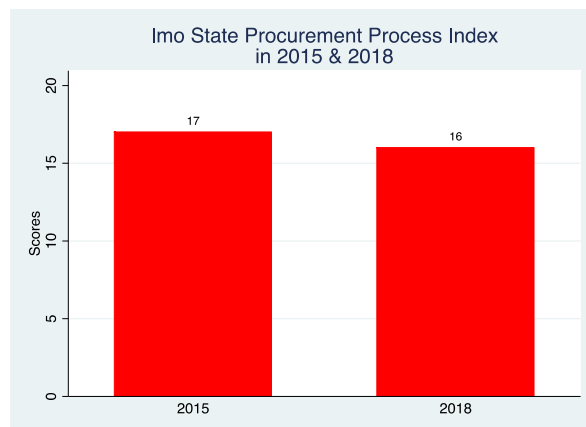
Imo state scores 11 out of 100 on the State Budget Transparency Index. Very little has changed compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Imo state scores 14 out of 100 on the State Budget Document Availability Index. There is almost no change compared to 2015. The State Accountant General’s Report is now available on request compared to 2015. The State Budget Call Circular, State Draft Budget Estimates and Votes, State Appropriation Law, and State Auditor-General’s Report are produced for internal use only. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen’s Budget, State Quarterly Reports, and State Mid-Year Review aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Imo state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The limited spaces for public participation during **budget formulation, approval and execution** in 2015 no longer exist in 2018. The executive, SHoA, and Auditor-General provide no spaces for public consultation.



- **Public access to procurement information:** With a score of 16 out of 100, citizens have very limited access to procurement. There is no change compared to 2015. There is now the State Council on Public Procurement and Bureau of Public Procurement, Price Intelligence, and Related Matters guiding the process.

## **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

### **Budget Transparency**

The Imo state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the State Accountant General's Report that is available on request.

The state should also publish online that it currently produces for internal use only:

- State Budget Call Circular,
- State Draft Budget Estimates and Votes,
- State Appropriation Law, and
- State Auditor-General's Report.

In addition to publishing these documents, the Imo State Ministry of Finance and Economic Development should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Quarterly Reports and the State Mid-Year Review.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Imo state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Imo State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

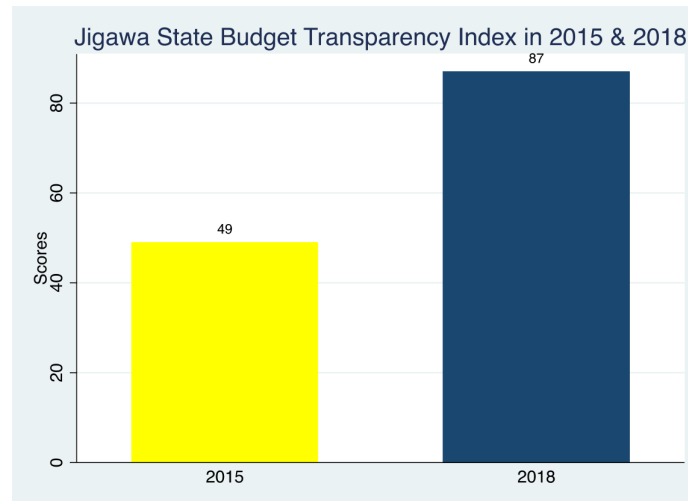
### **Procurement Process**

To improve the entire procurement process, the following should be done:

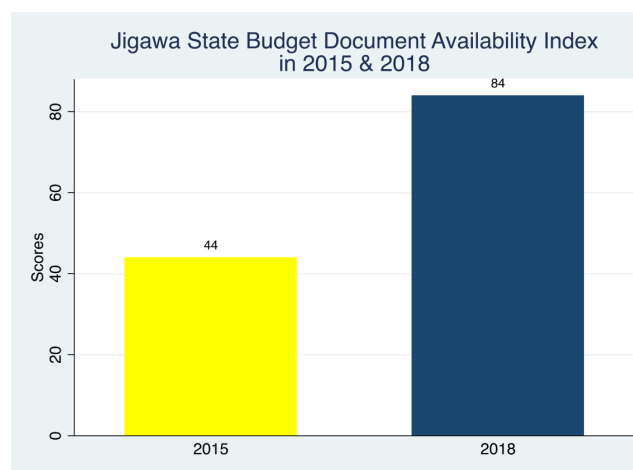
- The State Council on Public Procurement Bureau of Public Procurement, Price and Intelligence and Related Matters should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Jigawa State

### Findings

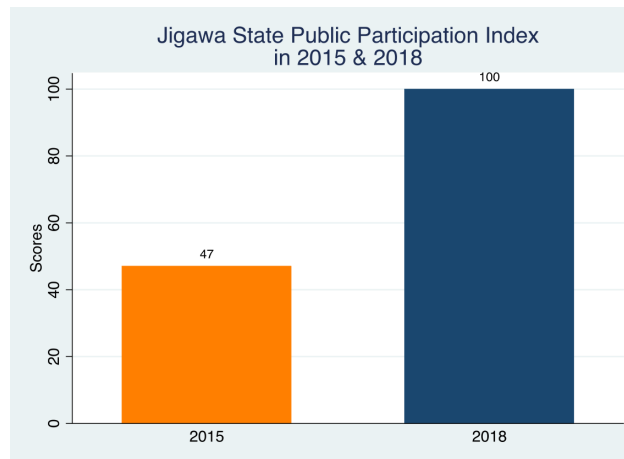


Jigawa state scores 87 out of 100 on the State Budget Transparency Index. Jigawa state has significantly improved its score by 38 points compared to 2015. The following are specific findings for each of the three sub-indices:

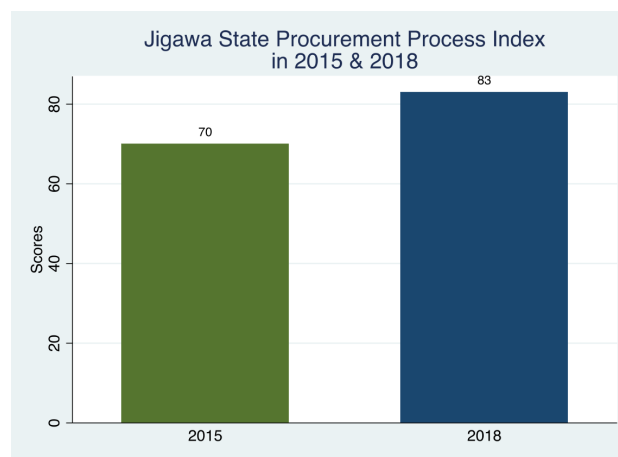


- **Public access to budget documents:** Jigawa state scores 84 out of 100 on the State Budget Document Availability Index. There is an increase of 40 points compared to 2015. The Citizen’s Budget, State Quarterly Report, State Mid-Year Review, State Accountant General’s Report, and State Auditor-General’s Report are now publicly available online in Jigawa state. The State Budget Call Circular, State Medium-Term Expenditure Framework/Fiscal Strategy Paper, and State Appropriation Law are also available online. The State Draft Budget Estimates and Votes are available on request.





- Public participation in the budget process:** Citizens and CSOs in Jigawa state have extensive spaces for the public to be involved in the budget process with a score of 100 out of 100. The executive, Honourable Members of the State House of Assembly, and Auditor-General have established new mechanisms for public participation when compared to 2015. The executive established the Jigawa State Civil Society Partnership (JISCAP), which links sector CSOs with different MDAs to support participatory budgeting during **budget formulation** to solicit inputs. During **budget approval**, the Honourable Members of the State House of Assembly invite the public to testify on budget matters. During **budget execution**, the executive established an agreement between the executive and CSOs to promote social accountability. The Auditor-General has established the Annual Audit Forum and promotes social audits.



- Public access to procurement information:** With a score of 83 out of 100, citizens have extensive access to procurement information in Jigawa state. There has been an increase of 13 points when compared to 2015. The Jigawa State Due Process and Projects Monitoring Bureau guides the procurement process. The Bureau provides pre-bidding documents to potential contractors, tenders are opened publicly, and procurement decisions are published online. The Bureau has improved by publishing their award justification online as well.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

### Budget Transparency

The Jigawa state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the State Draft Budget Estimates and Votes that is available on request.

### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Jigawa state including the State House of Assembly and Auditor-General should continue with its efforts to promote public participation.

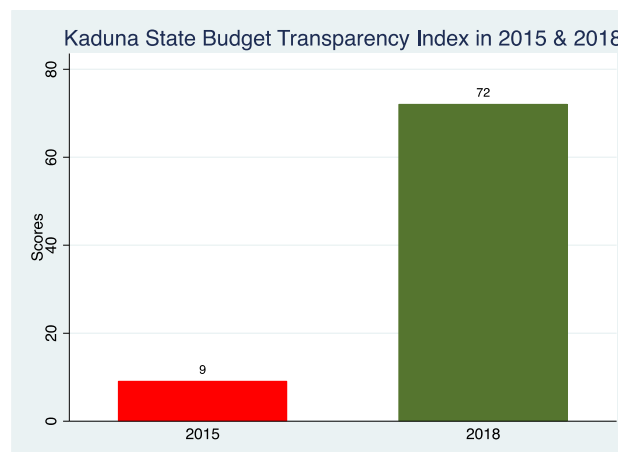
### Procurement Process

To improve the entire procurement process, the following should be done:

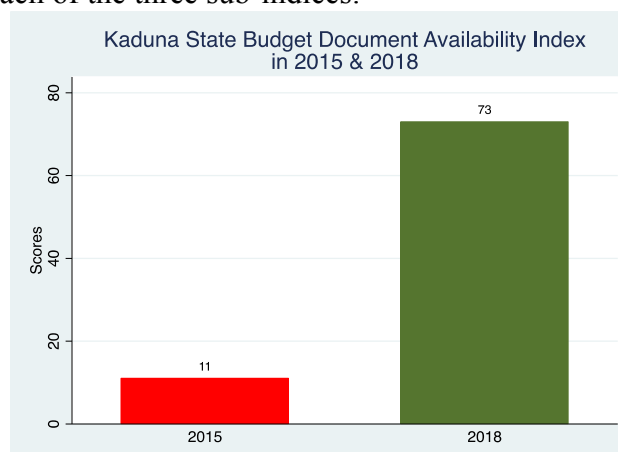
- The Jigawa State Due Process and Projects Monitoring Bureau should include representatives from the private sector and civil society and alternative dispute mechanism.

## Kaduna State

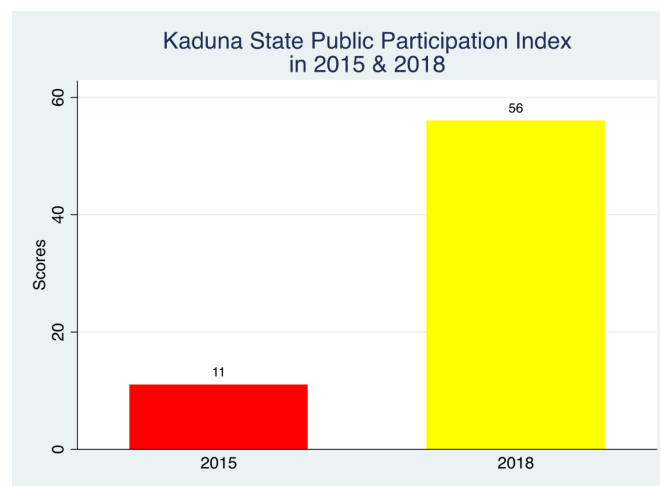
### Findings



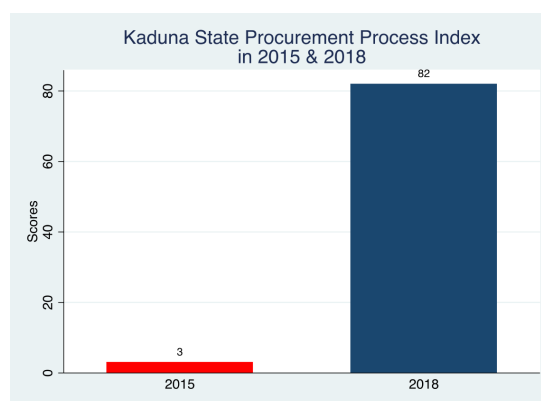
Kaduna state scores 73 out of 100 on the State Budget Transparency Index. Kaduna state has the most improved score compared to 2015 with an increase of 63 points. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Kaduna state scores 73 out of 100 on the State Budget Document Availability Index. With an increase of 64 points compared to 2015, Kaduna is the most improved of all states. The State Budget Call Circular, State Draft Budget Estimates and Votes, State Appropriation Law, and State Accountant General’s Report are now available on request in Kaduna state compared to 2015. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper is available on request. The State Auditor-General’s Report is produced for internal use. The Citizen’s Budget, State Quarterly Reports, and State Mid-Year Review aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Kaduna state have various spaces for the public to be involved in the budget process with a score of 56 out of 100. The executive utilises the town hall meetings during **budget formulation** and **budget execution** to solicit inputs. During **budget approval**, budget hearings are open to the public.



- Public access to procurement information:** With a score of 82 out of 100, citizens have extensive access to procurement information in Kaduna state. There has been a significant increase of 79 points when compared to 2015. The state passed a law establishing the Kaduna State Public Procurement Office Authority guiding the procurement process with civil society and private sector representatives. This Office now provides pre-bidding documents to potential contractors, tenders are opened

publicly, and procurement decisions (with their justification) are published on their website.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Kaduna state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes, and
- State Accountant General's Report.

The state should also publish online the State Auditor-General's Report that it currently produces for internal use only.

In addition to publishing these documents, the Kaduna State Planning and Budget Commission should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Quarterly Reports and the State Mid-Year Review.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Kaduna state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Kaduna State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

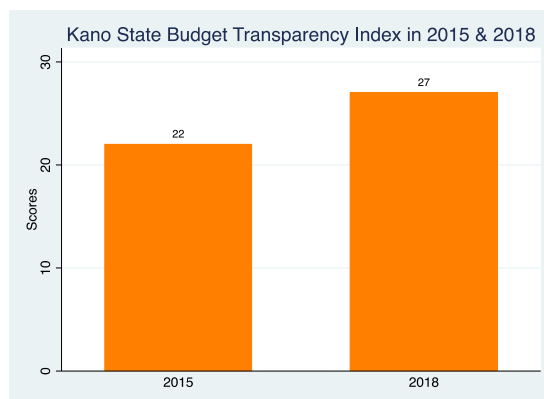
#### **Procurement Process**

To improve the entire procurement process, the following should be done:

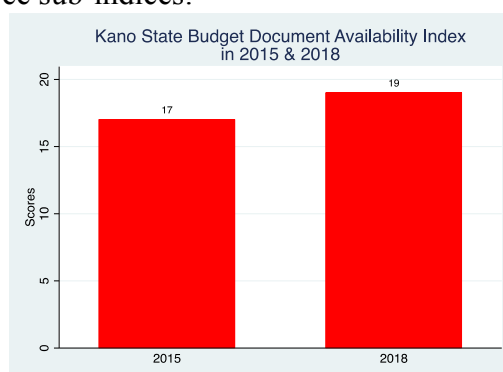
- The Kaduna State Public Procurement Office Authority should establish a procurement complaint review body and an alternative dispute resolution mechanism.

## Kano State

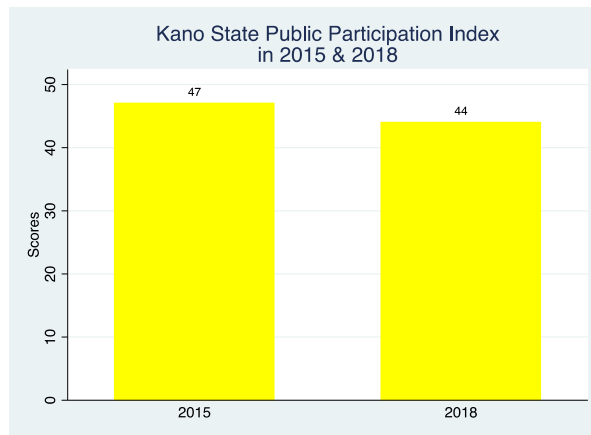
### Findings



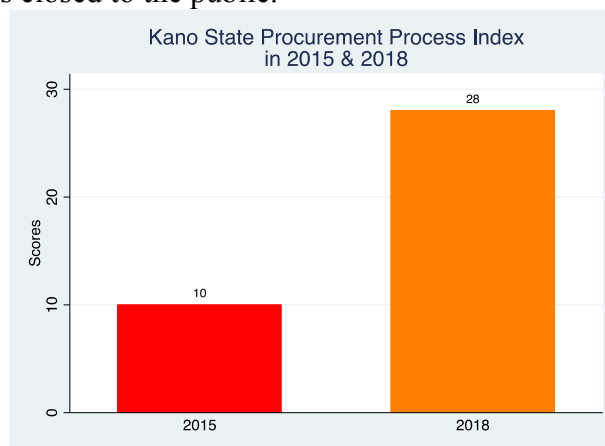
Kano state scores 27 out of 100 on the State Budget Transparency Index. There is some improvement compared to 2015 with an increase of 5 points. The following are specific findings for each of the three sub-indices:



- **Public access to budget documents:** Kano state scores 19 out of 100 on the State Budget Document Availability Index. There is a slight increase of 2 points compared to 2015. The State Budget Call Circular and State Accountant General’s Report are now publicly available on request. The State Quarterly Reports and State Mid-Year Review are no longer publicly available. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Draft Budget Estimates and Votes, State Appropriation Law, and State Auditor-General’s Report are produced for internal use. The Citizen’s Budget isn’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Kano state have limited spaces for the public to be involved in the budget process with a score of 44 out of 100. Some select groups are invited to provide inputs during **budget formulation**. The public is invited to hearings from MDAs during **budget approval**. Budget Performance Reviews during **budget execution** are used to solicit inputs. The **audit** process is closed to the public.



- Public access to procurement information:** With a score of 28 out of 100, citizens have limited access to procurement information. There is an increase of 18 points compared to 2015. The Kano State Due Process Bureau guides the process and now provides all pre-bidding documents. There is some delay in publicly opening bids.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Kano state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular, and
- State Accountant General's Report.

The state should also publish online that it currently produces for internal use only:

- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes,
- State Appropriation Law,
- State Mid-Year Review, and
- State Auditor-General’s Report.

In addition to publishing these documents, the Kano State Ministry of Finance and Economic Development should make budget information accessible by producing and publishing a Citizen’s Budget. The state should also produce and publish State Quarterly Reports.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Kano state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public’s inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Kano State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

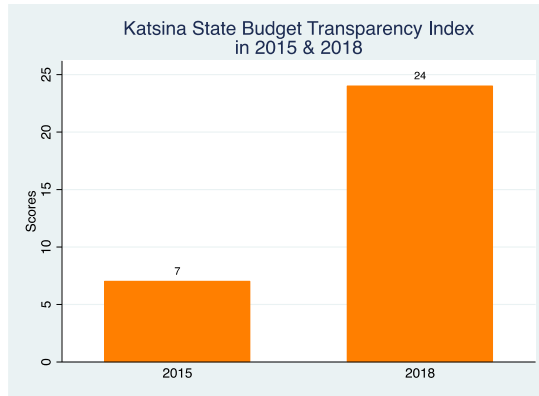
### **Procurement Process**

To improve the entire procurement process, the following should be done:

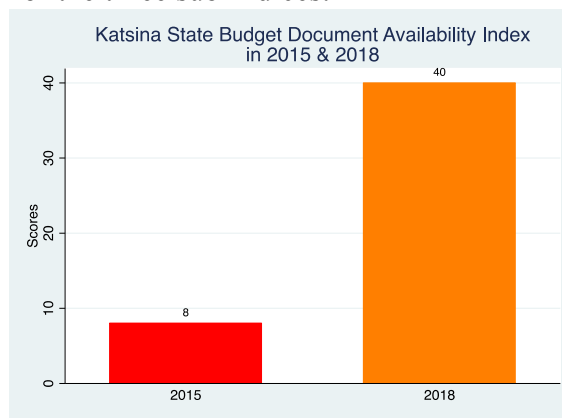
- The Kano State Due Process Bureaus should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Katsina State**

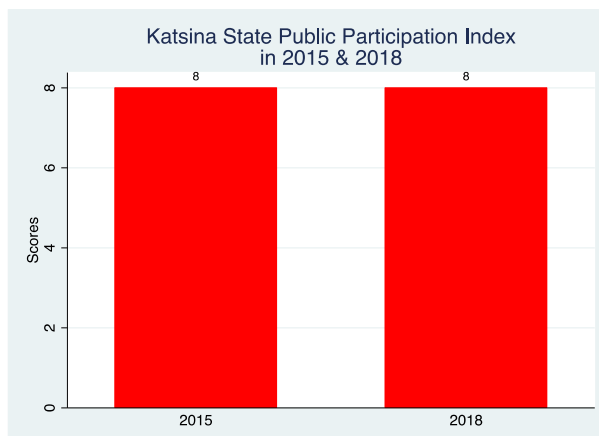
### **Findings**



Katsina state scores 24 out of 100 on the State Budget Transparency Index. There is significant improvement compared to 2015 with an increase of 22 points. The following are specific findings for each of the three sub-indices:

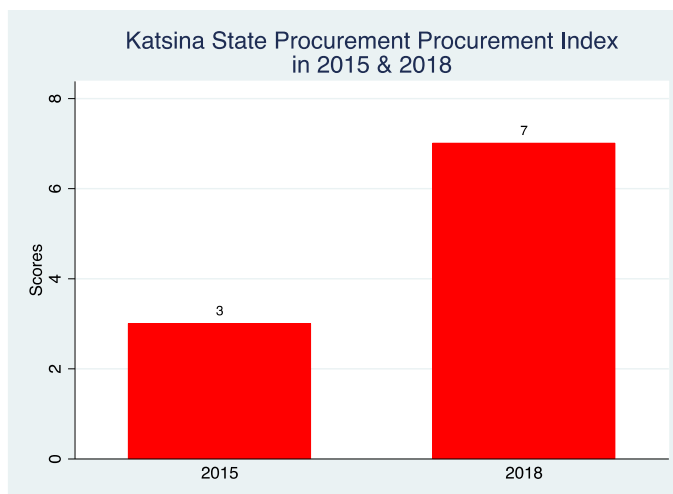


- Public access to budget documents:** Katsina state scores 40 out of 100 on the State Budget Document Availability Index. There is a significant increase of 32 points compared to 2015. The State Budget Call Circular is now available on request compared to 2015. The State Quarterly Reports and State Mid-Year Review are longer publicly available. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Draft Budget Estimates and Votes, State Appropriation Law, State Accountant General’s Report and State Auditor-General’s Report are produced for internal use. The Citizen’s Budget isn’t produced at all.





- **Public participation in the budget process:** Citizens and CSOs in Katsina state have almost no spaces for the public to be involved in the budget process with a score of 8 out of 100. Nothing changed compared to 2015. Only the Honourable Members of the State House of Assembly allow the public to testify during **budget approval**. **Budget formulation, execution, and audit** are closed to the public.



- **Public access to procurement information:** With a score of 7 out of 100, citizens in Katsina state have almost no access to procurement information. There is little change compared to 2015. There is some framework guiding the procurement process.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Katsina state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Draft Budget Estimates and Votes, and
- State Appropriation Law.

The state should also publish State Accountant General's Report online that it currently produces for internal use only.

In addition to publishing these documents, the Katsina State Ministry of Finance, Budget and Economic Planning should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Budget Call Circular, State Quarterly Reports, State Mid-Year Review, and State Auditor-General's Report.

#### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Katsina state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State

Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Katsina State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

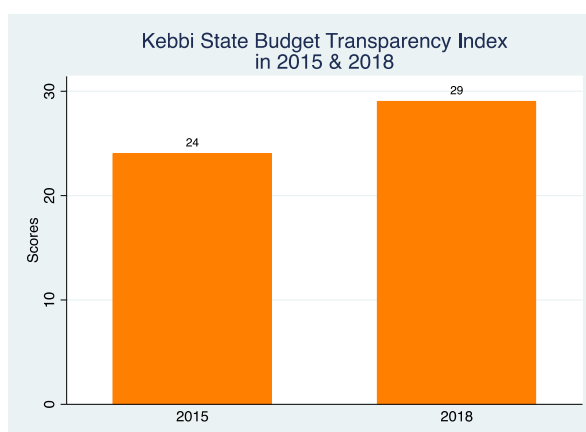
### **Procurement Process**

To improve the entire procurement process, the following should be done:

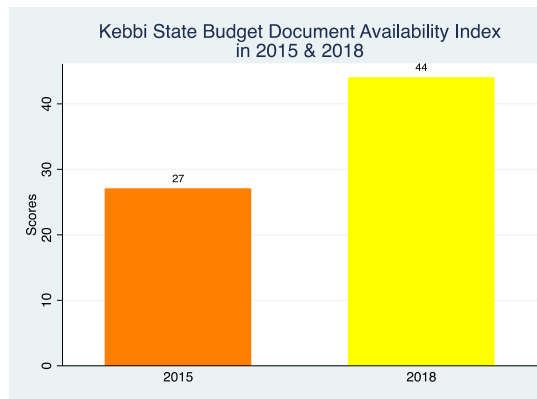
- The Katsina State House of Assembly should enact a procurement law to establish a Public Procurement Bureaus.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Kebbi State**

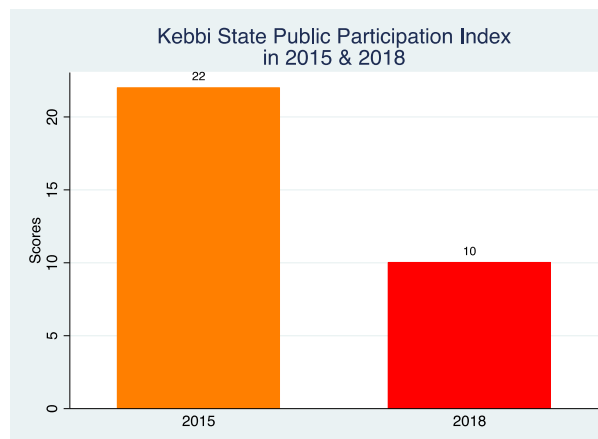
### **Findings**



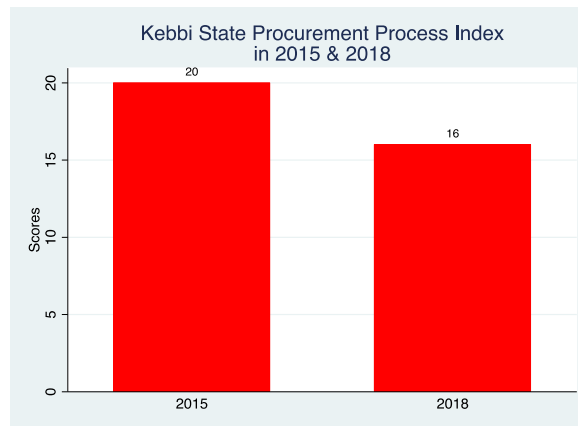
Kebbi state scores 29 out of 100 on the State Budget Transparency Index. There is some improvement compared to 2015 with an increase of 5 points. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Kebbi state scores 44 out of 100 on the State Budget Document Availability Index. There is a big improvement with an increase of 17 points compared to 2015. The, State Appropriation Law, State Quarterly Reports, State Accountant General’s Report, and State Auditor-General’s Report are now available compared to 2015. The State Budget Call Circular is now produced for internal use compared to 2015. The State Mid-Year Review and State Draft Budget Estimates and Votes is produced for internal use. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper and Citizen’s Budget aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Kebbi state have almost no spaces for the public to be involved in the budget process with a score of 10 out of 100. Very little has changed compared to 2015. The limited spaces for public participation during **audit** in 2015 no longer exist in 2018. The executive and SHoA provide almost no spaces for public consultation.



- **Public access to procurement information:** With a score of 16 out of 100, citizens in Kebbi state have almost no access to procurement information. Bidding information is no longer centralised at the Due Process Board. There is some framework guiding the procurement process.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Kebbi state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Appropriation Law,
- State Quarterly Reports,
- State Accountant General's Report, and
- State Auditor-General's Report.

The state should also publish the following documents online that it currently produces for internal use only:

- State Budget Call Circular,
- State Draft Budget Estimates and Votes, and
- State Mid-Year Review.

In addition to publishing these documents, the Kebbi State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Medium-Term Expenditure Framework/Fiscal Strategy Paper.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Kebbi state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Kebbi State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

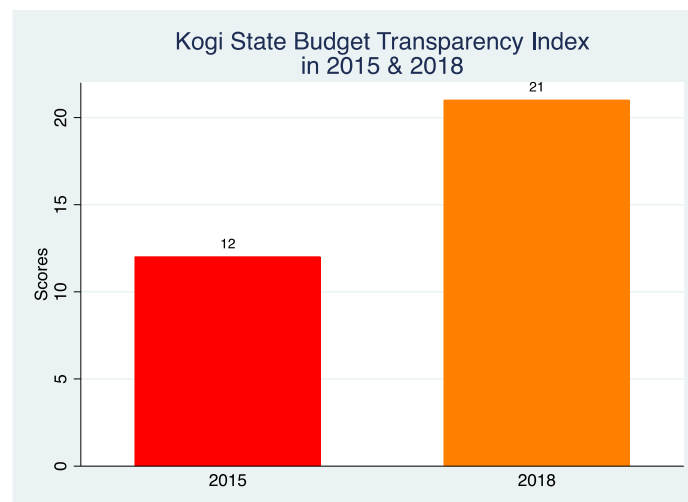
### Procurement Process

To improve the entire procurement process, the following should be done:

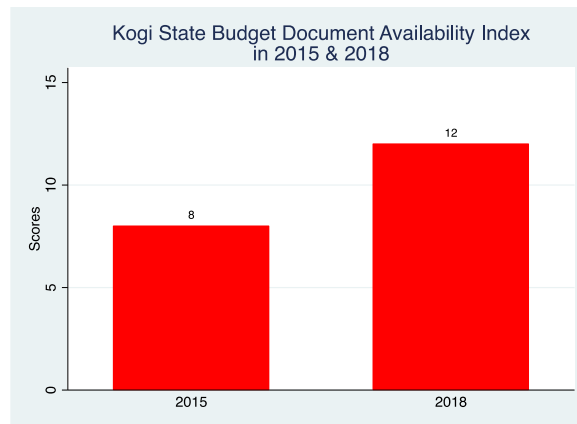
- The Kebbi State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Kogi State

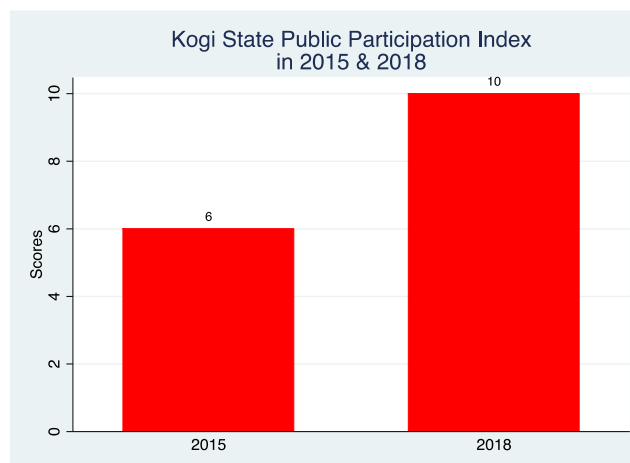
### Findings



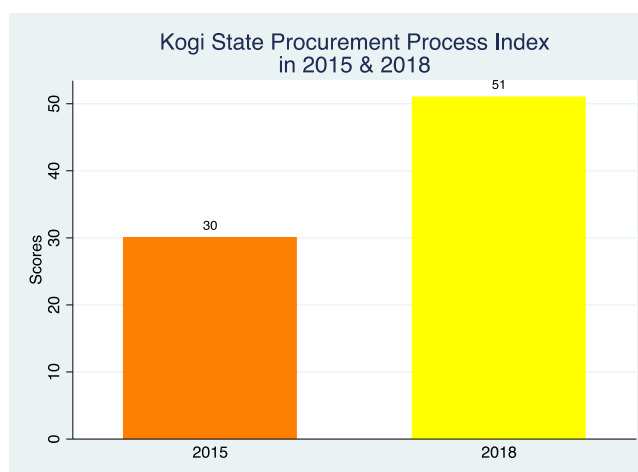
Kogi state scores 21 out of 100 on the State Budget Transparency Index. There is an improvement compared to 2015 with an increase of 9 points. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Kogi state scores 12 out of 100 on the State Budget Document Availability Index. There is an improvement with an increase of 3 points compared to 2015. The State Budget Call Circular and State Quarterly Reports are now publicly available compared to 2015. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Draft Budget Estimates and Votes State, State Appropriation Law, State Accountant General’s Report, and State Auditor-General’s Report are produced for internal use compared to 2015. The Citizen’s Budget and State Mid-Year Review aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Kogi state have almost no spaces for the public to be involved in the budget process with a score of 10 out of 100. Very little has changed compared to 2015. Only the Honourable Members of the State House of Assembly have public hearings during budget approval.



- Public access to procurement information:** With a score of 51 out of 100, citizens have limited access to procurement. There is an increase of 21 points compared to 2015. The Kogi State Bureau of Public Procurement Office guides the process and now provides all pre-bidding documents. The Office publicly opens bids.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Kogi state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the State Budget Call Circular and State Quarterly Reports that are available on request.

The state should also publish the following documents online that it currently produces for internal use only:

- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes,
- State Appropriation Law,
- State Accountant General's Report, and
- State Auditor-General's Report.

In addition to publishing these documents, the Kogi State Ministry of Budget and Planning and Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Mid-Year Review.

#### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Kogi state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Kogi State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

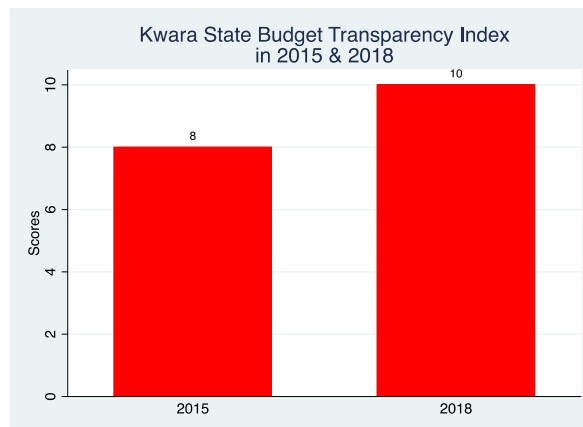
### Procurement Process

To improve the entire procurement process, the following should be done:

- The Kogi State Bureau of Public Procurement Office should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

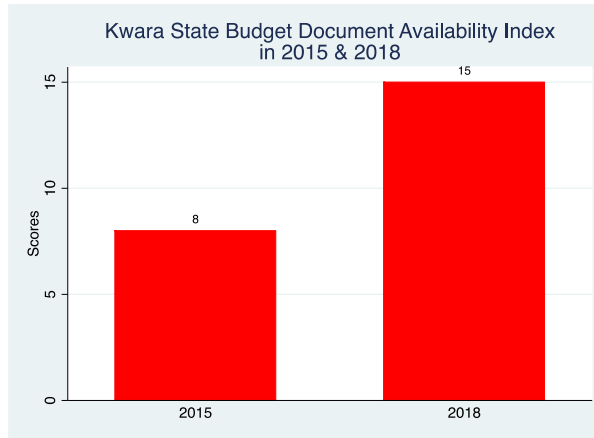
## Kwara State

### Findings

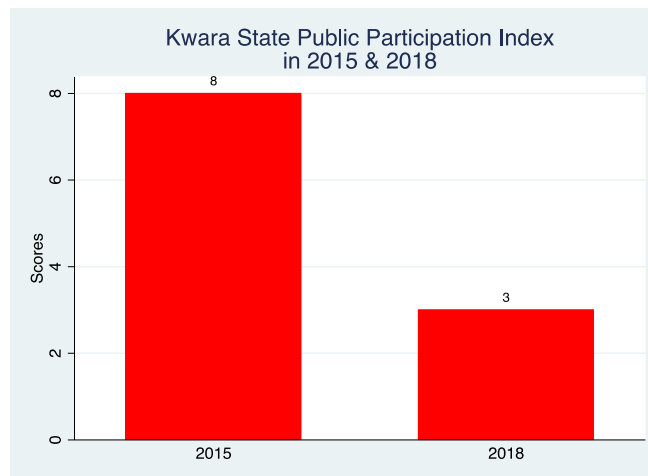


Kwara state scores 10 out of 100 on the State Budget Transparency Index. There is little change compared to 2015. The following are specific findings for each of the three sub-indices:

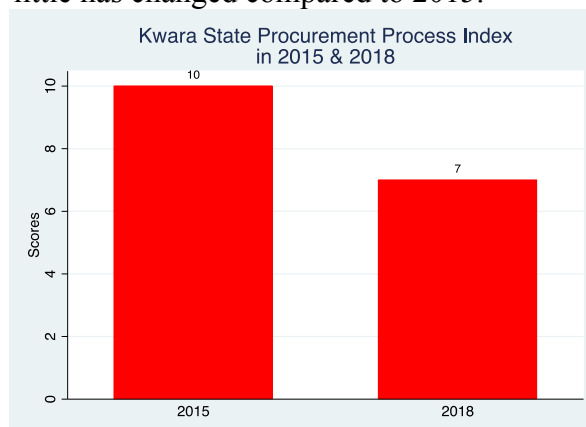




- Public access to budget documents:** Kwara state scores 15 out of 100 on the State Budget Document Availability Index. There has been little change compared to 2015. The State Budget Call Circular is now publicly available compared to 2015. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper is available on request. The State Draft Budget Estimates and Votes and State Appropriation Law are produced for internal use. The Citizen’s Budget, State Quarterly Reports, State Mid-Year Review, State Accountant General’s Report, and State Auditor-General’s Report aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Kwara state have almost no spaces for the public to be involved in the budget process with a score of 3 out of 100. Very little has changed compared to 2015.



- **Public access to procurement information:** With a score of 7 out of 100, citizens in Kwara state have almost no access to procurement information. There is little change compared to 2015. Individual MDAs provide pre-bidding documents.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Kwara state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper.

The state should also publish the following documents online that it currently produces for internal use only:

- State Draft Budget Estimates and Votes, and
- State Appropriation Law.

In addition to publishing these documents, the Kwara State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish the State Mid-Year Review, State Accountant General's Report and State Auditor-General's Report.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Kwara state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Kwara State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

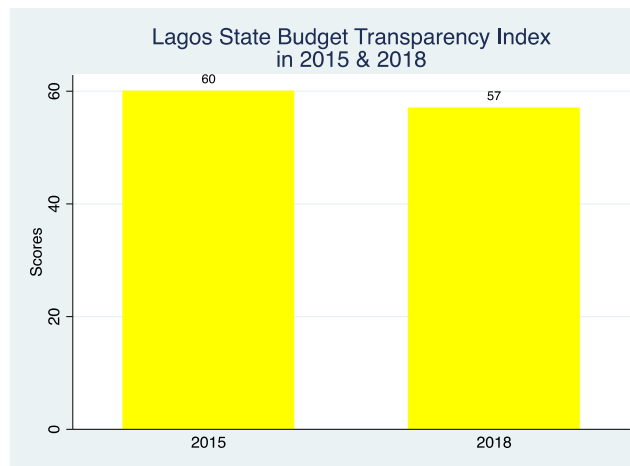
#### **Procurement Process**

To improve the entire procurement process, the following should be done:

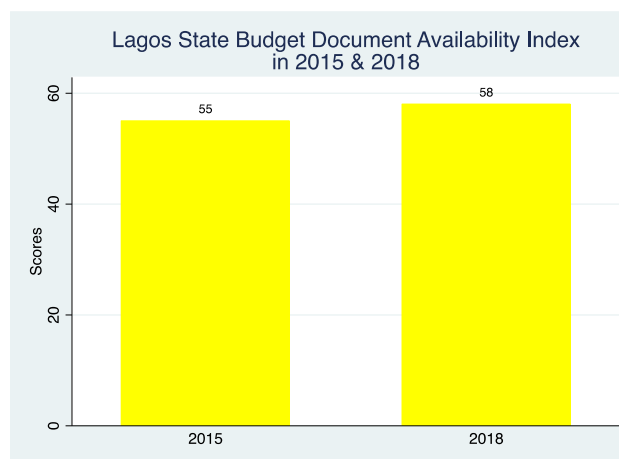
- The Kwara State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Office should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Lagos State

### Findings

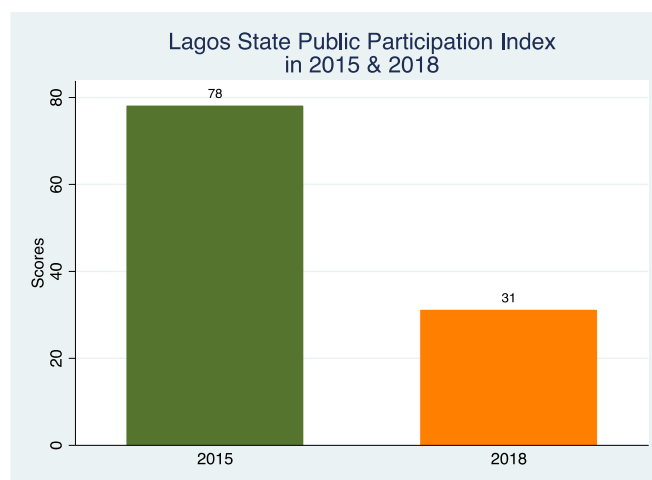


Lagos state scores 57 out of 100 on the State Budget Transparency Index. There is a decrease of 3 points compared to 2015. The following are specific findings for each of the three sub-indices:

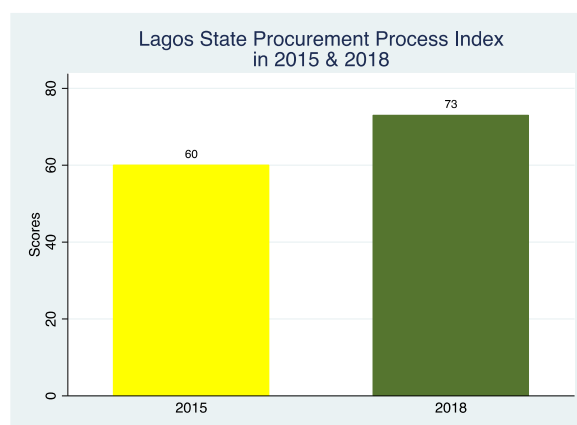


- **Public access to budget documents:** Lagos state scores 58 out of 100 on the State Budget Document Availability Index. Very little has changed compared to 2015. The State Budget Call Circular and Citizen’s Budget are now available compared to 2015. The State Quarterly Reports are no longer produced. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Appropriation Law, State Mid-Year Review, State Accountant General’s Report, and State Auditor-General’s Report

are publicly available. The State Draft Budget Estimates and Votes are produced for internal use.



- **Public participation in the budget process:** Citizens and CSOs in Lagos state have limited spaces for the public to be involved in the budget process with a score of 31 out of 100. There is a significant decrease when compared to 2015. The executive no longer uses the Budget Consultative Forum and town hall meetings during **budget formulation** and **execution** to solicit inputs. During **budget approval**, the Honourable Members of the State House of Assembly invite the public to testify on budget matters. The Auditor-General has alerts to solicit inputs.



- **Public access to procurement information:** With a score of 73 out of 100, citizens in Lagos state have extensive access to procurement information. There has been an increase of 13 points when compared to 2015. The Lagos State Public Procurement Agency now guides the procurement process. The Agency now provides pre-bidding documents to potential contractors, tenders are opened publicly, and procurement decisions are published online. The Agency has improved by publishing their award justifications online as well.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

## Budget Transparency

The Lagos state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular,
- State Accountant General's Report, and
- State Auditor-General's Report.

The state should also publish the State Draft Budget Estimates and Votes online that it currently produces for internal use only.

In addition to publishing these documents, the Lagos State Ministry of Economic Planning and Budget should produce and publish State Quarterly Report.

## Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the Lagos State House of Assembly should do the following:

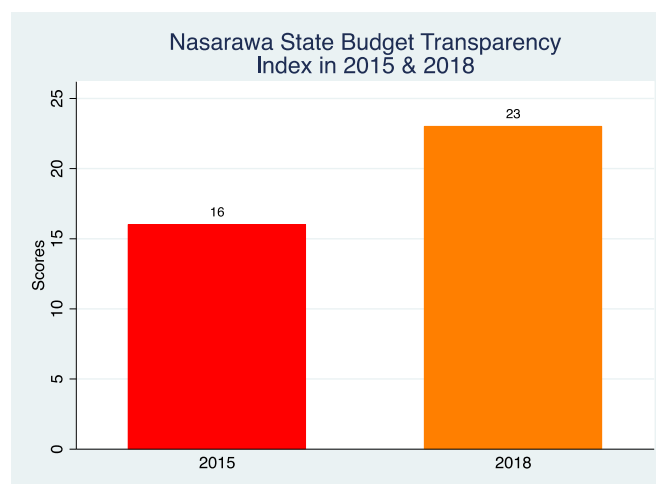
- Produce and publish reports during budget hearings.
- Open the hearings on the Auditor-General's Report to the public.

## Procurement Process

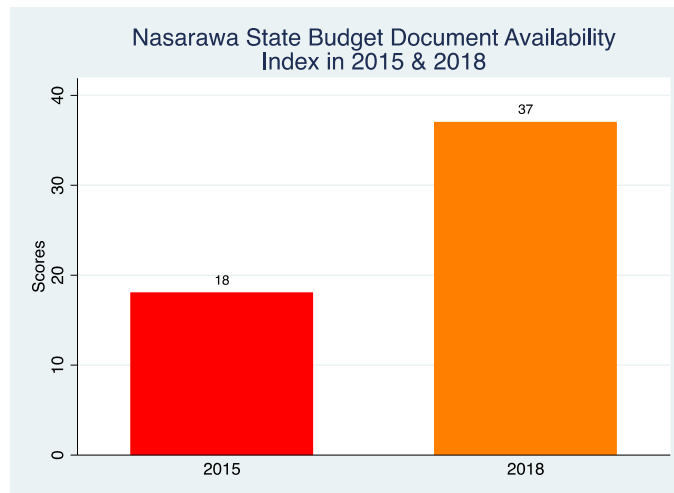
To improve the entire procurement process, the Lagos State Public Procurement Agency should continue its existing efforts.

## Nasarawa State

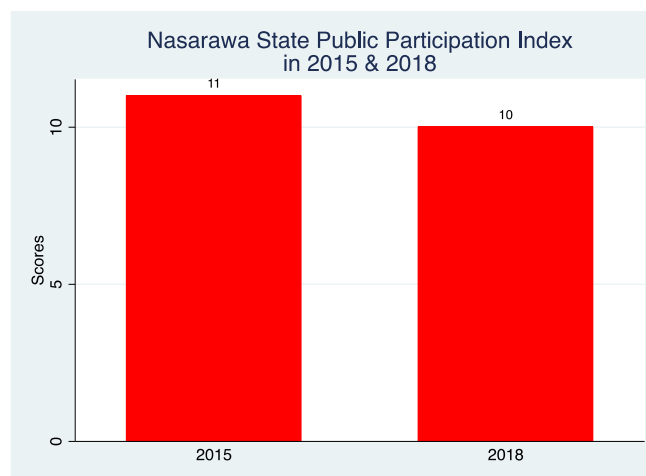
### Findings



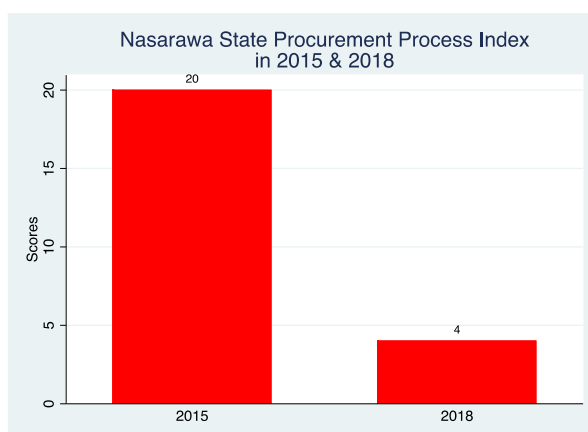
Nasarawa state scores 23 out of 100 on the State Budget Transparency Index. There is increase of 7 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Nasarawa state scores 37 out of 100 on the State Budget Document Availability Index. There is an improvement with an increase of 19 points compared to 2015. The State Auditor-General’s Report is no longer available. The State Appropriation Law, and State Accountant General’s Report are publicly available. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Draft Budget Estimates and Votes, State Mid-Year Review are produced for internal use. The Citizen’s Budget and State Quarterly Reports aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Nasarawa state have almost no spaces for the public to be involved in the budget process with a score of 10 out of 100. Only the Honourable Members of the State House of Assembly have public hearings during budget approval.



- **Public access to procurement information:** With a score of 4 out of 100, citizens in Nasarawa state have almost no access to procurement information. There is little change compared to 2015.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Nasarawa state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Accountant General's Report.

The state should also publish the following documents online that it currently produces for internal use only:

- State Budget Call Circular, and
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes, and
- State Mid-Year Review.

In addition to publishing these documents, the Nasarawa State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish State Quarterly Reports and State Auditor-General's Report.

#### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Nasarawa state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.

- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Nasarawa State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

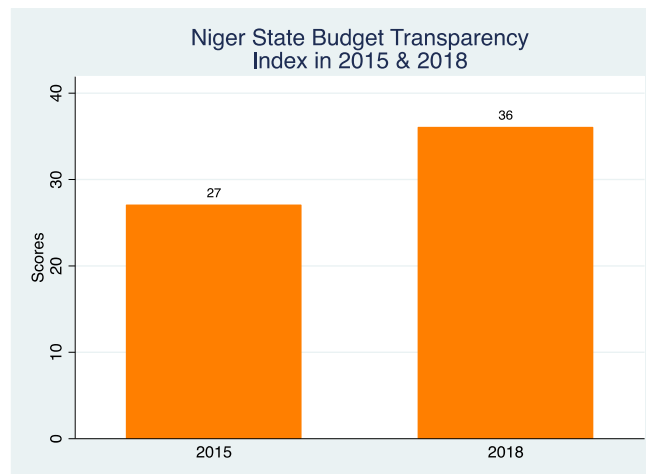
### **Procurement Process**

To improve the entire procurement process, the following should be done:

- The Nasarawa State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Office should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

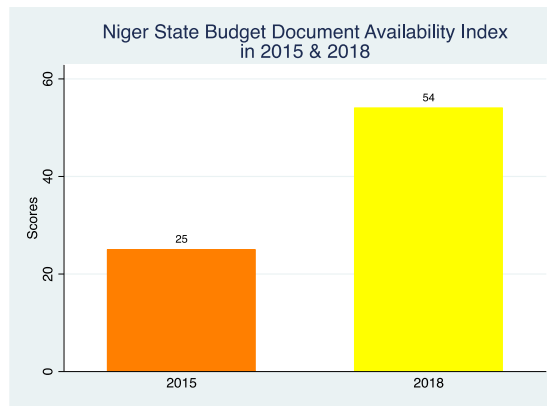
## **Niger State**

### **Findings**

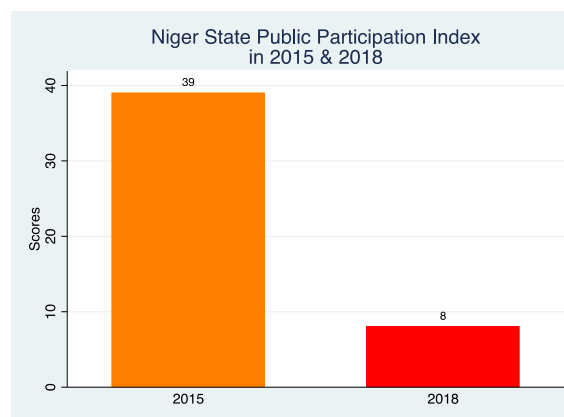


Niger state scores 36 out of 100 on the State Budget Transparency Index. There is a slight increase of 9 points compared to 2015. The following are specific findings for each of the three sub-indices:

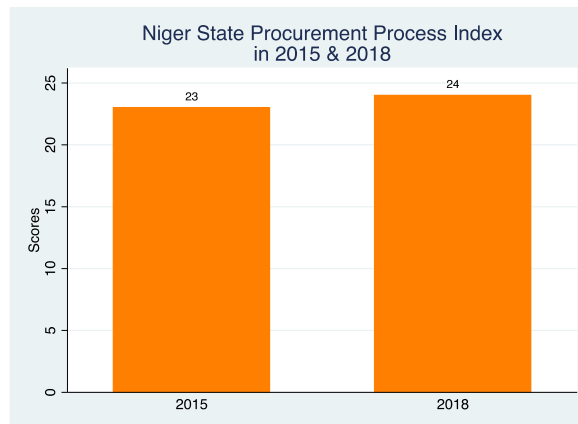




- Public access to budget documents:** Niger state scores 54 out of 100 on the State Budget Document Availability Index. There is a big improvement with an increase of 29 points compared to 2015. The State Budget Call Circular, State Draft Budget Estimates and Votes, State Appropriation Law, and State Auditor-General’s Report are publicly available compared to 2015. The State Accountant General’s Report is no longer available. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper is available on request. The State Quarterly Reports and State Mid-Year Review are produced for internal use. The Citizen’s Budget isn’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Niger state have almost no spaces for the public to be involved in the budget process with a score of 8 out of 100. The limited spaces for public participation during **budget formulation, approval, and execution** in 2015 no longer exist in 2018. The executive and SHoA provide almost no spaces for public consultation.



- **Public access to procurement information:** With a score of 24 out of 100, citizens in Niger state have very limited access to procurement information. There is an increase of 33 points compared to 2015. The state passed a law establishing the Niger State Public Procurement Board that guides the process but, no longer provides all pre-bidding documents. The Board publicly opens bids.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Niger state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes,
- State Appropriation Law, and
- State Auditor-General's Report.

The state should also publish the following documents online that it currently produces for internal use only:

- State Quarterly Reports,
- State Mid-Year Review, and
- State Accountant General's Report.

In addition to publishing these documents, the Niger State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget.

#### Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Niger state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Niger State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

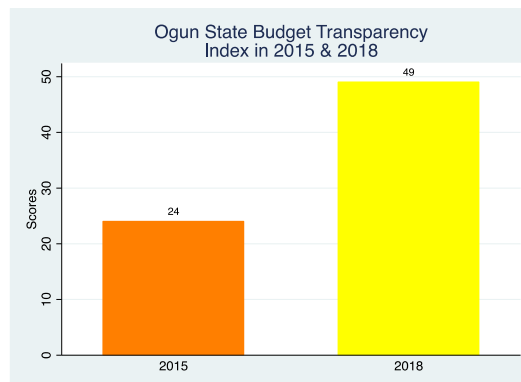
### Procurement Process

To improve the entire procurement process, the following should be done:

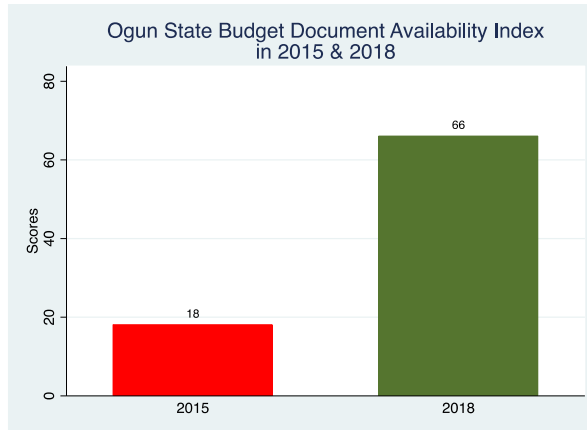
- The Niger State Public Procurement Board should publish pre-bidding documents, procurement awards, and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Ogun State

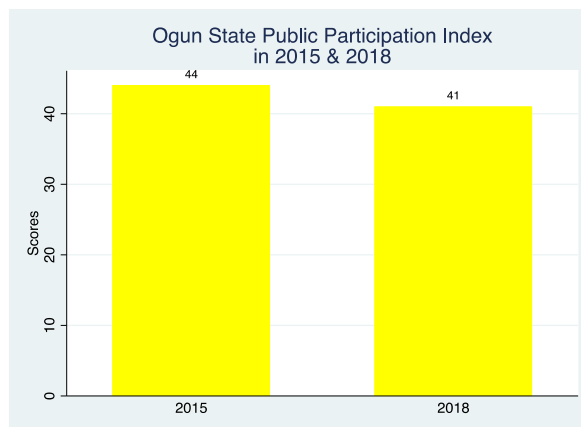
### Findings



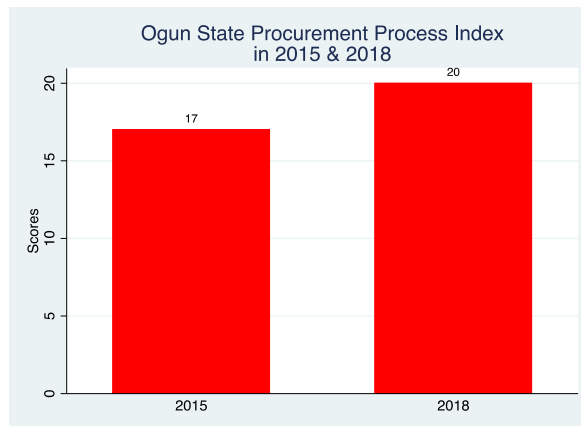
Ogun state scores 49 out of 100 on the State Budget Transparency Index. There is an increase of 25 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Ogun state scores 66 out of 100 on the State Budget Document Availability Index. There is a big improvement with an increase of 48 points compared to 2015. The State Budget Call Circular, State Draft Budget Estimates and Votes, and State Appropriation Law are publicly available compared to 2015. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper is available on request. The State Quarterly Reports, State Mid-Year Review, State Accountant General's Report, and State Auditor-General's Report are produced for internal use. The Citizen's Budget isn't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Ogun state have limited spaces for the public to be involved in the budget process with a score of 41 out of 100. Very little has changed compared to 2015. During **budget formulation** and **execution**, town halls are used to solicit inputs. The public is allowed to provide testimony during **budget approval**.



- **Public access to procurement information:** With a score of 20 out of 100, citizens have very limited access to procurement in Ogun state. Very little has changed compared to 2015. There is an office now that guides the process and now provides all pre-bidding documents.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Ogun state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes, and
- State Appropriation Law.

The state should also publish the following documents online that it currently produces for internal use only:

- State Quarterly Reports,
- State Mid-Year Review,
- State Accountant General's Report, and
- State Auditor-General's Report.

In addition to publishing these documents, the Ogun State Ministry of Finance and Ministry of Budget and Planning should make budget information accessible by producing and publishing a Citizen's Budget.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Ogun state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Ogun State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

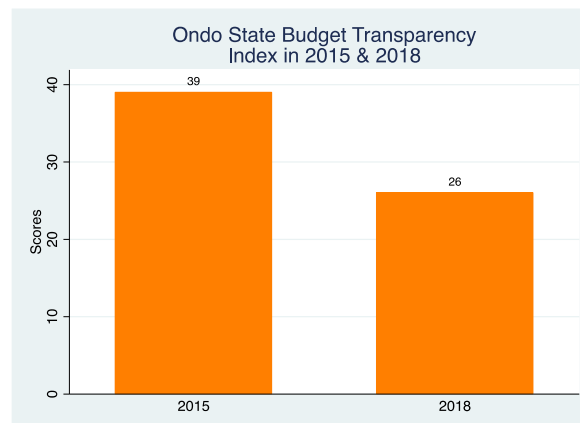
### Procurement Process

To improve the entire procurement process, the following should be done:

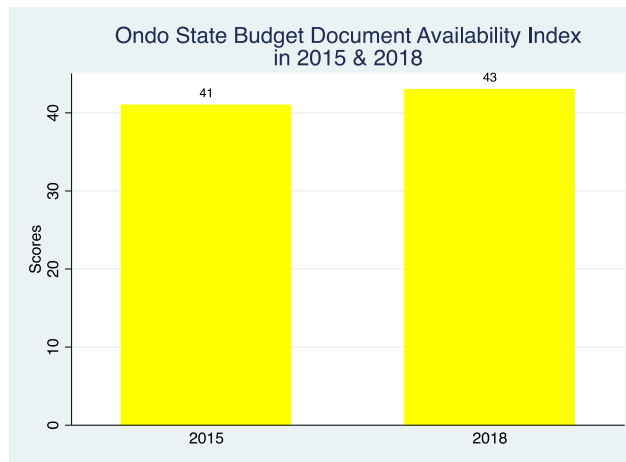
- The Ogun State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Ondo State

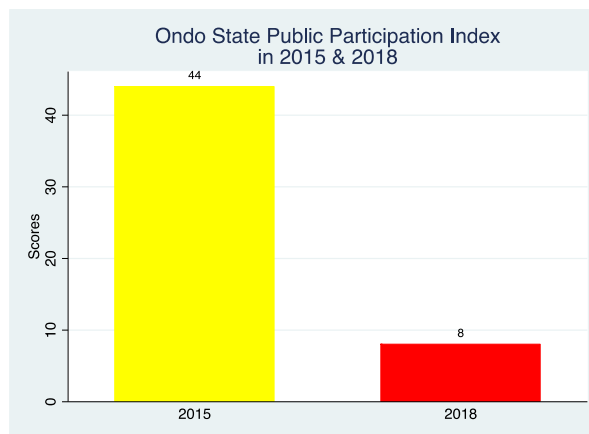
### Findings



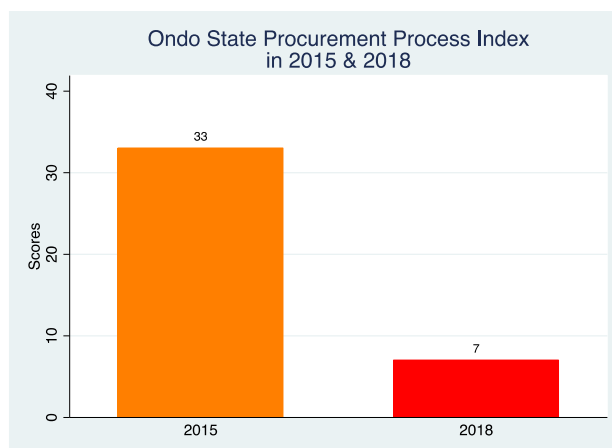
Ondo state scores 26 out of 100 on the State Budget Transparency Index. There is a decrease of 12 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Ondo state scores 43 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular is now publicly available compared to 2015. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Appropriation Law, State Accountant General’s Report, and State Auditor-General’s Report are available. The State Draft Budget Estimates and Votes are produced for internal use. The Citizen’s Budget, State Quarterly Reports, and State Mid-Year Review are not produced at all.



- Public participation in the budget process:** Citizens and CSOs in Ondo state have almost no spaces for the public to be involved in the budget process with a score of 8 out of 100. The limited spaces for public participation during **budget formulation, approval, execution, and audit** in 2015 no longer exist in 2018. The executive and SHoA provide almost no spaces for public consultation.



- **Public access to procurement information:** With a score of 7 out of 100, citizens in Ondo state have almost no access to procurement information.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Ondo state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Auditor-General's Report.

The state should also publish the following documents online that it currently produces for internal use only:

- State Draft Budget Estimates and Votes.

In addition to publishing these documents, the Ogun State Ministry of Finance and Ministry of Budget and Planning should make budget information accessible by producing and publishing a Citizen's Budget. The Ministry should also produce and publish a State Quarterly Reports, and State Mid-Year Review.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Ondo state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Ondo State House of Assembly should do the following:



- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

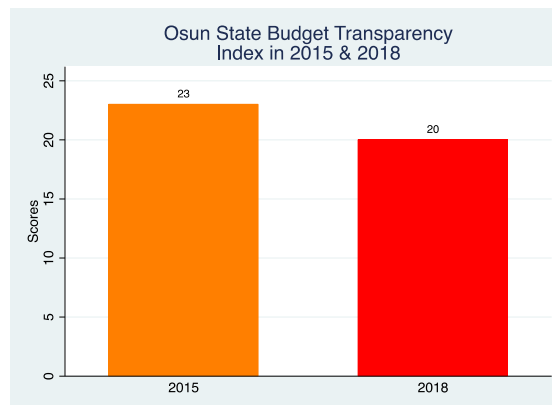
### Procurement Process

To improve the entire procurement process, the following should be done:

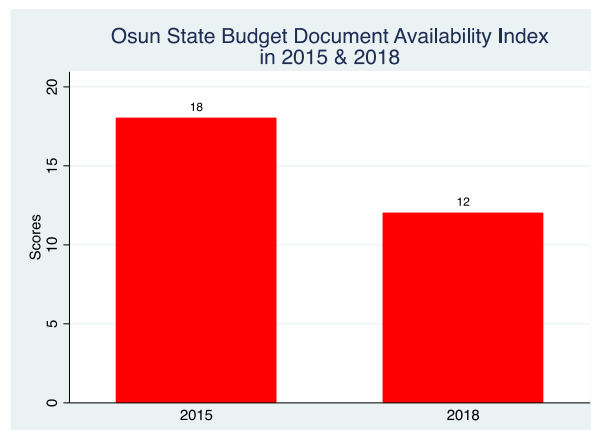
- The Ondo State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.
- The Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Osun State

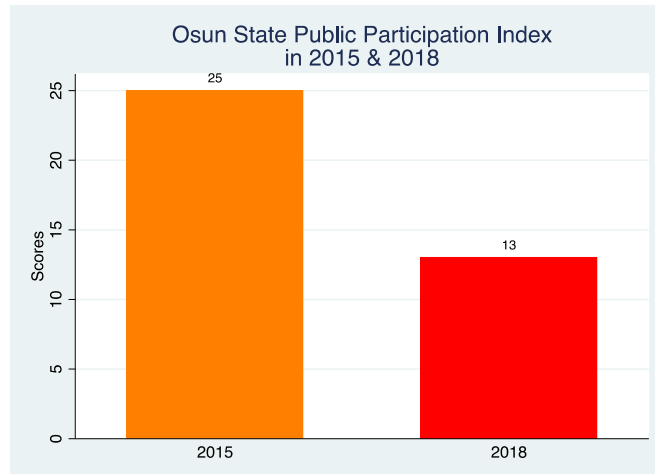
### Findings



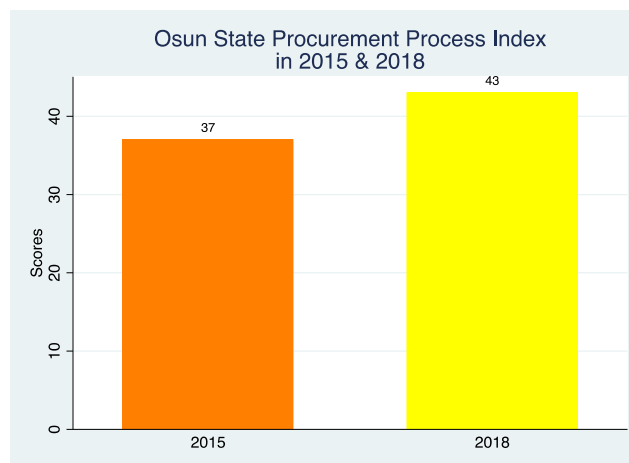
Osun state scores 20 out of 100 on the State Budget Transparency Index. There is a slight decrease compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Osun state scores 12 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular and State Accountant General’s Report are publicly available compared to 2015. The State Appropriation Law is no longer available. The State Draft Budget Estimates and Votes, State Quarterly Reports, State Mid-Year Review, and State Auditor-General’s Report are produced for internal use. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper and Citizen’s Budget aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Osun state have almost no spaces for the public to be involved in the budget process with a score of 13 out of 100. The limited spaces for public participation during **budget formulation, approval, execution, and audit** in 2015 no longer exist in 2018. The executive and SHoA provide almost no spaces for public consultation.



- Public access to procurement information:** With a score of 43 out of 100, citizens in Osun state have limited access to procurement information. There is an increase of 5 points compared to 2015. The state passed a law establishing the Public Procurement Agency that guides the process and now provides all pre-bidding documents.

**Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

### **Budget Transparency**

The Osun state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular, and
- State Accountant General's Report.

The state should also publish the following documents online that it currently produces for internal use only:

- State Draft Budget Estimates and Votes,
- State Appropriation Law,
- State Quarterly Reports,
- State Mid-Year Review, and
- State Auditor-General's Report.

In addition to publishing these documents, the Osun State Ministry of Finance, Economic Planning, and Budget should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish the State Medium-Term Expenditure Framework/Fiscal Strategy Paper

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Osun state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Osun State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

### **Procurement Process**

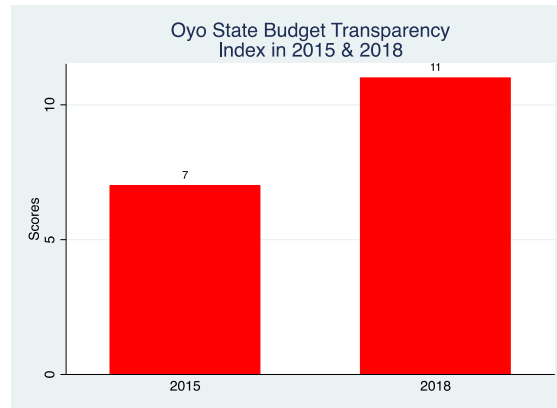
To improve the entire procurement process, the following should be done:

- The Public Procurement Agency should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This

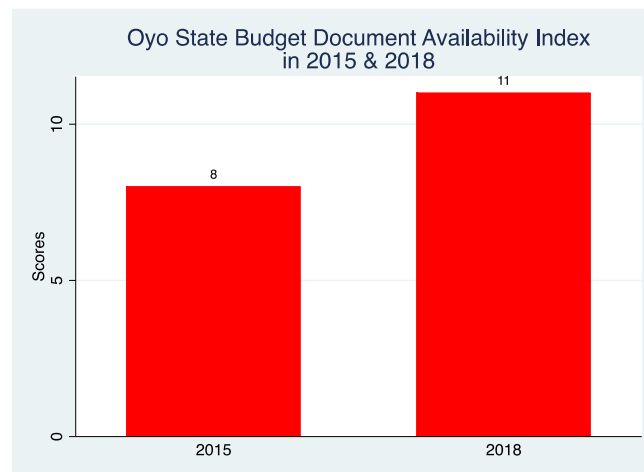
body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Oyo State

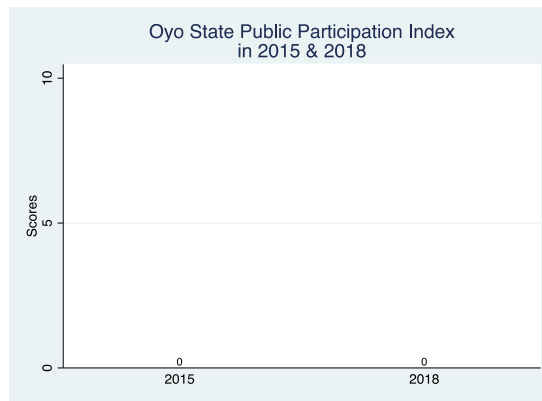
### Findings



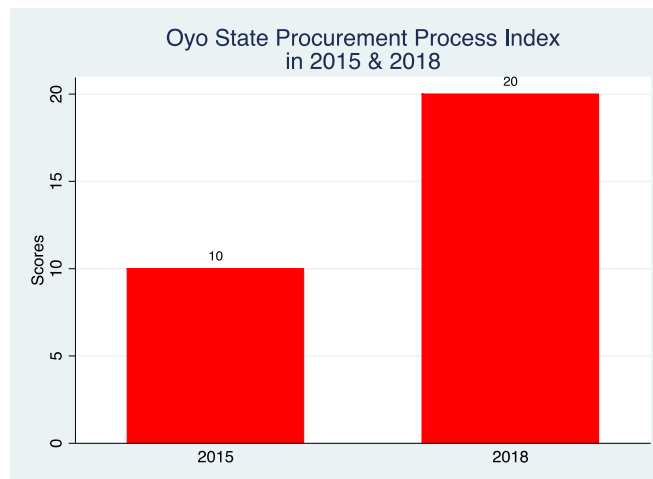
Oyo state scores 11 out of 100 on the State Budget Transparency Index. There is little change compared to 2015. The following are specific findings for each of the three sub-indices:



- **Public access to budget documents:** Oyo state scores 11 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular is now available on request compared to 2015. The State Draft Budget Estimates and Votes and State Appropriation Law are produced for internal use. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen's Budget, State Quarterly Reports, State Mid-Year Review, State Accountant General's Report, and State Auditor-General's Report aren't produced at all.



- **Public participation in the budget process:** Citizens and CSOs in Oyo state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. All phases of the budget are closed to the public.



- **Public access to procurement information:** With a score of 20 out of 100, citizen in Oyo state have almost no access to procurement information. There is an increase of 10 points compared to 2015. There is a Bureau of Public Procurement that guides the process.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Oyo state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular.

The state should also publish the following documents online that it currently produces for internal use only:

- State Draft Budget Estimates and Votes, and
- State Appropriation Law.

In addition to publishing these documents, the Oyo State Ministry of Finance and Budget should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish the State Medium-Term Expenditure Framework/ Fiscal Strategy Paper, State Quarterly Reports, State Mid-Year Review, State Accountant General's Report, and State Auditor-General's Report

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Oyo state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Oyo State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

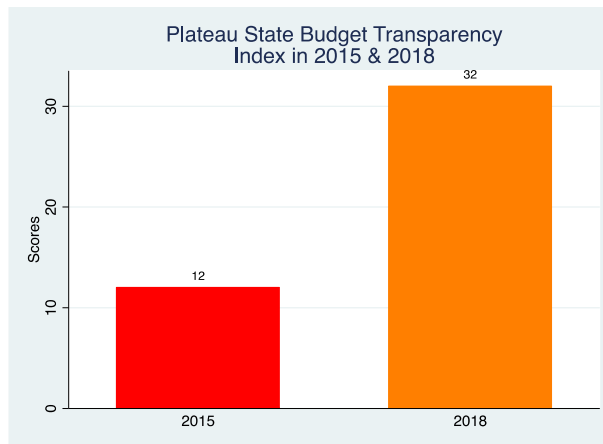
### **Procurement Process**

To improve the entire procurement process, the following should be done:

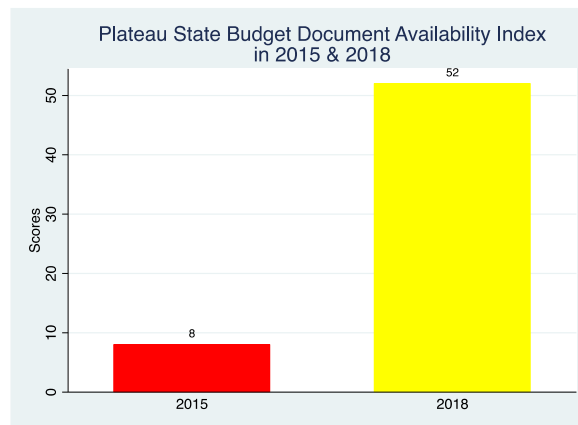
- The Bureau of Public Procurement should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Plateau State**

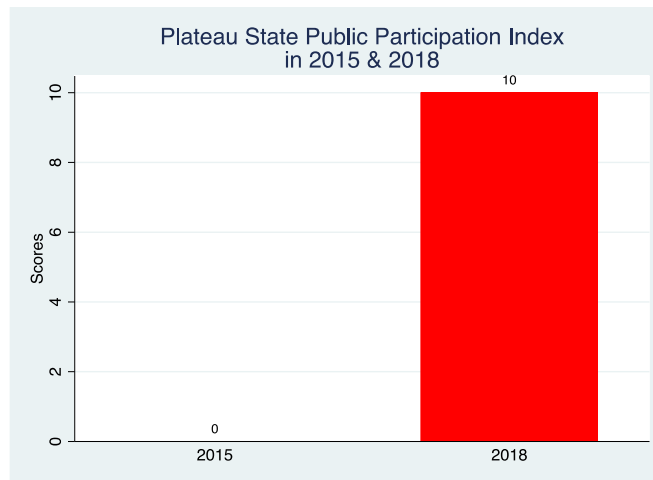
### **Findings**



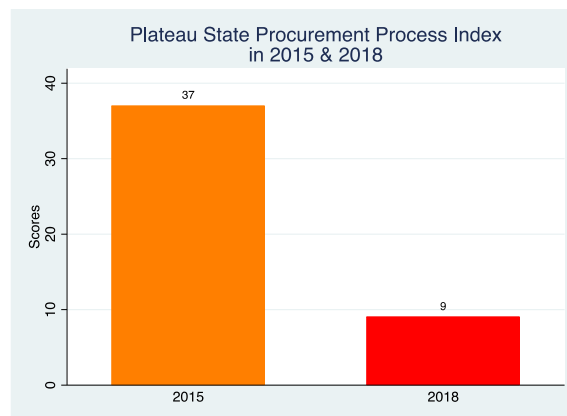
Plateau state scores 32 out of 100 on the State Budget Transparency Index. There is an increase of 20 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Plateau state scores 52 out of 100 on the State Budget Document Availability Index. There is a big improvement with an increase of 46 points compared to 2015. The State Budget Call Circular, State Appropriation Law, State Quarterly Reports, State Accountant General’s Report, and State Auditor-General’s Report are publicly available compared to 2015. The State Draft Budget Estimates and Votes are produced for internal use. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Mid-Year Review, and Citizen’s Budget aren’t produced at all.



- **Public participation in the budget process:** Citizens and CSOs in Plateau state have almost no spaces for the public to be involved in the budget process with a score of 10 out of 100. During **budget approval**, budget hearings are now opened to the public.



- **Public access to procurement information:** With a score of 9 out of 100, citizens in Plateau state practically no access to procurement information. There is a significant decrease compared to 2015. There is no law and no establishing the Plateau State Bureau of Public Procurement.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Plateau state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular, and
- State Appropriation Law.

The state should also publish the following documents online that it currently produces for internal use only:

- State Draft Budget Estimates and Votes.



In addition to publishing these documents, the Plateau State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish the State Medium-Term Expenditure Framework/Fiscal Strategy Paper and State Mid-Year Review.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Plateau state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Plateau State House of Assembly should do the following:

- Produce and publish reports on how the public's inputs were used during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

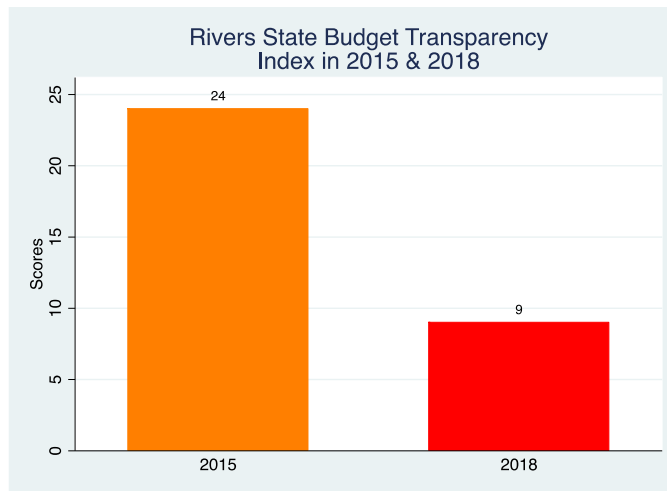
### **Procurement Process**

To improve the entire procurement process, the following should be done:

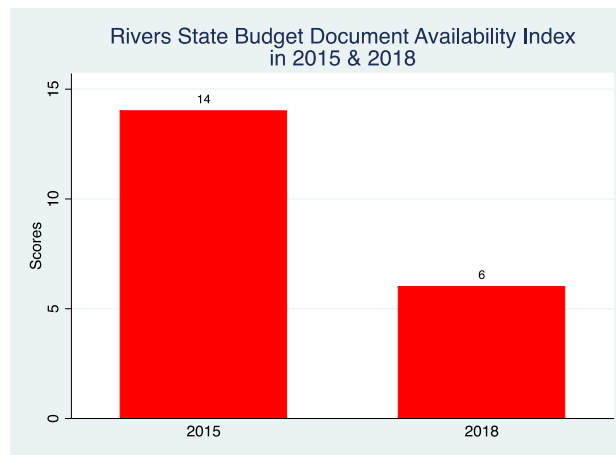
- The State House of Assembly should pass a law establishing the Bureau of Public Procurement and give authority to this bureau to guide the procurement process.
- This bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Rivers State**

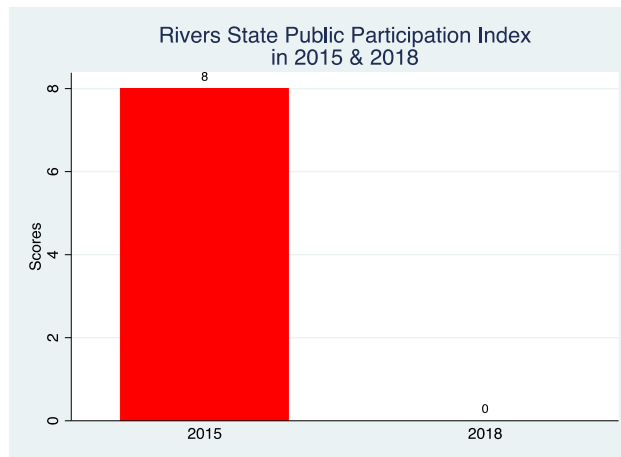
### **Findings**



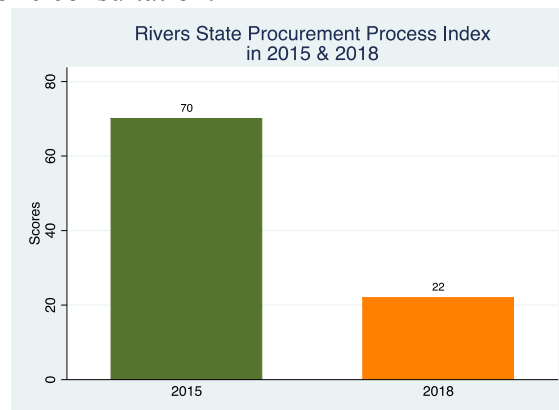
Rivers state scores 9 out of 100 on the State Budget Transparency Index. There is a decrease of 15 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Rivers state scores 6 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular is now publicly available. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Draft Budget Estimates and Votes, State Appropriation Law, State Accountant General's Report, and State Auditor-General's Report are produced for internal use. The Citizen's Budget, State Quarterly Reports, and State Mid-Year Review aren't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Rivers state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The limited spaces for public participation during **budget formulation** and **audit** in 2015 no longer exist in 2018. The executive, SHoA, and Auditor-General provide no spaces for public consultation.



- Public access to procurement information:** With a score of 22 out of 100, citizens in Rivers state have very limited access to procurement information. There is a significant decrease of 48 points in comparison to 2015. While the Public Procurement Bureau guides the procurement process, this office no longer publishes pre-bidding documents. Tenders, awards, and justifications are no longer publicly opened.

## Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

### Budget Transparency

The Rivers state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online and in a timely manner the following documents that are available on request:

- State Budget Call Circular

The state should also publish the following documents online that it currently produces for internal use only:

- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,

- State Draft Budget Estimates and Votes,
- State Appropriation Law,
- State Accountant General’s Report, and
- State Auditor-General’s Report.

In addition to publishing these documents, the Rivers State Ministry of Finance should make budget information accessible by producing and publishing a Citizen’s Budget. The state should also produce and publish the State Quarterly Reports and State Mid-Year Review.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Rivers state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public’s inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Rivers State House of Assembly should do the following:

- Produce and publish reports on how the public’s inputs were used during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

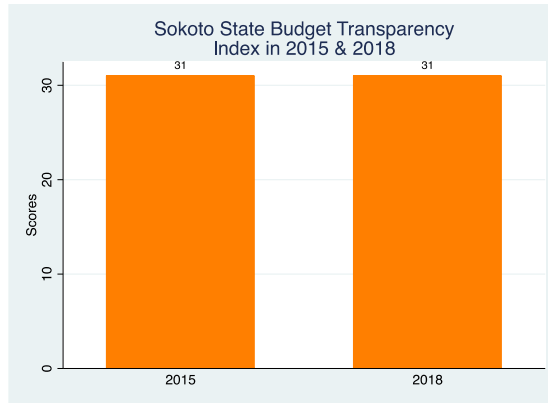
### **Procurement Process**

To improve the entire procurement process, the following should be done:

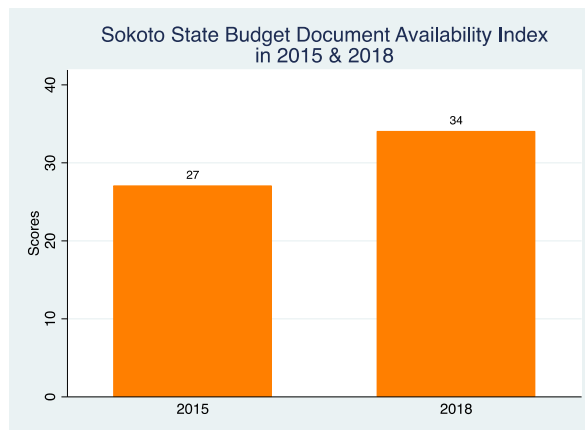
- The Public Procurement Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Sokoto State**

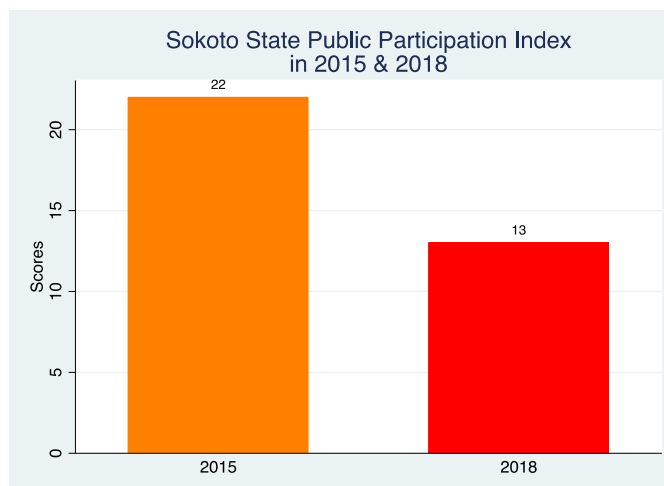
### **Findings**



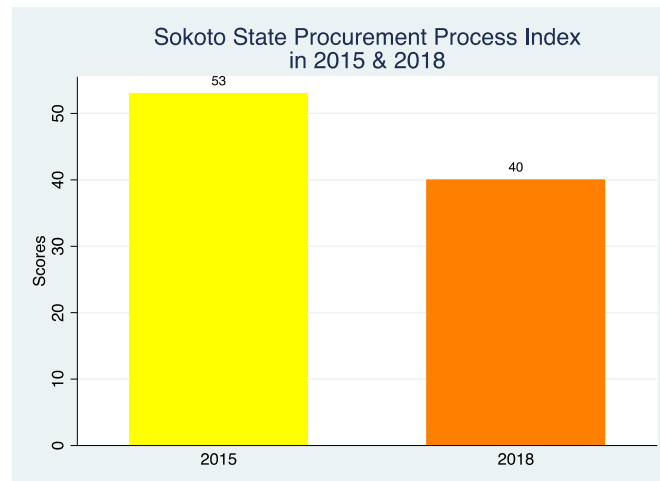
Sokoto state scores 31 out of 100 on the State Budget Transparency Index. There is no change compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Sokoto state scores 34 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular is now available compared to 2015. The State Appropriation Law is available on request. The State Draft Budget Estimates and Votes and State Accountant General's Report are produced for internal use. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper, Citizen's Budget, State Quarterly Reports, State Mid-Year Review, and State Auditor-General's Report aren't produced at all.



- **Public participation in the budget process:** Citizens and CSOs in Sokoto state have almost no spaces for the public to be involved in the budget process with a score of 13 out of 100. While some ministries collaborate with CSOs during **budget formulation** to solicit inputs in 2015, such practice no longer exists. During **budget approval**, budget hearings are opened to the public and the public can now testify on some budgets.



- **Public access to procurement information:** With a score of 40 out of 100, citizens have limited access to procurement information in Sokoto state. There is a slight decrease of 13 points in comparison to 2015. While the Bureau of Public Procurement and Price Intelligence guides the procurement process, this office no longer publishes justification of awards.

### Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### Budget Transparency

The Sokoto state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online the following documents that are available on request:

- State Budget Call Circular, and
- State Appropriation Law.

The state should also publish online and in a timely manner the following documents that it currently produces for internal use only:

- State Draft Budget Estimates and Votes, and
- State Accountant General's Report.

In addition to publishing these documents, the Sokoto state Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish the State Medium-Term Expenditure Framework/Fiscal

Strategy Paper, State Quarterly Reports, State Mid-Year Review, and State Auditor-General's Report.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Sokoto state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Sokoto State House of Assembly should do the following:

- Produce and publish reports on how the public's inputs were used during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

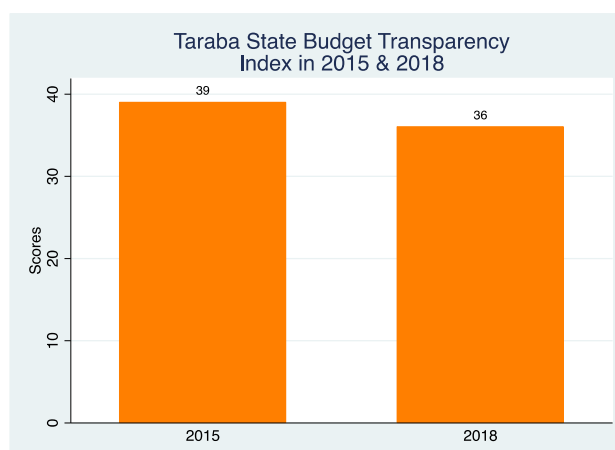
### **Procurement Process**

To improve the entire procurement process, the following should be done:

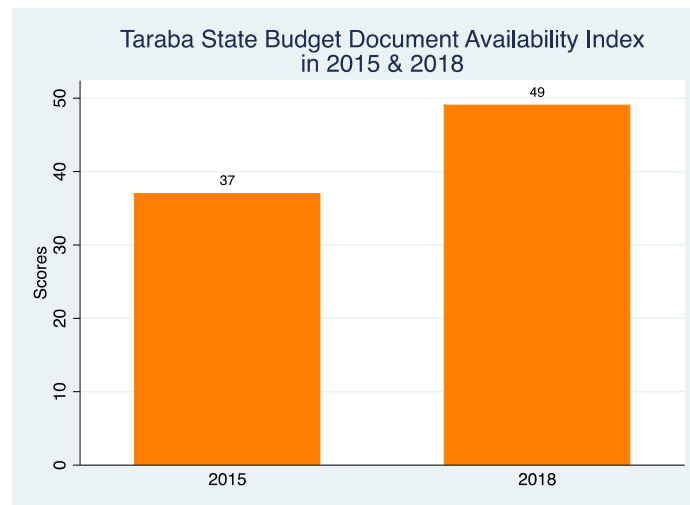
- The Bureau of Public Procurement should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Taraba State**

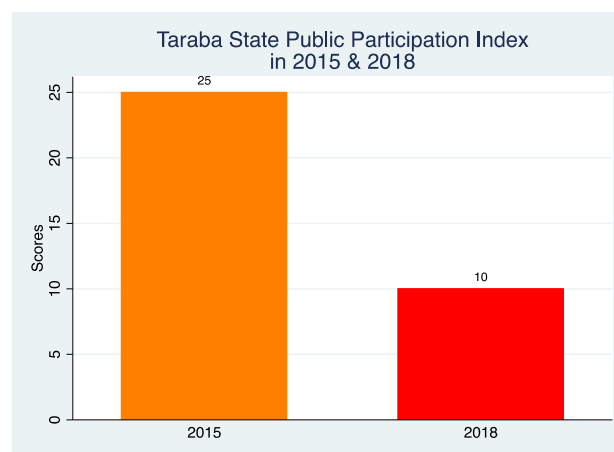
### **Findings**



Taraba state scores 36 out of 100 on the State Budget Transparency Index. There is a slight decrease of 10 points compared to 2015. The following are specific findings for each of the three sub-indices:

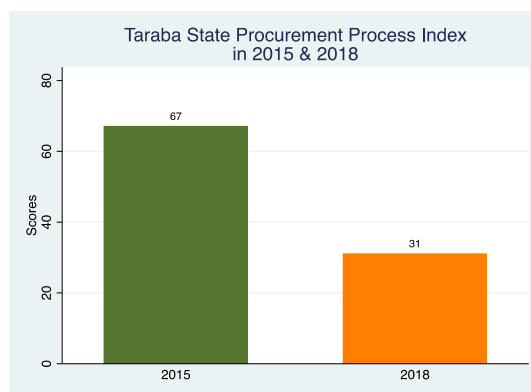


- **Public access to budget documents:** Taraba state scores 49 out of 100 on the State Budget Document Availability Index. The State Draft Budget Estimates and Votes and State Auditor-General’s Report are now available compared 2015. The State Budget Call Circular and State Medium-Term Expenditure Framework/Fiscal Strategy Paper, and State Appropriation Law are available on request. The Citizen’s Budget, State Quarterly Reports, State Mid-Year Review, and State Accountant General’s Report aren’t produced at all.



- **Public participation in the budget process:** Citizens and CSOs in Taraba state have almost no spaces for the public to be involved in the budget process with a score of 10 out of 100. During **budget approval**, budget hearings are opened to the public and the public can testify on budgets. The hearings on the Auditor-General’s report are now opened to the public.





- **Public access to procurement information:** With a score of 31 out of 100, citizens have limited access to procurement in Taraba state. The Taraba State Bureau for Public Procurement guides the process, however, procurement awards are no longer publicly available. The external procurement complaints review body no longer exists.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The Taraba state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online the following documents that are available on request:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes,
- State Appropriation Law, and
- State Auditor-General's Report.

In addition to publishing these documents, the Taraba state Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish the State Quarterly Reports, State Mid-Year Review, and State Accountant General's Report.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Taraba state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Tarab State House of Assembly should do the following:

- Produce and publish reports on how the public’s inputs were used during budget approval.
- Open the hearings on the Auditor-General’s Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

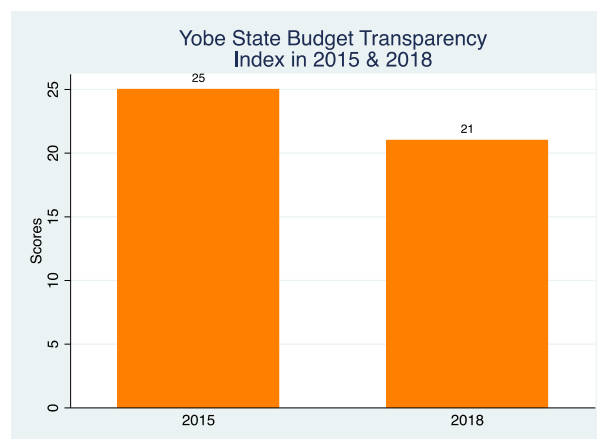
### Procurement Process

To improve the entire procurement process, the following should be done:

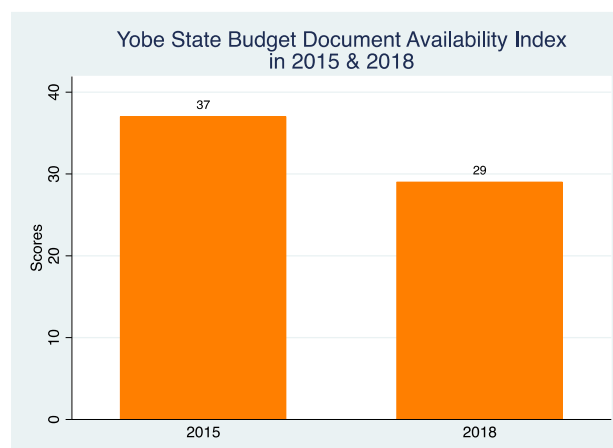
- The Taraba State Bureau for Public Procurement should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## Yobe State

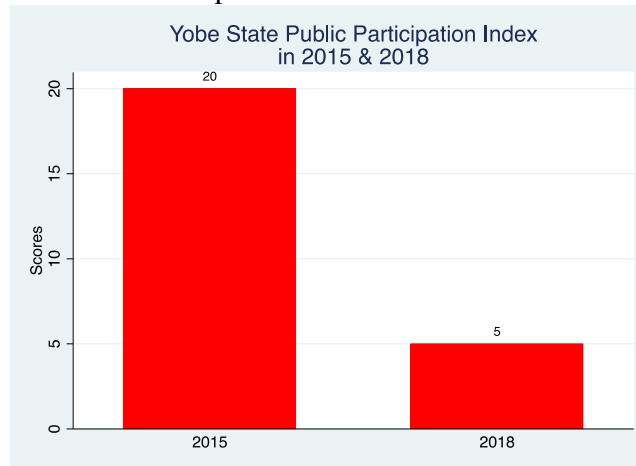
### Findings



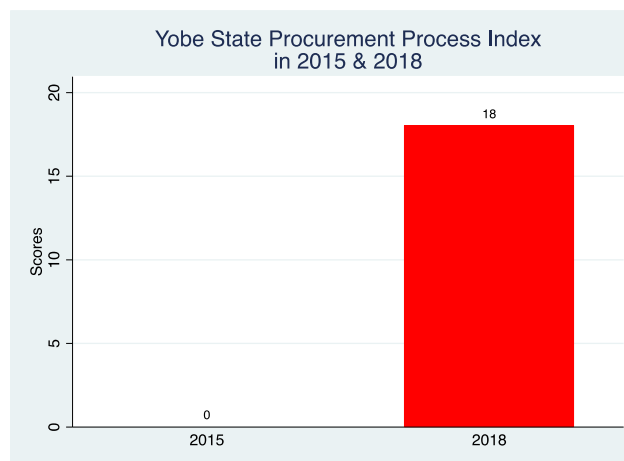
Yobe state scores 21 out of 100 on the State Budget Transparency Index. There is an decrease of 4 points compared to 2015. The following are specific findings for each of the three sub-indices:



- Public access to budget documents:** Yobe state scores 29 out of 100 on the State Budget Document Availability Index. There is a decrease of 8 points compared to 2015. The State Quarterly Reports and State Accountant General’s Report are now publicly available online compared to 2015. The State Budget Call Circular, State Appropriation Law, and State Auditor-General’s Report are available on request. The State Medium-Term Expenditure Framework/Fiscal Strategy Paper and State Draft Budget Estimates and Votes are produced for internal use. The Citizen’s Budget and State Mid-Year Review aren’t produced at all.



- Public participation in the budget process:** Citizens and CSOs in Yobe state have almost no spaces for the public to be involved in the budget process with a score of 5 out of 100. The limited spaces for public participation during **budget approval** and **audit** in 2015 no longer exist in 2018. The executive and Auditor-General provide no spaces for public consultation.



- Public access to procurement information:** With a score of 18 out of 100, citizens in Yobe state have very little access to procurement information. There has been an increase of 18 points when compared to 2015. The state passed a law establishing the Yobe State Bureau for Public Procurement Office.

## Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

### **Budget Transparency**

The Yobe state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online the following documents that are available on request:

- State Budget Call Circular.

The state should also publish the following budget documents that are produced for internal use:

- State Medium-Term Expenditure Framework/Fiscal Strategy Paper, and
- State Draft Budget Estimates and Votes.

In addition to publishing these documents, the Yobe State Ministry of Budget and Economic Planning should make budget information accessible by producing and publishing a Citizen's Budget. The state should also produce and publish the State Mid-Year Review.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Yobe state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Yobe State House of Assembly should do the following:

- Produce and publish reports on how the public's inputs were used during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

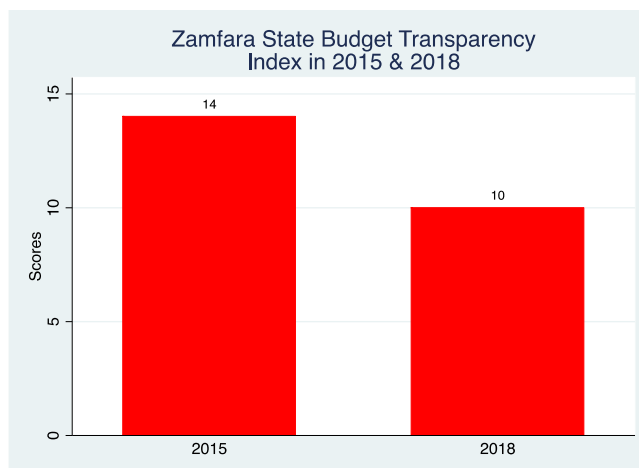
### **Procurement Process**

To improve the entire procurement process, the following should be done:

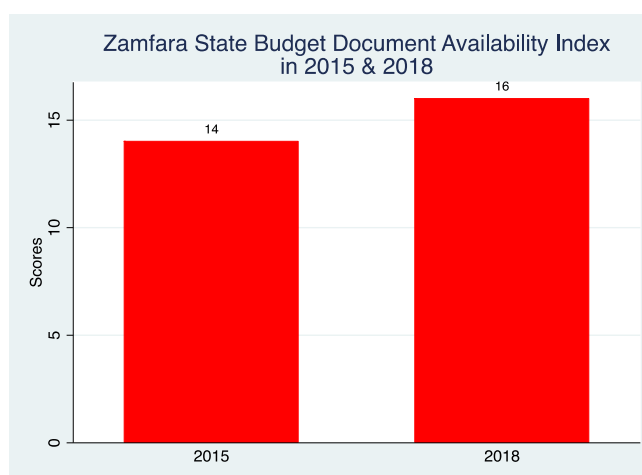
- The Yobe State Bureau for Public Procurement Office should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil society.

## **Zamfara State**

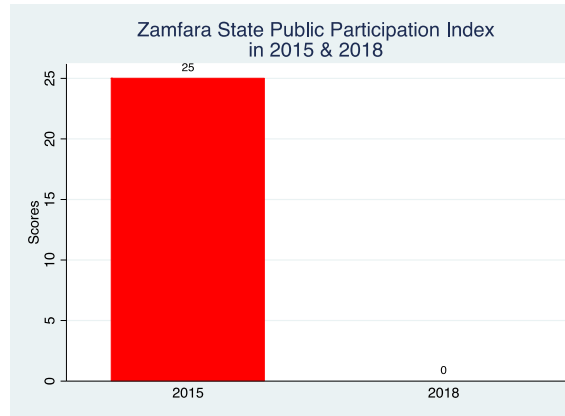
## Findings



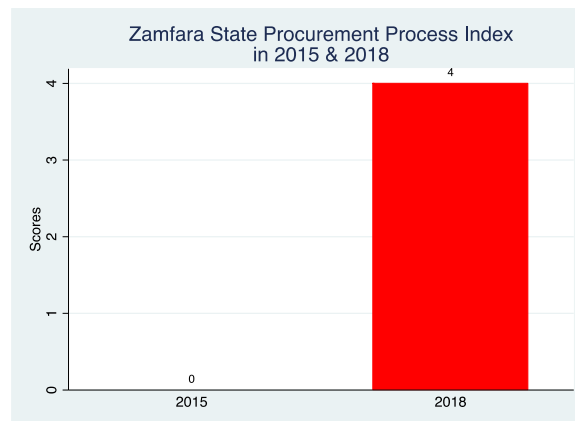
Zamfara state scores 10 out of 100 on the State Budget Transparency Index. There is little change compared to 2015. The following are specific findings for each of the three sub-indices:



- **Public access to budget documents:** Zamfara state scores 16 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular, State Medium-Term Expenditure Framework/Fiscal Strategy Paper, State Draft Budget Estimates and Votes, State Appropriation Law, State Quarterly Reports, State Mid-Year Review, State Accountant General's Report, and State Auditor-General's Report are produced for internal use. The Citizen's Budget isn't produced at all.



- Public participation in the budget process:** Citizens and CSOs in Zamfara state have no spaces for the public to be involved in the budget process with a score of 0 out of 100. The limited spaces for public participation during **budget approval** and **execution** in 2015 no longer exist in 2018. The executive, SHoA, and Auditor-General provide no spaces for public consultation.



- Public access to procurement information:** With a score of 4 out of 100, citizens have almost no access to procurement information in Zamfara state. Very few contracts are made public through the radio.

## Recommendations

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

### Budget Transparency

The Zamfara state government should implement the recommendations of the Fiscal Sustainability Plan and go one step further by publishing online that it currently produces for internal use only:

- State Budget Call Circular,
- State Medium-Term Expenditure Framework/Fiscal Strategy Paper,
- State Draft Budget Estimates and Votes,
- State Appropriation Law,
- State Quarterly Reports,
- State Mid-Year Review,

- State Accountant General's Report, and
- State Auditor-General's Report.

In addition to publishing these documents, the Zamfara State Ministry of Finance should make budget information accessible by producing and publishing a Citizen's Budget.

### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Zamfara state should do the following:

- Open the budget formulation process to all constituencies; establish effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates and Votes; and clearly articulate what the government expects to do with these inputs.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented and publish reports on how these inputs are used.

Similarly, the Zamfara State House of Assembly should do the following:

- Provide spaces for the public to testify during budget approval.
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Establish practical mechanisms for the public to submit inputs on what should be audited.

### **Procurement Process**

To improve the entire procurement process, the following should be done:

- The Zamfara State House of Assembly should enact a procurement law to establish a Public Procurement Bureau.

The Bureau should publish procurement awards and justification of awards for all community projects, and have a complaints review mechanism. This body should manage the procurement process for all MDAs and include representatives from the private sector and civil soci