

**NIGERIAN
STATES
BUDGET
TRANSPARENCY
SURVEY**

**2015
REPORT**

NIGERIA: 36 STATES



State Summaries

1. Abia State

Findings

Abia state scores 18 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Abia state scores 16 out of 100 on the State Budget Document Availability Index. While most documents are produced in the state, only the Accountant General's Report and Auditor-General's Report are publicly available on request.
- **Public participation in the budget process:** Citizens and CSOs in Abia state have limited spaces for the public to be involved in the budget process with a score of 14 out of 100. During the **budget formulation** stage, the Ministry of Youth Development and Ministry of Women & Social Development invite some constituencies with disabilities to provide inputs on the State Draft Estimates. However, the government doesn't clearly articulate how these inputs are used. The **budget approval** process is closed to the public. Both the **budget execution** and **auditing** process have no open spaces for public scrutiny.
- **Public access to procurement information:** With a score of 30 out of 100, citizens have minimal access to procurement information in Abia state. Tenders in Abia state are publicly opened after the bidding process is closed. The procurement decisions with justification of each award 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 government can easily improve budget transparency in Abia state by publishing online and in a timely manner the following documents that it already produces:

- Request for submission of Budget Circulars from Ministries, Departments, Agencies and Parastatals
- Abia State Budget along with Abia State Medium Term Expenditure Framework and the Abia State Draft Budget votes

- Abia State Budget Appropriation Law
- Abia State Quarterly Reports
- Abia State Mid-Year Review

In addition to publishing these documents, the Budget Office in the Abia State Planning Commission should partner with CSOs in the state to develop a Citizen's Budget.

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 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 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 government should introduce a law in the SHoA establishing a Tenders Board that would oversee the whole procurement process along with a procurement complaint board that manages an alternative dispute resolution mechanism.
- The official gazette, including procurement awards and justification of awards for all community projects, should be publicly available at no charge.
- Enact State Fiscal Responsibility Law.
- Establish state procurement body.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

2. Adamawa State

Findings

Adamawa state scores 39 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Adamawa state scores 56 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular, State Draft Budget Estimates, and State Budget Appropriation Law are publicly available on request. Citizens have access to all documents in both the budget formulation and approval stages that can serve as a basis to monitor how the government is executing the budget; however, none of the budget execution documents are publicly available. Quarterly Reports are produced for internal use only while the Mid-Year Review, Accountant General's Report, and Auditor-General's Report are not produced at all.
- **Public participation in the budget process:** Citizens and CSOs in Adamawa state have limited spaces for to be involved in the budget process with a score of 14 out of 100. During the **budget formulation** stage, the government provides no spaces for the public to provide inputs on the State Draft Estimates. Few committee hearings on the budget are opened to the public, with only some committees publishing reports during the **budget approval** process. In the **auditing** process, citizens have no open spaces for public scrutiny.
- **Public access to procurement information:** With a score of 27 out of 100, citizens have limited access to procurement information in Adamawa state. The Public Procurement Law 2013 regulates the entire procurement process and established the State Tenders Board. Tenders in Adamawa state are publicly opened, with some delay, after the bidding process is closed. Few procurement decisions are available to citizens.

Recommendations

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

Budget Transparency

The government can increase budget transparency in Adamawa state by publishing online and in a timely manner the following documents that are already produced:

- Adamawa State Quarterly Reports

The Permanent Secretary Budget Office of Adamawa state should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.

- Produce and publish the Mid-Year Review, Accountant General's Report, and Auditor-General's Report.

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 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 all committee hearings on the budget to the public where citizens and CSOs can testify.
- Open 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 Tenders Board should establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Tenders Board should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

3. Akwa Ibom State

Findings

Akwa Ibom state scores 22 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Akwa Ibom state scores 7 out of 100 on the State Budget Document Availability Index. While most documents are produced in the state, not a single document is publicly available.
- **Public participation in the budget process:** Citizens and CSOs in Akwa Ibom state have moderate spaces to be involved in the budget process with a score of 50 out of 100. During the **budget formulation** stage, the Akwa Ibom government invites citizens through state radio and television to attend town halls to provide inputs on the State Draft Estimates. The **budget approval** process is open to the public but no committees publish reports. The Akwa Ibom government publishes a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs. Town hall meetings are also implemented throughout the **budget execution** process to solicit inputs on how to improve the way the government executes the budget. In the **auditing** processes, citizens have no open spaces for public scrutiny.
- **Public access to procurement information:** With a score of 30 out of 100, citizens have limited access to procurement information in Akwa Ibom. Tenders in Akwa Ibom state are publicly opened after the bidding process is closed. The procurement decisions with a justification of each award 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 government can easily improve budget transparency in Akwa Ibom state by publishing online and in a timely manner the following documents that are already produced:

- Akwa Ibom State of Nigeria Budget Preparation and Submission of Call Circular
- Akwa Ibom State Chart of Account along with Government of Akwa Ibom State of Nigeria Medium Term Expenditure Framework
- Akwa Ibom State Budget Appropriation Law
- Quarterly Budget Performance Report
- Review of Performance Recurrent/Capital Expenditure
- Report of the Accountant General on the Accounts of Akwa Ibom State
- Report of the Auditor-General on the Accounts of Akwa Ibom State

In addition to publishing these documents, the Akwa Ibom State Budget Office should partner with CSOs in the state to develop a Citizen's Budget.

Public Participation

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

- Specifically invite vulnerable groups to town hall meetings and clearly articulate what the government intends to do with their inputs for the budget.
- Ensure that the mechanisms for the public to provide inputs on how the budget is being implemented are more accessible, and publish reports on how these inputs are used.

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

- Facilitate open committee hearings on the specific sectors where citizens and CSOs can testify, and publish committee reports.
- 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 executive should introduce a bill in the SHoA to establish a Due Process body.
- A Tenders Board should be established to guide bidding and awards processes.
- There should be a procurement complaints body to manage all complaints arising from the procurement process in the state.
- Publish justification of awards and all community projects on the notice boards of MDAs.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

4. Anambra State

Findings

Anambra state scores 27 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Anambra state scores 20 out of 100 on the State Budget Document Availability Index. Only the State Budget Call Circular was published on the notice boards of ministries in the state. The Citizen's Budget and Quarterly Reports are the only documents that are not produced at all. The remaining documents are produced for internal use only.

- **Public participation in the budget process:** Citizens and CSOs in Anambra state have limited spaces to be involved in the budget process with a score of 39 out of 100. During the **budget formulation** stage, the Anambra State Ministry of Economic Planning and Budgeting holds annual participatory budgeting hearings to provide inputs on the State Draft Estimates. The Guidelines for Participatory Budgeting in Anambra State dictates what mechanisms the government develops to solicit inputs and publishes report on how these inputs were used. The **budget approval** process is open to the public, but no committees publish reports. The Anambra governor publishes a list of some beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs throughout the **budget execution** process. In the **auditing** process, citizens have no open spaces for public scrutiny.
- **Public access to procurement information:** With a score of 37 out of 100, citizens have limited access to procurement information in Anambra. The Anambra State Public Procurement Law 2011 regulates the entire procurement process and established the State Council on 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 government can easily increase budget transparency in Anambra state by publishing online and in a timely manner the following documents that are already produced:

- Anambra State Draft Recurrent & Capital Estimates
- Anambra State of Nigeria Appropriation Law
- Anambra State of Nigeria, Mid-Year Review of Capital Implementation
- Anambra State Report of the Accountant General with Financial Statements
- Report of the State Auditor-General on the Accounts of the Anambra State of Nigeria

In addition to publishing these documents, the Anambra State Ministry of Economic Planning and Budgeting should partner with CSOs in the state to develop a Citizen's Budget.

Public Participation

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

- Publish a report on how the inputs during the participatory budgeting spaces are taken into account to formulate the State Draft Estimates.
- 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 Anambra State House of Assembly should do the following:

- Open committee hearings on the specific sectors to the public where citizens and CSOs can testify, and publish committee reports.
- 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 processes, the following should be done:

- The State Council on Public Procurement should establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Council on Public Procurement should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

5. Bauchi State

Findings

Bauchi state scores 14 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Bauchi state scores 11 out of 100 on the State Budget Document Availability Index. While most documents are produced in the state, not a single document is publicly available. Only the Citizen's Budget and Auditor-General's Report are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Bauchi state have limited spaces to be involved in the budget process with a score of 14 out of 100. During the **budget formulation** stage, the public is essentially closed out of this process. The **budget approval** process is open to the public to attend some committee hearings but no committees publish reports. Both the **budget execution** and **auditing** processes are closed off to public scrutiny.
- **Public access to procurement information:** With a score of 23 out of 100, citizens have limited access to procurement information in Bauchi. The Bauchi State Public Procurement Law regulates the entire procurement process and established the Bauchi

State Budget Monitoring, Price Intelligence, and Public Procurement Unit. Tenders in Bauchi state are publicly opened with some delay after the bidding process is closed.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Bauchi state by publishing online and in a timely manner the following documents that are already produced:

- Bauchi State Call Circular
- Bauchi State Draft Estimates along with Bauchi State Medium Term Sector Strategy
- Bauchi State Budget Appropriation Law
- Quarterly Reports
- Mid-Year Review
- Accountant General Report

In addition to publishing these documents, the Bauchi State Budget Monitoring Office should partner with CSOs in the state to develop a Citizen's Budget. The Auditor-General should produce and publish an annual report on the budget.

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 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 all committee hearings on the specific sectors to the public where citizens and CSOs can testify and publish committee reports.
- Hold public hearings on the Auditor-General's Report.

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 processes, the following should be done:

- The Bauchi State Budget Monitoring, Price Intelligence, and Public Procurement Unit should establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Bauchi State Budget Monitoring, Price Intelligence, and Public Procurement Unit should publish all procurement decisions, along with their justifications, and for all community projects, according to the State Procurement Law 2011.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

6. Bayelsa State

Findings

Bayelsa state scores 29 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Bayelsa state scores 45 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular, State Draft Budget Estimates, and State Budget Appropriation Law are publicly available on request. Citizens have access to all documents in both the budget formulation and approval stages that can serve as a basis to monitor how the government is executing the budget; however, none of the budget execution documents (Citizen's budget, quarterly budget implementation reports, Mid-Year Reviews, Accountant-General's Report, and Auditor-General's report) are publicly available. The Accountant General's Report and Auditor-General's Report are only produced for internal use, while the Citizen's Budget, Quarterly Reports, and a Mid-Year Review are not produced at all.
- **Public participation in the budget process:** Citizens and CSOs in Bayelsa state have absolutely no spaces to be involved in the budget process with a score of 0 out of 100.
- **Public access to procurement information:** With a score of 23 out of 100, citizens have limited access to procurement information in Bayelsa. The Bayelsa State Procurement Law 2009 regulates the entire procurement process and established the Bayelsa State Due Process Bureau. The Bayelsa State Due Process Bureau publishes all awarded contracts online.

Recommendations

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

Budget Transparency

The government can increase budget transparency in Bayelsa state by publishing online and in a timely manner the following documents that are already produced:

- Accountant General's Report
- Auditor-General's Report

The Ministry of Budget and Economic Planning of Bayelsa state should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Quarterly Reports and a Mid-Year Review on time.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 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 all committee hearings on the budget to public where citizens and CSOs can testify and publish reports on these hearings.
- 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 processes, the following should be done:

- The Bayelsa State Due Process Bureau should establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Bayelsa State Due Process Bureau should publish award justifications when awards are published online as well as community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

7. Benue State

Findings

Benue state scores 35 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Benue state scores 54 out of 100 on the State Budget Document Availability Index. The State Draft Budget Estimates and State Budget Appropriation Law are publicly available on request. Citizens have access to all documents in both the budget formulation and approval stages that can serve as a basis to monitor how the government is executing the budget; however, none of the budget execution documents are publicly available. The Budget Call Circular, Auditor-General's Report, Quarterly Reports, Mid-Year Review, and Accountant General's Report are only produced for internal use, while the Citizen's Budget is not produced.
- **Public participation in the budget process:** Citizens and CSOs in Benue state have limited spaces to be involved in the budget process with a score of 17 out of 100. During the **budget formulation** stage, the public is entirely kept out of this process. The **budget approval** process is open to the public but no committees publish reports. The Benue government publishes a list of some beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs throughout the **budget execution** process. In the **auditing** process, citizens have no space for public scrutiny.
- **Public access to procurement information:** With a score of 10 out of 100, citizens have almost no access to procurement information in Benue state.

Recommendations

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

Budget Transparency

The government can increase budget transparency in Benue state by publishing online and in a timely manner the following documents that are already produced:

- Request For Submission of Budget Estimates From Ministries, Departments, and Agencies
- Benue State Quarterly Review

- Mid-Year Review
- Benue State of Nigeria Report of the Accountant General
- Auditor-General's Report

The Budget Office of the Ministry of Finance of Benue state should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Publish the Auditor-General's Report.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the Benue state government 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 clearly articulate what the government expects to do with these inputs.
- 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 all committee hearings on the budget to the public where citizens and CSOs can testify and publish committee reports.
- 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 processes, the following should be done:

- The government should enact a law to establish a Fiscal Responsibility Management board that oversees the whole procurement process and a procurement complaint board that manages an alternative dispute resolution mechanism.
- Publish justification for awards and for all community projects on the notice boards of MDAs.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

8. Borno State

Findings

Borno state scores 10 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Borno state scores 13 out of 100 on the State Budget Document Availability Index. While most documents are produced in the state, not a single document is publicly available.
- **Public participation in the budget process:** Citizens and CSOs in Borno state have no space for to be involved in the budget process with a score of 0 out of 100.
- **Public access to procurement information:** With a score of 17 out of 100, citizens have minimal access to procurement information in Borno. Tenders in Borno state are publicly opened with significant delays after the bidding process is closed.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Borno state by publishing online and in a timely manner the following documents that are already produced:

- Budget Estimates from Ministries, Departments, and Agencies
- State Draft Estimates
- State Budget Appropriation Law
- Borno State Quarterly Reports
- Borno State Mid Year Review

The Ministry of Budget and Planning of Borno state should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Quarterly Reports, Mid-Year Review, Accountant General's Report, and 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 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 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 processes, the following should be done:

- The government should introduce a law in the SHoA establishing a tenders board that oversees the whole procurement process and a procurement complaint board that manages an alternative dispute resolution mechanism.
- The government should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

9. Cross River State

Findings

Cross River state scores 73 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Cross River state scores 77 out of 100 on the State Budget Document Availability Index, ranked number one of all states. The State Budget Call Circular, State Draft Budget Estimates, Citizen's Budget, Quarterly Reports, and Auditor-General's Report are all publicly available online. Citizens have access to at least one document in each phase of the budget cycle that can serve as a basis to monitor how the government spends public funds throughout the budget process. The State Budget Appropriation Law, Mid-Year Review, and Accountant General's Report are only produced for internal use.

- **Public participation in the budget process:** Citizens and CSOs in Cross River state have significant spaces to be involved in the budget process with a score of 78 out of 100. During the **budget formulation** stage, the Ministry of Local Government Affairs in Cross River state maintains budget consultation forums where a wide variety of organizations are invited. The Cross River State House of Assembly opens all committee hearings on the **budget approval** process to citizens, with committees publishing reports on these hearings. The Department of Projects Monitoring and Evaluation establishes a mechanism to solicit inputs during the **budget execution** process. In the **auditing** process, citizens have no open space for public scrutiny.
- **Public access to procurement information:** With a score of 63 out of 100, citizens have moderate access to procurement information in Cross River state. The Cross River State of Nigeria Public Procurement Act of 2011 regulates the entire procurement process and establishes the Due Process Bureau. Tenders in Cross River state are publicly opened after the bidding process is closed. Procurement awards are published online. The Due Process Bureau has a procurement complaint board with alternative dispute resolution mechanisms.

Recommendations

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

Budget Transparency

The governor can increase budget transparency in Cross River state by publishing online and in a timely manner the following documents that are already produced:

- Cross River State Appropriation Law within three months of enactment by the State House of Assembly
- The State Mid-Year Review annually by 30 September
- Accountant General's Report on time

Public Participation

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

- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Ensure that the mechanisms for the public to provide inputs on how the budget is being implemented are more accessible.

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

- Improve the committee hearing reports by including written and spoken testimony presented, not just contentious issues.

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 processes, the following should be done:

- The Due Process Bureau should be granted more powers to be single procurement authority and publish all contract guidance documents per award.
- The Due Process Bureau should publish justification of each award online.
- The Due Process Bureau should publish procurement complaints review body decisions within 30 days of reaching such decision.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

10. Delta State

Findings

Delta state scores 30 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Delta state scores 32 out of 100 on the State Budget Document Availability Index. The State Draft Budget Estimates are publicly available online, while the Auditor-General's Report is available on request. Citizens have access to all documents in the budget formulation stage that can serve as a basis to monitor how the government is executing the budget; however, none of the budget execution documents are publicly available. The State Budget Call Circular, State Budget Appropriation Law, Quarterly Reports, Mid-Year Review, and Accountant General's report are produced for internal use only.
- **Public participation in the budget process:** Citizens and CSOs in Delta state have minimal space to be involved in the budget process with a score of 39 out of 100. During the **budget formulation** stage, the state government with the help of the United Nations Development Programme (UNDP) developed information centers where citizens can provide inputs on the State Draft Estimates. The Delta State House of Assembly opens some committee hearings on **budget approval** process. The UNDP Information Centers are also used to solicit inputs during the **budget execution** process. The Office of the

State Auditor-General of Delta State maintains its own separate website where citizens can submit an “Audit Alarm” to facilitate their role as the “watch-dog of the resources of the public held on trust by the Government.”

- **Public access to procurement information:** With a score of 17 out of 100, citizens have limited access to procurement information in Delta state. The Delta State Fiscal Responsibility Law of 2008 regulates the entire procurement process and established the Due Process 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 government can increase budget transparency in Delta state by publishing online and in a timely manner the following documents that are already produced:

- Guidelines for the Preparation of the Delta State Budget
- State Budget Appropriation Law
- Delta State Government Quarterly Reports
- Delta State Mid-Year Budget Performance by MDAs
- Delta State Government Accountant General Report

In addition to publishing these documents, the Delta State Budget Office should partner with CSOs in the state to develop a Citizen’s Budget.

Public Participation

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

- Promote the UNDP Information Centers as a way for all citizens to provide inputs on what should be included in the budget; clearly articulate what the government expects to do with these inputs; and develop a report on how these inputs were used in both the formulation and the execution phases of the budget.
- Publish a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs.
- Constitute the state public procurement body.

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

- Open all committee hearings on the budget to public where citizens and CSOs can testify, and publish reports on these hearings.

Lastly, the Auditor-General should do the following:

- Promote the “Audit Alarms” throughout the state.

Procurement Process

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

- The Due Process Office should be granted more powers to be single procurement authority and publish all contract guidance documents per award.
- The Due Process Office should promote the State Public Complaints Bureau Office to ensure that procurement complaints are adequately addressed.
- The Due Process Office should publish awarded contracts along with justifications of each award and community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

11. Ebonyi State

Findings

Ebonyi state scores 20 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Ebonyi state scores 19 out of 100 on State Budget Document Availability Index. The State Budget Call Circular, Accountant General’s Report, and Auditor-General’s Report are publicly available on request. Citizens have access to all documents in the budget formulation, execution, and auditing stages. The State Draft Estimates, State Budget Appropriation Law, Quarterly Reports, and Mid-Year Review are only produced for internal use.
- **Public participation in the budget process:** Citizens and CSOs in Ebonyi state have limited space to be involved in the budget process with a score of 28 out of 100. During the **budget formulation** stage, citizens are essentially shut out from providing inputs for the State Draft Estimates. The Ebonyi State House of Assembly opens some committee hearings on the **budget approval** process. Both the **budget execution** and **auditing** processes have no open spaces for public scrutiny.
- **Public access to procurement information:** With a score of 13 out of 100, citizens have limited access to procurement information in Ebonyi state. The State Tenders Board is in charge of 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 government can increase budget transparency in Ebonyi state by publishing online and in a timely manner the following documents that are already produced:

- Approved Estimates of Ebonyi State Government of Nigeria
- Ebonyi State Budget Appropriation Law
- Ebonyi State Government Budget Performance Review
- Ebonyi State Government Mid-Year Budget Performance Review

In addition to publishing the documents that Ebonyi state already produces for internal use, the Ebonyi State Budget Office should partner with CSOs in the state to develop a Citizen's Budget.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 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:

- Open all committee hearings on the budget to public where citizens and CSOs can testify, and publish reports on these hearings.

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 processes, the following should be done:

- The government should introduce a law in the SHoA establishing a tenders board that oversees the whole procurement process and a procurement complaint board that manages an alternative dispute resolution mechanism.
- The government should publish all procurement decisions along with their justifications and all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

12. Edo State

Findings

Edo state scores 8 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Edo state scores 11 out of 100 on the State Budget Document Availability Index. While most documents are produced in the state, not a single document is publicly available.
- **Public participation in the budget process:** Citizens and CSOs in Edo state have almost no space to be involved in the budget process with a score of 3 out of 100.
- **Public access to procurement information:** With a score of 10 out of 100, citizens have very limited access to procurement information in Edo. The Edo State Public Procurement Law of 2012 regulates the entire procurement process and established the Public Procurement Agency. The state government publishes some awarded contracts online.

Recommendations

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

Budget Transparency

The state executive can easily increase budget transparency in Edo state by publishing online and in a timely manner the following documents:

- Call Circular for 2014 Budget Preparation
- Proposed Appropriation Bill Edo State of Nigeria and Edo State Medium Term Fiscal Strategy Paper
- Proposed Appropriation Law, Edo State of Nigeria
- Budget Performance Reports
- Mid-Year Budget Performance Report
- Accountant General's Report
- Report of the Auditor-General of Edo State on the Accounts of Government of Edo State of Nigeria

In addition to publishing these documents, the Ministry of Budget, Planning and Economic Development should partner with CSOs in the state to develop a Citizen's Budget.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 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:

- Hold open committee hearings on the budget for the public where citizens and CSOs can testify, and publish reports on these hearings.
- hold public hearings on the Auditor-General's Report.

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 processes, the following should be done:

- The executive should ensure that the Edo State Public Procurement Law is available to citizens.
- The government should give the Public Procurement Agency the resources necessary to fulfill its duty and establish a procurement complaint board that manages an alternative dispute mechanism.
- The executive should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

13. Ekiti State

Findings

Ekiti state scores 79 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Ekiti state scores 75 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular, State Draft Budget Estimates, State Budget Appropriation Law, Quarterly Reports, Accountant General's Report, and Auditor-General's Report are all publicly available on request. Citizens have access to at least one document in each phase of the budget cycle that can serve as a basis to monitor how the government spends public funds throughout the budget process. The Citizen's Budget and Mid-Year Review and are not produced at all.
- **Public participation in the budget process:** Citizens and CSOs in Ekiti state have extensive spaces to be involved in the budget process with a score of 78 out of 100. During the **budget formulation** stage, the Ministry of Budget and Economic Planning of Ekiti state hold town hall meetings to solicit inputs for the State Draft Estimates. The Ekiti House of Assembly opens all committee hearings on **budget approval** process to citizens with committees publishing reports on these hearings. The Result-Based Budget Monitoring & Evaluation Procedure Manual establishes a mechanism to solicit inputs during the **budget execution** process. In the **auditing** processes, citizens have no open spaces for public scrutiny.
- **Public access to procurement information:** With a score of 100 out of 100, citizens have extensive access to procurement information in Ekiti state. The Ekiti State Bureau of Public Procurement Law of 2010 regulates the entire procurement process and established the Ekiti State Bureau of Public Procurement. Tenders in Ekiti state are publicly opened after the bidding process is closed. Procurement awards with their justification are published online. The Ekiti State Bureau of Public Procurement has a procurement complaint board with alternative dispute resolution mechanisms.

Recommendations

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

Budget Transparency

The government can increase budget transparency in Ekiti state by publishing all budget documents online and in a timely manner.

In addition to publishing these documents, the Ministry of Budget and Economic Planning should partner with CSOs in the state to develop a Citizen's Budget.

Public Participation

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

- Introduce a bill to ensure that participation in the budget formulation process is institutionalized.
- Publish a report detailing how inputs were used in the State Draft Budget Estimates.

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

- 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.

14. Enugu State

Findings

Enugu state scores 28 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Enugu state scores 19 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular is publicly available on request. The State Draft Estimates, State Budget Appropriation Law, Mid-Year Review, Accountant General's Report, and Auditor-General's Report are only produced for internal use, while the Citizen's Budget and Quarterly Reports are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Enugu state have a limited space to be involved in the budget process with a score of 36 out of 100. During the **budget formulation** stage, the Ministry of Rural Development has a Visit Every Community mandate to solicit inputs for the State Draft Estimates. The Enugu State House of Assembly committees hold public hearings on the **budget approval** process. Both the **budget execution** and **auditing** process have no open spaces for public scrutiny.
- **Public access to procurement information:** With a score of 47 out of 100, citizens have minimal access to procurement information in Enugu state. The Enugu State Public Procurement Law of 2010 regulates the procurement process and established the Due Process 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 government can increase budget transparency in Enugu state by publishing online and in a timely manner the following documents that are already produced:

- Enugu State Draft Budget Estimates along with Enugu State Medium Term Sector Strategy
- Enugu State Budget Appropriation Law
- Enugu State 2013 Mid-Term Budget Review
- Enugu State of Nigeria: Report of the Accountant General Financial Statements
- Report of the Auditor-General on the Account of the Government of Enugu State of Nigeria

The Ministry of Budget & Planning of Enugu state should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Quarterly Reports.

Public Participation

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

- Ensure that Visit Every Community is an effective mechanism to solicit the public's inputs on what should be included in the budget; and publish a report on how inputs are used in the State Draft Estimates.
- 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 along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to the public where citizens and CSOs can testify and publish reports on these hearings.

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 processes, the following should be done:

- The Due Process Office should establish procurement complaint board that manages an alternative dispute resolution mechanism.
- The Due Process Office should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

15. Gombe State

Findings

Gombe state scores 21 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Gombe state scores 27 out of 100 on the State Budget Document Availability Index. The State Draft Estimates is publicly available on request. The State Budget Call Circular, State Budget Appropriation Law, Accountant General's Report, and Auditor-General's Report are produced for internal use only. The Quarterly Reports are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Gombe state have no space to be involved in the budget process with a score of 0 out of 100.
- **Public access to procurement information:** With a score of 30 out of 100, citizens have minimal access to procurement information in Gombe. The Due Process Office of Gombe regulates the procurement process. Tenders are publicly opened after the bidding process is closed.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Gombe state by publishing online and in a timely manner the following documents:

- Request for Submission of Budget Estimates to MDAs
- Gombe State Appropriation Law
- Report of the Accountant General
- Report of the Auditor-General on the Accounts of the Government of Gombe State

The Ministry of Budget & Planning of Gombe state should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Quarterly Reports and 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 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 along with reports on how these inputs are used.

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

- Open committee hearings on the budget to public where citizens and CSOs can testify and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should ensure that the Due Process Guideline is enacted into law.
- The government should give the Due Process Office the authority to regulate the entire procurement process in the state, provide the resources necessary to fulfill its duty, and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Due Process Office should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

16. Imo State

Findings

Imo state scores 15 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Imo state scores 13 out of 100 on the State Budget Document Availability Index. While most key budget documents are produced in the state, not a single one is published. The State Budget Call Circular, State Draft Budget Estimates, State Budget Appropriation Law, Accountant General's Report, and Auditor-General's Report are produced for internal use while the Citizen's Budget and Mid-Year Review are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Imo state have limited space to be involved in the budget process with a score of 19 out of 100. During the **budget formulation** stage, the public is essentially kept out from providing inputs. The Imo State House of Assembly holds committee hearings on **budget approval** process. In conjunction with Local Government Areas, town hall meetings are held during the **budget execution** process to assess how public works projects are implemented. The **auditing** process has no open space for public scrutiny.
- **Public access to procurement information:** With a score of 17 out of 100, citizens have limited access to procurement information in Imo state. The Imo State Public Procurement Law of 2010 created the Bureau of Public Procurement, which regulates the procurement process in the state.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Imo state by publishing online and in a timely manner the following documents that are already produced:

- Call Circular for Submission of Proposals
- State Draft Budget Estimates along with 4-year Rescue Development Plan
- Imo State Enacted Budget
- Imo State Budget Performance Reports
- Imo State Financial Statements
- Annual Report of the Auditor-General on the Accounts of the Govt. of Imo State of Nigeria

The Budget Directorate of Imo state should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Mid-Year Review.

Public Participation

To effectively take advantage of the experience of CSOs and citizens, the government of 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 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:

- Open all committee hearings on the budget to the public where citizens and CSOs can testify, and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should give the Bureau of Public Procurement the authority to regulate the entire procurement process in the state and provide the resources necessary to fulfill its duty.
- Establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Bureau of Public Procurement should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

17. Jigawa State

Findings

Jigawa state scores 49 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Jigawa state scores 44 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular and State Budget Appropriation Law are publicly available on request while the State Draft Budget

Estimates are available online. Citizens have access to all documents in the formulation and approval stages of the budget cycle that can serve as a basis to monitor how the government spends public funds. Both the Accountant General's and Auditor-General's Reports are produced for internal use only while the Citizen's Budget, Quarterly Reports, and Mid-Year Review are not produced at all.

- **Public participation in the budget process:** Citizens and CSOs in Jigawa state have moderate spaces to be involved in the budget process with a score of 47 out of 100. During the **budget formulation** stage, the Jigawa state Economic Empowerment Programme hosts the Talakawa Summit to solicit inputs from the disabled community for the State Draft Estimates. The Jigawa State House of Assembly opens all committee hearings on the **budget approval** process to citizens. Both the **budget execution** and **auditing** process have no open spaces for public scrutiny.
- **Public access to procurement information:** With a score of 70 out of 100, citizens have significant access to procurement information in Jigawa state. The Jigawa Due Process & Project Monitoring Bureau Amendment Law of 2012 regulates the entire procurement process and established the Jigawa State Government Due Process & Project Monitoring Bureau. Tenders in Jigawa state are publicly opened after the bidding process is closed. Procurement awards are published online. The Jigawa State Government Due Process & Project Monitoring Bureau publishes quarterly reports on the implementation of projects including the contractor, amounts disbursed, and project completion rate.

Recommendations

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

Budget Transparency

The government can increase budget transparency in Jigawa state by publishing online and in a timely manner the following documents online that are already produced:

- Accountant-General's Report
- Auditor-General's Report

The Jigawa State Directorate of Budget & Economic Planning should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Quarterly Reports and a Mid-Year Review on time.

Public Participation

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

- Publish reports on committee hearings.

Lastly, the Auditor-General should do the following:

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

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

18. Kaduna State

Findings

Kaduna state scores 9 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Kaduna state scores 11 out of 100 on the State Budget Document Availability Index. The Citizen's Budget is the only document that is not produced at all. The remaining documents are produced in the state but, not a single budget document is published.
- **Public participation in the budget process:** Citizens and CSOs in Kaduna state have limited space to be involved in the budget process with a score of 7 out of 100. During the **budget formulation** stage, the public is essentially closed off from providing inputs. The Kaduna State House of Assembly opens some committee hearings on **budget approval** process. The **budget execution** and **auditing** process have no open space for public scrutiny.
- **Public access to procurement information:** With a score of 3 out of 100, citizens have almost no access to procurement information in Kaduna. The Bureau of Budget Implementation, Monitoring and Price Intelligence issued the Manual on Government Procurement Policy in Kaduna State.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Kaduna state by publishing online and in a timely manner the following documents that are already produced:

- Call Circular on Proposed Indicative Envelopes
- Kaduna State Government Breakdown of Approved Capital and Recurrent Expenditure
- Kaduna State Appropriation Law
- Quarterly Reports
- Mid-Year Review
- Detailed Report of the Accountant General Kaduna State with Financial Statements
- Detailed Report of the Auditor-General Kaduna State with Financial Statements

The Kaduna State Ministry of Economic Planning should partner with CSOs in the state to develop a Citizen's Budget.

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 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:

- Open all committee hearings on the budget to the public where citizens and CSOs can testify and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should introduce a bill regulating the procurement process; establish a new Due Process Office with the authority to regulate the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- This new Due Process Office should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

19. Kano State

Findings

Kano state scores 22 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Kano state scores 17 out of 100 on the State Budget Document Availability Index. The Quarterly Reports and Mid-Year Review are publicly available on request. Citizens only have access to budget execution documents that can serve as a basis to monitor how the government spends public funds. The remaining reports are produced for internal use only, while only the Citizen's Budget is not produced.
- **Public participation in the budget process:** Citizens and CSOs in Kano state have limited spaces to be involved in the budget process with a score of 27 out of 100. During the **budget formulation** stage, the Kano State Ministry of Women Affairs and Social Development holds some consultations to solicit inputs for the State Draft Estimates. The Kano State House of Assembly opens all committee hearings on **budget approval** process to citizens and publishes detailed reports on these hearings. The Kano state government holds meetings during the **budget execution** process to solicit inputs on how to improve and releases a report. The **auditing** process has no open space for public scrutiny.
- **Public access to procurement information:** With a score of 10 out of 100, citizens have almost no access to procurement information in Kano state. Tenders in Kano state are publicly opened with a significant delay after the bidding process is closed.

Recommendations

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

Budget Transparency

The governor can increase budget transparency in Kano state by publishing online and in a timely manner the following documents that are already produced:

- Major Highlights of Budget of Economic Consolidation and Fiscal Discipline
- State Budget Appropriation Law
- Overview of Budget Implementation Reports

The Kano State Directorate of Budget & Economic Planning should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Quarterly Reports on time and a Mid-Year Review.

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; ensure that all citizens use effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates; 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.
- Expand on the practical mechanisms for the public to provide inputs on how the budget is being implemented.

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

- Open the committee hearings on the Auditor-General's Report.

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 processes, the following should be done:

- The government should introduce a bill regulating the procurement process; establish a new Due Process Office with the authority to regulate all the procurement processes in the state the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Due Process Office should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

20. Katsina State

Findings

Katsina state scores 7 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Katsina state scores 8 out of 100 on the State Budget Document Availability Index. Only the budget formulation and approval documents (State Budget Call Circular, State Draft Estimates, and State Budget Law) are produced, though none are publicly available. The remaining budget documents not produced at all.
- **Public participation in the budget process:** Citizens and CSOs in Katsina state have limited space to be involved in the budget process with a score of 8 out of 100. During the **budget formulation** stage, the public is essentially closed off from providing inputs. The Katsina State House of Assembly opens some committee hearings on **budget approval** process. The **budget execution** and **auditing** processes have no open space for public scrutiny.
- **Public access to procurement information:** With a score of 3 out of 100, citizens have almost no access to procurement information in Katsina. While there are no formal regulations on the procurement process in Katsina state, the financial instructions of Katsina State (1984 revised version) and the stores regulations (1968) regulate contracting and procurement procedures.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Katsina state by publishing online and in a timely manner the following documents that are already produced:

- Call Circular for Budget Preparation and Submission
- Proposed Estimates of Katsina State Government
- Approved Estimates of Katsina State Government

The Katsina State Department of Budget & Economic Planning should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Quarterly Reports, Mid-Year Review, Accountant-General's, and Auditor-General's Reports on time.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the Katsina state government 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 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:

- Open all committee hearings on the budget to the public where citizens and CSOs can testify, and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should introduce a bill regulating the procurement process; establish a Due Process Office with the authority to regulate the procurement process in the state and provide it with the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- This new Due Process Office should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

21. Kebbi State

Findings

Kebbi state scores 24 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Kebbi state scores 27 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular, Accountant General's Report, and Auditor-General's Report are all publicly available on request. Citizens have access to some budget formulation and execution documents that can serve as a basis to monitor how the government spends public funds. The remaining reports are produced for internal use only, while only the Citizen's Budget is not produced.
- **Public participation in the budget process:** Citizens and CSOs in Kebbi state have limited spaces to be involved in the budget process with a score of 22 out of 100. During the **budget formulation** stage, the Kebbi State Ministry of Women Affairs holds few consultations to solicit inputs for the State Draft Estimates. The Kebbi State House of Assembly opens few committee hearings on **budget approval** process to citizens. Both the **budget execution** and **auditing** process have no open space for public scrutiny.
- **Public access to procurement information:** With a score of 20 out of 100, citizens have limited access to procurement information in Kebbi state. The Procurement of Construction, Goods and Services Law of 2008 regulates the procurement process and established the State Tenders Board.

Recommendations

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

Budget Transparency

The government can increase budget transparency in Kebbi state by publishing online and in a timely manner the following documents that are already produced:

- Kebbi State of Nigeria Proposed Budget Estimates
- Kebbi State Budget Appropriation Law
- Quarterly Reports
- Kebbi State Mid-Year Review

The Kebbi State Ministry of Budget & Economic Planning should partner with CSOs in the state to develop a Citizen's Budget.

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; ensure that all citizens use effective mechanisms to solicit the public's inputs on what should be included in the State Draft Estimates; 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.
- Expand on the practical mechanisms for the public to provide inputs on how the budget is being implemented.

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

- Open all committee hearings on the budget to public where citizens and CSOs can testify and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should ensure that the Procurement of Construction, Goods and Services Law of 2008 is published; give the State Tenders Board the authority to regulate all the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Tenders Board should publish all procurement decisions along with their justifications for all community projects.
- Empower the Fiscal Responsibility Commission.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

22. Kogi State

Findings

Kogi state scores 12 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Kogi state scores 8 out of 100 on the State Budget Document Availability Index. The Citizen's Budget is the only document that is not produced at all. The remaining documents are produced in the state but, not a single budget document is published.
- **Public participation in the budget process:** Citizens and CSOs in Kogi state have little or no space to be involved in the budget process with a score of 6 out of 100. Only the Kogi State House of Assembly opens few committee hearings to the public during the **budget approval** process.
- **Public access to procurement information:** With a score of 30 out of 100, citizens have minimal access to procurement information in Kogi state. The State Tenders Board publishes requests for proposals in newspapers and opens the proposal documents immediately after the bidding process is closed.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Kogi state by publishing online and in a timely manner the following documents that are already produced:

- Request For Submission of Budget Estimates From MDAs
- Kogi State Draft Budget Estimates along with Kogi State Medium Term Expenditure Plan and Kogi State 2014 Draft Budget Volumes and Votes
- Kogi State Appropriation Act
- Kogi State Quarterly Budget Review
- Kogi State Mid-Year Review
- Kogi State Accountant General's Report on the Implementation of Appropriation Act
- Audited Reports of Kogi State for the period ending in December

The Kogi State Ministry of Budget & Planning of should partner with CSOs in to develop a Citizen's Budget.

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 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 along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to the public where citizens and CSOs can testify and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should ensure that the procurement law is published; give the State Tenders Board the authority to regulate the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Tenders Board should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

23. Kwara State

Findings

Kwara state scores 8 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Kwara state scores 8 out of 100 on the State Budget Document Availability Index. The Citizen's Budget is the only document that is not produced at all. The remaining documents are produced in the state but, not a single budget document is published.
- **Public participation in the budget process:** Citizens and CSOs in Kwara state have almost no space to be involved in the budget process with a score of 8 out of 100. Only

the Kwara State House of Assembly opens few committee hearings to the public during the **budget approval** stage.

- **Public access to procurement information:** With a score of 10 out of 100, citizens have limited access to procurement information in Kwara. The Tenders Board Office in the Ministry of Works and Transport regulate 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 governor can easily increase budget transparency in Kwara state by publishing online and in a timely manner the following documents that are already produced:

- Kwara State Government Budget Call Circular
- Recurrent and Capital Estimates of the Government of Kwara State
- Kwara State Budget Appropriation Law
- Kwara State Estimates Quarter Budget Performance for MDAs
- Kwara State Estimates Mid-Year Budget Performance for MDAs
- Report of the Accountant General, Kwara State with the Financial Statements for the Year Ended December 31st
- Audited Reports of Kwara State for the period ending December

The Kwara State Ministry of Budget & Planning of should partner with CSOs in to develop a Citizen's Budget. The Auditor-General should also publish its annual report on the budget.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the governor 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 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 along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to public where citizens and CSOs can testify and publish reports on these hearings.
- 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 processes, the following should be done:

- The governor should ensure that the procurement law is published; give the State Tenders Board the authority to regulate all the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute mechanism.
- The State Tenders Board should publish all procurement decisions along with their justifications and community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

24. Lagos State

Findings

Lagos state scores 60 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Lagos state scores 55 out of 100 on the State Budget Document Availability Index. The State Budget Appropriation Law, Quarterly Reports, and Auditor-General's Report are all publicly available online, while the Accountant General's Report is available on request. Citizens have access to all documents in approval, execution and auditing phases of the budget cycle that can serve as a basis to monitor how the government spends public funds throughout the budget process. The remaining budget documents are only produced for internal use, while the Citizen's Budget is not produced.
- **Public participation in the budget process:** Citizens and CSOs in Lagos state have extensive spaces to be involved in the budget process with a score of 78 out of 100. During the **budget formulation** stage, the Ministry of Economic Planning and Budget of Lagos state maintain budget consultation forums where a wide variety of organizations are invited to solicit inputs for the State Draft Estimates. The Lagos State House of Assembly opens all committee hearings on **budget approval** process to citizens. The Lagos state government continues these budget consultation forums during the **budget**

execution process and publishes reports on these inputs. In the **auditing** processes, the Auditor-General has established a mechanism to solicit inputs into the auditing scheme.

- **Public access to procurement information:** With a score of 60 out of 100, citizens have moderate access to procurement information in Lagos state. The Lagos State Public Procurement Law of 2011 regulates the entire procurement process and established the Lagos State Public Procurement Agency. Tenders in Lagos state are publicly opened after the bidding process is closed. Procurement awards are published online. Lagos State Public Procurement Agency has a procurement complaint board with alternative dispute resolution mechanisms.

Recommendations

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

Budget Transparency

The government can improve budget transparency in Lagos state by publishing online and in a timely manner these budget documents that it already produces:

- State Budget Call Circular
- State Draft Estimates

In addition to publishing these documents, the Ministry of Budget and Economic Planning should partner with CSOs in the state to develop a Citizen's Budget and publish it within three months of enacting the budget.

Public Participation

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

- Introduce a bill to ensure that participation in the budget formulation process is institutionalized.
- Expand the list of beneficiaries to include all projects, recipients of subsidies, social plans, and other targeted spending from MDAs
- Improve on the comprehensiveness of reports detailing how inputs were used in the State Draft Budget Estimates and budget execution.

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

- Publish a report on committee hearings on the budget
- Open the hearings on the Auditor-General's Report to the public.

Lastly, the Auditor-General should do the following:

- Ensure that citizens use practical mechanisms for the public to submit inputs on what should be audited.

Procurement Process

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

- The government should give the Lagos State Public Procurement Agency the sole authority to regulate the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Public Procurement Agency should publish their justifications when publishing awarded contracts online and for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

25. Nasarawa State

Findings

Nasarawa state scores 16 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Nasarawa state scores 18 out of 100 on the State Budget Document Availability Index. The State Budget Appropriation Law, Accountant-General's Report, and Auditor-General's Report are available on request. The majority of the remaining documents are produced but are not publicly available. The Citizen's Budget and Quarterly Reports are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Nasarawa state have limited spaces to be involved in the budget process with a score of 11 out of 100. The Nasarawa State House of Assembly opens few committee hearings to the public only during the **budget approval** stage.
- **Public access to procurement information:** With a score of 20 out of 100, citizens have limited access to procurement information in Nasarawa. The Nasarawa Tenders Board Office in the Ministry of Finance regulates the procurement process and publishes guidance documents for potential bidders.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Nasarawa state by publishing online and in a timely manner the following documents that are already produced:

- Nasarawa State Call Circular for Budget Estimates from Ministries, Departments and Agencies
- Nasarawa State Draft Budget Estimates with Nasarawa State Medium Term Expenditure Plan

The Nasarawa State Ministry of Finance & Economic Development should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish Quarterly Reports and a Mid-Year Review.

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 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 along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to public where citizens and CSOs can testify, and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should ensure that the procurement law is published; give the State Tenders Board the authority to regulate the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.

- The State Tenders Board should open bidding documents to the public immediately after the bidding process is closed.
- The State Tenders Board should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

26. Niger State

Findings

Niger state scores 27 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Niger state scores 25 out of 100 on the State Budget Document Availability Index. The State Budget Appropriation Law, Accountant General's Report, and Auditor-General's Report are available on request. The majority of the remaining documents are produced, but are not publicly available. The Citizen's Budget and Quarterly Reports are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Niger state have limited spaces to be involved in the budget process with a score of 39 out of 100. Citizens and CSOs are essentially shut out from the **budget formulation** process. The Niger State House of Assembly holds public committee hearings during the **budget approval** process. The government publishes a very limited list of beneficiaries of projects, subsidies, social plans, and targeted spending from MDAs during the **budget execution** process. Meanwhile, the **auditing** process is closed off to the public.
- **Public access to procurement information:** With a score of 23 out of 100, citizens have limited access to procurement information in Niger state. While there is no formal law regulating the procurement process, the Niger State Guideline for Economic and Due Process Document of 2007 established the Niger State Budget Implementation, Monitoring and Price Intelligence Unit to oversee the process. This Unit publishes guidance documents for potential bidders.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Niger state by publishing online and in a timely manner the following documents that are already produced:

- Niger State Call Circular for Budget Estimates
- Niger State Draft Budget Estimates along with Niger State Draft Budget Votes and State Vision: 2020
- Niger State Quarterly Performance Report
- Niger State Mid-Year Budget Performance Review
- Niger State Accountant General's Report
- Niger State Annual Report of the State Auditor-General

The Niger State Ministry of Finance & Economic Development should partner with CSOs in the state to develop 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 clearly articulate what the government expects to do with these inputs.
- Improve the comprehensiveness of the 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 along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to the public where citizens and CSOs can testify and publish reports on these hearings.

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 government should introduce a bill regulating the procurement process; give the Niger State Budget Implementation, Monitoring and Price Intelligence Unit the authority to regulate the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Niger State Budget Implementation, Monitoring and Price Intelligence Unit should open bidding documents to the public immediately after the bidding process is closed.

- The Niger State Budget Implementation, Monitoring and Price Intelligence Unit should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

27. Ogun State

Findings

Ogun state scores 24 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Ogun state scores 18 out of 100 on the State Budget Document Availability Index. The State Draft Estimates are available online, while the State Budget Call Circular and State Budget Appropriation Law are available on request. The majority of the remaining documents are produced, but are not publicly available. A Citizen's Budget is not produced.
- **Public participation in the budget process:** Citizens and CSOs in Ogun state have limited spaces to be involved in the budget process with a score of 44 out of 100. Citizens and CSOs are invited to few town hall meetings during the **budget formulation** process. The Ogun State House of Assembly opens most committee hearings to the public during the **budget approval** process. The government publishes a very sparse reports on how inputs were used during the **budget execution** process. Meanwhile, the **auditing** process is closed off to the public.
- **Public access to procurement information:** With a score of 17 out of 100, citizens have limited access to procurement information in Ogun state. Some MDAs publish information for potential bidders.

Recommendations

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

Budget Transparency

The government can easily improve budget transparency in Ogun state by publishing online and in a timely manner the following documents that are already produced:

- Ogun state Appropriation Law

- Ogun State Quarterly Review of Budget Performance Report
- Ogun State Half Year Budget Review of the Budget Performance
- Report of the Accountant General on the Accounts of the Government of Ogun State of Nigeria
- Ogun State Annual Report of the State Auditor-General Accounts of the Government of Ogun State of Nigeria

The Ogun State Ministry of Budget should partner with CSOs in the state to develop a Citizen's Budget.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 clearly articulate what the government expects to do with these inputs.
- Improve the detail of the list of beneficiaries of projects, subsidies, social plans, and other targeted spending from the MDAs.
- Establish practical mechanisms for the public to provide inputs on how the budget is being implemented along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to the public where citizens and CSOs can testify, and publish reports on these hearings.
- 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 processes, the following should be done:

- The governor should introduce a bill regulating the procurement process; establish a State Tenders Board to regulate all the procurement process in the state and provide the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- This new State Tenders Board should open bidding documents in public immediately after the bidding process is closed.
- This new State Tenders Board should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

28. Ondo State

Findings

Ondo state scores 39 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Ondo state scores 41 out of 100 on the State Budget Document Availability Index. The State Budget Appropriation Law is available online and the Accountant General's Report and Auditor-General's Report are available on request. The majority of the remaining documents are produced, but are not publicly available. A Citizen's Budget and Quarterly Reports are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Ondo state have minimal space to be involved in the budget process with a score of 44 out of 100. Few citizens and CSOs representing disadvantaged groups are invited to solicit inputs during the **budget formulation** process. The Ondo State House of Assembly opens most committee hearings to the public during the **budget approval** process. The government publishes a very limited list of beneficiaries of projects, subsidies, social plans, and targeted spending from MDAs during the **budget execution** process. Meanwhile, the **auditing** process is closed off to the public.
- **Public access to procurement information:** With a score of 33 out of 100, citizens have minimal access to procurement information in Ondo state. While there is no formal law regulating the procurement process, the Ondo State Project and Price Monitoring Unit regulates 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 government can easily increase budget transparency in Ondo state by publishing online and in a timely manner the following documents that are already produced:

- Advance Proposal & Draft Estimates
- Ondo State Budget Proposal
- Ondo State Mid-Year Appraisal

The Ondo State Ministry of Economic Planning and Budget should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish Quarterly Reports.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 clearly articulate what the government expects to do with these inputs.
- Improve the detail of the 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 along with reports on how these inputs are used.

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

- Publish reports on budget committee hearings.

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 processes, the following should be done:

- The government should introduce a bill regulating the procurement process; give the Ondo State Project and Price Monitoring Unit the authority to regulate all the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Ondo State Project and Price Monitoring Unit should open bidding documents to the public immediately after the bidding process is closed.
- The Ondo State Project and Price Monitoring Unit should publish all procurement decisions along with their justifications and community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

29. Osun State

Findings

Osun state scores 23 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Osun state scores 18 out of 100 on the State Budget Document Availability Index. The State Budget Appropriation Law is not published on time but is available on request. The majority of the remaining documents are produced but are not publicly available. A Citizen's Budget and Quarterly Reports are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Osun state have limited spaces to be involved in the budget process with a score of 25 out of 100. Few citizens and CSOs are invited to town hall meetings during the **budget formulation** process. The Osun State House of Assembly opens very few committee hearings to the public during the **budget approval** process. The governor has very few mechanisms to solicit inputs during the **budget execution** process. Meanwhile, the **auditing** process is closed off to the public.
- **Public access to procurement information:** With a score of 37 out of 100, citizens have minimal access to procurement information in Osun state. While there is no formal law regulating the procurement process, the Osun State Tenders Board regulates 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 government can easily increase budget transparency in Osun state by publishing online and in a timely manner the following documents that are already produced:

- Budget Call Circular Letter
- State Draft Budget Estimates along with the Medium Term Sector Strategy
- Osun state Appropriation Law
- State Mid-Year Review
- State Accountant General's Report
- State Auditor-General's Report

The Osun State Ministry of Finance, Budget, And Economic Planning should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish Quarterly Reports.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 clearly articulate what the government expects to do with these inputs.
- Improve the detail of the 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 along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to the public where citizens and CSOs can testify, and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should introduce a bill regulating the procurement process; give the State Tenders Board the authority to regulate the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Tenders Board should open bidding documents in public immediately after the bidding process is closed.
- The State Tenders Board should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

30. Oyo State

Findings

Oyo state scores 7 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Oyo state scores 8 out of 100 on the State Budget Document Availability Index. The Citizen's Budget is the only document that is not produced at all. The remaining documents are produced in the state but, not a single budget document is published.
- **Public participation in the budget process:** Citizens and CSOs in Oyo state have no space to be involved in the budget process with a score of 0 out of 100.
- **Public access to procurement information:** With a score of 10 out of 100, citizens have very limited access to procurement information in Oyo state. The Oyo State Public Procurement Law of 2010 regulates the procurement process and established the Oyo State Due Process 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 government can easily increase budget transparency in Oyo state by publishing online and in a timely manner the following documents that are already produced:

- State Budget Call Circular
- State Draft Budget Estimates along with State Medium Term Sector Strategy
- State Budget Appropriation Law
- State Quarterly Budget Review
- State Mid-Year Review
- State Accountant General's Report
- State Auditor-General's Report

The Oyo State Ministry of Economic Planning And Budget should partner with CSOs in the state to develop a Citizen's Budget.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 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 along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to the public where citizens and CSOs can testify and publish reports on these hearings.
- 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 processes, the following should be done:

- The government should give the Oyo State Due Process Office the authority to regulate the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Oyo State Due Process Office should open bidding documents in public immediately after the bidding process is closed.
- The Oyo State Due Process Office should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

31. Plateau State

Findings

Plateau state scores 12 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Plateau state scores 8 out of 100 on the State Budget Document Availability Index. While the majority of documents are produced, not a single document is publicly available. The Citizen's Budget, Accountant General's Report, and Auditor-General's Report are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Plateau state have no space to be involved in the budget process with a score of 0 out of 100.

- **Public access to procurement information:** With a score of 37 out of 100, citizens have minimal access to procurement information in Plateau state. While there is no formal law regulating the procurement process, the Plateau State Tenders Board regulates 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 government can easily improve budget transparency in Plateau state by publishing online and in a timely manner the following documents that are already produced:

- Call circular for the budget: submission of proposals, preparation, and guidelines
- Proposed Recurrent and Capital Estimates of the Government of Plateau State of Nigeria
- State Appropriation Law
- Plateau State: Quarterly Review
- Plateau State: Half-Year Review

The Plateau State Ministry of Finance and Economic Planning should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Accountant General's Report and Auditor-General's Report.

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 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 along with reports on how these inputs are used.

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

- Open all committee hearings on the budget to the public where citizens and CSOs can testify, and publish reports on these hearings.
- Hold public hearings on the Auditor-General's Report.

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 processes, the following should be done:

- The government should introduce a bill regulating the procurement process; establish an independent State Tenders Board to regulate the procurement process in the state and provide the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Tenders Board should open bidding documents in public immediately after the bidding process is closed.
- The State Tenders Board should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

32. Rivers State

Findings

Rivers state scores 24 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Rivers state scores 14 out of 100 on the State Budget Document Availability Index. While the majority of documents are produced, not a single document is publicly available. A Citizen's Budget, Quarterly Reports, and Mid-Year Review are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Rivers state have little or no space to be involved in the budget process with a score of 8 out of 100. The Auditor-General has some limited mechanisms to solicit inputs on what should be audited.
- **Public access to procurement information:** With a score of 70 out of 100, citizens have significant access to procurement information in Rivers state. The Rivers State Procurement Law of 2008 established the Rivers State Bureau on Public Procurement. This Bureau is the source of all bidding guidance documents and opens bids with a slight delay after the bidding process is closed. All procurement awards are published online. The Bureau has a fully functioning procurement complaint board that publishes all disputes online.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Rivers state by publishing online and in a timely manner the following documents that are already produced:

- Rivers State Budget Call Circular
- Rivers State Government Budget Draft Estimates
- Rivers State of Nigeria Appropriation Law
- Rivers State Government Report of the Accountant General with Financial Statements
- Report of the Auditor-General, Rivers State on the accounts of the government of Rivers State of Nigeria

The Rivers State Ministry of Finance and Economic Planning should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish the Quarterly Reports and Mid-Year Review.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 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 along with reports on how these inputs are used.

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

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

Lastly, the Auditor-General should do the following:

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

Procurement Process

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

- The State Tenders Board should open bidding documents in public immediately after the bidding process is closed.
- The State Tenders Board should publish justification for contracts awarded and for all community projects.

33. Sokoto State

Findings

Sokoto state scores 31 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Sokoto state scores 27 out of 100 on the State Budget Document Availability Index. The State Budget Appropriation Law is publicly available on request. The Citizen's Budget is the only document that is not produced at all. The remaining documents are produced in the state but, not a single budget document is published.
- **Public participation in the budget process:** Citizens and CSOs in Sokoto state have limited space to be involved in the budget process with a score of 22 out of 100. During the **budget formulation** process, the state government holds limited consultations to solicit inputs for the State Draft Estimates. The Sokoto State House of Assembly opens most committee hearings to the public during the **budget approval** process. Both the **budget execution** and **auditing** process are closed off to public scrutiny.
- **Public access to procurement information:** With a score of 53 out of 100, citizens have moderate access to procurement information in Sokoto. The Law on Bureau for Public Procurement and Price Intelligence of 2013 established the Due Process Office to regulate the procurement process. Tenders are opened immediately after the bidding process is closed.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Sokoto state by publishing online and in a timely manner the following documents that are already produced:

- Call Circular for Recurrent and Capital Estimates
- Sokoto State Proposed Recurrent and Capital Estimates
- Sokoto State of Nigeria Approved Budget
- Sokoto State Budget Review
- Sokoto State Mid-Year Review for Fiscal Appropriation Law

- Accountant General's Report
- Auditor-General's Report

The Sokoto State Ministry of Budget and Economic Planning should partner with CSOs in the state to develop a Citizen's Budget.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 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 along with reports on how these inputs are used.

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

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

Lastly, the Auditor-General should do the following:

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

Procurement Process

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

- The government should give the Due Process Office the authority to regulate the procurement process in the state and the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The Due Process Office should publish all procurement decisions along with their justifications for all community projects.
- Empower the Public Procurement Commission of the state.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

34. Taraba State

Findings

Taraba state scores 39 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Taraba state scores 37 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular and State Budget Appropriation Law are publicly available on request. The remaining documents are produced, but not publicly available. The Citizen's Budget, Quarterly Reports, and Mid-Year Review are not produced.
- **Public participation in the budget process:** Citizens and CSOs in Taraba state have limited spaces to be involved in the budget process with a score of 25 out of 100. Citizens and CSOs have minimal input to the **budget formulation** process. The Taraba State House of Assembly opens all committee hearings to the public during the **budget approval** stage. The government publishes a list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs during the **budget execution** process. Meanwhile, the **auditing** process is closed off to the public.
- **Public access to procurement information:** With a score of 67 out of 100, citizens have adequate access to procurement information in Taraba state. The Public Procurement Law of 2012 regulates the procurement process and established the State Bureau for Public Procurement. All bidding guidance documents are available from the Bureau. Tenders are opened immediately after the bidding process is closed. Awarded contracts are available on the notice boards of MDAs procuring the service.

Recommendations

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

Budget Transparency

The government can easily improve budget transparency in Taraba state by publishing online and in a timely manner the following documents that are already produced:

- State Draft Budget Estimates along with the Medium Term Sector Strategy
- State Accountant General's Report
- State Auditor-General's Report

The Taraba State Ministry of Finance, Budget, And Economic Planning should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Produce and publish Quarterly Reports and Mid-Year Review.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of 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 clearly articulate what the government expects to do with these inputs.
- Improve the detail of the 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 along with reports on how these inputs are used.

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

- Publish reports on committee hearings.
- 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 processes, the following should be done:

- The State Bureau for Public Procurement should establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Bureau for Public Procurement should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

35. Yobe State

Findings

Yobe state scores 25 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Yobe state scores 37 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular, State Budget

Appropriation Law, and Auditor-General's Report are publicly available on request. The Citizen's Budget is the only document that is not produced at all. The remaining documents are produced in the state but, not a single budget document is published.

- **Public participation in the budget process:** Citizens and CSOs in Yobe state have limited spaces to be involved in the budget process with a score of 20 out of 100. Citizens and CSOs are completely shut out from the **budget formulation** process. The Yobe State House of Assembly opens all committee hearings to the public during the **budget approval** stage. The public is also closed off from the **budget execution** process. Meanwhile, the State Auditor-General's Office has an email address to solicit request on what should be **audited**.
- **Public access to procurement information:** With a score of 0 out of 100, citizens have no access to procurement information in Yobe state.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Yobe state by publishing online and in a timely manner the following documents that are already produced:

- State Draft Budget Estimates along with the Yobe State Economic Reform Agenda
- Quarter Budget Performance Reports
- State Mid-Year Review

The Yobe State Ministry of Budget and Economic Planning should partner with CSOs in the state to develop a Citizen's Budget.

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 clearly articulate what the government expects to do with these inputs.
- Improve the detail of the 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 along with reports on how these inputs are used.

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

- Publish reports on committee hearings.

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

Lastly, the Auditor-General should do the following:

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

Procurement Process

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

- The government should introduce a bill to regulate the procurement process; establish a State Tenders Board with the authority to regulate the procurement process in the state and provide the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Tenders Board should open bidding documents in public immediately after the bidding process is closed.
- The State Tenders Board should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.

36. Zamfara State

Findings

Zamfara state scores 14 out of 100 on the State Budget Transparency Index. The following are specific findings for each of the three pillars of the Index:

- **Public access to budget documents:** Zamfara state scores 14 out of 100 on the State Budget Document Availability Index. The State Budget Call Circular is publicly available on request. The Citizen's Budget is the only document that is not produced at all. The remaining documents are produced in the state but, not a single budget document is published.
- **Public participation in the budget process:** Citizens and CSOs in Zamfara state have limited spaces to be involved in the budget process with a score of 25 out of 100. Citizens and CSOs are essentially shut out of the **budget formulation** process. The Zamfara State House of Assembly opens all committee hearings to the public during the **budget approval** process. The government publishes a condensed list of beneficiaries of projects, subsidies, social plans, and other targeted spending from MDAs during the **budget execution** process. Meanwhile, the **auditing** process is closed off to the public.

- **Public access to procurement information:** With a score of 0 out of 100, citizens have no access to procurement information in Zamfara state.

Recommendations

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

Budget Transparency

The government can easily increase budget transparency in Zamfara state by publishing online and in a timely manner the following documents that are already produced:

- Zamfara State Proposed Recurrent and Capital Estimates
- Zamfara State Appropriation Act
- Zamfara State Quarterly Report
- State Mid-Year Review
- Zamfara State Accountant General's Report
- Zamfara State Auditor-General's Report

The Zamfara State Ministry of Finance and Economic Planning should do the following:

- Partner with CSOs in the state to develop a Citizen's Budget.
- Publish the Accountant General's Report and Auditor-General's Report.

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 clearly articulate what the government expects to do with these inputs.
- Publish a comprehensive 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 along with reports on how these inputs are used.

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

- Publish reports on committee hearings.
- 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 processes, the following should be done:

- The government should introduce a bill regulating the procurement process; establish an independent State Tenders Board to regulate the procurement process in the state and provide the necessary resources to fulfill its duty; and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- The State Tenders Board should open bidding documents in public immediately after the bidding process is closed.
- The State Tenders Board should publish all procurement decisions along with their justifications for all community projects.

Access to Information

To improve access to information in the state, the government should do the following:

- Domesticate the Freedom of Information (FOI) Act, 2011.
- Establish Freedom of Information (FOI) Agency in the state.