AKWA IBOM STATE:

Findings

Public Access to budget documents

Akwa-Ibom state scores 7 out of 100 on the State Budget Transparency Index. While most documents are produced in the state, not a single document is publicly available.

Public participation in the budget

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 MDA while 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 timely publishing online 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 and the
- 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 to 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.
- Tenders Board should be established to guide bidding/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:

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