

BENUE STATE:

Findings

Public Access to budget documents

Benue state scores 54 out of 100 on the State Budget Transparency 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

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 essentially shot out of this process. The **budget approval** process is open to the public but no committee publish reports. The Benue government publishes a list of some beneficiaries of projects, subsidies, social plans and other targeted spending from MDA throughout the **budget execution** process. In the **auditing** processes, 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 timely publishing online 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; 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:

1. Domesticate the Freedom of Information (FOI) Act, 2011.

Establish Freedom of Information (FOI) Agency in the state