

CROSS RIVER STATE:

Findings

Public Access to budget documents

Cross River state scores 77 out of 100 on the State Budget Transparency Index, ranked number 1 overall. 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 all documents in all phases 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

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 maintain budget consultation forums where a wide variety of organizations are invited. The Cross River 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 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 the following documents that are already produced:

- Cross River State Appropriation Law within three months of enactment by the state house of assembly (SHoA).
- 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 along with reports on how these inputs are used.

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:

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