

## **IMO STATE:**

### **Findings**

#### **Public Access to budget documents**

Imo state scores 13 out of 100 on the State Budget Transparency 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**

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 shot out from providing inputs. The Imo House of Assembly holds committee hearings on **budget approval** process. In conjunction with LGAs, town hall meetings are held during the **budget execution** 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. 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 timely publishing online 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 all the 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:

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