

KADUNA STATE:

Findings

Public Access to budget documents

Kaduna state scores 11 out of 100 on the State Budget Transparency Index. While most documents are produced in the state, not a single budget document is published. Only the Citizen's Budget is not produced.

Public participation in the budget

Citizens and CSOs in Kaduna state have a 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 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 timely publishing online 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 and 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