

KEBBI STATE

Findings

Public Access to budget documents

Kebbi state scores 27 out of 100 on the State Budget Transparency Index. The State Budget Call Circular, Accountant General's and Auditor General's Reports are all publicly available on request. Citizens have access to some budget formulation and execution documents that can serve as a basis to monitor how the government spends public funds. The remaining reports are produced for internal use only while only the Citizen's Budget is not produced.

Public participation in the budget

Citizens and CSOs in Kebbi state have limited spaces to be involved in the budget process with a score of 22 out of 100. During the **budget formulation** stage, the Kebbi State Ministry of Women Affairs holds few consultations to solicit inputs for the State Draft Estimates. The Kebbi House of Assembly opens few committee hearings on **budget approval** process to citizens. Both the **budget execution** and **auditing** process have no open space for public scrutiny.

Public access to procurement information

With a score of 20 out of 100, citizens have limited access to procurement information in Kebbi state. The Procurement of Construction, Goods and Services Law of 2008 regulates the procurement process and established the State Tenders Board.

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 Kebbi state by timely publishing online the following documents that are already produced:

- Kebbi State of Nigeria Proposed Budget Estimates
- Kebbi State Budget Appropriation Law
- Quarterly Reports
- Kebbi State Mid-Year Review

The Kebbi State Ministry of Budget & 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 Kebbi state should do the following:

- open the budget formulation process to all constituencies; ensure that all citizens use 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.
- expand on the practical mechanisms for the public to provide inputs on how the budget is being implemented.

Similarly, the Kebbi State House of Assembly should do the following:

- open all committee hearings on the budget to 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 ensure that the Procurement of Construction, Goods and Services Law of 2008 is published; give the State Tenders Board the authority to regulate all 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.
- the State Tenders Board should publish all procurement decisions along with their justifications and for all community projects.
- Empower the Fiscal Responsibility Commission.

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