KOGI STATE:

Findings

Public Access to budget documents

Kogi state scores 8 out of 100 on the State Budget Transparency Index. While the majority of documents are produced, not a single document is publicly available. Only the Citizen's Budget is not produced.

Public participation in the budget

Citizens and CSOs in Kogi state have little or no space to be involved in the budget process with a score of 6 out of 100. Only the Kogi State House of Assembly opens few committee hearings to the public during the **budget approval** process.

Public access to procurement information

With a score of 30 out of 100, citizens have minimal access to procurement information in Kogi state. The State Tenders Board publishes requests for proposals in newspapers and opens the proposal documents immediately after the bidding process is closed.

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

- Request For Submission of Budget Estimates From MDAs
- Kogi State Draft Budget Estimates along with Kogi State Medium Term Expenditure Plan and Kogi State 2014 Draft Budget Volumes and Votes
- Kogi State Appropriation Act
- Kogi State Quarterly Budget Review
- Kogi State Mid-Year Review
- Kogi State Accountant-General's Report on the Implementation of Appropriation Act
- Audited Reports of Kogi State for the period ending December

The Kogi State Ministry of Budget & Planning of should partner with CSOs in to develop a Citizen's Budget.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government in Kogi 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 along with reports on how these inputs are used.

Similarly, the Kogi 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 ensure that the procurement law is published; give the State Tenders Board 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.
- the State Tenders Board 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