

OSUN STATE:

Findings

Public Access to budget documents

Osun state scores 18 out of 100 on the State Budget Transparency Index. The State Budget Appropriation Law is not published on time but its available on request. The majority of the remaining documents are produced, but are not publicly available. Citizen's Budget and Quarterly Reports are not produced.

Public participation in the budget

Citizens and CSOs in Osun state have limited spaces for to be involved in the budget process with a score of 25 out of 100. Few citizens and CSOs are invited to town hall meetings during the **budget formulation** process. The Osun State House of Assembly opens very few committee hearings to the public during the **budget approval** process. The governor has very few mechanisms to solicit inputs during the **budget execution** process. Meanwhile, the **auditing** process is closed off to the public.

Public access to procurement information

With a score of 37 out of 100, citizens have minimal access to procurement information in Osun state. While there is no formal law regulating the procurement process, the Osun State Tenders Board regulates the procurement process.

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

- Budget Call Circular Letter
- State Draft Budget Estimates along with the Medium Term Sector Strategy
- Osun state Appropriation Law.
- State Mid-Year Review
- State Accountant-General's Report
- State Auditor-General's Report

The Osun State Ministry of Finance, Budget, And Economic Planning should do the following:

- partner with CSOs in the state to develop a Citizen's Budget.
- produce and publish Quarterly Reports.

Public Participation

To effectively take advantage of knowledge of CSOs and citizens, the government of Osun 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.
- improve the detail of the 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 Osun 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 introduce a bill regulating the procurement process; 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.
- this State Tenders Board should open bidding documents in public immediately after the bidding process is closed.
- this State Tenders Board 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