



# States Fiscal Transparency League

Q2 2023



BudgIT is a civic organisation that uses creative technology to simplify public information, stimulating a community of active citizens and enabling their right to demand accountability, institutional reforms, efficient service delivery and an equitable society.

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# Overview

The initiative is a build up on the recently concluded World Bank's State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program, which promoted fiscal transparency, and facilitated accountability in public resource management. Consequently, Budget's States Fiscal Transparency League initiative aims to sustain the gains of the World Bank's SFTAS by tracking how well States continue to maintain fiscal transparency, accountability, accessibility and effective public finance management even after the stipends have dried up. This program will be a quarterly assessment of how well the states are performing

It is important for all state governments to have functional and up-to-date websites, as this is imperative to enable the team to extract the required information to aid the process. The appraisal will focus on the underlisted:

Proposed Budget, Approved Budget, Citizens' Budget, Budget Implementation Reports (BIR), Audited Report, Citizens Accountability Report, eProcurement Portal or Contract Award Information, Medium-Term Expenditure Framework (MTEF), Citizen's engagement, Freedom of Information (FOI) Act.

## Background Indicators

Below are the background indicators that will be used for the Fiscal Transparency League Table Index:



### Medium-Term Expenditure Framework (MTEF)

The MTEF is annual three-year-expenditure planning. It sets out the medium-term expenditure priorities and hard budget constraints against which sector plans can be developed and refined. MTEF also contains outcome criteria for the purpose of performance monitoring. MTEF together with the annual Budget Framework Paper provides the basis for annual budget planning.

***The MTEF is expected to be published on the state's website before the end of Q3.***

## 2

### Proposed Budget

- This is the proposed capital and operating budget for the state, submitted to the State House of Assembly for approval.

***State governments are expected to publish this on their various websites in the first week of the fourth quarter (Q4) to enable citizens' accessibility.***

## 3

### Approved Budget

The approved budget runs from January-December which is a financial year calendar.

***This should be published to the website latest by December (Q4) of every preceding fiscal year so Citizens can have access to these documents in Q1 of the following year.***

## 4

### Citizens' Budget

This is an abridged version of the overall budget which should be in a simplified form but should have important information on where the money is coming from (revenue) and where the money is going (expenditure).

Usually, this document could be in a data-visualized format which helps citizens to understand the projected spending plan for that year. Like the approved budget indicator, the citizens' budget .

***This should be accessible on the state's website in Q1 of the following fiscal year.***

## 5

### Budget Implementation Reports (BIR)

According to Fiscal Responsibility Act, budget implementation reports are to be published 30 days after the end of each quarter.

***This is a quarterly release and it runs from Q1 - Q4 of every year.***

## 6

### Audit Report

- States are to publish their audited accounts not later than six months following the end of the financial year. The document should be accessible on the state's website on or before August when the financial report is prepared.

## 7

### Accountant General's Report/Financial Statement

A system of internal controls must be established and maintained by the Accountant General in order to fulfill the accounting and reporting responsibilities. These controls are designed to ensure reasonable assurances that the transactions recorded are within Statutory Authority and that the Government uses all public financial resources appropriately.

***The audited financial statements for 2020 must be published by September 2021.***

## 8

### eProcurement portal

This indicator looks at the establishment of an e-procurement portal for states which encourages transparency in the procurement process. In the activities for the DLI 6, by 2021, states ought to have implemented e-procurement in at least 4 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 4 MDAs. For those MDAs without e-procurement, they should publish contract award information above a threshold set out in the State's procurement law/regulation on a monthly basis in OCDS format on the state website or online portal if available.

## 9

### States Website with Fiscal Repository

The purpose of a state's website is to serve as an official online platform for the government of a particular state. These websites aim to provide information, services, and resources to the residents, businesses, and visitors of the state. A fiscal repository is to ensure transparency and accuracy in financial matters. It allows government officials to access and retrieve financial information when needed. This helps in monitoring and evaluating the financial health of the government, making informed decisions, and ensuring proper financial management.

# League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
<b>1</b> <b>MTEF</b>	(before the end of Q3) September= 5, October = 3, November=2, December= 1  <b>5</b>	Availability (available on the website)  <b>5</b>	(includes all components) Revenue Analysis -1, Line Items- 1,  <b>2</b>	<b>12</b>
<b>2</b> <b>Proposed Budget</b>	(1st week of Q4) 1st - 2nd week of Q4 - 4 3rd - 4th week of Q4 - 3 5th - 6th week of Q4 - 2 7th - 8th week of Q4 - 1 9th week of Q4 - 0  <b>4</b>	(on the website) - 3 Available but not on the website - 1 Not Available - 0  <b>3</b>	Budget Summary - 1 Expenditure by MDA - 1 Total Revenue (including Capital Receipts) by Administrative Classification - 1 Capital Expenditure by Project - 2 Capital Expenditure by Programme - 1  <b>6</b>	<b>13</b>
<b>3</b> <b>Approved Budget</b>	Timeliness (December) December - 6 January - 4 February - 2 March - 0  <b>6</b>	Availability (on the website) - 5 Available but not on the website - 3 Not Available - 0  <b>5</b>	Budget Summary - 2 Expenditure by MDA - 1 Total Revenue (including Capital Receipts) by Administrative Classification - 1 Total Expenditure by Administrative Classification - 1 Total Expenditure by Functional Classification - 1 Capital Expenditure by Project - 3 Capital Expenditure by Programme - 1  <b>10</b>	<b>21</b>

# League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
<b>4</b> <b>Citizens Budget</b>	(Q1 of the following fiscal year) Q1 - 5 April - 3 May - 1 June - 0	(on the website) - 3 Available but not on the website - 1 Not Available - 0	Budget summary -1 Fiscal framework revenue -1 Fiscal framework expenditure -1 Top priority projects -2 Top sector/ministry allocation -2	<b>15</b>
<b>5</b> <b>Quarterly BIR</b>	(30 days after the end of each quarter) 30 days after the end of each quarter - 5 60 days after the end of each quarter - 2 After 60 days - 0	(on the website) - 2 Available but not on the website - 1 Not Available - 0	Summary of Performance with Revenue lines -2 Summary of Performance with Expenditure lines -2 Top Capital Allocations to Ministries -3 Deficit Performance -2	<b>16</b>
<b>6</b> <b>Audit Report</b>	(on or before August) June - 3 July - 2 August 1	(on the website) - 2 Available but not on the website - 1 Not Available - 0	Notes on Infractions - 2 Financial Notes -2 Balance Sheet and Income Statement- 3 Auditor's name, signature and certificate -1 Recommendations -2	<b>15</b>




# League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
<b>7</b> <b>Accountant General's report /Financial Statement</b>	(the audited financial statements for 2020 must be published by September 2021)	(on the website) - 5 Available but not on the website - 3 Not Available - 0	Auditor Certificate -1 Cash flow statement -1 Statement of assets and liabilities -1 Statement of consolidated revenue fund -1 Statement of capital development fund -1 Statement of responsibility -1 Consolidated financial summary -1 Comments of the State Auditor General / Responsibilities for financial statements / Consolidated financial summary - 1	<b>18</b>
<b>8</b> <b>e-Procurement Portal</b>		Accessibility, Navigation,	Due Processes -1 Procurement Laws -1 Beneficial Ownership - 3 Contracting entities (company name) -3	<b>11</b>
<b>9</b> <b>States' Functional Website /Fiscal Repository</b>		Compartmentability of the Document -3, Fiscal Documents -3, User Experience -3, Navigation -3		<b>12</b>
				<b>133</b>

## STATES FISCAL TRANSPARENCY LEAGUE TABLE Q2 2023 SCORES

S/N	NAME OF STATE	MTEF (12)	PROPOSED BUDGET (13)	APPROVED BUDGET (21)	CITIZENS' BUDGET (15)	QUARTERLY BIR (16)	E-PROCUREMENT PORTAL (11)	STATE WEBSITE WITH FISCAL DATA REPOSITORY (12)	SCORE/100
1	JIGAWA	12	8	19	15	16	11	12	93
2	ONDO	12	0	19	11	16	11	12	81
3	OSUN	11	0	19	11	16	11	12	80
4	OYO	12	0	19	10	16	11	12	80
5	ADAMAWA	12	0	19	11	16	9	12	79
6	GOMBE	12	0	13	15	16	11	11	78
7	KWARA	0	4	19	14	16	11	12	76
8	KOGI	12	5	19	0	16	11	11	74
9	IMO	0	0	21	12	16	10	12	71
10	AKWA IBOM	9	0	19	13	16	0	12	69
11	DELTA	0	0	19	11	16	11	12	69
12	EKITI	12	0	17	0	16	11	12	68
13	KANO	12	0	19	13	12	11	1	68
14	LAGOS	0	0	17	11	16	11	12	67
15	NIGER	0	0	19	13	12	11	12	67
16	NASARAWA	0	0	17	13	12	11	12	65
17	BORNO	0	0	19	12	16	11	6	64
18	CROSS RIVER	0	5	19	13	16	11	0	64
19	KEBBI	0	7	19	10	16	0	12	64
20	ANAMBRA	0	0	19	0	16	11	12	58
21	EBONYI	0	0	19	0	16	11	12	58
22	EDO	0	0	19	0	16	11	12	58
23	RIVERS	0	0	19	0	16	11	12	58
24	KATSINA	0	10	19	0	16	0	12	57
25	TARABA	0	0	19	0	16	10	11	56
26	ZAMFARA	0	8	15	0	12	11	6	52
27	ABIA STATE	0	0	15	0	12	11	12	50
28	BAUCHI	0	0	19	0	16	0	12	47
29	PLATEAU	0	0	19	0	16	0	12	47
30	KADUNA	0	0	19	0	12	0	11	42
31	YOBE	0	0	15	0	16	11	0	42
32	BAYELSA	0	0	15	0	16	0	10	41
33	ENUGU	0	0	15	0	12	11	0	38
34	OGUN	0	0	15	0	12	11	0	38
35	BENUE	0	0	19	0	16	0	0	35
36	SOKOTO	0	0	15	0	0	0	6	21

### SCORE ANALYSIS

DESCRIPTION	PROGRESSIVE	AVERAGE	POOR
SCORE	71 - 100	41 - 70	0 - 40
COLOUR			

# STATES FISCAL TRANSPARENCY LEAGUE TABLE 2023

## Q1/Q2 COMPARISON

S/N	NAME OF STATE	Q2 SCORE/100	Q1 SCORE/100	+/-	POSITION
1	JIGAWA	93	90	3	▲
2	ONDO	81	78	2	▲
3	OSUN	80	76	4	▲
4	OYO	80	72	8	▲
5	ADAMAWA	79	76	3	▲
6	GOMBE	78	74	4	▲
7	KWARA	76	73	3	▲
8	KOGI	74	71	3	▲
9	IMO	71	66	5	▲
10	AKWA IBOM	69	54	15	▲
11	DELTA	69	60	9	▲
12	EKITI	68	53	15	▲
13	KANO	68	77	-9	▼
14	LAGOS	67	59	8	▲
15	NIGER	67	57	10	▲
16	NASARAWA	65	64	1	▲
17	BORNO	64	63	1	▲
18	CROSS RIVER	64	61	3	▲
19	KEBBI	64	61	3	▲
20	ANAMBRA	58	55	3	▲
21	EBONYI	58	44	14	▲
22	EDO	58	55	3	▲
23	RIVERS	58	43	15	▲
24	KATSINA	57	57	0	▬
25	TARABA	56	38	18	▲
26	ZAMFARA	52	49	3	▲
27	ABIA STATE	50	39	11	▲
28	BAUCHI	47	51	-4	▼
29	PLATEAU	47	54	-7	▼
30	KADUNA	42	50	-8	▼
31	YOBE	42	46	-4	▼
32	BAYELSA	41	68	-27	▼
33	ENUGU	38	63	-25	▼
34	OGUN	38	64	-26	▼
35	BENUE	35	28	7	▲
36	SOKOTO	21	42	-21	▼

### SCORE ANALYSIS

DESCRIPTION	PROGRESSIVE	AVERAGE	POOR
SCORE	71 - 100	41 - 70	0 - 40
COLOUR	<span style="background-color: #90EE90; display: inline-block; width: 20px; height: 10px;"></span>	<span style="background-color: #FFFF00; display: inline-block; width: 20px; height: 10px;"></span>	<span style="background-color: #FF0000; display: inline-block; width: 20px; height: 10px;"></span>

# State-by-State Appraisals

This section describes areas where states fell short of the minimum requirements of fiscal transparency during the review period and have also made significant progress toward meeting the minimum requirements, the section also includes a brief description of such progress.

## Abia State

This quarter, Abia state moved up 7 places on the table. Abia had a satisfactory e-Procurement portal, but no published information on its MTEF, citizen's budget nor proposed budget available online. The previous quarter's BIR was available on time, but not fully comprehensive. The state's website was fully functional. The approved budget was published 3 months late and did not meet the set minimum requirements.

## Adamawa State

Adamawa dropped 1 step below on the league table, moving from 4th to 5th place. In line with Q1, Adamawa State had the MTEF document. The approved budget, citizen's budget, quarterly BIR, e-procurement portal, and state website with fiscal data repository were all accessible on the website and evaluated accordingly. However, a proposed budget was not found on the state portal.

## Akwa Ibom State

There was a significant change with Akwa Ibom state, moving up the ranks from the 24th to the 10th place on the league table. The state demonstrated an improved performance in comparison to Q1. The approved budget, citizen's budget, MTEF, and quarterly BIR were all available for access. However, there was an absence of a proposed budget and an e-procurement portal on the state's website. It is worth noting that the state website has been upgraded for enhanced navigation and user friendliness.

## Anambra State

Anambra moved two places up the league table during the review period. The state neither had its proposed budget, citizens budget nor MTEF document published in the period under review. However, the state has a detailed approved budget, timely and comprehensive quarterly BIR, comprehensive e-procurement portal and a functional website with fiscal data repository.

## **Bayelsa State**

Bayelsa State performed poorly this quarter. The state dropped in ranks on the table from 10th to 32nd place. Bayelsa State had no information on its MTEF and proposed budget available online. Although the state's approved budget was published online a few months after the required time, it met the required criteria of components. The ministry of finance website that houses the citizens budget as was discovered in the previous quarter is down. The e-procurement portal is also down at this time. The state's

## **Bauchi State**

During the review period, Bauchi dropped one spot below on the league table, moving to 28th place. The state had a comprehensive but not timely published approved Budget. Unlike the previous quarter where the state's e-procurement portal met almost all of the set criteria, the portal was down as at the time under review. There's presently no available information on its MTEF, proposed budget nor citizens' budget. The state has a fully functional website. The quarterly BIR was available, comprehensive and timely.

## **Benue State**

In the period under review, Benue had a comprehensive quarterly BIR available. The state had a comprehensive but not timely approved Budget. The e-procurement portal was not fully comprehensive, but accessible. There's no available information on its MTEF, proposed budget, citizens' budget, nor did it have a functional website. The state moved up one place from being the poorest performing state, compared to the previous quarter.

## **Borno State**

Borno moved down two places on the league table, getting it to the 17th place. In the period under review, Borno had a comprehensive and timely approved budget. The e-procurement portal was fully comprehensive and accessible. There's no available information on its MTEF and proposed budget. The citizens' budget was comprehensive, but not very timely. The state website was not fully comprehensive and had no fiscal documents available. Its BIR was timely but not very comprehensive.

## **Cross River State**

Cross River state moved to the 18th place from 16th place in the previous quarter. Although barely meeting the set criteria on the proposed budget, Cross River was one of the few states to have theirs available online in the period under review. The state has a detailed approved budget, but was not published on time, same as its citizens budget. Its e-procurement portal is accessible and comprehensive. The quarterly BIR was timely and comprehensive. The state currently has no functional website.



## Delta State

There was progress observed by Delta state's performance this period. The state which was previously ranked 18th place, currently ranks 11th place. The approved budget of Delta State is comprehensive, but was not published on time. Its e-procurement portal is fully comprehensive, accessible and navigable. The state website made a significant improvement during the review period and is really well organized. Although not timely, the state has a citizen's budget available online, which is fairly comprehensive. The quarterly BIR was also published on time and comprehensively. As of the time of review, there is no published MTEF, proposed budget.

## Ebonyi State

The approved budget of Ebonyi State is comprehensive, but was not published on time. It has a functional and well arranged website, which has greatly improved, compared to the previous quarter. As of the time of review, there is no published MTEF, proposed budget and citizens' budget available. The quarterly BIR was published in good time and was comprehensive and the e-procurement portal was accessible and comprehensive, unlike the previous quarter when the portal was down.

## Edo State

The approved budget of Edo State is comprehensive, but was not published on time. It's e-procurement portal is comprehensive, accessible and navigable. It has a functional website. As of the time of review, there is no published MTEF, proposed budget and citizens' budget available. The quarterly BIR was timely published and comprehensive. The state ranks 22nd place on the league table, compared to the previous quarter where it ranked 23rd place.

## Ekiti State

Ekiti State made significant progress this quarter and moved up 14 places on the league table. The approved budget of Ekiti State is comprehensive, but was not published on time. It's e-procurement portal is fully comprehensive, accessible and navigable. The state has an up to date website, and an extra step has been taken to upgrade the website to have a better user experience. The MTEF was timely published and fully comprehensive, but the proposed budget and citizens' budget were unavailable. The states quarterly BIR was published in good time and was fully comprehensive.

## Enugu State

Enugu State's performance in Q2 experienced a decline in contrast to Q1. The state which previously ranked 14th place on the league table now ranks 33rd place. Our analysis reveals that the lack of accessibility to the MTEF, proposed budget and citizen's budget was due to website unavailability. Nonetheless, data that could be accessed included the approved budget, e-procurement information, and quarterly BIR reports. Furthermore, Enugu State was among the lowest-performing states in Q2.

## Gombe State

Although the state maintained its 6th position on the league table, Gombe State exhibited commendable performance in Q2. The majority of their documents which include the approved budget, citizen's budget, quarterly BIR, MTEF, and e-procurement portal were made available on the website, with the exception of the proposed budget, similar to the situation in Q1. Notably, the state's website featured a fiscal data repository.

## Imo State

Imo state went up 2 places on the league table in the new quarter. The approved budget of Imo State is fully comprehensive and was published on time. It's e-procurement portal is comprehensive, accessible and navigable. It has a functional and up to date website. As of the time of review, there was no published information on the state's MTEF and proposed budget. The citizens' budget and BIR were published in good time and was fully comprehensive.

## Jigawa State

Jigawa State maintained its spot on the table as the highest ranked state in the review period. The state's MTEF document was comprehensive and timely, as well as its citizens' budget. The state's website and e-procurement portal had all required information and were easily navigated. Although the approved budget met all the criteria for comprehensiveness, it was not published on time. The proposed budget document was also different from the standard methodology that was set for appraisal, hence, did not meet the set criteria. The citizens budget was timely but not fully comprehensive. The quarterly BIR on the other hand, was comprehensive and timely published.

## Kaduna State

Kaduna dropped down 2 places on the league table. The approved budget of Kaduna State is comprehensive, but was not published on time. Kaduna's e-procurement portal is down, unlike the previous quarter when it was up and running. The state's website is comprehensive, but we recommend that components are rearranged according to years and sub-headings for easy navigation. As of the time of review, there was no published MTEF, proposed budget and citizens' budget available. The state's BIR for the quarter did not meet the set requirement.

## **Katsina State**

Katsina state dropped from the 21st to the 24th place on the league table. There was no effort by the state towards being more transparent this quarter. The approved budget of Katsina State is comprehensive, but was not published on time. Its e-procurement portal was down during the review period. The state has a functional website. As of the time of review, there is no published MTEF and citizens' budget available. The proposed budget was not published in good time and did not meet all of the set criteria. The state's BIR for the quarter under review was timely and comprehensive.

## **Kano State**

Kano state's performance in Q2 witnessed a decline in position when compared to Q1. The scores for Kano State MTEF, proposed budget, approved budget, citizens budget, and e-procurement remained consistent between Q1 and Q2. However, there were variations in the performance of quarterly BIR and the fiscal data repository on the state's website between the two quarters.

## **Kebbi State**

Kebbi dropped 2 places on the league table. The approved budget for Kebbi State, although not published on time, met the minimum required criteria. The e-procurement portal is currently experiencing a downtime, but the state's website is fully functional. There is no published MTEF as at this time under review. The proposed budget and citizens budget were not published on time and did not fully meet the set criteria. The BIR was published on time and was comprehensive.

## **Kogi State**

In the review period, Kogi state went up a step ahead on the league table. The state had a comprehensive MTEF document available online, which was timely published. It is one of the few states that has its proposed budget published, albeit it being incomprehensive. However, the state has a comprehensive approved budget, though not timely. The state website and e-procurement portal have all required details and are fully functional. The citizens budget for the state is unavailable at this time. The BIR was published early and was fully comprehensive.

## **Kwara State**

Kwara state maintained number 7 on the league table. The state had a comprehensive but not timely approved budget and citizens' budget. Its e-procurement portal and state website met the set standard. However, the proposed budget of the state is a one-paged incomprehensive budget. The state's MTEF is also unavailable this period. The BIR document was available on time and comprehensive.

## Lagos State

Lagos state moved 5 places up the league table this quarter. The Lagos state had the best and most comprehensive e-procurement portal in the period under review, its state website was comprehensive. Lagos had no published record on its MTEF and proposed budget, nor was its approved budget comprehensive. The state's citizens budget was not published in good time, nor was it fully comprehensive. The BIR however, was timely published and comprehensive.

## Nasarawa State

In Q2, Nasarawa state experienced a decline in its position by 3 points when compared to Q1. Nasarawa State's performance remained consistent in Q1 and Q2 for MTEF, proposed budget, approved budget, and citizens budget. However, there were varying scores in Q2 for quarterly BIR, e-procurement, the state website, and the fiscal data repository, contributing to the change in its overall performance.

## Niger State

Niger State moved up 5 places on the league table. However, the state still had no published information on its MTEF and proposed budget as at the time under review. Its approved budget and citizens' budget on the other hand, were comprehensive but not timely. The state's website is navigable and accessible. The e-Procurement portal was up and fully functional in the period of review, unlike the previous quarter, when it was down.

## Ondo State

Ondo State maintained its 2nd position on the league table. The state had a fully comprehensive and timely published MTEF document. Its approved budget was comprehensive but not timely, but the reverse was the case for its citizens' budget, which was timely, but not comprehensive. The BIR was comprehensive and timely. The e-procurement portal was navigable, comprehensive and accessible, as well as the state's website. They however, had no information on their proposed budget.



## Ogun State

In the review period, Ogun state's performance fell significantly from the 13th to the 34th place on the league table. The state has a good e-procurement portal. The state's MTEF document and citizens' budget were no longer available. The BIR and the approved budget were not fully comprehensive. Ogun had no published information on its proposed budget. The state's website, which is its fiscal data repository, is currently down.

## Osun State

In the review period, Osun state climbed up to 3rd place from 5th place. The state had a comprehensive e-procurement portal, MTEF, BIR and approved budget. Osun had no published information on its proposed budget. Its citizens' budget was not fully comprehensive, but timely. It was discovered in this review period that the state had significantly improved its website, making it one of the best.

## Oyo State

Oyo State moved up from 8th to 4th place, and had a comprehensive and timely published MTEF document during the period under review. The state's proposed budget was, however, lacking. Its approved budget was comprehensive, but not timely. The e-procurement portal is navigable and accessible, as well as the state website, which has the required information in the repository. The state had the best website, which was well organized and easy to navigate. The citizens budget was not fully comprehensive at this time. The state's BIR was comprehensive and timely published.

## Plateau State

Plateau state moved down from 25th place to 29th on the league table. The state had no published information on its MTEF, proposed budget and citizens' budget during the period under review. However, the state provided a comprehensive (but not timely) approved budget, but the BIR document was timely published and comprehensive. The e-procurement portal was down as at the time of review. The state's website, being navigable and accessible, meets most of the set criteria.

## Rivers State

Rivers State moved up 9 places on the league table. had no published information on its MTEF, proposed budget and citizens' budget during the period under review. The state's website was fully functional at the time, unlike the previous quarter, when it suffered downtime. However, the state provided a comprehensive (but not timely) approved budget, and the BIR was timely and comprehensive. The e-procurement portal was navigable and accessible.

## Sokoto State

Sokoto state moved down from being the 33rd state on the league table, to being the least performing state. The state had a comprehensive, but not timely approved budget. Their website had no documents available. The state at this time had no published MTEF, BIR, proposed budget, nor citizens budget, nor did they have a functional e-procurement portal.

## Taraba State

Taraba moved up the table significantly this period. The state, which was ranked the 2nd lowest, is now 25th on the league table. The state had a comprehensive, but not timely approved budget. The state website was up and running this quarter, unlike the previous review period, when it was down. The state at this time had no published MTEF, proposed budget and citizens budget. They had a functional e-procurement portal. The BIR was comprehensive and timely.

## Yobe State

Yobe state's approved budget was neither comprehensive nor timely. The website for the state is currently down. The state at this time had no published MTEF, proposed budget and citizens budget. The e-procurement portal met the set standard for navigation, accessibility and comprehensiveness. The quarterly BIR was fully comprehensive and timely.

## Zamfara State

Zamfara state moved up 3 places on the league table. The state had a comprehensive and timely approved budget. The state website was up and running, as opposed to the previous quarter, when it suffered downtime. The state at this time had no published MTEF and citizens budget. The proposed budget, which was not published early enough, was not fully comprehensive. The e-procurement portal met the set standard for navigation, accessibility and comprehensiveness. The BIR was also not fully

***\*Please note that the scores represent the level of fiscal transparency, and the mentioned areas indicate where the states fell short and made progress.***

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