



States Fiscal Transparency League

Q3 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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Executive Summary

In the third quarter of 2023, Nigerian states underwent scrutiny regarding fiscal transparency, a critical aspect of governance. This assessment aimed to shed light on how well states managed and disclosed financial information, including the availability and accessibility of fiscal documents such as MTEF, proposed and approved budgets, citizens' budget, quarterly BIR, e-procurement portal, Accountant General's Report/financial statement, Audit report and state website with fiscal data repository.

Highlights:

1. Positive Trends: Several states demonstrated commendable progress in enhancing fiscal transparency. Notably, Jigawa maintained its top position, showcasing consistent transparency across board. Adamawa state significantly improved, moving from 5th to 3rd place, demonstrating an overall commitment to transparency.

2. Mixed Performances: States like Bauchi exhibited notable improvements, moving up 10 places, showcasing a robust audit report and comprehensive fiscal documents. However, the absence of proposed budgets and citizens' budgets remains a common trend among states.

3. Persisting Challenges: Despite some positive strides, challenges persist. Several states, including Akwa Ibom, Bayelsa, and Anambra, faced setbacks in transparency. Issues such as the absence of proposed budgets, audit reports, and e-procurement portals continue to hinder these states' overall transparency.

4. Diverse Challenges: Each state faces unique challenges. While some struggle with timely publication of documents, others grapple with comprehensiveness. The lack of proposed budgets and citizens' budgets remains a common thread, indicating a broader issue that requires attention.

5. Notable Declines: States such as Imo and Lagos faced setbacks, struggling with absent proposed budgets, delayed publications, and technical glitches on their websites.

Recommendations:

1. Timely Publication: The importance of timely publication of fiscal documents to enhance accountability and transparency cannot be over-emphasized.

2. Comprehensive Reporting: States are encouraged to provide comprehensive information in fiscal documents, ensuring they meet the minimum criteria for transparency.



3. Website Accessibility: States should address website downtimes and ensure that fiscal documents are easily accessible to the public.

4. Enhanced e-Procurement: States should work on establishing and improving e-procurement portals to facilitate transparency in procurement processes.

5. Standardized Reporting: Standardized reporting practices should be promoted across states, to ensure consistency and comparability across states.

Conclusion

While some states are making commendable progress in enhancing fiscal transparency, challenges persist across the board. The absence of proposed budgets and citizens' budgets, along with issues related to timeliness and comprehensiveness, requires concerted efforts from state governments. A commitment to transparency is crucial for fostering accountability, improving public trust, and ensuring responsible fiscal management. States are encouraged to address specific challenges identified in this assessment to further strengthen their transparency practices.

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
1 MTEF	(before the end of Q3) September= 5, October = 3, November=2, December= 1 5	Availability (available on the website) 5	(includes all components) Revenue Analysis -1, Line Items- 1, 2	12
2 Proposed Budget	(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 4	(on the website) - 3 Available but not on the website - 1 Not Available - 0 3	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 6	13
3 Approved Budget	Timeliness (December) December - 6 January - 4 February - 2 March - 0 6	Availability (on the website) - 5 Available but not on the website - 3 Not Available - 0 5	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 10	21

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
4 Citizens Budget	(Q1 of the following fiscal year) Q1 - 5 April - 3 May - 1 June - 0 5	(on the website) - 3 Available but not on the website - 1 Not Available - 0 3	Budget summary -1 Fiscal framework revenue -1 Fiscal framework expenditure -1 Top priority projects -2 Top sector/ministry allocation -2 7	15
5 Quarterly BIR	(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 5	(on the website) - 2 Available but not on the website - 1 Not Available - 0 2	Summary of Performance with Revenue lines -2 Summary of Performance with Expenditure lines -2 Top Capital Allocations to Ministries -3 Deficit Performance -2 9	16
6 Audit Report	(on or before August) June - 3 July - 2 August 1 3	(on the website) - 2 Available but not on the website - 1 Not Available - 0 2	Notes on Infractions - 2 Financial Notes -2 Balance Sheet and Income Statement- 3 Auditor's name, signature and certificate -1 Recommendations -2 10	15

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
7 Accountant General's report /Financial Statement	(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 - 1	18
8 e-Procurement Portal		Accessibility, Navigation,	Due Processes -1 Procurement Laws -1 Beneficial Ownership - 3 Contracting entities (company name) -3	11
9 States' Functional Website /Fiscal Repository		Compartmentability of the Document -3, Fiscal Documents -3, User Experience -3, Navigation -3		12
				133

STATES FISCAL TRANSPARENCY LEAGUE TABLE

Q3 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)	2022 ACCOUNTANT GENERAL'S REPORT / FINANCIAL STATEMENT (18)	2022 AUDIT REPORT (15)	SCORE/133	SCORE/100%
1	JIGAWA	12	8	19	15	16	11	12	15	14	122	92
2	OSUN	11	0	19	11	16	11	12	17	15	112	84
3	ADAMAWA	12	0	19	11	15	11	11	18	14	111	83
4	KWARA	0	4	19	14	16	11	12	18	15	109	82
5	CROSS RIVER	0	5	19	13	16	11	12	18	14	108	81
6	KEBBI	0	7	19	10	16	11	12	17	15	107	80
7	KOGI	12	5	19	11	16	11	12	17	0	103	77
8	BORNO	0	0	19	12	16	11	12	18	12	100	75
9	KATSINA	0	10	19	0	16	11	12	18	14	100	75
10	OYO	12	0	19	10	16	11	12	18	0	98	74
11	ONDO	12	0	19	11	16	11	12	16	0	97	73
12	EBONYI	12	0	19	0	16	11	12	18	0	88	66
13	GOMBE	12	0	13	15	16	11	11	18	0	96	72
14	KAND	12	0	19	13	16	11	0	16	0	87	65
15	EKITI	12	0	17	0	16	11	12	18	0	86	65
16	NASARAWA	0	0	17	13	16	11	12	17	0	86	65
17	AKWA IBOM	9	0	19	13	16	0	12	16	0	85	64
18	BAUCHI	0	0	19	0	16	9	12	14	14	84	63
19	LAGOS	0	0	17	11	16	11	12	16	0	83	62
20	ZAMFARA	0	8	15	0	16	11	12	18	0	80	60
21	SOKOTO	12	0	15	0	16	9	7	18	0	77	58
22	TARABA	0	0	19	0	16	11	12	18	0	76	57
23	EDO	0	0	19	0	16	11	12	17	0	75	56
24	IMO	0	0	21	12	0	10	12	18	0	73	55
25	DELTA	0	0	19	11	15	5	10	13	0	73	55
26	ABIA STATE	0	0	15	0	16	11	12	18	0	72	54
27	ENUGU	0	0	15	0	16	10	12	18	0	71	53
28	NIGER	0	0	19	13	13	0	9	16	0	70	53
29	KADUNA	0	0	15	0	16	11	9	15	0	66	50
30	PLATEAU	0	0	19	0	16	0	12	18	0	65	49
31	ANAMBRA	0	0	19	0	0	11	12	17	4	63	47
32	RIVERS	0	0	19	0	0	11	11	16	0	57	43
33	BENUE	0	0	19	0	0	0	0	16	0	35	26
34	OGUN	0	0	0	0	0	11	7	15	0	33	25
35	BAYELSA	0	0	15	0	0	0	0	16	0	31	23
36	YOBE	0	0	0	0	0	0	6	15	0	21	16

SCORE ANALYSIS

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

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

Abia State went up 1 place this quarter, in comparison to the previous quarter in 2023, bringing the state to the 26th place on the league Table, from the previously held 27th position. The state had a comprehensive Accountant General's report, Quarterly BIR and e-procurement portal. During our checks, we noticed some improvements on the state's website, which is quite commendable. However, the MTEF, Proposed budget, Citizens' budget and Audit report documents for the period under review were not available during our checks. The Approved Budget, though available, was not published on time. The Audit report found on the State's website were for the local governments, not a comprehensive state audit report. Abia state, which ranked 34th place in Q1 2023, is gradually improving and making it up the ladder of subnational transparency.

Adamawa State

In comparison to both Q1 and Q2 of 2023, Adamawa State has exhibited improved performance in the third quarter of the year 2023, advancing two places from the previous quarter, from 5th to 3rd place on the league table. The state showcased a comprehensive set of the MTEF document, Approved Budget, Quarterly BIR, Accountant General's Report and Audit Report. The e-procurement portal and state website were navigable and accessible. The Citizens' Budget was comprehensive but not timely. Just as scored in the previously accessed quarters of 2023, Adamawa state's proposed budget is still not available on the state's website.

Akwa Ibom State

Akwa Ibom State dropped 6 places on the league table from the second quarter, but performed eight times better than the first quarter, moving from 10th to 17th place. The state still has no 2023 Proposed Budget available on their website, no Audit Report for the previous fiscal year, and no established e-Procurement portal as at the time under review. On the other hand, the state had a comprehensive Approved Budget, BIR for the quarter, Citizens Budget, MTEF, Accountant General's report and a fully functional website.

Anambra State

Anambra State exhibited a performance that was 10 times lower than that of the second quarter of 2023, marking a drastic fall on the league table from the 20th place in Q2 of 2023, to 31st in Q3 of 2023. Documents such as the MTEF and Citizens' Budget, which were previously available, were no longer found, nor was the BIR for Q3 available when performing our checks. The state, however, had a comprehensive Approved Budget and Accountant General's Report/ Financial statement available online, a functional e-procurement platform and state's website. The 2022 Audit report on the other hand, was incomprehensive, as it lacked a lot of information, from

balance sheets and income statements, Auditor General's name, signature and audit certificate were all missing as at the time we conducted our checks.

Bauchi State

Bauchi state experienced a notable improvement by moving up 10 places in the Q3 of 2023. The state which was previously in 28th position in the Q2 rankings in 2023, went up to the 18th place in Q3, 2023. The state had one of the best Audit reports of 2022, a comprehensive Accountant General's report, quarterly BIR and Approved Budget. Bachi state had a functional state's website and an e-Procurement portal. However, the state still has no proposed budget document for 2023 fiscal year, no MTEF and no Citizens' budget, same as what was recorded last quarter of 2023

Bayelsa State

This was one of the poorest performing states. Bayelsa dropped 3 places on the league table, from scoring 32nd in the previous quarter, to 35th this quarter 2023. The only indicator available to the public from our area of focus was an Approved Budget, which was made available in due time, but not comprehensive. This is owing to the state's website and e-procurement portal suffering downtimes when we performed our checks. The Accountant General's report was located on another platform, and was near comprehensive.

Benue State

In the 3rd quarter of 2023, Benue state's website was down everytime we conducted our checks, with no access to fiscal documents. The only documents found online were the Approved Budget, which was found on the Benue State Planning Commission website and the Accountant General's report, which was nearly comprehensive, but a scanned copy, and not in a machine readable format. The state ranked 33rd place in both quarters 2 and 3 of 2023.

Borno State

Borno State went up the charts for the 3rd quarter of 2023 to the 8th position, from the 17th place in the previous quarter in 2023. The state had a comprehensive Approved Budget, BIR, and Accountant General's Report. The State's website and e-procurement measured up to standard. Although comprehensive, the Audit report and Citizen's budget of Borno state were not timely published. The Proposed Budget and MTEF documents were, however, not available on their website.

Cross River State

Cross River State made a remarkable improvement in the 3rd quarter of 2023, with a great leap up the league table from 18th to 5th place. The state's website, Approved Budget, BIR, e-Procurement portal, Accountant General's Report and Audit report met the set standards. The citizen's budget was comprehensive, but not very timely published. The proposed budget of

the state barely met requirements and the MTEF document was not available at the time under review.

Delta State

Delta state, which previously ranked 11th on the league table, currently ranks 25th place for the 3rd quarter 2023, a great slump. The state did well on the Approved budget and BIR. The citizens budget was comprehensive, but not timely published and the Accountant General's report was timely but not entirely comprehensive. On the state's website, we experienced some difficulties in locating financial documents, hence, we cannot term it comprehensive. The e-Procurement portal seemed to have necessary information, but when links to the resources were clicked on multiple devices, nothing opened, which resulted in a downwards score. On the other hand, there was no information on the MTEF, Proposed budget, nor Audit Report.

Ebonyi State

Ebonyi State climbed up the ladder from the 21st to the 12th place for the 3rd quarter 2023. The state had comprehensive documents of MTEF, Approved Budget, BIR and Accountant General's report. The state's website and e-Procurement portal measured up to standard. On the other hand, the state failed to make its Proposed Budget, Citizens Budget and Audit Report available on their website while performing our routine checks.

Edo State

Edo state maintained the 23rd place on the league table in Q2 & Q3 rankings for 2023. The state which had a comprehensive Approved Budget, BIR and Accountant General's Report, also had a standard e-Procurement Portal and state website. The website happens to be one of the best this quarter. The Audit Report released was for local governments in the state, and not a comprehensive state's Audit Report. The Proposed Budget, MTEF, Citizens Budget and Audit Report on the other hand, were not available as at the time we were performing our checks on the state website and all platforms related to the state.

Ekiti State

Ekiti State fell from the 12th place in Q3 to the 15th place in Q2 2023. The state's Approved Budget, though published untimely and in excel format rather than pdf, was comprehensive. The BIR, MTEF and Accountant General's Report were comprehensive and timely. Its e-procurement portal is fully comprehensive, accessible and navigable. The website has a good user experience. However, there was no information on the state's Proposed Budget, Citizens Budget and Audit Report.

Enugu State

Enugu state went up to the 27th place on the league table, from the 33rd place in Q2 2023. The state had a comprehensive but not timely published approved budget. The BIR and

Accountant General's Reports were however comprehensive and timely. The state's website and e-Procurement portal were navigable and accessible. There was no information on its Proposed Budget, MTEF, Citizens Budget and Audit Report.

Gombe State

For the 3rd quarter in 2023, Gombe state dropped to 13th place on the league table, from the 6th place it held in Q2 2023. The state's MTEF, Citizen's budget, BIR and Accountant General's report/financial statement were all timely published and comprehensive. The state's website and e-Procurement portal were navigable and accessible during the review period. The state's Approved budget was however not comprehensive, as it lacked some important information. The Audit report and Proposed budget were not available at the times we performed our routine checks. .

Imo State

Imo State took a nose dive on the league table from the 9th place to the 24th place for 2023. The Approved Budget was timely and comprehensive, so was the Accountant General's report. The website was navigable and accessible, so was the e-Procurement Portal. The Citizens' budget was comprehensive but not timely. The MTEF, Proposed Budget, BIR and Audit Report were all not available, which contributed to the great slide the state experienced for q3 2023.

Jigawa State

Jigawa State has consistently topped the league, maintaining 1st position from the beginning of the year 2023. All fiscal documents were available during the time of review. The e-Procurement Portal and State's website were navigable and accessible. The MTEF, Citizens budget, BIR and Audit Report were all comprehensive. The approved budget met all the criteria for comprehensiveness, but was not timely published. The Proposed Budget, however, did not meet the set criteria.

Kaduna State

For q3 2023, Kaduna state made a slight improvement, moving 1 place up the table, from the 30th position to the 29th place. The state's Approved Budget was not very comprehensive and not timely published. The Accountant General's report/Financial statement was timely, but not comprehensive. The BIR for the quarter under review was however timely and comprehensive. The state's e-Procurement portal was navigable and accessible, but for the state's website which proved challenging to identify documents, we recommend that the state sorts it in a way that documents will be easy to access to stakeholders and the general public.

Kano State

Kano State dropped one step down the league, from 13th in Q2 to 14th in Q3 2023. The state had no proposed budget and Audit report for the reviewed timeframe. However, the state

had the MTEF, Approved Budget, Citizens budget, BIR and Accountant General's report. The e-Procurement portal for Kano state was navigable and accessible. As at the period of review, the state's website was experiencing a downtime and we consistently checked and the website didn't come up in record time, with only the agencies and departments' websites running.

Katsina State

Katsina State made a remarkable improvement for quarter 3, 2023, climbing from 24th place, to 9th on the league table. The state made available its comprehensive BIR, Proposed Budget, Approved Budget, Audit Report and Accountant General's report, all within reasonable time. Katsina state's website and e-Procurement portal were navigable and accessible during this period. However, the MTEF document and citizens budget were not found on the state's website.

Kebbi State

For Q3 2023, Kebbi State climbed up to 6th place from the 19th place previously held. Although the state had a proposed budget, it was not comprehensive. The approved budget on the other hand, was comprehensive but not timely. The citizens budget did not fully meet the set criteria. In the case of the state's BIR, Audit report and Accountant General's report met set criteria. Kebbi state's website and e-Procurement portal were both navigable and accessible. Unfortunately, the MTEF document was not available as at the time we performed our periodic checks.

Kogi State

For Q3 2023 Kogi state moved up to number 7 on the league table, from 8 in the previous quarter of the same year. The state had a comprehensive MTEF document available online, which was timely published. Although the state had a proposed budget published online, it was not fully comprehensive. However, the state has a comprehensive approved budget, though not very timely. The state's website and e-procurement portal were navigable and accessible. The citizens budget for the state was timely, but not fully comprehensive according to set standards. The BIR and Accountant General's report was published early, as well as comprehensive. The Audit report, on the other hand, was not found on the state's website while performing our routine checks.

Kwara State

For Q3 2023, Kwara state moved up to the 4th place on the league table, from the 7th place it previously held. 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 was a one-paged incomprehensive budget, hence, was only scored for availability and budget summary. The state's MTEF was unavailable this time. The BIR, Accountant General's report and Audit Report were available on time and comprehensive.

Lagos State

For Q3 2023, Lagos state dropped position in the table this quarter, from 14th to the 19th place. Although Lagos state had a comprehensive and navigable e-procurement portal and state website, the state had no published record on its MTEF, Audit report and proposed budget, nor was its approved budget comprehensive. The state's Citizens budget and Accountant General's report/Financial Statement were not fully comprehensive. The BIR however, was timely published and comprehensive.

Nasarawa State

Nasarawa State maintained the 16th place on the league table in Q2 and Q3 of 2023. The state performed well in comprehensiveness of the Approved budget, Citizens' budget, BIR and Accountant General's report/financial statement. The e-procurement portal and state website were navigable and accessible, however, we observed that the website suffered downtime for a while, during our routine checks. On the other hand, there was no published MTEF, Proposed budget nor Audit report. The Audit reports available on the state's website were from 2018 - 2021.

Niger State

Niger State moved down on the league table, from 15th place in Q2 to 28th place in Q3 2023. The state had no published information on its Audit Report, MTEF and Proposed budget as at the time of review. Its approved budget and citizens' budget on the other hand, were comprehensive but not timely. The Accountant General's report was comprehensive. We recommend that the state's website be properly organized to avoid confusion when in search of documents that are present on the site, but are difficult to locate. The site for the e-Procurement was undergoing maintenance during our review period.

Ondo State

Ondo State, unfortunately dropped from the 2nd position on the league table, which it held during the first 2 quarter ratings, to the 11th place in 2023. 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 Accountant General's report was also comprehensive. The e-procurement portal was navigable, comprehensive and accessible, as well as the state's website. Ondo State however, had no information on the proposed budget and the Audit report which are big indictments on the state's transparency for public funds.

Ogun State

For Q3 2023, Ogun state's performance remained on the 34th place, just like in Q2. The state, which previously had fiscal documents on its website, did not have them anymore during our review period. Ogun state had a good looking e-procurement portal. The Accountant General's

report, which was found on another platform, was timely and almost fully comprehensive.

Osun State

For Q3, 2023, Osun state made significant progress with its fiscal transparency climbing to 2nd place, from 3rd place of Q2 on the league table. The state had a comprehensive e-procurement portal, MTEF, Audit Report, BIR, Accountant General's report and Approved budget. Osun had no published information on its proposed budget. Its citizens' budget was not fully comprehensive, but timely. We recommend that the state sorts and arranges the fiscal document on the website for ease of accessibility.

Oyo State

Oyo State dropped from 4th to 10th place on the league table in Q3 2023. Oyo state had a comprehensive and timely published MTEF and Accountant General's report during the period under review. The states Proposed Budget and Audit report were, 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 by set standards, 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 maintained the 30th place on the league table. The state had no published information on its Audit Report, MTEF, Proposed budget and Citizens' budget during the period under review. However, the state provided a comprehensive, but not timely, approved budget. The state's BIR document was timely published and comprehensive. The Accountant General's Report was comprehensive and timely. The e-procurement portal was down as at the time of review which we took extra time to also check via different devices. The state's website, being navigable and accessible, meets most of the set criteria.

Rivers State

For Q3, 2023, Rivers State slumped to the 32nd place from the 23rd which it occupied for Q2. The state had no published information on its Proposed budget, MTEF, Audit report during the period under review. The state's website was fully functional at the time. However, the state provided a comprehensive, but not timely, Approved budget. The states BIR and the Accountant General's report was timely and comprehensive. The e-procurement portal was navigable and accessible.

Sokoto State

Sokoto state, in a bid to be more transparent, moved away from being the least performing

state to the 21st state on the league table for Q3 2023. The state had a comprehensive and timely Mtef, BIR and Accountant General's report. The Approved Budget on the other hand was comprehensive, but not timely. The state's website was up and running, but with no fiscal documents available online. The e-procurement portal as well, did not have all necessary information according to our standards. The state at this time had no published proposed budget, Audit report nor citizens budget.

Taraba State

Taraba state, which ranked 25th in Q2, currently ranks 22nd on the league table for Q3, 2023. The state had a comprehensive, but not timely approved budget. The state website was up and running. The state at this time had no published Audit report, MTEF, proposed budget and citizens budget. They had a functional e-procurement portal. The BIR and Accountant General's report was comprehensive and timely.

Yobe State

Yobe state which has always ranked very low on the Fiscal League Table, which was at the 31st position as at Q2, further took a dive to seat at the 36th position for Q3, 2023, a testament to the failing of the state in the areas of transparency and accountability. The e-Procurement portal was down, and the state website did not contain any fiscal documents as at the time of review. The State's Accountant General's report, which was fortunately found on a different portal, was timely and comprehensive.

Zamfara State

Zamfara state ranked 20th in Q3 2023, from 26th place in Q2 of the same year. The state had a comprehensive and timely Approved budget, Accountant General's Report and BIR. The state website was navigable and accessible. The state at this time had no published MTEF, Audit Report 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 provided on the state's website did not meet the criteria for comprehensiveness.

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

