

States Fiscal Transparency League

Q4 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.

Country Director: Gabriel Okeowo

Research Team: Iyanuoluwa Bolarinwa, Ama Ekheoveh, Victoria Opusunju, Oluwatimilehin Olugbemi

Creative Development: Bukola Onwordi, Michael Pabiekun

Editor: Esther Okoloeze

Contact: info@budgit.org +234-803-727-6668, +234-908- 333-1633

Address: 55, Moleye Street, Sabo, Yaba, Lagos, Nigeria.

© 2024 Disclaimer: This document has been produced by BudgIT to provide information on budgets and public data issues. BudgIT hereby certifies that all the views expressed in this document accurately reflect our analytical views that we believe are reliable and fact-based. Whilst reasonable care has been taken in preparing this document, no responsibility or liability is accepted for errors or any views expressed herein by BudgIT for actions taken due to information provided in this Report.

Executive Summary

This report evaluates the fiscal transparency of Nigerian states for the fourth quarter of 2023, focusing on their adherence to minimum requirements and progress made in providing essential fiscal documents to the public. The assessment covers indicators such as the presence of Medium-Term Expenditure Framework (MTEF), approved budgets, citizens' budgets, quarterly Budget Implementation Reports (BIR), accountant general reports, audit reports, functional e-procurement portals, and accessible state websites with fiscal data repositories.

Key Findings:

Top Performers and Notable Improvements

Ekiti State: secured the 1st position in Q4 2023, significantly advancing from its 15th position in Q3. The state showcased an approved budget, an operational Medium-Term Expenditure Framework (MTEF), an accountant general's report, and an updated e-procurement portal. However, the proposed budget was not made public.

Adamawa State: climbed to 2nd place, indicating a consistent improvement from Q3. The state presented comprehensive fiscal documents, including an accountant general's report, and an operational e-procurement portal. However, the proposed budget remained missing.

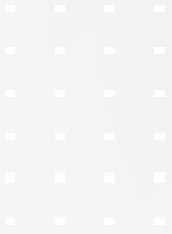
Abia State: demonstrated remarkable improvement, climbing from 26th place in Q3 to 13th in Q4. The state provided a comprehensive MTEF and other key fiscal documents, though it lacked updates on the e-procurement portal and the proposed budget.

Akwa Ibom State: showed a rise to 9th place in Q4 from 17th in Q3, with comprehensive fiscal documents but lacked a proposed budget and an operational e-procurement portal.

Declines and Areas for Improvement

Zamfara State: dropped significantly to 34th place in Q4 from 20th in Q3, with issues surrounding the e-procurement portal and the absence of a Medium-Term Expenditure Framework (MTEF), a proposed budget, a citizen's budget, and an audit report.

Bayelsa State: continued to underperform, ranking 36th in both Q3 and Q4. The state provided limited fiscal documents, lacking a comprehensive MTEF, a proposed budget, and an operational e-procurement portal, among other key documents.



Borno State: fell from 8th place in Q3 to 24th in Q4, owing to problems with the state website and e-procurement portal, as well as the absence of key documents like the proposed budget and MTEF.

Recommendations:

To improve fiscal transparency and accountability, states are encouraged to:

- Publish all necessary fiscal documents, including MTEF, proposed budgets, and audit reports.
- Ensure state websites are accessible, navigable, and contain a comprehensive fiscal data repository.
- Maintain updated e-procurement portals and ensure they are user-friendly.
- Address user interface issues, errors, and downtime to improve public trust.

States demonstrating positive trends should sustain their efforts, while those facing challenges must prioritize transparency to foster accountability and public trust.

Conclusion

In conclusion, while some states have shown commendable progress, others lag behind, highlighting the need for continuous improvement in fiscal transparency across Nigerian states. It is imperative for states to prioritize the publication of essential fiscal documents and ensure the accessibility and functionality of online platforms to enhance public trust and accountability.



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, BudgIT'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:

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	"Timeliness June= 5, July = 3 August=2 September= 1" 5	Availability (available on the website) 5	Comprehensiveness (includes all components) Revenue Analysis -1, Line Items- 1, 2	12
2 Proposed Budget	"Timeliness 5th - 6th week of Q1 - 4 7th - 8th week of Q1 - 3 9th - 10th week of Q1 - 2 11th - 12th week of Q1 - 1 1st week of Q2 - 0 " 4	"Availability (on the website) - 3 Available but not on the website - 1 Not Available - 0" 3	"Comprehensiveness 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 (January 31) January - 6 February - 4 March - 2 April - 0" 6	"Availability (on the website) - 5 Available but not on the website - 3 Not Available - 0" 5	"Comprehensiveness 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	"Timeliness (Q2 of the following fiscal year) February - 5 March - 3 April - 1 May - 0"	"Availability (on the website) - 3 Available but not on the website - 1 Not Available - 0"	"Comprehensiveness" Budget summary -1 Fiscal framework revenue -1 Fiscal framework expenditure -1 Top priority capital projects -2 Top sector/ministry	15
5 Quarterly BIR	"Timeliness (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"	"Availability (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"	16
6 Audit Report	"Timeliness (on or before August) September - 3 October - 2 November - 1"	"Availability (on the website) - 2 Available but not on the website - 1 Not Available - 0"	"Comprehensiveness" Notes on Infractions - 2 Financial Notes -2 Balance Sheet and Income Statement- 3 Auditor's name, signature and certificate -1 Recommendations -2"	15

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
7 Accountant General's report /Financial Statement	Timeliness (the audited financial statements for 2020 must be published by September 2021)	"Availability (on the website) - 5 Available but not on the website - 3 Not Available - 0"	"Comprehensiveness" 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"	18
8 e-Procurement Portal		Accessibility, Navigation,	"Comprehensiveness" Website with updated data - 4 Beneficial Ownership - 2 Contracting entities (company name) -2"	11
9 States' Functional Website /Fiscal Repository		Compartmentalization of the Documents -3, Fiscal Documents -3, User Experience -3, Navigation -3		12
				133

STATES FISCAL TRANSPARENCY LEAGUE TABLE Q4 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	EKITI	12	0	21	9	13	11	11	18	13	108	81
2	ADAMAWA	12	0	20	10	11	11	11	18	14	107	80
3	JIGAWA	12	8	21	10	13	3	11	15	14	107	80
4	OSUN	12	0	21	9	13	11	9	17	15	107	80
5	KEBBI	12	10	21	8	13	0	10	17	15	106	80
6	KOGI	12	10	20	10	13	11	11	17	0	104	78
7	KWARA	0	9	21	13	13	3	8	18	15	100	75
8	KANO	12	10	18	11	13	3	0	16	11	94	71
9	AKWA IBOM	12	0	21	11	11	0	11	16	11	93	70
10	CROSS RIVER	0	11	20	7	11	3	6	18	14	90	68
11	GOMBE	12	0	15	13	11	0	11	18	10	90	68
12	ONDO	9	0	20	11	13	11	9	16	0	89	67
13	ABIA	12	0	18	11	11	3	11	18	0	84	63
14	LAGOS	0	0	17	15	13	11	11	16	0	83	62
15	OYO	12	0	19	9	13	3	9	18	0	83	62
16	DELTA	0	0	19	10	13	3	11	13	13	82	62
17	ANAMBRA	0	0	21	6	11	11	11	17	4	81	61
18	BAUCHI	7	13	21	0	11	0	0	14	14	80	60
19	NIGER	0	0	21	9	13	11	9	16	0	79	59
20	EDO	12	0	21	0	13	3	0	17	11	77	58
21	ENUGU	0	0	21	11	13	3	11	18	0	77	58
22	IMO	0	0	21	11	13	3	11	18	0	77	58
23	KATSINA	0	0	21	0	13	0	11	18	14	77	58
24	BORNO	0	0	19	11	13	0	3	18	12	76	57
25	NASARAWA	0	0	19	11	13	3	10	17	0	73	55
26	OGUN	12	0	13	11	13	3	6	15	0	73	55
27	EBONYI	0	0	21	0	13	11	9	18	0	72	54
28	TARABA	0	0	21	10	13	3	6	18	0	71	53
29	KADUNA	7	0	19	0	10	9	10	15	0	70	53
30	RIVERS	12	0	19	7	13	3	0	16	11	69	52
31	BENUE	0	0	19	0	11	0	0	16	0	58	44
32	PLATEAU	0	0	13	0	13	3	9	18	0	56	42
33	SOKOTO	0	0	19	0	13	0	6	18	0	56	42
34	ZAMFARA	0	0	15	0	13	0	8	18	0	54	41
35	YOBE	0	0	11	0	13	0	9	15	0	48	36
36	BAYELSA	0	0	19	0	11	0	0	16	0	46	35

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 demonstrated a remarkable improvement in performance, securing the 13th position for Q4, 2023 compared to its 26th ranking in Q3 of the same year. Our evaluations indicates that the state has a comprehensive Medium-Term Expenditure Framework (MTEF) document and an Accountant General report. Furthermore, accessible were the approved budget, citizen's budget, Budget Implementation report, and a functional website containing a repository of fiscal data. However, it was noted that while the e-procurement portal was operational, it lacked updates, and similar to Q3, there was no documentation of the proposed budget or audit report. The recommendation for Abia state to move further up on the subnational Transparency index, is to publish its Audit Report and Proposed Budget, in addition to the other indicators, going forward.

Adamawa State

In Q4 2023, Adamawa State ranked 2nd showing a better performance than the previous quarter of the same year, although 2nd, 3rd, and 4th scored the same, alphabetic order chose who came from what position. Our assessment revealed the presence of a comprehensive Medium-Term Expenditure Framework (MTEF) document, an Accountant general's report, and an operational e-procurement portal. Additionally, we evaluated the Approved budget, citizen's budget, quarterly Budget Implementation Report (BIR), a functional website featuring a repository of fiscal data, and an audit report. However, similar to Q3, the proposed budget was not available. BudgIT hopes in the next state fiscal ranking, Adamawa state can provide all the required documents to fulfill its responsibilities of being transparent and accountable.

Akwa Ibom State

In this quarter, Akwa Ibom state came up to number 9 on the league table, a slight improvement from 17th rank in Q3, 2023. The state showcased a comprehensive Medium-Term Expenditure Framework (MTEF) and an approved budget. Furthermore, our assessment showed the presence of the citizen's budget, Quarterly Budget Implementation Report (BIR), Audit Report, Accountant General's report, and a state website featuring a fiscal data repository. However, consistent with Q3, Akwa Ibom state failed to publish a proposed budget, and also lacked an operational e-procurement portal. To do even better on the league table going forward, the state needs to publish the lacking documents and ensure the existence of a functional e-procurement portal.

Anambra State

In this quarter, Anambra State achieved the 17th position, indicating a significantly improved subnational transparency from its 31st ranking in Q3 2023. The state provided a comprehensive

approved budget and sustained a functional e-procurement portal. Additionally, Anambra State possesses a citizen's budget, quarterly Budget Implementation Report (BIR), accountant general report, Audit report, and a state website housing a fiscal data repository. The State's MTEF and Proposed Budget, were, however lacking.

Bauchi State

Bauchi State maintained the 18th position in Q4 just as the previous quarter of the same year. The state provided a more detailed Approved budget compared to Q3. Additionally, they submitted a proposed budget, quarterly Budget Implementation Report (BIR), audit report, and accountant general's report. The state's MTEF was comprehensive but published outside the timeliness window. There, however, were deficiencies in the citizens' budget and a functional e-procurement portal. Furthermore, the state website was inaccessible when attempting to access the fiscal data repository.

Bayelsa State

Bayelsa State ranked 36th position in this quarter, which is a poor performance just like Q3. The state provided only its approved budget, quarterly Budget Implementation Report (BIR), and Accountant General's report. Notably, the state lacked its Medium-Term Expenditure Framework (MTEF), a Proposed budget, a citizen's budget, a functional e-procurement portal, an audit report, and the state website featuring a fiscal data repository was inaccessible. The state has consistently displayed an irresponsible fiscal data presentation reflecting its current position on the league table. BudgIT uses this medium to call on the government of Bayelsa state to pay attention to its fiscal data documents and ensure they are updated and made public in due time.

Benue State

In this quarter, Benue State ranked 31st, compared to its 33rd position in Q3 of the same year, which is still a poor performance. The state provided a comprehensive Medium-Term Expenditure Framework (MTEF) document and an Approved budget. Notably, the accountant general's report was in the form of a scanned copy. Additionally, we documented the quarterly Budget Implementation Report (BIR). However, there was no proposed budget available, and the website was inaccessible when attempting to assess the citizens' budget. Furthermore, there was no functional e-procurement portal, audit report, or state website featuring a fiscal data repository. All of the state's failings in providing the required documents have kept them at the bottom of the league table consistently for Q3 and Q4 2023. BudgIT encourages Benue state to pay attention to the missing documents on their state website and ensure they are released on time to meet the standards for sub-national transparency.

Borno State

Borno State fell 16 places down the table to the 24th place in Q4 of 2023, from the 8th place it occupied in Q3 of the same year. Fiscal documents including the Approved budget, Citizens Budget, Quarterly BIR, Accountant General's Report, and Audit Report were mostly comprehensive and timely. However, the state's Proposed Budget and MTEF were still not available, just like in the previous quarters of 2023. The e-procurement portal could not be assessed in the time under review. The state's website on the other hand was up, but when any icon on the home page was clicked on, the error message "file not found" was displayed. It becomes imperative for the state to fix the error experienced on its website and e-procurement portal, as well as work to ensure that all necessary fiscal documents are published online.

Cross River State

In Q4 2023, Cross River dropped to the 10th position, signifying a decrease in performance compared to its 5th position in Q3 of the same year. While we conducted our review, we found a comprehensive accountant general's report. Furthermore, accessible were the proposed budget, approved budget, citizens budget, quarterly budget, and audit report. There was also a presence of an Auditor General's report. However, while the state has its e-procurement portal, it last updated in 2021, and the state website featuring a fiscal data repository lacked upto date fiscal documents. Similar to Q3, the Medium-Term Expenditure Framework (MTEF) was not available. Cross River should focus on providing the highlighted fiscal document to meet up with standards and ensure that its position doesn't keep dropping on the table.

Delta State

In Q4 of 2023, Delta State experienced a significant rise on the table, ascending from the 25th place in Q3 to the current 16th place. During the review, the Approved Budget, Citizens Budget, Quarterly BIR, Audit Report, and Accountant General's Report were mostly comprehensive and timely. The state's website was navigable, accessible, and compartmentalized, however, lacked certain fiscal documents relevant for this fiscal year, such as the MTEF and Proposed Budget. The e-procurement portal, on the other hand, had no awarded contracts on the site. The state should make available relevant fiscal documents going forward and publish awarded contracts on the portal.

Ebonyi State

This quarter, Ebonyi State ranked 27th, indicating a decline in performance compared to its 13th position in Q3. The cause for this decline could be found in the absence of the state's Medium-Term Expenditure Framework (MTEF), the citizen's budget, the proposed budget, and the audit report. However, the state has a comprehensive approved budget and maintains a functional and updated e-procurement portal, along with an accountant general's report, in addition, we found the proposed budget, and quarterly Budget Implementation Report (BIR). We recommend compartmentalizing the state website with a fiscal data repository for easier navigation of fiscal documents, with newer documents on top and older ones below.

Edo State

In this quarter, Edo State ranked 20th position, indicating a slight improvement in performance from its 23rd position in Q3 2023. Edo state did well presenting a comprehensive Medium-Term Expenditure Framework (MTEF) document and an approved budget and we evaluated the quarterly Budget Implementation Report (BIR). Further checks revealed that although the state had an e-procurement portal, it had not been updated. Edo state on the other hand, had an absence of a proposed budget, citizen's budget, and the state website featuring the fiscal data repository was inaccessible. Edo state needs to pay more attention to the accessibility of it's website and ensure that the portals are up to date to continually climb up on the state fiscal transparency league table.

Ekiti State

In this quarter, Ekiti State achieved a remarkable improvement by securing the 1st position on the league table, a significant advancement from its 15th position in Q3 2023. The state presented

a comprehensive approved budget, accountant general's report, and Medium-Term Expenditure Framework (although published in an Excel spreadsheet). Additionally, Ekiti State had a functional and updated e-procurement portal and state website. Our assessment also included the citizen's budget, audit report, quarterly budget, and a state website featuring the fiscal data repository. However, similar to Q3, the proposed budget was not available.

Enugu State

In this quarter, Enugu State slightly improved its ranking to 21st, showing an advancement from its 27th position in Q3. The state provided a comprehensive approved budget and accountant general report. Additionally, we assessed the citizen's budget, quarterly Budget Implementation Report (BIR), and the e-procurement portal, which requires updating. Enugu State also maintains a state website with a fiscal data repository. However, similar to Q3, there was no Medium-Term Expenditure Framework (MTEF), proposed budget, or audit report available. BudgIT urges Enugu state to pay attention to the documents missing as they are significant documents that borders on how the financial activities of the state are being managed.

Gombe State

In this quarter, Gombe State's ranking went up 1 place, from the 12th place in Q3 to the 11th place currently. The decline bordered on the absence of a proposed budget, a defunct e-procurement portal, as at the collation of this report. Gombe state provided a comprehensive Medium-Term Expenditure Framework (MTEF) and an accountant general's report. The state's 2022 comprehensive Audit report, though not machine-readable, was found on the Ministry of Finance site. In determining the state's stand as well, we assessed the approved budget, quarterly Budget Implementation Report (BIR), citizen's budget, and a state website featuring a fiscal data repository. We urge Gombe state not to drop the ball as this might erode public trust and reduce citizens' participation.

Imo State

In this quarter, Imo state achieved a ranking of 22nd, indicating an improvement compared to the previous quarter, where it ranked 24th. The state boasts a detailed approved budget and accountant general report. Additionally, evaluations were conducted on the citizens' budget, quarterly BIR, e-procurement portal (which was found to be outdated), and the state website containing fiscal data repositories. Notably, the MTEF, proposed budget, and audit report were not locatable during the assessment.

Jigawa State

This quarter, Jigawa State ranked in 3rd place on the league table, although 2nd, 3rd, and 4th scored the same, alphabetic order chose who came from what position. The state published a comprehensive MTEF document, approved budget, the citizen's budget, and quarterly BIR. since 2020. The accountant general's report and the audit report were also accessible. The state's website was accessible and navigable, however, evaluations were conducted on the e-procurement portal, which was found to lack data. It is imperative for the state government to look into providing up to date data in the e-Procurement portal.

Kaduna State

In this quarter, Kaduna State maintained its 29th place, compared to the previous quarter of 2023. MTEF was published in December. There were records of the approved budget, quarterly BIR, accountant general report, and e-procurement portal, albeit with only one document for 2023 lacking a contracting entity. BudgIT suggests that the state website containing fiscal data repositories should be compartmentalized for easier navigation. However, there were no records found for the proposed budget, citizen's budget, or audit report.

Kano State

In the fourth quarter, Kano State ranked 8th position on the league table which was a better performance compared to the 14th place in Q3. Our analysis was based on a comprehensive MTEF. The state showcased the proposed budget, approved budget, citizens' budget, and quarterly BIR. However, the e-procurement portal only contained two contracts for the fiscal year 2023, and the accountant general report was available. Regrettably, the state website containing fiscal data repositories was inaccessible, and there was no record of an audit report.

Katsina State

Katsina State positioned 23rd on the league table, marking a 14-place drop from 9th place in Q3 2023. In our analysis, we discovered the absence of an MTEF, proposed budget, citizens budget, and a lack of an e-procurement portal, all indices that dragged the state down. The state provided a comprehensive approved budget and a thorough accountant general's report. Additionally, evaluations were conducted on the quarterly BIR, the state website containing fiscal data repositories, and the audit report. We hope that Katsina State rechecks its fiscal data to ensure that it finds its way back to the top of the league table

Kebbi State

In the fourth quarter, Kebbi State achieved a 5th place ranking, showing a slight improvement from its 6th position in the previous quarter. The state presented a comprehensive MTEF and approved budget. Additionally, assessments were conducted on the proposed budget, citizen's budget, quarterly BIR, state website with fiscal data repository (which requires compartmentalization for better organization), accountant general's report, and audit report. However, the state's e-procurement portal was not operational.

Kogi State

In this quarter, Kogi State secured the 6th position, climbing up in its Q3 ranking. Throughout the assessment, the state demonstrated a mostly satisfactory MTEF, approved budget, proposed budget, BIR, citizens' budget and accountant general's report. Kogi state had a well-operating, up-to-date e-procurement portal, and state website with a fiscal data repository. However, there was no audit report available online. BudgIT urges Kogi state to pay attention to the consistent functioning of its platforms to ensure citizens' continuous access to the state's fiscal documents.

Kwara State

In this quarter, Kwara State dropped to the 7th place, from a previously held 4th position in Q3. The state provided a comprehensive approved budget, accountant general's report, and audit report. Assessments were carried out on the proposed budget, citizens' budget, and quarterly Budget Implementation Reports (BIR), and were found not fully comprehensive. While Kwara state had an e-procurement portal, it was not current. Regarding the state website with the fiscal data repository, it appeared compartmentalized initially. Still, upon clicking on an icon (say MTEF for instance), it revealed all fiscal documents, showing the lack of compartmentability. The search bar also appeared non-functional, and clicking on it generated a message indicating that the form was not secure, with autofill disabled. Lastly, there was no record found on the MTEF. Kwara state needs to employ the services of technical staff who can help resolve all user interface issues from the state's website.

Lagos State

In the fourth quarter, Lagos State ranked 14th place, demonstrating an improvement from its 19th position in Q3. The state boasted of a functional and up-to-date e-procurement portal. Additionally, evaluations were conducted on the approved budget, citizen's budget, quarterly BIR, accountant general's report, and the state website containing the fiscal data repository. The state website however lacked complete fiscal documents, similarly to Q3, there were no records for MTEF, proposed budget, or audit report. Lagos state needs to prioritize the provision of these missing fiscal documents as this will help to boost the image of the state and increase the trust of citizens as concerns state fiscal transparency. In addition, BudgiT employs Lagos State to kindly publish a separate detailed Auditor general's report.

Nasarawa State

Nasarawa State placed 25th in the league table, indicating a decline in performance compared to 16th place in Q3. During the assessment, we evaluated the approved budget, citizen's budget, quarterly BIR, and the accountant general's report were comprehensive. The e-procurement portal, however, was not updated but got a few marks on navigation and accessibility. The state's website containing a fiscal data repository was also scrutinized and seen to be accessible. Unfortunately, the MTEF was unavailable during the time of our checks and there were no records of the proposed budget or audit report.

Niger State

In this quarter, Niger State saw an improvement in its ranking, securing the 19th position, a notable advancement from its 28th rank in Q3. Throughout the assessment, the state provided a comprehensive approved budget and also a functional and updated e-procurement portal. We also evaluated the citizen's budget—published in April without top project allocation—the quarterly Budget Implementation Report (BIR), the state website with a fiscal data repository, and the Accountant General's report. However, similar to Q3, there was no documentation of the Medium-Term Expenditure Framework (MTEF), proposed budget, or audit report. Niger State needs to pay attention to their website with a properly arranged fiscal documents.

Ondo State

In the fourth quarter of 2023, Ondo State ranked 12th place, showcasing a decline in performance compared to its 11th position in Q3 of the same year. The state boasts a comprehensive approved budget and operates an updated e-procurement portal. Our assessment also included the Medium-Term Expenditure Framework (MTEF), which was published in August, along with the citizen's budget, quarterly Budget Implementation Report (BIR), a functional and updated e-procurement portal, a state website featuring a fiscal data repository requiring organization, and the Accountant General's report. Similar to Q3, however, there was no documentation of the proposed budget or audit report.

Ogun State

In this quarter, Ogun State ascended to the 26th position, marking an improvement from its 34th position in Q3. The state presented a comprehensive Medium-Term Expenditure Framework (MTEF) document. For the assessments, we also evaluated the proposed budget, approved budget, citizens' budget, quarterly Budget Implementation Report (BIR), an e-procurement portal, and the Accountant General's report. Ogun state lacked an audit report the e-procurement portal lacks recent updates and the state website featuring a fiscal data repository requires re-organizing, all of which need to be prioritized before the next ranking to help Ogun state improve on state fiscal transparency.

Osun State

Osun State ranked 4th position in Q4, although 2nd, 3rd, and 4th scored the same, alphabetic order chose who came from what position. The state presented a comprehensive Medium-Term Expenditure Framework (MTEF), an approved budget, an operational and regularly updated e-procurement portal, and an audit report. Furthermore, we evaluated their performance based on the presence of the citizen's budget, quarterly Budget Implementation Report (BIR), a state website featuring a fiscal data repository requiring organization, and an Accountant General's report. The only notable absence remained the proposed budget, consistent with the observations made in Q3.

Oyo State

Oyo State ranked 15th position in Q4, which is a decline compared to Q3. Throughout the evaluation process, we documented a thorough Medium-Term Expenditure Framework (MTEF), and Accountant General's report. Additionally, the state provided the citizen's budget, approved budget, quarterly Budget Implementation Report (BIR), an e-procurement portal requiring updates, and a state website featuring a fiscal data repository requiring organization. However, similar to Q3, there was no evidence of the proposed budget or audit report.

Plateau State

In this quarter, Plateau State's ranking dropped to 32nd, indicating a decline in performance from Q3, when it held the 30th position. The state provided a comprehensive Accountant General's report. We evaluated the approved budget, quarterly Budget Implementation Report (BIR),

e-procurement portal which requires updating, and the state website featuring a fiscal data repository that requires compartmentalization. However, at the time of assessment, there was no Medium-Term Expenditure Framework (MTEF), proposed budget, citizen's budget, or audit report available. Plateau state seems to be hell-bent on blacking out on state transparency, we urge the state to take seriously the provision of its financial documents to ensure an open state.

Rivers State

In this quarter, Rivers State, secured the 30th position on the league table, a slight improvement from its 32nd position in Q3. The available indicators included the Accountant General's report, the citizen's budget, the Quarterly Budget Implementation Report (BIR), and an e-procurement portal, which was evaluated solely based on navigation and accessibility due to its lack of updates. However, the state lacked the Medium-Term Expenditure Framework (MTEF), proposed budget, approved budget, and an audit report. The state's website with a fiscal data repository mostly suffered downtimes during our checks.

Sokoto State

In this quarter, Sokoto State's ranking dropped to 33rd, indicating a performance decline from Q3, when it held the 21st position. The state's documentation consisted solely of a comprehensive Accountant General's report. Also assessed was the approved budget and Quarterly Budget Implementation Report (BIR). However, attempting to access the budget segment on the state website featuring fiscal data led to an insecure page that failed to reload. Moreover, there were no records for the Medium-Term Expenditure Framework (MTEF), proposed budget, citizen's budget, functional e-procurement portal, or audit report.

Taraba State

In this quarter, Taraba State was positioned 28th, indicating a decline in performance from Q3, when it held the 22nd rank, due to other states' efforts at being better with fiscal transparency. The state furnished a comprehensive approved budget, citizens budget, and Accountant General's report. However, during the assessment, we encountered issues accessing the Medium-Term Expenditure Framework (MTEF) budget and the debts segment in finance. Moreover, there was no proposed budget, updated e-procurement portal, or accessible budget and debts section on the state website featuring fiscal data. Additionally, an audit report was unavailable.

Yobe State

Yobe State exhibited a poor performance this quarter, securing the 35th position compared to its 36th ranking in Q3. Unlike the previous quarter, where only an Accountant General's report and a state website with a fiscal data repository were available, we now noted the addition of the approved budget and the quarterly Budget Implementation Report (BIR) and maintained a state website. However, during scoring, essential components such as the Medium-Term Expenditure

Framework (MTEF), proposed budget, citizen's budget, functional e-procurement portal, and audit report were absent. It is pertinent for Yobe state to understand the essence of transparency and accountability by state governments and work to uphold these standards by making fiscal documents available online to the general public.

Zamfara State

Zamfara State's performance was notably poor, ranking 34th in Q4. This marked a decline from its 20th position in Q3 of 2023, owing to the unavailability of the proposed budget a functional e-procurement portal, which was down during the period of our checks. The state had available, a comprehensive Accountant General's report, an approved budget, and the quarterly Budget Implementation Report (BIR). The state website, though up and running, needs to be compartmentalized and the fiscal data repository needs to be updated with relevant fiscal documents. Essential components such as the Medium-Term Expenditure Framework (MTEF), proposed budget, citizen's budget, functional e-procurement portal, and audit report were not provided.

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

