



States Fiscal Transparency League

Q1 2024





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 and 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

In Q1 2024, the fiscal transparency across Nigerian states varied significantly, impacting their rankings on the States Fiscal Transparency League (SFTL) table. The assessment focused on the availability and comprehensiveness of key fiscal documents, the functionality of state websites and e-Procurement portals, and the timeliness of publications.

Key Findings:

Progressive Performers

Anambra State: ranked 1st due to comprehensive and timely MTEF, proposed, and approved budgets, along with an operational e-Procurement portal. The main improvement needed is organizing the homepage for better accessibility.

Edo State: having a tie and sharing similar strengths with Anambra, needed better arrangement of documents on their website.

Ekiti State: ranked 3rd, with almost all fiscal documents available and comprehensive, except for minor delays in the citizens' budget and some gaps in the proposed budget.


Jigawa State: which tied with Ekiti, ranked 4th, meeting most requirements but needing improvements in the timeliness of the citizens' budget and the comprehensiveness of the quarterly BIR.

Average Performers

Abia State: ranked 13th, with comprehensive budgets but lacking timely publication of the citizens' budget and current information on the e-Procurement portal. More fiscal documents should be uploaded to the website.

Niger State: ranked 14th, with comprehensive and timely approved and proposed budgets, but lacking an MTEF document and facing issues with the comprehensiveness and timeliness of the citizens' budget and quarterly BIR. The e-Procurement portal was down.

Ogun State: ranked 15th, meeting requirements for MTEF, proposed, and approved budgets, but facing delays in publishing the citizens' budget and lacking a BIR. The state website needs better organization, and the e-Procurement portal needs updates.



Adamawa State: ranked 16th, with navigable websites and compartmentalized fiscal documents, though many were outdated. The proposed budget was not found online, and the e-Procurement portal lacked current contract information.

Poor Performers

Bayelsa State: ranked 34th, primarily due to the lack of an active website and non-functional e-Procurement portal. Fiscal documents were scarce and hard to access.

Borno State: ranked 35th, with only an approved budget and BIR available online and an inaccessible state website.

Imo State: ranked 36th, being the least performing state, with only an approved budget available and functionality issues on both the state website and e-Procurement portal.

Common Issues and Recommendations:

Website and Document Organization: Many states need to improve the organization and accessibility of their websites, ensuring all fiscal documents are easily searchable and compartmentalized.

E-Procurement Portals: Updating and maintaining functional e-Procurement portals is crucial for transparency.

Timeliness and Comprehensiveness: States should strive to publish all fiscal documents, including MTEF, proposed, and citizens' budgets, timely and comprehensively, with special attention to top capital project allocations, which seemed to be lacking for a number of states.



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 Q1 2024 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	ANAMBRA	12	13	21	13	13	11	10	93
2	EDO	12	12	21	13	13	11	11	93
3	EKITI	12	12	21	11	13	11	12	92
4	JIGAWA	12	13	21	13	13	11	9	92
5	EBONYI	12	13	21	8	13	11	9	87
6	KADUNA	11	9	20	11	13	11	11	86
7	KOGI	12	12	21	13	13	3	12	86
8	OYO	12	8	21	13	13	3	12	82
9	BAUCHI	12	10	21	8	13	3	12	79
10	TARABA	12	12	21	11	13	0	10	79
11	ONDO	12	13	15	11	13	3	10	77
12	DELTA	12	5	19	10	13	3	10	72
13	ABIA	0	13	21	11	13	3	9	70
14	NIGER	0	13	21	11	13	3	8	69
15	OGUN	12	13	21	11	0	3	8	68
16	ADAMAWA	10	0	18	13	12	3	11	67
17	GOMBE	10	10	21	6	12	0	8	67
18	CROSS RIVER	0	12	16	13	13	3	7	64
19	KWARA	0	12	15	11	13	3	8	62
20	YOBE	0	11	19	11	12	3	6	62
21	OSUN	12	0	11	11	13	3	11	61
22	ZAMFARA	0	0	21	15	13	3	9	61
23	PLATEAU	12	0	21	0	13	3	8	57
24	AKWA IBOM	10	0	21	0	12	0	11	54
25	ENUGU	0	0	19	11	13	3	8	54
26	KATSINA	0	10	21	0	13	0	10	54
27	LAGOS	0	11	11	11	12	3	6	54
28	RIVERS	0	13	17	13	0	3	7	53
29	KANO	10	0	13	13	13	3	0	52
30	SOKOTO	0	11	19	0	13	0	9	52
31	NASARAWA	0	0	14	11	13	3	10	51
32	BENUE	0	0	16	13	13	0	0	42
33	KEBBI	0	10	0	11	13	0	8	42
34	BAYELSA	0	9	19	0	12	0	0	40
35	BORNO	0	0	19	0	13	0	0	32
36	IMO	0	0	21	0	0	3	7	31

SCORE ANALYSIS

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

Please Note: For purposes of this research, Audit and Accountant Generals Statement are excluded from the scoring as documents are not expected to be completed as at time of publication.

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

In Q1 of 2024, Abia state ranked 13th place on the SFTL table. The state had comprehensive proposed and approved budgets. The citizens budget was not published early enough, however, and the state's e-Procurement portal lacked current contract information. The state's website did not contain enough fiscal documents, like the 2024 MTEF. We recommend uploading more fiscal documents and also include a search engine to the website to make navigation easier.

Adamawa State

Adamawa State ranked 16th place (due to alphabetical order placement) in Q1 of 2024. The state's website was navigable with compartmentalized fiscal documents, but lacked current documents. Most of the documents used for our findings were from the State's Budget office or Planning Commission site. Such documents include the MTEF, approved budget and citizens budget. The proposed budget was not found online. The state's e-Procurement portal lacked current contract information.

Akwa Ibom State

Akwa Ibom state ranked 24th on the States Fiscal Transparency League table in Q1 of 2024 with 54 points similar to Enugu, Lagos and Katsina. However, alphabetically, Akwa Ibom comes ahead of the tie. Akwa Ibom state had a comprehensive approved budget and a functional website, but the proposed and citizens budget were not found. A comprehensive MTEF document was found on the state's Ministry of Finance website. The e-Procurement portal for the state was down at the time under review.

Anambra State

Anambra State with 93 points ranked 1st place in Q1 of 2024, while Edo state also came up with 93 points, the Alphabetical order brings Anambra state forward. In the course of our review, Anambra state possessed a comprehensive and timely MTEF, proposed and approved budgets and e-Procurement portal. The citizens' budget, although timely published, lacked the top sector/ministry allocation. For the state's website, we recommend that the home page be rearranged to make it look less rowdy and for ease of finding documents.

Bauchi State

Bauchi State ranked 9th with 79 points, while, Taraba also had the same number of points, the alphabetical order placement brought Bauchi state on top for q1, 2024. During our extensive reviews, Bauchi state had a comprehensive MTEF and approved budget. The website was also satisfactory. The citizens budget was not timely and lacked a few components like the budget

summary and top capital projects. The e-Procurement portal was not up to date as the last updated documents were from 2020.

Bayelsa State

Bayelsa State ranked 34th on the league table. This results from the state not having an active website throughout the period of our review, as a result of that, most fiscal documents were not found. However, comprehensive proposed and approved budgets were found on the state's Ministry of Finance website. The e-Procurement portal for the state was also not functioning.

Benue State

Benue State ranked 33rd this quarter with 42 points. While Kebbi state also came up with 42 points, the alphabetical order made Benue come on top. During our review, Benue state only had the approved and citizens budget online, which were found on the state's Planning Commission Site. The approved budget, though published on time, was not very comprehensive and the citizens budget which was comprehensive, was not timely. The e-Procurement portal was not functional and the state website, down, during the period of review.

Borno State

For Q1 2024, Borno state, which ranked 35th place, the state had only its approved budget and BIR available online, via the state's Public Finance Management site. The state's website opened up to a sign in page, which was inaccessible to sign in/sign up.

Cross River State

Cross River State ranked 18th place on the league table. In the course of our review, the state's website had no fiscal documents. The fiscal documents reviewed were found on the state's Internal Revenue Service site. The state had an e-Procurement portal, but the last updated documents were from 2021. The citizens budget was comprehensive, but missed the timely publication date by 1 month. The approved budget on the other hand was timely but not very comprehensive.

Delta State

Delta State ranked 12th place in the period under review. The state possessed a satisfactory MTEF document. The approved budget and quarterly BIR were timely but not fully comprehensive, while the citizens budget was comprehensive but not timely. The proposed budget, on the other hand, was not comprehensive, provided on an excel sheet which doesn't possess document properties, hence, timeliness could not be determined. The state's website was navigable and accessible, but needs to be compartmentalized. While the e-Procurement portal was up and running, it was last updated in August of 2023.

Ebonyi State

Ebonyi State ranked 5th place in Q1 of 2024. The state had a comprehensive MTEF, proposed and approved budgets and a satisfactory e-Procurement portal. However, the fiscal documents on the state's website need to be compartmentalized. For instance, you have to get to page 16 on the laws and financials page to find the most recent documents. Also, the state's citizens budget was published in May, which made it lose marks on timeliness, and there was no top capital project captured in it. The quarterly BIR had no top capital allocation.

Edo State

Edo State, which tied with Anambra, ranked 2nd place on the league table this quarter, due to alphabetical order placement. The state had a comprehensive MTEF, proposed, approved and citizens' budgets. However, the citizens' budget was not timely. The state's e-Procurement portal was satisfactory. Although the state's website had all the required fiscal documents and was well compartmentalized, we recommend that the documents should be arranged in their rightful compartments. For instance, the 2023 BIR report being in the 'Approved Citizens Budget' compartment, instead of the 'Edo State Budget & Budget Performance' compartment.

Ekiti State

Ekiti State ranked 3rd place (due to alphabetical order placement) in Q1 of 2024. Almost all fiscal documents in the quarter under review were available, comprehensive and timely, but the Citizens' budget was published 2 months after the required timeline and the proposed budget missed out on 1 indicator, and for the quarterly BIR, there was no top capital allocation.

Enugu State

Enugu State, which tied with Akwa Ibom, Katsina and Lagos, ranked 25th place on the fiscal transparency league table, due to alphabetical order placement. The state had no MTEF and proposed budget available on their website, the only available document was the citizens budget. The approved budget (which was found on the state's Ministry of Budget and Planning site) and citizens budget were however available and comprehensive, but the latter was not timely published. The e-Procurement portal on the other hand was available, but without up to date data.

Gombe State

Gombe State scored 17th place (due to alphabetical order placement) on the league table. The approved budget was comprehensive and timely, but the proposed and citizens budget on the other hand, were not completely comprehensive. The MTEF was found on the Ministry of Finance site, thereby losing marks for availability. On the state website with a fiscal data repository, we advise that documents be compartmentalized and arranged from new to old for ease. The e-Procurement portal was down as at the period of review.

Imo State

Imo State ranked 36th on the league table, and as such, was the least performing state in the quarter under review. The only available fiscal document for this quarter under review was the approved budget, which was on the home page of the state's website. When the 'documents' function was clicked on the website, it would reveal an error page. The e-Procurement portal was also not up to date.

Jigawa State

Jigawa State ranked 4th place (due to alphabetical order placement) in Q1 of 2024. The state's e-Procurement portal, MTEF, proposed and approved budgets all met the requirements. The Citizens' budget, however, was published a month late and the quarterly BIR had no top capital allocation. On the state website, we recommend that a function be incorporated in the home

page to make it easier for fiscal documents to be found.

Kaduna State

Kaduna ranked 6th place in the period under review, due to alphabetical order ranking. The state had a satisfactory e-Procurement portal. The MTEF and BIR documents, which were comprehensive and timely, were published on the Planning and Budget Commission website. The proposed and citizens budgets were not fully comprehensive. On the state website, we recommend that fiscal documents be arranged from most recent to oldest, for ease of finding them.

Kano State

Kano state ranked 29th on the fiscal transparency league. The state's website was not available in the period under review, nor was the proposed budget. Available fiscal documents were found on the state's Ministry of Planning and Budget website. The MTEF and Citizens budget were comprehensive, but lost marks on availability and timeliness, respectively. The BIR lost marks on comprehensiveness, while the approved budget was not timely. The state's e-Procurement portal was last updated in 2022.

Katsina State

Katsina State, which tied with Akwa Ibom, Lagos and Enugu, ranked 26th place on the fiscal transparency league in Q1 of 2024, due to alphabetical order placement. The state, which had a comprehensive approved budget, did not have a comprehensive proposed one. The BIR was timely, but had no top capital allocation. The state's website, which was accessible and navigable, did not contain the other fiscal documents under review.

Kebbi State

Kebbi state ranked 33rd (due to alphabetical order placement) in the period under review. Although not fully comprehensive, the state had a timely published proposed budget and BIR documents. The citizens budget on the other hand was not timely published. Other fiscal documents were not available, as well as the e-Procurement portal. On the state website, we recommend that more up to date fiscal documents be uploaded, and available fiscal documents be compartmentalized.

Kogi State

Kogi state ranked 7th (due to alphabetical order placement) on the fiscal transparency league table. The state had a comprehensive and timely MTEF and approved budget. The proposed budget and BIR were not completely comprehensive, while the citizens budget was not timely. The state had a satisfactory official website, but the e-Procurement was not up to date.

Kwara State

Kwara State ranked 19th (due to alphabetical order placement) on the table this quarter.

Although the state had all fiscal documents but the MTEF available, they were either incomprehensive or not timely. No contracts were found on the e-Procurement portal, and for the state website, we recommend compartmentalization and arrangement of documents from new to old for ease.

Lagos State

Lagos State ranked 27th (due to alphabetical order placement) on the fiscal transparency league table in Q1 of 2024. This is largely owing to the fact that no fiscal document was found on the state website, but found on the Ministry of Economic Planning and Budget website instead. The state, which had a comprehensive and timely published proposed budget, lacked other indicators. The MTEF was not available, the approved budget was incomprehensive and also made available in a scanned copy, which was not machine readable. The citizens budget was not timely published and the BIR for the quarter under review was incomprehensive. The e-Procurement portal did not have up to date contracts.

Nasarawa State

Nasarawa State ranked 31st on the fiscal transparency league. The state did not have a 2024 proposed budget and an MTEF available. The citizens budget, which was comprehensive, was published 2 months late. The approved budget and BIR on the other hand, were not fully comprehensive. On the e-Procurement portal, when the 'contracts awarded' was clicked on, it would be redirected to a page that was not loading.

Niger State

Niger state ranked 14th in the quarter under review. The state had comprehensive and timely approved and proposed budgets, but no MTEF document. The quarterly BIR was not very comprehensive, as well as the citizens budget, which was also not timely. The e-Procurement portal's domain had expired as at the time under review, and the state website had very few fiscal documents available.

Ondo State

Ondo state ranked 11th in the quarter under review. The state had a comprehensive and timely MTEF and proposed budget, but the same wasn't the case of the final approved budget and citizens budget, which were published in May and April of 2024, respectively. The BIR on the other hand, was not fully comprehensive. The e-procurement portal, also, was not up to date.

Ogun State

Ogun state scored 15th place on the fiscal transparency league table. The MTEF, proposed and approved budgets all met set requirements. The citizens budget, however, was published 2 months late, while the BIR was not found. On the e-Procurement portal, there was no response when 'awarded contracts' was clicked on. The state website also needs to be compartmentalized to make navigation easier.

Osun State

Osun state scored 21st (due to alphabetical order placement) on the fiscal transparency league table. The MTEF document was timely published and comprehensive, but had no scores for comprehensiveness as none of our metrics were found. The citizens budget was not timely published, the BIR was not very comprehensive and the proposed budget was not found online. The e-procurement portal on the other hand, lacked up to date documents.

Oyo State

Oyo state ranked 8th place in Q1 of 2024. The MTEF, approved budget and state website were satisfactory. The proposed budget and BIR were not fully comprehensive, and the citizens budget was not timely published. On the e-Procurement portal, when 'view projects' was clicked on, it would be redirected to another page without showing the content of the folder.

Plateau State

Plateau State ranked 23rd in the period under review. The state, which had no proposed and citizens budgets available, had a comprehensive MTEF and approved budget. The BIR did not contain top capital allocations to ministries. The e-Procurement portal was without up to date contract information and the state website needed compartmentalization of fiscal documents.

Rivers State

Rivers State ranked 28th on the league table. Rivers had a comprehensive and timely published proposed budget, a comprehensive but not timely approved and citizens budgets. The state did not have MTEF and BIR for the period under review, also had no recent contracts on the e-Procurement portal and in addition, needs a complete overhaul of the state website focusing on compartmentalizing the states' fiscal documents.

Sokoto State

Sokoto state ranked 30th on the fiscal transparency league table. The e-procurement portal was down and no fiscal documents were found on the state's website. The proposed budget, approved budget and BIR were found on the state's Ministry of Finance website. The available fiscal documents were found on the Ministry of Finance website. The MTEF and citizens budget were however, not found.

Taraba State

Taraba state ranked 10th (due to alphabetical order placement) on the fiscal transparency league table. The state, which had a comprehensive and timely published MTEF and approved budget, did not have a fully comprehensive proposed budget, citizens budget and BIR. The publication date for the citizens budget could also not be determined. The e-procurement portal was under construction in the review period, and the state website needs to be compartmentalized, as documents were not where they were meant to be.

Yobe State

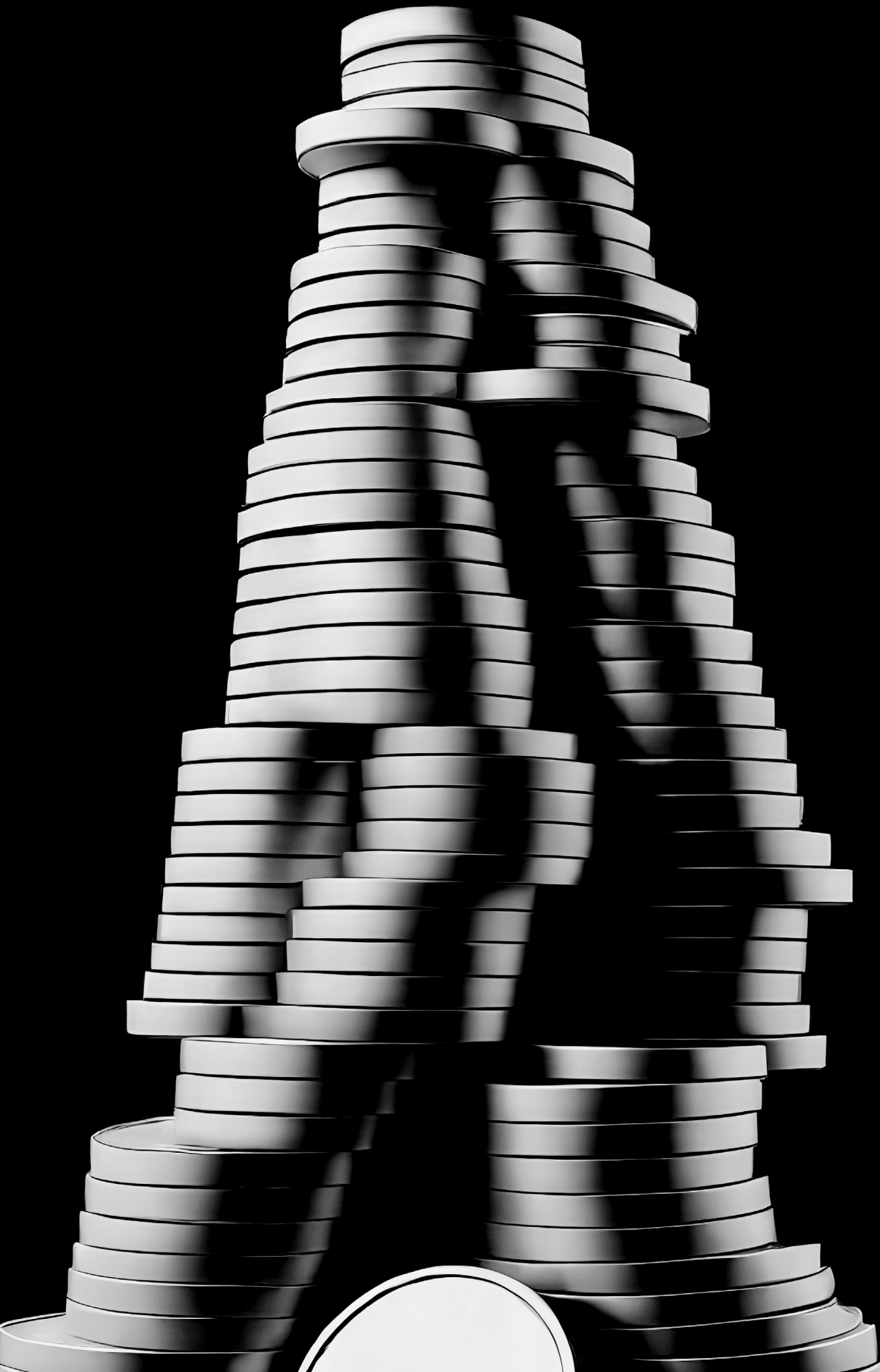
Yobe state ranked 20th (due to alphabetical order placement) in the period under review. The

state had comprehensive and timely proposed and approved budgets, but the citizens budget and BIR were not timely and comprehensive, respectively. The MTEF was not available, and the e-Procurement portal had no recent contract awards information. The state website had no fiscal documents available, as all documents were found on the state's Ministry of Budget and Planning website.

Zamfara State

Zamfara State ranked 22nd (due to alphabetical order placement) on the league table. The state had comprehensive and timely published citizens and approved budgets, but had no MTEF and Proposed budget documents available. The BIR document was not fully comprehensive, and the state website did not contain enough fiscal documents. The e-procurement portal did not have up to date contract awards at the time under review.

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



budgfi