

States Fiscal Transparency League



**Q2
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

OGIP Team: Vahyala Kwaga, Ama Ekheoveh, Oluwatimilehin Olugbemi, Victoria Opusunju

Creative Development: Michael Pabiekun

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

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

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Executive Summary

In the second quarter of 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 accessibility and functionality of state websites and e-Procurement portals, and the timeliness of publications.

Key Findings:

Progressive Performers

Kaduna State, ranked 1st due to comprehensive and timely MTEF, Approved and Citizens' Budgets, Accountant General and Auditor General's reports, Quarterly BIR, along with an operational e-Procurement portal and state website. The main improvement needed is the state adapting her Citizens' budget to a local language.

Ekiti State, having a tie and sharing similar strengths with Kaduna state, needed a more robust MTEF, as the available document only consisted of tables.

Adamawa State, ranked 3rd, with all fiscal documents available and comprehensive, with an operational state website, but missing out on an up-to-date e-Procurement portal.

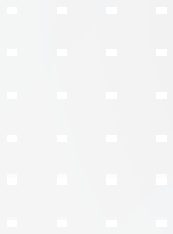
Jigawa State, which tied with Adamawa, ranked 4th, meeting most requirements but needing improvements in updating contract details on the e-Procurement portal as well.

Average Performers

Cross River State ranked 25th, with comprehensive and timely published budgets, but lacking an adaptation to local language of the citizens' budget and current information on the e-Procurement portal. More fiscal documents like the MTEF and Accountant General's report should be uploaded to the website.

Enugu State ranked 26th, with similar strengths as Cross River, which she tied with, had comprehensive and timely published budgets, but lacking an adaptation to local language of the citizens' budget and current information on the e-Procurement portal. More fiscal documents like the MTEF and audit report should be uploaded to the website.

Plateau State ranked 27th, meeting requirements for MTEF, approved budget and BIR,



but facing a slight delay in publishing the Accountant General's report, the state needs to publish the audit report and citizens' budget. The e-Procurement portal needs updates.

Poor Performers

For the first time, since the inception of the State Fiscal Transparency League, BudgIT Foundation has not recorded a poor performing state.

Common Issues and Recommendations:

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 the Accountant General's report/financial statement, timely and comprehensively, with special attention to adapting the citizens' budget to a local language, which seems to be lacking for most states.

Conclusion

Modern government requires investment in many forms of infrastructure and within the context of fiscal transparency, that infrastructure will include servers, IT personnel and strong broadband service, among others. This does not come cheap and requires constant monitoring. However, the gains in a more engaged citizenry and a government that is 'on its toes' will impact government and governance significantly. Improving all these aspects will enhance fiscal transparency and potentially improve the accountability landscape, contributing to better governance and public trust.

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 essentially 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. The MTEF also contains outcome criteria for the purpose of performance monitoring. The MTEF together with the annual Budget Framework Paper provides the basis for annual budget planning.¹

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

Ministry of Finance and Economic Planning. (May 19th, 2020). Budget Framework Paper 2020/2021-2022/2023, page 4. Government of Rwanda. Available at: https://www.minecofin.gov.rw/fileadmin/user_upload/Minecofin/Publications/REPORTS/National_Budget/Budget_Framework_Paper/2020-2023_Executive_Budget_Proposal/2020-21_Budget_Framework_Paper.pdf



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 by the end of the preceding fiscal year, to enable citizens' accessibility.

3

Approved Budget

The approved budget runs from January-December which is a financial calendar year. Good practice can have the Approved budget published in machine-readable format for ease of analysis.

This should be published on the state's website in the first month of the new fiscal year (i.e., January).

4

Citizens' Budget

This is an abridged version of the approved budget which should be in a simplified form and 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-visualised format which helps citizens to understand the projected spending plan for that year. Like the approved budget indicator, the citizens' budget is critical to the State communicating with the citizens in a way that can be easily understood and that demystifies what is an otherwise complex document.

This should be accessible on the state's website between the end of Q1 to mid Q2 of the new fiscal year.

5

Budget Implementation Reports (BIR)

This document is a summary of the quarterly revenue and expenditure performance of the State, in various accounting and fiscal dimensions. According to the Fiscal Responsibility Act, budget implementation reports are to be published 30 days after the end of each quarter.

This is a quarterly release and should be published 30 days after the end of each quarter.



6

Accountant General's Report/Financial Statement

This report is essentially an expression of the system of internal controls established and maintained by the State Accountant General in order to fulfil standard 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 must be published by the end of the 2nd quarter of the succeeding fiscal year.

7

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.

This should be published before the end of the 2nd month of the 3rd quarter of the succeeding fiscal year.

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 Disbursement Linked Indicator (DLI) 6, by 2021, States ought to have implemented e-procurement in at least 4 MDAs (including Education, Health and Public Works) and publish all contract award information in Open Contracting Data Standards (OCDS) format on the online portal for the 4 MDAs. MDAs without e-procurement, should publish contract award information above the threshold set out in the State's procurement law/regulation on a monthly basis in OCDS format on the State website or online portal.

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 State. The website is 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 also allows government officials to access and retrieve financial information when needed. This helps in monitoring and evaluating the financial health of the government, contributing to making informed decisions, and ensuring proper financial management.

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
1 MTEF	August = 5 September = 3 October = 1 5	Available (on state website and affiliated ones) - 5 Available (on independent websites) - 3 Not Available - 0 5	Economic and Fiscal Update -1 Fiscal Strategy Paper -1 2	12
2 Proposed Budget	December - 4 January - 3 February - 2 March - 1 April - 0 4	Available (on state website and affiliated ones) - 3 Available (on independent websites) - 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	January - 6 February - 4 March - 3 April - 2 May - 1 6	Available (on state website and affiliated ones) - 5 Available (on independent websites) - 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	March - 5 April - 4 May - 3 June - 0 5	Available (on state website and affiliated ones) - 3 Available (on independent websites) - 1 Not Available - 0 3	Adaptation to local language -2 Budget summary -1 Fiscal framework revenue -1 Fiscal framework expenditure -1 Top priority capital projects -2 7	15
5 Quarterly BIR	30 days after the end of each quarter - 5 60 days after the end of each quarter - 3 After 60 days - 0 5	Available (on state website and affiliated ones) - 2 Available (on independent websites) - 1 Not Available - 0 2	Summary of Performance -4 Budget Reports - 5 9	16
6 Accountant General's report /Financial Statement	June - 3 July - 2 August - 1 September - 0 3	Available (on state website and affiliated ones) - 2 Available (on independent websites) - 1 Not Available - 0 2	Audit Certificate -2 Cash flow statement -2 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 -2 10	15

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
7 Audit Report	(on or before August) - 5 September - December - 3 January - 2 February - 1 March - 0	Available (on state website and affiliated ones) - 5 Available (on independent websites) - 3 Not Available - 0	Financial Notes -2 Balance Sheet and Income Statement- 2 Auditor's name, signature and certificate -2 Recommendations -2	18
8 e-Procurement Portal		Accessibility, Navigation, 5	Website with updated data -2 Contracting entity (Government MDAs) details -1 Contractor details -1 Project details (contract amount, timeline, description) -2 6	11
9 States' Functional Website /Fiscal Repository		Availability of website - 4 Compartmentalized into MDA's -2 Fiscal document repository -4 User Experience/Navigation -2 12		12
				133

STATES FISCAL TRANSPARENCY LEAGUE TABLE
Q2 2024 SCORES

S/N	NAME OF STATE	MTEF (12)	APPROVED BUDGET (21)	CITIZENS' BUDGET (15)	QUARTERLY BIR (16)	2023 AUDIT REPORT (18)	2023 ACCOUNTANT GENERAL'S REPORT/FINANCIAL STATEMENT (15)	E-PROCUREMENT PORTAL (11)	STATE WEBSITE WITH FISCAL DATA REPOSITORY (12)	SCORE/120	SCORE/100%
1	KADUNA	12	21	13	16	18	15	11	12	118	98
1	EKITI	10	21	14	16	18	15	11	12	117	98
3	ADAMAWA	12	21	15	16	18	15	5	12	114	95
3	JIGAWA	12	21	15	16	18	15	5	12	114	95
5	EBONYI	12	21	11	16	16	14	11	12	113	94
6	DELTA	12	20	13	16	18	14	5	12	110	92
6	OSUN	12	21	12	16	18	14	5	12	110	92
8	ABIA	12	21	15	16	16	14	5	10	109	91
8	EDO	10	21	13	16	16	14	11	8	109	91
10	BAUCHI	12	21	9	16	18	15	5	12	108	90
10	KANO	12	18	13	16	18	14	5	12	108	90
12	ONDO	12	16	13	16	18	14	5	12	106	88
12	YOBE	12	21	13	16	16	15	5	8	106	88
14	BENUE	12	19	13	16	18	14	0	12	104	87
14	KOGI	12	21	13	16	16	14	0	12	104	87
16	KEBBI	12	18	12	16	18	14	0	12	102	85
16	NIGER	9	21	11	16	18	15	0	12	102	85
18	AKWA IBOM	12	21	8	16	18	14	0	12	101	84
19	ANAMBRA	12	21	13	16	0	14	11	12	99	83
20	ZAMFARA	0	21	13	16	18	15	0	12	95	79
21	KWARA	0	21	12	16	16	12	5	12	94	78
22	BORNO	0	21	10	16	18	14	0	12	91	76
23	GOMBE	12	21	13	16	16	0	0	12	90	75
24	KATSINA	0	21	0	16	18	15	5	12	87	73
25	CROSS RIVER	0	20	13	16	18	0	5	10	82	68
25	ENUGU	0	21	13	16	0	14	5	12	81	68
27	PLATEAU	12	21	0	16	0	14	5	12	80	67
28	RIVERS	0	21	13	0	16	14	5	8	77	64
29	OYO	8	21	13	16	0	0	5	12	75	63
30	NASARAWA	0	16	12	16	0	14	5	10	73	61
31	LAGOS	0	21	13	16	0	0	5	8	63	53
31	TARABA	0	21	0	16	0	14	0	12	63	53
33	BAYELSA	0	21	0	16	0	14	0	10	61	51
33	IMO	0	21	0	16	0	12	0	12	61	51
35	OGUN	12	21	12	0	0	0	0	12	57	48
35	SOKOTO	12	21	0	16	0	0	0	8	57	48

SCORE
ANALYSIS

DESCRIPTION
SCORE
COLOUR

PROGRESSIVE

AVERAGE

POOR

71 - 100

41 - 70

0 - 40



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 the second quarter of the State Fiscal Transparency League Table, Abia State ranked 8th, demonstrating strong performance in various areas of fiscal management. The state excelled in the Medium Term Expenditure Framework (MTEF), Approved budget, Citizens' Budget, and quarterly Budget Implementation Reports, showcasing a solid commitment to transparency. However, some challenges were noted in the timeliness of the Audit report and the Accountant General's report, which affected the overall performance. The State's e-procurement system also showed room for improvement in digital procurement processes. Additionally, the fiscal data repository on the State's website, while performing well, could benefit from better compartmentalization to enhance public accessibility. To strengthen its fiscal transparency and create the foundation for accountability, Abia State should focus on improving the timeliness of financial reports, enhancing its e-procurement system, and organising its fiscal documents more effectively for easier public access.

Adamawa State

In the second quarter of the State Fiscal Transparency League Table, Adamawa State ranked 3rd, excelling across key areas of fiscal management. The State achieved top marks in the Medium-Term Expenditure Framework (MTEF), Approved budget, Citizens' Budget, quarterly Budget Implementation Reports, Audit report, and the Accountant General's report, underscoring a strong dedication to transparency. However, the e-procurement system showed room for improvement, with functionality and user experience being areas that need attention. To further elevate its performance, Adamawa State should focus on strengthening its e-procurement system to improve accessibility and transparency in public procurement. This enhancement would reinforce the state's reputation as a leader in fiscal management and transparency and possibly lead to some level of accountability.

Akwa Ibom State

Akwa Ibom State ranked 18th in the second quarter of the State Fiscal Transparency League Table, reflecting satisfactory performance in several areas of financial management. The State achieved perfect scores in the Medium Term Expenditure Framework (MTEF), Approved budget, Audit report, and quarterly Budget Implementation Reports, indicating strong fiscal planning and accountability. However, the Citizens' Budget scored 8 out of 15 due to issues with timeliness and availability, as the State only provided a one-page document. To improve, it is recommended that Akwa Ibom prepare a more comprehensive Citizens' Budget guide to better engage and inform the public, and also adapt to local languages. Additionally, while the State website's fiscal data repository scored well, the absence of an e-procurement system suggests a need for improvement in digital procurement processes. Establishing an e-procurement system and ensuring timely financial reporting will further enhance the State's transparency and could create the foundation for accountability.

Anambra State

Anambra State ranked 19th in the second quarter of the State Fiscal Transparency League Table, performing strongly in several key areas of financial management. The state achieved perfect scores in the Medium Term Expenditure Framework (MTEF), Approved budget, e-procurement, and its fiscal data repository, highlighting its commitment to digital procurement and accessibility of financial data. However, the Citizens' Budget scored 13 out of 15 due to the lack of adaptation to local languages, and the Audit report received 0 out of 18 because, although the Annual Accounts paragraph is available, the Auditor General's report could not be accessed from the State website. To improve, Anambra should ensure that audit reports are easily accessible on the State's website and adapt the Citizens' Budget to local languages for better public engagement. Additionally, timely improvements in financial reporting will further strengthen its transparency and potentially create the context for accountability.

Bauchi State

Bauchi State ranked 10th place in the second quarter of the State Fiscal Transparency League Table, reflecting its solid commitment to financial openness and governance. The State achieved perfect scores in critical areas such as the Medium Term Expenditure Framework (MTEF), the Approved budget, the Audit report and the Accountant General's report; demonstrating strong fiscal management. However, the Citizens' Budget score points to a need for better public engagement and communication around budgetary matters. The e-procurement score also indicates room for improvement in digital procurement processes. To enhance its transparency, Bauchi State should focus on improving citizen participation by simplifying budget information with adaptation to local languages. Additionally, strengthening e-procurement systems through technological upgrades with up-to-date data uploads on the platform.

Bayelsa State

In the second quarter of the State Fiscal Transparency League Table, Bayelsa State ranked 33rd, highlighting significant weaknesses in its fiscal transparency framework. The Medium-Term Expenditure Framework (MTEF) received no points due to the absence of a published document. While the Approved budget and quarterly Budget Implementation Report achieved perfect scores, the Citizens Budget fell short, receiving no points as it was not made accessible to the public. Additionally, the State's Audit Report was entirely missing, contributing to a lack of transparency in financial management. Although, the Accountant General's Report scored well due to timely submission. The e-procurement system also scored zero, indicating that it is currently non-functional. However, the fiscal data repository on the State's website showed some promise, scoring moderately. To improve its standing, Bayelsa State should prioritise publishing a comprehensive MTEF, developing a Citizens Budget that is accessible and understandable, enhancing its audit processes to provide meaningful insights, and ensuring the e-procurement system is operational. These steps would greatly enhance the State's overall fiscal transparency and accountability.

Benue State

Benue State ranked 14th in the second quarter of the State Fiscal Transparency League Table, showcasing a commendable effort in several areas of financial management. The State achieved perfect scores in the Medium Term Expenditure Framework (MTEF), Audit report, and quarterly Budget Implementation Reports, demonstrating strong fiscal planning and oversight. Benue also

performed well in the Approved budget, Citizens' Budget, and its fiscal data repository. However, a significant area of concern is the e-procurement portal, where the State scored 0 out of 11, indicating a complete lack of digital procurement processes. To improve its fiscal transparency, Benue State should prioritise the establishment of an e-procurement system to enhance accountability and efficiency in procurement. Additionally, ongoing efforts to engage citizens through the adaptation of local language for the Citizens' Budget could further strengthen transparency and foster public trust in the State's financial governance.

Borno State

Borno State ranked 22nd in the second quarter of the State Fiscal Transparency League Table, showing strong performance in areas such as Approved budget, quarterly Budget Reports, and Audit reporting. However, significant weaknesses were noted, particularly in the Medium-Term Expenditure Framework (MTEF) and e-procurement, where the State scored zero. The Citizens' Budget was also delayed and lacked adaptation to local languages and clarity on top capital projects. While the State's fiscal data repository is comprehensive, improvements are needed in the timeliness of the Accountant General's report. To enhance its transparency efforts, Borno State should prioritise developing a robust MTEF, fully implement e-procurement systems to strengthen accountability, and adapt the Citizens' Budget for better local understanding and engagement.

Cross River State

Cross River State ranks 25th in the second quarter of the State Fiscal Transparency League Table. Notably, the State has made its quarterly Budget Implementation Reports, Audit Report, and Citizens Budget available, demonstrating some commitment to transparency. However, critical documents such as the Medium-Term Expenditure Framework and Accountant General's Report are missing, while the Approved budget lacks expenditure details from Ministries, Departments, and Agencies. Furthermore, the Citizens Budget is not adapted to local languages, limiting accessibility. To improve transparency, Cross River State should prioritise developing its MTEF, ensuring MDAs' expenditure is reflected in the approved budget, translating its Citizens Budget into local languages, and strengthening its e-procurement platform. Publishing the Accountant General's Report and enhancing its fiscal data repository on the State website will also foster accountability and citizen engagement.

Delta State

Delta State ranked 6th place in the second quarter of the State Fiscal Transparency League Table, showcasing its dedication to open governance and effective public finance management. The State scored perfectly in key areas such as the Medium Term Expenditure Framework (MTEF) and the Audit report, indicating strong planning and accountability practices. Additionally, Delta excelled in the quarterly Budget Implementation Report, although it scored slightly lower in the Approved budget and the Citizens' Budget. The e-procurement score reflects a need for improvement in this area. To improve its fiscal transparency, Delta State should enhance its e-procurement systems by adopting more user-friendly technologies with up to date data and also adapt local languages for the citizens budget.

Ebonyi State

Ebonyi State ranked 5th in the second quarter of the State Fiscal Transparency League Table, demonstrating commendable performance in various aspects of fiscal management. The State

achieved perfect scores in the Medium Term Expenditure Framework (MTEF), Approved budget, quarterly Budget Implementation Reports, e-procurement, and its fiscal data repository, reflecting a strong commitment to transparency and accountability. However, the Citizens' Budget scored 11 out of 15 due to issues with timeliness, the absence of top capital projects, and the lack of adaptation to local languages. Additionally, the Audit report received 16 out of 18 because it did not include recommendations, and the Accountant General's report scored 14 out of 15 due to timeliness concerns. To improve its transparency and public engagement, Ebonyi should consider enhancing the Citizens' Budget by including details on top capital projects and adapting the document to local languages. Furthermore, ensuring timely audit recommendations will strengthen accountability and promote greater fiscal responsibility.

Edo State

Edo State ranked 8th in the second quarter of the State Fiscal Transparency League Table, showing solid performance in several key areas such as approved budget, quarterly reports, and e-procurement. However, the State lost marks for the comprehensiveness of its Medium Term Expenditure Framework (MTEF) and the lack of recommendations in its Audit report. Additionally, its Citizens' Budget did not fully cater to local language needs, and the fiscal data repository on its State website was incomplete, lacking essential financial documents. To improve transparency, Edo State should prioritise making its fiscal data repository more comprehensive, include recommendations in Audit reports, and adapt the Citizens' Budget to local languages for greater inclusivity and public engagement.

Ekiti State

Ekiti State ranked 1st in the second quarter of the State Fiscal Transparency League Table, demonstrating excellence across multiple areas of financial management. The State achieved perfect scores in the Approved budget, quarterly Budget Implementation Reports, Audit report, Accountant General's report, e-procurement, and fiscal data repository, showcasing a robust commitment to transparency and accountability. However, the Medium Term Expenditure Framework (MTEF) scored 10 out of 12 because the document mainly consisted of tables without detailed explanations, and the Citizens' Budget scored 14 out of 15 due to timeliness issues. To maintain and further improve its transparency leadership, Ekiti should focus on providing more comprehensive narratives in its MTEF document for better clarity and ensuring timely publication of the Citizens' Budget. These improvements will enhance public understanding and continue to boost the State's reputation for fiscal openness.

Enugu State

Enugu State ranked 25th in the second quarter of the State Fiscal Transparency League Table, indicating significant room for improvement. While the State excelled in providing its Approved budget, quarterly Budget Implementation Reports, and Citizens Budget, its Medium-Term Expenditure Framework (MTEF) and Audit Report are notably absent. Additionally, the Citizens Budget lacks adaptation to local languages, limiting accessibility. To boost transparency, Enugu State should prioritise developing its MTEF, publishing its Audit Report, and translating its Citizens Budget into local languages. Enhancing its e-procurement platform and maintaining its commendable State website with fiscal data repository will also foster accountability and citizen engagement.

Gombe State

Gombe State ranked 23rd in the second quarter of the State Fiscal Transparency League Table, excelling in areas like the Medium-Term Expenditure Framework (MTEF), approved budget, and the availability of fiscal data through its State website. However, the State faced challenges with its Citizens' Budget, which lacked local language adaptation, and its Audit report, which was not machine-readable and had no recommendations. The most significant gaps were the absence of an Accountant General's report and the lack of an e-procurement system. To improve transparency, Gombe State should focus on making its audit reports machine-readable, ensuring the Accountant General's report is timely, and fully implementing e-procurement. Additionally, adapting the Citizens' Budget to local languages will enhance citizen engagement and inclusivity.

Imo State

In the second quarter of the State Fiscal Transparency League Table, Imo State ranked 33rd, revealing significant deficiencies in its fiscal transparency efforts. The Medium-Term Expenditure Framework (MTEF) scored zero due to the lack of a published document, which is crucial for effective financial planning and accountability. While the approved budget and the quarterly Budget Implementation Report received perfect scores, the Citizens Budget fell short, receiving no points for not being made accessible to the public. The Audit Report was entirely missing, reflecting a serious lack of oversight and transparency, although the Accountant General's Report scored reasonably well, indicating some timely submissions. The e-procurement system also scored zero, suggesting it is currently non-functional, despite the fiscal data repository on the State's website receiving full marks for accessibility. To improve its ranking, Imo State should prioritise publishing a comprehensive MTEF, creating an accessible Citizens Budget to enhance public engagement, strengthening the audit process to provide actionable insights, and ensuring that the e-procurement system becomes operational.

Jigawa State

Jigawa State ranked 3rd in the second quarter of the State Fiscal Transparency League Table, demonstrating exceptional performance in fiscal management and transparency. The State achieved perfect scores in the Medium Term Expenditure Framework (MTEF), approved budget, Citizens' Budget, quarterly Budget Implementation Reports, Audit report, and the Accountant General's report, reflecting a strong commitment to accountability and openness in governance. However, the state's e-procurement system scored 5 out of 11, indicating a need for improvement in digital procurement processes. To further enhance its transparency, Jigawa should focus on upgrading its e-procurement system to improve accessibility, efficiency, and user experience. Strengthening this system will not only enhance public trust in procurement processes but also help maintain Jigawa's position as a leader in fiscal transparency.

Kaduna State

Kaduna State has emerged 1st in the second quarter of the State Fiscal Transparency League Table, demonstrating exceptional performance across critical fiscal transparency indicators. The State's commitment to transparency is evident in its well-structured budgeting process, comprehensive quarterly reports, and accessible audit and procurement practices. However, there is room for improvement in enhancing citizen engagement, particularly by adapting the

Citizens' Budget to local languages, which would foster greater inclusivity and understanding among residents. By focusing on this area and maintaining its strong fiscal data repository, Kaduna can set an even higher benchmark for other states to follow.

Kano State

Kano State ranked 10th in the second quarter of the State Fiscal Transparency League Table, reflecting a commendable effort in maintaining financial accountability. The state scored perfectly in areas such as the Medium Term Expenditure Framework (MTEF), the Audit report, and quarterly Budget Implementation Reports, portraying its strong fiscal management and oversight. Kano also performed well in the Citizens' Budget and its Approved budget. The e-procurement score signals an opportunity for improvement in digitising procurement processes. To further enhance its fiscal transparency, Kano State should focus on upgrading its e-procurement systems and adapting local languages for the citizens' budget. Additionally, it could boost citizen participation and understanding of fiscal matters by simplifying the presentation of budget data.

Katsina State

Katsina State ranked 24th in the second quarter of the State Fiscal Transparency League Table, showing strong performance in areas such as Approved budget, quarterly Budget Implementation Reports, Audit reporting and the Accountant General's report. The State also maintained a comprehensive fiscal data repository on its website. However, significant weaknesses were noted in the Medium-Term Expenditure Framework (MTEF), where it scored zero, and the Citizens' Budget, which was completely absent. Additionally, the e-procurement system was only partially implemented. To improve, Katsina State should prioritise developing a comprehensive MTEF, introduce and adapt the Citizens' Budget to local languages, and fully implement an e-procurement system to enhance transparency and accountability in public procurement processes.

Kebbi State

Kebbi State ranked 16th in the second quarter of the State Fiscal Transparency League Table, demonstrating notable strengths in several key areas of financial management. The State earned perfect scores in the Medium Term Expenditure Framework (MTEF), Audit report, and quarterly Budget Implementation Reports, reflecting strong fiscal oversight. However, the Approved budget scored 18 out of 21 due to the lack of data on capital expenditure by project, and the Citizens' Budget scored 12 out of 15 due to issues with timeliness and the absence of local language adaptation. Additionally, while the State website's fiscal data repository scored highly, Kebbi scored 0 out of 11 for e-procurement, indicating a lack of digital procurement processes. To improve transparency, Kebbi should focus on introducing a functional e-procurement system and ensuring that budget documents are timely and accessible in local languages. Providing clearer project-specific capital expenditure details would also enhance the approved budget's transparency.

Kogi State

Kogi State ranked 14th in the second quarter of the State Fiscal Transparency League Table, reflecting strong fiscal management in several key areas. The State achieved perfect scores

in the Medium Term Expenditure Framework (MTEF), Approved budget, and quarterly Budget Implementation Reports, depicting its commitment to financial planning and transparency. Kogi also performed well in the Citizens' Budget and its fiscal data repository. However, the Audit report had no recommendations. A major gap lies in the e-procurement system, where Kogi scored 0 out of 11, signalling a lack of digital procurement processes. To improve its transparency, Kogi State should focus on establishing a functional e-procurement system to boost accountability and efficiency in public procurement. Additionally, the adaptation to the local language for the citizens' budget is recommended.

Kwara State

Kwara State ranked 21st in the second quarter of the State Fiscal Transparency League Table, reflecting strong performance in areas like Approved budget, quarterly Budget Implementation Reports, and maintaining a comprehensive fiscal data repository on its website. However, significant gaps were noted, particularly in the Medium-Term Expenditure Framework (MTEF), where the State scored zero and in the timeliness of the Accountant General's report. The Citizens' Budget also lacked local language adaptation and faced delays, while e-procurement processes were only partially implemented. To improve its ranking, Kwara State should focus on developing a comprehensive MTEF, enhance the timeliness of fiscal reports, and adapt the Citizens' Budget to local languages to increase transparency and public engagement. Additionally, full implementation of e-procurement systems would foster accountability in public procurement.

Lagos State

In the second quarter of the State Fiscal Transparency League Table, Lagos State ranked 31st, revealing critical deficiencies in its fiscal transparency practices. Although the Approved budget and quarterly Budget Implementation Report received perfect scores, the Medium-Term Expenditure Framework (MTEF) suffered from a total lack of documentation. The Citizens' Budget, while relatively strong, fell short due to the absence of adaptation to local languages. The Audit Report was completely inaccessible, displaying a "404 error", and the Accountant General's Report also received no points, indicating severe lapses in accountability. The State's e-procurement system scored moderately, but further improvements are needed. Additionally, the fiscal data repository on the State's website scored only slightly above average, with a recommendation for better document compartmentalization to enhance public access. To improve its ranking and transparency, Lagos State should focus on developing a strong MTEF, ensuring the Audit Report is functional and provides useful insights, adapting the Citizens' Budget to local languages, enhancing its e-procurement practices, and implementing effective compartmentalization of documents within its fiscal data repository.

Nasarawa State

In the second quarter of the State Fiscal Transparency League Table, Nasarawa State ranked 30th, underscoring significant challenges in fiscal transparency and accountability. The Medium-Term Expenditure Framework (MTEF) scored poorly, while the Approved budget lacked crucial details on total expenditures by administrative function and capital expenditures by project. Although the Citizens Budget performed reasonably well, it faced limitations in terms of timelines

and a lack of adaptation to local languages, hindering public engagement. The State did achieve full marks for its quarterly Budget Implementation Report, yet its Audit Report received no points, indicating serious shortcomings in oversight. The Accountant General's Report fared better, scoring well due to timeliness, while e-procurement efforts were lacking. The fiscal data repository on the State's website also showed room for improvement, particularly in document compartmentalization. To enhance transparency and accountability, it is recommended that Nasarawa State prioritise timely updates to its MTEF, include detailed expenditure breakdowns in its approved budget, adapt the Citizens Budget for local language accessibility, strengthen its audit processes, and improve the e-procurement system.

Niger State

Niger State ranked 16th in the second quarter of the State Fiscal Transparency League Table, highlighting both strengths and areas for improvement in its financial management. The State achieved perfect scores in the Approved budget, Audit report, quarterly Budget Implementation Reports, and the Accountant General's report, demonstrating solid fiscal oversight. However, the Medium Term Expenditure Framework (MTEF) scored 9 out of 12 due to its availability only on an independent website, and the Citizens' Budget scored 11 out of 15 because it lacked adaptation to local languages and did not include top priority capital projects. Additionally, the e-procurement system scored 0 out of 11, indicating no digital procurement processes. To enhance transparency, Niger State should focus on establishing an e-procurement system and ensuring that key documents like the Citizens' Budget are translated into local languages and include priority capital projects. Finally, making the MTEF directly accessible on the official State website would also improve its transparency ranking.

Ondo State

Ondo State ranked 12th in the second quarter of the State Fiscal Transparency League Table. The State achieved perfect scores in the Medium Term Expenditure Framework (MTEF), Audit report, and quarterly Budget Implementation Reports, demonstrating strong fiscal planning and accountability. Ondo also performed well in the Citizens' Budget and the State website's fiscal data repository. The final copy of the approved budget was published in May, which falls short of the timeliness requirement. The e-procurement score highlights the need for enhanced digitization in procurement. To improve its fiscal transparency, Ondo State should focus on strengthening e-procurement systems by adopting more efficient technology and updating the portal.

Ogun State

In the second quarter of the State Fiscal Transparency League Table, Ogun State ranked 35th, indicating notable challenges in its fiscal transparency practices despite some positive scores. The State excelled in the Medium-Term Expenditure Framework (MTEF), receiving full marks, and achieved perfect scores for both the Approved budget and the fiscal data repository on its website. The Citizens Budget also scored reasonably but scored less overall due to timeliness and adaptation to local languages. Significant gaps were evident in the quarterly Budget Implementation Report, Audit Report, and Accountant General's Report, all of which received no points, highlighting serious deficiencies in oversight and accountability. The e-procurement system was also non-functional due to the website being in maintenance mode. To enhance its transparency and accountability, Ogun State should prioritise the development of a

comprehensive quarterly Budget Implementation Report, ensure timely audits with actionable recommendations, and restore the e-procurement system to operational status. Addressing these issues would greatly improve the state's fiscal governance and public trust.

Osun State

Osun State ranked 6th in the second quarter of the State Fiscal Transparency League Table, demonstrating strong performance in several areas of fiscal management. The State achieved perfect scores in the Medium Term Expenditure Framework (MTEF), Approved budget, quarterly Budget Implementation Reports, Audit report, and its fiscal data repository, indicating a strong commitment to transparency and accountability. However, the Citizens' Budget scored 12 out of 15 due to issues with timeliness and the need for further adaptation to local languages. Additionally, the Accountant General's report received 14 out of 15, primarily due to timeliness concerns, and the e-procurement system scored 5 out of 11, suggesting room for improvement in digital procurement processes. To enhance its transparency and public engagement, Osun should focus on improving the timeliness and accessibility of the Citizens' Budget, ensuring that it is available in local languages. Furthermore, upgrading the e-procurement system to enhance usability and efficiency would strengthen public trust and accountability in procurement practices.

Oyo State

In the second quarter of the State Fiscal Transparency League Table, Oyo State ranked 29th, highlighting several areas for improvement in fiscal transparency. While the Approved budget and the fiscal data repository on the State's website scored highly, the Citizens Budget fell short due to a lack of adaptation to local language. The State faced significant challenges in its Audit and Accountant General's Reports, both receiving low scores, indicating serious deficiencies in accountability and oversight. Although the Medium-Term Expenditure Framework demonstrated some timeliness, the overall performance in e-procurement remained below expectations. To bolster transparency, Oyo State should focus on enhancing its audit processes to include actionable recommendations, adapting the Citizens Budget to local languages for better public engagement, and improving the e-procurement system.

Plateau State

Plateau State ranks 27th in the second quarter of the State Fiscal Transparency League Table, indicating room for improvement. The State excels in providing its Medium-Term Expenditure Framework (MTEF), Approved budget, quarterly Budget Implementation Reports (BIR), and maintains a comprehensive State website with fiscal data repository. However, it falls short in publishing and adapting its Citizens Budget to local languages and publishing its Audit Report. To promote transparency, Plateau State should prioritise publishing its Audit Report, translate its Citizens Budget into local languages to enhance citizen engagement, and strengthen its e-procurement platform.

Rivers State

In the second quarter of the State Fiscal Transparency League Table, Rivers State ranked 28th, reflecting significant challenges in fiscal transparency. While the Approved budget and Citizens Budget received commendable scores, the lack of a local language adaptation

hindered the full score. The Audit Report, although relatively strong, was weakened by the absence of actionable recommendations, while the Accountant General's Report faced issues with timeliness. The State struggled notably in its Medium-Term Expenditure Framework and quarterly Budget Implementation Report, revealing critical gaps in financial management. Additionally, the e-procurement system and the fiscal data repository on the State's website require improvements for better organisation and accessibility. To enhance transparency, it is recommended that the State prioritise the implementation of a strong Medium-Term Expenditure Framework, ensure the inclusion of actionable recommendations in Audit reports, adapt the Citizens Budget to local languages, and improve the compartmentalization of documents on its fiscal data repository.

Sokoto State

In the second quarter of the State Fiscal Transparency League Table, Sokoto State ranked 35th, revealing significant challenges in its fiscal transparency efforts. The State performed well in the Medium-Term Expenditure Framework (MTEF) and received full marks for both the Approved budget and the quarterly Budget Implementation Report, indicating a solid foundation for fiscal planning. However, the Citizens Budget received no points due to a lack of public accessibility, while the Audit Report and Accountant General's Report both scored zero, highlighting critical deficiencies in oversight and accountability. Additionally, the e-procurement system was non-functional, further undermining transparency efforts. The fiscal data repository on the State's website scored moderately but would benefit from improved compartmentalization of documents to enhance user experience and accessibility. To improve its standing, Sokoto State should focus on creating an accessible Citizens Budget, implementing timely audits with actionable recommendations, restoring the e-procurement system, and enhancing the organisation of its fiscal document repository. These measures would significantly strengthen the State's overall fiscal governance and public trust.

Taraba State

In the second quarter of the State Fiscal Transparency League Table, Taraba State ranked 31st, indicating significant challenges in its fiscal transparency efforts. The Medium-Term Expenditure Framework (MTEF) received no points due to a "404 server" error that prevents access to the document, undermining accountability. While the approved budget scored perfectly, the Citizens Budget was lacking, receiving no points. Despite achieving full marks for the quarterly Budget Implementation Report and a strong score for the Accountant General's Report, the State faced critical gaps in its Audit Report, which also received no points. The e-procurement system fared poorly as well, scoring zero due to the website being under construction. Conversely, the fiscal data repository on the State's website scored highly, indicating some positive efforts in data accessibility. To improve transparency and accountability, Taraba State should prioritise restoring access to the MTEF, adapting the Citizens Budget to local languages to enhance public understanding, and ensuring the e-procurement site is completed and functional.

Yobe State

Yobe State ranked 12th in the second quarter of the State Fiscal Transparency League Table, demonstrating a strong commitment to fiscal responsibility and openness. The State earned perfect scores in critical areas such as the Medium Term Expenditure Framework (MTEF), the approved budget, and the Accountant General's report, reflecting its efficient financial

planning and reporting. Yobe also performed well in the Citizens' Budget and quarterly Budget Implementation Reports. However, the Audit report and the e-procurement score indicate room for improvement in adaptation to the local language for the Citizens' Budget and procurement transparency. Additionally, the State website's fiscal data repository score highlights a need for better public access to fiscal information. To enhance transparency, Yobe State should focus on upgrading its e-procurement systems, and improving the functionality of its fiscal data repository.

Zamfara State

Zamfara State ranked 20th in the second quarter of the state fiscal transparency league table, with notable strengths in certain areas of financial management. The state achieved perfect scores in the Approved budget, Audit report, quarterly Budget Implementation Reports, and the Accountant General's report, reflecting solid fiscal oversight and reporting. However, Zamfara scored 0 out of 12 on the Medium Term Expenditure Framework (MTEF), indicating a lack of transparency in long-term fiscal planning. Additionally, the Citizens' Budget scored 13 out of 15 due to the absence of adaptation to local languages, and the State scored 0 out of 11 for e-procurement, pointing to a need for digitising procurement processes. To improve, Zamfara should prioritise developing a comprehensive MTEF, introduce an e-procurement system to enhance accountability and adapt its Citizens' Budget to local languages to engage a broader segment of the population and strengthen fiscal transparency.

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



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