

A close-up photograph of a stack of various coins, including gold, silver, and copper, with their edges visible. The coins are stacked in a slightly irregular manner, creating a sense of depth and texture. The lighting is soft, highlighting the metallic surfaces and the ridges on the edges.

budgiti

States Fiscal
Transparency
League

**Q3
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.

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Executive Summary

In Q3 2024, fiscal transparency among Nigerian states showed significant variation, influencing their rankings on the States Fiscal Transparency League (SFTL) table. The evaluation assessed the availability and completeness of critical fiscal documents, the functionality of state websites and e-Procurement portals, and the timeliness of their publication.

Key Findings:

Progressive Performers

States: Ekiti, Ebonyi, Edo, Adamawa, Bauchi, and Jigawa

These states have demonstrated strong fiscal transparency, excelling in key indicators like the Medium-Term Expenditure Framework (MTEF), Approved Budgets, Audit reports, among others. Their performance indicates a high level of commitment to public finance management. Notable strengths include:

Approved Budget: Timely and transparent Approved budgets available to the public.

Audit and Financial Reporting: Timely and comprehensive Audit and Accountant General's reports, ensuring accountability.

Budget Implementation Report (BIR): Detailed quarterly BIR reports, showing a high level of fiscal oversight.

Recommendations:

- Continue focusing on improving e-procurement portals to ensure easy access to procurement information.
- Enhance timeliness in publishing all financial reports, particularly for final budgets and audits, to maintain high standards of transparency.

Average Performers

States: Enugu, Imo, Lagos

These states performed reasonably well in areas such as the approved budgets, BIR, and Accountant General's report, but still have gaps that hinder achieving transparency. While they show commitment to these areas, there are occasional delays or missing reports, particularly in Audit reports, Medium-Term Expenditure Framework and the e-procurement portal.

Key Issues:

Lack of MTEF and Audit reports, as well as an unupdated e-Procurement portal.

Recommendations

- Make unavailable fiscal documents available, to foster transparency.
- Update and maintain the e-procurement portal for better accessibility.

Poor Performers

State: Sokoto

Sokoto ranked the only poor performing state this quarter, struggling with missing reports, including Budget Implementation Report, Audit report and Accountant General's report. The e-procurement portal also lacks up-to-date data, making procurement processes opaque. These issues suggest a lack of commitment to public financial transparency.

Key Issues:

Missing Reports: Audit, Accountant General and Budget Implementation Reports are absent.

Procurement Portal: E-procurement portal is not functional.

Recommendations

- Focus on publishing comprehensive fiscal documents.
- Upgrade the e-procurement portal for better accessibility and current data.
- Ensure timely publication of financial reports to improve fiscal transparency.

Common Issues and Recommendations:

Common Issues

Absence of Medium-Term Expenditure Framework and Audit Reports: Many states lack comprehensive and timely MTEF and Audit Reports, leading to a significant gap in fiscal transparency.

Outdated or Non-Functional E-Procurement Portals: Several states face issues with outdated or malfunctioning e-procurement portals, making it difficult for the public to access procurement information.

Delayed Financial Reporting: States often experience delays in publishing fiscal documents, thereby, losing scores for them.

Recommendations

Publish Complete Fiscal Reports: States should ensure that all necessary fiscal reports, including MTEF, Audit Reports, and quarterly Budget Implementation Reports, are published promptly and comprehensively.

Upgrade and Maintain E-Procurement Portals: States should invest in making their e-procurement portals functional and accessible, ensuring they are updated with the latest procurement data. This means States need to go beyond simply having websites but ensure the sites are usable, navigable and provide data that is machine readable.

Strengthen Timeliness of Financial Reporting: Ensure that all key financial documents are published on time to maintain public trust and foster accountability in public finance management.



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 - 3 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,	Website with updated data -2 Contracting entity (Government MDAs) details -1 Contractor details -1 Project details (contract amount, timeline, description) -2	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
				133

STATES FISCAL TRANSPARENCY LEAGUE TABLE Q3 2024 SCORES

S/N	NAME OF STATE	MTEF (12)	APPROVED BUDGET (21)	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 /105	%	SCORE /100%
1	EKITI	10	21	16	18	15	11	12	103	85.83	86
2	EBONYI	12	21	16	16	14	11	12	102	85	85
3	EDO	10	21	16	16	14	11	12	100	83.33	83
3	ADAMAWA	12	21	16	18	15	5	12	99	82.5	83
3	BAUCHI	12	21	16	18	15	5	12	99	82.5	83
3	JIGAWA	12	21	16	18	15	5	12	99	82.5	83
7	OSUN	12	21	16	18	14	5	12	98	81.67	82
8	DELTA	12	20	16	18	14	5	12	97	80.83	81
9	BENUE	12	19	16	18	14	5	12	96	80	80
9	KOGI	12	21	16	16	14	5	12	96	80	80
11	ABIA	12	21	16	16	14	5	10	94	78.33	78
11	AKWA IBOM	12	21	16	18	14	0	12	93	77.5	78
11	ONDO	12	16	16	18	14	5	12	93	77.5	78
11	YOBE	12	21	16	16	15	5	8	93	77.5	78
15	NIGER	9	21	16	18	15	0	12	91	75.83	76
16	KEBBI	12	18	16	18	14	0	12	90	75	75
17	ANAMBRA	12	21	16	0	15	11	12	87	72.5	73
17	KADUNA	12	21	16	0	15	11	12	87	72.5	73
17	KATSINA	0	21	16	18	15	5	12	87	72.5	73
20	PLATEAU	12	21	16	5	14	5	12	85	70.83	71
20	KANO	12	18	0	18	14	11	12	85	70.83	71
22	CROSS RIVER	0	20	16	18	15	5	10	84	70	70
23	KWARA	0	21	16	16	12	5	12	82	68.33	68
23	ZAMFARA	0	21	16	18	15	0	12	82	68.33	68
23	BORNO	0	21	16	18	14	0	12	81	67.5	68
26	RIVERS	0	21	16	16	14	5	8	80	66.67	67
27	ENUGU	0	21	16	0	14	5	12	68	56.67	57
28	IMO	0	21	16	0	12	5	12	66	55	55
29	LAGOS	0	21	16	0	15	5	8	65	54.17	54
30	OGUN	12	21	0	18	0	0	12	63	52.5	53
30	TARABA	0	21	16	0	14	0	12	63	52.5	53
32	OYO	8	21	16	0	0	5	12	62	51.67	52
33	BAYELSA	0	21	16	0	14	0	10	61	50.83	51
33	GOMBE	12	21	0	16	0	0	12	61	50.83	51
33	NASARAWA	0	16	16	0	14	5	10	61	50.83	51
36	SOKOTO	12	21	0	0	0	0	8	41	34.17	34

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

In the third quarter of the State Fiscal Transparency League Table, Abia State ranked 11th, showcasing commendable efforts in public financial management. The state achieved full marks in key areas, including its Medium-Term Expenditure Framework and Approved Budget, reflecting a strong foundation in fiscal planning and execution. However, minor lapses in the timeliness of the Audit Report and Accountant General's Report, as well as limitations in the accessibility and navigation of the e-procurement portal, underscore areas for improvement. Additionally, while the fiscal data repository on the state website performed well, enhanced compartmentalization of data by Ministries, Departments, and Agencies (MDAs) would further improve accessibility and usability. To build on these successes, the state should address the identified timeliness issues, upgrade the e-procurement portal, and implement a more structured organization of MDA data to promote transparency and efficiency.

Adamawa State

In the third quarter of the State Fiscal Transparency League Table, Adamawa State ranked 3rd, showcasing outstanding performance in fiscal transparency. The state achieved perfect scores in the Medium-Term Expenditure Framework (MTEF), approved budget, quarterly Budget Implementation Report, audit report, Accountant General's report, and fiscal data repository on its website, reflecting a strong and transparent financial management system. However, the e-procurement system scored lower due to the absence of 2024 data on the portal, indicating room for improvement in ensuring up-to-date and accessible procurement information. To strengthen its standing, Adamawa State should focus on updating its e-procurement portal with current data and enhancing its functionality. This would further reinforce the state's commitment to accountability and bolster its reputation as a leader in fiscal governance.

Akwa Ibom State

In the third quarter of the State Fiscal Transparency League Table, Akwa Ibom State ranked 11th, demonstrating strong performance in several key areas of fiscal management. The state received perfect scores in the Medium-Term Expenditure Framework (MTEF), Approved Budget, Quarterly BIR, Audit Report, and the State Website with a Fiscal Data Repository, reflecting a strong commitment to transparency. However, the state's performance in the Accountant General's Report was slightly affected by issues with timeliness, and the e-procurement portal scored poorly, with no points earned. To improve its fiscal transparency ranking, Akwa Ibom State should prioritize addressing the timeliness of its financial reports and urgently develop its e-procurement platform to enhance procurement transparency and efficiency. Ensuring the e-procurement portal's functionality, alongside training for relevant stakeholders, will strengthen the state's fiscal management and public trust.

Anambra State

In the third quarter of the State Fiscal Transparency League Table, Anambra State ranked 17th, reflecting a mixed performance in fiscal management. The state achieved perfect scores in several key areas, including the Medium-Term Expenditure Framework, Approved Budget, Quarterly BIR, Accountant General's Report, e-procurement portal, and the State website with a fiscal data repository, demonstrating strong commitment to transparency. However, the lack of a score in the Audit Report section highlights a significant gap in fiscal oversight, which needs urgent attention. To improve its standing, Anambra State should prioritize addressing the audit report gap by ensuring timely and comprehensive audits are conducted. The role of the Office of the Auditor General of the state in the state's fiscal affairs is critical to sound public financial management.

Bauchi State

In the third quarter of the State Fiscal Transparency League Table, Bauchi State attained an impressive 3rd position, reflecting notable advancements in fiscal accountability and public financial management. The state demonstrated excellence in areas such as budget approval, revenue reporting, and audit transparency, underscoring its strong commitment to sound governance practices. Additionally, the establishment of a comprehensive fiscal data repository highlights a commendable dedication to transparency and accessibility of information. However, the comparatively lower performance of the e-procurement portal indicates an area requiring attention. To further consolidate its achievements, the state should prioritize the enhancement of its e-procurement platform, ensuring greater functionality and user accessibility. This should be complemented by capacity-building programs for relevant personnel and public awareness initiatives to promote the platform's effective utilization.

Bayelsa State

In the third quarter of the State Fiscal Transparency League Table, Bayelsa State ranked 33rd, indicating significant gaps in fiscal transparency. While the state demonstrated strength in areas such as approved budget reporting, quarterly BIR, and the timeliness of the Accountant General's report; critical documents, including the Medium-Term Expenditure Framework (MTEF) and the audit report, were either unavailable or incomplete. Additionally, the e-procurement portal performance was suboptimal, and the fiscal data repository on the state website showed significant room for improvement. To address these shortcomings, it is recommended that Bayelsa State update and make available key fiscal documents, including the MTEF and audit reports. Moreover, efforts should be made to improve the functionality and accessibility of the e-procurement portal, alongside enhancing the fiscal data repository to ensure greater transparency and public access to fiscal information.

Benue State

In the third quarter of the State Fiscal Transparency League Table, Benue State ranked 9th, reflecting a mixed performance in fiscal transparency. The state achieved full marks in areas such as the Medium-Term Expenditure Framework (MTEF), quarterly BIR, audit report, and the state website with a fiscal data repository, demonstrating solid financial data management practices. However, the absence of total expenditure by Functional classification and capital expenditure by Program in the approved budget document and the lack of timely submission of the Accountant General's report affected its overall performance. The e-procurement portal scored 5, as the "projects" segment, which was believed to contain the procurement details, was unavailable. To improve, Benue State should ensure the inclusion of all required budgetary details, enhance the timeliness of financial

reports, and prioritize the proper functioning of the e-procurement portal to foster greater transparency and efficiency in procurement processes.

Borno State

In the third quarter of the State Fiscal Transparency League Table, Borno State ranked 23rd, reflecting a mixed performance in fiscal transparency. The state achieved perfect scores in areas such as the approved budget, quarterly BIR, audit reporting, and the state website with a fiscal data repository; demonstrating a commitment to transparency in key financial areas. However, the absence of a Medium-Term Expenditure Framework (MTEF) document, the delay in the Accountant General's report, and the underperformance of the e-procurement portal point to significant areas for improvement. To enhance its fiscal transparency ranking, Borno State should prioritize the development and publication of the MTEF document, ensure timely submission of financial reports, and focus on the establishment and optimization of its e-procurement portal to promote efficiency and accountability in public procurement.

Cross River State

In the third quarter of the State Fiscal Transparency League Table, Cross River State ranked 22nd, reflecting several challenges in fiscal transparency. The state scored poorly in key areas, including the Medium-Term Expenditure Framework (MTEF), where the document was unavailable, and the Approved Budget, where expenditure details by Ministries, Departments, and Agencies (MDAs) were not included. While the state performed well in quarterly BIR, Audit Report, and Accountant General's Report, it faced challenges with its e-procurement portal, which was last updated in 2021. The state website, while providing some fiscal data, scored below expectations. To improve its ranking and overall fiscal transparency, it is recommended that Cross River State updates and publishes all fiscal documents, including the MTEF and Approved Budget, with complete expenditure details. Additionally, the e-procurement portal should be regularly updated to enhance its functionality and transparency, and the fiscal data repository on the state website should be expanded and kept current.

Delta State

In the third quarter of the State Fiscal Transparency League Table, Delta State ranked 8th, showcasing commendable efforts in fiscal governance. The state achieved high scores in areas such as the Medium-Term Expenditure Framework, revenue reporting, audit processes, and the availability of fiscal data, reflecting a commitment to transparency and accountability. However, its approved budget score was slightly affected due to the omission of total expenditure by function, and the Accountant General's report was marked down due to timeliness issues. Additionally, the e-procurement portal's limited functionality, last updated in 2022, remains a critical area for improvement. To enhance its ranking, Delta State should ensure comprehensive and timely budget documentation, improve the timeliness of statutory reports, and upgrade its e-procurement portal to provide current and accessible information. Capacity-building and public awareness initiatives should also be implemented to maximize the impact of these improvements.

Ebonyi State

In the third quarter of the State Fiscal Transparency League Table, Ebonyi State ranked 2nd, demonstrating impressive performance across key fiscal transparency indicators. The state

achieved perfect scores in the Medium-Term Expenditure Framework (MTEF), approved budget, quarterly Budget Implementation Report, e-procurement, and the fiscal data repository on its website, reflecting a well-structured and transparent financial system. The audit report scored slightly lower due to the absence of actionable recommendations, and the Accountant General's report was impacted by minor delays in timeliness. To further improve its standing, Ebonyi State should prioritize including detailed recommendations in its audit reports to enhance accountability and addressing timeliness issues in financial submissions. These steps would strengthen the state's fiscal governance and reinforce its reputation for transparency and accountability.

Edo State

In the third quarter of the State Fiscal Transparency League Table, Edo State ranked 3rd, reflecting its strong commitment to fiscal transparency and accountability. The state excelled with perfect scores in the approved budget, quarterly Budget Implementation Report, e-procurement, and fiscal data repository on its website, demonstrating well-organized and accessible financial processes. The Medium-Term Expenditure Framework (MTEF) fell short of full marks due to a lack of comprehensiveness, while the audit report lost points for not including actionable recommendations, and the Accountant General's report was slightly affected by timeliness issues. To enhance its position, Edo State should focus on improving the depth and comprehensiveness of its MTEF, incorporating actionable recommendations in its audit reports, and ensuring timely submission of financial documents. These improvements will further strengthen the state's fiscal management and transparency.

Ekiti State

In the third quarter of the State Fiscal Transparency League Table, Ekiti State ranked 1st, demonstrating exceptional performance in fiscal management and transparency. The state excelled across key indicators, achieving perfect scores in the approved budget, quarterly Budget Implementation Report, audit report, Accountant General's report, e-procurement portal, and fiscal data repository on its website. However, the Medium-Term Expenditure Framework (MTEF) fell slightly short, as the document primarily consisted of tables without adequate narrative explanations to provide context. To maintain its leadership position and further improve transparency, Ekiti State should enhance the comprehensiveness of its MTEF by including detailed analyses alongside the data. This improvement would offer greater clarity and insight into the state's financial planning, strengthening public trust and providing the platform for fiscal accountability.

Enugu State

In the third quarter of the State Fiscal Transparency League Table, Enugu State ranked 27th, indicating significant challenges in fiscal transparency. While the state performed well in areas such as the approved budget, quarterly BIR, and the fiscal data repository on its website, there were notable shortcomings in other areas. The Medium-Term Expenditure Framework (MTEF) and Audit Report received zero scores due to errors and lack of submission, respectively, while the Accountant General's Report was slightly affected by issues with timeliness. The e-procurement portal also underperformed. To improve its ranking and overall fiscal transparency, Enugu State should focus on addressing the errors in the MTEF, ensure timely submission of audit reports, and enhance the functionality of its e-procurement platform. Strengthening capacity for timely financial reporting and improving the transparency of procurement processes will be essential in achieving better scores in future assessments.

Gombe State

In the third quarter of the State Fiscal Transparency League Table, Gombe State ranked 33rd, indicating significant challenges in fiscal transparency despite some areas of strength. The state performed well in areas such as the Medium-Term Expenditure Framework (MTEF), Approved Budget, and its fiscal data repository on the state website, which were all rated highly. However, the state faced critical gaps in revenue reporting, with a score of zero in quarterly BIR, and significant issues with the timeliness and completeness of the Accountant General's report. Additionally, the e-procurement portal and audit report showed limited progress, particularly in terms of accessibility and machine readability. To improve its ranking, Gombe State should prioritize enhancing its e-procurement system and improving the timeliness and quality of financial reporting, with a focus on addressing gaps in revenue data, audit transparency, and making all reports machine-readable. Strengthening the capacity of relevant personnel and implementing regular training on fiscal management systems could further support these efforts.

Imo State

In the third quarter of the State Fiscal Transparency League Table, Imo State ranked 28th, reflecting significant challenges in fiscal transparency and public financial management. While the state excelled in areas such as the approved budget, quarterly BIR, and its fiscal data repository, other critical aspects, such as the Medium-Term Expenditure Framework (MTEF) and the audit report, received low scores due to technical issues and the absence of necessary documentation, including the Audit Certificate. The state's e-procurement portal, last updated in 2020, also underperformed, indicating a need for modernization. To improve its ranking, Imo State should prioritize resolving technical issues with its MTEF, updating the e-procurement portal, and ensuring timely submission of audit reports and the necessary certifications. Furthermore, enhancing the overall transparency and functionality of these platforms will be vital for ensuring better public accountability.

Jigawa State

In the third quarter of the State Fiscal Transparency League Table, Jigawa State achieved an impressive 3rd position, showcasing strong performance in fiscal governance and transparency. The state excelled in critical areas such as medium-term expenditure planning, budget approval, revenue reporting, audit practices, and maintaining a comprehensive fiscal data repository. However, the performance of its e-procurement portal lagged due to its last update in 2021, limiting its functionality and relevance. To sustain and improve its ranking, Jigawa State should prioritize updating and modernizing its e-procurement portal to align with current best practices. This effort should be complemented by training for staff and stakeholders and public engagement to maximize the platform's utility and impact on transparent procurement processes.

Kaduna State

In the third quarter of the State Fiscal Transparency League Table, Kaduna State ranked 17th, showing strengths in several key fiscal management areas. The state achieved full marks in the

Medium-Term Expenditure Framework, Approved Budget, Quarterly BIR, Accountant General's Report, e-procurement portal, and the state website with a fiscal data repository. However, a significant issue was identified in the Audit Report, which, although listed on the website, was inaccessible when attempting to open the document, resulting in a score of zero. To improve its ranking and transparency, the state should address the accessibility issue with the Audit Report, ensuring that all relevant documents are fully accessible to the public. Additionally, continued focus on maintaining and enhancing the functionality of the e-procurement portal and fiscal data repository is recommended to sustain transparency and public trust.

Kano State

In the third quarter of the State Fiscal Transparency League Table, Kano State ranked 20th, demonstrating a mixed performance in fiscal transparency. The state achieved perfect scores in areas such as the Medium-Term Expenditure Framework, audit reporting, and the e-procurement portal, reflecting strong commitment to transparency in these domains. However, the absence of capital expenditure details in the approved budget document and the low performance in the quarterly BIR suggest significant gaps in revenue reporting and fiscal disclosure. Additionally, the Accountant General's report was slightly affected by timeliness issues. To improve its ranking, Kano State should focus on enhancing the comprehensiveness of its budget documents, especially in capital expenditure reporting, and address the shortcomings in revenue reporting. Timely submission of financial reports and further strengthening of fiscal data accessibility on the state website would also improve overall fiscal transparency.

Katsina State

In the third quarter of the State Fiscal Transparency League Table, Katsina State ranked 17th, reflecting mixed performance in fiscal transparency. While the state achieved perfect scores in areas such as the approved budget, quarterly BIR, audit report, and fiscal data repository, it encountered significant challenges in other areas. Notably, the Medium-Term Expenditure Framework (MTEF) scored 0 due to a server error, and the e-procurement portal scored poorly based on accessibility and navigation. To improve its ranking, Katsina State should address the technical issues with the MTEF to ensure accurate reporting and prioritize enhancing the user interface and accessibility of the e-procurement portal. Additionally, ongoing training for relevant personnel and public awareness initiatives could help maximize the effectiveness of these platforms.

Kebbi State

In the third quarter of the State Fiscal Transparency League Table, Kebbi State ranked 16th, indicating areas for improvement in fiscal transparency. The state performed well in several key areas, including the Medium-Term Expenditure Framework, approved budget, quarterly BIR, audit report, and the state website with fiscal data repository, all of which received favorable scores. However, the absence of capital expenditure data by project in the approved budget and the low score for the e-procurement portal reflect significant gaps in transparency. Additionally, the slight delay in the Accountant General's report signals the need for improved timeliness. To enhance its ranking, Kebbi State should prioritize the inclusion of detailed capital expenditure data, improve the timeliness of financial reporting, and urgently address the development of a functional e-procurement portal to enhance greater transparency and efficiency in public procurement processes.

Kogi State

In the third quarter of the State Fiscal Transparency League Table, Kogi State ranked 9th, showcasing strong performance in key areas of fiscal transparency. The state excelled in budget approval, revenue reporting, and the transparency of its fiscal data repository, indicating a commitment to strengthen financial governance. However, areas requiring attention include the timeliness of the Accountant General's report and the outdated e-procurement portal, which has not been updated since 2023. To improve its ranking and strengthen transparency, the state should prioritize ensuring timely reporting by the Accountant General's Office and upgrading its e-procurement portal to provide current data and enhance accessibility. Additionally, regular maintenance and updates of digital platforms are essential to sustain public trust and encourage participation in fiscal governance processes.

Kwara State

In the third quarter of the State Fiscal Transparency League Table, Kwara State ranked 23rd, reflecting some areas of strength as well as opportunities for improvement in fiscal transparency. The state demonstrated strong performance in budget approval, revenue reporting, and its fiscal data repository, highlighting a commitment to transparency. However, the absence of a Medium-Term Expenditure Framework (MTEF) document and the lack of 2024 data on the e-procurement portal are significant gaps. Additionally, while the Audit Report scored well, it fell slightly short of a perfect score. To improve its ranking and overall fiscal transparency, Kwara State should prioritize making the MTEF document available, update the e-procurement portal with current data, and ensure the timely and complete publication of all fiscal reports, including the Accountant General's and Audit reports. Enhanced monitoring and capacity building for public officials involved in fiscal management could further strengthen the state's transparency efforts.

Lagos State

In the third quarter of the State Fiscal Transparency League Table, Lagos State ranked 29th, indicating significant gaps in fiscal transparency. While the state achieved perfect scores in areas such as the approved budget, quarterly BIR, and the Accountant General's report, it struggled with several critical components. The Medium-Term Expenditure Framework (MTEF) document was unavailable, and there was no audit report for review, reflecting a lack of transparency in financial oversight. Additionally, the state's e-procurement portal and fiscal data repository fell short, with no data for 2024 and missing fiscal documents. To improve its standing, Lagos State should prioritize the publication of all relevant fiscal documents, including the MTEF and audit reports, and ensure the timely update of the e-procurement portal and fiscal data repository. Strengthening these areas may potentially enhance accountability and provide the public with crucial information for oversight.

Nasarawa State

In the third quarter of the State Fiscal Transparency League Table, Nasarawa State ranked 33rd, indicating significant gaps in fiscal transparency. The state showed deficiencies in key areas such as the Medium-Term Expenditure Framework (MTEF), which was not reported,

and the Audit Report, which received a low score. While it performed well in revenue reporting and timeliness of the Accountant General's report, important elements like total expenditure by Administrative and Functional classification, as well as capital expenditure by project, were not documented. Furthermore, the e-procurement portal and state website with fiscal data repository also revealed areas for improvement, with the website failing to provide access to the MDAs section. To improve its ranking and overall fiscal transparency, Nasarawa State should focus on developing a comprehensive MTEF, ensuring detailed expenditure documentation, and rectifying the issues with the e-procurement portal and website. Additionally, enhancing the audit process and improving access to fiscal information through the state website would contribute to greater transparency and public trust.

Niger State

In the third quarter of the State Fiscal Transparency League Table, Niger State ranked 15th, reflecting both strengths and areas for improvement in fiscal transparency. The state performed well in key areas such as the Approved Budget, Quarterly BIR, Audit Report, Accountant General's Report, and the State Website with a fiscal data repository, demonstrating a commitment to fiscal openness. However, the state's score for the Medium-Term Expenditure Framework (MTEF) and e-procurement portal revealed significant gaps. The MTEF score, while commendable, could benefit from further enhancements, and the e-procurement portal's complete lack of functionality highlights a critical area requiring urgent attention. To improve its ranking, Niger State should prioritize the development and implementation of an e-procurement portal to strengthen transparency in procurement processes. Additionally, strengthening the MTEF by ensuring its availability on the state website would further enhance the state's fiscal transparency framework.

Ondo State

In the third quarter of the State Fiscal Transparency League Table, Ondo State ranked 11th, reflecting solid progress in fiscal transparency, though with areas for improvement. The state achieved perfect scores in several key areas, including the Medium-Term Expenditure Framework, quarterly revenue reports, and the audit report, demonstrating strong financial management practices. While the approval of the state budget was timely, it was published later than expected, impacting its score. The Accountant General's report was slightly affected by issues related to timeliness, and the e-procurement portal, last updated in 2023, needs improvement to enhance transparency in procurement processes. To improve its standing, Ondo State should prioritize the timely publication of the final budget and focus on updating and upgrading the e-procurement portal for better functionality and accessibility. Additionally, continuing to enhance the timeliness of reports will strengthen its overall fiscal transparency.

Ogun State

In the third quarter of the State Fiscal Transparency League Table, Ogun State ranked 30th, reflecting significant gaps in key areas of fiscal transparency. While the state achieved full marks in areas such as the Medium-Term Expenditure Framework (MTEF), Approved Budget, Audit Report, Accountant General's Report, and the State Website with Fiscal Data Repository, it performed poorly in revenue reporting, the e-procurement portal, and the Accountant General's Report. The state's e-procurement portal is currently in maintenance mode, and it scored zero in quarterly BIR and certain other financial reporting areas. To improve its ranking, Ogun State

should prioritize the activation and enhancement of its e-procurement system, improve its revenue reporting mechanisms, and ensure the Accountant General's Report is up to date and accessible. Furthermore, capacity-building efforts should be made to strengthen the state's overall fiscal management and reporting processes.

Osun State

In the third quarter of the State Fiscal Transparency League Table, Osun State ranked 7th, reflecting commendable progress in key areas of fiscal transparency. The state achieved high scores in budget approval, revenue reporting, audit transparency, and the accessibility of its fiscal data repository. However, its performance was slightly affected by the timeliness of the Accountant General's report and the absence of 2024 data on the e-procurement portal. To enhance its ranking, Osun State should prioritize the timely submission of financial reports and update its e-procurement platform with current data. Additionally, investing in the digital transformation of procurement processes and ensuring regular system updates can strengthen transparency and efficiency in public financial management.

Oyo State

In the third quarter of the State Fiscal Transparency League Table, Oyo State ranked 32nd, reflecting significant challenges in fiscal transparency. While the state performed well in areas such as approved budget publication, quarterly revenue reporting, and its fiscal data repository, there were notable deficiencies in key areas. The lack of a recent Audit report and Accountant general's report, as well as poor performance in the e-procurement portal, highlight areas requiring immediate attention. The absence of 2024 data further exacerbates concerns about the state's commitment to transparency. To improve its ranking, Oyo State should prioritize the publication of the Audit and Accountant general's reports, enhance the functionality and accessibility of its e-procurement portal, and ensure timely updates to its fiscal data, particularly for the year 2024. Additionally, the state could benefit from training and capacity-building initiatives to improve the overall management of fiscal information.

Plateau State

In the third quarter of the State Fiscal Transparency League Table, Plateau State ranked 20th, demonstrating a mixed performance in fiscal transparency. The state achieved perfect scores in key areas such as the Medium-Term Expenditure Framework (MTEF), Approved Budget, quarterly BIR, and the state website with a fiscal data repository. However, the Audit report scored lower due to the document being published in July as a one-page summary with the Auditor General's signature, which may not provide sufficient detail for thorough oversight. Additionally, while the Accountant General's report was strong, its timeliness impacted its overall score. The e-procurement portal also underperformed, lacking 2024 data. To improve its ranking, Plateau State should prioritize timely publication of comprehensive audit reports, update its e-procurement portal with current data, and focus on enhancing the overall transparency and accessibility of its financial documents.

Rivers State

In the third quarter of the State Fiscal Transparency League Table, Rivers State ranked 26th, indicating areas for improvement in fiscal transparency. While the state performed well in

certain areas, such as the Approved Budget and Quarterly BIR, significant gaps were noted in others. The Medium-Term Expenditure Framework (MTEF) was unavailable, and there were discrepancies in the Audit Report and Accountant General's Report, with issues relating to timeliness. The e-procurement portal showed limited data, with no procurement records for 2024, while the fiscal data repository on the state's website was underdeveloped, lacking adequate compartmentalization of documents. To improve its ranking and fiscal transparency, Rivers State should prioritize the development of a comprehensive MTEF, ensure timely publication of financial reports, and enhance the functionality and data availability on its e-procurement portal. Additionally, efforts should be made to organize and compartmentalize fiscal documents on the state website for easier access and better transparency.

Sokoto State

In the third quarter of the State Fiscal Transparency League Table, Sokoto State ranked 36th, indicating significant gaps in its fiscal transparency practices. While the state achieved perfect scores in areas such as the Medium-Term Expenditure Framework (MTEF) and Approved Budget, it faced challenges in key areas like revenue reporting, audit transparency, and the e-procurement portal, scoring zero in each. Additionally, its state website with a fiscal data repository showed room for improvement. To enhance its fiscal transparency, Sokoto State should prioritize developing and implementing a comprehensive revenue reporting system, improve audit and accounting practices, and upgrade its e-procurement portal. Furthermore, the state should consider compartmentalizing its fiscal document repository on the website for better accessibility and transparency, and invest in capacity-building programs for relevant personnel to strengthen overall fiscal governance.

Taraba State

In the third quarter of the State Fiscal Transparency League Table, Taraba State ranked 30th, indicating significant challenges in fiscal transparency and accountability. While the state excelled in areas such as approved budget, quarterly BIR reporting, and its fiscal data repository, other critical aspects require urgent attention. The absence of a Medium-Term Expenditure Framework (MTEF) and audit report reflect gaps in financial management and transparency. Additionally, the e-procurement portal remains under construction, impeding progress in this vital area. To improve its fiscal transparency, Taraba State should prioritize the development and publication of its MTEF, enhance the audit report for greater accountability, and ensure the timely completion and functionality of its e-procurement portal. Strengthening the timeliness and comprehensiveness of the Accountant General's report would further improve overall transparency.

Yobe State

Yobe State ranked 12th in the second quarter of the State Fiscal Transparency League Table, In the third quarter of the State Fiscal Transparency League Table, Yobe State ranked 11th, demonstrating commendable performance in several key areas of fiscal transparency. The state achieved perfect scores in the Medium-Term Expenditure Framework, Approved Budget, Quarterly BIR, and Accountant General's Report, reflecting strong financial management practices. However, the Audit Report score was slightly lower, with a minor gap in reporting, while the e-procurement was scored on accessibility and navigation. Additionally, the state website, although equipped with a fiscal data repository, lacked essential fiscal documents,

resulting in a lower score in this area. To improve, Yobe State should enhance the e-procurement portal's usability and accessibility, ensure the availability of key fiscal documents on its website, and address any gaps in the audit reporting process to further strengthen its fiscal transparency and public trust.

Zamfara State

In the third quarter of the State Fiscal Transparency League Table, Zamfara State ranked 23rd, indicating a need for improvement in certain aspects of fiscal transparency. While the state achieved perfect scores in areas such as the Approved budget, Quarterly BIR, Audit Report, and the fiscal data repository on its website, it faced significant challenges in other areas. The absence of the Medium-Term Expenditure Framework (MTEF) and a low score for the e-procurement portal highlight critical gaps. To enhance its fiscal transparency, Zamfara State should prioritize the development and publication of the MTEF, along with a comprehensive overhaul of the e-procurement portal to improve accessibility and functionality. Additionally, targeted capacity-building initiatives for key staff and increased public awareness of fiscal policies would further strengthen the state's commitment to transparency and accountability. al 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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