

States Fiscal Transparency League

Q4 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 Q4 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, Kaduna, Adamawa, Benue, Ebonyi, and Edo

These states have demonstrated strong fiscal transparency, excelling in key indicators like the Medium-Term Expenditure Framework (MTEF), Approved Budgets, Audited Financial Statements, 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 transparency.

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 audited statements, to maintain high standards of transparency.



Average Performers

States: Oyo

In the period under review, Oyo state performed reasonably well in areas such as the approved budget, Audit report, and State website with fiscal data repository, but still have gaps that hinder achieving transparency particularly in the Budget Implementation Report, Accountant General's report, Audited Financial Statements, Medium-Term Expenditure Framework and the e-procurement portal.

Key Issues: Lack of MTEF and Audited Financial Statementss, as well as an e-Procurement portal that has not been updated.

Recommendations:

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



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 grants 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 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 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 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 fiscal year.

7

Audited Financial Statement

States are to publish their Audited financial statements or 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 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, 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 Audited Financial Statement /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,	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
Q4 2024 SCORES

S/N	NAME OF STATE	MTEF (12)	APPROVED BUDGET (21)	QUARTERLY BIR (16)	2023 AUDITED FINANCIAL STATEMENTS (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	12	21	16	18	15	11	12	105	100	100
2	KADUNA	12	21	16	18	15	11	12	105	100	100
3	ANAMBRA	12	21	16	16	15	11	12	103	98.1	98
4	ADAMAWA	12	21	16	18	15	8	12	102	97.14	97
5	BENUE	12	19	16	18	14	11	12	102	97.14	97
6	EBONYI	12	21	16	16	14	11	12	102	97.14	97
7	EDO	12	21	16	16	14	11	12	102	97.14	97
8	KANO	12	18	16	18	14	11	12	101	96.19	96
9	OSUN	12	21	16	18	14	5	12	98	93.33	93
10	DELTA	12	20	16	18	14	5	12	97	92.38	92
11	KOGI	12	21	16	16	14	5	12	96	91.43	91
12	PLATEAU	12	21	16	16	14	5	12	96	91.43	91
13	SOKOTO	12	21	16	16	15	5	10	95	90.48	90
14	BAUCHI	12	21	16	18	15	0	12	94	89.52	90
15	JIGAWA	12	21	16	18	15	0	12	94	89.52	90
16	AKWA IBOM	12	21	16	18	14	0	12	93	88.57	89
17	ONDO	12	16	16	18	14	5	12	93	88.57	89
18	ABIA	12	21	16	16	15	0	12	92	87.62	88
19	YOBE	12	21	16	16	15	0	12	92	87.62	88
20	GOMBE	12	21	16	16	14	0	12	91	86.67	87
21	NIGER	9	21	16	18	15	0	12	91	86.67	87
22	KEBBI	12	18	16	18	14	0	12	90	85.71	86
23	KWARA	7	21	16	16	12	5	12	89	84.76	85
24	KATSINA	0	21	16	18	15	5	12	87	82.86	83
25	CROSS RIVER	0	20	16	18	15	5	12	86	81.9	82
26	IMO	0	21	16	18	12	5	12	84	80	80
27	OGUN	12	21	16	18	0	5	12	84	80	80
28	LAGOS	0	21	16	18	15	5	8	83	79.05	79
29	ZAMFARA	0	21	16	18	15	0	12	82	78.1	78
30	BORNO	0	21	16	18	14	0	12	81	77.14	77
31	TARABA	0	21	16	18	14	0	12	81	77.14	77
32	ENUGU	0	21	16	18	14	0	12	81	77.14	77
33	RIVERS	0	21	16	16	14	5	8	80	76.19	76
34	NASARAWA	0	16	16	16	14	5	12	79	75.24	75
35	BAYELSA	0	21	16	16	14	0	10	77	73.33	73
36	OYO	8	21	16	10	0	5	12	72	68.57	69

SCORE ANALYSIS

DESCRIPTION

SCORE

COLOUR

PROGRESSIVE

71 - 100

AVERAGE

41 - 70

POOR

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 other minimum requirements. The section includes a brief description of such progress.

Abia State

Abia State ranked 18th in the fourth quarter of the State Fiscal Transparency League Table, demonstrating strong performance in key transparency indicators. The state excelled in the Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, and Fiscal Data Repository, showcasing its commitment to open governance. However, minor gaps were noted in the Audited Financial Statements due to the absence of recommendations and in the Accountant General's Report due to timeliness issues. A major area for improvement is e-procurement, as the website was down when assessed, preventing access to procurement data. To enhance fiscal transparency, Abia State should ensure timely inclusion of audit recommendations, improve reporting speed from the Accountant General's office, and prioritize the functionality of the e-procurement portal to provide real-time access to procurement records. Strengthening these areas will improve accountability and enhance public trust in the state's financial management.

Adamawa State

Adamawa State ranked 4th in the fourth quarter of the State Fiscal Transparency League Table, reflecting its commitment to open governance and financial accountability. The state excelled in key transparency indicators, including budget planning, reporting, and audit processes. However, gaps in the e-procurement system, particularly the absence of contractor and project details, highlight areas for improvement. To further enhance its transparency and accountability, Adamawa State should ensure comprehensive disclosure of procurement information, strengthen citizen engagement in budget implementation, and maintain consistent public access to financial data. By addressing these gaps, the state can set a higher standard for fiscal responsibility and public trust.

Akwa Ibom State

Akwa Ibom State ranked 16th in the fourth quarter of the State Fiscal Transparency League Table, reflecting strong adherence to key fiscal transparency indicators. The state demonstrated excellence in its Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, and Fiscal Data Repository, underscoring its commitment to accountable governance. However, there was a slight delay in the Accountant General's Report, and a significant gap was noted in e-procurement, as the website was down at the time of assessment, limiting access to procurement records. To further strengthen fiscal transparency, Akwa Ibom State should ensure timely publication of the Accountant General's Report and urgently restore its e-procurement platform to provide public access to contractor and project details. Addressing these areas will enhance public trust and improve the state's ranking in subsequent assessments.

Anambra State

In the fourth quarter, Anambra State achieved an impressive 3rd place ranking in the State Fiscal Transparency League Table, demonstrating strong performance across all key fiscal indicators. The state secured full marks for its Medium-Term Expenditure Framework, approved budget, quarterly Budget Implementation Report, Accountant General's Report, e-procurement system, and fiscal data repository, while the Audit Report performed strongly with only minor room for improvement. To further enhance fiscal accountability, it is recommended that Anambra State refine its Audit Report by incorporating more detailed and actionable recommendations, ensuring any identified gaps in financial oversight are clearly addressed. Maintaining this high level of transparency and proactive engagement will solidify its leadership in public financial management.

Bauchi State

Bauchi State ranked 13th in the fourth quarter of the State Fiscal Transparency League Table, reflecting a significant commitment to fiscal openness and accountability. The state displayed excellence in key transparency indicators, including the Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, Accountant General's Report, and Fiscal Data Repository. However, a significant gap was noted in e-procurement, as the state's procurement website was down during the assessment, preventing public access to vital procurement data. To strengthen fiscal transparency, Bauchi State should prioritize restoring and maintaining the e-procurement portal to ensure real-time access to contract and project details. By addressing this challenge, the state can further enhance public trust and accountability in its financial management processes.

Bayelsa State

In the fourth quarter of the State Fiscal Transparency League Table, Bayelsa State ranked 35th, reflecting notable strengths in budget approval and quarterly reporting while also revealing critical areas for improvement. The state demonstrated a strong performance in its approved budget and quarterly budget implementation report; however, its Medium-Term Expenditure Framework did not fully meet expectations, and although the Audit and Accountant General's reports were largely comprehensive, there remains a need for enhanced timeliness and actionable recommendations. Furthermore, the e-procurement system was entirely non-functional, and the fiscal data repository could benefit from better organization and regular updates. To bolster fiscal transparency and public trust, Bayelsa State should prioritize a more complete and timely publication of financial reports, restore and modernize its e-procurement platform, and ensure that its fiscal data repository is accessible and well-maintained.

Benue State

Benue State ranked 4th in the fourth quarter of the State Fiscal Transparency League Table, reflecting a commitment to fiscal transparency and accountability measures. The state demonstrated excellence in key areas, including the Medium-Term Expenditure Framework, Quarterly Budget Implementation Report, Audited Financial Statements, e-Procurement, and the availability of a comprehensive fiscal data repository. However, minor gaps were identified in the Approved Budget due to the absence of total expenditure by function classification and capital expenditure by programme, as well as in the Accountant General's Report, which had slight timeliness concerns. To further strengthen its fiscal transparency, Benue State should ensure that

all expenditure classifications are included in the budget document and improve the reporting timeliness from the Accountant General's office. Addressing these areas will enhance budget clarity, facilitate better public engagement, and reinforce trust in the state's financial management processes.

Borno State

Borno State ranked 30th in the fourth quarter of the State Fiscal Transparency League Table, reflecting strengths in certain areas of public finance transparency while highlighting significant gaps. The state demonstrated full compliance in its Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, and Fiscal Data Repository, ensuring accessibility to key financial documents. However, the absence of a published Medium-Term Expenditure Framework and a non-functional e-procurement system hinder comprehensive fiscal planning and procurement transparency. Additionally, slight delays were noted in the Accountant General's Report. To improve its ranking, Borno State should prioritize the development and publication of its Medium-Term Expenditure Framework, ensure timely financial reporting from the Accountant General's office, and establish a functional e-procurement system to enhance public access to contract and project details. Strengthening these areas will enhance fiscal accountability and reinforce public confidence in governance.

Cross River State

Cross River State ranked 25th in the fourth quarter of the State Fiscal Transparency League Table, reflecting a mix of strengths and areas for improvement in its fiscal governance. The state demonstrated commendable performance in the Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, Accountant General's Report, and Fiscal Data Repository, ensuring accessibility to key financial documents. However, significant gaps were observed in the Medium-Term Expenditure Framework, which was entirely absent, and in the Approved Budget, where expenditure by ministries, departments, and agencies was missing. Additionally, the e-procurement portal was outdated, with the last update recorded in 2021, limiting public access to procurement data. To strengthen transparency and accountability, Cross River State should institutionalize the Medium-Term Expenditure Framework, ensure comprehensive budget documentation, and access to the e-procurement portal is currently restricted to individuals with TINs, which should not be the case. Access should be open to all users, regardless of TIN status. Addressing these gaps will enhance fiscal openness and promote public trust in the state's financial management.

Delta State

Delta State ranked 10th in the fourth quarter of the State Fiscal Transparency League Table, reflecting commendable progress in budget openness and financial reporting. The state demonstrated strong performance in the Medium-Term Expenditure Framework, Quarterly Budget Implementation Report, Audited Financial Statements, and Fiscal Data Repository. However, gaps were identified in the Approved Budget due to the absence of total expenditure by function and in the Accountant General's Report due to minor reporting inconsistencies. A significant concern is the e-procurement system, which has not been updated since 2021, limiting public access to procurement data. To further enhance fiscal transparency, Delta State should ensure that budget documents comprehensively present expenditure breakdowns, improve reporting accuracy and timeliness in the Accountant General's Report, and urgently update the e-procurement platform to provide real-time procurement data. Addressing these

areas will strengthen public accountability and reinforce trust in the state's financial management.

Ebonyi State

Ebonyi State ranked 4th in the fourth quarter of the State Fiscal Transparency League Table, reflecting a strong commitment to open governance and accountability. The state performed exceptionally well across key transparency indicators, including the Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, and Fiscal Data Repository. Notably, its e-procurement system is fully functional, ensuring accessibility to procurement records. However, slight gaps were observed in the Audited Financial Statements due to missing recommendations and in the Accountant General's Report due to timeliness concerns. To further strengthen fiscal transparency, Ebonyi State should ensure the inclusion of detailed audit recommendations and enhance the speed of financial reporting from the Accountant General's office. Addressing these areas will solidify its reputation for financial accountability and improve public confidence in governance.

Edo State

Edo State ranked 4th in the fourth quarter of the State Fiscal Transparency League Table, reflecting its strong commitment to open governance and accountability. The state excelled in key areas, including the Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, e-Procurement, and Fiscal Data Repository, demonstrating comprehensive transparency in public finance management. However, minor gaps were identified in the Audited Financial Statements due to the absence of some recommendations and in the Accountant General's Report due to slight delays in reporting. To further strengthen fiscal transparency, Edo State should ensure the timely inclusion of audit recommendations to enhance accountability and improve reporting efficiency from the Accountant General's office. Addressing these areas will solidify the state's position as a leader in fiscal governance and public financial management.

Ekiti State

Ekiti State secured the 1st position in the fourth quarter of the State Fiscal Transparency League Table, reflecting its strong commitment to open governance and accountability. The state demonstrated excellence across key transparency indicators, including the Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, Accountant General's Report, e-procurement, and Fiscal Data Repository. This outstanding performance highlights Ekiti's proactive approach to financial disclosure and digital accessibility of budget information. To maintain its leadership in fiscal transparency, the state should continue strengthening institutional mechanisms for sustained compliance, ensure real-time updates of fiscal data, and enhance public engagement in budgetary processes to further promote accountability and trust.

Enugu State

Enugu State ranked 30th in the fourth quarter of the State Fiscal Transparency League Table,

reflecting a mixed performance in fiscal management. While the state demonstrated excellence in budget approval, quarterly budget implementation, audit processes, and maintained a strong fiscal data repository, it fell short in long-term planning and procurement transparency. The absence of a published Medium-Term Expenditure Framework and an operational e-procurement portal limits strategic fiscal oversight and real-time access to procurement data. To enhance transparency and accountability, Enugu State should prioritize the development and timely publication of its Medium-Term Expenditure Framework and ensure that its e-procurement system is updated with current data, thereby strengthening public trust in its financial governance.

Gombe State

Gombe State ranked 20th in the fourth quarter of the State Fiscal Transparency League Table, reflecting strong performance in areas such as the Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, and Fiscal Data Repository. However, gaps were identified in the Audited Financial Statements due to missing recommendations. Additionally, the e-procurement system lacked accessibility, requiring user registration to access procurement data, limiting transparency. To improve fiscal accountability, Gombe State should ensure audit recommendations are included, and enhance the e-procurement platform by removing access barriers to provide open, real-time procurement data. Addressing these issues will strengthen public trust and promote greater fiscal openness.

Imo State

Imo State ranked 26th in the fourth quarter of the State Fiscal Transparency League Table, reflecting strengths in some key transparency indicators while highlighting critical areas for improvement. The state performed well in the Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, and Fiscal Data Repository, ensuring public access to essential financial information. However, gaps exist in the Medium-Term Expenditure Framework, which was not available, and the Accountant General's Report, which faced timeliness challenges and lacked an audit certificate. Additionally, the e-procurement system was not up to date, limiting access to procurement details. To enhance fiscal transparency, Imo State should institutionalize the Medium-Term Expenditure Framework, ensure the timely submission of the Accountant General's Report alongside an audit certificate, and regularly update the e-procurement portal to reflect real-time procurement data. Addressing these gaps will strengthen accountability and improve the state's fiscal governance.

Jigawa State

Jigawa State ranked 13th in the fourth quarter of the State Fiscal Transparency League Table, reflecting strong performance in budget planning, reporting, and fiscal data accessibility. The state excelled in the Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, Accountant General's Report, and Fiscal Data Repository, demonstrating a commitment to transparency and accountability. However, a significant gap was observed in e-procurement, as the website was down at the time of assessment, preventing access to procurement-related information. To further enhance

fiscal transparency, Jigawa State should prioritize the restoration and maintenance of its e-procurement platform to ensure public access to procurement records. Strengthening this area will reinforce accountability in government contracting and expenditure, ultimately boosting public confidence in the state's financial management.

Kaduna State

Kaduna State ranked 1st in the fourth quarter of the State Fiscal Transparency League Table, showcasing excellence in budget openness, financial reporting, and public accountability. The state demonstrated strong performance across all key indicators, including the Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, Accountant General's Report, and a well-functioning e-procurement system. Additionally, Kaduna's fiscal data repository remains accessible and comprehensive, reinforcing its commitment to transparency. To sustain this leadership, the state should continue enhancing citizen engagement in budget processes, ensure continuous updates to fiscal data, and strengthen mechanisms for monitoring the effective implementation of its financial reports. By maintaining these high standards, Kaduna can serve as a model for other states in advancing fiscal accountability and governance.

Kano State

Kano State ranked 8th place in the fourth quarter of the State Fiscal Transparency League Table, reflecting strong performance in key areas of budget transparency and financial accountability. The state excelled in medium-term expenditure planning, budget reporting, audit processes, and e-procurement, demonstrating a commitment to open governance. However, a notable gap was observed in the approved budget, where capital expenditure by project was not included, limiting detailed financial oversight. Additionally, minor improvements are needed in the Accountant General's reporting process to enhance timeliness. To further strengthen fiscal transparency, Kano State should ensure comprehensive documentation of capital expenditure by project, improve reporting efficiency, and maintain its proactive approach to making fiscal data accessible to the public. Addressing these areas will enhance accountability and reinforce public confidence in the state's financial management.

Katsina State

Katsina State ranked 24th in the fourth quarter of the State Fiscal Transparency League Table, showing strong performance in areas such as the Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, and Fiscal Data Repository. However, the state recorded a significant gap in the Medium-Term Expenditure Framework, which was not published, and the e-procurement portal lacked essential data. To improve fiscal transparency, Katsina State should prioritize publishing its Medium-Term Expenditure Framework to enhance budget planning and sustainability. Additionally, strengthening the e-procurement system by ensuring the availability of procurement data will foster accountability and improve access to information for stakeholders. Addressing these gaps will enhance transparency and strengthen public confidence in the state's financial management.

Kebbi State

Kebbi State ranked 22nd in the fourth quarter of the State Fiscal Transparency League Table, reflecting commendable efforts in budget disclosure and financial reporting. The state performed

well in the Medium-Term Expenditure Framework, Quarterly Budget Implementation Report, Audited Financial Statements, and Fiscal Data Repository, demonstrating a commitment to fiscal openness. However, gaps were identified in the Approved Budget, where Capital Expenditure by Project was not published, and in the Accountant General's Report due to minor reporting issues. A critical concern is the absence of an operational e-procurement system, which limits transparency in public procurement processes. To improve its ranking and enhance public trust, Kebbi State should ensure that detailed capital expenditure data is publicly accessible, address reporting delays from the Accountant General's office, and urgently implement a functional e-procurement platform to provide real-time access to procurement records. Strengthening these areas will reinforce accountability and improve overall fiscal governance.

Kogi State

Kogi State ranked 11th in the fourth quarter of the State Fiscal Transparency League Table, reflecting commendable efforts in budget transparency and financial reporting. The state demonstrated strong performance in its Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, and Fiscal Data Repository. However, slight gaps were observed in the Audited Financial Statements due to missing recommendations and in the Accountant General's Report due to minor delays. A significant area for improvement is e-procurement, where the absence of 2024 project details on the portal limited transparency in contract awards and project execution. To enhance fiscal accountability, Kogi State should ensure audit recommendations are consistently included, improve the timeliness of financial reports, and update the e-procurement portal with current project details. Addressing these gaps will strengthen public trust and promote more effective governance.

Kwara State

Kwara State ranked 23rd in the fourth quarter of the State Fiscal Transparency League Table, reflecting notable strengths and areas for improvement in public finance openness. The state demonstrated full compliance in the Approved Budget, Quarterly Budget Implementation Report, and Fiscal Data Repository, showcasing a commitment to transparency. However, delays affected the Medium-Term Expenditure Framework and the Accountant General's Report, while the Audited Financial Statements had minor gaps. A significant shortfall was observed in e-procurement, as the absence of contract details on the portal limited accessibility to procurement data. To strengthen fiscal transparency, Kwara State should improve the timeliness of its budget planning and financial reporting, ensure audit recommendations are fully captured, and enhance the e-procurement system by making contract information publicly available. Addressing these gaps will foster greater accountability and public confidence in the state's financial management.

Lagos State

Lagos State ranked 28th in the fourth quarter of the State Fiscal Transparency League Table, demonstrating strong performance in budget approval, quarterly reporting, audit processes, and financial accountability. However, the absence of a published Medium-Term Expenditure Framework significantly hampers its long-term fiscal planning. Additionally, while the state's

e-procurement platform shows potential, it requires substantial improvements, and the fiscal data repository on the state website remains less accessible. To enhance transparency and accountability, Lagos State should prioritize the timely publication of a comprehensive Medium-Term Expenditure Framework, update its e-procurement system with current data, and improve the accessibility of its fiscal data repository for public scrutiny.

Nasarawa State

Nasarawa State ranked 34th in the fourth quarter of the State Fiscal Transparency League Table, highlighting both strengths and critical areas for improvement. While the state performed well in quarterly budget implementation reporting and maintained a functional fiscal data repository, significant gaps were noted in key transparency indicators. The absence of the Medium-Term Expenditure Framework and the Audited Financial Statements, in the period under review, raises concerns about long-term fiscal planning and accountability. Additionally, the Approved Budget lacked details on total expenditure by administrative function and capital projects, limiting public insight into spending priorities. The Accountant General's report, though comprehensive, had slight delays, while the e-procurement portal lacked 2024 data, restricting access to real-time procurement records. To enhance fiscal transparency, Nasarawa State should prioritize the timely publication of Audited Financial Statements with clear recommendations, ensure the budget document includes detailed expenditure breakdowns, improve reporting speed from the Accountant General's office, and regularly update the e-procurement portal with current data to enhance accountability and public trust.

Niger State

Niger State ranked 20th in the fourth quarter of the State Fiscal Transparency League Table, demonstrating strong fiscal transparency in several key areas. The state excelled in budget approval, quarterly budget implementation reporting, Audited Financial Statements, and maintaining a comprehensive fiscal data repository. However, minor delays affected the timeliness of the Medium-Term Expenditure Framework, reducing its effectiveness in guiding long-term fiscal planning. A major area of concern is the absence of an operational e-procurement system, which limits public access to procurement data and reduces accountability in public contracting. To further enhance fiscal transparency, Niger State should improve the timeliness of its Medium-Term Expenditure Framework publication and prioritize the implementation of a functional e-procurement portal to ensure real-time access to procurement records, fostering greater accountability and public trust in financial management.

Ondo State

Ondo State ranked 16th in the fourth quarter of the State Fiscal Transparency League Table, reflecting commendable efforts in budget transparency and financial reporting. The state achieved full scores in the Medium-Term Expenditure Framework, quarterly budget implementation reports, Audited Financial Statements, and fiscal data repository, demonstrating a strong commitment to public financial accountability. However, delays in the approved

budget led to a loss of marks, and the Accountant General's report faced minor timeliness issues. Additionally, the e-procurement portal lacked 2024 data, limiting access to real-time procurement information. To further enhance fiscal transparency, Ondo State should ensure the timely publication of budget documents, improve reporting speed from the Accountant General's office, and update the e-procurement portal with current data to strengthen public trust and accountability in governance.

Ogun State

Ogun State ranked 28th in the fourth quarter of the State Fiscal Transparency League Table, demonstrating strong performance in areas such as the Medium-Term Expenditure Framework, approved budget, quarterly budget implementation report, audit report, and the fiscal data repository. However, the absence of the Accountant General's report in the period under review significantly undermines overall transparency, and the e-procurement platform requires enhancement to ensure comprehensive and current procurement information. To improve fiscal accountability and public trust, Ogun State should prioritize the timely publication of all critical financial reports, particularly from the Accountant General's office, and invest in upgrading its e-procurement system to provide complete, up-to-date data accessible to citizens.

Osun State

Osun State ranked 9th in the fourth quarter of the State Fiscal Transparency League Table, demonstrating commendable performance in fiscal accountability. The state achieved full compliance in its Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, Audited Financial Statements, and Fiscal Data Repository, reflecting strong financial planning and transparency. However, minor delays in the Accountant General's report indicate room for improvement in the timeliness of financial disclosures. Additionally, the e-procurement portal lacks 2024 data, limiting access to up-to-date procurement records. To further strengthen transparency, Osun State should ensure the prompt publication of the Accountant General's report and update the e-procurement platform with real-time data. Addressing these areas will enhance accountability and maintain the state's strong performance in future rankings.

Oyo State

In the fourth quarter of the State Fiscal Transparency League Table, Oyo State ranked 36th, reflecting both strengths and critical gaps in its fiscal management practices. While the state performed well in publishing its approved budget and quarterly budget implementation reports, its Medium-Term Expenditure Framework was hindered by issues of timeliness and completeness. The Audit Report also requires improvement to offer a more comprehensive view of financial operations, and the complete absence of the Accountant General's report in the period under review further limits transparency. Additionally, the e-procurement system provided only partial data, indicating a need for more robust and up-to-date procurement disclosures. To enhance fiscal accountability, Oyo State should focus on timely and complete publication of its

Medium-Term Expenditure Framework and Audited Financial Statements, ensure the consistent release of the Accountant General's report, and upgrade its e-procurement platform to offer comprehensive, real-time information.

Plateau State

Plateau State ranked 11th in the fourth quarter of the State Fiscal Transparency League Table, demonstrating robust performance across most fiscal indicators. The state excelled in its Medium-Term Expenditure Framework, Approved Budget, Quarterly Budget Implementation Report, and maintained a fully accessible fiscal data repository, while also showing strong results in its Audited Financial Statements and Accountant General's Report despite minor gaps. However, the e-procurement system lags behind, highlighting the need for more comprehensive and timely updates to procurement data. To further enhance fiscal transparency and accountability, Plateau State should focus on refining its audit processes with actionable recommendations, ensuring timely financial reporting, and upgrading its e-procurement platform to provide real-time, detailed information for public scrutiny.

Rivers State

Rivers State ranked 33rd in the fourth quarter of the State Fiscal Transparency League Table, showing commendable performance in budget approval and reporting but facing challenges in medium-term planning, procurement transparency, and accessibility of fiscal data. While the state excelled in the Approved Budget and Quarterly Budget Implementation Report, it lacked a published Medium-Term Expenditure Framework, limiting long-term fiscal planning. The Audited Financial Statements and Accountant General's Report were near-complete but had minor gaps. Additionally, the e-procurement system lacked 2024 data, and the fiscal document repository was inaccessible. To improve transparency, Rivers State should publish its Medium-Term Expenditure Framework, ensure real-time updates to its e-procurement system, and enhance the accessibility of fiscal data repositories for public scrutiny. Strengthening these areas will enhance fiscal accountability and governance.

Sokoto State

Sokoto State ranked 13th in the fourth quarter of the State Fiscal Transparency League Table, showcasing strong performance in several key areas. The state excelled in its Medium-Term Expenditure Framework, Approved Budget, and Quarterly Budget Implementation Report, reflecting a solid commitment to fiscal planning and transparency. The Audit Report, which incorporated the Accountant General Report along with the Opinion of the Auditor General, was nearly complete but lost marks due to the absence of actionable recommendations. The Accountant General Report itself was fully compliant, and the state achieved decent scores for its e-procurement system and fiscal data repository on its website. To further enhance fiscal accountability, Sokoto State should ensure that future audit reports include clear, actionable recommendations and work to improve the comprehensiveness of its e-procurement portal and online document repository.

Taraba State

Taraba State ranked 30th in the fourth quarter of the State Fiscal Transparency League Table, showing commendable performance in budget approval, reporting, and audit transparency but facing significant gaps in medium-term planning and procurement processes. While the state excelled in publishing its approved budget, quarterly budget implementation reports, and audit documents, the absence of a Medium-Term Expenditure Framework limits strategic financial planning. Additionally, the e-procurement platform was non-functional as the website was under construction, restricting access to procurement data. To enhance fiscal transparency, Taraba State should prioritize the development and publication of its Medium-Term Expenditure Framework, ensure the timely completion and activation of its e-procurement system, and maintain regular updates to its fiscal data repository. These improvements will strengthen accountability and public confidence in the state's financial management.

Yobe State

Yobe State ranked 18th in the fourth quarter of the State Fiscal Transparency League Table, demonstrating strong performance in budget transparency, financial reporting, and strategic planning. The state maintained full compliance in publishing its Medium-Term Expenditure Framework, approved budget, and budget implementation reports, while also ensuring timely audit and accountant general reports. However, the e-procurement system was entirely inaccessible due to a non-functional website, limiting transparency in public procurement processes. To enhance fiscal accountability, Yobe State should urgently restore and operationalise its e-procurement platform, ensuring real-time access to procurement data. Strengthening this area will further improve the state's transparency and public trust in its financial governance.

Zamfara State

Zamfara State ranked 29th in the fourth quarter of the State Fiscal Transparency League Table, showing strong compliance in budget approval, financial reporting, and audit processes. The state ensured full publication of its approved budget, quarterly budget implementation reports, and accountant general's report, reinforcing fiscal accountability. However, it lacked a published Medium-Term Expenditure Framework, which is essential for long-term fiscal planning. Additionally, the e-procurement platform was entirely inaccessible due to a non-functional website, limiting transparency in procurement processes. To enhance fiscal openness, Zamfara State should prioritize the restoration and regular update of its e-procurement platform while also ensuring the timely publication of a Medium-Term Expenditure Framework to improve strategic financial planning.

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



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