

budgfi



States Fiscal Transparency League



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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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, Budget'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:

Proposed Budget, Approved Budget, Citizens' Budget, Budget Implementation Reports (BIR), Audited Report, Citizens Accountability Report, eProcurement Portal or Contract Award Information, Medium-Term Expenditure Framework (MTEF), Citizen's engagement, Freedom of Information (FOI) Act.

Background Indicators

Below are the background indicators that will be used for the Fiscal Transparency League Table Index:



Medium-Term Expenditure Framework (MTEF)

The MTEF is annual three-year-expenditure planning. It sets out the medium-term expenditure priorities and hard budget constraints against which sector plans can be developed and refined. MTEF also contains outcome criteria for the purpose of performance monitoring. MTEF together with the annual Budget Framework Paper provides the basis for annual budget planning.

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

2

Proposed Budget

- This is the proposed capital and operating budget for the state, submitted to the State House of Assembly for approval.

State governments are expected to publish this on their various websites in the first week of the fourth quarter (Q4) to enable citizens' accessibility.

3

Approved Budget

The approved budget runs from January-December which is a financial year calendar.

This should be published to the website latest by December (Q4) of every preceding fiscal year so Citizens can have access to these documents in Q1 of the following year.

4

Citizens' Budget

This is an abridged version of the overall budget which should be in a simplified form but should have important information on where the money is coming from (revenue) and where the money is going (expenditure).

Usually, this document could be in a data-visualized format which helps citizens to understand the projected spending plan for that year. Like the approved budget indicator, the citizens' budget .

This should be accessible on the state's website in Q1 of the following fiscal year.

5

Budget Implementation Reports (BIR)

According to Fiscal Responsibility Act, budget implementation reports are to be published 30 days after the end of each quarter.

This is a quarterly release and it runs from Q1 - Q4 of every year.

6

Audit Report

- States are to publish their audited accounts not later than six months following the end of the financial year. The document should be accessible on the state's website on or before August when the financial report is prepared.

7

Accountant General's Report/Financial Statement

A system of internal controls must be established and maintained by the Accountant General in order to fulfill the accounting and reporting responsibilities. These controls are designed to ensure reasonable assurances that the transactions recorded are within Statutory Authority and that the Government uses all public financial resources appropriately.

The audited financial statements for 2020 must be published by September 2021.

8

eProcurement portal

This indicator looks at the establishment of an e-procurement portal for states which encourages transparency in the procurement process. In the activities for the DLI 6, by 2021, states ought to have implemented e-procurement in at least 4 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 4 MDAs. For those MDAs without e-procurement, they should publish contract award information above a threshold set out in the State's procurement law/regulation on a monthly basis in OCDS format on the state website or online portal if available.

9

States Website with Fiscal Repository

The purpose of a state's website is to serve as an official online platform for the government of a particular state. These websites aim to provide information, services, and resources to the residents, businesses, and visitors of the state. A fiscal repository is to ensure transparency and accuracy in financial matters. It allows government officials to access and retrieve financial information when needed. This helps in monitoring and evaluating the financial health of the government, making informed decisions, and ensuring proper financial management.

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
1 MTEF	(before the end of Q3) September= 5, October = 3, November=2, December= 1 5	Availability (available on the website) 5	(includes all components) Revenue Analysis -1, Line Items- 1, 2	12
2 Proposed Budget	(1st week of Q4) 1st - 2nd week of Q4 - 4 3rd - 4th week of Q4 - 3 5th - 6th week of Q4 - 2 7th - 8th week of Q4 - 1 9th week of Q4 - 0 4	(on the website) - 3 Available but not on the website - 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	Timeliness (December) December - 6 January - 4 February - 2 March - 0 6	Availability (on the website) - 5 Available but not on the website - 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	(Q1 of the following fiscal year) Q1 - 5 April - 3 May - 1 June - 0	(on the website) - 3 Available but not on the website - 1 Not Available - 0	Budget summary -1 Fiscal framework revenue -1 Fiscal framework expenditure -1 Top priority projects -2 Top sector/ministry allocation -2	15
5 Quarterly BIR	(30 days after the end of each quarter) 30 days after the end of each quarter - 5 60 days after the end of each quarter - 2 After 60 days - 0	(on the website) - 2 Available but not on the website - 1 Not Available - 0	Summary of Performance with Revenue lines -2 Summary of Performance with Expenditure lines -2 Top Capital Allocations to Ministries -3 Deficit Performance -2	16
6 Audit Report	(on or before August) June - 3 July - 2 August 1	(on the website) - 2 Available but not on the website - 1 Not Available - 0	Notes on Infractions - 2 Financial Notes -2 Balance Sheet and Income Statement- 3 Auditor's name, signature and certificate -1 Recommendations -2	15

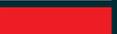
League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
7 Accountant General's report /Financial Statement	(the audited financial statements for 2020 must be published by September 2021)	(on the website) - 5 Available but not on the website - 3 Not Available - 0	Auditor Certificate -1 Cash flow statement -1 Statement of assets and liabilities -1 Statement of consolidated revenue fund -1 Statement of capital development fund -1 Statement of responsibility -1 Consolidated financial summary -1 Comments of the State Auditor General / Responsibilities for financial statements / Consolidated financial summary - 1	18
8 e-Procurement Portal		Accessibility, Navigation,	Due Processes -1 Procurement Laws -1 Beneficial Ownership - 3 Contracting entities (company name) -3	11
9 States' Functional Website /Fiscal Repository		Compartmentability of the Document -3, Fiscal Documents -3, User Experience -3, Navigation -3		12
				133

STATES FISCAL TRANSPARENCY LEAGUE TABLE

S/N	NAME OF STATE	MTEF (12)	PROPOSED BUDGET (13)	APPROVED BUDGET (21)	CITIZENS' BUDGET (15)	QUARTERLY BIR (16)	E-PROCUREMENT PORTAL (11)	STATE WEBSITE WITH FISCAL DATA REPOSITORY (12)	SCORE/100
1	JIGAWA	12	8	19	15	13	11	12	90
2	ONDO	12	0	19	11	13	11	12	78
3	KANO	12	0	19	13	13	11	9	77
4	ADAMAWA	12	0	19	11	13	9	12	76
5	OSUN	11	0	19	11	13	11	11	76
6	GOMBE	12	0	13	15	13	10	11	74
7	KWARA	0	4	19	14	13	11	12	73
8	OYO	12	0	19	10	10	9	12	72
9	KOGI	12	5	19	0	13	11	11	71
10	BAYELSA	0	0	19	15	13	10	11	68
11	IMO	0	0	21	12	13	10	10	66
12	NASARAWA	0	0	17	13	13	9	12	64
13	OGUN	8	0	11	13	13	10	9	64
14	ENUGU	0	7	19	13	13	11	0	63
15	BORNO	0	0	19	12	13	11	8	63
16	CROSS RIVER	0	5	19	13	13	11	0	61
17	KEBBI	0	7	19	10	13	0	12	61
18	DELTA	0	0	19	11	9	11	10	60
19	LAGOS	0	0	17	11	10	11	10	59
20	NIGER	0	0	19	13	13	0	12	57
21	KATSINA	0	10	19	0	13	3	12	57
22	ANAMBRA	0	0	19	0	13	11	12	55
23	EDO	0	0	19	0	13	11	12	55
24	AKWA IBOM	9	0	19	13	9	4	0	54
25	PLATEAU	0	0	19	0	12	11	12	54
26	EKITI	0	0	17	0	13	11	12	53
27	BAUCHI	0	0	19	0	10	10	12	51
28	KADUNA	0	0	19	0	9	11	11	50
29	ZAMFARA	0	8	21	0	9	11	0	49
30	YOBE	0	0	15	0	13	11	7	46
31	EBONYI	0	0	19	0	13	0	12	44
32	RIVERS	0	0	19	0	13	11	0	43
33	SOKOTO	0	0	19	0	13	0	10	42
34	ABIA STATE	0	0	15	0	13	11	0	39
35	TARABA	0	0	19	0	9	10	0	38
36	BENUE	0	0	19	0	9	0	0	28

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

During the review period, Abia had a satisfactory e-Procurement portal with no published information on its MTEF, citizen's budget nor proposed budget available online. The previous quarter's BIR was available on time, but not fully comprehensive. The state's website was down when it was checked. The approved budget was published 3 months late and did not meet the set minimum requirements.

Adamawa State

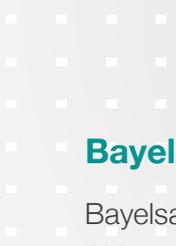
Adamawa State published its comprehensive MTEF document within a reasonable timeframe. Its approved budget was made available online a month after the required date, but still within considerable time. The e-procurement portal met most of the minimum criteria and the States' Functional Website/Fiscal Repository was mostly well accessible. The state's citizen's budget was available and comprehensive, although not published in a timely manner. The BIR was published within considerable time, but not fully comprehensive. However, the state fell short of having the proposed online during the review period.

Akwa Ibom State

The MTEF document, although not published on time, met some of our set criteria. As at the time of review, the state did not have its proposed budget available online. The approved budget was available and detailed, but not timely published. The citizens budget on the other hand was not very comprehensive, but considerably timely. The quarterly BIR was not fully comprehensive and timely, but available. The e-Procurement portal barely met the set criteria and the state's website was down as at the time of this rating. It is one of the average rating states.

Anambra State

Anambra State neither had its proposed budget, citizens budget nor MTEF document published in the period under review. However, the state has a detailed approved budget, quarterly BIR (but not timely), comprehensive e-procurement portal and a functional website with fiscal data repository.



Bayelsa State

Bayelsa State had no information on its MTEF and proposed budget available online. Although the state's approved budget was published online a few months after the required time, it met the required criteria of components. Its citizens budget is also available and comprehensive. The state's e-procurement portal and website are accessible and navigable, but not completely comprehensive. The quarterly BIR was not very comprehensive but timely.

Bauchi State

During the review period, Bauchi had a comprehensive but not timely published approved Budget. The e-procurement portal met almost all of the set criteria. There's presently no available information on its MTEF, proposed budget nor citizens' budget. The state has a fully functional website. The quarterly BIR was available, though not fully comprehensive or timely.

Benue State

In the period under review, Benue had a comprehensive but not timely approved Budget. The state had the quarterly BIR available, though not timely nor comprehensive. The e-procurement portal was not fully comprehensive, but accessible. There's no available information on its MTEF, proposed budget, citizens' budget, nor did it have a functional website. It was the poorest performing state this period.

Borno State

In the period under review, Borno had a comprehensive but not timely approved budget. The e-procurement portal was fully comprehensive and accessible. There's no available information on its MTEF and proposed budget. The citizens' budget was comprehensive, but not very timely. The state website was not fully comprehensive and accessible. Its BIR was timely but not very comprehensive.

Cross River State

Although barely meeting the set criteria on the proposed budget, Cross River was one of the few states to have theirs available online in the period under review. The state has a detailed approved budget, but was not published on time, same as its citizens budget. Its e-procurement portal is accessible and comprehensive. The quarterly BIR was available on time, but not fully comprehensive. The state currently has no functional website.



Delta State

The approved budget of Delta State is comprehensive, but was not published on time. Its e-procurement portal is fully comprehensive, accessible and navigable. It has a functional but not up to date website. Although not on time, the state has a citizen's budget available online, which is fairly comprehensive. As of the time of review, there is no published MTEF, proposed budget. The available quarterly BIR is also incomprehensive.

Ebonyi State

The approved budget of Ebonyi State is comprehensive, but was not published on time. It has a functional website. As of the time of review, there is no published MTEF, proposed budget and citizens' budget available and the e-procurement portal was down. The quarterly BIR was published in good time but not fully comprehensive.

Edo State

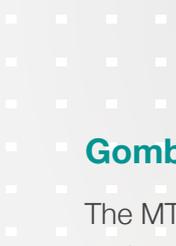
The approved budget of Edo State is comprehensive, but was not published on time. Its e-procurement portal is comprehensive, accessible and navigable. It has a functional website. As of the time of review, there is no published MTEF, proposed budget and citizens' budget available. The quarterly BIR was timely published but not fully comprehensive.

Ekiti State

The approved budget of Ekiti State is comprehensive, but was not published on time. Its e-procurement portal is fully comprehensive, accessible and navigable. It has an up to date website. As of the time of review, there is no published MTEF, proposed budget and citizens' budget available. The state's quarterly BIR was published in good time, but not fully comprehensive.

Enugu State

The approved budget of Enugu State is comprehensive, but was not published on time. Its e-procurement portal is fully comprehensive, accessible and navigable. The state website was not functional at the time of review, as it had just a background picture with no icons. There was also no published MTEF document. The proposed budget was available, though not on time and not comprehensive, and its citizens' budget and BIR were timely, but not fully comprehensive.



Gombe State

The MTEF document of Gombe state under the review period was fully comprehensive and was published on time. The approved budget met some of the set criteria and was not published on time. Its e-procurement portal is nearly completely comprehensive, as well as accessible and navigable. It has a functional website. As of the time of review, there is no published proposed budget. The citizens' budget was comprehensive and published in good time. The state's BIR for the quarter under review was published in due time, but not fully comprehensive.

Imo State

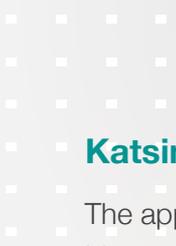
The approved budget of Imo State is fully comprehensive and was published on time. Its e-procurement portal is comprehensive, accessible and navigable. It has a functional but not up to date website. As of the time of review, there was no published information on the state's MTEF and proposed budget. The citizens' budget and BIR were published in good time, but not fully comprehensive.

Jigawa State

Jigawa State ranked the highest in the review period. The state's MTEF document was comprehensive and timely, as well as its citizens' budget. The state's website and e-procurement portal had all required information and were easily navigated. Although the approved budget met all the criteria for comprehensiveness, it was not published on time. The proposed budget document was also different from the standard methodology that was set for appraisal, hence, did not meet the set criteria. The citizens budget was timely but not fully comprehensive.

Kaduna State

The approved budget of Kaduna State is comprehensive, but was not published on time. Kaduna's e-procurement portal and state website are comprehensive, accessible and navigable. As of the time of review, there was no published MTEF, proposed budget and citizens' budget available. The state's BIR for the quarter did not meet the set requirement.



Katsina State

The approved budget of Katsina State is comprehensive, but was not published on time. Its e-procurement portal is not comprehensive, although accessible and navigable. The state has a functional website. As of the time of review, there is no published MTEF and citizens' budget available. The proposed budget was not published in good time and did not meet all of the set criteria. The state's BIR for the quarter under review was timely, but not comprehensive.

Kano State

Kano State was one of the progressive states during this period. Its MTEF and e-procurement portal passed the set criteria on comprehensiveness, availability and timeliness. It also passed the set criteria for the approved budget, except on timeliness. Its state website with fiscal data repository is almost comprehensive, but what the state failed to provide is access to its proposed budget. The BIR for the reviewed quarter was almost comprehensive and timely.

Kebbi State

The approved budget for Kebbi State, although not published on time, met the minimum required criteria. The e-procurement portal is currently experiencing a downtime, but the state's website is fully functional. There is no published MTEF as at this time under review. The proposed budget and citizens budget were not published on time and did not fully meet the set criteria. The BIR was published timely, not also not fully comprehensive

Kogi State

In the review period, Kogi state had a comprehensive MTEF document available online, which was timely published. It is one of the few states that has its proposed budget published, albeit it being incomprehensive. However, the state has a comprehensive approved budget, though not timely. The state website and e-procurement portal have all required details and are fully functional. The citizens budget for the state is unavailable at this time. The BIR, although published early, was not fully comprehensive.



Kwara State

Kwara state had a comprehensive but not timely approved budget and citizens' budget. Its e-procurement portal and state website met the set standard. However, the proposed budget of the state is a one-paged incomprehensive budget. The state's MTEF is also unavailable this time. The BIR document was available on time, but not fully comprehensive.

Lagos State

Although Lagos state had the best and most comprehensive e-procurement portal in the period under review, its state website was not fully comprehensive, nor was its approved budget. Lagos had no published record on its MTEF and proposed budget. The state's citizens budget and BIR were not published in good time, neither were they fully comprehensive.

Nasarawa State

Nasarawa state had a near comprehensive e-procurement portal. The state's approved budget, citizen's budget and BIR were not fully comprehensive, but timely. They had no published record of the MTEF and proposed budget. The state's website however, was navigable and functional.

Niger State

Niger State had no published information on its MTEF and proposed budget as at the time under review. However, its approved budget and citizens' budget was comprehensive but not timely. The state's website is navigable and accessible. The e-Procurement portal was down when it was checked.

Ondo State

Ondo State had a fully comprehensive and timely published MTEF document. Its approved budget was comprehensive but not timely, but the reverse was the case for its citizens' budget and BIR, which were timely, but not comprehensive. The e-procurement portal was navigable, comprehensive and accessible, as well as the state's website. They however, had no information on their proposed budget.



Ogun State

In the review period, Ogun state had a good e-procurement portal. However, the state's MTEF document, citizens' budget, BIR and the approved budget were not fully comprehensive. Ogun had no published information on its proposed budget. The state's website is currently functional but does not contain all required information.

Osun State

In the review period, Osun state had a comprehensive e-procurement portal, MTEF and approved budget. Osun had no published information on its proposed budget. Its citizens' budget and BIR were not fully comprehensive, but timely. The state's website is currently functional and contains almost all required information.

Oyo State

Oyo State had a comprehensive and timely published MTEF document during the period under review. The state's proposed budget was, however, lacking. Its approved budget was comprehensive, but not timely. The e-procurement portal is navigable and accessible, as well as the state website, which has the required information in the repository. The citizens budget was not fully comprehensive at this time.

Plateau State

Plateau State had no published information on its MTEF, proposed budget and citizens' budget during the period under review. However, the state provided a comprehensive (but not timely) approved budget and BIR. The e-procurement portal was navigable and accessible. The state's website, also being navigable and accessible, meets most of the set criteria.

Rivers State

Rivers State had no published information on its MTEF, proposed budget and citizens' budget during the period under review. The state's website was down at the time. However, the state provided a comprehensive (but not timely) approved budget, but the BIR was not fully comprehensive. The e-procurement portal was navigable and accessible.



Sokoto State

Sokoto state had a comprehensive, but not timely approved budget. Their website was navigable and accessible, but did not meet the required criteria. The state at this time had no published MTEF, proposed budget and citizens budget, nor did they have a functional e-procurement portal. The BIR was timely but not comprehensive.

Taraba State

Taraba, which was ranked the 2nd lowest state, had a comprehensive, but not timely approved budget. The state website was down during the period under review. The state at this time had no published MTEF, proposed budget and citizens budget. They had a functional e-procurement portal. The BIR was available but not comprehensive.

Yobe State

Yobe state's approved budget was neither comprehensive nor timely. Their website was navigable and accessible, but did not meet the required criteria. The state at this time had no published MTEF, proposed budget and citizens budget. The e-procurement portal met the set standard for navigation, accessibility and comprehensiveness. The quarterly BIR was not fully comprehensive.

Zamfara State

Zamfara state had a comprehensive and timely approved budget. The state website was down in the review period. The state at this time had no published MTEF and citizens budget. The proposed budget, which was not published early enough, was not fully comprehensive. The e-procurement portal met the set standard for navigation, accessibility and comprehensiveness. The BIR was also not fully comprehensive.

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

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