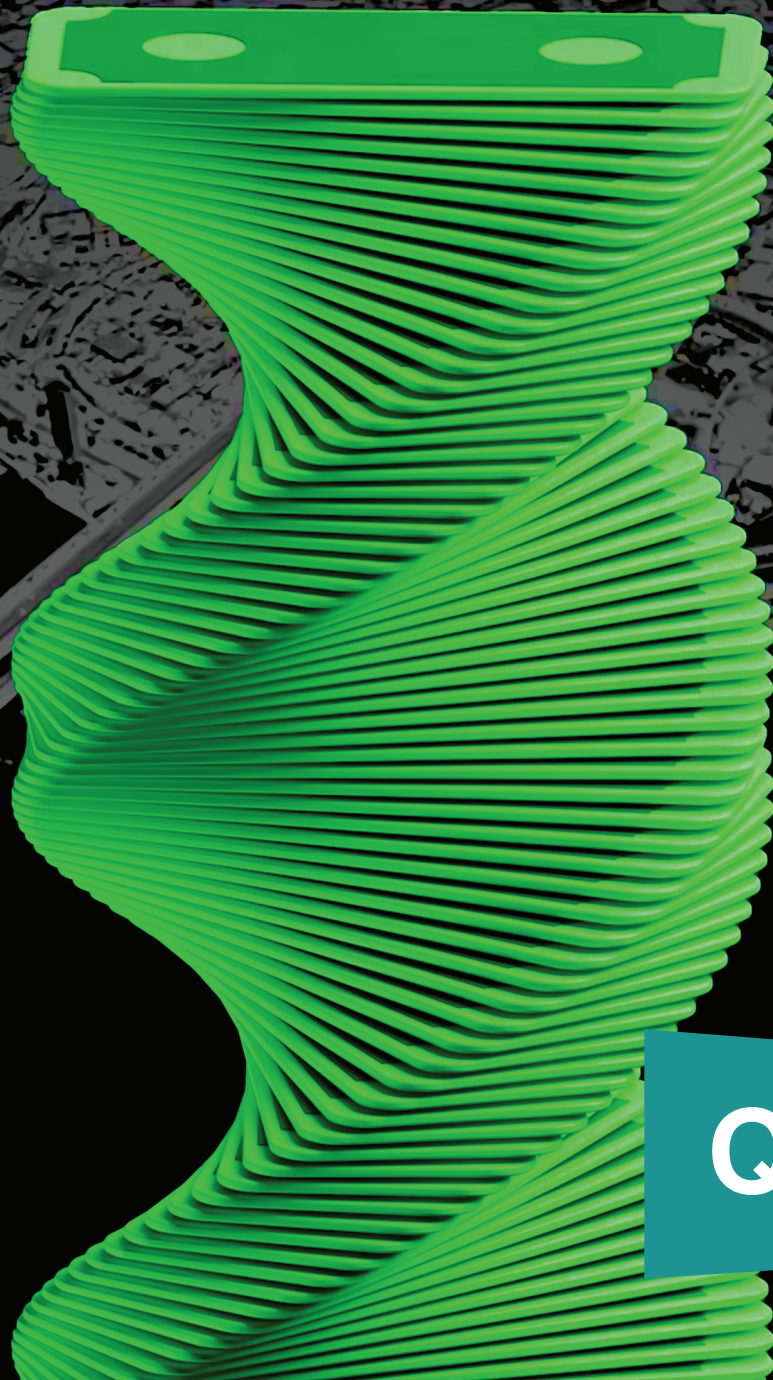# States Fiscal Transparency League

Q1 2025

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 Q1 2025, 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, Anambra, and Ebonyi

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

- MTEF: Timely and comprehensive Medium term expenditure framework, ensuring accountability.

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

Recommendations:

- Adoptation of local language for the Citizens' budget.

Average Performers

States: Nasarawa, Akwa Ibom, Plateau, Zamfara, Rivers, and Oyo

These states performed reasonably well in areas such as the approved budget, MTEF, and State website with fiscal data repository, but still have gaps that hinder achieving transparency particularly in the proposed budget, adaptation to local language in the Citizens' budget, and the e-procurement portal.

Key Issues: Lack of Proposed budget, as well as an e-Procurement portal that has not been updated.

Recommendations:

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

Poor Performers

States: Lagos

Lagos ranked the only poor performing state this quarter, struggling with missing reports, including MTEF, Proposed budget, Citizens' budget, and Budget Implementation 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: MTEF, Proposed budget, Citizens' budget, and Budget Implementation Report 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 Proposed budget: Many states lack comprehensive and timely MTEF and Proposed budget, 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, Proposed budget , 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 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:

1 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 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.

7 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	Available (on state website and affiliated ones) - 3 Available (on independent websites) - 1 Not Available - 0	Adaptation to local language -2 Budget summary -1 Fiscal framework revenue -1 Fiscal framework expenditure -1 Top priority capital projects -2	
	5	**3**	**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	Available (on state website and affiliated ones) - 2 Available (on independent websites) - 1 Not Available - 0	Summary of Performance -4 Budget Reports - 5	
	5	**2**	**9**	**16**
6 **Accountant General's report /Financial Statement**	June - 3 July - 2 August - 1 September - 0	Available (on state website and affiliated ones) - 2 Available (on independent websites) - 1 Not Available - 0	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	
	3	**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	
	5	**5**	**8**	**18**
8 e-Procure ment Portal		Accessibility, Navigation,	Website with updated data -2 Contracting entity (Government MDAs) details -1 Contractor details -1 Project details (contract amount, timeline, description) -2	
		5	**6**	**11**
9 States' Functional Website /Fiscal Repository		Availability of website - 4 Compartmentalized into MDA's -2 Fiscal document repository -4 User Experience/Navigation -2		
		12		**12**
				133

STATES FISCAL TRANSPARENCY LEAGUE TABLE
Q1 2025 SCORES

RANK	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	%	SCORE/100%
1	EKITI	12	13	21	15	16	11	12	100	100	100
1	KADUNA	12	13	21	15	16	11	12	100	100	100
3	ANAMBRA	12	10	21	13	16	11	12	95	95	95
3	EBONYI	12	10	21	13	16	11	12	95	95	95
5	ADAMAWA	12	13	21	13	16	5	12	92	92	92
5	CROSS RIVER	12	13	21	13	16	5	12	92	92	92
5	EDO	12	13	21	13	16	5	12	92	92	92
5	OSUN	12	13	21	13	16	5	12	92	92	92
5	TARABA	12	13	21	13	16	5	12	92	92	92
10	KOGI	12	13	21	13	16	5	10	90	90	90
11	JIGAWA	12	13	21	15	16	0	12	89	89	89
12	KWARA	12	13	21	13	16	5	8	88	88	88
13	KEBBI	12	13	21	13	16	0	12	87	87	87
13	YOBE	12	13	21	13	16	0	12	87	87	87
15	BAUCHI	12	12	21	11	16	0	12	84	84	84
16	BORNO	12	9	21	13	16	0	12	83	83	83
17	KANO	12	9	19	13	16	0	12	81	81	81
17	SOKOTO	12	0	21	15	16	5	12	81	81	81
19	BENUE	0	13	21	13	16	5	12	80	80	80
20	IMO	12	0	21	13	16	5	12	79	79	79
20	OGUN	12	0	21	13	16	5	12	79	79	79
22	DELTA	12	0	21	12	16	5	12	78	78	78
23	KATSINA	0	10	21	13	16	5	12	77	77	77
24	GOMBE	12	0	21	15	16	0	12	76	76	76
25	ENUGU	0	13	21	13	16	0	12	75	75	75
26	ABIA	12	0	21	13	16	0	12	74	74	74
26	BAYELSA	12	0	21	13	16	0	12	74	74	74
26	ONDO	12	0	21	13	16	0	12	74	74	74
29	NIGER	12	0	21	13	16	0	10	72	72	72
30	NASARAWA	0	0	21	13	16	5	12	67	67	67
31	AKWA IBOM	12	0	21	0	16	5	12	66	66	66
32	PLATEAU	12	0	21	0	16	5	8	62	62	62
33	ZAMFARA	0	0	20	13	16	0	8	57	57	57
34	RIVERS	0	0	21	13	0	5	8	47	47	47
35	OYO	12	0	21	0	0	5	8	46	46	46
36	LAGOS	0	0	14	0	0	5	8	27	27	27

SCORE ANALYSIS

DESCRIPTION	PROGRESSIVE	AVERAGE	POOR
SCORE	71 - 100	41 - 70	0 - 40
COLOUR	(green)	(yellow)	(red)

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

Abia State ranked 26th in the Q1 2025 State Fiscal Transparency League Table, largely due to significant gaps in publishing its proposed budget and absence of an operational e-procurement portal. While the state demonstrated commendable effort by achieving full marks in the MTEF, approved budget, quarterly budget implementation reports, and maintaining a functional fiscal data repository on its website, the lack of a proposed budget limited public engagement early in the budget process. The citizens budget was detailed, though not adapted into local languages, reducing accessibility for grassroots participation. To improve its standing, Abia State is encouraged to prioritize timely publication of its proposed budget and develop an active e-procurement system to promote open contracting and inclusive governance.

Adamawa State

Adamawa State ranked 5th in the Q1 2025 State Fiscal Transparency League Table, a testament to its consistent efforts in promoting openness and accountability in public finance. The state attained full scores in the MTEF, proposed and approved budgets, and quarterly budget implementation reports, reflecting strong commitment to timely and detailed disclosures. Its citizens' budget earned a near-perfect score but was slightly marked down due to the absence of local language adaptation, limiting accessibility. While the state's website maintained a complete fiscal data repository, its e-procurement portal lagged behind due to missing essential project details such as budget year, location, and contract amount. To improve, Adamawa is encouraged to update its procurement portal and ensure inclusivity in its citizens' budget. With these adjustments, the state can rise even higher in subsequent rankings.

Akwa Ibom State

Akwa Ibom State ranked 31st in the Q1 2025 State Fiscal Transparency League Table, a position influenced by significant gaps in budget disclosure and citizen engagement. While the state excelled in publishing its Medium-Term Expenditure Framework, approved budget, and Quarterly Budget Implementation Reports, it fell short in other critical areas. The absence of a published proposed budget and citizens' budget significantly impacted its overall ranking. Although the state has a functional fiscal data repository on its website, its e-procurement portal remains underdeveloped, scoring below average and limiting insights into procurement processes. These gaps undermine the otherwise strong foundation Akwa Ibom has laid in budget execution transparency. To improve, the state should prioritize early-stage budget disclosures, publish proposed budgets and strengthen its procurement systems to enhance public trust and participation.

Anambra State

Anambra State secured the 3rd position in the Q1 2025 State Fiscal Transparency League Table, reflecting a commendable commitment to open governance. The state achieved full marks in critical areas such as the MTEF, approved budget, quarterly budget implementation reports, e-procurement portal, and the fiscal data repository on its website, demonstrating institutional strength and dedication to public access to information. However, slight gaps in the proposed and citizens' budgets, including the absence of project-level financial details and a lack of adaptation into local languages, affected its total score. Despite these minor shortfalls, Anambra remains a model of consistency and transparency. The state is encouraged to keep strengthening its citizen engagement efforts and deepen budget clarity for improved fiscal inclusion.

Bauchi State

Bauchi State ranked 15th in the Q1 2025 State Fiscal Transparency League Table, reflecting a commendable effort in key areas of budget disclosure and public finance reporting. The state scored full marks in the MTEF, approved budget, quarterly budget implementation report, and maintained a functional fiscal data repository on its state website. However, the proposed budget was published later than the required timeframe, affecting its score slightly. Additionally, while the citizens budget was available, it lacked translation into local languages and omitted the top capital projects, which impacted its accessibility. The absence of an operational e-procurement portal significantly pulled down Bauchi's overall performance. Moving forward, the state is encouraged to build on its strong foundations by improving public engagement tools and investing in digital procurement systems for greater transparency.

Bayelsa State

Bayelsa State ranked 26th in the Q1 2025 State Fiscal Transparency League Table, primarily due to gaps in its proposed budget publication and absence of an e-procurement portal. While the state performed excellently in areas like MTEF disclosure, approved budget publication, and maintaining a functional fiscal data repository on its website, its failure to publish the proposed budget significantly affected its overall position. The citizens budget scored well but lost some points due to the lack of adaptation to the local language, limiting accessibility. On a positive note, Bayelsa achieved full marks in both quarterly budget implementation reports and website transparency. To improve its standing, the state is encouraged to prioritize publishing its proposed budget and operationalize an e-procurement portal that ensures openness in contracting processes.

Benue State

Benue State ranked 19th in the Q1 2025 State Fiscal Transparency League Table, largely due to gaps in its Medium-Term Expenditure Framework (MTEF), where it scored zero. However, the state performed commendably in publishing its proposed and approved budgets, showing full compliance in both areas. The citizens budget was available, but the absence of local language adaptation slightly affected its score. Benue also achieved a perfect score in publishing its Quarterly Budget Implementation Reports, reflecting notable consistency. While the state's e-procurement portal shows effort, updating and improving its functionality would strengthen transparency. Notably, Benue earned full marks for its fiscal data repository on the state website. To rise higher in the rankings, the state is encouraged to strengthen its MTEF process and enhance the usability of its digital platforms.

Borno State

Borno State ranked 15th in the Q1 2025 State Fiscal Transparency League Table, reflecting a combination of notable strengths and areas needing improvement across key transparency indicators. The state performed particularly well in publishing its MTEF, approved budget, and BIR report, as well as maintaining a fiscal data repository on its website. However, the proposed budget lacked a summary and did not clearly state total revenue and expenditure figures, reducing its overall comprehensiveness. While the citizens' budget was a positive step, the absence of local language adaptations limited its accessibility. Additionally, the lack of an e-procurement portal significantly affected the state's digital transparency. Nonetheless, Borno State has demonstrated considerable potential and is encouraged to build on these strengths and address existing gaps to improve its ranking in future assessments.

Cross River State

Cross River State secured the 5th position in the Q1 2025 State Fiscal Transparency League Table, reflecting its strong commitment to fiscal openness and accountability. The state's top scores in the Medium-Term Expenditure Framework, proposed and approved budgets, as well as the timely publication of its Quarterly Budget Implementation Reports, contributed greatly to this achievement. Additionally, the state's fiscal data repository on its website remains fully functional and comprehensive. However, gaps remain in areas such as the Citizens Budget, which has not yet been adapted to the local language, and the e-procurement portal, which has not been updated since 2021. These areas affected the state's overall transparency score. Cross River is encouraged to sustain its positive strides while addressing these gaps to further strengthen public trust and citizen engagement.

Delta State

Delta State ranked 22nd in the Q1 2025 State Fiscal Transparency League Table, a position largely influenced by the absence of a published proposed budget (within the period of review), which significantly impacted its overall score. While the state performed excellently in areas like the MTEF, approved budget, quarterly budget implementation reports, and the availability of a fiscal data repository on its state website, the e-procurement portal fell short, needing updates to enhance functionality and user experience. Additionally, the citizens' budget, though well-done, lost marks for not being published and disseminated on time and lacking adaptation to local languages. Delta State is encouraged to bridge these gaps, particularly by improving its budget proposal transparency and updating its procurement systems to reflect best practices.

Ebonyi State

Ebonyi State secured the 3rd position in the Q1 2025 State Fiscal Transparency League Table, reflecting a strong commitment to openness in fiscal governance. The state achieved full scores in key areas such as the MTEF, approved budget, quarterly BIR reports, e-procurement portal, and fiscal data repository on its website, demonstrating institutional dedication to accountability and public access. However, the proposed budget score dipped slightly due to missing data on expenditure by MDAs and total revenue by administrative classification. Similarly, the citizens budget lost some points for not providing translations or adaptations into local languages, which limits accessibility for grassroots communities. Despite these minor gaps, Ebonyi's performance remains impressive and commendable. The state is encouraged to close the small gaps in its budget documents and embrace inclusive communication formats to climb even higher in future rankings.

Edo State

Edo State secured the 5th position in the Q1 2025 State Fiscal Transparency League Table, a reflection of its commendable commitment to open governance and accountability. The state achieved perfect scores in the MTEF, proposed and approved budgets, and quarterly budget implementation reports, showcasing a solid framework for planning, transparency, and timely reporting. While Edo performed well in the citizens budget, the absence of local language adaptation affected its full score. Additionally, its e-procurement portal scored below average, signaling a need for updates to enhance functionality and usability. However, Edo excelled with a comprehensive fiscal data repository on its state website. To climb even higher, Edo is encouraged to strengthen its inclusiveness through language accessibility and upgrade its digital tools to meet modern standards.

Ekiti State

Ekiti State secured the 1st position in the Q1 2025 State Fiscal Transparency League Table, a testament to its unwavering commitment to open governance and accountability. The state demonstrated excellence across all assessment areas, from timely budget publication and citizen-friendly reporting to the use of digital tools in procurement and fiscal data accessibility. This performance reflects strong institutional coordination, political will, and a culture of engaging citizens in public finance matters. Ekiti has clearly prioritized transparency as a governance tool, setting a high standard for other states. We commend this outstanding effort and encourage the state to sustain the momentum while deepening public participation in its fiscal processes.

Enugu State

Enugu State ranked 25th in the Q1 2025 State Fiscal Transparency League Table. This low position was mainly due to the absence of a published Medium-Term Expenditure Framework (MTEF) and a non-functional e-procurement portal, which are critical for planning and procurement transparency. Despite these gaps, the state performed strongly in other areas publishing a comprehensive proposed and approved budget, releasing a citizens budget (though not in local languages), and maintaining consistent quarterly budget implementation reports. Enugu also ensured public access to fiscal information through a well-updated state website. The state is encouraged to build on these strengths by prioritising the publication of its MTEF and launching an e-procurement portal to strengthen its overall fiscal transparency.

Gombe State

Gombe State ranked 24th in the Q1 2025 State Fiscal Transparency League Table. This position was largely influenced by the absence of a published proposed budget (within the period under review) and a non-functional e-procurement portal, which significantly impacted its overall score. However, the state demonstrated commendable strengths with a perfect score in the MTEF, approved budget, citizens budget, Quarterly BIR, and fiscal data on its website. These achievements show a solid foundation for transparency and accountability. To climb higher in future rankings, Gombe State is encouraged to prioritize the timely publication of its proposed budget and operationalise its e-procurement portal to further strengthen public trust and improve fiscal governance.

Imo State

Imo State ranked 20th in the Q1 2025 State Fiscal Transparency League Table, a position largely influenced by the state's inability to publish its proposed budget (within reasonable time), which significantly affected its overall score. Despite this, the state was outstanding in areas such as the MTEF, approved budget, and quarterly BIR, showcasing a commendable commitment to fiscal reporting and planning. The citizens budget also reflected good effort but lacked full marks due to the absence of local language adaptation, which limits accessibility. While the state has a fully functional fiscal data repository and did well in other components, its e-procurement portal requires updates to meet transparency standards. Imo State is encouraged to build on these strengths and address the gaps to improve its ranking in subsequent quarters.

Jigawa State

Jigawa State ranked 11th in the Q1 2025 State Fiscal Transparency League Table, a position earned through strong performance in critical areas of budget transparency. The state achieved full scores in the MTEF, proposed and approved budgets, citizens budget, and quarterly BIR reporting, demonstrating a solid commitment to open and accessible financial planning. Its state website also scored full marks, reflecting a well-maintained fiscal data repository. However, the absence of an e-procurement portal limited the state's potential to break into the top 10. To further improve, Jigawa is encouraged to prioritize the establishment of an e-procurement system to enhance public access to procurement information and strengthen its transparency framework.

Kaduna State

Kaduna State ranked 1st in the Q1 2025 State Fiscal Transparency League Table, a testament to its solid commitment to openness and accountability in public finance. This top position was earned through perfect scores across key indicators, reflecting strong institutional practices. The state demonstrated excellence with a comprehensive MTEF, a fully detailed proposed and approved budget, and timely publication of a simplified citizens' budget. Its consistent release of quarterly budget implementation reports, functional e-procurement portal, and a state website with an up-to-date fiscal data repository also contributed significantly. These efforts show Kaduna's dedication to transparent governance and informed citizen engagement. The state is encouraged to sustain this momentum and serve as a model for others across the region and the federation.

Kano State

Kano State ranked 17th in the Q1 2025 State Fiscal Transparency League Table. This position was influenced by its notable performance in areas such as the MTEF and full compliance in publishing Quarterly Budget Implementation Reports and maintaining a robust state website with up-to-date fiscal data. However, the state's proposed and approved budgets had gaps; key financial details like capital expenditure breakdowns and total expenditure by functional classification were missing. Additionally, while Kano produced a citizens budget, it lacked

adaptation to local languages, limiting accessibility. The absence of an operational e-procurement portal also affected its overall transparency. Kano is encouraged to build on its strengths by addressing these documentation gaps and investing in digital procurement systems to enhance fiscal openness.

Katsina State

Katsina State ranked 23rd in the Q1 2025 State Fiscal Transparency League Table, largely due to a low score in the MTEF category where no document was published. However, the state showed strong performance in key areas such as the approved budget and quarterly budget implementation reports, both of which were fully available. While the proposed budget scored fairly well, the absence of capital expenditure details by project and programme affected its overall impact. The citizens budget was commendably produced, though it lacked adaptation into a local language, limiting accessibility. The state also maintains a fully functional fiscal data repository, which is a critical strength. However, the e-procurement portal remains underwhelming and would benefit from regular updates and broader coverage. Katsina State is encouraged to build on its transparency efforts by improving budget planning documentation and ensuring all platforms are comprehensive and user-friendly.

Kebbi State

Kebbi State ranked 13th in the Q1 2025 State Fiscal Transparency League Table, showing commendable commitment to open governance. This position was driven by their full compliance in publishing key documents like the MTEF, proposed and approved budgets, and maintaining a comprehensive fiscal data repository on their website. Their efforts in quarterly budget implementation reporting also stood out. However, the state missed out on points in the citizen's budget for not adapting it to local languages, and scored zero on e-procurement; a critical area for transparency in public procurement. Kebbi is encouraged to build on this solid foundation by strengthening citizen engagement through language inclusion and prioritizing the development of an e-procurement portal to improve public trust and accountability.

Kogi State

Kogi State ranked 10th in the Q1 2025 State Fiscal Transparency League Table, reflecting commendable efforts in fiscal disclosure and budget reporting. Their top scores were in the MTEF, proposed and approved budgets, and full marks in quarterly BIR publication; these highlight a strong foundation in planning and transparency. However, the slight dip in the citizens' budget score is due to the absence of local language adaptation, which limits accessibility for grassroots citizens. Additionally, the state's e-procurement portal and fiscal data repository show room for improvement, with recommendations for portal updates and better compartmentalization of MDAs to enhance navigation. With continued commitment and targeted reforms, Kogi State can rise even higher in the rankings and become a model for fiscal openness.

Kwara State

Kwara State ranked 12th in the Q1 2025 State Fiscal Transparency League Table, showing commendable efforts in strengthening fiscal accountability. The state's position was driven by full publication of its MTEF, proposed and approved budgets, and timely release of its

Quarterly Budget Implementation Reports. While the Citizens Budget was published, it fell slightly short due to the absence of a version in the local language, limiting full accessibility. The e-procurement portal and fiscal data repository, though functional, still have room for improvement in terms of completeness and user experience. These contributed to the state's overall score and position. Kwara State is encouraged to strengthen its fiscal data repository and upgrade the e-procurement portal to provide more comprehensive and accessible data for all citizens. Continued efforts in these areas will help the state climb higher in future transparency rankings and strengthen greater public trust.

Lagos State

Lagos State ranked 36th in the Q1 2025 State Fiscal Transparency League Table, reflecting major shortfalls in key areas of budget disclosure and public engagement. The poor performance was due to the non-publication of critical documents such as the MTEF, proposed budget, citizens budget, and quarterly budget implementation reports. Although the approved budget was available, it was limited to the appropriation law, lacking comprehensive detail. The state's e-procurement portal also scored poorly, showing limited functionality and transparency. However, Lagos made some progress with its fiscal data repository, which is partially updated. To improve, the state should enhance the quality and consistency of its fiscal disclosures and ensure regular updates. As a leading economic hub, Lagos has both the capacity and responsibility to set a higher standard for fiscal transparency.

Nasarawa State

Nasarawa State ranked 30th in the Q1 2025 State Fiscal Transparency League Table, primarily due to the absence of key planning documents like the MTEF and proposed budget, which significantly impacted its overall score. Despite this, the state performed well in other areas, with a fully published approved budget and a fairly detailed citizens budget, though it fell short by not adapting the content to local languages. Nasarawa also showed strength in transparency of revenue performance, earning full marks for its quarterly budget implementation reports and maintaining a functional fiscal data repository on its state website. However, limited accessibility to project details on the e-procurement portal affected its performance. The state is encouraged to build on these strengths by ensuring the publication of all budget stages and enhancing inclusivity in its citizen engagement tools.

Niger State

Niger State ranked 29th in the Q1 2025 State Fiscal Transparency League Table due to a mix of strong and weak performances across key indicators. While the state achieved full scores in the MTEF, approved budget, and quarterly BIR publication, it recorded zero in both proposed budget disclosure and e-procurement which are critical areas for public engagement and accountability. The citizens budget score was commendable, though slightly affected by the lack of adaptation into local language, which limits accessibility for grassroots citizens. The state's website demonstrated a strong effort with most fiscal documents uploaded. To improve its standing, Niger State should prioritize the publication of its proposed budget, activate its e-procurement portal, and consider the compartmentalisation of MDAs to streamline fiscal reporting and enhance transparency.

Ondo State

Ondo State ranked 26th in the Q1 2025 State Fiscal Transparency League Table. This position was largely due to the absence of a published proposed budget and the lack of an operational e-procurement portal, both of which significantly impacted the state's overall performance. However, the state demonstrated strengths with full scores in MTEF publication, approved budget, quarterly budget implementation reports, and a functional state website with a fiscal data repository. The citizens budget also performed well, though it fell short by not being adapted to the local language, limiting accessibility. Ondo State is encouraged to address the identified gaps, especially in budget formulation and procurement transparency, to improve its standing in subsequent assessments.

Ogun State

Ogun State ranked 20th in the Q1 2025 State Fiscal Transparency League Table, reflecting both strengths and areas needing improvement. The state's perfect scores in the MTEF, approved budget, Budget Implementation Report publication, and the availability of a fiscal data repository showcase strong commitments to planning, reporting, and data accessibility. However, the absence of a published proposed budget significantly affected their ranking, despite an impressive effort in presenting a near-complete citizens budget. The lack of adaptation to the local language limited its reach. Additionally, while the state has an e-procurement portal, its limited functionality held back their score. Ogun State is encouraged to update its portal and ensure full budget cycle documentation is accessible, which would greatly boost its transparency standing.

Osun State

Osun State secured the 5th position in the Q1 2025 State Fiscal Transparency League Table, driven by its strong performance in key fiscal areas. The state achieved full scores in the MTEF, proposed and approved budgets, and maintained a comprehensive fiscal data repository on its official website. It also published all quarterly budget implementation reports. However, its citizens budget lost points due to the absence of local language adaptation, limiting accessibility. Additionally, while the state has an e-procurement portal, it scored low due to limited functionality and outdated information. Osun is encouraged to upgrade its portal and make its budget documents more inclusive to further strengthen transparency and public engagement.

Oyo State

Oyo State ranked 35th in the Q1 2025 State Fiscal Transparency League Table, reflecting significant gaps in key areas of fiscal disclosure. While the state performed well on the MTEF and approved budget, achieving full marks in both, its position dropped due to the absence of a published proposed budget, no citizens budget, and the lack of quarterly budget implementation reports. Limited functionality of the e-procurement portal and minimal public access to fiscal data further affected its overall score. Encouragingly, the fiscal data repository on the state website

shows promise and scored fairly, but it requires timely updates and broader coverage. Oyo State is urged to improve transparency tools, especially by publishing accessible, user-friendly fiscal documents to better engage citizens and strengthen public trust.

Plateau State

Plateau State ranked 32nd in the Q1 2025 State Fiscal Transparency League Table due to major lapses in critical areas of public disclosure. Although the state achieved full marks in its Medium-Term Expenditure Framework, approved budget, and quarterly budget implementation reports, it completely failed to publish its proposed budget and citizens budget, two key tools that enable public participation and accountability. The state also fell short on its e-procurement portal and fiscal data repository, both of which are essential for transparency in spending. To move forward, Plateau State should prioritise publishing its proposed and citizens budgets and ensure its fiscal data repository is regularly updated to build public trust and engagement.

Rivers State

Rivers State ranked 34th in the Q1 2025 State Fiscal Transparency League Table, largely due to its weak performance in key fiscal transparency components. The state's score was dragged down by the absence of a published Medium-Term Expenditure Framework, proposed budget, and quarterly budget implementation reports. While it earned full marks for publishing its approved budget and scored fairly well on the citizens budget, the lack of adaptation to local language reduced its impact. Additionally, gaps in e-procurement and an underutilized fiscal data repository on the state website limited accessibility to crucial information. To improve, Rivers State should prioritise regular publication of budget documents and upgrade its fiscal data portal for clarity and public engagement.

Sokoto State

Sokoto State ranked 17th in the Q1 2025 State Fiscal Transparency League Table, showing notable strengths in some areas while revealing critical gaps in others. The state achieved full marks in its Medium-Term Expenditure Framework, approved budget, citizens budget, quarterly Budget Implementation Reports, and its fiscal data repository, all of which contributed positively to its overall standing. However, a complete absence of a published proposed budget significantly impacted its score and dragged its rank downward. Additionally, while the state has made commendable efforts with its e-procurement portal, there is still room for improvement in making it updated and user-friendly. Sokoto's strong performance in publishing key fiscal documents reflects a growing commitment to openness and accountability. The state is encouraged to prioritize timely publication of its proposed budget and enhance its procurement processes to improve its ranking in future assessments.

Taraba State

Taraba State ranked 5th in the Q1 2025 State Fiscal Transparency League Table, demonstrating commendable effort in its fiscal reporting and planning processes. This strong position was earned through full scores in the MTEF, proposed and approved budgets, as well as quarterly budget implementation reports all reflecting a structured and timely approach to fiscal governance. The state also maintained a complete and accessible fiscal data repository on its official website. However, the citizens' budget score was slightly reduced due to the absence of translations into local languages, limiting accessibility for non-English-speaking residents. Additionally, the e-procurement portal fell short, suggesting a need for upgrades to improve usability and data availability. Taraba is on the right path and is encouraged to improve inclusion and tech infrastructure to move even higher in subsequent rankings.
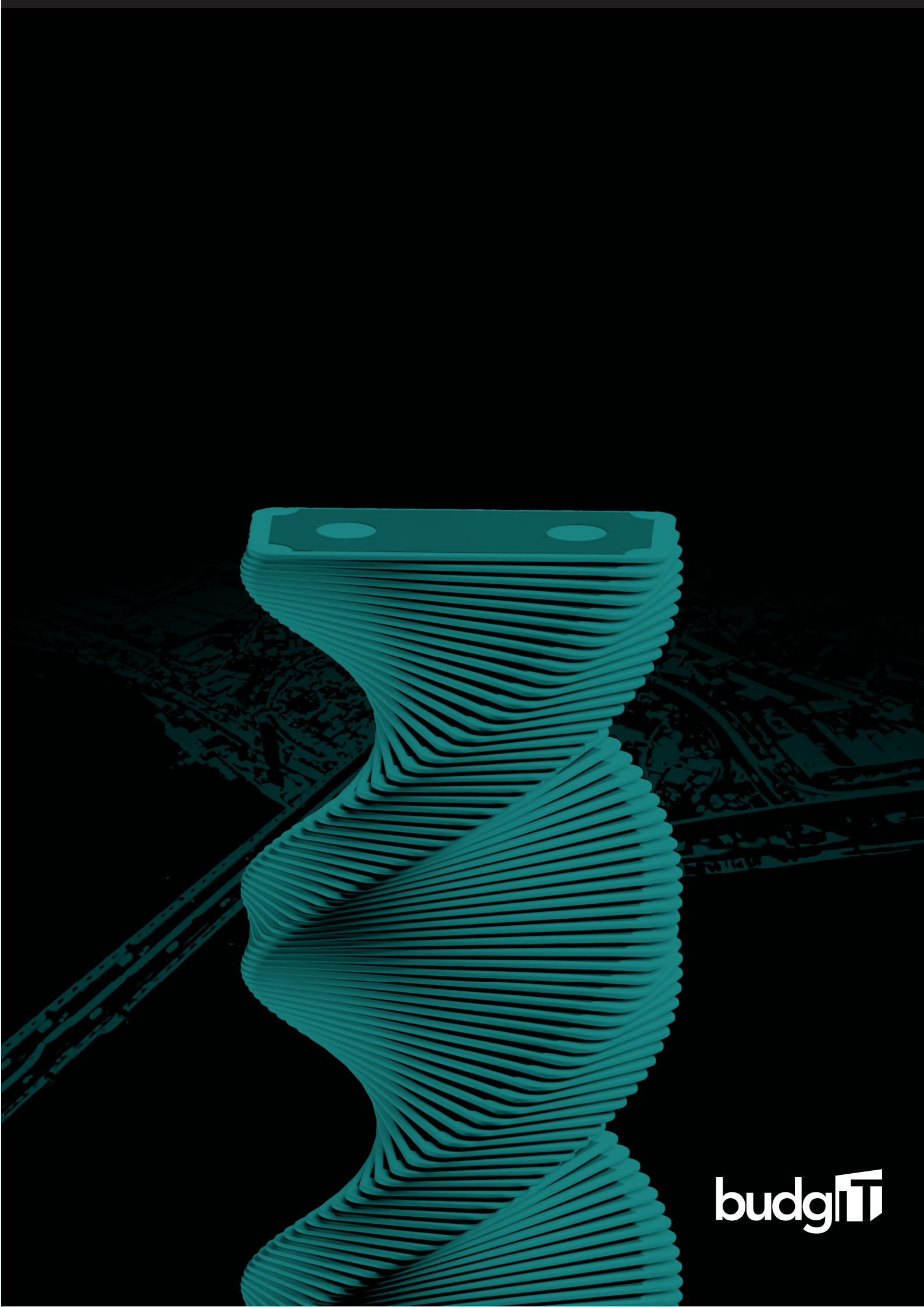
Yobe State

Yobe State ranked 13th in the Q1 2025 State Fiscal Transparency League Table, reflecting strong performance in key budget documentation and accessibility. The state achieved full marks in the MTEF, proposed and approved budgets, and quarterly budget implementation reports, demonstrating commendable consistency in financial planning and reporting. It also maintained a functional state website with a fiscal data repository, enhancing public access to budget information. However, the citizens budget, though available, lost points for not being adapted into local languages, limiting inclusiveness. The absence of an e-procurement portal also affected its overall score. Yobe is encouraged to build on these gains by improving citizen engagement and digital procurement systems for greater transparency.

Zamfara State

Zamfara State ranked 33rd in the Q1 2025 State Fiscal Transparency League Table, largely due to significant gaps in its fiscal disclosure processes. The absence of a Medium-Term Expenditure Framework and the non-publication of its proposed budget weakened its overall transparency standing. While the approved budget was almost complete, it missed crucial details such as capital expenditure by programme. The citizens budget, though available, lacked adaptation to local language, limiting accessibility. However, the state excelled in publishing timely and comprehensive Budget Implementation Reports. Its fiscal data repository showed some effort but still needs improvement, and the lack of an e-procurement portal remains a concern. Zamfara is encouraged to strengthen its foundational processes and digital transparency tools to better serve its citizens and climb the transparency ladder.

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.