

# States Fiscal Transparency League

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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

## Fiscal Transparency Overview for Nigerian States in Q2, 2025

In Q2 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, Gombe, Kebbi, Ebonyi, and Osun

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

- Adoption of local language for the Citizens' budget.

#### Average Performers

##### States: Edo, Kano, Rivers, and Lagos

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

**Key Issues:** Lack of MTEF, 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: NIL

There is no poor performing state in Q2, 2025.

## Common Issues and Recommendations

### Common Issues

**- Absence of Medium-Term Expenditure Framework and Adaptation to local language for the citizens' budget:** Many states lack comprehensive and timely MTEF and the citizens' budget is not adapted to a local language, 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, Accountant General report, 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:



### 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.<sup>1</sup>

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

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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](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

### 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).***

## 3

### 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.***

## 4

### 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.***

## 5

### 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.



## 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

### 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
<b>1</b> <b>MTEF</b>	August = 5 September = 3 October = 1  <b>5</b>	Available (on state website and affiliated ones) - 5 Available (on independent websites) - 3 Not Available - 0  <b>5</b>	Economic and Fiscal Update - 1 Fiscal Strategy Paper - 1  <b>2</b>	<b>12</b>
<b>2</b> <b>Proposed Budget</b>	December - 4 January - 3 February - 2 March - 1 April - 0  <b>4</b>	Available (on state website and affiliated ones) - 3 Available (on independent websites) - 1 Not Available - 0  <b>3</b>	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  <b>6</b>	<b>13</b>
<b>3</b> <b>Approved Budget</b>	January - 6 February - 4 March - 3 April - 2 May - 1  <b>6</b>	Available (on state website and affiliated ones) - 5 Available (on independent websites) - 3 Not Available - 0  <b>5</b>	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  <b>10</b>	<b>21</b>



# League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
<b>4</b> <b>Citizens Budget</b>	March - 5 April - 4 May - 3 June - 0  <b>5</b>	Available (on state website and affiliated ones) - 3 Available (on independent websites) - 1 Not Available - 0  <b>3</b>	Adaptation to local language -2 Budget summary -1 Fiscal framework revenue -1 Fiscal framework expenditure -1 Top priority capital projects -2  <b>7</b>	<b>15</b>
<b>5</b> <b>Quarterly BIR</b>	30 days after the end of each quarter - 5 60 days after the end of each quarter - 3 After 60 days - 0  <b>5</b>	Available (on state website and affiliated ones) - 2 Available (on independent websites) - 1 Not Available - 0  <b>2</b>	Summary of Performance -4 Budget Reports - 5  <b>9</b>	<b>16</b>
<b>6</b> <b>Accountant General's report /Financial Statement</b>	June - 3 July - 2 August - 1 September - 0  <b>3</b>	Available (on state website and affiliated ones) - 2 Available (on independent websites) - 1 Not Available - 0  <b>2</b>	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  <b>10</b>	<b>15</b>

## League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
<b>7</b> <b>e-Procurement Portal</b>		Accessibility, Navigation,  <b>5</b>	Website with updated data -2 Contracting entity (Government MDAs) details -1 Contractor details -1 Project details (contract amount, timeline, description) -2  <b>6</b>	<b>11</b>
<b>8</b> <b>States' Functional Website /Fiscal Repository</b>		Availability of website - 4 Compartmentalized into MDA's -2 Fiscal document repository -4 User Experience/Navigation -2  <b>12</b>		<b>12</b>
				<b>115</b>

# STATES FISCAL TRANSPARENCY LEAGUE TABLE

## Q2 2025 SCORES

RANK	NAME OF STATE	MTEF (12)	APPROVED BUDGET (21)	CITIZENS' BUDGET (15)	QUARTERLY BIR (16)	2024 ACCOUNTANT GENERAL'S REPORT/ FINANCIAL STATEMENT (15)	E-PROCUREMENT PORTAL (11)	STATE WEBSITE WITH FISCAL DATA REPOSITORY (12)	SCORE/102	%	SCORE/100%
1	EKITI	12	21	15	16	15	11	12	102	100	100
2	GOMBE	12	21	15	16	14	11	12	101	99.02	99
3	KEBBI	12	21	13	16	15	11	12	100	98.04	98
4	EBONYI	12	21	13	16	14	11	12	99	97.06	97
4	OSUN	12	21	13	16	14	11	12	99	97.06	97
6	KADUNA	12	21	15	16	15	5	12	96	94.12	94
7	SOKOTO	12	21	15	16	14	5	12	95	93.14	93
8	ADAMAWA	12	21	13	16	15	5	12	94	92.16	92
8	BAYELSA	12	21	13	16	15	5	12	94	92.16	92
8	BENUE	12	21	13	16	15	5	12	94	92.16	92
8	CROSS RIVER	12	21	13	16	15	5	12	94	92.16	92
8	YOBE	12	21	13	16	15	5	12	94	92.16	92
13	OGUN	12	21	13	16	14	5	12	93	91.18	91
14	JIGAWA	12	21	15	16	15	0	12	91	89.22	89
14	KOGI	12	21	13	16	14	5	10	91	89.22	89
16	ONDO	12	21	13	16	15	0	12	89	87.25	87
17	ABIA	12	21	13	16	14	0	12	88	86.27	86
17	BORNO	12	21	13	16	14	0	12	88	86.27	86
17	TARABA	12	21	13	16	14	0	12	88	86.27	86
20	BAUCHI	12	21	11	16	15	0	12	87	85.29	85
20	KWARA	12	21	13	16	14	5	6	87	85.29	85
20	NIGER	12	21	13	16	15	0	10	87	85.29	85
23	KATSINA	0	21	13	16	15	5	12	82	80.39	80
23	OYO	12	21	13	16	14	0	6	82	80.39	80
25	IMO	0	21	13	16	14	5	12	81	79.41	79
25	NASARAWA	0	21	13	16	14	5	12	81	79.41	79
27	AKWA IBOM	12	21	0	16	14	5	12	80	78.43	78
27	PLATEAU	12	21	0	16	14	5	12	80	78.43	78
29	ANAMBRA	12	21	13	0	15	5	12	78	76.47	76
30	ENUGU	0	21	13	16	14	0	12	76	74.51	75
31	ZAMFARA	0	21	13	16	14	0	10	74	72.55	73
32	DELTA	12	21	12	0	15	0	12	72	70.59	71
33	EDO	0	21	13	16	0	5	12	67	65.69	66
34	KANO	0	9	13	16	14	0	12	64	62.75	63
35	RIVERS	12	21	13	0	0	5	8	59	57.84	58
36	LAGOS	0	15	0	16	14	5	8	58	56.86	57

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 but may 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 17th in the 2025 second quarter of the State Fiscal Transparency League. The state earned this position due to its strong performance across most indicators, though there remain gaps that affected its overall placement. The state's ranking was driven by high scores in key areas such as the publication of the Medium Term Expenditure Framework (MTEF), approved budget, quarterly budget implementation report, and the availability of a fiscal data repository on its website. These achievements reflect commendable efforts in ensuring budget documents are accessible and up to date for public use. However, challenges around adapting the citizens' budget to local languages, timeliness in the Accountant General's report, and the absence of a functional e-procurement portal contributed to the dip in overall standing. Despite these shortcomings, Abia State has shown consistency in its commitment to transparency and accountability. By addressing the noted gaps, particularly in strengthening e-procurement processes and improving inclusivity through local language adaptation, the state can climb higher in subsequent rankings. BudgIT encourages the government of Abia to sustain the progress made and build on these foundations to further enhance trust and openness in governance.

## Adamawa State

Adamawa State ranked 8th in the 2025 second quarter of the State Fiscal Transparency League. This strong performance is a reflection of the state's consistent effort in making budgetary and fiscal information publicly accessible and up to date. The position was largely influenced by the state's timely publication of critical fiscal documents such as the medium term expenditure framework (MTEF), approved budget, quarterly budget implementation report, and the Accountant General's report. These efforts demonstrate a clear commitment to openness in financial reporting and accountability. Contributing to the score was the availability of fiscal data on the state's website, which ensures that citizens and stakeholders can easily access important financial information. However, the absence of procurement details for 2025 on the e-procurement portal, as well as the citizens' budget not being adapted into at least one local language, affected the overall standing. Despite these gaps, Adamawa State has shown commendable progress. To move even higher in subsequent assessments, the state is encouraged to strengthen its procurement disclosures and make the citizens' budget more inclusive by translating it into at least 2 widely spoken local languages. With these improvements, Adamawa can further solidify its position as a leading state in fiscal transparency.

## Akwa Ibom State

Akwa Ibom State ranked 27th in the 2025 second quarter of the State Fiscal Transparency League. This position reflects the state's mixed performance across the key transparency indicators. The state's notable conduct was evident in its timely release of core budget documents and the availability of a fiscal data repository on its website, which strengthened

the overall score. In addition, the publication of its quarterly budget implementation report and the near-complete performance on the Accountant General's report further improved its transparency standing. However, the absence of a citizens' budget significantly pulled down the state's ranking, as this document is crucial for enabling citizens to understand and engage with the budget in simplified terms. Challenges were also observed with the e-procurement portal, where accessibility issues reduced the score and raised concerns about ease of use for the public. Encouragingly, Akwa Ibom has already demonstrated capacity in publishing core fiscal documents and maintaining timely updates. By focusing on producing a user-friendly citizens' budget and improving access to the e-procurement portal, the state can climb higher in subsequent rankings. With these improvements, Akwa Ibom has the potential to transition from a mid-level performer to one of the leading states in fiscal transparency.

## **Anambra State**

Anambra State ranked 29th in the 2025 second quarter of the State Fiscal Transparency League. The state's position reflects both notable strengths and some critical gaps in meeting transparency benchmarks. Strong performance was recorded in areas such as the Medium-Term Expenditure Framework (MTEF), approved budget publication, and the Accountant General's report, showing the state's commitment to producing and publishing credible financial documents. The citizens' budget also demonstrated effort toward inclusivity, though its lack of adaptation into a local language slightly affected the overall outcome. In addition, the absence of a published quarterly budget implementation report significantly lowered the state's standing. Similarly, while the e-procurement portal shows intent toward openness, its ongoing construction limited its effectiveness in meeting transparency standards. On a positive note, Anambra excelled in maintaining a strong fiscal data repository on the state's website, which is a commendable step toward easy public access to information. Moving forward, Anambra is encouraged to sustain its progress on budget credibility and fiscal reporting, while prioritising timely publication of budget implementation reports and completing its e-procurement portal. By closing these gaps, the state has the potential to rise significantly in the league and strengthen public confidence in its fiscal governance.

## **Bauchi State**

Bauchi State ranked 20th in the 2025 second quarter of the State Fiscal Transparency League. This position reflects both the state's strong commitment to fiscal reporting but areas exist where improvement is still needed to strengthen transparency practices. The state performed impressively in publishing its Medium-Term Expenditure Framework (MTEF), approved budget, budget implementation reports, and the Accountant General's report, which shows a consistent dedication to meeting key fiscal accountability benchmarks. Bauchi also ensured that citizens could access fiscal data through its official website, reinforcing efforts toward openness. However, the state lost ground in two critical areas: the citizens' budget and e-procurement. While a citizens' budget was published, it did not include translations into local languages or highlight top capital projects, limiting its accessibility and communication to the wider population. Additionally, the absence of an operational e-procurement portal reduced the state's overall score and weakened its standing in comparison to peers. Encouragingly, Bauchi has already demonstrated strong capacity in fiscal reporting, and by addressing the gaps in citizens' budget accessibility and adopting an e-procurement system, the state can significantly improve its ranking. With these steps, Bauchi is well positioned to move closer to the top tier of fiscal transparency performers in future assessments.

## Bayelsa State

Bayelsa State ranked 26th in the Q1 2025 State Fiscal Transparency League Table, primarily Bayelsa State ranked 8th in the 2025 second quarter of the State Fiscal Transparency League. The state secured this position as a result of its strong commitment to publishing core fiscal documents and maintaining consistency in financial reporting. The high level of performance was driven by the availability of the Medium-Term Expenditure Framework (MTEF), the timely publication of the approved budget, and the release of both the Accountant General's Report and the Quarterly Budget Implementation Report. Bayelsa also demonstrated commendable effort in providing citizens' access to budget information, though the document was not adapted into a local language, which slightly reduced the overall score. In addition, the state's e-procurement portal limited its performance because current procurement details for 2025 were not available online. Overall, Bayelsa State has shown great progress in strengthening fiscal transparency and accountability. With slight improvements in making citizens' budgets more inclusive through local language adaptation and ensuring procurement details are consistently updated, the state can climb higher in subsequent rankings. This steady growth is commendable, and Bayelsa is encouraged to sustain the momentum while addressing these gaps.

## Benue State

Benue State ranked 8th in the 2025 second quarter of the State Fiscal Transparency League. This position reflects the state's strong performance across most transparency indicators, though there are still areas for improvement that slightly affected its overall standing. The high ranking was driven by impressive achievements in publishing its budget documents on time, ensuring detailed reporting through the Accountant General's Report, and maintaining a functional fiscal data repository on the state website. These efforts demonstrate Benue's commitment to transparency and accountability in fiscal governance. However, the score was affected by gaps in two key areas. The Citizens' Budget, while comprehensive, was not adapted into a local language. In addition, the e-procurement portal lacked up-to-date procurement details for 2025, raising concerns about the state's procurement transparency. Benue State should be commended for its strong overall performance and consistency in fiscal reporting. With a few targeted improvements particularly in adapting the Citizens' Budget to local languages and updating procurement records the state can climb even higher in the transparency rankings and set an example for others to follow.

## Borno State

Borno State ranked 17th in the 2025 second quarter of the State Fiscal Transparency League. The state attained this position because, while it demonstrated strength in several key indicators, certain gaps in inclusivity and digital procurement processes lowered its overall standing. The state's strong performance was driven by full compliance in publishing core fiscal documents such as the Medium-Term Expenditure Framework (MTEF), Approved budget, and Quarterly budget implementation reports, all of which were made publicly accessible. It also performed well in maintaining an updated fiscal data repository on the state's website. However, slight delays in the Accountant General's report and the absence of adaptation of the citizens' budget into local languages affected its inclusivity and timeliness scores. The absence of an e-procurement portal also limited its progress compared to other states that are leveraging technology to improve transparency in contracting. Nonetheless, Borno State has shown commendable progress and commitment to fiscal transparency. The state is encouraged to build on these achievements by strengthening inclusivity through local language engagement and accelerating reforms around procurement processes. Doing so will not only improve its ranking but also deepen citizens' trust and participation in governance.

## Cross River State

Cross River State ranked 8th in the 2025 second quarter of the State Fiscal Transparency League. This position reflects the state's strong commitment to publishing key fiscal documents and maintaining consistency in its transparency practices. The ranking was influenced by the state's impressive performance in making essential budget documents publicly available and up to date. Notably, the state demonstrated excellence in publishing its Medium-Term Expenditure Framework (MTEF), Approved budget, Quarterly budget implementation reports, and the Accountant General's report, which signals accountability and openness in fiscal reporting. The score was further strengthened by the presence of a functional state website with a comprehensive fiscal data repository, ensuring citizens can easily access vital financial information. However, the Citizens' Budget lost a few points due to the lack of adaptation into a local language, which slightly limited inclusivity. In addition, the e-procurement portal reduced the overall score because it did not contain details for 2025 procurement, leaving room for improvement in procurement transparency. Nonetheless, Cross River State has shown remarkable progress and continues to set an example for others. With slight improvements in local language adaptation and procurement data updates, the state has the potential to climb even higher in the ranking. We encourage the state to build on this momentum and continue to strengthen its fiscal openness for the benefit of its citizens.

## Delta State

Delta State ranked 32nd in the second quarter of the State Fiscal Transparency League. The state's position was largely determined by gaps in the publication and accessibility of key fiscal documents. While Delta demonstrated strength in areas such as medium-term expenditure planning, budget approval, and financial reporting, the absence of certain critical elements significantly impacted its ranking. The strong performance in producing comprehensive budget documents and an Accountant General's report reflects commendable effort and commitment to fiscal discipline. However, challenges emerged in the citizens' budget, where issues of adaptation to local languages and timeliness reduced the overall score. More critically, the quarterly Budget Implementation Report, though listed on the state's website, was inaccessible due to a broken link, thereby nullifying transparency in this key area. Similarly, the absence of a functional e-procurement portal created a notable gap, limiting opportunities for accountability in public procurement. Despite these challenges, Delta State has shown a clear commitment to building a credible fiscal framework, especially through its budget processes and publication of financial reports. With improvements in accessibility, timely communication, and the activation of digital tools like the e-procurement portal, Delta has the potential to significantly improve its position in the league. We encourage the state to address these gaps in the next quarter to reflect the true progress it is making in strengthening fiscal transparency.

## Ebonyi State

Ebonyi State ranked 4th in the 2025 second quarter of the State Fiscal Transparency League. This strong position reflects the government's consistent efforts to maintain openness in its fiscal processes and strengthen accountability to its citizens. The ranking was achieved through impressive performance across multiple indicators, showing both commitment and progress in transparency practices. Ebonyi stood out for its timely release of fiscal documents, comprehensive reporting, and a functional e-procurement portal that supports public access



to information. While the citizens' budget was published and detailed, the absence of a local language adaptation slightly affected its overall score. Similarly, the Accountant General's report was commendably prepared but lost a point due to timeliness. Overall, these results highlight Ebonyi's proactive steps in fiscal disclosure and the solid infrastructure it has put in place for citizens to access budget data. With continuous improvements, particularly in ensuring inclusivity through local language adaptation of key budget documents, the state has the potential to rise even higher in future assessments. Ebonyi is encouraged to build on this momentum and continue setting an example in transparent governance.

## Edo State

Edo State ranked 33rd in the 2025 second quarter of the State Fiscal Transparency League. The state's position was largely influenced by gaps in publishing critical fiscal documents and challenges in meeting some transparency benchmarks. The strong performance came from making the approved budget, citizens' budget, quarterly budget implementation reports, and a functional fiscal data repository on the state's website available to the public. However, the state lost ground due to the absence of a Medium-Term Expenditure Framework (MTEF) and the Accountant General's report. The citizens' budget was also not translated into a local language, which slightly reduced the overall score. In addition, while there is an e-procurement portal in place, it is not yet operating at full transparency standards. Edo State is encouraged to sustain the progress it has made in budget publication and online fiscal data access while working on bridging the identified gaps. Prioritising the release of key financial reports, adapting citizens' budgets into widely spoken local languages, and strengthening its e-procurement system will not only improve its ranking but also deepen accountability and citizens' trust in the budget process.

## Ekiti State

Ekiti State ranked 1st in the 2025 second quarter of the State Fiscal Transparency League. The state attained this position by demonstrating remarkable consistency across all fiscal transparency benchmarks, showing a strong commitment to open governance and accountability. The performance was driven by the publication of comprehensive fiscal documents, timely reporting, and the maintenance of accessible platforms for public engagement. The availability of updated data and the integration of digital tools also contributed significantly to its impressive score, positioning the state as a model of best practices in fiscal responsibility. We encourage Ekiti State to sustain this momentum and continue to deepen its culture of openness, ensuring that transparency remains central to governance. By doing so, the state will not only retain its leading position but also set an enduring standard for others to emulate.

## Enugu State

Enugu State ranked 30th in the 2025 second quarter of the State Fiscal Transparency League. The state's position is largely due to weaknesses in areas such as Medium-Term Expenditure Framework (MTEF) planning and e-procurement systems, which significantly pulled down its overall standing despite strong performances in other indicators. The state achieved a



top score in publishing its approved budget, quarterly budget implementation reports, and ensuring a functional fiscal data repository on its official website. These strengths highlight a strong commitment to publishing core fiscal documents in a timely and accessible manner. However, it lost points because its citizens' budget was not adapted into a local language and due to a slight delay in publishing the Accountant General's report. The absence of progress in e-procurement and medium-term expenditure frameworks also weighed heavily on the overall score. Despite these challenges, Enugu State's performance shows promise. With consistent effort in maintaining transparency in budget publication and fiscal reporting, the state has already demonstrated capacity in critical areas. By addressing gaps in local language adaptation, timeliness, and integrating e-procurement practices, Enugu can significantly improve its ranking in the next quarter.

## **Gombe State**

Gombe State ranked 2nd in the 2025 second quarter of the State Fiscal Transparency League, showing its strong commitment to openness and accountability. The state earned this position by consistently making important financial information available to the public and ensuring citizens can easily access key documents. This score was driven by Gombe's effort in releasing its budget plans, citizens' budget, spending reports, and other financial updates on time, while also maintaining an active online procurement portal and a well-updated website with fiscal data. The only shortfall was a slight delay in publishing one financial report, which cost the state a point. Overall, Gombe's performance is impressive, and the state is encouraged to build on this achievement by closing the timeliness gap and aiming even higher in the next ranking.

## **Imo State**

Imo State ranked 25th in the 2025 second quarter of the State Fiscal Transparency League. The state's position reflects both its strengths in budget documentation and some significant gaps in areas that are critical for long-term fiscal planning and accessibility. The strong performance was driven by full marks in the approved budget and quarterly budget implementation reports, demonstrating commendable effort in publishing key fiscal documents on time and with adequate detail. The Accountant General's report also scored highly, though it lost a point on timeliness. Citizens' budget was well-prepared and clear, but the absence of adaptation into a local language slightly reduced its overall impact and accessibility for grassroots communities. Meanwhile, the e-procurement portal limited the state's score, as 2025 projects have not yet been uploaded, which affects transparency in tracking ongoing and future projects. However, the state's website stood out, providing a strong fiscal data repository that ensures the public can access vital information. Imo State has shown encouraging progress in certain aspects of fiscal transparency, particularly with the publication of comprehensive reports and maintaining an accessible fiscal data portal. To strengthen its ranking, the state is encouraged to focus on improving long-term planning through the publication of its Medium-Term Expenditure Framework (MTEF), ensure timely release of all reports, and prioritise language inclusivity so that budget information reaches a broader segment of citizens. By addressing these gaps, Imo can build on its existing strengths and climb higher in future rankings.

## **Jigawa State**

Jigawa State ranked 14th in the 2025 second quarter of the State Fiscal Transparency League.

The state earned this position through strong performance across several key indicators, reflecting a solid commitment to budgetary openness and accountability. Its achievements in Medium-Term Expenditure Framework (MTEF) planning, budget approval, citizen engagement, and financial reporting demonstrate a consistent effort to make fiscal information accessible and transparent to the public. What contributed to this overall score is the state's excellent performance in publishing its core fiscal documents, ensuring both timeliness and completeness. However, the absence of a functional e-procurement portal, currently returning a 404 error, limited Jigawa's ability to climb higher on the ranking. This single gap was significant, considering the state's otherwise outstanding showing in transparency-related indicators. Jigawa State is encouraged to maintain its strong record in publishing fiscal documents and to urgently address the issue with its e-procurement platform. By resolving this, the state can significantly strengthen its position in subsequent assessments and reinforce its reputation as a leader in fiscal accountability.

## **Kaduna State**

Kaduna State ranked 6th in the 2025 second quarter of the State Fiscal Transparency League. This strong position reflects the state's commitment to openness in fiscal governance and its consistent efforts to make budgetary information available to the public. The impressive performance is largely due to Kaduna's ability to maintain accuracy and timeliness in publishing essential fiscal documents such as the Medium-Term Expenditure Framework (MTEF), approved budget, citizens' budget, quarterly budget implementation reports, and the Accountant General's report. These efforts demonstrate Kaduna's deliberate approach toward building public trust and ensuring accountability in the management of state resources. However, the state's score was affected by gaps in the e-procurement portal, particularly the absence of 2025 procurement details on the official website. This limited the completeness of information available to citizens and stakeholders tracking government contracts and procurement activities. Kaduna State is encouraged to build on its current achievements by addressing the outstanding issues in the e-procurement portal. Doing so will not only strengthen its position in subsequent assessments but also reinforce its reputation as a leading state in fiscal transparency and accountability.

## **Kano State**

Kano State ranked 34th in the 2025 second quarter of the State Fiscal Transparency League. The state's position reflects both areas of strength and significant gaps that pulled down its overall standing. The ranking was largely influenced by weaknesses in key indicators such as the Medium-Term Expenditure Framework (MTEF) and the absence of an e-procurement portal. Additionally, the approved budget was not comprehensive, as it omitted crucial details like total revenue by administrative classification and capital expenditure broken down by projects and programs. These gaps limited Kano's performance despite progress in other areas. What contributed positively to the score includes the publication of a citizens' budget, which was detailed and easy to understand, though it lost some points because it was not adapted into a local language. The state also scored highly for producing a timely and comprehensive quarterly budget implementation report, as well as maintaining an updated fiscal data repository on its website. The Accountant General's Report was another strength, though slightly affected by timeliness issues. Encouragement should be given to Kano State for its strong performance in fiscal reporting and data accessibility. By addressing gaps in medium-term planning, expanding the comprehensiveness of the approved budget, and investing in e-procurement systems, Kano can significantly improve its standing in future assessments.

## Katsina State

Katsina State ranked 23rd in the 2025 second quarter of the State Fiscal Transparency League. The state's position is largely a reflection of both strong performances in some areas and noticeable gaps in others. Katsina excelled in publishing its approved budget, quarterly implementation report, and the Accountant General's report, which shows commendable effort toward fiscal accountability and open reporting. The state also maintained a functional fiscal data repository, demonstrating a clear commitment to making information accessible. However, the low performance in the Medium-Term Expenditure Framework (MTEF) and the gaps observed in the e-procurement portal significantly influenced the state's ranking. In particular, the absence of 2025 projects on the procurement portal limited overall transparency in procurement practices. Similarly, while Katsina produced a citizens' budget, the lack of adaptation into local languages reduced its accessibility for broader segments of the population, especially at the grassroots. Despite these challenges, Katsina State is on a promising path. The consistency in publishing key fiscal documents is a strong foundation to build upon. By improving performance on Medium-Term Expenditure Framework (MTEF) planning, expanding inclusivity in citizens' budget translation, and ensuring the procurement portal is up to date, Katsina can significantly improve its ranking in subsequent assessments. The progress so far reflects the state's potential, and with targeted improvements, Katsina can climb higher in the fiscal transparency league.

## Kebbi State

Kebbi State ranked 3rd in the 2025 second quarter of the State Fiscal Transparency League. The state earned this position through consistent commitment to publishing its fiscal documents on time and ensuring compliance with set benchmarks. Its strong performance was driven by the availability of key fiscal reports such as the Medium-Term Expenditure Framework (MTEF), approved budget, and Accountant General's report, alongside a functional e-procurement portal and a well-maintained fiscal data repository on the state's website. However, the citizens' budget was not adapted into a local language, which slightly affected the overall score. Kebbi's results reflect commendable progress in advancing transparency and accountability in public finance. With minor improvements in adapting budget documents into local languages, the state has the potential to climb even higher in future assessments. We encourage Kebbi State to sustain its current momentum and continue strengthening inclusive access to fiscal information for all citizens.

## Kogi State

Kogi State ranked 14th in the 2025 second quarter of the State Fiscal Transparency League. The state earned this position through its strong performance in publishing essential fiscal documents and maintaining a consistent record of compliance with key transparency indicators. Its position was largely influenced by the full marks recorded in the Medium-Term Expenditure Framework (MTEF), the approved budget, and the timely release of the quarterly budget implementation report. These achievements reflect a commendable commitment to strengthening transparency in public finance and providing citizens with access to relevant information. The overall score was strengthened by near-perfect performance in the Accountant General's report and notable efforts in making fiscal data available online. However, slight deductions from the lack of local language adaptation in the citizens' budget, minor delays in publishing the Accountant General's report, and gaps in the e-procurement portal, particularly the absence of 2025 procurement

details. The state's fiscal data repository, though functional, was also marked down for not being compartmentalised into ministries, departments, and agencies. Kogi State is encouraged to build on these gains by addressing the highlighted gaps, especially in ensuring inclusive communication through local language adaptation, strengthening its procurement portal, and improving the organisation of its fiscal repository. Doing so will not only enhance its ranking but also reinforce public trust and accountability.

## Kwara State

Kwara State ranked 20th in the 2025 second quarter of the State Fiscal Transparency League. This position reflects a mix of strong performance in core fiscal reporting areas and some gaps in accessibility and digital infrastructure. The state secured its ranking through commendable efforts in producing timely and credible fiscal documents, showing commitment to transparency and accountability. However, challenges around accessibility, local language adaptation, and digital platforms affected the overall performance. Kwara's score was driven by its strength in publishing essential budgetary documents and maintaining compliance with fiscal reporting standards. Yet, limitations were observed in how citizens could access and interact with the published data, especially through the state's fiscal data repository and procurement systems. The lack of content within some website links and navigation issues on the portal further reduced the overall effectiveness of the state's transparency efforts. To sustain and improve performance, Kwara State is encouraged to prioritise inclusivity by ensuring citizens' budgets are adapted to local languages. Additionally, the government should address digital shortcomings by properly compartmentalising MDAs within the fiscal repository and ensuring that all links are updated with relevant content. With these improvements, Kwara has the potential to climb higher in the rankings and further strengthen citizens' trust in its governance.

## Lagos State

Lagos State ranked 36th in the 2025 second quarter of the State Fiscal Transparency League. This position reflects gaps in some critical areas of disclosure and accessibility of fiscal documents, which significantly lowered the state's overall performance despite notable strengths in other areas. The ranking was largely influenced by the state's inability to provide a Medium-Term Expenditure Framework (MTEF) and a Citizens' Budget, both of which are vital tools for participatory budgeting and long-term planning. In addition, the Approved Budget did not include important classifications such as total revenue by administrative heads, expenditure by functions, and capital projects by programme, limiting the depth of information available to citizens and stakeholders. While the Quarterly Budget Implementation Report was published in full, and the Accountant General's Report was only slightly affected by timeliness, issues were also observed with the e-Procurement portal, which requires updates to include awarded contracts. The state website's fiscal data repository also needs improvement, as while the structure is available, the content is not accessible to users. Despite these challenges, Lagos State has shown commendable effort in consistently publishing its quarterly budget implementation reports and maintaining a strong Accountant General's Report. These provide a strong foundation on which the state can build improvements. By addressing the missing budget classifications, ensuring timely and comprehensive updates on its fiscal data repository, and revitalising its e-Procurement portal, Lagos can significantly strengthen its transparency profile. We encourage Lagos State

to build on its strengths and take proactive steps to close existing gaps, particularly in areas that directly enhance citizen engagement and accountability. With its strategic importance and capacity, Lagos has the potential to move much higher in the fiscal transparency ranking in subsequent quarters.

## **Nasarawa State**

Nasarawa State ranked 25th in the 2025 second quarter of the State Fiscal Transparency League. The position is largely a reflection of both its strong performance in some areas and gaps in others, which affected its overall standing. The state secured full marks in critical areas such as the publication of the approved budget, quarterly budget implementation reports, and maintaining a functional fiscal data repository on its website. These achievements demonstrate commendable commitment to openness and proactive disclosure of key fiscal documents. However, the score was pulled down by challenges in areas such as the Medium-Term Expenditure Framework (MTEF), which was not published, the Citizens' Budget, which was not adapted to a local language, timeliness issues with the Accountant General's report, and technical errors on the e-procurement portal that limit access to awarded contract information. These gaps collectively influenced the state's overall position. Despite these setbacks, Nasarawa State has shown real progress in ensuring that important fiscal documents are available to the public. By addressing the technical and accessibility challenges observed, particularly in adapting the Citizens' Budget to local languages and improving the functionality of the e-procurement portal, the state can strengthen its transparency ranking in subsequent quarters.

## **Niger State**

Niger State ranked 20th in the 2025 second quarter of the State Fiscal Transparency League. The state's position was influenced by its impressive performance across most fiscal transparency indicators, though it fell short in specific areas that affected its overall standing. The strong scores in medium-term expenditure planning, approved budget publication, quarterly budget implementation reports, and the Accountant General's report contributed significantly to Niger State's placement. These achievements reflect a commendable commitment to fiscal accountability and timely disclosure of budget documents. However, the absence of an operational e-procurement portal reduced the state's competitiveness, while deductions in the citizens' budget due to lack of local language adaptation, as well as issues with user experience on the fiscal data repository, also impacted its final position. Despite these gaps, Niger State has shown consistency in publishing critical budget documents and ensuring citizens have access to essential fiscal data. With targeted efforts to improve accessibility through local language adaptation, enhance website usability, and establish a functional e-procurement system, the state can make significant progress in the next quarter. We encourage Niger State to build on its existing strengths and take these additional steps to move further up the transparency ranking.

## **Ondo State**

Ondo State ranked 26th in the Q1 2025 State Fiscal Transparency League Table. This position Ondo State ranked 16th in the 2025 second quarter of the State Fiscal Transparency League. The state attained this position because of its strong performance across most fiscal transparency indicators, though with noticeable gaps in some areas. It's consistent publication of



key budget documents and reports reflects commendable effort in strengthening openness and accountability. The score was largely driven by the availability of the Medium-Term Expenditure Framework (MTEF), approved budget, quarterly budget implementation reports, and the Accountant General's report, all of which were published in a timely and comprehensive manner. The citizens' budget was also provided, though the absence of adaptation into local languages slightly reduced the overall performance. Further, the absence of an operational e-procurement portal remains a significant factor that affected the ranking, highlighting the need for improved adoption of digital tools in procurement processes. Encouragingly, Ondo State has demonstrated a strong commitment to budget transparency and financial reporting. To climb further up the ranking, the state is encouraged to prioritise the development of an e-procurement system to enhance openness in contracting, while also expanding accessibility by publishing citizen-friendly budgets in local languages widely spoken within the state. With these improvements, Ondo can move closer to the top tier of transparent states in subsequent assessments.

## Ogun State

Ogun State ranked 13th in the 2025 second quarter of the State Fiscal Transparency League. This position reflects the state's commendable progress in publishing essential fiscal documents, while also pointing to areas that need attention to move further up the ranking. The strong performance was driven by the timely release of key documents such as the Medium-Term Expenditure Framework (MTEF), the Approved Budget, the Quarterly Budget Implementation Report, and the availability of a strong fiscal data repository on the state website. These efforts demonstrate Ogun State's commitment to openness and accountability in public finance. However, the state's overall score was affected by a few specific issues. The Citizens' Budget, while well-prepared, was not adapted into a local language, which limited inclusivity and cost the state points. Timeliness also affected the Accountant General's Report, while the e-Procurement portal fell short due to the absence of 2025 procurement details. These gaps created room for improvement despite otherwise strong efforts. Ogun State is encouraged to build on its strengths by sustaining the timely publication of reports and enhancing accessibility for citizens through local language adaptation. Strengthening the e-Procurement portal with updated procurement information will also further strengthen transparency. With these improvements, Ogun can aim for a stronger showing in subsequent quarters and solidify its place as a leading state in fiscal openness.

## Osun State

Osun State ranked 4th in the 2025 second quarter of the State Fiscal Transparency League. The state earned this position through a strong performance across key transparency indicators, demonstrating consistency and commitment to publishing fiscal documents in line with established benchmarks. The ranking was achieved largely because Osun has shown remarkable progress in making critical budget and financial information publicly accessible. From publishing timely reports to maintaining a functional fiscal data repository, the state has built a record of openness that contributes to its high standing. The score was strengthened by Osun's efficiency in releasing fiscal documents such as the Medium-Term Expenditure Framework (MTEF), approved budget, quarterly implementation reports, and the Accountant General's report, as well as its operational e-procurement portal and user-friendly state website. However, a slight gap was noted in the citizens' budget, which was not adapted to a local language, and in the timeliness of the Accountant General's report. Osun State is encouraged to build on this progress by addressing the identified gaps, especially by making its citizens' budget more accessible through local language adaptation. Doing so will not only strengthen inclusivity but also reinforce its position as a leader in fiscal transparency.

## Oyo State

Oyo State ranked 23rd in the 2025 second quarter of the State Fiscal Transparency League. The state earned this position due to its strong performance in areas such as Medium-Term Expenditure Framework (MTEF) planning, budget approval, and timely release of key fiscal documents. However, shortcomings in other indicators affected its overall standing. The state's position was influenced by its inability to adapt the Citizens' Budget into a local language, which reduced accessibility for a wider audience. While its quarterly budget implementation report was comprehensive and timely, the Accountant General's report experienced minor delays. Additionally, the absence of functionality in its e-procurement portal and the limited usability of its fiscal data repository, where links exist but contain no accessible content, contributed to the lower ranking. These factors combined to shape Oyo State's overall score. The state showed commendable commitment to producing and publishing critical fiscal documents, but gaps in inclusivity, timeliness, and digital transparency weighed down its performance. Moving forward, Oyo State is encouraged to build on its strengths in fiscal reporting by addressing the technical issues on its website, ensuring its platforms are functional and user-friendly, and adapting key budget documents into local languages. By closing these gaps, the state can significantly improve its transparency ranking in subsequent quarters.

## Plateau State

Plateau State ranked 27th in the 2025 second quarter of the State Fiscal Transparency League. The state's position reflects a mix of strong performances in certain indicators and noticeable gaps in others. Plateau excelled in the preparation and publication of key fiscal documents, demonstrating commitment to transparency by providing timely and comprehensive budgetary information. However, the absence of a citizens' budget and incomplete data on the e-procurement portal weighed down its overall standing. The score was largely influenced by the state's commendable work in publishing its Medium-Term Expenditure Framework (MTEF), approved budget, quarterly budget implementation reports, and maintaining an accessible fiscal data repository on its website. These efforts show progress in ensuring that fiscal data is available and reliable for both stakeholders and the public. At the same time, a missed deadline in the Accountant General's report and gaps in procurement data highlighted areas that require improvement to strengthen trust and accountability. Encouragingly, Plateau has shown capacity to achieve high marks in several critical areas of fiscal transparency. To climb higher in subsequent rankings, the state is urged to prioritise the publication of a simplified citizens' budget and update procurement data consistently. By addressing these gaps, Plateau can build on its progress and demonstrate stronger leadership in transparency and accountability.

## Rivers State

Rivers State ranked 35th in the 2025 second quarter of the State Fiscal Transparency League. The state's position reflects both its strong performance in certain areas and significant gaps in others. Rivers excelled in preparing a comprehensive Medium-Term Expenditure Framework (MTEF) and maintaining an approved budget in line with transparency standards. The state also published a citizens' budget, though it lost some ground because it was not adapted into a local language, which limited accessibility for all residents. However, Rivers fell short in critical areas such as the quarterly budget implementation report and the Accountant General's report, which were not made available to the public. These omissions weighed heavily on the overall ranking. While the state has an e-procurement portal, its limited updates and lack of information on awarded projects and contracts reduced its usefulness. Similarly, although the fiscal data repository exists on the state website, it offered little to no content for ministries and the user experience was poor, diminishing its impact. Despite these setbacks, Rivers State has shown that it has the foundational tools needed to improve its fiscal transparency standing. By updating

the e-procurement portal with awarded projects, improving the functionality of its fiscal repository, and ensuring timely publication of financial reports, Rivers can significantly strengthen its ranking in subsequent quarters. The state is encouraged to build on its strong budget preparation process and take deliberate steps to close the gaps in disclosure and accessibility, thereby setting a stronger example of accountability for citizens.

## **Sokoto State**

Sokoto State ranked 7th in the 2025 second quarter of the State Fiscal Transparency League. The state earned this position by demonstrating strong compliance across several fiscal transparency indicators, reflecting commitment to openness and accountability in public finance. This ranking was achieved because Sokoto performed excellently in the publication of its planning and reporting documents, including timely release of key fiscal documents and maintaining a functional state website that serves as a fiscal data repository. These efforts ensured that citizens and stakeholders have access to critical information on the state's financial management. The score was further influenced by Sokoto's high performance in publishing its medium-term plans, budget documents, and financial reports. However, a slight dip was observed in areas such as timeliness of reports and the completeness of procurement information, particularly regarding future procurement details. Sokoto State is encouraged to build on these impressive achievements by addressing the identified gaps in procurement transparency. By doing so, the state can strengthen its position further and continue to set an example of fiscal openness for others to follow.

## **Taraba State**

Taraba State ranked 17th in the 2025 second quarter of the State Fiscal Transparency League. The state attained this position due to its strong performance in publishing critical fiscal documents, which demonstrates commendable commitment to accountability and openness in governance. The state's score was driven by the timely release of essential reports such as the Medium-Term Expenditure Framework (MTEF), the approved budget, and the quarterly budget implementation reports, all of which were made available in a complete and accessible manner. The Citizens' Budget was also published, though it lost some marks for not being adapted into a local language, and the Accountant General's Report was affected by delays in timeliness. However, the absence of an operational e-procurement portal significantly impacted the overall ranking, even though the state excelled in maintaining a functional fiscal data repository on its website. Taraba State is encouraged to sustain the progress it has made in publishing fiscal documents consistently. Going forward, improving inclusivity by adapting the Citizens' Budget into local languages and prioritizing the development of an e-procurement portal will further enhance transparency and strengthen citizen trust in governance processes.

## **Yobe State**

Yobe State ranked 8th in the 2025 second quarter of the State Fiscal Transparency League. The state attained this position due to its strong performance across most fiscal transparency indicators, reflecting commitment to accountability and open governance. What contributed to this performance was the timely publication of key financial documents, including the Medium-Term Expenditure Framework (MTEF), approved budget, quarterly budget implementation report, and the Accountant General's report, all of which met the required standards. However, the citizens' budget was not adapted into a local language, which slightly affected the overall score. Additionally, while the state has an e-procurement portal, the absence of updated procurement details for 2025 reduced its standing in this category. Despite these challenges, Yobe's consistent progress in strengthening fiscal transparency is commendable. With improvements in

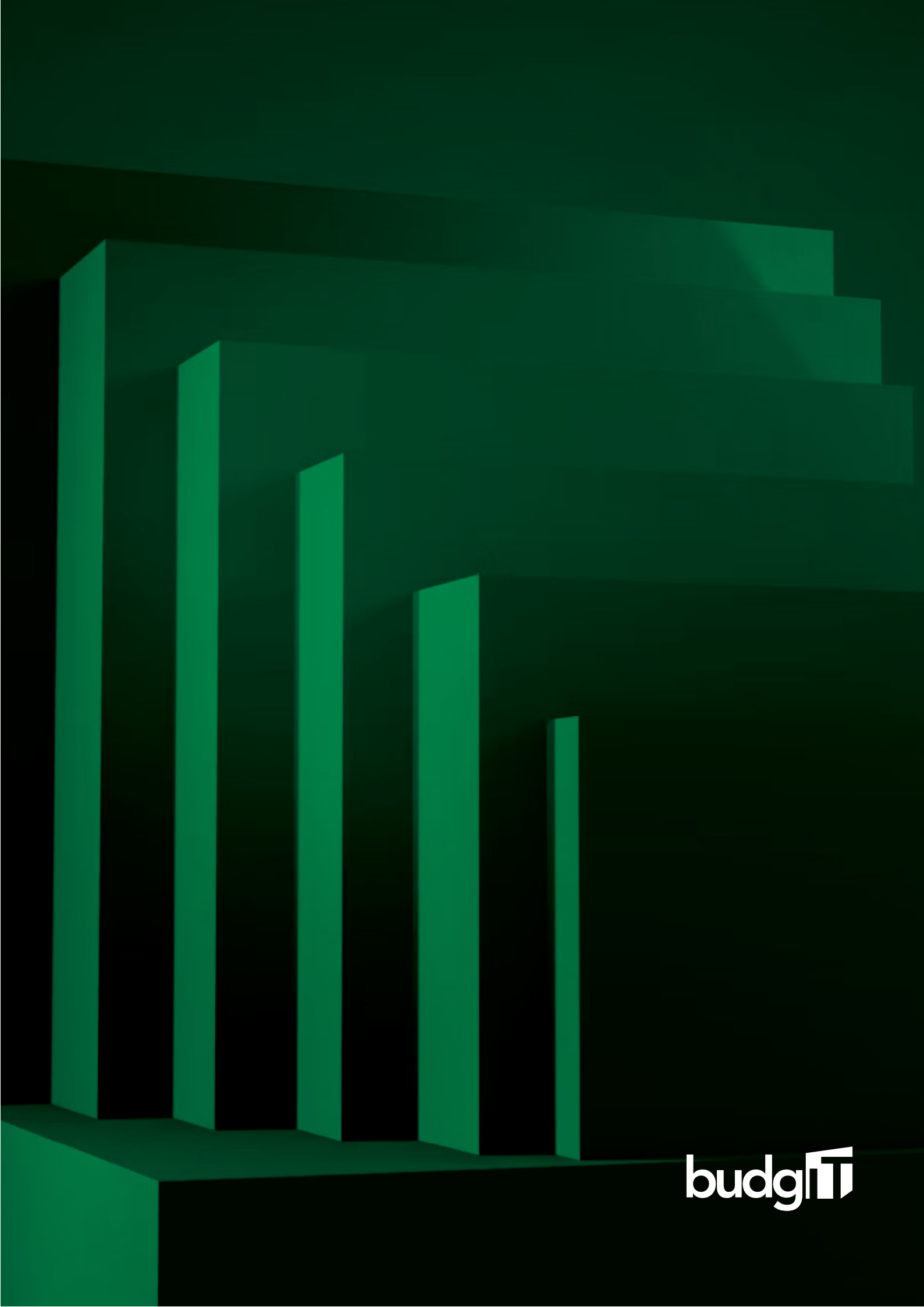


making fiscal information more inclusive through local language adaptation and ensuring timely updates on the procurement portal, the state can rise even higher in the rankings. We encourage Yobe to sustain its efforts and build on these gains to further position itself as a leader in fiscal openness.

### Zamfara State

Zamfara State ranked 31st in the 2025 second quarter of the State Fiscal Transparency League. The state’s position reflects both strengths and critical gaps in its fiscal transparency practices. While Zamfara demonstrated commendable performance in publishing its approved budget, citizens’ budget, quarterly implementation report, and accountant general’s report, it struggled significantly with areas like the Medium-Term Expenditure Framework (MTEF) and e-procurement. The strong performance in publishing core fiscal documents shows a commitment to openness, but the absence of the Medium-Term Expenditure Framework (MTEF) and updated e-procurement data weighed heavily on the overall ranking. Additionally, while the citizens’ budget was provided, it was not adapted into a local language, which limited accessibility. The Accountant General’s report was timely but slightly delayed, and the fiscal data repository on the state website showed progress but lacked content in some sections. Zamfara State is encouraged to build on its progress by addressing the identified gaps. Translating key documents into local languages will help promote inclusivity, while ensuring timely publication of the MTEF and expanding e-procurement data will strengthen transparency and accountability. With these improvements, Zamfara can move up the league table and demonstrate stronger commitment to fiscal openness.

***\*Please note that the scores represent the level of fiscal transparency according to BudgIT’s curated methodology and site inspection, and the mentioned areas indicate where the states fell short or made progress.***



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