

States Fiscal Transparency League

Q3 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

Fiscal Transparency Overview for Nigerian States in Q3, 2025

In Q3 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.

Progressive Performers

States: Adamawa, Anambra, Benue, Ebonyi, Ekiti, Gombe, Jigawa, Kaduna, Kebbi, Osun, and Plateau

These states have demonstrated strong fiscal transparency, excelling in key indicators like the Quarterly Budget Implementation Reports (BIR), among others. Their performance indicates a high level of commitment to public finance management. Notable strengths include:

e-Procurement portal: Online platform where government procurement activities and awarded contracts should be publicly accessible.

State Website with Fiscal Data Repository: The official website section where key financial documents and spending records are published for public access.

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

Average Performers

There is no average performing state in Q3, 2025.

Poor Performers

State: Bauchi, Kano, and Rivers

Key Issues

Lack of Budget Implementation report, 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.

Common Issues and Recommendations

Common Issues:

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 Outdated or Non-Functional E-Procurement Portals: Several states face issues with outdated or malfunctioning e-procurement portals, making it difficult for the public to access procurement information.

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

Recommendations:

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

2. 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. States should ensure to adhere to the OCDS, which encompasses best practices and clear standards for public contracting.

3. Strengthen Timeliness of Financial Reporting: Ensure that all key financial documents are published on time to maintain public trust and strengthen accountability in public finance management. Budget and Accounting officers of the various MDA

Overview

The initiative is a build up on the recently concluded World Bank's State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program, which promoted fiscal transparency, and facilitated accountability in public resource management. Consequently, Budget's States Fiscal Transparency League initiative aims to sustain the gains of the World Bank's SFTAS by tracking how well States continue to maintain fiscal transparency, accountability, accessibility and effective public finance management even after the stipends have dried up. This program will be a quarterly assessment of how well the states are performing

It is important for all state governments to have functional and up-to-date websites, as this is imperative to enable the team to extract the required information to aid the process. The appraisal will focus on the underlisted:

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

Background Indicators

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



Budget Implementation Reports (BIR)

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

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



eProcurement portal

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



States Website with Fiscal Repository

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

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
1 Quarterly BIR	(30 days after the end of each quarter) 30 days after the end of each quarter - 5 60 days after the end of each quarter - 2 After 60 days - 0 5	(on the website) - 2 Available but not on the website - 1 Not Available - 0 2	Summary of Performance with Revenue lines -2 Summary of Performance with Expenditure lines -2 Top Capital Allocations to Ministries -3 Deficit Performance -2 9	16
2 e-Procurement Portal		Accessibility, Navigation, 3	Due Processes -1 Procurement Laws -1 Beneficial Ownership -3 Contracting entities (company name) -3 8	11
3 States' Functional Website /Fiscal Repository		Compartmentability of the Document -3, Fiscal Documents -3, User Experience -3, Navigation -3 12		12
				39

STATES FISCAL TRANSPARENCY LEAGUE TABLE
Q3 2025 SCORES

RANK	NAME OF STATE	QUARTERLY BIR (16)	E-PROCUREMENT PORTAL (11)	STATE WEBSITE WITH FISCAL DATA REPOSITORY(12)	SCORE/39	%	SCORE/100%
1	ADAMAWA	16	11	12	39	100	100
1	ANAMBRA	16	11	12	39	100	100
1	BENUE	16	11	12	39	100	100
1	EBONYI	16	11	12	39	100	100
1	EKITI	16	5	12	39	100	100
1	GOMBE	16	11	12	39	100	100
1	JIGAWA	16	11	12	39	100	100
1	KADUNA	16	11	12	39	100	100
1	KEBBI	16	11	12	39	100	100
1	OSUN	16	11	12	39	100	100
1	PLATEAU	16	11	12	39	100	100
12	AKWA IBOM	16	5	12	33	84.62	85
12	BAYELSA	16	5	12	33	84.62	85
12	CROSS RIVER	16	5	12	33	84.62	85
12	EDO	16	5	12	33	84.62	85
12	IMO	16	5	12	33	84.62	85
12	KATSINA	16	5	12	33	84.62	85
12	KOGI	16	5	12	33	84.62	85
12	KWARA	16	5	12	33	84.62	85
12	LAGOS	16	5	12	33	84.62	85
12	NASARAWA	16	5	12	33	84.62	85
12	OYO	16	5	12	33	84.62	85
12	SOKOTO	16	5	12	33	84.62	85
12	TARABA	16	5	12	33	84.62	85
12	YOBE	16	5	12	33	84.62	85
26	NIGER	16	5	10	31	79.49	79
26	OGUN	14	5	12	31	79.49	79
28	ABIA	16	0	12	28	71.79	72
28	BORNO	16	0	12	28	71.79	72
28	DELTA	16	0	12	28	71.79	72
28	ENUGU	16	0	12	28	71.79	72
28	ONDO	16	0	12	28	71.79	72
28	ZAMFARA	16	0	12	28	71.79	72
34	BAUCHI	0	0	12	12	30.77	31
35	KANO	0	0	8	8	20.51	21
36	RIVERS	0	5	0	5	12.82	13

SCORE
ANALYSIS

DESCRIPTION	PROGRESSIVE	AVERAGE	POOR
SCORE	71 - 100	41 - 70	0 - 40
COLOUR			

Beginning from the Q3 2025 edition of the State Fiscal Transparency League Table, we have adopted a deliberate shift in our scoring approach to ensure greater fairness, consistency, and methodological integrity. In previous years, certain indicators were assessed more than once within the same cycle, which sometimes created the impression of double counting. To strengthen the credibility of the ranking, we now score each indicator only once a year. This updated approach provides a cleaner assessment, and ensures that every state is evaluated on the same stable benchmark throughout the year. We believe this will improve the accuracy and trustworthiness of the table going forward.

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 28th in the Q3 2025 State Fiscal Transparency League Table, reflecting a mixed performance in fiscal openness. The state demonstrated strong commitment to budget implementation reporting and maintaining a fiscal data repository, ensuring key financial information is accessible. However, the lack of functionality in the e-Procurement portal significantly limited its overall score. Addressing this gap could greatly improve transparency and public trust in procurement processes. With its foundation in other areas, Abia State has the potential to make substantial progress. Focused efforts on digital procurement will be key to climbing higher in future rankings.

Adamawa State

Adamawa State emerged 1st in the Q3 2025 State Fiscal Transparency League Table, showing its strong commitment to openness and accountability in public finance. The state's top position is driven by its complete and timely publication of the Budget Implementation Report, a fully functional e-procurement portal, and a well-maintained state website that hosts comprehensive fiscal documents. These factors show a deliberate effort to strengthen transparency systems and improve public access to financial information. Adamawa's consistent performance demonstrates institutional discipline and political will. The state is encouraged to sustain this momentum, deepen citizen engagement, and continue refining its digital transparency tools to remain a leader in fiscal accountability.

Akwa Ibom State

Akwa Ibom State secured the 12th position in the Q3 2025 State Fiscal Transparency League, signifying steady commitment to fiscal openness. The state's full compliance in budget implementation and a comprehensive fiscal data repository on its website significantly strengthened its standing. While an e-Procurement portal exists, limited public accessibility slightly constrained its overall score. This position shows strong foundations in transparency, particularly in making fiscal information publicly available. Continued efforts to enhance open access to procurement data could further elevate its ranking. Akwa Ibom is encouraged to build on these gains and maintain consistent transparency practices.

Anambra State

Anambra State secured 1st position in the Q3 2025 State Fiscal Transparency League Table, showing commitment to openness and accountability. The state's top ranking was driven by its full compliance in publishing the Budget Implementation Report, a fully functional e-Procurement portal, and a comprehensive fiscal data repository on its website. These elements demonstrate a consistent effort to make public finance information accessible and verifiable for citizens. Anambra's performance shows a well-structured transparency system backed by timely disclosures and digital readiness. The state is encouraged to sustain this momentum and continue refining its systems to remain a benchmark for fiscal transparency nationwide.

Bauchi State

Bauchi State ranked 34th in the Q3 2025 State Fiscal Transparency League Table, highlighting significant challenges in fiscal transparency. While the state has made its fiscal data repository accessible, the absence of budget implementation reporting and a functional e-Procurement portal limited its overall performance. These gaps indicate a need for stronger systems and processes to track and share financial information. Improving reporting and procurement transparency could greatly enhance accountability and public trust. Despite current setbacks, Bauchi State's accessible fiscal data provides a foundation to build upon. With focused action, the state can make meaningful strides in future rankings.

Bayelsa State

Bayelsa State secured the 12th position in the Q3 2025 State Fiscal Transparency League, signifying steady efforts in fiscal openness. The state excelled in budget implementation and maintaining a comprehensive fiscal data repository, ensuring citizens have access to critical financial information. Its e-Procurement portal is operational, though the absence of awarded contract details limited its overall score. This position highlights the state's commitment to transparency while identifying clear areas for improvement. Strengthening the e-Procurement system to include contract awards would further enhance public trust and accountability. Continued focus on these areas positions Bayelsa to climb higher in future rankings.

Benue State

Benue State emerged 1st in the Q3 2025 State Fiscal Transparency League Table, demonstrating exceptional commitment to openness and accountability. The state's top performance was driven by its fully compliant budget implementation reporting, a well-functioning e-procurement system, and a comprehensive state website that hosts all key fiscal documents. These indicators show strong institutional capacity, consistent publication practices, and a deliberate effort to keep citizens informed. Benue's leadership in transparency reflects both political will and administrative diligence. The state is encouraged to maintain this momentum by strengthening real-time updates and deepening citizen engagement around its fiscal disclosures.

Borno State

Borno State ranked 28th in the Q3 2025 State Fiscal Transparency League Table, reflecting a performance shaped by both strengths and challenges. The state showed strong commitment to budget implementation reporting and maintaining a fiscal data repository, ensuring critical financial information is available to the public. However, the e-Procurement portal remains

non-functional, which significantly affected the overall score. Addressing this gap in digital procurement transparency could greatly enhance accountability. Despite this setback, Borno's solid reporting practices provide a strong foundation for improvement. With targeted efforts, the state has the potential to rise in future rankings.

Cross River State

Cross River State secured the 12th position in the Q3 2025 State Fiscal Transparency League Table. The state's strong performance in budget implementation and a comprehensive fiscal data repository on its website strengthened its overall ranking. While the e-Procurement portal is active, the absence of awarded contracts limited its full impact on the score. These achievements reflect a commitment to transparency and accessible fiscal information for citizens. With focused improvements on procurement disclosures, the state has the potential to climb higher in future rankings. Continued dedication to open governance will further strengthen public trust and accountability.

Delta State

Delta State ranked 28th in the Q3 2025 State Fiscal Transparency League Table, highlighting strong performance in some areas but significant gaps in others. The state excelled in budget implementation reporting and maintaining a comprehensive fiscal data repository, ensuring critical financial information is publicly accessible. However, the non-functional e-Procurement portal limited its overall score and ranking. Strengthening this portal would enhance transparency and accountability in public procurement. With a solid foundation in reporting and data accessibility, Delta State has the potential to rise in future rankings. Focused improvements in digital procurement are encouraged to maximize the state's fiscal transparency.

Ebonyi State

Ebonyi State emerged 1st in the Q3 2025 State Fiscal Transparency League Table, showing its strong commitment to open and accountable governance. The state's top position is driven by its excellent performance across key transparency indicators, including the full publication of its Budget Implementation Report, a fully functional e-Procurement portal, and a comprehensive fiscal data repository on its state website. These platforms collectively enhance public access to financial information and demonstrate consistent adherence to disclosure standards. Ebonyi's performance shows a deliberate effort to institutionalize transparency in public finance management. The state is encouraged to sustain this momentum and continue strengthening systems that keep citizens informed and engaged.

Edo State

Edo State secured the 12th position in the Q3 2025 State Fiscal Transparency League Table, demonstrating a strong commitment to budget implementation and making fiscal data accessible to the public. Their full marks in the budget implementation report and fiscal data repository reflect diligent reporting and transparency practices. However, the e-Procurement portal, though active, has not been updated since 2023, which slightly affected the overall ranking. Maintaining and regularly updating this portal would strengthen their transparency framework even further. Edo's performance highlights a solid foundation in fiscal accountability, with room for

improvement in digital procurement visibility. Continued focus on timely updates will ensure the state climbs higher in future rankings.

Ekiti State

Ekiti State secured the 1st position in the Q3 2025 State Fiscal Transparency League Table, reflecting a solid commitment to budget reporting and data accessibility. The state excelled in publishing comprehensive budget implementation reports and maintaining a strong fiscal data repository on its website. However, challenges with the e-Procurement portal, which was often inaccessible, limited the state's overall score. This highlights a need to improve the reliability and functionality of digital procurement systems. Despite this, Ekiti's consistent transparency in other key areas demonstrates strong governance practices. With targeted improvements in its online procurement platform, the state has the potential to rise even higher in future rankings.

Enugu State

Enugu State ranked 28th in the Q3 2025 State Fiscal Transparency League Table, depicting areas of strong performance alongside notable gaps. The state excelled in budget implementation reporting, maintaining a comprehensive fiscal data repository and ensuring key financial information is accessible to the public. However, the e-Procurement portal remained non-functional, limiting transparency in procurement processes and affecting the overall score. Strengthening this digital platform would significantly enhance accountability and public confidence. With a solid foundation in other areas, Enugu State has the potential to improve its standing. Focused efforts on reviewing the e-Procurement system could drive higher rankings in future assessments.

Gombe State

Gombe State secured 1st position in the Q3 2025 State Fiscal Transparency League due to its strong commitment to openness and timely disclosure of financial information. The state's full compliance in publishing its Budget Implementation Report, alongside a fully functional e-procurement portal, reflects a deliberate effort to strengthen accountability in public spending. Gombe's well-maintained state website and comprehensive fiscal data repository also contributed significantly to its overall standing, demonstrating consistency in making financial documents easily accessible to the public. This performance highlights a culture of transparency within the state's governance structure. Gombe is encouraged to maintain this momentum and continue refining the quality, usability, and regularity of its disclosures. Doing so will help sustain its leadership position and further deepen citizens' trust in government processes.

Imo State

Imo State secured the 12th position in the Q3 2025 State Fiscal Transparency League Table, reflecting strong efforts in fiscal openness. The state's consistent publication of its budget implementation reports and a comprehensive fiscal data repository significantly contributed to this standing. However, limitations in the e-Procurement portal, particularly the absence of an awarded contracts page, slightly constrained its overall score. This performance demonstrates a strong commitment to transparency while highlighting areas for improvement. Strengthening the e-Procurement system will further enhance public accountability and trust. Imo State is encouraged to continue building on its achievements to climb higher in future rankings.

Jigawa State

Jigawa State secured 1st position in the Q3 2025 State Fiscal Transparency League Table, evidencing its strong commitment to openness and accountability. The state's top ranking is largely driven by its full compliance with publishing timely and comprehensive budget implementation reports, a fully functional e-procurement portal, and a well-maintained state website that hosts an accessible fiscal data repository. These elements show consistent institutional dedication to making public finance information easy to find and verify. Jigawa's performance demonstrates a mature transparency culture and sets a benchmark for other states. The state is encouraged to sustain this momentum and continue strengthening the systems that support public trust and fiscal accountability.

Kaduna State

Kaduna State emerged 1st in the Q3 2025 State Fiscal Transparency League Table, reflecting its strong commitment to openness and public accountability. The state's top position is driven by its full compliance with timely and comprehensive budget implementation reporting, a fully functional e-procurement platform that supports open contracting, and a well-maintained state website that serves as a reliable fiscal data repository. These elements collectively demonstrate Kaduna's dedication to ensuring that citizens can easily access financial information and track government spending. The state's performance shows consistent institutional strengthening and a clear prioritization of transparency reforms. Kaduna is encouraged to sustain this momentum and continue refining its systems to remain a model for other states.

Kano State

Kano State ranked 35th in the Q3 2025 State Fiscal Transparency League Table, reflecting significant challenges in fiscal transparency. While the state made some progress with its fiscal data repository, issues such as inaccessible budget documents and a non-functional e-Procurement portal limited its overall performance. The absence of budget implementation reporting further contributed to the low ranking. Addressing these gaps will be crucial for enhancing openness and accountability. By improving access to key financial documents and operationalizing its procurement portal, Kano State can build public trust. Focused efforts in these areas could pave the way for a notable improvement in future rankings.

Katsina State

Katsina State secured the 12th position in the Q3 2025 State Fiscal Transparency League, demonstrating strong commitment to budget accountability. The state excelled in budget implementation reporting and maintaining a comprehensive fiscal data repository on its website. However, limited activity on the e-Procurement portal affected its overall score, highlighting an area for improvement. Despite this, the state's transparency efforts are evident and commendable. Strengthening the e-Procurement system would further enhance public access to procurement information. Katsina is encouraged to build on its solid foundation to climb higher in future rankings.

Kebbi State

Kebbi State secured 1st position in the Q3 2025 State Fiscal Transparency League Table, demonstrating exceptional commitment to openness and accountability. The state's top ranking

was driven by its full compliance in publishing timely and detailed budget implementation reports, a fully functional and accessible e-procurement portal, and a comprehensive fiscal data repository on its state website. These elements reflect strong institutional systems, proactive disclosure practices, and a clear dedication to citizen access to financial information. Kebbi's performance shows a maturing culture of transparency that other states can learn from. The state is encouraged to sustain this momentum by continuously improving data quality and deepening public engagement.

Kogi State

Kogi State secured the 12th position in the Q3 2025 State Fiscal Transparency League Table, demonstrating a strong commitment to fiscal openness. The state excelled in budget implementation reporting, showcasing complete and timely disclosures. Its fiscal data repository on the state website was fully updated, ensuring citizens had access to relevant information. While the e-Procurement portal showed progress with updated 2025 information, gaps in project details such as project title, budget amount, contract amount, contractor/supplier, and year limited the score. These efforts reflect a foundation for transparency, with room to enhance procurement disclosures. Continued attention to comprehensive e-Procurement updates could further elevate Kogi's fiscal accountability standing.

Kwara State

Kwara State secured the 12th position in the Q3 2025 State Fiscal Transparency League, reflecting steady progress in fiscal openness. The state performed strongly in budget implementation reporting and maintaining a comprehensive fiscal data repository, demonstrating commitment to accountability. However, limited activity on the e-Procurement portal affected its overall score, as contract awards were not yet reflected. The combination of strong reporting practices and partial digital procurement engagement shaped their ranking. Continued focus on fully operationalizing the e-Procurement system could further enhance transparency. Kwara is encouraged to build on its strengths and close gaps to rise higher in future assessments.

Lagos State

Lagos State secured the 12th position in the Q3 2025 State Fiscal Transparency League, reflecting a strong commitment to budget reporting and fiscal data availability. The state excelled in budget implementation reporting and maintaining a comprehensive fiscal data repository on its website, demonstrating transparency in core financial operations. However, challenges in e-procurement accessibility, including limited scores on the portal and technical errors on the OCDS platform, tempered its overall performance. The presence of a public procurement agency shows institutional readiness to improve procurement transparency. With focused efforts to resolve technical barriers and expand e-procurement disclosure, Lagos has the potential to climb higher in future rankings. Continued dedication to strengthening digital fiscal platforms will improve public accountability and citizen trust.

Nasarawa State

Nasarawa State secured the 12th position in the Q3 2025 State Fiscal Transparency League Table, reflecting efforts in budget transparency. The state excelled in publishing its budget implementation report fully and maintaining a comprehensive fiscal data repository on its website. However, challenges with the e-Procurement portal, which currently returns an error when accessed, affected its overall ranking. Strengthening this digital tool would significantly enhance

the state's fiscal openness and public trust. Despite this setback, Nasarawa's commitment to sharing fiscal information demonstrates a clear dedication to accountability. Continued improvements in digital accessibility could help the state climb higher in future rankings.

Niger State

Niger State ranked 26th in the Q3 2025 State Fiscal Transparency League Table, reflecting a mix of strengths and areas needing improvement. The state demonstrated strong performance in budget implementation reporting, showing commitment to fiscal accountability. However, limited data on the e-Procurement portal, particularly the absence of contracts under public projects, affected its overall position. The fiscal data repository is largely complete, though further compartmentalization of MDAs could enhance accessibility and clarity. By addressing gaps in procurement transparency, Niger State can strengthen public trust in its financial processes. With focused improvements, the state has the potential to rise in future rankings.

Ondo State

Ondo State ranked 28th in the Q3 2025 State Fiscal Transparency League Table, showing a strong performance in budget reporting and maintaining a comprehensive fiscal data repository. These areas highlight the state's dedication to providing accessible financial information to the public. However, the absence of a functional e-Procurement portal limited its overall score and position. Improving this portal would greatly enhance transparency in the state's procurement processes. With its solid foundation in budget reporting and data sharing, Ondo has significant room for growth. Focused attention on digital procurement can help the state rise in future rankings.

Ogun State

Ogun State ranked 26th in the Q3 2025 State Fiscal Transparency League Table, reflecting areas of both progress and opportunity. The state demonstrated strength in maintaining a fiscal data repository, ensuring citizens have access to key financial information. Its performance in budget implementation was solid, though slight delays affected its overall score. Challenges with the e-Procurement portal, including limited accessibility, pulled the ranking down. Updating and improving the portal could significantly strengthen transparency and public confidence. With targeted improvements, Ogun State has the potential to rise in future rankings.

Osun State

Osun State emerged 1st in the Q3 2025 State Fiscal Transparency League, showcasing exceptional commitment to openness and accountability. Their top position was driven by consistent publication of comprehensive budget implementation reports, a fully functional e-Procurement portal, and a well-maintained state website with a complete fiscal data repository. These efforts reflect the state's dedication to enabling citizens, stakeholders, and policymakers access to timely and accurate fiscal information. Strong institutional practices and adherence to transparency standards contributed significantly to their outstanding performance. Osun's achievement sets a benchmark for other states aiming to strengthen fiscal governance. Continued focus on sustaining and enhancing these practices will further solidify their leadership in transparency.

Oyo State

Oyo State secured the 12th position in the Q3 2025 State Fiscal Transparency League Table, reflecting a strong commitment to openness in its budget processes. The state excelled in budget implementation reporting and maintaining a comprehensive fiscal data repository, which represents dedication to making financial information accessible. However, challenges with the e-Procurement portal, particularly restricted access to awarded contracts, limited its overall score. Despite this, the state's consistent efforts in other areas highlight its potential to improve further. Strengthening the functionality of the e-Procurement portal could significantly enhance transparency. With continued focus, Oyo State is well-positioned to climb higher in future rankings.

Plateau State

Plateau State ranked 1st in the Q3 2025 State Fiscal Transparency League, demonstrating a strong commitment to openness and accountability. Their excellent performance was driven by comprehensive budget implementation reporting, a fully functional e-Procurement portal, and an accessible fiscal data repository on the state website. These efforts reflect a robust institutional framework and a proactive approach to public financial management. The state's dedication to transparency not only strengthens citizen trust but also sets a benchmark for others to follow. Sustaining this momentum will ensure continued excellence and further innovation in fiscal governance. Plateau is encouraged to maintain and build upon these standards, inspiring other states to prioritize transparency.

Rivers State

Rivers State ranked 36th in the Q3 2025 State Fiscal Transparency League Table, reflecting significant challenges in fiscal transparency. The state faced setbacks with budget implementation reporting and an inaccessible fiscal data repository, which limited public access to key financial information. While the e-Procurement portal showed some activity, the absence of awarded projects restricted its impact on the overall score. These gaps highlight critical areas for improvement to strengthen accountability and citizen trust. With focused attention on updating the website, reporting budgets, and populating procurement data, Rivers State can make meaningful progress. Prioritizing these areas will be essential for future improvements in transparency rankings.

Sokoto State

Sokoto State ranked 12th in the Q3 2025 State Fiscal Transparency League Table, demonstrating strong performance in key areas of fiscal openness. The state's excellent budget implementation reporting and well-maintained fiscal data repository contributed significantly to its position. However, the lack of project listings on the e-Procurement portal limited its overall score. Despite this gap, Sokoto State has shown clear commitment to transparency and accountability. By updating and populating the e-Procurement portal with project information, the state can further strengthen public trust. Continued focus on these improvements positions Sokoto State for higher rankings in the future.

Taraba State

Taraba State claimed the 12th spot in the Q3 2025 State Fiscal Transparency League Table, reflecting notable performance in fiscal openness. The state demonstrated strong performance through complete budget implementation reporting and a well-maintained fiscal data repository. However, the absence of contracts on the e-Procurement portal limited its overall score, signaling a key area for improvement. This gap presents an opportunity for Taraba to enhance transparency in procurement processes. Strengthening the portal with accessible contract information would improve public confidence and accountability. With these adjustments, Taraba has the potential to achieve even higher rankings in future assessments.

Yobe State

Yobe State claimed the 12th position in the Q3 2025 State Fiscal Transparency League Table, demonstrating commitment to fiscal openness. The state performed exceptionally well in budget implementation reporting and maintaining a comprehensive fiscal data repository, showcasing transparency in public finance. However, limitations in the e-Procurement portal affected its overall ranking, highlighting the need for system updates to improve accessibility. Despite this challenge, Yobe State's efforts in other areas reflect a strong foundation for accountability. Enhancing the functionality of the e-Procurement portal will further strengthen its transparency practices. With continued focus, Yobe State is well-positioned to rise in future rankings.

Zamfara State

Zamfara State held the 28th position in the Q3 2025 State Fiscal Transparency League Table, showing strong efforts in certain aspects of fiscal openness. The state performed well in budget implementation reporting and maintaining a fiscal data repository-making essential financial information accessible to the public. However, the non-functional e-Procurement portal limited its overall score and transparency. Improving access to procurement data would significantly strengthen its standing and public trust. With its solid performance in other areas, Zamfara has a strong foundation to build on. Focused improvements in digital procurement could help the state rise in future rankings.

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

