budgIT

States Fiscal Transparency League

Q4 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 Q4, 2025

In Q4 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: Anambra, Benue, Ebonyi, Ekiti, Gombe, Jigawa, Kaduna, Kebbi, and Osun

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

Bauchi is the average performer for Q4 2025

Poor Performers
State: Rivers and Enugu

Key Issues

Rivers and Enugu States did not publish their Quarterly Budget Implementation Reports as at the time of assessment; Rivers had no awarded projects on its e-Procurement portal and requires an update of its fiscal repository, while Enugu's e-Procurement portal is non-functional and its fiscal repository also needs updating.

Recommendations

- Publish Quarterly Budget Implementation Reports promptly and consistently.
- Restore and maintain functional e-Procurement portals with up-to-date project and contract information.
- Update fiscal data repositories to ensure comprehensive, accurate, and accessible financial information.
- Ensure systems are routinely maintained to strengthen transparency and public accountability.

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 Outdated or Non-Functional E-Procurement Portals: Several states face issues with outdated or malfunctioning e-procurement portals, making it difficult for the public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

1 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.

2 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.

3 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 withExpenditure 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
Q4 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	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	11	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
10	ABIA	16	5	12	33	84.62	85
10	ADAMAWA	16	5	12	33	84.62	85
10	AKWA IBOM	16	5	12	33	84.62	85
10	BAYELSA	16	5	12	33	84.62	85
10	BORNO	16	5	12	33	84.62	85
10	CROSS RIVER	16	5	12	33	84.62	85
10	EDO	16	5	12	33	84.62	85
10	IMO	16	5	12	33	84.62	85
10	KATSINA	16	5	12	33	84.62	85
10	KOGI	16	5	12	33	84.62	85
10	KWARA	16	5	12	33	84.62	85
10	NASARAWA	16	5	12	33	84.62	85
10	OGUN	16	5	12	33	84.62	85
10	OYO	16	5	12	33	84.62	85
10	PLATEAU	16	5	12	33	84.62	85
10	SOKOTO	16	5	12	33	84.62	85
10	YOBE	16	5	12	33	84.62	85
10	ZAMFARA	16	5	12	33	84.62	85
28	DELTA	16	0	12	28	71.79	72
28	KANO	16	0	12	28	71.79	72
28	LAGOS	16	0	12	28	71.79	72
28	NIGER	16	0	12	28	71.79	72
28	ONDO	16	0	12	28	71.79	72
28	TARABA	16	0	12	28	71.79	72
34	BAUCHI	0	5	12	17	43.59	44
35	RIVERS	0	5	8	13	33.33	33
36	ENUGU	0	0	8	8	20.51	21

SCORE ANALYSIS

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

State-by-State Appraisals

This section describes areas where states fell short of the minimum requirements of fiscal transparency during the review period and have made significant progress toward meeting the minimum requirements. The section also includes a brief description of such progress. BudgIT stresses that subnational information is 'as is' available on the various state websites and platforms.

Abia State

Abia State continues to meet important fiscal transparency benchmarks, including the publication of its Quarterly Budget Implementation Reports and the maintenance of a functional fiscal data repository. These disclosures provide citizens with visibility into budget performance and demonstrate that institutional systems for financial reporting are in place and operational. The key gap lies within procurement transparency. At the time of assessment, no projects were listed on the state's e-Procurement portal. Procurement information connects policy intentions to real-world implementation. Publishing project and contract award details would significantly strengthen accountability and complete the transparency cycle.

Adamawa State

Adamawa State ranked 10th, a shift from its 1st-place performance in the 3rd quarter. Having previously demonstrated strong leadership in fiscal transparency, the current ranking suggests the need to sustain and institutionalize earlier gains. While an e-Procurement portal is in place, an update of the platform is recommended to ensure procurement information remains current, accessible, and complete. Adamawa has already shown that high performance is achievable. Restoring regular updates and strengthening the functionality of its procurement portal would not only improve its standing but also reaffirm its commitment to open, accountable, and consistent public finance management.

Akwa Ibom State

Akwa Ibom State maintains formal compliance with fiscal disclosure requirements. Budget performance information is publicly accessible, and the fiscal data repository provides an organised view of financial operations, reflecting a structured approach to public finance transparency. However, a review of the state's Quarterly Budget Implementation Reports over the past four quarters shows that each report has been limited to approximately four pages. While the state meets the technical requirement of publication, the brevity of these reports raises concerns about the depth and comprehensiveness of the information being disclosed. Budget Implementation Reports are expected to provide sufficiently detailed breakdowns of revenue performance, expenditure classification, capital project implementation, and variances to enable meaningful public scrutiny. Reports of this length may limit the level of insight available to citizens and oversight actors. In addition, the state's e-Procurement portal requires registration before public access is granted. While digital procurement infrastructure exists, global open contracting standards emphasise unrestricted access to procurement information. Expanding the level of detail in fiscal reporting and allowing barrier-free access to procurement data would significantly strengthen transparency and reinforce confidence in the state's public financial management processes.

Anambra State

Anambra's top ranking reflects more than compliance. It reflects strong systems. The consistent publication of Quarterly Budget Implementation Reports, the presence of an operational e-Procurement portal, and a centralized fiscal data repository show that transparency is embedded in administrative routines. What stands out is consistency. In many states, documents appear sporadically, but in Anambra, the processes are institutionalized. Moving forward, the state can continue to strengthen impact by ensuring that these disclosures are actively referenced in public conversations around projects and service delivery. Transparency becomes most meaningful when it informs dialogue.

Bauchi State

Bauchi State maintains a fiscal data repository that provides structured access to financial information, reflecting an existing foundation for transparency within its public financial management system. However, the state's Quarterly Budget Implementation Report was not publicly available during the assessment period. The absence of this report limits insight into how budgeted revenues and expenditures are performing in real time, creating a gap in routine fiscal accountability. In addition, the state's e-Procurement portal requires updating to ensure that contracting information is current and reflective of ongoing procurement activities. Strengthening the regular publication of Budget Implementation Reports while ensuring the procurement platform is consistently updated would significantly enhance oversight, improve coherence across transparency pillars, and reinforce confidence in the state's governance framework.

Bayelsa State

Bayelsa State continues to meet fiscal transparency benchmarks. Its budget implementation reports and financial data systems offer visibility into expenditure patterns and fiscal performance. The absence of published contract awards on the e-Procurement portal limits insight into procurement outcomes. Transparency is strongest when citizens can trace funds from appropriation to contract award and implementation. Making award information publicly available would complete this accountability chain.

Benue State

Benue ranking signals intentional coordination. Publishing complete Quarterly Budget Implementation Reports and maintaining both procurement and fiscal data platforms shows that transparency responsibilities are not sitting in one office alone. They are being carried across institutions. This level of compliance reflects administrative discipline that is already in motion. The next chapter is continuity. When reporting becomes routine and predictable year after year, it strengthens reform beyond personalities or political cycles. Benue's performance reinforces the fact that transparency works when systems work.

Borno State

Borno State met the core fiscal transparency requirements during the assessment period, with publicly accessible Budget Implementation Reports and a functional fiscal data repository that enable scrutiny of revenue performance and expenditure execution. These disclosures demonstrate that foundational financial reporting systems are established and operational. The primary transparency gap was observed within the state's e-Procurement portal, which did not display any awarded contracts at the time of review. While a digital procurement platform exists,

the absence of published award data limits visibility into how budgeted funds are translated into contractual commitments and project implementation. Procurement award disclosure is essential for understanding contractor selection processes, contract values, competitive dynamics, and value-for-money considerations, as it strengthens the link between budgeting and execution. We therefore urge the state to ensure that awarded contracts are consistently published and that the e-Procurement portal reflects active and completed projects in a timely and accessible manner, in order to reinforce transparency and strengthen public confidence in its contracting processes.

Cross River State

Cross River State has maintained fiscal disclosure systems that allow for monitoring of revenue and expenditure flows. This demonstrates institutional awareness of transparency obligations. Yet the e-Procurement platform contained no procurement data at the time of review. A digital procurement portal must go beyond structural existence; it must provide substantive information. Populating it with tenders, project listings, and contract awards would significantly enhance accountability.

Delta State

Delta State although ranking 28th continues to meet core fiscal transparency standards, with its Quarterly Budget Implementation Reports and fiscal data repository accessible to the public. These disclosures provide clarity on revenue inflows, expenditure trends, and overall budget performance, demonstrating structured financial reporting practices. However, the state's e-Procurement portal is currently non-functional, limiting visibility into contracting processes and project execution. Restoring and maintaining a fully operational procurement platform would significantly strengthen transparency and reinforce public confidence in the state's financial management.

Ebonyi State

Ebonyi State demonstrates a strong commitment to accountable and open governance. The state's ranking reflects solid performance across critical transparency measures, including timely publication of its Budget Implementation Report, a functional e-Procurement platform, and a comprehensive fiscal data repository on its official website. Together, these tools make financial information more accessible and show consistent compliance with disclosure standards. Ebonyi has shown that transparency can be systematically embedded into public finance management, and the state is encouraged to build on this progress, keeping citizens well-informed and actively engaged.

Edo State

Edo State sustained compliance with fiscal reporting requirements. Budget implementation documentation remains accessible and structured. The procurement portal would benefit from systematic updates to reflect current contracting activities. Transparency systems require consistency to retain credibility. Strengthening update cycles and expanding procurement disclosures would improve coherence across the state's transparency framework.

Ekiti State

Ekiti stands out in 2025 for maintaining the 1st position across Q1, Q2, Q3, and Q4. Sustaining top performance throughout the entire fiscal year reflects structured systems rather than episodic compliance. The consistent publication of Quarterly Budget Implementation Reports, alongside a functional e-Procurement portal and fiscal data repository, shows that transparency processes are embedded within the state's public finance architecture. In a context where reporting performance can fluctuate across quarters, Ekiti's stability demonstrates that when governance systems are prioritized, transparency becomes predictable. That consistency strengthens credibility and reinforces the message that institutional fiscal openness at the subnational level in Nigeria is achievable and sustainable.

Enugu State

Enugu State currently faces significant gaps in fiscal transparency. At the period of review, the state had not published its Quarterly Budget Implementation Report, limiting stakeholders' ability to track revenue performance, expenditure, and the progress of budget execution. This absence constrains public oversight and reduces the effectiveness of existing fiscal accountability mechanisms. The e-Procurement portal is non-functional, and the fiscal data repository platform requires updating to ensure that financial information is complete and accessible. Restoring a functional procurement platform and maintaining an up-to-date fiscal repository alongside timely publication of budget reports would strengthen transparency, enhance institutional accountability, and provide citizens and oversight actors with the information necessary to monitor public resource management effectively.

Gombe State

Gombe's first-place ranking demonstrates that strong fiscal disclosure is not limited by geography or size. The consistent publication of Quarterly Budget Implementation Reports and the maintenance of procurement and fiscal portals point to internal alignment across relevant ministries and agencies. The significance of this achievement lies in repetition. Transparency builds trust when it is repeated consistently over time. Gombe's performance shows that with coordinated systems, openness in public finance is both realistic and attainable.

Imo State

Imo State continues to demonstrate fiscal openness through accessible budget performance documentation and financial data records. To achieve comprehensive transparency, procurement disclosures require enhancement. Updating and expanding the e-Procurement portal to reflect ongoing and completed contracts would significantly strengthen oversight and public confidence.

Jigawa State

Jigawa State demonstrated a structured approach to fiscal openness. Timely Budget Implementation Reports, an operational e-Procurement portal, and a clear fiscal data repository provide citizens with accessible information. Jigawa's achievement reinforces an important message. Transparency in Nigeria is possible when reporting obligations are treated as standard administrative practice rather than external pressure. Sustaining that internal discipline will ensure that these gains remain durable.

Kaduna State

Kaduna's inclusion among states that ranked 1st, reflects a deliberate investment in fiscal transparency which aligns with its reputation for digital governance reforms. The state publishes comprehensive Budget Implementation Reports, maintains a reliable e-Procurement portal, and organizes a fiscal data repository that is easy for the public to navigate. Kaduna's achievement shows that transparency can be made systematic, and continuing to enhance usability and public engagement will maximize the impact of these disclosures.

Kano State

Kano state maintains compliance with key fiscal reporting requirements through publicly available Budget Implementation Reports and an established fiscal data repository. These systems allow stakeholders to monitor fiscal operations and reflect institutional commitment to accountability. The e-Procurement portal, however, is non-functional, restricting access to procurement information. Reactivating and sustaining an operational procurement platform would enhance openness and align contracting transparency with the state's existing fiscal disclosures.

Katsina State

Katsina State meets fiscal reporting benchmarks through accessible documentation of budget implementation reports and fiscal data repository. However, no projects were listed on the e-Procurement portal during assessment. This limits visibility into capital execution and service delivery. Publishing detailed procurement and award information would bridge this gap and substantially elevate the state's transparency standing.

Kebbi State

"Kebbi's top placement reflects measurable institutional progress. Achieving full compliance across fiscal reporting and procurement indicators indicates that transparency standards are being treated seriously within the state's governance framework. The focus now should be institutional durability, ensuring that these disclosures remain consistent, structured, and predictable over time. When transparency systems outlive administrations, they become governance norms.

Kogi State

Kogi State maintains compliance with fiscal transparency standards. Its Quarterly Budget Implementation Reports and fiscal data repository are publicly accessible, offering insights into revenue collection and expenditure performance. These systems show that fiscal reporting routines are functioning and institutional awareness of transparency obligations exists. The e-Procurement portal, however, requires updates to reflect current contracting activities. Without timely procurement information, citizens cannot fully track how funds are being translated into projects. Regularly updating the portal would strengthen procurement transparency and demonstrate the state's commitment to comprehensive accountability.

Kwara State

Kwara State ranked 10th and continues to meet fiscal reporting requirements through accessible

Budget Implementation Reports and an organized fiscal data repository. These platforms provide visibility into budget performance and establish a foundation for transparency. At the time of assessment, no awarded contracts were published on the e-Procurement portal. This limits oversight of how public funds are used in practice. Ensuring that contract awards are made publicly available would complete the transparency cycle and improve citizen trust in state procurement processes.

Lagos State

Lagos State continues to demonstrate relatively mature fiscal reporting practices. Its Quarterly Budget Implementation Reports are publicly accessible, and its fiscal data disclosures provide structured insight into revenue performance, expenditure patterns, and budget execution trends. Given the size and complexity of Lagos' economy, the availability of this information reflects institutional capacity and a level of administrative discipline in financial reporting. However, the non-functional status of the state's e-Procurement portal represents a significant gap within an otherwise established transparency framework. In a state with high procurement volumes and large-scale infrastructure commitments, the absence of accessible contracting data limits the ability of citizens, businesses, and oversight actors to fully interrogate how public resources are translated into projects and services. Restoring and institutionalizing a reliable, regularly updated procurement platform would not only align with Lagos' fiscal reporting strengths but also reinforce its position as a governance leader among subnational entities.

Nasarawa State

Nasarawa State fulfilled core fiscal reporting requirements; Quarterly Budget Implementation Reports and the fiscal data repository which allows the public to monitor revenue and expenditure flows, reflecting sound administrative practices. The state's e-Procurement portal, however, needs updating to reflect current procurement activities. Improving the portal's coverage and timeliness would enhance public oversight and consolidate the state's overall transparency framework.

Niger State

Niger State meets established fiscal transparency benchmarks, with budget implementation information and financial data repositories available for public scrutiny. These disclosures support monitoring and demonstrate administrative effort toward openness. The non-functional status of the e-Procurement portal, however, constrains visibility into procurement processes. Reviving and maintaining the platform would enhance procurement transparency and strengthen the state's overall accountability ecosystem.

Ondo State

Ondo State has sustained compliance with core fiscal transparency standards through the regular publication of its Quarterly Budget Implementation Reports and the maintenance of an accessible fiscal data repository. These disclosures provide stakeholders with visibility into revenue inflows, expenditure performance, and budget execution trends, indicating that internal financial reporting systems are operational and structured. Nonetheless, the non-functional status of the state's e-Procurement portal creates a critical transparency gap. Without accessible procurement and contract data, it becomes difficult to trace how approved budget allocations translate into actual projects and service delivery outcomes. Reinstating and institutionalizing a fully operational, regularly updated procurement platform would significantly strengthen oversight,

close the information loop between budgeting and execution, and reinforce the credibility of the state's public financial management framework.

Ogun State

Ogun State continues to maintain fiscal transparency through accessible budget implementation reports and a functional fiscal data repository. These disclosures allow stakeholders to follow the state's fiscal performance and demonstrate structured reporting systems. The e-Procurement portal however, would benefit from systematic updates to show ongoing and completed contracts. Strengthening procurement disclosures would align contracting transparency with existing fiscal openness and elevate the state's accountability profile.

Osun State

Osun ranking underscores structured fiscal disclosure across key indicators. Publishing Quarterly Budget Implementation Reports and maintaining operational procurement and fiscal repositories reflect coordinated internal processes. Transparency becomes powerful when it is predictable and accessible. Osun's performance shows that when states prioritize systems and accountability structures, they can meet the highest transparency benchmarks. Sustaining this consistency will further entrench public trust.

Oyo State

Oyo State continues to meet fiscal disclosure standards through publicly available budget implementation information and financial data. The e-Procurement portal returned a 403 error during the assessment period, restricting access. Technical reliability is fundamental to digital transparency. Promptly resolving this issue and ensuring stable access would restore procurement visibility and strengthen accountability.

Plateau State

After leading the rankings in the previous quarter, Plateau State recorded a significant shift in performance, placing 10th in the current assessment. The state continues to uphold core fiscal transparency standards, with publicly accessible Quarterly Budget Implementation Reports and a functional fiscal data repository that provide insight into budget performance and financial management practices. These systems reflect sustained institutional capacity and commitment to openness. The state's e-Procurement portal, however, requires updating to ensure that current projects and contract information are accurately reflected. Maintaining consistency across all transparency pillars is essential to sustaining leadership. By promptly strengthening and regularly updating its procurement platform, Plateau State can consolidate its previous gains and reassert its position among the top-performing states in future rankings.

Rivers State

Rivers State faces notable transparency gaps in the current assessment cycle. The state did not publish its Quarterly Budget Implementation Report, limiting visibility into revenue performance and expenditure execution. The e-Procurement portal does not reflect any awarded projects, and the fiscal data repository requires updating to ensure that financial information remains current

and comprehensive. Together, these gaps create breaks in the transparency chain between budgeting, contracting, and financial disclosure. Strengthening the regular publication of budget performance reports, ensuring procurement awards are publicly accessible, and maintaining an up-to-date fiscal repository (despite what is ongoing in the state) would significantly improve oversight and restore confidence in the state's public financial management systems.

Sokoto State

Sokoto State has maintained fiscal reporting compliance, making Quarterly Budget Implementation Reports and financial data publicly available. These systems enable citizens and oversight actors to monitor how public resources are utilized. At the time of assessment, no awarded contracts were visible on the e-Procurement portal and this affected the state's overall score. The state is advised to publish procurement awards and project information to enhance transparency and support stronger public oversight of the state's resources.

Taraba State

Taraba State maintains compliance with fiscal reporting standards, with publicly accessible budget implementation documentation and financial data resources. These disclosures allow for ongoing monitoring of fiscal activities. The e-Procurement portal is presently non-functional, restricting visibility into contracting processes. Reactivating and sustaining a transparent, accessible procurement platform would significantly strengthen public trust and elevate the state's transparency performance.

Yobe State

Yobe State met fiscal transparency benchmarks. Budget Implementation Reports and the fiscal data repository are accessible, allowing for monitoring of financial performance and revenue flows. However, the e-Procurement platform, requires updating to display recent projects and contract awards. Ensuring timely and comprehensive procurement disclosures would strengthen institutional accountability and reinforce public trust.

Zamfara State

Zamfara state's Quarterly Budget Implementation Reports and fiscal data repository provide visibility into how funds are collected and spent, demonstrating structured transparency systems. An update of the e-Procurement platform is recommended to ensure procurement information is current and publicly accessible. Enhancing this pillar would complete the state's transparency framework and reinforce confidence in public resource management. With its solid performance in other areas, Zamfara has a strong foundation to build on.

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

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