

States Fiscal Transparency League

TREND ANALYSIS REPORT

States, Stats &
Accountability
Checks

2023 – 2025

About BudgIT

BudgIT is a civic organization using 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.

Country Director: Vahyala Kwaga

Lead Analysts: Oluwatimilehin Olugbemi, Peace Chris-Ubah, Caroline Anintah (Contributor)

Data Visualisation/Design Concept: Ayotomiwa Aje

Data Source: fiscalleague.budgit.org

Contact: info@budgit.org +234-803-727-6668, +234-908- 333-1633
Address: 16, Harvey Road, Yaba Phase 2, Lagos State, Nigeria.

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Report Insights



Executive Summary

This report presents a trend and analysis of state performance from 2023 to 2025, highlighting patterns of improvement, consistency, and disparity in publishing fiscal documents across the federation. By assessing both yearly trends and performance, the report provides a clearer picture of how fiscal transparency has evolved across states and where disparities remain.

Between 2023 and 2025, state performance showed a clear upward trajectory with notable shifts in consistency and governance outcomes. In 2023, most

states operated at an average level, with only Jigawa, Osun, Adamawa, Gombe, Kebbi, Kogi, Kwara, Ondo, and Oyo demonstrating strong performance, while Benue and Yobe lagged. By 2024, there was marked improvement, with several states transitioning into the high-performing category and no state classified as poor, indicating broad-based progress. This positive trend peaked in 2025, highlighted by Ekiti's exceptional achievement of a perfect score across all four quarters, while Rivers recorded a significant decline, likely associated with its change in administration during the cycle.



Key Takeaway →

Fiscal transparency in Nigeria is improving, but it's not yet consistent. The gap between the best and worst performers remains wide, and the gains are fragile. Some states shine, others still struggle to open their books. Over the three year period, more states consistently published key fiscal documents such as the MTEF, Budget Implementation Report, Citizens Budget, and online fiscal repositories, indicating a growing institutional acceptance of transparency as a governance standard.

The most significant progress occurred in 2024, when no state was classified as a poor performer for the first time in the league's history, while 2025 recorded 31 high performing states. States like Ekiti, Benue, Kaduna, and Yobe demonstrated that strong political will and institutional commitment can rapidly improve transparency outcomes,

regardless of economic strength. River state's sharp decline in 2025 shows how political instability can disrupt governance systems and weaken fiscal disclosure.

The report also reveals that states are more willing to publish less politically sensitive documents like the Approved budget than more accountability driven disclosures such as proposed budget, audit reports, and procurement information suggesting that openness is selective in many cases. Beyond rankings, the report argues that transparency alone is insufficient without active citizens engagement, legislative oversight, and institutional accountability mechanisms. Ultimately, the analysis positions fiscal transparency not merely as a technical exercise, but a foundation for democratic accountability, citizens trust, and inclusive development in Nigeria



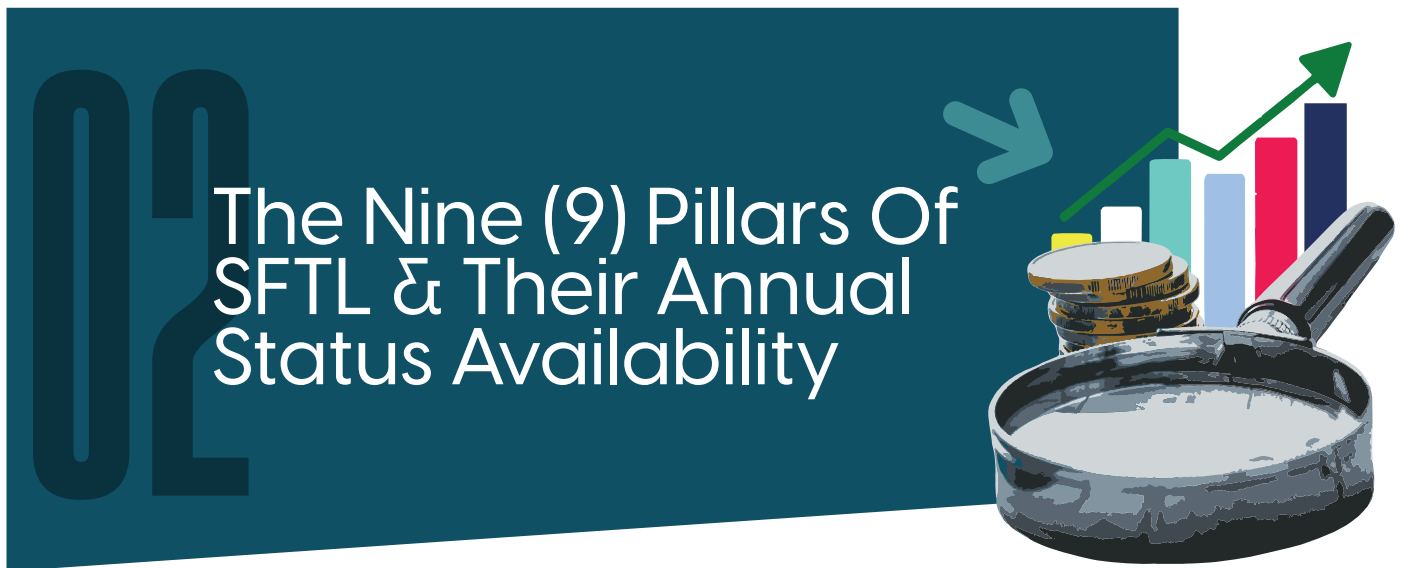
The SFTL evaluates state performance across quarterly periods, providing insight into how consistently states disclose fiscal information. While the rankings provide a snapshot of performance at specific points in time, analyzing trends across multiple years allows for a better understanding of progress, consistency, and gaps in fiscal transparency.

Imagine Nigeria as a large compound with 36 households, each representing a state, where every year the compound's head asks each family to openly show how they earned, spent, and managed their household money, including important records such as budgets and spending reports. Some families are transparent and consistent in sharing their financial details, while others are irregular or completely silent about how they use their resources.

BudgIT, in this setting, acts like the trusted observer in the compound who carefully checks each household's financial openness, compares their level of transparency, and then produces a simple

scorecard known as the States Fiscal Transparency League (SFTL) report, so everyone in the compound can clearly see which households are accountable with their finances and which ones need to improve.

Fiscal transparency is an important measure of accountability, reflecting the extent to which governments make financial information available to the public. The States Fiscal Transparency League (SFTL) serves as a tool for assessing and ranking Nigerian states based on their commitment to publishing key fiscal documents.



MTEF (Medium-Term Expenditure Framework): A 3-year financial plan that outlines government spending priorities, revenue projections, and fiscal strategy to guide annual budgets.

Proposed Budget: The draft budget prepared by the executive and submitted to the legislature for review and approval.

Approved Budget: The final version of the budget passed by the legislature and assented to by the President (i.e., signed into law), authorizing government spending.

Citizens Budget: A simplified, easy-to-understand (in English and in major languages in the state) version of the budget designed to help the public see how the government plans to spend and earn money.

BIR (Budget Implementation Report): A quarterly report showing how much of the approved budget has actually been spent,

how much has been earned and how well projects are being executed.

e-Procurement: A digital system for managing government purchasing processes, improving transparency and reducing corruption in contract awards.

State Website with Fiscal Data Repository: An official online platform where government financial documents (budgets, reports, financial data) are published for public access.

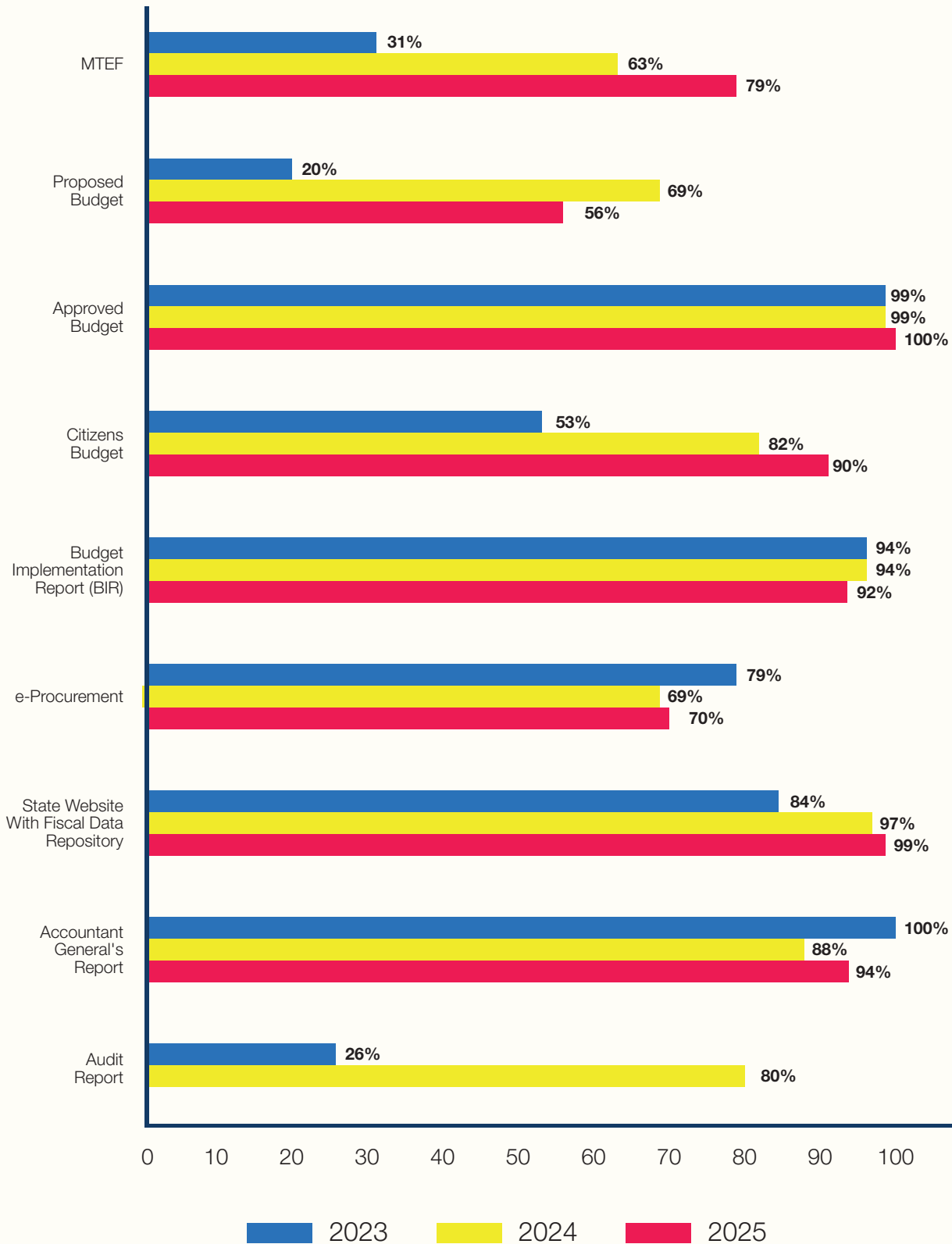
Accountant General's Report: A financial statement detailing government revenues and expenditures over a specific period (usually one fiscal year), prepared by the Accountant General.

Audit Report: An independent review of government finances that assesses whether funds were properly used, rules were properly followed, money was secured at a value and highlights any irregularities.

The Nine (9) Indicators/ Pillars & Their Annual Average Status Availability



Figure 1: Average performance of SFTL Pillars-2023 to 2025





MTEF

The annual availability of the Medium-Term Expenditure Framework (MTEF) has steadily improved over the past three years. In 2023, only 31% of states published the MTEF, indicating relatively low compliance, which significantly increased in 2024 to 63%, reflecting a notable shift toward improved fiscal disclosure. By 2025, availability rose further to 79%, suggesting continued progress and a stronger commitment by states to transparency in medium-term fiscal planning. Overall, the upward trend indicates a gradual strengthening in the publication of the MTEF across states, although full compliance has not yet been achieved.



Proposed Budget

The annual availability of the Proposed Budget indicator shows a fluctuating pattern between 2023 and 2025. In 2023, availability was relatively low at 20%, indicating limited compliance among states in publishing proposed budget documents. This increased significantly to 69% in 2024, reflecting a substantial improvement and suggesting stronger adherence to fiscal transparency practices during that period. However, in 2025, availability declined to 56%, showing a reduction in performance compared to the previous year. This leaves every concerned citizen wondering: Are we denied access to question the budget before it is passed?

Overall, while there was notable progress between 2023 and 2024, the drop in 2025 indicates that improvements in the publication of proposed budgets were not fully sustained, highlighting ongoing inconsistencies in compliance across states.



Approved Budget

The annual status of the Approved Budget indicator shows consistently high levels of availability across the three years. In 2023 and 2024, availability stood at 99%, indicating that nearly all states published their approved budgets. This improved slightly in 2025, reaching 100% availability. Overall, the trend reflects sustained and near-universal compliance, with the Approved Budget remaining one of the most consistently published fiscal documents across states.



Citizens Budget

The annual availability of the Citizens Budget has shown steady improvement over the three years. In 2023, availability stood at 53%, indicating that just over half of the states published Citizens Budgets. This increased significantly to 82% in 2024, reflecting broad uptake of citizen-friendly fiscal documents. By 2025, availability rose further to 90%, suggesting near-universal compliance across states. Overall, the trend highlights consistent, progressive improvements in the publication of Citizens Budgets, suggesting an increased commitment to making fiscal information more accessible to the public. We commend states that have incorporated local languages into their citizens' budgets and encourage others to adopt this approach to promote inclusivity.



Budget Implementation Report (BIR)

The annual availability of the Budget Implementation Report (BIR) remained consistently high across the three years, reflecting sustained compliance by states in publishing this key fiscal document. In 2023 and 2024, availability stood at 94%, indicating strong and stable performance with minimal variation. However, in 2025, there was a slight decline to 92%, suggesting a marginal drop in consistency.

Overall, the trend shows that while the publication of Budget Implementation Reports is largely institutionalized across states, the slight decrease in 2025 highlights the need to sustain and strengthen compliance to maintain consistent transparency standards.



E-Procurement

It is important to note that this assessment is based primarily on the availability of an e-procurement portal or platform, and not necessarily on the completeness of procurement disclosures. As such, the existence of a portal does not automatically indicate full procurement transparency or the publication of detailed contract and procurement information.

The annual availability of the e-Procurement indicator shows a slight decline, followed by a marginal improvement over the three years. In 2023, availability stood at 79%, indicating relatively high compliance among states in providing e-procurement platforms. This figure dropped to 69% in 2024, reflecting reduced availability and suggesting inconsistent maintenance or updating of e-procurement platforms. In 2025, availability increased slightly to 70%, indicating a modest recovery. Overall, the trend indicates fluctuating performance, with e-procurement availability remaining below its 2023 level, suggesting a need for more consistent implementation across states.



State Website With Fiscal Data Repository

The annual status of state websites' availability of fiscal data repositories shows a steady and significant improvement over the past three years. In 2023, 84% of states had functional websites with fiscal data repositories, indicating a relatively strong foundation for digital transparency. This increased to 97% in 2024, reflecting a substantial expansion in the adoption of online fiscal disclosure platforms across states. By 2025, availability rose further to 99%, demonstrating near-universal compliance. This upward trend highlights a consistent strengthening of digital infrastructure for fiscal transparency and suggests that states are increasingly prioritizing accessible and centralized platforms for public financial information. Although there has been a significant increase in states' digital transparency, we recommend that fiscal documents be hosted on a centralized platform.



Accountant General's Report

The annual availability of the Accountant General's Report shows a high level of disclosure across the three years, with some variation. In 2023, the indicator recorded full availability at 100%, reflecting complete compliance across all states. This declined to 84% in 2024, indicating a reduction in the number of states publishing the report. However, in 2025, availability improved to 94%, suggesting a recovery in compliance levels, although it did not return to the peak recorded in 2023. Overall, the trend reflects strong but slightly fluctuating performance in publishing the Accountant General's Report.



Financial Statements With An Audit Certificate

The annual availability of this report indicator improved significantly between 2023 and 2024, only to be discontinued in 2025. In 2023, the availability stood at 26%, indicating low publication levels across states. This increased substantially to 80% in 2024, reflecting a marked improvement in compliance and greater uptake of the financial statements with an audit report disclosure. However, the analysis of this indicator was discontinued in 2025 following a stakeholders' meeting, resulting in no recorded data for that year.



State performance trajectories reveal three distinct patterns across the study period: consistent high performers, improving states, and declining performers.

2023 performance breakdown

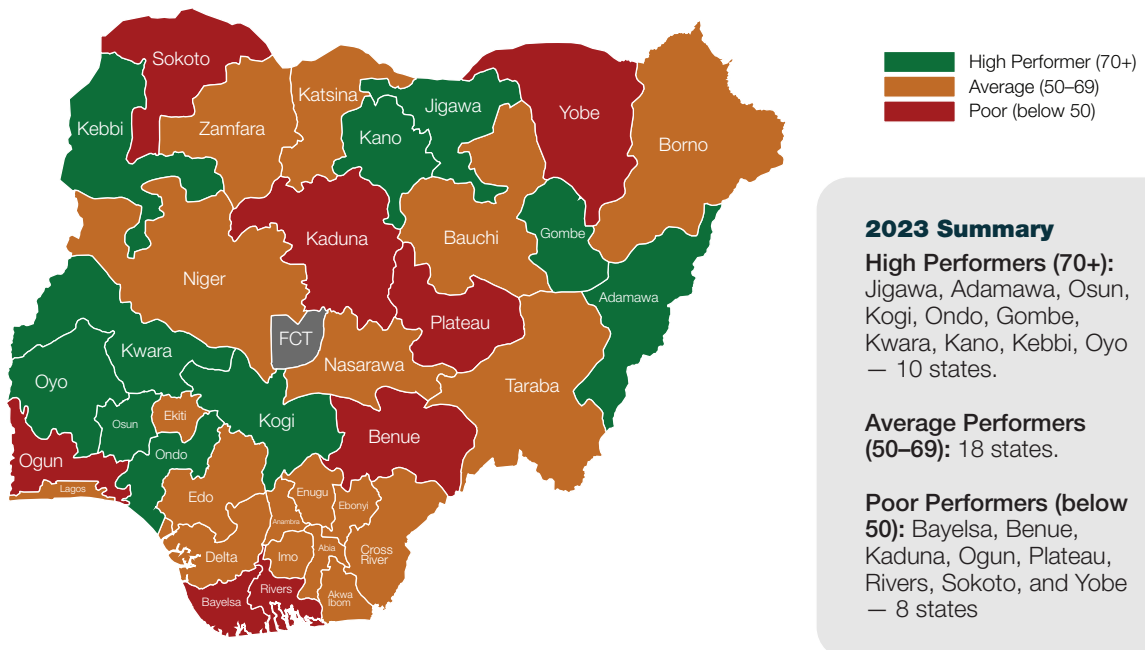
High performers: Adamawa, Gombe, Jigawa, Kano, Kebbi, Kogi, Kwara, Ondo, Osun, and Oyo

Average performers: Abia, Akwa Ibom, Anambra, Bauchi, Borno, Cross River, Delta, Ebonyi, Edo, Ekiti, Enugu, Imo, Katsina, Lagos, Nasarawa, Niger, Taraba, and Zamfara

Poor performers: Bayelsa, Benue, Kaduna, Ogun, Plateau, Rivers, Sokoto, and Yobe

➔ The 2023 rankings show that most states operated within the average performance band, indicating moderate but inconsistent commitment to fiscal to fiscal transparency across the federation.

Figure 2: 2023 State Performance Scorecard



2024 performance breakdown

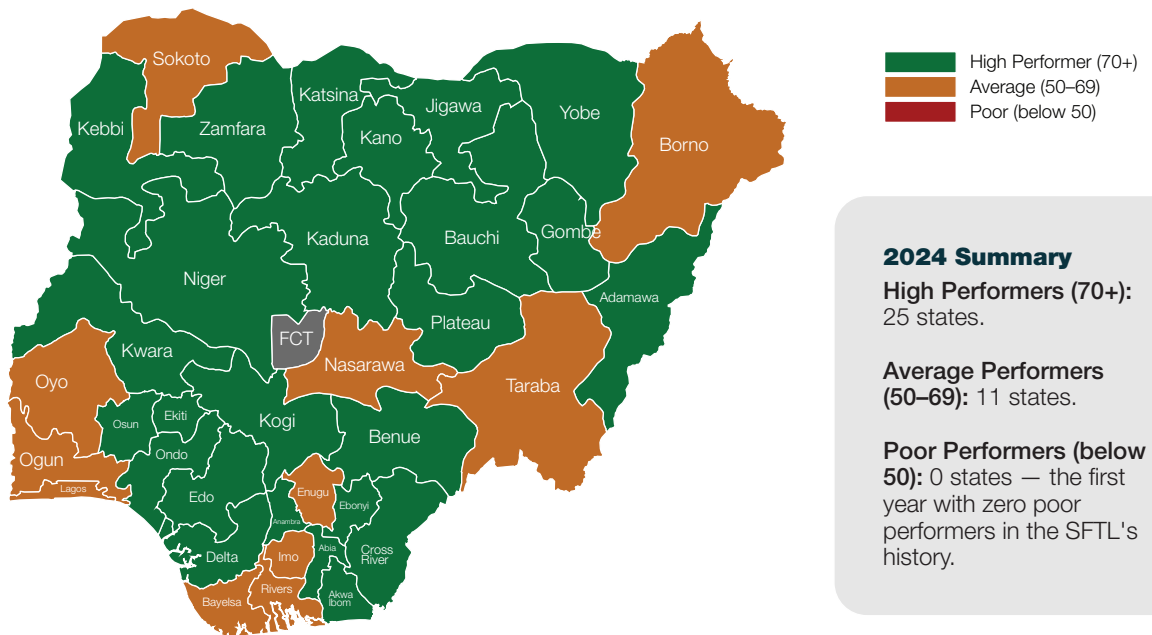
High performers: Abia, Adamawa, Akwa Ibom, Anambra, Bauchi, Benue, Cross River, Delta, Ebonyi, Edo, Ekiti, Gombe, Jigawa, Kaduna, Kano, Katsina, Kebbi, Kogi, Kwara, Niger, Ondo, Osun, Plateau, Yobe, and Zamfara.

Average performers: Bayelsa, Borno, Enugu, Imo, Lagos, Nasarawa, Ogun, Oyo, Rivers, Sokoto, and Taraba.

Poor performers: No poor performers.

➔ **The absence of poor performers in 2024 reflects a broad based improvement in fiscal transparency across states, showing that more states were able to meet minimum disclosure standards . It suggests increased institutional compliance and growing pressure on governments to publish key fiscal documents. However, it does not necessarily mean full accountability maturity, as variation still exists in depth and quality of disclosures.**

Figure 3: 2024 State Performance Scorecard



2025 performance breakdown

High performers: Abia, Adamawa, Akwa Ibom, Anambra, Baylesa, Benue, Borno, Cross River, Delta, Ebonyi, Edo, Ekiti, Gombe, Imo, Jigawa, Kaduna, Katsina, Kebbi, Kogi, Kwara, Nasarawa, Niger, Ogun, Ondo, Osun, Oyo, Plateau, Sokoto, Taraba, Yobe, and Zamfara

Average performers: Bauchi, Enugu, Kano, and Lagos

Poor performers: Rivers

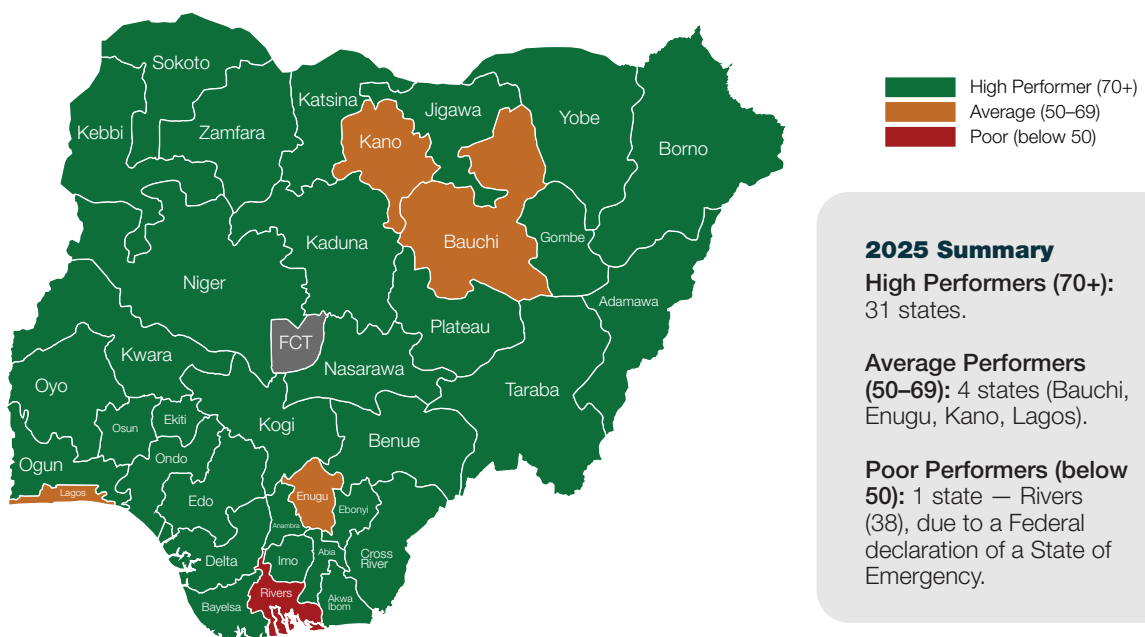
➔ **The 2025 results reflect a strong consolidation of fiscal transparency, with a majority of states classified as high performers and only one state in the poor category. This indicates that transparency practices have become more deeply institutionalized across most states. However, the presence of a few average performers shows that consistency gaps still exist, primarily in sustaining full compliance across all indicators.**

Over the three years tracked (2023–2025), Nigeria's state-level fiscal transparency showed a clear upward trajectory, with the most significant collective leap occurring in 2024 (as shown in Figure 3, above), when no state was classified as a poor performer: a sign that accountability pressure was being felt and acted upon across the federation. Ekiti's rise from a 67 score in 2023 (as shown in Figure 2, above) to a perfect 100 in 2025 (as shown in Figure 4, below) stands as the defining story of this period. This demonstrates a sustained institutional commitment, not luck, and we believe this commitment drives transparency. Benue's recovery from 33 to 77 proved that change is possible with political will. Yet the data also exposes a troubling pattern: states like Lagos, which commands the largest economy in Sub-Saharan Africa, consistently score

average, suggesting that wealth alone does not produce accountability and that, without transparency, citizens of even the richest state cannot meaningfully scrutinize how public resources are allocated or spent. The sharpest warning sign is Rivers State's collapse from 65 to 38 in 2025 (figure 4); a direct consequence of political instability that disrupted basic governance functions, such as budget publication. This is a reminder that fiscal transparency is not just a bureaucratic metric but a barometer of state functionality and the willingness of leaders to be open and invite scrutiny.

However, where it deteriorates, so does the public's ability to hold the government to account, undermining investor confidence, development planning, and ultimately, economic outcomes for ordinary citizens.

Figure 4: 2025 State Performance Scorecard



Overall States Performance (2023 - 2025)



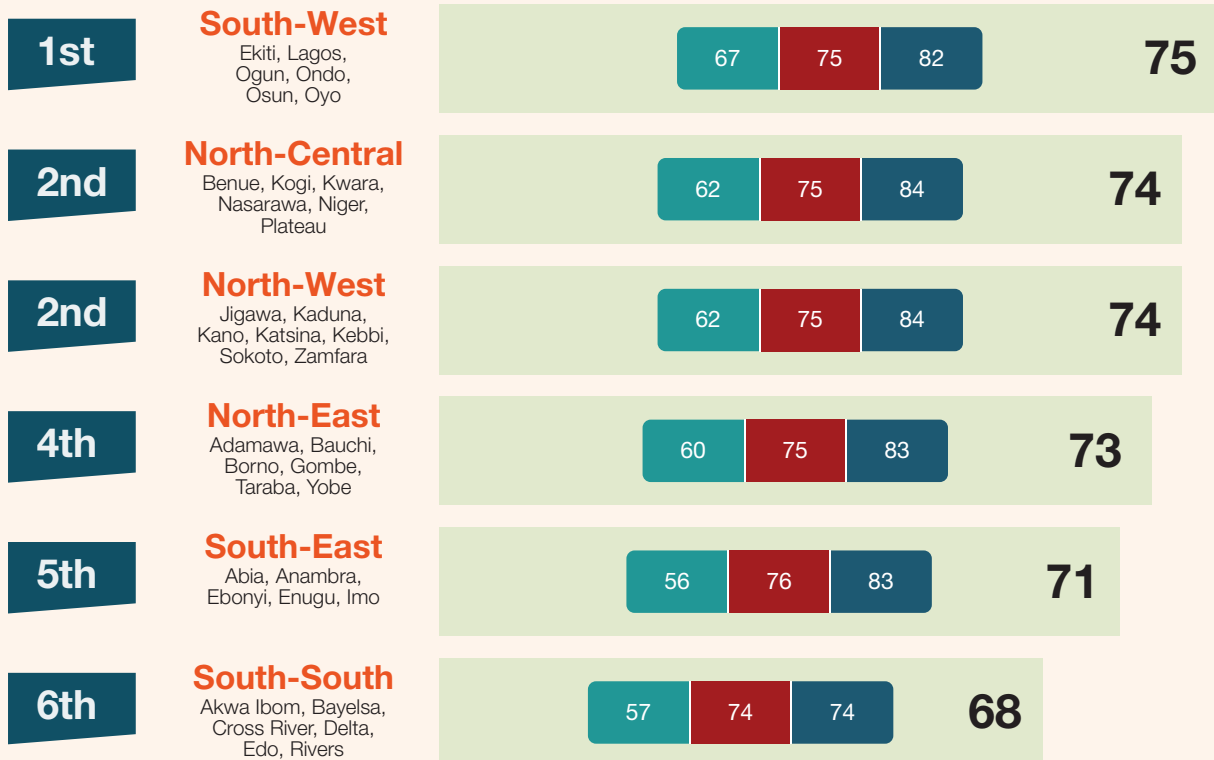
Ranking	State	2023 Average	2024 Average	2025 Average	Overall	Average Score
1	Jigawa	89	90	95	274	91
2	Ekiti	67	94	100	261	87
3	Adamawa	80	86	92	258	86
3	Osun	80	82	97	259	86
5	Kogi	75	86	87	248	83
6	Ebonyi	56	91	98	245	82
7	Kebbi	71	72	96	239	80
8	Gombe	73	70	94	237	79
8	Kwara	77	73	86	236	79
10	Anambra	55	87	93	235	78
10	Kaduna	49	86	99	234	78
10	Ondo	75	83	76	234	78
13	Edo	57	92	82	231	77
14	Cross River	69	71	89	229	76
15	Benue	52	77	93	222	74
16	Akwa Ibom	64	76	79	219	73
16	Delta	62	84	73	219	73
18	Katsina	62	71	82	215	72
18	Niger	59	79	77	215	72
20	Abia	52	82	79	213	71
20	Oyo	72	67	74	213	71
22	Borno	65	63	82	210	70
23	Kano	70	77	59	206	69
24	Bauchi	55	86	61	202	67
24	Nasarawa	63	60	79	202	67
24	Plateau	48	72	81	201	67
24	Taraba	51	66	84	201	67
24	Yobe	35	79	87	201	67
29	Imo	63	54	82	199	66
30	Zamfara	51	72	72	195	65
31	Ogun	46	62	84	192	64
32	Lagos	63	60	60	183	61
32	Sokoto	41	56	86	183	61
34	Bayelsa	42	54	84	180	60
35	Enugu	53	64	61	178	59
36	Rivers	49	65	38	152	51

71-100 41-70



Geographical Zone Analysis

To examine geographic disparities in fiscal transparency, states were grouped by Nigeria’s six geopolitical zones. This allows for the identification of regional patterns, peer effects, and structural differences in transparency performance.



2023 2024 2025

The South West region ranked 1st in the regional analysis, with Ekiti as the region's frontrunner, followed by Osun, Ondo, Oyo, Ogun, and Lagos.

The analysis showed a tie for 2nd place between the North Central and North West regions. In North Central, Kogi was the top performer, followed by Kwara, Benue, Niger, Nasarawa, and Plateau. Jigawa led the North West region, followed by Kebbi, Kaduna, Katsina, Kano, Zamfara, and Sokoto.

The North East ranked 4th. Adamawa led in this region, followed by Gombe, Borno, Bauchi, Taraba, and Yobe.

The South East region ranked 5th in the regional analysis. Ebonyi state was a top performer in the region. Anambra, Abia, Imo, and Enugu followed.

South South ranked in 6th position. Edo led the region, followed by Cross River, Akwa Ibom, Delta, Bayelsa, and Rivers.



To sustain and deepen the progress recorded in the States Fiscal Transparency League (SFTL), state governments should move beyond one off compliance and institutionalise fiscal transparency as a permanent governance culture. States should establish dedicated fiscal transparency and public accountability units within Ministries of Finance or Budget offices, with clear mandates to ensure the timely publication of all SFTL indicators regardless of political transitions or administrative changes. This would reduce the disruption often caused by changes in government, as seen in states where transparency performance sharply declines during political instability.



There is also a need for stronger peer learning mechanisms among states. High performing states such as Ekiti, Jigawa, Kaduna, and Benue, should serve as practical case studies for other states through inter state learning forums, technical exchanges, and policy workshops coordinated by organisations. Understanding the governance reforms, administrative structures, and political decisions behind their success can help underperforming states replicate effective transparency systems.



States should prioritize the publication of proposed budget and procurement information, not just approved budgets and post expenditure reports. Publishing proposed budgets early (not later than 30 days after the start of the last quarter of the year) would allow citizens, civil society organisations, journalists, and community groups to participate meaningfully in the budgeting process before spending decisions are finalised. Similarly, strengthening e-procurement systems would improve public oversight of contract awards, reduce corruption risks. And enhance trust in public spending processes.



This report also highlights the need to improve the accessibility and usability of fiscal information. While many states now maintain fiscal data repositories, documents are often difficult to locate, poorly archived, or presented in technical formats inaccessible to ordinary citizens. States should therefore adopt centralized and user-friendly digital portals where fiscal documents are consistently uploaded, searchable, downloadable, and available in simplified formats. Expanding citizens budgets into local language and visual formats such as infographics would further strengthen inclusivity and public understanding.



Civil society organizations, journalists, academia, and citizens themselves must also play a more active role in transforming transparency into accountability.

Fiscal data should not merely be published and ignored; it should be analysed, questioned, and used to track government promises, procurement decisions, and project implementation. Citizens should be encouraged to organise through community associations, advocacy groups, and media platforms to collectively demand explanations and engage public officials on governance issues. Legislative institutions must equally strengthen oversight functions by holding regular public hearings, reviewing implementation reports, and ensuring that executive actions are subject to scrutiny.



Finally, development partners and accountability based institutions should support states with technical assistance, digital infrastructure, and capacity building programmes aimed at improving fiscal disclosures systems.

Transparency reforms are more sustainable when supported by strong institutions, reliable digital systems, civic participation, and continuous monitoring. Ultimately, fiscal transparency should not be treated as a ranking exercise alone, but as a foundational tool for strengthening democratic governance, rebuilding public trust, improving service delivery, and promoting inclusive development across Nigeria.



Fiscal transparency is not in itself a guarantee of development; rather, it is the critical first step toward building accountable governance, improving public trust, and enabling effective resource allocation. Fiscal transparency and accountability are closely related but not the same; treating them as interchangeable weakens reform efforts. Transparency is about disclosure: the extent to which governments publish timely, accurate, and accessible information on budgets, procurement, and public spending. Accountability, by contrast, is about answerability and consequences: whether public officials are required to justify their decisions, and whether there are mechanisms to reward compliance or sanction misconduct.

However, transparency becomes most meaningful when it serves as a foundation for accountability. By making fiscal information publicly available, transparency enables citizens, civil society organisations, and the media to question decisions, track public spending, and demand explanations from government actors. In this way, transparency acts as a foothold, equipping citizens with the information required to move from awareness to action. Without access to credible data, accountability efforts are weakened; with it, citizens are

better positioned to engage, advocate, and hold governments to account.

When transparency is paired with strong institutions, active citizen engagement, and responsive policy implementation, it creates the conditions for meaningful and inclusive development. Our work goes beyond assessing whether states disclose information to examining how such disclosure can enable accountability in practice. By tracking transparency trends over time and interrogating the quality and usability of published data, we aim to support more targeted advocacy that links openness to tangible governance outcomes.

This means that citizens will have to utilise data and information to ask questions of leadership. But before asking questions, citizens will have to learn to come together to harness the power of the group: they will have to learn to mobilise. From organising through community development associations to organising around thematic/sectoral groupings, or even volunteering in existing Civil Society organisations, citizens must see the power of working together. Where they do so, they highlight the power of their numbers to create a formidable entity. Cohering in a group is a critical step, but not the only

necessary one; citizens must also be able to identify clear issues and goals that they can articulate into policy positions. This clarity helps ensure their communication is understandable and comprehensible to government actors. It also ensures that citizens' 'asks' are unambiguous and would be difficult to misinterpret.

Identification of accountability actors is the next step. Citizens have the responsibility of identifying who is responsible and accountable to them, depending on which governance issue is in focus. Citizens have the duty to understand the role of the legislature in law-making, approving executive spending and serving as a check and balance to the executive. While parliaments in Nigeria are generally weak and subject to executive control,¹ recent amendments to the constitution have provided the foundation for legislative financial autonomy.² This financial autonomy is a step towards ensuring the legislature's independence, at least in theory. As such, citizens will have to engage with a fledgling legislature seeking to find its independence, in a way that reminds the legislature of its inherent purpose to serve as a check and balance to the executive.

This can be through letters, virtual town hall meetings, legal suits compelling the parliament to investigate executive

actions,³ attendance of legislative oversight committee hearings, etc. The executive must also be approached, via letters, attendance at Q&A sessions, routine meetings with Commissioners and the heads of state agencies on policy issues, filing of legal suits via mandamus (especially for public corporations), etc.⁴ Unfortunately, there are limited platforms where citizen action can be made to compel the executive to explain the reason for a decision and perform an action they are meant to. As such, Nigerian citizens will need to think about how to move beyond simply voting (which occurs infrequently) to solutions that create more regular 'check-ins' between citizens and the executive.

To reiterate, the work of social and political development is not done. It may, in fact, never be fully done, because neither transparency nor accountability is a destination; they are a practice. Governments must consistently publish credible and comprehensive data; citizens and civil society must actively engage with that data; and institutions must respond decisively. Only when these elements come together does transparency fulfil its purpose, serving as a launching pad for accountability, and ultimately, as the foundation for public trust and inclusive development.

1. See Ukachukwu, C., and Vande, P. (2025). The Effect of Legislative Autonomy on the Performance of Nigeria's 9th Senate. *AKSU Journal of Management Sciences*, 10, 213-227. 10.61090/aksujomas.10318. Available at: https://www.researchgate.net/publication/396284544_The_Effect_of_Legislative_Autonomy_on_the_Performance_of_Nigeria's_9th_Senate

2. See Policy and Legal Advocacy Centre (PLAC). (March, 2023). Constitution Amendment Clarifies Financial Independence of the State Legislature & Judiciary. Fact Sheet. Available at: <https://placng.org/wp-content/uploads/2023/04/Factsheet-on-Independence-of-Judiciary-Legislature.pdf>

3. See Olaniwun Ajayi, LP. (January, 2026). The Powers & Limitations of the National Assembly in Relation to Corporate Investigations. *Olaniwun Ajayi Legal Practitioners*. Available at: <https://www.olaniwunajayi.net/wp-content/uploads/2026/01/The-Powers-and-Limitations-of-the-National-Assembly-in-Relation-to-Corporate-Investigations-Final-Version.pdf>

4. See Nwakoby, I.P., Nwakoby, C.S., and Emeka, N.E. (2024). Exposition On Declaration of Rights, Mandamus, Prohibition, Injunction, Certiorari & Habeas Corpus, at p. 34-36. *Chukwuemeka Odumegwu Ojukwu University Law Journal*, Volume 9 Number 1. Available at: <https://journals.ezenwachaetorc.org/index.php/coou/article/download/3134/3277>

