



States Fiscal Transparency League

Q1 2026



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.

Country Director: Vahyala Kwaga

OGIP Team: Caroline Anintah, Oluwatimilehin Olugbemi, Peace Chris-Ubah

Creative Development: Ayotomiwa Aje

Contact: info@budgit.org +234-803-727-6668, +234-908- 333-1633

Address: 16, Harvey Road, Yaba Phase 2, Lagos State, Nigeria.

© 2026 Disclaimer: This document has been produced by BudgIT to provide information on budgets and public data issues. BudgIT hereby certifies that all the views expressed in this document accurately reflect our analytical views that we believe are reliable and fact-based. Whilst reasonable care has been taken in preparing this document, no responsibility or liability is accepted for errors or any views expressed herein by BudgIT for actions taken due to information provided in this Report.

Report Insights

Only 2 of Nigeria's 36 states (5.6%) recorded a perfect score in Q1 2025.

One year later, that figure had risen to 9 states (25%), a more than fourfold increase.

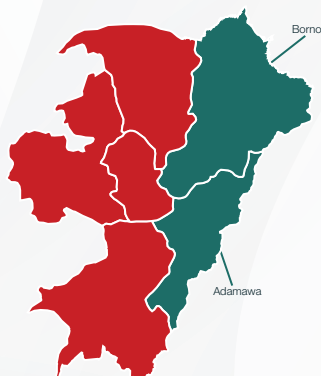


Of these, 6 states had also recorded perfect scores in Q4 2025, indicating that the improvement is becoming more consistent rather than episodic.



The North East had the fewest states publishing proposed budgets, with only Adamawa and Borno.

This regional disparity suggests that access to proposed budget information remains uneven across Nigeria, potentially limiting opportunities for public participation before budgets are approved.



The North West and South South regions accounted for ten (5 each) of the 23 states that published their 2026 proposed budgets, jointly representing 43.5% of all states with publicly available proposals.



This suggests that budget transparency was strongest in these two geopolitical zones during the proposal stage.

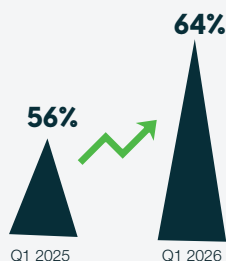


Rivers remains the only state with a persistent disclosure gap.

It failed to publish its Budget Implementation Report (BIR) in every quarter of 2025 and again in Q1 2026, making it the only state with a continuous record of non-disclosure over the five reporting periods.



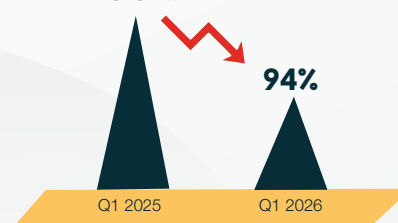
Report Insights



In Q1 2026, 23 states (64%) published their proposed budgets, representing an increase from 20 states (56%) in Q1 2025.

This reflects a 15% year-on-year increase in the number of states publishing their proposed budgets.

100%



After achieving 100% of approved budgets in Q1 2025, nationwide availability declined to 94.4% (34 of 36 states) in Q1 2026

5.6
percentage points

Oyo and Rivers were the only exceptions, reducing nationwide availability by 5.6 percentage points.



Nearly seven in every ten Nigerian states are yet to fully operationalise e-Procurement.

Only **11 states (30.6%)** have active portals with updated procurement information, while **20 states (55.6%)** have portals without procurement data.

11
states

The remaining **5 states (13.9%)** have neither an e-Procurement portal nor procurement information available, underscoring that procurement transparency remains more aspirational than institutionalised in most states.

5
states

Executive Summary

Fiscal Transparency Overview for Nigerian States in Q1, 2026

In Q1 2026, fiscal transparency among Nigerian states showed significant variability, 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, Jigawa, Kaduna, Ogun, and Ondo

These states have demonstrated strong fiscal transparency, excelling in key indicators like the Proposed Budget, Approved Budget, 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

States: Nasarawa, Kano, Delta, and Taraba are the average performers for Q1 2026

Poor Performers

States: Oyo and Rivers

Key Issues

Oyo and Rivers States did not publish their proposed and approved budgets. While Oyo published its Quarterly Budget Implementation Reports at the time of assessment, Rivers'

Budget Implementation Report was unavailable. Oyo and Rivers had no functional e-procurement portal. Oyo and Rivers States need an update to their fiscal repository.

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, BudgetIT'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:



Proposed Budget

This is the proposed capital and operating budget for the state, submitted to the State House of Assembly for approval.

State governments are expected to publish this on their various websites by the end of the fiscal year, to enable citizens' accessibility.

2

Approved Budget

The approved budget runs from January-December which is a financial calendar year. Good practice can have the Approved budget published in machine-readable format for ease of analysis.

This should be published on the state's website in the first month of the fiscal year (i.e., January).

3

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.

4

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.

5

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 Proposed Budget	December - 4 January - 3 February - 2 March - 1 April - 0	(on the website) - 2 Available but not on the website - 1 Not Available - 0	Budget Summary - 1 Expenditure by MDA - 1 Total Revenue (including Capital Receipts) by Administrative Classification - 1 Capital Expenditure by Project - 2 Capital Expenditure by Programme - 1	13
2 Approved Budget	January - 6 February - 4 March - 3 April - 2 May - 1	Available (on state website and affiliated ones) - 5 Available (on independent websites) - 3 Not Available - 0	Budget Summary - 2 Expenditure by MDA - 1 Total Revenue (including Capital Receipts) by Administrative Classification - 1 Total Expenditure by Administrative Classification - 1 Total Expenditure by Functional Classification - 1 Capital Expenditure by Project - 3 Capital Expenditure by Programme - 1	21

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
3 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
4 e-Procurement Portal		Accessibility, Navigation, 3	Due Processes -1 Procurement Laws -1 Beneficial Ownership - 3 Contracting entities (company name) -3 8	11
5 States' Functional Website /Fiscal Repository		Compartmentability of the Document -3, Fiscal Documents -3, User Experience -3, Navigation -3 12		12
				73

STATES FISCAL TRANSPARENCY LEAGUE TABLE

Q1 2026 SCORES

RANK	NAME OF STATE	PROPOSED BUDGET (13)	APPROVED BUDGET (21)	QUARTERLY BIR (16)	E-PROCUREMENT PORTAL (11)	STATE WEBSITE WITH FISCAL DATA REPOSITORY(12)	SCORE/73	SCORE/100%
1	ADAMAWA	13	21	16	11	12	73	100
1	ANAMBRA	13	21	16	11	12	73	100
1	BENUE	13	21	16	11	12	73	100
1	EBONYI	13	21	16	11	12	73	100
1	EKITI	13	21	16	11	12	73	100
1	JIGAWA	13	21	16	11	12	73	100
1	KADUNA	13	21	16	11	12	73	100
1	OGUN	13	21	16	11	12	73	100
1	ONDO	13	21	16	11	12	73	100
10	EDO	12	21	16	10	12	71	97
11	ABIA	13	21	16	5	12	67	92
11	BAYELSA	13	21	16	5	12	67	92
11	CROSS RIVER	13	21	16	5	12	67	92
11	KEBBI	13	21	16	5	12	67	92
11	KOGI	13	21	16	5	12	67	92
11	KWARA	13	21	16	5	12	67	92
11	SOKOTO	13	21	16	5	12	67	92
11	ZAMFARA	13	21	16	5	12	67	92
19	BORNO	12	21	16	5	12	66	90
20	AKWA IBOM	13	19	16	5	12	65	89
21	NIGER	13	21	16	0	12	62	85
22	OSUN	13	21	0	11	12	57	78
23	BAUCHI	0	21	16	5	12	54	74
23	GOMBE	0	21	16	5	12	54	74
23	IMO	0	21	16	5	12	54	74
23	KATSINA	0	21	16	5	12	54	74
23	LAGOS	0	21	16	5	12	54	74
23	PLATEAU	0	21	16	5	12	54	74
23	YOBE	0	21	16	5	12	54	74
30	ENUGU	0	21	16	5	10	52	71
30	NASARAWA	0	21	16	5	10	52	71
32	KANO	0	21	16	0	12	49	67
33	DELTA	13	21	0	0	12	46	63
34	TARABA	0	21	16	5	0	42	58
35	OYO	0	0	16	0	10	26	36
36	RIVERS	0	0	0	0	0	0	0

SCORE ANALYSIS

DESCRIPTION
SCORE
COLOUR

PROGRESSIVE
71 - 100


AVERAGE
41 - 70


POOR
0 - 40


State-by-State Appraisals

This section describes areas where states fell short of the minimum requirements of fiscal transparency during the review period 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 11th in the Q1 2026 State Fiscal Transparency League Table, demonstrating strong performance across key fiscal transparency indicators. The state sustained timely disclosure of its budget documents and maintained an accessible fiscal data repository on its official website, reflecting a commitment to public access to financial information. Its overall performance was, however, constrained by limited progress on e-procurement, as the procurement portal did not publish awarded contracts for 2026 during the assessment period. Addressing this gap would significantly strengthen transparency in public procurement and improve accountability. Abia is encouraged to ensure timely publication of procurement information to complement its strong budget disclosure practices and enhance its standing in subsequent rankings.

Adamawa State

Adamawa State secured the top position in the Q1 2026 State Fiscal Transparency League Table through consistent compliance with key fiscal transparency indicators. The state demonstrated strong commitment by ensuring timely publication of budget documents, maintaining a functional e-procurement platform, and providing a dedicated fiscal data repository on its official website. These efforts reflect a deliberate approach to promoting openness, accountability, and public access to government financial information. Sustaining these practices will reinforce public trust and position the state as a leading example of transparent fiscal governance. Adamawa is encouraged to maintain this momentum while further improving the accessibility and usability of its fiscal information.

Akwa Ibom State

Akwa Ibom State ranked 20th in the Q1 2026 State Fiscal Transparency League (SFTL), reflecting a fair level of commitment to fiscal openness. The state maintained strong performance through the timely publication of its proposed budget, budget implementation reports, and a well-maintained fiscal data repository on its official website. 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. Its overall ranking was, however, affected by gaps in the approved budget disclosures, particularly the absence of some key expenditure and capital receipt classifications. In addition, restricted public access to the e-procurement portal limited transparency in public procurement processes. Addressing these disclosure gaps and making the procurement portal openly accessible would significantly strengthen the state's transparency performance. Akwa Ibom is encouraged to sustain its

positive practices while improving the completeness and accessibility of its fiscal information to achieve a higher ranking in subsequent assessments.

Anambra State

Anambra State emerged as one of the highest-performing states in the Q1 2026 assessment due to its comprehensive disclosure of fiscal information and adherence to transparency standards. The availability of key budget documents, an operational e-procurement portal, and a well-maintained fiscal data repository significantly contributed to its leading position. This performance demonstrates the state's commitment to institutionalising transparency and strengthening accountability in public financial management. Continued consistency in these practices will help sustain and deepen citizen engagement. The state is encouraged to build on this achievement by continuously enhancing the quality and accessibility of published fiscal data.

Bauchi State

Bauchi State ranked 23rd in the Q1 2026 State Fiscal Transparency League Table, reflecting a moderate level of fiscal transparency. The state's performance was strengthened by publishing its approved budget, budget implementation report, and maintaining a functional fiscal data repository. However, its ranking was affected by the non-publication of the proposed budget and the absence of 2026 awarded contracts on its e-procurement portal. Improving procurement disclosures and ensuring timely publication of all key budget documents would significantly enhance its transparency performance. Sustaining existing disclosure practices while addressing these gaps will position the state for a stronger ranking in subsequent assessments.

Bayelsa State

Bayelsa State secured 11th position in the Q1 2026 State Fiscal Transparency League Table, reflecting consistent compliance with most fiscal transparency requirements. The state's performance was supported by the publication of essential budget documents, regular budget implementation reporting, and the availability of a dedicated fiscal data repository on its website. Its ranking was affected by incomplete disclosure on the e-procurement portal, where awarded contracts for 2026 were not available during the review period. Improving procurement transparency through timely publication of contract awards would strengthen public confidence and reinforce the state's accountability efforts. Bayelsa is encouraged to sustain its strong disclosure practices while closing this important transparency gap.

Benue State

Benue State attained the top rank in the Q1 2026 league table by meeting all assessed fiscal transparency requirements. Its commitment to publishing essential budget documents, operating an accessible e-procurement platform, and maintaining a comprehensive fiscal data repository contributed to this strong performance. The state's efforts reflect an encouraging commitment to openness and responsible public financial management. Maintaining these standards will further strengthen accountability and public confidence in government processes. Benue should continue to prioritise timely disclosures while exploring innovations that make fiscal information more citizen-friendly.

Borno State

Borno State ranked 19th in the Q1 2026 State Fiscal Transparency League Table, demonstrating

a solid commitment to fiscal transparency through the publication of key budget and accountability documents. The state performed strongly by making its approved budget, budget implementation reports, and fiscal information repository consistently available to the public. Its overall performance was, however, affected by a delay in publishing the proposed budget and the absence of 2026 awarded contract information on the e-procurement portal, which limited procurement transparency. Strengthening the timeliness of budget disclosures and ensuring that awarded contracts are promptly uploaded to the procurement portal would significantly improve the state's standing. Borno has established a good foundation for transparent public financial management, and sustained improvements in procurement disclosure will further enhance public trust and accountability.

Cross River State

Cross River State placed 11th in the Q1 2026 State Fiscal Transparency League Table, reflecting commendable performance in fiscal openness. The state demonstrated consistency by publishing key budget documents, providing budget implementation reports, and maintaining a functional fiscal data repository for public access. Its overall position was influenced by the absence of published 2026 awarded contracts on the e-procurement portal, limiting transparency in public procurement. Strengthening procurement disclosures would further improve accountability and enhance the state's overall transparency performance. Cross River is encouraged to build on its existing achievements by ensuring comprehensive and timely publication of procurement information.

Delta State

Delta State ranked 33rd in the Q1 2026 State Fiscal Transparency League Table. Its position was supported by the publication of both the proposed and approved budgets, alongside the availability of a fiscal data repository. However, the absence of a budget implementation report and an e-procurement portal weakened its overall performance. Publishing regular implementation reports and establishing an accessible e-procurement platform would significantly strengthen fiscal openness. Maintaining current disclosure efforts while improving these key areas will help Delta achieve a higher ranking.

Ebonyi State

Ebonyi State ranked among the highest-performing states in the Q1 2026 assessment through its consistent compliance with fiscal transparency benchmarks. The state's strong performance was driven by the timely publication of budget information, the availability of a functional e-procurement system, and a dedicated platform for fiscal data disclosure. These measures demonstrate a firm commitment to transparency and accountable governance. Sustaining this level of performance will help consolidate public trust and improve the state's governance profile. Ebonyi is encouraged to maintain these standards and continue strengthening public access to fiscal information.

Edo State

Edo State ranked 10th in the Q1 2026 State Fiscal Transparency League (SFTL), reflecting a strong commitment to fiscal openness across most assessment areas. The state's performance was driven by the availability of key budget and implementation documents, a functional fiscal data repository, and a strong e-procurement platform. Its overall standing was slightly affected

by the omission of capital expenditure by programme in the proposed budget, as well as incomplete contractor information and project timelines on the e-procurement portal. Addressing these disclosure gaps would further strengthen transparency and improve public access to procurement information. Edo State is encouraged to sustain its strong performance while improving the completeness of its budget and procurement disclosures to achieve an even higher ranking in subsequent assessments.

Ekiti State

Ekiti State secured a leading position in the Q1 2026 State Fiscal Transparency League Table by demonstrating exemplary compliance with fiscal disclosure requirements. The publication of critical budget documents, the operation of an effective e-procurement portal, and the availability of a fiscal data repository played key roles in its performance. This achievement reflects the state's commitment to promoting transparency and accountability in public finance. Continued adherence to these standards will support better governance outcomes and stronger citizen participation. The state is encouraged to sustain these efforts and further improve the usability of its fiscal information.

Enugu State

Enugu State ranked 30th in the Q1 2026 State Fiscal Transparency League Table, with its performance driven by the availability of the approved budget, budget implementation report, and a functional fiscal data repository. The state has an existing e-procurement portal, although the absence of published 2026 awarded contracts limited its performance in that area. A major factor affecting its ranking was the non-publication of the proposed budget and the lack of a well-structured, compartmentalised MDA webpage, making government information less accessible. Strengthening institutional transparency by publishing the proposed budget and improving MDA visibility would significantly enhance public access to information. Sustaining existing disclosure practices while addressing these gaps will improve Enugu's fiscal transparency performance in future assessments.

Gombe State

Gombe State ranked 23rd in the Q1 2026 State Fiscal Transparency League Table, demonstrating progress in key areas of fiscal disclosure. The state earned recognition for making its approved budget, budget implementation report, and fiscal data repository publicly available. Its overall performance was, however, constrained by the absence of the proposed budget and the lack of published 2026 contract awards on the e-procurement portal. Addressing these shortcomings will improve public access to critical fiscal information and strengthen accountability. Continued commitment to comprehensive and timely disclosure will help the state climb higher in future rankings.

Imo State

Imo State ranked 23rd in the Q1 2026 State Fiscal Transparency League Table, reflecting a fair commitment to fiscal openness. The state's position was supported by the publication of its approved budget, budget implementation report, and the availability of a fiscal data repository on its website. Nonetheless, the failure to publish the proposed budget and the absence of 2026 awarded contracts on the e-procurement portal limited its overall performance. Closing these disclosure gaps would improve procurement transparency and public confidence. Strengthening

these areas will enable the state to achieve better fiscal transparency outcomes in future assessments.

Jigawa State

Jigawa State ranked at the top of the Q1 2026 assessment through its strong performance across all fiscal transparency indicators. The state's commitment to making budget documents publicly available, maintaining a functional e-procurement platform, and providing a comprehensive fiscal data repository significantly contributed to its achievement. This reflects an institutional commitment to transparency and sound public financial management. Maintaining this consistency will further strengthen accountability and public confidence in government spending. Jigawa is encouraged to continue leading by ensuring fiscal information remains timely, accessible, and easy for citizens to understand.

Kaduna State

Kaduna State earned an apex ranking in the Q1 2026 State Fiscal Transparency League Table through its sustained commitment to fiscal openness and accountability. The state's performance was driven by the publication of essential budget documents, a functional e-procurement platform, and a well-maintained fiscal data repository that enhances public access to financial information. These efforts reinforce Kaduna's reputation as a leader in transparent public financial management. Sustaining this performance will continue to strengthen public trust and governance outcomes. The state is encouraged to maintain these standards while exploring further innovations in fiscal transparency.

Kano State

Kano State ranked 32nd in the Q1 2026 State Fiscal Transparency League Table. The state's performance was driven by the publication of its approved budget, budget implementation report, and the availability of a fiscal data repository on its official website. However, the absence of the proposed budget and an e-procurement portal significantly limited its overall ranking. Strengthening transparency at the budget formulation stage and adopting an accessible e-procurement platform would improve public access to fiscal information. Sustaining existing disclosure practices while addressing these gaps will enhance Kano's transparency performance in subsequent assessments.

Katsina State

Katsina State ranked 23rd in the Q1 2026 State Fiscal Transparency League Table, recording a respectable performance across several transparency indicators. The state's ranking was driven by the availability of its approved budget, budget implementation report, and a functional fiscal data repository. However, its overall standing was weakened by the non-publication of the proposed budget and the lack of disclosed 2026 contract awards on the e-procurement portal. Enhancing procurement transparency and ensuring complete budget disclosures will improve accountability. With these improvements, Katsina State is well positioned to attain a higher ranking in future quarters.

Kebbi State

Kebbi State ranked 11th in the Q1 2026 State Fiscal Transparency League Table, highlighting its commitment to making key fiscal information publicly available. The state's strong performance stemmed from consistent publication of budget documents, budget implementation reports, and

a well-maintained fiscal data repository on its official website. However, its overall ranking was limited by the absence of 2026 awarded contracts on the state's e-procurement portal during the assessment period. Enhancing procurement transparency through regular disclosure of contract awards would significantly improve its fiscal openness. Kebbi is encouraged to sustain its positive momentum while strengthening procurement-related disclosures.

Kogi State

Kogi State attained 11th position in the Q1 2026 State Fiscal Transparency League Table, reflecting solid performance across most fiscal transparency indicators. The state demonstrated good practice through the publication of core budget documents, budget implementation reports, and the maintenance of a fiscal data repository that supports public access to government financial information. Its performance was moderated by limited procurement disclosure, as no awarded contracts for 2026 were available on the e-procurement portal. Publishing procurement awards in a timely manner would strengthen transparency and improve public oversight of government spending. Kogi is encouraged to maintain its strong budget disclosure efforts while prioritising greater openness in procurement processes.

Kwara State

Kwara State ranked 11th in the Q1 2026 State Fiscal Transparency League Table, demonstrating a strong commitment to fiscal transparency through consistent disclosure of key financial information. The state performed well by publishing essential budget documents, providing budget implementation reports, and maintaining an accessible fiscal data repository on its website. Its overall position was affected by the lack of published 2026 awarded contracts on the e-procurement portal, reducing transparency in the procurement process. Addressing this gap would strengthen accountability and improve the state's overall fiscal transparency performance. Kwara is encouraged to continue its commendable disclosure practices while ensuring procurement information is published promptly.

Lagos State

Lagos State ranked 23rd in the Q1 2026 State Fiscal Transparency League Table, demonstrating moderate performance despite its strong institutional capacity. The state benefited from publishing its approved budget, budget implementation report, and maintaining a comprehensive fiscal data repository. However, the absence of the proposed budget and the non-disclosure of 2026 awarded contracts on the e-procurement portal reduced its overall ranking. Providing complete procurement information and ensuring timely publication of all budget documents would significantly strengthen transparency. Given its capacity, Lagos State has strong potential to improve its position in future assessments.

Nasarawa State

Nasarawa State ranked 30th in the Q1 2026 State Fiscal Transparency League Table, reflecting consistent disclosure of key fiscal documents, including the approved budget and budget implementation report. The state also maintained an e-procurement portal, but its performance was constrained by the absence of published 2026 awarded contracts. While a fiscal data repository is available, the need for regular updates reduced its effectiveness as a reliable source of public information. The non-publication of the proposed budget also contributed to the state's position on the league table. By routinely updating its fiscal repository, publishing the proposed budget, and disclosing awarded contracts as they become available, Nasarawa can significantly strengthen its transparency and accountability performance.

Niger State

Niger State ranked 21st in the Q1 2026 State Fiscal Transparency League Table, reflecting a moderate level of fiscal transparency. The state's performance was driven by its timely publication of key budget documents, including the proposed budget, approved budget, budget implementation reports, and the availability of a functional fiscal data repository on its official website. However, the absence of an operational e-procurement portal limited its overall performance and affected its standing on the league table. Strengthening procurement transparency through the establishment and effective use of an e-procurement platform would significantly improve public access to procurement information and enhance accountability. Sustaining its commitment to publishing fiscal documents while addressing this gap will position Niger State for stronger performance in future assessments.

Ondo State

Ondo State secured a top position in the Q1 2026 State Fiscal Transparency League Table by demonstrating strong compliance with fiscal transparency standards. The state's publication of essential budget documents, operation of a functional e-procurement portal, and maintenance of a dedicated fiscal data repository were key contributors to its excellent performance. This achievement highlights Ondo's commitment to openness, accountability, and effective public financial management. Sustaining these practices will further strengthen trust between government and citizens while promoting better governance. The state is encouraged to maintain this momentum and continue enhancing the quality and accessibility of its fiscal disclosures.

Ogun State

Ogun State emerged as one of the leading states in the Q1 2026 assessment due to its comprehensive compliance with fiscal transparency requirements. The state demonstrated strong institutional practices by publishing key budget documents, maintaining an operational e-procurement portal, and ensuring public access to fiscal data through its official website. These initiatives contributed significantly to its outstanding performance and reflect a commitment to accountable governance. Continued consistency in these practices will further enhance public confidence and transparency. Ogun is encouraged to sustain this achievement and continue improving citizen access to fiscal information.

Osun State

Osun State placed 22nd in the Q1 2026 State Fiscal Transparency League Table, reflecting a moderate level of fiscal transparency. The state performed strongly in publishing its proposed and approved budgets while also maintaining an operational e-procurement portal and a dedicated fiscal data repository on its website. However, its overall ranking was significantly affected by the absence of a published budget implementation report, limiting citizens' ability to monitor budget execution. Strengthening disclosure around budget implementation would greatly improve accountability and public confidence. Osun State is encouraged to prioritise the timely publication of implementation reports to complement its existing transparency efforts and achieve a stronger ranking in subsequent assessments.

Oyo State

Oyo State ranked 35th in the Q1 2026 State Fiscal Transparency League Table. The state's ranking was largely driven by the publication of its budget implementation report and the presence of a fiscal data repository. However, the absence of both the proposed and approved budgets, coupled with the unavailability of an e-procurement portal and limited fiscal information

on the repository, significantly reduced its overall performance. Updating the fiscal data repository with complete and current budget documents would greatly improve public access to information. Strengthening budget disclosure practices will enhance Oyo's fiscal transparency standing in future quarters.

Plateau State

Plateau State ranked 23rd in the Q1 2026 State Fiscal Transparency League Table, reflecting steady performance in fiscal disclosure. The state performed well by publishing its approved budget, budget implementation report, and maintaining an accessible fiscal data repository. However, its ranking was constrained by the absence of the proposed budget and the lack of 2026 awarded contracts on the e-procurement portal. Publishing these outstanding disclosures will strengthen transparency across the budget cycle and procurement process. Sustaining current achievements while addressing these gaps will improve the state's overall fiscal transparency performance.

Rivers State

Rivers State ranked 36th in the Q1 2026 State Fiscal Transparency League Table, placing it at the bottom of the rankings. The state's position resulted from the non-publication of key fiscal documents, the absence of an e-procurement portal, and the lack of a functional fiscal data repository. These gaps substantially limited public access to budget and procurement information, weakening fiscal accountability. Prioritising the publication of essential budget documents and establishing accessible digital transparency platforms should be an immediate focus. Taking these steps will significantly improve Rivers State's transparency performance in future assessments.

Sokoto State

Sokoto State placed 11th in the Q1 2026 State Fiscal Transparency League Table, reflecting sustained efforts to promote openness in public financial management. The state's ranking was supported by the publication of comprehensive budget documents, regular budget implementation reports, and the availability of fiscal information through its official website. Nevertheless, the absence of 2026 awarded contracts on the e-procurement portal limited its performance in procurement transparency. Improving the completeness and timeliness of procurement disclosures would further strengthen public accountability. Sokoto is encouraged to build on its strong fiscal disclosure practices by enhancing transparency in public procurement.

Taraba State

Taraba State ranked 34th in the Q1 2026 State Fiscal Transparency League Table. The state's performance was supported by the publication of its approved budget, budget implementation report, and partial progress in e-procurement disclosure. However, the absence of the proposed budget and the unavailability of its fiscal data repository due to a non-functional website limited its transparency performance. Restoring the state website and ensuring consistent access to fiscal information should be prioritised. Sustained improvements in digital transparency and budget disclosure will position Taraba for stronger performance in future assessments.

Yobe State

Yobe State ranked 23rd in the Q1 2026 State Fiscal Transparency League Table, reflecting consistent performance in several key transparency indicators. The state's ranking was supported by the publication of its approved budget, budget implementation report, and an accessible fiscal data repository. However, the non-publication of the proposed budget and the absence of 2026 awarded contracts on the e-procurement portal limited its overall score. Improving disclosures in these areas will enhance openness in budget planning and public procurement. By addressing these gaps while sustaining existing strengths, Yobe State can achieve a stronger fiscal transparency ranking.

Zamfara State

Zamfara State ranked 11th in the Q1 2026 State Fiscal Transparency League Table, reflecting commendable performance in the publication of fiscal information. The state demonstrated strong compliance by making key budget documents available, publishing budget implementation reports, and maintaining a fiscal data repository that supports public access to financial information. Its ranking was constrained by the lack of published 2026 awarded contracts on the e-procurement portal during the assessment period. Closing this procurement transparency gap would improve accountability and strengthen overall fiscal openness. Zamfara is encouraged to sustain its positive performance while prioritising timely disclosure of procurement awards in future assessments.

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

