

States Fiscal Transparency League

Q2 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.

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Report Insights

Only 1 of Nigeria's 36 states (2.8%) ranked as a top-performing state in Q2 2025. One year later, this figure increased to 8 states (22.2%) in Q2 2026, representing an increase of 19.4 percentage points and an eightfold increase in the number of top-performing states. Of the eight states, six also recorded perfect scores in Q1 2026, indicating that most of the Q2 2026 top performers have sustained strong fiscal transparency performance across consecutive quarters.

8

Top-performing states in Q2 2026

In Q1 2026, 9 states emerged as top performers. In Q2 2026, this number declined slightly to 8 states. Kebbi and Gombe joined the group of top-performing states, while Anambra, Ondo, and Ogun dropped out of the top-performing category. This reflects a shift in state-level performance between the two quarters, with some states improving their transparency performance while others experienced a decline.

9

Top-performing states in Q1 2026

A particularly significant trend is Ekiti State's sustained leadership in fiscal transparency. Ekiti was the only state to rank #1 in Q2 2025, and one year later, it remains among the eight states that ranked #1 in Q2 2026. More notably, Ekiti has ranked #1 for six consecutive quarters, making its performance one of the most consistent in the history of the State Fiscal Transparency League.

1

Ekiti has ranked No. 1 in 2025 & 2026

Citizens' budget availability is relatively high across the states, with 34 of 36 states (94.4%) making their Citizens' Budget available. Only Rivers and Nasarawa (5.6%) do not currently have a Citizens' Budget available. This suggests that the basic practice of publishing simplified budget information has become largely established across the states.

34/36

states

Of the 34 states with an available Citizens' Budget, only 11 states (32.4%) have adapted it to a local language, while 23 states (67.6%) have not. This means that more than two-thirds of states with a Citizens' Budget have yet to make it locally accessible through language adaptation, highlighting a significant gap between the availability of budget information and its accessibility to citizens in a language they can easily understand.

32.4%

of states have adapted it to a local language

More than half of Nigeria's 36 states are yet to maintain an up-to-date e-Procurement system. Only 16 states (44.4%) have active e-Procurement portals with updated procurement information, while 17 states (47.2%) have portals with outdated procurement data. The remaining 3 states (8.3%), Kano, Niger and Rivers, do not have an active e-Procurement portal. This highlights a significant gap between the existence of digital procurement platforms and their effective use for public procurement transparency.

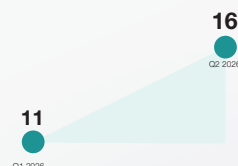
44.4%

of states have active e-Procurement portals with updated information

Report Insights

Q2 2026 shows a clear improvement in the number of states providing updated procurement information. States with active e-Procurement portals and updated data increased from 11 (30.6%) in Q1 to 16 (44.4%) in Q2, a gain of 5 states. At the same time, states with portals but outdated or unavailable procurement data declined from 20 (55.6%) to 17 (47.2%), while states without an active e-Procurement portal fell from 5 (13.9%) to 3 (8.3%). The shift indicates that more states are moving from having nominal e-Procurement platforms to maintaining current procurement information, although 20 states still lack an up-to-date system.

e-Procurement

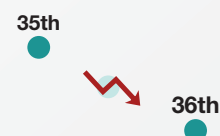


Akwa Ibom's full score masks significant gaps in the completeness of its fiscal disclosures. The state's Citizens' Budget is only 3 pages of infographics showing three sectors - Basic Education, Primary Health And Climate Change, while its Budget Implementation Report is just 6 pages, with incomplete NCOA dimensions across the documents. This means that although the required documents are published, they do not fully meet the information requirements set out under the NCOA framework.



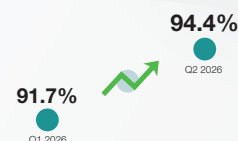
Rivers State has remained firmly entrenched in the bottom two positions for four consecutive quarters, alternating only between 35th and 36th place. The marginal movement between the two positions is not indicative of meaningful improvement, highlighting the persistence of the state's weak fiscal transparency performance over the past year.

Rivers State



Budget Implementation Report (BIR) publication improved marginally in Q2 2026. The number of states with published BIRs increased from 33 states (91.7%) in Q1 to 34 states (94.4%) in Q2, with Osun and Rivers remaining the only states without a published BIR. This represents a 2.7 percentage-point improvement, bringing BIR publication closer to full coverage across the 36 states.

BIR Publication



In Q2 2026, the Northern region recorded the highest adoption of local language in Citizens' Budgets, indicating comparatively stronger efforts to make budget information accessible and understandable to citizens beyond English-speaking audiences.



Northern Region

Other Regions

Executive Summary

Fiscal Transparency Overview for Nigerian States in Q1, 2026

In Q2 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, Benue, Ebonyi, Ekiti, Gombe, Jigawa, Kaduna, and Kebbi

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: Osun and Nasarawa for Q2 2026

Poor Performers

States: Rivers

Key Issues

Rivers State did not publish their citizens budget and Budget Implementation Report and there was also no functional e-procurement portal.

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.
- 3. Limited Local Language Adaptation:** The adaptation of Citizens' Budgets into local languages remains a significant gap, limiting the accessibility of budget information to citizens who may not readily understand English.

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 and Budget and Accounting officers of the various MDAs.

Overview

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

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

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

Background Indicators

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



Citizens Budget

This is an abridged version of the approved budget which should be in a simplified form and should have important information on where the money is coming from (revenue) and where the money is going (expenditure). Usually, this document could be in a data-visualised format which helps citizens to understand the projected spending plan for that year. Like the approved budget indicator, the citizens' budget is critical to the State communicating with the citizens in a way that can be easily understood and that demystifies what is an otherwise complex document.

This should be accessible on the state's website between the end of Q1 to mid Q2 of the fiscal year.



2

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.

3

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.

4

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 Citizens Budget	(Q2 of the following fiscal year) March - 5 April - 4 May - 3 June - 0	(on the website) - 3 Available but not on the website - 1 Not Available - 0	Adaptation to local language -2 Budget summary -1 Fiscal framework revenue -1 Fiscal framework expenditure -1 Top priority capital projects -2	15
2 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 - 3 After 60 days - 0	Available (on state website and affiliated ones) - 2 Available (on independent websites) - 1 Not Available - 0	Summary of Performance -4 Budget Reports - 5	16
3 e-Procurement Portal		Accessibility, Navigation	Website with updated data -2 Contracting entity (Government MDAs) details -1 Contractor details -1 Project details (contract amount, timeline, description) -2	11

League Scoring Methodology

	Timeliness	Availability	Comprehensiveness	Total
4 States' Functional Website /Fiscal Repository		Availability of website - 4 Compartmentalized into MDA's -2 Fiscal document repository -4 User Experience/Navigational -2 12		12
				54

STATES FISCAL TRANSPARENCY LEAGUE TABLE

Q2 2026 SCORES

RANK	NAME OF STATE	CITIZENS' BUDGET (13)	QUARTERLY BIR (16)	E-PROCUREMENT PORTAL (11)	STATE WEBSITE WITH FISCAL DATA REPOSITORY(12)	SCORE/54	SCORE/100%
1	ADAMAWA	15	16	11	12	54	100
1	BENUE	15	16	11	12	54	100
1	EBONYI	15	16	11	12	54	100
1	EKITI	15	16	11	12	54	100
1	GOMBE	15	16	11	12	54	100
1	JIGAWA	15	16	11	12	54	100
1	KADUNA	15	16	11	12	54	100
1	KEBBI	15	16	11	12	54	100
9	SOKOTO	15	16	10	12	53	98
10	ANAMBRA	13	16	11	12	52	96
10	ONDO	13	16	11	12	52	96
12	EDO	13	16	10	12	51	94
13	DELTA	13	16	9	12	50	93
13	ENUGU	13	16	11	10	50	93
15	KOGI	13	16	10	10	49	91
16	BAUCHI	15	16	5	12	48	89
16	BAYELSA	15	16	5	12	48	89
18	ABIA	13	16	5	12	46	85
18	BORNO	13	16	5	12	46	85
18	CROSS RIVER	13	16	5	12	46	85
18	IMO	13	16	5	12	46	85
18	KWARA	13	16	5	12	46	85
18	LAGOS	13	16	5	12	46	85
18	OGUN	13	16	5	12	46	85
18	OYO	13	16	5	12	46	85
18	PLATEAU	13	16	5	12	46	85
18	TARABA	13	16	5	12	46	85
18	YOBE	13	16	5	12	46	85
18	ZAMFARA	13	16	5	12	46	85
30	KATSINA	13	16	5	10	44	81
31	KANO	13	16	0	12	41	76
31	NIGER	13	16	0	12	41	76
33	AKWA IBOM	6	16	5	12	39	72
34	OSUN	13	0	11	12	36	67
35	NASARAWA	0	16	5	10	31	57
36	RIVERS	0	0	0	8	8	15

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 18th in the Q2 2026 State Fiscal Transparency League. The state had its Quarterly BIR, e-Procurement portal, and fiscal data repository available, but the Citizens' Budget was unavailable at the time of assessment and no 2026 awarded contracts were published on the e-Procurement portal. The absence of the Citizens' Budget limits citizens' access to a simplified presentation of the state's budget priorities, while the lack of current contract awards weakens procurement transparency. Abia is encouraged to publish its Citizens' Budget in a timely manner and ensure that current contract awards are regularly uploaded to its e-Procurement platform.

Adamawa State

Adamawa State secured 1st position in the Q2 2026 State Fiscal Transparency League, demonstrating full compliance across the four assessed areas. The state published its Citizens' Budget with local-language adaptation, released its Quarterly Budget Implementation Report, maintained an active e-Procurement portal, and provided a State Website with a fiscal data repository. This builds on its strong performance in Q1 2026, when it also ranked among the top-performing states. Adamawa's ability to provide information across the budget, implementation, procurement, and fiscal data cycle demonstrates a comprehensive approach to fiscal transparency. The state is commended for sustaining this standard across consecutive quarters and should focus on keeping these platforms consistently updated and easy for citizens to navigate.

Akwa Ibom State

Akwa Ibom State ranked 33rd in the Q2 2026 State Fiscal Transparency League, reflecting gaps in both the quality of fiscal reporting and access to procurement information. Its Citizens' Budget is limited to three pages covering Basic Education, Primary Health, and Climate Change, while the six-page BIR provides limited coverage of the NCoA dimensions required for comprehensive fiscal reporting. In addition, the e-Procurement portal requires registration before access. Akwa Ibom is encouraged to strengthen the depth and NCoA alignment of its fiscal reports and remove access barriers to its procurement platform to improve transparency and public scrutiny.

Anambra State

Anambra State ranked 10th in the Q2 2026 State Fiscal Transparency League, a decline from its position among the nine states that ranked 1st in Q1 2026. The state continued to provide its Quarterly BIR, e-Procurement portal, and fiscal data repository, but its Citizens' Budget was not adapted to local languages. While the budget remains available, the lack of local-language adaptation limits its accessibility to citizens who may not readily engage with fiscal information presented only in English. Anambra's Q2 performance shows that maintaining the existence of fiscal documents and platforms is not sufficient where accessibility remains limited. The state is encouraged to introduce local-language versions of its Citizens' Budget to improve citizen access and regain its previous top-tier performance.

Bauchi State

Bauchi State ranked 16th in the Q2 2026 State Fiscal Transparency League. The state had its Citizens' Budget, Quarterly BIR, e-Procurement platform, and fiscal data repository available; however, no 2026 awarded contracts were published on the e-Procurement portal during the assessment. This weakened the procurement component of its transparency performance because citizens could not use the platform to track current contracting activities. Bauchi is encouraged to ensure that awarded contracts are uploaded promptly after approval and that the procurement platform is regularly updated throughout the financial year.

Bayelsa State

Bayelsa State placed 16th in the Q2 2026 State Fiscal Transparency League. Its main fiscal transparency platforms were available, but the e-Procurement platform did not contain any 2026 awarded contracts at the time of assessment. The gap reduces the usefulness of the portal as a mechanism for monitoring current public procurement and limits citizens' ability to connect approved spending with actual contracting activities. Bayelsa is encouraged to improve the timeliness of procurement disclosure by ensuring that 2026 contract awards and subsequent updates are consistently published on the platform.

Benue State

Benue State retained its position among the leading states, ranking 1st in the Q2 2026 State Fiscal Transparency League. The state made all four assessed indicators available, including a Citizens' Budget adapted to local languages, a published Quarterly Budget Implementation Report, an active e-Procurement portal, and a fiscal data repository on its State Website. Having also achieved full performance in Q1 2026, Benue has demonstrated that its transparency practices are being sustained rather than being limited to a single assessment period. This provides citizens with access to information on government plans, spending implementation, and procurement activities. Benue is commended for this consistency and encouraged to maintain the regularity and accessibility of its disclosures.

Borno State

Borno State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state provided its Citizens' Budget, Quarterly BIR, e-Procurement platform, and fiscal data repository, but the Citizens' Budget was not adapted to local languages and the procurement platform required an update of its 2026 procurement details. These gaps affect the accessibility and timeliness of information available to citizens. Borno is encouraged to broaden access to budget information through local-language adaptation and ensure that its e-Procurement portal reflects complete and current 2026 procurement information.

Cross River State

Cross River State ranked 18th in the Q2 2026 State Fiscal Transparency League. Although the state provided its Citizens' Budget, Quarterly BIR, e-Procurement platform, and fiscal data repository, its Citizens' Budget was not adapted to local languages and no current contracts were available on the e-Procurement portal. The lack of current contract information limits citizens' ability to monitor ongoing public procurement, while the absence of local-language adaptation restricts the reach of the budget document. Cross River is encouraged to publish current contract awards and develop local-language versions of its Citizens' Budget to make its fiscal disclosures more useful and inclusive.

Delta State

Delta State ranked 13th in the Q2 2026 State Fiscal Transparency League, marking a considerable improvement from 33rd position in Q1 2026. The improvement reflects greater accessibility of its e-Procurement platform compared with the previous quarter, when the platform was inaccessible. However, contracting-entity and contractor details could not be accessed during the Q2 assessment because of a server error, while the Citizens' Budget was not adapted to local languages. Delta's movement up the ranking demonstrates meaningful progress in restoring access to procurement information, even though technical and accessibility gaps remain. The state is commended for this improvement and encouraged to resolve the server issues affecting procurement disclosures and provide local-language adaptation of its Citizens' Budget to sustain its upward trajectory.

Ebonyi State

Ebonyi State achieved 1st position in the Q2 2026 State Fiscal Transparency League, with all assessed transparency requirements available. Citizens could access a Citizens' Budget with local-language adaptation, the Quarterly Budget Implementation Report, an active e-Procurement portal, and a fiscal data repository through the State Website. The state also maintained its top performance from Q1 2026, indicating continuity in its fiscal disclosure practices. Providing these different sources of information enables citizens to follow public finances from budget allocation through implementation and procurement. Ebonyi is commended for maintaining this comprehensive disclosure framework and should continue to ensure that the information remains current and readily accessible.

Edo State

Edo State ranked 12th in the Q2 2026 State Fiscal Transparency League. The state had its Citizens' Budget, Quarterly BIR, e-Procurement platform, and fiscal data repository available, but the quality of procurement disclosure was limited because contractor details were not provided and project timelines were not captured on the portal. In addition, the Citizens' Budget was not adapted to local languages. These omissions reduce the ability of citizens to identify who is implementing public contracts, the expected duration of projects, and how budget information can be accessed by a wider population. Edo is encouraged to improve the completeness of its procurement records by including contractor details and project timelines, while also introducing local-language versions of its Citizens' Budget.

Ekiti State

Ekiti State maintained its position at the top of the Q2 2026 State Fiscal Transparency League, ranking 1st with all four indicators fully available. The state provided a Citizens' Budget adapted to local languages, published its Quarterly Budget Implementation Report, maintained an active e-Procurement portal, and provided a fiscal data repository through its State Website. More significantly, this performance follows its full score in Q1 2026 and its record as a top-performing state in all four quarters of 2025. Ekiti's sustained performance across multiple assessment periods makes it one of the clearest examples of institutionalised fiscal transparency among the states assessed. The state's consistency is worthy of emulation, and it is encouraged to preserve this standard while continually improving the quality and usability of its fiscal information.

Enugu State

Enugu State ranked 13th in the Q2 2026 State Fiscal Transparency League. The state made its Citizens' Budget, Quarterly BIR, and e-Procurement information available, but the Citizens' Budget was not adapted to local languages and the MDA section of the State Website's fiscal data repository was under maintenance. The latter limits access to detailed fiscal information at the ministry, department, and agency level, while the absence of local-language adaptation reduces the reach of the Citizens' Budget. Enugu is encouraged to restore the MDA section promptly and ensure that local-language versions of its Citizens' Budget are available, thereby improving both the depth and accessibility of its fiscal disclosures.

Gombe State

Gombe State recorded the most significant upward movement in the Q2 2026 State Fiscal Transparency League, rising from 23rd position in Q1 to 1st position in Q2. The state made all four assessed indicators available, including a locally adapted Citizens' Budget, a published Quarterly Budget Implementation Report, an active e-Procurement portal, and a State Website with a fiscal data repository. Its movement from the lower end of the ranking to the top within one quarter demonstrates the importance of maintaining functional and complete fiscal disclosure systems. Gombe is particularly commended for this substantial improvement and is encouraged to consolidate the progress by ensuring that the information supporting its current performance remains consistently available and updated in subsequent quarters.

Imo State

Imo State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state's Citizens' Budget, Quarterly BIR, e-Procurement platform, and fiscal data repository were available, but the Citizens' Budget was not adapted to local languages and the Contract Awards page could not be found on the procurement platform. This creates a practical barrier to procurement monitoring because citizens may be unable to locate information on awarded contracts even where an e-Procurement system exists. Imo is encouraged to establish a clearly identifiable Contract Awards section and ensure that the Citizens' Budget is available in relevant local languages.

Jigawa State

Jigawa State ranked 1st in the Q2 2026 State Fiscal Transparency League, with all four transparency indicators available to the public. Its disclosures covered a locally adapted Citizens' Budget, a published Quarterly Budget Implementation Report, an active e-Procurement portal, and a State Website providing a fiscal data repository. The state also maintained its top position from Q1 2026, demonstrating that its fiscal disclosure practices have remained consistent across quarters. The availability of information across these four areas gives citizens multiple entry points for understanding government priorities, budget implementation, and public procurement. Jigawa is commended for maintaining this level of disclosure and encouraged to sustain the regular updating of all four platforms.

Kaduna State

Kaduna State secured 1st position in the Q2 2026 State Fiscal Transparency League, following another full-performance result in Q1 2026. The state met all four transparency requirements by providing a Citizens' Budget with local-language adaptation, publishing its Quarterly Budget Implementation Report, maintaining an active e-Procurement portal, and providing a fiscal data repository through its State Website. The combination of document availability and functional digital platforms provides citizens with access to information at different stages of the public

financial management cycle. Kaduna is commended for maintaining its top-performing status across consecutive quarters and should continue to prioritise timely updates and straightforward public access to these resources.

Kano State

Kano State ranked 31st in the Q2 2026 State Fiscal Transparency League. The state had its Citizens' Budget, Quarterly BIR, and fiscal data repository available, but the Citizens' Budget was not adapted to local languages and the e-Procurement portal could not be accessed because the site was under maintenance. The procurement gap significantly limits public access to information on government contracting and contributed to the state's lower ranking. Kano is encouraged to restore the e-Procurement portal and ensure that it remains functional throughout the year, while also making the Citizens' Budget available in local languages.

Katsina State

Katsina State ranked 30th in the Q2 2026 State Fiscal Transparency League. Its Citizens' Budget, Quarterly BIR, and e-Procurement platform were available, but the Citizens' Budget was not adapted to local languages, no contracts were available on the e-Procurement portal, and the MDA section of the State Website's fiscal data repository was unreachable. These gaps affect three important dimensions of fiscal transparency: citizen-friendly budget access, visibility of public procurement, and access to detailed MDA-level fiscal information. Katsina is encouraged to restore the MDA section, publish current contract awards, and introduce local-language adaptation of its Citizens' Budget.

Kebbi State

Kebbi State recorded a notable turnaround in the Q2 2026 State Fiscal Transparency League, moving from 11th position in Q1 to 1st position. The state achieved full performance across all four indicators, including a Citizens' Budget adapted to local languages, a published Quarterly Budget Implementation Report, an active e-Procurement portal, and a State Website with a fiscal data repository. This represents a significant improvement from Q1, when the absence of 2026 awarded contracts on the e-Procurement portal affected its performance. The publication of the required procurement information in Q2 enabled Kebbi to join the group of seven states at the top of the ranking. Kebbi is commended for addressing the previous disclosure gap and demonstrating that timely updating of fiscal platforms can translate into substantial improvements in transparency performance. The state should institutionalise regular procurement updates to prevent a recurrence of the Q1 gap.

Kogi State

Kogi State ranked 15th in the Q2 2026 State Fiscal Transparency League. Its Citizens' Budget, Quarterly BIR, and e-Procurement portal were available, but the Citizens' Budget was not adapted to local languages, contract amounts were not listed on the procurement portal, and the State Website lacked an MDA section within its fiscal data repository. These gaps affect both the accessibility and completeness of fiscal information. In particular, the absence of contract amounts makes it difficult for citizens to assess the financial value of procurement activities, while the missing MDA section limits access to detailed agency-level information. Kogi is encouraged to address these gaps by introducing local-language budget materials, publishing contract values, and establishing a comprehensive MDA section on its fiscal repository.

Kwara State

Kwara State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state maintained its fiscal disclosure infrastructure, including the Citizens' Budget, Quarterly BIR, e-Procurement portal, and fiscal data repository, but its Citizens' Budget was not adapted to local languages and no current contracts were available on the procurement platform. These gaps reduce the accessibility of budget information and limit public visibility into current procurement activities. Kwara is encouraged to provide local-language versions of its Citizens' Budget and ensure that awarded contracts are published promptly and kept current on its e-Procurement platform.

Lagos State

Lagos State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state had its Citizens' Budget, Quarterly BIR, e-Procurement platform, and fiscal data repository available, but the Citizens' Budget was not adapted to local languages. In addition, although the state maintains an established procurement portal, the OCDS section for accessing awarded contracts could not be reached during the assessment. This distinction is important: having a procurement platform in place does not guarantee transparency when the section containing the relevant contract information is inaccessible. Lagos is encouraged to resolve the technical issue affecting the OCDS section and introduce local-language adaptation of its Citizens' Budget.

Nasarawa State

Nasarawa State ranked 35th in the Q2 2026 State Fiscal Transparency League. The state had a Quarterly BIR and an e-Procurement platform, but no Citizens' Budget was available during the assessment, no 2026 contracts were published on the procurement platform, and access to the MDA section of the fiscal data repository was inconsistent, with some MDAs reachable and others unavailable. These gaps leave significant weaknesses across the citizen budget, procurement, and detailed fiscal disclosure components of the transparency framework. Nasarawa is encouraged to prioritise the publication of its Citizens' Budget, update its e-Procurement portal with 2026 awarded contracts, and ensure consistent access to fiscal information across all MDAs.

Niger State

Niger State ranked 31st in the Q2 2026 State Fiscal Transparency League. Although the state published its Citizens' Budget and Quarterly BIR and maintained a fiscal data repository, the Citizens' Budget was not adapted to local languages and the e-Procurement portal could not be reached during the assessment. The inaccessible procurement platform represents a significant gap because citizens cannot readily access information on public contracts. Niger is encouraged to restore the e-Procurement portal and provide local-language versions of its Citizens' Budget to improve both accessibility and procurement transparency.

Ondo State

Ondo State ranked 10th in Q2 2026, representing a substantial drop from 1st position in Q1 2026, when it was among the nine top-performing states. Although the state published its Citizens' Budget, the document was not adapted to local languages, while the e-Procurement portal was inaccessible during the assessment. These two gaps affected the state's ability to provide both accessible budget information and functional procurement information to citizens. The decline illustrates how weaknesses in individual transparency mechanisms can quickly affect overall performance. Ondo is encouraged to restore access to its e-Procurement portal and

introduce local-language adaptation of its Citizens' Budget to rebuild the gains recorded in the previous quarter.

Ogun State

Ogun State ranked 18th in the Q2 2026 State Fiscal Transparency League, a significant decline from 1st position in Q1 2026, when it was among the nine top-performing states. While the state continued to provide its Citizens' Budget, Quarterly BIR, and fiscal repository, the Citizens' Budget was not adapted to local languages and access to the e-Procurement platform required visitors to register. This additional access requirement reduces the ease with which citizens can independently obtain procurement information. Ogun is encouraged to remove unnecessary access barriers to its procurement information and introduce local-language adaptation of its Citizens' Budget to improve accessibility and recover its previous transparency performance.

Osun State

Osun State ranked 34th in the Q2 2026 State Fiscal Transparency League. The state had a Citizens' Budget, an active e-Procurement portal, and a fiscal data repository, but the Citizens' Budget was not adapted to local languages and no Quarterly Budget Implementation Report was available during the assessment. The absence of a BIR creates a significant gap in the budget transparency cycle because citizens are able to see what government planned to spend but cannot readily assess how implementation was progressing. Osun is encouraged to prioritise the timely publication of its Quarterly BIR and improve the accessibility of its Citizens' Budget through local-language adaptation.

Oyo State

Oyo State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state made its Citizens' Budget, Quarterly BIR, e-Procurement platform, and fiscal data repository available, but the Citizens' Budget was not adapted to local languages and no 2026 contracts were available on the procurement portal. The absence of current contract awards limits citizens' ability to monitor procurement activities associated with the state's 2026 budget. Oyo is encouraged to publish awarded contracts throughout the year and improve the accessibility of its Citizens' Budget by providing local-language versions.

Plateau State

Plateau State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state's Citizens' Budget, Quarterly BIR, e-Procurement portal, and fiscal repository were available, but the Citizens' Budget lacked local-language adaptation and no 2026 contracts were available on the procurement portal. This leaves citizens with limited access to current information on government contracting and reduces the accessibility of budget information. Plateau is encouraged to address both gaps by adapting its Citizens' Budget to local languages and ensuring that 2026 contract awards are published and regularly updated.

Rivers State

Rivers State ranked 36th in the Q2 2026 State Fiscal Transparency League, placing it at the bottom of the ranking. The Citizens' Budget, Quarterly Budget Implementation Report, and e-Procurement portal were unavailable or unreachable during the assessment, leaving only the State Website's fiscal document repository accessible, which also requires updating. The state's weak performance may also be viewed against the backdrop of the political and administrative disruptions experienced in Rivers State, which may have affected normal governance

and budgetary processes. However, the immediate transparency challenge is the need to institutionalise regular publication, accessibility, and maintenance of fiscal information so that transparency does not depend on political or administrative stability. Rivers State is therefore encouraged to restore the missing fiscal disclosures, strengthen the functionality of its digital platforms, and regularly update its fiscal document repository to rebuild public access to financial information.

Sokoto State

Sokoto State ranked 9th in the Q2 2026 State Fiscal Transparency League. The state had the budget implementation report, and fiscal repository information available; however, its e-Procurement portal did not provide contract timelines or durations. While the availability of awarded-contract information is important, the absence of contract duration makes it more difficult for citizens to determine the expected implementation period of public contracts and monitor whether projects are progressing within the stated timeframe. Sokoto is therefore encouraged to strengthen the completeness of its procurement disclosures by including contract timelines and duration alongside other contract information.

Taraba State

Taraba State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state had the assessed budget, implementation report, e-Procurement platform, and fiscal data repository available, but its Citizens' Budget was not adapted to local languages and the e-Procurement platform required updating. While the underlying transparency mechanisms exist, outdated procurement information limits their usefulness for monitoring current government activities. Taraba is encouraged to regularly update its procurement platform and expand the accessibility of its Citizens' Budget through local-language adaptation.

Yobe State

Yobe State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state made its Citizens' Budget, Quarterly BIR, e-Procurement portal, and fiscal data repository available, but the Citizens' Budget was not adapted to local languages and access to the e-Procurement platform required registration. Requiring registration creates an avoidable barrier to accessing public procurement information and limits the openness of the platform. Yobe is encouraged to provide open access to its procurement information and introduce local-language adaptation of its Citizens' Budget.

Zamfara State

Zamfara State ranked 18th in the Q2 2026 State Fiscal Transparency League. The state maintained the four assessed fiscal transparency mechanisms, but its Citizens' Budget was not adapted to local languages and no 2026 awarded contracts were available on the e-Procurement portal. While the availability of the platforms provides a foundation for transparency, the absence of current procurement information limits citizens' ability to monitor government contracting activities. Zamfara is encouraged to ensure timely publication of 2026 contract awards and make the Citizens' Budget accessible in relevant local languages.

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

