

Half-Year BIR Status and
Comparative Insights

2026/2025



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34 of Nigeria's 36 states published their Q2 2026 Budget Implementation Reports (BIRs),

accounting for 94.4% of all states, while Osun and Rivers account for the remaining 5.6% and had no available Q2 BIR.



Budget Implementation Report (BIRs) availability declined over the past year, falling from **35 states (97.2%) in Q2 2025 to 34 states (94.4%) in Q2 2026.**

While compliance remained unchanged between Q1 and Q2 2026, the year-on-year decline suggests a setback in fiscal transparency. Rivers State remained consistently non-compliant across both years, while Osun State joined the list in Q2 2026.

Which states are consistently transparent?

 Available
 Unavailable

State	Q1 2026	Q2 2026	Status
Abia	✓	✓	Consistent
Adamawa	✓	✓	Consistent
Akwa Ibom	✓	✓	Consistent
Anambra	✓	✓	Consistent
Bauchi	✓	✓	Consistent
Bayelsa	✓	✓	Consistent
Benue	✓	✓	Consistent
Borno	✓	✓	Consistent
Cross River	✓	✓	Consistent
Delta	✓	✓	Consistent
Ebonyi	✓	✓	Consistent
Edo	✓	✓	Consistent
Ekiti	✓	✓	Consistent
Enugu	✓	✓	Consistent
Gombe	✓	✓	Consistent
Imo	✓	✓	Consistent
Jigawa	✓	✓	Consistent
Kaduna	✓	✓	Consistent

Which states are consistently transparent?

 Available
 Unavailable

State	Q1 2026	Q2 2026	Status
Kano			Consistent
Katsina			Consistent
Kebbi			Consistent
Kogi			Consistent
Kwara			Consistent
Lagos			Consistent
Nasarawa			Consistent
Niger			Consistent
Ogun			Consistent
Ondo			Consistent
Osun			Persistent non-disclosure
Oyo			Consistent
Plateau			Consistent
Rivers			Persistent non-disclosure
Sokoto			Consistent
Taraba			Consistent
Yobe			Consistent
Zamfara			Consistent



North-Central

REGIONAL ANALYSIS

Benue	✓
Kogi	✓
Kwara	✓
Nassarawa	✓
Niger	✓
Plateau	✓

100%

The North -Central
region records a
100% BIR availability



North-East



REGIONAL ANALYSIS

Adamawa	✓
Bauchi	✓
Borno	✓
Gombe	✓
Taraba	✓
Yobe	✓

100%

The North-East region records a 100% BIR availability



North-West



REGIONAL ANALYSIS

Jigawa	✓
Kaduna	✓
Kano	✓
Katsina	✓
Kebbi	✓
Sokoto	✓
Zamfara	✓

100% The North-West region records a 100% BIR availability



South-East

REGIONAL ANALYSIS



Abia



Anambra



Ebonyi



Enugu



Imo



100%

The South-East
region records a
100% BIR availability



South-South

REGIONAL ANALYSIS



Akwa Ibom	✓
Bayelsa	✓
Cross River	✓
Delta	✓
Edo	✓
Rivers	✗

83.3%

The South-South region records a
83.3% BIR availability



South-West

REGIONAL ANALYSIS



Ekiti	✓
Lagos	✓
Ogun	✓
Ondo	✓
Osun	✗
Oyo	✓

83.3%

The South-West region records a
83.3% BIR availability





Akwa Ibom State



Publishing a BIR is not enough, **but the data must be complete and usable.** While Akwa Ibom State published its **Q2 2026 BIR**, the report contains significant data gaps that limit public scrutiny of government spending.

BudgIT has formally raised concerns with the state government over these omissions but has received no response.

Transparency requires disclosure—not just publication.

For easier access to the
document and status, visit

www.openstates.ng