

Three overlapping circles of varying shades of gray are positioned in the background. The largest circle is at the bottom, a medium one is in the middle, and a small one is at the top. They overlap each other and the text.

# The Missing Tier

Mapping Local  
Government Budget  
Transparency in  
Nigeria

# About BudgIT

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.

Ag Country Director: Joseph Amenaghawon

Researcher: Caroline Anintah

Contributor: Oluwatimilehin Olugbemi

Data Visualisation / Creative Development: Michael Pabiekun

Editor: Vahyala Kwaga

Contact: [info@budgit.org](mailto: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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# 774

local governments



Walk into almost any local government secretariat in Nigeria and a budget will exist. Chairmen present appropriation bills, councils pass them, and monthly allocations flow from the Federation Account. Yet for many of Nigeria's 774 local governments, these budgets are not consistently accessible in the public domain.

This report reveals a three-tier reality: some states have made LGA budget information visible and accessible, others provide only fragments, and a significant number remain entirely out of reach.

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## Scope and Methodology



The objective of this report is to assess the accessibility of local government budget documents to ordinary citizens, specifically how easily these documents can be located through simple online searches or direct navigation of state government websites. The initial review relied on a nationwide Google search and a systematic scan of official state portals.

Following the first publication, we expanded the scope to capture a broader range of disclosure practices. This update accounts for cases where relevant documents are hosted on decentralised platforms, such as individual local government or agency-specific websites, state and local government PFM websites, ministry-level platforms including Ministries of Local Government and Chieftaincy Affairs, which are not consistently linked to state portals. Incorporating these additional sources provides a more complete and accurate picture of local government budget transparency across Nigeria, while also refining how different forms of disclosure are assessed. The updated report therefore offers citizens, policymakers, and civil society a more comprehensive understanding of where and how LGA budgets are made publicly available.

## Grading of LGA Budget Data

To provide clarity on accessibility, LGA budget disclosures were classified into three categories:



### Available

2026 budget documents are published for all LGAs and can be accessed by citizens.



### Partial

Some budget information exists (previous year's budgets, partial LGA data, or incomplete disclosures), but not all LGAs are represented or current-year budgets are missing.



### Not Available

No LGA budget documents could be located through a nationwide online search or on official state portals.

*Note: The "Partial" category captures cases where data exists but is incomplete, outdated, or difficult to access (e.g., broken links).*

## States Where LGA Budgets Are Available

# 15

In fifteen states, LGA budget information is accessible in a way that allows citizens to engage with it.



Across Abia State, Bauchi State, Bayelsa State, Ebonyi State, Jigawa State, Kebbi State, Kogi State, Ondo State, Osun State, Taraba State, and Yobe State; 2026 LGA budgets are published for all LGAs, providing citizens with direct access to allocations at the local level.

## States Where LGA Budgets Are Available



Anambra State provides 2026 LGA Appropriation Law, with individual documents available for each LGA. In Enugu State and Kaduna State, LGA budget information is published in consolidated documents or within a medium-term framework, providing a centralised view of allocations across LGAs.



Ekiti State takes it a step further by publishing individual budgets for all LGAs and Local Council Development Areas (LCDAs) alongside supporting documents, such as town hall minutes, making the data not only accessible but fully usable for analysis and citizen engagement.

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## States With Partial Disclosure

# 7

In seven states, LGA budget transparency exists but remains incomplete, inconsistent, or not fully up to date.



**Borno State** has a consolidated 2025 LGA budget available, with no corresponding 2026 data found.



**Delta State** shows uneven disclosure across LGAs, with some LGAs having 2026 budgets, others 2025 estimates, and some with no publicly available data.



**Imo State** has no LGA budget found, but a 2024 Accountant-General Financial Statement is available, offering some level of fiscal data in contrast to states with no disclosure at all.



**Cross River State** has 2025 LGA budget documents available, rather than for the current 2026 fiscal year.



**Kano State** has 2025 LGA budget data available across all LGAs, but nothing found for the current 2026 budget cycle.



**Plateau State** illustrates a decentralised arrangement, where a few LGAs have their own websites, only one (Jos North) has a published budget, and no central repository for all the LGA budgets was found.



**Kwara State** has 2026 LGA budget documents listed online, but the files could not be accessed. When the links are clicked they do not provide any document.

## States Where No LGA Budget Was Found

# 14

In fourteen states, no LGA budget documents were found through accessible public sources. These include Adamawa State, Akwa Ibom State, Benue State, Edo State, Gombe State, Katsina State, Lagos State, Nasarawa State, Niger State, Ogun State, Oyo State, Rivers State, Sokoto State, and Zamfara State. In these states, budgeting may be taking place, but it is not visible to the public in online formats.



## All 36 States At A Glance

State	LGAs	Status	Detail
Abia	17	Available	2026 LGA budgets available for all 17 LGAs
Anambra	21	Available	2026 Appropriation Law available for all LGAs
Bauchi	20	Available	2026 LGA budgets available for all LGAs
Bayelsa	8	Available	2026 LGA budgets available for all LGAs
Ebonyi	13	Available	2026 LGA budgets available for all 13 LGAs

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State	LGAs	Status	Detail
Ekiti	38	Available	Individual 2026 budgets for all 16 LGAs and 22 LCDAs; signed PDF, town hall minutes, National Chart of Accounts (NCOA) Excel template per entity
Enugu	17	Available	Consolidated 2026 LGA budget available
Jigawa	27	Available	2026 LGA budgets available for all LGAs
Kaduna	23	Available	Consolidated LG Council budget for 2025 to 2027 medium-term period
Kebbi	21	Available	2026 LGA budgets available, one document per council
Kogi	21	Available	2026 LGA budgets available for all LGAs
Ondo	18	Available	2026 LGA budgets available for all LGAs
Osun	30	Available	2026 LGA budget available
Taraba		Available	2026 LGA budgets available for all LGAs
Yobe	17	Available	2026 LGA budgets available for all LGAs

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State	LGAs	Status	Detail
Borno	27	Partial	2025 LGAs consolidated budget available
Cross River	18	Partial	2025 Local Government Councils Budgets Available
Delta	25	Partial	Some LGAs have 2025 budget estimates and supplementary estimates, others have approved 2026 budgets, while several LGAs have no budget information available.
Imo	27	Partial	No LGA budget found; 2024 Accountant General LGA Financial Statement available
Kano	44	Partial	2025 LGA budgets available for all 44 LGAs
Kwara	16	Partial	2026 Available but link is broken
Plateau	17	Partial	No LGA budget data was found on the state government website. Three out of 17 LGAs maintain their own websites, but only Jos North LGA has published its 2026 budget. No central repository for all LGA budgets in the state was found.
Adamawa	31	Not Available	No LGA budget found

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State	LGAs	Status	Detail
Akwa Ibom	21	Not Available	No LGA budget found
Benue	23	Not Available	No LGA budget found
Edo	18	Not Available	No LGA budget found
Gombe	11	Not Available	No LGA budget found
Katsina	34	Not Available	No LGA budget found
Lagos	20	Not Available	No LGA budget found
Nasarawa	13	Not Available	No LGA budget found
Niger	25	Not Available	No LGA budget found
Ogun	20	Not Available	No LGA budget found
Oyo	33	Not Available	No LGA budget found
Rivers	23	Not Available	No LGA budget found
Sokoto	23	Not Available	No LGA budget found
Zamfara	14	Not Available	No LGA budget found

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## The Transparency Gap



Local government budgets are being written, debated, and funded across Nigeria, but access to them remains uneven. This report shows that while more states are beginning to publish LGA budget information, disclosure is still inconsistent. In some places, budgets are clearly available and easy to find; in others, they are partial, scattered across platforms, or entirely absent. The issue is no longer whether these budgets exist, but whether citizens can reliably access them.

Extending transparency to the local level is neither complex nor costly. Several states have already shown that it is possible through individual budgets, consolidated documents, or appropriation laws. Where this is done well, citizens can track priorities and demand accountability. Where it is not, the closest tier of government remains financially opaque. The gap is not one of capacity, but of consistency and commitment to making public financial information accessible, centralised and usable.

