

# 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.

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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 most of Nigeria's 774 local governments, those budgets are not publicly accessible online.

 BudgetTng | [www.budgetit.org](http://www.budgetit.org)

**budgetit**

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Mapping Local Government Budget Transparency in Nigeria



This report is based on a nationwide online search, including a systematic review of official state government websites and related public portals. It identifies which states publish local government budget documents in accessible formats and which do not. The findings are uneven: a few states have built credible LGA transparency systems, while the majority remain digitally silent.

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## States Where LGA Budgets Are Available

# 10

states currently publish  
LGA budget information  
in accessible form.



### Ekiti State

**38 LGAs/  
LCDAs**

stands out nationally. It publishes individual 2026 budgets for all 16 LGAs and 22 LCDAs, with each entity accompanied by a signed PDF, town hall consultation minutes and an NCOA-formatted Excel template.



### Cross River State

**18 LGAs**

closes the accountability loop by publishing individual 2025 budgets, 2024 audited accounts and quarterly Budget Performance Reports for all councils.

## States Where LGA Budgets Are Available



### Borno State **27 LGAs**

provides a consolidated 2025 budget, individual council ZIP files and 2024 audited financial statements, reflecting an institutionalised system.

Other states  
with published  
LGA budget  
documents  
include

Ebonyi State (13 LGAs), Osun State (30 LGAs), Kebbi State (21 LGAs), Kogi State (21 LGAs; budgets published but no audits or performance reports), Enugu State (17 LGAs; consolidated budget), Kaduna State (23 LGAs; medium-term consolidated LG council budget) and Yobe State (17 LGAs; consolidated 2025 LGA budget).

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## States With Partial Disclosure

# 6

states provide incomplete or outdated LGA budget data



Kano State

## 44 LGAs

publishes Q1 2025 Budget Performance Reports and maintains an LG Audit portal, but no full-year approved council budgets were found.

Imo State



## 27 LGAs

has no published LGA budget, though a 2024 Accountant-General LGA Financial Statement is available.

Anambra State



## 21 LGAs

publishes the 2026 LGA appropriation law without detailed line-item budgets.

Ondo State



## 18 LGAs

provides documents for only 14 LGAs.

Ogun State



## 20 LGAs

hosts only 2024 LGA data

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## States Where No LGA Budget Was Found

# 20

states publish no LGA budget documents at all. These include Abia State, Adamawa State, Akwa Ibom State, Bauchi State, Bayelsa State, Benue State, Delta State, Edo State, Gombe State, Jigawa State, Katsina State, Lagos State, Nasarawa State, Niger State, Oyo State, Plateau State, Rivers State (despite a 2026 state budget exceeding N1 trillion), Sokoto State, Taraba State, and Zamfara State.



## All 36 States At A Glance

| 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 |
| Ebonyi | 13   | Available | 2026 LGA budgets available for all 13 LGAs   |
| Osun   | 30   | Available | 2026 LGA budget available  |
| Kebbi  | 21   | Available | 2026 LGA budgets available, one document per council   |
| Kogi   | 21   | Available | Individual 2026 budget PDFs for all 21 LGAs on state website; no   |

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| State       | LGAs | Status    | Detail   |
|-------------|------|-----------|--|
|             |      |           | audit reports or performance docs published  |
| Enugu       | 17   | Available | Consolidated 2026 LGA budget available   |
| Kaduna      | 23   | Available | Consolidated LG Council budget for 2025 to 2027 medium-term period   |
| Cross River | 18   | Available | Individual 2025 LGA budgets, 2024 audited accounts and quarterly Budget Performance Reports; closed audit loop |
| Borno       | 27   | Available | Consolidated 2025 PDF, individual council ZIPs and 2024 audited statements.                                    |
| Yobe        | 17   | Available | Consolidated 2025 LGA budget available   |
| Kano        | 44   | Partial   | Q1 2025 BPRs for all 44 LGAs published; no full-year approved budget found per LGA; LG Audit portal exists     |
| Ondo        | 18   | Partial   | Documents available for 14 of 18 LGAs  |
| Anambra     | 21   | Partial   | 2026 LGA appropriation law published; detailed budget breakdown not available                                  |

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| State     | LGAs | Status        | Detail   |
|-----------|------|---------------|--|
| Ogun      | 20   | Partial       | Most recent LGA data is 2024; no 2025 or 2026 LGA budget found                 |
| Kwara     | 16   | Partial       | Documents listed on state website but links do not load                        |
| Imo       | 27   | Partial       | No LGA budget found; 2024 Accountant General LGA Financial Statement available |
| Abia      | 17   | Not Available | No LGA budget found  |
| Adamawa   | 21   | Not Available | No LGA budget found  |
| Akwa Ibom | 31   | Not Available | No LGA budget found  |
| Bauchi    | 20   | Not Available | No LGA budget found  |
| Bayelsa   | 8    | Not Available | No LGA budget found  |
| Benue     | 23   | Not Available | No LGA budget found  |
| Delta     | 25   | Not Available | No LGA budget found  |
| Edo       | 18   | Not Available | No LGA budget found  |
| Gombe     | 11   | Not Available | No LGA budget found  |
| Jigawa    | 27   | Not Available | No LGA budget found  |
| Katsina   | 34   | Not Available | No LGA budget found  |

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| State    | LGAs | Status        | Detail  |
|----------|------|---------------|---|
| Lagos    | 20   | Not Available | No central LGA budget repository found                          |
| Nasarawa | 13   | Not Available | No LGA budget found   |
| Niger    | 25   | Not Available | No LGA budget found   |
| Oyo      | 33   | Not Available | No LGA budget found   |
| Plateau  | 17   | Not Available | No LGA budget found   |
| Rivers   | 23   | Not Available | No LGA budget found; 2026 state budget exceeds 1 trillion naira |
| Sokoto   | 23   | Not Available | No LGA budget found   |
| Taraba   | 16   | Not Available | No LGA budget found   |
| Zamfara  | 14   | Not Available | No LGA budget found   |

States marked as “Available” in this report have 2026 LGA budgets published online. In some cases, the most recent documents available are 2025 budgets. These states were included because the publication of recent budget documents indicates an existing transparency practice and a higher likelihood that updated budgets will be released.

## The Transparency Gap



Post-1999

Local government budgets are being written, debated and funded across Nigeria. What is missing in most states is not the document itself, but public access to it. Since state governments already publish their own budgets online, extending the same standard to local councils is neither complex nor costly; it is a matter of institutional choice.

**This choice is a critical one; Nigeria's post-1999 experience with democracy has not had Local Governments with significant autonomy. Be that as it may, LGAs still have the opportunity to make public what they budget, what they spend and what they earn. This is not a herculean task; it is standard transparency.**

## The Transparency Gap



Where LGA budgets are published, citizens gain the ability to see priorities, question allocations and demand performance. Where they are withheld, accountability stops at the state level, leaving the tier closest to citizens financially opaque. The difference between these two realities is not capacity. It is commitment.

**Some LGAs show clear willingness and inclination to provide this information and do so in a comprehensive manner. This shows that transparency—at every tier of government—is possible. All it takes is the commitment and dedication to time tested ideals.**

