



STATE OF
STATES

**The 2020
Revised
Edition**

budgfi

About

BudgIT

BudgIT is a civic organisation driven to make the Nigerian budget and public data more understandable and accessible across every literacy span. BudgIT's innovation within the public circle comes with a creative use of government data by either presenting these in simple tweets, interactive formats or infographic displays. Our primary goal is to use creative technology to intersect civic engagement and institutional reform.

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Data Sources

Data	Source
Capital expenditure	States' 2019 Audit Report
Recurrent expenditure (including debt servicing and loan repayment)	States' 2019 Audit Report
2020 Budget (Approved and Amended)	State's Revised Appropriation Laws
2019 Health Budget	State 2019 Appropriation Laws
2019 Internally Generated Revenue, IGR	National Bureau of Statistics, NBS
2019 Net Federation Accounts Allocation Committee, FAAC Allocation	National Bureau of Statistics, NBS
2019 Net Value Added Tax, VAT Allocation	National Bureau of Statistics, NBS
2019 Domestic Debt	Debt Management Office
2019 Foreign Debt (USD)	Debt Management Office
2019 Foreign Debt (NGN)	BudgIT Research (Calculated using exchange rate as at December 2019)
2019 Total Debt (NGN)	BudgIT Research (Domestic Debt + Foreign Debt in Naira)
Exchange Rate	CBN, N305.9/\$1 (as at Dec. 2019), N380/\$1 as at Sept.1, 2020
Open Defecation	Nigeria Living Standards Survey, 2019 (published 2020)
Access to improved sources of water	Nigeria Demographic and Health Survey (published in October 2020)
Subnational Poverty Rates, 2019	National Bureau of Statistics, NBS, 2019 Poverty and Inequality in Nigeria
Unemployment and Underemployment Rate by State	National Bureau of Statistics, NBS Labor Force Statistics: Unemployment and Underemployment Report, Q2 2020
2019 Disease Outbreaks	Nigeria Center for Disease Control, NCDC

Abbreviations

IGR: Internally Generated Revenue
DMO: Debt Management Office
FAAC: Federal Account Allocation Committee
PAYE: Pay as You Earn
COVID-19: Coronavirus Disease
OPEC: Organisation of the Petroleum Export Countries
CAPEX: Capital Expenditure
SFTAS: States Fiscal Transparency, Accountability, and Sustainability
VAT: Value Added Tax
WHO: World Health Organization
PHEOC: Public Health Emergency Operation Centre
NCDC: Nigeria Centre for Disease Control
AFP: Acute Flaccid Paralysis
EdoHIS: Edo Health Insurance Scheme
USAID: United States Agency for International Development



Definitions of Fiscal Terms and Context

Total Revenue: Total revenue of States refers to the combination of internally generated revenue and Gross allocations from FAAC (Federal Account Allocation Committee).

Total Available Revenue: Total available revenue of states refers to the combination of Internally Generated Revenue and Net FAAC (Federal Account Allocation Committee) allocations - after any obligatory deductions have been made from a state's Gross FAAC at source.

Recurrent Expenditure: Refers to recurring payments: wages and salaries for civil servants; overhead costs (electricity bills, purchase of diesel); consolidated revenue account charges; transfers (to local government, for example); interest payments on existing loans; and other (subsidies, for example).

Personnel Cost: include salaries, allowance and other benefits that the Government pays to its workers (civil servants).

Overhead Cost: These are any regular expenses which are not paid directly to a civil servant or other government workers, including amounts billed directly to customers. Overheads must be paid for regularly. Examples are electricity bills, water bills, the buying of diesel for generators, or the money spent on travelling during work, by civil servants.

Capital Expenditure: Capital Expenditure is money spent by the government to acquire or build fixed capital assets, land or intangible assets. Capital Expenditure is how much is used for projects like the building of schools, hospitals, roads, or buying security

equipment. Capital Expenditure is sometimes called Capex.

Internally Generated Revenue, IGR: Sum of all revenues a state generates independent of revenue from federally collected revenue.

Debt Ceiling: Limit beyond which a State is not allowed to borrow further

IGR per capita: The amount of internally generated revenue of a state when divided by the state's population.

Capital Expenditure per capita: The total amount of internally generated revenue of a state when divided by the state's population.

Recurrent Surplus: The extra amount of a State's revenue left after fulfilling its recurrent obligations and loan repayments schedules most of which need to be honoured.

Recurrent Shortfall: The extra amount of revenue a state has left from its total revenue after fulfilling its recurrent obligations and loan repayments schedules.

Economic Sector: Money spent on infrastructure to improve the economy like roads, airports and ports, etc.

Social Sector: Money spent on human capital development through investments in sectors like Education and Health

Note: If the approved budget does not include a breakdown of debt payments, Interest Payments may be replaced with Debt Servicing cost.

Executive Summary

A bleak outlook

Soaring debt burden, imprudent fiscal planning, and nearly a decade of misplaced expenditure priorities have beaten a clear path to fiscal crisis for a majority of Nigeria's 36 states. In the 2020 Fiscal Sustainability Index, some states rank higher than others, but most are still below the sustainability point, except for Rivers state which occupies the number #1 position on the index; it is able to meet its recurrent expenditure with only internally generated revenue, IGR and value added tax, VAT. It also has a total revenue greater than its total debt and prioritises capital over recurrent expenditure.

States already face significant human development issues—poverty, unemployment underemployment, avoidable disease outbreaks (excluding COVID-19) and a host of third-world problems. To solve these issues, each state needs to, first and foremost, be a sustainable subnational entity—that is, the state is generating enough revenue to pay its workers, its creditors and still have significant leftover to cover capital expenditure interventions for solving development issues.

States are in distress

From our analysis, for 8 states in the country, their respective total revenue was not enough to fund their recurrent expenditure obligations (salaries, overhead, debt service obligations) and meet their respective loan repayment schedules that were due in 2019. The worst hit of these 8 states are Osun, Bauchi, Plateau, Gombe, Adamawa, Ekiti, Kogi and Oyo state. This could indicate early signs of distress particularly for states in this category who have very low revenue generation capacities. Without cutting down certain components of their recurrent

expenditure or radically growing their internally generated revenue, the affected states may have to borrow to fund parts of their recurrent expenditure.

Misplaced priorities, soaring debts

Based on their fiscal analysis, only five states in the country are prioritising capital expenditure over recurrent obligations—Rivers, Kaduna, Akwa Ibom, Ebonyi and Kebbi. However, the quality of the capital expenditure still leaves much to be desired as explored in the narratives for the respective state profiles. The remaining thirty-one (31) states in the country prioritised recurrent expenditure according to their 2019 financial statements. Recurrent expenditures are not necessarily a bad thing especially when skewed towards sectors like health and education which have expenses like payment of teachers and doctors salaries that are recurrent in nature. However, of the states in this category, 11 had overhead costs that were larger than their capital expenditures. These 11 states are: Adamawa, Bauchi, Bayelsa, Benue, Ekiti, Kano, Kogi, Kwara, Nassarawa Plateau, Taraba.

The total debt for all 36 states surged by 162.87% or N3.34tn, from N2.05tn in 2014 to N5.39tn in 2019, with 10 states accounting for approximately half or N1.68tn of this increase. Eight of these states were from the South—Lagos, Rivers, Akwa Ibom, Imo, Kogi, Edo, Osun and Cross River—while two of the states were from the North, Kaduna and Adamawa; of the states in this debt category, Kogi and Adamawa are also in the category of states who spent more on overhead costs for the government than on capital expenditures that directly benefit the people.



Narrowing options

Options for further borrowing are reducing for Nigerian states due to safeguards and debt ceilings put in place by the federal government to prevent states from slipping into debt crisis. The revised 2020 borrowing guidelines published by Nigeria's Debt Management Office reference Section 223 (1b) of the 2007 Investments and Securities Act (ISA) which requires that for states to borrow from the capital market in any fiscal year, their total debt must not be more than 50% of their previous year's total revenue. For fiscal year 2020, all 36 states will need to pass through the eye of the needle to raise fund from the capital market as they now have total debts as at 2019 which breached this debt ceiling.

However, the majority of Nigerian states, except Cross River, are still within the debt ceiling that allows them to take on more debt from other sources. The ceiling for external borrowing is set at a state's total debt burden not exceeding 250% of their total revenue in or the previous year. Cross River's total debt of N230.88bn as at December was 298.06% of its total revenue of N77.46bn. The safeguards for borrowing from the capital market are stricter for states because inability to pay back capital market investors could more quickly trigger a reputational crisis for a country.

Exchange rate volatilities recently triggered by COVID-19 induced shocks have worsened the situation for states that currently have large foreign debt and have hopefully crystallised the risks for those who plan to incur more. The naira suffered a recent

25.98% devaluation from N305.9/\$1 as at December 2019 to N380/1USD as at September 2020. The implication of this for states is that for every \$1 in foreign debt a state owes, it now needs to raise an extra N74.1 from taxpayers to pay it back. The worst hit are the 5 states with the highest foreign debt burden: Lagos (\$1.4bn) Kaduna (\$554.78m) Edo (\$275.92m) Cross River (\$208.96m) and Bauchi (\$133.90m). Lagos state for example now needs to raise at least N103.46bn additionally from taxpayers over the lifespan of the same \$1.4bn foreign debt stock to pay it back due to the devalued naira. That's less money available for development projects.

The way forward

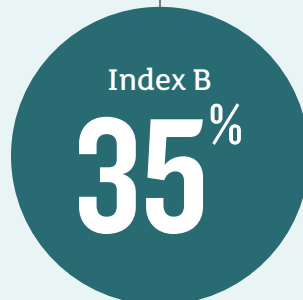
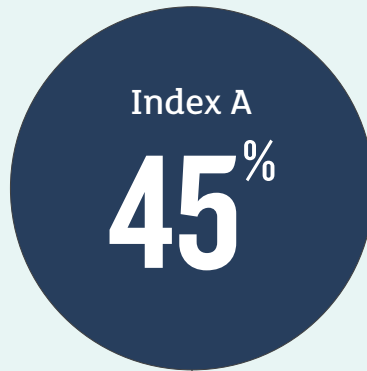
States have seen some improvement in their IGR between 2014 and 2019, however there is still a need to put systems in place for aggressive IGR growth within their states especially as falling crude oil prices, OPEC production cuts and other COVID-19 induced headwinds are set to impact federally collected over the next two years.

This paints a bleak outlook for Nigerian states who depend on FAAC allocation for their survival, although dwindling federal revenue will affect all states differently; Lagos, Ogun and Rivers state will be least affected as they relied on federally collected revenue (Net FAAC) for only 22.82%, 35.31% and 53.02% of their total revenues respectively. Three states Bayelsa, Borno and Katsina will be worst hit by dwindling revenue as they relied on Net FAAC for 89.56%, 88.30% and 88.16% of their total revenues respectively in 2019.

The Research Methodology

BudgIT's sustainability ranking evaluates the fiscal health of states and gives an estimation of states who are already in distress or those who are likely to slip into fiscal distress considering their debt burden, expenditure patterns and revenue inflows. It is anchored on four key indices (each with different weights) that form the overall sustainability index.

Index A looks at the ability of states to meet their recurrent expenditure obligation with their internally generated revenue and VAT. The composition changed from that of previous years, it now excludes 13% derivation revenue which is accounted for in Index B.



Index B reviews the states ability to cover all recurrent expenditure obligations with their total revenue (Internally generated revenue + Net FAAC) without resorting to borrowing.

Index C focuses on states' ability to manage their debts sustainably. It examines the extent to which the State's total debt stock today can theoretically be paid off if it uses all their revenue in a single year under review.



Index D evaluates the degree to which each State is prioritising capital expenditure which ultimately have the capacity to increase the States assets and potential revenue inflows in the long term compared to how it invests in recurrent expenditure.

Notes: For 2020 we had a methodology review session with selected stakeholders from the government and development actors. Certain changes were made to the weights and composition of the indices for our Fiscal Sustainability Ranking.

The weight for Index A has been increased from 35% to 45%, while the weight for Index B has been reduced from 50% to 35%. The goal is to reward those States who have a higher degree of fiscal independence from federally collected revenue, thus encouraging lower ranking states to aspire to radically improve their internally generated revenue.

The composition of our recurrent expenditure has been extended to include loan repayments; the rationale is to ensure alignment with standard public expenditure framework of debt and non-debt recurrent expenditure. Also, two-year averages for all source data for the indices were used to minimise fluctuation due to sudden oil revenue swings or one-off receipts. In addition, a new sub-index, Index D was also included to account for capital expenditures states make.

Sub theme: Health Financing and Epidemic Preparedness at the subnational level

Every year, our State of States report has a sub-theme focusing on an area of development which States need to improve on. This year's edition explores how well states are financing their health sector and preparing to combat disease outbreaks.

Disease outbreaks have the potential to strike the heart of most state government's internally generated revenue, majority of which is made up of income taxes (PAYE) and direct assessments, though there are at least 12 other tax options to generate revenue. Sick citizens either cannot work at all or to their full abilities thus reducing the income pool that is available for the state government to tax. Also their caregivers (family and relatives who may often attend to them unpaid) lose productive man hours in doing so, thus shrinking the taxable income pool further.

The near instantaneous fiscal and economic impact—falling crude oil prices, state-wide lockdowns, dwindling federal revenue, resultant naira devaluation of the novel SARS-CoV-2 virus popularly known as COVID-19 which currently has 54,247 cases* in Nigeria (and no known vaccine or cure yet established) has crystallised to policy makers how diseases can cripple economic activities. However, the health systems in Nigeria's 36 states are currently battling at least six other equally deadly diseases which already have vaccines and in some cases; known treatments. In 2019, 36 states recorded 94,500 cases of the deadly Cerebrospinal meningitis (CSM), measles, lassa fever, yellow fever, monkeypox and cholera combined.

Although these six diseases may not have an instantaneously dramatic economic effect as SARS-CoV-2, the COVID-19 induced shocks have affected federally collected revenue from crude oil, which the majority of the states

typically rely on to complement their Internally Generated Revenue (IGR). It is therefore in the enlightened self interest of state governments to not only grow their IGR but to also preserve current and future internally generated revenue from the negative economic effects of diseases by investing in the appropriate health systems through their budgets or other sustainable methods for domestic resource mobilisation.

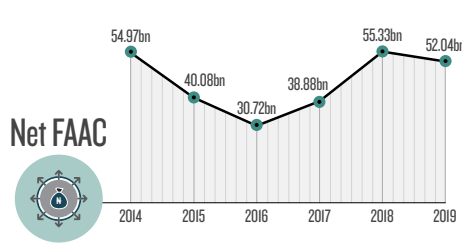
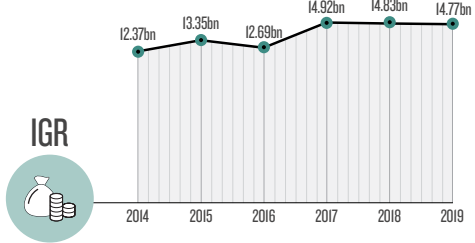
Nigeria Centre for Disease Control, NCDC is the federal government's agency saddled with the responsibility of coordinating interventions to prevent, detect and control disease outbreaks nationwide. State governments have an equal responsibility in funding systems that complement the federal government's effort. How well is each state government playing this role?

To answer this, we ask 6 questions split into two categories. Category A is a series of 3 questions that attempts to find out if a state is investing in strengthening its health system and epidemic preparedness, Water, Sanitation and Hygiene (WASH) conditions through its budget. We also attempt to find out if the state is investing in systems that reduce high Out-Of-Pocket expenditures at the point of treatment, a key risk factor that discourages potentially infected citizens from using health facilities, potentially spreading diseases if they go untreated. Category B is another series of 3 questions attempting to find out how the budgeted investments made over the years and in the fiscal year evaluated have translated to quality outcomes in terms of disease control (excluding COVID-19) and improved Sanitation, Water and Hygiene conditions. A scoring matrix used in evaluating the 36 states and the outcome can be found in the Rankings segment at the end of this publication.

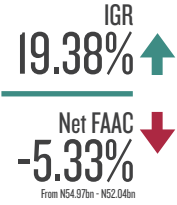
* as at Sept 1, 2020



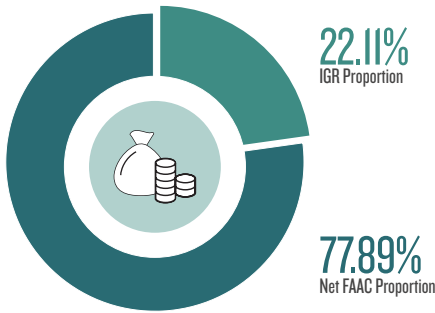
Revenue Analysis (NGN' bn)



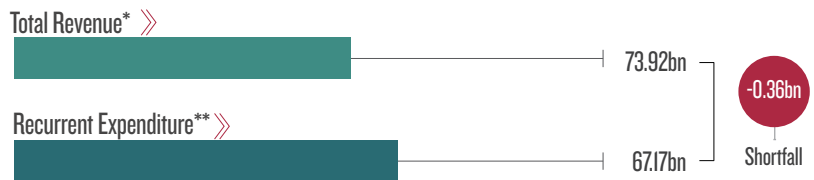
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

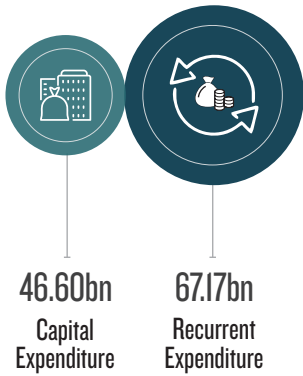


Note:

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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



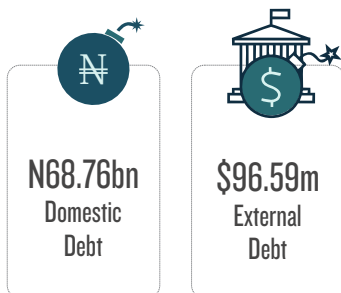
Actual Capital Expenditure



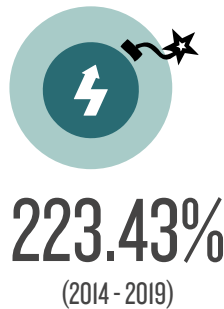
Total Debt



Debt Stock 2019



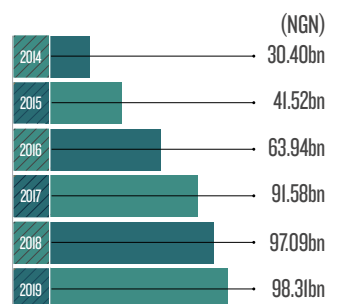
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





Debt trend over the past six years shows the steady rise in the state's debt burden of 223.43%, from N30.40bn in 2014 to N98.31bn in 2019.



God's Own State



Abia State

Abia ranks 25th in the 2020 Fiscal Sustainability Index. Weighed down by its growing debt profile and burdensome recurrent expenses, financing its recurrent obligation and investment activities will prove a difficult task with its total available revenue.

In 2019, the state's total available revenue of N66.81bn was far flung from its total expenditure of N113.77bn. Its recurrent expenditure bill of N67.17bn exceeded the total revenue by N360m with absolutely nothing but a deficit left to finance capital expenditure.

In 2019 Internally generated revenue brought in N14.77bn, just 22.11% out of the total N66.81bn earned by the state while net FAAC from federally collected revenue yielded N52.04bn, or 77.89%, making the state vulnerable to sudden collapse in FG's revenue.

Although its IGR expanded by 19.38% in the last six years, from N12.37bn in 2014 to N14.77bn in 2019. However, this is not enough as its IGR is still very small, ranking 23rd by size amongst all states in the country.

Pre-COVID-19, Abia state's revenue from net FAAC saw a -5.94% dip from N55.33bn in 2018 to N52.04bn in 2019, a glaring signal for the state to increase its IGR collection or risk slipping into more debt, especially as deductions to service existing debt continue to mount.

Abia's internally generated revenue of N14.77bn is the second smallest in the South-East, better only than the dismal N746bn brought in by Ebonyi state in the 2019 fiscal year. This is suboptimal considering the industrial environment in Aba and other parts of

the state.

Debt trends over the past six years show the steady rise in the state's debt burden of 223.43%, from N30.40bn in 2014 to N98.31bn in 2019. This increase is worth considering to identify strategies to downsize Abia state's future debt dependency. Notwithstanding, its debt per capita is currently N24,323 per citizen, slightly lower than the average debt per capita for all states of N26,167 per citizen as at December 2019.

Its domestic debt takes the larger proportion of the state's debt, and in 2019, total domestic debt amounted to N68.76bn and the state ranks 12th most indebted in the country for foreign debt. To escape this debt trap, the state needs to look inward by boosting local production of goods within the state.

Abia state's year-on-year investments in capital expenditure increased by 85.27% from N25.15bn in 2018 to N46.60bn in 2019. This growth is commendable and needs to be sustained. Its capex per capita is N11,530, and is commendable as it is above the country average of N8,993 per citizen.

According to reports, Abia state owed its workers¹¹ especially doctors in 2019. This does not augur well for quality of life within God's Own State. Despite a capital expenditure of N13.5bn on the Environmental Improvement, the state continues to struggle with environmental management. Its actual capital expenditure on health and education at N251m & N683m is incredibly low and cannot transform the state in the long-term.

¹¹Abia owes health workers 13 months' salaries — NMA:<https://punchng.com/abia-owes-health-workers-13-months-salaries-nma/>

Abia State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	0
Lassa Fever	0	0	0	21
Measles	0	0	0	616
Monkeypox	0	4	0	0
Yellow Fever	0	69	69	41
Total Cases	0	73	69	678

Source: NCDC

The states in the South-East region experienced massive increase in disease outbreaks in 2019 and Abia state was not left behind as cases spiked up, from 69 cases in 2018 to 678 cases in 2019. However, 90.8% of the cases were measles cases.

Abia state spends N13.53bn on environmental improvement yet only 0.5% of its total households have access to treated water. According to the Nigerian Bureau of Statistics, 5.9% of the total households in Abia have no access to toilet facilities and practise open defecation in bushes and open spaces. These two factors contribute immensely to the health of people in any community and places them at high risks of contracting diseases communicable or noncommunicable.

With the advent of the Covid-19 pandemic in the country and all over the world, Abia state as at September 1, 2020, recorded 776 confirmed Covid-19 cases

and 8 deaths. An allocation of N4.03bn was allocated to improvement of human health in response to Covid-19.

In its 2019 and 2020 budgets, there are no clearly defined line items aimed towards epidemic preparedness. From the N4.59bn budgeted in 2019 for capital expenditure on health improvement, only N251.2m was implemented and no actual spending was recorded for health insurance during the year despite the budgeted N78m. In 2020, capital expenditure allocated to health is N6.02bn.

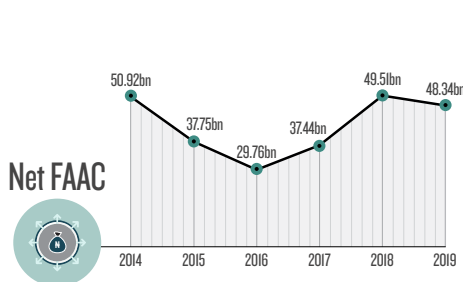
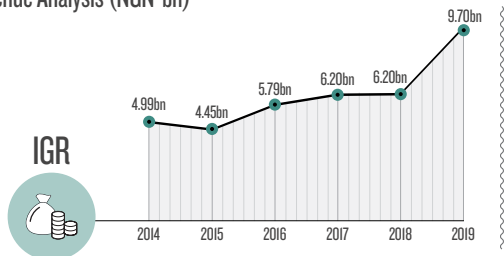
In September 2019, Abia state officially launched the state's health insurance scheme aimed at providing quality, accessible and affordable healthcare for 200,000 residents. The government can do more in terms of health financing and prioritising epidemic preparedness.

Adamawa State

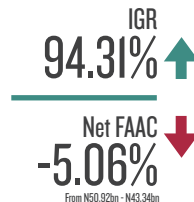
Highest Peak of the Nation



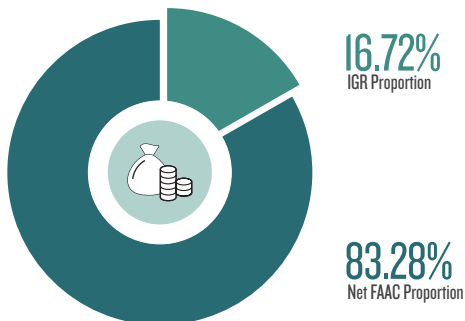
Revenue Analysis (NGN' bn)



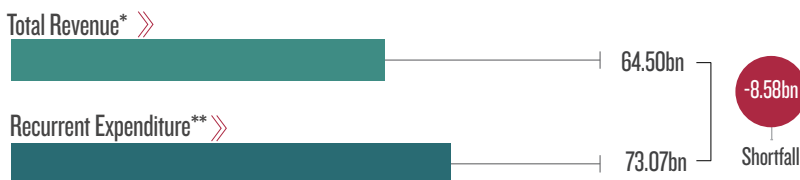
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

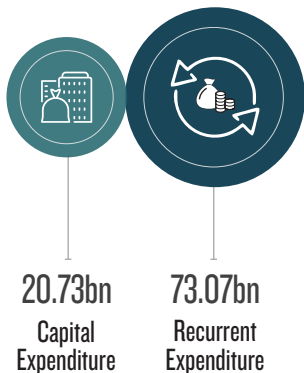


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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



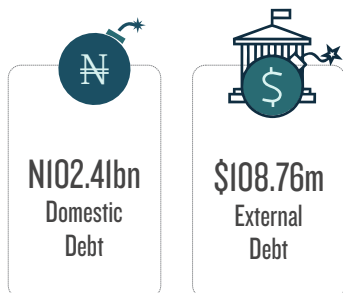
Actual Capital Expenditure



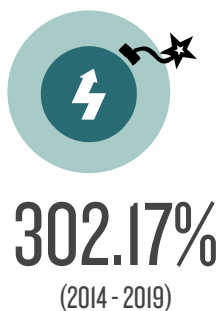
Total Debt



Debt Stock 2019



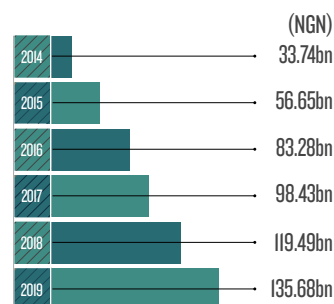
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





Highest Peak of the Nation



Adamawa state, the 17th most indebted state in Nigeria, had a total debt burden of N135.68bn as at December 2019 and debt per capita of N29,276 per citizen.

Sustainability
Ranking

33



Adamawa State

Adamawa's books appear to be in the red, as it has increased its domestic and external debt stock markedly.

Adamawa state, the 17th most indebted state in Nigeria, had a total debt burden of N135.68bn as at December 2019 and debt per capita of N29,276 per citizen. The state may soon be heading for a serious debt crisis looking at its total debt growth rate which galloped by 302.1%, from N33.74bn in 2014 to N135.68bn in 2019.

External debt increased by 10.62%, from \$97.79m in 2018 to \$108.76m in 2019, but the picture wasn't different with domestic debt, which also rose from N89.66bn in 2018 to N102.41bn in 2019, a 14.22% growth. This made Adamawa the state with the second-highest debt exposure among its peers within the North-East region.

Adamawa state's IGR accounted for an abysmal 16.72% of its actual revenue mix in 2019 while net FAAC brought in N48.34bn, or 83.28%, of its N58.04bn total available revenue. At N2,094 per person in 2019, IGR per capita is low as it is less than half of the nationwide average of N5,044 per person.

However, efforts to grow IGR seem to be yielding mild gains; the state's IGR grew from 2018 level of N6.20bn to

N9.70bn in 2019, an encouraging growth of 56.40%. In 2017, 2018 and 2019, IGR was N6.20bn, N6.20bn and N9.70bn respectively.

Adamawa State needs to consolidate efforts on improving its IGR as federally collected revenue from net FAAC is already indicating a downward trend sliding by -5.06% from N50.92bn in 2014 to N48.34bn in 2019.

In 2019, the State had the second highest recurrent expenditure in the North East of N73.07bn, an 9.96% growth from N66.45bn spent in 2018. The State's 2019 recurrent expenditure accounted for 77.90% of its total expenditure of N93.80bn while only N20.73bn or 22.10% was spent on capital obligations; the smallest capital expenditure in the North-East region after Taraba which spent N7.14bn.

The bulk of its capital expenditure, N10.62bn, was spent on Reforms of Government and Governance in the 2019 fiscal year, while N2.45bn went to Improvement to Human Health, up from N711.61m in 2018; Education got N3.22bn up from N1.61bn in 2018.

These improvements are commendable, but in future, there will be need for the State to share details of what comprise Reforms of Government and Governance.

¹²https://www.premiumtimesng.com/news/top-news/4910-adamawa_workers_task_legislature_on_anti-labour_bill.html

Adamawa State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Although 841 cases of cholera were recorded in 2019, down from 2,748 cases in 2018, this outbreak was still the highest in the North-East of Nigeria in 2019. The state also suffered an outbreak of 1,018 measles cases in the same year, the third highest in the North-East region. The overall number of disease outbreaks reduced from 2,793 cases in 2018 to 1,897 cases in 2019

Notwithstanding, there is still a need to adequately plan and fund for disease control, epidemic preparedness and the state bodies capacity to develop and implement equitable and gender-sensitive Water, Sanitation and Hygiene (WASH) policies, strategies and guidelines. Adamawa's 2019 health budget was low accounting for N21.0bn, or 8.6%, of their total budgeted expenditure of N244.7bn; this was still a far cry from the pledged target of 15% budgetary commitment at the AU declaration in Abuja in 2001. Although this recommendation was at the federal level, it is very important that states put

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	2,748	841
CSM	0	20	23	0
Lassa Fever	0	0	0	22
Measles	0	0	0	1,018
Monkeypox	0	1	0	0
Yellow Fever	0	0	22	16
Total Cases	0	21	2,793	1,897

Source: NCDC

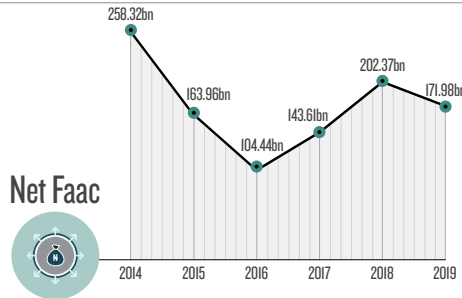
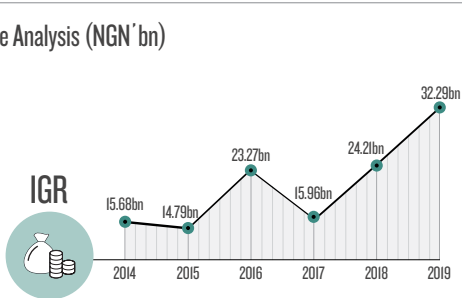
such into consideration for impactful development, as adequate funding for health sector cannot be done by federal government alone.

Fortunately, in 2020, Adamawa state proposed to improve its budgeted health spending, allocating N22bn; N14.8bn proposed on capital expenditure and N7.60bn on recurrent expenditure. This figures shows that 15.9% of its budget is planned to be spent on health in the 2020 fiscal year.

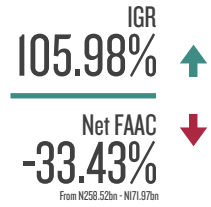
35.9% of Adamawa's population defecates in the open, 7.7% use open pit latrines, 51.5% use pit latrines with slabs while just 1.1% of its population has access to a standard flush to pipe/septic tank toilet system. Also, 48.4% of residents in Adamawa do not have access to improved water sources. This is a precarious situation that predisposes the state to faster spread of communicable diseases. The government needs to scale up the quality of funding in this regard.



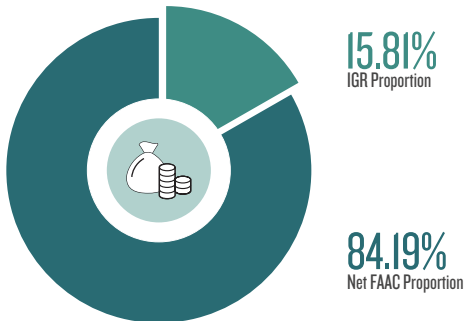
Revenue Analysis (NGN' bn)



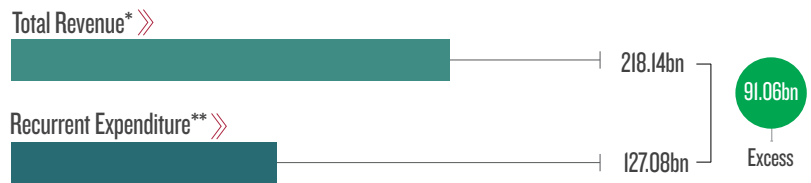
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

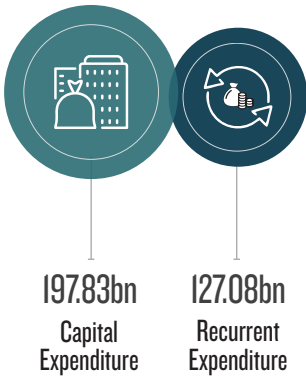


Note:

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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



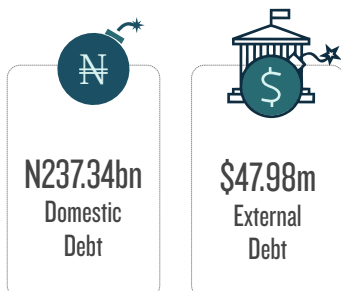
Actual Capital Expenditure



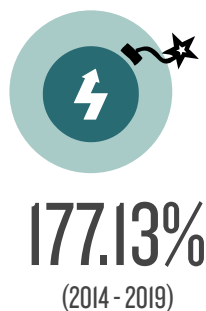
Total Debt



Debt Stock 2019



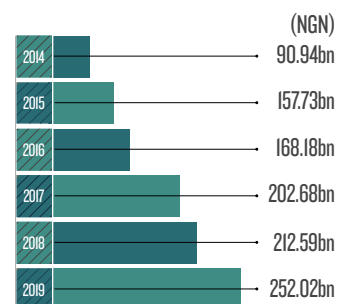
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)



“
The quality of its capital expenditure needs to be seriously interrogated on the actual benefit to the people



Land of Promise



Akwa-Ibom State

Akwa Ibom ranks 20th in the 2020 States Fiscal Sustainability Index. Just like the oil-rich states of Delta and Bayelsa, its fiscal sustainability performance was weighed down largely by a growing recurrent expenditure nurtured by past intertemporal fiscal choices which prioritised overhead costs and other operating expenses as the state overflowed with additional 13% derivation revenue—fruits of the resource control advocacy of the early 2000's.

The state's total debt burden ballooned by 177.13%, from N90.94bn in 2014 to N252.02bn in 2019. Indeed, this is slower than the average debt growth rate of 274% for all states within the same period. Nevertheless, the state stood as the fourth most indebted state in Nigeria as at December 2019.

Its domestic debt burden mushroomed by 190.30%, from N81.76bn in 2014 to N237.34bn in 2019. Commendably, its foreign debt profile dropped by -18.53%, from \$58.89m in 2014 to \$47.98m in 2019, making it slightly less prone to exchange rate volatility via increased debt servicing costs each time the Naira is devalued.

Citizens in Akwa-Ibom need to engage their elected and appointed officials at the sub-national levels to ensure that future debts are put to best use; this will ultimately translate to improved quality of life.

IGR as a share of total revenue stands at 17.38%, making this state's plans susceptible to shocks to the federal revenue. The state's IGR enlarged by 33.37%, from N15.68bn in 2018 to N32.29bn in 2019. Consequently, it met the 20% basic IGR growth target necessary to receive the \$1m grant incentive offered by the World Bank supported SFTAS programme⁹ to Nigerian states; that is if the revenue data from the National Bureau for Statistics is used for the evaluation.

If this oil-rich state hopes to keep the promise of a better life to millions of its indigenes and tourists, it needs to rethink its debt strategy, make sharp cuts to its overhead costs and indeed, revamp its entire fiscal strategy.

The quality of its capital expenditure needs to be seriously interrogated on the actual benefit to the people. According to its 2019 audit report, the State Government House spent N22.61bn on capital expenditure, Ministry of Special Duties (N18.58bn), Secretary to the Government (N10.38bn), Office of the Accountant-General (N35.99bn) while the entire social sector which includes capital expenditure for health and education had a total of N8.19bn.

⁹States Fiscal Transparency, Accountability, and Sustainability. For more: <https://www.sftas.org.ng/about/>

Akwa - Ibom

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreak profile

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	0
Lassa Fever	11	0	0	4
Measles	0	0	0	259
Monkeypox	0	12	0	4
Yellow Fever	0	19	43	19
Total Cases	11	31	43	286

The Land of Promise has had its own share of disease outbreaks with the most severe being measles of which the state recorded 259 cases in 2019. It recorded 19 cases of yellow fever in 2019, down from 43 in 2018. As at September 1, 2020, the state had 278 cases of COVID-19.

Poor sanitation and hygiene situation in this oil-rich state means the risk of spread of communicable diseases still exists but is slightly mitigated. This is because 22.7% of citizens resident in the state still get their water from unimproved sources of drinking water, while 5.1% of households still practise open defecation, limiting the degree to which the state can control disease spread.

Nevertheless, it should be noted that its performance on both indicators for sanitation and hygiene were the best in the South-South. Over the years, Akwa Ibom has invested some money in improving the Water, Sanitation, Hygiene (WASH) situation, notwithstanding there is still more work

that needs to be done.

The state budgeted N14.31bn for health in 2019 and also reported on its official website that it provides free healthcare to pregnant women, children under 5 and the aged. Overall, with 286 cases of lassa fever, measles, monkeypox and yellow fever, it recorded the lowest number of disease outbreaks in the South-South in 2019. Delta state shows that strategic health investments have commensurate impact.

Akwa Ibom has a State Public Health Emergency Operations Centre for coordinating operational information and resources for the strategic management of public health events and emergencies.

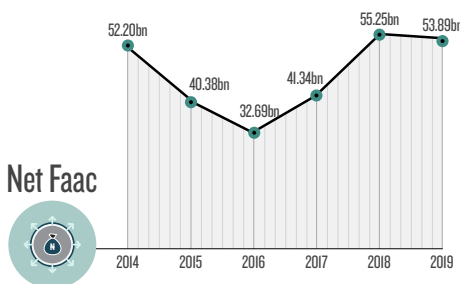
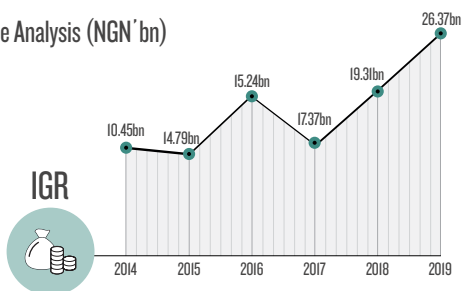
The state also receives support from international development organisations, most recently benefiting from a retraining exercise by the WHO and its partners for disease surveillance offices from the state for early detection of measles, yellow fever and COVID-19.

⁹<https://akspncda.akwaibomstate.gov.ng/governor-emmanuel-commitment-to-healthcare/>

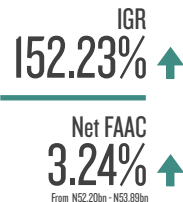
¹⁰<https://akwaibomstate.gov.ng/tag/presents-n670-718bn-budget-for-2019/>



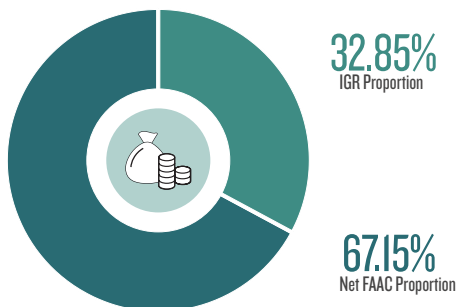
Revenue Analysis (NGN' bn)



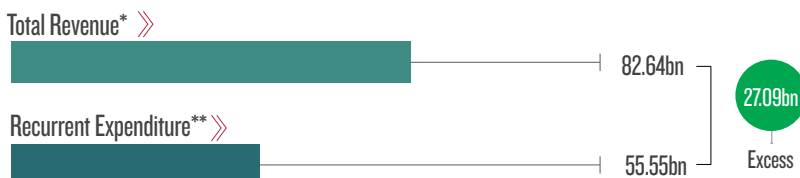
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

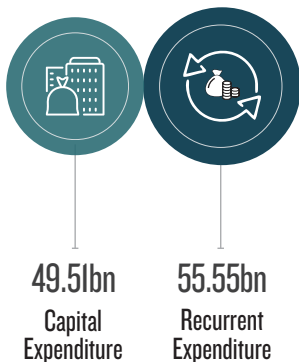


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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



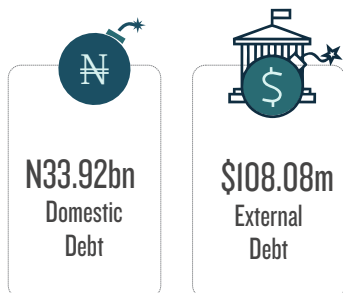
Actual Capital Expenditure



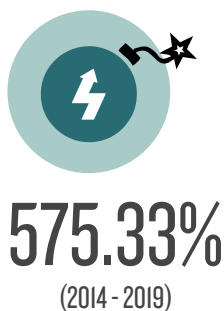
Total Debt



Debt Stock 2019



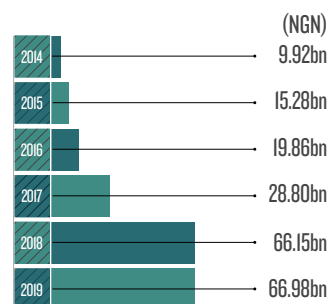
Debt Growth



Debt Size



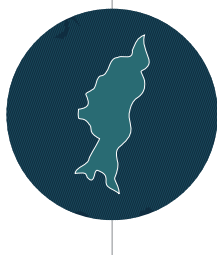
Total Debt Trend (2014 - 2019)



Trend analysis indicates that the state's dependence on federal allocations is reducing; 83.32% of the state's total revenue came from net FAAC in 2014



Light of the Nation



Anambra State

In the country, Anambra state ranks 2nd in the 2020 Fiscal Sustainability Index and had the best performance in the entire South-East. Buoyed by its low debt burden, this feat is praiseworthy. Notwithstanding, the state could not fully implement its budget in 2019 with its total revenue alone; total expenditure in 2019 amounted to N105.06bn and total available revenue summed up to N80.26bn with a deficit of N24.8bn. Deficits are typically financed by loans.

Trend analysis indicates that the state's dependence on federal allocations is reducing; 83.32% of the state's total available revenue came from net FAAC in 2014 while in 2019 only N53.89bn, 67.15%, of the state's total N80.26bn available revenue came from net FAAC and N26.37bn, or 32.85%, was derived from IGR. Overall, over the last six fiscal years, an average of 72.73% of the state's revenue came from federal allocations.

Year-on-year, there has been a 36.59% increase in internally generated revenue between 2018 and 2019 as the state pulled in N19.31bn and N26.37bn respectively in both years. It currently has the 18th largest IGR in the country, leaving enough room for improvement. It is commendable that Anambra got over N7.7bn from interest earnings on its investments, the main reason for its jump in internal revenues.

Total debt baggage for Anambra at the end of 2019 came to N66.98bn, a 575.33% increase from N9.92bn in 2014. Nevertheless, it is one of the

least indebted states in the country ranking 32nd by size, just slightly higher than that of Ebonyi State. Anambra has an undoubtedly low debt burden compared to other states with debt per capita of N11,141 per citizen. It is also one of the five states in the country whose total revenue in 2019 exceeded their total debt burden. The others are: Rivers, Delta, Sokoto, Yobe and Jigawa.

Recurrent expenditure recorded in Anambra's audit report for 2018 and 2019 were N47.37bn and N55.55bn respectively, a 17.27% jump in the cost of governance for the state.

Capital expenditure per capita of N8,235 per citizen in Anambra state is slightly below the country average of N8,993, nonetheless, the state seems to be spending a reasonable ratio of its expenditure on investments in infrastructure which is critical for the growth and makes up 53% of the total expenditure while capital expenditure got 47% of the total. However, there is still room to join the ranks of Kaduna, Rivers, Akwa Ibom and Ebonyi State who invest more in capex than in recurrent expenditure.

Though Anambra spent N49.5bn on capital expenditure in 2019, the largest chunk was spent on reform of government and governance (N14bn) and roads (N20.5bn). The capital expenditure on health (N1.2bn) and education (N3.3bn) are too small for any strong intervention in human capital development. To hold its place as the Light of the Nation, investments in health and education need to be prioritised by the state.

Anambra State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	23	0
CSM	0	0	0	0
Lassa Fever	0	0	0	10
Measles	0	0	0	683
Monkeypox	0	0	0	1
Yellow Fever	0	62	208	134
Total Cases	0	62	231	828

Source: NCDC

Is the Anambra state government prepared for an epidemic? In 2019, disease outbreak in Anambra state experienced a spike of 250% from 231 cases to 828 cases; 683 of which were measles cases.

Sanitation, good hygiene and quality water is of great importance for a state working towards reducing the number of disease outbreaks in the state annually. Of the total households in the state only 4.6% has access to treated water and 11.8% practise open defecation in bushes and open fields causing contamination in the environment. This is an unhealthy number and the state needs to take drastic measures to improve the sanitation and water quality in the state.

As at September 1, 2020 the total confirmed Covid-19 cases in Anambra state was recorded at 216 cases with the first cases confirmed on April 10th 2020. Although the total cases in Anambra is low compared to other states, some measures needed to be taken in response to the rising spread of the virus. With the support from private institutions, efforts have been made to

equip the state to contain the virus and treat infected patients.

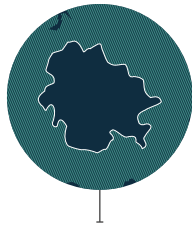
WHO provided support to Anambra state through the training of personnels from 21 LGAs to boost Covid-19 testing capacity. Fidelity Bank donated an Isolation centre to Anambra state, also Coalition Against COVID-19 (CACOVID) donated a 100 bed isolation. The state government needs to put out funds for the maintenance of these facilities and also do more in terms of its response to epidemics

Anambra state's allocation to health in 2019 was N13.250bn but an actual of N1.26bn was spent, of which N892.55m was spent on health insurance. In 2020, allocation to health improvement in the revised budget is N5.59bn and to health insurance N475m. With the current rise of health issues in the country and the state, Anambra needs to prioritise its health spendings. More than this, line items should be clearly stated with reference to the prevention and management of disease outbreaks, so as not to be caught unawares.

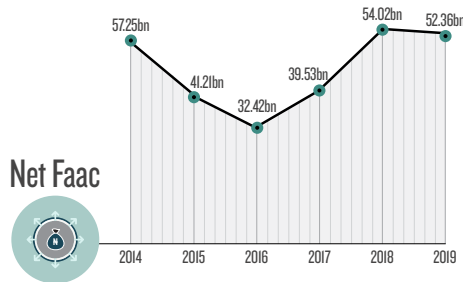
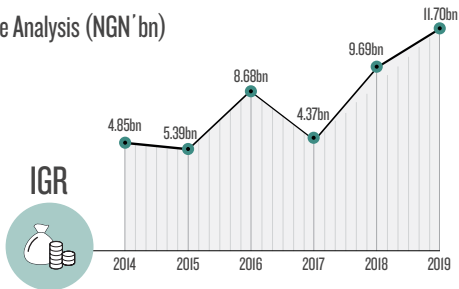
³⁵<https://www.afro.who.int/news/who-supports-anambra-state-boost-covid-19-testing-capacity-trains-cohort-health-workers>

³⁶<https://businessday.ng/coronavirus/article/cacovid-donates-100-bed-isolation-centre-to-anambra-state-government/>

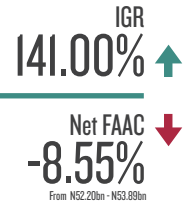
³⁷<https://www.fidelitybank.ng/fidelity-bank-donates-isolation-centre/>



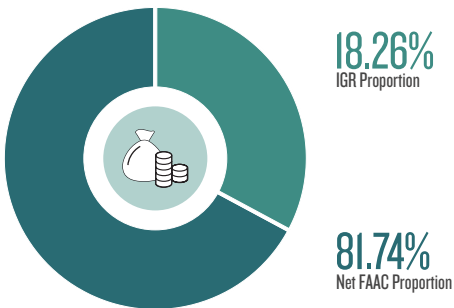
Revenue Analysis (NGN' bn)



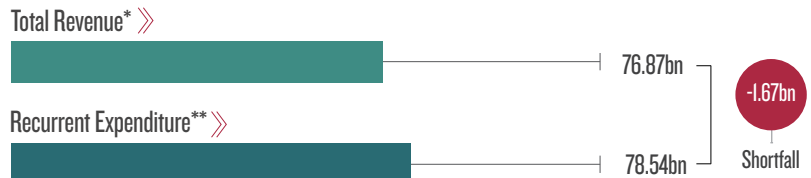
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



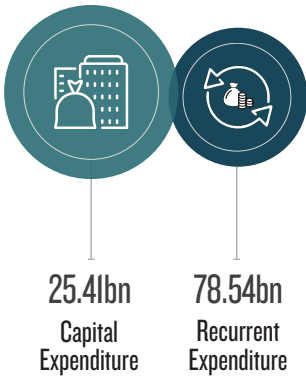
2019 Ability to meet Recurrent Expenditure (NGN' bn)



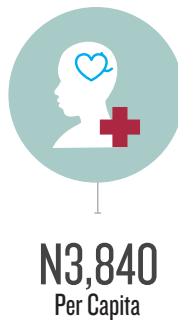
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** Includes loan repayments

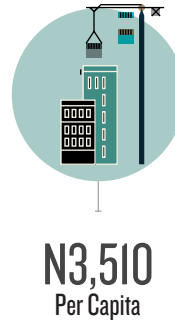
Actual Expenditure 2019 (NGN)



Health Budget



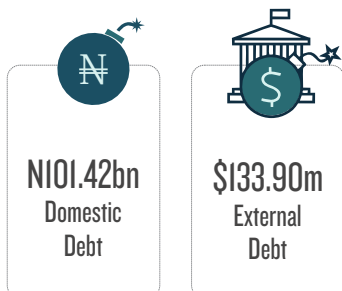
Actual Capital Expenditure



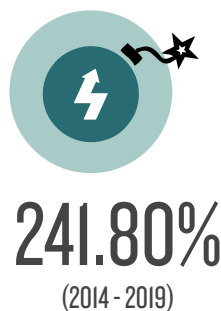
Total Debt



Debt Stock 2019



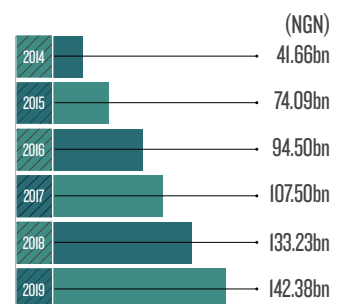
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

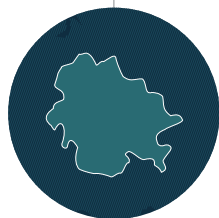




The state prioritised recurrent obligations in 2019, gulping N78.54bn, or 75.56%, of its N103.96bn total expenditure while its capital obligations received N25.41bn, or 24.44%.



Pearl of Tourism



Bauchi State

Bauchi state ranks 30th in the 2020 States Fiscal Sustainability Index. Its total debt at the end of fiscal year 2019 peaked at N142.38bn, while domestic debt grew to N101.42bn from N28.00bn in 2014, a significant increase of 262.23%. A state like Bauchi incurring such huge debt increases doubts on how this magnitude of debt will be repaid given its low revenue generation capacity.

Bauchi's external debt as at 2019 was \$133.8m, down -0.03% from 2018 level of \$133.9m. As of 2018, per capita analysis indicates that the State owes an estimated sum of N29,276 per citizen higher than the country median of N25,421 per capita, a precarious position to be in.

Commendable efforts have also been shown by the Bauchi State Government as its IGR has grown at an encouraging pace from N4.85bn in 2014 to N11.70bn in 2019.

Also in 2019, the state outperformed its counterparts in the North-Eastern region having grown its IGR by 20.70% from N9.69bn in 2018 to N11.70bn in 2019. Notwithstanding, there is still the need for more work to grow its IGR as the state's IGR currently ranks 26th by size, one of the smallest among Nigerian states in 2019. Our findings showed that it

grew a component of its IGR known as Repayments from N361m in 2018 to N4.21bn in 2019.

Bauchi is one of the most vulnerable State's to the effects of COVID-19 induced distortions to FG's revenue. In 2019, N52.36bn, or 81.74%, of the state's N64.05bn available revenue came from the federal government while N11.70bn, or 18.26%, was obtained from its IGR.

Bauchi state has an additional viable means of increasing its IGR. The Pearl of Tourism has many tourist facilities such as Yankari Game Reserve, and Wikki Warm Springs which the state can leverage to boost its economy.

The state prioritised recurrent obligations in 2019, gulping N78.54bn, or 75.56%, of its N103.96bn total expenditure while its capital obligations received N25.41bn, or 24.44%. Bauchi state can make significant gains if it reins in its N25.88bn overhead cost, the highest in the North-East region and which is also 1.84% higher than its capital expenditure of N25.41bn.

Bauchi will need to rework its fiscal policy so as to be for the people not for the few. Bauchi needs to tilt its capital expenditure on the social sector which received N5.79bn in 2019.

Bauchi State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Covid-19	0	0	0	
Cholera	0	0	9,354	224
CSM	0	17	14	1
Lassa Fever	64	0	0	135
Measles	0	0	0	214
Monkeypox	0	0	0	263
Yellow Fever	0	8	15	0
Total Cases	64	25	9,383	837

Source: NCDC

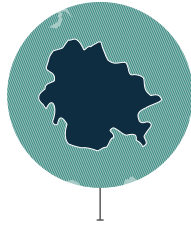
Bauchi state, like every other North-Eastern state, has witnessed a high record of cholera outbreaks in 2018 recording an outbreak of 9,354 cholera cases in that year, the worst outbreak in that region, the state however succeeded in controlling this outbreak in 2019 with just 224 cases recorded. In 2019, Bauchi had the highest outbreak of the deadly monkeypox in the country, recording 263 cases, it also had the highest outbreak of lassa fever in the North-East, recording 135 cases.

Secondary risk factors such as the absence of clean water, basic toilets, good sanitation and hygiene practices could accelerate the spread of communicable diseases; 22.3% of households in Bauchi defecate in the open while another 32.4% use open pit latrine. It is important that the government strengthens efforts to make the state open defecation-free.

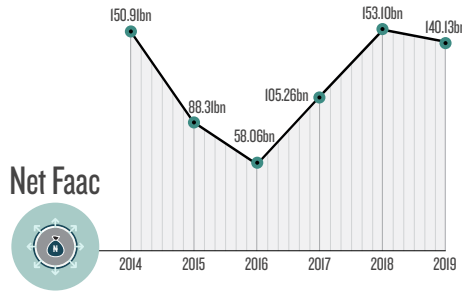
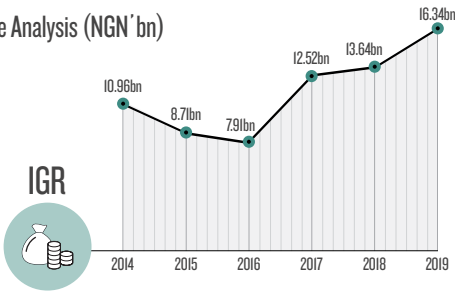
In 2019, the state's actual spending on health was N27.8bn, out of its total actual expenditure of N198.9bn in the 2019 fiscal year. This figures shows that only 13.98% of its actual spending for the fiscal year was on health. This is still small

considering this State's population and number of 1,178 primary health care centers that need to be adequately funded. Bauchi also needs to work hard in including specific line items for prevention, detection and control of disease outbreaks in their state budget.

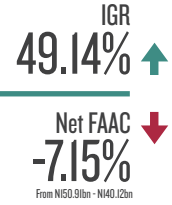
The state also needs to explore other innovative sources of financing health including domestic resource mobilisation, strategic purchasing and expanding coverage of its state health insurance scheme for citizens resident to help it pool more financial resources. Successful subscription to its health insurance scheme could also help in reducing high out-of-pocket expenditures typically incurred by patients at the point of treatment, a factor which discourages some ill people from seeking medical help, thus potentially spreading diseases.



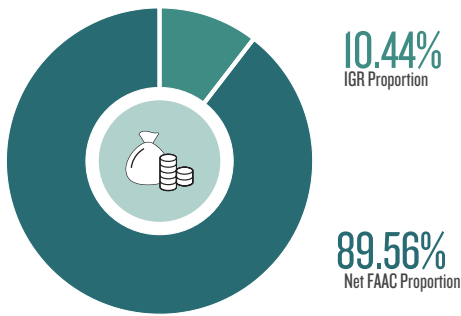
Revenue Analysis (NGN' bn)



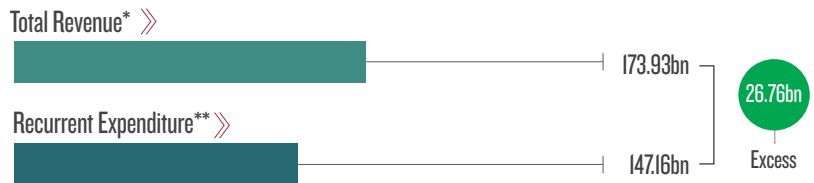
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

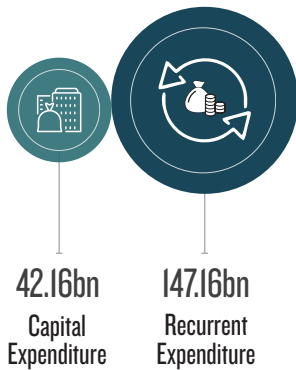


Note:

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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



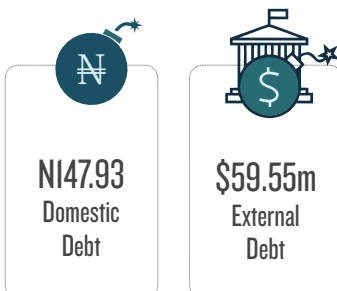
Actual Capital Expenditure



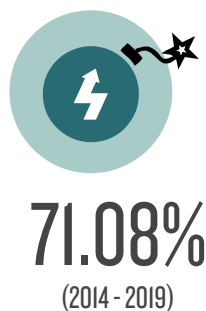
Total Debt



Debt Stock 2019



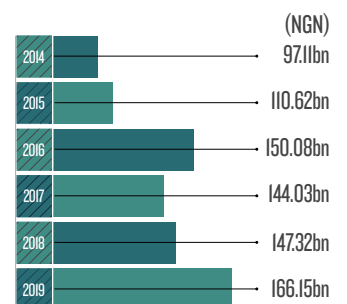
Debt Growth



Debt Size



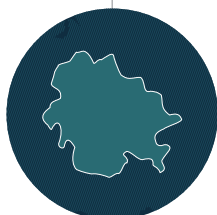
Total Debt Trend (2014 - 2019)



“
Despite some commendable efforts by the Bayelsa State Government, the state’s IGR is still not growing at a pace fast enough to help it attain fiscal sustainability.”



Glory of all Land



Bayelsa State

Bayelsa State is sinking neck deep into a dangerous fiscal quicksand as it ranks 36th in the 2020 States Fiscal Sustainability Index. Of all the South-South oil producing states, Bayelsa had the slowest growth in its internally generated revenue between 2014 and 2019 with a modest upward tick of N5.34bn, or 49.14%, from N10.96bn to N16.34bn in that period. In contrast, Rivers, Delta, Akwa Ibom, Edo, Cross River states surged by N51.29bn, N21.86bn, N16.61bn, N12.45bn, and N6.86bn respectively within the same period.

The Land of Glory is precariously exposed to shocks in crude oil prices especially with COVID-19 pandemic disrupting the global oil markets as we know it. Only a meagre 10.44% of the state’s N156.47bn available revenue accrued from IGR, while a staggering N140.13bn, or 89.56%, was brought to the table via statutory handouts from the federal government and 13% crude oil derivation revenue.

Despite some commendable efforts by the Bayelsa State Government, the state’s IGR is still not growing at a pace fast enough to help it attain fiscal sustainability. The state’s IGR grew by only 19.85%, from N13.64bn in 2018 to N16.34bn in 2019.

Furthermore, this State’s IGR is not only small but its IGR structure is also disproportionately dependent on Pay As You Earn (PAYE) taxes which accounts for 90.7% of its N16.34bn IGR.

With a total debt burden of N166.15bn as at December 2019, Bayelsa state is the eleventh most indebted state in the country and has now breached the debt ceiling set in the 2007 Investments and Securities Act which prevents states from further borrowing via Nigeria’s Capital Market if that state’s existing and proposed debt is more than 50% of its previous year’s total revenue.

Bayelsa’s domestic debt burden grew by 61.35%, from N91.68bn in 2014 to N147.93bn in 2019; its foreign debt as at December 2019 stood at \$59.5m, making it the 22nd most indebted state to international creditors.

Bayelsa has the smallest population in the country but curiously had the third largest recurrent, debt servicing and loan repayment obligation of N147.16bn after Lagos (N555.66bn) and Delta (N215.75bn) in 2019. The state is not effectively prioritising capital expenditures which received only N42.16bn or 22.27% of its total N189.32bn expenditure in the same year.

In 2019, the Ministry of Education got N8.20bn, the Ministry of Health got N1.00bn for capital expenditure while the Economic Sector spent N30.9bn. The state needs to improve its spending on capital projects in the health and education sector given its huge oil revenue.

Bayelsa

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	526
CSM	0	0	0	301
Lassa Fever	0	0	0	2
Measles	0	0	0	253
Monkeypox	0	37	0	9
Yellow Fever	0	0	31	0
Total Cases	0	37	31	1,091

Source: NCDC

Bayelsa state experienced the worst cholera outbreak in the South-South region of the country with 526 cases in 2019. The state also suffered from an outbreak of Cerebrospinal Meningitis (CSM) with 301 cases, making it the second worst in the region, after Cross River state which had 7,802 cases.

47.2% of Bayelsans still use unimproved water sources, increasing the risk of spread of communicable diseases. 36.6% of households in Bayelsa still practise open defecation, painting a bleak picture of the Water, Sanitation and Hygiene (WASH) situation in this riverine state.

Whatever investments are being made by this state government in the area of health, Water, Sanitation and Hygiene have not yet produced quality health outcomes for its citizens.

Despite its oil wealth, only 22.5% of primary health facilities in the state have basic medical equipment according¹² to a Health Facility Survey; an unfortunate situation for a resource-rich State.

Only a small fraction of the state's population, 108,156 people are registered with the Bayelsa Health Insurance Scheme (BHIS)¹³, meaning the majority of its residents still make high out-of-pocket payments for healthcare. This reality dissuades citizens from using health facilities, and seeking healthcare through other informal means, as such spreading the diseases, if communicable, in the process.

The state government has a State Public Health Emergency Operations Centre¹⁴ (PHEOC), but it needs to invest more in strengthening its health systems and WASH interventions that complement the federal government's effort.

¹²http://somlpforr.org.ng/wp-content/uploads/2017/12/NHFS-Final-Report-for-Printing_VI.pdf

¹³<https://www.pmnewsnigeria.com/2019/04/01/bayelsa-health-insurance-scheme-enrols-108156-civil-servants/>

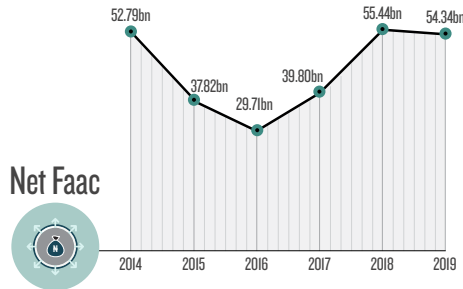
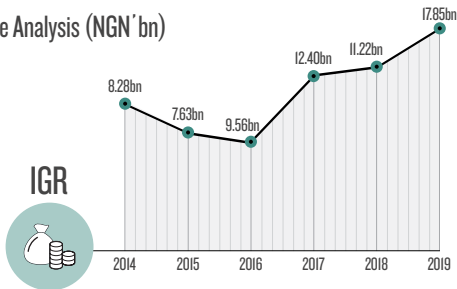
¹⁴<https://twitter.com/NCDCgov/status/1217337757741277184>

Benue State

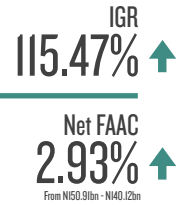
Food Basket of the Nation



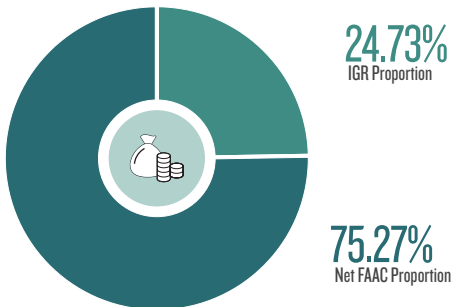
Revenue Analysis (NGN' bn)



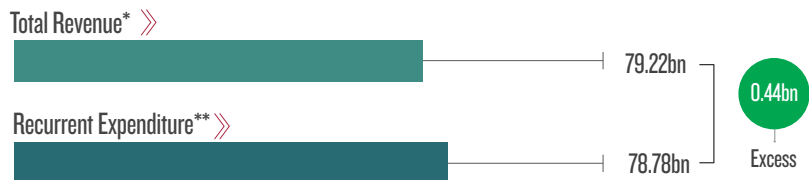
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

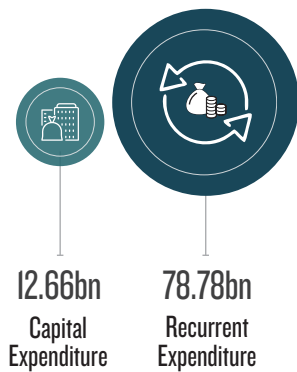


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** Includes loan repayments

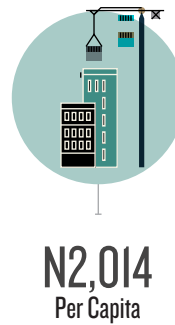
Actual Expenditure 2019 (NGN)



Health Budget



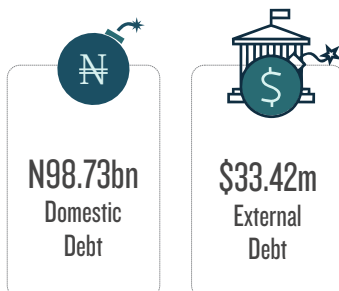
Actual Capital Expenditure



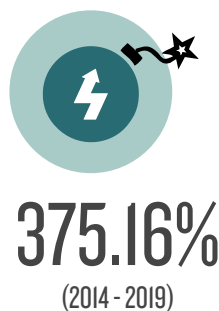
Total Debt



Debt Stock 2019



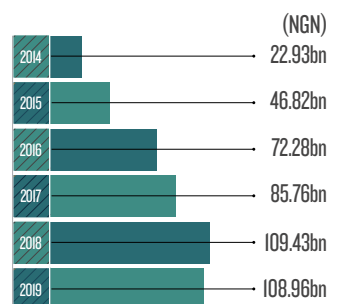
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





The north-central state was able to amass an IGR of N7.63bn, N9.56bn and N12.40bn in 2015, 2016 and 2017 respectively.



Food Basket of the Nation



BENUE STATE

Benue state which ranks 32nd in the 2020 Fiscal Sustainability Index will do well to checkmate its rising debt profile, as this north-central state continues to find itself entering uncharted debt stock territories.

As of December 31, 2019, the Debt Management Office (DMO) put the state's total debt portfolio at N109.62bn. The state's domestic debt which as at the end of 2016 was estimated to be N63.53bn, has since risen to N98.73bn in 2019, as recorded by the DMO. External debt on the other hand, within the same period, reduced from \$34.68m in 2016 to \$33.42m, as at the end of 2019.

The state's capital expenditure per capita stands at N2,014 per citizen, the lowest in Nigeria. Capex accounted for N12.66bn or 13.84% of the state's N91.44bn total expenditure while recurrent expenditure gulped a staggering N78.78bn which was N6.59bn more than its total available revenue of N72.19bn, a situation that could tip Benue state further into debt.

From the State's capital expenditure, the Social Sector (including education and health) got N241m while the economic sector received N6.67bn, prior year adjustments recorded N5.69bn and the administrative sector received N37m. Benue's IGR keeps oscillating between growth and decline, most notably between 2014 and 2019. In simpler terms, the state's IGR has

both increased (notably in 2014, 2016 & 2017) and also decreased (notably in 2015 and 2018).

The north-central state was able to amass an IGR of N7.63bn, N9.56bn and N12.40bn in 2015, 2016 and 2017 respectively. Internally generated revenue however dipped in 2018, anchoring at N11.22bn but saw an uptick by 59.16% to N17.85bn in 2019. However, this growth is not sufficient to bail the state out of its current fiscal crisis.

Unfortunately, federation handouts continue to account for the larger percentage of the state's total revenue; Its 2019 IGR accounted for only 24.73% of its total available revenue of N72.19bn, this is a mild but commendable improvement from 2018 where its IGR accounted for 16.83% of its total N66.66bn revenue.

In clear terms, this state cannot successfully meet its state expenditure obligations without reliance on the federal government. This is a critical concern especially in recent times due to dwindling federally collected funds, which directly affects amounts shared to states as FAAC allocations.

As the food basket of the nation, Benue state would have to delve deeper into utilising its agricultural resources to bolster its IGR, also taking into account the fact that a large majority of its working population are directly, or indirectly, engaged in its agricultural sector.

Benue State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreak profile

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	17
Lassa Fever	0	0	0	19
Measles	0	16	0	221
Monkeypox	0	2	0	0
Yellow Fever	0	30	110	112
Total Cases	0	48	110	369

In 2019, Benue state recorded a total of 369 cases of varying infectious diseases including yellow fever, measles and lassa fever. Measles cases witnessed a spike, from a low level of 16 cases in 2016 to 221 new cases in 2019--the second highest in the North-Central region. Yellow fever, lassa fever and Cerebrospinal Meningitis each had 112, 19 and 17 cases respectively.

Before the spread of the novel COVID-19 virus around the world, the country as a whole in 2019 had to deal with the outbreak of yellow fever, with cases being confirmed around the north-central part of the country as far back as September 2017. Based on the risk assessment conducted by the WHO, the yellow fever outbreak transmissions in Benue represented an escalation of the disease transmission posing higher likelihood for yellow fever to spread due to a large number of unimmunised population residing in the states.

Benue state has committed 9.3% of its total budget of N189.48bn to its health

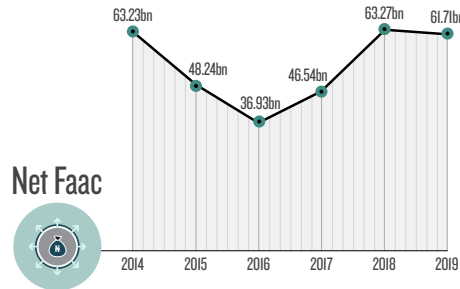
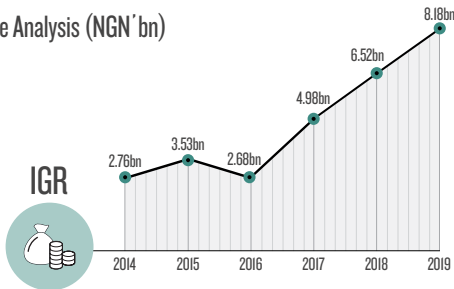
sector for the 2020 fiscal year. With total allocation for health coming in at N17.6bn, the figure represents a decrease in allocation for health when compared to the previous year when N20.6bn--about 10.48% of its budget was allocated to health sector, an increase from the 8.2% budget allocation towards health in their 2018 budget. In the last three years, total budgetary allocation towards health in Benue state has fallen short of the recommended commitment of at least 15% of the total state budget allocation for subnational government.

Although Benue is one of the 9 states in the country which recorded less than 500 total cases each of the total 94,843 disease cases recorded in 2019 for cholera, CSM, yellow fever, monkeypox, lassa fever and measles, the state still needs to pay attention to its Water, Sanitation and Hygiene situation. 44.8% of households in Benue still practise open defecation while 11.4% use open pit latrines. 26.9% do not have access to improved sources of water.

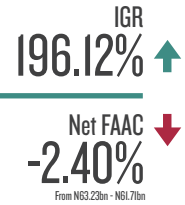
³⁹<https://ncdc.gov.ng/news/189/the-ncdc-is-aware-of-a-suspected-outbreak-of-yellow-fever-in-ebonyi-state>



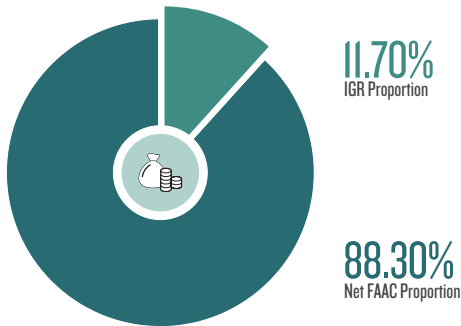
Revenue Analysis (NGN' bn)



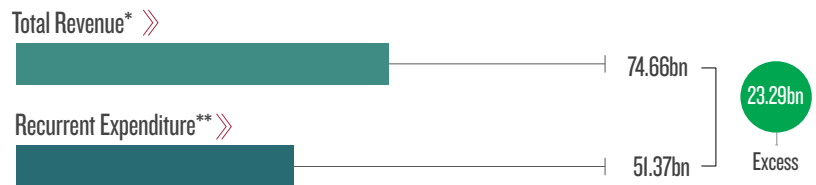
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

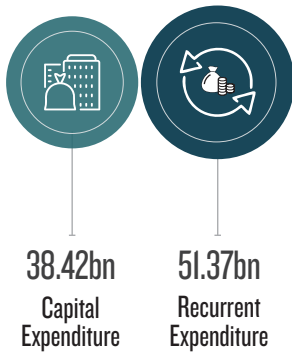


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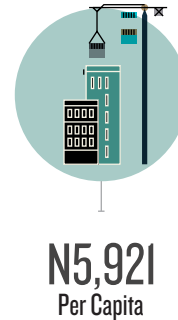
Actual Expenditure 2019 (NGN)



Health Budget



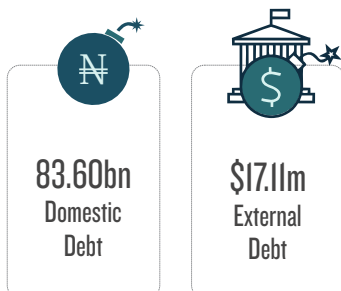
Actual Capital Expenditure



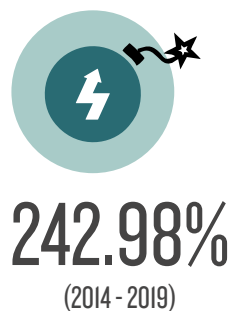
Total Debt



Debt Stock 2019



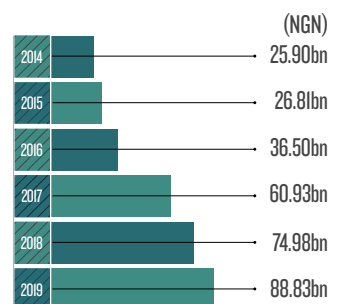
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

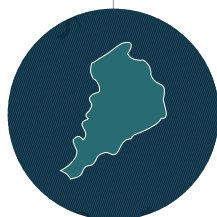




In the nearest future, this state may find itself incurring more debt or struggling with its expenditure obligations as it grapples with reviving its local economy and insurgency.



Home of Peace



Borno State

Borno is in a distinctly unfortunate position due to persistent attacks by terrorist organisations that cause the state to incur otherwise avoidable expenses while also crippling the state's ability to significantly improve its internally generated revenue amidst overwhelming human development issues.

Borno's total available revenue in 2019 was N69.89bn; its fiscal plan was highly dependent on statutory revenue from the federal government which brought in N61.71bn, or 88.30%, of the state's available revenue while N8.18bn, or 11.70%, came from internally generated revenue.

The state's meagre IGR grew by a commendable 196.12%, from N2.76bn in 2014 to N8.18bn in 2019. Nevertheless, its IGR per capita is N1,260 per capita, the lowest among its peers, while its total IGR ranks 32nd in Nigeria, one of the smallest by size in the country.

In pre-COVID-19 Nigeria, revenue from FG on which the state relies declined by -2.46% from N63.27bn in 2018 to N61.71bn in 2019. This downward slide may continue especially with recent COVID-19 distortions to the FG's revenue. In the nearest future, this state may find itself incurring more debt or struggling with its expenditure obligations as it grapples with reviving its local economy and insurgency.

As at December 2019, overall, the state's total debt was approximately N88.83bn, a 242.98% increase from N25.90bn in 2014. Notwithstanding, it is still among the 15 States in the country with the smallest debt profiles.

Borno's domestic debt rose at an average rate of 22.25%, from N68.38bn in 2018 to N83.60bn in 2019. However, its foreign debt stock has seen a decline by -20.86%, from \$21.62m in 2018 to \$17.11m in 2019.

Borno prioritises recurrent expenditure; its 2019, recurrent expenditure was N51.37bn which was 1.34 times its capital expenditure of N38.42bn - better than the country average. On the average, Nigerian states' expenditure on recurrent obligations in 2019 was 2.73 times their capital expenditure. Nevertheless, Borno's capital expenditure is still the highest in the North-East region.

Borno state, Nigeria's second-largest by land mass, is planning N110.04bn total expenditure in 2020. To meet this target, The Home of Peace needs to be peaceful enough for the local economy to thrive so that its IGR may increase. Also, Borno needs to articulate a vision around sustainable trade within its borders to boost employment in a post-crisis environment.

Borno State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	6,021	7,625	238
CSM	0	16	25	1
Lassa Fever	0	0	0	10
Measles	0	0	0	15,243
Monkeypox	0	0	0	1
Yellow Fever	0	199	46	237
Total Cases	0	6,236	7,696	15,730

Source: NCDC

Borno state suffered one of the highest outbreaks of the deadly measles diseases in the country, recording 15,423 cases in 2019. The state battled with controlling the cholera outbreak in 2017 and 2018 which infected 6,021 and 7,625 both years respectively; in 2019, only 238 new cases were recorded. Borno also suffered the worst outbreak of yellow fever in the North-East region and the third worst in the country with 237 cases recorded in 2019. As at September 1, 2020, it had the third highest outbreak of COVID-19 cases in the North-Eastern part of the country, with 741 people infected.

The health system for the prevention and early detection of diseases seem to be overwhelmed in Borno, a situation compounded by the high number of internally displaced persons over 800,000 people displaced by conflict in the Borno are living in dire situations, most of them In health care centres owned and funded by the government

and treating one sort of ailment or diseases.³⁹

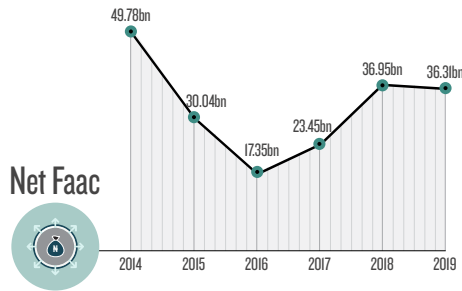
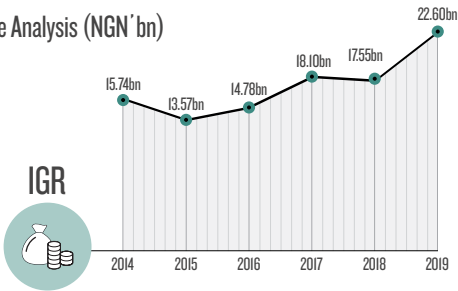
Borno state's health budget intends to consume N15.1bn, or 10.44%, of its total budget, the state's health spending stands at N2,327 per citizen which is meagre compared to the scale of challenges the state is confronted with. Given the peculiar situation with insurgency this state faces, it will need the continued support of international development partners and the Nigeria Center for Disease Control, NCDC to help in developing and supporting agile systems prevention, surveillance and control of outbreaks in the State.

Secondary risks of communicable disease spread is high as 28.5% of residents do not have access to improved sources of drinking water. Creative interventions for improving Water, Sanitation, Hygiene (WASH) situations in the state will be critical in preparing the state to combat disease outbreaks.

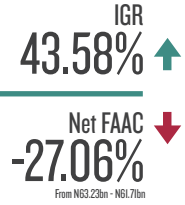
³⁹<https://msf.org.au/borno-state>



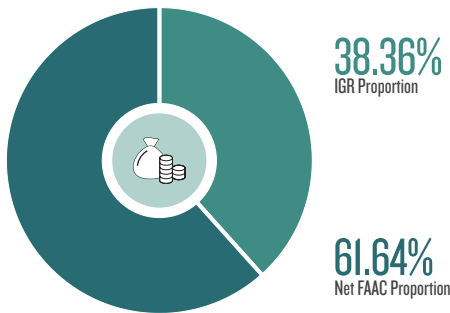
Revenue Analysis (NGN' bn)



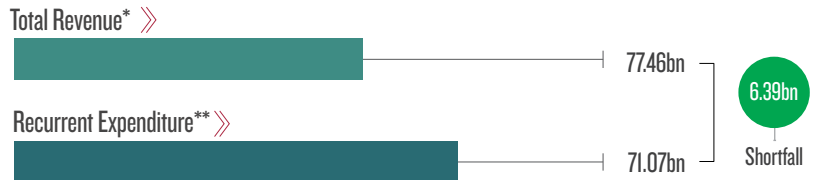
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

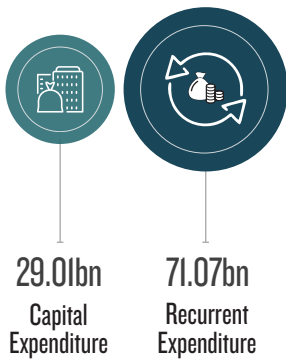


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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



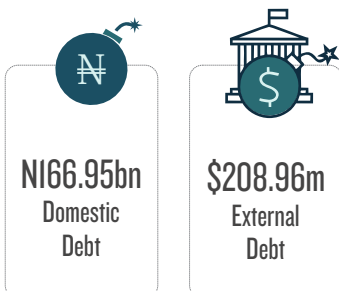
Actual Capital Expenditure



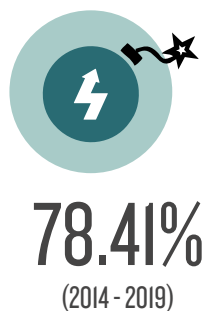
Total Debt



Debt Stock 2019



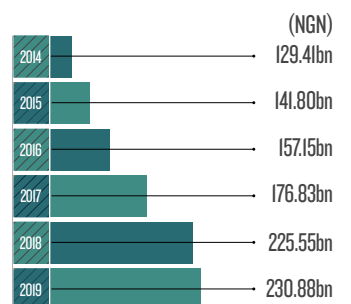
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





The People's Paradise



Cross-River State



Cross River state also needs to ramp up investment in its people; its 2019 capex stood at ₦6,879 per capita, whereas it had a recurrent expenditure of more than twice that amount at ₦16,850 per capita.

The People's Paradise, Cross River state, sits on the 14th position on the States Fiscal Sustainability Index. The state is weighed down largely by its skyrocketing debt burden, low internally generated revenue, and recurrent expenditure profile that could use some more prudent shavings.

The state's debt burden³ shot up by 78.41%, from ₦129.41bn in 2014 to ₦230.88bn⁴ in 2019, sailing recklessly into uncharted fiscal waters. In Q3 2020 the state slashed⁵ its budget from ₦1.1trillion to ₦147bn; although, the government indicated this drastic cut was due to the COVID-19 pandemic, in reality the cut is equally reflective of general disinterest from creditors to lend it more money given its risky fiscal situation.

Its IGR appreciated by 28.74%, from ₦15.74bn in 2018 to ₦22.60bn in 2019; this is commendable growth but not good enough to bail it out of its current fiscal problems especially as its statutory revenue from federal government through Net FAAC dwindled by -27.06% from ₦49.78bn in 2014 to ₦36.31bn in 2019.

Pay As You Earn (PAYE) accounted for ₦6.5bn or 28.78% of its total ₦22.60bn IGR, road taxes brought in ₦850.36m or 4.43% while other taxes ₦11.75bn or 51.98%.

The state needs to strengthen its collaboration with FG to ensure that the 673km coastal rail line passing through⁶ Obudu-Calabar-Lagos-Warri becomes a reality.⁷ This will boost the state's tourism profile through its famous Obudu Resorts and internationally acclaimed Calabar Festival, thus contributing to strengthening its local economy.

Cross River state also needs to ramp up investment in its people; its 2019 capex stood at ₦6,879 per capita, whereas it had a recurrent expenditure of more than twice that amount at ₦16,850 per capita. Recall that in 2016, in one fell swoop, the governor announced the appointment of 6,000 political aides⁸; intertemporal choices like this that add to a state's recurrent obligations and operating expenses often hurt future availability of revenue for capital expenditure.

Cross River continues a ridiculous budget assumption that is in wide variance with its actual numbers and the state needs to rein in its bogus projects that require full private sector investments. For example, the state planned to spend a record ₦1.04tn on capital expenditure, but in actual terms it was only able to finance projects with ₦29bn, highlighting a 2.78% capital budget performance.

³<http://www.crossriverstate.gov.ng/images/Debt-Management-Documents/2019-ANNUAL-REPORT-FINAL.pdf>

⁴This analysis used official estimates from the Debt Management Office and an exchange rate as of ₦305.9 for foreign debt components as at December 2019. Cross River state in its own official 2019 Annual Debt Management Report lists its total debt at ₦260.99bn. This will put the state's debt growth at 101.68% from its total debt position of ₦129.41bn in 2014 to ₦260.99bn in 2019

⁵<https://www.premiumtimesng.com/regional/south-south-regional/405359-covid-19-cross-river-slashes-2020-budget-from-n1-1tr-to-n147-1bn.html>

⁶<https://nipc.gov.ng/2017/10/04/federal-government-setup-plans-construction-ten-new-rail-lines/>

⁷<https://www.pulse.ng/news/local/5-reasons-why-the-obudu-international-airport-is-a-hoax/y4fl971>

⁸<https://punchng.com/ayade-appoint-6000-aides-2017/>

Cross River

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
CSM	1	73	14	7,802
Lassa Fever	0	0	0	14
Measles	0	0	0	282
Monkeypox	0	18	0	2
Yellow Fever	0	10	9	14
Total Cases	1	101	23	8,114

Source: NCDC

In 2019, Cross River state suffered one of the highest outbreaks of Cerebrospinal Meningitis (CSM) in the country. With 7,802 cases, this revealed the weaknesses in the state government's capacity to control disease outbreaks. With 282 measles cases, it had the second highest outbreak in the South-South after Delta state which recorded 492 cases.

The People's Paradise is not quite a paradise in the area of WASH, making it a high risk state for spread of diseases. The numbers show that 46.4% of the state's population still use unimproved water sources—the second highest in the South-South after Bayelsa state where 47.2% of residents still use unimproved water sources.

28.9% of households in Cross River still practise open defecation, an unenviable sanitation record not befitting of the people's paradise.

The state government's health budget was N66.3bn in 2019 and N81.23bn in

2020. However, it should be noted that the state in recent times has developed a track record for announcing budgets which are besides reality, leading to actual spends significantly below announced figures.

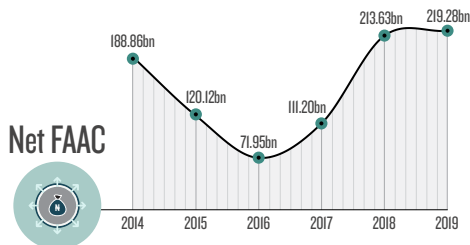
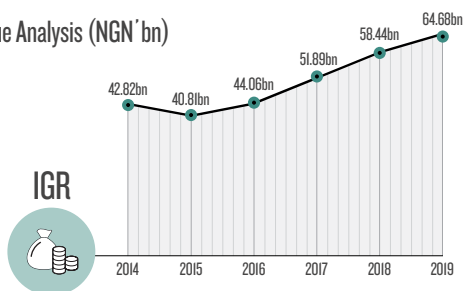
Cross River needs to invest more in health systems. Unfortunately, with a low internally generated revenue, mounting debt burden, this state needs to think outside the box to raise revenue to fund complementary systems for health and epidemic preparedness.

The state government¹¹ recently promised to sign up 1 million residents to the state's mandatory health insurance scheme by the end of 2020. If achieved, this will significantly reduce the high out-of-pocket payments at the point of treatment in the state thus ensuring that more residents use health facilities and minimise the risk of disease spread by untreated persons.

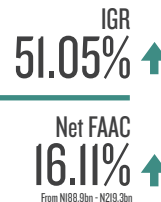
¹¹<https://www.von.gov.ng/cross-river-health-insurance-enrollment-to-commence-in-april/>



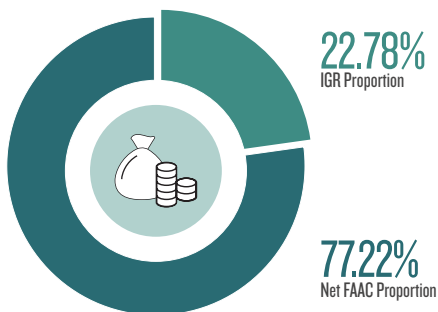
Revenue Analysis (NGN' bn)



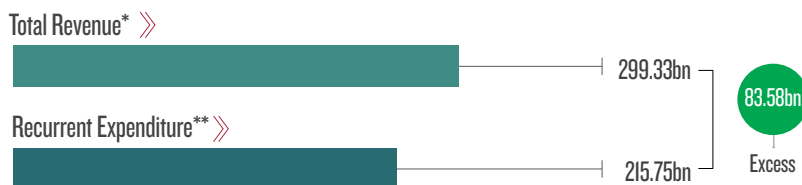
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

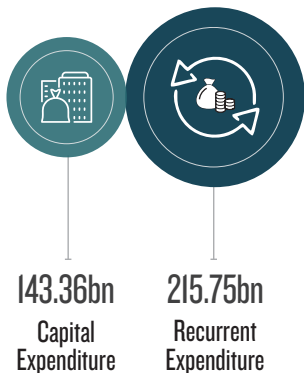


Note:

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** Includes loan repayments

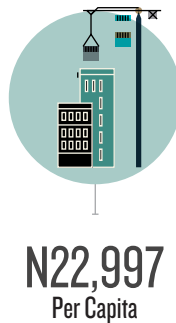
Actual Expenditure 2019 (NGN)



Health Budget



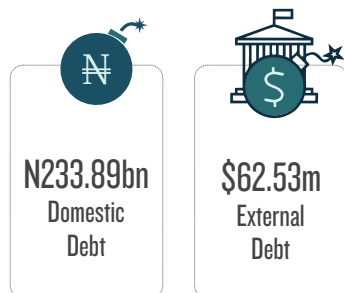
Actual Capital Expenditure



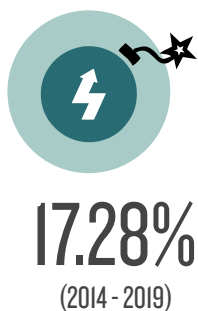
Total Debt



Debt Stock 2019



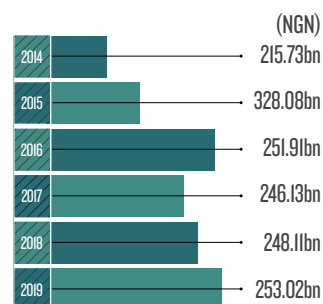
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





The Big Heart



Delta state should be commended as it has the slowest debt growth rate in the country of 17%, with its debt burden growing from N215.72bn in 2014 to N253.02bn in 2019, compared to the average debt growth rate for all States of 274% in the same period.

Created in 1991, Delta state has over the years, clearly not been successful in translating its oil wealth into a vibrant local economy like its sister state, Rivers state which ranks #1 in the 2020 States Fiscal Sustainability Index. Oil-rich Delta state ranks 23, a poor performance influenced largely by a huge recurrent expenditure appetite which surged since the state began overflowing with additional 13% derivation payments in the early 2000s.

The IGR of The Big Heart, as Delta state is known, appreciated by only 10.68%, from N58.44bn² in 2018 to N64.68bn in 2019. However, the state is somewhat dependent on the federal government as the net FAAC allocations brought in for the year stood at N219.28bn, or 77.22%, of the total N283.96bn available revenue for that fiscal year. Delta state continues to prioritise recurrent expenditure which stood at N215.75bn in 2019, accounting for 60.08% of its total expenditure, while N143.36bn, or 39.92%, was invested in capital expenditure.

Delta state, is now the third most indebted state in Nigeria with a total debt burden of N253.02bn as at December 2019 and debt per capita of N40,587 per citizen. Notwithstanding, the state should be commended as it recorded the slowest debt growth rate of 17.28% in the country. The growth of its debt burden, from N215.72bn in 2014 to N253.02bn in 2019, is low compared to the average debt growth rate of 274% for all states in the same period.

Delta's domestic debt burden galloped by 10.35% only, from N211.95bn in 2014 to N233.89bn in 2019, contributing slightly to the crowding out effect on entrepreneurs in the private sector while its foreign debt profile grew by 158%, from \$24.22m in 2014 to \$62.53m in 2019 exposing the state to risks from exchange rate volatility.

Delta state is a sober lesson to all other states in the country on the role of peace in building a prosperous local economy. The relative economic prosperity Rivers state experiences today is largely the result of the exodus of oil companies from Delta state after the infamous Warri Crisis in the late 90's and other poorly managed conflicts thereafter. Many of these companies and their contractors relocated to Rivers state which has continued to enjoy the resulting Pay As You Earn (PAYE) revenue from relocated staff and other IGR that come with a thriving local economy.

According to our research, Delta state spent N81.69bn on overheads in 2019 (100% budget implementation), being the second highest expense on overhead cost after Lagos state. This is abnormal in our view and further checks on the audited report showed that N33bn of its overhead costs was on miscellaneous items. Delta state cannot rein in on its bloated recurrent expenditure without reviewing its overhead costs. This is a key reason that, despite its derivation receipts, it still lags on the Fiscal Sustainability Index.

²Note before editing: We may need to consider switching to using NBS for IGR as against FAAC to maintain consistency with the IGR trend in our 2018 report which lists IGR as N58.499bn



Delta State

Delta State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	1
CSM	0	13	0	0
Lassa Fever	1	0	0	76
Measles	0	0	0	492
Monkeypox	0	7	0	13
Yellow Fever	0	21	34	15
Total Cases	1	41	34	597

Source: NCDC

Delta state has been afflicted with communicable diseases and needs to work hard at early prevention, detection and control. In 2019, 492 cases of measles were recorded in the state and with 76 cases of lassa fever, it suffered the seventh worst outbreak of the fever ever in the country.

In 2019, the state budgeted N22.8bn for health, representing 5.84% of its total N390.4bn budget. However, concerns remain on the adequacy of this amount and the degree to which this expenditure translates to improved health outcomes.

In the area of service-specific availability and readiness for infectious and non-communicable diseases across its 595 healthcare facilities, the state scored 74.7% readiness level. Only two of its 25 local governments had a readiness level below 50% —Ndokwa and Ukwuani LGAs⁴—the state government needs to invest more in epidemic preparedness in both local government areas.

The risk for rapid spread of diseases in Delta state is significantly high considering the poor state of its Water, Sanitation and Hygiene; 19.7% of households in the state practise open defecation due to inadequate sanitation and toilet facilities.

More work needs to be done to reduce high out-of-pocket costs at the point of treatment; this discourages ill citizens from using health facilities, thus, increasing the risk of disease spread.

Despite the introduction⁵ of the Delta State Contributory Health Commission Law⁶ for mandatory health insurance to reduce this risk, only 36.1% of Deltans⁷ are aware of the scheme, placing it at risk of under-subscription.

The state government was supported by the NCDC to establish State Public Health Emergency Operations Centre⁸(PHEOC).

⁴Last official baseline report which assessed the General Service Readiness (GSR)

⁵Reducing out of pocket expenditure at point of treatment

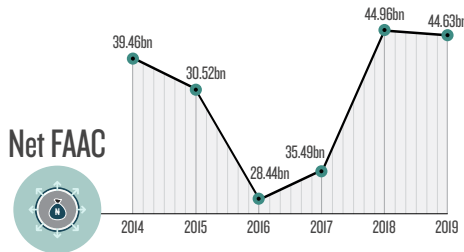
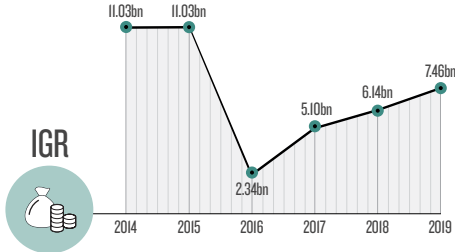
⁶https://dschc.org.ng/DSCHC_LAW.pdf

⁷https://www.dschc.org.ng/Baseline_Assessment_Report.pdf

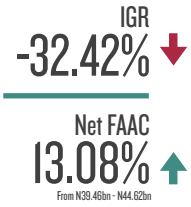
⁸<https://twitter.com/NCDCgov/status/1217337757741277184>



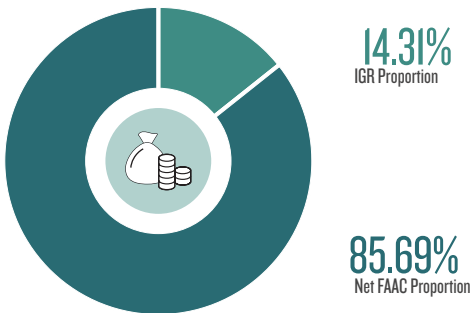
Revenue Analysis (NGN' bn)



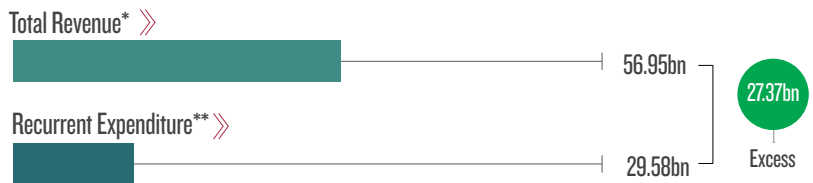
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

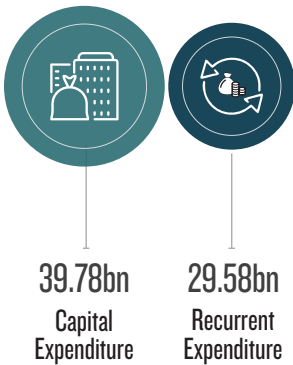


Note:

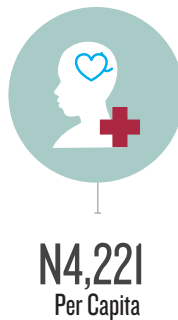
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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



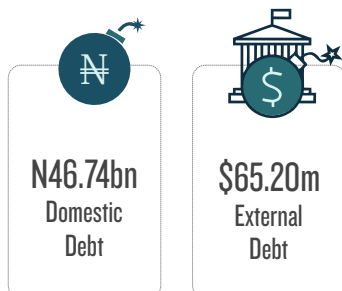
Actual Capital Expenditure



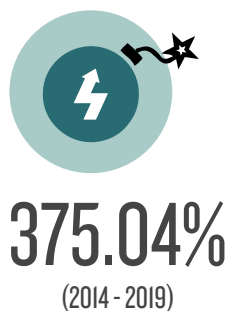
Total Debt



Debt Stock 2019



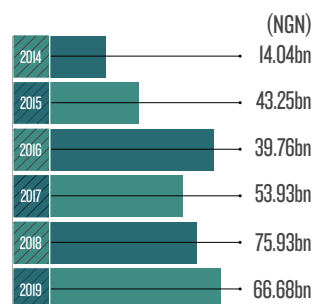
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

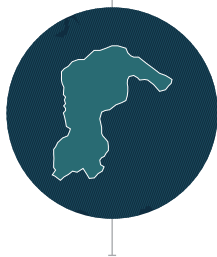




Currently, Ebonyi is one of the least indebted states in the country, ranking 33rd by size with total debt of N66.68bn, a reduction of 12.18% from the total debt of N75.93bn recorded in 2018.



Salt of the Nation



EBONYI STATE

Ebonyi state has ranked the 6th state in the Fiscal Sustainability Index. Notwithstanding, like the 35 other states in the country, the state cannot successfully meet its recurrent expenditure obligations with only its IGR and VAT; it still relies on federal transfers or loans.

In 2019, N746bn, or 14.31%, of the state's total N52.08bn available revenue was contributed by IGR while an entire N44.63bn, or 85.69%, came in from the federal government; trend analysis over the last four years indicates Ebonyi state's IGR has contributed less than 15% of the state's total revenue, bringing in 7.61%, 12.57% and 12.02% in 2016, 2017 and 2018 respectively.

Its IGR of N746bn in 2019 is also nothing to write home about; it is one of the lowest five in the country and has ranked 33rd by size. Over the last six years Ebonyi is the only state that has experienced a huge decline in its IGR growth of 32.42% from N11.03bn in 2014 to N7.4bn in 2019—a very worrisome trend.

The net FAAC allocation of N44.63bn in 2019 is one of the lowest in the country, ranking 28th by size. Although there was a 0.73% decline in the federal allocation from N44.96bn in 2018 to N44.63bn in 2019, overall, federal allocations increased by 13.08% from N39.46bn in 2014 to N44.63bn in 2019.

Total available revenue for 2019 peaked at a modest N52.08bn out of which Ebonyi State Government met its recurrent expenditure of N29.58bn, with N22.51bn left to fund capital projects.

Currently, Ebonyi is one of the least indebted states in the country, ranking 33rd by size with total debt of N66.68bn, a reduction of 12.18% from the total debt of N75.93bn recorded in 2018.

With N12,699 per citizen, the state has one of the highest Capital Expenditure per capita in the country. Although the state's small population size has contributed to this high capex per capita, it is still one of the few states that prioritised capex over recurrent expenditure in 2019; N39.78bn, or 57.36%, of the state's total expenditure went to capex while 42.64%, or N29.58bn, was spent on recurrent obligations.

Although this commendable investment in its citizens in terms of infrastructure seems to place the state at the forefront of states spending well on improving facilities, there is still more work to be done given the human development challenges facing this state. To indeed be the Salt of the Nation, the state needs to see its citizens as the salt of the earth by spending more on the social sector, especially health and education, as its allotted 2019 figure of N6.2bn expenditure for both sectors pales in comparison to the N28.6bn spent on roads and other infrastructure.

Ebonyi State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	182	9
CSM	0	0	0	16,916
Lassa Fever	16	0	0	372
Measles	0	0	0	231
Monkeypox	0	1	0	0
Yellow Fever	0	18	36	168
Total Cases	16	19	218	17,696

Source: NCDC

In 2019, Ebonyi state had the highest recorded Cerebrospinal Meningitis cases of 16,916 cases. This high number of CSM cases makes one ask: Is the state government taking any measures to vaccinate its people? The total number of outbreak cases within a year jumped from 218 cases to 17,696 cases. The state also experienced a larger number of lassa fever, measles and yellow fever cases during the year. The Ebonyi State Epidemiology Team in support of WHO, NCDC and NPHCDA led a response campaign to investigate the case definition for yellow fever, tracking contact persons and risk management.³⁸

Proper hygiene and sanitation is the utmost way to prevent these diseases from spreading. Ebonyi state has 61% of its total household practising open defecation with no toilet facilities, this is the highest so far in the country. It is also alarming that only 2.6% of its total households have access to treated water especially with their increased cholera

cases. With pollution everywhere and inadequate access to quality water, the people of Ebonyi state will perpetually be at the risk of diseases.

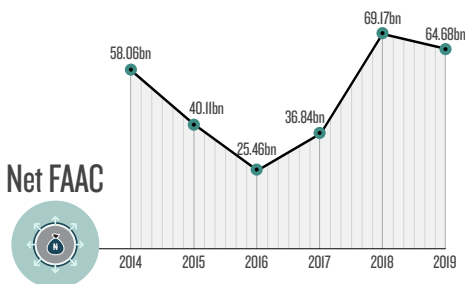
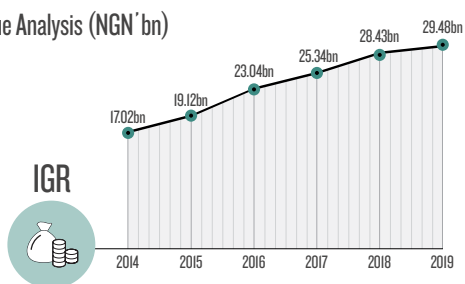
1,001 cases were confirmed for Covid-19 as at September 1, 2020 and 27 deaths since the index case was reported on the 26th of April. Under the Ministry of Health, a new agency called Covid-19 Crisis Management was included in the state's revised budget and was allocated the sum of N603m.

This includes allowance to health workers, disinfection of public places, hotel accommodation of health workers, training for health workers, supply of facemask, drugs, testing kits and disposables. The state government had also actioned plans to renovate 13 general hospitals within the state to accommodate more cases as it increases.

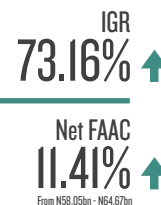
³⁸<https://ncdc.gov.ng/news/189/the-ncdc-is-aware-of-a-suspected-outbreak-of-yellow-fever-in-ebonyi-state>



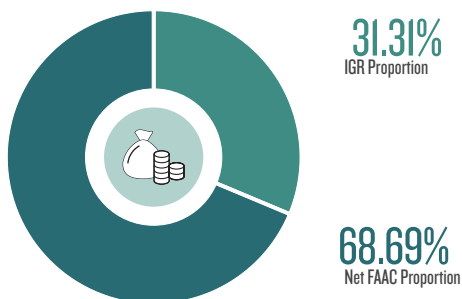
Revenue Analysis (NGN' bn)



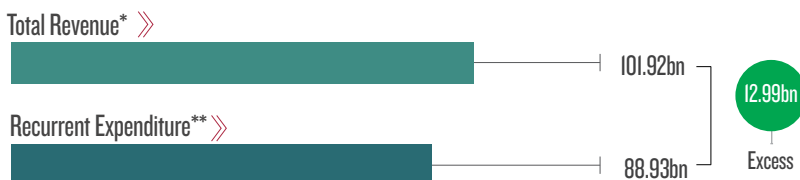
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

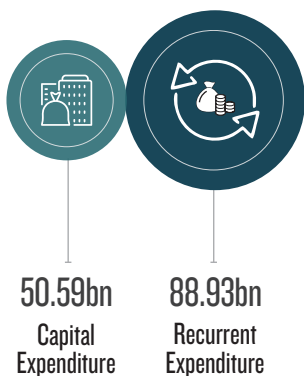


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** Includes loan repayments

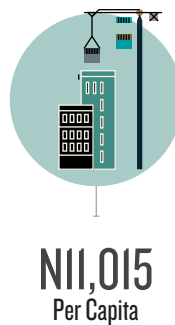
Actual Expenditure 2019 (NGN)



Health Budget



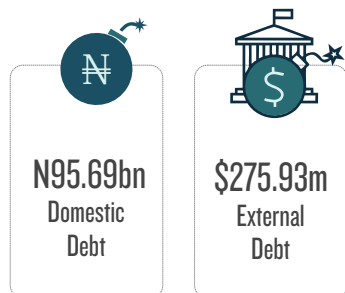
Actual Capital Expenditure



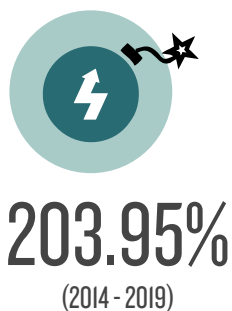
Total Debt



Debt Stock 2019



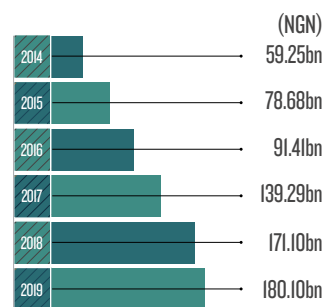
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





Heartbeat of the Nation

“

In 2019, N64.68bn, or 68.69%, of the state's total N94.16bn revenue came from the federal government via net FAAC, while N29.48bn, or 31.31%, was from its IGR.

The Heartbeat of the Nation ranks 13th on the 2020 Fiscal Sustainability Index. Regardless, it is still one of the states in the country which will be unable to meet its recurrent expenditure obligations using its internally generated revenue and revenue from value added tax alone; it has to rely on statutory disbursements from the federal government.

In 2019, N64.68bn, or 68.69%, of the state's total N94.16bn available revenue came from the federal government via net FAAC, while N29.48bn, or 31.31%, was from its IGR. This state needs to do more to change this, as shocks to the federal government revenues in a post-COVID-19 world would significantly affect its spending plans. In 2019, declining revenue from the federal government and Edo's projected capital receipts had a knock-on effect on its actual capital expenditure which dipped from N58.77bn in 2018 to N50.59bn in 2019, a 13.92% decline.

The state government needs to closely watch its overhead costs which, despite declining year-on-year Net FAAC revenue, jumped by N3.87bn, or 15.38%, from N25.17bn to N29.04bn in 2019 according to data from the state's auditor general report.

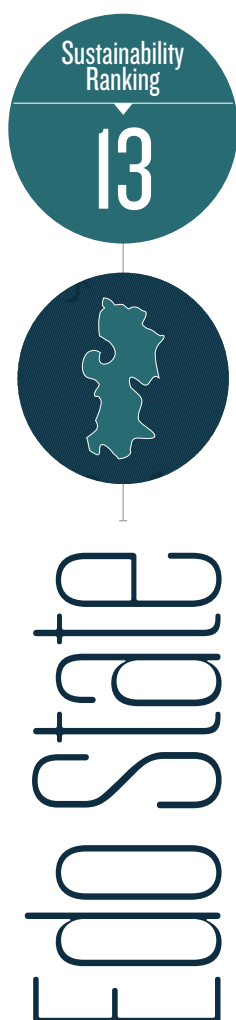
It is worth noting that Edo witnessed a slight upward bump in its IGR by 3.70%, from N28.43bn in 2018 to N29.48bn in 2019.

This is good progress but the state needs to retool its IGR strategies especially in the light of dwindling net FAAC allocations which slipped by -6.04%, from N69.17bn in 2018 to N64.68bn in 2019.

The Edo State Investment Promotion Office is making decent efforts to attract investment capital to the state to shore up the local economy. The state has been successful in attracting big-ticket investors in the past; it currently hosts the 461MW Azura-Edo Independent Power Plant (IPP), which is Nigeria's first large-scale project financed IPP.

Year-on-year, the state's total debt burden grew by a modest 5.26%, from N171.10bn in 2018 to N180.10bn in 2019, making it the 8th most indebted state in the country overall. In terms of foreign debt, with \$275.93m, it is the third most indebted in the country, making its fiscals one of the most exposed to exchange rate volatility risks.

To prevent a political heartbreak in the heartbeat of the nation, it is important for aspiring political office holders to develop solution-driven campaigns to resolve Edo's fiscal concerns. Even then, citizens need to always engage their legislators to ensure they get value for money from these debts.



Edo State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	0
Lassa Fever	249	0	0	2,594
Measles	0	0	0	250
Monkeypox	0	7	0	0
Yellow Fever	0	56	230	82
Total Cases	249	63	230	2,926

Source: NCDC

Edo state is not investing enough in preventing, detecting and controlling disease outbreaks. With 2,594 cases of lassa fever, Edo state suffered one of the highest outbreaks of the viral hemorrhagic fever in 2019. As at August 30, 2020 it had the third highest outbreak of COVID-19 cases in the country, with 2,578 people infected.

This state has a significant risk of communicable disease spread, as 26.2% of households in Edo practise open defecation, a situation which could accelerate the spread of communicable diseases.

N9.99bn, or 5.57%, of its total 2020 budgeted expenditure was allocated to health and at least another N1.05bn allocated to improve the Water, Sanitation, Hygiene (WASH) situation in the state. The state needs to invest more to complement the efforts of the federal government through the NCDC as well as other international development partners actively supporting it in this area.

In the area of disease outbreak detection and control, Edo was one of the 22 states supported by NCDC to establish a State Public Health Emergency Operations Centre¹ (PHEOC) between 2017 and 2019. Disease surveillance officers from Edo were part of the 3,874 officers recently retrained and mobilised by World Health Organization (WHO) and its partners to detect COVID-19 cases, Acute Flaccid Paralysis (AFP), meningitis, cholera, yellow fever, measles among others in hospitals and communities².

The Edo Health Insurance Scheme³ (Edo-HIS) which promises to insure 1million citizens by the end of 2021 is still in its infancy. As such risks from high out-of-pocket expenditure at the point of treatment which often dissuade patients who might have been infected by various diseases from utilising health facilities still persist. Consequently, the inability to easily pay for treatment increases the potential for diseases to spread faster in Edo.

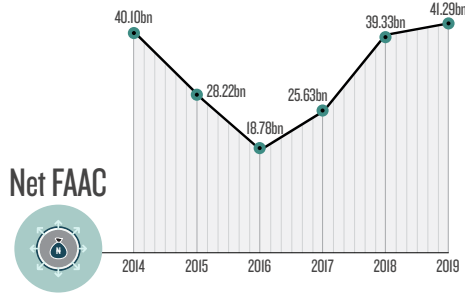
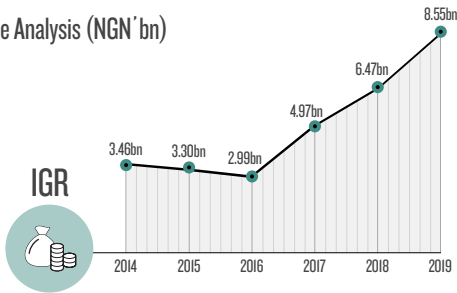
¹<https://twitter.com/NCDCgov/status/1217337757741277184>

²<https://www.afro.who.int/news/covid-19-response-southern-nigeria-boosts-surveillance-other-diseases>

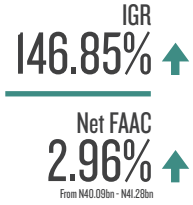
³<https://allafrica.com/stories/201912190829.html>



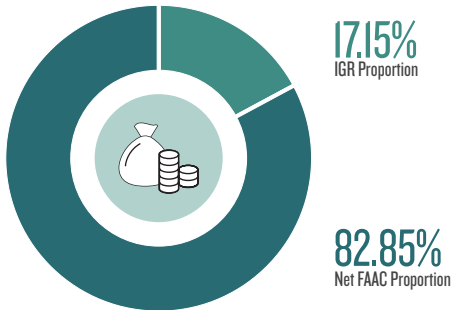
Revenue Analysis (NGN' bn)



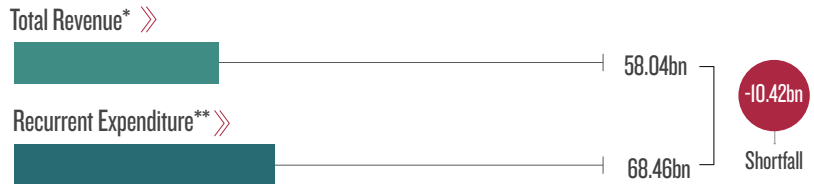
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

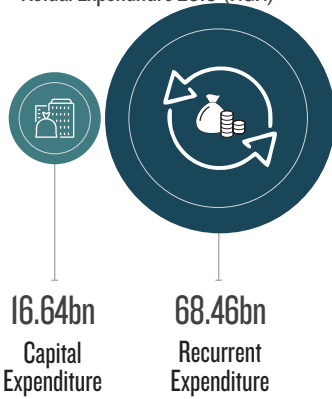


Note:

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** Includes loan repayments

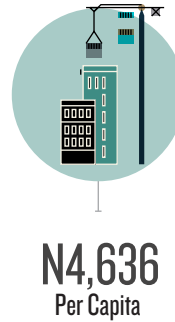
Actual Expenditure 2019 (NGN)



Health Budget



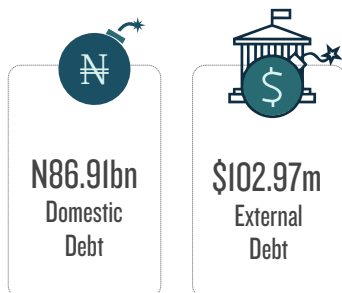
Actual Capital Expenditure



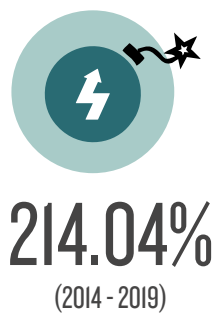
Total Debt



Debt Stock 2019



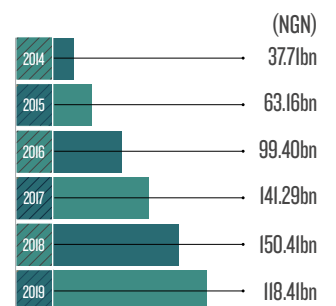
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

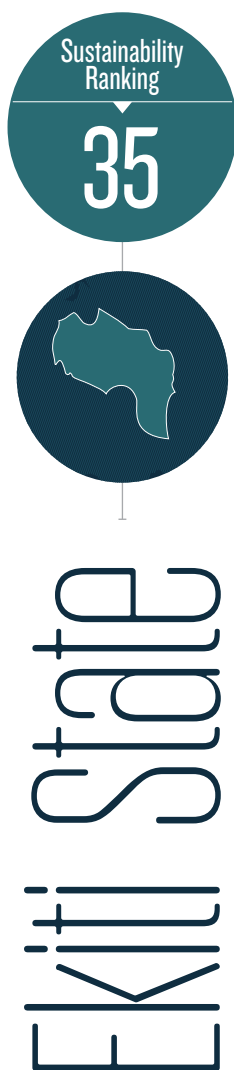




The state needs to accelerate its IGR growth; this requires an increase in investments in the state, strengthening the institutional capacity of the revenue agency as well as formalisation of businesses.



Land of Honor and Integrity



The appraisal of Ekiti's revenue structure in the last two years shows that it has continually depended on the statutory allocation as a result of its inability to independently raise its revenue internally. In 2019, N41.29bn, or 82.85%, of its total N49.83bn revenue accrual came from the federal government.

This has continued to impede the state's capacity to meet its increasing expenditure obligations. The state's total net FAAC allocation at the end of 2019 came to N41.29bn, a 4.98% increment of N39.32bn that was accrued to the state in 2018. It is also pertinent to note that the state got N16bn from aids and grants in 2019.

The state witnessed a 32.19% year-on-year IGR growth, from N6.47bn in 2018 to N8.55bn in 2019, the 29th in the country by size, only better than seven other states: Katsina, Yobe, Borno, Ebonyi, Kebbi, Gombe, Taraba. This abysmally low internally generated revenue size in 2019 contributed to the state's ranking as 34th out of all the 36 states in the 2020 States Fiscal Sustainability Index.

The state's total debt stock at the end of 2019 came to N118.41bn, a significant reduction from 2018 figures of N150.41bn. The breakdown of its 2019 debt stock brings its domestic debt to N86.91bn and its external borrowings to \$102.91m.

One of the most severe problems facing the state can be attributed to its inability to drive its revenue generation internally to meet his aspirations and developmental goals.

As the state records low revenue, the consequence of this will be a decline in the development of its socio-economic activities which will force the state to end up borrowing more to fund its capital and recurrent components.

Ekiti state's recurrent expenditure in 2019 stood at N68.45bn with a significant portion being its personnel cost, including social benefits, at N24.05bn while its overhead costs stood at N20.64bn. The state spent N16.6bn from its capital expenditure with only N1.295bn spent on the social sector. This requires significant improvement, compared to N13.23bn spent on the economic sector.

The state needs to accelerate its IGR growth; this requires an increase in investments in the state, strengthening the institutional capacity of the revenue agency as well as formalisation of businesses.

The Land of Honour and Integrity needs to maximise its available resources to enhance the drive for foreign investment to boost its IGR mobilisation.

Ekiti State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	0
Lassa Fever	10	1	0	8
Measles	0	0	0	650
Monkeypox	0	7	0	0
Yellow Fever	0	8	37	14
Total Cases	10	16	37	672

Source: NCDC

14 cases of yellow fever were recorded in 2019 in Ekiti, one of the five lowest by any state in Nigeria, down from 37 cases it registered in 2018. The state also had 8 new cases of lassa fever and 650 cases of the highly contagious viral disease, measles. As part of its measures to prevent the spread of lassa fever, the state established Lassa Fever Emergency Operations Centres.

In addition, it also provided designated facilities with the primary aim of receiving any suspected cases of lassa fever for immediate treatment. The state also flagged off the Yellow Fever Vaccination Programme²². Also, based on the 2019 outbreak of measles in the state²³, in partnership with the World Health Organization, the United Nations Children's Endowment Fund, and the African Field Epidemiology Network, the state started an aggressive campaign

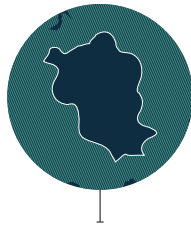
and vaccination of children between the ages of nine months and fifteen months.

The Ekiti state health budget for 2019 represents only N7.74bn, or 6.0%, of its total budget of N129.9bn. The state's allocation to the sector still remains much below the Abuja Declaration of at least 15% of the total budget to the health sector with his health expenditure per capita arriving at only N2,156.

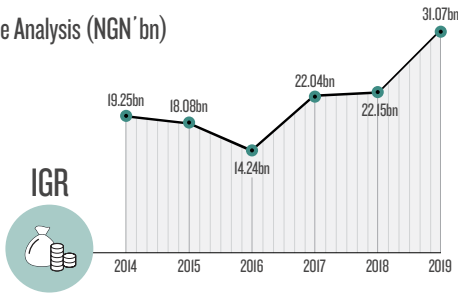
47.6% of households in Ekiti practise open defecation, the highest in the South-West, while 19.8% of residents in Ekiti do not have access to improved sources of drinking water; two dangerous trends that could speed up the spread of communicable diseases. The state government urgently needs to invest in interventions and policies that improve the Water and Sanitation Hygiene situation in the state.

²²<https://lassafever.info/resources/lassa-fever-outbreak-southwestern-nigeria-ekiti-state-response-amidst-economic-recession>

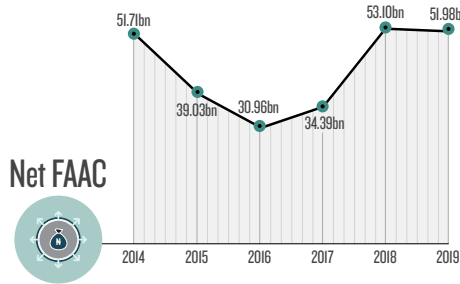
²³<https://allafrica.com/stories/201911150189.html>



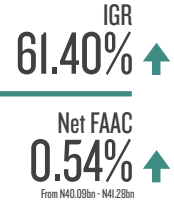
Revenue Analysis (NGN' bn)



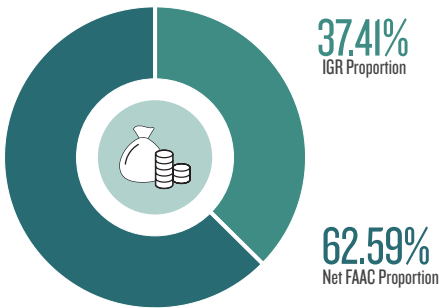
Net FAAC



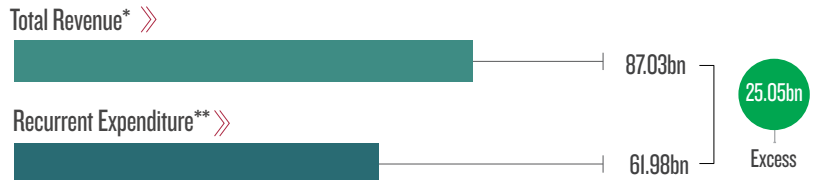
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

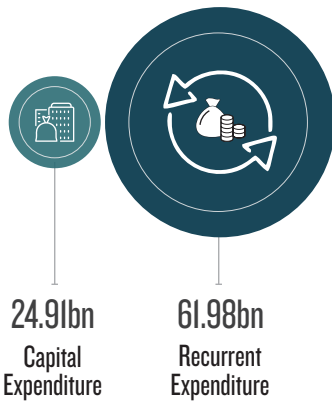


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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



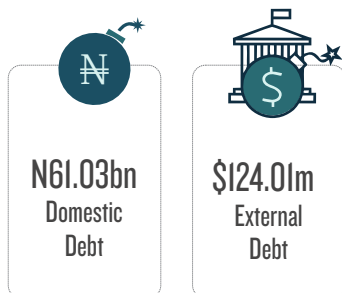
Actual Capital Expenditure



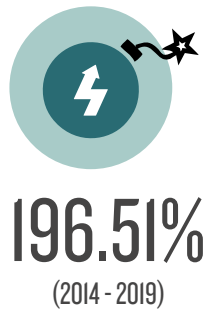
Total Debt



Debt Stock 2019



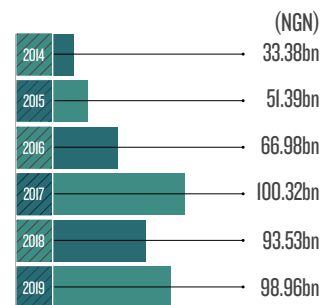
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





Net FAAC allocation to the state has experienced only a slight increase of 0.54% from N51.71bn in 2014 to N51.98bn in 2019. However, it actually declined, year-on-year from N53.10bn in 2018 to N51.98bn.



Coal City State

Enugu state ranks 9th in the 2020 Fiscal Sustainability Index, the third best in the South-East, after Anambra (2nd) and Ebonyi (6th); even then, there is still much room for improvement.

N51.98bn, or 62.59%, of the state's N83.05bn total available revenue in 2019 came from the federal purse while N31.07bn, or 37.41%, was derived from internally generated revenue. This shows that Enugu will fall flat on its face when it comes to fulfilling its recurrent and investment obligations if there is a shock in the federal transfers.

Enugu is the 20th most indebted state in Nigeria, as at December 31, 2019, the country's Debt Management Office recorded the state's debt burden as N98.96bn. Its debt structure comprises N61.03bn, or 61.67%, of domestic debt while foreign debts make up the 38.33% balance, exposing the state to huge debt servicing costs as domestic loans are often more expensive, although its lower foreign debt means risks of exposure to exchange rate volatility are minimised.

Its domestic debt profile spiked by 169.72% over the past six years, a concerning increase. Presently, its total debt burden per capita stands at N20,503 per citizen, still lower than the median of 25,421 per citizen for all states.

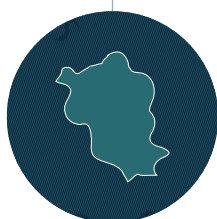
Since 2014, Enugu's IGR has witnessed a huge growth of 61.40% and currently boasts the 8th highest IGR for 2018 of N31.07bn; this is very commendable.

Net FAAC allocation to the state has experienced only a slight increase of 0.54% from N51.71bn in 2014 to N51.98bn in 2019. However, it actually declined, year-on-year from N53.10bn in 2018 to N51.98bn.

Capital expenditure takes the backseat of this state's priorities, receiving just N24.91bn, or 28.67%, of the state's N86.89bn total expenditure while recurrent expenditure gulped the lion share of N61.98bn, or 71.33%, according to Enugu state's 2019 audited report.

Lower capital expenditure per capita of N5,161 per citizen, well below the country average of N8,993 per citizen, leaves more to be desired from the state government whose focus is tilted towards recurrent expenditure, compared to Ebonyi state which spent on more investment activities.

The coal city state's capital expenditure of N24.91bn is the lowest in the South-East, lower than that of a small state like Ebonyi which invested N39.87bn. Considering its pivotal role in South-East Nigeria, it needs to invest more in its people. In 2019, the state recorded an expense of N259.67m as capital expenditure for the health sector while it spent N12.01bn on reform of government and governance. Its capital expenditure on education at N4.02bn is relatively acceptable but it needs to refine its priorities especially on human capital development.



ENUGU STATE

Enugu State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	0
Lassa Fever	0	0	0	28
Measles	0	0	0	446
Monkeypox	0	2	0	1
Yellow Fever	0	55	112	56
Total Cases	0	57	112	531

Source: NCDC

According to the Nigerian Centre for Disease and Control, reported disease outbreaks in Enugu state grew from 112 cases in 2018 to 531 cases in 2019 with 446 cases attributed to measles.

Enugu state has a high percentage of 45.4% of its total households practising open defecation, thus polluting the environment and making it unhealthy to dwell, diseases thrive in unhealthy spaces. As such, more attention should be placed on upgrading environmental sanitation and hygiene within the state. Allocations to environmental improvement should be efficiently spent to impact the health of the state. Also disease cases spike can be attributed to poor quality of water; Enugu state has only 5.9% of its total household with access to treated water.

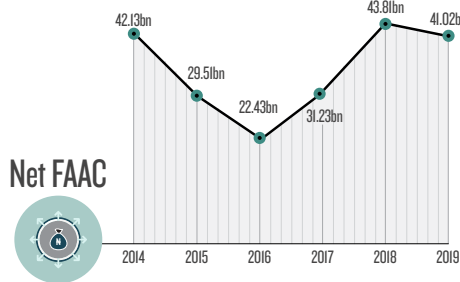
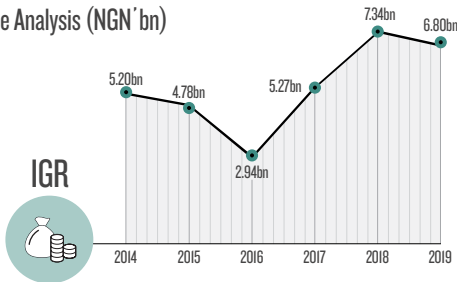
As soon as the first case of Covid-19 was recorded in Nigeria, the Enugu state Covid-19 Multi-Sectoral Rapid Response Team was funded with the sum of N350m for the purchase of drugs, equipment and consumables for the treatment of Covid-

19. The ultramodern Enugu State Medical Diagnostic Centre was also equipped to be a Covid-19 treatment and isolation centre. In the 2020 Covid-19 revised budget, N600m was allocated for the construction of isolation centres and N500m for the purchase of lab equipment. The state government has also allocated N100m to combat any health emergency. As at September 31, 2020, the total number of confirmed cases in the state amounted to 1,162 and there were 21 deaths.

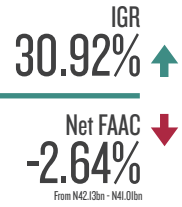
Line items with regards to epidemic preparedness are not defined in the present and previous budgets of the state. Though allocations to the health sector in the 2020 revised budget amounts to N4.66bn, in 2019, of the N3.79bn allocated to health improvement capital expenditure, only N259m was implemented. Hence, Enugu state will have to take strategic measures to improve health financing and implementation.



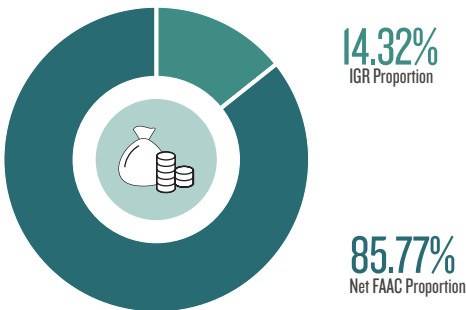
Revenue Analysis (NGN' bn)



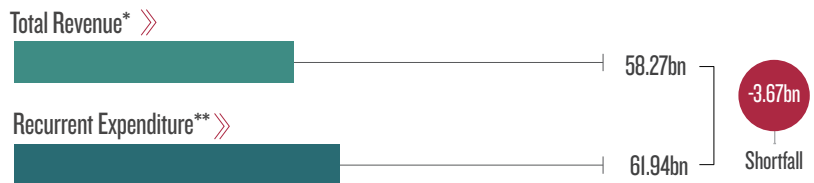
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



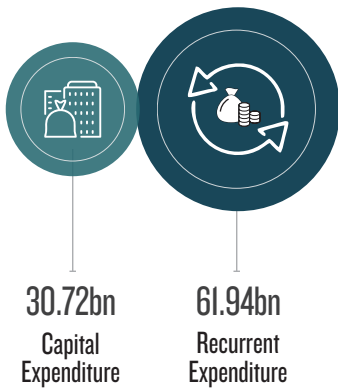
2019 Ability to meet Recurrent Expenditure (NGN' bn)



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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



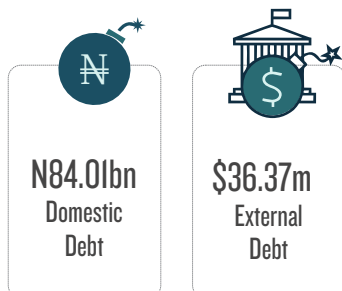
Actual Capital Expenditure



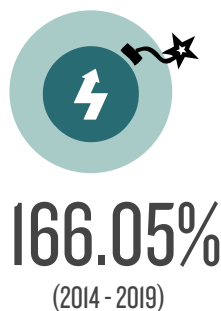
Total Debt



Debt Stock 2019



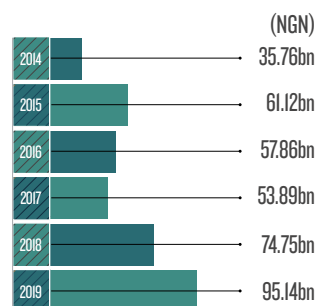
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





External debt declined by -8.04%, from \$39.55m in 2018 to \$36.37m in 2019, reducing the state's exposure to risks from exchange rate volatility.



Jewel of Savannah



Gombe State

Gombe state's domestic debt saw a year-on-year growth of 32.64% from N63.34bn in 2018 to N84.01bn in 2019. If this continues, recurrent expenditure may skyrocket, as the resulting debt servicing costs will crowd out capital projects in the near future.

External debt declined by -8.04%, from \$39.55m in 2018 to \$36.37m in 2019, reducing the state's exposure to risks from exchange rate volatility.

The state's 2019 IGR of N6.80bn was one of the smallest in Nigeria, only bigger than Taraba with an IGR of N6.53bn; an unattractive situation that pushed Gombe into the category of financially unviable subnational entities in need of a fiscal strategy revamp.

Gombe's dependence on the federal government for fiscal survival is pronounced; federally collected revenue brought in N41.02bn, or 85.77%, of the state's total available revenue while IGR brought in the balance N6.80bn, or 14.23%.

Gombe state's IGR dipped by -7.36%, from N7.34bn in 2018 to N6.80bn in the 2019 fiscal year making it the 3rd year since 2014 when its revenue saw a decline. The other two years are 2015 and 2016 when the state's IGR reduced by -7.93% and -38.52% respectively.

Net FAAC also dipped by -6.36%, from N43.81bn in 2018 to N41.02bn in 2019. With COVID-19 pandemic inducing fiscal realities that have hit hard at the federal government's source of revenue, this state's revenue may see a further decline in the coming fiscal cycles.

Despite its fiscal woes, the state prioritises recurrent expenditure over capital expenditures. In 2019, recurrent expenditure consumed 66.85% of its total N92.66bn expenditure while capital expenditure got just 33.15%. Its 2019 capital expenditure per capita came to 8,567 per citizen, slightly below the state-wide average of 8,993 per citizen.

While Gombe spent N61.94bn on recurrent expenditure, its total expenditure on capital items in 2019 was N30.72bn, the second highest capex in the North East. However, to truly be the Jewel of the Savannah, Gombe state needs to interrogate the quality of its capital spending; in 2019, N279.6m was spent on healthcare while N12.2bn was spent on roads and N6bn on reform of government and governance.

Gombe State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	552	0
CSM	0	0	3	24
Lassa Fever	12	0	0	25
Measles	0	0	0	226
Monkeypox	0	0	0	0
Yellow Fever	0	6	9	25
Total Cases	12	6	564	300

Source: NCDC

The state recorded 226 cases of measles in 2019, there was also an increase in the number of yellow fever cases from 9 in 2018 to 25 in 2019. For Cerebrospinal Meningitis and lassa fever, 24 and 25 cases were recorded respectively in 2019. As at September 1, 2020, it had 723 cases of COVID-19 in the country.

In 2019, the state budgeted N11.16bn for the health budget representing 9.12% of its total budget N122.4bn. However, concerns remain on the adequacy of this amount and the degree to which this expenditure translates to improved health outcomes. The state has commenced the implementation of its community health insurance scheme which will be managed by the Gombe State Primary Healthcare Development Agency (GSPHDA). This is commendable and would help the government mobilise additional resources for financing health and other items that help improve epidemic preparedness.

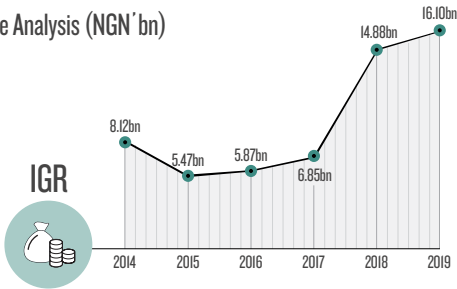
Gombe still faces a high risk of a fast spread of disease considering the poor Water, Sanitation and Hygiene. 14% of households in the state practise open defecation due to deficient sanitation and toilet competence and also only 3.6% of its population has access to piped borne water.

Findings from the perception of parents of the polio eradication programme in Gombe indicate that a small but noticeable⁴² fraction of parents surveyed (7.3%) believed that vaccines were mixed with harmful substances hence some reluctance to release their children for vaccines. This perception may also be true for how some parents in the state view vaccination for other diseases hence Gombe State Government should continue to strengthen campaigns aimed at getting parents to understand the benefits of immunisation to the early treatments of diseases in modern facilities.

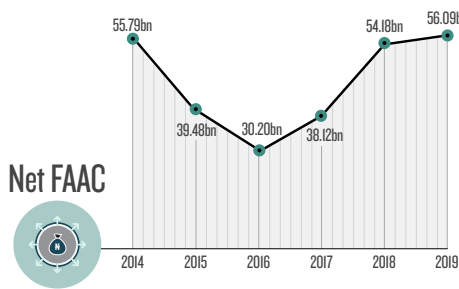
⁴²https://www.researchgate.net/publication/271753134_Parents'_awareness_and_perception_of_the_polio_eradication_programme_in_Gombe_Local_Government_Area_Gombe_State_Nigeria



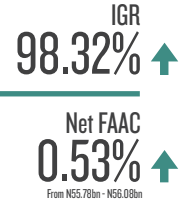
Revenue Analysis (NGN' bn)



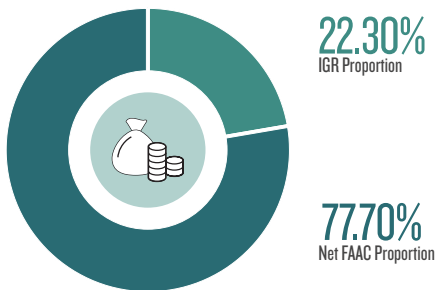
Net FAAC



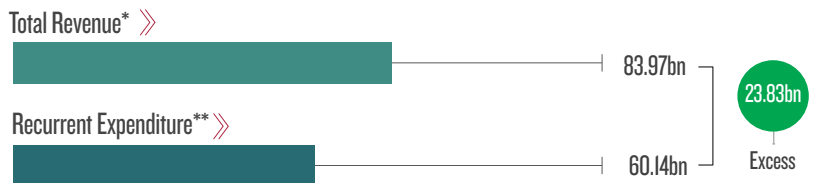
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

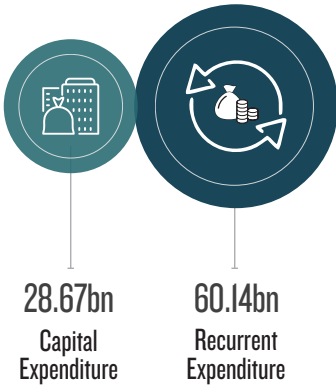


Note:

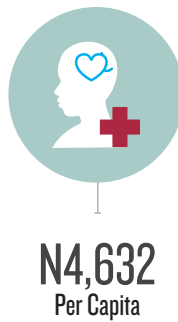
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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



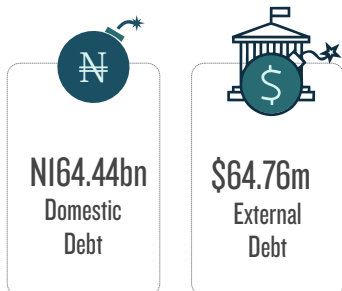
Actual Capital Expenditure



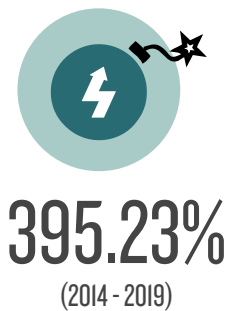
Total Debt



Debt Stock 2019



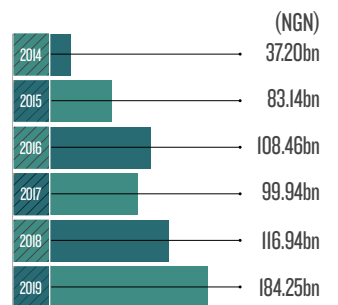
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





The state's total debt stock sits at N184.28bn as at December 2019—almost five times higher than its 2014 figures—making it the 7th most indebted state in the country.



Eastern Heartland



Imo State

Imo state ranks 10th in the Fiscal Sustainability Index, performing comparatively better than 25 other states, it is still one of the unsustainable subnational entities that needs to urgently rethink its fiscal strategy.

Its meagre internally generated revenue of just N16.10bn cannot sustain the state's recurrent expenditure of N60.14bn much less meet up with its capital expenditure commitments without the cushioning effect of federally collected revenue.

The state's total debt stock sits at N184.28bn as at December 2019—almost five times higher than its 2014 figures—making it the 7th most indebted state in the country. Over the past five years, its debt stock had an average growth of 32.62%, shooting up by 57.56% from N116.94bn in 2018 to N184.25bn 2019.

The yearly cost of servicing the state's growing debts will definitely place a strain on the state's future revenue especially as domestic debt which generally has higher interest rates contributes over 89.25% of the state's total debt burden.

According to the state's audited financial statements, it was able to realise only 85% of its projected revenue for 2019 causing key expenditure to suffer. Nevertheless, year-on-year, its internally generated fund increased modestly by 8.14%, from the N14.88bn generated in 2018 to N16.10bn in 2019.

Despite its IGR growth, its dependence on the federal government is still glaring; 77.70% of its N72.18bn revenue came from FG while 22.30% accrued from IGR in 2019. Shocks to FG's revenue might reduce this state's capacity to meet its financial obligations to civil servants and contractors, forcing it into more debt or placing it at the mercy of donor agencies.

Imo state's total expenditure amounted to N88.81bn in 2019; the government prioritised recurrent expenditure which stood at N60.14bn—twice the size of its N28.67bn spend on capital projects.

With a capital expenditure per capita of N4,815 per citizen, which is below the already low median of N6,035 per citizen across all states, Imo is clearly investing way less in roads, infrastructure, health and education than it should.

In 2019, Imo state's recurrent expenditure grew by 38.58%, from N43.40bn in 2018 to N60.14bn in 2019. Imo state's recurrent expenditure grew mainly because of increased pensions and gratuity funding which increased from N2.7bn in 2018 to N7.6bn in 2019. Also, its overhead costs rose from N7.7bn in 2018 to N16.3bn in 2019.

If Imo wants to live up to its nickname as the Eastern Heartland, it needs to focus on its finances by reducing its overhead costs before it creates a significant strain on the state.

Imo State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	0
Lassa Fever	1	0	0	5
Measles	0	0	0	437
Monkeypox	0	6	0	2
Yellow Fever	0	24	74	78
Total Cases	1	30	74	522

Source: NCDC

Diseases outbreaks in Imo state experienced a terrible rise in 2019, raising the total number of cases from 74 cases recorded in 2018 to 522 cases in 2019 with 437 cases attributed to Measles and 74 cases to yellow fever. What measures is the state taking to combat these diseases? What can the spike in cases be attributed to?

Water, sanitation and hygiene status of the state plays a vital role in the containment of disease outbreak. 18.7% of households in Imo state practise open defecation as they do not have access to toilet facilities, this is one of the major causes of diseases and also only 3.8% of households in the state treat their water.

With the current outbreak of Covid-19, Imo state recorded its first case on April 25, 2020, and as at September 1st, 2020, its total number of confirmed cases was 529 cases. Critical measures need to be taken for the state to contain the spread of the coronavirus.

With technical support from WHO, Imo state recently launched The Innovative Mobile Insurance Programme in Owerri.

Through the use of mobile phones, citizens can pay for and access health insurance from anywhere within the state. This was launched with the aim of covering over 96% of the population, especially the informal sector, even as the state hopes to reduce out-of-pocket payment by 92%.³³

The Imo state Government has revised its 2020 budget in view of the economic effects of the Covid-19 pandemic. 6.19% of the total budget was allocated to health capital expenditure. In 2019, allocation to health from the total budget was 9.96% on both recurrent and capital expenditure. As it looks Imo state has clearly prioritised health better than it did in the previous year

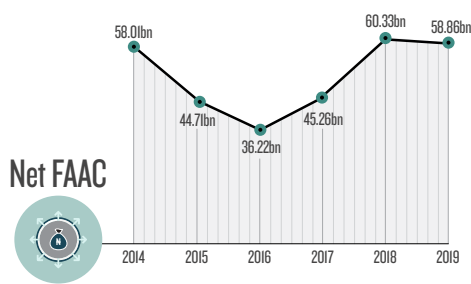
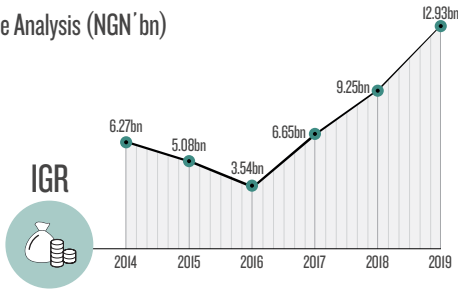
NNPC and Seplat Petroleum recently began the construction of a 200 bed infectious disease medical centre for the South-East zone in Imo State University Teaching Hospital Orlu. The Imo State Government in conjunction with other south-eastern state governments need to allocate funds and fully implement the maintenance of this facility.³⁴

³³<https://www.afro.who.int/news/imo-state-launches-innovative-mobile-health-insurance-programme-technical-support-who>

³⁴<https://www.businessamlive.com/nnpcseplat-partnership-builds-200-bed-infectious-diseases-medical-centre-for-se-in-imo/>



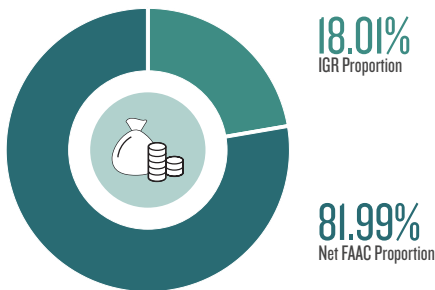
Revenue Analysis (NGN' bn)



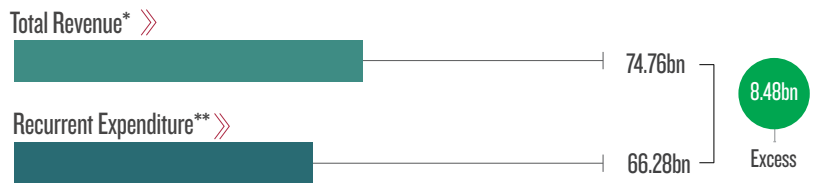
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

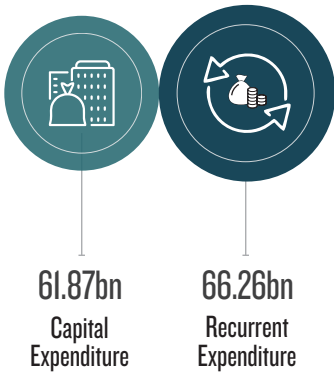


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** Includes loan repayments

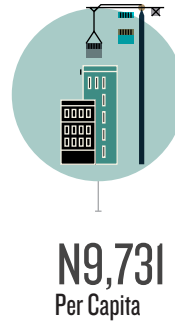
Actual Expenditure 2019 (NGN)



Health Budget



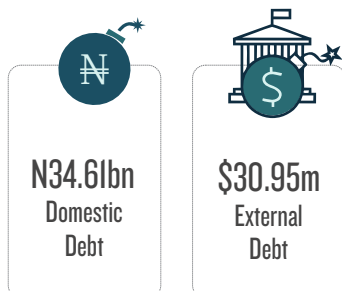
Actual Capital Expenditure



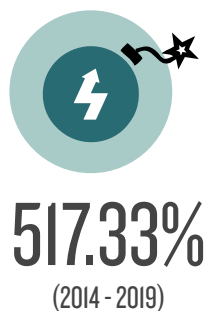
Total Debt



Debt Stock 2019



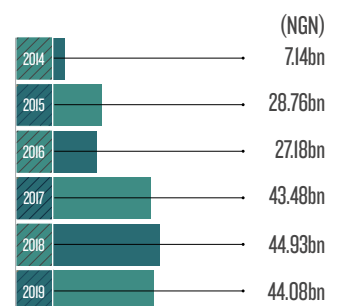
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)



In the six years from 2014 to 2019, the state's total debt burden ballooned by 517.33%, from N71.4bn to N44.08bn as at December 2019.



The New World

Sustainability
Ranking

17



Jigawa State

Jigawa state ranks 17th in the 2020 States Fiscal Sustainability Index. The state is overburdened by its reliance on disbursements from the federal government to meet its recurrent expenditure obligations. Jigawa may be far from its New World nickname due to its comparatively low internally generated revenue, as 82% of the state's N71.78bn total available revenue came from the federal government while a meagre N12.93bn, or 18%, was derived from its IGR.

Although this state's fiscal performance could use some improvement, it's slightly better than other states like Kogi, Cross Rivers and Osun who will still be unable to meet their recurrent expenditure obligations even with their statutory allocations from FG and IGR combined.

Revenue from the federal government via statutory handouts dwindled by -2.44%, from N60.33bn in 2018 to N58.86bn in 2019. This situation may not get better anytime soon given the recent COVID-19-induced headwinds facing crude oil prices, and by extension, the country's federally collected revenue. Commendably, its IGR grew by 39.80%, from N9.25bn in 2018 to N12.93bn in 2019. Nevertheless, the state still sits at the bottom of the league of all states; when ranked purely by its 2019 IGR size, Jigawa sits at 24th position.

To survive and thrive as a viable subnational entity, Jigawa state will need to consolidate its internal revenue generation efforts and rapidly boost its local economy, especially

given its human development challenges, or it may find itself buried in a steep pile of debt.

In the six years from 2014 to 2019, the state's total debt burden ballooned by 517.33%, from N71.4bn to N44.08bn as at December 2019. Jigawa state is one of the least indebted states in the country; this could mean one of two things — either the state has a low appetite for debt as an option to fund its expenditure obligations or the state is struggling to get the attention of creditors due to its unattractive fiscals and impending financial woes. Its total debt is currently greater than 50% of its total revenue of N71.78bn in 2019, breaching the debt ceiling set in the 2007 Investments and Securities Act for borrowing from Nigeria's Capital Market for the state's 2020 fiscal year.

In 2019, Jigawa state prioritised recurrent expenditure; its capital expenditure stood at N61.87bn, or 48%, of its total expenditure while recurrent expenditure gulped the majority N66.28bn, or 52%, of the total expenditure. Nonetheless, capital expenditure per citizen stood at N9,731 per citizen; slightly higher than the country average of N8,993 per citizen.

While it is commendable that Jigawa state spent N20.74bn on capital expenditure related to the social sector, it needs to do more in terms of transparency on the actual infrastructure funds spent, especially on roads (N26.87bn). Funding for specific roads and projects were not disaggregated in its public reports. This is not a good sign for a state that called itself the new world.

Jigawa State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	15	0
CSM	0	72	137	67
Lassa Fever	0	0	0	2
Measles	1,270	837	0	704
Monkeypox	0	0	0	0
Yellow Fever	0	5	27	103
Total Cases	1,270	914	179	876

Source: NCDC

Disease outbreaks in the new world, Jigawa State, are truly heartbreaking, as the state registered 704 cases of measles and 103 cases of yellow fever. There was an observed reduction in cases of Cerebrospinal Meningitis (CSM), from 137 cases in 2018 to 67 cases in 2019.

The state continues to face significant risks of the spread of diseases due to its poor Water, Sanitation and Hygiene situation. 19.9% of households in the state still defecate in the public due to the absence of sanitation facilities at home while 16.8% of the state's population do not have access to improved sources of drinking water.

Jigawa had an 89.29% budget implementation level for health capital expenditure in 2019 as the ministry of health spent N6.08bn from N7.13bn originally budgeted. The ministry of water resources spent N329.38m even though N772.00bn was budgeted, a poor 48.44% level of implementation.¹⁷

In making efforts to reduce high out-of-pocket expenditure at the point of treatment for residents in Jigawa, the state has introduced its own contributory health insurance scheme. Although this is commendable, the real challenge will be ensuring that the scheme is adequately subscribed to by up to 90% of its citizens.

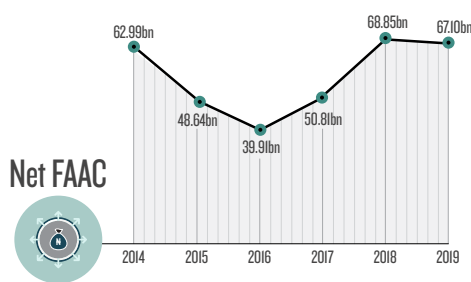
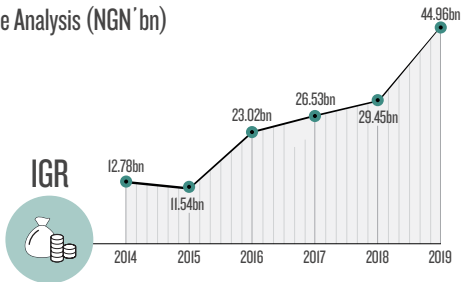
87.02% of the state's over 5million population live below the poverty line, presenting an additional challenge to resource mobilisation for health financing through adequate premiums for the state's health insurance scheme.

High out-of-pocket payments typically increase the risk of spread of diseases in Jigawa as poor citizens who may be ill but wary of health costs refuse to visit health facilities. As such, interventions that reduce high out-of-pocket expenditure should be welcome by all and sundry in the state.

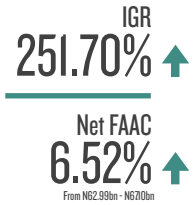
¹⁷State Audited Report



Revenue Analysis (NGN' bn)



6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



40.12%
IGR Proportion

59.88%
Net FAAC Proportion

2019 Ability to meet Recurrent Expenditure (NGN' bn)

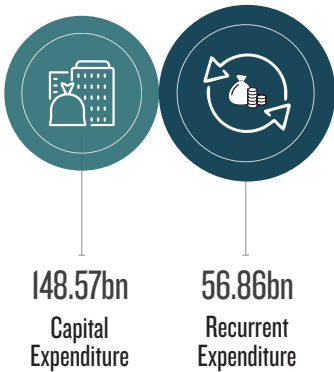


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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



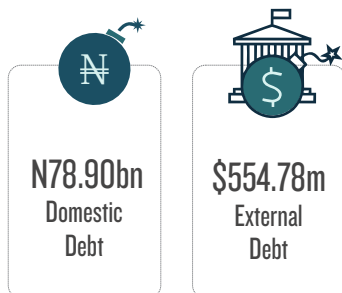
Actual Capital Expenditure



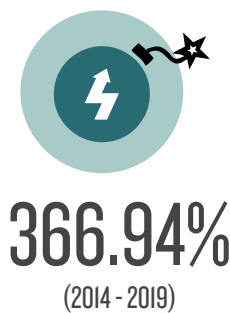
Total Debt



Debt Stock 2019



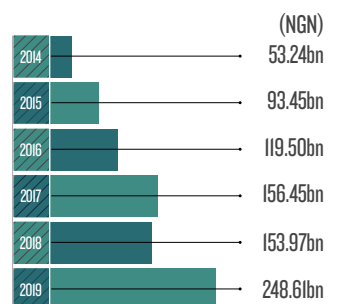
Debt Growth



Debt Size



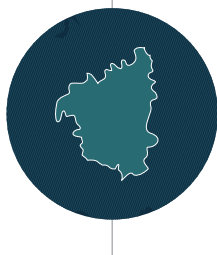
Total Debt Trend (2014 - 2019)



It is also good that the state is rigorously improving its IGR position but further review also showed that it earned N11bn as tax audit arrears in 2019.



Centre of Learning



Kaduna State

The Centre of Learning sits on the 7th position in the 2020 States Fiscal Sustainability Index. The state is encumbered largely by its rising debt profile and an inability to meet its recurrent expenditure obligations through its internally generated revenue and value added tax without relying on statutory handouts from the federal government.

Kaduna state's total debt burden swelled by 61.47% or N94.64bn from N153.97bn in 2018 to N248.61bn in 2019; the highest debt surge in the country within that period. A significant component of the debt surge was due to the uptake of foreign loans which increased by 136.67% from \$227.25m in 2018 to \$554.78m in 2019. This doubling of its foreign loans leaves the state more exposed than ever to exchange rate volatilities and inflation risks due to the woes of the Nigerian naira. The state's debt structure now comprises 68.26% of foreign loans and 31.74% of domestic loans.

Overall, the state is the fifth most indebted state in the country, exceeded by Lagos, Rivers, Delta and Akwa Ibom with total debt burdens of N871.33bn, N290.93bn, N253.02bn and N252.02bn respectively.

The state's internal revenue generation strategies are paying off handsomely as its IGR experienced a commendable upward tick of 52.67% from N29.45bn in 2018 to N44.96bn in 2019.

However, Kaduna's revenue structure is still somewhat dependent on the federal government; 59.88% of the state's N112.06bn available revenue in 2019 came from the federal government while 40.12% represents revenue generated internally from its local economy.

According to Kaduna State's Infrastructure Masterplan, the state needs at least N8.09tn to address renovation and construction of its existing 9,500km road network and at least N20tn to close the state's infrastructure gap by 2050. Given its admirably ambitious infrastructure development plan, the state needs to sustain this IGR growth rate.

It is commendable that the state spent N148.57bn on capital expenditure in 2019, being the fourth highest capital expenditure in the country. However, further checks showed the state government borrowed N60.8bn to shore up its financing for its capital items. The state also had a high recurrent surplus of N62bn enabling its position to fund capital expenditure.

It is also good that the state is rigorously improving its IGR position but further review also showed that it earned N11bn as tax audit arrears in 2019. It would be seen if Kaduna state can maintain its current IGR growth trajectory, a metric that keeps improving its position on our State of States ranking.

Kaduna State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Covid-19	0	0	0	
Cholera	0	172	401	0
CSM	0	92	0	14
Lassa Fever	0	0	0	49
Measles	0	1	0	582
Monkeypox	0	2	0	0
Yellow Fever	0	6	26	27
Total Cases	0	273	427	672

Source: NCDC

Kaduna successfully combated cholera in the 2019 fiscal year, with 0 cases registered compared to 401 cases in 2018 and 172 cases in 2017. The state grappled with 582 cases of measles, 49 cases of lassa fever and 14 cases of Cerebrospinal Meningitis (CSM), the lowest number of CSM cases in the North-West.

Water, Sanitation and Hygiene (WASH) situation in the state remains below global standards, increasing the risk of spread of contagious diseases; 10.3% of households still practise open defecation due to unavailable sanitation facilities, while 33.9% of the state's population do not have access to improved sources of drinking water.

The state is making efforts to improve this situation through projects like the AfDB-supported Zaria Water Supply and Expansion Project, construction of additional 1,350 hand pump boreholes and the construction of 3,432 blocks of gender-sensitive sanitation facilities in institutions and public places.¹⁶

N11.43bn was budgeted for the health capital expenditure in 2019, while the government spent N11.15bn, a commendable 97.56% implementation level. Source - State Audit Report

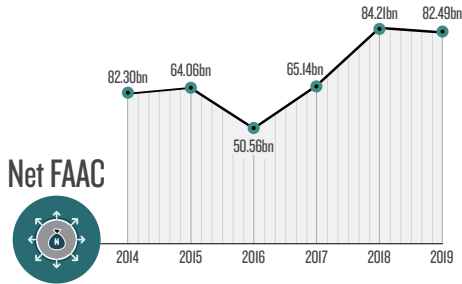
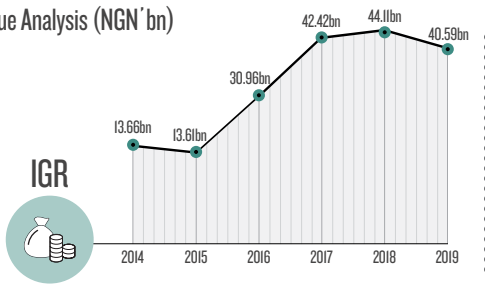
Kaduna state needs more money than it is currently able to commit through its budget for health and epidemic preparedness. To mobilise non-debt resources for financing health, the state introduced the State Health Insurance Scheme managed by Kaduna State Contributory Health Management Authority.

If successfully implemented, the state's health insurance programme will also reduce the burden of high out-of-pocket expenditure at the point of treatment which discourages potentially ill citizens from seeking treatment, increasing the risk of spread from untreated persons.

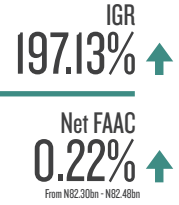
¹⁶State Audited Report



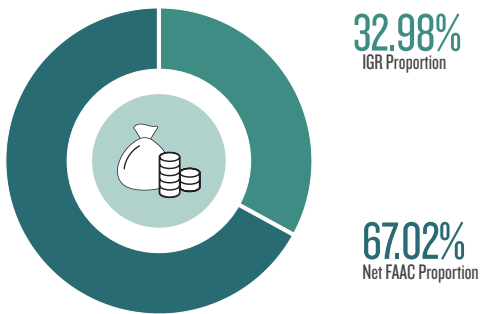
Revenue Analysis (NGN' bn)



6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

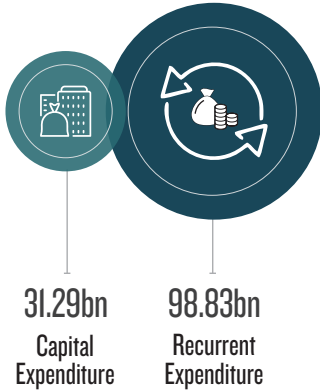


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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



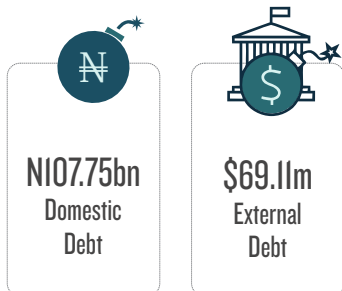
Actual Capital Expenditure



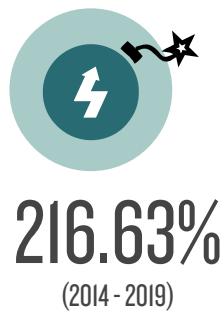
Total Debt



Debt Stock 2019



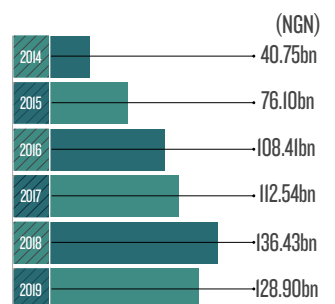
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)



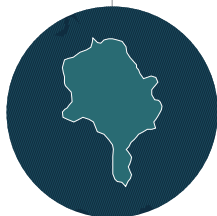
Kano's total debt burden swelled by 216.31%, from a modest N40.75bn in 2014 to N128.90bn as at December 2019



Centre of Commerce

Sustainability
Ranking

5



KANO STATE

Kano's total debt burden swelled by 216.31%, from a modest N40.75bn in 2014 to N128.90bn as at December 2019. Domestic debts were the biggest drivers of its debt growth; they make up 83.60% of the total debt structure while foreign debts comprise just 16.40%.

Nigeria's most populous Northern state, Kano, is still heavily dependent on the federal government to meet its obligations; 67.02% or N82.49bn of its N123.08bn total available revenue in 2019 came from the federal government through net FAAC while N40.59bn, or 32.98%, was obtained from internally generated revenue.

Lagos state's N398.73bn internally generated revenue alone is nearly three and half times Kano state's total available revenue of N123.08bn; clearly Kano still has many miles to go to catch up with Lagos. The Centre of Commerce needs to do more to live up to its name.

The state suffered a -7.97% setback in its IGR which declined from N44.11bn in 2018 to N40.59bn in 2019. Its IGR per capita also amounted to 2,812 per citizen in the 2019 fiscal year, way below the country's average of N5,044 per citizen for all states.

Revenue from the federal government via net FAAC dipped by -2.04%, from N84.21bn in 2018 to N82.49bn in 2019. This is a warning sign for Kano state to buckle up its IGR collection, especially with the world's own black swan event, COVID-19, that continues to threaten federal government's revenue, which makes up a majority of the state's total available revenue.

Kano also needs to whip its priorities back into shape as the overwhelming bulk of its 2019 total expenditure, N98.83bn, or 75.95%, of its N130.12bn total expenditure went into covering overhead costs, salaries and other recurrent expenses, leaving a minute N31.29bn, or 24.05%, for capital expenditure.

In our view, a state such as Kano with its huge population and young demographic composition cannot spend so low on capital expenditure, compared to N148bn by Kaduna state over the same period. While the state might be cautious about debt, it needs to find urgent means to expand its IGR and also ramp up funding from the aid community to bolster its expense especially in the social sector put at N10.9bn in 2019.

Kano State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	744	1,913	58
CSM	0	280	94	102
Lassa Fever	20	22	0	2
Measles	11	0	0	2,164
Monkeypox	0	1	0	0
Yellow Fever	0	63	70	60
Total Cases	31	1,110	2,077	2,386

Source: NCDC

Kano state's health system is battling with preventing and responding to disease outbreaks. It suffered 2,164 cases of measles, the second highest in the North-West in 2019 after Katsina state which witnessed 5,233 cases. The state also had 102 cases of Cerebrospinal Meningitis (CSM), 58 cases of cholera, down from 1,913 cholera cases recorded in 2018.

Only 53.1% of Primary Healthcare Centres surveyed in Kano state have potable water¹⁸, while 69.4% have functional toilet facilities for male and female patients. This poor Water, Sanitation and Hygiene situation increases the risk of spread of diseases in the state, especially as PHCs are often the first point of contact for many citizens.

The state is still not open defecation free as at least 3.5% of Kano citizens still defecate in the public due to inadequate toilet facilities in their homes and 41.4% of the state's residents do not have access to improved sources of water.

The Center of Commerce allocated N31.50bn, out of its N219.97bn 2019 budget, for healthcare. The state is also mobilising resources for health financing through its Kano State Contributory Health Insurance Scheme which currently has 370,000 enrollees. The scheme is currently operating in 245 healthcare facilities comprising 134 primary healthcare facilities, 37 secondary facilities and 74 private healthcare facilities. The enrollment level, while far from what is needed to cover the state with a population of over 9 million people, is commendable progress¹⁹.

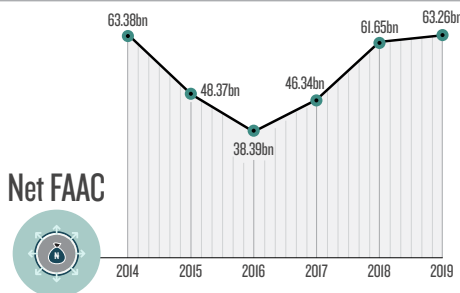
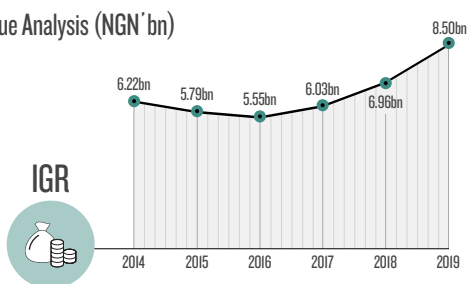
Beyond resource mobilisation, successful implementation of the programme will help reduce high out-of-pocket expenditure at the point of treatment which could discourage potentially ill patients from using health facilities.

¹⁸ Nigeria Health Watch/CODE, "Primary Health Care in Nigeria - A CASE STUDY OF KANO STATE"

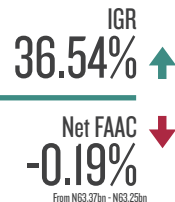
¹⁹ <https://www.kanostate.gov.ng/?q=health-contributory-scheme-kano-plans-intergrate-retired-civil-servants>



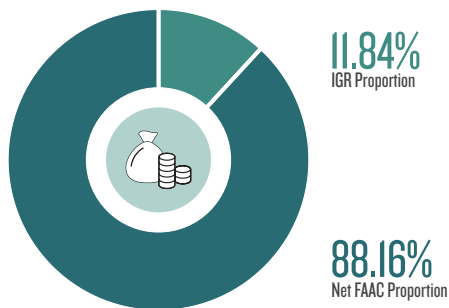
Revenue Analysis (NGN' bn)



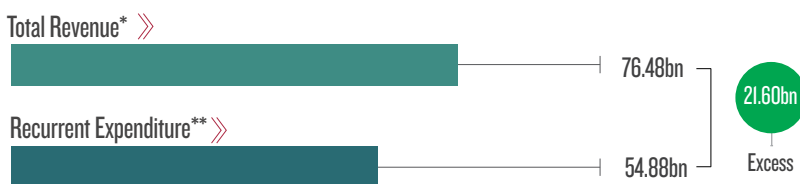
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

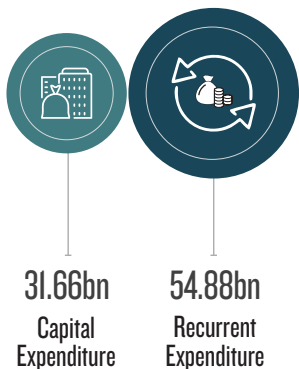


Note:

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** Includes loan repayments

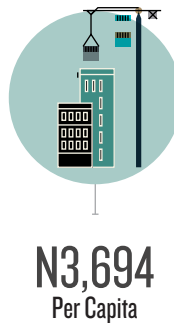
Actual Expenditure 2019 (NGN)



Health Budget



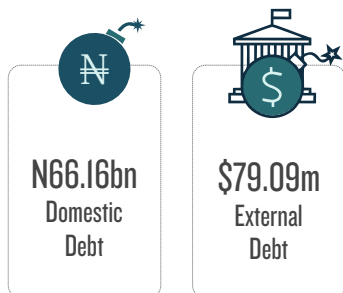
Actual Capital Expenditure



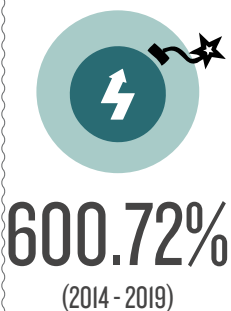
Total Debt



Debt Stock 2019



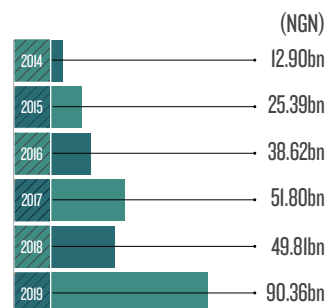
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





The state's 2019 IGR contribution to its revenue was in total N8.49bn, representing a percentage growth of 22.05% from the previous year's level.



Home of Hospitality



Katsina State

Katsina state's total debt portfolio has grown by 600.72%, from N12.90bn in 2014 to N90.36bn 2019 with domestic debt comprising N66.16bn, or 73.22%, of its total debt structure. Year-on-year, its external debt for the period also grew to a total of \$79.09m as at December 2019, representing an increase of 21.44%, from \$62.18m in 2018. The state's total debt of N90.36bn is now 1.26 times its total revenue of N71.75bn.

Katsina's IGR could only contribute a total of 11.84% to its total available revenue pool for the year, which means that FAAC allocations continue to be the bedrock of its revenue source.

Still in the same 2019, total FAAC allocation for the state came to a total of N63.25bn, a percentage contribution of 88.16%. This same trend can also be noticed in previous years, as total FAAC allocations for 2018 at N61.65bn contributed more than 90% to its total available revenue pool for the year, with IGR contributing a paltry 9.7%.

Katsina's dependence on federation handouts could put the state in an uncomfortable position, especially if not given immediate attention.

This already looks like the situation as the Aminu Masari-led

administration moved to reduce its fiscal estimates for 2020 from the previously approved amount of N244.80bn to N181.62bn.

Due to the impact of the COVID-19 pandemic on crude oil prices, states like Katsina will be affected as there will be lesser statutory allocations from the federal government. This means that there will be lesser funds to execute projects that will impact the citizens.

2019 actuals from the auditor general's report shows that personnel cost, overheads and debt servicing cost the state N26.12bn, N16.47bn and N4.73bn respectively, while the state spent a total of N31.65bn on capital expenditure, out of a fiscal estimate of N144.78bn. It is worrisome that out of the capital expenditure of N31.65bn, only 11% of the sum was spent on the social sector.

The quality of its capital expenditure needs more interrogation and the state should expand radical transparency on its detailed numbers. If the Home of Hospitality wants to live up to its name, it needs to improve its IGR sources in order to invest in social projects that will make the state more hospitable for its citizens.

Katsina State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	7,314	131
CSM	0	916	1,215	1,396
Lassa Fever	0	0	0	11
Measles	1	0	0	5,233
Monkeypox	0	2	0	1
Yellow Fever	0	45	230	617
Total Cases	1	963	8,819	7,389

Source: NCDC

The Katsina state health system was nearly overrun by disease outbreaks in 2019; the state recorded a total of about 7,389 cases of cholera, yellow fever, Cerebrospinal Meningitis, lassa fever, measles and monkeypox--the highest in the North-West. The state recorded a whopping 5,233 cases of measles, while diseases like Cerebrospinal Meningitis, yellow fever, and cholera recorded 1,396, 617 and 131 respectively. It also recorded 11 cases of lassa fever and 1 case of monkeypox.

To paint an even more grim picture of the health situation in Katsina, between 2016 and 2019, the state recorded a total number of 17,172 cases of infectious diseases.

The risk of spread of diseases is very high in this State due to a high percentage of Katsina's population residing mostly in the more rural areas of the State with lack of access to basic amenities like water, proper sanitation, and public health access; 8.5% of households practice open defecation due to inadequate sanitation facilities in their dwellings, 51.3% use open pit latrines. 36.4% of residents in the State do not have access to improved sources of water.

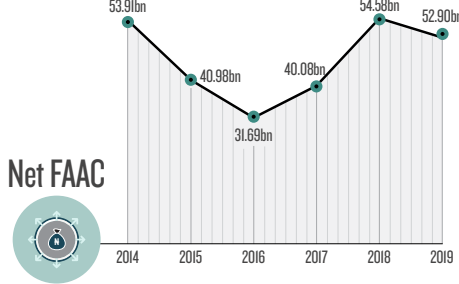
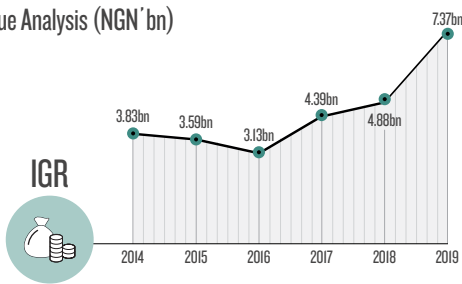
One of the key factors weakening this state's level of preparedness is the huge gulf between what the state government allocates in its budget for health and the actual spend on health. In 2019, the state government earmarked a total of N20.91bn as its capital expenditure estimate for the health sector, but in reality, the state government only managed to spend a total of N3.44bn on health sector capital expenditure.

In almost a replica fashion, the state government has budgeted a fiscal estimate above N20bn (N23.06bn) as its capital expenditure for its health sector. Going by the previous year's trend, implementation may not be up to 20%.

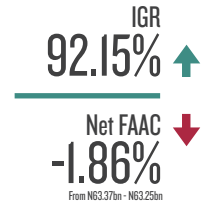
A lot of deaths recorded in the state yearly are attributable to diseases that are in every sense preventable. However, low levels of literacy around rural communities in the state and high poverty rate means many citizens may not be aware of methods for prevention or may not be able to afford them out-of-pocket without intervention of the government or international development partners.



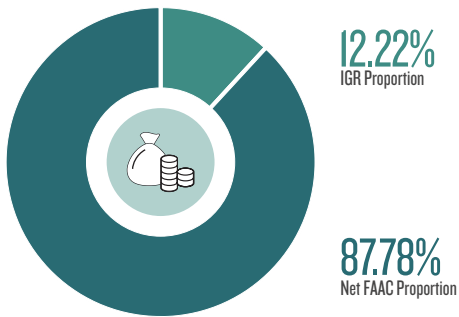
Revenue Analysis (NGN' bn)



6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

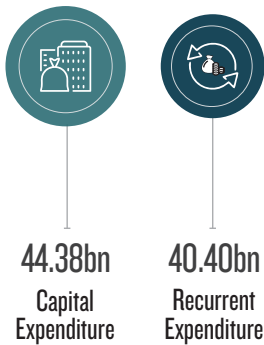


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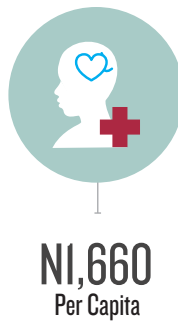
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** Includes loan repayments

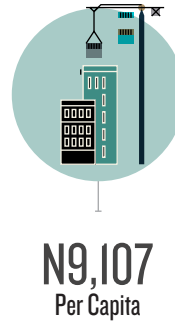
Actual Expenditure 2019 (NGN)



Health Budget



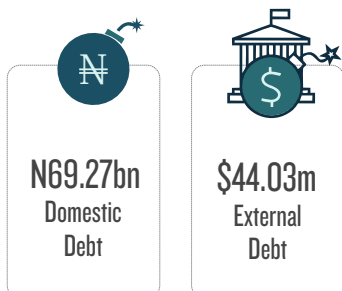
Actual Capital Expenditure



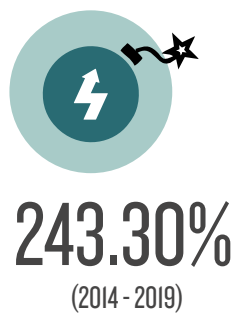
Total Debt



Debt Stock 2019



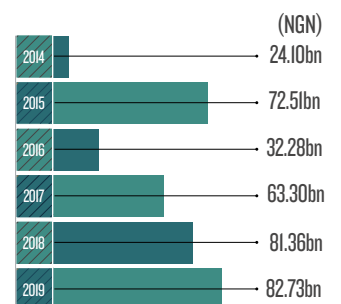
Debt Growth



Debt Size

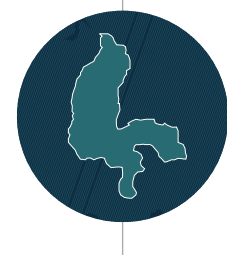


Total Debt Trend (2014 - 2019)





Land of Equity



Kebbi State



Finding a link between the state's increased total debt portfolio over the last couple of years can somewhat be traced to the state's overdependence on statutory allocations from the federal government and also the state's failure to significantly grow.

If Kebbi state is looking to reduce its total debt size, its development of more sustainable financing streams for its development plans will need to be structurally implemented. As it stands, the state is indebted in the region of N82.73bn as at the end of 2019, while its total debt stock over the years has grown by 243.30% between 2014 and 2019.

The domestic debt for the northern state has also risen by 301.04%, rising from the 2017 level of N48.72bn, to N69.26bn. In total, domestic debt was at its lowest in 2016, dropping remarkably from N63.79bn in 2015 to N20.65bn. External debt on the other reduced slightly as at December 2019 to US\$44.03m from the 2018 level of US\$45.60m.

Finding a link between the state's increased total debt portfolio over the last couple of years can somewhat be traced to the state's overdependence on statutory allocations from the federal government and also the state's failure to significantly grow.

In 2019, Kebbi state's total IGR of N7.37bn accounted for 12.22% of its total N60.27bn available revenue for the year while Net FAAC allocation constituted a large portion 87.78%, or N52.90bn, of the total revenue pool.

On a positive note, the state was able to grow its IGR by 50.91% from N4.88bn in 2018 to N7.37bn in 2019. However, it still has one of the smallest IGR in the country, ranking 34th by size amongst all states.

It is certain that FAAC allocations to the state will most likely experience a shortfall, taking the current economic realities into context. Falling oil prices, compounded with the ripple effects of the COVID-19 pandemic on the global markets will affect revenue streams of the federal government, which unfortunately will trickle down to the state governments.

Pre-COVID-19 net FAAC to Kebbi had experienced a decline by 3.07%, from N54.58bn in 2018 to N52.90bn in 2019. It is therefore no surprise that the state government moved to revise its 2020 budget from an initial fiscal estimate of N138.14bn down to N90.13bn to mirror the post-COVID-19 fiscal realities which has affected federally collected revenue.

In 2019, Kebbi prioritised recurrent expenditure with N40.41bn or 47.65%, of its total N84.78bn devoted to recurrent obligations while capital expenditure gulped N44.38bn or 52.35%.

Kebbi State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Kebbi recorded about 545 cases of yellow fever, the second highest in the North-West, it also suffered an outbreak of measles with 487 cases recorded. 27 cases of lassa fever were reported while no case of monkeypox or cholera was observed in the state. Between 2016 and 2019, Kebbi state has had a total of 4,802 recorded cases of infectious diseases, with cholera having the highest outbreak in that 4-year span.

46.9% of households engage in open defecation due to non-availability of proper toilet facilities. With low access to pipe-borne water, infectious diseases like cholera can and will easily spread especially in rural areas. 51.3% of the population in Kebbi state do not have access to improved sources of water, a situation that should worry the authorities concerned with preparing the state for any potential disease outbreak.

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	1,627	198	0
CSM	0	132	87	100
Lassa Fever	0	0	0	27
Measles	983	6	0	487
Monkeypox	0	0	0	0
Yellow Fever	0	140	470	545
Total Cases	983	1,905	755	1,159

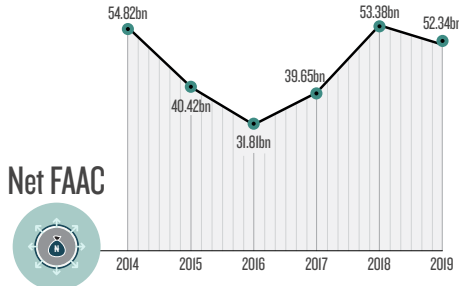
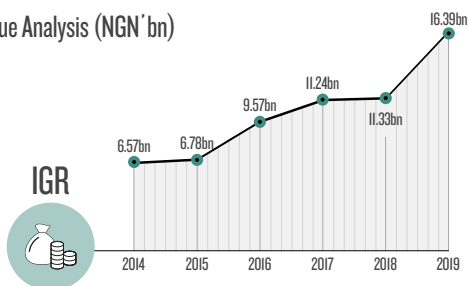
Source: NCDC

Healthcare financing by the state government is not helping matters, considering how low the state government is committing to its health sector. In 2019, the state government committed a total of N8.09bn to its health sector, with N4.09bn earmarked for its recurrent obligations and another N4bn for its capital expenditure. This allocation was just 6.6% of its total annual fiscal estimates, and as such, put the state within the bottom 10 states, with regards to healthcare prioritisation.

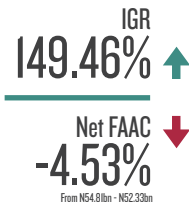
In 2020, of its total fiscal estimate of N138.13bn for the fiscal year, Kebbi is proposing to spend just 6.98% of the total budget (N9.64bn) on its health sector. Putting the economic situation of Nigeria, as well as the Kebbi state due to the effect of the COVID-19 pandemic into context, the amount the state is projecting to spend on health may be significantly reduced.



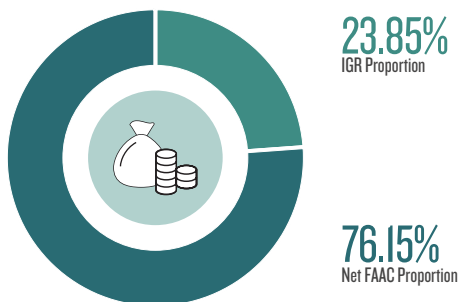
Revenue Analysis (NGN' bn)



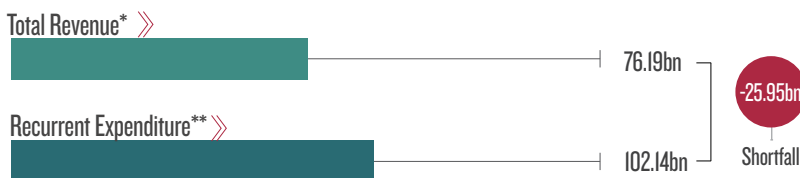
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

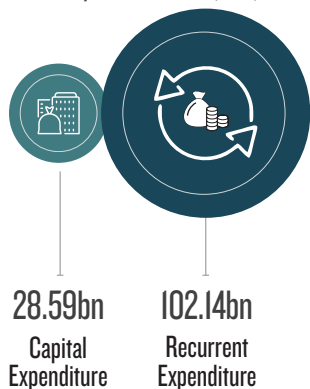


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** Includes loan repayments

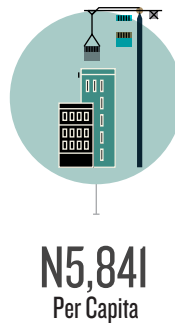
Actual Expenditure 2019 (NGN)



Health Budget



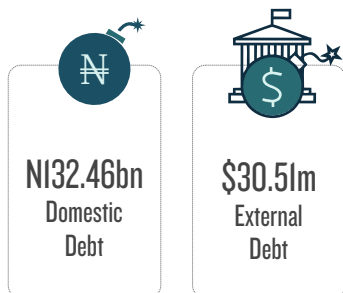
Actual Capital Expenditure



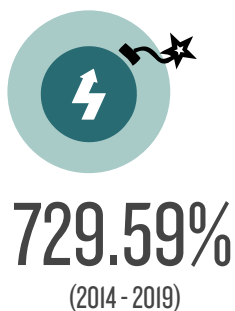
Total Debt



Debt Stock 2019



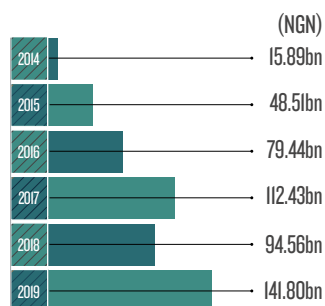
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





A review of the state's budget performance in 2019 shows that Kogi state's total revenue of N68.73bn could not cover its recurrent expenditure, debt servicing and repayment obligations of N102.14bn.



The Confluence State

Fiscal year 2019 saw the north-central state's total debt burden grow significantly by N47.2bn, or 49.96%, from the previous year's figures; coming to a total of N141.80bn. In 2019, Kogi state closed the year with a domestic debt stock of N132.46bn, while its external debt came to a total of \$30.506m.

Domestic debt constitutes 93.42%, the bulk of its total debt burden, while foreign debt accounts for 6.58% of the rest. Save for the fiscal year 2018, Kogi state's total debt stock has been on the rise; surging by 205.38%, 63.75%, 41.52% and 49.96% in 2015, 2016, 2017 and 2019 fiscal years respectively. In 2018 however, Kogi's total debt reduced by 15.89% to N94.56bn from N112.43bn in 2017.

The revenue picture for Kogi state, just like other states in the north-central geopolitical zone of Nigeria, remains bleak. FAAC allocations from the coffers of the central government continue to dwarf the state's internally generated revenue as the mainstay of the state's finances, accounting for as high as N53.38bn, or 82.49%, of the state's total N64.71bn revenue in 2018 and N52.34bn, or 76.15%, of its total 2019 available revenue. IGR brought in just 17.51% and 23.85% in 2018 and 2019 respectively.

With respect to IGR, the state witnessed its most notable rise in revenue generated internally between the year 2015 and 2016, with IGR increasing by as high as 41.21%. In 2018, the state's IGR was in the region of N11.33bn, which came as an infinitesimal 0.80% increase from the

N11.24bn generated in 2017; by 2019, Kogi state's IGR saw 44.60% uptick from N11.33bn in 2018 to N16.39bn.

Weaning itself off the over reliance on FAAC allocation will be paramount for the state in the near future, if it hopes to achieve sustainability especially as yearly FAAC allocations to the state over the years has fluctuated, witnessing an overall decrease of -4.53% between from N54.82bn in 2014 to N52.34bn in 2019.

A review of the state's budget performance in 2019 shows that Kogi state's total revenue of N68.73bn could not cover its recurrent expenditure, debt servicing and repayment obligations of N102.14bn. The State has come under media fire recently due to news reports of it owing salaries and gratuities as well as non-payment of full salaries to its civil service.

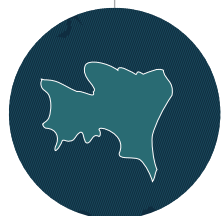
The ripple effects of the COVID-19 pandemic across the world forced a number of governments to review their fiscal strategies, even The Confluence State needs a total overhaul of its fiscals.

According to its audited financial statement, N41bn was received as capital receipts (debt and grants) in 2019 which includes N19.6bn borrowed from the FG bailout to states, N10.6bn from long-term borrowings and N6.8bn as CBN budget support facility.

Kogi state cannot always lean on loans as life support, it needs to find a mechanism to clear its backlog of recurrent obligations and also rein in further on overhead costs which stood at N29.83bn, the 8th largest in the country in 2019.

Sustainability
Ranking

29



Kogi State

Kogi State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	102	0
CSM	0	0	0	0
Lassa Fever	2	0	0	33
Measles	0	6	0	144
Monkeypox	0	0	0	0
Yellow Fever	0	50	71	36
Total Cases	2	56	173	213

Source: NCDC

In the last four years, Kogi can boast of a relatively low number of total infectious diseases cases. In 2019, the state had a collective total of 213 cases of infectious diseases. A breakdown of this figure shows that measles accounted for the highest percentage of total cases in 2019, while yellow fever and lassa fever accounted for 36 and 33 cases respectively.

In 2018, the north-central state witnessed a spike in cholera cases, which as at the end of the year, was recorded at 102 cases, but surprisingly, the state recorded no cases of cholera in 2019. Measles spike within the state could be noticed, particularly between 2017, where the state recorded just 6 cases to 144 cases in 2019.

In 2019, Kogi state planned to spend a total of N12.7bn on health within the state, which came to 8.7% of its total budget of N146.7bn, however, allocation estimates on health for the 2020 fiscal year was seen as an improvement, as the state government planned to spend

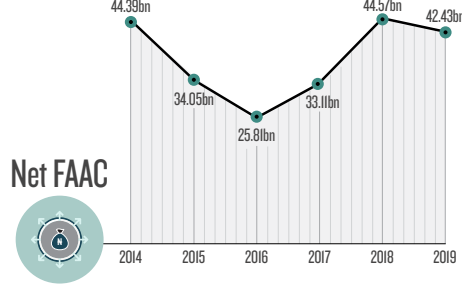
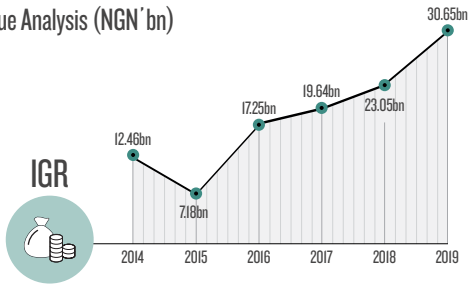
N16.2bn. This is still small considering that the state has about 947 health facilities to cater for and an estimated total population of over 4.95 million people who need health services.

The Water, Sanitation and Hygiene situation in Kogi is gloomy; 58.4% of households still practise open defecation due to the absence of toilets or sanitation facilities within the buildings. 34.7% of Kogi state indigenes still do not have access to improved sources of drinking water. These conditions can often contribute to the rapid spread of communicable diseases, making it difficult for health systems to contain disease outbreaks when they occur.

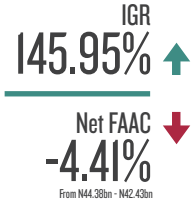
To mobilise additional resources for financing health and reduce the out-of-pocket expenditure incurred by Kogi residents at the point of treatment, the state recently launched its health insurance scheme. The government needs to make more efforts to ensure that the scheme is fully subscribed.



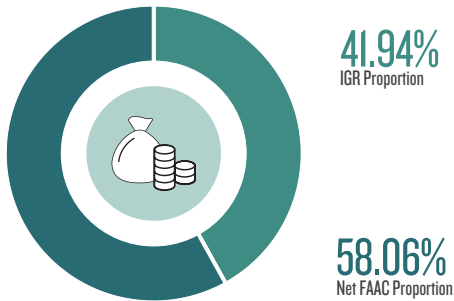
Revenue Analysis (NGN' bn)



6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

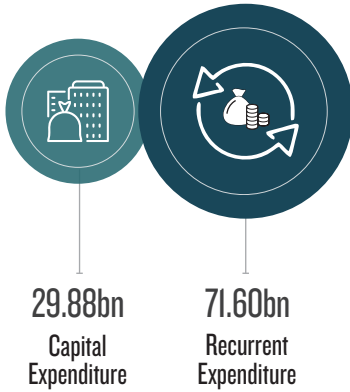


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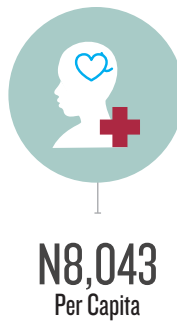
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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



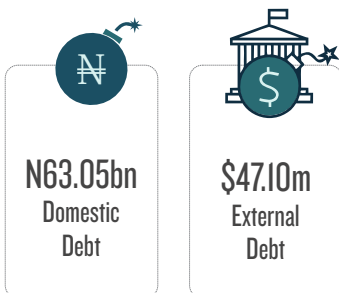
Actual Capital Expenditure



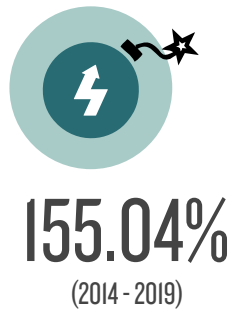
Total Debt



Debt Stock 2019



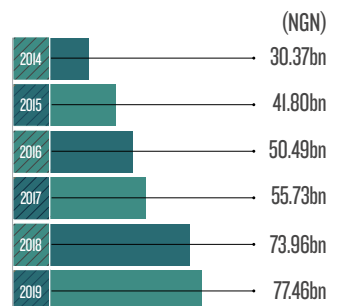
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





State of Harmony



Kwara state would need to continue building on the positives it has witnessed in the area of IGR generation, especially if the state hopes to steer its finances away from overdependence on FAAC allocation.

Kwara state's total debt burden has been on a constant rise in the last five years, and sadly, it is not showing any signs of slowing down with its total revenue pool barely able to cover its expenditure obligations.

The state's towering debt profile casts a grim shadow on its sustainability; Kwara state's total debt stock as at December 2019 stood at N77.46bn. Domestic debt which constitutes the bulk of its total debt profile came to a total of N63.04bn, or 81.40%, of its total debt while its external debt anchored at \$47.10m.

Between 2018 and 2019, the north-central state's IGR increased by 32.98% from N23.05bn to a total of N30.64bn as at the end of 2019. Inasmuch as its homegrown revenue is encouraging, Kwara state would need to continue building on the positives it has witnessed in the area of IGR generation, especially if the state hopes to steer its finances away from overdependence on FAAC allocation.

In 2018, FAAC allocation accounted for about N44.57bn, or 65.92%, of its total N67.62bn available revenue pool, while in 2019, due to a shortfall in federal allocation and a growth in the state's IGR, it accounted for 58.06% of its total available revenue N73.08bn pool for the year.

A shortfall in its expected revenue from both internally generated sources and of course, FAAC allocation, means that meeting its recurrent and capital expenditure obligations for the fiscal year could

pose a major challenge to the north-central state.

In 2019, the state government's estimated budget size was a total of N157.82bn, with a revenue projection in the region of N103bn. However, based on figures from its audited statement for the 2019 fiscal year, the state could only implement its expenditure to the tune of N101.47bn with its capital expenditure component suffering the most from implementation gap; actual capital expenditure for the year was N29.57bn, down from an estimated N57.11bn representing 51.78% implementation.

As a result of the COVID-19 pandemic, and as a necessary step to respond to the economic challenges caused by its ripple effects, the Kwara State Government revised its 2020 fiscal estimates to reflect the new reality. Its new fiscal estimate is N114.79bn; a 29.4% reduction from the previously approved estimate of N162.48bn.

The revised budget means that recurrent expenditure estimates now comes to N67.8bn, down from the previously approved estimate of N73bn, while capital expenditure falls to N46.9bn, down from N89.4bn.

Managing its governance cost is most critical for Kwara state. Inasmuch as there are positives in its IGR streams, the confluence state needs to pull more resources from its IGR to face future economic surges. Even then, there may be some lessons to learn from Kwara state on how it raised an extra N5bn from its direct taxes within a year.



Kwara State

Kwara State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	1,577	10	0
CSM	0	0	0	39
Lassa Fever	0	0	0	5
Measles	0	8	0	162
Monkeypox	0	2	0	0
Yellow Fever	0	110	15	50
Total Cases	0	1,697	25	256

Source: NCDC

Kwara state has had its share of infectious disease cases; it recorded 256 cases of cholera, CSM, lassa fever, measles, monkeypox and yellow fever in 2019--the second lowest in the North-West region. The state recorded 162 cases of measles, 50 cases of yellow fever and 39 cases of Cerebrospinal Meningitis in 2019. Adding the recent spread of the novel COVID-19 pandemic to the mix, Kwara state as of the end of August 2020 had recorded a total number of 966 cases, with as many as 25 deaths.

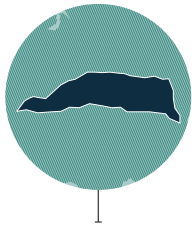
The Water, Sanitation and Hygiene (WASH) situation in the state could use a lot of improvement; 36.6% of residents in Kwara do not have access to improved sources of drinking water while 56% of residents defecate in the open due to the unavailability of sanitation/toilet facilities in their dwellings. The state needs to commit more resources to policies that improve this situation.

In 2019, Kwara state planned to spend a total of N28.1bn on its health sector, which at that time represented 17.8% of

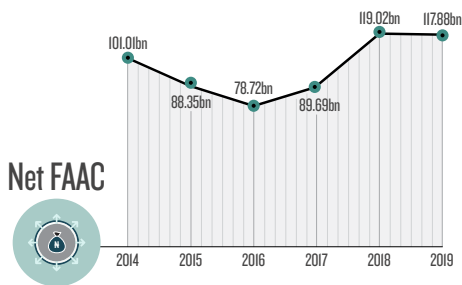
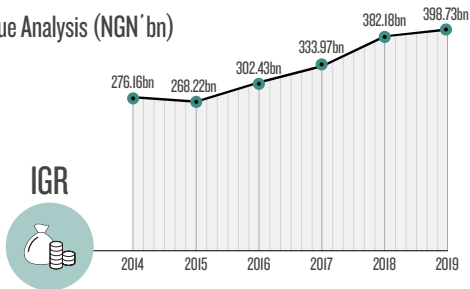
its N157.8bn total budget, with N22.74bn estimated to be spent on health sector capital expenditure, but in reality could only spend a total of N13.28bn on its health capital expenditure.

Initially, the approved estimate for the 2020 fiscal year showed that Kwara planned to spend a total of N27.7bn, or about 17%, of its total budget of N162.4bn but due to a revision of its budget for the year (citing the effects of COVID-19 on the states finances) the state government of Kwara now expects to spend N19.1bn on capital expenditures in the health sector, with an extra N2.61bn allocation earmarked as a COVID-19 response expenditure.

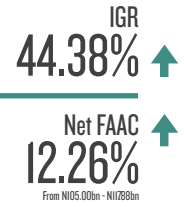
The state government's introduction of a health insurance scheme for its indigenes can be viewed as a step in the right direction with regards to healthcare delivery in the state, and a direct response by the government towards simultaneously reducing high out-of-pocket expenditure at the point of treatment and mobilising additional resources for funding health.



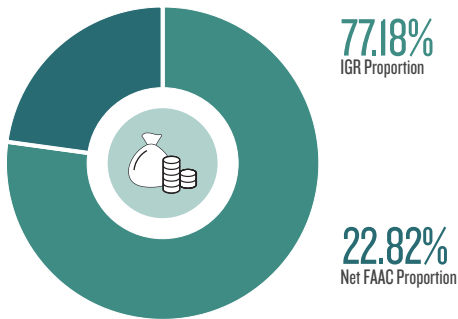
Revenue Analysis (NGN' bn)



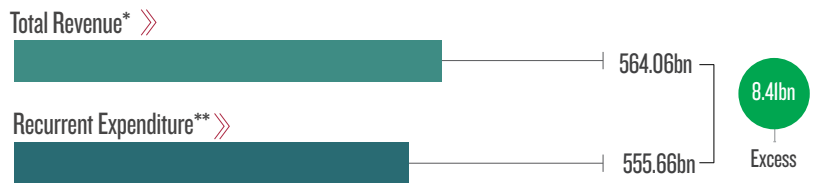
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

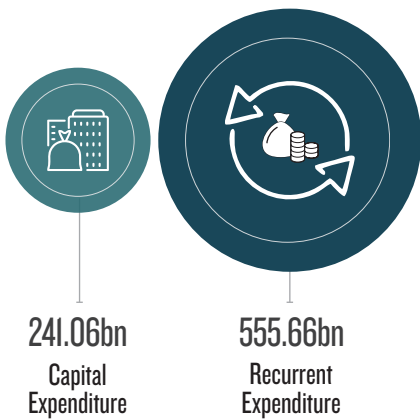


Note:

*Total Revenue here is defined as the sum of the State's Gross FAAC allocation and Internally Generated Revenue (IGR) using data obtained from NBS. In some states, this may differ from a State's available revenue which is the sum of its net FAAC and Internally Generated Revenue (IGR).

** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



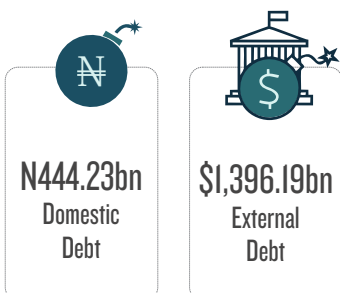
Actual Capital Expenditure



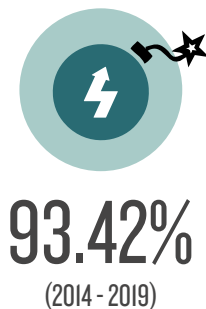
Total Debt



Debt Stock 2019



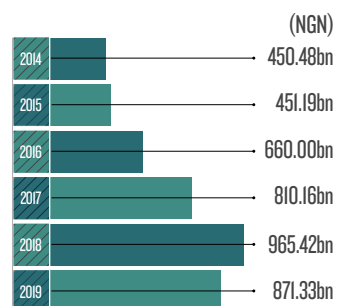
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

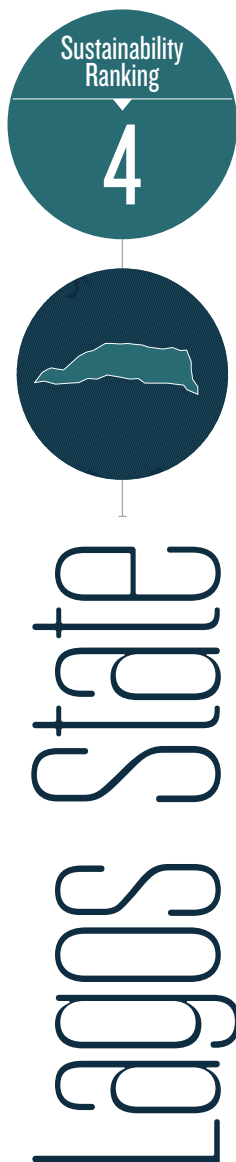




Commendably, Lagos state has a much lower reliance on federal allocation as the majority of its revenue is derived from its internally generated revenue, primarily from taxation.



Centre of Excellence



Lagos State continues to be one of the top states in Nigeria with high allocations from the federal government. As at the end of December 2019, Lagos total net FAAC collection amounted to N117.9bn. Despite being considered high, it was lower than that of other oil-producing States of Delta, Akwa-Ibom, Rivers and Bayelsa which earned N219.28bn, N171.98bn, N158.45bn and N140.13bn respectively.

Commendably, Lagos state has a much lower reliance on federal allocation as the majority of its available revenue is derived from its internally generated revenue, primarily from taxation. At the end of 2019, Lagos state's total IGR arrived at N398.73bn, or 77.18%, of its total N516.62bn available revenue pool while net FAAC brought in 22.82%—the only state in the country to achieve this feat.

The Centre of Excellence saw an IGR increase of 4.33%, from N382.18bn in 2018 to N398.73bn in 2019. The N16.88bn increase is more than the total 2019 IGR of Gombe (N6.80bn) and Taraba (N6.53bn) put together. However, it is important to note that Lagos state's IGR growth might be slowing down as the current pandemic might have immense impact on its 2020 numbers.

Just as Lagos state's revenue has been growing over the years, it is also worth noting that the state takes the lead in debt stock with a total debt burden of N871.33bn in 2019.

This is despite a decrease of -9.75% in its total debt stock, from N965.42bn in 2018 to N871.33bn in 2019. The state's debt structure comprises 49.02% domestic debt and 50.98% foreign debt, exposing Lagos State precariously to exchange rate volatilities.

According to the state's financial reports, total recurrent expenditure obligations, debt servicing and loan repayment gulped N555.65bn or 69.7% of its total N796.71bn expenditure in 2019 while its capital expenditure totalled about N241.06bn or 30.26%.

Lagos state spent N153bn on debt servicing and loan repayment in 2018, this increased to a total of N212bn in 2019, with N152bn spent on repayments while N60bn was spent on public debt charges. This is far higher than its personnel costs of N119bn and also close to its capital expenditure at N241bn.

Analysis of its capital expenditure showed that it spent N14.5bn on the health and education sectors while N108bn on economic affairs—roads and infrastructure.

Previous estimates by the Lagos State Government indicate the state will need¹³ a sum of about \$50bn--approximately N19.25tn between 2018 and 2023--to finance its infrastructural deficit; a tough challenge.

¹³<https://businessday.ng/opinion/article/the-time-is-ripe-for-lagos-infrastructure-development-fund/>

Lagos State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	70	0	566
CSM	0	0	0	0
Lassa Fever	20	0	0	25
Measles	0	0	0	651
Monkeypox	0	15	0	27
Yellow Fever	0	33	25	5
Total Cases	20	118	25	1,269

Source: NCDC

Out of Lagos state's total N873.5bn expenditure for the 2019 fiscal year, N73.0bn, or 8.4%, was allocated to the health sector—the highest health spend in the country. High population density has positioned the Centre of Excellence as a high-risk state for communicable disease outbreaks in Nigeria, increasing the burden and cost of epidemic preparedness for this state. Lagos recorded 566 cases of cholera in 2019, the second worst outbreak in the country after Adamawa which recorded 841 cases. Although it also had the second worst cases of monkeypox (27 cases) in the country, it controlled it better than Bauchi which recorded 263 cases of the same disease.

Lagos state's health system did comparatively better in controlling measles outbreak in the state. It recorded 651 measles cases while a smaller population state like Oyo recorded 798 cases. Kano with a comparable population to Lagos recorded 2,164 measles cases and while insurgency-torn Borno state was overwhelmed with 15,243 measles cases.

Environmental factors in Lagos such as poor access to clean, safe water; lack of basic sanitation facilities; the absence of high standards of personal and environmental hygiene, especially in the coastal slums of Lagos, are risk factors that could accelerate the spread of communicable diseases if not checked. 49.7% of Lagos state's population do not have access to improved sources of drinking water.

The state has been responsive to epidemic control since the outbreak and the containment of the Ebola Virus Disease²⁰ in 2014, institutionalising infection control procedures such as the designation of the Infectious Disease Hospital, Yaba as a referral hospital for suspected and confirmed cases of diseases. It has also issued the 2020 Infectious Disease Emergency Regulations²¹ which was primarily aimed at providing guidelines that put in place measures to curtail the effects of the Covid-19 pandemic on economic activities and livelihood in Lagos state.

²⁰<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7123743/>

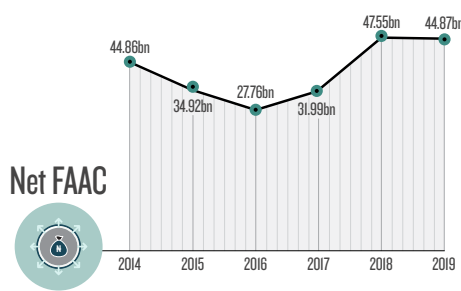
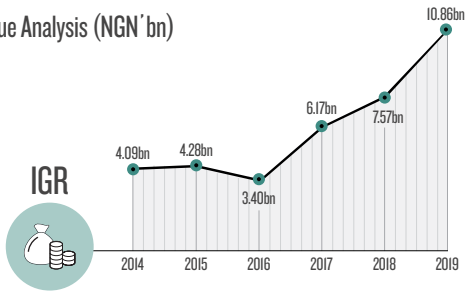
²¹<https://pwnigeria.typepad.com/files/infectious-diseases-regulations-2020.pdf>

Nasarawa State

Home of Solid Minerals



Revenue Analysis (NGN' bn)

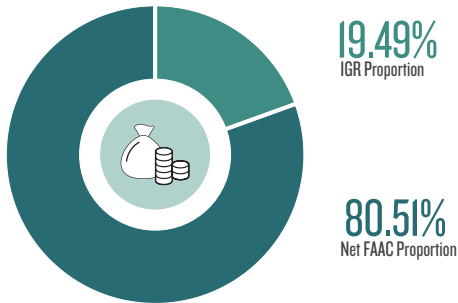


6-Year Growth Analysis (2014 - 2019)

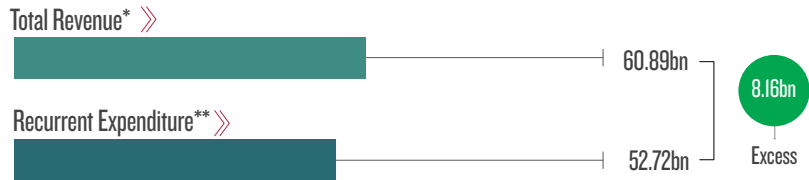
IGR
165.81% ↑

Net FAAC
0.01% ↑
From N44.86bn - N44.86bn

Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

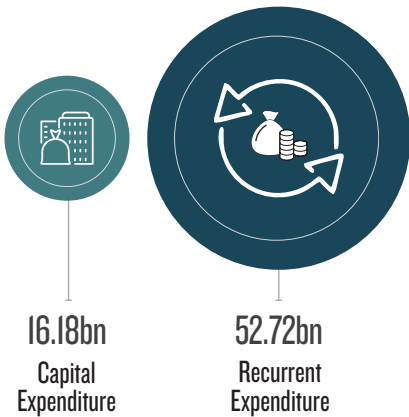


Note:

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** Includes loan repayments

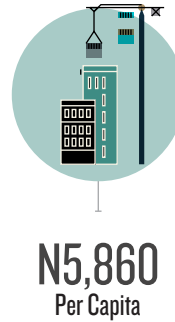
Actual Expenditure 2019 (NGN)



Health Budget



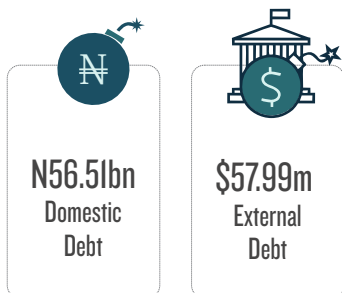
Actual Capital Expenditure



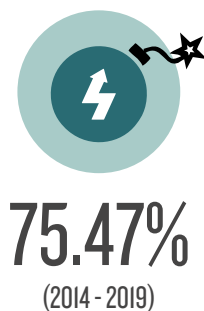
Total Debt



Debt Stock 2019



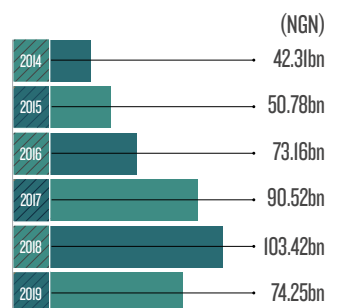
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

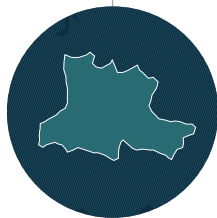




That said, the state which primarily has an agriculture based economy was able to grow its internally generated revenue by a commendable 165.81% from N4.09bn in 2014 to N10.86bn in 2019.



Home of Solid Minerals



Nasarawa State

As it stands, Nasarawa state's total debt portfolio exceeded its total revenue in 2019. The north-central state's total debt stock by December 2019 came to a total of N74.25bn; a 28.20% reduction from its 2018 total debt figure of N103.42bn.

In 2018, the total debt figure was at its highest point in the last five years at N103.41bn, this dropped to N74.25bn in 2019. Nevertheless, its actual total revenue came to a total of N55.72bn, exceeding a critical debt management ceiling which restricts states from borrowing from the capital market once their total debt to revenue ratio is (1:2) that is 50% of the previous year's total revenue.

On the revenue side, Nasarawa state's mainstay of its revenue unsurprisingly comprises FAAC allocations accounting for N44.87bn, or 80.51%, of its actual available revenue pool of N55.72bn while IGR constituted a paltry N10.86bn, or 19.49%.

That said, the state which primarily has an agriculture based economy was able to grow its internally generated revenue by a commendable 165.81% from N4.09bn in 2014 to N10.86bn in 2019. While this may be commendable, Nasarawa state, also known as Home of Solid Minerals, needs to make this title count in its fiscal numbers.

2020 will be a huge test for the state, especially in the area of revenue generation and growth, putting into context the economic effects of the

COVID-19 pandemic on governments the ability to generate adequate revenue to fund their budgets.

A breakdown of Nasarawa's actual recurrent expenditure for the 2019 fiscal year shows that the state government was able to meet its personnel cost obligations to the tune of N25.79bn, while its overhead costs gulped N20bn.

Another glance at Nasarawa's 2019 fiscal year shows that the actual total recurrent expenditure spent in 2019, N52.72bn, is 18.65% higher than 2018 obligations of N44.43bn. A rising cost of recurrent expenditure means that Nasarawa will likely struggle to meet its 2020 monthly recurrent expenditure, especially as the pandemic will affect both statutory allocations from the federal government and the state's internal revenue generation capacity.

Looking back at the 2019 fiscal year, Nasarawa spent N52.72bn of its budgeted N63.41bn recurrent expenditure, an 83.14% implementation level. On the other hand, the state achieved about 47.20% implementation level for capital expenditure, with only N16.17bn spent out of the budgeted N34.26bn.

Making significant cuts to its recurrent expenditure fiscal bill, especially its overhead costs, as well as aggressively augmenting its IGR generation, would be important steps for the state to take in order to remain financially stable.

Nasarawa State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	137	71	0
CSM	0	15	0	3
Lassa Fever	79	46	0	35
Measles	0	9	0	195
Monkeypox	0	2	0	0
Yellow Fever	0	41	82	93
Total Cases	79	250	153	326

Source: NCDC

In 2019, Nasarawa state had as many as 195 reported cases of measles, 93 cases of yellow fever and 35 cases of the acute viral haemorrhagic lassa fever. The prevalence of these communicable diseases can be attributed to poor sanitation in many communities. Between 2017 and 2019, the northern state has had as many as 808 recorded and reported cases of varying infectious diseases ranging from cases of monkeypox, measles, cerebrospinal meningitis to more infectious diseases like lassa fever and cholera.

46.1% of households in Nasarawa state practise open defecation, while 25.2% of the population do not have access to improved sources of drinking water. The state government still needs to implement interventions in Water Sanitation and Hygiene as this could make certain diseases more difficult to control in the event of outbreaks.

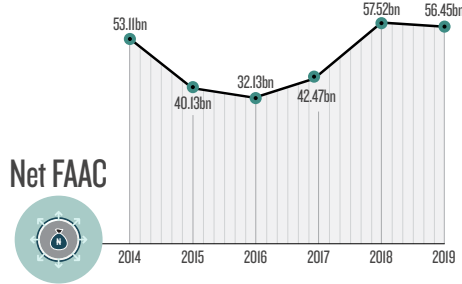
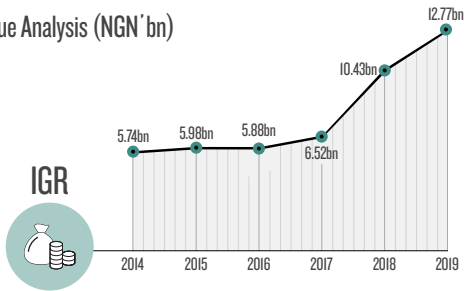
The state government's response to its health challenges will be critical to the wellbeing of its populace, as they are the

ones at the receiving end of the health delivery spectrum. In 2020, Nasarawa budgeted N9.64bn of its total budget of N108.44bn to its health sector. This is quite low, especially when you put into context that the state has 1,283 primary healthcare centres. To ensure a positive shift in Nasarawa's health sector, state will need to finance at least 15% of its total appropriation to its health sector. The state will also benefit from a universal healthcare scheme which will ensure health coverage for its population of about 2.5 million people.

With COVID-19 coming into the mix, the state may find itself battling various epidemic wars within the state if it does nothing to improve the state of its healthcare delivery. The NCDC at the end of August 2020 put the total number of COVID-19 cases in Nasarawa at 434, with a high number of public health workers reported to have contracted the virus.



Revenue Analysis (NGN' bn)

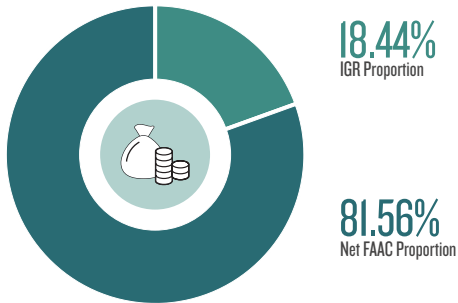


6-Year Growth Analysis (2014 - 2019)

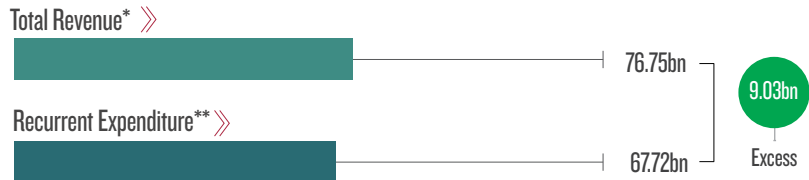
IGR
122.50% ↑

Net FAAC
6.28% ↑
From NS3.11bn - NS6.44bn

Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

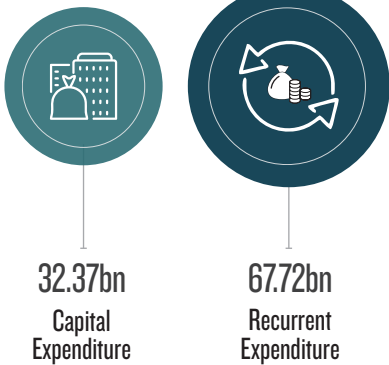


Note:

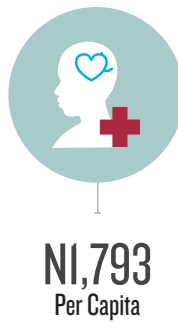
*Total Revenue here is defined as the sum of the State's Gross FAAC allocation and Internally Generated Revenue (IGR) using data obtained from NBS. In some states, this may differ from a State's available revenue which is the sum of its net FAAC and Internally Generated Revenue (IGR).

** Includes loan repayments

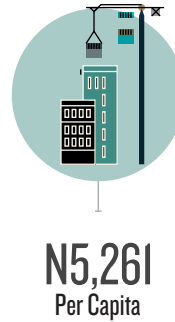
Actual Expenditure 2019 (NGN)



Health Budget



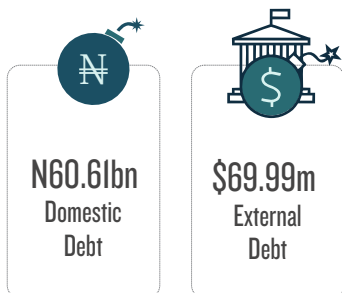
Actual Capital Expenditure



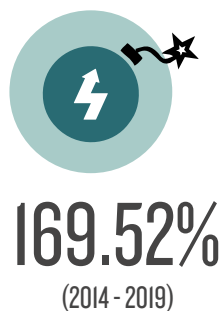
Total Debt



Debt Stock 2019



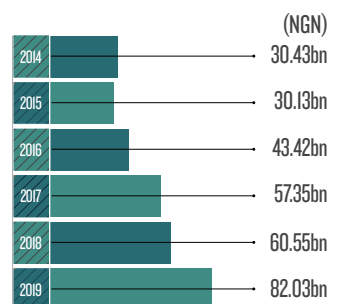
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)



Niger state's IGR growth has fluctuated over the years; between 2014 and 2015, it saw a 4.15% increase but lived through a -1.57% drop from 2015 to 2016.



The Power State



Niger State

Niger state's total debt burden has been on an upward trajectory within the last six years, with a notable rise of 35.47% from N60.55bn in 2018 to N82.03bn in 2019, notably due to an upward shift in the domestic debt component of its total debt.

Further analysis of the state's debt profile indicates that Niger's domestic debt rose by 44.90%, from N41.83bn in 2018 to N60.61bn in 2019. In a similar fashion, the state's external debt saw a moderate increase of 14.10% from N61.35bn to N69.99bn in the same period.

A juxtaposition of Niger's total debt stock as at the end of 2019 with its total revenue of N69.21bn for that same period paints a grim picture; the total debt is now 118.51% of its total revenue.

FAAC allocation on the other hand, has accounted for the majority of its revenue pool over the years. Contributing as high as 84.93% of the state's total N67.95bn available revenue in 2018 and 81.56% of the total N69.21bn revenue in 2019.

Pre-COVID-19, FAAC allocation reduced by -1.87%, from N57.52bn in 2018 to N56.45bn 2019; this not a good sign for this state which disproportionately depends on federal revenue to fund its budget. Niger will need to bolster its IGR growth tangibly if the state ever hopes to achieve some of its 2020 fiscal projections.

In 2019, the state's total IGR contributed only 18.44% of all its total revenue, while in the previous year, IGR accounted for 15.35% of its total revenue.

Niger state's IGR growth has fluctuated over the years; between 2014 and 2015, it saw a 4.15% increase but lived through a -1.57% drop from 2015 to 2016. Fiscal year 2017 saw a 10.82% growth, while 2018 IGR of N10.43bn saw the highest upward surge of 60.05% from N6.52bn in 2017.

Overall, its internally generated revenue has grown by 122.50% from N5.74bn in 2014 to N12.77bn in 2019. Notwithstanding, this state still needs to do more as it currently ranks 25th by size of its internally generated revenue in the country as at December 2019.

In 2019, its capital expenditure per capita amounted to N5,261 per citizen, well below the country average of N8,993 per citizen.

Recurrent expenditure is also clearly prioritised by this state as it gulped N67.72bn, or 67.66%, of its N100.09bn total expenditure, leaving a paltry 32.34% for capital expenditures. The Power State needs to understand that there is power in investing in its people and it has to show in how it spends its money.

Niger State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	584	0
CSM	0	115	70	3,232
Lassa Fever	18	0	0	0
Measles	0	9	0	128
Monkeypox	0	6	0	0
Yellow Fever	0	10	25	43
Total Cases	18	140	679	3,403

Source: NCDC

Niger state had as many as 3,232 recorded cases of Cerebrospinal Meningitis, accounting for one of the highest number of cases in the north-central geopolitical region of Nigeria. The glaring spike in CSM dwarfed the total number of 70 reported cases in 2018.

Unfortunately, the northern state also recorded other cases of infectious disease between 2016 and 2019, including bouts of measles, cholera and yellow fever. In 2018, there was a spike of cholera cases, with 584 cases recorded that year. In 2019, Niger state also recorded cases of measles and yellow fever within the same year, with 128 and 43 recorded cases respectively. In total, Niger state has had a total of 4,240 recorded cases of varying infectious diseases in the last four years.

It is a no-brainer that adequate hygiene, as well as proper sanitation and access to clean water, plays an important role in the spread, and in some extreme cases, containment of various disease outbreaks. With as high as 46.9% of households in Niger state actively engaging in open defecation, this can only mean that the state is setting itself

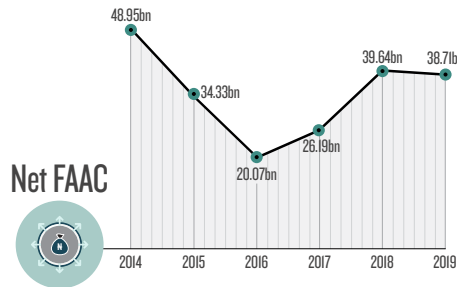
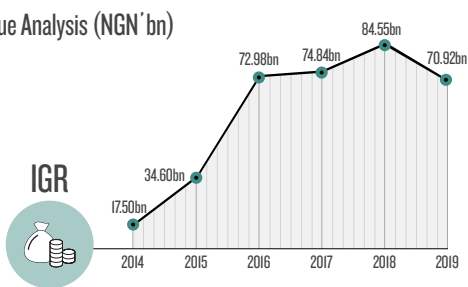
up for a major disease outbreak, especially in poor or rural communities that rely heavily on public water access sources. Furthermore, 39% of residents in Niger do not have access to improved sources of drinking water.

In 2019, the state's Ministry of Health estimated that of its over 1,400 primary healthcare facilities, more than 80% were non-functional. This means that in the eventuality of a disease outbreak, the state could as well find itself in an unfortunate quagmire. As seen in its fiscal estimates for 2019, Niger state committed a paltry 6.7% of its total budget to the health sector. The state government's prioritisation of its health sector has not been encouraging, especially in the context of how much the state is committing to its health sector.

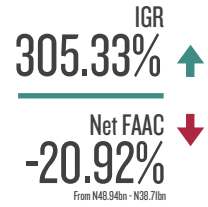
With the effects of the COVID-19 pandemic being felt around Nigeria, most states have been forced to revise their fiscal estimates for 2020, these cuts could also affect allocations and disbursements to the state's social sector, which is inclusive of health.



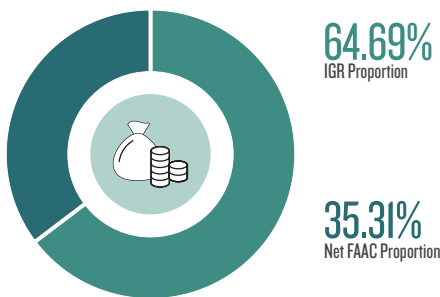
Revenue Analysis (NGN' bn)



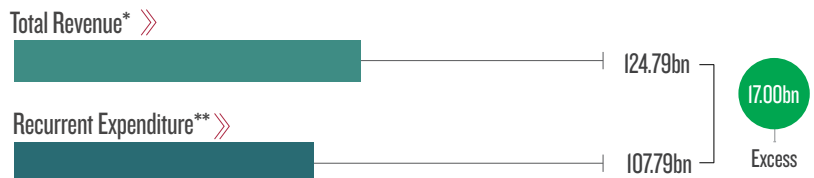
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

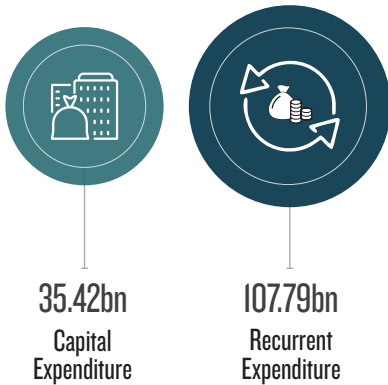


Note:

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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



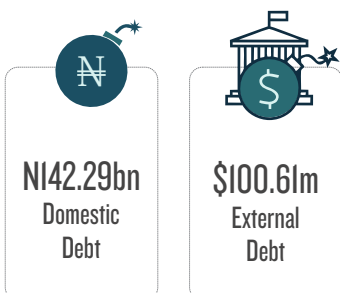
Actual Capital Expenditure



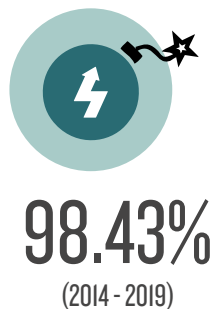
Total Debt



Debt Stock 2019



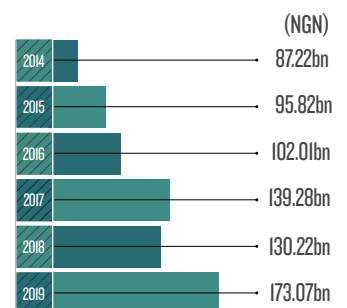
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

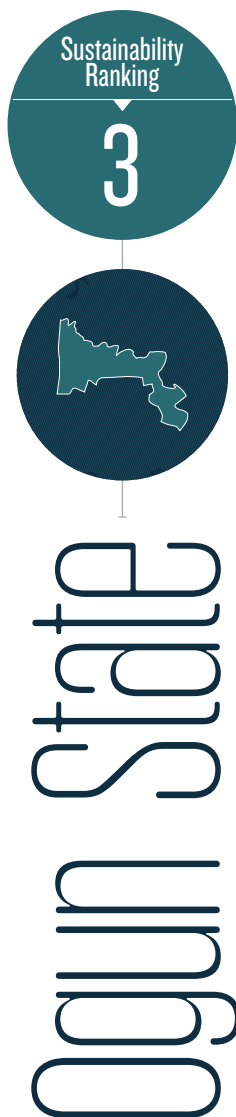




Gateway State



Analysis indicates that, out of the total combined revenue of statutory allocation and IGR in 2019, the state generated about N70.92bn, or 64.69%, of its total N109.63bn revenue internally with just 35.31% or N38.71bn coming from federal allocation.



Ogun state had the third highest internally generated revenue in Nigeria—coming behind Lagos N398.73bn and Rivers N140.40bn—with its N70.92bn earnings in 2019.

Indices also show that the Gateway State has grown its IGR with 305.33%, from N17.50bn in 2014 to N70.92bn in 2019. Notwithstanding, Ogun saw its IGR drop by -16.12%, from N84.55bn in 2018 to N70.92bn in 2019.

Analysis indicates that, out of the total combined revenue of statutory allocation and IGR in 2019, the state generated about N70.92bn, or 64.69%, of its total N109.63bn available revenue internally with just 35.31% or N38.71bn coming from federal allocation.

The state's net FAAC allocation has been witnessing a significant reduction in a period of six years. Analysis shows that the state receipts from the federal government shrank by 20.92%, from N48.95bn in 2014 to N38.71bn in 2019. The state should continue strengthening its IGR drive in order to meet its expenditure obligations.

The state's 2019 debt records also show it has a total debt stock of N173.06bn, making it the 9th heavily indebted state in Nigeria. The 2019 debt stock reveals it has \$100.61m as external debt stock and domestic debt stock of N142.2bn.

The trend of the state debt stock profile also shows that it grew its domestic debt with 102.71%, from N70.19bn in 2014 to N142.29bn in 2019.

The state's 2019 audit report indicates that it spent N107.79bn on recurrent expenditure which represents 75.27% of its total expenditure of N143.21bn. Breakdown of the recurrent expenditure includes debt charges and repayment of loans of N20.41bn, while its personnel and overhead costs arrived at N50.41bn and N20.50bn respectively.

Its capital expenditure obligations received N35.42bn, representing 24.73% of the total budget for infrastructural development across the states. This shows that the state is committing more of its spending on recurrent items than infrastructure that will meet the aspirations of its people.

Further breakdown of its capital expenditure also shows that economic affairs got N19.26bn, education N2.58bn, health with N3.94bn and N2.90bn on housing projects across the state. Ogun state needs to grow its IGR to enable it to spend more on health and education, especially as revenue from federally collected revenue via net FAAC is currently dwindling.

Ogun State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	14
CSM	0	0	0	0
Lassa Fever	2	0	0	1
Measles	0	0	0	452
Monkeypox	0	0	0	0
Yellow Fever	0	11	35	19
Total Cases	2	11	35	486

Source: NCDC

Ogun state had one of the lowest disease outbreaks in the South-West, recording only 486 cases across 6 diseases (cholera, CSM, lassa fever, measles, monkeypox and yellow fever). It had the second smallest number of measles (452 cases), after Ondo state (330 cases), in the South-West. The burden of measles has remained a major public health crisis across the country with 36,932 total cases registered across Nigeria in 2019.

SARS-COV-2 Coronavirus has crystallised for this state government the negative impact diseases could have on economic activities if left unchecked. In the wake of the COVID-19 pandemic, the state government²⁴ earmarked 20% of its total 2020 expenditure to the health sector, a significant improvement from only 6% of its total expenditure in 2019. Ogun state established a health insurance scheme in 2019; this will help

mobilise additional resources for health financing and reduce high out-of-pocket health expenses for its citizens. However, the devil is in the implementation.

The government also needs to pay attention to the Water Health and Sanitation situation in the state, 26% of the state's population do not have access to improved sources of water and 23% of households still defecate in the open—two situations that place the state at risk of increasing communicable diseases.

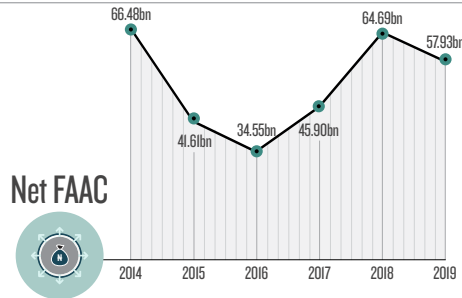
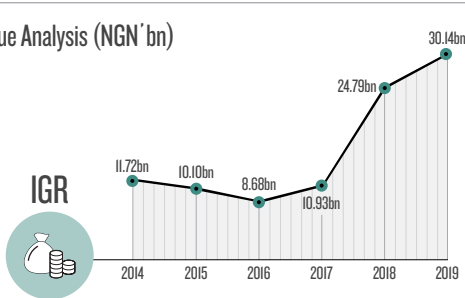
On February 27, 2020, the index Covid-19 case in Nigeria was recorded²⁵ in Ogun state. The first significant response by the state government was the establishment of a drive in facility to determine the spread and contact tracing of the index case. As at September 1, 2020, the state's total confirmed cases arrived at 1,646 and 26 deaths.

²⁴<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7123743/>

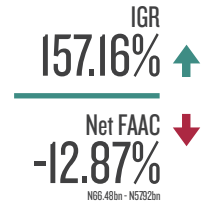
²⁵<https://guardian.ng/news/ogun-state-plans-drive-through-testing-facilities-to-curb-covid-19/>



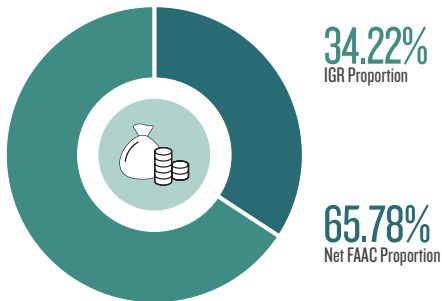
Revenue Analysis (NGN' bn)



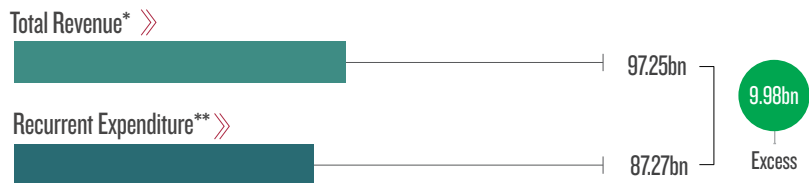
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

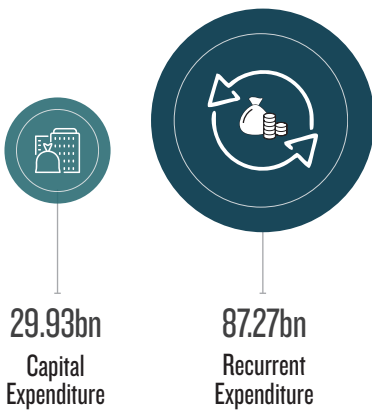


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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



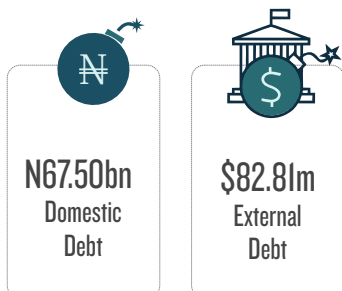
Actual Capital Expenditure



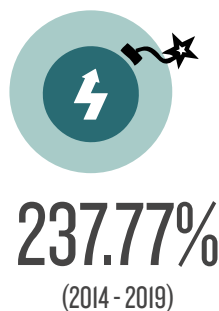
Total Debt



Debt Stock 2019



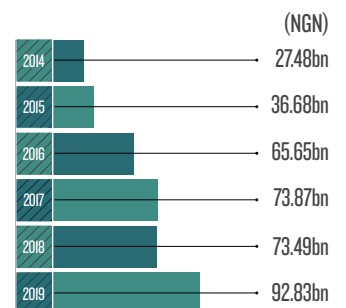
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

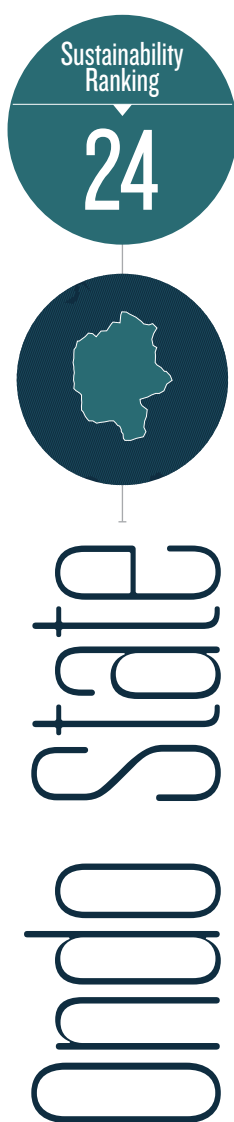




The sustainable way to grow would be to increase its internal revenues through the expansion of economic opportunities, only then will the Sunshine State shine beyond the South-West, its impact felt beyond the country.



Sunshine State



The global downturn caused by the drastic fall in the crude oil prices in the international market has affected the Ondo state share of the FAAC allocation as an oil-producing state.

A two-year analysis of the state's net FAAC allocation shows that its share suffered a -10.45% setback, sliding from from N64.69bn in 2018 to N57.93bn as of December 2019.

The fall in federal revenue has made the state look internally to generate more funds to meet its expenditure obligations. The state's IGR increased significantly by 175.77%, from N10.92bn in 2017 to N30.14bn at the end of 2019. This increment has pushed the state's ranking by IGR size from the 20th position in 2017 to the 10th position in 2019. It is important to note that the state now has the third largest IGR in South-West Nigeria, ahead of Oyo state.

Even though the state is recording an improvement in its IGR growth, evidence shows that it still relies on federal allocation which accounts for N57.93bn, or 65.78%, while IGR only accounts for N30.14bn, or 34.22%, of its total N88.06bn available revenue.

The state's debt stock showed a continuous rise in the last two years, increasing from N73.49bn in 2018 to N92.83bn in 2019.

The 2019 breakdown of the state's debt profiles reveals that its domestic debt stock presently stands at N67.50bn, increasing with 37.41% from the N49.12bn of the previous year while its foreign debt also stood at \$82.81m, up by 3.70% from \$79.85m in 2018.

The state's 2019 financial statements show that the state spent a total of N87.27bn, representing 74.46% of its total expenditure of N117.21bn on recurrent obligations, with N44.38bn on personnel cost and N26.26bn on overheads which is almost same estimate with its actual capital expense of N29.93bn, or 24.54%, of its total expenditure.

The state could be applauded for reducing its debt servicing costs as its 2019 audit report shows that the sum for its debt charges reduced from N21.01bn in 2018 to N10.23bn in the 2019 fiscal year. However, the sustainable way to grow would be to increase its internal revenues through the expansion of economic opportunities, only then will the Sunshine State shine beyond the South-West, its impact felt beyond the country.

Ondo State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	0
Lassa Fever	37	240	0	1,080
Measles	0	0	0	330
Monkeypox	0	0	0	0
Yellow Fever	0	14	49	22
Total Cases	37	254	49	1,432

Source: NCDC

Ondo State's lassa fever cases spiked from 37 cases recorded in 2016 to 1,080 cases in 2019, making it the second highest in the country after Edo state which recorded 2,594 cases. According to the state Ministry of Health²⁸, the state witnessed at least 16 confirmed deaths in three local government areas as of January 2020²⁹. The state's yellow fever cases reduced from 49 cases in 2018 to 22 in 2019, it was however hit by the measles outbreak that ravaged parts of Nigeria in 2019, recording 330 cases by the end of the year.

Ondo state's 2019 health budget was N15.1bn, or 7.8%, of its total expenditure of N193.9bn, making it have N2,959 per capita health expenditure; this is still not enough to effectively strengthen its health system and prepare the state for adequate prevention, surveillance, and control of disease outbreaks.

The state is also mobilising resources

through its mandatory contributory health insurance scheme; this is commendable but it needs a lot of support to ensure that it receives adequate subscription and buy-in from the citizens. To be successful and sustainable, the scheme needs over 1million fully subscribed payers, this requires a lot of hard work.

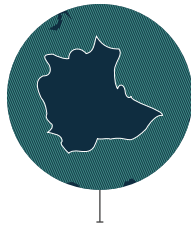
Currently Nigeria ranks second in open defecation in the world and out of the 9 million that defecate openly in the South-West, about 1.4 million live in Ondo state³⁰. The World Health Organization reports that open defecation causes about 432,000 of diarrhea³¹ annually and it leads to increased vulnerabilities to infectious diseases and epidemic outbreaks. Epidemic preparedness and health financing is an important part of efficient and quality healthcare delivery and the state needs to be timely in outbreak response especially in the face of its low health expenditure.

²⁸<https://healthwise.punchng.com/lassa-fever-kills-16-in-ondo-two-doctors-in-kano/>

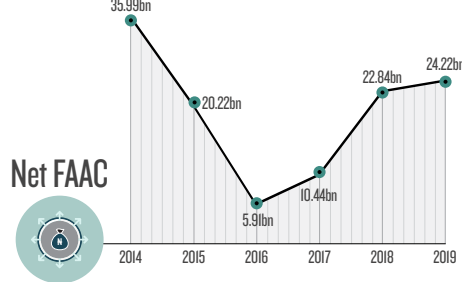
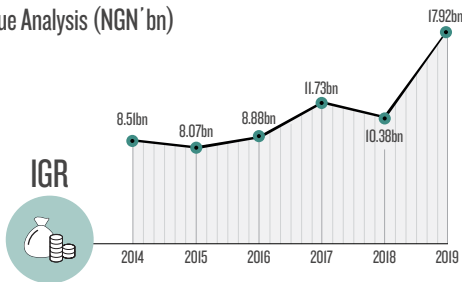
²⁹<https://healthwise.punchng.com/ondo-nurses-protest-against-inadequate-ppe-in-govt-hospitals/>

³⁰<http://www.healthnews.ng/two-nigerian-states-move-to-end-open-defecation/>

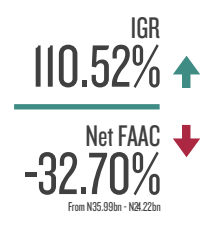
³¹<https://blogs.worldbank.org/opendata/open-defecation-nearly-halved-2000-still-practiced-670-million#:~:text=Open%20defecation%20contaminates%20sources%20of,causes%20432%2C000%20diarrheal%20deaths%20annually.&text=Open%20defecation%20also%20harms%20human%20dignity%20and%20safey.>



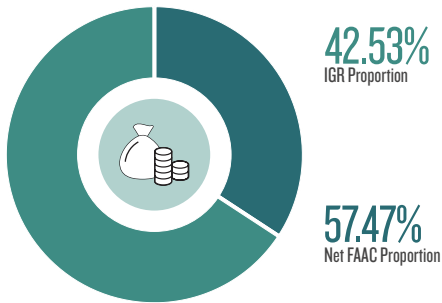
Revenue Analysis (NGN' bn)



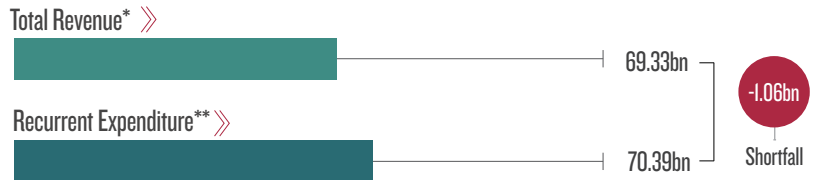
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

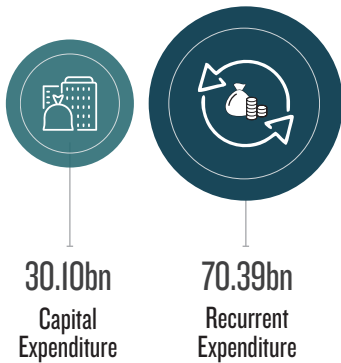


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** Includes loan repayments

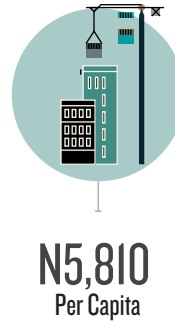
Actual Expenditure 2019 (NGN)



Health Budget



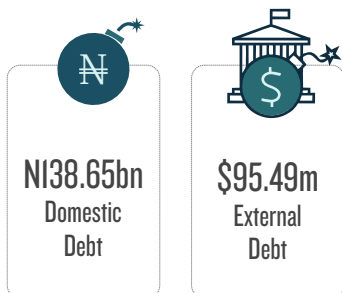
Actual Capital Expenditure



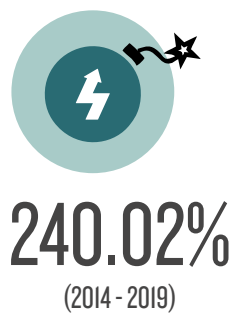
Total Debt



Debt Stock 2019



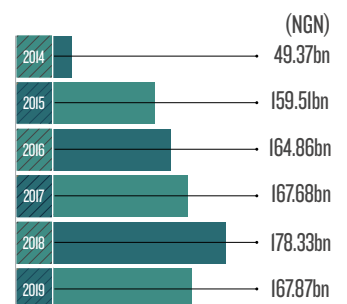
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

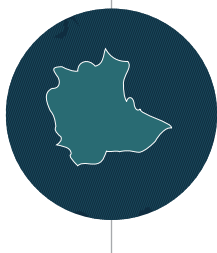




In 2019, the state's total revenue was only N42.14bn while its total recurrent expenditure debt servicing and loan repayment gulped N70.39bn.



Land of Virtue



Osun State

Osun state ranks 31th on the 2020 Fiscal Sustainability Index, weighed down largely by its huge debt burden comparative to its revenue.

Figures from the National Bureau of Statistics show that Osun state heavily depends on the statutory allocations from the federal government to meet its expenditure obligation even though the state commendably improved its IGR by 72.64%, from N10.38bn in 2018 to N17.92bn in the 2019 fiscal year.

Osun state has been making an effort to reduce its total debt burden which dropped by 5.87%, from N178.33bn in 2018 to N167.87bn in 2019, nevertheless, the state still ranks the 10th most indebted state in the country with a total debt stock of N167.86bn as at December 2019.

The state's external debt witnessed a reduction of \$3.59m, or -3.63%, from \$99.08m in December 2018 to \$95.50m in 2019. While domestic debt reduced by N9.45bn from N148.10bn in 2018 to N138.65bn at the end of 2019.

Its domestic debt profile for 2019 is 82.26% of the N167.87bn total debt while its foreign debt accounts for the remaining 17.40% of its total debt stock.

Osun's debt situation makes one ask: is borrowing the answer to Osun

state's economic instability and does the Osun State Government have enough financial resources to service them?

The Land of Virtue has been witnessing huge deductions from its federal allocations since 2015 as a result of previous loans taken by the state government. Available data shows that the total gross FAAC allocations accrued to the state between 2015 and 2019 totalled about N212.58bn, out of which N128.15bn has been deducted from the state accruals from the source. This implies that the state had used 60.28% of its total gross revenue for debt repayment.

Osun spent N27.41bn on personnel costs and N12.74bn on overhead costs out of the total actual recurrent expenditure of N70.39bn. Of its N30.10bn of actual capital expenditure, N3.48bn went to the administrative sector, while N15.475bn was spent in the economic sector. The social sector, including education and health got N11.09bn for their capital expenditure, a progress to be acknowledged. As federally collected revenue from net FAAC continues to dwindle from N35.99bn in 2014 to N24.22bn in 2019, this state needs to put in place measures to sustain its IGR growth as its pathway to survival.

Osun State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

In 2019, the state experienced two main outbreaks, of Cerebrospinal Meningitis (CSM) with 16,814 cases, the second highest in the country after Ebonyi which recorded 16,916. A total of 520 cases of measles were also recorded in the state, mostly in the rural areas—a situation attributable to the low vaccine coverage, illiteracy and poor formal education in many rural settlements.²⁶

The five reported cases of lassa fever in the state prompted some measures including contact tracing and surveillance of persons that had primary contacts with infected people. The state also established a 16-member response committee, an emergency operation centre, opening of isolation centres and the establishment of an Infectious Control Committee to manage the disease.

In 2019, only N15.9bn, or 10.35%, of its total budget was allocated to the health

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	16,814
Lassa Fever	1	2	0	5
Measles	0	0	0	520
Monkeypox	0	0	0	0
Yellow Fever	0	14	22	25
Total Cases	1	16	22	17,364

Source: NCDC

sector, this is still low as it yields a budgeted health spending per capita of only N2,084 per citizen; this is lower than the nationwide average of N3,543 per citizen. There is also a need for more investments in Water, Sanitation and Health; 18.9% do not have access to improved sources of drinking water and 36% of households in Osun state practise open defecation.

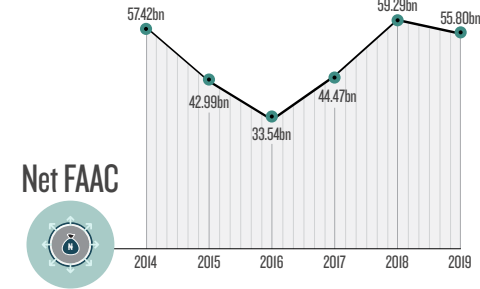
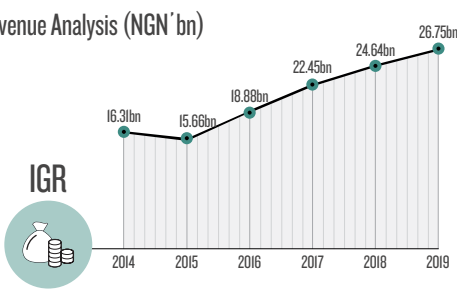
The health sector in Osun state has continued to struggle with serious challenges including poor funding, brain drain among the medical practitioners and inadequate investment in human resources.

Regrettably, this small workforce is constantly threatened by poor remuneration, leading to regular brain drain in the state because of inadequate motivation, poor working conditions and poor state of health infrastructure.

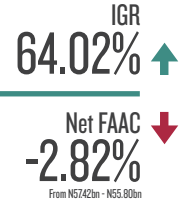
²⁶https://www.researchgate.net/publication/310495302_EPIDEMIC_PREPAREDNESS_AND_RESPONSE_-_OSUN_STATE_LASSA_FEVER_2016_EXPERIENCE



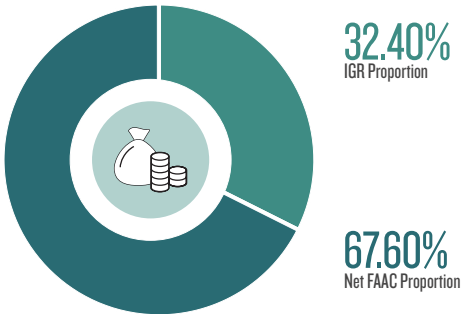
Revenue Analysis (NGN' bn)



6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

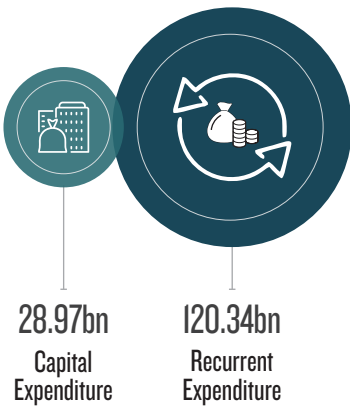


Note:

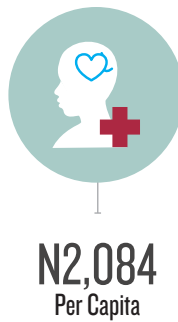
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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



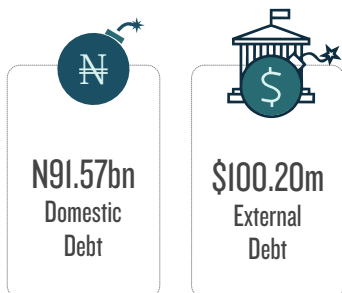
Actual Capital Expenditure



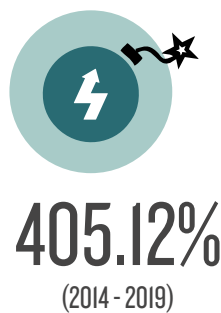
Total Debt



Debt Stock 2019



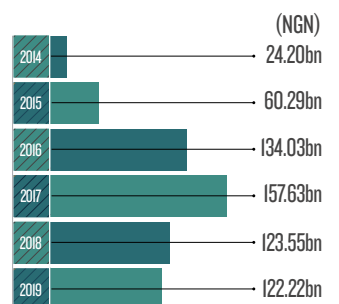
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)



Based on the sum of the state's total revenue of IGR and FAAC, the state's finances are grossly inadequate to finance government expenditure.



Pace Setter



Oyo State

Based on the data sourced from the National Bureau of Statistics, about N236.61bn has been disbursed to Oyo state as net FAAC allocation between 2015 to 2019. The state witnessed a slight reduction of N3.49bn, or -5.88%, in net federal allocations from N59.28bn in 2018 to N55.8bn in 2019.

Much of its 2019 revenue comes from the federal allocation, as this accounts for about 67.6% of its N82.55bn available revenue while IGR only accounts for about 32.4% or N26.75bn.

Considering the global drop in oil price and dwindling federal allocation, the state might be on the verge of a debt crisis considering the rate of its deductions for repayments via irrevocable standing payment orders from its federal allocations, reducing what is available for expenditure obligations that improve the quality of life of citizens.

Based on the sum of the state's total available revenue of IGR and FAAC, the state's finances are grossly inadequate to finance government expenditure.

The state is suffering from slow IGR growth; it grew its IGR by only 8.57%, from N24.64bn in 2018 to approximately N26.75bn as of December 2019. To fulfill its expense, the state should reduce reliance on federal allocation; find effective ways to improve its IGR and also intensify efforts in sectors such as agriculture and exploitation of natural resources available in the state.

As the state expenditure increases, it has also necessitated the state's need

for borrowing, thereby making it groan under a huge debt burden. We opine that new debt in the state should be directly targeted at programmes that expand its IGR in the medium term.

Out of its 2019 actual estimate of total expenditure of N149.31bn, the state spent N120.42bn, or 80.60%, of its earnings on recurrent items while only N28.97bn, or 19.40%, of this sum was spent on capital expenditure. The 2019 actual capital spending has witnessed a downward trajectory, compared to N43.18bn that was spent in 2018. Further analysis of its capital expenditure in 2019 shows that economic sector expenditure arrived at N15.07bn, down from its 2018 figures of N26.65bn. The social sector was not left out from this reduction as the total spendings on this sector also dropped from N7.86bn in 2018 to N3.74bn in 2019.

The state's total debt stock arrived at N122.2bn which makes the state the 17th most indebted state in Nigeria. The debt profile shows that its domestic debt stock stands at N91.57bn while its foreign debt arrived at \$100.20m. The state government is also planning to take a fresh N100bn bond which it claimed will be used for capital projects across the state. Rather than looking to loans, The Pace-setter State needs to look inwards to generate funds that may be used to impact its citizens directly through the execution of human development projects.

Oyo State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	38	0	1
CSM	0	15	0	4
Lassa Fever	24	1	7	76
Measles	0	0	0	798
Monkeypox	0	2	0	7
Yellow Fever	0	9	36	79
Total Cases	24	65	36	895

Source: NCDC

Measles infection remains a threat to the health security in Oyo state, the state recorded 798 cases in 2019. As part of its response to the outbreak of measles, the state government deployed 8,351 health officials to serve as house-to-house mobilisers for measles immunisation²⁷ in the state. Yellow fever cases more than doubled from 36 cases recorded in 2018 to 79 cases in 2019.

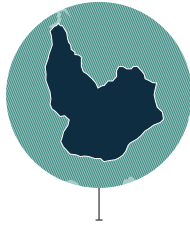
This state needs to proactively strengthen its preparedness for disease outbreaks by increasing investments in prevention and early detection of outbreaks. It also needs to invest in improving its Water, Sanitation and Hygiene interventions; 40.9% of residents in Oyo state still practise open defecation while 22.7% of households do not have access to improved sources of drinking water, a situation the state needs to change in order to check the spread of communicable diseases.

Allocation to the health sector by the state government has always been quite low. In 2019, the state only budgeted

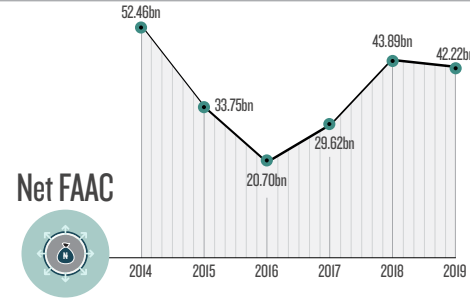
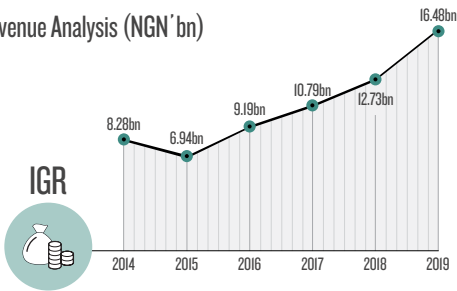
N18.1bn, or 9.9%, of its total expenditure of N183.3bn, whereas at least 15% is recommended for the sector. Access to efficient and modern healthcare services in Oyo state is limited due to inadequate facilities and poor provision of healthcare to its growing population. The State's health expenditure per capita remains at N2,084 per capita.

The state has its health insurance scheme for pooling resources that could help it increase its funding for public health expenditure. However, like many other states, it still needs to work hard to ensure a decent subscription level to the scheme. The state government needs to continue to strive towards the Sustainable Development Goals and Universal Health Coverage. It also needs to ensure equitable access to health workers because the level of functionality of the health system is dependent on the availability and accessibility of healthcare resources.

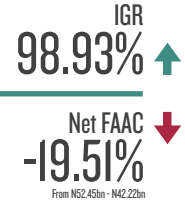
²⁷<https://www.premiumtimesng.com/regional/ssouth-west/262087-measles-immunisation-oyo-govt-deploys-8351-officials.html>



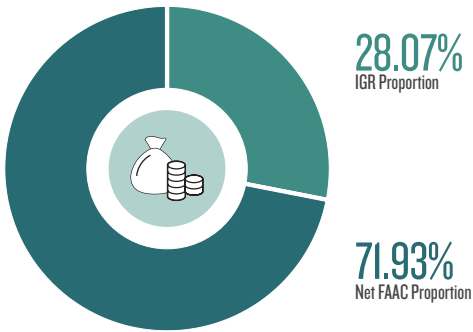
Revenue Analysis (NGN' bn)



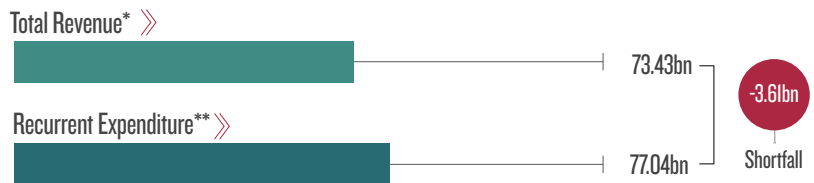
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

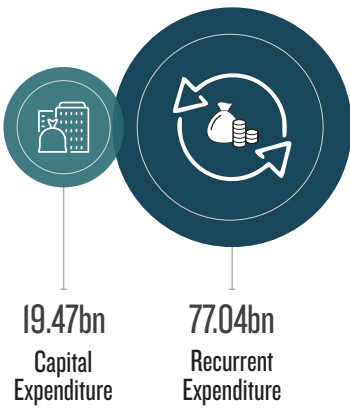


Note:

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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



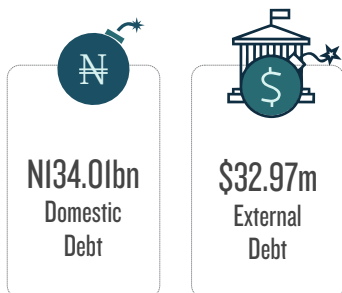
Actual Capital Expenditure



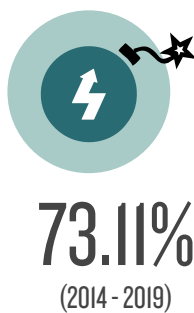
Total Debt



Debt Stock 2019



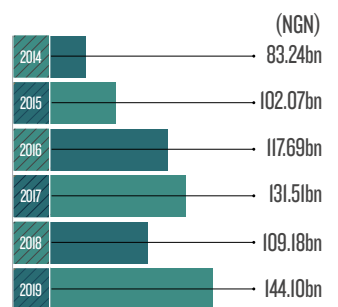
Debt Growth



Debt Size



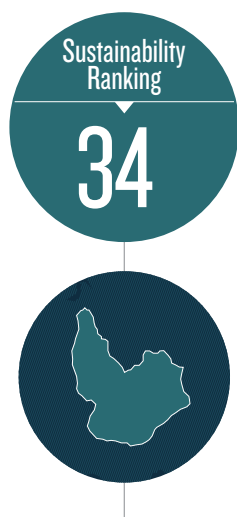
Total Debt Trend (2014 - 2019)



The state's domestic debt component experienced a faster surge with an upward tick of 33.52%, from N100.37bn in 2018 to N134.01bn in 2019; while its foreign debt grew by 14.19%, from \$28.87m in 2018, to \$32.97m in 2019.



Home of Peace and Tourism



Plateau State

It is important to note that Plateau state's total debt stock rose by more than 31.99%, from N109.18bn in 2018 to N144.10bn as at December 2019, according to the Debt Management Office of the federation.

The state's domestic debt component experienced a faster surge with an upward tick of 33.52%, from N100.37bn in 2018 to N134.01bn in 2019; while its foreign debt grew by 14.19%, from \$28.87m in 2018, to \$32.97m in 2019. Plateau's total debt stock rose significantly between 2014 and 2017 before witnessing a drop in 2018.

Unsurprisingly, the state's internally generated revenue contributed a paltry N16.48bn, which comes to 28.07%, to its total revenue pool while statutory handouts from the federal government via FAAC allocations raked in 71.93% of its total revenue purse which was a total of N42.22bn.

Just like 2019, a look into 2018 shows that Plateau amassed a total of N12.73bn, or 22.48%, of its total N56.61bn revenue pool as its IGR, while FAAC allocation brought in N43.88bn, or 77.52%, of the total pool.

Plateau's dream to bolster its IGR with an ambitious N2.5bn monthly and at least N50bn per annum may

have unfortunately died a natural death. Notwithstanding, the state can still return to the drawing board and revamp its IGR strategies.

The state already seems to be struggling to meet all its expenditure obligations; in 2019, its total revenue of N58.70bn could not meet up its recurrent expenditure of N77.04bn, placing the state at risk of sinking deeper into debt. Plateau state is one of the states in Nigeria running a recurrent deficit, which requires it to either reduce its recurrent burden or actively seek to expand its IGR.

With the COVID-19 pandemic ravaging federal government's revenue, this state needs to treat rapidly growing its IGR as an emergency especially as its revenue from FG declined by -19.51% in pre-COVID-19 era, from N43.89bn in 2018 to N42.22bn in 2019.

Plateau state's unique climate can provide export opportunities for exotic fruits and flowers. Consequently, this will show that

The Home of Peace and Tourism is serious about a functional strategy to boost its homegrown revenue by attracting business investments.

Plateau State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	347	48
CSM	0	65	4	64
Lassa Fever	84	49	1	179
Measles	0	19	0	282
Monkeypox	0	0	0	2
Yellow Fever	0	33	40	61
Total Cases	84	167	392	636

Source: NCDC

In 2019, Plateau state, with 636 cases, had the highest disease outbreak in the North-Central; for cholera, yellow fever, Cerebrospinal meningitis, lassa fever, measles and monkeypox. In total, Plateau has had a total of 1,279 cases of infectious diseases between 2016 and 2019. As at the end of August, the NCDC put the total number of COVID-19 cases in Plateau at 2,649 cases.

Water, Sanitation and Hygiene (WASH) situation plays a contributing factor in both the spread and containment of disease outbreaks; nearly half 44.9%, of the Plateau households, engage in open defecation. 54.6% of its residents do not have access to improved sources of drinking water, this is something the state needs to invest in significantly, going forward.

A glance at the fiscal estimates for Plateau's health sector in 2019 shows that the state government allocated only N4.6bn as its health sector financing, out of its total budget of N152.53bn. This allocation to health that constitutes a modest 3% of the state's total budget falls appallingly lower than the expected at least 15% of total budget allocation

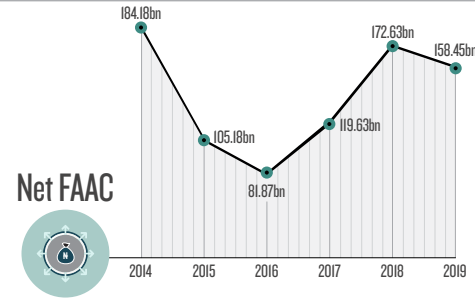
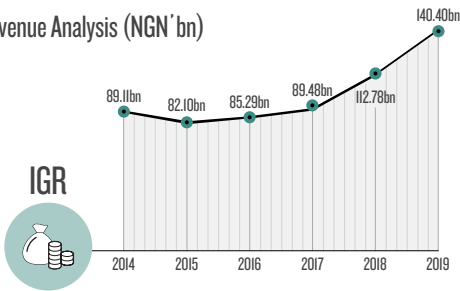
threshold. Similarly in 2018, the same trend could be seen in the area of health sector financing, as the state only managed to allocate about 2.97% of its total budget to health that year.

Considering that the state government had initially set aside about 5.7% (N10.11bn) of its previous 2020 budget for its health sector, a new budget estimate means that the health sector may witness cuts in its allocation. Unavailability of adequate equipment and infrastructure especially in primary and secondary healthcare facilities, as well as limited access to drugs, can compromise the ability of the Plateau State Government to contain the spread of various communicable diseases.

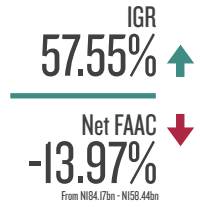
The state has also made provisions to mobilise additional resources to improve health funding, State Contributory Healthcare Management Agency (PLASCHEMA) to cater for the health needs of its citizens. If successful, this will reduce the high out-of-pocket expenditure at the point of care which citizens often have to incur when they visit health facilities.



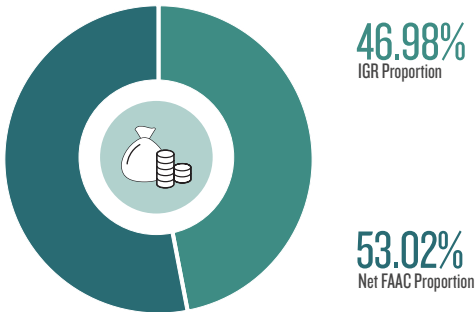
Revenue Analysis (NGN' bn)



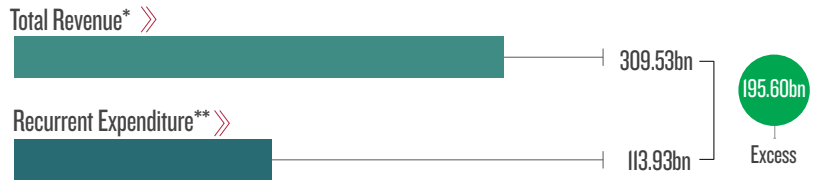
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

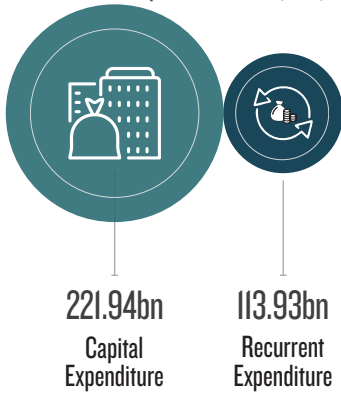


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** Includes loan repayments

Actual Expenditure 2019 (NGN)



Health Budget



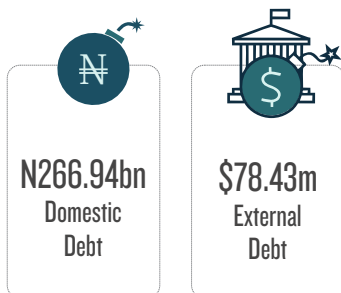
Actual Capital Expenditure



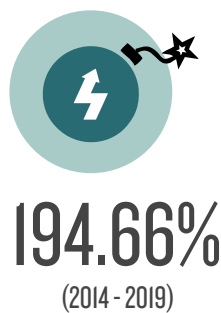
Total Debt



Debt Stock 2019



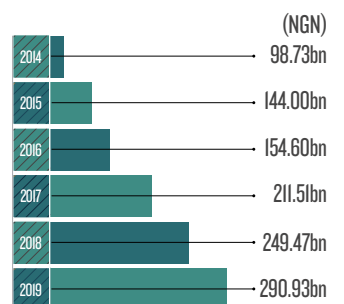
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





Treasure Base of the Nation



Rivers is one of the States prioritizing capital projects in the country; in 2019 N113.92bn was spent on recurrent obligations while N221.93bn went to capital expenditures — an increase of 5.06% from the N211.23bn spent in 2018.

The Treasure Base of the Nation sits majestically at the peak of the 2020 States Fiscal Sustainability Index.

Its total available revenue of N298.85bn in 2019 was more than its total debt burden of N290.96bn as at December 31, 2019. This gives it ample legroom to service existing debts and make the state potentially more attractive to foreign and domestic lenders.

Although its debt burden ballooned by 194.66%, from N98.73bn in 2014 to N290.96bn in 2019, this jump is still less than the average debt growth of all states which stood at 278.46% within the same period. The state's debt profile comprises 91.75% domestic debt and 8.25% foreign debt, making it one of the states least exposed to exchange rate volatility risks.

Year-on-year, its Internally Generated Revenue (IGR) saw an uptick of 24.49%, from N112.78bn in 2018 to N140.40bn in 2019. The state's IGR was the second highest in the country and accounted for 10.52% of the total N1.33trillion in IGR generated by all 36 states; it was surpassed only by Lagos state with an IGR of N398.73bn in 2019.

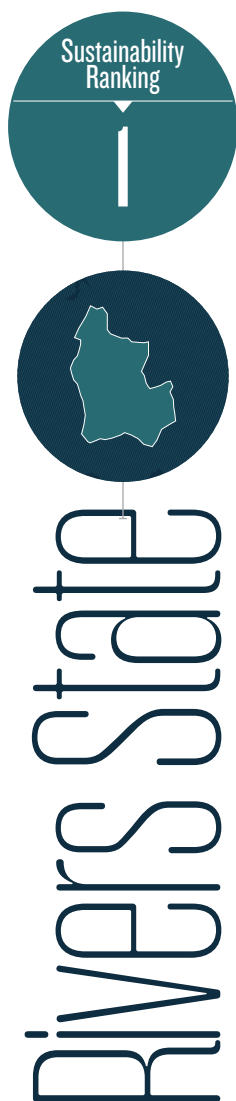
Rivers state will need to work hard in sustaining and potentially exceeding this IGR feat. This is because its net FAAC dwindled by -6.49%, from N69.17bn in 2018 to N64.68bn in 2019. Worse still, the immediate future for

federally collected revenue isn't looking any brighter especially with COVID-19 pandemic sending ripples across the global oil markets even as the Organisation of the Petroleum Export Countries (OPEC) production cuts are expected to remain well into 2021.

Rivers is one of the States prioritizing capital projects in the country; in 2019 N113.92bn was spent on recurrent obligations while N221.93bn went to capital expenditures — an increase of 5.06% from the N211.23bn spent in 2018.

Notwithstanding, there is a need to review the quality of projects prioritized within its capital expenditure envelope; Education and Health sector got only N7.12bn and N4.2bn for capital expenditures respectively in 2019 while N35.8bn was spent on Security/Contingency and another N19.2bn on Government House capital expenses in the same year.

1.71m people of Rivers state's 3.92m labour force¹ are unemployed—the third highest in the country while 775,974 residents remain underemployed. The Rivers State Government needs to do more to invest in policies that can incentivise the private sector to create more jobs and lift its people out of poverty.



¹National Bureau for Statistics, Labour Force Statistics, Unemployment and Under-Employment by State, Q2 2020

Rivers State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	36	0	0
Lassa Fever	9	7	0	5
Measles	0	0	0	248
Monkeypox	0	17	0	16
Yellow Fever	0	1	55	10
Total Cases	9	61	55	279

Source: NCDC

Rivers state experienced the lowest measles outbreak in the South-South region in 2019, recording 248 cases of the disease. With 16 cases of Monkeypox, the state suffered the worst outbreak in the region followed by Delta state (13 cases) and Bayelsa state (9 cases).

The state failed to prioritise expenditure for health and epidemic preparedness in 2019; it budgeted N25.3bn for the capital expenditure for health but disbursed only a meagre N4.28bn as at December 2019 according to the state's auditor-general report.

13.3% of households in the state practise open defecation due to absence of toilet facilities, this is also the lowest in the South-South region. Nevertheless, until the oil-rich state is open-defecation free, it still suffers the risk of the spread of communicable diseases especially as 23.0% of its population do not have access to improved sources of drinking water.

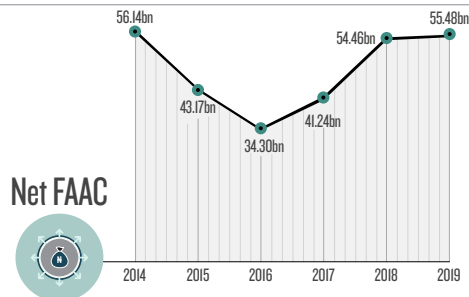
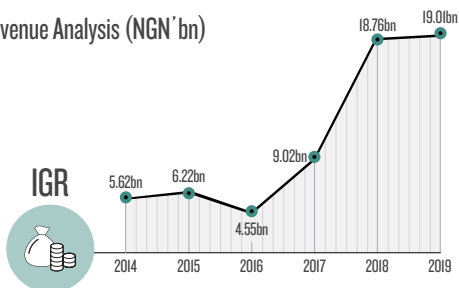
The state has the Rivers State Small Town Water Supply & Sanitation Agency (RSSTOWSSA), Rural Water Supply & Sanitation Agency (RUWATSA) and Ministry of Water Resources, however these agencies need to be funded better to implement policies and interventions that improve the state's Water, Sanitation and Hygiene (WASH) situation.

In order to mobilise funds for the health expenditure and reduce high out-of-pocket costs—a factor which contributes to the spread of diseases by dissuading residents from using health facilities—in 2019, the state government announced that its State Contributory Insurance Scheme would be made compulsory. Even though how this will be executed currently remains¹⁵ unclear. Notwithstanding, to ensure its plans are successful, up to 90% residents need to subscribe to the scheme, a tough challenge for the state and indeed international development partners.

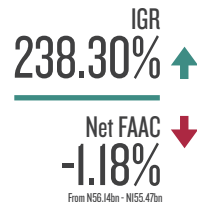
¹⁵<https://tribuneonlineng.com/wike-makes-contributory-health-insurance-scheme-compulsory/>



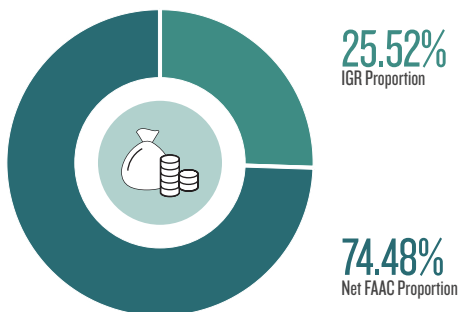
Revenue Analysis (NGN' bn)



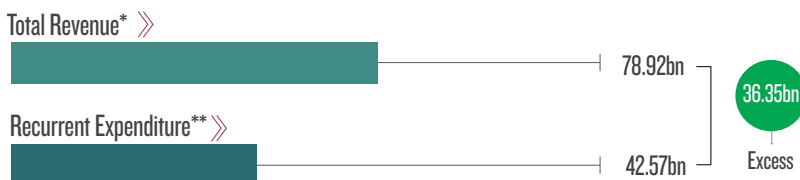
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

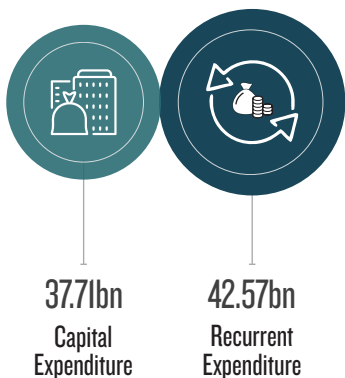


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** Includes loan repayments

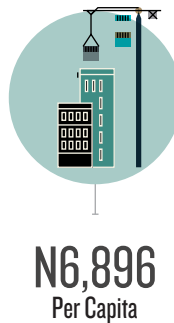
Actual Expenditure 2019 (NGN)



Health Budget



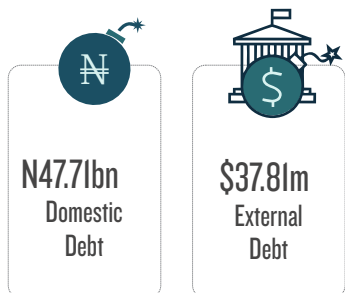
Actual Capital Expenditure



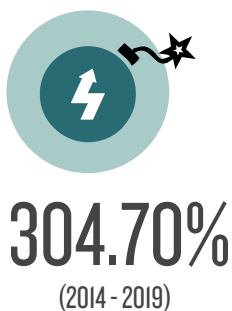
Total Debt



Debt Stock 2019



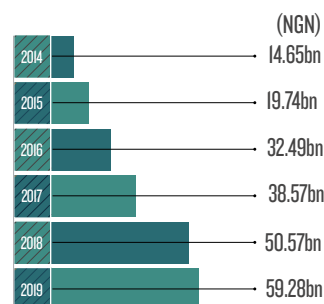
Debt Growth



Debt Size



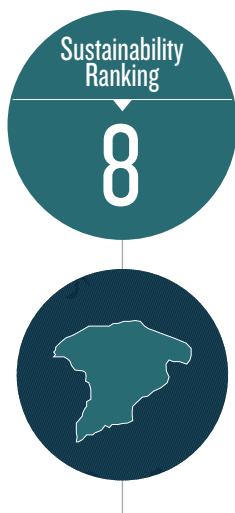
Total Debt Trend (2014 - 2019)



The amount the state spent on capital expenditure in 2019 increased with N15.83bn, or 72.35%, from the 2018 figure of N21.88bn.



Seat of the Caliphate



SOKOTO STATE

An analysis of Sokoto state's revenue profile in 2019 showed that the state had a total available revenue of N74.48bn. The total net allocation distributed to the state from the federation account was N55.48bn, or 74.48%, while its total IGR brought in N19.02bn, or 25.52%, to the revenue pool.

The state's 2019 net FAAC receipts of N55.48bn, was a slight 1.87% increment from N54.46bn received in 2018. Even though the state relies heavily on funds from the federal government, a six-year trend of its net FAAC allocation shows that its share of FAAC revenue to total revenue significantly dropped from 90.99% that was witnessed in 2014 to 74.48% as of December 2019.

The state has been performing woefully in increasing its internal revenue as the figures show that between 2018 and 2019, the state's IGR only increased by a paltry sum of N300m, a mild 1.30% growth from the 2018 figure of N18.76bn to N19.02bn as of the of December 2019.

Sokoto is one of the least indebted states in the country, its total debt stock ranks 34th by size in Nigeria, the state is indebted to the tune of

N59.28bn according to figures from the Debt Management Office, showing an increase of 17.22% when compared to the N50.56bn recorded in 2018.

The breakdown of the state's debt burden shows that the domestic debt stock stands at N47.1bn, a 23.58% increase from the 2018 figure of N38.60bn.

In terms of expenditure, the state's actual total spending for 2019 came to N80.28bn. The breakdown of the state's actual reports shows that the state has a decent actual recurrent to capital ratio of N42.57bn, or 53.03%, and N37.71bn, or 46.97%, for capital items.

The amount the state spent on capital expenditure in 2019 increased with N15.83bn, or 72.35%, from the 2018 figure of N21.88bn. The state also increased its spending on the administrative sector from N1.01bn to N5.75bn in 2019 while the social sector spending increased from N13.01bn to N16.89bn in 2019. This is commendable but as one of the most disadvantaged states in Nigeria, the Seat of the Caliphate needs to ramp up its social investments to take its rightful place in the region.

Sokoto State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	1,577	0
CSM	0	4,737	345	168
Lassa Fever	0	0	0	4
Measles	15	6	0	360
Monkeypox	0	0	0	0
Yellow Fever	0	24	33	45
Total Cases	15	4,767	1,955	577

Source: NCDC

Sokoto state has seen a decline in the number of Cerebrospinal Meningitis (CSM) cases from 4,737 in 2017 to 168 cases in 2019. It also recorded no new case of cholera, down from 1,577 cases in 2018. Lack of sustainable water, proper sanitation and unhygienic activities have been identified as key factors responsible for its previous cholera outbreak in 2018 when the Nigeria Centre for Disease Control identified Sokoto as one of the 16 states prone to cholera.

65.6%, the majority of citizens of Sokoto do not have access to improved sources of drinking water, the worst in the country while 15.5% of the households in the state still practise open defecation. The state government in collaboration with USAID made provision of safe drinking water for over 30 formal and non-formal primary schools and learning centres in the state and is also

implementing interventions to improve the WASH situation in the state.

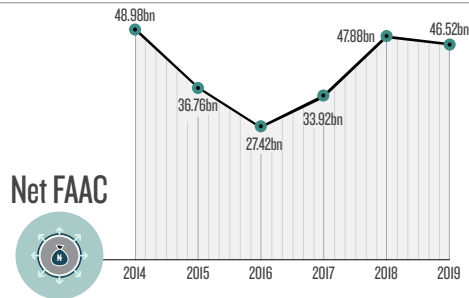
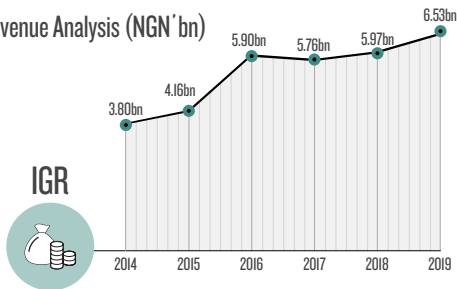
Sokoto budgeted N21.9bn, or 12.91%, of its N169.65bn total budget to the health sector. In order to provide quality and effective healthcare system for its citizens, the government would need to invest more in the recruitment of medical personnel and the incentivisation of the medical manpower.

Sokoto has an estimated population of 5.3 million people with about 4.5 million without health insurance. To mobilise additional resources for funding the health sector, the state set up its own health insurance scheme managed by Sokoto State Contributory Healthcare Management Agency (SOCHEMA). To achieve long-term sustainability, the state needs to ensure there is citizen buy-in.

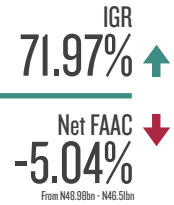
³²https://www.wofan-ng.org/index.php?option=com_content&view=article&id=13:usaidwofan-wash-project-sokoto-schools-get-safe-drinking-water&catid=1:latest-news



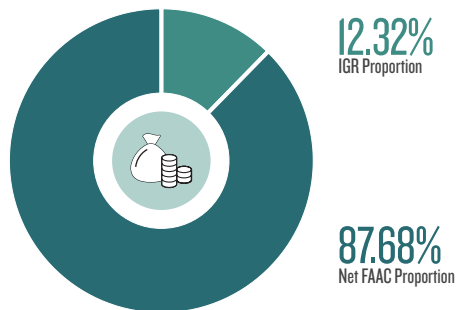
Revenue Analysis (NGN' bn)



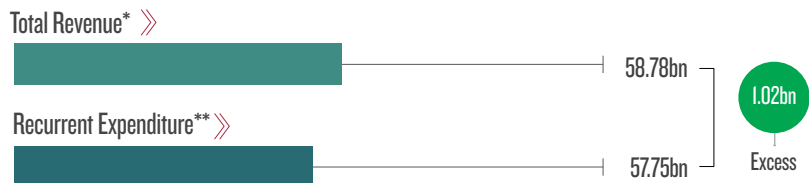
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

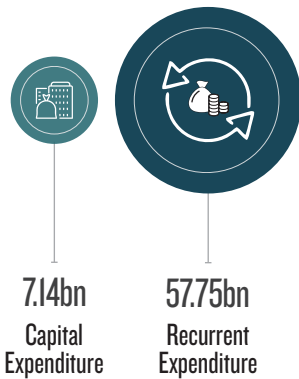


Note:

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** Includes loan repayments

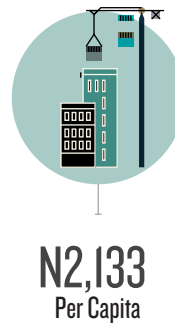
Actual Expenditure 2019 (NGN)



Health Budget



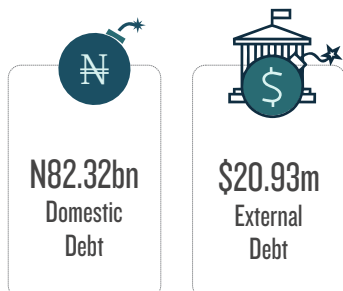
Actual Capital Expenditure



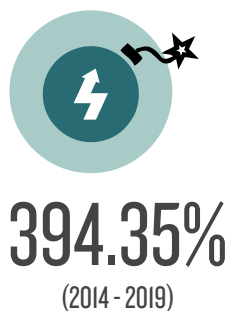
Total Debt



Debt Stock 2019



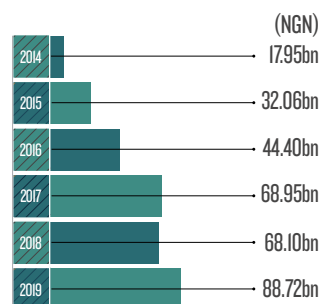
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





It is also shocking that Taraba State's capital expenditure dropped by 80.79% from N37.15bn in 2018 to N7.14bn in 2019; this is a dangerous trend for a state that requires immense investments to confront human development challenges it faces.



Nature's Gift to the Nation



Taraba State

Taraba state's total debt surged by 394.35%, from N17.95bn in 2014 to N88.72bn in 2019. Nonetheless, it is still one of the 15 least indebted states in the country.

Growth in its total debt profile has been driven largely by an increase in domestic debt which shot up from N14.40bn in 2014 to N82.32bn in 2019; this will further strain its future revenue because local loans debt servicing is typically higher than foreign ones.

Taraba's foreign debt grew from \$22.78m in 2014 to a six-year high of \$26.56m in 2017, but saw a decline of -18.64% from its 2017 level to \$21.61m in 2018, and a further -3.14% to \$20.93m in 2019.

The state's 2019 internally generated revenue of N6.53bn was the lowest, an unenviable feat which makes this state one of the most vulnerable to COVID-19 induced shocks to federally collected revenues due to its overreliance, IGR contributed only N6.52bn or 12.32% to the state's N53.05bn total available revenue while net FAAC brought in the majority 87.68% or N46.52bn.

To ensure a continuous and sustainable IGR growth, The Nature's Gift to the Nation must look within, by utilising its many gifts—tourism, energy, mining and

agriculture—as well as its unique location to attract industrial manufacturers.

Taraba state signed into law its 2020 Budget of N215.8bn themed: Budget of Accelerated Growth and Development. Due to the impact of the COVID-19 pandemic, the state slashed this budget by 19.94%, amounting to N176.62bn.

Federally collected revenue distributed through net FAAC which constitutes the bulk of this State's saw a -2.85% decline in a pre-COVID-19 era, from N47.88bn in 2018 to N46.52bn in 2019, to fulfill its budget obligations in 2020 and beyond Taraba needs to revamp of its internally generated revenue which was the smallest in 2019.

This State also needs to closely watch its recurrent expenditure which hopped by 17.98%, from N48.95bn in 2018 to N57.75bn in 2019; this was faster than the year-on-year growth for its internally generated revenue which saw only a moderate uptick of 9.45%, from N5.97bn to N6.53bn in the same period.

It is also shocking that Taraba State's capital expenditure dropped by 80.79% from N37.15bn in 2018 to N7.14bn in 2019; this is a dangerous trend for a state that requires immense investments to confront human development challenges it faces.

Taraba State

HEALTH FINANCING AND EPIDEMIC PREPAREDNESS

Taraba state recorded the lowest number of disease outbreaks in the North-East and second lowest case count in the entire country for cholera, yellow fever, Cerebrospinal Meningitis, lassa fever, measles and monkeypox with only 232 cases cumulatively in 2019. However, its yellow fever cases increased to 39 cases 2019 from 29 cases 2018. No cases of cholera and CSM were recorded. Lassa Fever infected 106 people up from 0 in the previous year. For COVID19, Taraba state recorded the second lowest number of infected people in the North-East region with 87 patients.

Notwithstanding, the Water, Sanitation and Hygiene (WASH) situation in the state remains below global standards, presenting a risk of faster spread for contagious diseases; 32% of the population still defecate in the public due to inadequate toilet facilities in their homes and 55.4% of the state's residents do not have access to improved sources of drinking water.

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	0	0
CSM	0	0	0	0
Lassa Fever	101	0	0	106
Measles	0	0	0	87
Monkeypox	0	0	0	0
Yellow Fever	0	7	29	39
Total Cases	101	7	29	232

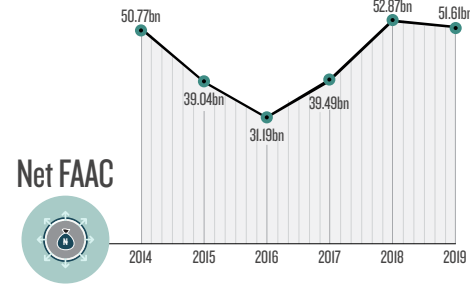
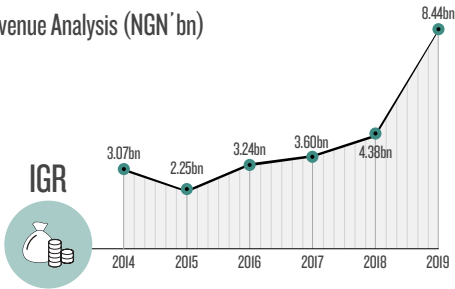
Source: NCDC

The state allocated N9.5bn to health in 2019, amounting to 7.02% of its N135.4bn budgeted expenditure. The state government has also introduced its own intervention--Taraba State Contributory Health Insurance Agency (TSCHIA) for pooling financial resources to fund the health sector in the state starting with an approval for 1% of its Consolidated Revenue allocation to the intervention.

Taraba's Contributory Health Insurance Scheme targets to cover up to 70% of the state's population, a laudable goal that would reduce high out-of-pocket expenditure at the point of treatment for citizens, thus encouraging more to visit health facilities for early testing and treatment. However, the very nature of insurance programmes require payment of premiums, unfortunately, 87.72% of the state's over 3 million people live below the poverty line, presenting an additional concern for their ability to buy-in into the scheme via premiums in order to benefit.



Revenue Analysis (NGN' bn)

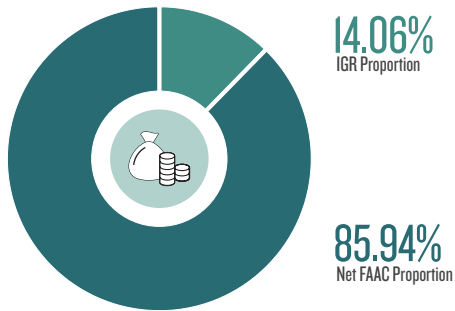


6-Year Growth Analysis (2014 - 2019)

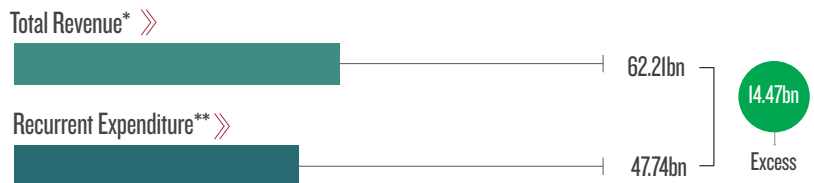
IGR
174.73% ↑

Net FAAC
1.65% ↑
From N49.98bn - N46.51bn

Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

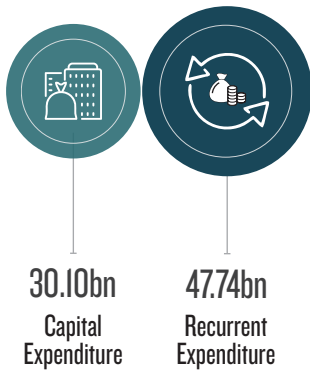


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** Includes loan repayments

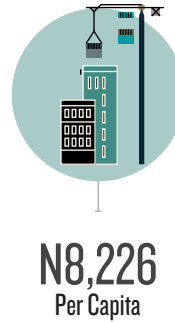
Actual Expenditure 2019 (NGN)



Health Budget



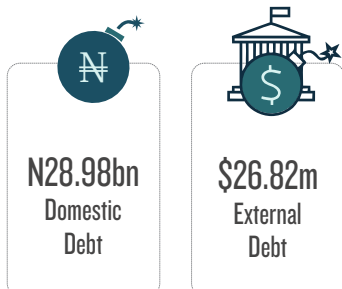
Actual Capital Expenditure



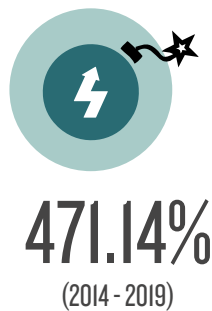
Total Debt



Debt Stock 2019



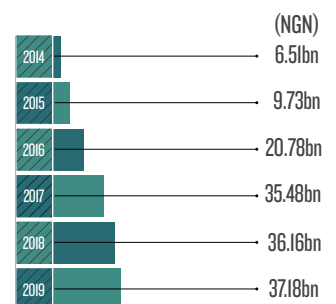
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)

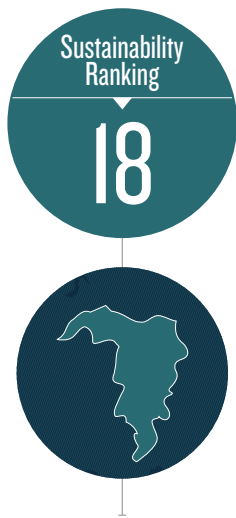




Pride of the Sahel



Yobe needs to do more to show that it is concerned about its development in how it prioritises its expenditure; its capital expenditure per capita stood at N8,226 per citizen, slightly below the country average of 8,993 per citizen.



Yobe State

Yobe state is the least indebted state in the country with a total debt burden of N37.18bn as at December 2019.

In 2016 and 2017, Yobe’s domestic debt stock stood at N13.58bn and N26.47bn respectively; it saw a moderate increase of 4.34%, from N27.77bn in 2018 to N28.98bn in 2019, while its foreign debt saw a decline of -2.43% from \$27.49m to \$26.82m within the same period.

However, the state needs to work hard to wean itself off the teats of federally distributed revenue, N51.61bn, or 85.94%, of its total 2019 available revenue came from the federal government through net FAAC while N8.44bn, or 14.06%, was derived from internally generated revenue.

Overall, its IGR has improved by 174.73%, from N3.07bn in 2014 to N8.44bn in 2019. Notwithstanding, so much more is possible for this state in terms of internally generated revenue as it currently has one of the smallest IGR in the country, ranking 31st by size.

To grow its IGR, Yobe can tap into its status of having one of the largest cattle markets in West Africa, situated in Potiskum, and build its local economy around the beef and dairy industry which is the cornerstone of some developed economies. A barrel of milk is competitively priced with a barrel of

crude oil, strengthening its local dairy and processed beef industries could certainly lift it into prosperity and earn the state its place as The Pride of the Sahel .

Accelerating its IGR growth should be a key priority for this state as its revenue from the federal government already suffered a decline in 2019, sliding by -2.40% from N52.87bn in 2018 to N51.61bn in 2019. This downward slide will likely continue in the light of COVID-19 induced shocks to crude oil prices which is a key source of the federally collected revenue.

Like other states, recurrent expenditure takes precedence in Yobe; N47.74bn, or 61.34%, of the state’s total expenditure of N77.84bn was committed to recurrent expenditure while capital expenditure got N30.10bn or 38.66%.

Yobe needs to do more to show that it is concerned about its development in how it prioritises its expenditure; its capital expenditure per capita stood at N8,226 per citizen, slightly below the country average of 8,993 per citizen. Yobe State can do more for its social sector that received N6.68bn out of its total capital expenditure of N30.10bn. A significant portion of its capex was spent on the economic sector at N19.88bn, with emphasis on reconstruction efforts. Yobe needs to seek more international relief after significant losses due to the terrorist activities of Boko Haram.

Yobe State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	0	2,275	0
CSM	0	414	64	79
Lassa Fever	0	0	0	3
Measles	0	0	0	1,090
Monkeypox	0	0	0	0
Yellow Fever	0	0	46	39
Total Cases	0	414	2,385	1,211

Source: NCDC

Yobe state recorded no new cases of cholera in 2019, down from 2,275 in 2018 and it also witnessed a mild decline in the number of new yellow fever cases from 46 in 2018 to 39 in 2019. Measles cases saw an upsurge to 1,090 measles cases in 2019.

The Yobe State Ministry of Health, with support from health sector partners, has strengthened disease surveillance in the state particularly in IDPs camps through Integrated Disease Surveillance and Response (IDSR) and Early Warning, Alert and Response System (EWARS) for early detection and containment of disease outbreaks in humanitarian emergency settings.

This state has a significant risk of communicable disease spread as 35.1% of households in Yobe practise open defecation, a situation made worse especially as the state is one of the three in BAY area (Borno, Adamawa and Yobe) that currently hosts over 1.75million internally displaced persons⁴⁰ with poor sanitation facilities in IDP camps.

Yobe state has 486 primary health facilities,⁴¹ however, a previous rapid assessment determined that nearly 41% of health facilities do not have access to water within the facilities.

Health sector partners including the World Health Organization, WHO have set up mobile clinics and Hard-to-Reach (HTR) teams which are medical teams that can reach remote and insecure areas to provide urgently needed care to populations deprived of essential health services.

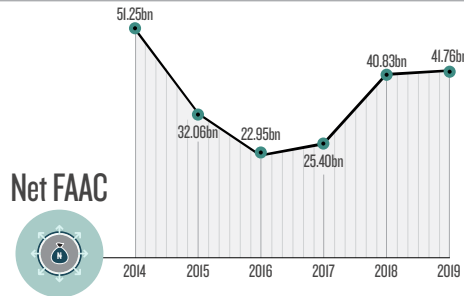
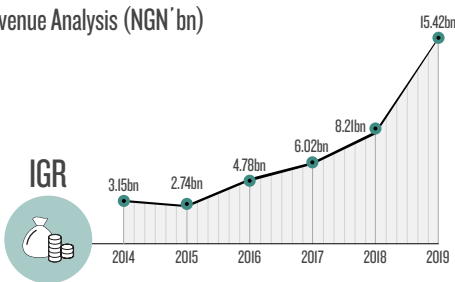
N13bn, or 14% ,of its total N91.3bn 2020 budgeted expenditure was allocated to health. Given the size of its population and scale of the risks of disease outbreaks this state faces, it needs to explore other creative ways of financing health spending including through strategic purchasing and expanding coverage of its own health insurance scheme. Managed by its Yobe State Contributory Healthcare Agency, such a scheme will help reduce out-of-pocket expenditure at the point of treatment, as such, it will encourage more patients to receive healthcare delivery at hospitals.

⁴⁰https://reliefweb.int/sites/reliefweb.int/files/resources/health_sector_bulletin-april_2019_ne_nigeria.pdf

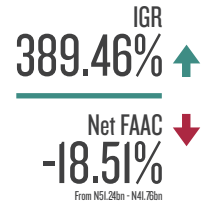
⁴¹<http://library.procurementmonitor.org/backend/files/List%20of%20Coded%20Health%20Facilities%20in%20Yobe%20State.pdf>



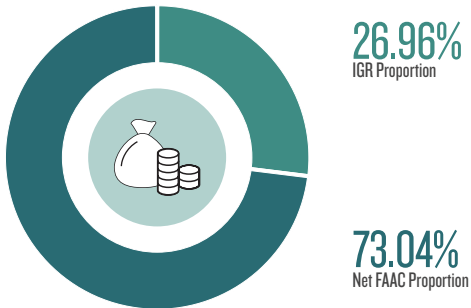
Revenue Analysis (NGN' bn)



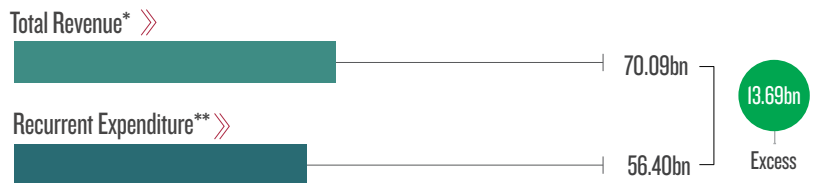
6-Year Growth Analysis (2014 - 2019)



Structure of State Available Revenue (2019)



2019 Ability to meet Recurrent Expenditure (NGN' bn)

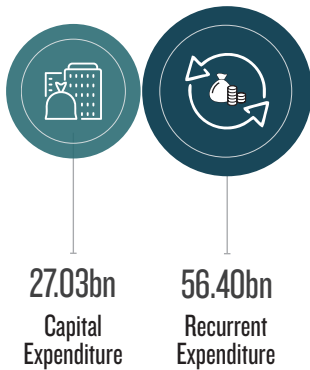


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** Includes loan repayments

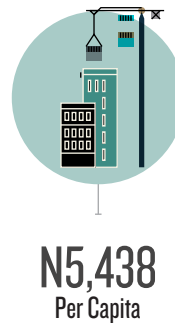
Actual Expenditure 2019 (NGN)



Health Budget



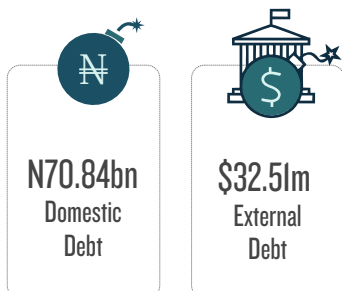
Actual Capital Expenditure



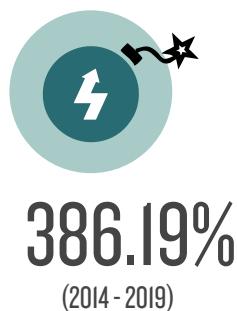
Total Debt



Debt Stock 2019



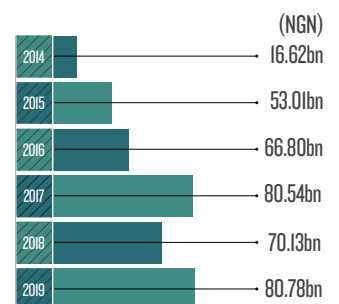
Debt Growth



Debt Size



Total Debt Trend (2014 - 2019)





Data sourced from the DMO shows that the state owed N80.78bn as total debt in 2019, a N10bn increase from the 2018 figure N70.13bn.



Farming is our Pride



Zamfara State

Despite a slight rise in revenue, Zamfara state still faces further financial constraints as its internal revenue and FAAC receipts cannot meet its expenditure obligations. The state's actual total available revenue in 2019 came to N57.18bn while it spent about N56.40bn on recurrent expenditure, which means it spent almost all its total available revenue for personnel, overheads and other recurrent obligations.

The state's total available revenue witnessed a 16.59% increase, from N49.04bn in 2018 to N57.18bn in 2019. Zamfara's IGR grew by 87.85% from N8.21bn in 2018 to N15.41bn in 2019. However, this IGR growth still accounts for only a small portion—26.96% of its total N57.18bn available revenue—while federal allocation accounts for the remaining 73.04%.

However, it is worth noting that the state's 73.04% dependence on FG allocation in 2019 is mild improvement, in 2014, Zamfara was 94.21% dependent on net FAAC which accounted for N51.25bn of its total N54.40bn revenue in that fiscal year while IGR brought in 5.79% or N3.15bn of the total revenue pool.

Arising from this, it becomes very clear that the state still faces challenges in terms of struggling to be less dependent on federal allocations and susceptible to financial crises due to its limited capacity to harness its internal revenue sources. To avoid this, the state whose nickname states Farming

is Our Pride needs to get innovative to wean itself off federal allocations.

Zamfara's net FAAC allocation of N41.76bn in 2019 was a slight 2.28% increase from N40.83bn in 2018. Nevertheless, over a six-year period, it seemed to have decreased by -18.51% from N51.25bn in 2014 to N41.76bn in 2019. The state has to be cautious, considering the altering effects of COVID-19 on FG's earnings, putting the state at risk.

Among the states with the lowest federal receipts in Nigeria, the state still experiences deductions from the source as a result of debt repayment of its external loans. Between 2015 and 2019, over N61bn has been deducted from the state's N226bn gross FAAC allocation accruals.

Data sourced from the DMO shows that the state owed N80.78bn as total debt in 2019, a N10bn increase from the 2018 figure N70.13bn. The state's total debt structure comprises N70.84bn as domestic debt accounting for 86.35% of its total debt stock, while its foreign debt stock stands at \$32.51m as of December 2019.

According to its 2019 financial report, out of a total expenditure of N83.42bn, the state spent about N56.40bn, or 67.60%, on recurrent expenditure, including N19.86bn on personnel costs and N26.11bn on overheads. It is important to note that the amount the state spent on overheads was almost equal to what it spent on capital items of N27.03bn.

Zamfara State

HEALTH FINANCING AND
EPIDEMIC PREPAREDNESS

The state has the second largest number of people infected with cholera in Nigeria with 8,329 cases in 2018, only next to Bauchi state. However, this reduced to 0 cases in 2019. There was also a reduction in the number of reported cases of Cerebrospinal Meningitis which stood at 386 new cases from 7,317 new cases reported in 2017. The state also witnessed rising cases of yellow fever infections, up from the 2018 figure of 40 to 54 in 2019.

High out-of-pocket expenditure, low vaccination rates, health infrastructural decay, lack of knowledge on disease prevention and low per capita spending on health are some of the factors associated with high rates of disease outbreaks in Zamfara. Child vaccination rate in the state also remains extremely low with just 5%, way below the national average of 23%.

The state's health budget for 2019 was in the region of N8.45bn which is only 6.2%

Disease outbreaks

	2016	2017	2018	2019
Cholera	0	570	8,329	0
CSM	17	7,317	928	386
Lassa Fever	0	0	0	8
Measles	0	0	0	254
Monkeypox	0	0	0	1
Yellow Fever	0	119	40	54
Total Cases	17	8,006	9,297	703

Source: NCDC

of the total expenditure of N135.4bn, with its health per capita arriving at N1,700 per citizen. This state needs to do more to invest in health systems that help prevent, detect and control disease outbreaks. To protect people from unpredictable expenditure on health, the state has also set up its own health insurance scheme managed by its Contributory Healthcare Management Agency. However, the government needs to work hard at ensuring public support for the scheme.

43.8% of citizens in Zamfara do not have access to improved sources of water, 2.2% of households practise open defecation, 27.6% of households use open pit latrines while 68.9% use pit latrines with slabs. Zamfara needs to invest more in improving its Water, Sanitation and Hygiene situation as this is a critical risk that could accelerate the spread of communicable diseases.



Rankings

Ability of States to Meet Recurrent Obligations and Loan Repayments, 2019

State	Total Revenue: IGR (NBS) + Gross FAAC (NBS)	Recurrent Expenditure and loan repayment	Surplus or Deficit
Rivers	309,533,265,759	113,928,832,452	195,604,433,306
Akwa Ibom	218,139,842,316	127,080,422,898	91,059,419,418
Delta	299,326,523,501	215,747,571,057	83,578,952,444
Sokoto	78,919,150,873	42,571,687,923	36,347,462,950
Kano	130,176,662,184	98,832,431,000	31,344,231,184
Kaduna	117,748,667,586	86,855,576,000	30,893,091,586
Ebonyi	56,949,233,612	29,577,100,591	27,372,133,021
Anambra	82,643,989,171	55,551,229,439	27,092,759,732
Bayelsa	173,925,131,664	147,164,352,631	26,760,779,033
Enugu	87,025,971,482	61,979,382,539	25,046,588,943
Kebbi	64,777,923,656	40,400,086,049	24,377,837,607
Imo	83,971,391,838	60,142,884,288	23,828,507,549
Borno	74,663,112,860	51,370,667,249	23,292,445,611
Katsina	76,483,540,174	54,879,875,142	21,603,665,032
Ogun	124,788,837,285	107,789,083,181	16,999,754,104
Yobe	62,214,359,060	47,743,845,912	14,470,513,148
Zamfara	70,085,332,865	56,395,893,112	13,689,439,753
Edo	101,919,749,143	88,928,692,372	12,991,056,771
Ondo	97,251,628,290	87,274,706,860	9,976,921,430
Niger	76,753,757,898	67,719,908,921	9,033,848,977
Jigawa	74,761,797,204	66,280,003,380	8,481,793,824
Lagos	564,062,467,085	555,656,417,000	8,406,050,085
Kwara	79,848,907,298	71,595,537,696	8,253,369,601
Nasarawa	60,885,864,271	52,721,540,949	8,164,323,322
Abia	73,921,730,237	67,166,157,229	6,755,573,008
Cross River	77,458,278,674	71,069,161,350	6,389,117,323
Taraba	58,776,779,517	57,754,293,891	1,022,485,627
Benue	79,221,769,832	78,784,899,178	436,870,654
Osun	69,330,857,875	70,386,345,289	-1,055,487,414
Bauchi	76,873,614,069	78,544,523,672	-1,670,909,603
Plateau	73,432,892,132	77,043,691,517	-3,610,799,385
Gombe	58,267,537,337	61,942,054,655	-3,674,517,318
Adamawa	64,495,927,094	73,071,357,636	-8,575,430,542
Ekiti	58,038,070,509	68,459,231,541	-10,421,161,032
Kogi	76,185,346,179	102,136,655,107	-25,951,308,928
Oyo	93,931,517,770	120,338,783,887	-26,407,266,117

Sources: State financial statements, Budget Research

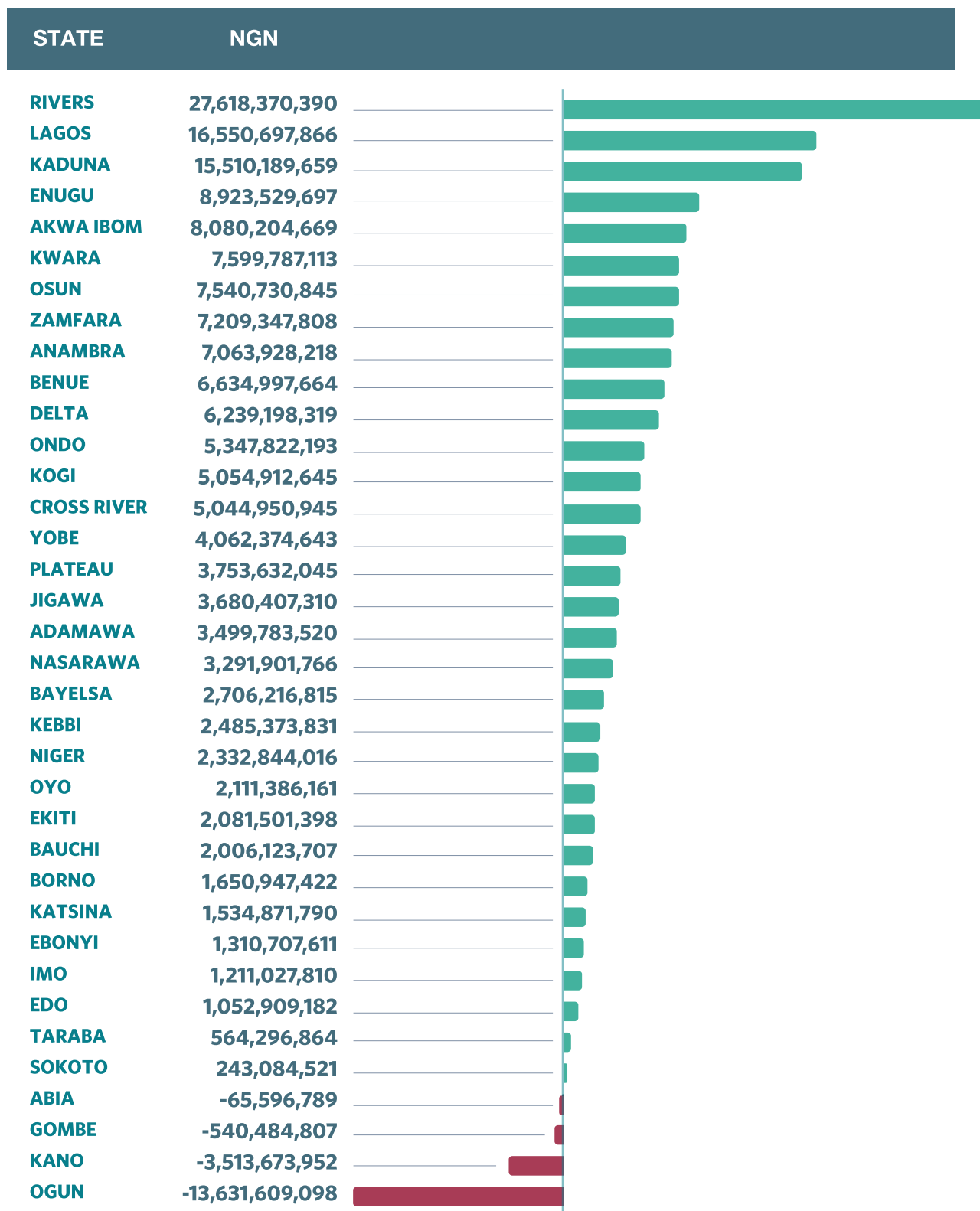
Note: Total Revenue here is calculated as the sum of the Gross FAAC due to each state in that fiscal year and Internally Generated Revenue recorded by the National Bureau of Statistics, NBS. Recurrent expenditure includes loan repayments made in the reference fiscal year and is a measure of short term liquidity.



Capital Expenditure Growth **CAPEX**

State	2018	2019	Growth (%)
Kaduna	62,586,601,000	148,572,055,000	137.39%
Abia	25,154,401,339	46,603,225,241	85.27%
Kogi	16,499,618,550	28,589,764,955	73.28%
Sokoto	21,883,418,481	37,712,044,907	72.33%
Plateau	11,607,726,191	19,471,079,489	67.74%
Zamfara	16,255,028,416	27,027,182,897	66.27%
Osun	18,362,848,250	30,095,322,847	63.89%
Ekiti	11,966,138,377	16,640,857,658	39.07%
Adamawa	15,498,680,398	20,726,987,838	33.73%
Delta	108,784,504,991	143,362,319,610	31.79%
Gombe	25,775,880,118	30,715,081,084	19.16%
Kwara	25,114,136,403	29,878,717,239	18.97%
Akwa Ibom	168,170,364,014	197,832,592,593	17.64%
Lagos	213,765,022,000	241,057,123,000	12.77%
Yobe	26,698,790,005	30,096,315,974	12.73%
Bauchi	22,624,808,252	25,411,599,893	12.32%
Rivers	211,237,084,789	221,937,955,644	5.07%
Anambra	50,582,767,371	49,512,752,664	-2.12%
Ebonyi	40,671,202,351	39,782,287,175	-2.19%
Kebbi	46,331,298,080	44,378,837,859	-4.21%
Niger	33,983,514,882	32,373,438,585	-4.74%
Jigawa	65,305,330,154	61,867,637,413	-5.26%
Borno	41,117,165,894	38,422,534,465	-6.55%
Bayelsa	47,755,065,326	42,159,117,673	-11.72%
Benue	14,556,239,032	12,655,761,385	-13.06%
Enugu	32,010,387,217	24,912,050,750	-22.18%
Katsina	43,017,000,862	31,655,043,236	-26.41%
Edo	74,515,163,054	50,593,370,741	-32.10%
Nassarawa	24,093,793,308	16,179,438,137	-32.85%
Oyo	43,183,509,129	28,973,231,426	-32.91%
Imo	55,615,086,000	28,669,017,426	-48.45%
Cross River	61,478,295,210	29,012,048,571	-52.81%
Ogun	76,430,169,256	35,418,281,381	-53.66%
Kano	69,869,257,000	31,289,959,000	-55.22%
Ondo	68,495,090,912	29,934,492,655	-56.30%
Taraba	37,158,941,866	7,136,628,638	-80.79%

Internally Generated Revenue Year-on-Year Most Improved



Actual Recurrent Expenditure 2019



STATE	NGN	
ABIA	67,166,157,229	<div style="width: 10%;"></div>
ADAMAWA	73,071,357,636	<div style="width: 11%;"></div>
AKWA IBOM	127,080,422,898	<div style="width: 18%;"></div>
ANAMBRA	55,551,229,439	<div style="width: 8%;"></div>
BAUCHI	78,544,523,672	<div style="width: 11%;"></div>
BAYELSA	147,164,352,631	<div style="width: 21%;"></div>
BENUE	78,784,899,178	<div style="width: 11%;"></div>
BORNO	51,370,667,249	<div style="width: 7%;"></div>
CROSS RIVER	71,069,161,350	<div style="width: 10%;"></div>
DELTA	215,747,571,057	<div style="width: 31%;"></div>
EBONYI	29,577,100,591	<div style="width: 4%;"></div>
EDO	88,928,692,372	<div style="width: 13%;"></div>
EKITI	68,459,231,541	<div style="width: 10%;"></div>
ENUGU	61,979,382,539	<div style="width: 9%;"></div>
GOMBE	61,942,054,655	<div style="width: 9%;"></div>
IMO	60,142,884,288	<div style="width: 9%;"></div>
JIGAWA	66,280,003,380	<div style="width: 10%;"></div>
KADUNA	86,855,576,000	<div style="width: 13%;"></div>
KANO	98,832,431,000	<div style="width: 14%;"></div>
KATSINA	54,879,875,142	<div style="width: 8%;"></div>
KEBBI	40,400,086,049	<div style="width: 6%;"></div>
KOGI	102,136,655,107	<div style="width: 15%;"></div>
KWARA	71,595,537,696	<div style="width: 10%;"></div>
LAGOS	555,656,417,000	<div style="width: 80%;"></div>
NASARAWA	52,721,540,949	<div style="width: 8%;"></div>
NIGER	67,719,908,921	<div style="width: 10%;"></div>
OGUN	107,789,083,181	<div style="width: 16%;"></div>
ONDO	87,274,706,860	<div style="width: 13%;"></div>
OSUN	70,386,345,289	<div style="width: 10%;"></div>
OYO	120,338,783,887	<div style="width: 18%;"></div>
PLATEAU	77,043,691,517	<div style="width: 11%;"></div>
RIVERS	113,928,832,452	<div style="width: 17%;"></div>
SOKOTO	42,571,687,923	<div style="width: 6%;"></div>
TARABA	57,754,293,891	<div style="width: 8%;"></div>
YOBE	47,743,845,912	<div style="width: 7%;"></div>
ZAMFARA	56,395,893,112	<div style="width: 8%;"></div>

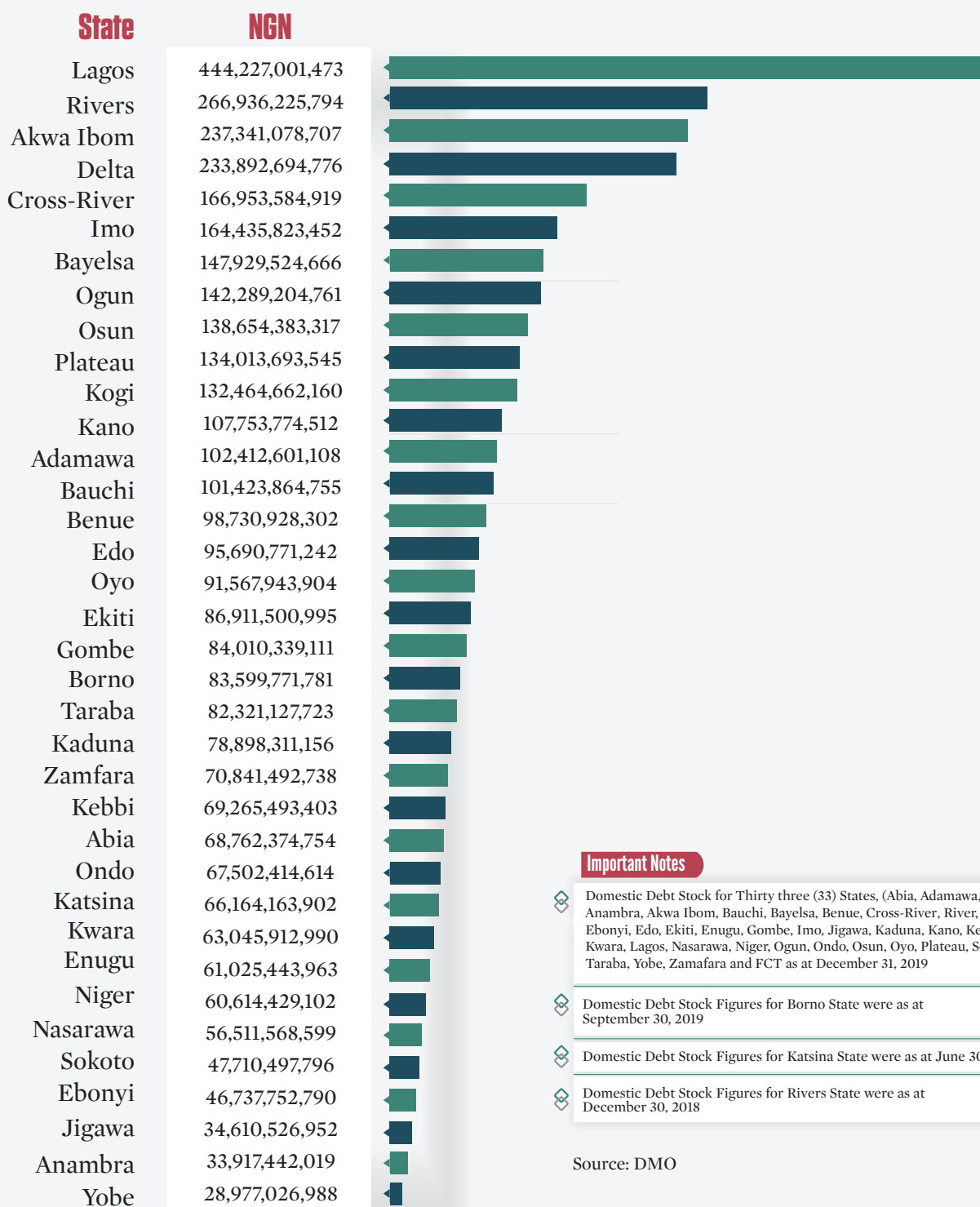
Actual Capital Expenditure 2019



STATE	NGN	
ABIA	46,603,225,241	
ADAMAWA	20,726,987,838	
AKWA IBOM	197,832,592,593	
ANAMBRA	49,512,752,664	
BAUCHI	25,411,599,893	
BAYELSA	42,159,117,673	
BENUE	12,655,761,385	
BORNO	38,422,534,465	
CROSS RIVER	29,012,048,571	
DELTA	143,362,319,610	
EBONYI	39,782,287,175	
EDO	50,593,370,741	
EKITI	16,640,857,658	
ENUGU	24,912,050,750	
GOMBE	30,715,081,084	
IMO	28,669,017,426	
JIGAWA	61,867,637,413	
KADUNA	148,572,055,000	
KANO	31,289,959,000	
KATSINA	31,655,043,236	
KEBBI	44,378,837,859	
KOGI	28,589,764,955	
KWARA	29,878,717,239	
LAGOS	241,057,123,000	
NASARAWA	16,179,438,137	
NIGER	32,373,438,585	
OGUN	35,418,281,381	
ONDO	29,934,492,655	
OSUN	30,095,322,847	
OYO	28,973,231,426	
PLATEAU	19,471,079,489	
RIVERS	221,937,955,644	
SOKOTO	37,712,044,907	
TARABA	7,136,628,638	
YOBE	30,096,315,974	
ZAMFARA	27,027,182,897	

Ranking DOMESTIC DEBT

2019



Important Notes

- Domestic Debt Stock for Thirty three (33) States. (Abia, Adamawa, Anambra, Akwa Ibom, Bauchi, Bayelsa, Benue, Cross-River, River, Delta, Ebonyi, Edo, Ekiti, Enugu, Gombe, Imo, Jigawa, Kaduna, Kano, Kebbi, Kogi, Kwara, Lagos, Nasarawa, Niger, Ogun, Ondo, Osun, Oyo, Plateau, Sokoto, Taraba, Yobe, Zamafara and FCT as at December 31, 2019)
- Domestic Debt Stock Figures for Borno State were as at September 30, 2019
- Domestic Debt Stock Figures for Katsina State were as at June 30, 2019
- Domestic Debt Stock Figures for Rivers State were as at December 30, 2018

Source: DMO

RANKING: EXTERNAL DEBT (2019)

State	(\$'m)	
Lagos	1,396,190,911	
Kaduna	554,781,902	
Edo	275,926,867	
Cross River	208,960,459	
Bauchi	133,895,441	
Enugu	124,009,343	
Adamawa	108,760,508	
Anambra	108,082,911	
Ekiti	102,969,866	
Ogun	100,609,253	
Oyo	100,197,001	
Abia	96,590,580	
Osun	95,492,075	
Ondo	82,810,321	
Katsina	79,094,469	
Rivers	78,427,672	
Niger	69,992,025	
Kano	69,111,219	
Ebonyi	65,195,267	
Imo	64,762,458	
Delta	62,529,421	
Bayelsa	59,551,021	
Nasarawa	57,988,645	
Akwa Ibom	47,975,833	
Kwara	47,103,555	
Kebbi	44,031,006	
Sokoto	37,805,959	
Gombe	36,367,707	
Benue	33,423,735	
Plateau	32,971,563	
Zamfara	32,505,220	
Jigawa	30,951,433	
Kogi	30,505,748	
Yobe	26,819,653	
Taraba	20,933,475	
Borno	17,108,648	

SOURCE: DMO

Capital Expenditure Growth



SN	State	2018	2019	Growth (%)
1	Abia	25,154,401,339	46,603,225,241	85.27%
2	Adamawa	15,498,680,398	20,726,987,838	33.73%
3	Akwa Ibom	168,170,364,014	197,832,592,593	17.64%
4	Anambra	50,582,767,371	49,512,752,664	-2.12%
5	Bauchi	22,624,808,252	25,411,599,893	12.32%
6	Bayelsa	47,755,065,326	42,159,117,673	-11.72%
7	Benue	14,556,239,032	12,655,761,385	-13.06%
8	Borno	41,117,165,894	38,422,534,465	-6.55%
9	Cross River	61,478,295,210	29,012,048,571	-52.81%
10	Delta	108,784,504,991	143,362,319,610	31.79%
11	Ebonyi	40,671,202,351	39,782,287,175	-2.19%
12	Edo	74,515,163,054	50,593,370,741	-32.10%
13	Ekiti	11,966,138,377	16,640,857,658	39.07%
14	Enugu	32,010,387,217	24,912,050,750	-22.18%
15	Gombe	25,775,880,118	30,715,081,084	19.16%
16	Imo	55,615,086,000	28,669,017,426	-48.45%
17	Jigawa	65,305,330,154	61,867,637,413	-5.26%
18	Kaduna	62,586,601,000	148,572,055,000	137.39%
19	Kano	69,869,257,000	31,289,959,000	-55.22%
20	Katsina	43,017,000,862	31,655,043,236	-26.41%
21	Kebbi	46,331,298,080	44,378,837,859	-4.21%
22	Kogi	16,499,618,550	28,589,764,955	73.28%
23	Kwara	25,114,136,403	29,878,717,239	18.97%
24	Lagos	213,765,022,000	241,057,123,000	12.77%
25	Nassarawa	24,093,793,308	16,179,438,137	-32.85%
26	Niger	33,983,514,882	32,373,438,585	-4.74%
27	Ogun	76,430,169,256	35,418,281,381	-53.66%
28	Ondo	68,495,090,912	29,934,492,655	-56.30%
29	Osun	18,362,848,250	30,095,322,847	63.89%
30	Oyo	43,183,509,129	28,973,231,426	-32.91%
31	Plateau	11,607,726,191	19,471,079,489	67.74%
32	Rivers	211,237,084,789	221,937,955,644	5.07%
33	Sokoto	21,883,418,481	37,712,044,907	72.33%
34	Taraba	37,158,941,866	7,136,628,638	-80.79%
35	Yobe	26,698,790,005	30,096,315,974	12.73%
36	Zamfara	16,255,028,416	27,027,182,897	66.27%

2020 Original Budgeted Expenditure vs Revised Budget



SN	State	Original Budget	Revised Budget
1	ABIA	137,440,123,116	102,660,432,904
2	ADAMAWA	183,360,699,485	140,072,711,860
3	AKWA IBOM	597,700,000,000	366,000,000,000
4	ANAMBRA	137,135,743,439	114,971,261,220
5	BAUCHI	167,215,807,500	129,851,545,381
6	BAYELSA	242,187,101,952	183,155,572,412
7	BENUE	190,886,611,025	108,822,683,181
8	BORNO	155,953,523,000	110,404,307,000
9	CROSS-RIVER	1,100,168,654,113	147,087,248,874
10	DELTA	395,475,393,670	282,331,896,385
11	EBONYI	178,136,634,976	132,002,391,627
12	EDO	179,212,812,051	128,876,546,532
13	EKITI	124,624,869,356	91,128,996,482
14	ENUGU	169,557,658,300	146,374,641,080
15	GOMBE	130,801,737,593	107,609,308,593
16	IMO	197,792,643,267	108,385,836,130
17	JIGAWA	152,920,000,000	124,357,000,000
18	KADUNA	259,250,819,734	248,692,452,888
19	KANO	206,207,759,657	140,726,140,661
20	KATSINA	244,800,000,000	181,600,000,000
21	KEBBI	138,135,831,705	90,127,141,015
22	KOGI	176,123,091,931	102,123,091,931
23	KWARA	162,487,666,170	114,664,707,969
24	LAGOS	1,168,016,020,000	920,468,594,539
25	NASARAWA	108,444,805,614	64,624,108,808
26	NIGER	155,459,814,752	117,827,097,800
27	OGUN	449,973,690,276	287,907,538,376
28	ONDO	187,858,525,272	151,438,000,000
29	OSUN	119,550,401,040	82,229,070,760
30	OYO	213,788,033,003	174,087,453,241
31	PLATEAU	177,340,521,774	122,848,822,913
32	RIVERS	530,813,357,619	300,370,071,183
33	SOKOTO	202,444,458,429	164,394,397,818
34	TARABA	215,823,576,810	176,616,318,475
35	YOBE	108,314,101,082	86,049,111,104
36	ZAMFARA	188,547,000,000	124,144,000,000

Average Monthly Net VAT



State	NET VAT 2019	Average Monthly Net VAT allocation 2019
ABIA	11,556,362,153	963,030,179
ADAMAWA	11,961,605,019	996,800,418
AKWA IBOM	13,342,267,019	1,111,855,585
ANAMBRA	13,524,817,905	1,127,068,159
BAUCHI	13,743,379,568	1,145,281,631
BAYELSA	10,322,385,888	860,198,824
BENUE	13,143,410,863	1,095,284,239
BORNO	13,073,044,115	1,089,420,343
CROSS RIVER	11,564,785,318	963,732,110
DELTA	14,767,378,588	1,230,614,882
EBONYI	10,991,706,236	915,975,520
EDO	12,812,269,427	1,067,689,119
EKITI	11,044,201,911	920,350,159
ENUGU	12,720,611,853	1,060,050,988
GOMBE	10,940,651,269	911,720,939
IMO	13,036,137,650	1,086,344,804
JIGAWA	13,752,777,423	1,146,064,785
KADUNA	16,456,408,801	1,371,367,400
KANO	21,379,657,408	1,781,638,117
KATSINA	15,135,674,728	1,261,306,227
KEBBI	12,004,631,274	1,000,385,939
KOGI	12,086,864,902	1,007,238,742
KWARA	10,929,093,433	910,757,786
LAGOS	95,704,187,930	7,975,348,994
NASSARAWA	10,371,450,684	864,287,557
NIGER	13,058,527,718	1,088,210,643
OGUN	13,570,491,447	1,130,874,287
ONDO	12,388,614,574	1,032,384,548
OSUN	12,195,373,300	1,016,281,108
OYO	18,905,659,353	1,575,471,613
PLATEAU	12,028,555,697	1,002,379,641
RIVERS	17,629,628,293	1,469,135,691
SOKOTO	12,520,730,016	1,043,394,168
TARABA	10,828,741,498	902,395,125
YOBE	11,078,081,758	923,173,480
ZAMFARA	11,878,767,163	989,897,264

Sources: National Bureau of Statistics

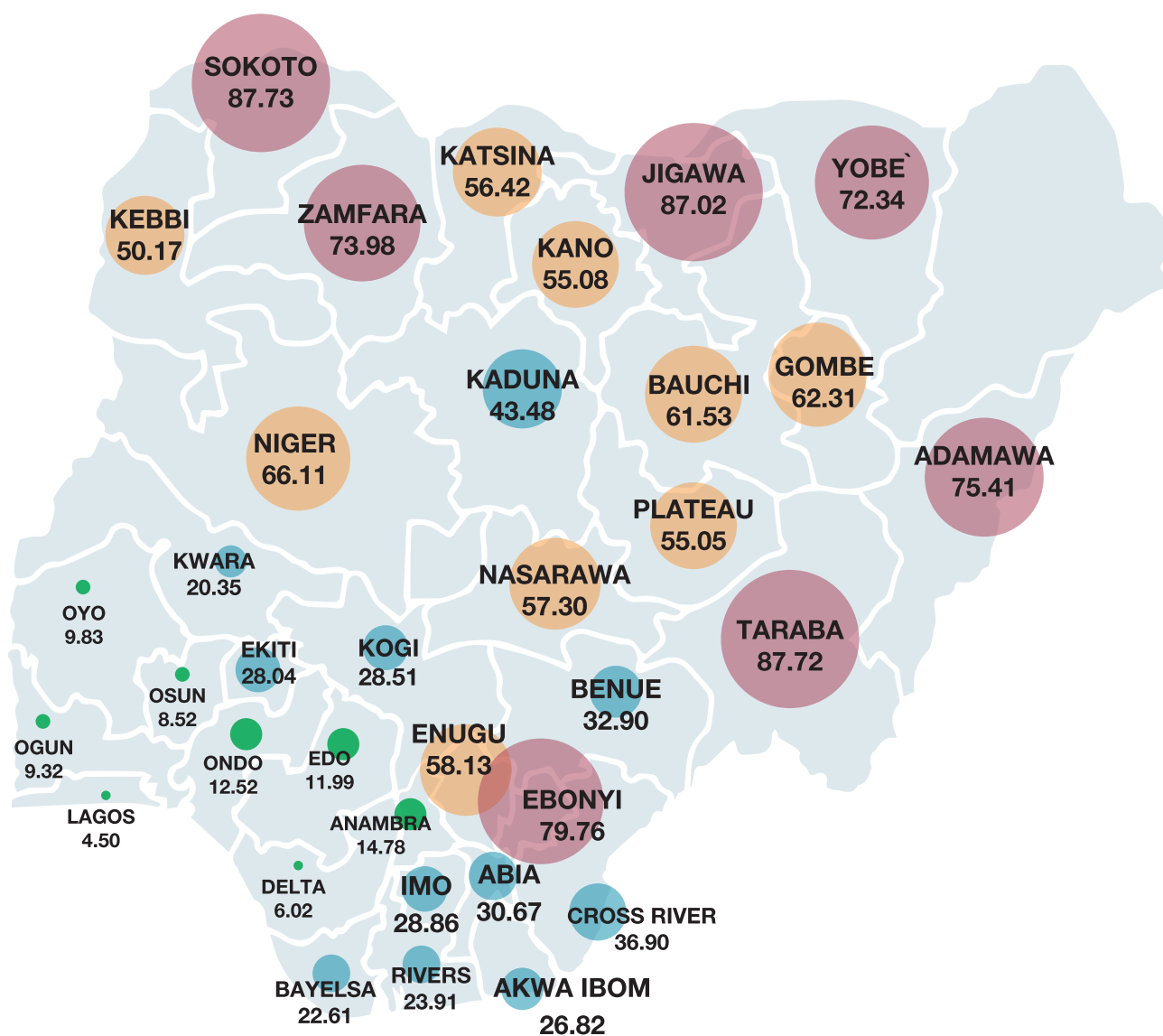
Health Budget as % of 2019 Total Budget



State	Health Budget as % of total budget	State Health Budget (NGN' Bn)	Total Budget Size (NGN' Bn)
KWARA	17.81%	28.10	157.80
KANO	15.22%	33.49	219.97
YOBE	14.19%	13.00	91.60
BAUCHI	13.98%	27.80	198.90
KATSINA	13.88%	28.10	202.40
SOKOTO	12.91%	21.90	169.65
NASARAWA	10.49%	9.46	90.17
BENUE	10.48%	20.60	196.50
BORNO	10.44%	15.10	144.70
JIGAWA	10.43%	16.70	160.14
OSUN	10.30%	15.90	154.40
IMO	9.96%	27.58	276.80
OYO	9.87%	18.10	183.30
GOMBE	9.12%	11.16	122.40
KOGI	8.66%	12.70	146.73
ADAMAWA	8.58%	21.00	244.70
KADUNA	8.38%	13.19	157.44
LAGOS	8.35%	72.98	873.50
ANAMBRA	7.89%	12.40	157.10
ONDO	7.80%	15.13	193.90
ABIA	7.49%	10.50	140.20
EBONYI	7.02%	13.22	188.40
TARABA	7.02%	9.50	135.40
PLATEAU	6.97%	10.70	153.50
NIGER	6.71%	11.03	164.45
ENUGU	6.66%	7.27	109.10
ZAMFARA	6.24%	8.45	135.43
EKITI	5.96%	7.74	129.90
BAYELSA	5.92%	17.70	299.00
EDO	5.88%	10.80	183.70
DELTA	5.84%	22.80	390.40
CROSS RIVER	5.77%	66.30	1,148.50
KEBBI	5.70%	8.09	151.00
OGUN	5.63%	22.54	400.32
RIVERS	5.27%	25.30	480.41
AKWA IBOM	2.13%	14.31	670.70

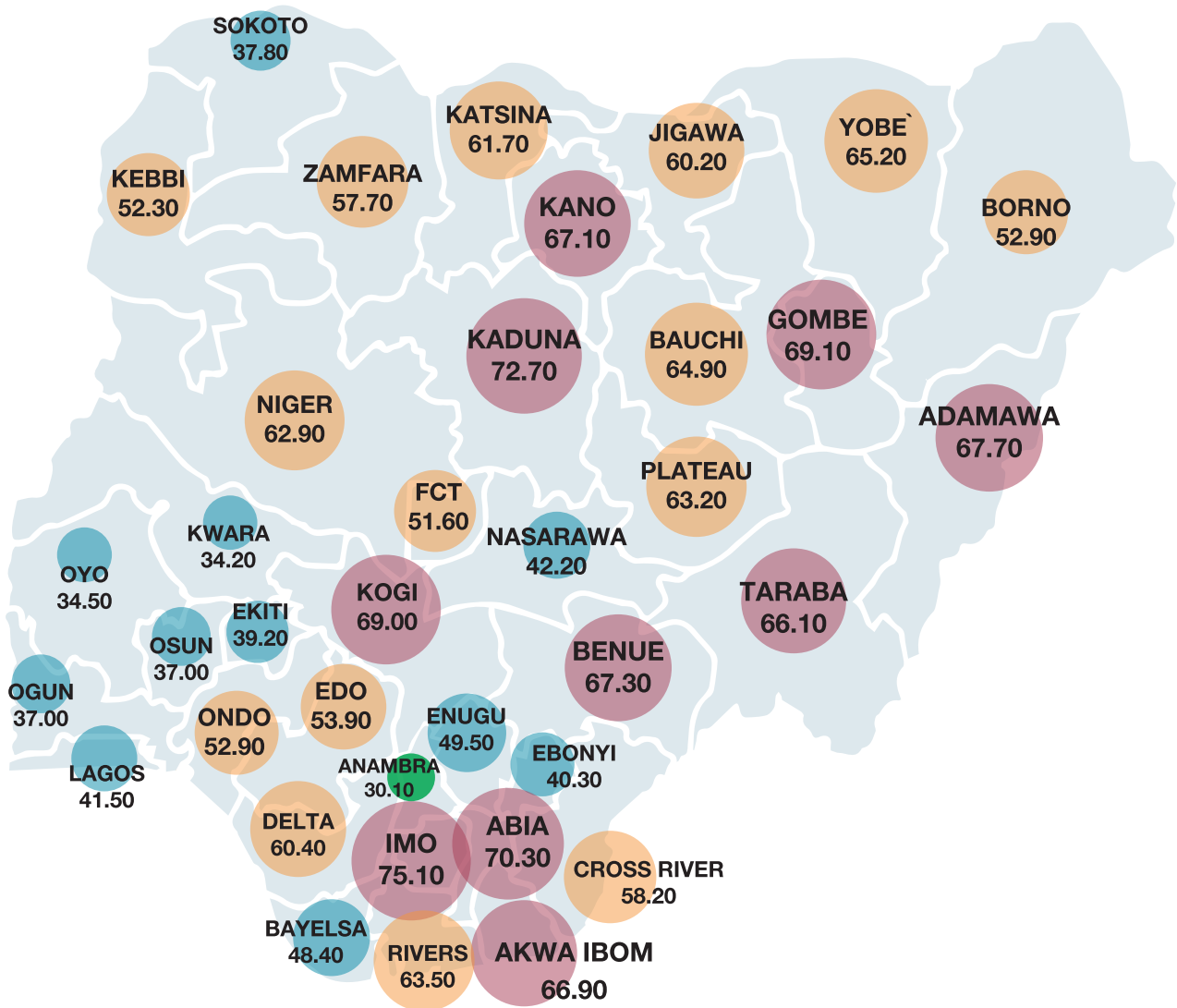
Source: Budget Research

Poverty Rate



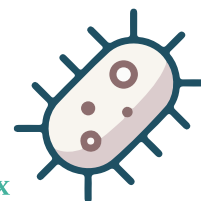
Source: NBS, POVERTY AND INEQUALITY IN NIGERIA - 2019 POVERTY
No data for Borno from NBS due to insurgency

Unemployment + Underemployment

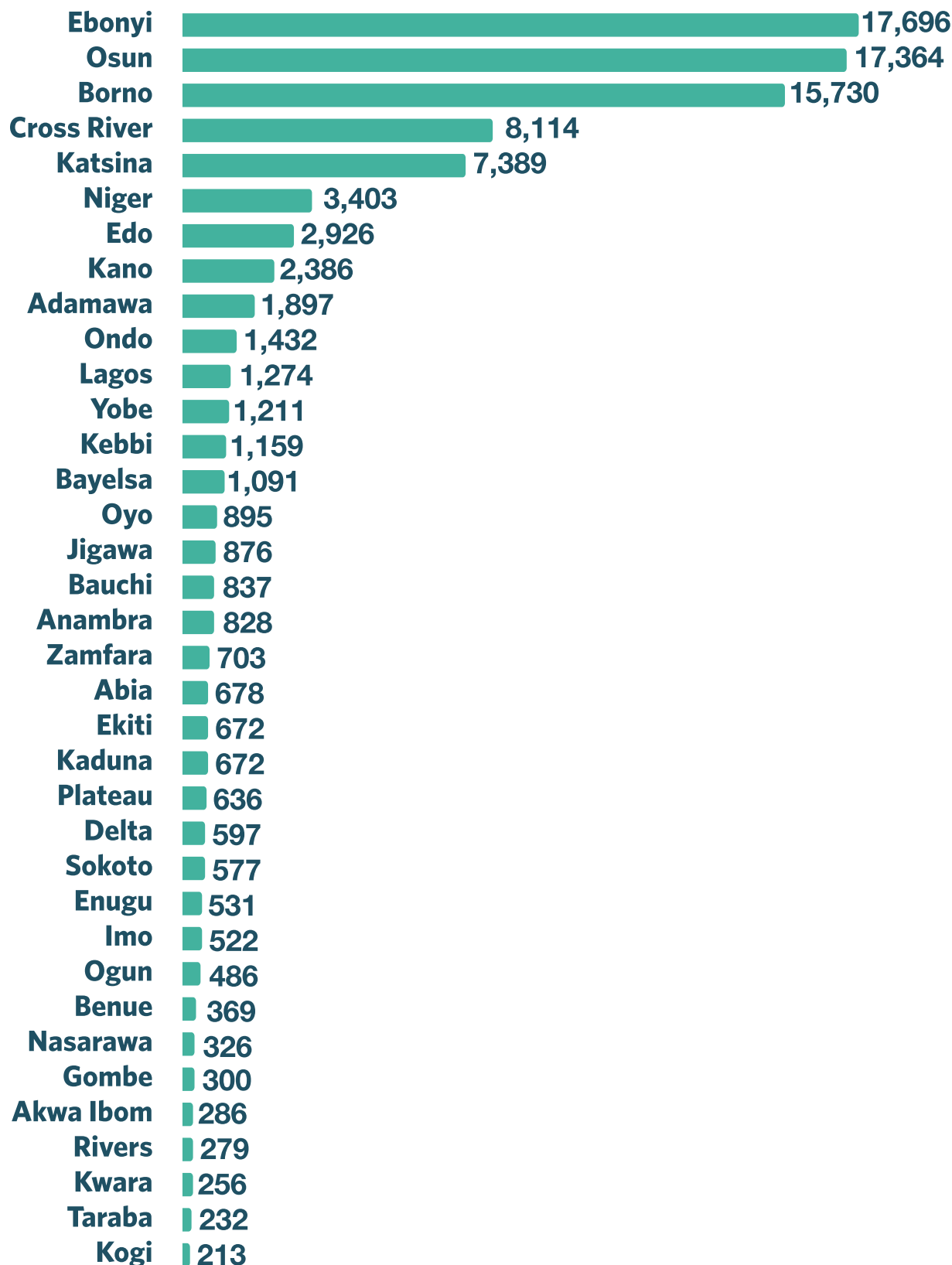


Source: NBS

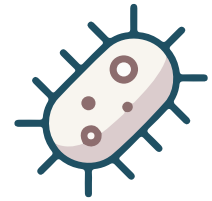
Disease Outbreaks (excluding COVID-19)



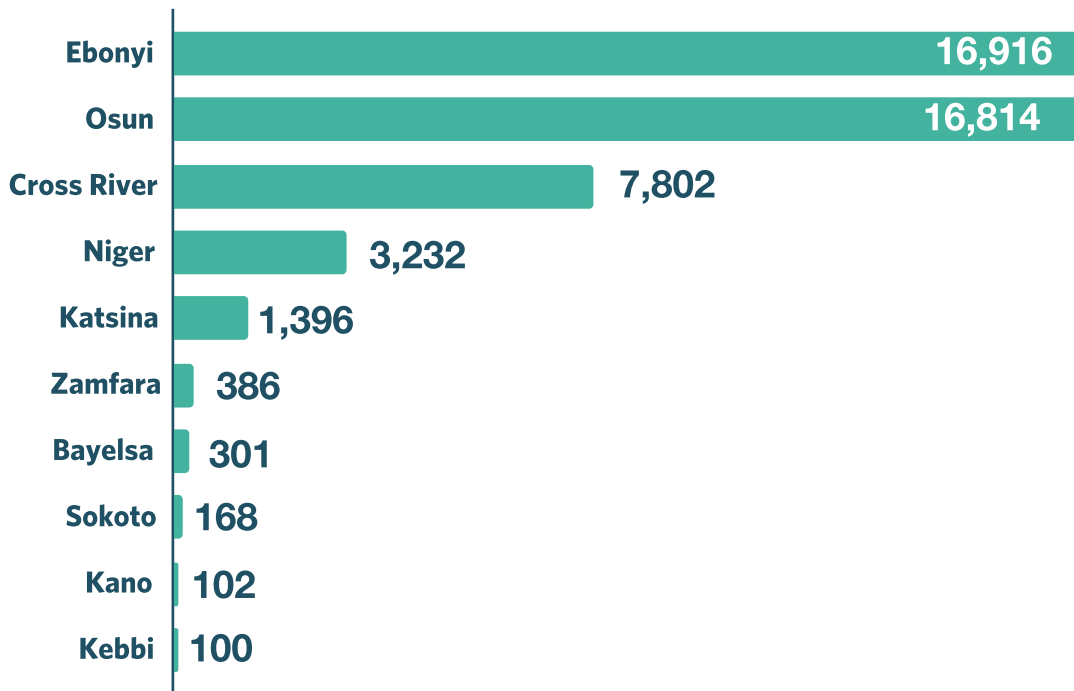
All: CSM, Cholera, Lassa Fever, Measles, Yellow Fever, Monkeypox



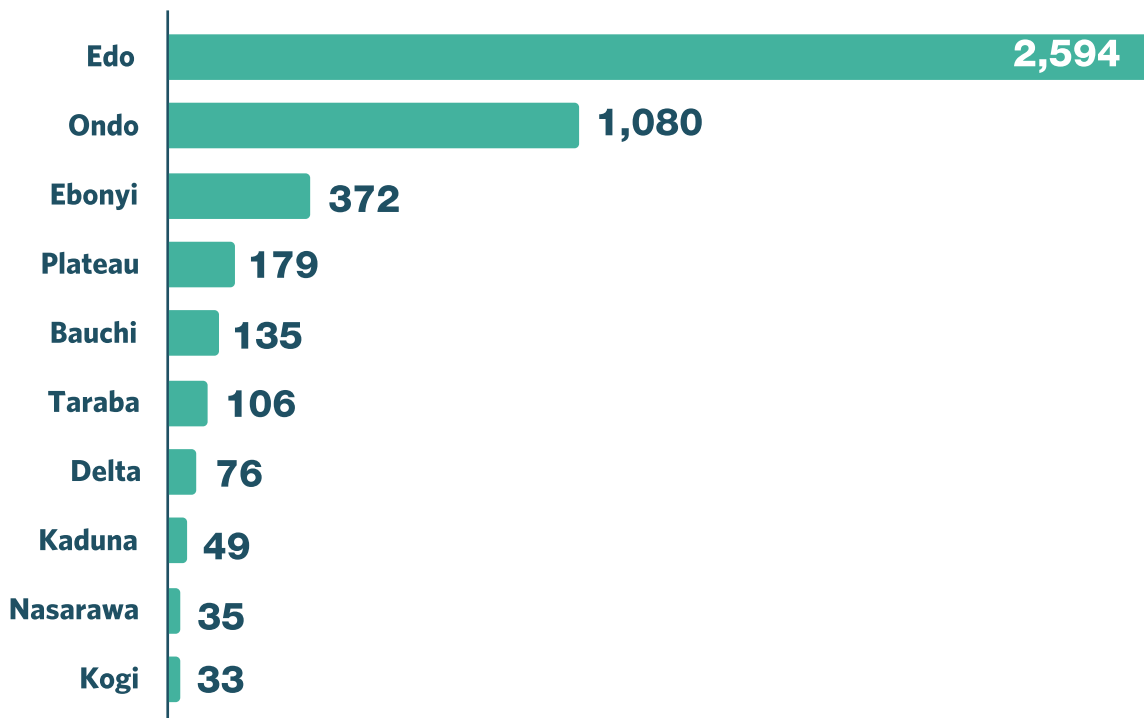
Disease Outbreaks (excluding COVID-19) - Breakdown



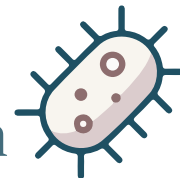
Cerebro-spinal meningitis - Worse 10



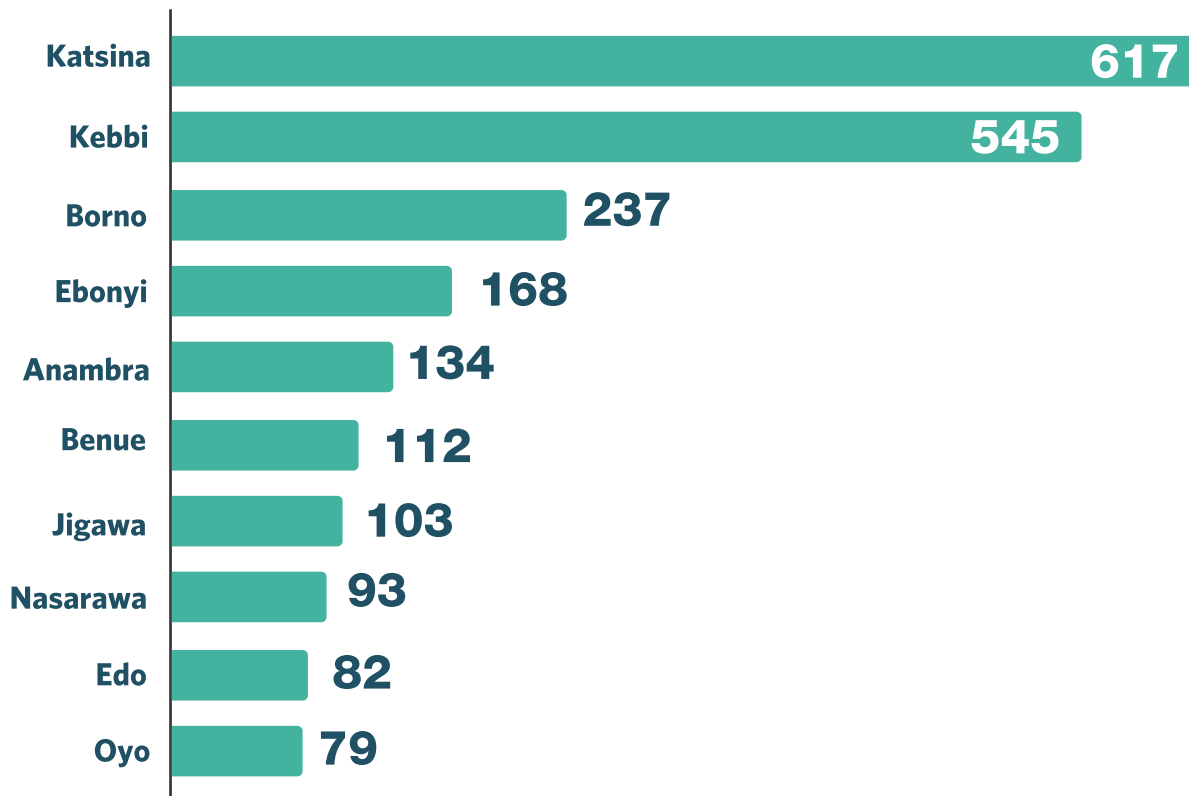
Lassa Fever - Worse 10



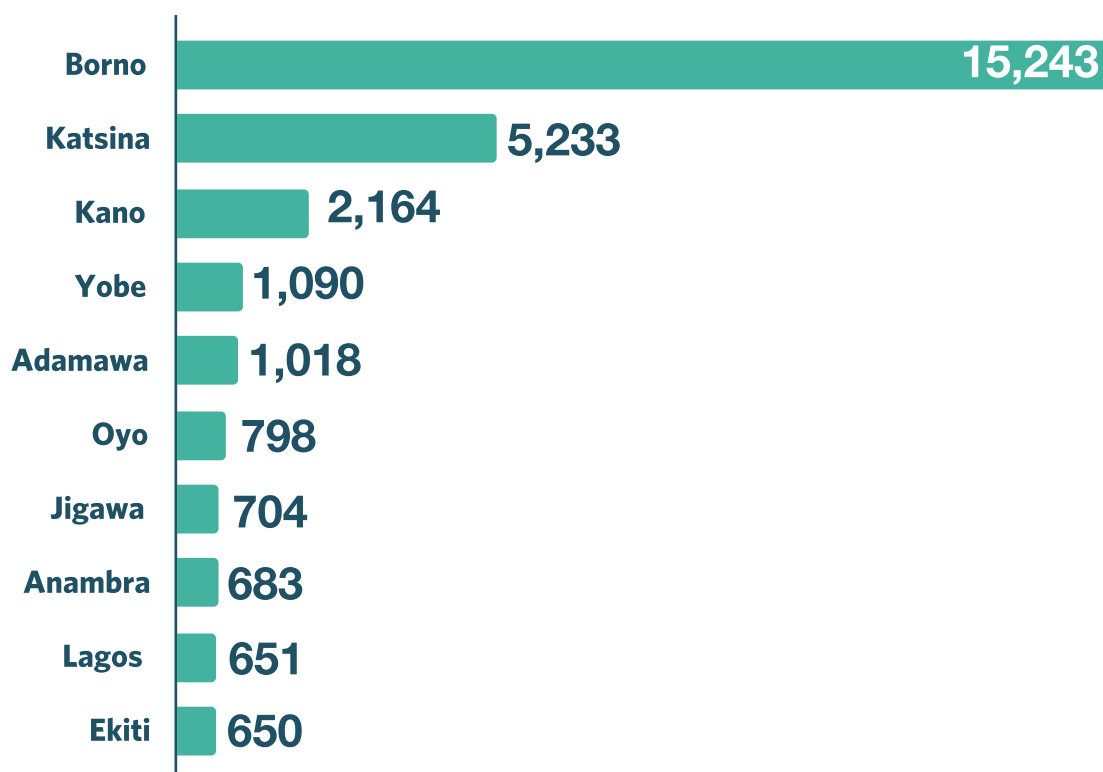
Disease Outbreaks (excluding COVID-19) - Breakdown



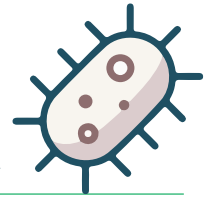
Yellow Fever - Worse 10



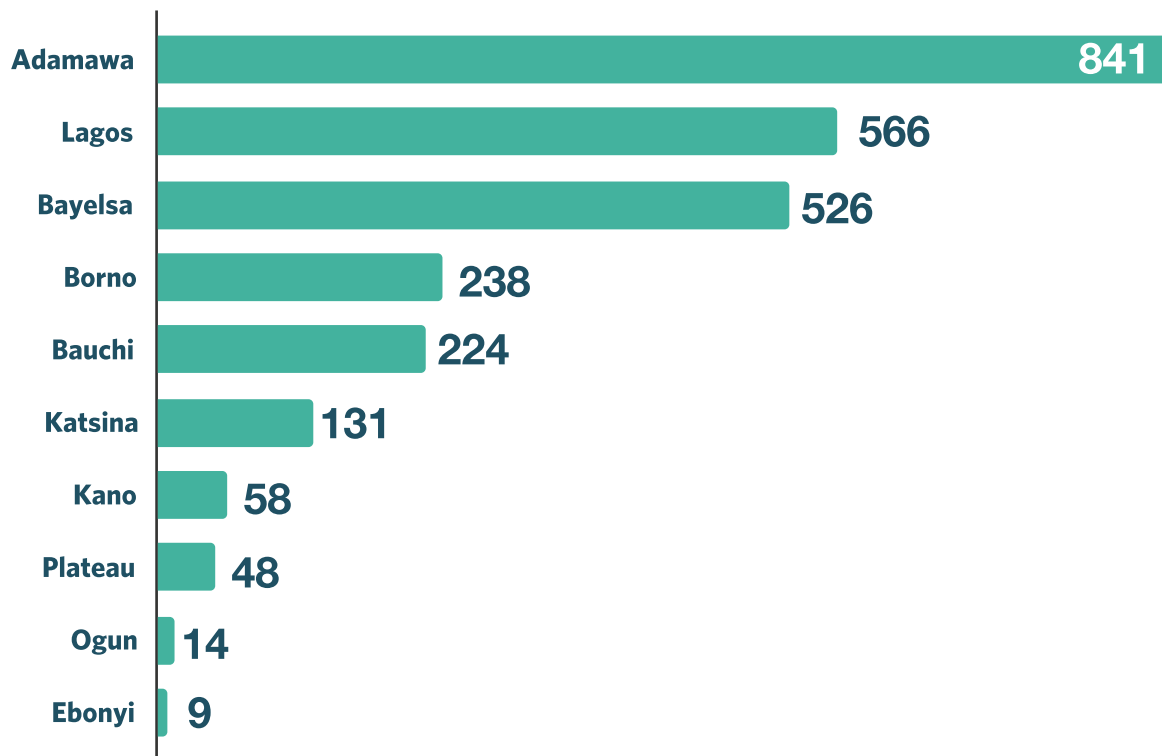
Measles - Worse 10



Disease Outbreaks (excluding COVID-19) - Breakdown



Cholera - Worse 10





Sub theme: Health Financing and Epidemic Preparedness at the subnational level

Scoring Matrix	Score		
	0	0.5	1
Criteria			
Health Funding: What percentage % of the State's budget was devoted to funding health systems or epidemic preparedness?	Less than 5%	5% - 15%	15%+
WASH Funding: Is the government making any effort to prevent the spread of communicable diseases by funding Water Sanitation and Hygiene (WASH) activities via its budget?	No WASH funding	Yes - WASH funding	
Reduced Out of Pocket Expenditure: Is the government encouraging citizens to use health facilities once they are sick by reducing high out-of-pocket costs at the point of treatment through the deployment of a functional state health insurance scheme which covers at least 90% of all its citizens?	No State Health Insurance Program	Has Health Insurance Scheme	Over 90% of State population covered under scheme
Disease Outbreaks: How many cases of diseases covering Cholera, CSM, Lassa Fever, Measles, Monkeypox Yellow Fever did the State record in the year under review (excluding COVID-19)?	Above 1,000	101 - 1000 cases	Below 100 Cases
Open Defecation: Is the state open defecation free thus, freeing it from the risk of spread of communicable diseases?	>5%	less than 5%	0% - Open Defecation free
Water/ Hygiene: Do up to 90% or more residents in the state have access to improved hygiene measured through access to improved sources of drinking water?	Less than 70%	70 - 90%	90% or more
Total Score			
Maximum Score			

Health Financing and Epidemic Preparedness

State	Result			Financing			Outcomes		
	Overall	Health Funding	WASH Funding	Reduced OOP	Disease Outbreaks	Open Defecation	Water/ Hygiene		
Abia	3	●	●	●	●	●	●		
Adamawa	1.5	●	●	●	●	●	●		
Akwa Ibom	3	●	●	●	●	●	●		
Anambra	3	●	●	●	●	●	●		
Bauchi	2	●	●	●	●	●	●		
Bayelsa	1.5	●	●	●	●	●	●		
Benue	3	●	●	●	●	●	●		
Borno	2	●	●	●	●	-	●		
Cross River	1.5	●	●	●	●	●	●		
Delta	3	●	●	●	●	●	●		
Ebonyi	2	●	●	●	●	●	●		
Edo	2	●	●	●	●	●	●		
Ekiti	2.5	●	●	●	●	●	●		
Enugu	2.5	●	●	●	●	●	●		
Gombe	3	●	●	●	●	●	●		
Imo	3	●	●	●	●	●	●		
Jigawa	3	●	●	●	●	●	●		
Kaduna	2.5	●	●	●	●	●	●		
Kano	2.5	●	●	●	●	●	●		
Katsina	2	●	●	●	●	●	●		
Kebbi	1.5	●	●	●	●	●	●		
Kogi	3	●	●	●	●	●	●		
Kwara	3	●	●	●	●	●	●		
Lagos	2.5	●	●	●	●	●	●		
Nasarawa	3	●	●	●	●	●	●		
Niger	1.5	●	●	●	●	●	●		
Ogun	3	●	●	●	●	●	●		
Ondo	1.5	●	●	●	●	●	●		
Osun	2	●	●	●	●	●	●		
Oyo	2.5	●	●	●	●	●	●		
Plateau	2	●	●	●	●	●	●		
Rivers	3.5	●	●	●	●	●	●		
Sokoto	2.5	●	●	●	●	●	●		
Taraba	2.5	●	●	●	●	●	●		
Yobe	1.5	●	●	●	●	●	●		
Zamfara	2.5	●	●	●	●	●	●		

Result	Colour Code	Score Band
Adequate	●	6/6
Fairly Adequate	●	Between 4/6 to 5/6
Inadequate	●	Less than 3/6

IGR (Per Capita)



State	per capita ₦	
LAGOS	28,862	
RIVERS	17,358	
OGUN	12,311	
DELTA	10,375	
KWARA	8,772	
BAYELSA	6,577	
ENUGU	6,437	
EDO	6,418	
ONDO	5,896	
CROSS RIVER	5,358	
AKWA IBOM	5,319	
KADUNA	4,979	
ANAMBRA	4,386	
NASSARAWA	3,933	
ABIA	3,654	
PLATEAU	3,618	
SOKOTO	3,475	
OSUN	3,460	
KOGI	3,348	
ZAMFARA	3,102	
OYO	3,080	
BENUE	2,841	
KANO	2,812	
IMO	2,703	
EKITI	2,381	
EBONYI	2,380	
YOBE	2,308	
ADAMAWA	2,094	
NIGER	2,075	
JIGAWA	2,033	
TARABA	1,953	
GOMBE	1,898	
BAUCHI	1,616	
KEBBI	1,512	
BORNO	1,260	
KATSINA	992	

States' Fiscal Sustainability Index

2-Year Average Average (2018-2019)									2020 States Fiscal Sustainability Index Analysis							
Rank	States	Value Added Tax	Gross FAAC	IGR (NBS)	IGR+VAT Only	Total Revenue	Recurrent Expenditure (Actuals)	Capital Expenditure (Actuals)	Total Debt Stock (2019)	Index A (Recurrent Ex./2 yr Av. IGR+VAT)	Index B (Recurrent Ex./2-yr Aver. Total Rev)	Index C (Total Debt Stock/ 2 yr Aver. Total Rev)	Index D (Recurrent Exp./Capital Expenditure)	2020 SFS Sustainability Index Points	Scores (100/Index)	Normalized
1	Rivers	17,429,137,252	177,830,674,985	126,589,559,107	144,018,696,359	304,420,234,092	123,927,674,405	216,587,520,217	290,927,481,242	0.86	0.41	0.96	0.57	0.68	147	70.29%
2	Anambra	13,052,327,509	56,550,037,155	22,837,231,756	35,889,559,265	79,387,268,911	51,460,442,782	50,047,760,017	66,980,322,269	1.43	0.65	0.84	1.03	1.06	94	41.33%
3	Ogun	13,173,501,016	53,992,551,371	77,738,395,045	90,911,896,060	131,730,946,416	103,936,962,279	55,924,225,319	173,065,871,240	1.14	0.79	1.31	1.86	1.11	90	39.04%
4	Lagos	95,379,687,728	162,064,241,133	390,456,897,560	485,836,585,288	552,521,138,694	496,008,467,500	227,411,072,500	871,325,907,525	1.02	0.90	1.58	2.18	1.15	87	37.22%
5	Kano	20,541,294,403	89,935,119,312	42,350,538,308	62,891,832,711	132,285,657,621	92,339,672,500	50,579,608,000	128,895,099,792	1.47	0.70	0.97	1.83	1.19	84	35.77%
6	Ebonyi	10,603,634,872	49,760,411,723	6,799,940,871	17,403,575,744	56,560,352,594	30,956,578,173	40,226,744,763	66,681,176,710	1.78	0.55	1.18	0.77	1.19	84	35.70%
7	Kaduna	15,899,381,889	73,219,579,586	37,201,481,754	53,100,863,643	110,421,061,340	77,488,836,500	105,579,328,000	248,607,726,769	1.46	0.70	2.25	0.73	1.20	83	35.15%
8	Sokoto	12,035,907,705	60,253,882,322	18,883,551,281	30,919,458,985	79,137,433,603	50,862,133,342	29,797,731,694	59,275,451,774	1.64	0.64	0.75	1.71	1.21	83	34.77%
9	Enugu	12,149,193,140	56,143,100,200	26,607,702,065	38,756,895,205	82,750,802,264	61,537,688,462	28,461,218,983	98,960,266,577	1.59	0.74	1.20	2.16	1.31	76	31.28%
10	Imo	12,516,978,044	66,257,240,514	15,489,785,715	28,006,763,760	81,747,026,229	51,771,522,361	42,142,051,713	184,246,849,844	1.85	0.63	2.25	1.23	1.40	71	28.52%
11	Kebbi	11,624,529,361	57,821,663,790	6,124,647,921	17,749,177,282	63,946,311,712	39,366,017,948	45,355,067,970	82,734,707,617	2.22	0.62	1.29	0.87	1.43	70	27.75%
12	Kwara	10,588,771,304	49,531,043,338	26,846,837,852	37,435,609,157	76,377,881,190	68,197,898,576	27,496,426,821	77,455,029,026	1.82	0.89	1.01	2.48	1.48	67	26.38%
13	Edo	12,416,850,838	74,113,180,234	28,951,951,433	41,368,802,272	103,065,131,667	86,884,571,048	62,554,266,891	180,097,611,365	2.10	0.84	1.75	1.39	1.55	64	24.64%
14	Cross River	11,165,785,434	55,188,029,843	20,074,588,410	31,240,373,844	75,262,618,252	59,745,367,375	45,245,171,891	230,875,204,003	1.91	0.79	3.07	1.32	1.58	63	24.11%
15	Borno	12,569,201,140	66,920,624,304	7,349,774,615	19,918,975,755	74,270,398,919	49,246,355,763	39,769,850,180	88,833,357,444	2.47	0.66	1.20	1.24	1.59	63	23.87%
16	Zamfara	11,451,052,829	54,987,679,575	11,811,369,496	23,262,422,325	66,799,049,071	51,625,653,578	21,641,105,657	80,784,935,204	2.22	0.77	1.21	2.39	1.63	61	23.00%
17	Jigawa	13,305,149,580	62,228,500,725	11,086,454,491	24,391,604,071	73,314,955,216	64,446,786,195	63,586,483,783	44,078,661,365	2.64	0.88	0.60	1.01	1.66	60	22.39%
18	Yobe	10,629,807,253	54,069,940,017	6,413,446,778	17,043,254,030	60,483,386,795	45,241,528,064	28,397,552,990	37,181,237,590	2.65	0.75	0.61	1.59	1.68	60	22.01%
19	Niger	12,545,374,221	64,365,930,735	11,598,612,964	24,143,987,186	75,964,543,699	62,914,064,336	33,178,476,733	82,025,195,301	2.61	0.83	1.08	1.90	1.76	57	20.45%
20	Akwa Ibom	12,802,146,804	201,068,186,606	28,250,912,437	41,053,059,241	229,319,099,043	128,830,172,771	183,001,478,303	252,017,026,996	3.14	0.56	1.10	0.70	1.79	56	19.94%
21	Nasarawa	9,986,350,660	50,332,925,914	9,212,871,540	19,199,222,200	59,545,797,454	48,577,424,710	20,136,615,723	74,250,465,794	2.53	0.82	1.25	2.41	1.79	56	19.92%
22	Katsina	14,649,764,649	68,425,756,119	7,729,306,224	22,379,070,873	76,155,062,343	62,414,576,405	37,336,022,049	90,359,394,685	2.79	0.82	1.19	1.67	1.83	55	19.29%
23	Delta	13,913,726,196	236,227,997,425	61,559,197,832	75,472,924,028	297,787,195,257	223,691,801,947	126,073,412,300	253,020,628,610	2.96	0.75	0.85	1.77	1.86	54	18.77%
24	Ondo	11,904,158,967	69,724,727,908	27,461,970,822	39,366,129,789	97,186,698,730	104,038,646,140	49,214,791,784	92,834,335,322	2.64	1.07	0.96	2.11	1.87	53	18.58%
25	Abia	11,187,077,047	60,058,054,609	14,802,106,053	25,989,183,100	74,860,160,662	71,155,754,246	35,878,813,290	98,309,717,364	2.74	0.95	1.31	1.98	1.89	53	18.22%
26	Oyo	18,089,753,188	67,184,906,932	25,690,767,155	43,780,520,343	92,875,674,087	113,820,387,456	36,078,370,278	122,218,501,238	2.60	1.23	1.32	3.15	2.05	49	16.04%
27	Taraba	10,453,639,048	52,593,755,136	6,250,958,015	16,704,597,063	58,844,713,151	53,354,220,504	22,147,785,252	88,724,739,341	3.19	0.91	1.51	2.41	2.15	47	14.77%
28	Gombe	10,543,194,036	51,762,649,320	7,073,307,218	17,616,501,254	58,835,956,538	61,614,246,633	28,245,480,601	95,135,327,689	3.50	1.05	1.62	2.18	2.32	43	12.83%
29	Kogi	11,673,001,810	60,119,017,567	13,861,570,066	25,534,571,876	73,980,587,633	79,604,438,499	22,544,691,753	141,796,460,282	3.12	1.08	1.92	3.53	2.32	43	12.79%
30	Bauchi	13,244,858,000	65,575,873,006	10,693,894,031	23,938,752,031	76,269,767,037	79,549,002,898	24,018,204,073	142,382,873,952	3.32	1.04	1.87	3.31	2.38	42	12.25%
31	Osun	11,763,787,650	51,662,561,677	14,152,029,101	25,915,816,751	65,814,590,778	80,541,180,603	24,229,085,549	167,865,690,007	3.11	1.22	2.55	3.32	2.41	41	11.90%
32	Benue	12,646,057,130	61,712,694,097	14,532,981,557	27,179,038,688	76,245,675,654	83,564,573,996	13,606,000,209	108,955,347,024	3.07	1.10	1.43	6.14	2.52	40	10.90%
33	Adamawa	11,566,792,659	55,145,867,650	7,954,768,426	19,521,561,084	63,100,636,076	69,761,696,886	18,112,834,118	135,682,760,386	3.57	1.11	2.15	3.85	2.60	39	10.30%
34	Plateau	11,626,214,293	57,322,677,375	14,603,295,571	26,229,509,864	71,925,972,946	85,101,792,721	15,539,402,840	144,099,791,697	3.24	1.18	2.00	5.48	2.62	38	10.08%
35	Ekiti	10,629,413,419	49,747,337,747	7,506,124,949	18,135,538,368	57,253,462,696	67,475,707,664	14,303,498,018	118,410,285,925	3.72	1.18	2.07	4.72	2.77	36	8.98%
36	Bayelsa	10,104,045,176	165,096,733,673	14,989,654,124	25,093,699,300	180,086,387,797	163,856,964,093	44,957,091,499	166,146,357,207	6.53	0.91	0.92	3.64	3.71	27	3.85%

Sources: Office of the Accountant General of the Federation, DMO, State Financial Statements

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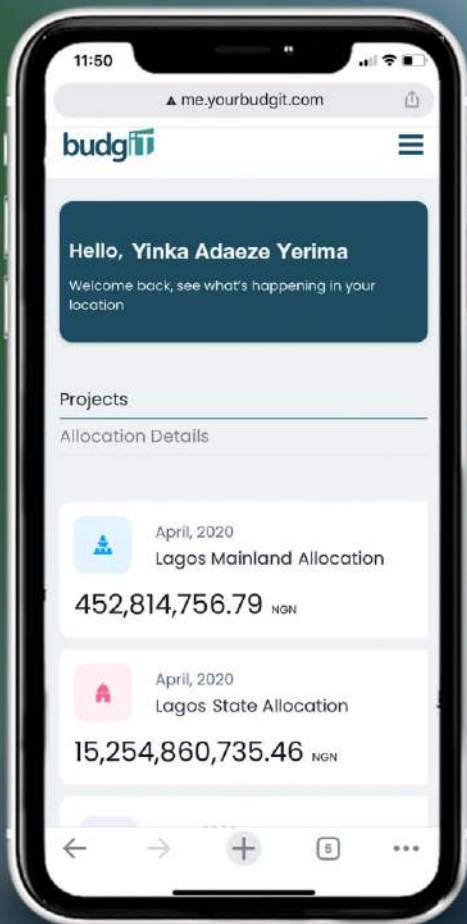
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