



2022 States Budget Implementation Report (BIR)

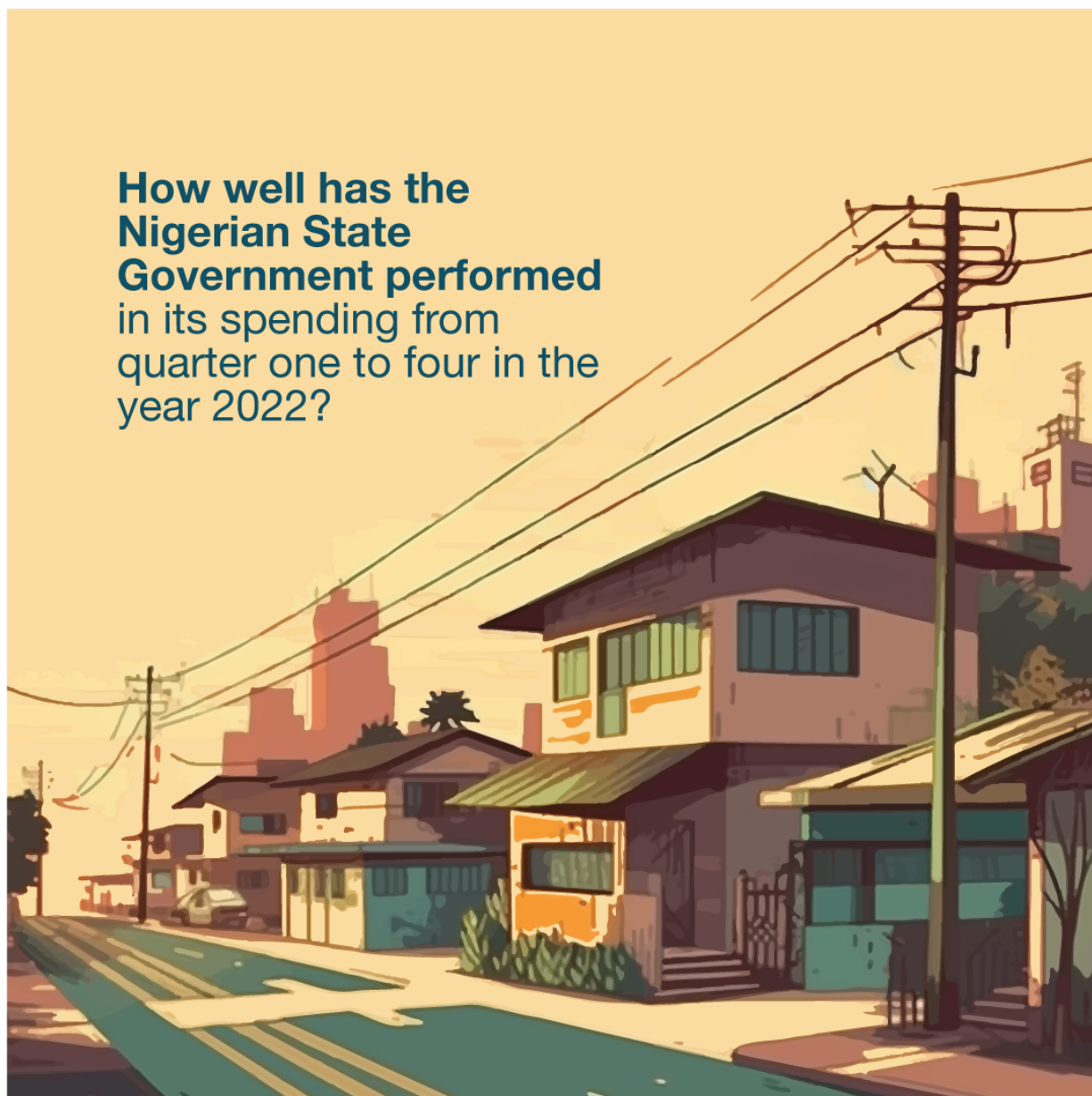
Data from Q1-Q4



Overview

The Budget Implementation Report (BIR) or Budget Performance Report (BP) provides insights into what the Nigerian state governments spent from quarter one to quarter four (Q1-Q4) of a fiscal year. The BIR report is prepared and released by the state budget and planning entity. It is sometimes found on the Ministry of Finance website. The report breaks down the state's current spending on ministries, sectors, and sub-sector activities, among others, as required. This report would be useful for citizens, CSOs, academia, and government stakeholders for research purposes.

How well has the Nigerian State Government performed in its spending from quarter one to four in the year 2022?



This report focuses on Nigeria's six geopolitical zones.

State's Budget Implementation Report (BIR) as of Q1-Q4 of the year 2022

NORTH-CENTRAL

2022	Kogi State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	57,479,721,927.00	34,233,521,303.52
	Recurrent Expenditure	109,822,240,270.00	98,106,810,330.13
	Total Revenue (Including OB)	167,301,962,197.00	144,064,937,275.04

	Budget Size	167,301,962,197.00	
	Breakdown of Recurrent		
	Personnel	50,664,462,438.00	47,879,075,900.66
	Overhead	59,157,777,832.00	50,227,734,429.47

2022	Niger State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	137,581,572,037.26	25,651,702,033.22
	Recurrent Expenditure	87,566,768,193.62	68,559,199,187.34
	Total Revenue [Including OB]	230,195,152,637.81	143,353,161,556.91
	Budget Size	225,148,340,230.88	
	Breakdown of Recurrent		
	Personnel	52,043,313,468.49	37,104,587,801.06
	Overhead	35,523,454,725.13	31,454,611,386.28

2022	Nasarawa State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	31,254,616,423.87	19,861,982,452.82
	Recurrent Expenditure	79,595,338,455.62	65,192,387,879.37
	Total Revenue [Including OB]	110,849,954,879.49	104,416,970,859.30
	Budget Size	110,849,954,879.49	
	Breakdown of Recurrent		
	Personnel	41,375,372,901.50	37,337,288,120.06
	Overhead	38,219,965,554.12	27,855,099,759.31

SOUTH-WEST

2022	Ekiti State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	41,761,774,166.66	27,902,435,056.48
	Recurrent Expenditure	80,907,265,490.61	78,586,875,116.40
	Total Revenue (Including OB)	122,669,039,657.27	117,706,736,006.52
	Budget Size	122,669,039,657.27	
	Breakdown of Recurrent		
	Personnel	30,392,915,159.73	26,871,874,035.72
	Overhead	50,514,350,330.88	51,715,001,080.68

2022	Ondo State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	77,034,938,726.60	45,856,071,567.97
	Recurrent Expenditure	122,247,498,273.40	105,473,095,080.19

	Total Revenue [including OB]	199,282,437,000.00	166,856,588,157.03
	Budget Size	199,282,437,000.00	
	Breakdown of Recurrent		
	Personnel	60,194,253,262.40	56,550,298,314.55
	Overhead	62,053,245,011.00	48,922,796,765.64

2022	Osun State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	45,257,311,330.00	28,720,572,832.02
	Recurrent Expenditure	84,499,139,460.00	71,534,638,532.15
	Total Revenue [Including OB]	129,756,450,790.00	112,422,408,919.19
	Budget Size	129,756,450,790.00	
	Breakdown of Recurrent		
	Personnel	43,851,482,560.00	36,620,491,645.98
	Overhead	40,647,656,900.00	34,914,146,886.17

2022	Oyo State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	154,678,136,971.00	84,635,793,108.97
	Recurrent Expenditure	140,026,448,385.94	125,082,345,966.27
	Total Revenue [Including OB]	294,704,585,356.94	232,793,669,449.84
	Budget Size	294,704,585,356.94	
	Breakdown of Recurrent		
	Personnel	98,048,945,280.94	92,579,594,086.56
	Overhead	41,977,503,105.00	32,502,751,879.70

2022	Lagos State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	1,166,915,843,363.00	771,541,242,859.39
	Recurrent Expenditure	591,280,803,481.00	498,681,650,411.64
	Total Revenue [Including OB]	1,758,196,646,844.00	1,270,227,692,192.93
	Budget Size	1,758,196,646,844.00	
	Breakdown of Recurrent		
	Personnel	189,588,543,440.69	168,250,650,324.00
	Overhead	401,695,260,040.30	330,431,000,087.64

2022	Ogun State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	268,498,528,922.80	102,677,582,042.48

Recurrent Expenditure	182,488,037,755.24	141,502,539,367.23
Total Revenue (Including OB)	268,260,153,387.09	221,754,807,908.85
Budget Size	450,986,566,678.04	
Breakdown of Recurrent		
Personnel	96,727,823,954.47	77,859,268,723.70
Overhead	85,760,213,800.77	63,643,270,643.49

SOUTH EAST

2022	Abia State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	89,477,551,500.00	6,980,182,388.46
	Recurrent Expenditure	79,192,731,500.00	39,541,980,125.68
	Total Revenue (Including OB)	175,156,875,445.52	105,216,945,508.43
	Budget Size	168,670,283,000.00	
	Breakdown of Recurrent		
	Personnel	47,363,689,400.00	21,517,157,463.66
	Overhead	31,829,042,100.00	18,024,822,662.02

2022	Anambra State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	108,246,484,460.00	58,530,243,672.37
	Recurrent Expenditure	61,376,952,116.00	39,982,264,727.95
	Total Revenue (Including OB)	178,727,744,132.02	133,703,285,802.20
	Budget Size	169,623,436,576.00	
	Breakdown of Recurrent		
	Personnel	28,865,878,606.20	26,579,381,662.24
	Overhead	32,511,073,509.80	13,402,883,065.71

2022	Ebonyi State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	137,716,636,899.85	73,436,591,117.15
	Recurrent Expenditure	66,095,256,413.94	53,886,626,723.75
	Total Revenue (Including OB)	203,811,893,313.79	146,616,196,759.50
	Budget Size	203,811,893,313.79	
	Breakdown of Recurrent		
	Personnel	17,868,790,823.37	13,495,985,123.40
	Overhead	48,226,465,590.57	40,390,641,600.35

2022	Imo state	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	284,716,597,902.00	91,895,231,777.25

	Recurrent Expenditure	96,746,349,775.00	69,729,130,641.76
	Total Revenue [Including OB]	381,462,947,677.00	165,400,667,490.51
	Budget Size	381,462,947,677.00	
	Breakdown of Recurrent		
	Personnel	41,224,292,509.14	30,187,948,559.26
	Overhead	55,522,057,265.86	39,541,182,082.49

2022	Enugu State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	108,257,685,770.00	34,116,306,452.47
	Recurrent Expenditure	78,377,449,812.00	68,535,195,448.53
	Total Revenue [Including OB]	186,635,135,582.00	138,046,825,580.79
	Budget Size	186,635,135,582.00	
	Breakdown of Recurrent		
	Personnel	40,819,896,812.00	40,611,247,464.61
	Overhead	37,557,553,000.00	27,923,947,983.92

NORTH-WEST

2022	Jigawa State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	109,821,166,650.00	55,203,602,071.71
	Recurrent Expenditure	88,253,421,350.00	80,979,243,112.70
	Total Revenue [Including OB]	198,074,588,000.00	171,138,426,770.89
	Budget Size	198,074,588,000.00	
	Breakdown of Recurrent		
	Personnel	55,436,719,000.00	52,366,087,494.16
	Overhead	32,816,702,350.00	28,613,155,618.54

2022	Kaduna State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	164,403,200,280.77	162,634,877,877.40
	Recurrent Expenditure	82,264,386,938.30	69,699,923,560.38
	Total Revenue [Including OB]	246,667,587,219.07	241,774,648,827.02
	Budget Size	246,667,587,219.07	
	Breakdown of Recurrent		
	Personnel	53,704,180,751.64	46,769,835,163.86
	Overhead	28,560,206,186.66	22,930,088,396.52

2022	Kano State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	160,245,136,961.09	25,125,620,634.58
	Recurrent Expenditure	115,998,022,484.91	109,676,490,559.53
	Total Revenue [Including OB]	276,243,159,446.00	209,232,810,827.78
	Budget Size	276,243,159,446.00	
	Breakdown of Recurrent		
	Personnel	71,305,282,332.02	73,163,541,396.58
	Overhead	44,692,740,152.89	36,512,949,162.95

2022	Katsina State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	222,554,427,882.00	76,117,915,055.36
	Recurrent Expenditure	100,731,793,079.00	80,624,422,506.04
	Total Revenue [Including OB]	323,286,220,961.00	192,330,801,064.29
	Budget Size	323,286,220,961.00	
	Breakdown of Recurrent		
	Personnel	48,123,003,181.00	41,662,189,829.19
	Overhead	52,608,789,898.00	38,962,232,676.85

2022	Kebbi State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	120,066,232,478.98	35,248,745,812.77
	Recurrent Expenditure	69,171,227,319.29	54,449,714,477.60
	Total Revenue [Including OB]	189,237,459,798.27	120,241,755,731.11
	Budget Size	189,237,459,798.27	
	Breakdown of Recurrent		
	Personnel	39,225,976,879.03	31,340,107,924.23
	Overhead	29,945,250,440.26	23,109,606,553.37

2022	Zamfara State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	34,542,000,000.00	24,864,658,808.70
	Recurrent Expenditure	99,411,435,000.00	90,025,885,502.13
	Total Revenue [Including OB]	133,953,435,000.00	115,572,671,067.19
	Budget Size	133,953,435,000.00	
	Breakdown of Recurrent		
	Personnel	30,034,919,550.00	25,860,320,937.51
	Overhead	69,376,515,450.00	64,165,564,564.62

SOUTH-SOUTH

2022	Bayelsa State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	140,522,160,218.98	125,141,099,962.75
	Recurrent Expenditure	173,942,858,779.84	167,739,327,127.47
	Total Revenue [Including OB]	314,465,018,998.82	305,472,067,233.23
	Budget Size	314,465,018,998.82	
	Breakdown of Recurrent		
	Personnel	51,893,999,762.04	48,777,483,432.31
	Overhead	122,048,859,017.80	118,961,843,695.16

2022	Cross-river State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	225,746,261,604.98	98,245,428,417.93
	Recurrent Expenditure	128,759,273,708.27	58,748,991,563.48
	Total Revenue [Including OB]	276,231,320,517.35	106,216,334,974.91
	Budget Size	354,505,535,313.25	
	Breakdown of Recurrent		
	Personnel	48,540,705,864.76	31,826,304,852.54
	Overhead	80,218,567,843.51	26,922,686,710.94

2022	Delta State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	290,730,098,234.90	330,927,843,942.01
	Recurrent Expenditure	188,211,712,676.86	341,190,843,704.78
	Total Revenue [Including OB]	478,941,810,911.76	702,070,194,426.50
	Budget Size	478,941,810,911.76	
	Breakdown of Recurrent		
	Personnel	100,565,019,423.70	116,135,014,717.50
	Overhead	87,646,693,253.16	225,055,828,987.28

2022	Edo State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	113,667,672,858.77	91,780,074,542.48
	Recurrent Expenditure	108,902,331,176.95	104,148,019,501.85
	Total Revenue [Including OB]	222,570,004,035.72	221,075,610,028.35
	Budget Size	222,570,004,035.72	
	Breakdown of Recurrent		
	Personnel	49,417,206,080.55	45,575,221,203.60
	Overhead	43,028,222,528.00	58,572,798,298.25

2022	Akwa Ibom State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	358,107,480,290.00	181,602,322,042.95
	Recurrent Expenditure	335,208,554,260.00	231,774,054,749.81
	Total Revenue [Including OB]	693,316,034,550.00	483,896,645,809.68
	Budget Size	693,316,034,550.00	
	Breakdown of Recurrent		
	Personnel	98,282,847,070.00	76,852,593,797.62
	Overhead	236,925,707,190.00	154,921,460,952.19

NORTH EAST

2022	Adamawa State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	66,880,667,000.00	21,920,146,603.60
	Recurrent Expenditure	96,749,493,040.00	64,690,176,164.73
	Total Revenue [Including OB]	163,630,160,040.00	113,266,827,800.28
	Budget Size	163,630,160,040.00	
	Breakdown of Recurrent		
	Personnel	41,528,106,300.00	32,840,938,434.57
	Overhead	55,221,386,740.00	31,849,237,730.16

2022	Borno State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	160,788,776,000.00	48,684,619,749.87
	Recurrent Expenditure	108,908,084,000.00	60,569,650,140.28
	Total Revenue [Including OB]	269,696,860,000.00	157,979,361,432.89
	Budget Size	269,696,860,000.00	
	Breakdown of Recurrent		
	Personnel	45,733,014,000.00	32,298,099,978.70
	Overhead	63,175,070,000.00	28,271,550,161.58

2022	Gombe State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	83,017,180,000.00	58,492,347,048.22
	Recurrent Expenditure	71,856,384,000.00	66,397,644,536.01
	Total Revenue [Including OB]	163,745,687,424.47	165,439,334,690.99
	Budget Size	154,873,564,000.00	
	Breakdown of Recurrent		
	Personnel	28,127,914,000.00	28,548,750,271.07
	Overhead	43,728,470,000.00	37,848,894,264.94

2022	Taraba State	Approved	2022 Performance Year to Date (Q1-Q4)
	Capital Expenditure	71,691,563,193.92	18,884,866,090.57
	Recurrent Expenditure	78,093,333,202.90	66,309,886,781.61
	Total Revenue [Including OB]	149,784,896,396.82	95,097,508,861.71
	Budget Size	149,784,896,396.82	
	Breakdown of Recurrent		
	Personnel	37,836,526,471.00	29,627,741,372.76
	Overhead	40,256,806,731.90	36,682,145,408.85

2022	Yobe State	Approved	2022 Performance Year to Date (Q1-Q2)
	Capital Expenditure	57,093,741,000.00	32,929,639,103.30
	Recurrent Expenditure	106,859,643,000.00	100,452,287,597.64
	Total Revenue [Including OB]	163,953,384,000.00	
	Budget Size	163,953,384,000.00	
	Breakdown of Recurrent		
	Personnel	35,566,318,000.00	34,460,019,598.21
	Overhead	71,293,325,000.00	65,992,267,999.43

STATES THAT DID NOT HAVE A COMPLETE BIR DOCUMENT AS OF THE END OF 2022, BUT ONLY PUBLISHED Q1-Q3 REPORTS

2022	Kwara State	Approved	2022 Performance Year to Date (Q1-Q3)
	Capital Expenditure	105,449,373,234.00	28,323,509,324.88
	Recurrent Expenditure	84,168,114,390.00	65,550,838,454.79
	Total Revenue (Including OB)	189,617,487,624.00	128,907,924,046.40
	Budget Size	189,617,487,624.00	
	Breakdown of Recurrent		
	Personnel	33,890,386,811.00	28,197,155,522.93
	Overhead	50,277,727,579.00	37,353,682,931.86

2022	Bauchi State	Approved	2022 Performance Year to Date (Q1-Q3)
	Capital Expenditure	96,664,998,630.66	45,100,798,725.28
	Recurrent Expenditure	100,810,608,513.19	69,587,731,686.21
	Total Revenue (Including OB)	197,475,607,143.85	115,248,632,345.55
	Budget Size	197,475,607,143.85	

	Breakdown of Recurrent		
	Personnel	39,382,423,758.95	26,641,088,573.34
	Overhead	61,428,184,754.24	42,946,643,112.87

STATES WITH ONLY Q1-Q2 REPORTS

2022	Benue State	Approved	2022 Performance Year to Date (Q1-Q2)
	Capital Expenditure	74,828,783,923.33	4,095,046,580.62
	Recurrent Expenditure	101,074,658,460.11	43,809,474,429.16
	Total Revenue (Including OB)	175,903,442,383.44	90,174,534,409.24
	Budget Size	175,903,442,383.44	
	Breakdown of Recurrent		
	Personnel	49,471,350,624.53	16,435,376,022.96
	Overhead	51,603,307,835.58	27,374,098,406.20

2022	Sokoto State	Approved	2022 Performance Year to Date (Q1-Q2)
	Capital Expenditure	111,128,292,563.29	16,914,946,162.72
	Recurrent Expenditure	77,301,203,284.34	41,684,866,577.08
	Total Revenue [Including OB]	188,429,495,847.63	74,502,136,140.13
	Budget Size	188,429,495,847.63	
	Breakdown of Recurrent		
	Personnel	40,376,530,286.34	19,844,151,419.28
	Overhead	36,924,672,998.00	21,840,715,157.80

2022	Rivers State	Approved	2022 Performance Year to Date (Q1-Q2)
	Capital Expenditure	314,903,108,116.00	89,196,956,107.70
	Recurrent Expenditure	144,764,818,977.00	63,077,616,775.10
	Total Revenue [Including OB]	483,173,307,096.00	203,998,824,833.94
	Budget Size	459,667,927,093.00	
	Breakdown of Recurrent		
	Personnel	99,390,048,941.71	47,973,914,439.03
	Overhead	45,374,770,035.29	15,103,702,336.07

We urged the state governments to always make their financial records available online. This information is useful for citizens, CSOs, academia, government stakeholders, and research purposes.

Data Source:
States Website