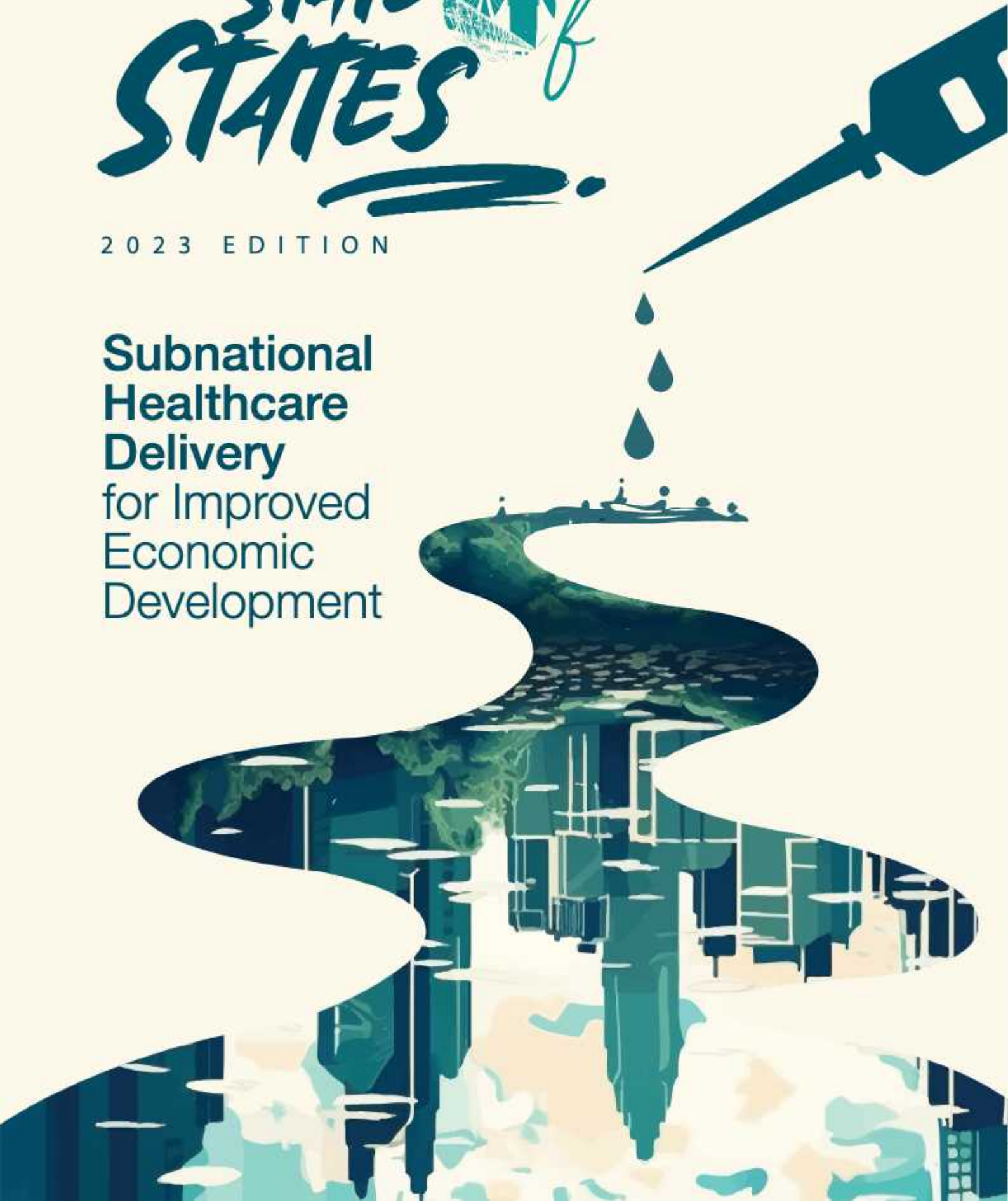


STATE OF STATES

2023 EDITION

**Subnational
Healthcare
Delivery**
for Improved
Economic
Development





BudgIT is a civic organisation that uses creative technology to simplify public information, stimulating a community of active citizens and enabling their right to demand accountability, institutional reforms, efficient service delivery and an equitable society.

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Definition of Terms

Adolescent Birth Rate: Age-specific fertility rate for women age 15-19 years

Antenatal Care Coverage: Percentage of women age 15-49 years with a live birth in the last 2 years who during the pregnancy of the most recent live birth were attended
(a) at least once by skilled health personnel
(b) at least four times by any provider
(c) at least eight times by any provider

Capital Expenditure: This is money the government spends to acquire or build fixed capital assets, land, or intangible assets. It includes the state's investments in projects like building schools, hospitals, roads, or buying security equipment. Capital Expenditure is sometimes called 'Capex'.

Capital Receipts: This includes incoming cash flows from the sales of fixed assets, shares, and the issuance of a debt instrument such as bonds and loans that are non-recurring in nature.

Cash Flow Statement: This is a financial statement that shows the summary of inflows of revenue receipts and spending during a specific period. It consists of three main parts: Cash Flows from Operating Activities, Cash Flows from Investment Activities, and Cash Flows from Financing Activities.
Child Mortality Rate: Probability of dying between the first and the fifth birthdays

Contraceptive Prevalence Rate: Percentage of women aged 15-49 years currently married or in a union who are using (or whose partner is using) a (modern or traditional) contraceptive method

Debt Ceiling - Capital Market: This is the total debt size for a state, above which the Debt Management Office (DMO) guidelines restrict it from borrowing further from the capital market.

Debt Ceiling - External Borrowing: This is the total debt size for a state above which the Debt Management Office (DMO) guidelines restrict it from further external borrowing.

Domestic Debt: The value of debt a state owes to lenders within its country or debt issued in its local currency.

Early Childbearing: Percentage of women age 20-24 years who have had a live birth before age 18

External Debt: The portion of a state's debt obtained in foreign currency. These loans must be paid back in the currency it was issued.

Gross Domestic Product (GDP): This is the measure of the monetary value of final goods and services—those that are bought by the final user—produced in a region/country/state in a given period (say a quarter or a year). It covers all of the output generated within the borders of a country and also includes some nonmarket production, such as defense or education services provided by the government.¹

Infant Mortality Rate: Probability of dying between birth and the first birthday
Internally Generated Revenue (Audited Report): This is the internally generated revenue obtained within a state as reported by the state's Auditor General in their audited reports.

1. See 'Gross Domestic Product: An Economy's A/E', by Tim Cahill, on February 24th, 2020, in the Finance and Development (FD) Blog, International Monetary Fund (IMF). Available at <https://www.imf.org/external/pubs/ft/fdandd/2020/02/24/>

Definition of Terms

Internally Generated Revenue (NBS):

This is the internally generated revenues obtained within the state from numerous sources such as Pay As You Earn (PAYE), road taxes, direct assessment, and taxes reported by the National Bureau of Statistics.

Need for family planning satisfied with modern contraception: Percentage of women aged 15-49 years currently married or in a union who have their need for family planning satisfied with modern contraceptive methods

Neonatal Mortality Rate: Probability of dying within the first month of life

Loan Repayments: This is the amount a state spends to pay back borrowed funds to foreign and domestic lenders through a series of scheduled repayments of the principal and interest.

Opening Balance: The amount of money a state has in its account from the previous year that is brought forward at the start of another fiscal year.

Operating Expenses: This is the amount of funds allocated to Personnel costs and overhead costs and, in some instances, may include Loan Repayments.

Overhead Costs: These are costs incurred on rent, shipping costs, office supplies, advertising, consultancy service charges, training, travel expenses, legal expenses, as well as maintenance and repair of equipment and facilities.

Personnel Costs: These are costs incurred on paying salaries, pensions, allowances, and social contributions.

Post-neonatal mortality rate: Difference between infant and neonatal mortality rates

Recurrent Expenditure: These are routine costs that consist of Personnel and Overhead costs and, where indicated, can also consist of Loans, Social Benefits, and Public Debt Charges.

Skilled Attendant at Delivery: Percentage of women aged 15-49 years with a live birth in the last 2 years whose most recent live birth was attended by skilled health personnel

Statutory Transfers: These comprise revenue allocated to the states from the Federal Account Allocation Committee (FAAC) on a monthly basis.

Total Revenue: The total revenue of a state refers to the combination of Internally Generated Revenue (IGR), Statutory Transfers from the federal government, and Aids and grants.

Total Expenditure: The Actual spending on operating expenses, loan repayments and capital expenditure

Total Debt: The total value of debt owed by a state government in Nigeria to all its lenders. Total debt includes foreign debt and domestic debt.

Under-5 Mortality Rate: Probability of dying between birth and the fifth birthday

Value Added Tax (VAT): This is the amount of consumption tax levied on goods that go into the federation account and distributed between all government tiers.

Abbreviations

AAI:	Accelerated Action for Impact
AFAN:	All Farmers Association of Nigeria
BHCPF:	Basic Health Care Provision Fund
CAPEX:	Capital Expenditure
CBN:	Central Bank of Nigeria
COVID-19:	Coronavirus Disease
DMO:	Debt Management Office
DRM:	Domestic Revenue Mobilisation
FAAC:	Federal Account Allocation Committee
FCT:	Federal Capital Territory
FG:	Federal Government
FY:	Fiscal Year
GDP:	Gross Domestic Product
GoHeath:	Gombe State's Social Health Programme
HIV:	Human Immunodeficiency Virus
IDP:	Internally Displaced Persons
IGR:	Internally Generated Revenue
IHP:	Integrated Health Program
KSCHMA:	Kano State Contributory Health Care Management Agency
LGA:	Local Government Area
MDA:	Ministries, Departments and Agencies
MICS:	Multiple Indicator Cluster Survey
MNCH:	Maternal, Newborn, and Child Health
NBS:	National Bureau of Statistics
NFETP:	Nigeria Field Epidemiology Training Programme
NGN:	Nigeria Naira
NGO:	Non-Governmental Organisation
NHIS:	National Health Insurance Scheme
NHMIS:	National Health Management Information System
NIPC:	Nigerian Investment Promotion Commission
NPHCDA:	National Primary Health Care Development Agency
OPEX:	Operating Expenses
PAYE:	Pay as You Earn
PHC:	Primary Healthcare Center
PHCDA:	Primary Health Care Development Agency
PPP:	Public-Private Partnership
RMAFAC:	Revenue Mobilisation Allocation and Fiscal Commission
SDG:	Sustainable Development Goals
SFTAS:	States Fiscal Transparency, Accountability, and Sustainability
SPHCDA:	State Primary Health Care Development Agency
SHIA:	Social Health Insurance Agency
UHC:	Universal Health Coverage
UNESCO:	United Nations Educational, Scientific and Cultural Organization
UNICEF:	United Nations Children's Fund
USAID:	United States Agency for International Development
USD:	United States Dollar
VAT:	Value Added Tax
WASH:	Water, Sanitation, and Hygiene
WHO:	World Health Organization

Data Sources

Data	Composition/Source
Internally Generated Revenue, IGR	States' 2022 Audit Report
Value Added Tax, VAT	States' 2022 Audit Report
Federal Accounts Allocation Committee, FAAC Allocation	States' 2022 Audit Report
Operating Expenses	States' 2022 Audit Report (Cashflow on Operating Activities)
Personnel Cost	States' 2022 Audit Report (Cashflow on Operating Activities)
Loan Repayments	States' 2022 Audit Report (Cashflow on Financing Activities)
Capital Expenditure	States' 2022 Audit Report (Cashflow on Investing Activities)
Total Revenue	States' 2022 Audit Report
2022 Domestic Debt	Debt Management Office
2022 Foreign Debt (USD)	Debt Management Office
2022 Foreign Debt (NGN)	BudgIT Research (Calculated using an exchange rate of N448/\$1 as at December 31st, 2022)
2022 Total Subnational Debt (NGN)	BudgIT Research (Domestic Debt + Foreign Debt in Naira)
Debt Service	(States loan repayments + public debt Charge) States' 2022 Audit Report
2022 Subnational Budget (Approved)	State's Appropriation Laws, 2022
Gross Domestic Product, GDP	World Bank Estimates
Capital Importation	National Bureau of Statistics
Health Metrics	Multi Indicator Cluster Survey (MICS) 2021
Health Spending as a % of Total Spending	States' 2022 Fourth Quarter Budget Implementation Report (Expenditure by Function Table)
Education Spending as a % of Total Spending	States' 2022 Fourth Quarter Budget Implementation Report (Expenditure by Function Table)
Ease of Doing Business	Presidential Enabling Business Environment Council (Ease of Doing Business Subnational Baseline Survey, 2021)
SFTAS Performance Assessment	2020 Annual Performance Assessment released in 2021
Population	World Bank Estimates



The Research Methodology

Index A looks at the ability of states to meet their Operating Expenses (Recurrent Expenditure) with only their Internally Generated Revenue.

Index A
25%

Operating Expenses
IGR

Index A1 looks at the percentage year on year growth of Internally Generated Revenue.

Index A1
20%

(2021 IGR - 2020 IGR)
2020 IGR

Index B reviews the states' ability to cover all operating expenses and loan repayment obligations with their Total Revenue (Internally Generated Revenue + Statutory Transfers + Aids and Grants) without resorting to borrowing.

Index B
30%

Operating Expenses + Loan Repayment
Total Revenue

Index C estimates the debt sustainability of the states using 4 major Indicators. **A. Debt** as a % of GDP, **B. Debt** as a % of Revenue, **C. Debt** service as a % of Revenue, **D. Personnel Cost** as a % of Revenue.

Index C
15%

$(A+B+C+D) / 4$

Index D evaluates the degree to which each State is prioritizing capital expenditure with respect to their operating expenses (recurrent expenditure).

Index D
10%

Operating Expenses
Capital Expenditure

2023 Fiscal Performance Ranking



For more information on the ranking and rank scores, please download the 2023 State of States Report on our website

www.budgit.org/

Rank	State
1	Rivers
2	Lagos
3	Ebonyi
4	Kaduna
5	Anambra
6	Edo
7	Ogun
8	Kano
9	Cross River
10	Kwara
11	Osun
12	Borno
13	Sokoto
14	Delta
15	Abia
16	Oyo
17	Bauchi
18	Ondo
19	Enugu
20	Jigawa
21	Gombe
22	Nasarawa
23	Adamawa
24	Kogi
25	Niger
26	Ekiti
27	Akwa Ibom
28	Kebbi
29	Imo
30	Katsina
31	Taraba
32	Yobe
33	Plateau
34	Benue
35	Bayelsa
36	Zamfara

States Performance on Index A



States that rank higher on Index A have comparatively limited dependence on federally distributed revenue for their operations and thus have greater viability if they were to theoretically exist as an independent entity. In contrast, states that rank lower on Index A either need to work harder on growing their Internally Generated Revenue considering the size of their operating expenses or work on pruning their operating expenses. The lower ranking states also have more work to do to improve their business enabling environment and enhance their domestic resource mobilisation capacity.

Rank	State	Index
1	Lagos	0.63
2	Rivers	0.83
3	Kaduna	1.16
4	Ogun	1.51
5	Anambra	1.68
6	Ebonyi	1.74
7	Edo	2.16
8	Osun	2.40
9	Kwara	2.52
10	Kano	2.61
11	Cross River	2.67
12	Oyo	2.91
13	Abia	2.94
14	Bauchi	3.02
15	Enugu	3.14
16	Sokoto	3.19
17	Ondo	3.42
18	Borno	3.56
19	Delta	3.62
20	Nasarawa	4.02
21	Gombe	4.34
22	Kogi	4.52
23	Adamawa	4.57
24	Jigawa	4.84
25	Ekiti	4.90
26	Benue	5.64
27	Plateau	5.65
28	Niger	5.69
29	Kebbi	6.24
30	Akwa Ibom	6.29
31	Imo	6.83
32	Yobe	6.97
33	Taraba	7.07
34	Katsina	7.63
35	Bayelsa	8.69
36	Zamfara	10.30

States Performance on Index A1



States that rank higher on index A1 have been able to significantly grow their internally generated revenue year-on-year and are progressively reducing their over-reliance on federal transfers. Contrarily, the states that rank low on this index have had either a negative or poor growth in their Internally Generated Revenue and thus remain heavily dependent on federally distributed revenue to implement their budgets.

Rank	State	Index
1	Ogun	0.53
2	Kaduna	0.47
3	Bauchi	0.41
4	Rivers	0.36
5	Osun	0.35
6	Kwara	0.31
7	Gombe	0.25
8	Lagos	0.21
9	Benue	0.19
10	Edo	0.18
11	Yobe	0.17
12	Kogi	0.17
13	Anambra	0.14
14	Abia	0.10
15	Akwa Ibom	0.06
16	Kano	0.05
17	Nasarawa	0.04
18	Adamawa	0.01
19	Enugu	0.00
20	Taraba	0.00
21	Delta	-0.01
22	Bayelsa	-0.01
23	Sokoto	-0.03
24	Oyo	-0.03
25	Ekiti	-0.05
26	Ebonyi	-0.09
27	Cross River	-0.10
28	Ondo	-0.13
29	Kebbi	-0.14
30	Niger	-0.16
31	Imo	-0.18
32	Borno	-0.19
33	Plateau	-0.26
34	Katsina	-0.47
35	Zamfara	-0.50
36	Jigawa	-0.53

States Performance on Index B



States that rank higher on Index B have comparatively more public revenue left to implement the capital expenditure components of their budgets after fulfilling repayment obligations to lenders and their government's operating expenses. Conversely, States that rank lower on Index B have comparatively less revenue left to implement the capital expenditure components of their budgets, and thus face a greater risk of resorting to more borrowing or risk of under-implementing their capital budget. These lower ranking states can adopt Public-Private Partnership (PPP) models in delivering public goods due to their constrained revenue.

Rank	State	Index
1	Rivers	0.42
2	Ebonyi	0.44
3	Anambra	0.47
4	Bayelsa	0.49
5	Kaduna	0.52
6	Kano	0.57
7	Akwa Ibom	0.62
8	Kebbi	0.63
9	Edo	0.64
10	Lagos	0.65
11	Delta	0.67
12	Jigawa	0.67
13	Borno	0.68
14	Niger	0.70
15	Osun	0.74
16	Cross River	0.76
17	Adamawa	0.78
18	Ondo	0.80
19	Bauchi	0.80
20	Gombe	0.84
21	Nasarawa	0.85
22	Ekiti	0.86
23	Katsina	0.86
24	Kogi	0.87
25	Kwara	0.88
26	Enugu	0.89
27	Oyo	0.89
28	Ogun	0.90
29	Sokoto	0.94
30	Taraba	0.96
31	Benue	1.00
32	Abia	1.04
33	Imo	1.05
34	Yobe	1.14
35	Zamfara	1.18
36	Plateau	1.40

States Performance on Index C



States that rank higher on Index C have more comparative fiscal bandwidth to borrow more due to their comparatively sustainable debt profiles which is determined by their debt-to-revenue ratio, debt-to-GDP ratio, debt service-to-revenue ratio, and personnel cost to revenue ratio. In contrast, states that rank lower on Index C need to check their appetite for the acquisition of more debt as they appear to be either above or very close to the solvency thresholds for debt-to-revenue ratio, debt-to-GDP ratio, debt service-to-revenue ratio, and personnel cost to revenue ratio. The lower ranking states may need to rapidly adopt Public-Private Partnership (PPP) models in delivering public goods due to their relatively poorer credit worthiness.

Rank	State	Index
1	Jigawa	0.18
2	Bayelsa	0.19
3	Rivers	0.23
4	Akwa Ibom	0.25
5	Delta	0.26
6	Katsina	0.28
7	Kano	0.31
8	Ebonyi	0.31
9	Borno	0.32
10	Ondo	0.34
11	Kebbi	0.34
12	Anambra	0.34
13	Nasarawa	0.36
14	Oyo	0.38
15	Niger	0.39
16	Sokoto	0.40
17	Kogi	0.41
18	Edo	0.44
19	Kwara	0.46
20	Taraba	0.46
21	Enugu	0.48
22	Lagos	0.50
23	Yobe	0.51
24	Osun	0.51
25	Kaduna	0.52
26	Benue	0.52
27	Ekiti	0.52
28	Ogun	0.53
29	Gombe	0.55
30	Abia	0.55
31	Imo	0.56
32	Zamfara	0.58
33	Bauchi	0.59
34	Adamawa	0.63
35	Plateau	0.69
36	Cross River	0.91

States Performance on Index D



States that rank higher on Index D give comparatively higher priority to investing in capital expenditure compared to their operating expenses. States that rank lower on Index D have a financial strategy that prioritizes investment in their operating expenses over capital expenditure in the state. These states are not sufficiently investing in improving the human capital development profile of the state.

Rank	State	Index
1	Rivers	0.47
2	Ebonyi	0.53
3	Kaduna	0.54
4	Lagos	0.64
5	Anambra	0.74
6	Cross River	0.79
7	Gombe	0.93
8	Borno	0.95
9	Delta	0.95
10	Sokoto	0.97
11	Akwa Ibom	1.05
12	Edo	1.10
13	Kano	1.11
14	Niger	1.13
15	Bayelsa	1.14
16	Jigawa	1.19
17	Abia	1.21
18	Bauchi	1.30
19	Imo	1.32
20	Katsina	1.43
21	Kebbi	1.56
22	Kwara	1.56
23	Adamawa	1.59
24	Ogun	1.59
25	Kogi	1.89
26	Yobe	2.10
27	Osun	2.18
28	Zamfara	2.18
29	Ondo	2.23
30	Taraba	2.36
31	Oyo	2.46
32	Enugu	2.53
33	Nasarawa	2.94
34	Ekiti	3.17
35	Plateau	5.52
36	Benue	6.26

Executive Summary

Fiscal Outlook

Revenue

The cumulative revenue of the 36 states grew by 28.95% from N5.12tn in 2021 to N6.6tn in 2022. Put together, the Internally Generated Revenue (IGR) of the 36 states appreciated by 12.98% from N1.61tn in 2021 to N1.82tn in 2022, denoting a strengthened domestic revenue mobilisation capability. Nonetheless, the IGR to GDP ratio remained very low at 1.01%. The increase in IGR did not reflect across board as 17 states experienced a decline in their IGR from the previous year while 19 states recorded positive growth. Occasioned by a 49.2% increase in global oil prices, gross federal transfers rose by 35.68% from the previous year to N4.05tn, despite a 12.55% drop in crude oil production. Cumulatively, states' reliance on transfers from the federal government increased from 58.4% in 2021 to 61.45% in 2022. Taken apart, at least 70% of the total revenue of 16 states comprised federal transfers, while 32 states depended on transfers from the federal government for at least 50% of their revenue. The viability of states still depends largely on their ability to mobilise revenue internally, primarily through taxes. To do this, states will need to implement reforms aimed at strengthening their tax mobilisation capacity, broadening and diversifying their tax base, formalising their informal sector using technology, and establishing a robust consequence management regime to address and deter instances of corruption.

Expenditure

The total expenditure of the 36 states put together stood at N8.2tn, 24.7% more than the N6.58tn spent in 2021. Save for three states—Anambra, Cross River, and Rivers—33 States had an increase in their total spending in the 2022 fiscal year. Considering the huge deficit in infrastructure, primary health care, education, and key ease of doing business metrics, several states are concentrating their resources on improving infrastructure

and security, improving transparency and accessibility to information, reforming the regulatory environment, and improving health and educational outcomes.

Commendably, not only did 9 states exceed the UNESCO recommendation of allocating 20% of the annual budget and spending to education, 15% of the total expenditure for 17 states went to education. Regarding health, just 2 states, Sokoto and Jigawa, surpassed the Abuja Declaration recommendation of earmarking 15% of your total expenditure for improvement in healthcare delivery.

On a per capita basis, while 24 states spent below the national average of N4,499.48 in 2022, Anambra and Abia spent below N1,000 per capita on health. Similarly, just 12 states spent above the national average of N2,200 per capita on education. Furthermore, 8 states spent below N1,000 per capita on education. A look at expenditure more broadly revealed that a 19.26% increase in cumulative operating expenses of the 36 states was accompanied by a 28.54% increase in capital expenditure, year-on-year. Despite the fact that 15 states are yet to implement the minimum wage of N30,000, the cumulative personnel cost of the 36 states grew by 13.44% to N1.75tn from N1.54tn the previous year. In a similar fashion, overheads grew by 23.42% to N1.24tn in 2022.

Subnational Debt Outlook

The total debt of the 36 States, put together, increased by 13.89% from N6.37tn in 2021 to N7.25tn in 2022. From 2018, the year when most governors either assumed office for the first time or got re-elected, the cumulative debt stock of the 36 states grew by 45.89% from N4.97tn in 2018 to the current value. Broken down, domestic debt—which rose by 16.15% year-on-year—made up 72.5% of the total debt stock as of December 31, 2023. 5 states—Plateau, Bayelsa, Imo, Katsina, and Rivers—had a decline in their total debt stock from the previous year. Lagos, alongside Kaduna, Edo, and Cross River, have dollar-denominated debts in excess of \$250m. Lagos' foreign debt stock of \$1.25bn surpassed the cumulative foreign debt stock of 24 states as of 31st December 2022, making it highly susceptible to exchange rate volatility. Without accumulating any additional dollar-denominated debt, the foreign debt stock of Lagos in naira terms increased from N560.03bn (using an exchange rate of N448 to \$1) to N933.92bn (using an exchange rate of N747.1 to \$1). Overall, except for Zamfara which exceeded the recommended threshold for debt service to revenue ratio, and Cross River state which surpassed the debt to revenue threshold, all the other states remained within the recommended limits for debt to GDP, debt to revenue, debt service to revenue, and personnel cost to revenue ratio.

Rankings and State's Comparative Viability

The top 5 positions on BudgIT's Fiscal Performance table received a new entrant, Anambra, as Rivers State retained its number 1 position. Adamawa State recorded the most impressive improvement as it moved ten places up to 23rd from its 33rd position the previous year. The most drastic decline happened to Kebbi state as it moved 13 places downward on the fiscal performance ranking to 28th. While two states, Lagos and Kaduna, generated more than enough IGR to cater to their operating expenses, Taraba, Katsina, Bayelsa, and Zamfara required more than seven times their IGR to manage their operating expenses. Five states—Abia, Imo, Yobe, Zamfara, and Plateau—did not raise enough total revenue (their combined IGR, federal allocations, and grants) to cater to their recurrent expenditure. This means these states resorted to borrowing to manage some parts of their recurrent expenditure and all of their capital expenditure. The number of states that

prioritised capital expenditure over recurrent expenditure doubled from the previous year to 10 states. Zamfara and Plateau were new entrants into the bottom five positions on the overall fiscal performance table.

Subnational Health Delivery for Improved Economic Development

Human capital development, particularly health and education, is one of the most valuable factors needed to ensure a thriving economy. A healthy and educated working population provides the steam that keeps the turbine of economic growth spinning. Furthermore, educated and skilled populations are better suited to produce and consume more complex products, creating increased resilience in production and consumption. This, we hold, can contribute to stabilising the economy. In addition, a healthy, knowledgeable, and skilled population can innovate across a wide range of products and technologies to create a diverse range of goods and services, which ultimately expands the range of the product complexity of an economy. Product complexity can translate to higher economic activity, and higher economic activity can bring about higher Gross Domestic Product (GDP). The foregoing can set Nigeria on a path to development. But this will not come without making investments in the nation's people. Hence, prioritising human capital development implies that a country values economic stability and sustainability.

Subnational governments are very critical agents in the development of human capital in Nigeria, an important ingredient needed to diversify the economy across the federation and promote the self-sustainability of state governments. As a result, the health and education sectors should take priority in economic planning at the subnational level. In this year's State of States, BudgIT shines the spotlight on the state of healthcare delivery at state levels for improved economic development.

Using data from the latest Multiple Indicator Cluster Survey (MICS) and National Immunization Coverage Survey (NICS), this year's report includes a spot assessment of the state of healthcare in the various states to the extent possible, with particular attention given to maternal and child health. On a general note, various health insurance programs of the

Child Health

Looking at under-5 mortality rate, the South-West as a region recorded the lowest figures at 48 deaths per 1,000 live births while the North-West had the worst regional record with 158 deaths per 1,000 live births. Across the country, Lagos had the lowest numbers while Sokoto had the worst numbers. Within the South-West, the survey showed that Lagos and Osun had met the SDG target of no more than 25 deaths per 1,000 live births. Similarly, Ebonyi in the South-East region has also met the under-5 SDG target. Other states must intensify efforts to reduce under-5 mortality rates for their citizens before the 2030 deadline.

House-to-house campaigns for child immunisation seem to be more effective in the northern regions, reaching a greater share of the population than in the southern regions. This suggests that more people in the northern part of the country lack easy access to health facilities, and, without house-to-house campaigns, may otherwise have limited access to vaccines against preventable childhood diseases. Overall, government health centres were responsible for the greatest share of vaccinations across the country, further stressing the need for improved public health care delivery mechanisms and infrastructure, especially among the rural population.

Maternal Health

Fertility rate among women of childbearing age (15 to 49 years old) was highest in the North West (6 births per woman on average) and lowest in the South East and South-South regions (4 births per woman on average). Adolescent birth rate followed the same pattern, with the lowest numbers reported in the South East while the North West showed the highest prevalence of teenage pregnancies. Addressing teenage pregnancy in the country is important due to the increased risks and the health, emotional, and psychological challenges associated with teenage pregnancies. All the northern regions showed a very low proportion of women (lower than the national level of 23.2%) with the recommended minimum of 8 antenatal visits.

They also reported the largest share of women with zero contact with any healthcare provider during their latest pregnancy. The South-West, with all its states above the national figure, had the greatest proportion of women with the minimum number of 8 antenatal visits.

This was closely followed by the South-East, which also had the lowest share of women with no antenatal visit to any provider. Also, more women delivered in a health facility in the South East than in any other region, while more home deliveries were recorded in the North-West region. Bucking the trends was the North-Central region reporting relatively high deliveries in a health facility. With the exception of Niger, health facility deliveries in all states in the North-Central region were above the national rate of 49%. Again, the South-East appeared to shine above all with higher assisted deliveries by a skilled attendant while the North-West showed poor rates. The proportion (19.4%) of deliveries without any skilled assistance in the North-West is quite alarming, with Sokoto state reporting as high as 39%.

A lot more can be done with regard to the use of modern contraceptive methods. Among people who are married or in a union, just 18% use modern contraceptives for limiting or spacing births. The number, however, rises to 32.5% among people who are not in a union. Regionally, contraceptive use ranges from 9% in the North-East to 29.8% in the South-West among married couples. Of concern is the share of the sexually active population without any method (whether modern or traditional) of contraception. This ranges from 64.6% in the South West to 90.2% in the North East. This suggests that more efforts are needed to educate the public about the use and benefits of contraceptives for family planning and for limiting unwanted pregnancies.



North -Central

REGION



Benue State

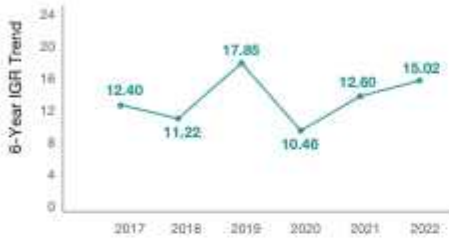
Food Basket of the Nation

Overall Fiscal Performance rank **34**
out of 36 states

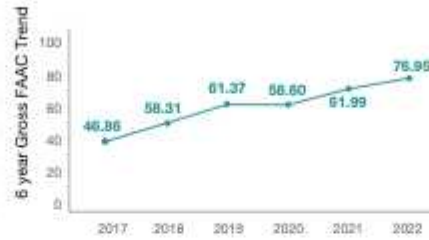
Debt Sustainability rank **26**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



IGR **19.21%** ↑

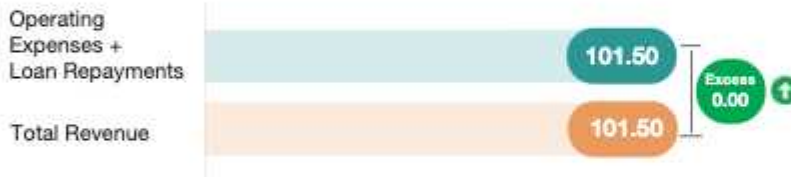


Gross FAAC **24.14%** ↑



Capital Expenditure **54.5%** ↑

Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	32	28
Gross FAAC	21	20
Size of Total Debt	31	32
Size of Domestic Debt	12	13
Size of Foreign Debt	17	18

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



N2,185

IGR per Capita



N1,968

Capital Expenditure per capita



N22,514

Total Debt per capita

Debt Profile



N141.29bn

Domestic Debt



\$29.94m

Foreign Debt

Total Debt Growth



80.47%

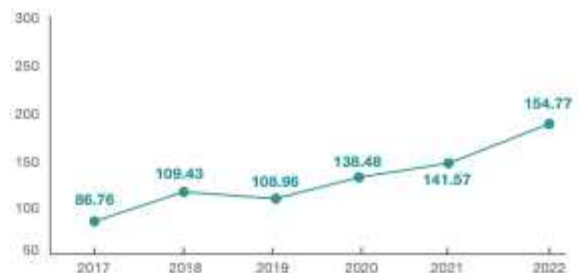
Debt Growth (2017 - 2022)



18

Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
9.67%



Education Spending
(as a % of total spending)
14.04%



Debt Service
(as a % of revenue)
16.55%



Total Health Spending
Per capita
N1,508.52



Total Education
Spending per Capita
N2,189.91

The Food Basket of the Nation, Benue, having moved up two places from the previous year, ranked 34th on overall fiscal performance. Benue has been bedeviled with farmer-herder clashes in the last couple of years, which stifled agricultural production and, by extension, economic prosperity. Nevertheless, its expenditure pattern against its revenue has still left much to be desired.

Although its expenditure grew by 28.42% from N89.57bn in 2021 to N115.02bn in 2022, the overhead expense was responsible for the largest chunk of that increase. In 2022, Benue increased its overhead cost year-on-year by N13bn (44.55%) to N42.18bn—the largest in the Northern region and 6th largest among the 36 states. Similarly, the state recorded an 8.12% growth in its personnel cost from N34.56bn in 2021 to N37.37bn in 2022.

Commendably, Benue increased its capital expenditure by 54.54% to N13.53bn from the N8.75bn expended the previous year. However, this remains inadequate for addressing the myriad of issues affecting productivity. These issues include but are not limited to massive food wastage (due to lack of storage equipment and access to markets), poor infrastructure, underdevelopment of the agricultural value chain, and poor human development indices.

In keeping up with the trend, the state required almost 5.64 times its 2022 IGR to manage its operating expenses, signalling the need to rely heavily on federal transfers and aid/grants to implement its budget.

Worrisomely, in 2022, Benue's operating expense was more than six times its capital expenditure—the worst recurrent expenditure to capital expenditure among the 36 states. In 2022, the state spent 9.67% of its budget on its health sector and 14.04% on education, translating to N1,508.52 and N2,189.91 per capita spending on health and education, respectively.

On revenue, Benue recorded a 25.6% increase in its total revenue from N80.81bn in 2021 to N101.5bn in 2022. All three components of the state's revenue (IGR, Gross FAAC, and Aid & Grants) rose in the 2022 fiscal year. The biggest increase was in aid and grants, which grew by 187.75% from N3.31bn in 2021 to N9.52bn in 2022. Similarly, Benue grew its IGR by 19.21% to N15.02bn from the N12.6bn recorded the previous year. Despite the year-on-year increase in IGR, its IGR-to-revenue ratio declined from 15.59% in 2021 to 14.8% in 2022. In keeping up with the trend, the state required almost 5.64 times its 2022 IGR to manage its operating expenses, signalling the need to rely heavily on federal transfers and aid/grants to implement its budget. The data shows that 75.82% of its total revenue in 2022 was federal transfers (Gross FAAC).

With a total debt of N157.77bn as of December 31, 2023, Benue ranks as Nigeria's 18th most indebted state. The Food Basket of the Nation has grown its debt stock by 80.47% over six years from a debt stock of N85.76bn in 2017. 91.29% of Benue's current debt stock was accumulated locally, while the rest is dollar-denominated. Overall, it ranked 26th on debt sustainability, which is two places better than its ranking of 28th in the previous year.





Fertility Rate
(births per woman)

4



Under-5 Mortality
(deaths per 1,000 live births)

42



Adolescent birth rate
(15-19 years):
births per 1,000 girls

82



Health Insurance Coverage for Women

2.50%



Benue state, with relatively weak fiscal fundamentals, will need a healthy population to drive productivity in the state. Adequate investment in maternal and child health is at the core of a healthy population. According to the 2021 MICS report, 1 out of every 56 children born in Benue die within their first 28 days of life. In a similar fashion, 42 in every 1,000 live births do not live long enough to celebrate their fifth birthday. The state's commissioner for women affairs, in a public forum, highlighted the attitude of health caregivers, delays in going to hospitals, and transport fare as major determinants of maternal and child health issues.²

activities as a means to boost coverage. 55.8% received their immunisation from government health centres, below the north-central average of 59%.

Regarding antenatal care, 68.9% of women in Benue received antenatal care at least once from skilled health personnel. Traditional birth attendants provided antenatal care to 1.7% of pregnant women in the State. As important as antenatal care is to the life of the mother and foetus during pregnancy, just 3.7% of women in Benue State aged 15-49 made the recommended eight or more antenatal visits during pregnancy.

Overall, just 59.1% of women were assisted by skilled health personnel in delivering their children. While 17.7% were delivered by traditional birth attendants and 17.2% by a relative or a friend.

Unfortunately, just 2.5% of women in Benue are covered by health insurance, which is below the average coverage for the north-central region. Worse, just 0.6% of children under the age of 5 in Benue have health insurance coverage. ONE recommends that the state provides equity funding for the NHIS gateway of the Basic Health Care Provision Fund (BHCPF) and regularise primary health facility bank accounts in all wards to enable access to the BHCPF.³ This will go a long way in expanding universal health coverage in Benue State.



At 63.5%, immunisation coverage for children aged 12 to 23 months in Benue State is the 14th lowest among the 36 States. 44.8% and 18.4% of the population are adjudged to have been immunised at least once through house-to-house campaigns and mobile medical outreaches, thereby underscoring the importance of supplementary immunisation activities as a means to boost coverage.

At 63.5%, immunisation coverage for children aged 12 to 23 months in Benue State is the 14th lowest among the 36 States. 44.8% and 18.4% of the population are adjudged to have been immunised at least once through house-to-house campaigns and mobile medical outreaches, thereby underscoring the importance of supplementary immunisation

2. See '4 Months After Commissioning, Mother-Child Hospital Yet To Take Off In Benue', in Daily Trust (Online), Available at: <https://dailytrust.com/4-months-after-commissioning-mother-child-hospital-yet-to-take-off-in-benue/>

3. See ONE Campaign: 'The State of Primary Health Care Service Delivery in Nigeria, 2019 - 2021', at p. 78. Published by ONE Campaign. Available at: <https://ohd.com.ng/wp-content/uploads/2022/04/2019-2021-4116-a417-903a0170d6>.



Kogi State

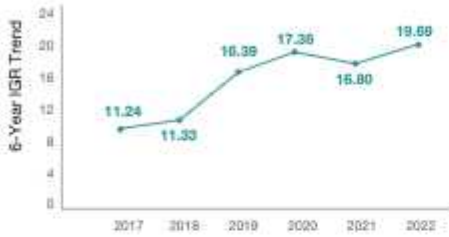
The Confluence State

Overall Fiscal Performance rank **24** out of 36 states

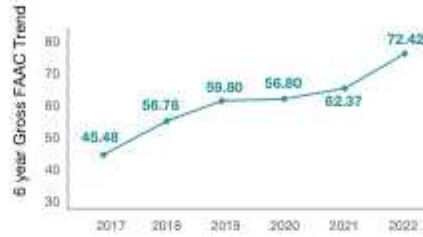
Debt Sustainability rank **17** out of 36 states



6-Year IGR Trend (NGN'bn)



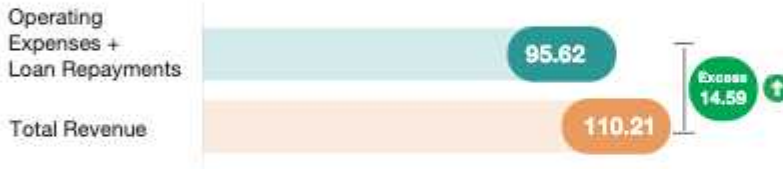
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	28	22
Gross FAAC	19	22
Size of Total Debt	24	27
Size of Domestic Debt	26	24
Size of Foreign Debt	28	23

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



Debt Profile

N93.62bn Domestic Debt

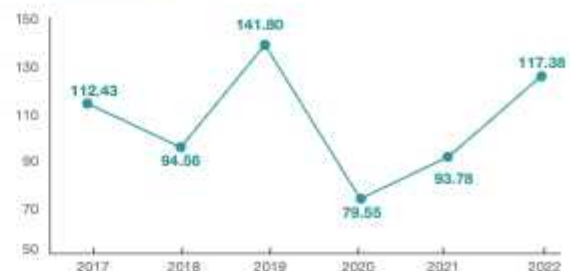
\$52.80m Foreign Debt

Total Debt Growth

4.41% Debt Growth (2017 - 2022)

27 Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
7.98%



Education Spending
(as a % of total spending)
16.35%



Debt Service
(as a % of revenue)
14.13%



Total Health Spending Per capita
N1,972.77



Total Education Spending per Capita
N4,039.54

The Confluence State, Kogi—where two of the largest rivers in Nigeria, River Niger and River Benue, converge—hosts the largest cement factory (Obajana Cement Plc)⁴ in sub-Saharan Africa and the largest steel mill (Ajaokuta Steel Mill)⁵ in Nigeria. Kogi, despite the abundance of solid mineral resources (like cassiterite, copper, gemstone, lead, zinc, pyrochlore, and tantalite⁶) and the presence of large industrial complexes as mentioned above, has been unable to fully actualise its domestic resource mobilisation potential.

Between 2017 and 2022, the Confluence State raised its Internally Generated Revenue by 75.08% from N11.24bn in 2017 to N19.69bn in 2022. Its most recent year-on-year growth in IGR was much smaller, as the state saw a 17.15% growth, the 22th largest growth among the 36 States, from a N16.8bn IGR in 2021 to N19.69bn in 2022. While the direct assessment tax collected by the state in 2022 was less than one percent (N122.39m) of its tax revenue, the most significant component (63.98%) of the State's IGR remains Pay As You Earn. The state's poor performance in collecting direct assessment tax is a testament to the inability of the state to adequately nano and micro business that mostly make up the informal sector.

reliance on federal transfers (Gross FAAC to revenue ratio) from 76.42% in 2021 to 65.71% in 2022. This trend has to continue in light of potentially dwindling net-distributable revenue from the federation account to states, as the energy transition gathers momentum

Kogi increased its operating expenses by 20.6% from N77.73bn in 2021 to N88.92bn in 2022. A fragmented look at components of the state's operating expenses indicates that just as its personnel cost grew by 16.95% from N38.41bn in 2021 to N44.92bn in 2022, its overhead cost rose by 10.67% from N31.74bn to N35.12bn in 2022. The state saw a decrease of 3.11% in its capital expenditure from N48.44bn spent in 2021 to N46.94bn in 2022. Kogi's capital expenditure per capita also reduced from N11,200 in 2021 to N8,764 in 2022, and its capital expenditure to total expenditure ratio reduced from 39.65% in 2021 to 35.27% in 2022. On human capital development, spending on education was 15.78%, while the health sector accounted for 7.71% of the state's total spending in 2022.

With a total debt stock of N117.38bn as of 31st December 2023, Kogi is the 27th most-indebted state in Nigeria. Over the course of 6 years, the state grew its total debt minimally by 4.41% from N112.43bn in 2017 to N117.38bn in 2022, making it the state with the 2nd lowest debt growth within the same period. In closing, Kogi moved up one place in its debt sustainability ranking from 18th place the previous year to 17th.

While the direct assessment tax collected by the state in 2022 was less than one percent (N122.39m) of its tax revenue, the most significant component (63.98%) of the State's IGR remains Pay As You Earn.

Notwithstanding a 16.12% increase in Gross FAAC year-on-year, the lowest in the north-central region, Kogi reduced its



4. See "10 largest cement producers in Africa", by CDE News Team, on January 27, 2020, in CDE Online. Available at: <https://cdeonline.com/2020/01/27/10-largest-cement-producers-in-africa/#:~:text=Obajana%20Cement%20Plc,the%20largest%20cement%20works%20in%20Africa>.

5. See "The Story Behind Ajaokuta", by Terikaze Oyediji, on August 2 2022, in Naja Biography (Online). Available at: <https://naja biography.com/history/culture/the-story-behind-ajakuta/>.

6. See Federal Ministry of Foreign Affairs (Online), Natural Resources, Federal Government of Nigeria. Available at: <http://foreignaffairs.gov.ng/nigeria/natural-resources/>.



Fertility Rate
(births per woman)

3



Under-5 Mortality
(deaths per 1,000
live births)

67



Adolescent birth rate
(15-19 years):
births per 1,000 girls

42



**Health Insurance
Coverage for Women**

0.20%



At 5% as of 2021, Universal Health Coverage (UHC) in Nigeria, which denotes the availability, accessibility, and affordability of a range of quality health services, is one of the lowest in the world. Nigeria's low UHC is responsible for its high out-of-pocket expenditure, estimated to be 73% in September 2022 – way above the African average of 37% and the world average of 18%.⁷ To increase access to affordable health care for its residents, it is imperative that Kogi increase its health insurance coverage, which for women is currently at 0.2% – the 4th lowest among the 36 states and lowest in the North-Central region. Sadly, none of the 363 men surveyed by UNICEF admitted to having been covered by any health insurance plan, making it the worst-performing state on health insurance among the 36 states.

Immunisation reduces the risk of being attacked by a disease and protects vulnerable members of society, like children, from life-threatening illnesses. According to the 2021 MICS report, 60% of children aged 12-23 months in Kogi had been vaccinated against vaccine-preventable childhood diseases in 2021.



Nigeria's greatest resource is its human capital, which may never be fully optimised if a sizable number of its children continue to die before five years of age. While the global under-5 mortality rate dropped to 38 deaths per 1000 live births in 2021, the average for Sub-Saharan Africa was 73 per 1000 live births.⁸ Comparatively, Kogi's under-5 mortality rate in 2021 was 67 per 1000 live births.

Immunisation reduces the risk of being attacked by a disease and protects vulnerable members of society, like children, from life-threatening illnesses. According to the 2021 MICS report, 60% of children aged 12-23 months in Kogi had been vaccinated against vaccine-preventable childhood diseases in 2021. The state ranked 24th in Nigeria and 2nd in the North-Central region on immunisation coverage. Looking at places where the children took their vaccinations, government facilities are integral to the state's coverage, with 55.1% of the children taking their vaccinations from government health centres, while 28.3% received theirs from government hospitals, 15.7% and 1.3% received their vaccinations from mobile outreach clinics and private hospitals, respectively. House-to-house campaigns also serve to supplement immunization services, with 40.9% of the population adjudged to have received at least one vaccination this way.

Regarding family planning and contraceptives, 43.8% of sexually active unmarried women in Kogi between the ages of 15 and 49 admitted to using at least one modern contraception method. Comparatively, 17.8% of their married counterparts agreed to have used modern contraceptives, whereas 76.8% of married women revealed that they used no birth control method to limit or space births. This suggests that enlightenment campaigns on reproductive health and family planning should be intensified. Kogi needs to invest more intentionally and strategically in primary health care to improve maternal and child health in the state. More specifically, ONE recommends that Kogi commences the payment of capitations to eligible health facilities to enable poor and vulnerable people enrolled in the National Health Insurance Scheme to begin accessing healthcare services.

7. See "Steering out of-pocket medical expenses," by Chukwura Muanys, on 25th March 2023, in The Guardian Newspaper (online). Available at: <https://guardian.ng/health/steering-out-of-pocket-medical-expenses/>

8. See "Under-five mortality", last updated in January 2023. UNICEF. Available at: <https://data.unicef.org/topic/child-survival/under-five-mortality/>



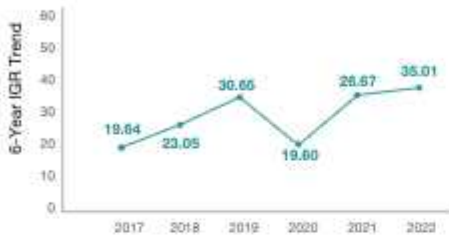
Kwara State

State of Harmony

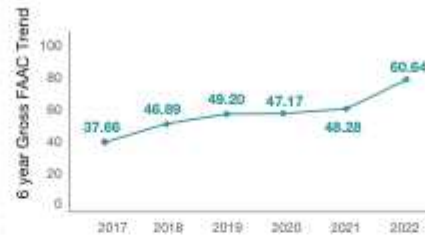
Overall Fiscal Performance rank **10**
out of 36 states

Debt Sustainability rank **19**
out of 36 states

6-Year IGR Trend (NGN'bn)



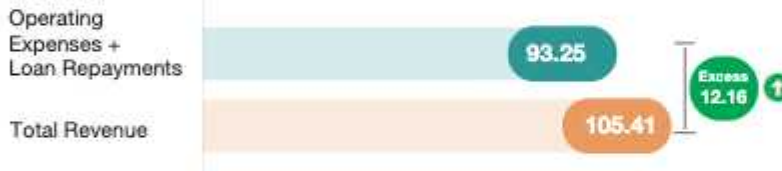
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	13	9
Gross FAAC	36	34
Size of Total Debt	25	22
Size of Domestic Debt	20	20
Size of Foreign Debt	21	26

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



Debt Profile

N109.38bn
Domestic Debt

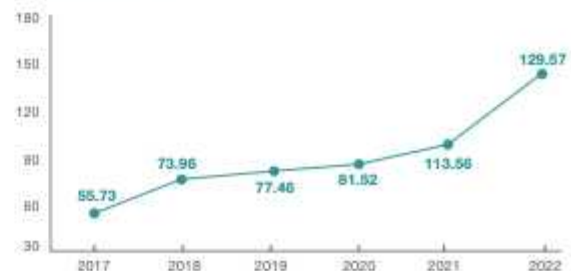
\$44.87m
Foreign Debt

Total Debt Growth

132.52%
Debt Growth (2016 - 2021)

22
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
6.78%



Education Spending
(as a % of total spending)
22.04%



Debt Service
(as a % of revenue)
14.76%



Total Health Spending Per capita
N2,431.04



Total Education Spending per Capita
N7,904.37

Despite dropping two places in its fiscal performance ranking from 8th in 2022 to 10th in 2023, Kwara maintained its place as the top-ranked state in the North-Central region. The State of Harmony, Kwara, recorded the 9th highest growth in Internally Generated Revenue, having grown its IGR year-on-year by 31.25% from N26.67% in 2021 to N35.01bn in 2022. The state's IGR increase was accompanied by a marginal decline in its dependency on federal transfers, as its Gross FAAC to total revenue ratio fell slightly from 58.47% to 57.53%. Over the course of six years, between 2017 and 2022, while Kwara's IGR grew by 78.26%, its Gross FAAC increased by 61.02%.

of its expenditure in 2022 went to the education sector.

Kwara's capital expenditure relative to its total expenditure increased, year-on-year, from 38.24% in 2021 to 39.01% in 2022. In 2016, the state government admitted to a N255bn infrastructure and environmental needs gap.⁹ It is therefore imperative that the state is intentional about concentrating a significant portion of its total spending on capital expenditure and infrastructure to cater to its burgeoning population, drive economic growth and prosperity, and harness its human capital development potential.

Having grown its debt portfolio by 132.52% from N55.73bn in 2017 to N129.57bn in 2022, Kwara became the 22nd most-indebted state in Nigeria. While 84.5% of the state's total debt stock as of December 31, 2022, comprises domestic loans, 15.6% is dollar-denominated. A disaggregated look at the year-on-year growth in Kwara's debt stock reveals that its domestic debt grew by 17.15%, just as its foreign debt grew by 3.84%. Although its debt service to revenue ratio and debt to GDP ratio increased from 1.73% and 8.22%, respectively, in 2021 to 14.13% and 8.53%, respectively, in 2022, the state marginally improved its debt sustainability ranking by moving one places up from the 20th position in 2022 to the 19th position in 2023.

Commendably, the state improved its capital spending by 57.24% from N35.91bn in 2021 to N56.46bn in 2022. However, a look at the state's spending on critical social sectors, including health and education, revealed that while 6.78% of the state's spending was focused on its health sector.

Kwara recorded a 52.24% growth in its operating expense - from N57.99bn in 2022 to N88.29bn in 2023. A major driver of this growth was a 47.2% rise in the state's overhead cost to N33.39bn from N22.09bn the previous year. Commendably, the state improved its capital spending by 57.24% from N35.91bn in 2021 to N56.46bn in 2022. However, a look at the state's spending on critical social sectors, including health and education, revealed that while 6.78% of the state's spending was focused on its health sector, 22.04%



9. See "Kwara's address N255bn infrastructure gap, environment needs - Afenif", by Taiwo Ojoje, on October 10 2016, in the Punch (Online) Newspaper. Available at <https://punchng.com/kwara-address-n255bn-infrastructure-gap-environment-needs-afenif/>



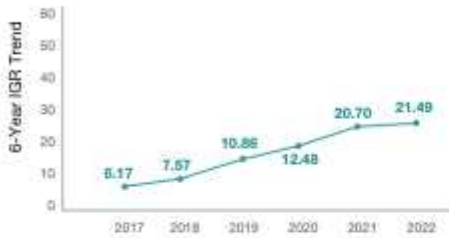
Nasarawa State

Home of Solid Minerals

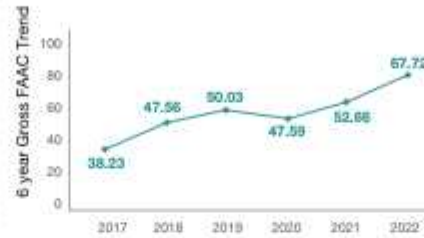
Overall Fiscal Performance rank **22**
out of 36 states

Debt Sustainability rank **13**
out of 36 states

6-Year IGR Trend (NGN'bn)



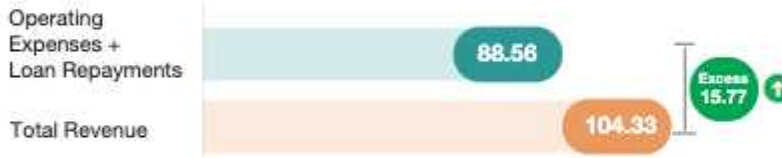
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



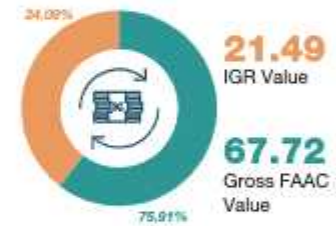
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	22	18
Gross FAAC	34	28
Size of Total Debt	23	33
Size of Domestic Debt	33	33
Size of Foreign Debt	33	22

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



Debt Profile

N71.44bn
Domestic Debt

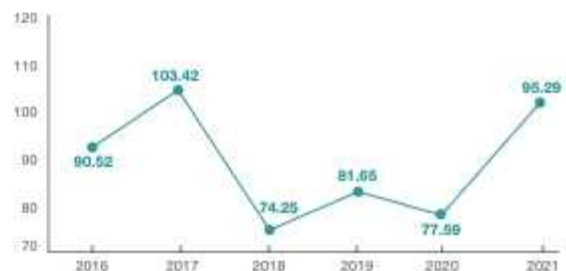
\$53.00m
Foreign Debt

Total Debt Growth

5.26%
Debt Growth
(2017 - 2022)

33
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
10.84%



Education Spending
(as a % of total spending)
29.08%



Debt Service
(as a % of revenue)
5.29%



Total Health Spending Per capita
N3,051.00



Total Education Spending per Capita
N8,187.52

Nasarawa, Nigeria's Home of Solid Minerals with large deposits of barytes, gemstones, coal, lead, and zinc,¹² was unable to convert its huge deposits of solid minerals and vast arable land for commercial farming into increased wealth for the state and improved fiscal outcomes, as the state dropped nine places in its fiscal performance ranking from 13th place in 2022 to 22nd in 2023. Slow growth in its Internally Generated Revenue and a progressive increase in the state's dependence on federal transfers have been critical drivers of Nasarawa's relative fiscal performance slump.

Nasarawa grew its IGR minimally by 3.79% from N20.7bn in 2021 to N21.49bn in 2022. A disaggregation of the State's IGR reveals that while 66.9% of its IGR in 2022 was earned from taxes, 33.1% was non-tax revenue. Consistent with the trend over the years, Pay As You Earn (PAYE) made up 83.84% of its tax revenue in 2022, signalling limited government success in growing other forms of tax revenue like direct assessment, road taxes, etc. The state's significant reliance on federal transfers, which is a strong indicator of its susceptibility to external shocks, worsened year-on-year from 50.84% in 2021 to 64.91% in 2022—meaning that most of the state's total revenue was transfers from the federal government.

Seeing that its operating expenses increased by N27.49bn year-on-year in 2022 and its IGR increased by less than N1bn in the same year, Nasarawa's operating expenses to IGR ratio increased from 2.85 in 2021 to 4.02 in 2022. This means that the state required more than four times its IGR in 2022 to sort out its operating expenses, which led to a decline in its ranking in Index A from 18th in 2022 to 20th in 2023. Furthermore, the state's 17.81% in total expenditure was precipitated by a 30.34% increase in personnel cost from N33.1bn in 2021 to N43.18bn in 2022 and a 44.22% rise in overhead cost from N22.01bn in 2021 to N31.87bn in 2022. Conversely, its capital expenditure declined by 19.15% from N36.55bn in 2021 to N29.39bn in 2022, signalling a deprioritisation of capital expenditure over recurrent expenditure, which was reflected in the state's poor performance on Index D.

Maintaining its position as the 33rd most indebted state, Nasarawa increased its total debt burden by 22.81% from N77.59bn in 2021 to N95.29bn in 2022. Interestingly, Nasarawa has had one of the lowest growth in its debt profile as it grew its total debt within six years, between 2017 and 2022, by a mere 5.26%. The state debt is largely domestic, as 74.97% of its total debt is owed internally, while the rest is foreign. Although Nasarawa improved its performance on all four debt sustainability indicators, it dropped nine places in its debt sustainability ranking from 4th in 2022 to 13th place in 2023.



Consistent with the trend over the years, Pay As You Earn (PAYE) made up 83.84% of its tax revenue in 2022, signalling limited government success in growing other forms of tax revenue like direct assessment, road taxes, etc.

12. See "About Nasarawa State Online", Nasarawa State Government. Available at: <https://nasarawastate.gov.ng/about-nasarawa-state/>.



Fertility Rate
(births per women)

5



Under-5 Mortality
(deaths per 1,000
live births)

65



Adolescent birth rate
(15-19 years):
births per 1,000 girls

44



**Health Insurance
Coverage for Women**

1.10%



The under-5 mortality rate underscores the likelihood of a newborn dying before he/she reaches the age of five. According to UNICEF's 2021 Multiple Indicator Cluster Survey (MICS), Nasarawa recorded an under-5 mortality rate of 65 deaths in every 1000 live births, the 3rd highest in the North-Central region and 22nd among the 36 states. According to a Daily Trust news article in 2017, challenges in the operations and capacity of Nasarawa's health facilities limited access to maternal and child health services and contributed to child and maternal mortality in the state.¹³ Nasarawa must prioritise investments in tackling neonatal disorders, respiratory infections, congenital birth defects, and malaria - all causes of child mortality.

Vaccinations against vaccine-preventable childhood diseases reduce avoidable under-5 mortality. In Nasarawa, 70.1% of children aged 12-23 months have been vaccinated.. This is the 17th highest in Nigeria and 2nd highest in the North-Central region. Regarding the place of vaccination, 73.8% were vaccinated in a government health centre, 9.5% in a government hospital, 5.4% in a mobile outreach clinic by the government, and 1.2% in a private hospital.

It is important that pregnant women access health care to detect any abnormality, defect, and preventable illness in the mother and foetus. 72% of the women surveyed had been attended to by at least one skilled health personnel during pregnancy. However, just 4.8% made at least eight antenatal care visits. 22% claimed to have received antenatal care from a medical doctor, 45% from a nurse or midwife, 4.2% from other health care providers, 0.7% from traditional birth attendants, and 3.6% from community health workers. 23.6% of the survey population claimed to have received no form of antenatal care.

One of the dangers of delivering with traditional birth attendants is the lack of infection prevention measures, which puts the lives of mothers and children at risk. While 55.5% of the women surveyed asserted to have been delivered by a skilled health attendant, 6.8% were delivered by a traditional birth attendant. Interestingly, 27.7% revealed they were delivered by either a friend or relative.

Worrisomely, just 1.1% and 0.7% of women and men, respectively, aged 15-49, were recorded to be covered by an insurance plan. To address this, ONE campaign recommends that the state commences a formal health insurance scheme to drive risk and financial pooling towards achieving universal health coverage.¹⁴

One of the dangers of delivering with traditional birth attendants is the lack of infection prevention measures, which puts the lives of mothers and children at risk. While 55.5% of the women surveyed asserted to have been delivered by a skilled health attendant, 6.8% were delivered by a traditional birth attendant.



13. See 'Cutting Maternal, Infant Mortality in Nasarawa', by Day Anachi-Somto, on 17th December 2017, in Daily Trust Newspaper (Online). Available at: <https://daytrust.com/cutting-maternal-infant-mortality-in-nasarawa/>

14. See ONE Campaign: The State of Primary Health Care Service Delivery in Nigeria, 2019 - 2021, at p. 104. Published by ONE Campaign. Available at: <https://naidocumentspace.com/2022/09/naidoc-416a-ah17-022eall022/>



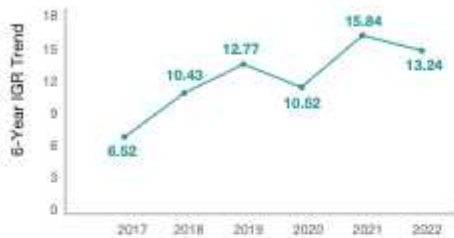
Niger State

The Power State

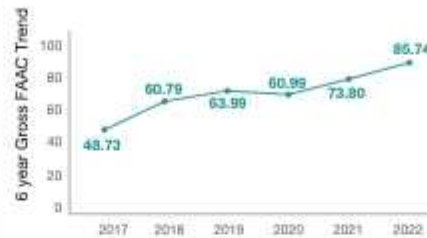
Overall Fiscal Performance rank **25**
out of 36 states

Debt Sustainability rank **15**
out of 36 states

6-Year IGR Trend (NGN'bn)



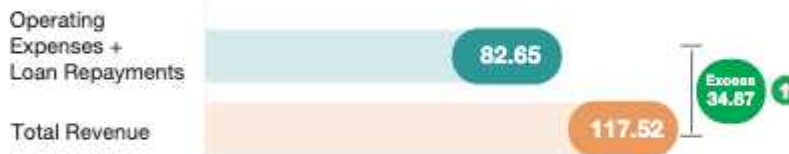
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	29	29
Gross FAAC	12	15
Size of Total Debt	18	23
Size of Domestic Debt	22	23
Size of Foreign Debt	22	17

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



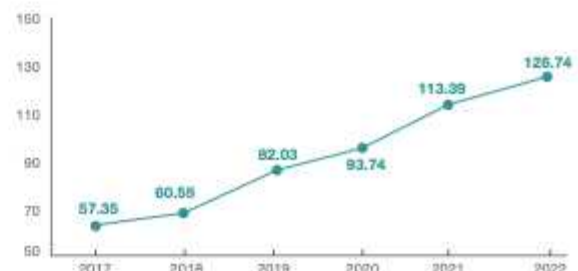
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
9.96%



Education Spending
(as a % of total spending)
15.10%



Debt Service
(as a % of revenue)
9.61%



Total Health Spending Per capita
N1,377.18



Total Education Spending per Capita
N2,088.09

Sitting on 76,470 square kilometres of land, 85% of which is arable, Niger State possesses the largest landmass among the 36 states. Upon it sits the three Hydro-Electric Dams—Shiroro Dam, Kainji Dam, and Jebba Dam—providing power to the entire federation. Challenged with the banditry, specific sectors of the state's economy have recently been understandably stifled. Notwithstanding, The Power State, Niger, improved its fiscal performance ranking from 31st the previous year to 25th in 2023.

Amidst a 21.77% year-on-year growth in its total revenue, Niger's ability to mobilise revenue internally seemed to have waned as it recorded a 16.41% decline in its IGR, from the N15.84bn recorded the previous year to N13.24bn in 2023. The state grew its tax revenue by 7.62% from N10.76bn in 2021 to N11.58bn in 2022; however, 100% of the taxes earned in 2022 were Personal Income Tax. The aforementioned signals that the state could not generate other forms of taxes, excluding Personal Income Tax, in 2022. More worryingly, its non-tax revenue slumped by a whopping 67.16% from N5.08bn in 2021 to N1.67bn in 2022. The slump in the IGR of the state required that it needed to either increase its reliance on federal transfers (Gross FAAC) or aids and grants or both to fund its budget.

BudgIT's records, as derived from the audited financial record of the state, shows that although its Gross FAAC grew by 16.17% year-on-year, its Gross FAAC to total revenue ratio declined from 76.47% in 2021 to 72.76% in 2022, making it one of the 15 states with over 70% of its 2022 total revenues as transfers from the federal government. The 152.9% leap in the aid and grants that accrued to the state, from N6.86bn in 2021 to N17.35bn in 2022, was responsible for the slight drop in the Gross FAAC to revenue ratio.

The biggest fiscal improvement made by the Power State in 2022 was in capital expenditure. Niger recorded the highest capital expenditure growth (175.52%) among the 36 states, year-on-year, from the N24.14bn spent in 2021 to N66.52bn in 2022. Furthermore, the state increased its operating expenses by 5.55% from N71.36bn in 2021 to N75.32bn in 2022. Year-on-year, an increase in the overhead cost was primarily responsible for the increase in the State's operating expenses: its overhead cost grew by 33.62% from N19.86bn in 2021 to N26.54bn in 2022. Contrarily, Niger recorded a 3.79% decline in personnel costs from N43.93bn in 2021 to N42.26bn in 2022. On human capital development, 3.84% and 5.83% of its total spending in 2022 went to health and education, respectively.

Having accumulated a total debt of N126.74bn—75.42% of which is domestic debt—as of December 31, 2023, the state ranked the 23rd most indebted among the 36 states. Between 2017 and 2022, Niger grew its total debt stock by 121%. It improved its debt sustainability performance by moving two places up from 17th the previous year to 15th in 2023.

Amidst a 21.77% year-on-year growth in its total revenue, Niger's ability to mobilise revenue internally seemed to have waned as it recorded a 16.41% decline in its IGR, from the N15.84bn recorded the previous year to N13.24bn in 2023.





Fertility Rate
(births per women)
5



Under-5 Mortality
(deaths per 1,000
live births)
61



Adolescent birth rate
(15-19 years):
births per 1,000 girls
74



**Health Insurance
Coverage for Women**
1.60%



According to the 2021 MICS report, 1 in every 16 children (i.e., 61 deaths per 1,000 live births) in Niger State die before their fifth birthday. In 2017, while diarrhoea was adjudged to have accounted for approximately 13% of under-5 deaths, respiratory tract infection was responsible for 19% of the deaths.¹⁵ Largely caused by asphyxia and neonatal sepsis,¹⁶ neonatal mortality for the state was recorded as 20 per 1000 live births. Through the Accelerated Action for Impact (AAI) program, UNICEF deployed significant resources to address maternal and child health in Niger State.¹⁷

In a similar fashion, the Bill and Melinda Gates Foundation deployed \$1,84m in 2018 to be spent in 4 years on catalysing primary healthcare. However, the state still has much to accomplish regarding reproductive, maternal, and child health. Just 1.6% of its women population are covered by any health insurance plan. This is unsurprising as the ONE report on the State of Primary Health Care Service Delivery in Nigeria revealed that Niger State, as of 2021, was yet to set up its equity funds or counterpart funding for NHIS. This will greatly impact the ability of the state to widen universal health coverage for its residents.

unmarried counterparts is 33.2%. Similarly, 84.7% of the married women within the aforementioned age bracket do not use any form of birth control, and just 26% of the sexually active, unmarried female population admitted using at least one form of birth control. This emphasises the need to increase allocation to and intensify campaigns on family planning.

With a fertility rate of 5 births per woman, Niger seems to have the highest fertility rate in the North-Central region. On antenatal care, 18% of the pregnant women aged 15-49 in Niger State claimed to have made at least one antenatal care visit to a health provider. However, just 10.7% of those women made the recommended eight or more antenatal care visits during their pregnancy. It has been proven that maternal and neonatal health and, thus, survival can be improved when pregnant women access antenatal care where she is provided with emotional and psychological support, micronutrient supplementation, immunisation, and monitoring and treatment for hypertension for the prevention of eclampsia.¹⁸

Despite the quantum of resources deployed by development partners over the years to improve healthcare quality at the primary level, only 38% of deliveries in Niger State were done in a health facility—the lowest utilisation rate in the North-Central region. While 5.4% of the deliveries were done by traditional birth attendants, 38% of deliveries in the state were done by relatives or friends. Nurses and medical doctors accounted for 30% and 6.5%, respectively. To further improve the quality of primary health care, the state needs to provide equity funds for the NHIS gateway from the BHCPF and develop an electronic workforce registry in the state for the management of the health workforce.¹⁹

Just 1.6% of its women population are covered by any health insurance plan. This is unsurprising as the ONE report on the State of Primary Health Care Service Delivery in Nigeria revealed that Niger State, as of 2021, was yet to set up its equity funds or counterpart funding for NHIS.



Pertaining to married women aged 15-49, Niger has a 22.8% unmet need for family planning, while the unmet need among their

15. See Esh, O. K., Ogbu, F. A., Colugnere, A. O., et al (2021). Under-5 Mortality and Its Associated Factors in Northern Nigeria: Evidence from 22,455 Singleton Live Births (2013-2018). *International Journal of Environmental Research and Public Health*, 18(16), 8020. Available at: <https://doi.org/10.3390/ijerph18168020>

16. See *Maternal, New-Born & Child Health - MNCH*, by Bill & Melinda Gates Foundation. Available at: <https://aisels.com/en/gh/maternal-new-born-child-health/>

17. See "Accelerated Action for Impact: Improving maternal, newborn and child health in Niger State", by UNICEF Nigeria (Online). Available at: <https://www.unicef.org/nigeria/media/2406/file/AAI%20Niger%202021.pdf>

18. See "Antenatal care is essential for protecting the health of women and their unborn children". *Antenatal Care*. UNICEF, December, 2023. Available at: <https://data.unicef.org/topic/maternal-health/antenatal-care/#:~:text=Through%20antenatal%20care%20%20pregnant%20women,tc%20and%20maternal%20and%20child%20health>

19. See ONE Campaign: *The State of Primary Health Care Service Delivery in Nigeria, 2019 - 2021*, at p. 128. Published by ONE Campaign. Available at: <https://datacenter.onecampaign.org/publications/9a30325a-d9d3-411a-af17-829eae87d3d3>



Plateau State

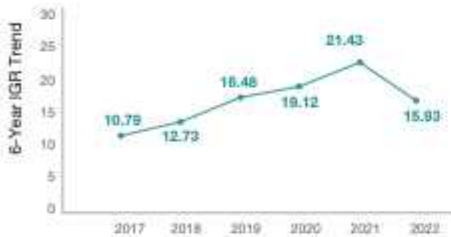
Home of Peace and Tourism

Overall Fiscal Performance rank **33**
out of 36 states

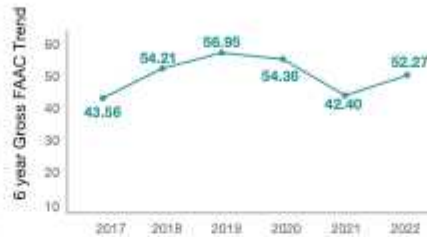
Debt Sustainability rank **35**
out of 36 states



6-Year IGR Trend (NGN'bn)



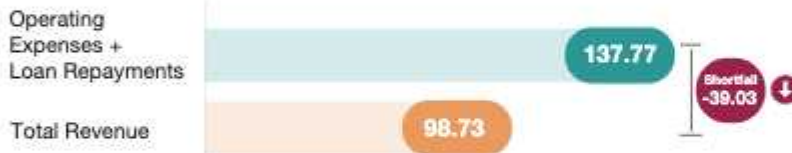
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



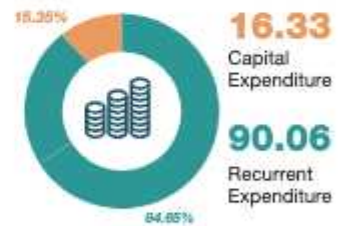
Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	21	27
Gross FAAC	36	36
Size of Total Debt	29	17
Size of Domestic Debt	9	9
Size of Foreign Debt	13	31

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



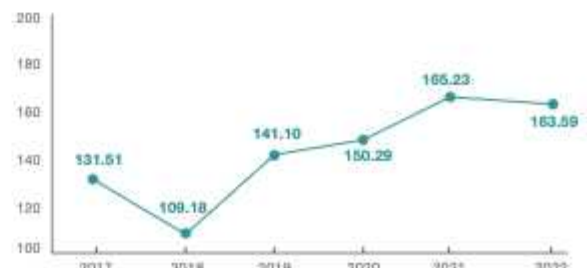
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
8.37%



Education Spending
(as a % of total spending)
19.97%



Debt Service
(as a % of revenue)
66.73%



Total Health Spending Per capita
N860.41



Total Education Spending per Capita
N2,052.59

Home to 4.94 million people, The State of Peace and Tourism, Plateau, is blessed with a favourable climate and vast arable land conducive to the production of Irish potatoes, cotton, rice, groundnuts, maize, and soybeans.²⁰ However, economic prosperity and a sound fiscal regime have continued to elude the Plateau, as it slumped four places in its fiscal performance ranking to 33rd from 29th the previous year. Contributing to this slump was a decline in its IGR by 25.67% (the third worst growth) from N21.45bn IGR in 2021 to N15.93bn in 2022.

The state experienced a 38.57% increase in its total revenue year-on-year from N71.25bn in 2021 to N98.73bn in 2022. Although federal transfers (Gross FAAC) grew by 23.28%, the reliance on federal transfers declined to 52.94% from 59.51% the previous year. Interestingly, there was equally a significant decline in Plateau's IGR to total revenue ratio to 16.13% from 30.07% in 2021. Aids and grants to the state, however, significantly increased year-on-year by 94.74% from N7.15bn in 2021 to N13.91bn in 2022.

as it recorded a 7.46% rise in its overhead cost from N20.71bn in 2021 to N22.26bn in 2022. Conversely, its personnel cost dropped year-on-year by 1.73% to N33.67bn. In the state's development strategy document published in 2019, the government had committed to investing in physical infrastructure for growth through road, energy, and WASH (water, sanitation and hygiene) projects and improving the quality of human capital through investments in health and education.²¹ Contrary to its aspirations, the state seemed to have placed little priority on its capital expenditure. Its capital expenditure to total expenditure ratio worsened from 17.35% to 12.75%. Its health sector spend made up 8.37% of its total spending, while 19.97% went to its education sector. On a per capita basis, N860.41 and N2,052.59 were spent on education and healthcare, respectively, in 2022.

Despite the fact that the total debt of the state declined by only 0.99% from N165.23bn in 2021 to N163.59bn in 2022, its ranking fell 4 places below its ranking in the previous year. It is now the 17th most indebted state among the 36 states. 91.1% of Plateau's total debt stock is money borrowed domestically, while the remaining 8.9% are dollar-denominated loans. Being one of the four states to exceed the threshold limit (40%) for debt service to revenue ratio, Plateau recorded the highest debt service to revenue ratio, 66.73%, among the 36 states. Also, although the state's debt-to-GDP ratio remained well below the threshold limit of 40%, Plateau recorded the highest debt-to-GDP ratio, 9.93%. Overall, the state moved up one place on its debt sustainability ranking from 36th in 2022 to 35th in 2023.



Contrary to its aspirations, the state seemed to have placed little priority on its capital expenditure. Its capital expenditure to total expenditure ratio worsened from 17.35% to 12.75%. Its health sector spend made up 8.37% of its total spending, while 19.97% went to its education sector.

Plateau grew its operating expenses by 43.59% from N62.72bn to N90.06bn. Among the states in the North-West region, Plateau had the lowest increase

20. See "Natural Endowments (Online)", Plateau State Government. Available at: <https://www.plateaustate.gov.ng/plateau/endowments>

21. See Plateau State Development Agency: Overall Strategy, Plateau State Government. Available at: https://plateaustate.gov.ng/pdf_files/20190320%20-%20Plateau%20State%20Strategy%20-%20Final.pdf



Fertility Rate
(births per woman)

4



Under-5 Mortality
(deaths per 1,000 live births)

105



Adolescent birth rate
(15-19 years):
births per 1,000 girls

77



Health Insurance Coverage for Women

2.40%



The use of birth control methods by married women between the ages of 15 and 49 appeared unpopular in Plateau State in 2021, as 75.3% of the women reported to have used no form of birth control. Even though 23.6% of the survey population admitted using at least one form of modern contraceptive, none of the respondents used condoms. 12.5% and 8.7% of the women surveyed acknowledged that they used injectables and implants, respectively, as a form of contraceptive. Family planning and reproductive health are critical to maternal and child health and concerted efforts should be devoted by the health authorities in Plateau state to educating the population on the benefits of modern contraceptives.

Although the Plateau State Government declared a state of emergency on maternal and child health in 2020,²² its under-5 mortality rate was recorded to be 105 deaths per 1000 live births in 2021, which denotes that 1 in every 10 children in Plateau die before they turn the age of five. To reduce this, the state must intensify investments in programmatic activities to tackle malaria, diarrhoea, pneumonia, etc., either through the budget or through collaborations with partners like UNICEF, who had previously spent N2.4bn on the state in 5 years.

Ranked as having the highest vaccination rate in the North-Central region, Plateau state is recorded to have 76.2% immunisation of children between the ages of 12 and 23 months against vaccine-preventable childhood diseases, which greatly improves the chances of the children surviving beyond their fifth birthday. 46.4% of the vaccinated children received their vaccines at government health centres, while 21.9% got theirs from government hospitals. Mobile medical outreaches also played a role in vaccine administration with 7.9% of children having received their vaccines from such outreaches.

1 in every 167 women in Plateau state disclosed that they received antenatal care from traditional birth attendants during pregnancy. Pregnant women in rural communities prefer receiving care from traditional birth attendants due to relative accessibility, affordability, cultural and religious beliefs, and the fear of Cesarean section.²³ According to a study, however, much higher rates of intrauterine infections have been observed in women who received antenatal care from traditional birth attendants compared to those who received care in a hospital by skilled healthcare professionals.²⁴ 82.4% of the women in Plateau aged 15-49 claimed to have been attended to by skilled health personnel at least once during their pregnancy. Of the aforementioned women, 55.4% received care from either a nurse or a midwife, while 26.4% saw a medical doctor. Unfortunately, just 1 in every 8 women made at least eight antenatal care visits to a health provider during the course of their pregnancies. The state needs to ramp up sensitisation activities on the need for pregnant women to make frequent antenatal visits to improve the quality of health of mothers and children.

To improve universal health coverage, ONE recommends that Plateau takes a multisectoral approach to investments in health by ensuring that health is mainstream in all policies and resources are allocated through the budget to address the social determinants of health.²⁵

Although the Plateau State Government declared a state of emergency on maternal and child health in 2020, its under-5 mortality rate was recorded to be 105 deaths per 1000 live births in 2021, which denotes that 1 in every 10 children in Plateau die before they turn the age of five.



22. See 'Plateau Declares State Of Emergency On Maternal Child Health' by Ado Abubakar Musa, on 13th August 2020, in Daily Trust Online. Available at: <https://dailytrust.com/plateau-declares-state-of-emergency-on-maternal-child-health/>

23. See 'TBA in Nigeria: Roles, Advantages and Disadvantages', in Public Health Nigeria Online. Available at: <http://www.publichealth.com.ng/traditional-birth-attendant-the-practice-in-nigeria/>

24. See Amuzah-Oniagha, N., Rodriguez, M., Opara, L. et al (2017). Progress and challenges of utilizing traditional birth attendants in maternal and child health in Nigeria. International Journal of Maternal and Child Health and Aids, 6(2): 130-138. Available at: 10.21105/ijmca.218

25. See ONE Campaign: The State of Primary Health Care Service Delivery in Nigeria, 2019 - 2021, at p. 153. Published by ONE Campaign. Available at: <https://media.ondem.org/publications/2022/05/2022-04-01/ta-2117-02022.pdf>

North -East

REGION



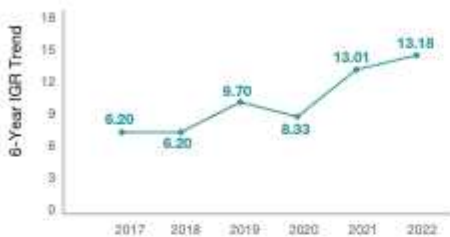
Adamawa State

Land of Beauty

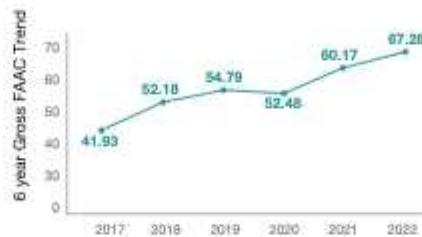
Overall Fiscal Performance rank **23**
out of 36 states

Debt Sustainability rank **34**
out of 36 states

6-Year IGR Trend (NGN'bn)



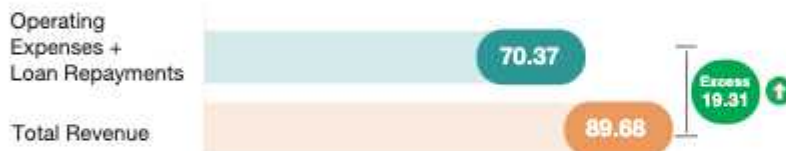
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	30	31
Gross FAAC	25	28
Size of Total Debt	17	14
Size of Domestic Debt	16	15
Size of Foreign Debt	19	9

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



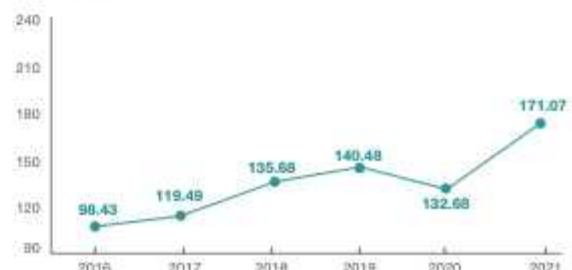
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

5.83%



Education Spending
(as a % of total spending)

16.51%



Debt Service
(as a % of revenue)

12.17%



Total Health Spending
Per capita

N999.21



Total Education
Spending per Capita

N2,828.94

Internally Generated Revenue (IGR) of N13.18bn, a 1.26% increase over the previous fiscal year, shows Adamawa sustaining the close to N5bn addition to IGR recorded in 2021. At the same time, FAAC allocation to the state increased by 11.83%, from N60.17bn in 2021 to N67.28bn in 2022. The state's dependence on federal transfers did not improve during the period under review as IGR accounted for 16.38% of recurrent revenue in 2022, while FAAC allocation was 83.62% of revenue. This is similar to 2021 when these shares were 17.78% and 82.22% respectively. Compared to other states, Adamawa ranked 31 out of 36 states in IGR, slipping one spot lower than the previous year.

Government spending in Adamawa in 2022 showed a shift towards capital expenditure which grew by 54.6% to N38bn and accounted for 38.68% of government expenditure; compared to 24.59bn in 2021 when the share was 24.83%. Of the N13.41bn increase in CAPEX, N10.3bn was spent by the Ministry of Rural Infrastructure, the Ministry of Education and Human Capital Development, and the Poverty Alleviation Agency. The Ministry of rural infrastructure, partly responsible for implementing the Rural Access Mobility Project (RAMP), solely accounted for a spike of N6.45bn indicating attention to rural targeted projects.²⁶

which amounted to N38.57bn attracted the largest share (54.81%) of recurrent spending as usual. Overheads valued at N20.88bn was responsible for 29.67% of expenditure while debt service consumed N10.92bn (15.5%). Notably, the state's IGR alone was not sufficient to cover overhead cost let alone personnel cost. However, with the addition of federal transfers, total recurrent revenue comprising IGR and FAAC allocations was able to cover recurrent expenses of N70.37bn.

A total spending of 108.37bn surpassed total revenue (including aids and grants) of N89.67bn, creating a fiscal deficit of N18.7bn. This was likely financed by debt which grew by N38.39bn (28.94%) between 2021 and 2022. This reverses the downward trend of total debt stock observed in 2021, bringing the 2022 total to N171.07bn, up from N132.68bn at the end of 2021. Debt stock as a percentage of GDP, was 5.84%, well within the recommended threshold of 40%. Also, debt service as a percentage of revenue, settled at 12.17% in 2022, within the recommended threshold of 25%. Comparatively, Adamawa ranked as the 14th most indebted of 36 states with respect to the size of debt, a significant change from 19th position in 2021. Similarly, the state slipped four ranks lower to 34th position with regard to debt sustainability.

Total Health spending at the end of 2022 summed up to N5.05bn, resulting in per capita health expenditure of N999.21; the lowest in the region and comparatively lower than the 5.34bn spent in 2021, translating to a per capita spending of N1,087.38. Of the total health spending in 2022, 79.45% was spent on personnel and overhead expenses while 20.55% was spent on capital expenditure. While remunerating health workers is critical to ensuring adequate health care, the state's structure of health expenditure suggests that a relatively smaller proportion of public funds was devoted to expanding health infrastructure, especially when accounting for the fact that health attracted only 5.83% of actual total government expenditure in 2022.

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Recurrent Operating expenses which amounted to N60.25bn in 2022 accounted for 61.32% of total government spending, down from 75.17% in 2021. Personnel cost

26. See Adamawa State Government Report of the Accountant General for the year ended 31st December 2022. Adamawa State Government of Nigeria. Available at: <https://ib.gov.ng/>



Fertility Rate
(births per women)

4



Under-5 Mortality
(deaths per 1,000
live births)

63



Adolescent birth rate
(15-19 years):
births per 1,000 girls

64



**Health Insurance
Coverage for Women**

0.20%



The Sustainable Development Goal 3.2 encourages the reduction of under-five mortality to no more than 25 per 1,000 live births by 2030. Although not as bad as the national figure of 102, at 63 deaths per 1,000 live births, Adamawa's infant mortality needs to be reduced to meet the target by 2030. Public health care is critical to improving maternal and child health in Adamawa state. For instance, government facilities and programmes, consisting mainly of government hospitals, primary health care centres, and house-to-house campaigns are crucial to improving child health in the state as they account for close to 100% of child vaccinations while private hospitals and NGOs account for 2.3%. Similarly, government health facilities were responsible for most deliveries (60.3%) in the state while private facilities accounted for 3.4% and home births for 35.7%.

facilities and private facilities). Furthermore, 71.2% of deliveries were assisted by a skilled attendant, one of the highest among all the 19 northern states (and above the FCT).

Among married couples, the use of contraceptives for limiting or spacing births is still very low. In Adamawa state, 90.5% of married women between the ages of 15 and 49 years or their partners use no method of contraception and only 23.4% of demand for family planning is satisfied with modern methods. Without adequate family planning and contraception, married women and young girls are exposed to increased risks of unintended and/or adolescent pregnancies. In addition to the stigma and rejection associated with adolescent pregnancies, such pregnancies are more likely to end in abortion and adolescent mothers face higher risks of eclampsia, puerperal endometritis, and systemic infections than older mothers.²⁷ According to the MICS survey, the adolescent birth rate of girls aged 15-19 years in Adamawa state is 64 per 1,000 girls between the ages 15 to 19, lower than the national figure of 75; probably not unusual compared to the limited use of contraceptives among the sexually active population of the state.

Evidently, without public healthcare facilities and campaigns, the majority of the population would lack access to modern healthcare services. Adequate funding of state healthcare facilities and programmes should be given increased attention and funding. Furthermore, public enlightenment campaigns and service delivery can be strengthened to address challenges such as low use of modern contraceptives and high adolescent pregnancy. It could also be instrumental in strengthening the vaccination rate against vaccine-preventable childhood diseases and improving overall child health.

Among married couples, the use of contraceptives for limiting or spacing births is still very low. In Adamawa state, 90.5% of married women between the ages of 15 and 49 years or their partners use no method of contraception and only 23.4% of demand for family planning is satisfied with modern methods.

For antenatal checkups, 9.9% of women had none and only 9.2% of women had up to the standard 8 or more antenatal visits during their latest pregnancy. Comparison within the North-East region shows however that the state had the highest hospital deliveries (the combined 63.7% of births from government health

²⁷ See "Adolescent pregnancy: Key facts", World Health Organization, June 2, 2020. Available at <https://www.who.int/news-room/fact-sheets/detail/adolescent-pregnancy>



Bauchi State

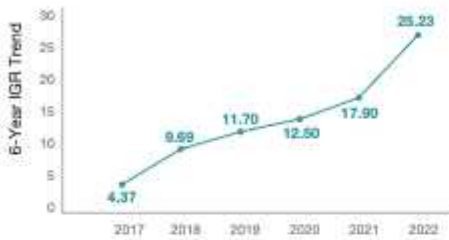
Pearl of Tourism

Overall Fiscal Performance rank **17**
out of 36 states

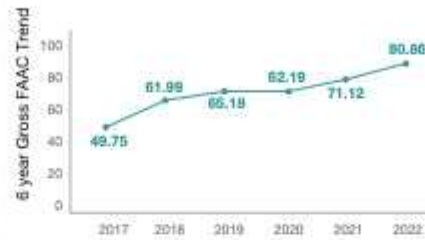
Debt Sustainability rank **33**
out of 36 states



6-Year IGR Trend (NGN'bn)



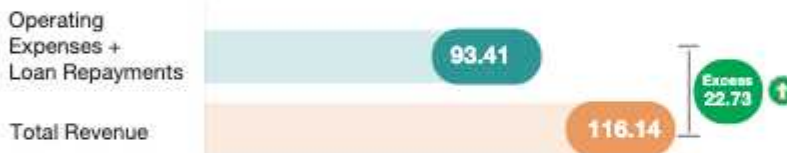
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	25	15
Gross FAAC	15	18
Size of Total Debt	6	10
Size of Domestic Debt	17	12
Size of Foreign Debt	16	5

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



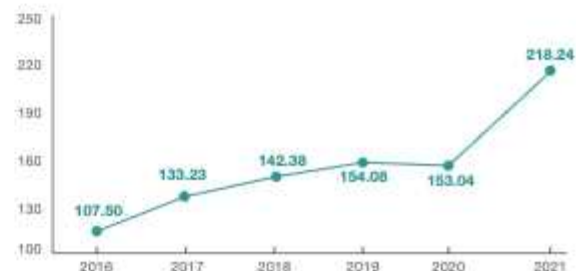
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
8.76%



Education Spending
(as a % of total spending)
10.56%



Debt Service
(as a % of revenue)
14.77%



Total Health Spending Per capita
N1,873.19



Total Education Spending per Capita
N2,257.56

IGR in Bauchi maintained its rising trajectory adding 40.95% to the previous year's N17.9bn tally to close at N25.23bn in 2022. This pushed the share of IGR in the state's recurrent revenue from 20.11% in 2021 to 23.79% in 2022. Bauchi's IGR ranking thereby jumped 10 slots from 25 in 2021 to 15 out of 36 states in 2022. Despite the significant IGR increase, Bauchi remains heavily dependent on federal transfers to meet its financial obligations with FAAC accounting for 76.21% of recurrent revenue. FAAC allocation totalled N80.86bn, an increase of about nearly 10bn compared to the previous year.

Bauchi's recurrent revenue totalling N116.14bn allowed it to cover its operating expenses and loan repayments with an excess of 22.73bn. CAPEX was responsible for 43.45% of total expenditure, while recurrent expenses made up the greater remaining 56.55%.

percentage of revenue (14.77%) still remain within generally recognized benchmarks of 40%.

Overall, Bauchi's fiscal performance ranking climbed five places to 17th position in 2022 buoyed primarily by its IGR improvement despite higher indebtedness.

In 2022, Bauchi state devoted 8.76% of total expenditure to health. Of the N15bn spent during the fiscal year, N6.44bn representing 42.86% of total health spending went to personnel expenses while N0.88bn was spent on overheads. Capital expenditure attracted the largest share of 51.12% amounting to N7.68bn. Total health spending increased by nearly 12% compared to the previous year, representing 8.76% of total spending and translating to a concurrent rise in per capita health expenditure to N1,873.19. With the highest population in the region, boosting its health spending can allow the state to take better care of its citizens. Improving health infrastructure would contribute to improving healthcare delivery, especially primary health care; benefits that can be consolidated with improvement in capital spending in the healthcare sector.



Bauchi state devoted 8.76% of total expenditure to health. Of the N15bn spent during the fiscal year, N6.44bn representing 42.86% of total health spending went to personnel expenses while N0.88bn was spent on overheads.

The state's fiscal deficit of almost N36bn in 2022, meant a substantial need for borrowing. Bauchi state's total debt grew by N65.2bn representing a 42.6% increase above the previous year. Total debt stock at the end of the 2022 fiscal year was N218.24bn. Bauchi is the 10th most indebted state in the country and ranks 33rd position in terms of debt sustainability. Debt-to-GDP (7.44%) and debt service as a



Fertility Rate
(births per woman)

7



Under-5 Mortality
(deaths per 1,000
live births)

153



Adolescent birth rate
(15-19 years):
births per 1,000 girls

166



**Health Insurance
Coverage for Women**

0.30%



The under-five mortality rate in Bauchi state is among the highest in Nigeria. At 153 deaths per 1,000 live births, it is the worst rate in the North-East region of the country. This poor performance is also seen in key indicators that can prevent infant mortality (including vaccination, antenatal care, and the use of a skilled birth attendant). The state has a low vaccination rate of 40.5%, the majority of which were carried out in health care centres (49.5%), by house-to-house campaigns/ supplementary immunisation programmes (39%), and in government hospitals (11%). As much as 31.3% of women surveyed had no antenatal visit while 43.3% had 4 or more visits and only 2.1% had up to the standard 8 or more antenatal visits. 21.1% of deliveries took place in a health facility while 78.3% of women had their babies at home suggesting severely limited access to delivery care in the state.

The use of contraceptives in Bauchi appears to be unpopular. 90.8% of surveyed women or their partners do not use any method of contraception, 1.5% use traditional methods while 7.7% use modern methods. This is amidst a total demand of 36.5%. One of the challenges with contraceptive use according to the USAID's Integrated Health Program (IHP) is inadequate supply. The state has been urged to consider financing family planning products to augment the limited supplies from federal government funded interventions.²⁸ This could also help to reduce adolescent pregnancies from 166 births per 1,000 girls between 15 and 19 years old.

A lot of attention is urgently needed to improve health care access and delivery in Bauchi state. Partnerships with donors and development partners^{29,30} have been critical to providing healthcare in the state, especially around immunisation and family planning, however, the government needs to take ownership and drive programs and interventions. Hopefully, the State's nascent Social Health Insurance Agency would receive the required boost to galvanise efforts towards achieving universal health coverage. Available data suggest that the bulk of participants in the state's health contributory scheme are workers in the public and organised private sector with a record of 52,199. The informal sector accounts for just 180 participants.³¹ Compared to a population of over 7.75 million people,³² this implies that less than 1% of the population has access to the state's health insurance scheme, underscoring the magnitude of the task before the state government.

The state has a low vaccination rate of 40.5%, the majority of which were carried out in health care centres (49.5%), by house-to-house campaigns/ supplementary immunisation programmes (39%), and in government hospitals (11%).

This is the poorest level in the region and among the poorest in the country. A similar trend in delivery care was observed with respect to the level of assistance by professionals. Only 17.4% of deliveries were assisted by a skilled attendant. The majority (47.3%) of women surveyed in Bauchi state were assisted by either a friend or family member during delivery. This was followed by assistance by a traditional birth attendant (20.3%) and community health worker (10.75).



28. See 'USAID IHP urges Bauchi State government to finance family planning commodities in 2024', by Susan Galt, in Independent newspaper (online), on August 25, 2023. Available at: <https://independent.ng/usaid-ihp-urges-bauchi-state-govt-to-finance-family-planning-commodities-in-2024/>

29. See 'Gates Foundation Launches Initiative To Strengthen PHC Services In 10 States', in The Daily Trust, on March 25, 2022. Available at: <https://dailytrust.com/gates-foundation-launches-initiative-to-strengthen-phc-services-in-10-states/>

30. See 'Bauchi Govt partners M&G Gate, Dangote to improve healthcare delivery', in The Vanguard newspaper (online), on November 19, 2019. Available at: <https://www.vanguardngr.com/2019/11/bauchi-govt-partners-m-g-gate-dangote-to-improve-healthcare-delivery/>

31. See 'We will ensure you get the best health care possible' DASH/ICMA. Available at: <https://dashnigeria.com/>

32. See '2022 State of States', BudgetT



Borno State

Home of Peace

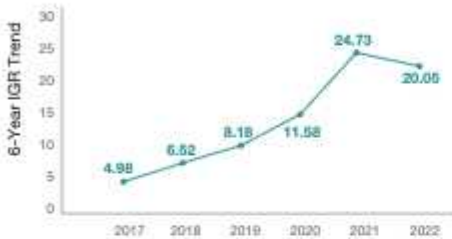
Overall Fiscal Performance rank
out of 36 states

12

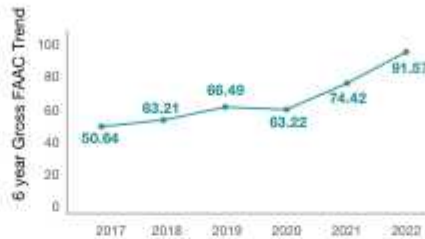
Debt Sustainability rank
out of 36 states

9

6-Year IGR Trend (NGN'bn)



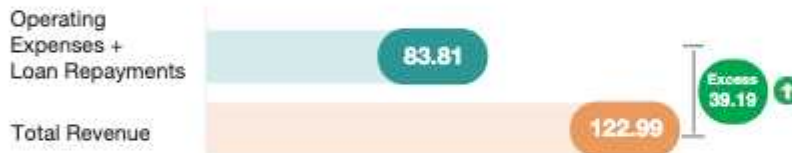
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	16	20
Gross FAAC	11	9
Size of Total Debt	36	30
Size of Domestic Debt	18	22
Size of Foreign Debt	24	36

Per Capita Analysis



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



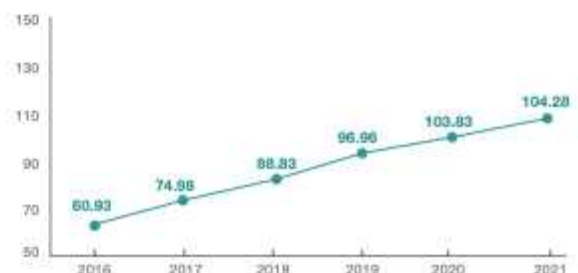
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
9.12%



Education Spending
(as a % of total spending)
14.39%



Debt Service
(as a % of revenue)
11.44%



Total Health Spending Per capita
N1,386.00



Total Education Spending per Capita
N2,186.99

In 2021, Borno State more than doubled its Internally Generated Revenue, adding over 113% to the 2020 revenue total. This commendable performance was not sustained in the 2022 fiscal year. Instead, 2022 IGR figures saw a modest drop of about 19%. Nonetheless, 2022 revenue remained above the 2020 total. The state's 2022 IGR ranking slipped four spots from 16 to 20 out of 36 states. Also, the state's FAAC allocation increased by more than N16bn (23%), consequently increasing FAAC dependency to 82%, compared to 75% the previous year, making it the 10th most FAAC-dependent state. Total revenue was capable of catering to operating expenses and loan repayments.

Spending priority was split nearly in the middle as the shares of recurrent and capital spending were 48.62% and 51.38%, respectively. This is a modest shift from the 2021 fiscal year, when recurrent spending attracted 57.4% of total spending and reduced capital spending. In terms of monetary value, 2022 capital spending of N75.46bn exceeded the previous year's spend by almost N19bn, while recurrent expenses were reduced by almost N5bn.

to the push/pull effect of borrowing and debt servicing, may have compensated each other to keep the total debt stock at relatively static levels between 2021 and 2022. In terms of the size of its debt, Borno ranked 30th most indebted, while ranking 9th in terms of debt sustainability, three positions lower than the previous year, likely influenced by the effect of lower revenues on debt-to-revenue ratio, debt service-to-revenue ratio, and personnel cost-to-revenue ratio which all contribute to the debt sustainability rankings.

Borno increased total health spending by over 100%, doubling health capex and tripling recurrent expenses with respect to the previous fiscal year. Borno's fiscal performance ranking at the end of the 2022 fiscal year improved by eight slots to close at 12th out of the 36 states, compared to 20th the previous year.

Borno increased total health spending by over 100%, doubling health capex and tripling recurrent expenses with respect to the previous fiscal year.

Total expenditure, however, exceeded total revenue, creating a fiscal deficit of 36.28bn. Expectedly, financing such a deficit required additional borrowings, but interestingly, total debt stock increased by less than 0.5bn. This suggests that net debt, referring





Fertility Rate
(births per woman)
6



Under-5 Mortality
(deaths per 1,000
live births)
140



Adolescent birth rate
(15-19 years):
births per 1,000 girls
100



**Health Insurance
Coverage for Women**
0.70%



Survey data from Borno state was limited to only 7 LGAs due to insecurity-related challenges. Most vaccinations in Borno State were administered through government facilities and extension programmes such as house-to-house campaigns. Only 2.8% of vaccinations were delivered through private hospitals and NGOs. This emphasises the importance of the government in health care delivery in the state. More can be done, however, to ensure that under-5 mortality, which was recorded at 140 deaths per 1,000 live births, falls under the SDG targets of 25 by 2030.

Teenage pregnancy is also of concern in Borno state, which the available data of 100 births per 1,000 girls between the ages of 15 and 19 years shows. This is a subcomponent of a high fertility rate of 6 births per woman between ages 15 - 49. Adequate maternal care facilities are doubtless needed to cater to Borno's mothers of all ages. However, 30.6% of deliveries occurred in a health facility, while 68.6% were home deliveries. Furthermore, just 2.7% of women had the minimum standard of 8 antenatal visits to any health care provider, while 31% had no visits. 32.3% of deliveries were assisted by a skilled attendant.³³

or spacing births. 6.7% use modern methods such as pills, implants, and injectables, while 0.8% use traditional methods. Modern methods of contraception meet just 15.7% of the total demand for contraceptives.

These numbers stress the need for increased maternal and reproductive health enlightenment among the sexually active age bracket, especially women and teenage girls. It also re-emphasizes the urgent attention required to establish effective healthcare systems not just in Borno state alone but in other states nationwide. As of July 2023, the state's social healthcare programme had enrolled 63,000 vulnerable persons as beneficiaries of free healthcare, according to news media.³⁴ Also, 183 primary healthcare facilities were also accredited to improve service delivery across the state, part of the state contributory healthcare programme which was flagged off in 2021 with an initial disbursement of N418mn as funding for 79 primary healthcare centres.³⁵

Borno State and nine other states in Nigeria benefit from partnerships with development partners,³⁶ which aim to improve healthcare delivery to women and children in the beneficiary states. These partnerships have encouraged the commitment to improving primary healthcare delivery through steps that include a progressive increase in healthcare funding by state governors. These efforts were captured in 2023 under the Leadership Challenge organised by the Nigeria Governors Forum, the National Primary Health Care Development Agency, and UNICEF, with the support of the Bill and Melinda Gates Foundation and the Aliko Dangote Foundation. Borno state emerged as the best-performing state in primary healthcare delivery in the North-East region and across the 36 states in the country. These attracted cash awards totalling \$1.2 million to further improve healthcare delivery in the state.³⁷

30.6% of deliveries occurred in a health facility, while 68.6% were home deliveries. Furthermore, just 2.7% of women had the minimum standard of 8 antenatal visits to any health care provider, while 31% had no visits.



High fertility rates may also be linked to low use of contraceptives, as is the case in Borno. Of the 620 married women surveyed in the state, 92.5% of respondents or their partners use no method of contraception for either limiting

33. Dotted attendant visits to medical doctors, nurses/midwives, Auxiliary midwives, MCH Aids and Community Health Extension Workers (CHEW)

34. See 'Borno Govt enrolls 63,000 vulnerable persons for free healthcare', in July 17, 2023. In Pulse Ng (online). Available at <https://www.pulse.ng/news/local/borno-govt-enrolls-63000-vulnerable-persons-for-free-healthcare/34303>

35. See 'Borno disburses N418 million to support healthcare of 33,000 vulnerable households', By Zainab Iyemba, Nnametoko (Online). Available at: <https://www.nnametoko.com/2021/12/25/borno-disburses-n418-million-to-support-healthcare-of-33000-vulnerable-households/>

36. See 'Nigerian Governors Partner with Dangote Foundation, Gates Foundation, and USAID to Bring Life-saving Vaccines to Children', January 20, 2018. Available at <https://www.gatesfoundation.org/press/media-center/press-releases/2018/01/nigerian-gov-partner-with-dangote-gates-usaid>

37. See 'Borno State Wins Primary Health Care Delivery Leadership Challenge', By Chiemka Ekeke, in Voice of Nigeria (online), on May 18, 2023. Available at <https://www.voicenigeria.com/borno-state-wins-primary-health-care-delivery-leadership-challenge/>



Gombe State

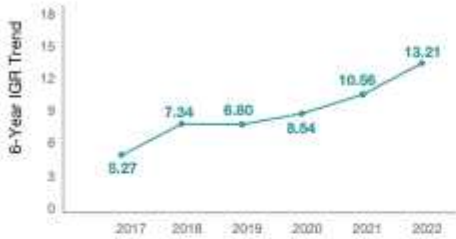
Jewel in the Savannah

Overall Fiscal Performance rank **21** out of 36 states

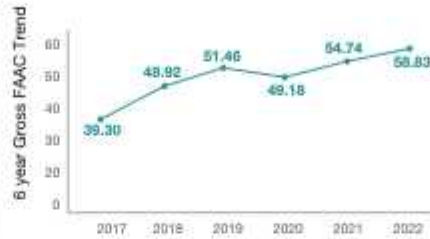
Debt Sustainability rank **29** out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



IGR **25.06%** ↑

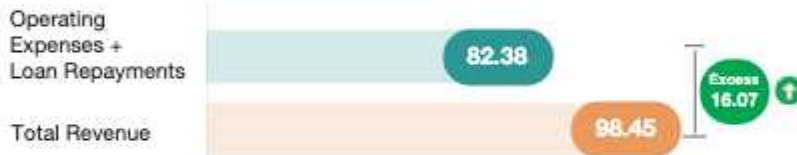


Gross FAAC **7.47%** ↑



Capital Expenditure **95.4%** ↑

Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	33	30
Gross FAAC	30	35
Size of Total Debt	30	19
Size of Domestic Debt	28	14
Size of Foreign Debt	32	30

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



N3,348

IGR per Capita



N15,633

Capital Expenditure per capita



N39,008

Total Debt per capita

Debt Profile



N139.32bn

Domestic Debt



\$32.48m

Foreign Debt

Total Debt Growth



185.68%

Debt Growth (2017 - 2022)



19

Most indebted in the country
Debt Size

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

10.31%



Education Spending
(as a % of total spending)

11.85%



Debt Service
(as a % of revenue)

25.38%



Total Health Spending
Per capita

N3,263.26



Total Education
Spending per Capita

N3,750.10

Federal transfers accounted for the major share of recurrent revenue in Gombe state during the 2022 fiscal year, evidently showing heavy dependence on FAAC allocations. A sum of 58.83bn, representing 81.66% of total recurrent revenue, was received from the federal government by the state. An IGR of 13.21bn made up the remaining 18.34%. Over the 2022 fiscal year, IGR grew by 25%, sustaining the rising trend in the last three years. There is a need to grow IGR as compared to other states; it ranked 30th position with regard to IGR size, climbing three spots compared to the previous year. Regarding the size of FAAC allocation, Gombe also ranked 35th out of 36 states.

spending priority tilted towards the capital component, accounting for 51.80% of total government spending, while recurrent expenditure took a share of 48.20%. Capital spending almost doubled, rising from N31.58bn in 2021 to 61.69bn in 2022, was partly responsible.

The large injection of funds to capital expenditure was largely responsible for pushing total expenditure from N98.45bn to N144.07bn in 2022. However, corresponding limited revenue translated to a fiscal deficit of N45.62bn. As a result, debt grew to N153.95bn from N83.64bn, an 84% jump in total debt stock. Partly due to this, Gombe moved from the 32nd to the 19th most indebted state in the country in one year. Drastically reversing a downward trend in debt size observed a year ago.

In the health sector, total spending increased by 35.16%, summing up to N12.88bn at the end of 2022. Personnel cost accounted for 53.84%, overheads comprised 3.25%, and capital expenditure consumed 42.91% of total health expenditure. The most significant increase was observed in capex, which rose by 81% from N3.04bn in 2021 to N5.23bn in 2022. Increments in health allocation and spending are commendable steps and crucial elements needed to improve human capital development and economic growth. The overall fiscal performance ranking for Gombe climbed seven spots to close at 21st position.

Left to IGR alone, Gombe would not have been able to cover personnel costs (N29.5bn) or debt service (N24.98bn), which nearly doubled the state's IGR. Stated differently, Gombe state's IGR was neither sufficient to cover half of its salaries and pensions nor cover the cost of its borrowing.

With the support of federal transfers, the state could cater to recurrent expenditure (operating expenses and loan repayments). Left to IGR alone, Gombe would not have been able to cover personnel costs (N29.5bn) or debt service (N24.98bn), which nearly doubled the state's IGR. Stated differently, Gombe state's IGR was neither sufficient to cover half of its salaries and pensions nor cover the cost of its borrowing. This further emphasises the need for improved domestic resource mobilisation in the state. In 2022, the





Fertility Rate
(births per woman)
5



Under-5 Mortality
(deaths per 1,000
live births)
117



Adolescent birth rate
(15-19 years):
births per 1,000 girls
145



**Health Insurance
Coverage for Women**
2.90%



Gombe state's social health programme, GoHeath, was established in 2019 to improve universal access to quality and affordable healthcare and reduce out-of-pocket expenditure for inhabitants of the state. This is typical of efforts that could help in improving health indicators in Gombe if implemented and scaled up adequately.³⁸ For instance, Gombe's under-5 mortality rate of 117 deaths per 1,000 live births is far from the SDG target of 25 by 2030. Strengthening government health care delivery systems in Gombe is therefore critical as, according to the MICS survey 2021, private hospitals and NGOs cater to only 0.7% of child immunisations. The rest depend on government facilities and programs.

by a skilled healthcare worker. Based on the survey, 57.8% of deliveries were assisted by either a traditional birth attendant (11.9%), a community health worker (10.1%), or a relative/friend (35.4%). 5.3% of deliveries took place without any assistance.

Also important is the need to address the gap in contraceptive use and family planning among married couples. In Gombe state, as high as 92.3% of married couples do not use any form of contraception (including modern and traditional methods) for limiting or spacing births. Only 7.1% use modern methods, while 0.6% use traditional methods. Notwithstanding, despite the low usage, the demand for family planning surpasses the met needs with modern methods by fourfold. This indicates that quick gains can be exploited by enhancing access to modern family planning methods.

The equity programme, a category of Gombe's social health insurance scheme targeted specifically at the poor and vulnerable in the state, which comprises the aged, women of childbearing age, widows, physically challenged, IDPs, and children under the age of five, can help to address the aforementioned challenges. According to publicly available information, 19,755 beneficiaries have been identified under this category, while the formal and informal sector programme has 46,532 and 2,977 participants.³⁹

Strengthening government health care delivery systems in Gombe is therefore critical as, according to the MICS survey 2020, private hospitals and NGOs cater to only 0.7% of child immunisations.



Furthermore, attention is needed around reproductive and maternal health. Fertility rate in Gombe was recorded at 5 births per woman within the childbearing age bracket of 15-49, while teenage pregnancies ranked the second highest in the region at 145 pregnancies per 1,000 girls between the ages 15-19. Sadly, just 2.5% of pregnant women had up to the minimum standard of 8 antenatal visits to any provider, while 30.3% had no antenatal care visit during their latest pregnancies. In addition, only 36.8% of deliveries occurred in a health facility. The bulk of childbirths were home deliveries (63%). In comparison, 36.9% of deliveries were assisted by a skilled attendant, suggesting that the majority, that is, if not all, of home deliveries were likely not managed

³⁸ See "Bringing primary health services closer to underserved people in Gombe state", WHO Africa, Available at <https://www.afro.who.int/countries/nigeria/news/bringing-primary-health-services-closer-underserved-people-gombe-state>

³⁹ See Gombe state contributory health care management agency, Accessed 07/10/2022 by 457jm. Available at <https://gcrchmga.gov.ng/about>



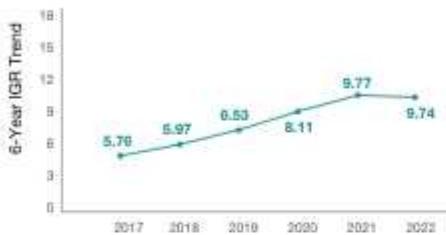
Taraba State

Nature's Gift to the Nation

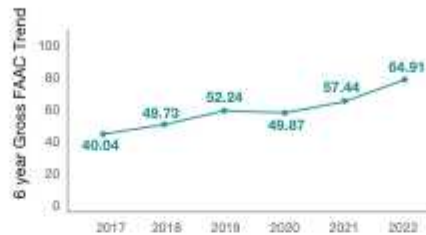
Overall Fiscal Performance rank **31**
out of 36 states

Debt Sustainability rank **20**
out of 36 states

6-Year IGR Trend (NGN'bn)



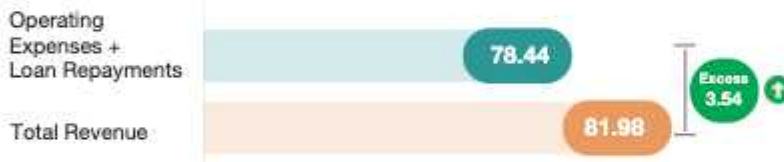
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	35	34
Gross FAAC	28	31
Size of Total Debt	35	28
Size of Domestic Debt	21	28
Size of Foreign Debt	25	25

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



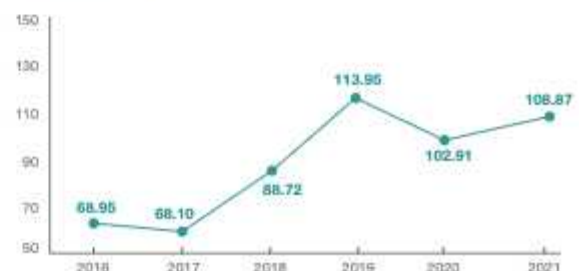
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
5.93%



Education Spending
(as a % of total spending)
17.38%



Debt Service
(as a % of revenue)
15.86%



Total Health Spending Per capita
N1,383.60



Total Education Spending per Capita
N4,058.01

With a difference of -0.26%, IGR more or less stagnated relative to the previous fiscal year. In 2022, Taraba state generated revenues amounting to N9.74bn, N25.4mn less than in 2021. FAAC allocation, on the other hand, increased by 13% from N57.44bn to N64.91bn, accounting for 86.95% of recurrent revenue. The state has one of the lowest IGRs in the country, ranking 34 out of 36 states, one spot higher than the 2021 ranking. Taraba's IGR level calls for serious concern as it is insufficient to conveniently meet major subcomponents of the state's recurrent expenses. Debt servicing for 2022 surpassed IGR by over N3bn. Overhead and personnel costs each swallowed the state's IGR by 231% and 256%, respectively. In plain terms, the civil service bill and administrative cost of the state can individually swallow its IGR three times over. Evidently, without federal transfers, Taraba state lacks the case for any fiscal sustainability.

& grants), the state recorded a fiscal deficit of N22.17bn.

Also, the state increased its debt size from N102.91bn to N108.87bn at the end of 2022. Based on size, Taraba has one of the smallest debts, ranking as the 28 most indebted of the 36 states. However, regarding debt sustainability, the state ranks 20th, five spots lower than the previous position. This is partly due to the state's low revenue and high personnel costs.

Regarding health expenditure, spending per capita remained at relatively the same level signalling N1,383.60, compared to N1,378 in 2021. Health spending, which accounted for 4.4% of total spending, increased marginally to N5.04bn from N4.89bn in 2022. Unbundling the state's health bill showed that 87.38% of the total health spending was spent on personnel costs. 3.08%, the equivalent of N155.74mn was the actual amount devoted to capital expenditure from the government's purse. Overhead costs (481 million) attracted three times the value of capex (which should be the main vehicle for improving and expanding healthcare infrastructure for the estimated 3.65 million people living in Taraba state). This is particularly concerning because of the state's immense need for affordable, good healthcare.

Taraba's IGR level calls for serious concern as it is insufficient to conveniently meet major subcomponents of the state's recurrent expenses. Debt servicing for 2022 surpassed IGR by over N3bn.

On the expenditure side, recurrent spending made up over 70% of total expenditure, while capital expenditure accounted for 29.74%. CAPEX increased by 46.9%, summing up to N29.16bn at the end of 2022. Similarly, recurrent expenditure increased in the 2022 fiscal year, leading to an overall increase of 15% in total expenditure totalling N104.15bn. Compared to total revenue of N81.98bn (including aids





Fertility Rate
(births per women)
5



Under-5 Mortality
(deaths per 1,000
live births)
83



Adolescent birth rate
(15-19 years):
births per 1,000 girls
89



**Health Insurance
Coverage for Women**
0.10%



House-to-house immunisation campaigns appear to significantly impact the vaccination rates against childhood preventable diseases in Taraba state. 63.8% of children received vaccinations through this means. This was closely followed by government healthcare centres and government hospitals at 41.3% and 18.8%, respectively. No respondent identified private hospitals/NGOs as a place where they received any vaccination. The under-5 mortality rate of 83 deaths per 1,000 live births is a cause for concern for child health and suggests that more efforts are needed to ensure improved health care for children and to reduce childhood-preventable diseases.

East region. Only 25.5% of deliveries occurred in a health facility, while 70.7% occurred at home. 35.6% of deliveries were assisted by a skilled attendant, while 34.9% were assisted by a relative/family. 11.1% of deliveries took place without the help of a skilled attendant.

According to the UNICEF MICS survey, the use of modern contraceptives is low in Taraba state at 8.9%. 90.4% of surveyed married women reported not using any method of birth control despite a demand that quadruples the available supply.

Requisite government agencies in charge of healthcare delivery in Taraba state have their work cut out for them to change the aforementioned indices. In addition, initiatives like the G-ANC⁴¹ funded by the US Department of State can help increase rural women's access to skilled maternal and delivery care, thereby reducing maternal and child morbidity. This complements state government efforts⁴² that aim to improve primary health care infrastructure and statewide spread for better health care delivery.

House-to-house immunisation campaigns appear to significantly impact the vaccination rates against childhood preventable diseases in Taraba state. 63.8% of children received vaccinations through this means.



Regarding maternal and reproductive health, women between the ages of 15-49, on average, have five children. Also, the MICS survey showed that adolescent pregnancy for teenagers between the ages of 15-19 stood at 89 births per 1,000 girls. This suggests that teenagers in Taraba, like other states in the region, either through early marriage or otherwise, are vulnerable to risks associated with early pregnancy such as eclampsia, puerperal endometritis, and systemic infections in addition to stigma and rejection.⁴⁰ Just 2.3% of women surveyed had up to the recommended minimum 8 antenatal visits, and Taraba state has the highest share (41.9%) of women with no antenatal visits in the North-

40. See "Adolescent pregnancy: Key facts", World Health Organization, June 2, 2021. Available at <https://www.who.int/news-room/fact-sheets/detail/adolescent-pregnancy>

41. See "Effect of G-ANC to increase delivery by skilled birth attendants in primary health care centres in 4 implementing LGAs in Taraba State," in *Inside Nigeria* (online), May 5, 2021. Available at <https://www.insideng.com/index.php/efect-of-g-anc-to-increase-delivery-by-skilled-attendants-in-primary-health-care-centres-in-4-implementing-lgas-in-taraba-state/>

42. See "Increased excessive decay in health sector — Gov't warns", by Terna Okeja, in *Tribune* (newspaper) (online), on May 18, 2023. Available at: <https://tribunenigeria.com/taraba-increased-excessive-decay-in-health-sector-govt-warns/>



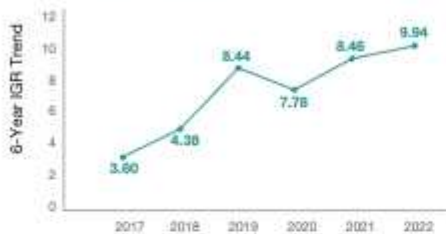
Yobe State

Pride of the Sahel

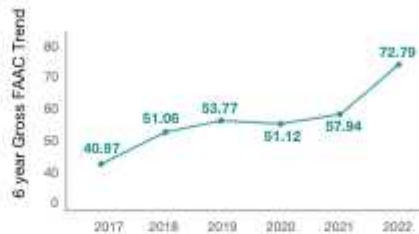
Overall Fiscal Performance rank **32** out of 36 states

Debt Sustainability rank **23** out of 36 states

6-Year IGR Trend (NGN'bn)



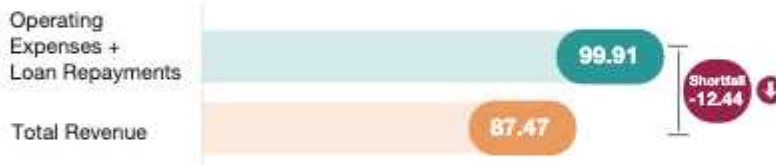
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	36	33
Gross FAAC	27	21
Size of Total Debt	34	32
Size of Domestic Debt	23	26
Size of Foreign Debt	39	35

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



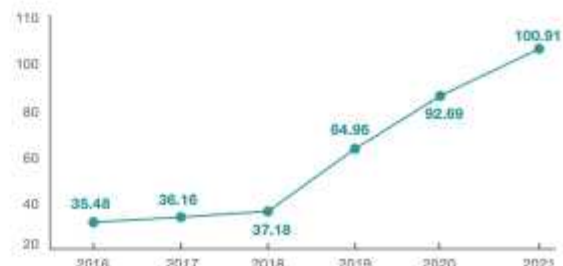
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
8.97%



Education Spending
(as a % of total spending)
13.08%



Debt Service
(as a % of revenue)
45.05%



Total Health Spending Per capita
N2,357.00



Total Education Spending per Capita
N4,293.03

Yobe State added close to N1.5bn in IGR, marking a 17.46% increase over its 2021 totals and bringing the total IGR in 2022 to N9.94bn. This was, however, not sufficient enough to wrestle more share of total revenue from federal transfers as FAAC allocations to the state also received a more generous boost to the tune of N14.85bn (25.64%). Therefore, the state's FAAC dependency did not reduce, but rather increased to 87.98%. Consequently, the share of IGR in total recurrent revenue fell to 12.02%.

Adequate domestic resource mobilisation is an inevitable requirement for fiscal sustainability. Revenue challenges, if not addressed, could trawl development goals. As is the case with Yobe State, total revenue (including aid and grants) was insufficient to cover operating expenses and loan repayments (recurrent expenditure). With the addition of a capital expenditure of 32.93bn, total expenditure amounted to N132.84bn. The fiscal deficit of N45.37bn necessitated external financing through debt. At the end of the 2022 fiscal year, Yobe's debt stock grew by approximately N8bn to close at N100.91bn. The growth in debt size was limited by a huge debt service bill signalling N39.41bn. This was a three-fold increase in debt servicing over the previous year, surpassing personnel costs by approximately N10bn and overheads by about 19bn. Debt servicing was almost half of total revenue (including FAAC allocation and Aids & Grants) and was four times the size of the state's IGR.

thresholds, the state may need to watch its debt profile to ensure it does not get out of hand. The debt service to revenue ratio, which exceeded the 40% threshold, attests to the need for caution. Worthy of mention is that this may be a one-off situation as previous years did not show a huge spike in debt servicing. Notwithstanding, Yobe ranked 32nd in terms of debt size, climbing by one slot but falling four positions in debt sustainability, ranking 23rd in 2022.

Yobe State increased its total health spending to more than 330% of the previous fiscal year. Total health spending increased from N2.38bn to N10.31bn at the end of 2022, resulting in a similar jump in per capita health spending from N607 to N2,537, an overly significant spike. Some of the State's data appear inconsistent, casting doubt on other data points. If, however, the health spending data is accurate, this is a commendable shift towards improving human capital development in the state. However, an x-ray of health spending in 2021 showed that personnel cost attracted just N1.13mn, representing 0.05% of the N2.34bn spent on health that year. This appears to be severely understated, especially considering that the reported value is not consistent with media reports of salary increments for health workers to the tune of N74mn as far back as 2018.⁴³ Overheads and capex attracted 45% and 54.7% respectively. This suggests that considerable attention should be given to data reporting by the requisite authorities in the state to ensure increased accuracy. In 2022, personnel cost amounted to N6.82bn and consumed 66.28% of total health spending. Overheads summed to 0.63mn (6.13%), and capital expenditure closed at N2.84bn, representing 27.59% of total health spending. With regard to overall fiscal performance, Yobe ranked 33 out of 36 states, one slot higher than the previous year.



Debt servicing was almost half of total revenue (including FAAC allocation and Aids & Grants) and was four times the size of the state's IGR.

Since most of Yobe's debt sustainability indicators remained within generally accepted

43. See "Yobe governor approves 100% payment of new salary structure for health workers," by Abdulkareem Idris, on May 10 2021, in Premium Times (2014) Newspapers. Available at: <https://www.premiumtimesng.com/health/health-news/208811-yobe-governor-approves-100-payment-of-new-salary-structure-for-health-workers.html?toc=1>.



Fertility Rate
(births per woman)

6



Under-5 Mortality
(deaths per 1,000
live births)

52



Adolescent birth rate
(15-19 years):
births per 1,000 girls

76



**Health Insurance
Coverage for Women**

4.50%



Under-5 mortality in Yobe state, recorded at 52 deaths per 1,000 live births, is the least of the six northeastern states. This is, however, still double the globally accepted maximum of 25 deaths per 1,000 live births. Also, government-supported health facilities and programmes are responsible for almost all vaccinations against childhood-preventable diseases, with private hospitals and NGOs accounting for 0.4%. Also, the fertility rate of 6 live births per woman in Yobe ranks as the second highest in the region, while adolescent pregnancy of 76 births per 1,000 girls aged 15-19 is the second lowest in the region. Sadly, Yobe's antenatal care indicators are among the poorest in the region. Only 0.4% of women had up to the minimum 8 or more antenatal visits during their latest pregnancy, while 23.5% had no visit from a skilled attendant. 47.8% of deliveries took place in a health facility, while 51.8% took place at home. Also, 47.5% of deliveries were assisted by a skilled attendant, suggesting that only a tiny fraction of home deliveries had a skilled attendant present. While 22.7% were assisted by a relative/family, 15.3% by a community health worker, and 6% by a traditional birth attendant, 6.6% of deliveries took place without any attendant.

These statistics further emphasise the need for good and affordable health care, especially among the poor and vulnerable. In addition, public enlightenment on contraceptive use could help address the high proportion of couples in Yobe currently not using any method of contraception. Although the lowest in the North-East, 81.9% of women or their partners use no method (modern or traditional) of contraception, while 17.7% use modern contraception. Less than half of survey respondents expressed a need for family planning, suggesting that interventions that promote modern contraception and family planning may need to be intensified.

Hopefully, these indicators will improve as efforts to improve primary healthcare delivery in Yobe State continue to unfold. The state's social healthcare program has registered at least 100,000⁴⁴ beneficiaries in the formal and informal sector under the contributory healthcare scheme and rolled out free healthcare for the poor and vulnerable⁴⁵ in the state. In addition, partnerships with development partners like the WHO⁴⁶, UNICEF⁴⁷, and the Gates Foundation⁴⁸ have helped extend healthcare to children, the poor and vulnerable, and internally displaced persons.

Hopefully, these indicators will improve as efforts to improve primary healthcare delivery in Yobe State continue to unfold. The state's social healthcare program has registered at least 100,000 beneficiaries in the formal and informal sector under the contributory healthcare scheme and rolled out free healthcare for the poor and vulnerable in the state.



44. See "Yobe state contributory healthcare management Agency." Available at <https://yobesta.gov.ng/>

45. See "Yobe unveils free healthcare scheme for poor, vulnerable residents". By Kapote Idowu, in The Punch Newspaper (online), on June 20, 2020. Available at <https://punchng.com/yobe-unveils-free-healthcare-scheme-for-poor-vulnerable-residents/>

46. See "WHO supports Yobe to scale up the provision of health services through grassroots interventions", on March 13, 2020 by the World Health Organisation. Available at <https://www.who.int/countries/yobe/news/who-supports-yobe-scale-provision-health-services-through-grassroots-interventions>

47. See "Yobe, UNICEF collaborate to enrol 7000 vulnerable children, women for health insurance scheme", on September 18 2020, in Thisday Newspaper (Online). Available at <https://www.thisdaylive.com/index.php/2020/09/18/yobe-unicef-collaborate-enrol-7000-vulnerable-children-women-for-health-insurance-scheme-in-western-bauchi>

48. See "Yobe State Primary Health Care Management Board", Bill and Melinda Gates Foundation. Available at <https://www.gatesfoundation.org/about/committed-grants/2021/11/16/yob018900>



North -West

REGION





Jigawa State

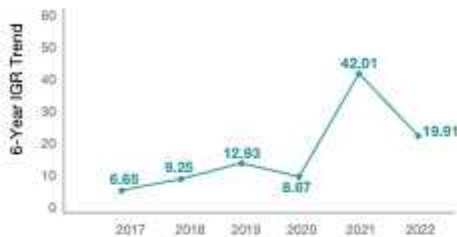
The New World

Overall Fiscal Performance rank **20**
out of 36 states

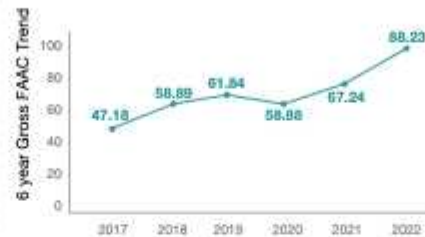
Debt Sustainability rank **1**
out of 36 states



6-Year IGR Trend (NGN'bn)



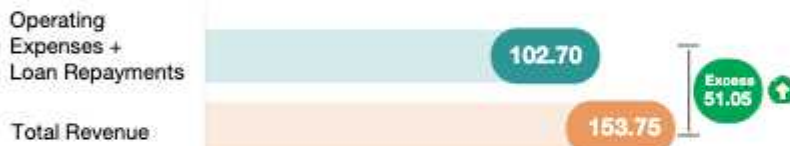
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	7	21
Gross FAAC	17	13
Size of Total Debt	33	38
Size of Domestic Debt	36	36
Size of Foreign Debt	36	34

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



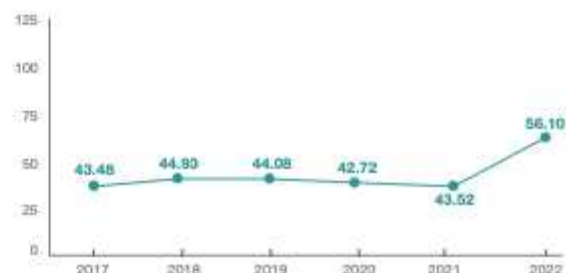
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

15.50%



Education Spending
(as a % of total spending)

39.53%



Debt Service
(as a % of revenue)

4.08%



Total Health Spending
Per capita

N3,042.90



Total Education
Spending per Capita

N7,761.16

Despite a 52.61% slump in IGR, Jigawa attained a higher ranking on fiscal performance, as it moved up 3 places to 20th. Recall that Jigawa recorded the highest year-on-year growth, 384.63%, in IGR in the 2021 fiscal year, according to Budget's 2022 State of States. Upon further investigation, it was discovered that N28.15bn — which were COVID-19 grants, transfers from the Basic Health Care Provision Fund, etc. — was wrongly computed as part of the state's 2021 IGR. The notable decline in IGR resulted from excluding similar kinds of grants and reimbursements from the computation of the state's 2022 IGR.

Accompanied by a decline in IGR, the state had a 31.22% appreciation in transfers received from the federal government. This led to a slight increase in its reliance on federal transfers from 54.11% in 2021 to 57.39% in 2022. Save for the exclusion of reimbursements from the state's IGR in 2022, almost all other components of IGR appreciated year-on-year as tax revenue grew by 50.99%, licences by 283.01%, fines by 971.41%, fees by 41.74%, earnings & sales by 47.72%, and rent on government properties by 4060.48%.

total expenditure in 2022 was focused on its health sector, a whopping 39.53% of its total spending went to its education sector. In the 2022 fiscal year, the state spent N5.59bn in improving general hospitals across the state, N567.62m on upgrading primary health care centres, N566.37m on supplementary immunisation activities, N733.56m on free maternal and child health programme in secondary hospitals, etc. On education, N4.9bn was spent on the World Bank-supported Better Education Service Delivery for All (BESDA) Project, N1.94bn on the provision of primary and junior secondary structures, N695.14m on the development and maintenance of senior secondary school structures and facilities. Per capita, N3,042.90 and N7,761.16 were spent on health and education, respectively.

More broadly, a 40.04% increase year-on-year in operating expenses coincided with a 36.33% increase in capital expenditure. Jigawa seems to be gradually approaching equal prioritisation of recurrent and capital expenditure, as its capital expenditure as a percentage of total expenditure stood at 45.56% in 2022. Furthermore, its capital expenditure per capita in 2022 was N11,635 — the 7th largest among the 36 States.

Jigawa demonstrated a low appetite for debt accumulation as its debt grew by a negligible 0.1% between 2017 and 2021. However, there was rapid growth of 28.9% in its debt stock from N43.52 in 2021 to N56.1bn in 2022. Jigawa currently ranks top on the Budget debt sustainability index with debt service to revenue ratio of 4.08% and a personnel cost to revenue ratio of 30.2%.

Jigawa demonstrated a strong intent to prioritise its spending on the critical social sectors of health, education, and human capital development.

Jigawa demonstrated a strong intent to prioritise its spending on the critical social sectors of health, education, and human capital development. While 15.50% of its





Fertility Rate
(births per Women)
8



Under-5 Mortality
(deaths per 1,000
live births)
174



Adolescent birth rate
(15-19 years):
births per 1,000 girls
156



**Health Insurance
Coverage for Women**
1.50%



In 2022, the Jigawa state government channeled 15.5% of its total spending into health, demonstrating its commitment to the Abuja declaration on health, which recommends at least 15% of total budgetary allocation to the health sector. This amounted to N21.1bn, translating to per capita health spending of N3,043. Adequate healthcare funding is critical to improve the health conditions of the state's residents. Examples of these conditions include a high under-5 mortality rate of 174 deaths per 1,000 live births and high home deliveries (81.6% of deliveries) away from the standard care of health facilities. In simple terms, 4 out of 5 children were not delivered in a health facility, and about 1 in 6 of these children could likely not see their 5th birthday if nothing is done.

One of the strategies to improve health care implemented by the state government is the domestication of the Basic Healthcare Provision Fund (BHCF). According to an investigative report,⁴⁹ rural dwellers and vulnerable individuals comprising pregnant women and children below the age of 5 can access health services at no cost. In addition, beneficiaries have been able to access basic antenatal and delivery services, developments that are expected to reduce maternal and child mortality.

challenges bedeviling healthcare delivery in Jigawa state include difficult-to-reach communities and insufficient health personnel. Skilled attendants attend to just 22.2% of deliveries, as only 18.2% (the aforementioned 1 in 5 deliveries) occurred in a health facility. Although 7 out of 10 (72.2%) of pregnant women received antenatal care at least once during their pregnancy, 2 out of 10 received no antenatal care, and only 2.3% (1 in 50 women) had the recommended 8 or more antenatal visits.

Total implementation of the BHCF, which aims to establish one fully functional public or private primary health facility in 70% of all wards within 5 years and 100% within 7 years, would help expand healthcare to more parts of Jigawa and reduce inaccessibility issues. Furthermore, recruiting, training, and adequately remunerating healthcare personnel could help provide service to more beneficiaries and reduce the pressure on skilled attendants. In addition, engaging and training more community health workers could deepen service delivery penetration across the state, especially in areas that are outside the reach of traditional government services.



One of the strategies to improve health care implemented by the state government is the domestication of the Basic Healthcare Provision Fund (BHCF).

Certainly, these are the beginning steps to address the challenges of out-of-pocket expenditure in healthcare delivery. In addition to finance, other

⁴⁹ See 'How Jigawa is transforming to primary healthcare with BHCF', by Ejiro Awo, International Centre for Investigative Journalism (ICIJ), on September 24, 2022. Available at <https://www.icij.org/how-jigawa-is-transforming-to-primary-healthcare-with-bhcf/>



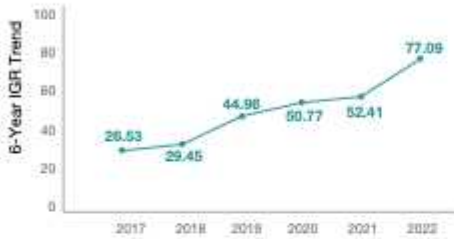
Kaduna State

Centre of Learning

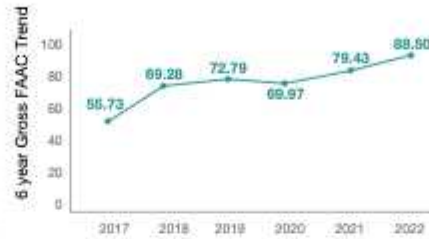
Overall Fiscal Performance rank **4** out of 36 states

Debt Sustainability rank **25** out of 36 states

6-Year IGR Trend (NGN'bn)



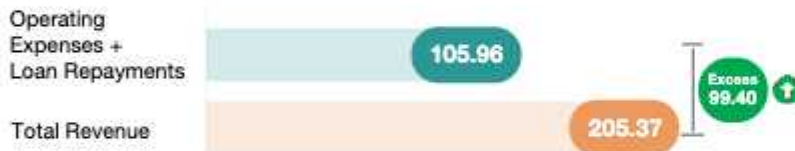
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	5	5
Gross FAAC	8	11
Size of Total Debt	2	2
Size of Domestic Debt	31	29
Size of Foreign Debt	2	2

Per Capita Analysis



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Debt Profile

N83.29bn
Domestic Debt

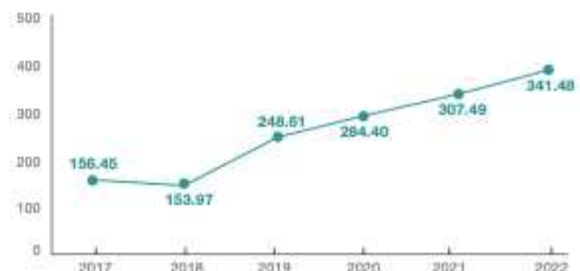
\$573.74m
Foreign Debt

Total Debt Growth

118.27%
Debt Growth (2016 - 2021)

2
5th smallest in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

12.11%



Education Spending
(as a % of total spending)

26.16%



Debt Service
(as a % of revenue)

8.13%



Total Health Spending Per capita

N3,123.09



Total Education Spending per Capita

N6,749.12

Kaduna, the Centre of Learning, is home to 9.88mn people and rich in Gold deposits, Columbite, Cassiterite, Molybdenite, Tantalite, Iron Ore, and an array of Gemstones such as Aquamarine, Sapphire, Tourmaline, Topaz, Amethyst, etc. These mineral resources have made Kaduna a favourable destination for investors in the mining sector. Barring the security challenges and ethno-religious clashes that have bedeviled the state, Kaduna has been a poster child for governance reforms amongst the 36 states. Good examples of those reforms have been the full operationalisation of its treasury single account, granting full autonomy to its internal revenue service and criminalising cash collection of government revenue.⁵⁰ The aforementioned reforms have precipitated a 190.56% growth in IGR from N26.53bn in 2017 to N77.09bn (the highest in the North-West region) in 2022. Notwithstanding, Kaduna dropped two spots from 2nd place in 2022 to 4th in the 2023 performance ranking.

bright side of its fiscal outing in 2022 is that its capital expenditure was 64.97% of the state's total expenditure, dwarfing its operating expenses, which were 35.03% of its total expenditure. However, the year-on-year capital expenditure growth was marginal, having recorded a 1.82% increase to N165.59bn from the N162.62bn expended the previous fiscal year.

Similarly, the state recorded a 28.08% increase in its operating expenses to N69.7bn in the current year. The largest contribution to the growth in operating expenses was personnel cost growth, which went up to N56.4bn from N37.7bn the previous year, a 49.58% year-on-year increase. The notable growth in Kaduna's personnel cost can be attributed to the reported recruitment of over 10,000 staff into its civil service across a number of sectors, including health and education.⁵¹ Kaduna spent N32.88bn on overheads in 2022, which was 2.74% than what it spent the previous year.

From 29th place in 2022 to 25th place in 2023, the state advanced four positions in terms of its debt sustainability ranking. Kaduna, with a total debt of N341.48bn, is the 2nd most indebted state in the federation and the highest indebted state in the North-West region as of December 31, 2023. External debt amounting to \$573.74mn, or N257.61bn (using an exchange rate of N448 to \$1), takes up 67.67% of the total debt stock, and domestic debt amounting to N83.29bn makes up 32.33%. Without accumulating any extra dollar-denominated debt, Kaduna's foreign debt has increased by N171.03bn to N428.64bn (using an exchange rate of N747.1 to \$1) due to the floating of the exchange rate, which resulted in 67% devaluation of the naira. This signals that Kaduna is highly susceptible to exchange rate volatility and should be careful about the way it accumulates dollar-denominated debt.

Without accumulating any extra dollar-denominated debt, Kaduna's foreign debt has increased by N171.03bn to N428.64bn (using an exchange rate of N747.1 to \$1) due to the floating of the exchange rate, which resulted in 67% devaluation of the naira.

The state's fiscal fortunes have improved as there was a significant increase of 40.52% in its total revenue from N146.15bn in 2021 to N205.37bn in 2022. Comparatively, its total expenditure grew by 15.08% to N277.51bn in 2022 from N235.96bn the previous year, resulting in a fiscal deficit of N66.18bn. The



50. See "Kaduna Internal Revenue Service and the Benefits of Reforms" by Emmanuel Abo, on January 2, 2023, in The Cable (Online). Available at: <https://www.thecable.ng/kaduna-internal-revenue-service-and-the-benefits-of-reforms>

51. See "Recruitment: HDGG hires over 10,000 staff in last one year" on June 8, 2021, Kaduna State Government. Available at: <https://kdg.gov.ng/2021/06/08/recruitment-kdg-hires-over-10000-staff-in-last-one-year/>



Fertility Rate
(births per Women)

6



Under-5 Mortality
(deaths per 1,000
live births)

127



Adolescent birth rate
(15-19 years):
births per 1,000 girls

103



**Health Insurance
Coverage for Women**

3.80%



Through various reforms and interventions spanning several years, the Kaduna state government demonstrated its commitment to improving healthcare delivery in the state. For instance, the Primary Healthcare Under One Roof (PHCUOR), a state legislation that came into effect in 2016, was designed, among other things, to improve the coordination of healthcare delivery across the state's three levels of healthcare delivery. It also promoted the capacity development of health workers by engaging and deploying experienced and skilled personnel between local and regional nodes in the healthcare delivery system. Other interventions focused on different areas such as healthcare infrastructure, medical supplies & equipment, immunisation, and removing the funding barrier. Priority areas were maternal and child health, with attention given to expanding access to antenatal and delivery care and tackling preventable childhood diseases.

In 2022, Kaduna ranked 6th out of 36 states in health spending per capita, a testament to the state's government commitment to health.

results in poor health conditions, especially for women and children. According to the MICS 2021 report, under-5 mortality in Kaduna state was reported at 127 deaths per 1000 live births, above the national average of 102. Surprisingly, 68.6% of deliveries in Kaduna took place at home, away from the safe and hygienic conditions of institutional healthcare facilities. Conversely, 31.4% of women delivered in a healthcare facility, the highest in the region. Home births are susceptible to increased risk of maternal and neonatal mortality and uterine infection. This stresses the urgent need for improved delivery care.

Furthermore, 12.6% (i.e., 1 in 8) of pregnant women had no antenatal visit, while only 11.5% had the recommended 8 or more visits. About 2 out of every 5 deliveries (42.7%) took place under the care of skilled health personnel, while community health workers and relatives were largely responsible for the remaining deliveries. Family planning and contraceptive use also need significant attention, as the majority of the sexually active population use no method of contraception.

It is worth noting that despite the lapses, Kaduna appears to be an outlier in the North-West region. No other state in the region has better indicators suggesting that reforms by the state governments and development partners may be yielding fruits in transforming healthcare delivery in the state albeit, quite slowly. Therefore, more efforts are needed to consolidate on previous reforms and interventions to avoid retrogression. As recommended by the TA-Connect,⁵² building management capacity and strengthening weak governance structures could help improve public healthcare delivery in the state. Also, public enlightenment campaigns can help raise awareness about critical issues like family planning.

Through various reforms and interventions spanning several years, the Kaduna state government demonstrated its commitment to improving healthcare delivery in the state.



However, the state appears to still struggle with providing adequate healthcare for its citizens, especially around maternal and child health. For instance, a research⁵² published in 2022 identified lingering personnel challenges limiting effective healthcare delivery. The inadequacy of good healthcare resources

52. See Agorokwea I. O. (2022). Determining staffing needs for improving primary health care service delivery in Kaduna State, Nigeria. The National Library of Medicine. Published November 2022. Available at: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9710095/>

53. <https://taconnect-ng.org/2022/09/14/building-a-strong-and-resilient-health-system-through-management-capacity-strengthening-in-kaduna-communities/>



Kano State

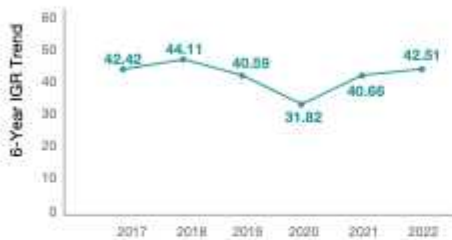
Centre of Commerce

Overall Fiscal Performance rank **8** out of 36 states

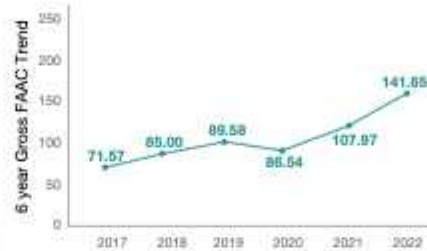
Debt Sustainability rank **7** out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



IGR **4.56%** ↑



Gross FAAC **31.19%** ↑



Capital Expenditure **36.4%** ↑

Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)

Operating Expenses + Loan Repayments

120.40

Total Revenue

211.19

Excess **90.79** ↑

Size Ranking (out of 36 States)

Internally Generated Revenue, IGR
 Gross FAAC
 Size of Total Debt
 Size of Domestic Debt
 Size of Foreign Debt

2021 2022

8 8

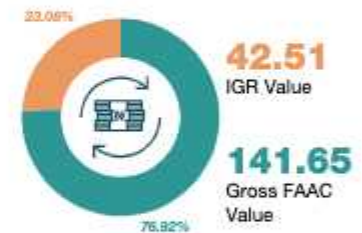
6 6

10 15

13 15

14 11

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



N2,667

IGR per Capita



N6,287

Capital Expenditure per capita



N10,518

Total Debt per capita

Debt Profile



N122.36bn

Domestic Debt



\$100.67m

Foreign Debt

Total Debt Growth



48.98%

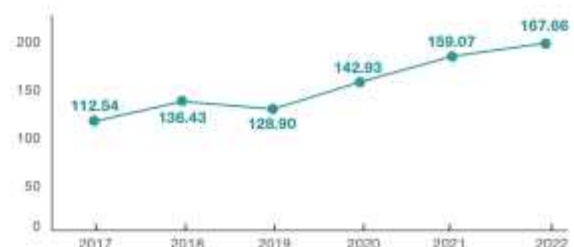
Debt Growth (2016 - 2021)



15

Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Fertility Rate
(births per Women)
6



Under-5 Mortality
(deaths per 1,000
live births)
148



Adolescent birth rate
(15-19 years):
births per 1,000 girls
93



**Health Insurance
Coverage for Women**
3.90%



The likelihood that a child will pass away between the time of birth and age 5 is known as under-5 mortality.⁶⁶ Indicators of a society's general health, such as the child mortality rate, are crucial for both social and economic advancement. The Center of Commerce appears to perform poorly when it comes to the indicator measuring childhood mortality. Kano reported an under-5 mortality rate of 148 deaths per 1000 live births, egregiously far from the SDG target of 25 deaths per 1,000 live births by 2030. The State should work to reduce this by providing the funding for the necessary associated service and health infrastructure improvements.

In the North-West region, 58.3% of women have, on average, had at least one visit from a qualified member of the medical community during their pregnancies. However, Kano is far above average; 73.1% of sampled women received care from a qualified health worker. Furthermore, Kano has a rate of about 19.9% of pregnant women receiving medical care, which is significantly higher than the regional average of 14.6%. In Kano, the proportion of expectant women who have four or more antenatal visits is about 48.5%, exceeding both

women gave birth in a health facility, which is significantly higher than the regional average of 20.6%. A majority (74.2%) of women gave birth at home, a high rate attributable to the state's difficulty in finding adequately trained healthcare workers, and the resistance of some healthcare workers to work in PHCs in isolated and challenging-to-reach communities. Given this, the state must pay closer attention to lowering the proportion of home delivery so as to minimize its associated risks.

The level and expertise of the health attendants have a significant impact on the quality of delivery care. It is a part of delivery care and affects the mother's health (in emergency situations) and the effectiveness of childbirth. 3.8% of women in Kano State (the national average is 15.4%) had a medical doctor assist with the delivery, 19.7% had a nurse or midwife, and 33.5% had a traditional birth attendant.

In Kano State, 3.9% of the sampled women, and 3.5% of the sampled men, are shown to have health insurance. The state performs above the regional average (women 2.1%, men 2.1%) and national average (women 2.8%, men 2.7%).

Over the years, Kano State has carried out a number of important initiatives that have improved the state's primary healthcare system. The state has implemented cutting-edge funding mechanisms for health, including the State Health Trust Fund and the Kano State Contributory Health Care Management Agency (KSCHMA), and has dedicated over 10% of its budget to health since 2020. Kano State is also one of the states putting the Minimum Service Package of Care into effect in PHCs nationwide. Despite all these constructive steps, the state still faces the challenge of poorly trained health workers. as many workers in the primary healthcare system in the state do not have the required qualifications. Inadequate training of health professionals and the reluctance of some health professionals to work in PHCs in remote and difficult-to-reach communities are also key challenges.⁶⁷

Kano reported an under-5 mortality rate of 148 deaths per 1000 live births, egregiously far from the SDG target of 25 deaths per 1,000 live births by 2030.



the regional and national averages of 31.8% and 21.1% respectively. 17% of pregnant women did not have an antenatal visit.

It is essential for the mother to have a comfortable birthing experience and for the baby to be born safely in a setting with good facilities. For delivery care, specifically place of delivery, 3.5% of the sampled population gave birth in a private health facility, compared to 22.3% who did so in a public hospital. A combined 25.8% of the sample population of

66. See "Under-5 Mortality", in Child Survival, UNICEF, January, 2020. Available at: <https://data.unicef.org/topic/child-survival/under-five-mortality/>

67. See Nigeria Health Watch, Bashir Abubakar, Two Sides of the Same Coin: Improving Primary Health Care in Kano State through Sustained Financing and a Strengthened Health Workforce by July 6, 2022. Available at: <https://nigeriahealthwatch.com/two-sides-of-the-same-coin-improving-primary-health-care-in-kano-state-through-sustained-financing-and-a-strengthened-health-workforce/> - doi:10.21203/rs.3.rs-2074472/v1



Katsina State

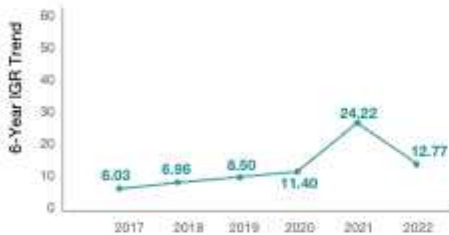
Home of Hospitality

Overall Fiscal Performance rank **30** out of 36 states

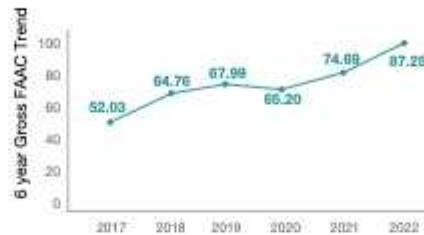
Debt Sustainability rank **6** out of 36 states



6-Year IGR Trend (NGN'bn)



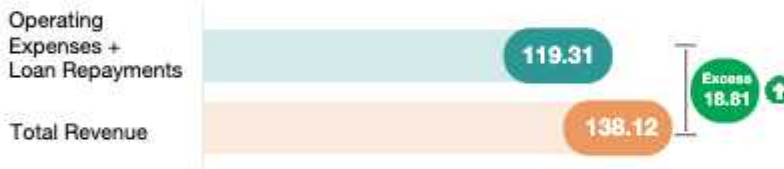
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



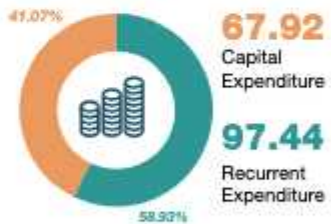
Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	17	32
Gross FAAC	10	14
Size of Total Debt	22	34
Size of Domestic Debt	29	34
Size of Foreign Debt	30	21

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



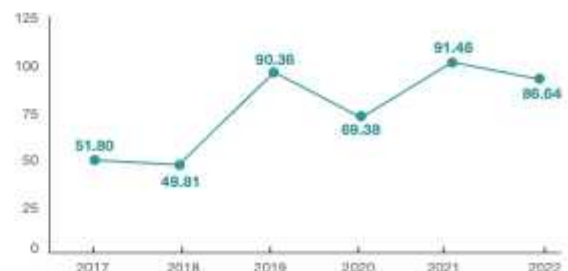
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

14.45%



Education Spending
(as a % of total spending)

16.32%



Debt Service
(as a % of revenue)

13.08%



Total Health Spending Per capita

N2,415.93



Total Education Spending per Capita

N2,727.77

Katsina, "the Home of Hospitality", by virtue of being the home state of the former President Muhammadu Buhari, attracted quite a number of infrastructure projects and social intervention programs by the federal government and the private sector. The projects were initiated to stimulate economic activities in the state and improve its human development outcomes and consequent economic prosperity. Nonetheless, Katsina, the largest producer of cotton in Nigeria, is still performing way below its potential.

The state's fiscal performance rating plummeted from 21st in 2022 to 30th in 2023. One of the major contributory factors to the slump in its fiscal performance was the dramatic decline in its IGR. Katsina's IGR dipped by 47.29% from N24.22bn in 2021 to N12.77bn in 2022. A disaggregated assessment of the IGR revealed that there was a year-on-year decline in the state's tax and non tax revenue. While tax revenue declined by 35.7% from N11.15bn in 2021 to N8.22bn in 2022, non-tax revenue slumped by 10.88%.

While Katsina's IGR slumped, its federal allocation saw a 16.81% increase. Gross FAAC as a percentage of total revenue stayed relatively flat—declining slightly from 63.52% in 2021 to 63.17% in 2022.

Furthermore, there was a grazing facility of N6.25bn that was recorded as part of the state's IGR in 2021, that wasn't available to the state in 2022.

While Katsina's IGR slumped, its federal allocation saw a 16.81% increase. Gross FAAC as a percentage of total revenue stayed relatively flat—declining slightly from 63.52% in 2021 to 63.17% in 2022. This shows a sustained over reliance on federal transfers. Inflow through aid and grants covered up for the decline in IGR, as the state recorded a 7.86% increase in aid and grants from N18.16bn in 2021 to N16.83bn in 2022.

To create a fiscal space for improved spending on components of the capital budget such as road infrastructure, health, education and WASH facilities, among others, it is necessary to reduce the cost of government, especially the overheads component. This can be done in part by introducing technology and efficiency. Accompanied by a 5.15% rise year-on-year in its personnel cost, Katsina increased its spending on overheads by 59.97%—the largest increase in the North-West region and the 5th largest among the 36 states—from N16.19bn in 2021 to N25.9bn in 2022. In the same vein, the state increased its capital expenditure year-on-year by N10.64bn to N67.92bn in 2022. On human capital development, Katsina focused 14.45% and 16.32% of its total spend in 2022 on its education and health sectors respectively. On a per capita basis, the state spent N2,415.93 and N2,727.77 on health and education respectively.

With a total debt stock of N86.64bn as of December 31, 2022, Katsina is the 5th most indebted state in the North-West and the 34th most indebted state overall in Nigeria. The state cut its debt from N91.46bn in 2021 to N86.64bn in 2022, a 5.27% reduction. 72%, i.e. N62.37bn, of the state's total debt stock is made up of domestic debt, while 28%, or N24.29bn (\$53.92mn), is made up of foreign debt.





Fertility Rate
(births per Women)
7



Under-5 Mortality
(deaths per 1,000
live births)
159



Adolescent birth rate
(15-19 years):
births per 1,000 girls
142



**Health Insurance
Coverage for Women**
1.20%



Katsina devoted 14.45% of its total expenditure in 2022 to health, translating to a per capita health spend of N2,416. The state has set up a contributory health insurance scheme targeted at formal workers, informal workers and vulnerable groups such as people living with disabilities, pregnant women and children. According to media reports,⁵⁸ over 271,000 beneficiaries have been enrolled in the scheme. However, different challenges appear to be frustrating efforts to improve healthcare delivery in the state.

One major problem affecting healthcare delivery is insecurity. Due to insecurity from the activities of terrorist groups, up to 69 primary healthcare centres had to be closed down in compromised communities in 2022.⁵⁹ Also, health workers have become less enthusiastic about working in these communities and those already working there are looking for ways to be transferred to safer places. More so, health infrastructure such as primary health care centres have been burnt down by terrorist groups. These are significant losses in health

workers in Katsina state. According to a media report, the number of doctors in the state reduced by almost half between 2020 and 2022 as a result of the aforementioned issues.⁶⁰ Challenges like this worsen already dire health indicators in the state. For instance, according to the MICS 2021 report, 1 out of 6 (159 deaths per 1,000 live births) children in Katsina would probably die before their 5th birthday as only approximately half of the child population (53.8%) get immunised against vaccine-preventable childhood diseases. Insecurity, and its consequent limiting of movement could worsen these conditions, seeing as house-to-house campaigns, and mobile outreach programs together provide access to immunisation services for 57.5% of children.

In a state with a very high fertility rate (7 births per woman), maternal health could face decline without accessibility to reproductive healthcare. Already, 37% of women received no form of antenatal care during their last pregnancy. The additional 21.7% that received antenatal care through the activities of community health workers could face major deprivations if these workers are incapable of discharging their services without threat to their safety. Deliveries in health facilities are quite low at 12.4% and need to be beefed up. Home deliveries at 87.4% is the highest in the region, and are less likely to be assisted by skilled attendants if the conditions are risky. In Katsina state, traditional birth attendants are responsible for the largest share (31.1%), of deliveries, followed by relatives/friends (27.7%), before skilled attendants (14.4%).

Evidently, improving healthcare delivery would require addressing insecurity challenges and boosting health workers' remuneration and welfare packages. This would create the conditions that enable other intervention measures to succeed.

Insecurity challenges coupled with poor remuneration has resulted in loss of health workers in Katsina state. According to a media report, the number of doctors in the state reduced by almost half between 2020 and 2022 as a result of the aforementioned issues.



investments and infrastructure and compound problems for hard-to-reach communities.

Insecurity challenges coupled with poor remuneration has resulted in loss of health

58. See "Katsina State Enrolls 271,000 Workers in Healthcare Scheme", in Voice of Nigeria (online). Available at <https://www.gov.ng/katsina-state-enrolls-271000-workers-in-healthcare-scheme/>

59. See "Katsina Govt Closes 69 Healthcare Facilities Over Insecurity" by Oluks Oyelade, on July 5, 2022, in the Punch (Online) Newspaper. Available at: <https://punchng.com/katsina-govt-closes-69-healthcare-facilities-over-insecurity/>

60. See "Katsina MMA Rues Poor Working Conditions, Brain Drain in Health Sector", by Abdulsalam Umar, Channels TV on August 8, 2023. Available at: <https://www.channelsstv.com/2023/08/08/katsina-healthcare-workers-rue-poor-working-conditions-ad-to-ohs/>



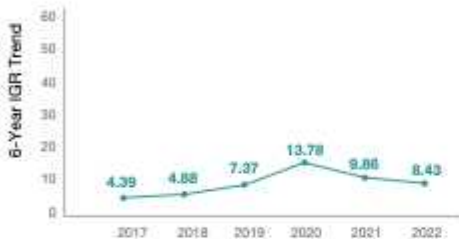
Kebbi State

Land of Equity

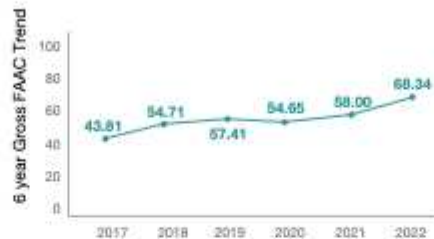
Overall Fiscal Performance rank **28**
out of 36 states

Debt Sustainability rank **11**
out of 36 states

6-Year IGR Trend (NGN'bn)



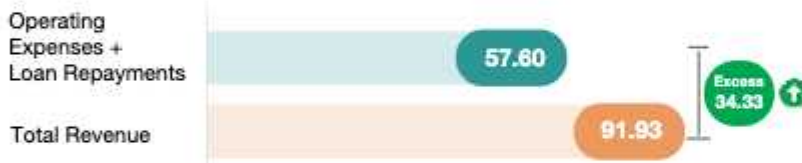
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



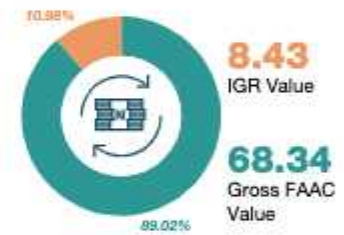
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	35	35
Gross FAAC	27	27
Size of Total Debt	28	35
Size of Domestic Debt	35	35
Size of Foreign Debt	35	28

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



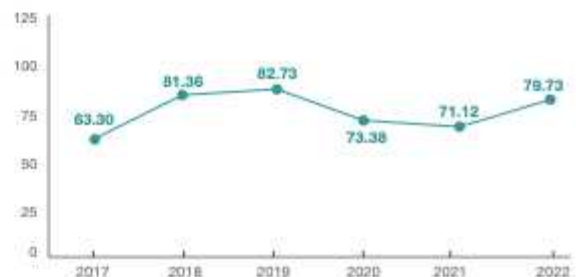
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

7.70%



Education Spending
(as a % of total spending)

20.24%



Debt Service
(as a % of revenue)

5.42%



Total Health Spending Per capita

N1290.78



Total Education Spending per Capita

N3,394.68

Kebbi State, also known as “the Land of Equity”, with a projected GDP of N1.98tn in 2022, has the 31st largest economy among the 36 states and the second lowest within the North-West region. The State fell from 15th place in 2022 to 28th place in the fiscal performance ranking for 2023. Contributing to the state’s fiscal performance decline was a 14.49% drop in its IGR from N9.86bn in 2021 to N8.43bn in 2022. On IGR growth, Kebbi ranked 35th among the 36 states. Worryingly, there was a downturn year-on-year in almost all the components of the state’s IGR including taxes, fines, fees, sales, and rent on government buildings. This does not augur well for the state as it denotes a dwindling domestic revenue mobilisation capacity.

The state’s total revenue increased by 14.07% to N91.93bn in 2022 from N78.99bn earned the previous year. As a ratio of the state’s GDP, Kebbi’s IGR stands at 0.43%, making it the lowest in its region and the federation. Considering IGR to total revenue for 2022, we note that the state is at 9.17%, less than one-tenth of the state’s total revenue and one of the lowest in the federation. The state’s

Kebbi plays host to a 240,000 metric tonnes rice mill owned by WACOT Rice Limited.⁶¹ Similarly, ten other rice mills were reported to have been set up in Kebbi State.⁶² Going by the 2021 Ease of Doing Business, where Kebbi ranked 6th, Kebbi ranked high on electricity and transport infrastructure but ranked low on the amount of time and cost for resolving a commercial dispute through a local first-instance court—which can discourage investments. To attract capital, especially for establishing agro-allied industries, the state should implement reforms to enforce contracts.

Compared to capital expenditures, which accounted for 39.05% of the state’s total spending in 2022, operating expenses was given significant priority as it accounted for 60.95% of the state’s total expenditure. To buttress the lower prioritization of capital expenditure, Kebbi reduced its capital expenditure year-on-year by 12.37%. Conversely, it grew its operating expenses year-on-year by 33.77%. A disaggregated view of its operating expenses shows that its 46.11% increase in personnel cost year-on-year from N24.46bn in 2021 to N35.74bn in 2022 was accompanied by a 6.15% increase in its spending on overheads.

Kebbi State ranks 11th in the debt sustainability ranking, with a total debt stock of N79.73bn as of December 31, 2022; Kebbi State ranks the 35th most indebted state in Nigeria and the 6th most indebted state in the North-West. Domestic debt in Kebbi grew by 14.65% from N52.33bn in 2021 to N61.31bn in 2022, while foreign debt fell by 11.17% from \$45.50mn to \$40.93mn. With a relatively small external debt, Kebbi is one of the least exposed to exchange rate volatility.

Kebbi State, also known as “the Land of Equity”, with a projected GDP of N1.98tn in 2022, has the 31st largest economy among the 36 states and the second lowest within the North-West region.

susceptibility to fiscal shocks appeared to have gotten worse from the previous year as its FAAC dependence increased from 73.43% in 2021 to 74.34% in 2022, with the FAAC rising by 15.13% from N58.bn to N68.34bn.



61. See “WACOT set to commission expanded 240,000MT rice mill”, by Olayinka Divalolu, on May 18, 2020, in *Business Day* (Online). Available at: <https://businessday.ng/agriculture/article/wacot-set-to-commission-expanded-240000mt-rice-mill>

62. See “New FG Anchor Borrowers Programme Increased Kebbi’s Revenue, Attracts Investors”, by Iremal Adedapo, on March 7, 2022, in *Trusty Live* (Online). Available at: <https://www.trustylive.com/index.php/2022/03/07/new-fg-anchor-borrowers-programme-increased-kebbi-revenue-attracts-investors>



Fertility Rate
(births per Women)

7



Under-5 Mortality
(deaths per 1,000
live births)

179



Adolescent birth rate
(15-19 years):
births per 1,000 girls

135



**Health Insurance
Coverage for Women**

0.40%



Under-5 mortality is the likelihood that a newborn will die between the time of birth and age 5, and the Land of Equity performs poorly on this indicator. The under-5 mortality rate in Kebbi was 179 deaths per 1,000 live births, higher than the regional and national averages of 158 and 102, respectively. In plain terms, 1 out of six children in Kebbi state die before their 5th birthday. Clearly, Kebbi state is not on track to meet the SDG under-5 mortality target of no more than 25 deaths per 1000 live births (1 out of 40) by 2030. Drastic measures are required to alter this trajectory. Without government health facilities and immunisation programs, most children in Kebbi state would lack access to immunization against vaccine-preventable childhood diseases. About 74% of immunisations are carried out in government facilities. This is augmented by house-to-house campaigns and supplementary immunisation activities. Clearly, expanding access to quality healthcare would depend almost solely on the government. Therefore, increased investment to upgrade and expand public healthcare infrastructure and service delivery is key in Kebbi state. A meagre health spending per capita of N1,291, as recorded in 2022, is unlikely to be sufficient for the healthcare needs of the men, women, and children of Kebbi state

in Kebbi state had no antenatal visit during their latest pregnancy, while just 6% had the recommended 8 or more visits. Of the remaining half who visited a provider at least once, 4 out of 5 (41.9%) received care from a skilled health personnel. However, only 1 in 5 (21.1%) deliveries took place in a health facility, while 78.9% of deliveries took place at home. This could result from various challenges limiting access, ranging from finance to proximity to a healthcare facility.

Delivering in healthcare facilities ensures safe births and reduces maternal and neonatal mortality. More so, skilled attendants, such as midwives and trained healthcare professionals, play a critical role in ensuring safe deliveries. Kebbi state must make it a priority to address the challenges in accessing safe antenatal and delivery services.

Kebbi urgently needs more health investments, infrastructure upgrades, skilled personnel, and reproductive health awareness campaigns targeting underserved rural areas to improve maternal and child survival. This is crucial, especially within the context of a high fertility rate of 7 births per woman, high teenage pregnancies of 135 births per 1000 girls aged 15 to 19, and high apathy to modern contraceptive use (88.5% among married women). Strengthening obstetric emergency care and referral is also key. More funding, better state-local coordination, expanded insurance coverage, promotion of facility deliveries, and community engagement can also help reduce preventable deaths. With focused efforts on increasing prenatal care, skilled birth attendance, postnatal checkups, immunisation, and integrated management of childhood illnesses, Kebbi can improve maternal and child care.

The under-5 mortality rate in Kebbi was 179 deaths per 1,000 live births, higher than the regional and national averages of 158 and 102, respectively.



Another area of concern is antenatal care. At least half (50.5%) of expectant mothers



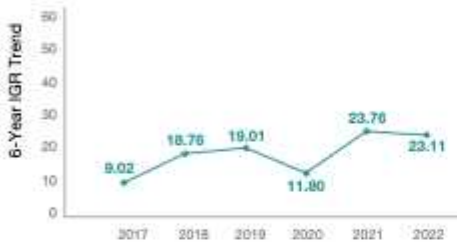
Sokoto State

Seat of the Caliphate

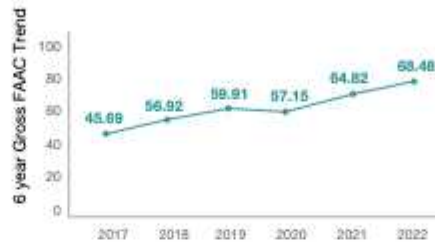
Overall Fiscal Performance rank **13**
out of 36 states

Debt Sustainability rank **16**
out of 36 states

6-Year IGR Trend (NGN'bn)



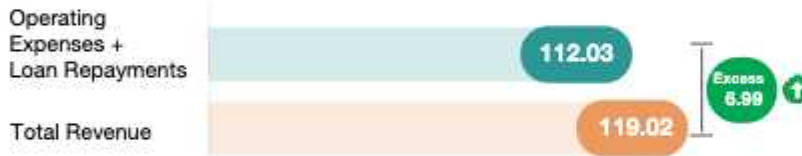
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



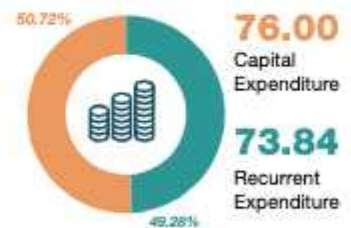
Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	18	17
Gross FAAC	18	26
Size of Total Debt	28	29
Size of Domestic Debt	25	27
Size of Foreign Debt	31	29

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



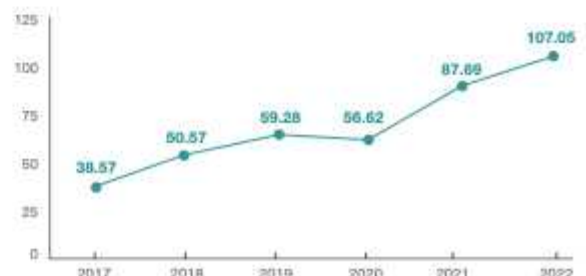
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

15.69%



Education Spending
(as a % of total spending)

20.09%



Debt Service
(as a % of revenue)

32.09%



Total Health Spending Per capita

N3,146.27



Total Education Spending per Capita

N4,027.45

The Seat of the Caliphate, Sokoto, moved up in its fiscal performance position of 13th compared to the 14th previous year. The state's total revenue increased by 17.57% from N101.23bn in 2021 to N119.01bn in 2022. Disaggregating the components of total revenue, transfers from the federal government (Gross FAAC) grew year-on-year by 5.63% to N68.47bn in 2022. Over the course of 6 years, Sokoto has grown its IGR by 156.25% from N9.02bn in 2017 to N23.11bn in 2022. However, year-on-year, the state's IGR shrunk by 2.74% from the N23.76bn recorded the previous year.

All Farmers Association of Nigeria (AFAN) claims that Sokoto, being 80% an agrarian society, has the potential to generate N24bn annually from its agricultural sector through the establishment of an agricultural commodity board.⁶³ The State, through its website, substantiates AFAN's claim by affirming that the establishment of agro-allied industries in the state to add value to primary agricultural products like cotton, groundnut, wheat, sugar, etc., can lead to economic prosperity for the state.⁶⁴ Nonetheless, Sokoto has remained unable to diversify its revenue base as Pay

in the previous year, there was a significant decline of 55.53% in its sales revenue from N4.72bn in 2021 to N2.1bn in 2022. This drop in sales revenue resulted from N2bn that accrued to its Ministry of Environment in 2021 but did not in 2022. The state's dependence on federal transfers reduced from 64.03% in 2021 to N57.53% in 2022.

The Seat of the Caliphate had a total expenditure of N188.02bn in 2022, with capital expenditure at N75.99bn and operating expenses at N73.84bn. Sokoto state witnessed a capital expenditure growth of 21.83%, up from N62.37bn in 2021. There was also an increase of N9.61bn in operating expenses from N64.21bn in 2021 to N73.84bn in 2022. The major driver of the year-on-year increase in the state's operating expenses was personnel cost, which grew by 27.16% from N33.05bn in 2021 to N42.02bn in 2022. The state grew its overhead cost minimally by 0.86% — the smallest in the North-West region — to N18.16bn from N18.01bn in the previous year.

On human capital development, Sokoto commendably expended 15.69% and 20.09% of its budget on its health and education sectors, respectively- both above the recommended thresholds for budgetary spending for each sector. This will, however, need to be consistent for a couple of years and supported by a robust monitoring and evaluation framework for the spending to translate into better educational and health outcomes for the people of Sokoto State.

Within six years, Sokoto grew its debt stock by 177.51% from N38.57bn in 2017 to N107.05bn in 2022, making it the 29th most indebted state as of December 31, 2022. Sokoto should utilise its debt in creating the adequate infrastructure necessary to attract further agro-allied capital investment that can stimulate economic growth and, in turn, provide the revenue required to pay back its accumulated debt.

On human capital development, Sokoto commendably expended 15.69% and 20.09% of its budget on its health and education sectors, respectively- both above the recommended thresholds for budgetary spending for each sector.

As You Earn (PAYE) continually constitutes more than half of its independent revenue. Interestingly, while its tax revenue grew year-on-year by 15.14% to N17.13bn from N14.87bn



63. See "Sokoto Can Generate N24bn Monthly From Agriculture — AFAN" by Akeriyi Oluqanni, in June 2022, in The Leadership Newspaper (Online). Available at: <https://leadership.ng/sokoto-can-generate-n24bn-monthly-from-agriculture-afan/>

64. See "The Economy", by the Government of Sokoto State. Available at: <https://ok.gov.sokoto.gov.ng/history-of-sokoto/the-economy/>



Fertility Rate
(births per Women)
5



Under-5 Mortality
(deaths per 1,000
live births)
202



Adolescent birth rate
(15-19 years):
births per 1,000 girls
104



**Health Insurance
Coverage for Women**
0.0%



Sokoto recorded 20.09% in the budgetary allocation to the health sector in 2022, with the allocation of N3,146 naira per head. The state has shown a tangible focus on maintaining the use of technology to improve the delivery of healthcare services.⁶⁵

Sokoto has recorded a shockingly high under-5 mortality rate of 202 deaths out of 1000 live births, which means that the State has to do better in the area of child and maternal healthcare. In addition, 30% of the children under-5 years of age in Sokoto are considered underweight, while 31% are considered stunted.⁶⁶ This is due to lack of adequate nutrition.

Further, on child health, vaccination in Sokoto state can also be classified as insufficient as the recorded share of vaccinated children in the sample population is 23% for children aged 12-23 months. With House-to-House campaigns and supplementary immunisation activities taking the lead (57.6%) as the place and means of getting vaccinated, Sokoto state must be strategic and intentional about increasing access to healthcare facilities and vaccines across the state.

population of married women not using any method of contraception. While 14.2% of deliveries occurred in health facilities, a worrisome share, 85.8% of women delivered their babies at home. Evidently, urgent measures to improve delivery care in the state are needed to improve the survival of both mother and newborns. There is a need for the state to sensitise, educate, and support its people in areas of family planning and the use of health facilities during delivery. They should be enlightened on the benefits of clean delivery spaces and how a supportive and healthy environment benefits the mother and child.

As the aforementioned has shown, there are more home births than health facility births. Regarding delivery care, 5.5% of women had a medical doctor assist during delivery, 8.0% had a nurse or midwife, and 18.7% had a traditional birth Attendant.

Sokoto state is lagging in healthcare insurance, with 0% of women and 0.4% of men in the sample size covered by insurance. It is recommended that the state increase healthcare funding for primary health centers, create health awareness campaigns, and increase insurance adoption.



On child health, vaccination in Sokoto state can also be classified as insufficient as the recorded share of vaccinated children in the sample population is 23% for children aged 12-23 months.

On the issue of fertility, the total fertility rate of women between the ages of 15-49 years is 5 births per woman, with 90% of the sample

65. See "Sokoto Govt. to unveil 'world-class advanced medical diagnostic centres'", on November 29, 2021, in Premium Times (Online) newspaper. Available at: <https://www.premiumtimesng.com/regional/news/497488-sokoto-govt-to-unveil-world-class-advanced-medical-diagnostic-centres.html#:~:st=1>

66. See "Sokoto state nutrition profile: Accelerating the scale of Maternal, Infant, and Young Child Nutrition (MIYCN) in Sokoto State", published by AIC and Thrive, 2020. Available at: https://www.aicstatehive.org/sites/default/files/1811_nigeria_sokoto_00102.pdf



Zamfara State

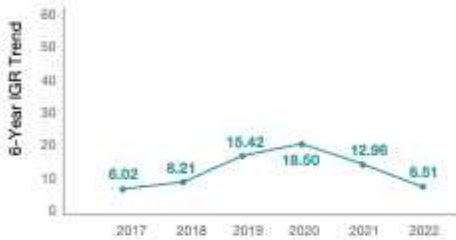
Farming is our Pride

Overall Fiscal Performance rank **36**
out of 36 states

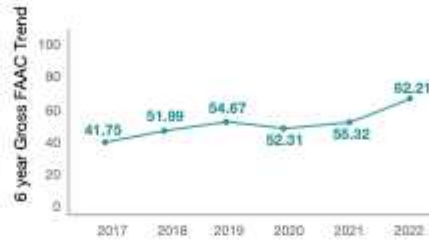
Debt Sustainability rank **32**
out of 36 states



6-Year IGR Trend (NGN'bn)



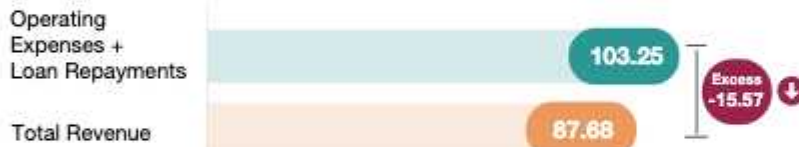
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	31	36
Gross FAAC	29	32
Size of Total Debt	32	24
Size of Domestic Debt	15	18
Size of Foreign Debt	24	33

Per Capita Analysis



N1,191
IGR per Capita



N5,624
Capital Expenditure per capita



N22,881
Total Debt per capita

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Debt Profile



N112.20bn
Domestic Debt



\$28.86m
Foreign Debt

Total Debt Growth

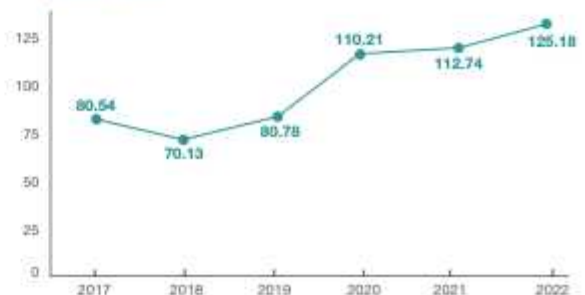


55.43%
Debt Growth (2016 - 2021)



24
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
3.74%



Education Spending
(as a % of total spending)
8.28%



Debt Service
(as a % of revenue)
52.57%



Total Health Spending Per capita
N784.96



Total Education Spending per Capita
N1,738.47

Zamfara, blessed with commercial-scale gold deposits and vast areas of arable land, sits at the bottom, 36th, of Budget's 2023 fiscal performance ranking. Zamfara appears plagued with the proverbial "resource curse" as the abundance of gold reserves, rather than birthing economic prosperity, has stimulated and sustained intense conflict as several militant groups fight for control of the gold mines. Worse still is the fact that bandits have allegedly created ungoverned spaces and crippled agricultural activities in many parts of the state.⁶⁷

The implications of this sustained conflict were seen in the 2022 fiscal year as the state's IGR declined significantly by 49.75% from N12.96bn in 2021 to N6.51bn in 2022. There were dramatic changes in components of Zamfara's IGR year-on-year: Its Personal Income Tax slumped by 45.55% to N5.03bn in 2022, and its earnings from licences in 2022 was just 1.69% of the N1.35bn it earned in 2021. Similarly, there was a 98.56% decline in the N1.67bn earned from fines in 2021 to N22.78bn in 2022. Regardless, the state's total revenue grew by 21.43% to N87.68bn in 2022. The increase in total revenue was precipitated by a 12.45% appreciation in federal transfers year-on-year and a 167.38% increase in aid

year-on-year by 45.28% to N134.02bn in 2022, all the components of its expenditure also increased from the previous year. The state recorded the largest growth in operating expenses, which increased by 65.55% from the previous year. The component of operating expenses with the most significant growth was overheads, which grew by 58.36% from N19.3bn in 2021 to N30.57bn in 2022. Furthermore, its personnel cost grew by 23.64% to N26.38 in 2022. The state equally increased its capital expenditure, spending N10.52bn more than what it spent the previous year. Recurrent expenditure, however, remained overly prioritised, comprising 68.56% of Zamfara's expenditure in 2022. The Revenue Mobilisation Allocation and Fiscal Commission (RMFAC) postulates that excessively prioritising recurrent expenditure over capital expenditure results in a reduction in the provision of infrastructure, a decline in investments, and an increase in the unemployment rate.⁶⁸

Zamfara grew its debt by 55.43% from N80.54bn in 2021 to N125.18bn in 2022, making it the 24th most indebted state among the 36 states as of December 31, 2023. The activities of illegal gold miners in Zamfara have resulted in lead poisoning in a lot of communities in the state, causing a major health crisis.⁶⁹ To combat this, appropriate consequence management and promotion of legal mining practices will have to be accompanied by increased investment in healthcare, which in the 2022 fiscal year was just 3.75% of the state's total expenditure.

Worse still is the fact that bandits have allegedly created ungoverned spaces and crippled agricultural activities in many parts of the state.

and grants from N3.92bn in 2021 to N10.48bn in 2022. Overall, the state's reliance on federal transfers reduced to 70.95% from 76.62% the previous year, largely due to the striking increase in its aid and grants. Just as Zamfara's total expenditure increased



67. See "Bandits have taken over our farmlands - Zamfara farmer, Darsadu", by Henry Nwanna, on June 29, 2021, in Daily Post (Online). Available at: <https://dailypost.ng/2021/06/29/bandits-have-taken-over-our-farmlands-confirms-farmer-darsadu/>

68. See Revenue Mobilisation Allocation and Fiscal Commission (RMFAC), "Reducing Cost of Government", Federal Government of Nigeria. Available at: <https://rmfac.gov.ng/2019/11/reducing-cost-of-government/>

69. See "A 'wonderful' accomplishment: success for cleanup of Nigeria's deadly lead pollution", by Emmanuel Akinwale, on 18 March 2023, in The Guardian (Online). Available at: <https://www.theguardian.com/global-development/2022/mar/18/nigeria-lead-gold-miners-lead-poisoning>



Fertility Rate
(births per Women)
5



Under-5 Mortality
(deaths per 1,000
live births)
136



Adolescent birth rate
(15-19 years):
births per 1,000 girls
133



**Health Insurance
Coverage for Women**
0.60%



Public health facilities and programs are critical to providing quality healthcare for any population. For instance, government health facilities were responsible for 53% of child vaccinations in Zamfara state. House-to-house campaigns and supplementary immunisation activities reached an even larger share (73.1%) of vaccinated children. Also, sensitisation/awareness campaigns that promote family planning and the use of modern contraceptives (though low (10%) in Zamfara state), may be handicapped without government-supported health institutions and programs.

Public healthcare delivery becomes more critical in areas where challenges like affordability and distance constitute significant barriers to good healthcare and are further compounded when insecurity is thrown into the mix. Governments faced with these kinds of challenges are tasked with surmounting a myriad of issues to ensure that quality healthcare is affordable and accessible to their citizens. Sub-national governments in the North-West region of the country, like Zamfara state, often need multiple strategies to improve the health conditions and outcome indicators of their residents.

between the ages 12-23 months in Zamfara is immunised against vaccine-preventable childhood diseases. For expectant mothers, only one-third (33.8%) get to see a skilled health personnel at least once throughout their pregnancy, and only a handful (2.6%) have the recommended 8 or more antenatal visits. When it is time to have their babies, only about 1 out of 10 deliveries (12.8%) occur in a health facility, with close to 9 out of 10 mothers (86.9%) having home births. Just 19% of deliveries are assisted by skilled attendants like doctors and nurses/midwives. Most home deliveries (31.7%) are assisted by a relative/friend, while 1 in 5 expectant mothers (21.9%) admitted to having their babies without any attendant.

The state is not without efforts to change these indices. Some of the initiatives include the construction of primary healthcare centres in each of the 147 wards in the state and the implementation of the Primary Healthcare Under One Roof (PHCUOR) program to improve coordination, planning, and service delivery.⁷⁰ In 2023, Zamfara emerged as the best-performing state in the North-West in the Primary Healthcare Leadership Challenge organised by the Nigerian Governors Forum in collaboration with the National Primary Healthcare Development Agency, the Bill and Melinda Gate Foundation, and the Dangote Foundation with the aim of promoting a progressive increase in PHC funding in the country. This is possibly a testament to the investments in healthcare by the state. Looking at the expenditure by function of Zamfara's Budget Implementation Report, the state spent N4.29bn on health in 2022, representing 3.74% of total expenditure and translating to N785 per capita. The state must consolidate its efforts to improve healthcare by continuously improving funding and investing in personnel training and development.



According to the MICS 2021 report, 1 in 7 children in Zamfara state do not see their 5th birthday. This translates to 136 deaths per 1,000 live births.

According to the MICS 2021 report, 1 in 7 children in Zamfara state do not see their 5th birthday. This translates to 136 deaths per 1,000 live births. This may partly be due to the fact that just 1 out of 4 (25.2%) children

70. See "Zamfara emerges best performing State in primary healthcare", by Abubakar Abman, on May 24 2023, in Nigerian Tribune Online. Available at <https://tribuneonline.com/zamfara-emerges-best-performing-state-in-primary-healthcare/>

The background of the page is a stylized illustration. At the top, there are light blue, layered mountain ranges. Below them, several dark blue birds are shown in flight against a light sky. The main part of the illustration depicts a coastal town. In the foreground, a winding road leads through a landscape with white-walled buildings and green trees. A red and white ambulance is driving on the road. In the middle ground, there are more buildings, including a church with a steeple and a bridge. In the background, a city skyline is visible, featuring a large stadium, a dome, and several tall buildings. The overall color palette is dominated by light blues, greens, and whites, with accents of red and dark blue.

South -East

REGION



Abia State

God's Own State

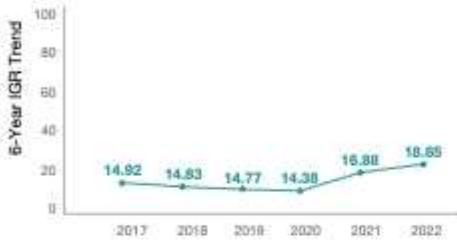
Overall Fiscal Performance rank **15** out of 36 states

15

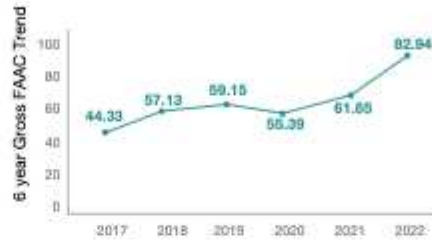
Debt Sustainability rank **30** out of 36 states

30

6-Year IGR Trend (NGN'bn)



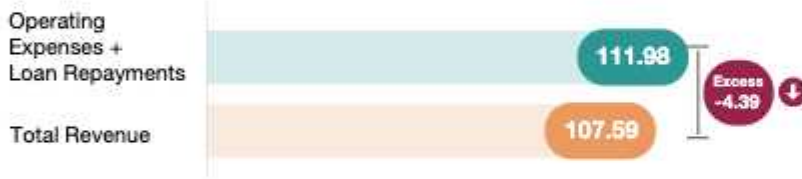
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	27	23
Gross FAAC	22	17
Size of Total Debt	12	21
Size of Domestic Debt	19	21
Size of Foreign Debt	18	12

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



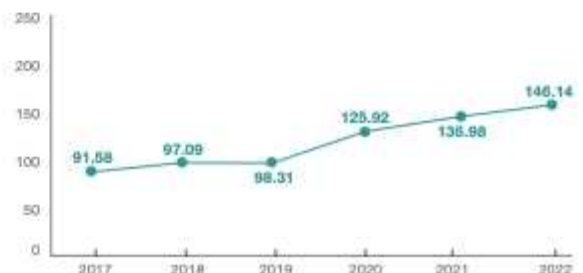
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
7.74%



Education Spending
(as a % of total spending)
9.41%



Debt Service
(as a % of revenue)
53.07%



Total Health Spending Per capita
N821.69



Total Education Spending per Capita
N998.88

Abia State, often referred to as "God's Own State," has shown modest efforts in its fiscal performance in recent years. In Budget's 2023 Fiscal Performance ranking, Abia State secured its place at 15th position, a slight improvement from its 18th position in 2022, reflecting some strides towards improving fiscal practices.

One pivotal aspect of any state's fiscal health is its ability to generate revenue internally. In this regard, Abia State experienced a positive 10.48% growth in its IGR from the N16.88bn recorded in 2021 to N18.65 bn in 2022. Despite this growth, the state's IGR contributes only 18.36% of its 2022 total recurrent revenue of 101.59bn, indicating a high revenue dependence of 81.64% on federal allocations. This level of reliance on Gross FAAC is a testament to the state's need for a strategic and resilient plan to significantly improve its revenue generation internally, as that is the only way to sustain its economy in times of federal shocks.

Abia state ranks 30th in the debt sustainability ranking, with a current debt stock of N146.14bn, up from the N136.98bn recorded in

debt alone, it is the 12th most indebted state with loans of \$ 94.28mn. Such high external debt sets the state up for vulnerability as the exchange rate hike, as seen in the past few months, will result in higher debt servicing. Already, Abia is spending more than half of its revenue on debt servicing, with N57.10bn (53.07% of its recorded revenue) spent on debt repayment in 2022. This poses a substantial challenge for fiscal management. It is important for the state government to carefully monitor its borrowing, especially external borrowings, and take appropriate measures to manage its impact on the state's financial stability. This may include strategies to boost IGR, reduce reliance on foreign debt, and diversify revenue sources to mitigate currency-related risks.

Abia State prioritised a substantial portion of its spending to capital expenditure, which grew by 4.4% from N43.52bn in 2021 to N45.42bn in 2022. Its per capita capex is N10,364. Abia's 45.28% spending priority on capex and 54.88% spending on operating expenses reflects its commitment to infrastructure development and long-term economic growth. Abia State's total revenue, including aids and grants of N107.59bn in 2022, was insufficient to meet its recurrent expenditure, which stood at N111.98bn, resulting in a shortfall of N4.39bn. This indicates that for Abia state to implement its capital projects, it will need to resort to borrowing as its total revenue cannot meet up with its obligatory expenses. This reality, combined with its high debt servicing spending, further emphasises the need for significant revenue generation within the state.

One pivotal aspect of any state's fiscal health is its ability to generate revenue internally. In this regard, Abia State experienced a positive 10.48% growth in its IGR from the N16.88bn recorded in 2021 to N18.65 bn in 2022.

2021. It currently ranks the 21st most indebted state when accounting for its total domestic and foreign debt. However, isolating foreign





Fertility Rate
(births per Women)

4



Under-5 Mortality

(deaths per 1,000
live births)

115



Adolescent birth rate

(15-19 years):
births per 1,000 girls

24



**Health Insurance
Coverage for Women**

0.60%

According to UNICEF, Abia State faces challenges regarding early childhood mortality. The under-five mortality rate in the state is 115 deaths per 1000 live births, which is higher than the national rate of 102 and far from the SGD target of 25 deaths per 1,000 deaths. This underscores the importance of providing adequate funding to reduce this alarming number.

In terms of antenatal care coverage, Abia State performs reasonably well, with 89% of sampled women having been attended by a skilled health worker at least once. However, there is room for improvement, especially in the percentage of pregnant women attended to by a medical doctor, which stands at 26.6%, below the regional average of 53%. Efforts should be directed towards bridging this gap to ensure safer pregnancies and deliveries.

The place of delivery is crucial for the safety of both the mother and child. About 46.8% of women in Abia State delivered within a public health facility, while 44.4% delivered

7.3% of women who still deliver at home is essential. Health clinics offer better-equipped environments for childbirth, reducing risks associated with home deliveries.

Abia State has made considerable efforts in primary health care, but there is room for improvement. Recommendations from the ONE Campaign's "State of Primary Health Care Service Delivery In Nigeria, 2019-2021" report can be applied. These include enacting a state health law, establishing a workforce registry, facilitating regular meetings of Abia's Primary Health Care Development Agency and the State Health Insurance Agency, establishing equity funds for the National Health Insurance Scheme gateway, and developing a system-wide health accountability and performance management framework.

Regarding health insurance coverage, the data shows that there is still much work to be done. Only 0.6% of women, 1.6% of men, and 0.6% of children aged 5-17 are covered by health insurance. The state's health insurance system needs to be expanded to provide more comprehensive coverage to its residents.

In 2022, Abia State allocated N13.21bn to health, but the actual spend was N3.60bn, which is just 7.74% of the state's total expenditure in 2022. Bridging this gap between allocation and actual spending is crucial to improve healthcare delivery. Additionally, the per capita health spending of N821.69 should be increased to meet the healthcare needs of the population. While Abia State has made progress in certain aspects of healthcare, there are clear areas that require attention and improvement. By implementing better-structured strategies and increasing investment in health, the state can significantly enhance its primary healthcare system, reduce mortality rates, and promote the overall well-being of its residents.

About 46.8% of women in Abia State delivered within a public health facility, while 44.4% delivered in private health facilities. Encouragingly, the total percentage of women delivering in health facilities is 91.2%, close to the regional average.

in private health facilities. Encouragingly, the total percentage of women delivering in health facilities is 91.2%, close to the regional average. However, addressing the





Anambra State

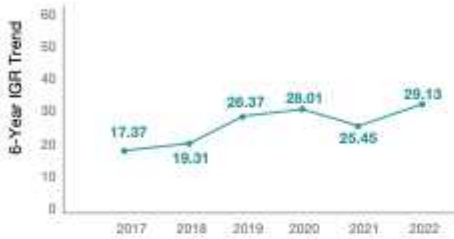
Light of the Nation

Overall Fiscal Performance rank **5**
out of 36 states

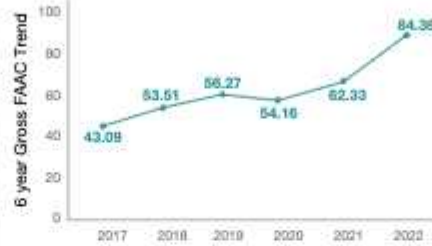
Debt Sustainability rank **12**
out of 36 states



6-Year IGR Trend (NGN'bn)



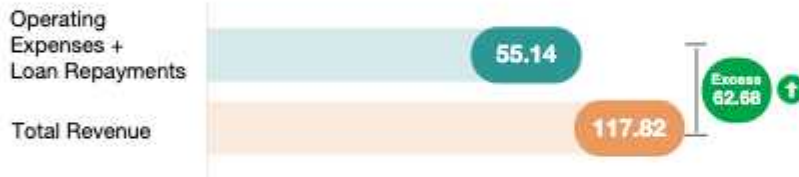
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	15	13
Gross FAAC	20	16
Size of Total Debt	11	25
Size of Domestic Debt	32	30
Size of Foreign Debt	26	10

Per Capita Analysis



N4,454
IGR per Capita



N10,134
Capital Expenditure per capita



N36,618
Total Debt per capita

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Debt Profile



N77.49bn
Domestic Debt



\$103.82m
Foreign Debt

Total Debt Growth

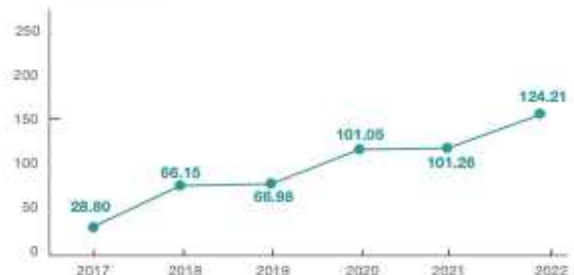


331.26%
Debt Growth (2016 - 2021)



25
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
4.52%



Education Spending
(as a % of total spending)
6.07%



Debt Service
(as a % of revenue)
5.27%



Total Health Spending Per capita
N681.60



Total Education Spending per Capita
N913.78

Anambra State, known for its vibrant economy and entrepreneurial spirit, has long been a hub of potential and promise. In the ever-evolving landscape of fiscal sustainability, the state strives to harness its strengths while addressing challenges to achieve lasting prosperity. Anambra moved up the ladder by a point as it ranks 5th from 6th place in its fiscal performance in 2023.

Despite being endowed with a diverse economic base, Anambra experienced modest growth in Internally Generated Revenue (IGR) and an increasing dependence on federal transfers. While the state's large deposits of solid minerals and vast arable land hold tremendous potential, it experienced a 14.43% growth in IGR from N25.45bn in 2021 to N29.13bn in 2022. IGR, however, accounted for just 25.66% of the state's total recurrent revenue. Anambra, at 15th position, ranks the second highest IGR in the South-East, following closely to Enugu state at 14th. Anambra State's growing dependence on federal transfers of N84.38bn in 2022 (accounting for 74.34% of its total recurrent revenue in 2022) raises concerns about vulnerability to external shocks. The state must continue boosting IGR and reducing dependency on federal allocations to enhance fiscal sustainability.

Regarding debt, the state's servicing fell from N19.45bn in 2021 to N6.21bn in 2022, constituting a 5.27% share of the state's total revenue.

A noteworthy challenge Anambra has always strived to tackle is prioritising its capex spending. Its capex moved from N57.58bn in 2021 to N66.27bn in 2022, a 15.1% growth.

Its capex spending was prioritised in 2021 and 2022, standing at 51.40% and 57.52% of total expenditure in the respective years. Anambra experienced a decrease in its operating expenses, which fell from N54.44bn in 2021 to N48.94bn in 2020. Its total recurrent expenses of N55.14bn, comprised of personnel cost of N26.23bn, the overhead cost of N19.25bn, consolidated revenue charges of N3.45bn, internal loan repayments of N5.47bn and external loan repayments of N734.82mn. Its recurrent expenditure fully provides for its total revenue of N113.50bn, leaving an excess of N62.68bn, which also fully addresses its capex. Anambra, therefore, does not need borrowings to fulfil its obligations like its counterparts.

Regarding debt, the state's servicing fell from N19.45bn in 2021 to N6.21bn in 2022, constituting a 5.27% share of the state's total revenue. Despite these reductions, Anambra's debt burden over the last five years has grown from N28.80bn in 2017 to N124.21bn in 2022, resulting in a 331.26% growth. Anambra currently is the 25th most indebted state in the country and 30th in terms of domestic borrowings. While the state's debt growth has been relatively modest over six years as compared to the other southeastern states, prudent debt management remains crucial as Anambra's foreign debt is a high \$103.82mn, the 10th highest in the country. With a high foreign debt and high dependence on federal allocations, Anambra may face a severe future challenge of spending the bulk of its revenue on loan repayments, given the high exchange rate fluctuations. An IGR boost should be the immediate priority of the state government to avert any resolution to further external borrowings in the coming years.



Fertility Rate
(births per Women)

3



Under-5 Mortality
(deaths per 1,000 live births)

22



Adolescent birth rate
(15-19 years):
births per 1,000 girls

16



Health Insurance Coverage for Women

3.60



One of the notable strengths of Anambra State's healthcare system is its impressive performance in childhood mortality rates. The neonatal mortality rate is 6 deaths per 1000 live births, and the post-neonatal mortality rate is 11 deaths per 1000 live births. The infant mortality rate is remarkably low at 5 deaths per 1000 live births, and the under-5 mortality rate is 22 deaths per 1000 live births. These figures are well below the national averages, indicating a robust healthcare system that prioritises the health and well-being of children.

Anambra State excels in antenatal care and delivery services as compared to other states in the region, yet there is a need to underscore the importance of addressing child and maternal health issues comprehensively in the state. It is imperative for Anambra State to prioritise investments in key areas such as neonatal disorders, respiratory infections, congenital birth defects, and malaria, all of which are leading causes of child mortality. Targeted interventions and resource allocation in these areas can lead to a sustained and further improvement in child and maternal care.

any provider. This high level of antenatal care coverage is a positive sign for maternal and child health.

Regarding the place of delivery, 90.8% of women in Anambra State have their deliveries in health facilities, and an impressive 95.9% have their deliveries assisted by skilled attendants. These figures indicate a healthcare system that promotes safe childbirth practices and prioritises maternal health. To ensure safe pregnancies and deliveries, it is crucial for pregnant women to access quality healthcare services, and Anambra state seems to have a strong hold on this.

Health insurance coverage is an area for improvement as it remains limited in Anambra State, with 3.6% of women, 2.9% of men, and 2.7% of children under-5 years covered by health insurance. Coverage for children aged 5-17 is the lowest at 0.6%. This underscores the need for the state to initiate a formal health insurance scheme to enhance risk and financial pooling, ultimately working towards achieving universal health coverage.

Anambra State shows a relatively high percentage (59.8%) of contraceptive use among sexually active unmarried women aged 15-49. However, there is room for improvement in the use of contraceptives for limiting or spacing births among married or unionised women, where the percentage stands at 27.2%. Ensuring access to family planning services for all women can contribute to better family planning outcomes and improved reproductive health of women in the state.

In 2022, Anambra State allocated N7.95bn to health, with an actual spend of N4.46bn for the year. This was equivalent to 4.52% of total expenditure. The state's health spending per capita is N682, the lowest in the region, which shows that there is room to increase investment to meet the population's healthcare needs.



Health insurance coverage is an area for improvement as it remains limited in Anambra State, with 3.6% of women, 2.9% of men, and 2.7% of children under-5 years covered by health insurance.

A remarkable 95.5% of women in the state have been attended by skilled health personnel at least once during their latest pregnancy, surpassing both regional and national averages. Moreover, 67.8% of women have had the recommended 8 or more antenatal care visits, while 93.4% have had at least four visits to



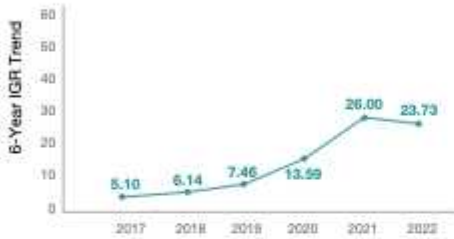
Ebonyi State

Salt of the Nation

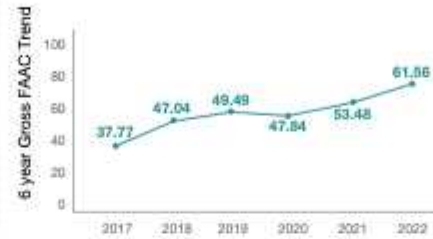
Overall Fiscal Performance rank **3**
out of 36 states

Debt Sustainability rank **8**
out of 36 states

6-Year IGR Trend (NGN'bn)



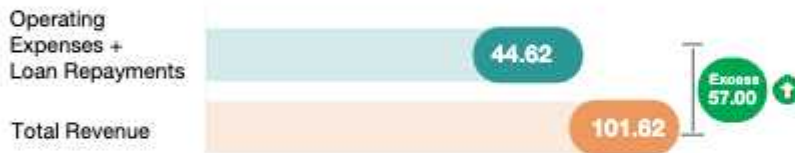
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



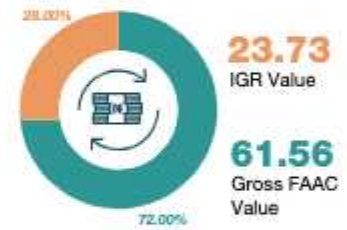
Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	14	16
Gross FAAC	33	33
Size of Total Debt	19	31
Size of Domestic Debt	35	32
Size of Foreign Debt	35	20

Per Capita Analysis



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



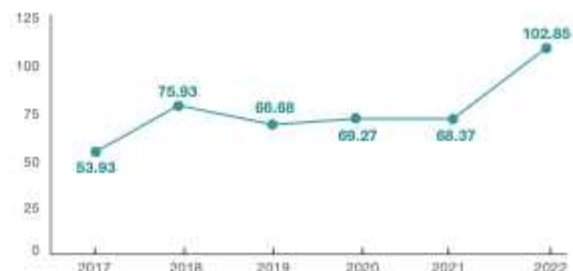
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

4.29%



Education Spending
(as a % of total spending)

11.97%



Debt Service
(as a % of revenue)

6.96%



Total Health Spending Per capita

N1603.28



Total Education Spending per Capita

N4,472.68

Ebonyl State, nicknamed the "Salt of the Nation," has been diligently working to secure its fiscal sustainability and chart a prosperous path forward. In the 2023 States Fiscal Sustainability Ranking, Ebonyl State displayed commendable fiscal management, positioning itself as a state with promise and potential as it moved up the ranking from 5th to 3rd.

In 2022, the state recorded a total revenue increase of 13.20%, from N89.27 bn in 2021 to N101.06 bn in 2022. However, the state did face a decrease in IGR, which dropped by 10.90% from N26.00 bn in 2021 to N23.17 bn in 2022. Ebonyl State, like many others, relies significantly on Gross FAAC, with the federal allocation of N61.56bn in 2022 accounting for a significant 72.66% of its revenue. This emphasises the need to bolster IGR to reduce dependency on federal allocations and enhance fiscal autonomy.

Ebonyl ranks 2nd position in Index B, which checks the ability of a state to pay its recurring expenses with its total revenue (aids and grants included). In 2022, Ebonyl recorded a total recurrent expenditure of N44.62bn, comprising N41.32bn in operating expenses and N3.78bn for loan repayments. Its recurrent expenses,

focus on infrastructural development projects in the state with the surplus.

When examining expenditure, Ebonyl State also ranks 2nd position in index D, which looks at the capex to the operating expense ratio of the state. Total expenditure for the state in 2022 amounted to N122.77 bn, with capital expenditure at N78.16 bn and operating expenses at N41.32 bn. The state's capital expenditure witnessed a substantial growth of 34.5%, reflecting investments in critical infrastructure and development projects. Some notable observations are its capital spending on economic, administrative, and social activities at N58.02bn, 5.30bn, and N14.41bn, respectively. Regarding capex breakdown by economic function, infrastructure takes the bulk of N34.08bn, followed by land and buildings at N24.30bn and then other construction at N6.3bn. The state's allocation of resources to personnel costs stands at N13.57 bn, placing its personnel cost-to-revenue ratio at a low of 13.4%. This suggests that optimising resource allocation and personnel management is an area in which Ebonyl state excels at.

In terms of debt, Ebonyl State maintains a relatively modest debt burden, ranking 31st in the country and 5th indebted in the South-East region, with a total debt of approximately N102.85bn as of December 31, 2022. Importantly, the state's debt-to-GDP ratio at 4.16% and debt-to-revenue ratio at 101.77% are both below fiscal thresholds, indicating a prudent approach to managing its debt. Closely monitoring the debt service ratio at 7% shows the state is making essential strides to ensure that its finances do not become overburdened in the future.

The state's capital expenditure witnessed a substantial growth of 34.5%, reflecting investments in critical infrastructure and development projects.

compared to its total revenue of N101.06bn leave an excess of N56.44bn. This shows the state's ability to meet its operating expenses and make loan repayments at ease, as well as





Fertility Rate
(births per Women)

4



Under-5 Mortality
(deaths per 1,000 live births)

24



Adolescent birth rate
(15-19 years):
births per 1,000 girls

48



Health Insurance Coverage for Women

10.80%



Ebonyi State's healthcare system performs commendably in childhood mortality rates. The neonatal mortality rate is an impressive 1 per 1000 live births, while the post-neonatal mortality rate is 2 per 1000 live births. The infant mortality rate is remarkably low at 3 per 1000 live births, and the under-5 mortality rate is 24 per 1000 live births. These figures significantly undercut national averages and also meet the SDG's proposed target of neonatal mortality of 12 per 1000 live births and under-5 mortality of 25 per 1000 live births. This illustrates a healthcare system in Ebonyi state that prioritises the well-being of its children. Ebonyi recorded 99.1% of its children ages 12-23 months being immunised against vaccine-preventable childhood diseases, the highest coverage in the South-East region and country.

Ebonyi State excels in antenatal care and delivery services. An astounding 93.7% of women in the state have been attended by skilled health personnel at least once, surpassing both regional and national averages.

any provider. Regarding the place of delivery, 90.7% of women in Ebonyi State choose to deliver in health facilities, and an impressive 90.9% have their deliveries assisted by skilled attendants. Ebonyi state demonstrates a modest percentage (52.9%) of sexually active, unmarried women aged 15-49 who use contraceptive methods and a lower percentage (27.3%) of contraceptive use among married or unionised women for limiting and spacing births. Ensuring access to family planning services for all women can further enhance the state's child and maternal health outcomes.

Ebonyi State, with an actual health spend of N5.46bn in 2022, spent N1,603 per capita on the sector. Ebonyi state showed significant performance in its capex spending, which summed up to N4.44bn with an 82.3% priority of the total spend on capex this shows that Ebonyi has made a significant commitment to improving health delivery and systems through infrastructure development. The state is committed to health insurance coverage, with 10.8% of women, 11.8% of children 5-17 years, and 11.4% of children under-5 years covered by health insurance. Higher figures are very rare in other states and show the state's investment in health insurance contributes to improved access to healthcare services for its residents.

 **Ebonyi State excels in antenatal care and delivery services. An astounding 93.7% of women in the state have been attended by skilled health personnel at least once, surpassing both regional and national averages.**

Moreover, 45.6% of women have had the recommended 8 or more antenatal care visits, while 78.9% have had at least four visits to



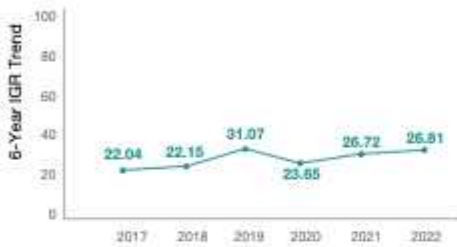
Enugu State

Coal City State

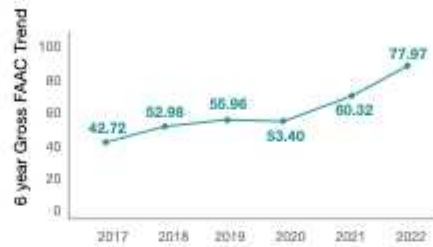
Overall Fiscal Performance rank **19**
out of 36 states

Debt Sustainability rank **21**
out of 36 states

6-Year IGR Trend (NGN'bn)



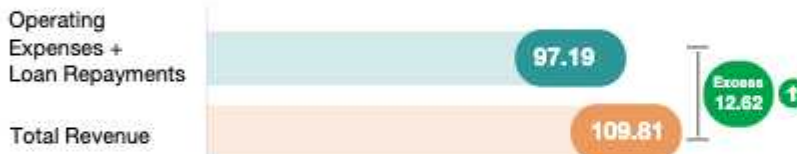
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



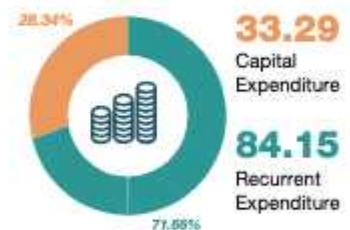
Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	12	14
Gross FAAC	24	19
Size of Total Debt	7	20
Size of Domestic Debt	27	25
Size of Foreign Debt	20	7

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



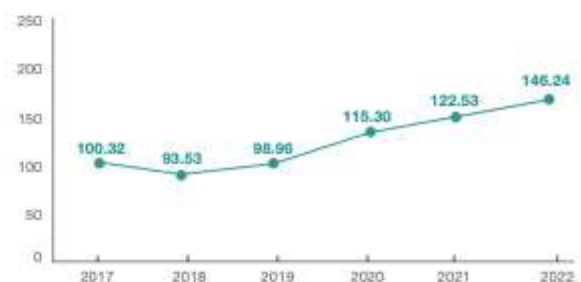
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

10.16%



Education Spending
(as a % of total spending)

20.97%



Debt Service
(as a % of revenue)

11.88%



Total Health Spending
Per capita

N1,975.63



Total Education
Spending per Capita

N4,075.67

Enugu State, often called the “Coal City State,” has struggled to navigate the complexities of fiscal sustainability to foster economic growth and development. In the 2023 fiscal sustainability ranking, the state fell from 16th to 19th position.

Enugu State’s IGR in 2022 reached N26.81 bn, a minute 0.35% increase against the previous fiscal year. Enugu ranked 14th out of 36 states in IGR compared to other states, slipping two spots lower than the previous year. This highlights the need for the state to continue its efforts to enhance revenue generation from internal sources. In addition, the state continues to rely significantly on Federal allocations, with FAAC allocation increasing by 29.27% from N60.32 bn in 2021 to N77.97 bn in 2022. Regarding revenue composition, IGR accounted for 25.59% of the total N104.78bn recurrent revenue, while FAAC allocations made up 74.41%.

the other hand, amounted to N84.15 bn in 2022, representing 71.66% of total government spending, up by 13.81% in 2021. Notably, Enugu State’s IGR alone was insufficient to cover overhead costs of N33.14bn, let alone personnel costs of N43.40bn. The state can only meet its obligated expenses when federal transfers come in. This should not be the norm for a state rich in mineral resources that can leverage public-private partnerships to boost its internal revenue yearly.

Total spending of N130.47 bn exceeded total revenue (including aids and grants) of N109.81 bn, creating a fiscal deficit of N20.67 bn. This deficit was likely financed by debt, which experienced growth of 6.68% between 2021 and 2022. The total debt stock at the end of 2022 reached N146.24 bn, up from N122.53 bn at the end of 2021. It’s important to note that Enugu State’s debt metrics, such as debt-to-GDP ratio at 9.16% and debt service as a percentage of revenue at 133, remain within recommended thresholds of 40% and 200%, respectively. It ranked 21st in its debt sustainability index and is the 20th most indebted state in the country. Relentless efforts are required to ensure Enugu State does not fall further into debt.

In terms of Education expenditure, Enugu State spent N21.52 bn in 2022 compared to the allocated N25.65bn, resulting in a per capita education expenditure of N4,075.67. While this figure is comparatively higher than the previous year of N3,506.84, it is essential to consider that a significant portion of education spending was directed toward personnel expenses, which amounted to N16.69bn, leaving a smaller proportion for overhead expenses and capital expenditure amounting to N2.64bn and N1.90bn respectively. This suggests a potential need to allocate more resources to expand education infrastructure and services.

In terms of Education expenditure, Enugu State spent N21.52 bn in 2022 compared to the allocated N25.65bn, resulting in a per capita education expenditure of N4,075.67. While this figure is comparatively higher than the previous year of N3,506.84

Government spending in Enugu State did not experience any notable shift in 2022, with capex falling from N35.59bn in 2021 to N33.29bn in 2022, a drop of 6.5%. This shows that it still does not prioritise capex, which accounted for just 28.34% of the state’s expenses. Recurrent operating expenses, on





Fertility Rate
(births per Women)

3



Under-5 Mortality
(deaths per 1,000 live births)

64



Adolescent birth rate
(15-19 years):
births per 1,000 girls

32



Health Insurance Coverage for Women

3.60%



Enugu State, located in the southeastern region of Nigeria, has made significant strides in healthcare outcomes. However, health insurance coverage is an area for improvement. In 2021, the state covered only 3.6% of its women, while men's coverage stood at 2.4% and children under-5 at 3.2%. These figures are relatively low, indicating that more efforts are needed to expand coverage and increase affordable healthcare access.

One area where Enugu State shines is in child healthcare. The neonatal mortality rate in the state is impressively low at 8 per 1000 live births, way below the 12 per 1000 live births target of SDGs, indicating a strong commitment to newborn care. This is further reflected in the post-neonatal mortality rate of 16 per 1000 live births, contributing to a relatively low infant mortality rate of 24 per 1000 live births. Enugu State has achieved an under-five mortality rate of 64 per 1000 live births, which, while not ideal as it is still a long way from achieving the SDG target of 25 per 1000 live births⁷¹, is significantly better than the national average. Vaccination coverage for children aged 12-23 months is robust, with a high crude coverage

Enugu State has a great performance in antenatal care and delivery services. An astounding 95.8% of women in the state have been attended by skilled health personnel at least once, surpassing both regional and national averages. Moreover, 48.4% of women have had the recommended 8 or more antenatal care visits, while 85% have had at least four visits to any provider. Concerning the place of delivery, 89.7% of women in Enugu State choose to deliver in health facilities, and an impressive 91.8% have their deliveries assisted by skilled attendants. These statistics illustrate a healthcare system that prioritises safe childbirth practices and maternal health.

Enugu State demonstrates a relatively low percentage of women (34.3%) who use or whose partners use contraceptives among sexually active unmarried women aged 15-49. There is also room for improvement in increasing contraceptive use for limiting and spacing births among married or unionised women, where the percentage stands at 18.2%. Ensuring access to family planning services for all women can further enhance maternal and child health outcomes.

Enugu State's total health allocation in 2022 was N19.53bn, with actual spending signalling N10.43bn, amounting to just 53.40% utilisation. This represents a minimal investment in healthcare for the state's population of 5,281,068, translating to a health spend per capita of N1,976, which, although not the lowest in the country, can be improved. While there is room for improvement in healthcare funding, Enugu State has shown a commendable commitment to the health and well-being of its citizens.

The neonatal mortality rate in the state is impressively low at 8 per 1000 live births, way below the 12 per 1000 live births target of SDGs, indicating a strong commitment to newborn care.

rate of 96.8%. This suggests that Enugu State has effectively implemented immunisation programs to protect its youngest citizens from vaccine-preventable diseases.



71. See The United Nations Inter-agency Group for Child Mortality Estimation (UN IGME), Levels and Trends in Child Mortality: Report 2022, UNICEF, New York, 2022.



Imo State

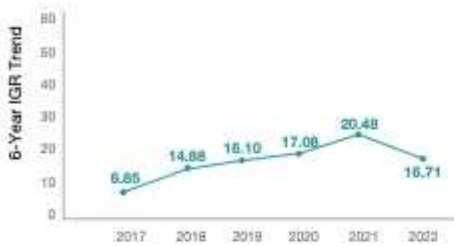
Eastern Heartland

Overall Fiscal Performance rank **29**
out of 36 states

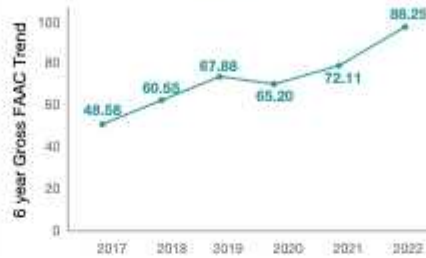
Debt Sustainability rank **31**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



IGR **-18.41%** ↓

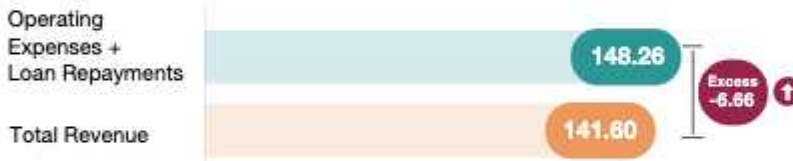


Gross FAAC **22.38%** ↑



Capital Expenditure **116%** ↑

Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	23	26
Gross FAAC	14	12
Size of Total Debt	16	9
Size of Domestic Debt	5	6
Size of Foreign Debt	6	24

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



N2,550
IGR per Capita



N13,181
Capital Expenditure per capita



N34,670
Total Debt per capita

Debt Profile



N204.22bn
Domestic Debt



\$51.09m
Foreign Debt

Total Debt Growth

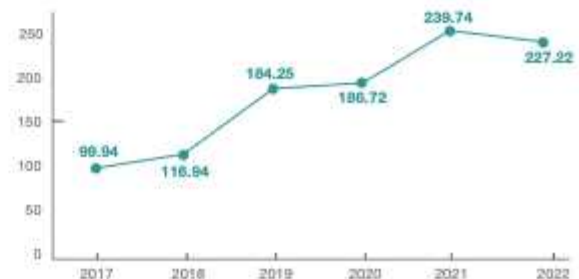


127.35%
Debt Growth (2016 - 2021)



9
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
3.71%



Education Spending
(as a % of total spending)
7.11%



Debt Service
(as a % of revenue)
35.00%



Total Health Spending Per capita
N914.64



Total Education Spending per Capita
N1,754.44

In the 2023 States Fiscal Sustainability Ranking, Imo State faced significant hurdles, ending up in a lower position, indicating pressing fiscal concerns that warrant attention. Ranking 29th in the country, down from its 26th position in 2022, makes it the least-performing state in the South-East.

One of the prominent issues confronting Imo State is its overreliance on federal allocations for revenue. In 2022, the state's IGR decreased by 18.41% from N20.48 bn in 2021 to N16.71 bn in 2022. It is dependent on federal allocations of N88.25bn, which contributed a substantial 84.08% to the state's total revenue. Imo State, nicknamed "Eastern Heartland", has encountered its share of fiscal challenges as it seeks to harness its economic growth and development resources. Severe measures are required to strengthen its revenue generation so that Internally Generated Revenue can serve as a shock absorber during federal revenue fluctuations.

Imo State's fiscal challenges are further underscored by its expenditure priorities.

One of the prominent issues confronting Imo State is its overreliance on federal allocations for revenue. In 2022, the state's IGR decreased by 18.41% from N20.48 bn in 2021 to N16.71 bn in 2022.

The state maintains a spending priority that predominantly favours recurrent expenditure,

with a substantial portion (56.9% of expenses - N114.13bn in nominal terms) directed towards operational expenses. It is, however, notable that despite having the lower priority of 43.08%, Imo state's capex experienced a tremendous growth of 116.0%, moving from N39.98bn in 2021 to N86.38bn in 2022. Its capex per capita also grew from N6,299 in 2021 to N13,181 in 2022, enhancing the state's capacity to embark on critical infrastructure projects and development initiatives that could spur economic growth. It is, however, still evident that Imo state needs to —make intentional revenue generation measures to improve its ability to meet its obligatory payments and fund its capital projects without resorting to annual borrowings.

Furthermore, Imo State has had to grapple with its debt situation. While the state's debt burden declined by 5.22%, it ranks 9th position among the states with a notable debt load. As of December 2022, Imo State's total debt is N227.22bn, down from the N239.74bn recorded in 2021. Its domestic debt of N204,22bn is ranked 6th in the country, necessitating prudent management to prevent future fiscal strains. The state has experienced 127.35% growth in its debt burden over the past five years and ranks 31st in the debt sustainability ranking for 2023, reflecting the need for careful debt management strategies. Considering the state's relatively modest population of 6.55mn people, it is crucial to assess the state's total debt per capita, which currently stands at N34,670. While this figure may be lower than some other states, it is still a significant burden that requires vigilance.

87. See 'Bandits have taken over our farmland - Zamboanga, Davao del Sur', by Hanny (Nesma), on June 29, 2021, in Daily Post (Online). Available at: <https://dailypost.ng/2021/06/29/bandits-have-taken-over-our-farmland-pamona-farmer-davao-del-sur/>

88. See 'Reducing Cost of Governance', Revenue Mobilisation Allocation and Fiscal Commission (RMAFC). Available at: <https://rmaf.gov.ng/2019/11/reducing-cost-of-governance/>

89. See 'A wonderful accomplishment: success for cleanup of Nigeria's deadly lead pollution', by Emmanuel Akinwale, on 18 March 2022, in The Guardian (China). Available at: <https://www.theguardian.com/global-development/2022/mar/18/nigeria-lead-pollution-success>



Fertility Rate
(births per Women)

4



Under-5 Mortality
(deaths per 1,000 live births)

57



Adolescent birth rate
(15-19 years):
births per 1,000 girls

29



Health Insurance Coverage for Women

3.10



According to Punch Newspaper, the Imo state government reported that 66,003 people accessed free health care through the state's Health Insurance Agency as of early 2023.⁷² Where this press report represents 1% insurance coverage for Imo's 6.55mn population, the MICS survey conducted by UNICEF demonstrates slightly better insurance coverage statistics, with 3.1% of women, 9.1% of men, and 3.2% of children under-5 years covered. The state's investment in health insurance requires a boost for improved access to affordable healthcare for Imo residents.

Imo, the State's childhood mortality rates are low, but with intentional efforts, they can be brought lower. The neonatal mortality rate is 14 per 1000 live births, while the post-neonatal mortality rate is 22 per 1000 live births. The infant mortality rate comes at 36 per 1000 live births, and the under-five mortality rate is 57 per 1000 live births (meaning it depicts that out of every thousand births in Imo state, there is a probability that 57 children will die before their 5th birth). Despite these figures being lower than the national averages, there is room to improve the healthcare system and further prioritise the well-being of Imo's children.

Imo, the State's childhood mortality rates are low, but with intentional efforts, they can be brought lower. The neonatal mortality rate is 14 per 1000 live births, while the post-neonatal mortality rate is 22 per 1000 live births.

Imo state's vaccination coverage stands at 92.3% for children aged 12-23 months. In June of 2023, the state, in collaboration with the

World Health Organisation, launched a program called the "Big Catch-Up". This program was created to provide vaccination coverage for the 50,000 children under one-year-old who missed the Pentavalent Vaccine uptake due to COVID-19 disruption.⁷³ The Pentavalent vaccine protects a child from 5 life-threatening diseases – Diphtheria, Pertussis, Tetanus, Hepatitis B, and Haemophilus Influenzae type B. Initiatives like this are essential to ensure wide coverage of vaccination for children within the state.

Imo State excels in antenatal care and delivery services. An astounding 96.8% of women in the state have been attended by skilled health personnel at least once, surpassing regional and national averages. Moreover, 72.7% of women have had the recommended 8 or more antenatal care visits, while 96.1% have had at least four visits to any provider. This high level of antenatal care coverage indicates that Imo state has a healthcare system deeply committed to maternal and child health. Notably, 93.8% of women in Imo State choose to deliver in health facilities, and an impressive 96.7% have their deliveries assisted by skilled attendants. Imo state has a good track record in terms of maternal health and will need to sustain and improve these efforts to ensure that this record does not drop.

Imo State spent N5.99bn on health in 2022, a mere 3.17% of its total expenditure of N161.62bn. This translated to a health spending per capita of N915. The state's share of health spending is one of the lowest in the country and also the lowest in the South-East region. There is an opportunity to increase investment to meet the population's healthcare needs, particularly in capital expenditure, which stood at N1.92bn in 2022. By enhancing health investment, Imo State can continue to improve its primary healthcare system, contribute to the overall well-being of its residents, and in turn, power its economic development.

72. See "66,003 Imo residents covered by healthcare insurance – Govt", by Chidubue Okoro, on April 7 2023, in the Punch (Online) Newspapers. Available at: <https://punchng.com/66003-imo-residents-covered-by-healthcare-insurance-govt/>

73. See "Imo State Government vaccinates over 5000 missed children in the 'Big Catch-Up' campaign", by Dr W. Wedding and Dr S.P. Jason on June 6 2023. The World Health Organisation (WHO). Available at: <https://www.afro.who.int/countries/immo-state/government-vaccinates-over-5000-missed-children-big-catch-campaign>

An artistic illustration of a coastal town. In the foreground, a winding road leads through rolling hills with small white houses and trees. A red and white ambulance is driving on the road. In the background, a city skyline is visible across a body of water, featuring a bridge, a stadium, and various skyscrapers. The sky is light blue with several birds flying. The overall style is clean and modern with a teal and white color palette.

South -South

REGION



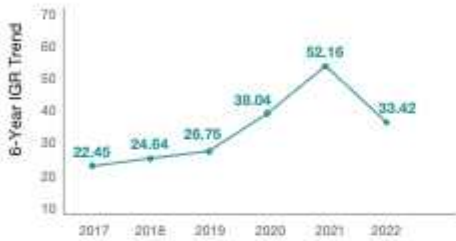
Akwa Ibom State

Land of Promise State

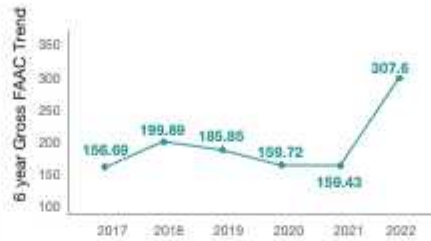
Overall Fiscal Performance rank **28**
out of 36 states

Debt Sustainability rank **5**
out of 36 states

6-Year IGR Trend (NGN'bn)



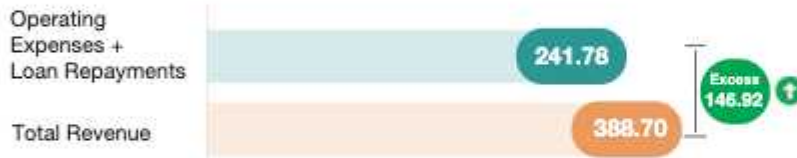
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	11	10
Gross FAAC	5	3
Size of Total Debt	26	27
Size of Domestic Debt	4	5
Size of Foreign Debt	7	7

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



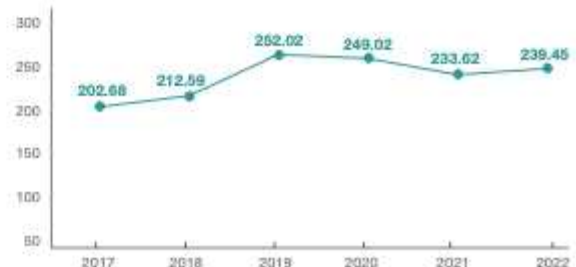
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
2.43%



Education Spending
(as a % of total spending)
7.29%



Debt Service
(as a % of revenue)
14.00%



Total Health Spending Per capita
N1,494.70



Total Education Spending per Capita
N4,481.43

In terms of fiscal sustainability, Akwa Ibom State found itself in the 27th position in the 2022 Fiscal Sustainability Ranking, having fallen from the 24th position in the preceding year. While this is not an enviable position, it provides a critical starting point for assessing the state's financial health and prospects for the future. Akwa Ibom, like many states in Nigeria, faces several challenges, including a mounting debt profile and substantial recurrent expenses that pose significant hurdles to achieving financial stability and funding essential investment activities.

In the 2022 fiscal year, Akwa Ibom State's financial landscape saw a mix of promising signs and areas of concern. With a total available revenue of N388.70bn, the state had a deficit when compared to its total expenditure of N442.06bn. The state's recurrent expenditure amounted to N241.78bn, and this is N146.92bn less than its total revenue. This surplus, while seemingly substantial, was insufficient to cover the state's capital expenditure needs, which stood at N200.28bn.

One of the key challenges highlighted in Akwa Ibom's fiscal report is its heavy reliance on federal allocations. In 2022, the state's Internally Generated Revenue (IGR) contributed a mere N33.42bn, constituting a meagre 9.80% of the recurrent revenue earned by the state. In contrast, Gross allocations from the Federation Account Allocation Committee (FAAC) provided the lion's share, contributing N307.60bn, or 90.20% of the state's recurrent. This overreliance on federal allocations exposes Akwa Ibom to vulnerabilities associated with fluctuations in federation revenue.

In 2022, the state's Internally Generated Revenue (IGR) contributed a mere N33.42bn, constituting a meagre 9.80% of the total revenue earned by the state.

While there has been some progress in improving IGR, with a commendable 109.4% increase over the past six years, Akwa Ibom's IGR remains relatively small compared to its peers. The state ranks below most

of its South-South regional counterparts save Cross River and Bayelsa, with IGR figures of N20.55bn and N18.39bn, respectively. This situation underscores the need for Akwa Ibom to explore avenues for bolstering its Internally Generated Revenue, particularly given its favourable tourism-friendly environment.

Another concerning element of Akwa Ibom's fiscal performance relates to its somewhat imprudent debt handling. Over the last six years, the state has accelerated its debt load by a noteworthy 18.14%, escalating from N202.68bn in 2017 to N239.45bn in 2022. This increase in debt is concerning, and it is imperative for the state to explore avenues for substantially decreasing its debt and diminishing its dependence on external financial sources. To further ensure that the state does not revert to a heavy debt burden, Akwa Ibom may consider exploring strategies (such as tourism, a seaport, and a free trade zone)⁷⁴ that enhance local production or exchange of goods within its borders. This approach can stimulate economic growth, increase revenue generation, and ultimately reduce the state's dependence on external financing.

In terms of capital expenditure, Akwa Ibom demonstrated a commitment to development. Year-on-year investments in capital expenditure grew by 30.8%, reaching N200.28bn in 2022, up from N153.14bn in 2021. This growth in capital investment is a testament to the state's dedication to infrastructure development and economic expansion. With a per capita capital expenditure of N29,791, Akwa Ibom surpasses the national average of N14,437 per citizen, indicating a conscious effort to improve living standards and drive sustainable development.

The State's fiscal journey in 2022 presents a mixed picture of challenges and achievements. While concerns persist regarding its reliance on federal allocations and the need for further IGR growth and debt management, the state's commitment to capital expenditure is commendable. The path forward for Akwa Ibom entails a balanced approach that fosters economic diversification, revenue expansion, and sustained investments in infrastructure and human development to secure a more prosperous and financially stable future.

⁷⁴ See the Nigerian Investment Promotion Commission, *Book of States, 2020*, at p. 16, *supra*.



Fertility Rate
(births per women)

4



Under-5 Mortality
(deaths per 1,000
live births)

49



Adolescent birth rate
(15-19 years):
births per 1,000 girls

42



**Health Insurance
Coverage for Women**

3.20%



Women's health is a critical component of the overall well-being and development of any society. In Akwa Ibom State, understanding the health indicators related to women is vital for policymakers and healthcare providers. This report examines key aspects of women's health in the state, including fertility rates, maternal and child health, and access to healthcare services.

The fertility rate among women aged 15-49 in Akwa Ibom State stands at 4 per 100 women. This figure indicates the average number of children a woman in this age group is likely to have during her lifetime. While the fertility rate is relatively moderate, it reflects a significant contribution to the state's population growth. High fertility rates can pose challenges to maternal and child health, as well as socio-economic development.

Under-5 mortality, an essential indicator of child health, is reported at 49 deaths per 1,000 live births in Akwa Ibom State. Reducing under-5 mortality is a critical goal for healthcare systems, as it reflects the effectiveness of healthcare interventions, including maternal and child healthcare services.

In Nigeria, child marriage is defined as the union between two people in which one or both parties are younger than 18. Akwa Ibom is among the four states with the highest incidence of child marriage in Southern Nigeria. This contributes to a

consequences, including increased risks to young mothers and their children's health and well-being. Addressing this issue requires comprehensive sexual education and accessible family planning services. Only 3.2% of women in Akwa Ibom State are covered by any form of health insurance. Limited health insurance coverage can deter women from seeking essential healthcare services. Expanding health insurance coverage is essential to ensure that women can access quality care without financial barriers.

Delivery in a health facility is also a crucial indicator of maternal health. In the state, 49.3% of deliveries occur in healthcare facilities. While positive, this figure indicates that nearly half of all deliveries still occur outside of a healthcare setting. Encouraging more women to give birth in health facilities can significantly reduce maternal and neonatal mortality rates. Furthermore, 36.6% of deliveries in the state are assisted by skilled attendants. Skilled attendants, such as midwives and trained healthcare professionals, are critical in ensuring safe deliveries. However, there is room for improvement to increase the proportion of deliveries attended by skilled healthcare providers.

Women's health in Akwa Ibom State faces both challenges and opportunities. While fertility rates and access to healthcare facilities have improved, adolescent birth rates remain high, and health insurance coverage is low. Addressing these issues will require a concerted effort from policymakers, healthcare providers, and the community. Investing in comprehensive sexual education, maternal and child health services, and health insurance coverage can lead to better health outcomes for women and their children.

Child marriage contributes to the adolescent birth rate in Akwa Ibom, measured at 42 births per 1,000 girls aged 15-19.



high incidence of out-of-school female children. In 2018, Akwa Ibom had the second-highest number of out-of-school children in the country, second to Kano. In terms of gender spread, it recorded the highest number of out-of-school female children in the country, with 298,161⁷⁵. Child marriage contributes to the adolescent birth rate in Akwa Ibom, measured at 42 births per 1,000 girls aged 15-19. High adolescent birth rates can have adverse

75. See "SPECIAL REPORT: In Akwa Ibom, early marriage, teenage pregnancy deprive many girls of education", by Nnadi Dick, on January 20 2020, in Premium Times (Online Newspaper). Available at: <http://www.premiumtimes.com/news/headlines/507980-special-report-in-akwa-ibom-early-marriage-teenage-pregnancy-deprive-many-girls-of-education.html?story=1>



Bayelsa State

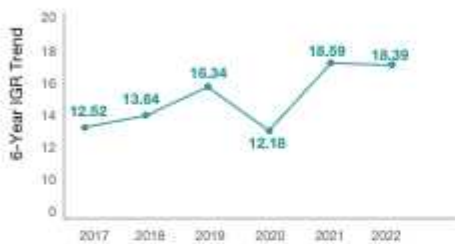
Glory of all Lands State

Overall Fiscal Performance rank **35**
out of 36 states

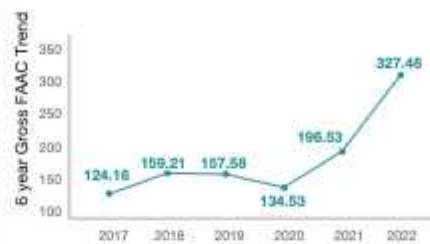
Debt Sustainability rank **2**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



IGR **-1.09%** ↓

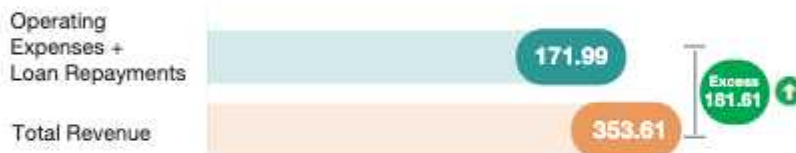


Gross FAAC **66.62%** ↑



Capital Expenditure **76.1%** ↑

Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	24	24
Gross FAAC	2	2
Size of Total Debt	20	18
Size of Domestic Debt	8	11
Size of Foreign Debt	9	13

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



N6,785
IGR per Capita



N51,612
Capital Expenditure per capita



N64,019
Total Debt per capita

Debt Profile



N146.37bn
Domestic Debt



\$60.39m
Foreign Debt

Total Debt Growth

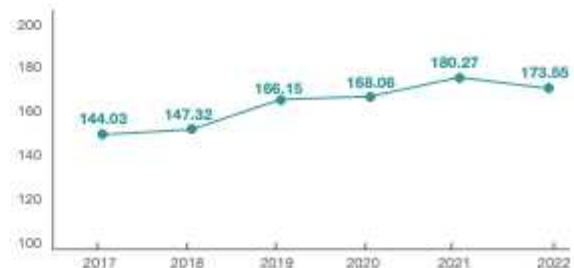


20.50%
Debt Growth (2016 - 2021)



13
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

3.16%



Education Spending
(as a % of total spending)

10.37%



Debt Service
(as a % of revenue)

5.59%



Total Health Spending Per capita

N3,418.58



Total Education Spending per Capita

N11,201.43

Over the years, Bayelsa State has grappled with the daunting task of translating its abundant oil wealth into a vibrant local economy. Despite being known as “the glory of all lands,” the state has faced challenges in leveraging its resources effectively. In the 2022 States Fiscal Sustainability Ranking, Bayelsa found itself in the 35th position.

One of the glaring issues facing Bayelsa State is its substantial dependency on the federal government for revenue. In 2022, net allocations from the Federation Account Allocation Committee (FAAC), which contributed a staggering N327.46bn, accounting for 92.6% of the total N353.61bn available revenue for the fiscal year. The State’s Internally Generated Revenue (IGR) on the other hand, declined slightly by 1.09% from N18.59bn in 2021 to N18.39bn in the same period.

Bayelsa State’s fiscal challenges are further accentuated by its expenditure priorities. The state continues to allocate a significant portion of its budget to recurrent expenditure, which stood at N159.88bn in 2022, constituting 53.33% of its total expenditure. In contrast, only N139.91bn, or 46.67%, was invested in capital expenditure. This expenditure pattern limits the state’s capacity to embark on essential infrastructure projects and development initiatives.

While the state has experienced some growth in its debt, with a relatively modest rate of 20.50% over six years, the total debt has increased from N144.03bn in 2017 to N173.55bn in 2022. Although the growth rate is lower compared to the South-South regional average of 66%, it is imperative to address this increase to prevent the state from becoming overly reliant on debt in the future. An important metric to consider is the state’s total debt per capita, which curiously stands at N64,019. This figure is the highest in the South-South region and ranks second in the country, trailing only Lagos State. When viewed in light of the state’s relatively small population of 2.7 million people and just 8 local government areas, this debt burden per citizen raises concerns about its long-term sustainability.

Bayelsa State faces significant fiscal challenges, notably its overreliance on federal allocations, prioritisation of recurrent expenditure, and mounting debt burden. To chart a more sustainable fiscal future, the state must diversify its revenue sources, allocate more funds to critical development projects, and prudently manage its debt. Additionally, strategies to enhance Internally Generated Revenue and promote economic growth should be explored to ensure a brighter economic outlook for the “glory of all lands”.



The state continues to allocate a significant portion of its budget to recurrent expenditure, which stood at N159.88bn in 2022, constituting 53.33% of its total expenditure.

Furthermore, Bayelsa State has emerged as one of the most indebted states in Nigeria, ranking 13th nationwide. It is however the least indebted in the South-South region, with its heavy debt burden signalling N173.55bn as of December 2022. This debt has implications for the state’s fiscal sustainability and its ability to invest in critical



Fertility Rate
(births per women)

4



Under-5 Mortality
(deaths per 1,000
live births)

100



Adolescent birth rate
(15-19 years):
births per 1,000 girls

98



**Health Insurance
Coverage for Women**

4.20%



Bayelsa State in southern Nigeria struggles with providing adequate healthcare for its citizens, especially around maternal and child health. Examining budget allocations, healthcare access, and health statistics highlights Bayelsa's challenges in reducing preventable deaths. Over the past 5 years, Bayelsa increased its health budget from 5.8% of total expenditure in 2017 to 7.2% in 2022⁷⁵. But both its budgeted and actual expenditure fall below Nigeria's Abuja Declaration target of 15%⁷⁷.

Human resources are scarce, with just 4 doctors and 12 nurses/midwives per 10,000 people versus the WHO benchmark of 23 healthcare workers per 10,000⁷⁸. During COVID-19, the weak system was overstretched. The inadequacy of good healthcare resources results in poor health conditions, especially for women and children. Just 15.7% of pregnant women had the recommended 8 or more antenatal visits versus 23.2% nationally (MICS 2021), and only 38.9% of births were in facilities under skilled care; versus 49% nationally. Factors contributing to these below-average metrics include long distances, lack of transport, insufficient workers, cultural preferences, and limited insurance coverage.

rates, and high burdens of malaria, pneumonia, and diarrhoea. Just 51% of children are fully immunised by 12 months versus a national average of 54% (MICS 2021). Malnutrition levels are also high.

To improve maternal and child survival, Bayelsa urgently needs more health investments, infrastructure upgrades, and skilled personnel, targeting underserved rural areas. Strengthening obstetric emergency care and referral is key. More funding, better state-local coordination, expanded insurance coverage, promotion of facility deliveries and community engagement can also help reduce preventable deaths. With focused efforts on increasing prenatal care, skilled birth attendance, postnatal checkups, immunisation, and integrated management of childhood illnesses, Bayelsa can make strides in lowering maternal and under-five mortality.

Child health metrics are also concerning. Under-5 mortality was 100 deaths per 1,000 live births, higher than Nigeria's average of 102 deaths per 1,000 (MICS 2021). As of 2018, only 4.2% of women in Bayelsa had health insurance.

Child health metrics are also concerning. Under-5 mortality was 100 deaths per 1,000 live births, higher than Nigeria's average of 102 deaths per 1,000 (MICS 2021). As of 2018, only 4.2% of women in Bayelsa had health insurance⁷⁹. Out-of-pocket payments prevent many families from seeking essential pregnancy and delivery care. Contributing factors include low levels of skilled birth attendance, inadequate newborn care, suboptimal breastfeeding

75. See Government of Bayelsa State, *Bayelsa State Budget Analysis Report, 2022*. Available at: <https://bayelsastate.gov.ng/2022-state-budget/>.

77. See Abuja declaration on HIV/AIDS, Tuberculosis and Other Related Infectious Diseases. Available at: <https://aui.unhcr.org/Default2/Files/pages/20054-6e-2001-abuja-declaration.pdf>.

78. See WHO human resources for health data for Bayelsa state <http://cdmjournal.org/wp-content/uploads/2019/06/HEALTH-EVIDENCE-BEST-CARE-FOR-NEWBORNS-2.pdf>.

79. See Bayelsa state health insurance scheme coverage <https://hrh.bj.gov.ng/>.



Cross River State

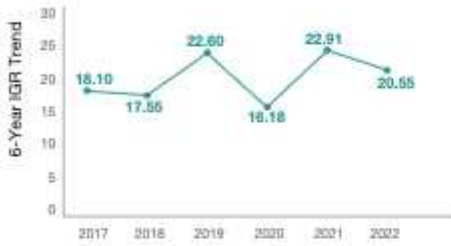
The People's Paradise State

Overall Fiscal Performance rank **9**
out of 36 states

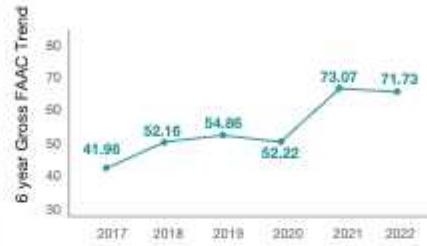
Debt Sustainability rank **36**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



IGR **-10.32%** ↓



Gross FAAC **-1.84%** ↓



Capital Expenditure **-14.0%** ↓

Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)

Operating Expenses + Loan Repayments

70.41

Total Revenue

92.28

Excess 21.87 ↑

Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	19	19
Gross FAAC	13	23
Size of Total Debt	3	5
Size of Domestic Debt	6	7
Size of Foreign Debt	5	4

Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



Per Capita Analysis



N4,466

IGR per Capita



N15,140

Capital Expenditure per capita



N63,354

Total Debt per capita

Debt Profile



N197.21bn

Domestic Debt



\$209.53m

Foreign Debt

Total Debt Growth



64.85%

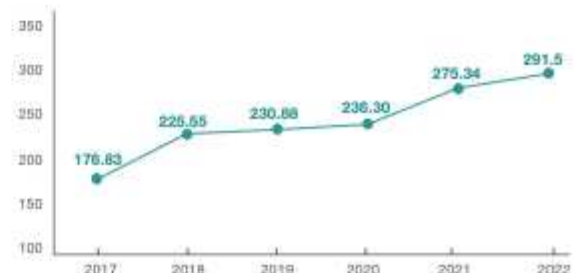
Debt Growth (2016 - 2021)



5

Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
1.89%



Education Spending
(as a % of total spending)
9.61%



Debt Service
(as a % of revenue)
16.85%



Total Health Spending Per capita
N645.46



Total Education Spending per Capita
N3,280.52

Located at the eastern edge of Nigeria, Cross River State, often referred to as "The Nation's Paradise," stands in 9th position in the state's fiscal performance ranking. However, beneath its enchanting natural beauty lies a fiscal landscape riddled with challenges, including a burgeoning debt burden, sluggish Internally Generated Revenue (IGR), and a recurrent expenditure profile that warrants prudent trimming. The state's ranking is a significant drop from its previous 4th position in the 2022 ranking.

Cross River's soaring debt burden is one pressing issue looming over its financial stability. Over the course of six years, the state has witnessed a startling 64.85% increase in its debt, surging from N176.83bn in 2017 to N291.5bn in 2022. This debt accumulation has propelled Cross River into murky fiscal waters and necessitates a careful examination of the state's debt management strategies. In the 2022 fiscal year, Cross River's financial scenario presents a complex tapestry of minimal promise and great concern. The state recorded a total available revenue of N92.28bn, seemingly positive when compared to its total operating expenses (+Loan Repayment), which amounted to N70.41bn. However, a closer look reveals a more intricate financial predicament.

gross allocations from the Federation Account Allocation Committee (FAAC) played a dominant role, contributing N71.73bn, or 77.73% of the state's total revenue. This dependence on federal allocations leaves Cross River susceptible to changes in federal government incomes.

Efforts to boost IGR have seen mixed results, with a notable 10.32% decrease year-on-year. Cross River's IGR remains notably modest compared to its South-South region peers as the state lags behind Rivers, Delta, Akwa Ibom, and Edo, with IGR figures of N191.87bn, N79.88bn, N33.42bn, and N45.47bn, respectively. This highlights the need for Cross River to decisively explore avenues for strengthening its IGR, as the state has an environment favourable to tourism, import and export, and limestone⁸⁰.

The issue of debt, in more detail, shows a state that has struggled with effective debt management over the years, with its aforementioned year-on-year debt increase. Particularly alarming is the state's debt-to-revenue ratio, surpassing the critical threshold of 200%. These factors have relegated the state to the 36th position in the debt sustainability ranking and can be attributed to the state's unchecked borrowings.

Turning to infrastructural development, Cross River State faced a dip in its allocations to capital expenditure in 2022. Year-on-year investments in Capex experienced a 14% decrease, dwindling from N81.03bn in 2021 to N69.66bn in 2022. This drop may be connected to the slight decrease in FAAC allocation from N73.07bn in 2021 to N71.73bn in 2022. Nevertheless, Cross River maintains a per capita capital expenditure of N15,140, surpassing the national average of N14,437 per citizen. Though this may depict a commitment to improving living standards and fostering sustainable development, the state should counterbalance this with stronger debt management.

 **Cross River's IGR remains notably modest compared to its South-South region peers as the state lags behind Rivers, Delta, Akwa Ibom, and Edo, with IGR figures of N191.87bn, N79.88bn, N33.42bn, and N45.47bn, respectively.**

This surplus, though substantial at first glance, falls short of covering the state's overall expenditure needs, which stood at N140.07bn. The state, therefore, has an overall deficit.

A glaring challenge that surfaces in Cross River's fiscal report is its overreliance on federal allocations. In 2022, the state's IGR contributed just about N20.55bn, constituting a modest 22.27% of the total revenue earned by the state. In stark contrast,

⁸⁰ See the Nigerian Investment Promotion Commission, *Book of States, 2020*, at p. 15, nipc.gov.ng.



Fertility Rate
(births per woman)

3



Under-5 Mortality
(deaths per 1,000 live births)

67



Adolescent birth rate
(15-19 years):
births per 1,000 girls

55



Health Insurance Coverage for Women

1.30%



Despite policies and programmes designed to ensure safe motherhood, maternal morbidity, and mortality rates have remained high in Nigeria. In Cross River State, an examination of women's health indicators sheds light on the current status and challenges facing women of all ages.

In recent times, Cross River has had one of the lowest fertility rates in the South-South, at 3 births per woman aged 15-49. This statistic signifies the average number of children a woman in this age group is expected to have during her lifetime. While the fertility rate is relatively moderate, it still contributes to population growth, necessitating effective family planning programs and maternal healthcare services.

In Cross River State, the under-5 mortality rate stands at 67 deaths per 1,000 live births. This indicator reveals that approximately 1 out of every 15 children born in the state do not survive to reach their fifth birthday. Reducing under-5 mortality is a critical goal, highlighting the importance of accessible healthcare services and interventions targeting child health. The state also faces an adolescent birth rate of 55 births per 1,000 girls aged 15-19. High adolescent birth rates can have far-reaching consequences, including increased risks to the health and well-being of young mothers and their children. Comprehensive sexual education and

Cross River State reports that 58.3% of deliveries occur in healthcare facilities, a relatively positive statistic indicating that a majority of women opt for institutional deliveries. Delivering in healthcare facilities ensures safe births and reduces maternal and neonatal mortality. Furthermore, 55.2% of deliveries in the state are assisted by skilled attendants, such as midwives and trained healthcare professionals. Skilled attendants play a pivotal role in providing quality care during childbirth. However, there remains an opportunity to increase this percentage further.

In Cross River State, women's health is marked by both progress and challenges. While fertility rates are moderate and a significant proportion of deliveries occur in healthcare facilities, adolescent birth rates are a concern, and health insurance coverage remains limited. Addressing these challenges necessitates a multi-pronged approach that includes comprehensive sexual education for adolescents, improved access to family planning services, and initiatives to expand health insurance coverage. Additionally, continued investment in maternal and child healthcare services, healthcare infrastructure, and skilled birth attendants is essential for improving women's health outcomes.

Cross River State has the potential to make significant strides in women's health by prioritising these areas and ensuring that all women, regardless of their age or socio-economic status, have access to quality healthcare services. By doing so, the state can contribute to the well-being and prosperity of its population and the nation as a whole.

Cross River State reports that 58.3% of deliveries occur in healthcare facilities, a relatively positive statistic indicating that a majority of women opt for institutional deliveries.



family planning services are essential to address this issue effectively. Only 1.3% of women in Cross River State are covered by any form of health insurance. Limited health insurance coverage can create barriers to healthcare access for women. Improving this metric is crucial for guaranteeing equitable access to healthcare services.



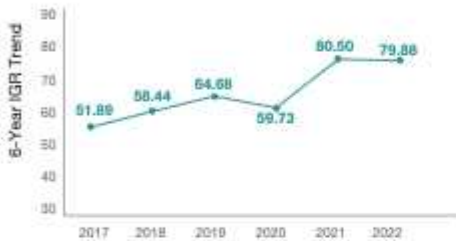
Delta State

The Big Heart State

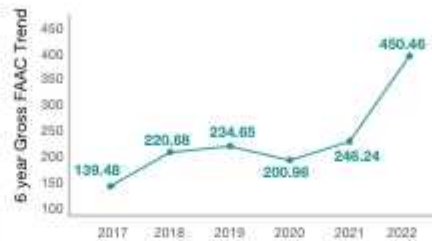
Overall Fiscal Performance rank **14**
out of 36 states

Debt Sustainability rank **5**
out of 36 states

6-Year IGR Trend (NGN'bn)



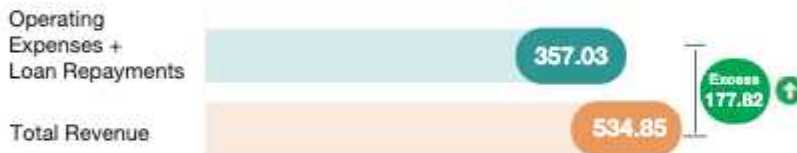
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	3	4
Gross FAAC	1	1
Size of Total Debt	21	4
Size of Domestic Debt	7	2
Size of Foreign Debt	10	19

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



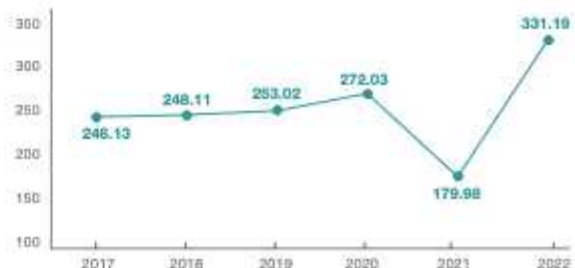
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
5.09%



Education Spending
(as a % of total spending)
11.85%



Debt Service
(as a % of revenue)
13.87%



Total Health Spending Per capita
N4,986.12



Total Education Spending per Capita
N11,601.92

Delta State, known as "The Big Heart," secured the 14th position in the 2023 States Fiscal Sustainability Ranking, having fallen from the 12th position. This reflects its unsustainable and unexploited growth potential. In the 2022 fiscal year, the state boasted a total available revenue of N534.85bn, a figure that comfortably exceeded its total debt burden of N331.19bn as of December 31, 2022. This financial position not only enables Delta State to service its existing debts effectively but also renders it more attractive to both foreign and domestic lenders.

However, it is important to note that Delta State's debt burden experienced a substantial 84% increase, surging from N179.98bn in 2021 to N331.19bn in 2022. This growth is noteworthy and significantly outpaces the average debt growth rate observed across all states during the same period, which stood at 16.7%. Delta State's debt profile comprises N304.25bn in domestic debt and \$69.86mn in foreign debt. The state's debt management strategies will be crucial in maintaining its fiscal sustainability and must be considered in its short and medium-term planning. For the state to reduce the impact of this debt, it would need to rapidly improve its domestic revenue mobilisation.

Delta State's Internally Generated Revenue (IGR) witnessed a slight decrease year-on-year, by about 0.77%, slipping from N80.50bn in 2021 to N79.88bn

financial framework. Delta's fiscal report highlights a prominent challenge: its excessive reliance on federal allocations. In 2022, the state's IGR of N79.88bn constituted only 15.06% of the recurrent revenue earned by the state. In sharp contrast, net allocations from the Federation Account Allocation Committee (FAAC) played a dominant role, contributing a substantial N450.46bn, or 84.94% of the state's recurrent revenue. This heavy dependence on federal allocations exposes Delta State to the uncertainties and fluctuations in federal government revenue.

Delta State is notable within the South-South region for its prioritisation of capital projects. In 2022, the state allocated N289.16bn (48.72%) to operating expenses and N304.30bn (51.28%) to capital expenditures. This marked a substantial 138% increase in Capex from the N127.78bn spent in 2021. Furthermore, the per capita expenditure in Delta State demonstrated remarkable growth, surging by 91.7% from N23,136 in 2021 to N44,345 in 2022. To foster economic viability and job creation, the Delta State Government is encouraged to explore policies that incentivize private sector participation, thereby furthering the state's economic prospects.

It is important to note that Delta State's debt burden experienced a substantial 84% increase, surging from N179.98bn in 2021 to N331.19bn in 2022.



In 2022, the state's IGR still ranks 4th in the country and makes up 4.4% of the total IGR generated by all 36 states in Nigeria, trailing behind Lagos, Rivers, and Ogun states only.

To ensure sustainable IGR growth, Delta State must diligently construct a consistent fiscal and



Fertility Rate
(births per women)

4



Under-5 Mortality
(deaths per 1,000
live births)

89



Adolescent birth rate
(15-19 years):
births per 1,000 girls

41



**Health Insurance
Coverage for Women**

2.80%



Delta State, nestled in the oil-rich South-South region of Nigeria, faces substantial healthcare challenges, particularly concerning maternal and child health outcomes. A comprehensive analysis of budget allocations, access to care, and health metrics in Delta underscores the critical issues impacting mothers and children in the region.

In 2022, Delta state attained just 5.09% in health spending relative to total spending, resulting in N4,986 per Capita, above the national average of N2,159. Despite its commendable efforts, Delta State grapples with a pressing concern: child mortality. The under-5 mortality rate, measuring the likelihood of a newborn dying at birth or within the first five years of life, stands at a concerning 89 deaths out of 1,000 live births, well above the SDG target of 25 deaths per 1,000 live births by 2030. This figure emphasises the urgent need to bolster child healthcare services and reduce preventable child deaths.

Delta State reports a total fertility rate of 4 births per woman among women aged 15-49, according to the Nigeria 2021 Multi Indicator Cluster Survey (MICS). While this figure is relatively moderate, it highlights the importance of comprehensive family planning programs and educating the populace about contraception options. Equally crucial is raising awareness about the benefits of delivering in healthcare facilities and emphasising clean and supportive environments that promote the health of both mother and child.

nurses, and midwives. However, a substantial gap exists in health insurance coverage, with only 2.8% of women benefiting from health insurance. This disparity calls for strategies to expand healthcare funding for Primary Healthcare Centers (PHCs), to launch health awareness campaigns, and to foster partnerships with healthcare providers.

Certainly, to achieve this budgetary allocation to health and also pertinent, the credibility of the state's health budget should be given increased priority. Delta State needs to show more commitment to healthcare funding and technology integration to set a promising foundation for improved service delivery. Also, addressing child mortality, promoting family planning, expanding health insurance coverage, and engaging communities remain pivotal for achieving better maternal and child health outcomes in "The Big Heart" of Nigeria.



Encouragingly, 65% of women in Delta State choose public and private health facilities for childbirth, signalling trust in the healthcare system.

Encouragingly, 65% of women in Delta State choose public and private health facilities for childbirth, signalling trust in the healthcare system. However, 26.2% of deliveries took place at home, indicating the existence of possible gaps in access to good health care that need to be addressed. A significant proportion, 74.8% of deliveries are attended by skilled healthcare professionals, including medical doctors,



Edo State

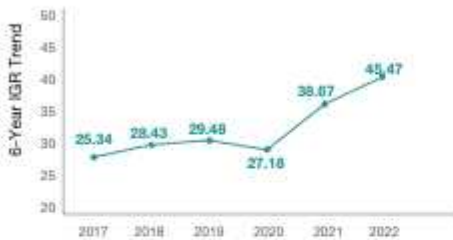
Heartbeat of The Nation

Overall Fiscal Performance rank **6** out of 36 states

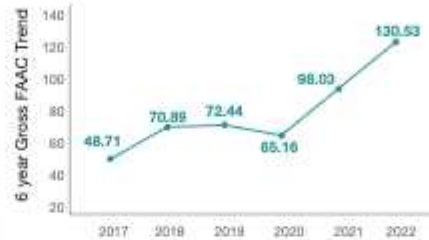
Debt Sustainability rank **18** out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



IGR **17.59%** ↑

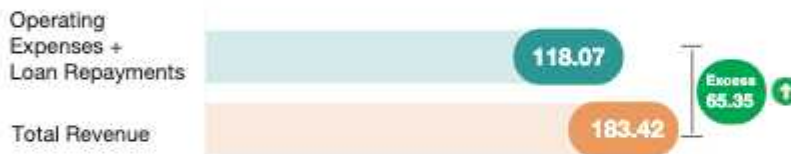


Gross FAAC **33.15%** ↑



Capital Expenditure **12.7%** ↑

Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	9	7
Gross FAAC	7	7
Size of Total Debt	4	8
Size of Domestic Debt	24	19
Size of Foreign Debt	8	3

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



N9,130
IGR per Capita



N17,880
Capital Expenditure per capita



N45,801
Total Debt per capita

Debt Profile



N110.59bn
Domestic Debt



\$261.15m
Foreign Debt

Total Debt Growth

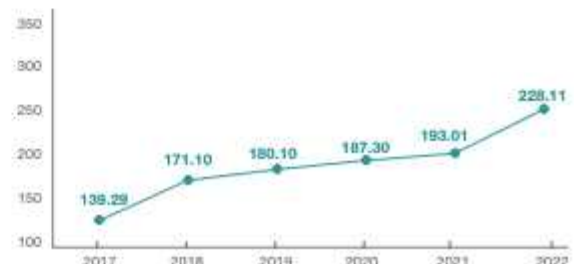


63.77%
Debt Growth (2016 - 2021)



8
Most Indebted in the Country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

5.57%



Education Spending
(as a % of total spending)

10.29%



Debt Service
(as a % of revenue)

19.85%



Total Health Spending Per capita

N2,189.65



Total Education Spending per Capita

N4,047.23

In the 2023 performance ranking, Edo State climbed three places to secure the 6th position, showcasing remarkable progress from its 9th position in 2022. Data sourced from the National Bureau of Statistics (NBS) reveals that Edo State received a substantial sum of N485.75bn as Gross FAAC allocation between 2017 and 2022. Notably, the state experienced a significant increase of 33.2% in net federal allocations, surging from N98.03bn in 2021 to N130.53bn in 2022. In 2022, the majority of the state's revenue emanated from federal allocations, accounting for approximately 74.16% of its total available recurrent revenue, and amounted to N176bn. The state's Internally Generated Revenue (IGR) on the other hand, contributed approximately 25.84% or N45.47bn.

Edo State's operating expenses amounted to N98.17bn, representing 52.44% of the total expenditure and witnessed a 6.41% growth from N91.88bn in 2021 to N98.17bn in 2022. Additionally, there was a commendable 11.26% increase in capital expenditure, rising from N79.02bn in 2021 to N89.05bn in 2022. This growth was coupled with an improvement in per capita spending, which increased from N16,279 in 2021 to N17,880 in 2022. However, a below-the-surface assessment of Edo State's 2022 capital expenditure reveals a muted emphasis on the social sector. For example, a mere N329mn was devoted to the health sector.

To improve its financial stability, Edo State must reduce its reliance on federal allocations and explore effective strategies to enhance its IGR. Emphasis should be placed on sectors such as agriculture (Cashew, Banana and Oil Palm being key crops), tourism, and seaport development²¹. While the state's expenditure has increased, it has also led to a growing debt burden.

Therefore, any new debt incurred should be strategically targeted at initiatives that can expand the state's IGR in the medium term. Edo, known as "The Heart of the Nation," should look inward to generate funds that can be channelled into impactful human development projects, directly benefiting its residents. Edo State's improved fiscal performance and economic outlook in 2022 are promising. With prudent financial management and a strategic shift towards revenue diversification, the state has the potential to achieve sustainable economic growth and development, further solidifying its position.



Edo State's operating expenses amounted to N98.17bn, representing 52.44% of the total expenditure and witnessed a 6.41% growth from N91.88bn in 2021 to N98.17bn in 2022.

Edo State's total debt stock stood at N228.11bn, positioning it as Nigeria's 8th most indebted state. The debt profile reveals a domestic debt stock of N110.59bn and a foreign debt of \$261.15mn. Furthermore, the state's debt per capita amounted to N45,801, surpassing its IGR per capita, which stood at N9,130.

21. See the Nigerian Investment Promotion Commission, *State of States, 2023*, at p. 15, [ipcc.gov.ng](#).



Fertility Rate
(births per woman)

3



Under-5 Mortality
(deaths per 1,000 live births)

81



Adolescent birth rate
(15-19 years):
births per 1,000 girls

27



Health Insurance Coverage for Women

2.10%



In 2022, Edo State spent N10.9 billion, which represents 5.57% of its total expenditure, on the health sector. This translated to a per capita health spending of N2,190, 13th position compared to the 36 states and 4th out of the six states in the south-south region.

Edo State's performance in the realm of maternal and child health reflects both commendable strengths and areas for further improvement. One pivotal factor in ensuring safe pregnancies and maternal well-being is antenatal care coverage. In Edo State, approximately 90.8% of sampled women have received care from skilled health workers during their deliveries. This figure surpasses the national average of 69.6%, indicating a favourable position for the state. However, there remains room for improvement, particularly in increasing the percentage of pregnant women attended to by medical doctors, which currently lags behind the regional average.

One area where Edo State has demonstrated notable progress is in early childhood mortality, which assesses the probability of a newborn dying between birth and 5 years of age. Edo State's performance of 81 deaths per 1000 live births is less than the national average of 102. Furthermore, in the South-South region, Edo State reports the lowest adolescent birth rate among girls aged 15 to 19

child health. In Edo State, a significant proportion of women (approximately 87.5%) choose health facilities for childbirth. This figure closely aligns with the regional average. While this is encouraging, it is important to note that the quality of delivery care is significantly influenced by the expertise of health attendants.

In Edo State, 55.6% of women have had medical doctors assisting during delivery, indicating a relatively high level of medical supervision. However, only 2.1% of these women have health insurance coverage. Additionally, nurse or midwife attendance during deliveries is significant, while the involvement of traditional birth attendants is lower than the national average. Striving for increased doctor-assisted deliveries and enhancing the skills of health attendants can contribute significantly to improved maternal and child health outcomes.

The recommendations put forth by the ONE Campaign provide a valuable roadmap for strengthening primary healthcare in Edo State. These recommendations include the enactment of a state health law, the establishment of a workforce registry, the facilitation of regular meetings for effective BHCPF (Basic Health Care Provision Fund) implementation, the creation of equity funds for the National Health Insurance Scheme gateway, and the development of a comprehensive health system accountability and performance management framework.

By implementing these measures, Edo State can further elevate its primary healthcare profile and ensure better health outcomes for its residents. Through a commitment to evidence-based strategies and continued investment in healthcare, Edo State can continue its journey towards improved maternal and child health, ultimately creating a healthier and more prosperous future for its population.



In Edo State, approximately 90.8% of sampled women have received care from skilled health workers during their deliveries. This figure surpasses the national average of 69.6%, indicating a favourable position for the state.

years, with 27 out of 1000 girls affected. Although detailed comparisons present challenges, this rate underscores the importance of improving maternal and child care.

Safe delivery care is a critical aspect of maternal and



Rivers State

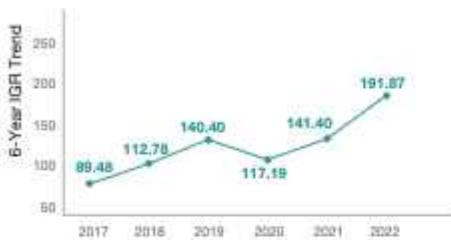
Treasure Base of the Nation

Overall Fiscal Performance rank **1**
out of 36 states

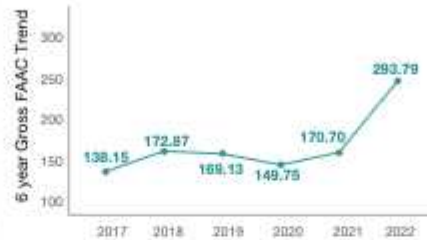
Debt Sustainability rank **3**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



IGR **35.69%** ↑

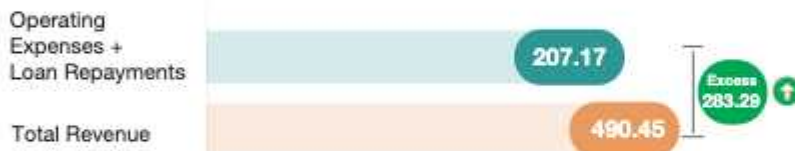


Gross FAAC **72.11%** ↑

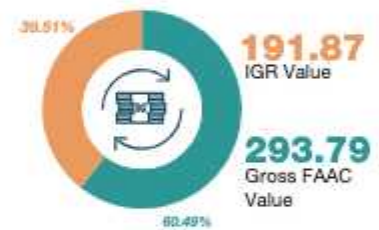


Capital Expenditure **-17.5%** ↓

Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	2	2
Gross FAAC	4	4
Size of Total Debt	5	6
Size of Domestic Debt	3	4
Size of Foreign Debt	3	15

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



N21,422
IGR per Capita



N38,032
Capital Expenditure per capita



N29,555
Total Debt per capita

Debt Profile



N225.51bn
Domestic Debt



\$87.13m
Foreign Debt

Total Debt Growth

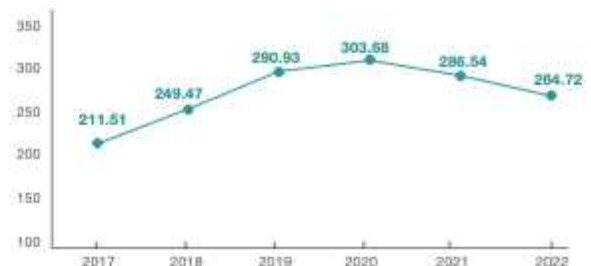


25.16%
Debt Growth (2016 - 2021)



6
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Health Spending
(as a % of total
spending)
4.51%



Education Spending
(as a % of total
spending)
14.39%



Debt Service
(as a % of revenue)
13.52%



**Total Health Spending
Per capita**
N2,267.01



**Total Education
Spending per Capita**
N7,232.84

Rivers State, often referred to as "The Treasure Base of the Nation," lives up to its name. Over the past five years, it has consistently ranked as the top performer in fiscal performance, according to the State of States methodology. This achievement is primarily driven by its impressive capacity for Domestic Revenue Mobilisation (DRM). In recent years, Rivers State has held the second position in terms of Internally Generated Revenue (IGR), closely trailing behind Lagos. In 2022, it experienced a substantial IGR growth of 35.69%, surging from N141.40bn in 2021 to N191.87bn.

The six-year IGR growth story is even more remarkable, with a surge from N89.48bn in 2017 to an impressive N191.87bn in 2022, representing an appreciable growth of 114.3% (more than doubling its 2017 IGR). In 2022, the state's total revenue reached a substantial N490.45bn, including Aids and Grants. This marked a significant increase from its 2021 total revenue of N312.10bn, reflecting a remarkable year-on-year growth of 57.15%. Rivers State has the country's largest deposit of crude oil and, as such, has the potential to be a premier revenue generator within the region. However, this will depend on the ability of leadership to ensure optimal policies that enhance the ease of doing business and continued DRM.

The six-year IGR growth story is even more remarkable, with a surge from N89.48bn in 2017 to an impressive N191.87bn in 2022, representing an appreciable growth of 114.3% (more than doubling its 2017 IGR).



The Federal Account Allocation Committee (FAAC) disbursed N170.70bn to the state in 2021, which increased to N293.79bn in 2022, making it the fourth-largest allocation in that fiscal year. This substantial increase in FAAC allocation significantly contributed to the state's overall revenue performance. When we examine the balance

between total expenditure and total revenue, we find a deficit of N39.17bn, indicating that Rivers State spent more than it earned in 2022. It is worth noting that the state had a fiscal deficit-to-GDP ratio of 0.47%, the highest in the region and one of the highest in the entire federation.

Despite these achievements, Rivers State could not attract any form of foreign investments in 2022. Encouraging foreign investments could potentially boost the state's GDP in the coming years. In total, Rivers State expended N529.60bn in the 2022 fiscal year, which was N34.07 bn less than its total expenditure in 2021, which stood at N563.67bn. This expenditure was allocated between capital expenditure of N340.65bn (68.17% of total expense) and operational expenditure of N159.07bn (31.83% of total). Notably, the state's capital expenditure decreased by 17.5% compared to the previous year, while operational expenditure increased from N117.93 bn in 2021 to N159.07 bn in 2022, reflecting a 34.89% increase.

As of December 31, 2022, Rivers State's total debt stood at N264.72bn, ranking it as the sixth-highest in the federation. Rivers State spent N66.3bn on debt servicing and its debt-to-revenue ratio was 53.97%. To improve its ranking according to BudgetIT's metrics, the state must focus on more effective and efficient allocation of resources towards capital expenditure. With the ability of the state to draw considerable revenue in the form of IGR and FAAC, Rivers has the potential to rival Lagos state. But to do so, it must substantially improve its governance and make efficiency its watchword.



Fertility Rate
(births per women)

3



Under-5 Mortality
(deaths per 1,000
live births)

100



Adolescent birth rate
(15-19 years):
births per 1,000 girls

44



**Health Insurance
Coverage for Women**

3.00%



Political influences and national funding arrangements play a major role in healthcare quality implementation and systems development. In Rivers State, a careful analysis of key health indicators pertaining to women provides insight into the current state of affairs and the challenges women face across various age groups.

Rivers State has the lowest fertility rate of 3 births per woman aged 15-49. This figure represents the average number of children a woman in this age range is expected to have during her lifetime. While this fertility rate is relatively moderate, it has implications for population growth, emphasising the importance of effective family planning programs and accessible maternal healthcare services.

The under-5 mortality rate in Rivers State stands at 100 deaths per 1,000 live births. Addressing this is a paramount concern and necessitates accessible healthcare services and interventions designed to safeguard child health. Rivers State contends with an adolescent birth rate of 44 births per 1,000 girls aged 15-19. Elevated adolescent birth rates can lead to far-reaching consequences, including heightened risks to the health and well-being of young mothers and their offspring. Comprehensive sexual education programs and family planning services are essential to address this issue effectively.

Furthermore, an impressive 71.4% of deliveries in the state are assisted by skilled attendants, including midwives and trained healthcare professionals. Skilled attendants play a pivotal role in delivering quality care during childbirth. Nevertheless, there remains room for further improvement.

In Rivers State, the status of women's health reveals both progress and challenges. While the fertility rate is moderate and a substantial proportion of deliveries occur in healthcare facilities, adolescent birth rates remain a concern, and health insurance coverage is limited. Addressing these challenges requires a multifaceted approach encompassing comprehensive sexual education for adolescents, improved access to family planning services, and initiatives to expand health insurance coverage. Additionally, continued investment in maternal and child healthcare services, healthcare infrastructure, and skilled birth attendants is crucial for enhancing women's health outcomes. This would be enabled by improving the share of health in total spending and health spending per capita from the current levels of 4.51% and N2,267, respectively.



The under-5 mortality rate in Rivers State stands at 100 deaths per 1,000 live births. Addressing this is a paramount concern and necessitates accessible healthcare services and interventions

Only 3% of women in Rivers State are covered by any form of health insurance. Limited health insurance coverage can be a substantial barrier to equitable healthcare access and, therefore, should be expanded. An encouraging statistic indicates that 65.4% of deliveries in Rivers State occur in healthcare facilities, signifying that most women opt for institutional deliveries. Delivering in healthcare facilities is a crucial factor in ensuring safe childbirth and reducing maternal and neonatal mortality.

South -West

REGION





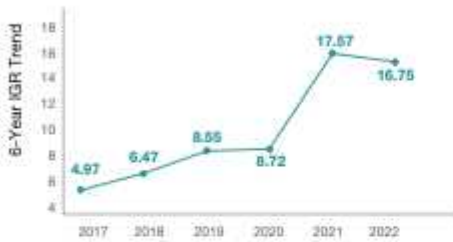
Ekiti State

Land of Honour and Integrity

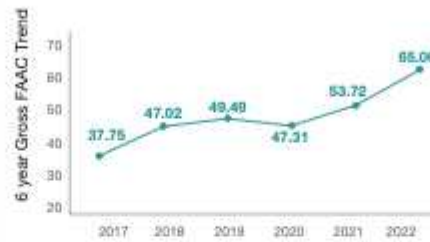
Overall Fiscal Performance rank **26**
out of 36 states

Debt Sustainability rank **27**
out of 36 states

6-Year IGR Trend (NGN'bn)



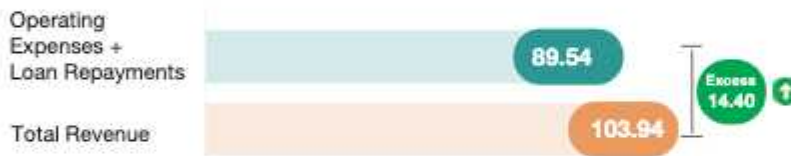
Gross FAAC (NGN'bn)



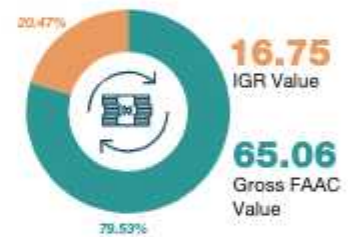
Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	26	25
Gross FAAC	32	30
Size of Total Debt	8	16
Size of Domestic Debt	14	17
Size of Foreign Debt	15	8

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



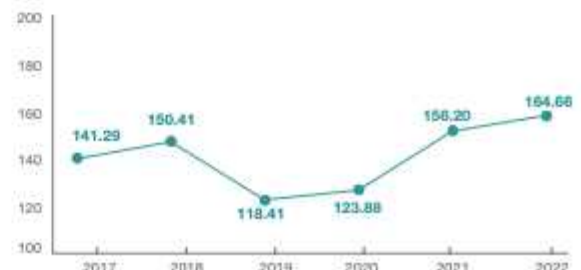
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
6.56%



Education Spending
(as a % of total spending)
21.38%



Debt Service
(as a % of revenue)
21.46%



Total Health Spending Per capita
N1,773.88



Total Education Spending per Capita
N5,779.72

Ekiti state, “the Land of Honour and Integrity”, ranked the 26th best-performing state in Budget’s fiscal ranking for 2023. Ekiti has moved up three places from its 2022 ranking of 30th. Having experienced an election mid-year 2022, the state’s overall fiscal performance may have been impacted. Ekiti state’s Internally Generated Revenue (IGR) shrank by 4.66%, falling from N17.56bn in 2021 to N16.74bn in 2022. But a long term view shows a 6-year IGR growth of 237.16% between 2017 and 2022, from about N4.96bn to N16.74bn. The state’s total recurrent revenue between 2021 and 2022 saw significant growth, moving from N67.34bn to N81.81bn: over N14.47bn within the one year period.

Ekiti state, like all the other states in the federation, has numerous potential revenue sources that it can exploit. These range from Cocoa, Oil Palm, Timbre, and Tourism (Waterfalls, Springs, and hilly countryside)⁸². Tourism has enhanced revenue potential, as it can encourage a nominal entry of foreign currency from tourists. In terms of the big picture, however, foreign investment presents a sizable opportunity fully harnessed. Ekiti made just above half a million dollars (\$510k) in 2022⁸³. Though this is a minimal amount, Ekiti was one of only 10 subnational entities (including the F.C.T) in the federation that attracted any foreign investment in 2022.

less in 2021 (N65.60bn). Between 2021 and 2022, capital expenditure, on the other hand, has fallen by 25.49%, with the state having spent N34.67bn in 2021 (about N8.84bn higher). So, not only is the state spending more on operating expenditure than capex, but its capex spend is also on the decline.

Looking more closely at the expenditure sub-heads, the state spent 23.95% of its total expenditure on capital projects and a sizable 76.05% on recurrent expenditure. Ekiti is earning minimally in terms of per capita IGR, with N4,251 per person. As expected, its per capita capital expenditure was N6,558. Gross federal allocation to the state was to the tune of N65.06bn, about 21.11% more than the 2021 allocation of N53.72bn. In all this, the state had a 2022 fiscal deficit of N11.43bn, the 29th highest in the federation.

As of December 31, 2022, Ekiti had a total debt of N164.66bn-the 16th highest in the federation. Its debt sustainability ranking is at a modest 27th among the 36 states and its debt service expense is N22.30bn. While the state’s debt is relatively low compared to its regional peers, its debt-to-revenue ratio is 158.42% emphasising the need for improved domestic resource mobilisation. Ekiti can consider a number of governance reforms to ensure that its debt-to-revenue ratio is reduced.

Ekiti is earning minimally in terms of per capita IGR, with N4,251 per person. As expected, its per capita capital expenditure was N6,558.

Ekiti spent about N115.37bn in total in 2022 of which N25.83bn was capital expenditure and N82.01bn operating expenditure. The rest was spent on Non-operating expenses and loan repayments. This wide gap between the state’s Capex and Opex in 2022 does not bode well for its sustainability nor for the long-term improvement of citizen’s livelihoods. Ekiti’s operating expenditure has grown by 25% since 2021, as the state spent

⁸² See the Nigerian Investment Promotion Commission, *Book of States, 2020*, at p. 16, op.cit.

⁸³ See the National Bureau of Statistics, *Capital Importation, Q4-2022*, op.cit.



Fertility Rate
(births per women)

4



Under-5 Mortality
(deaths per 1,000
live births)

82



Adolescent birth rate
(15-19 years):
births per 1,000 girls

35



**Health Insurance
Coverage for Women**

1.30%



Regarding antenatal care, Ekiti performance is slightly better than its regional peers and can improve on its current position. 83.6% (of sampled women) have been attended by a skilled health worker in Ekiti, a statistic considerably ahead of the national average of 69.6%. At 38.5%, the percentage of pregnant women attended to by a medical doctor in Ekiti is however lower than the regional average of 48.9%.

The probability of a newborn dying between its date of birth and 5 years of age, is known as under-5 mortality⁸⁴. On this indicator, the Land of Honour and Integrity has a relatively good performance. Ekiti recorded an under-5 mortality rate of 82 deaths out of 1000 live births, worse than the South-West regional rate of 48 but better than the national rate of 102 deaths per 1000 live births. Ekiti's under-5 mortality rate of 82 is significantly worse than the SDG target of 25 deaths per 1000 live births, meaning it must deploy the necessary resources to improve this metric.

Another component of primary health care linked to childhood mortality is the place of delivery. Its importance to the safe delivery of the child and the mother (in terms of optimal facilities and a clean environment) is critical. 56.1% of Ekiti's sampled population had their deliveries in a public health facility. 21.8% had their deliveries in a private health facility while 11% delivered at home. The disadvantages of delivering at home have been adequately addressed but it is restated that the gains of having a child in a Clinic far outweigh that of delivering at home. Of the

The quality of delivery and health of the mother (especially in emergency situations) is affected by the capacity and competence of health attendants assigned to the health clinics and hospitals. In Ekiti state, 17.7% of women have a medical doctor provide them assistance during delivery as against the regional average of 32.1%. 57.8% of mothers had a nurse or midwife (the regional average is 45.2%), 5.7% had a traditional birth attendant (the regional average is 8.1%) and, 1.3% had a community health worker (regional average is 2.7%). Other fundamental parts of primary health include the position of the state's adolescent birth rate and overall fertility rate. For Ekiti, teenage pregnancy was 35 births per 1000 girls aged 15 - 19, and the total fertility rate of the state was 4 births per woman.

Similar to its subnational peers, Ekiti has several aspects of Primary Health Care Service Delivery that it can improve. 'Quick wins' recommendations provided by the ONE Campaign for the Ekiti State health delivery system are as follows:⁸⁵ the State must complete all the steps required by the NPHCDA for its health facilities to access funds from the BHCPF (it has already made commitments in this regard); the State should mandate Quarterly Gateway forum meetings of the State Primary Health Care Development Agency (SPHCDA) and the State Health Insurance Agency (SHIA) to empower the implementation of the BHCPF; the State needs to provide all the equity funds from the NHIS gateway of the BHCPF; the State needs to commission a legal assessment and provide the needed political leadership for the drafting and passage of a comprehensive health law; and develop a system-wide health accountability and performance management framework and engage technical assistance to support the implementation of this framework.



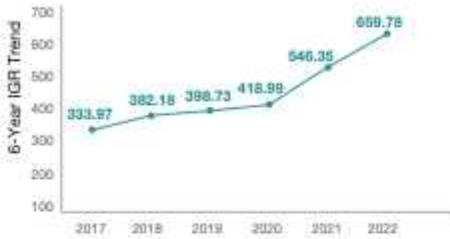
Ekiti recorded an under-5 mortality rate of 82 deaths out of 1000 live births, worse than the South-West regional rate of 48 but better than the national rate of 102 deaths per 1000 live births.

sample population, 77.8% of women delivered in a health facility, just 1.5% shy of the regional average. With this minimal gap between the state performance and regional performance, the state can quickly close this gap.

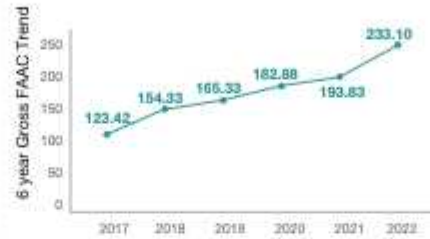
84. See "Under-5 Mortality", in Child Survival. UNCDF, January 2021. Available at: <https://data.unicef.org/topic/child-survival/under-five-mortality/>

85. See ONE Campaign, The State of Primary Health Care Service Delivery in Nigeria, 2016 - 2021, at p. 96. Published by ONE Campaign. Available at: <https://healthinnovations.org/sites/default/files/2023/04/04/04-410a-41782023.pdf>

6-Year IGR Trend (NGN'bn)



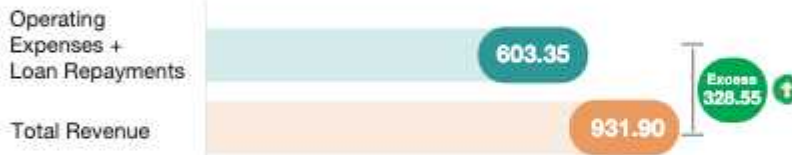
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	1	1
Gross FAAC	3	5
Size of Total Debt	1	1
Size of Domestic Debt	1	1
Size of Foreign Debt	1	1

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



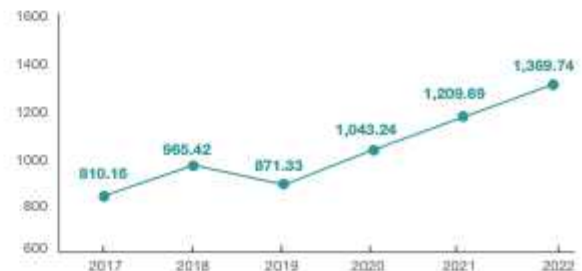
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
7.42%



Education Spending
(as a % of total spending)
10.57%



Debt Service
(as a % of revenue)
30.10%



Total Health Spending Per capita
N6,201.73



Total Education Spending per Capita
N8,831.69

The Center of Excellence has emerged as the 2nd best state in the 2023 Fiscal Performance ranking. This is a move up from its 2022 State of States ranking of the 3rd among the 36 states. Being a couple of years post-COVID-19, states are gradually aiming to reorganise their governance and Lagos appears to be doing just that. Lagos grew its Internally Generated Revenue (IGR) from N546.35bn in 2021 to N659.78bn in 2022: a growth of 20.76%. This was a result of improvements in collections from PAYE, Withholding Tax, and Direct Assessments. Equally impressive was its 6-year 97.56% revenue growth between 2017 to 2022. Between 2021 and 2022, Lagos's total revenue grew from N763.29bn to N931.9bn—a significant leap of 22.09%. In addition, Lagos attracted \$3.61bn worth of foreign investment in 2022: the highest in the federation.⁸⁶

Lagos state being an “outlier”⁸⁷ state, spent N1.26tn as total expenditure, on the state. Among other things, this was divided between Capital expenditure, at N651.89bn, and N416.90bn on Operating expenditure. Lagos witnessed a Capital expenditure growth between 2021 and 2022 of 53.16%, moving from N425.61bn in 2021 to N651.9bn in 2022. There was also a reduction in Operating expenses, of 7.22% from N449.36bn in 2021, to N416.90bn in 2022. Comparing total expenditure to total revenue, we notice a massive fiscal deficit, to the tune of N323.35bn. This is N49.36bn more than Lagos' 2021 deficit of N273.99bn.

positive and significant impact on economic growth both in the short run and long run⁸⁸. Nevertheless, Lagos must ensure that the infrastructure is designed and provided to get the best value for money and the best quality for its citizens. Lagos has been able to allocate more spending to capex due to increases in Gross Federal Account Allocation (or FAAC). The state received N233.10bn in 2022: a 20.26% uptick from N193.83bn in 2021. The state's Gross FAAC, as a percentage of its total revenue for 2022 is 25.01% making Lagos the state with the lowest FAAC dependency among its subnational peers.

As of December 31, 2022, Lagos had the highest debt stock in the federation at a total debt of N1.37tn. Of this amount, domestic debt is about N807.21bn, while foreign debt was \$1.25bn (or N560bn, using an exchange rate of N448 to \$1). It should be noted that due to exchange rate depreciation, Lagos' foreign debt has actually increased by N373.77bn to N933.8bn (if one were to use a floated exchange rate of N747.1 to \$1). The floating of the Naira has placed Lagos (and states with high dollar-denominated debt) in a very precarious fiscal position. Nevertheless, Lagos has a modest Debt Sustainability ranking of 22nd among the 36 states. Lagos allocated N280.49bn to service its debt. However, its debt-to-revenue ratio is creeping to unsafe territory, at 146.98% (the limit is 200%). Lagos' exceptional IGR and total revenue allow the subnational unit the room to spend and even borrow. However, this must be done within prudent and sustainable limits.



It should be noted that due to exchange rate depreciation, Lagos' foreign debt has actually increased by N373.77bn to N933.8bn (if one were to use a floated exchange rate of N747.1 to \$1).

Prioritisation between the major budget sub-heads, saw Lagos spend 60.99% on Capital expenditure and 39.01% on Recurrent expenditure. Lagos is one state that has implemented the public expenditure standard in favour of capex. Standard public financial management holds that capital expenditure 'has a

86. See the National Bureau of Statistics. (2023). Capital Investment, Q4-2022. Federal Republic of Nigeria. Available at: <https://ngbstatstat.gov.ng/resources/Capital%20Investment%20Q4%202022.xlsx>.

87. By outlier, we mean Lagos' outlier performance in several fiscal metrics. This status can be traced to the fact that the state is Nigeria's commercial capital and was the capital of the country before the Babangida administration moved it to present day Abuja.

88. See generally, Adegbe, C., Ibe, A., & Abudu, M. (2019). Impact of Government Expenditure on Economic Growth in Nigeria, 1970-2019. *ODS Journal of Applied Statistics*, Vol.12, No.1 (June, 2021). Central Bank of Nigeria. Available at: <https://www.cbn.gov.ng/iss/2021/iss1130/174.pdf>.



Fertility Rate
(births per women)

3



Under-5 Mortality
(deaths per 1,000
live births)

15



Adolescent birth rate
(15-19 years):
births per 1,000 girls

22



**Health Insurance
Coverage for Women**

8.10%



The probability of a newborn dying between its date of birth and 5 years of age, is known as under-5 mortality⁸⁹ and on this indicator, the Centre of Excellence has relatively good performance.⁹⁰ Lagos recorded an under-5 mortality rate of 15 deaths out of 1000 live births (the South West average is 48, while the National average is 102). Lagos state's under-5 mortality rate of 15 deaths per 1,000 live births by 2030 falls below the SDG target of 25 deaths per 1,000 live births by 2030. On the issue of antenatal care coverage, in the South-West as a region, 83.3% of women were attended at least once by skilled health personnel. Lagos surpasses this with a rate of 90.8% a figure far ahead of the national average of 69.6%. In addition, the percentage of pregnant women being attended to by a medical doctor, in Lagos, is about 70.4%-far higher than the regional average of 48.9%.

Closely related to antenatal care is delivery care. The place of delivery is critical to the safe birth of the child as well as the protection of the mother and newborn from infection. The safest conditions are provided by good health facilities. About 33.7% of deliveries occurred within a public health facility, while 53% of women delivered in a private health facility, summing to a total of 86.7% of births in health facilities. However, 12.1% of women delivered at home. Although this may provide the mother with a supportive environment, there are numerous

The quality of assistance during delivery is affected by the level and skill of health attendants. In Lagos state 49.3% of women have had a medical doctor assist during delivery, 40.8% had a Nurse or Midwife and 6.6% had a traditional birth attendant. In a similar vein to the quality of delivery, is the supply side of births. We note that the Adolescent Birth rate in Lagos-a consequential aspect of Primary Health Care-which concerns women aged 15-19 years, was 22 births per 1,000 young girls. While the total fertility rate was recorded at 3 births per woman.

In many respects, Lagos state has expended considerable resources on primary health care but can improve this considerably. ONE Campaign, in their State of Primary Health Care Service Delivery In Nigeria Report, 2019-2021 made several detailed recommendations⁹² that can work to improve the profile of Primary Health care in the state. Some of them include: capacity building of health workers, improving coordination, and catalysing fluid disbursement of funds to PHCs. Others include encouraging increased utilisation of health insurance schemes and improving access to health products and services.

In Lagos state 49.3% of women have had a medical doctor assist during delivery, 40.8% had a Nurse or Midwife and 6.6% had a traditional birth attendant.



disadvantages. For one, health hospitals are better equipped to deal with emergency and non-emergency situations (due to the presence of drugs, equipment, and trained staff). This is in addition to the advantage of health facilities having more predictable hygiene, especially in rural areas.⁹¹ The state can therefore direct attention towards reducing the percentage of home delivery.

89. See "Under-5 Mortality", in Child Survival: UNICEF, January 2021. Available at <https://data.unicef.org/topic/child-survival/under-five-mortality/>.

90. Because the sample sizes for the states are different, any comparison will not be a 'like' for 'like'. In fact, any analysis of the aggregate mean of the total sample size of the states would be inaccurate due to the skewness of the data.

91. See generally, Mbadugha, C.J., Okeke, A.L., Olatu, C.J., Omotoso, N.J., and Oluwakunle, P.A. (2020). A Community Based Survey on Home Birth: Mothers' Attitude, Reasons and Perceived Consequences. Obstetrics and Gynecology International Journal. 2020;11(4):220-234. Available at: <https://www.scopus.com/record/display.uri?eid=2-s2.0-34916111111&origin=page-top>

92. See ONE Campaign, The State of Primary Health Care Service Delivery in Nigeria, 2019 - 2021, at p. 60. Published by ONE Campaign. Available at: <https://data.unicef.org/topic/child-survival/one-campaign-report-2021-2022/>



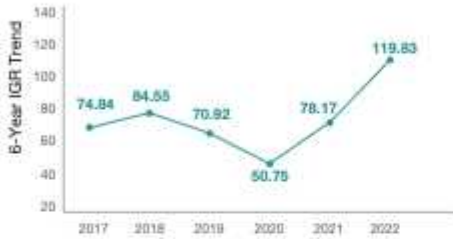
Ogun State

Gateway State

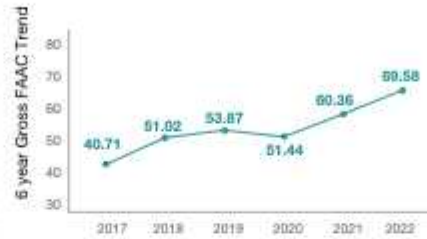
Overall Fiscal Performance rank 7
out of 36 states

Debt Sustainability rank 28
out of 36 states

6-Year IGR Trend (NGN'bn)



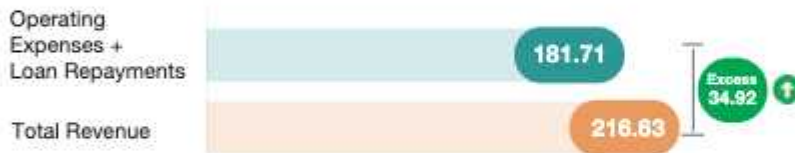
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	4	3
Gross FAAC	23	25
Size of Total Debt	9	3
Size of Domestic Debt	2	3
Size of Foreign Debt	4	6

Per Capita Analysis



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



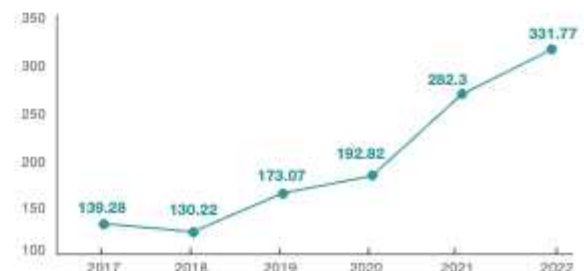
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
5.02%



Education Spending
(as a % of total spending)
16.88%



Debt Service
(as a % of revenue)
12.01%



Total Health Spending Per capita
N1,928.19



Total Education Spending per Capita
N6,478.86

Ogun state, "the Gateway state", ranked the 7th best state in the 2023 Fiscal Performance ranking. This is 3 places up from its 2022 State of States ranking as 10th among the 36 states. Ogun state is renowned for being attractive for businesses and large-scale manufacturing investments, having received several firms that exited Lagos a decade ago. This 'exodus' contributed to Ogun attaining the status of Nigeria's growing "Industrial Hub" as far back as 2016.⁹³ How well Ogun maintains this status is key to its continued revenue mobilisation and performance. So, in terms of Internally Generated Revenue (IGR), we observe that the state moved from N78.17bn in 2021 to N119.83bn in 2022: a growth of 53.3%. Ogun's total revenue grew also - from N143.20bn in 2021 to N216.63bn in 2022 - a significant growth of 51.28%. This overall revenue increase is due both to an increase in federal allocations and the aforementioned IGR growth. Ogun has the potential to increase its revenue further by drawing even more firms from Lagos (and potentially other parts of Nigeria) due to its nearness to the ports, and attracting foreign investment. In 2022, Ogun did not attract any form of foreign investment.

In terms of total expenditure, the Gateway State spent N295.4bn in 2022, as compared to 2021, when it spent N231.26bn. An expenditure growth of 27.73% is notable, and the analysis below shows

total expenditure to total revenue, Ogun state had a serious deficit of N78.76bn, meaning it spent a lot more than it earned in 2022. While the state is spending considerably on Capex, its noticeable increase in Operating expenditure is worrying, as its Personnel costs have been growing at an average of N5bn since the 2018 Fiscal Year.

Ogun had a total debt of N331.77bn as of December 31, 2022, the 3rd highest in the federation. However, it has a modest Debt Sustainability ranking of 27th among the 36 states. The state allocated about N26.01bn to debt service in 2022. Unpacking the components of Ogun state's debt, we see that its Domestic debt is N270.45bn and has grown by 16.23% from 2021 (N232.62bn) while Foreign debt is \$136.26mn, which amounts to a weighty N101.8bn (using the current N747.1 to \$1 exchange rate). Ogun state is now liable to pay N40.76bn more due to the leap in the exchange rate. Despite the less-than-optimal fiscal management of many states, it must be reiterated that monetary policy is practically out of the hands of states. This raises the imperative for the fiscal authorities, controlled by the federal government, to conduct policy with the highest sense of responsibility, diligence, and urgency. The balance sheets of the 36 states depend on it.



Ogun has the potential to increase its revenue further by drawing even more firms from Lagos (and potentially other parts of Nigeria) due to its nearness to the ports, and attracting foreign investment.

precisely where the state has given its focus. For capital expenditure, Ogun spent N113.69bn, about 38% more than it did in 2021. In terms of operating expenditure, Ogun spent N180.45bn in 2022, about 36.91% more than in 2021. Placing Capex alongside Opex, Ogun spent a massive N66.76bn more on Opex. On the other hand, comparing

⁹³ See "Industrialization: Ogun On Fast Track To Claim Hub Status From Lagos", by David Ogun, Chiesi Cofe, Geyral & Wade Oyedele on February 21 2016, in the Guardian (Online) Newspaper. Available at: <https://guardian.ng/business-services/institutional/ogun-on-fast-track-to-claim-hub-status-from-lagos/>.



Fertility Rate
(births per women)

5



Under-5 Mortality
(deaths per 1,000
live births)

85



Adolescent birth rate
(15-19 years):
births per 1,000 girls

39



**Health Insurance
Coverage for Women**

1.70%



The intention of any well-functioning health management system is to ensure that consequential aspects of the system are taken care of. One key indicator is the issue of under-5 mortality, which considers the probability of a child dying before their 5th birthday. The Gateway State has a rate of 85 dead children out of 1,000 live births. This is even higher than the regional average of 48 child deaths out of every 1000 live births and far from the SDG target of a maximum of 25 deaths per 1000 live births by 2030.

Antenatal care is important for the mother's and child's health. On this parameter, Ogun State recorded 40.5% of mothers receiving antenatal care involving a medical doctor, while 30.8% were attended by a Nurse or Midwife, 3.8% were attended to by a Traditional Birth Attendant, while about 18.8% did not receive any form of antenatal care, suggesting lingering challenges possibly with access.

Delivery Care—which addresses Place and Assistance during delivery, is of paramount significance in ensuring that the process of childbirth is done without challenges or with effective resolution of emergencies by skilled personnel in a hygienic environment where such arise. The Gateway State had 71.3% of women delivering in a health facility. This was divided into 41.5% in a public facility and 29.8% in a private facility. Regarding assistance during delivery, 71.3% of mothers had their delivery overseen by a skilled attendant.

This was broken down into 28.4% with a medical doctor, 41% with a nurse or midwife, and 1.9% with 'other' qualified personnel. The importance of delivery care should be understood in the context of the number of births within the state. For Ogun, the adolescent birth rate (of girls aged 15-19 years) was 39, while the state's total fertility rate was 5 births per woman.

Ogun State must see to the management of its scarce resources in the face of numerous health needs.

However, the ONE Campaign's State of Primary Health Care Service Delivery in Nigeria, Report, 2019-2021, made several detailed recommendations³⁴ intended to improve primary health care in the state. Among others, they include the training of MDA officers as field epidemiologists in the advanced Nigeria Field Epidemiology Training Programme (NFETP); the development of an electronic workforce registry in the State to support the management of human resources for health; the provision of equity funds for the NHIS gateway of the BHC PF; funding the printing and distribution of the National Health Management Information Systems (NHMIS) reporting tools for all health services; completing the establishment of health facility management committees and; the regularisation of primary health facility bank accounts in all wards, to ensure that health facilities can begin to access funds from the BHC PF.



The Gateway State had 71.3% of women delivering in a health facility. This was divided into 41.5% in a public facility and 29.8% in a private facility.

³⁴ See ONE Campaign, The State of Primary Health Care Service Delivery in Nigeria, 2019-2021, at p. 60. Published by ONE Campaign. Available at: <https://wpdtdmrmh2ocapzq6t8hndn4p43000ta-d943-416a-4f17-026e4a872d8>.



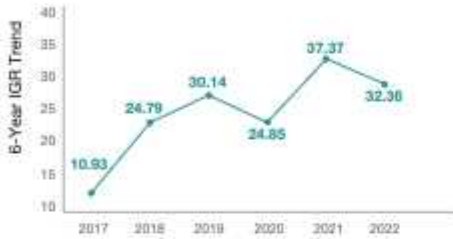
Ondo State

Sunshine State

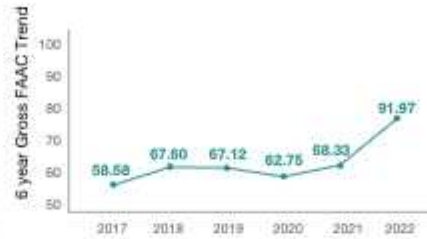
Overall Fiscal Performance rank **18**
out of 36 states

Debt Sustainability rank **10**
out of 36 states

6-Year IGR Trend (NGN'bn)



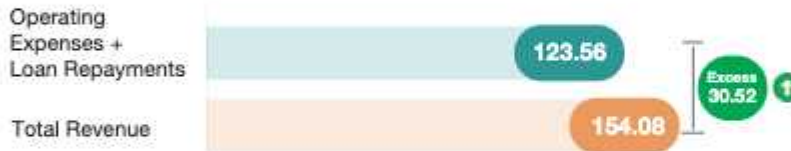
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



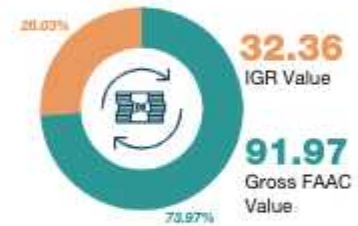
Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	10	11
Gross FAAC	16	8
Size of Total Debt	14	26
Size of Domestic Debt	30	31
Size of Foreign Debt	27	14

Per Capita Analysis



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Spending Priority (2022) (NGN'bn)



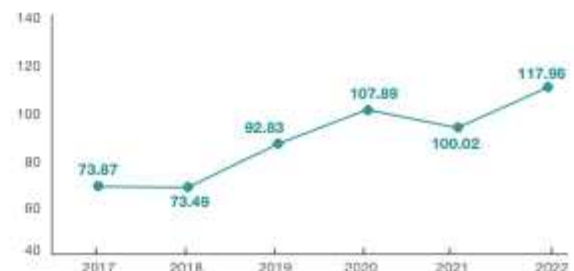
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
7.78%



Education Spending
(as a % of total spending)
19.79%



Debt Service
(as a % of revenue)
21.15%



Total Health Spending Per capita
N2,105.91



Total Education Spending per Capita
N5,353.87

Ondo, "The Sunshine State," ranked the 18th best-performing state in Budget's fiscal ranking in 2023. Ondo has made minor progress, having moved up one place from its 2022 rank of 19th out of 36 states. However, a closer inspection of the disaggregated performance of the state shows why. Looking at the state's Internally Generated Revenue (IGR) performance, we see that between 2021 (N37.37bn) and 2022 (N32.36bn), IGR shrank by 13.41%. Its 6-year IGR growth rate, between 2017 (N10.92bn) and 2022 (N32.36bn), was, however, quite impressive, with the state recording a 196.13% improvement. Focusing on recurrent revenue, we see that between 2021 and 2022, the state marginally improved its revenue, improving 5.35% from N118.02bn to N124.33bn. Ondo's attractiveness to foreign investment in the 2022 fiscal year was worth \$200,000⁴⁵ (or N149mn, going by the N747.2 to \$1 exchange rate), and it was one of only ten states in the federation that attracted any foreign investment in 2022. Ondo has the potential to be a high revenue earner, as the state has the highest bitumen reserves in Africa and is home to the production of Oil Palm, Cocoa, and Timber.

In 2022, Ondo state spent a total of N173.27bn. Breaking this amount down, the state spent N49.71bn on Capital expenditure and N110.64bn on Operating expenditure. This consequential gap between the level of Capital expenditure and Operating expenditure is never a good sign for the developmental goals of a

be able to spend more on infrastructure and ensure that spending on recurrent items is done effectively.

Returning to IGR, we observe that Ondo earned N5,786 per capita. The state's Capital expenditure per capita on the other hand was N8,887. Gross Federal allocation (FAAC) to the state was N91.96bn in 2022, a growth of 34.58% more than the 2021 allocation of N68.33bn. The FAAC intergovernmental transfer perhaps needs to be treated as a boon and not a feeding bottle. We should note that the state's Gross FAAC to total revenue ratio is 59.69%-moving precariously close to dangerous overreliance on federal allocation. With the above taken into account, we note Ondo's fiscal deficit, i.e., the difference between its total revenue (N154.08bn) and total expenditure (N173.26bn) was N19.18bn, meaning it spent more than it earned in the 2022 fiscal year. The state's fiscal deficit was the 24th highest among the 36 states.

As of December 31, 2022, the Sunshine State had a total debt of N117.95bn-the 26th highest in the federation. Domestic debt was N77.15bn, while Foreign debt was \$90.68mn (or N40.63bn by the N448 to \$1 exchange rate). Reflecting this position is its Debt Sustainability ranking of 10th among its subnational peers. Ondo's debt service is N32.58bn-the 3rd highest in the region. Ondo has the enviable position of having the lowest debt in the region and the region's lowest debt-to-revenue ratio of 76.56%. Ondo is in the clear in terms of taking on additional debt but must do this alongside improving its domestic resource mobilisation.

In 2022, Ondo state spent a total of N173.27bn. Breaking this amount down, the state spent N49.71bn on Capital expenditure and N110.64bn on Operating expenditure.

state. Ondo state's Operating expenditure moved up about 20.08% in 2022 from N92.14bn in 2021. While its Capital expenditure increased about 81.25% from N27.42bn in 2021, a considerable increase of N22.28bn but still not where the state needs to be. Ondo state spent 69% of its total expenditure on recurrent items but spent only 31% on Capital expenditure. Due to Nigeria's growing infrastructure deficit (said to be 30% of our GDP⁴⁶), states have to

45. Ibid.

46. See "Nigeria's infrastructure deficit is 40% short of World Bank standard", by Funmiayo Babatundun on June 15, 2023, in DataByte (Online) Newswriting. Available at: <https://www.databyte.com/latest-reports/nigeria-infrastructure-deficit-is-40-short-of-world-bank-standard/#~:text=Nigeria's%20infrastructure%20deficit%20is%20about%2040%25%20short,US%20Department%20of%20Commerce%20observed>



Fertility Rate
(births per women)

4



Under-5 Mortality
(deaths per 1,000 live births)

64



Adolescent birth rate
(15-19 years):
births per 1,000 girls

39



Health Insurance Coverage for Women

2.00%



Under-5 mortality is an important aspect of Primary Health Care Delivery. The national under-5 mortality rate for children under the age of 5 is 102 deaths per 1000 live births, but the Sunshine State is performing better with 64 deaths out of every 1000 live births. However, this position can and ought to be improved, as it is still above the SDG target of no more than 25 deaths per 1000 live births by 2030. As of 2021, the global average was 38 per 1000 live births, further highlighting the lag in Ondo.

Quality antenatal and delivery care is critical to the health of expectant mothers and their infants. This encompasses the environment as well as the skill level of birth attendants. In Ondo state, 66.2% of expectant mothers receive antenatal care from a skilled attendant, compared to the national average of 69.6%. Unfortunately, 16.6% have no form of antenatal care from skilled or unskilled persons. Ondo ranks among the highest in the South West with respect to teenage pregnancy, which was recorded at 39 births per 1,000 girls. The total fertility rate was observed to be 4 births per woman.

During delivery, 16.1% of women were attended to by a medical doctor, and 42.2% of deliveries were attended to by a nurse or midwife. This is worse than the regional average of 32.1% and 45.2%, respectively, and is a key area for improvement as skilled delivery attendants increase the chances of safety for the mother and newborn. Related to the above is the place of delivery.

This connotes all the facilities, equipment, and other resources meant to cater to the delivery of a child. 58.9% of expectant mothers in Ondo give birth in public health facilities, while 12.2% deliver in private health facilities. This means a total of 71.1% of all mothers deliver their children in a health facility, but 26.1% still deliver their babies at home.

Women's health in Ondo state faces both challenges and opportunities. While antenatal and delivery care seem relatively fair, under-5 mortality and adolescent birth rates remain a matter of concern. Addressing these issues will require a concerted effort from policymakers, healthcare providers, and the community. Investing in comprehensive sexual education, maternal and child health services, and health insurance coverage can lead to better health outcomes for women and their children.

In Ondo state, 66.2% of expectant mothers receive antenatal care from a skilled attendant, compared to the national average of 69.6%.





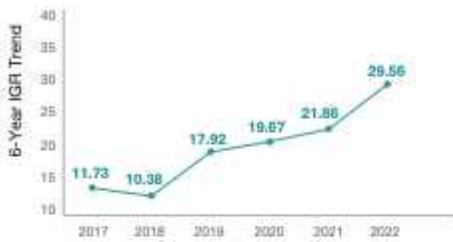
Osun State

Land of Virtue

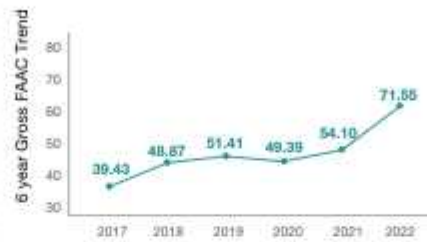
Overall Fiscal Performance rank **11** out of 36 states

Debt Sustainability rank **24** out of 36 states

6-Year IGR Trend (NGN'bn)



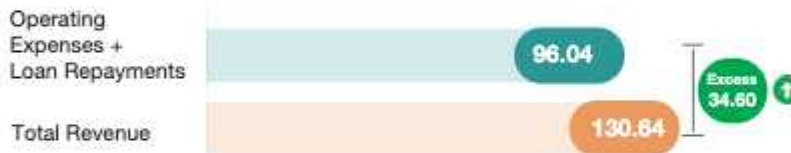
Gross FAAC (NGN'bn)



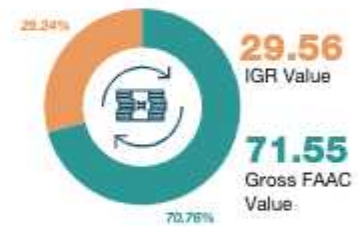
Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	20	12
Gross FAAC	31	24
Size of Total Debt	13	12
Size of Domestic Debt	11	10
Size of Foreign Debt	12	13

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



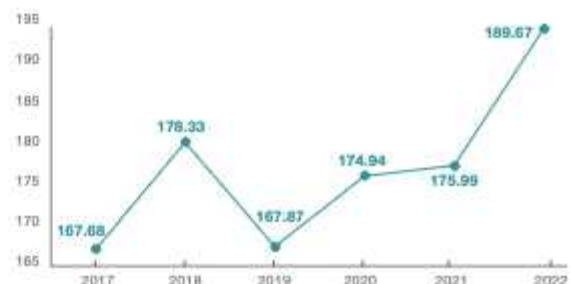
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)

10.09%



Education Spending
(as a % of total spending)

19.29%



Debt Service
(as a % of revenue)

21.77%



Total Health Spending Per capita

N1,774.60



Total Education Spending per Capita

N3,391.61

Osun, the state of "the Living Spring," flowed upward to rank as the 11th best state in Budget's Fiscal Sustainability Index. Having moved 5 places from its 2022 rank of 17th, the state has made meaningful fiscal progress. Osun state had elections in mid-2022 that brought in a new party and had some impact on the fiscal activity of the state. Internally Generated Revenue (IGR) moved from N21.86bn in 2021 to N29.56bn in 2022: a 35.28% increase. The state nearly met its tax revenue projection for the 2022 fiscal year but fell short by N122.72mn. Osun's 6-year IGR growth was also significant, as it experienced a 152.01% increase between 2017 (N11.73bn) and 2022 (N25.96bn), suggesting organised revenue mobilisation in relation to this, total state revenue (including Aids and Grants), in 2022, was N130.63bn: a positive movement of 59.71% from a 2021 total revenue of about N81.79bn. Osun state had the 15th highest recurrent revenue among the 36 states but the 2nd lowest in its region. Since Osun has the largest gold deposits in Nigeria,⁹⁷ there may be opportunities to explore increased revenue from licences and rents. In terms of attracting foreign investment in 2022, Osun state was one of the only two states in the South West that could not do so.

Osun state's total expenditure in 2022 amounted to N128.54bn, about N28.35bn more than the 2021 expenditure. The major components of

the 36 states. The state's Opex growth saw an upward movement of N16.04bn, or 29.26%, from N54.8bn in 2021. Capex growth outpaced Opex growth, suggesting a necessary increase in capex prioritisation that should be sustained and improved.

Osun state IGR per capita in 2022 was N5,185, while its Capital expenditure per capita was N5,700. The state's gross Federal Account Allocation Committee (or 'FAAC') disbursement was N54.10bn in 2021 and became N71.55bn in 2022. This noticeable difference of N17.45bn was one of the reasons behind the state's noticeable Total revenue increase. The difference between Osun's Revenue and Expenditure was positive, at about N2.1bn: the state could earn slightly more than it spent during the fiscal year and attain a fiscal surplus.

Osun state's total debt in 2022 was about N189.67bn: the 12th highest in the federation and the 2nd lowest in the region. In line with its debt, Osun state spent about N28.44bn in debt servicing. Its debt-to-GDP ratio was about 7.43%, the highest in the South West, but this can be explained by the fact that Osun had the lowest GDP (N2.3tn) in the region in 2022. The state's debt-to-revenue ratio was about 145.19%: not the highest in the region but close to the 200% limit. The state's debt Sustainability ranking places it in the 24th position among the 36 states.



Despite this doubling of Capex, Osun still had the 4th lowest Capex among the 36 states. The state's Opex growth saw an upward movement of N16.04bn, or 29.26%, from N54.8bn in 2021.

the 2022 total expenditure were spread among Capital expenditure, at N32.50bn, and Operating expenditure, at N70.83bn. Considering the state's Capex in 2022, we see a growth of 47.77% (or a move of about N10.50bn) coming from a Capex of N21.99bn in 2021. Despite this doubling of Capex, Osun still had the 4th lowest Capex among

⁹⁷ See the Nigerian Investment Promotion Commission, *Book of States, 2020*, op.cit., at p. 33. Ministry of Trade and Industry



Fertility Rate
(births per women)

4



Under-5 Mortality
(deaths per 1,000
live births)

24



Adolescent birth rate
(15-19 years):
births per 1,000 girls

40



**Health Insurance
Coverage for Women**

1.80%



Antenatal care helps identify high-risk pregnancies and educate women so that they might experience a healthier delivery and outcome.⁹⁸ The State of the Living Spring has somewhat mixed results on this. At 35.4% of the population of expectant mothers having had attention from a medical doctor, this is the second lowest for the region (the regional average is 48.9%). However, the State has 52.8% of expectant mothers receiving care from a Nurse or Midwife. This is above the regional average of 32.9% and the highest in the region.

On the State's performance in under-5 mortality (i.e., the probability of a child dying before his/her 5th birthday), we observe that Osun State has 24 deaths out of every 1000 live births. This places the State with the second lowest mortality rate in the region (reported at 48 deaths out of every 1000).

On the matter of the Place of Delivery, regarding the component of Delivery Care in general, the State of the Living Spring has 86.1% of all deliveries taking place in a health facility, a figure above the regional average. This is split into 54% in Public Health facilities and 32.1% in Private Health facilities. In terms of assistance during delivery, 76% of intending mothers received assistance from skilled personnel. This was divided into 27.6% from medical doctors, 46.2% from a Nurse or Midwife, and 2.2% from 'other' skilled personnel. About 9.1% of mothers get assistance from a relative or friend. On a final note, the adolescent birth rate is 40 births per 1000 girls aged 15-19 years, and the total fertility rate of the state is 4 births per woman.

There are several interventions and likely paths to reforming the Primary Health care system, in Osun State. Many of them can be implemented in the short term, which can lead to significant improvements in the health system. The recommendations from the ONE Campaign⁹⁹ are as follows: "The State should aim to provide equity funds for the NHIS gateway of the BHCPF and commission a legal assessment and grant political leadership for drafting and passage of a rigorous State health law. The State needs to fund the printing and circulation of the National Health Management Information Systems (NHMIS) reporting tools concerning all health services, including HIV services. The State also has to develop a State electronic workforce registry to support the management of human resources for health and mandate the quarterly gateway forum meetings of the SPHCDA and the SHIA to strengthen implementation of the BHCPF".¹⁰⁰

On the State's performance in under-5 mortality (i.e., the probability of a child dying before his/her 5th birthday), we observe that Osun State has 24 deaths out of every 1000 live births.



98. See McVittas, C.R., Carveree, E., Wallace, M.C.D. et al. (2012). Antenatal care as a means to increase participation in the continuum of maternal and child healthcare: an analysis of the poorest regions of four Malawian counties. *BMC Pregnancy Childbirth* 12, 66. Available at: <https://doi.org/10.1186/14752875-12-2207-6>.

99. See ONE Campaign. (2022). *The State of Primary Health Care Service Delivery in Nigeria, 2019 - 2021*, p.p. 147. Published by ONE Campaign. Available at: <https://static.brenninkpottingcollective.com/2022/04/04/17-603ea87f9d5>.

100. See ONE Campaign. *The State of Primary Health Care Service Delivery in Nigeria, 2019 - 2021*, pp. 64.



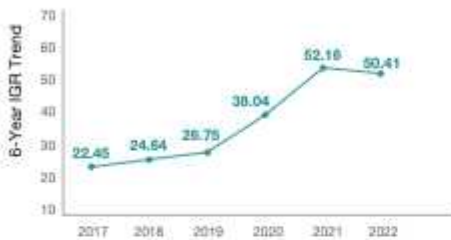
Oyo State

Pace Setter State

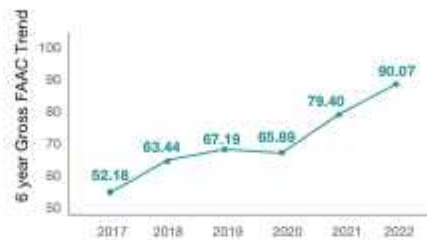
Overall Fiscal Performance rank **16**
out of 36 states

Debt Sustainability rank **14**
out of 36 states

6-Year IGR Trend (NGN'bn)



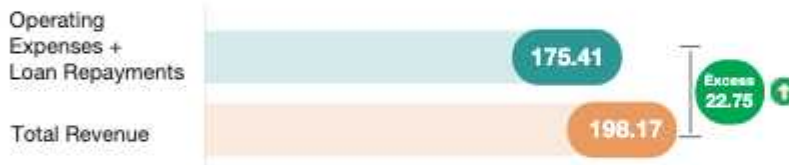
Gross FAAC (NGN'bn)



Year-On-Year Growth (2021 vs 2022)



Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



Structure of State of States Recurrent Revenue (2022) (NGN'bn)



Size Ranking (out of 36 States)

	2021	2022
Internally Generated Revenue, IGR	6	6
Gross FAAC	9	10
Size of Total Debt	15	11
Size of Domestic Debt	10	8
Size of Foreign Debt	11	16

Spending Priority (2022) (NGN'bn)



Per Capita Analysis



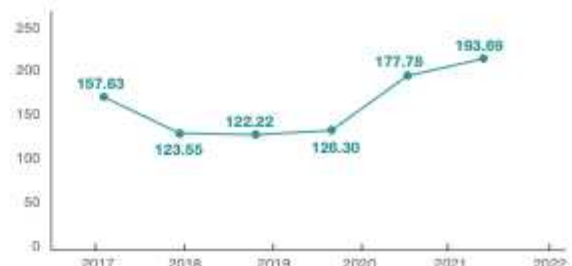
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Health Spending
(as a % of total spending)
5.50%



Education Spending
(as a % of total spending)
21.70%



Debt Service
(as a % of revenue)
18.89%



Total Health Spending Per capita
N1,199.88



Total Education Spending per Capita
N4,732.29

Oyo, "The Pacesetter state" ranked the 16th best state in Budget's Fiscal Performance ranking. Home to the famous (and imposing) Cocoa House, Oyo state was able to move up 1 position from its 2022 State of States ranking of 11th out of 36 states. In one of the most fundamental aspects of state government- Internally Generated Revenue (IGR)- Oyo lost its previous momentum as IGR fell from N52.16bn in 2021 to N50.41bn in 2022, a 3.35% contraction. Direct Taxes formed the lion's share of this revenue, followed by 'Fees' and 'Earnings'. Its 6-year IGR growth was more dramatic, as it emerged from N22.45bn in 2017 to N50.41bn in 2022-a growth of 124.58%. Oyo state was able to pull in \$3m in foreign investments: the 2nd highest in its region and the 5th highest among the 36 states in 2022.¹⁰¹ The state could, among other things, seek more foreign investments to capitalise on its vast arable land and appropriate weather for a range of agricultural crops, such as yam, cassava, millet, maize, fruits, rice, and plantains.

In total, Oyo state spent N211.17bn in the 2022 fiscal year. This was N10.19bn more than the total expenditure of 2021. Among other things, this 2022 expenditure was divided between Capital expenditure of N59.72bn (31.15% of total spend) and Operational expenses of N132.01bn (68.5% of total spend). In terms of Capital expenditure growth, the state had a 2.36% reduction from the previous year's capex of N61.16bn. The state's recurrent expenditure (which includes personnel and other operating expenses as well as loan repayments) jumped from N139.81bn in 2021 to N151.44bn in 2022—the 3rd highest in the region.

The state's IGR per capita earned in 2022 was N5,243, and its Capital expenditure per capita was N6,211, the 32nd in the federation. The Federal Account Allocation Committee (or 'FAAC') disbursement was N79.4bn in 2021 and became N90.07bn in 2022. This significant difference of N10.67bn was one reason behind the state's overall Total revenue increase. However, the state's fiscal balance to GDP ratio was -0.32%. With its increase in FAAC allocation, it would have been expected that the state plough a considerable amount of the intergovernmental transfer into capital expenditure. This did not happen, and rather, the increase went to recurrent spending.

Oyo state had a total debt of N193.69bn as of December 31, 2022-the 11th highest in the federation. The state spent N37.43bn on Debt servicing and had a low debt-to-GDP ratio of 4.75%. Its debt-to-revenue ratio was 97.74%: the 2nd lowest in the region.

The state's recurrent expenditure (which includes personnel and other operating expenses as well as loan repayments) jumped from N139.81bn in 2021 to N151.44bn in 2022—the 3rd highest in the region.



¹⁰¹ See the National Bureau of Statistics, (2022), Capital Investment, Q4-2022, Federal Republic of Nigeria. Available at: <https://ngbstatstat.gov.ng/resources/Capital%20Investment%20Q4%202022.xlsx>.



Fertility Rate
(births per women)

4



Under-5 Mortality
(deaths per 1,000
live births)

57



Adolescent birth rate
(15-19 years):
births per 1,000 girls

26



**Health Insurance
Coverage for Women**

2.60%



Antenatal care has serious implications on the health of the expecting mother and the growing child. If this is provided to the best of the government's capacity, it will have positive spillovers for all the components of Maternal, Newborn, and Child Health (MNCH). Though far behind Lagos State, Oyo State has 42.3% of mothers attended to by a medical doctor and 41.9% being attended to by a Nurse or Midwife, the second highest in its region after Lagos. The national average for attendance by a medical doctor is 28%, and attendance by a Nurse or Midwife is 36.5%.

On the road leading to childbirth, we next consider the quality of Delivery Care. Specifically, we look at the Place of Delivery. In Oyo State, 44% (regional average is 43.7%) of intending mothers deliver in a Public health facility. While 31.1% (regional average is 35.6%) deliver in a Private health facility. A significant percentage of mothers—about 20.1%—had their deliveries done at home. Delivery Assistance—the other component of Delivery Care—deals with the quality and capacity of the person rendering the assistance. For Oyo State, about 21.4% of deliveries were attended by a medical doctor, and 54% were attended to by a Nurse or Midwife. Again, about 3.4% of mothers were cared for by Traditional Birth attendants, and 1.4% were attended to by Community Health workers.

concerning health; adolescent girls are critical in reproductive health. As such, the Adolescent birth rate (of girls aged 15-19 years) being 26 per 1000, and the Total Fertility rate of the state of 4 births per woman.

Like other states, Oyo has numerous challenges relating to the manner in which the Primary Health Care system of the state is run. As is, the State requires interventions in aspects relating to funding, administration, and the development of frameworks. Some quick wins that the State can attain are outlined by the ONE Campaign as follows:¹⁰² Oyo must develop a system-wide health accountability and performance management framework and engage technical assistance to support its implementation; the State must nominate a set of staff from relevant MDAs to acquire training as field Epidemiologists in the Advanced Nigeria Field Epidemiology Training Programme (NFETP) and provide funding for their full training; the State must create and implement a communications strategy to generate demand for services among the poor and vulnerable population that are enrolled into the NHIS gateway of the BHC PF; Oyo State also needs to provide equity funds for the NHIS gateway of the BHC PF, among other things.



Oyo State has 57 deaths out of every 1000 live births. The national average is 102 while the regional average is 48 deaths per 1000.

Under-5 mortality is another stop in this assessment, as it speaks to the probability of a child dying between birth and their 5th birthday. On this indicator, Oyo State has 57 deaths out of every 1000 live births. The national average is 102 while the regional average is 48 deaths per 1000. The lives of children are not the only important demographic

102. See ONE Campaign, The State of Primary Health Care Service Delivery in Nigeria, 2019 - 2021, at p. 150. Published by ONE Campaign. Available at: <https://media.ondemba.com/assets/onebay/63030a-6943-416a-af17-806aaf72d6>

Infographics & Charts



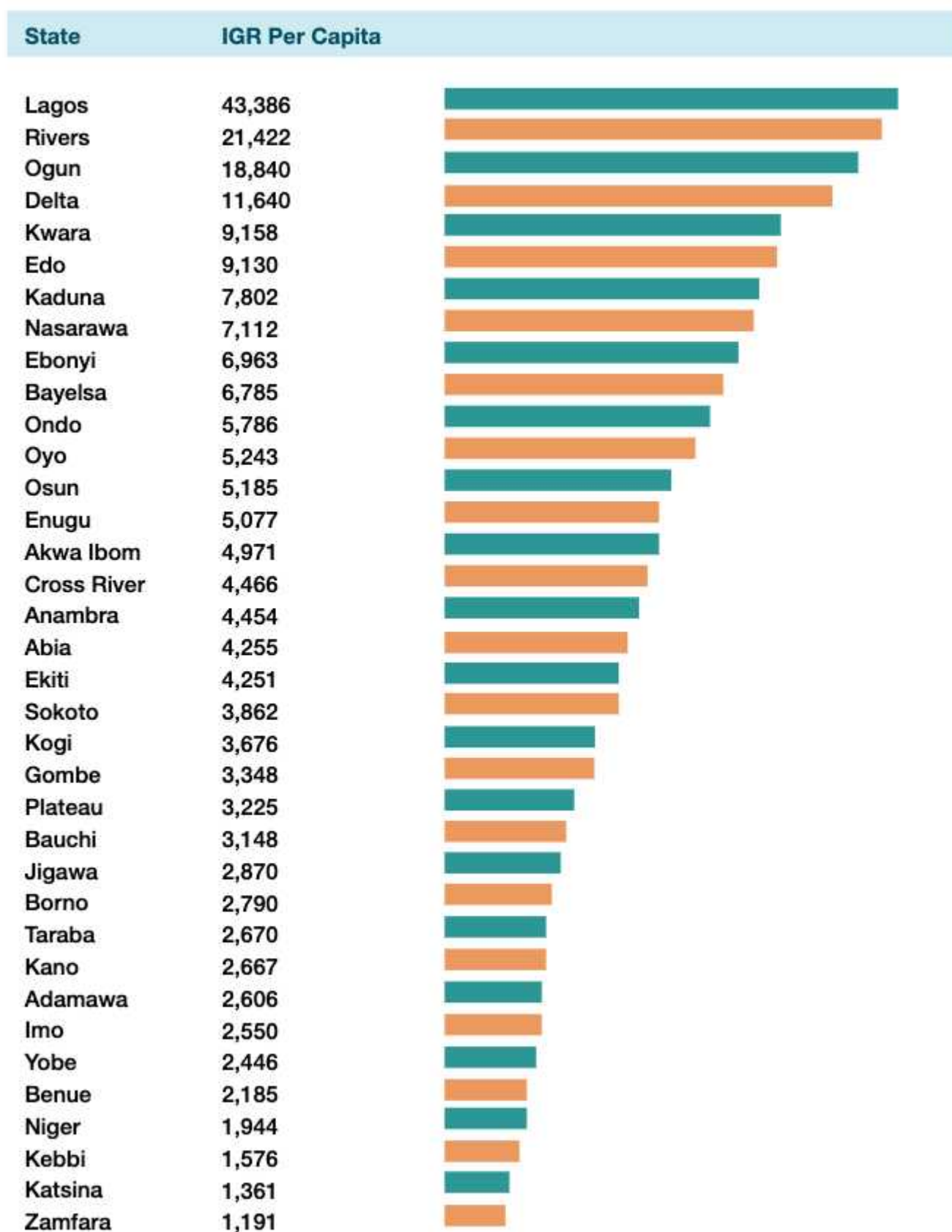
IGR Growth



State	2021	2022	% Growth
Ogun	78.17	119.83	53.29%
Kaduna	52.41	77.09	47.08%
Bauchi	17.90	25.23	40.95%
Rivers	141.40	191.87	35.69%
Osun	21.86	29.56	35.27%
Kwara	26.67	35.01	31.25%
Gombe	10.56	13.21	25.06%
Lagos	546.35	659.78	20.76%
Benue	12.60	15.02	19.21%
Edo	38.67	45.47	17.59%
Yobe	8.46	9.94	17.49%
Kogi	16.80	19.69	17.15%
Anambra	25.45	29.13	14.43%
Abia	16.88	18.65	10.48%
Akwa Ibom	31.40	33.42	6.44%
Kano	40.66	42.51	4.56%
Nasarawa	20.70	21.49	3.79%
Adamawa	13.01	13.18	1.26%
Enugu	26.72	26.81	0.35%
Taraba	9.77	9.74	-0.26%
Delta	80.50	79.88	-0.77%
Bayelsa	18.59	18.39	-1.09%
Sokoto	23.76	23.11	-2.74%
Oyo	52.16	50.41	-3.35%
Ekiti	17.57	16.75	-4.66%
Ebonyi	26.00	23.73	-8.76%
Cross River	22.91	20.55	-10.32%
Ondo	37.37	32.36	-13.41%
Kebbi	9.86	8.43	-14.49%
Niger	15.84	13.24	-16.41%
Imo	20.48	16.71	-18.41%
Borno	24.73	20.05	-18.93%
Plateau	21.43	15.93	-25.67%
Katsina	24.22	12.77	-47.29%
Zamfara	12.96	6.51	-49.75%
Jigawa	42.01	19.91	-52.61%

Source: States' 2022 Audit Report.

IGR per Capita



Source: States' 2022 Audit Report.

Gross FAAC, Total Revenue and FAAC Dependency.



(NGN'bn)

State	Gross Faac	Total Revenue	% Proportion of Dependence
Bayelsa	327.46	353.61	92.61%
Delta	450.46	534.85	84.22%
Yobe	72.79	87.47	83.21%
Taraba	64.91	81.98	79.18%
Akwa Ibom	307.60	388.70	79.14%
Cross River	71.73	92.28	77.73%
Abia	82.94	107.59	77.09%
Benue	76.95	101.50	75.82%
Adamawa	67.28	89.68	75.03%
Borno	91.57	122.99	74.45%
Kebbi	68.34	91.93	74.34%
Niger	85.74	117.52	72.96%
Anambra	84.38	117.82	71.62%
Edo	130.53	183.42	71.16%
Enugu	77.97	109.81	71.01%
Zamfara	62.21	87.68	70.95%
Bauchi	80.86	116.14	69.62%
Kano	141.65	211.19	67.07%
Kogi	72.42	110.21	65.71%
Nasarawa	67.72	104.33	64.91%
Ekiti	65.06	103.94	62.60%
Imo	88.25	141.60	62.32%
Ebonyi	61.56	101.62	60.58%
Rivers	293.79	490.45	59.90%
Gombe	58.83	98.45	59.75%
Ondo	91.97	154.08	59.69%
Kwara	60.64	105.41	57.53%
Sokoto	68.47	119.02	57.53%
Jigawa	88.23	153.75	57.39%
Osun	71.55	130.64	54.77%
Plateau	52.27	98.73	52.94%
Katsina	87.25	167.24	52.17%
Oyo	90.07	198.17	45.45%
Kaduna	88.50	205.37	43.09%
Ogun	69.58	216.63	32.12%
Lagos	233.10	931.90	25.01%

Source: States' 2022 Audit Report.

Operating Expenses



(NGN'bn)

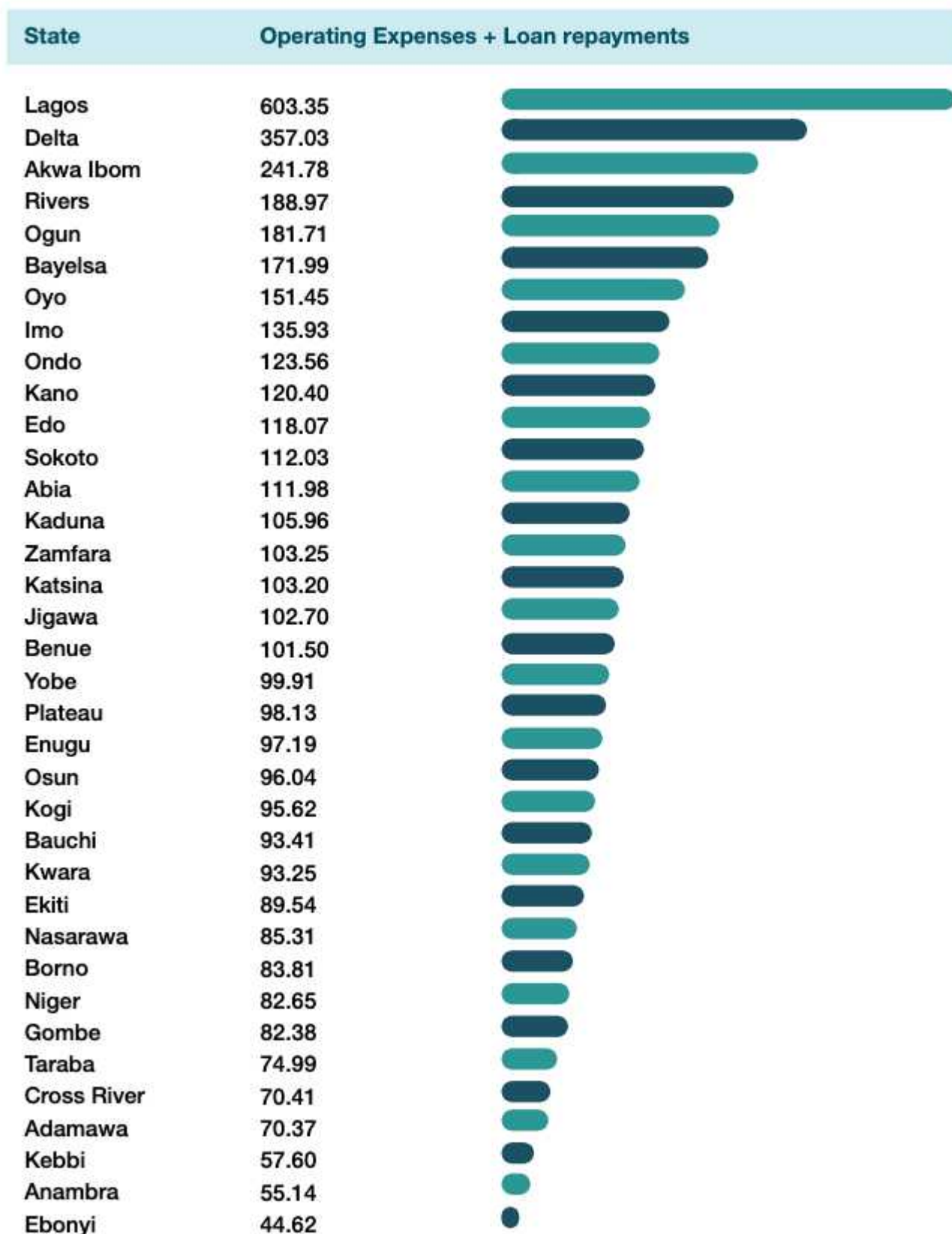


Source: States' 2022 Audit Report.

Operating Expenses + Loan repayments



(NGN'bn)



Source: States' 2022 Audit Report.

Capital Expenditure Year-on-Year Growth



(NGN'bn)

State	2020 Capex	2021 Capex	Yr on Yr % Growth.
Niger	24.14	66.52	175.52%
Delta	127.78	304.30	138.14%
Imo	39.98	86.38	116.05%
Gombe	31.58	61.69	95.38%
Ondo	27.43	49.71	81.21%
Bayelsa	79.43	139.91	76.14%
Kwara	35.91	56.46	57.24%
Adamawa	24.59	38.00	54.56%
Benue	8.75	13.53	54.54%
Lagos	425.61	651.90	53.17%
Zamfara	20.24	30.77	51.99%
Osun	21.99	32.50	47.77%
Taraba	19.85	29.16	46.89%
Ogun	82.38	113.69	38.00%
Kano	73.46	100.22	36.43%
Jigawa	59.19	80.70	36.33%
Ebonyi	58.09	78.16	34.54%
Borno	56.61	75.46	33.30%
Akwa Ibom	153.14	200.28	30.78%
Plateau	13.17	16.33	24.02%
Sokoto	62.38	76.00	21.83%
Katsina	57.27	67.92	18.58%
Anambra	57.58	66.27	15.09%
Edo	79.02	89.05	12.69%
Abia	43.52	45.42	4.37%
Kaduna	162.63	165.59	1.82%
Bauchi	57.64	58.60	1.66%
Oyo	61.16	59.72	-2.36%
Kogi	48.44	46.94	-3.11%
Enugu	35.59	33.29	-6.46%
Kebbi	38.48	33.72	-12.37%
Cross River	81.03	69.66	-14.03%
Rivers	413.13	340.65	-17.54%
Nasarawa	36.54	29.39	-19.59%
Ekiti	34.68	25.83	-25.49%
Yobe	44.42	32.93	-25.87%

Source: States' 2022 Audit Report.

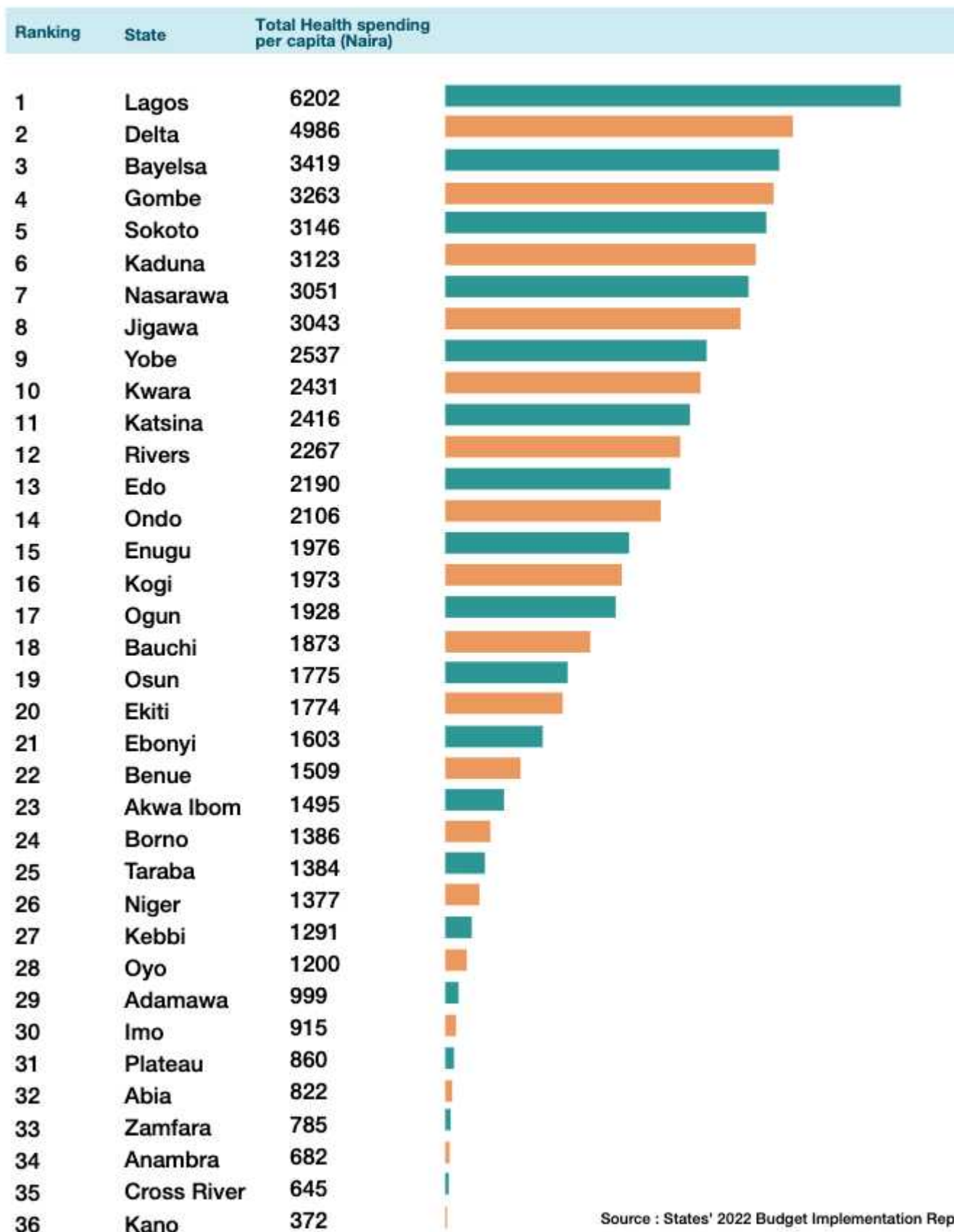
2022 Total Education Spending per Capita



State	Total Education spending per capita (Naira)	Ranking
Niger	11,601.92	1
Delta	11,201.43	2
Imo	8,831.69	3
Gombe	8,187.52	4
Ondo	7,904.37	5
Bayelsa	7,761.16	6
Kwara	7,232.84	7
Adamawa	6,749.12	8
Benue	6,478.86	9
Lagos	5,779.72	10
Zamfara	5,353.87	11
Osun	4,732.29	12
Taraba	4,481.43	13
Ogun	4,472.68	14
Kano	4,293.03	15
Jigawa	4,075.67	16
Ebonyi	4,058.01	17
Borno	4,047.23	18
Akwa Ibom	4,039.54	19
Plateau	4,027.45	20
Sokoto	3,750.10	21
Katsina	3,394.68	22
Anambra	3,391.61	23
Edo	3,280.52	24
Abia	2,828.94	25
Kaduna	2,727.77	26
Bauchi	2,257.56	27
Oyo	2,189.91	28
Kogi	2,186.99	29
Enugu	2,088.09	30
Kebbi	2,052.59	31
Cross River	1,754.44	32
Rivers	1,738.47	33
Nasarawa	1,116.95	34
Ekiti	998.88	35
Yobe	913.78	36

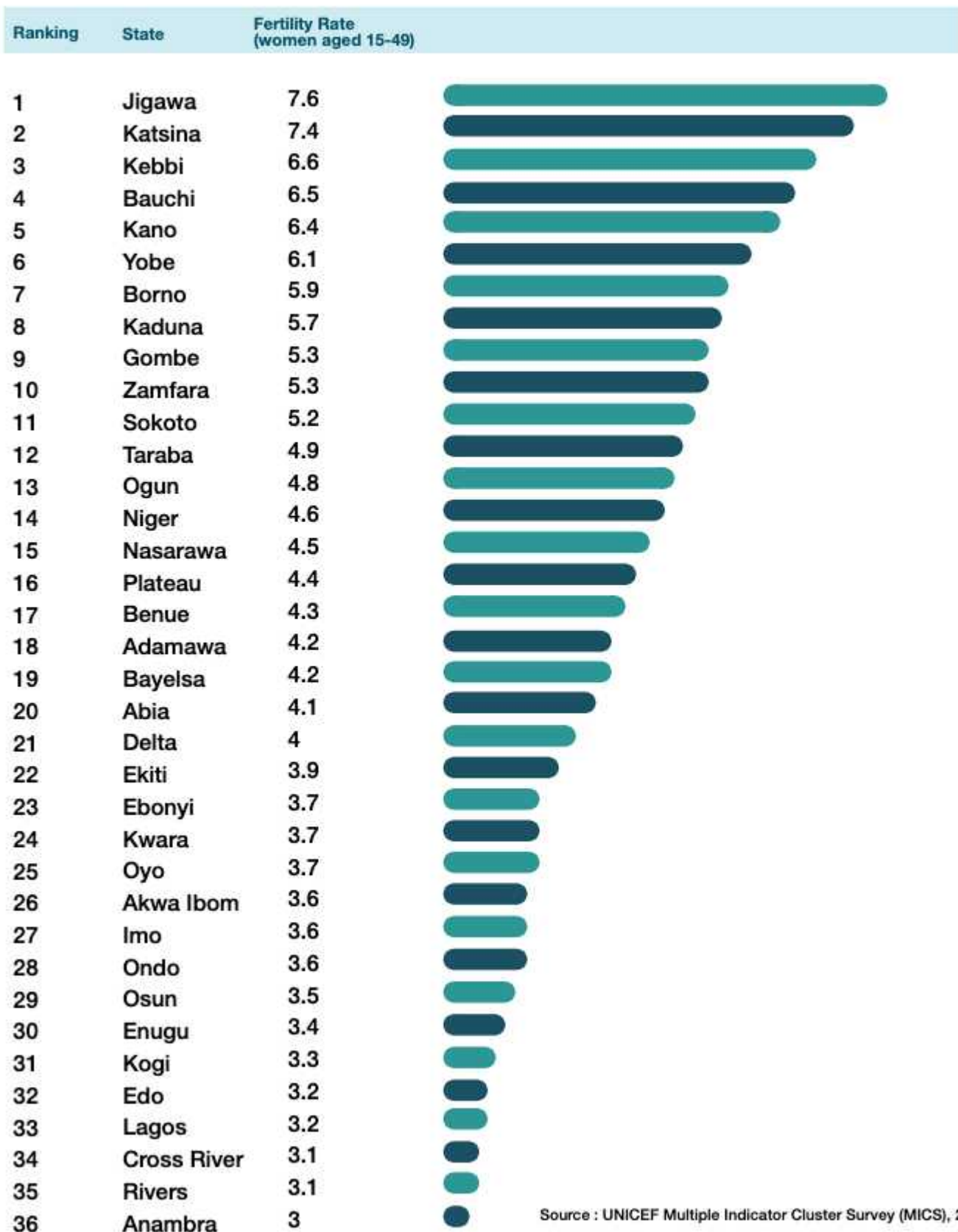
Source: States' 2022 Budget Implementation Report.

Total Health Spending per Capita



Source : States' 2022 Budget Implementation Report

Fertility Rate (women aged 15-49)



Source : UNICEF Multiple Indicator Cluster Survey (MICS), 2021

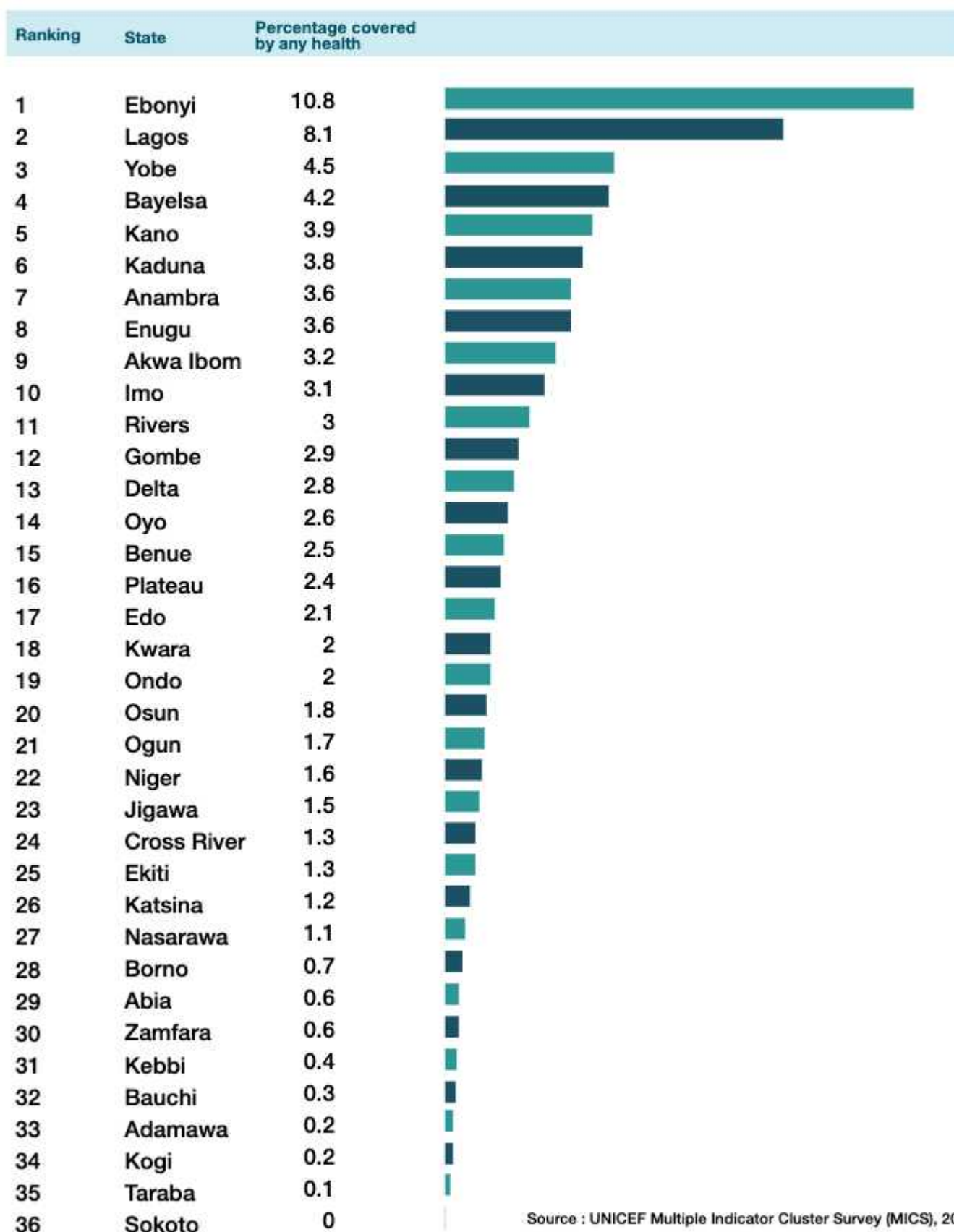
Under-5 Mortality



Ranking	State	Under 5 Mortality per 1000 live birth
1	Sokoto	202
2	Kebbi	179
3	Jigawa	174
4	Katsina	159
5	Bauchi	153
6	Kano	148
7	Borno	140
8	Zamfara	136
9	Kaduna	127
10	Gombe	117
11	Abia	115
12	Plateau	105
13	Bayelsa	100
14	Rivers	100
15	Delta	89
16	Ogun	85
17	Taraba	83
18	Ekiti	82
19	Edo	81
20	Cross River	67
21	Kogi	67
22	Nasarawa	65
23	Enugu	64
24	Ondo	64
25	Adamawa	63
26	Niger	61
27	Imo	57
28	Oyo	57
29	Yobe	52
30	Akwa Ibom	49
31	Benue	42
32	Kwara	42
33	Ebonyi	24
34	Osun	24
35	Anambra	22
36	Lagos	15

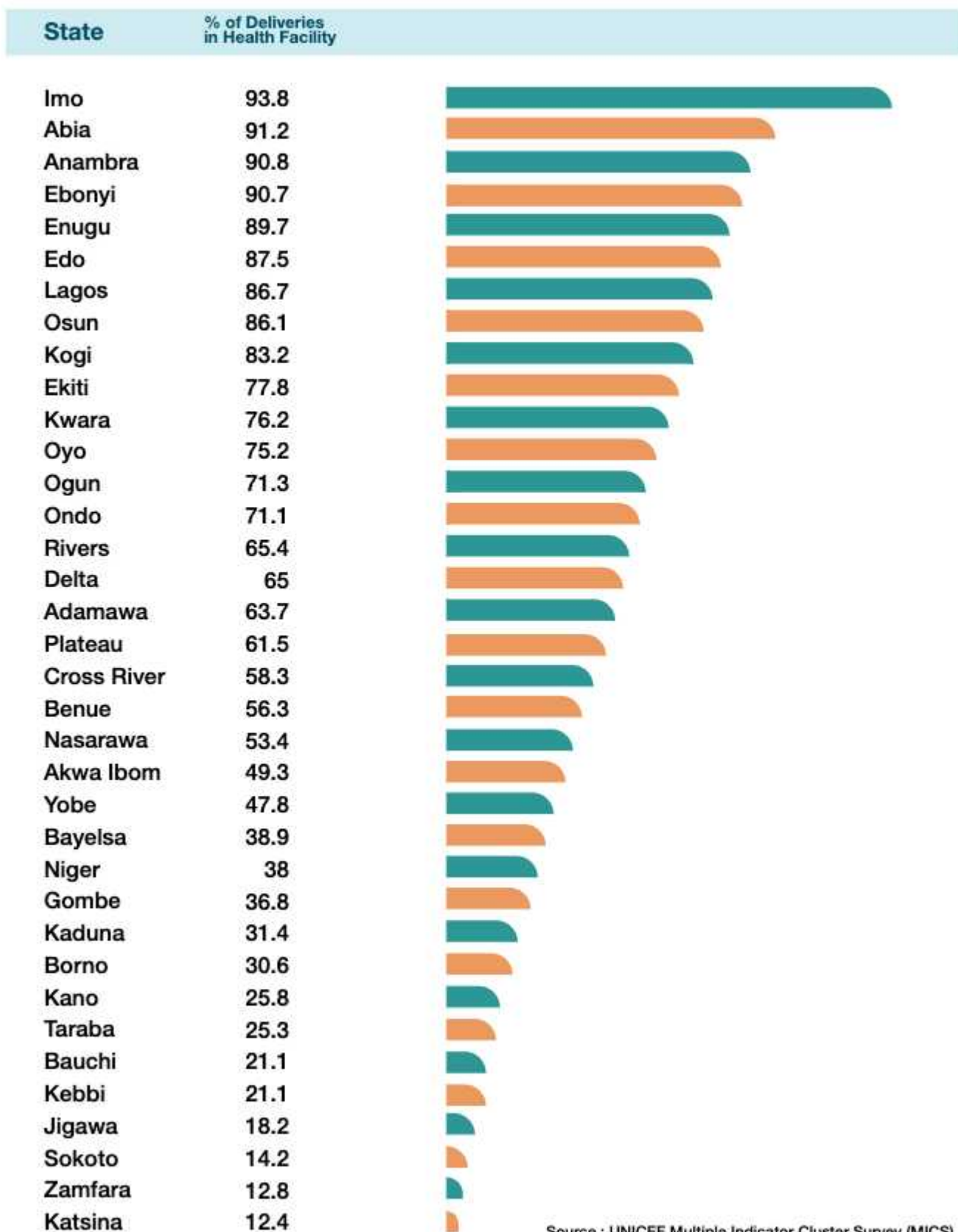
Source : UNICEF Multiple Indicator Cluster Survey (MICS), 2021

Health Insurance Coverage for Women



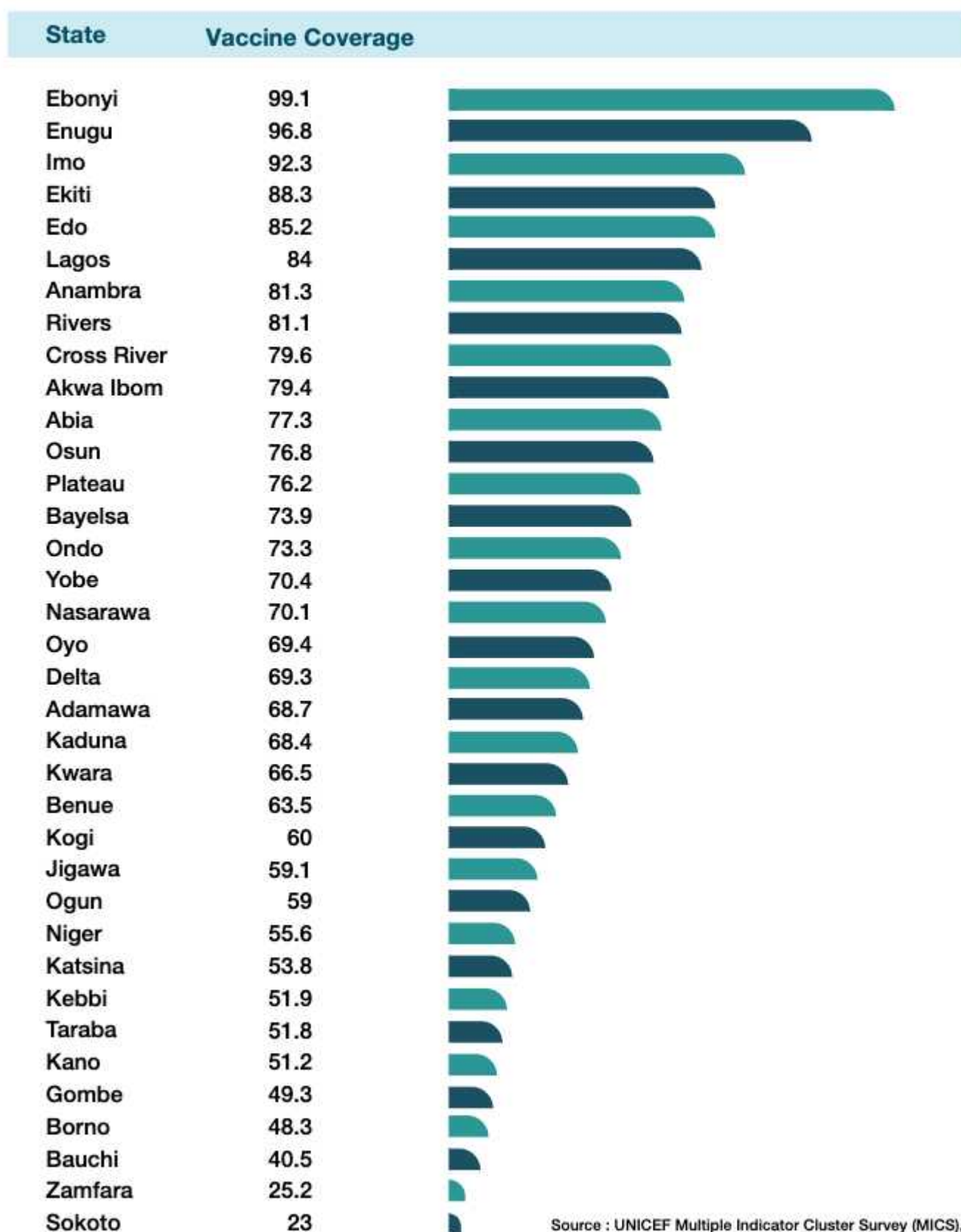
Source : UNICEF Multiple Indicator Cluster Survey (MICS), 2021

Child Birth in Health Facilities



Source : UNICEF Multiple Indicator Cluster Survey (MICS), 2021

Vaccine Coverage



Source : UNICEF Multiple Indicator Cluster Survey (MICS), 2021

Place of Vaccination



State	Government hospital	Government health centre	Mobile outreach clinic by government service	Private hospital (including NGO)	House to house campaigns/ supplementary immunization activities
Abia	9.1	81.8	0	3.4	44.3
Adamawa	21.1	76.6	6.3	2.3	18.3
Akwa Ibom	6.4	83.6	9.3	0	19.3
Anambra	1.3	80.8	14.1	12.8	20.5
Bauchi	11	49.3	14.7	0	39
Bayelsa	2.1	86.3	9.5	1.1	18.9
Benue	15.3	55.8	18.4	6.1	44.8
Borno (7 LGAs)	20.1	62.6	12.8	2.8	14
Cross River	4.9	85.2	3.3	1.6	9.8
Delta	12.8	77.9	2.3	0	18.6
Ebonyi	7.2	83.8	9	4.5	18.9
Edo	18.7	70.7	0	6.7	21.3
Ekiti	6.5	88.7	8.1	1.6	11.3
Enugu	13.3	82.2	7.8	6.7	6.7
Gombe	23.7	61.5	3.7	0.7	19.3
Imo	2.8	95.8	2.8	1.4	8.3
Jigawa	8.8	51.1	7.7	0.5	54.4
Kaduna	20.1	68.8	9.5	4.8	28.6
Kano	11.9	62.3	9.3	0	17.9
Katsina	25	34.9	24.4	0.6	33.1
Kebbi	13.6	41.8	18.5	0	66.8
Kogi	28.3	55.1	15.7	3.1	40.9
Kwara	22.3	61.2	25.2	0	48.9
Lagos	8.8	83.7	5.4	6.8	4.1
Nasarawa	9.5	73.8	5.4	1.2	35.7
Niger	10.6	60	11.2	0	37.6
Ogun	12.6	72.6	5.3	3.2	11.6
Ondo	17.4	87	1.1	0	18.5
Osun	10	74.4	4.4	3.3	24.4
Oyo	11.5	75	4.2	0	13.5
Plateau	21.9	46.4	7.9	5.3	39.7
Rivers	6.8	85.2	9.1	5.7	18.2
Sokoto	18.2	25.8	15.2	0	57.6
Taraba	18.8	41.3	33.3	0	63.8
Yobe	11.7	69.6	13.6	0.4	27.6
Zamfara	19.2	23.8	10	2.3	73.1



Antenatal Care Visits (%)

State	No antenatal care visits	4 or more visits to any provider ¹	8 or more visits to any provider ²	Percentage of women who were attended at least once by skilled health personnel ^{1,B}
Abia	7.4	81.8	26.7	89.0
Adamawa	9.9	74.6	9.2	86.0
Akwa Ibom	7.7	81.7	51.3	81.3
Anambra	3.7	93.4	67.8	95.5
Bauchi	31.3	43.3	2.1	42.5
Bayelsa	32.3	50.9	15.7	59.4
Benue	28.3	47.2	3.7	68.9
Borno (7 LGAs)	31.1	43	2.7	58.5
Cross River	6	80.1	23.3	83.8
Delta	13.8	77.4	58.8	82.7
Ebonyi	5.8	78.9	45.6	93.7
Edo	6	74.9	58.7	91.1
Ekiti	9.2	75.6	47.7	83.6
Enugu	3.7	85	48.4	95.8
Gombe	30.3	35.9	2.5	57.3
Imo	0.8	96.1	72.7	96.8
Jigawa	20.7	45.5	2.3	72.2
Kaduna	12.6	72.3	11.5	85.3
Kano	17	48.5	2.4	73.1
Katsina	37	41.5	7.5	40.2
Kebbi	50.5	36.8	5.9	41.9
Kogi	7.3	73	30	78.9
Kwara	14.3	77	44.6	84.7
Lagos	2.6	94.2	75.4	90.8
Nasarawa	23.6	45.2	4.8	72.0
Niger	18	55.4	10.7	62.8
Ogun	18.8	68	44.8	73.9
Ondo	16.6	68.5	27.3	66.2
Osun	2.8	90.5	61.9	88.7
Oyo	10.3	76.3	46.3	86.7
Plateau	15.4	69.9	12.5	82.4
Rivers	19.7	64.3	40.7	73.2
Sokoto	58.8	27.4	3.4	30.5
Taraba	41.9	40.5	2.3	42.4
Yobe	23.5	53	0.4	57.5
Zamfara	65.8	17.4	2.6	33.8

Source: UNICEF Multiple Indicator Cluster Survey (MICS), 2021

Use of contraception and demand for family planning

(*) : Figures are based on less than 25 unweighted cases



State	Percentage of sexually active women currently unmarried or not in union who are using (or whose partner is using) any contraceptive method:	Percentage of women age 15-49 years currently married or in union who are using (or whose partner is using) any contraceptive method	Percentage of sexually active women age 15-49 years who are currently unmarried or not in union total demand for family planning	Percentage of sexually active women age 15-49 years who are currently married or in union total demand for family planning
Abia	24.5	22	84.1	51.4
Adamawa	45.1	9.2	81.4	39.3
Akwa Ibom	43.4	21.3	90.1	53.9
Anambra	59.8	27.2	83.9	50.2
Bauchi	(*)	7.7	(*)	36.5
Bayelsa	30.7	8	83.1	45.3
Benue	38.5	15.6	88.1	40.8
Borno (7 LGAs)	(*)	6.7	(*)	42.7
Cross River	42.3	26.9	84.4	53.0
Delta	53.5	18.9	80.3	53.8
Ebonyi	52.9	27.3	91.4	47.4
Edo	25.1	24.7	93.2	54.0
Ekiti	-23.4	24.1	-89.1	57.8
Enugu	34.3	18.2	86.6	41.9
Gombe	(*)	7.1	(*)	29.3
Imo	28.7	19.7	96.1	48.2
Jigawa	(*)	3.6	(*)	38.2
Kaduna	(*)	19.1	(*)	52.2
Kano	(*)	13.7	(*)	36.7
Katsina	(*)	7.6	(*)	32.7
Kebbi	(*)	11	(*)	28.8
Kogi	46.4	17.8	93.3	43.0
Kwara	48.4	33.4	93	52.6
Lagos	58.4	36.6	93.2	59.8
Nasarawa	23.9	20	87.5	49.1
Niger	-26	12.6	-59.2	38.1
Ogun	-18.8	20.4	-89	55.3
Ondo	17.7	22.6	83.7	50.6
Osun	-17.2	26.5	-80.5	56.7
Oyo	(*)	33.3	(*)	61.2
Plateau	(*)	23.6	(*)	53.9
Rivers	24.1	18.5	77.6	51.3
Sokoto	(*)	8.5	(*)	27.7
Taraba	18.1	8.9	85.4	35.2
Yobe	(*)	17.7	(*)	47.1
Zamfara	(*)	10	(*)	36.4

Source: UNICEF Multiple Indicator Cluster Survey (MICS), 2021

Total Revenue Growth

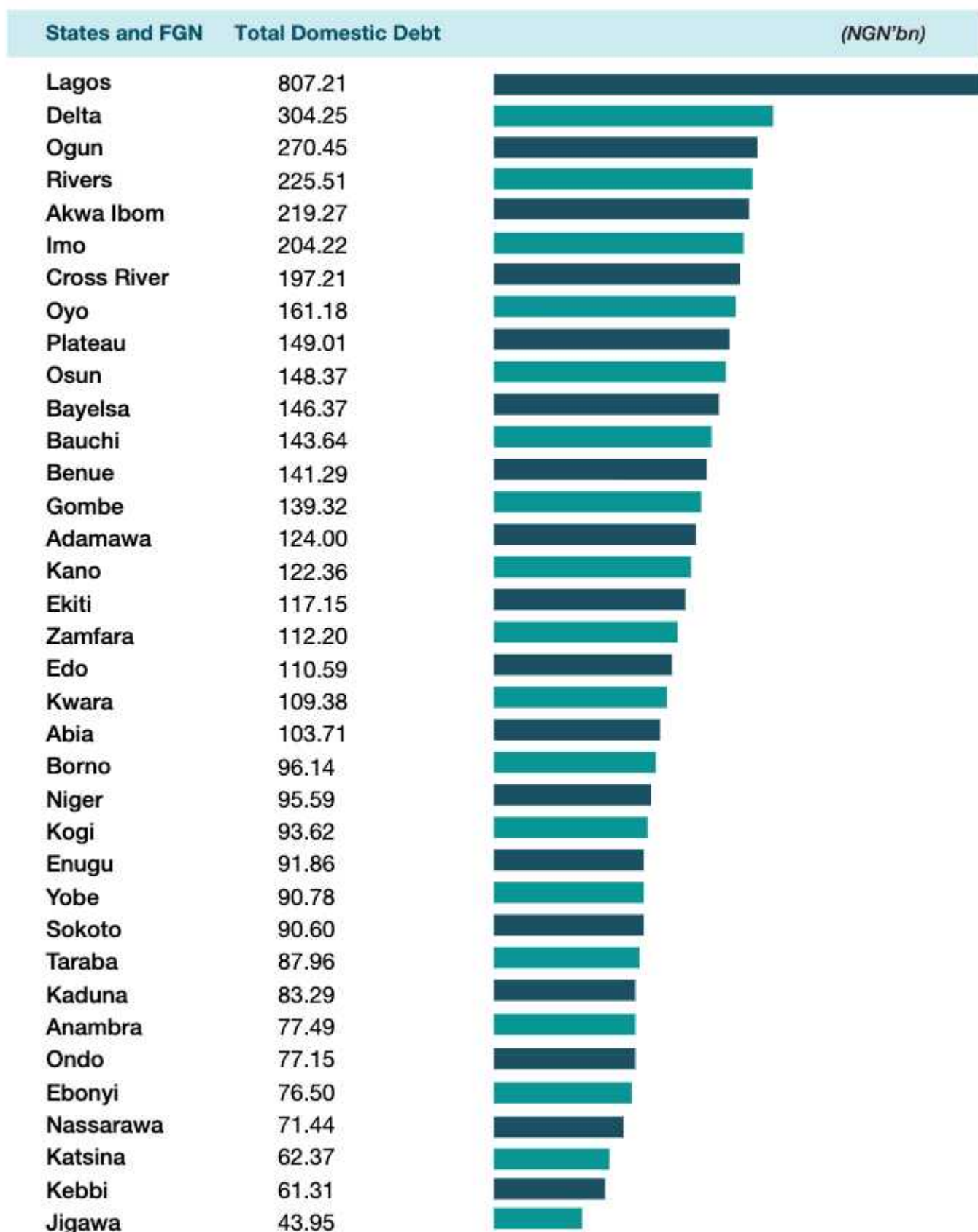


State	2021	2022	Yr on Yr growth
Bayelsa	217.64	353.61	62.47%
Delta	330.18	534.85	61.99%
Osun	81.80	130.64	59.71%
Rivers	312.10	490.45	57.15%
Ogun	143.20	216.63	51.28%
Katsina	117.59	167.24	42.23%
Kaduna	146.15	205.37	40.52%
Gombe	71.03	98.45	38.60%
Plateau	71.25	98.73	38.57%
Imo	103.58	141.60	36.71%
Kogi	81.61	110.21	35.05%
Ekiti	77.48	103.94	34.15%
Kano	160.43	211.19	31.64%
Ondo	118.02	154.08	30.55%
Anambra	91.91	117.82	28.19%
Oyo	155.03	198.17	27.83%
Kwara	82.58	105.41	27.65%
Edo	143.84	183.42	27.52%
Benue	80.81	101.50	25.60%
Jigawa	124.27	153.75	23.72%
Abia	87.24	107.59	23.33%
Enugu	89.27	109.81	23.00%
Lagos	763.29	931.90	22.09%
Niger	96.51	117.52	21.77%
Zamfara	72.20	87.68	21.43%
Bauchi	96.35	116.14	20.55%
Sokoto	101.23	119.02	17.57%
Kebbi	78.99	91.93	16.38%
Akwa Ibom	334.36	388.70	16.25%
Adamawa	77.62	89.68	15.54%
Yobe	76.34	87.47	14.58%
Ebonyi	90.95	101.62	11.73%
Taraba	80.30	81.98	2.09%
Nasarawa	103.58	104.33	0.72%
Borno	130.62	122.99	-5.84%
Cross River	127.75	92.28	-27.77%

Source: State's 2022 Audit Report

Domestic Debt

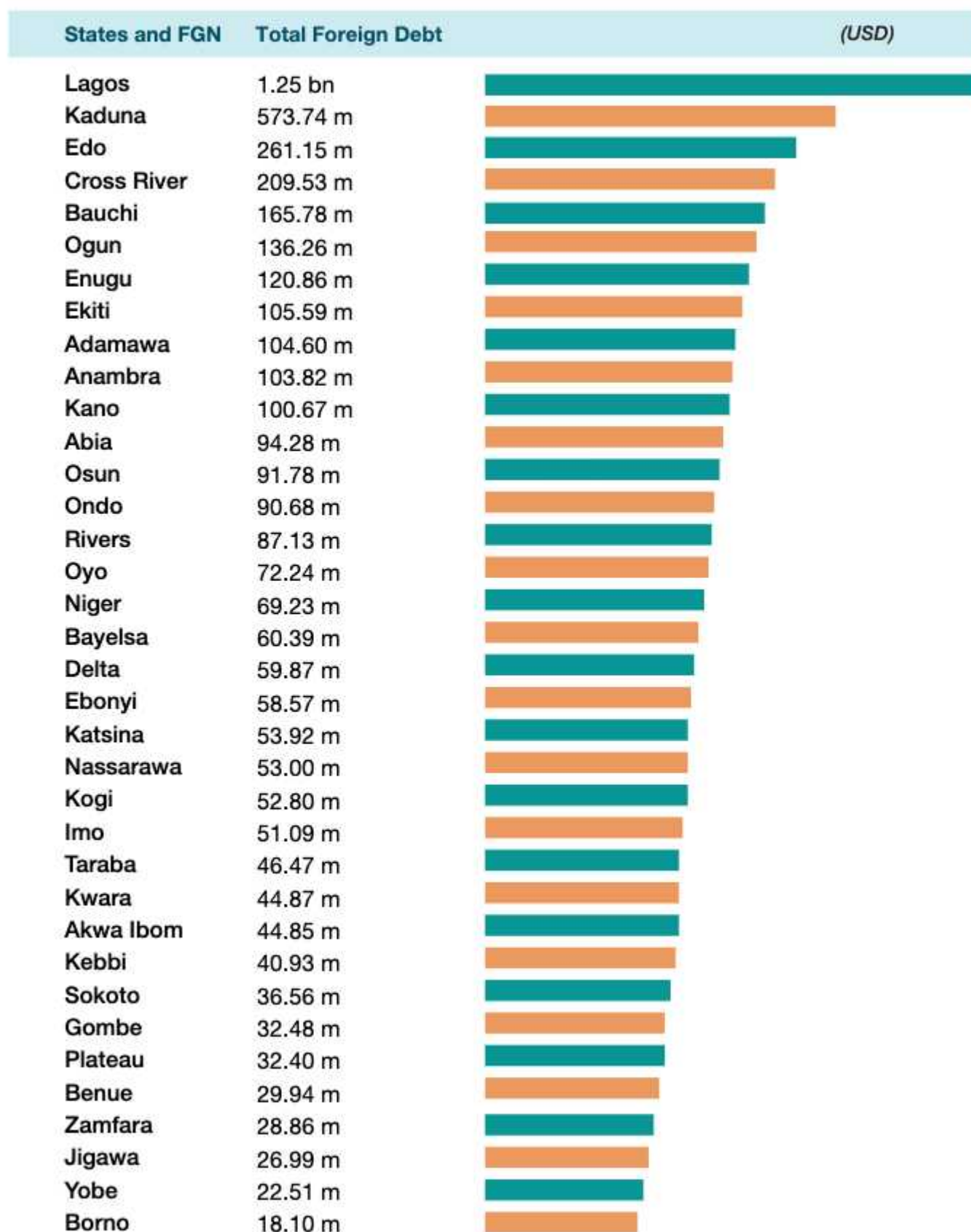
as at Dec. 31, 2022



Source: Debt Management Office

Foreign Debt

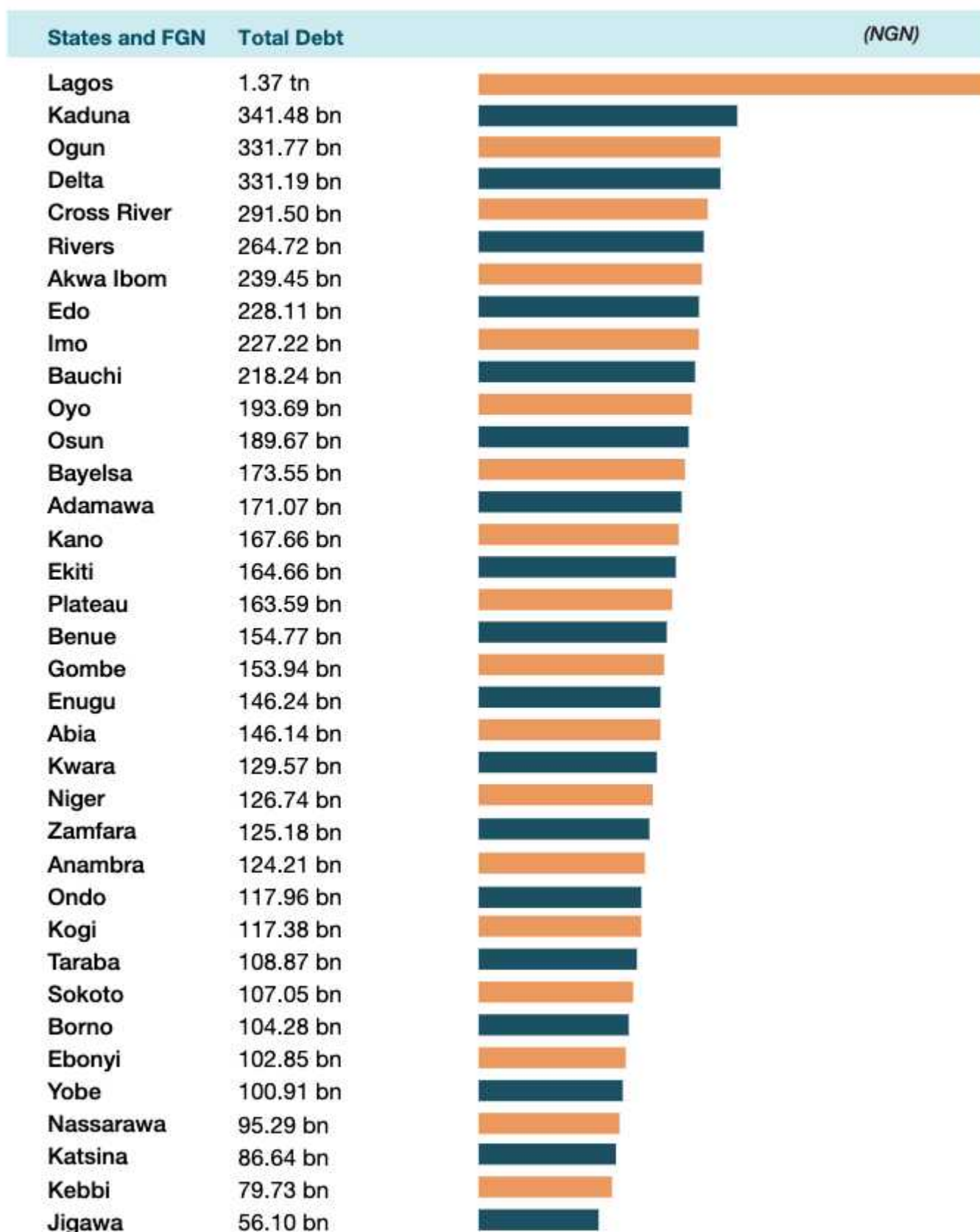
as at Dec. 31, 2022



Source: Debt Management Office

Total Debt

as at Dec. 31, 2022



Source: Budget Research

2023 States' Fiscal Performance Index

2023 Report (Based on 2022 Data)

2023 States Fiscal Sustainability Index Analysis

2023 Ranking	State	Gross F/MC 2022	NR 2022	Total Recurrent Revenue	Total Revenue including aids and grants	Operating Expenses	Operating Expenses + Loan Repayments	Capital Expenditure (Audit, Actual)	Total Debt (Dec. 31, 2022)	Index A	Index B	Index C Debt-Sustainability Composite Index	Index D	2023 Index Point	Scores (100/Index)
1	Rivers	293,790,427,685	191,868,000,644	485,658,428,339	490,453,727,669	159,068,441,615	207,166,873,185	340,645,958,506	284,715,343,262	0.83	0.42	0.230	0.47	0.49	206
2	Lagos	233,101,105,000	659,764,779,000	892,885,894,000	931,897,691,000	416,906,915,000	653,350,067,000	661,487,686,000	1,369,736,314,561	0.63	0.65	0.495	0.64	0.53	186
3	Ebonyi	61,560,921,849	23,795,259,684	84,730,280,132	101,621,867,358	41,329,254,301	44,622,298,996	78,156,276,596	102,854,282,659	1.74	0.44	0.314	0.53	0.65	154
4	Kaduna	88,501,001,000	77,087,430,000	165,588,431,000	205,367,951,000	89,271,916,000	105,963,243,000	165,587,270,000	941,479,484,159	1.16	0.52	0.523	0.54	0.67	149
5	Anambra	84,378,789,255	29,125,772,544	113,504,581,799	117,820,063,893	48,936,050,632	55,144,407,089	66,286,370,294	124,208,075,672	1.68	0.47	0.338	0.74	0.71	140
6	Edo	130,525,230,398	45,472,511,029	175,997,741,427	183,420,011,549	96,172,423,229	118,070,616,997	89,052,427,503	228,110,645,599	2.16	0.64	0.439	1.10	0.94	106
7	Ogun	69,577,493,754	119,828,164,308	189,495,658,080	216,632,088,167	160,447,103,943	194,062,886,041	113,885,586,650	331,768,908,593	1.51	0.90	0.527	1.59	0.99	101
8	Kano	141,653,287,000	42,509,912,000	184,165,179,000	211,194,586,000	111,084,374,000	130,404,451,000	100,218,790,000	167,661,690,237	2.61	0.57	0.308	1.11	0.99	101
9	Cross River	71,728,500,830	20,547,728,597	92,276,229,427	92,276,229,427	54,864,863,930	70,409,771,643	69,661,235,178	291,486,707,739	2.67	0.76	0.513	0.79	1.09	92
10	Kwara	60,638,432,491	35,005,680,011	95,644,112,502	105,405,420,519	86,292,424,342	93,247,980,688	56,462,637,751	129,672,017,833	2.52	0.88	0.457	1.56	1.18	85
11	Osun	71,550,752,389	29,562,860,044	101,113,612,432	130,638,267,816	70,832,325,610	96,041,515,114	32,501,254,930	189,667,439,644	2.40	0.74	0.510	2.18	1.18	84
12	Borno	91,566,528,186	20,047,301,079	111,613,829,267	122,993,535,788	71,422,559,708	83,308,353,270	75,463,953,683	104,281,528,255	3.56	0.68	0.320	0.95	1.20	83
13	Sokoto	68,468,110,980	23,110,729,101	91,578,840,08	119,019,233,585	73,837,307,754	112,025,587,328	75,998,499,503	107,045,999,554	3.19	0.94	0.402	0.97	1.23	81
14	Delta	450,456,699,525	79,875,390,083	530,332,079,608	634,850,671,805	269,161,286,847	357,030,949,671	304,301,918,258	331,188,069,017	3.62	0.67	0.255	0.95	1.24	81
15	Abia	82,944,169,819	18,648,670,409	101,592,660,228	107,593,247,098	54,863,115,399	111,963,979,959	45,422,292,247	146,135,922,917	2.94	1.04	0.552	1.26	1.27	79
16	Oyo	90,070,053,137	50,413,713,440	140,483,768,577	186,185,762,562	146,683,556,478	175,413,360,018	59,716,941,632	193,687,133,813	2.91	0.89	0.378	2.46	1.29	78
17	Bauchi	80,855,864,983	25,233,999,683	106,089,864,646	116,143,165,171	76,257,453,015	93,409,164,689	58,595,443,889	218,238,844,776	3.02	0.80	0.587	1.30	1.30	77
18	Ondo	91,366,533,978	32,361,054,119	124,327,598,098	154,080,847,407	110,649,011,985	123,558,928,719	49,706,237,727	117,967,486,467	3.42	0.80	0.337	2.23	1.34	76
19	Enugu	77,874,720,680	26,810,965,634	104,785,698,314	109,806,855,020	84,148,602,449	97,191,132,468	33,285,839,943	148,241,269,175	3.14	0.89	0.485	2.53	1.38	73
20	Jigawa	88,227,209,654	19,906,608,862	108,133,818,516	153,745,568,665	96,421,014,141	102,697,294,636	80,697,604,966	56,086,730,980	4.84	0.67	0.183	1.19	1.45	69
21	Gombe	58,827,844,891	13,210,968,086	72,038,812,977	98,449,767,650	57,395,439,533	82,378,623,880	61,693,391,345	153,939,886,627	4.34	0.84	0.546	0.93	1.56	64
22	Nasarawa	67,718,151,587	21,485,711,075	89,204,862,641	104,329,117,346	86,301,900,087	88,563,088,867	29,386,059,934	95,287,032,367	4.02	0.85	0.357	2.94	1.61	62
23	Adamawa	67,284,139,642	13,775,774,970	80,459,914,612	89,677,522,878	80,249,842,464	70,369,399,886	38,003,857,614	171,072,610,531	4.57	0.78	0.629	1.59	1.63	61
24	Kogi	72,424,920,519	19,696,420,701	92,111,341,220	110,211,416,511	88,915,076,214	95,616,999,638	46,938,446,694	117,380,459,947	4.52	0.87	0.411	1.89	1.67	60
25	Niger	85,738,482,286	13,244,020,549	98,982,502,835	117,519,945,803	75,321,634,332	82,851,896,479	66,522,686,983	126,744,601,215	5.69	0.70	0.390	1.13	1.77	56
26	Ekiti	65,062,631,356	16,748,259,535	81,810,890,891	103,939,891,824	82,013,416,971	89,538,789,969	25,834,901,962	164,662,895,592	4.90	0.86	0.524	3.17	1.87	53
27	Akwai Ibom	307,601,917,000	33,419,349,000	341,021,266,000	388,698,438,000	210,299,024,000	241,777,218,000	200,281,389,000	239,446,165,795	6.29	0.62	0.338	1.05	1.91	52
28	Kebbi	68,344,538,504	8,428,980,801	76,773,519,305	91,930,650,266	52,621,076,721	57,601,464,375	33,718,004,119	79,729,456,487	6.24	1.05	0.561	1.32	2.20	45
29	Ibro	87,247,227,659	12,765,010,904	100,012,238,563	138,116,507,720	97,437,050,677	119,306,568,274	86,636,945,385	227,216,982,550	6.83	0.86	0.276	1.43	2.28	44
30	Katana	64,907,519,935	9,744,331,840	74,651,851,775	81,970,489,100	66,894,375,420	78,436,185,728	29,159,385,058	108,871,426,813	7.07	0.96	0.460	2.36	2.36	42
32	Yobe	72,789,790,458	9,940,554,642	82,730,345,100	87,472,516,770	69,311,411,802	99,914,333,829	32,929,639,103	100,907,877,384	6.97	1.14	0.507	2.10	2.41	42
33	Plateau	52,272,325,421	15,927,001,740	68,199,327,161	98,732,914,675	90,063,428,592	137,765,854,026	16,329,340,696	163,593,114,614	5.65	1.40	0.691	5.52	2.44	41
34	Benue	76,954,762,195	15,021,223,729	91,975,985,924	101,496,638,990	84,699,559,501	101,496,586,990	13,526,607,739	154,766,959,293	5.84	1.00	0.523	6.26	2.45	41
35	Bayelsa	327,463,256,136	18,392,415,062	345,855,671,198	363,607,714,695	159,876,734,942	172,190,609,441	139,913,618,350	173,549,119,445	8.69	0.49	0.190	1.14	2.46	41
36	Zamfara	62,210,179,768	6,513,960,477	68,724,140,245	87,676,210,363	67,106,744,587	103,251,308,130	30,769,224,423	125,184,533,936	10.30	1.18	0.580	2.18	3.13	32

2023 Debt Sustainability Index

States	Total Revenue 2022	Total Expenses 2022	State GDP 2022	Debt Service 2022	Personnel Cost 2022	Total Debt (Dec. 31, 2022)	Debt as a percentage of GDP	Debt as a percentage of Capex Threshold (60%)	Debt as a % of Revenue	Debt as a % of Revenue Threshold (200%)	Debt Service as percentage of Revenue	Debt Service as a % of Revenue Threshold (60%)	Personnel Cost as a % of Revenue	Personnel Cost as a % of Revenue Threshold (80%)	Debt Index / Index C
Abia	107,593,247,098	547,812,631,652	3,878,821,626,907	57,100,864,559	30,336,534,706	146,135,922,918	3.77%	Below threshold	135.82%	Below threshold	53.07%	Above threshold	26.20%	Below threshold	0.552
Adamawa	89,677,522,878	1,255,247,753,000	2,931,246,789,203	10,917,451,722	38,570,033,090	171,072,610,531	5.84%	Below threshold	190.76%	Below threshold	12.17%	Below threshold	43.01%	Below threshold	0.629
Akwa Ibom	388,698,438,000	122,778,575,585	7,753,659,442,949	54,426,067,000	76,901,873,000	239,446,163,795	3.09%	Below threshold	61.60%	Below threshold	14.00%	Below threshold	19.78%	Below threshold	0.246
Anambra	117,820,063,893	271,550,513,000	5,763,138,267,406	6,208,357,057	26,233,009,786	124,208,675,673	2.16%	Below threshold	105.42%	Below threshold	5.27%	Below threshold	22.27%	Below threshold	0.338
Bauchi	116,143,185,171	121,410,777,384	2,933,462,824,904	17,151,711,876	28,759,093,052	218,238,844,777	7.44%	Below threshold	187.91%	Below threshold	14.77%	Below threshold	34.76%	Below threshold	0.587
Bayelsa	353,607,714,696	207,123,044,500	4,555,201,932,659	19,761,397,224	62,096,857,552	173,549,119,445	3.81%	Below threshold	49.08%	Below threshold	5.59%	Below threshold	17.56%	Below threshold	0.190
Benue	101,496,638,990	307,788,452,652	4,694,757,830,586	16,797,029,489	37,367,117,448	154,786,859,284	3.30%	Below threshold	152.48%	Below threshold	16.55%	Below threshold	36.82%	Below threshold	0.523
Borno	122,990,535,788	220,623,241,000	2,154,182,586,929	14,074,838,739	33,335,249,023	104,281,528,255	4.84%	Below threshold	84.79%	Below threshold	11.44%	Below threshold	27.10%	Below threshold	0.330
Cross River	92,278,229,427	140,071,006,822	4,461,709,037,282	15,544,907,712	23,937,144,970	291,496,707,740	6.53%	Below threshold	315.90%	Above threshold	16.65%	Below threshold	25.94%	Below threshold	0.913
Delta	534,850,671,805	149,710,498,440	6,328,707,615,218	74,740,549,969	112,624,842,886	331,198,069,017	5.23%	Below threshold	61.92%	Below threshold	13.87%	Below threshold	21.06%	Below threshold	0.255
Ebonyi	101,821,887,358	128,542,770,044	2,470,743,897,608	7,074,267,023,349	13,579,680,111	102,854,282,659	4.16%	Below threshold	101.21%	Below threshold	6.96%	Below threshold	13.38%	Below threshold	0.314
Edo	183,420,011,549	159,272,306,933	4,398,965,370,542	36,400,558,425,37	48,092,626,693	228,110,645,599	5.19%	Below threshold	124.37%	Below threshold	19.65%	Below threshold	26.22%	Below threshold	0.439
Ekiti	103,938,891,825	188,022,098,829	2,593,844,157,807	24,963,184,347	24,478,669,024	164,682,895,592	6.35%	Below threshold	158.42%	Below threshold	21.46%	Below threshold	23.55%	Below threshold	0.524
Enugu	109,806,655,021	681,332,786,929	1,596,398,959,713	13,042,530,017	43,464,809,866	146,241,269,175	9.16%	Below threshold	133.18%	Below threshold	11.89%	Below threshold	39.58%	Below threshold	0.485
Gombe	98,448,767,650	157,406,272,206	2,344,490,789,326	24,983,184,347	29,546,652,763	153,939,868,627	6.57%	Below threshold	166.37%	Below threshold	25.38%	Below threshold	30.01%	Below threshold	0.546
Imo	147,602,124,603	235,130,301,650	8,452,776,534,748	49,569,564,715	37,005,827,410	227,216,932,550	2.69%	Below threshold	160.46%	Below threshold	35.00%	Below threshold	26.13%	Below threshold	0.561
Jigawa	153,745,568,665	152,004,608,381	2,428,352,479,216	6,276,280,495	46,458,680,771	56,096,730,361	2.31%	Below threshold	36.49%	Below threshold	4.08%	Below threshold	30.22%	Below threshold	0.163
Kaduna	205,367,931,000	173,285,166,446	4,758,817,578,125	16,669,327,000	66,397,014,000	341,479,484,158	7.18%	Below threshold	166.28%	Below threshold	8.13%	Below threshold	27.46%	Below threshold	0.523
Kano	211,194,598,000	130,478,972,410	4,727,908,842,773	18,163,634,000	69,059,021,000	167,681,690,237	3.55%	Below threshold	79.39%	Below threshold	7.65%	Below threshold	32.69%	Below threshold	0.308
Katsina	136,116,507,720	183,394,899,602	3,656,051,459,201	21,869,517,597	40,532,335,066	86,636,845,386	2.37%	Below threshold	62.73%	Below threshold	15.83%	Below threshold	29.35%	Below threshold	0.276
Kebbi	91,930,658,286	144,072,015,226	1,980,443,285,623	4,960,397,654	35,735,797,006	79,729,456,487	4.03%	Below threshold	86.73%	Below threshold	5.42%	Below threshold	36.87%	Below threshold	0.338
Kogi	110,211,416,511	117,949,128,801	4,134,731,359,675	15,577,792,758	44,916,186,248	117,380,439,947	2.84%	Below threshold	106.50%	Below threshold	14.13%	Below threshold	40.75%	Below threshold	0.411
Kwara	105,405,420,519	108,373,257,500	1,516,798,830,656	5,657,496,159	38,518,279,205	129,672,017,804	8.53%	Below threshold	102.93%	Below threshold	14.76%	Below threshold	36.54%	Below threshold	0.457
Lagos	931,897,691,000	142,555,446,322	46,756,388,712,341	280,493,805,000	168,711,178,000	1,369,736,314,561	2.93%	Below threshold	146.96%	Below threshold	30.10%	Below threshold	18.10%	Below threshold	0.495
Nasarawa	104,328,117,346	149,174,583,462	2,044,130,600,785	5,514,520,917	43,176,340,712	95,287,032,367	4.66%	Below threshold	91.33%	Below threshold	5.29%	Below threshold	41.38%	Below threshold	0.357
Niger	117,519,945,803	115,373,691,931	5,022,151,930,421	11,290,958,111	42,260,472,508	126,744,801,215	2.52%	Below threshold	107.65%	Below threshold	9.61%	Below threshold	35.96%	Below threshold	0.390
Ogun	216,632,088,167	442,058,606,000	5,611,529,990,842	26,010,300,114	86,268,276,270	331,766,908,594	5.91%	Below threshold	153.15%	Below threshold	12.01%	Below threshold	39.82%	Below threshold	0.527
Ondo	150,080,847,407	191,319,468,994	5,484,646,409,472	23,586,455,625	53,716,989,712	117,967,488,487	2.15%	Below threshold	76.58%	Below threshold	21.15%	Below threshold	34.86%	Below threshold	0.337
Osun	130,638,261,910	234,638,093,910	2,552,162,062,179	28,445,660,838	38,523,225,065	169,667,439,644	7.43%	Below threshold	145.19%	Below threshold	21.77%	Below threshold	29.48%	Below threshold	0.510
Oyo	198,165,762,562	187,221,677,467	4,061,358,094,968	37,427,345,891	59,168,599,593	193,687,133,813	4.75%	Below threshold	97.74%	Below threshold	18.89%	Below threshold	29.86%	Below threshold	0.378
Plateau	98,732,914,875	107,595,568,786	1,647,210,074,112	65,880,584,674	33,669,805,704	163,593,114,614	9.93%	Below threshold	165.69%	Below threshold	66.73%	Above threshold	34.10%	Below threshold	0.681
Rivers	490,453,727,669	192,843,972,932	8,246,683,782,279	66,290,988,980	104,324,178,637	264,715,343,262	3.21%	Below threshold	53.97%	Below threshold	13.52%	Below threshold	21.27%	Below threshold	0.230
Sokoto	119,019,233,585	154,086,194,712	3,131,994,887,206	38,188,269,572	25,022,240,225	107,045,999,554	3.42%	Below threshold	88.94%	Below threshold	32.09%	Below threshold	35.31%	Below threshold	0.402
Taraba	81,978,489,100	115,023,196,730	2,248,110,307,404	12,999,563,116	25,029,185,623	100,871,428,814	4.84%	Below threshold	132.81%	Below threshold	15.66%	Below threshold	30.53%	Below threshold	0.460
Yobe	87,472,318,770	314,104,222,792	1,194,466,591,688	38,408,318,791	29,714,222,620	100,907,877,385	8.45%	Below threshold	115.36%	Below threshold	45.05%	Above threshold	33.97%	Below threshold	0.507
Zamfara	87,678,210,363	132,020,532,553	1,943,452,259,942	46,088,067,353	26,375,962,915	125,184,533,936	6.44%	Below threshold	142.78%	Below threshold	52.57%	Above threshold	30.08%	Below threshold	0.580

Notes to the 2023 State of States Report



1 Data extracted from each state's audit report was used to determine their positions in the 2022 Fiscal Performance Ranking. However, this data was shared with each of the 36 state governments for validation; states were asked to communicate their response to the data shared. Five States responded with concerns; some concerns of three States were addressed while the concerns communicated by two States could not be addressed. For the two that could not be addressed, data from their consolidated statement of cash flow in their respective audit reports were relied upon for the analysis.

2 For some states, there was a disparity between total debt figures quoted in the state's audit report and values reported by Nigeria's Debt Management Office (DMO). The general consensus is that some States were yet to fully reconcile their current debt positions with the DMO as at when the debt stock, as of 31st December 2022, was published by the DMO.

3 Across different states' audit reports, the exchange rate used in calculating the external debt component of their respective total debt was N448. It is in this light we used debt data as of 31st December 2022 published by the DMO for each of the 36 states for consistency. A uniform exchange rate of N448/\$1 (as of 31st December 2022) was adopted for converting external debt components of each state's debt.

4 Data composition for Total Revenue for each state used for the 2022 Fiscal Performance Ranking, includes Statutory allocation, IGR, and all other revenues made by states and recorded in their audit report (including Aids & Grants) but excludes loans and opening balances (for states who include them as total revenue). In some state audit reports, the year 2022 figures for some expenditure items differ depending on the table within the audit report being viewed. Hence, data from each State's "Consolidated Statement of Cashflow as of December 31st, 2022" have been used for the Fiscal Performance Ranking (in line with the data composition described in the methodology) for consistency.

5 Owing to improved transparency by States in the reporting of their financial positions, we decided to rely solely on the audited reports for all the components of revenue and expenditure.

Notes to the 2023 State of States Report



6 Data used in the analysis was mined from the following sections in the "Consolidated Statement of Cashflow":

- Gross FAAC (Statutory Allocation and Value Added Tax): Cash Flow from Operating Activities
- Internally Generated Revenue: Cash Flow from Operating Activities
- Aids and Grants: Cash Flow from Financing Activities
- Other Capital Receipts: Cash Flow from Financing Activities
- Personnel Cost: Cash Flow from Operating Activities
- Overhead Cost: Cash Flow from Operating Activities
- Capital Expenditure: Cash Flow from Investing Activities
- Loan Repayment: Cash Flow from Financing Activities
- Public Debt Charges: Cash Flow from Operating Activities

7 Gross Domestic Product and population(GDP) figures used in this report were extrapolations from the World Bank.

8 An overdraft of N35,184,803,887.00 was deducted from Oyo's total revenue. Overdrafts are a form of loan, and by BudgIT's methodology, loans are not considered a component of revenue.

9 A limitation of the study was that 12 States lumped their interest on loans with loan repayments, making it difficult to accurately compute their operating expenses. Hence, for those 12 states, their operating expenses excluded their interest on loans. Those states are as follows: Abia, Anambra, Bauchi, Benue, Cross River, Enugu, Gombe, Jigawa, Kaduna, Katsina, Kebbi, and Sokoto.

