



2024 EDITION



Moving Healthcare Delivery from Suboptimal to Optimal







STATE STATES

2024 EDITION



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.

Country Director: Gabriel Okeowo

Research and Policy Advisory Team: Iniobong Usen, Adejoke Akinbode, Oluwatosin Iseniyi, Damilola Onemano, Oluwaseyi Adenuga, Ibukunolu James

Data Visualisation / Creative Development: Michael Pabiekun, Ayomide Ilesanmi, Chima Okorie

Editors: Oluseun Onigbinde, Vahyala Kwaga, Enebi Opaluwa

Contact: info@budgit.org +234-803-727-6668, +234-908- 333-1633

Address: 55, Moleye Street, Sabo, Yaba, Lagos, Nigeria.

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Definition of Terms

Capital Expenditure: This is money spent by the government to acquire or build fixed capital assets, land, or intangible assets. It includes the state's investments in projects like the building of 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 of time. It consists of three main parts: Cash Flows from Operating Activities, Cash Flows from Investment Activities, and Cash Flows from Financing Activities.

Debt Ceiling - Capital Market: This is the total debt size for a state, above which the Debt Management Office (DMO) guidelines restricts 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 restricts 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.

External Debt: The portion of a state's debt obtained in foreign currency. These loans are required to 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 of time (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 defence or education services provided by the government.¹

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.

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 other taxes reported by the National Bureau of Statistics.

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, 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 the payment of salaries, pensions, allowances and social contributions.

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.

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

Total Revenue: 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.

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

1. See "Gross Domestic Product: An Economy's All", by Tim Callan, on February 24th, 2020, in the Finance and Development (Online) Blog, International Monetary Fund (IMF). Available at: <https://www.imf.org/external/pubs/ft/fandd/basics/gdp.htm>.

Abbreviations

ABSUTH:	Abia State University Teaching Hospital
AIDS:	Acquired Immunodeficiency Syndrome
BAY:	Borno, Adamawa, and Yobe
BHCPF:	Basic Health Care Provision Fund
CAPEX:	Capital Expenditure
CFRC:	Consolidated Revenue Fund Charges
CHC:	Community Health Centers
COOUTH:	Chukwuemeka Odugmegwu Ojukwu University Teaching Hospital
COVID-19:	Coronavirus Disease
CSM:	Cerebrospinal Meningitis
DMO:	Debt Management Office
EDOHIP:	Edo Healthcare Improvement Programme
EDOHIS:	Edo State Health Insurance Scheme
FAAC:	Federal Account Allocation Committee
FMNCH:	Free, Maternal, Newborn, and Child Health
GDP:	Gross Domestic Product
GoHealth:	Gombe State's Social Health Programme
HFR:	Health Facility Registry
HIV:	Human Immunodeficiency Virus
IGR:	Internally Generated Revenue
IMPACT:	Immunization Plus and Malaria Progress by Accelerating Coverage and Transformation Services
LGA:	Local Government Area
MICS:	Multi Indicator Cluster Survey
MMR:	Measles, Mumps, and Rubella
MSP:	Minimum Service Plan
NBS:	National Bureau of Statistics
NDUTH:	Niger State University Teaching Hospital
NGN:	Nigeria Naira
NHIS:	National Health Insurance Scheme
NMA:	Nigeria Medical Association
NPHCDA:	National Primary Health Care Development Agency
OPEX:	Operating Expenses
PAYE:	Pay as You Earn
PHC:	Primary Healthcare Center
PHCUOR:	Primary Health Care Under One Roof
PPP:	Public-Private Partnership

Abbreviations

PWDs: Persons With Disabilities

QoC: Quality of Care

RIMI: Rhode Island Medical Imaging

RMNCAEH+N: Reproductive, Maternal, Newborn, Child, Adolescent, and Elderly Health Plus Nutrition

SBAs: Skilled Birth Attendants

SDG: Sustainable Development Goals

SMC: Seasonal Malaria Chemoprevention

SMEP: State Malaria Elimination Programme

SUMAS: State University of Medicine and Applied Sciences

TB: Tuberculosis

UHC: Universal Health Coverage

UN: United Nations

UNESCO: United Nations Educational, Scientific and Cultural Organization

UNICEF: United Nations Children's Fund

USD: United States Dollar

VAT: Value Added Tax

VVF: Vesicovaginal Fistula

WASH: Water, Sanitation and Hygiene

WHO: World Health Organization

YSUTH: Yobe State University Teaching Hospital

Data Sources

Data	Composition/Source
Internally Generated Revenue, IGR	2023 Audited Financial Statement of States
Value Added Tax, VAT	2023 Audited Financial Statement of States
Federal Accounts Allocation Committee, FAAC Allocation	2023 Audited Financial Statement of States
Operating Expenses	2023 Audited Financial Statement of States (Cashflow on Operating Activities)
Personnel Cost	2023 Audited Financial Statement of States (Cashflow on Operating Activities)
Loan Repayments	2023 Audited Financial Statement of States (Cashflow on Financing Activities)
Capital Expenditure	2023 Audited Financial Statement of States (Cashflow on Investing Activities)
Total Revenue	2023 Audited Financial Statement of States
2023 Domestic Debt	Debt Management Office
2023 Foreign Debt (USD)	Debt Management Office
2023 Foreign Debt (NGN)	BudgIT Research (Calculated using an exchange rate of N899.39/\$1 as at December 31st, 2023)
2023 Total Subnational Debt (NGN)	BudgIT Research (Domestic Debt + Foreign Debt in Naira)
Debt Service	(States loan repayments + public debt Charge) 2023 Audited Financial Statement of States
2023 Subnational Budget (Approved)	State's Appropriation Laws, 2023
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' 2023 Fourth Quarter Budget Implementation Report (Expenditure by Function Table)
Contractor Arrears/Obligation	2023 Audited Financial Statement of States
Pension and Gratuity Arrears	2023 Audited Financial Statement of States



The Research Methodology

Index A looks at the ability of states to meet their Operating Expenses (Recurrent Expenditure) obligators 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%

(2023 IGR - 2022 IGR)
2022 IGR

Index B reviews the states' ability to cover all operating expenses, non-operating expenses and loan repayment obligations with their Total Revenue (Internally Generated Revenue + Statutory Statutory + Capital Receipts) 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 matrix. **A.** Public debt in foreign currency, **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 prioritising capital expenditure with respect to their operating expenses (recurrent expenditure).

Index D
10%

Operating Expenses
Capital Expenditure



2024 Fiscal Performance Ranking

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

Source: BudgIT Research

For more information on the ranking and rank scores, please download the 2024 State of States Report on our website

www.budgit.org/





State of 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.

For more information on the ranking and rank scores, please download the 2024 State of States Report on our website

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Rank	State	Index A
1	Rivers	0.82
2	Lagos	0.84
3	Ogun	1.48
4	Anambra	1.68
5	Cross River	1.77
6	Kwara	1.82
7	Kaduna	1.87
8	Edo	1.95
9	Zamfara	2.79
10	Ekiti	2.82
11	Enugu	2.92
12	Oyo	2.93
13	Delta	3.00
14	Osun	3.11
15	Kano	3.16
16	Ondo	3.28
17	Ebonyi	3.51
18	Nasarawa	3.57
19	Bauchi	3.82
20	Abia	3.84
21	Adamawa	3.90
22	Kebbi	3.90
23	Gombe	3.95
24	Niger	3.96
25	Benue	4.13
26	Sokoto	4.42
27	Plateau	4.46
28	Borno	4.51
29	Kogi	4.79
30	Katsina	4.84
31	Akwa Ibom	5.08
32	Imo	5.36
33	Taraba	5.47
34	Yobe	7.97
35	Bayelsa	8.66
36	Jigawa	13.66

Source: BudGIT Research



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.

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Rank	State	Index A1
1	Zamfara	2.40
2	Ekiti	0.90
3	Niger	0.70
4	Katsina	0.63
5	Plateau	0.62
6	Cross River	0.50
7	Bayelsa	0.48
8	Enugu	0.40
9	Kebbi	0.39
10	Kwara	0.38
11	Edo	0.31
12	Nasarawa	0.31
13	Adamawa	0.30
14	Akwa Ibom	0.30
15	Benue	0.28
16	Lagos	0.27
17	Ondo	0.26
18	Delta	0.25
19	Anambra	0.24
20	Ogun	0.22
21	Bauchi	0.20
22	Kogi	0.20
23	Gombe	0.15
24	Borno	0.13
25	Yobe	0.13
26	Imo	0.09
27	Taraba	0.07
28	Rivers	0.06
29	Oyo	0.02
30	Abia	-0.04
31	Kano	-0.05
32	Osun	-0.07
33	Kaduna	-0.19
34	Sokoto	-0.21
35	Ebonyi	-0.38
36	Jigawa	-0.41

Source: BudgIT Research





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.

For more information on the ranking and rank scores, please download the 2024 State of States Report on our website

www.budgit.org/

Rank	State	Index B
1	Rivers	0.37
2	Anambra	0.39
3	Ebonyi	0.44
4	Kebbi	0.44
5	Cross River	0.47
6	Gombe	0.48
7	Kwara	0.52
8	Niger	0.52
9	Akwa Ibom	0.53
10	Delta	0.53
11	Kano	0.54
12	Borno	0.55
13	Taraba	0.55
14	Zamfara	0.57
15	Abia	0.59
16	Nasarawa	0.60
17	Edo	0.62
18	Benue	0.63
19	Adamawa	0.64
20	Ekiti	0.65
21	Osun	0.66
22	Sokoto	0.66
23	Bayelsa	0.68
24	Enugu	0.70
25	Yobe	0.70
26	Kaduna	0.71
27	Lagos	0.72
28	Katsina	0.73
29	Jigawa	0.77
30	Imo	0.79
31	Oyo	0.79
32	Ondo	0.80
33	Kogi	0.84
34	Bauchi	0.86
35	Ogun	0.90
36	Plateau	1.01

Source: BudgIT Research





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, foreign debt to total debt 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, foreign debt to total debt 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.

For more information on the ranking and rank scores, please download the 2024 State of States Report on our website

www.budgit.org/

Rank	State	Index C
1	Akwa Ibom	0.227
2	Jigawa	0.236
3	Borno	0.238
4	Delta	0.264
5	Rivers	0.279
6	Bayelsa	0.288
7	Taraba	0.306
8	Yobe	0.331
9	Nasarawa	0.351
10	Kwara	0.355
11	Kebbi	0.369
12	Zamfara	0.387
13	Sokoto	0.388
14	Katsina	0.390
15	Gombe	0.403
16	Kano	0.414
17	Niger	0.414
18	Ondo	0.435
19	Anambra	0.446
20	Oyo	0.458
21	Kogi	0.469
22	Benue	0.485
23	Ebonyi	0.488
24	Enugu	0.516
25	Abia	0.539
26	Plateau	0.547
27	Osun	0.554
28	Ekiti	0.566
29	Ogun	0.629
30	Adamawa	0.654
31	Imo	0.660
32	Lagos	0.668
33	Edo	0.727
34	Bauchi	0.765
35	Cross River	0.819
36	Kaduna	1.140

Source: BudgIT Research





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 prioritises 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.

For more information on the ranking and rank scores, please download the 2024 State of States Report on our website

www.budgit.org/

Rank	State	Index D
1	Rivers	0.30
2	Niger	0.61
3	Anambra	0.64
4	Gombe	0.68
5	Ebonyi	0.71
6	Kebbi	0.74
7	Kano	0.87
8	Edo	0.92
9	Kwara	0.94
10	Cross River	0.95
11	Kaduna	1.03
12	Taraba	1.08
13	Abia	1.11
14	Akwa Ibom	1.12
15	Bauchi	1.18
16	Lagos	1.19
17	Borno	1.23
18	Imo	1.29
19	Adamawa	1.31
20	Sokoto	1.37
21	Bayelsa	1.39
22	Ondo	1.47
23	Jigawa	1.53
24	Oyo	1.55
25	Osun	1.64
26	Zamfara	1.68
27	Enugu	1.72
28	Yobe	1.77
29	Katsina	1.80
30	Ogun	1.86
31	Nasarawa	1.88
32	Delta	1.91
33	Kogi	2.24
34	Ekiti	2.68
35	Benue	2.86
36	Plateau	3.11

Source: BudGIT Research



Executive Summary

2023, being an election year, marked the exchange of the leadership baton at the federal and subnational levels in Nigeria. Accompanying this exchange was the introduction of two key fiscal policy reforms that impacted Nigeria's economic and fiscal landscape. The discontinuance of the inefficient petroleum subsidy regime, which had historically eroded the pool of funds due to the federal and subnational governments, and the liberalisation of the foreign exchange market resulted in two key outcomes: More revenue became available to the three tiers of government due to savings from the petroleum and foreign exchange subsidy discontinuance; and the naira devalued significantly against the dollar, resulting in an astronomical increase in the debt burden of the federal and state governments.

Revenue

In the 2023 fiscal year, the combined revenue of all 36 states in Nigeria increased significantly by 31.2% from N6.6tn in 2022 to N8.66tn. This growth rate exceeded the previous year's increase of 28.95%, indicating a notable improvement in fiscal performance. Of the total revenue generated in 2023, Lagos State contributed N1.24tn, representing 14.32% of the cumulative revenue of the 36 States. Gross FAAC, which grew by 33.19% from N4.05tn in 2022 to N5.4tn in 2023, contributed to 65% of the year-on-year growth of the combined revenue of the 36 states. This increase is indicative of the additional revenue accrued to states, albeit moderate, due to the discontinuance of the petroleum subsidy. 32 States relied on FAAC receipts for at least 55% of their total revenue, while 14 States relied on FAAC receipts for at least 70% of their total revenue. Furthermore, transfers to states from the federation account comprised at least 62% of the recurrent revenue of 34 states, except Lagos and Ogun, while 21 States relied on federal transfers for at least 80% of their recurrent revenue. The picture painted above buttresses the over-reliance of the state governments on federally distributable revenue and accentuates the vulnerability of the state governments to crude oil-induced shocks and other external shocks.

The domestic resource mobilisation capacity of the state governments seemed to improve in 2023, as the 36 states' Internally Generated Revenue (IGR) grew by 20.33% to N2.19tn from

the N1.82tn garnered in 2022. However, it was mixed fortunes for the states as the growth was unequal across the board: 6 States grew their IGR by more than 50%, with Zamfara recording the highest growth of 240.22%, while 7 States recorded negative IGR growth, with Jigawa recording the worst decline among the 36 States. Cumulatively, the IGR of the 36 States accounted for just 25.27% of the total revenue accrued to the states.

The fiscal viability and long-term sustainability of the states are largely dependent on their capacity to mobilise revenues internally—leveraging their natural resource endowments, technology, public-private partnerships, human capital, and consequence management—adequate enough to finance critical infrastructure, invest in human capital development and social protection, pay the new minimum wage and its consequential adjustments, and amend the broken social contract. More specifically, the states would need to digitise revenue collection, eliminate cash-based transactions, deploy tax intelligence to enumerate tax liabilities of entities—particularly high net-worth individuals—and enforce compliance, harmonise its different taxes, levies and fees, fully operationalise its treasury single account, and improve the ease of doing business.

Expenditure

In 2023, the total expenditure across all 36 states reached N9.78tn, marking a 21.19%

increase from the previous year's N8.07tn. Lagos State led the spending, disbursing over N1.49tn, which accounted for 15.23% of the overall subnational expenditure. The year saw different growth rates across spending categories, with personnel costs rising by an average of 12.9%, overhead costs by 26.75%, and capital expenditure seeing the most significant increase at 37.30%. Personnel cost rose to N1.99tn from N1.75tn in 2022, while overhead costs climbed to N1.52tn from N1.24tn, and capital expenditure increased to N4.04tn, up from N3.47tn the previous year. The aggregate operating expenses of the states, which formed 47.36% of the aggregate expenditure, increased by 21.17% from N3.8tn in 2022 to N4.64tn in 2023. Additionally, N1.25tn, representing 12.8% of the cumulative spending of the states, was used to service debts. Interestingly, N287.56bn, not captured by states as part of their expenditure for the 2023 fiscal year, was utilised to offset contractor arrears, pension and gratuity arrears, and other outstanding liabilities.

Most states also failed to meet the Abuja Declaration target of dedicating at least 15% of their annual budget to health, signalling a lack of emphasis on the sector. On a per capita basis, capital expenditure varied significantly across states; 24 states fell below the national average of N16,916, while only Lagos, Bayelsa, and Rivers managed to exceed the N30,000 per capita mark. These disparities highlight ongoing challenges in addressing the country's huge infrastructure gaps and human capital deficiencies.

A potential strain on the fiscal position of many states in the 2024 fiscal year is the full implementation of the new minimum wage and the consequential adjustments across the board. States would need to create fiscal space to implement the new minimum wage by sanitising and rationalising its workforce to maximise productivity, cutting down the cost of governance and non-essential expenditure, strengthening its supreme audit institution to ensure value for money, enhancing the participation of civil society and citizens groups in the budget process, reforming its procurement regime to ensure it aligns with the Open Contracting Data Standards and implement the recommendations cited in the revenue section above.

Subnational Debt

Subnational governments continued to grapple with a persistent reliance on borrowing to

finance their budgets in 2023, as the total debt stock of the 36 states surged by 38.1%, from N7.25tn in 2022 to N10.01tn. This growth was partly driven by a N606.12bn increase in domestic debt, resulting in an average year-on-year growth rate of 11.4%. By 31st December 2023, the total domestic debt stood at N5.86tn. The situation was further complicated by rising foreign debt, which increased by 4.1%, from \$4.43bn in 2022 to \$4.61bn in 2023. The liberalisation of the exchange rate exacerbated the financial strain on states, significantly raising their foreign loan repayment obligations in naira terms.

Lagos State remained the most indebted in foreign currency, accounting for 26.9% of the total foreign debt, equivalent to \$1.24bn. Further analysis of the debt landscape revealed a considerable variance of N2.74tn in debt repayment obligations when comparing the exchange rate shift from N899.39 per dollar as of December 31, 2023, to the new rate of N1,492.9 as of June 2024. The devaluation exposed many states to heightened financial risk, particularly the eight states where more than 50% of the total debt is dollar-denominated. Kaduna and Edo had the highest foreign debt-to-total debt ratios, at 86.06% and 60.54%, respectively. The other states in this group—Ondo, Bauchi, Lagos, Enugu, Ebonyi, and Anambra—had ratios ranging from 50% to 59%.

The debt burden also varied significantly across the country, with the average subnational debt per capita reaching N40,469 in 2023. Twelve states exceeded this benchmark, with Lagos having the highest debt per capita at N138,034. In addition to the existing debt stock, the states have exiting liabilities totalling N1.19tn: N408.69bn is owed in contractor arrears, N521.36bn is owed in pension and gratuity arrears, N79.64bn is owed in salary and other staff claims, N4.36bn is owed in judgement debt and other pending litigation, and other payables and liabilities amount to N182.79bn.

To achieve debt sustainability, states need their appetite for accumulating foreign loans amidst exchange rate volatility and shrinking fiscal space to minimise their exposure to unfavourable exchange rates. Domestic revenue mobilization should be strengthened to reduce borrowing needs and budget deficits. States should implement fiscal reforms that broaden the tax base and formalize economic activities. Furthermore, states should establish robust frameworks for debt transparency and accountability, ensuring that borrowed funds

are directed towards high-impact projects with clear economic returns. Enhanced coordination between federal and state governments is essential for monitoring debt sustainability and providing guidance on borrowing limits to safeguard fiscal stability.

Ranking and States' Comparative Viability

BudgIT's Fiscal Performance table saw a reshuffling of the top positions, with Cross River joining the top five while Rivers State maintained its number one spot. Kebbi State achieved the most remarkable improvement, jumping 12 places from 28th to 16th. Conversely, Jigawa State experienced the steepest decline, dropping 16 spots to land at 36th on the fiscal performance ranking.

Rivers and Lagos were the only two states that generated more than enough Internally Generated Revenue (IGR) to cover their operating expenses, with IGR to operating expense ratios of 121.26% and 118.39%, respectively. Several other states, including

Ogun, Anambra, Cross River, Kwara, Kaduna, and Edo, managed to generate IGR sufficient to cover at least 50% of their operating costs, with the remainder relying on federal transfers. In contrast, states such as Akwa Ibom, Imo, Taraba, Yobe, Bayelsa, and Jigawa required over five times their IGR to meet operating expenses, highlighting significant dependence on FAAC revenues and aid and grants.

Of note is that all 36 states managed to raise enough revenue—comprising IGR, federal allocations, aid, and grants—to fully cover their recurrent expenditures. This indicates that no state needed to resort to borrowing to fund any portion of its recurrent spending.

Rivers State stood out for prioritizing capital expenditure, dedicating 73% of its total spending to capital projects, the highest among all states. Several others, including Kwara, Kebbi, Gombe, Ebonyi, Anambra, and Niger, allocated between 50% and 59% of their expenditures to capital investments. However, most 29 states focused more on recurrent spending than capital projects. New entrants to the bottom five positions on the overall fiscal performance ranking were Jigawa and Katsina, further illustrating some states' challenges in managing their finances effectively.

Moving Healthcare from Suboptimal to Optimal

Healthcare services at various levels form an integral part of the country's health system, serving as critical points for the social and economic development of individuals, families, and communities. The strength of these services largely depends on their quality, accessibility and affordability. Health care services play a crucial role in bolstering the broader national health system, acting as focal points for preventive care, treatment, and promotion of access to essential services for both rural and urban communities.

In 2023, cumulatively, all 36 states allocated N2.3tn to the health sector but spent N1.39tn, representing a 58.16% budget performance. On the purchase of medical equipment, an aggregate of N35.72bn was spent; however, nine states had no record of expenses for this purchase in their 2023 budget implementation reports. Those states include Edo, Ekiti, Katsina, Ogun, Ondo, Osun, Oyo, Yobe and Zamfara. Furthermore, N104.27bn was spent on constructing and rehabilitating hospitals and clinics across the sub-nationals. On the purchase of drugs and medical supplies, a

combined amount of N15.31bn was spent, excluding Delta, Ebonyi and Niger states, which held no records. Investments in health care are still very far from the ideal and need to be prioritised.

A vital aspect needing attention is the subnational physical health infrastructure. The National Health Facility Registry records an aggregate of 38,182 hospitals across the 36 states of the country, of which 25.92% are privately owned, and 74.08% are government-owned, with 27,022 facilities being primary health centres and 1188 being secondary and tertiary. The public primary health facilities serve an estimated ratio of 8,960 people to one facility. Although not above the WHO recommendation of 10,000 people to a basic facility, it is, however, essential to note that this ratio puts significant pressure on the existing facilities and infrastructure, highlighting the need for more supply across the country, especially as the PHCs are not evenly distributed across states. Niger State records the highest number of (1,338) public primary health facilities, and Lagos State records the highest number of (1,103)

private primary health care. Bayelsa currently has the lowest number of public primary healthcare facilities (202).

The personnel situation of the Nigerian healthcare system is in many ways a 'running joke', as Doctors and Nurses are a key labour component engaging in migration (or 'japa' as it is pejoratively called) to countries with more rewarding healthcare systems. Nigeria is undoubtedly facing the challenge of inadequate health professionals, with a doctor-to-patient ratio of 4 doctors to 10,000 patients, which is against the WHO recommendation of 1:600 patients. There is a severe shortage of professionals across the country: While Taraba boasts of just 201 doctors, leaving the state at a doctor-to-patient ratio of 1:17,959, only 10.9% of hospitals and clinics in Bauchi can boast of having at least one general medical doctor. To this end, subnational governments must invest in recruiting professionals and provide training to improve the skills of the current personnel so as not to fall further deep into the hole that the japa syndrome has created.

In addition to inadequate infrastructure, limited availability of drugs and medical supplies, and shortage of medical professionals, the states

struggle with regard to having adequate capacity to address chronic and infectious diseases. Malaria is one major contender, having severely dealt with states like Kogi, Plateau, Niger, Ondo, Borno, Ebonyi and Plateau state mainly during the rainy seasons, with Borno state alone reporting 527,305 cases in 2023, 15,036 of which were severe. Other diseases bedevilling the states include cholera, tuberculosis (32,297 cases reported in Kaduna in 2023), and measles, which occur more in northern states. Infectious diseases such as CSM seem to have a foothold in Yobe state and Lassa fever in Anambra, Kogi, and Anambra.

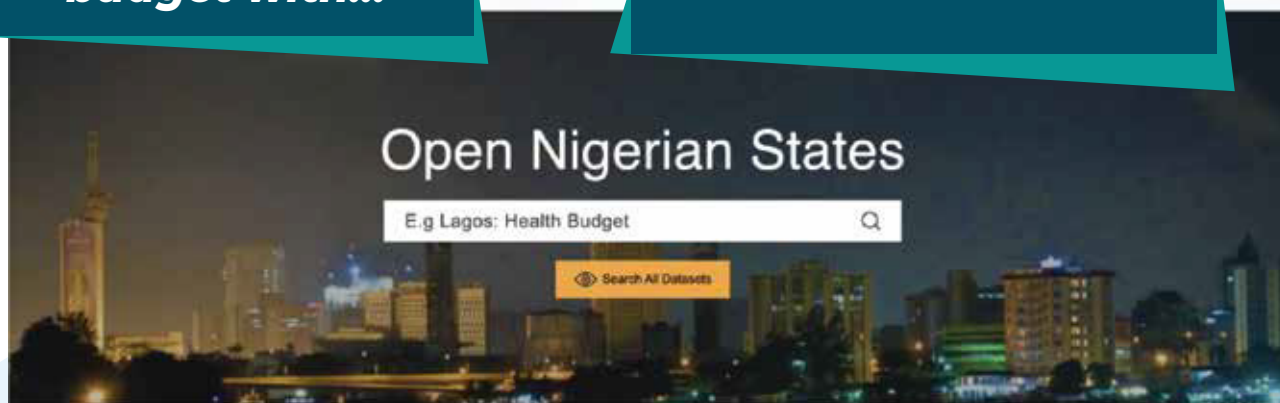
In addition to the aforementioned health challenges, maternal and infant mortality is a present challenge across the country. The 36 state governments need to further invest in health service delivery, the provision of drugs, medical supplies, equipment, laboratories, infrastructure amenities, more facilities, and more professionals. However, investments should also feed into improving sanitation and environmental hygiene through their WASH programs to ensure that these diseases are harder to spread.

South West

R E G I O N

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Ekiti State

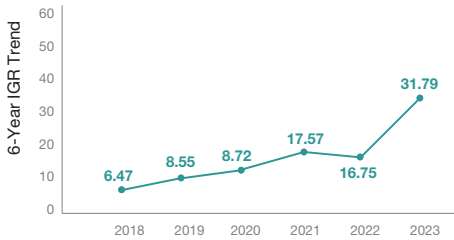
Land of Honour and Integrity

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

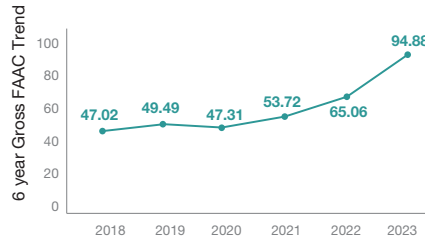
Debt Sustainability rank **28**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



IGR **89.83%** ↑



Gross FAAC **45.83%** ↑

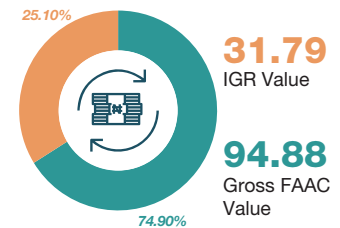


Capital Expenditure **29.4%** ↑

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



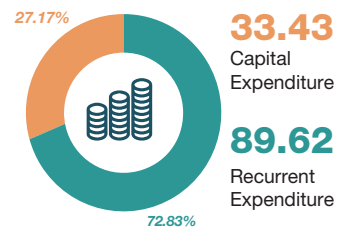
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	25	14
Gross FAAC	30	25
Size of Total Debt	16	13
Size of Domestic Debt	17	20
Size of Foreign Debt	8	7

Spending Priority (2023) (NGN'bn)



Per Capita Analysis



N7,824
IGR per Capita



N8,227
Capital Expenditure per capita



N54,004
Total Debt per capita

Debt Profile



N110.57bn
Domestic Debt



\$121.05m
Foreign Debt

Total Debt Growth

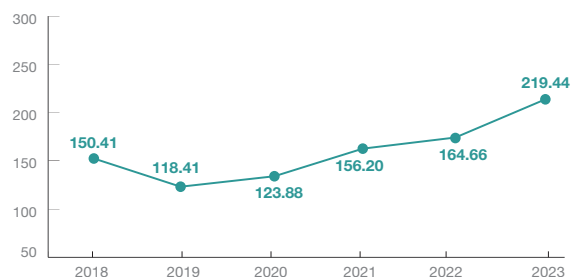


45.89%
Debt Growth (2018 - 2023)



13
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears / Contractor Obligation
N2.32bn



Pension and Gratuity Arrears
N12.41bn



Other Liabilities
N2.36bn



Foreign debt to Total debt ratio
49.61%



Tax Revenue
N15.29bn



Non-tax Revenue
N16.50bn

Ekiti, the state Indigenous to a number of academic professors and home to Ikogosi Warm Spring, moved up six places in its fiscal performance ranking, from 26th in 2023 to 20th in 2024. A major driver of its fiscal improvement was an impressive growth of 89.83% in its IGR, the second highest among the 36 states, from N16.75bn in 2022 to N31.79bn in 2023, thereby surpassing its 2023 IGR projection of N22.72bn by 40%. The state's significant IGR growth year-on-year was precipitated by a 140.36% leap in non-tax revenue from N6.87bn in 2022 to N16.5bn in 2023. Looking at the non-tax revenue growth more disaggregated, the fees collected by the state in 2023 grew by 197.16% to N12.65bn from the N4.26bn generated in 2022, just as its Earnings grew by 207.26% from N909.73mn in 2022 to N2.8bn in 2023. However, revenue collected from issuance of licences declined by 23.04%, revenue from fines reduced by 37.75%, and sales revenue plummeted by 54.59% year-on-year. Against the norm, its Personal Income Tax (including PAYE and Direct Assessment) declined by 15.53% from N9.11bn in 2022 to N7.69bn in 2023.

Ekiti benefitted from a 45.83% increase in FAAC receipts from N65.06bn in 2022 to N94.88bn in 2023. Despite significant growth in IGR, Ekiti increased its reliance on federation transfers from 62.6% in 2022 to 63.36% in 2023. In nominal terms, the growth in FAAC receipts outpaced the growth in IGR owing to the temporary discontinuance of the petroleum subsidy, floating of the naira, and increase in VAT. To ramp up its IGR, Ekiti should apply intelligence

and technology to ensure that high-net-worth individuals pay their fair share of taxes, optimise the collection of direct assessment, eliminate the collection of taxes, levies and fees in cash, fully operationalise its treasury single account, and continue the conduct of comprehensive tax audit which generated N4.55bn for the state in 2023, a significant improvement from N77.5m generated from same in 2022.

Ekiti's expenditure grew by 13.21% from N115.37bn in 2022 to N130.61bn in 2023, recording the least expenditure and expenditure growth in the Southwest region. Its overhead cost grew considerably by 54.82% from N22.44bn in 2022 to N34.74bn in 2023, just as its personnel cost grew by 31.55% from N24.48bn in 2022 to N32.2bn in 2023. The major driver of the rise in its overhead cost year-on-year was a 56.08% increase in expenses incurred on travel and transport from N1.87bn in 2022 to N4.26bn in 2023 and a 40.61% increase in spending on other services (mainly expenditure on security services) from N12.61bn in 2022 to N21.21bn in 2023. Compared to its operating expenses, which grew by 9.27% year on year, Ekiti's capital expenditure of N33.43bn in 2023 was 29.4% more than N25.83bn spent on capital expenditure in 2022.

As of 31 December 2023, Ekiti State had a total debt stock of N219.44bn, making it Nigeria's 13th most indebted state. With a foreign debt of \$121.05mn, 49.61% of its total debt is dollar-denominated. In addition to its current debt stock, Ekiti owes N2.32bn in contractor arrears, N12.41bn in pension and gratuity arrears, N1.98bn in salary and other staff claims and N2.36bn in other liabilities. With a debt-to-revenue ratio of 146.55%, a debt service-to-revenue ratio of 8.90%, and a personnel cost-to-revenue ratio of 21.50%, Ekiti stayed within the recommended thresholds and ranked 28th on Budget's debt sustainability index.



To ramp up its IGR, Ekiti should apply intelligence and technology to ensure that high-net-worth individuals pay their fair share of taxes



Purchase of Health/
Medical Equipment

N0.00m



Construction /
Provision of Hospitals /
Health Centres

N442.80m



Drugs/Laboratory/
Medical Supplies

N0.00m



Number of Primary
Health Care Facilities

356

Between 2017 and 2021, the Ekiti State Government improved its doctor-to-patient ratio from 1:1,600² to 1:608³, which is closer to the WHO recommendation of 1:600. However, as of November 2022, the chairman of the Ekiti State chapter of the Nigeria Medical Association (NMA) revealed that the state had lost a lot of doctors to the 'japa syndrome' due to irregular salaries and social benefits, poor working conditions, insecurity, inadequate medical equipment, to mention but a few.⁴ The state equally recorded improvements in other health indicators between 2017 and 2021: Its health facility-to-patient ratio improved from 1:738 to 1:492, just as its nurses/midwives-to-patient ratio improved from 1:276 to 1:210.

Ekiti has 535 health facilities (71% of which are government-owned and run), which are disaggregated into 431 primary health facilities, 101 secondary health facilities, and three tertiary health facilities. In June 2023, through the World Bank Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT) Project, 177 primary healthcare facilities in Ekiti received N4.6mn each as a one-off investment fund earmarked for purchasing drugs and consumables, executing basic renovations, purchasing medical equipment and improving data management.⁶

In addition to the one-time investment fund for PHCs, the Primary Healthcare Development Agency spent N7.8mn on providing cold chain stores. At the same time, the Ministry of Health and Human Services spent N36.21mn in renovating the General Hospital in Emure, Ekiti, N17.61mn in renovating the specialist hospital in Ijero, N157.57mn in renovating other health facilities across the state, and N48.46mn in providing medical equipment in Oke Yinmi Health Centre. Together, Ekiti spent N4.9bn on its sector in 2023, representing 4.24% of its total expenditure. 82.05% of its health expenditure was geared towards paying salaries and social benefits, 6.44% was expended on overheads, and 11.51% went to capital expenditure.

According to the most recent UNICEF MICS survey, Ekiti's health insurance coverage appears to be the lowest in the southwest region. While 1.3% of women aged 15-45 are covered by health insurance, just 0.1% of men of the same age range are covered by any form of health insurance. Furthermore, 0.6% of children aged 5-17 years have insurance coverage, and 0.7% of children under five years are covered by at least one form of health insurance coverage. The Ekiti State Government will need to contribute more than N50m to the scheme in 2023 by partnering with telecommunication companies and fintechs to ensure that, at the very least, the basic minimum package for the poor and vulnerable is delivered.

The state equally recorded improvements in other health indicators between 2017 and 2021: Its health facility-to-patient ratio improved from 1:738 to 1:492, just as its nurses/midwives-to-patient ratio improved from 1:276 to 1:210. Despite the improvements mentioned above, adequacy in human resources for health remains a challenge confronting Ekiti's health sector.

Despite the improvements mentioned above, adequacy in human resources for health remains a challenge confronting Ekiti's health sector. This was bolstered by a survey conducted in the state in 2021, where over 70% of the respondents (30% of which were pencilled down for retirement) affirmed that they would exit the health sector of the state in the next two years.⁵

2. State Bureau of Statistics (2017). Digest of Medical and Health Statistics in Ekiti State. Ekiti State Government. <https://www.slideshare.net/slideshow/digest-of-medical-and-health-statistics-20172018/229581076>

3. State Bureau of Statistics (2021). Digest of Medical and Health Statistics in Ekiti State. Ekiti State Government. <https://www.ekitistate.gov.ng/wp-content/uploads/DIGEST-OF-HEALTH-2021-PUBLICATION.pdf>

4. Nejo, A. (2022, November 22). Native doctors may start running our hospitals soon – NMA chair. Punch Newspaper. <https://punchng.com/native-doctors-may-start-running-our-hospitals-soon-nma-chair/>

5. Nejo, A. Native doctors may start running our hospitals soon – NMA chair, op.cit.

6. Ekiti News (2023, June 5). Ekiti's 177 Primary Health Care Facilities Get M4.6m Each For Upgrade. Ekiti State Government. <https://www.ekitistate.gov.ng/archives/26050>



Lagos State

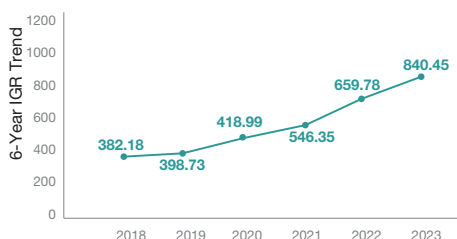
Centre of Excellence

Overall Fiscal Performance rank **2** out of 36 states

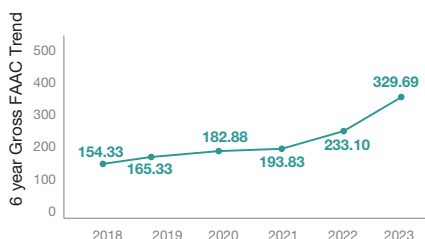
Debt Sustainability rank **32** out of 36 states



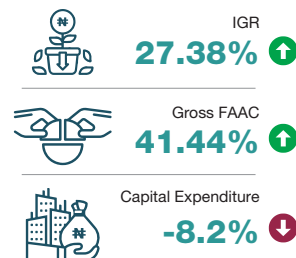
6-Year IGR Trend (NGN'bn)



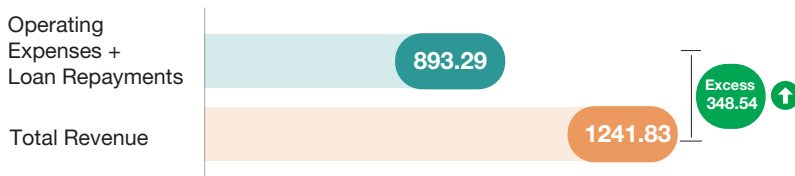
Gross FAAC (NGN'bn)



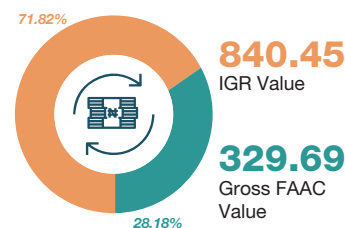
Year-On-Year Growth (2022 vs 2023)



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



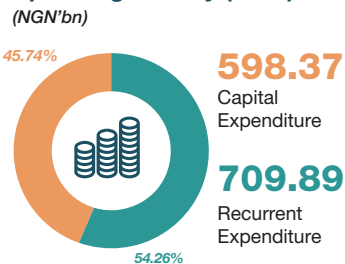
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	1	1
Gross FAAC	5	5
Size of Total Debt	1	1
Size of Domestic Debt	1	1
Size of Foreign Debt	1	1

Spending Priority (2023) (NGN'bn)



Per Capita Analysis



N53,526 IGR per Capita



N38,108 Capital Expenditure per capita



N138,034 Total Debt per capita

Debt Profile



N1,048.70bn Domestic Debt



\$1,243.80m Foreign Debt

Total Debt Growth

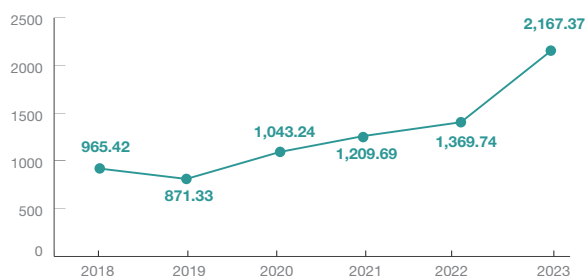


124.50% Debt Growth (2018 - 2023)



1 Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation
N0.00bn



Pension and
Gratuity Arrears
N0.00bn



Other
Liabilities
N134.56bn



Foreign debt to
Total debt ratio
51.61%



Tax
Revenue
N678.13bn



Non-tax
Revenue
N162.32bn



Lagos, the commercial capital of Nigeria and the economic hub of West Africa, grew its internally generated revenue by 27.38% from N659.79bn in 2022 to N840.45bn in 2023. Tax revenue comprised 80.69% of Lagos's 2023 IGR, while non-tax revenue contributed 19.31%. Pay As You Earn (PAYE), which grew by N112.75bn year-on-year, accounted for 62.14% of the growth in the state's IGR and 57.98% of its total 2023 IGR. Earnings from withholding tax in 2023, being N114.32bn and 13.6% of total IGR, was the second largest contributor to the state's IGR. Lagos's IGR to total revenue ratio was 67.68%, making it the least dependent on FAAC revenues among the 36 states. The Centre of Excellence, Lagos, experienced a 41.44% increase in flows from the federation account from N233.1bn in 2022 to N329.69bn in 2023. Having earned a total revenue of N1.24 trillion, Lagos earned 14.33% of the cumulative revenue of the 36 states and stands as the only state to cross the N1tn revenue mark.

The state made an 18.83% increment on its 2022 expenditure of N1.26tn as it spent N1.49tn in the 2023 fiscal year. A disaggregated view of its 2023 expenditure shows that 13.31% of the budget was expended on paying salaries, pensions, gratuity and other social contributions, 20.84% on loan interest and loan principal repayment obligations, 15.86% on overhead spending, 8.92% on subvention to parastatals and 40.11% to capital spending. While there

was an 8.21% decline in capital expenditure incurred by Lagos from N651.2bn in 2022 to N598.37bn in 2023, its personnel cost and overhead cost grew by 18.21% and 54.23%, respectively.

Noticeably, the state's operating expense grew significantly by 70.28%, the largest increase among the 36 states, from N421.46bn in 2022 to N709.89bn in 2023. Contributors to the increase in the operating expenses include the increases in personnel, overheads, debt service costs, subvention to parastatals aforementioned and N105.39bn movement in payables not recorded as part of the operating expenses for 2022. Despite the significant increase in its operating expenses, Lagos's IGR is 118.39% of its operating expenses, demonstrating the state's capacity to adequately cater to its operating expenses with just its IGR and some spare left to meet other expenditure obligations.

With a total debt stock of N2.18tn, a 58.23% increase in its debt stock of N1.37tn in 2022, Lagos maintains its place as the most indebted state in Nigeria. Lagos's dollar-denominated debt, which was \$1.24bn as of 31st December 2023, is 51.615% of its total debt stock, making it highly susceptible to exchange rate volatility. Following the devaluation of the naira against the dollar from N448.08 to \$1 on 31 December 2022 to N899.393 to \$1 on 31 December 2023, Lagos's external debt of \$1.24bn increased by N557.28bn in naira terms. Lagos state exceeded the recommended threshold of 50% for public debt to total revenue ratio; however, with a debt to revenue ratio of 174.53%, debt service to revenue ratio of 25.03%, and personnel cost to revenue ratio of 16.06%, Lagos remained below the recommended threshold for the indicators as mentioned above.



Despite the significant increase in its operating expenses, Lagos's IGR is 118.39% of its operating expenses, demonstrating the state's capacity to adequately cater to its operating expenses with just its IGR and some spare left to meet other expenditure obligations.



Purchase of Health/
Medical Equipment

N744.11m



Construction /
Provision of Hospitals /
Health Centres

N25.44bn



Drugs/Laboratory/
Medical Supplies

N357.88m



Number of Primary
Health Care Facilities

372

The National Health Facility Registry reports Lagos to have 2,196 health facilities, 19% of which are publicly owned and the rest privately owned. When broken down, the state has 1,475 primary healthcare facilities, 714 secondary healthcare facilities and seven tertiary facilities. Despite the seemingly sizable number of health facilities, a significant health equity gap exists between residents of urban slums, hard-to-reach and rural areas, on the one hand, and residents of middle-scale and high-brow areas, on the other, in Lagos. To buttress the health equity gap, the Lagos State Ministry of Health reports that while 1 in every 95 women lose their lives to childbirth in two of Lagos's most vulnerable slums, Makoko Riverine and Badia East, just 1 in every 4,348 women in middle-scale and high brow areas like Ikoyi, Eti-osa and Ikeja lose their lives to childbirth.⁷

coverage, inadequate healthcare infrastructure, high healthcare costs, and limited intervention in preventive care, the Lagos State Government spent N71.4bn on its health sector in 2023, which accounts for 4.79% of its total expenditure.

While N25.44bn was spent on the construction and/or rehabilitation of hospitals and/or health centres, N744.11mn and N357.88mn were spent on purchasing health and medical equipment and procuring drugs/laboratory and medical supplies, respectively. Commendably, N15bn earmarked for constructing 15 primary healthcare centres in the 2023 state budget was fully disbursed and spent. Additionally, Lagos spent N5.87bn on building a New Massey Children's Hospital.

While the state can be commended for handling major disease outbreaks like Ebola and COVID-19, which would have ruptured Nigeria's already fragile health system and economy, more investments need to be made by the state and federal government (owing to the gateway status of the state) in improving Lagos's capacity to prevent, detect and respond adequately to disease outbreaks. Although N171.45mn was budgeted and N65.5mn disbursed as of September 2023 for the institution and maintenance of a responsive public health emergency preparedness system, Lagos requires much more funding to build a robust and responsive system to address recurring disease outbreaks like cholera and other infectious diseases. To reduce out-of-pocket expenditure and increase universal health coverage, the state would need to partner with the private sector, especially telecommunications companies, banks and Fintechs, to provide microinsurance to poor, vulnerable and underserved members of the Lagos community.

the Health Ministry asserted that the number of children who die before their fifth birthday in urban slums and rural areas in Lagos is twice more than those in middle-scale and high-brow areas.

Furthermore, the Health Ministry asserted that the number of children who die before their fifth birthday in urban slums and rural areas in Lagos is twice more than those in middle-scale and high-brow areas.

To address the health equity gap and many other health challenges confronting the state, including, but not limited to, insufficient human resources for health, low universal health

7. O. Jinadu, M. Erinsho, O. Ogbayo, A. Abayomi, et al. Saving One Million Lives PforR- Lagos State Program Closure Report (2017- 2021). Lagos, Nigeria. Lagos State Ministry of Health; 2021. Available at: <https://lagosstate.gov.ng/wp-content/uploads/2023/05/SOMLPforFINALREPORT.pdf>



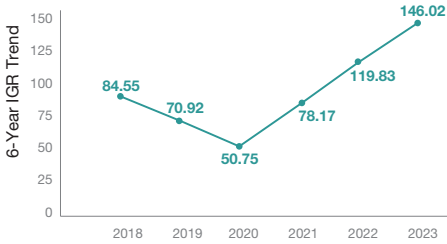
Ogun State

Gateway State

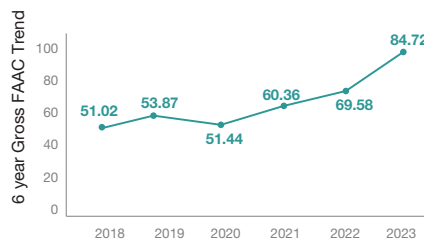
Overall Fiscal Performance rank **8** out of 36 states

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

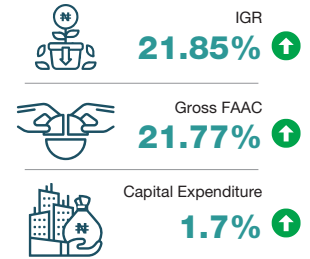
6-Year IGR Trend (NGN'bn)



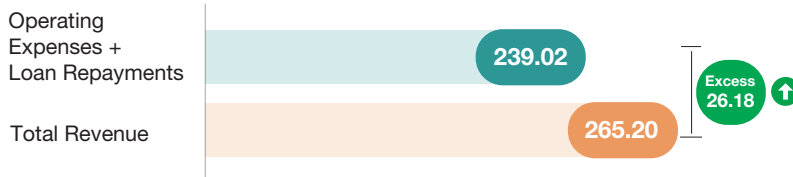
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



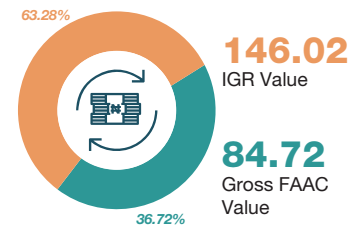
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



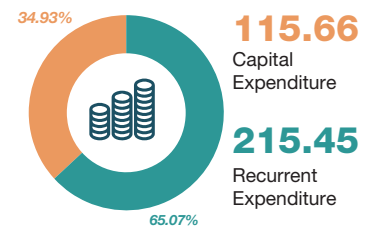
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	3	3
Gross FAAC	25	31
Size of Total Debt	3	3
Size of Domestic Debt	3	3
Size of Foreign Debt	6	6

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



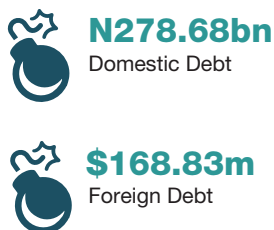
Spending Priority (2023) (NGN'bn)



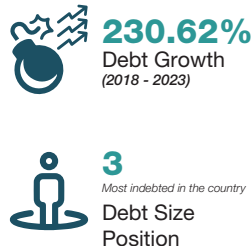
Per Capita Analysis



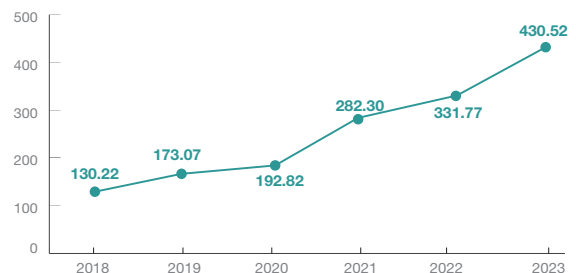
Debt Profile



Total Debt Growth




Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N0.00bn



Pension and
Gratuity Arrears

N0.00bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

35.27%



Tax
Revenue

N70.18bn




Non-tax
Revenue

N75.84bn

Ogun State, Nigeria's major industrial hub, hosts over 200 manufacturing companies and one of Sub-Saharan Africa's largest industrial zones, the 8,000-hectare Agbara Industrial Estate.⁸ Despite its vast arable land for agriculture, just 30% of its land mass is under cultivation, leaving a deficit of 43% of the 74% of land mass suitable for agriculture.⁹ Owing to its strategic location between Lagos and other parts of the country, which has led to a spillover of economic activities from Lagos and a migration of businesses and individuals into the state, Ogun has enjoyed an IGR growth of 72.7% from N84.55bn in 2018 to N146.02bn in 2023. The state's IGR grew by 21.85% in 2023 from N119.83bn recorded in 2022. While the state grew its tax revenue year-on-year, some components of its non-tax revenue declined from what was earned the previous year. Its revenue from licences issued dropped by 12.82% from N1.7bn in 2022 to N1.46bn in 2023, 'fines' dropped by 11.89%, 'earnings' declined by 10.01%, and 'rent on government buildings' dropped by 21.03%.

it the second least-dependent state on FAAC allocation behind Lagos. In addition to its FAAC receipt and IGR, Ogun state received N21bn in infrastructure support and N2bn in palliative support, N8.14bn as SURE-P funds and N3.32bn from other grants, subventions and donations.

Despite being the 6th least FAAC recipient, the state had the 6th largest expenditure in 2023, behind the top 5 FAAC recipients (Delta, Akwa Ibom, Rivers, Bayelsa and Lagos); however, it recorded a fiscal deficit of N89.48bn. Its expenditure rose by 20.07% from N295.39bn in 2022 to N354.68bn in 2023. The state recorded a 14.32% increase in its personnel cost from N86.27bn in 2022 to N98.62bn in 2023, just as it had a meagre 1.74% growth in its capital expenditure from N113.69bn in 2022 to N115.66bn in 2023. Its 2023 IGR could cater to 148.06% of its personnel cost and 67.77% of its operating expenses. Per capita, its capital expenditure and IGR were N17,595 and N22,213, respectively.



Despite being the 6th least FAAC recipient, the state had the 6th largest expenditure in 2023, behind the top 5 FAAC recipients (Delta, Akwa Ibom, Rivers, Bayelsa and Lagos); however, it recorded a fiscal deficit of N89.48bn.

Conversely, Ogun's revenue from 'fees' increased by 13.19% from N56.85bn in 2022 to N64.35bn in 2023, 'sales' grew by 27.03%, and its investment income grew by 112.19%. Although Ogun's FAAC receipt grew by 21.77% from N69.58bn in 2022 to N84.72bn in 2023, its dependence on FAAC receipt for its revenue declined from 32.125% in 2022 to 31.95% in 2023, making

As of 31st December 2023, Ogun State owed N430.52bn, making it the 3rd most indebted state in Nigeria. In six years, Ogun's debt profile grew by 230.62% from N130.22bn in 2018. Its foreign debt of \$168.83mn makes up 35.27% of its total debt, keeping it within the recommended threshold of 50%. In 2023, Ogun maintained a debt-to-revenue ratio of 162.34%, a debt service-to-revenue ratio of 16.82%, and a personnel cost-to-revenue ratio of 37.19%, all within the recommended thresholds. Overall, the state ranked 8th on BudgIT's fiscal performance assessment and 29th on BudgIT's debt sustainability assessment.

8. Hassan, U. (2021, July 14). Ogun State – The Industrial Hub Of Nigeria – The Challenges Of Focused Government Policy. Octo5 Holdings Limited. <https://octo5.co/ogun-state-the-industrial-hub-of-nigeria-the-challenges-of-focused-government-policy/>

9. Ibid.



Purchase of Health/
Medical Equipment

N0.00m



Construction /
Provision of Hospitals /
Health Centres

N299.80m



Drugs/Laboratory/
Medical Supplies

N609.92m



Number of Primary
Health Care Facilities

607

Ogun State recently commenced the implementation of the Primary Health Care Under One Roof (PHCUOR) policy, a policy established to reduce the fragmentation of primary health care services and improve primary health care delivery.¹⁰ The 2015 assessment of the implementation of PHCUOR revealed that Ogun, at the time, had yet to develop a costed Minimum Service Plan (MSP),¹¹ which is essential to ensuring equitable, effective, and efficient primary healthcare service delivery.¹² Eight years down the line, it is expected the state should have not only developed the MSP but also reviewed it to accommodate inflation. Ogun State, as published by the National Health Facility Registry, is home to 1,207 health facilities, out of which 1000 are PHCs, 205 are secondary facilities, and 2 are tertiary facilities. 53% of the health facilities in Ogun State are owned and run by the government, while 47% of the facilities are privately owned and run.

and supplies, to mention but a few. In its development plan, the state admitted the following challenges: dilapidated healthcare facilities, inadequate health infrastructure at all levels of healthcare, insufficient manpower compounded by staff attrition and retirements, poor supervision and monitoring of staff and programs, poor coordination and implementation of plans and interventions, and inadequate budgetary provision and release to the sector.¹³ Vaccination coverage in Ogun, as revealed by the most recent UNICEF MICS survey, is 59%, and 44.8% of pregnant women had at least eight antenatal care visits, and one in twelve children born in Ogun die before their fifth birthday. Also, health insurance coverage is 1.7% for women, 1.8% for men, 1.4% for children aged 5-17 and 1.2% for children under the age of five.

Ogun's spending on its health sector in 2023 is N12.94bn, representing 3.65% of the state's total expenditure. In addition, implementation of the state's health budget was abysmal, as just 26.04% of the N49.7bn allocated to the health sector was implemented. It is safe to say that the state's health expenditure was grossly below par when juxtaposed with the 15% threshold recommended by the Abuja Declaration. N299.8mn was utilised in constructing/rehabilitating hospitals and health centres, while N609.92mn was expended in purchasing drugs, laboratory and medical supplies.

To improve healthcare delivery, Ogun State should significantly increase its health sector funding to align with the 15% Abuja Declaration threshold. The state should also prioritise the timely and full implementation of its health budget to maximise the impact of allocated funds. Additionally, more substantial investments are needed to upgrade healthcare infrastructure and expand access to essential medical supplies to ensure better service delivery.

Many of the primary healthcare facilities in the state lack skilled birth attendants (SBAs), adequate human resources for health, a steady power supply, clean water and sanitation facilities, and basic medical equipment and supplies, to mention but a few.

Many of the primary healthcare facilities in the state lack skilled birth attendants (SBAs), adequate human resources for health, a steady power supply, clean water and sanitation facilities, and basic medical equipment

10. News Direct (2024, February 1). Ogun State commences implementation of Primary healthcare under one roof policy. Nigeria News Direct. <https://nigeriannewsdirect.com/ogun-state-commences-implementation-of-primary-healthcare-under-one-roof-policy/> See ONE Campaign. T

11. MSP is a guaranteed minimum priority set of health care interventions or services that is provided at primary and/or secondary facilities daily and always through government financing mechanisms with the aim of concentrating scarce government resources on interventions which will provide the best 'value for money' gains.

12. National Primary Health Care Development Agency (2015). Primary Health Care Under One Roof Implementation Scorecard Iii Report. Federal Government of Nigeria. <https://s3-eu-west-1.amazonaws.com/s3.sourceafrica.net/documents/120413/PHCUOR-Scorecard-3-Narrative-Report-Final.pdf>

13. Ogun State Ministry of Budget and Planning (2018). Ogun State Development Plan 2018 - 2030. Ogun State Government. https://budgetpedia.ng/wp-admin/admin-ajax.php?juwpfsadmin=false&action=wpfd&task=file.download&wpfd_category_id=785&wpfd_file_id=7381&token=&preview=1



Ondo State

Sunshine State

Overall Fiscal Performance rank **18** out of 36 states

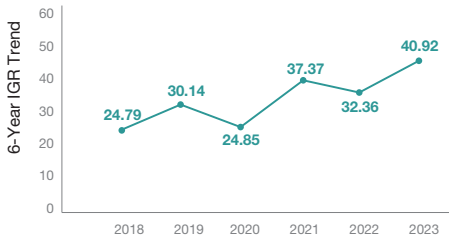
18

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

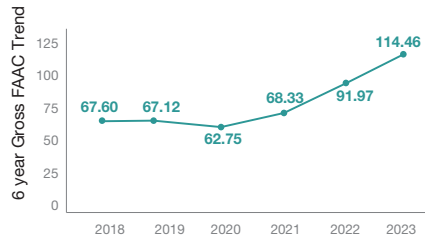
18



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



IGR **26.46%** ↑

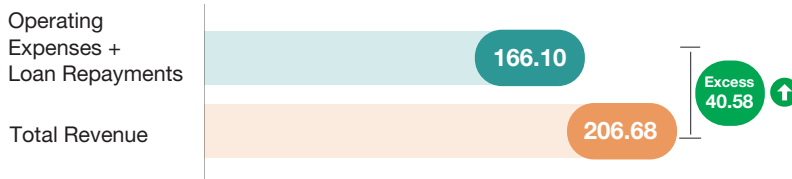


Gross FAAC **24.46%** ↑

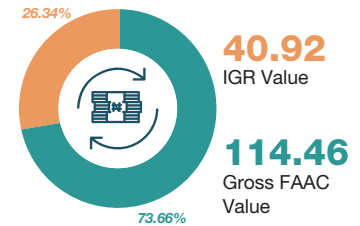


Capital Expenditure **83.6%** ↑

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



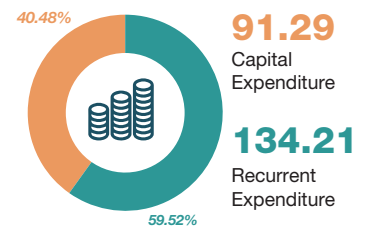
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	11	10
Gross FAAC	8	17
Size of Total Debt	26	27
Size of Domestic Debt	31	32
Size of Foreign Debt	14	16

Spending Priority (2023) (NGN'bn)



Per Capita Analysis



N7,101

IGR per Capita



N15,839

Capital Expenditure per capita



N24,923

Total Debt per capita

Debt Profile



N71.50bn

Domestic Debt



\$80.21m

Foreign Debt

Total Debt Growth



95.47%

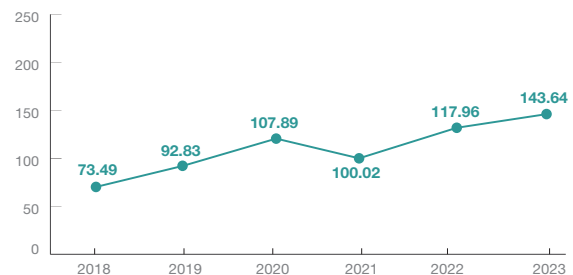
Debt Growth (2018 - 2023)



27

Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N0.00bn



Pension and
Gratuity Arrears

N0.00bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

50.22%



Tax
Revenue

N23.20bn



Non-tax
Revenue

N17.72bn

Ondo, a state rich in hydrocarbon deposits and an estimated probable reserves of 156 million metric tonnes of bitumen, moved up one place in BudgIT's fiscal performance ranking from 18th in 2023 to 17th in 2024. As a recipient of 13% derivation of oil revenue, it earned N114.62bn as FAAC revenue in 2023, which was the second largest in the southwest region and 24.46% more than the N91.97bn earned in 2022. Despite the year-on-year growth in the FAAC revenue to Ondo State, Gross FAAC to total revenue ratio declined from 59.65% in 2022 to 55.38% in the 2023 fiscal year. A cursory look at the revenue performance of the state revealed that its total revenue grew by 34.14% from N154.08bn in 2022 to N206.68bn in 2023. Contributory factors to the total revenue growth in 2023 include a refund of excess crude revenue of N11.99bn, refund on withholding tax and stamp duty of N464.64mn and tax duty refund of N3.52bn (interestingly, this exact amount was earned in 2022). In addition, although the state reported having received a palliative of N23bn, it did not state the source of the palliative.

18.93%, accounting for 56.69% of Ondo's IGR in 2023, while the non-tax revenue comprised the rest. Ondo experienced moderate year-on-year increases in components of its tax revenue: PAYE increased by 2.44%, withholding tax by 48.33%, direct assessment by 7.48%, capital gains tax by 16.25%, stamp duty by 174.02% and consumption tax by 26.58%.

Ondo increased its expenditure by 48.55%, the largest increase in the Southwest, from N173.27bn in 2022 to N257.38bn in 2024. A disaggregated look at the expenditure revealed that the state increased its capital expenditure commendably by 83.65%, the largest growth in the Southwest and fifth largest among the 36 states, from N49.41bn in 2022 to N91.29bn in 2023. Similarly, Ondo's overhead cost and personnel grew year-on-year by 61.98% and 45.01%, respectively. A breakdown of Ondo's capital expenditure for 2023 shows that N4.88bn was spent on the administrative sector, N37.12bn on the economic sector, N432.96mn on its law and justice sector, N30.76mn on its regional sector and N7.2bn on its social sector. The state spent N34.52bn in servicing its debt in 2023, 92.37% of which was paid as loan principal, while the rest was paid as interest on the accumulated debt of the state.

As of 31st December 2023, Ondo had an accumulated debt stock of N143.64bn, making it Nigeria's 27th most indebted state. 50.22% (\$80.21mn) of Ondo's total debt stock is dollar-denominated, placing it slightly above the recommended threshold of 50%. With a debt-to-revenue ratio of 143.94%, a debt service-to-revenue ratio of 11.81%, and a personnel cost-to-revenue ratio of 30.75%, Ondo remains within the recommended thresholds for the above-mentioned indicators. To diversify its revenue base, Ondo should invest intentionally in agriculture, especially cocoa production, where it has a comparative advantage, to contribute to global supply, which is currently severely scarce owing to adverse weather conditions, crop diseases and illegal mining activities in Ghana and Ivory Coast, the largest producers globally.

Having grown its IGR year-on-year by 26.46% in 2023, Ondo recorded the 3rd highest IGR growth in the southwest and 12th among the 36 states. Tax revenue increased year-on-year by 18.93%, accounting for 56.69% of Ondo's IGR in 2023, while the non-tax revenue comprised the rest.

Ondo state has had its IGR fluctuate over the last seven years. While it has been able to grow its IGR by 65.07% from N24.79bn in 2018 to N40.92bn in 2023, its annual performance within that period shows that its IGR rose to N30.14bn in 2019, dropped to N24.85bn in 2020, rose again N37.37bn in 2021, and dropped to N32.36bn in 2022. Having grown its IGR year-on-year by 26.46% in 2023, Ondo recorded the 3rd highest IGR growth in the southwest and 12th among the 36 states. Tax revenue increased year-on-year by





Purchase of Health/
Medical Equipment

N0.00m



Construction /
Provision of Hospitals /
Health Centres

N110.00m



Drugs/Laboratory/
Medical Supplies

N19.80m



Number of Primary
Health Care Facilities

631

According to the account of the Ondo State Government, the health sector in the state suffers from numerous challenges, including but not limited to poor release of budgeted funds for projects and programs; inadequate human resources for health; excessively high out-of-pocket expenditure for health; low diagnostic and therapeutic accuracy of primary healthcare facilities; high patronage of traditional birth attendants, herbal homes, faith-based homes, patent medicine sellers and other alternative medicine service providers; and inadequate testing centres and diagnostic treatment equipment.¹⁴ The UNICEF MICS survey also revealed that just 27.3% of women in Ondo had at least eight antenatal care visits during pregnancy, the lowest in the southwest region, while 16.6% of pregnant women had no antenatal care visits at all during their pregnancy, the second highest in the southwest region. Also, with a health insurance coverage of 2% for women, 0.9% for men, 1.8% for children aged 5-17 and 8% for children under the age of five, the bulk of health expenditure incurred by residents of Ondo State is out-of-pocket.

health facilities subdivided into 606 public primary healthcare facilities, 31 public secondary facilities, and four public tertiary and 385 private healthcare facilities.¹⁵

Ondo State developed a costed operation plan of N2.32bn to achieve the following objectives in the 2023 fiscal year: enhanced performance of the Ondo State health system; increased access to qualitative and quantitative health services in the state; adequacy of funding for the health system; and adequacy of motivated and dedicated human resources for health.¹⁶ According to the operational plan, N1.07bn was to be spent on communicable diseases (malaria, tuberculosis, HIV/AIDS and neglected tropical diseases); N107.75mn on non-communicable diseases, mental health, oral hygiene, eye care, and care of the elderly; N272.97mn on emergency medical services; N46.51mn on human resources for health; N147.75mn on health infrastructure; N85.02mn on medicines, vaccines and other supplies; N6.43mn on health research; and N107.24mn on public health emergencies preparedness and response.¹⁷

According to Ondo's 2023 Budget Implementation Report, the state allocated N27.79bn to its health sector for 2023, representing 8.87% of its total budget. At the end of the fiscal year, N12.46bn was spent on its health sector, representing a budget performance of 46.64% and 5.04% of its total spending in 2023. N110mn was spent in constructing/rehabilitating hospitals/health centres while N19.8mn was spent on drugs/laboratory and medical supplies.¹ BudgIT can confirm that a new office complex for Ondo State Contributory Health Commission is being built and that the state specialist hospital is being upgraded. BudgIT noticed a misalignment in some data points between the 2023 Ondo State Health Sector Annual Operational Plan and the Ondo State Health Sector Medium Term Sector Strategy (2023-2025). Hence, the a need for better coordination of all activities, programs and projects geared towards improving healthcare delivery in the state.

BudgIT can confirm that a new office complex for Ondo State Contributory Health Commission is being built and that the state specialist hospital is being upgraded. BudgIT noticed a misalignment in some data points between the 2023 Ondo State Health Sector Annual Operational Plan and the Ondo State Health Sector Medium Term Sector Strategy (2023-2025)

The National Health Facility registry posits that Ondo State has 824 health facilities; however, the Ondo State Government states that it has 1,026 registered

14. Ondo State Ministry of Health (2022). 2022-2024 Medium Term Sector Strategy (MTSS): Health Sector. Ondo State Government. <https://www.ondobudget.org/materials/Health%20MTSS%202022%20-%202024.pdf>

15. Ibid.

16. Ondo State Ministry of Health (2023). Ondo State Health Sector Annual Operational Plan. Ondo State Government. https://www.ondostatemoh.gov.ng/download_report.php?string=52845e46fcc58e51863e7583973694b7187f5ec6

17. Ibid.

18. Ondo State Ministry of Economic Planning And Budget (2024). 2023 Fourth Quarter (Q4) Budget Performance Report. Ondo State Government. <https://www.ondobudget.org/materials/Ondo%202023%20Fourth%20Quarter%20Appraisal%20CR2%20.pdf>



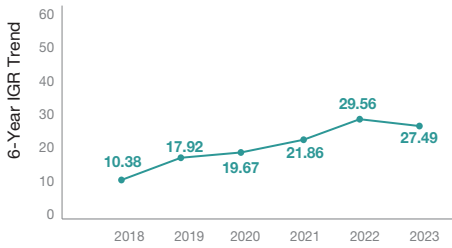
Osun State

Land of Virtue

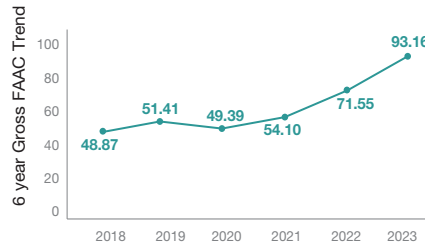
Overall Fiscal Performance rank **13** out of 36 states

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

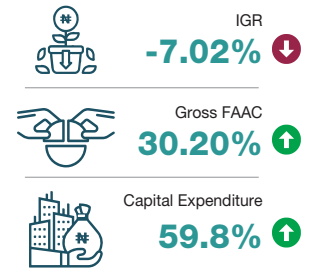
6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



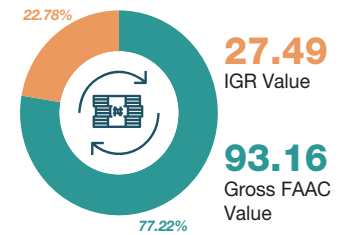
Year-On-Year Growth (2022 vs 2023)



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



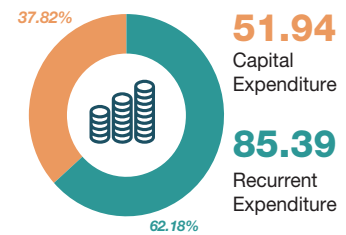
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	12	18
Gross FAAC	24	27
Size of Total Debt	12	12
Size of Domestic Debt	10	13
Size of Foreign Debt	13	14

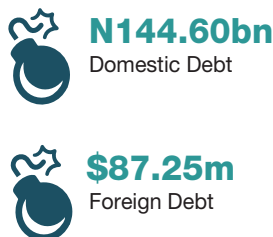
Spending Priority (2023) (NGN'bn)



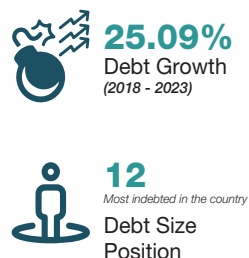
Per Capita Analysis



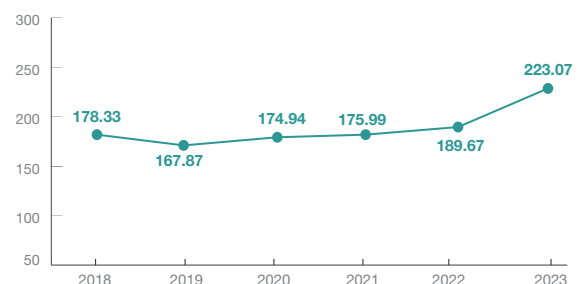
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears / Contractor Obligation
N10.04bn



Pension and Gratuity Arrears
N3.62bn



Other Liabilities
N17.86bn



Foreign debt to Total debt ratio
35.18%



Tax Revenue
N11.39bn



Non-tax Revenue
N16.09bn



Osun State, the State of Living Spring, not only has the largest gold deposit in Nigeria but also is the third largest cocoa producer among the 36 states. Despite Osun's huge solid mineral deposit, which includes gold, lead, zinc, feldspar and quartz, and its vast arable land for agriculture, successive governments have been unable to translate its natural resource wealth into prosperity for the state. Although its total revenue grew by 18.63% to N154.57bn in 2023 from N130.64bn in 2022, Osun was the only state in the southwest region to experience a decline year-on-year in its IGR, a first in the last seven years, as its IGR plummeted by 7.02% from N29.56bn in 2022 to N27.49bn in 2023. The Personal Income Tax that accrued to Osun in 2023, N9.7bn, was 8.75% less than N10.63bn earned in 2022. Similarly, its Ministry of Agriculture generated N1.03bn in taxes, which it could not replicate in 2023, leading its receipt from other taxes to decline by 58.21% from N4.06bn in 2022 to N1.7bn in 2023.

There was a 79.73% slump in Osun's revenue from 'fines' from N2.97bn in 2022 to N601.48mn in 2023, just as 'rent on government buildings' and 'rent on lands' declined by 81.23% and 51.71%, respectively. On a positive note, while its revenue from 'fees' grew by 22.84% from N7.75bn in 2022 to N9.52bn in 2023, its 'earnings general' grew by 1051% to N2.32bn in 2023 from N201.55mn recorded in 2022. The state's tax revenue, which formed 41.45% of its IGR, declined by 22.41% year-on-year, while its non-tax revenue appreciated by 31.62%.

Having enjoyed a 30.2% increase in its FAAC receipt from N71.55bn in 2022 to N93.16bn in 2023, coupled with the decline in its IGR, Osun's reliance on FAAC receipt for its revenue increased from 55.77% in 2022 to 60.11% in 2023.

Like its total revenue, the state increased its expenditures by 19.85%, from N128.54bn the previous year to N154.06bn in 2023. Its operating expenses increased by a bigger margin of 57.58% because personnel costs grew year-on-year by 23.7% and overhead costs by 13.86%. However, its debt service declined significantly by 35.66%, from N28.45bn the previous year to N18.3bn in 2023. Osun's 2023 IGR could cater to just 32.19% of its operating expenses. Although the state capital expenditure grew by 59.82% from the previous year to N51.94bn in 2023, its capital expenditure was 33.72% of its total expenditure. In 2023, Osun spent N37.02bn on roads and bridges, N425.48mn on an electricity transmission network, N836.93mn on a water distribution network, N884.45mn on boreholes and other water facilities and N979.96mn on specialised research equipment (e.g. satellites). Owing to the slump in the state's IGR, an increase in FAAC reliance and a significant increase in its operating expense, Osun dropped two places in its fiscal performance ranking to 13th from 11th the previous year.

As of 31st December 2023, Osun's total debt stock stood at N223.07bn, a 17.61% increase from the previous year. 35.18% of its debt is foreign, while the rest is domestic. In addition to its debt stock, Osun owes N17.61bn in salaries and wages to workers, N3.62bn in gratuity and pension and N10.04bn in contractual obligations. Despite its debt burden, the state appears to be in safe territory debt sustainability-wise because the debt-to-revenue ratio of 143.94%, debt service-to-revenue ratio of 11.81%, and personnel cost-to-revenue ratio of 30.75% are moderately below the recommended thresholds.



Although its total revenue grew by 18.63% to N154.57bn in 2023 from N130.64bn in 2022, Osun was the only state in the southwest region to experience a decline year-on-year in its IGR, a first in the last seven years, as its IGR plummeted by 7.02% from N29.56bn in 2022 to N27.49bn in 2023.



Purchase of Health/
Medical Equipment (mn)

N0.00m



Construction /
Provision of Hospitals /
Health Centres (mn)

N712.98m



Drugs/Laboratory/
Medical Supplies (mn)

N519.23m



Number of Primary
Health Care Facilities

846

In a bid to improve access to basic health services for elderly residents and retirees,¹⁹ the Osun State Government waived off the 10% compulsory contribution to the health insurance scheme for pensioners and retirees. Although not a silver bullet, the gesture would aid elderly persons in the state in accessing medical treatment and seeking routine medical checkups, which are essential to controlling medical conditions like high blood pressure and diabetes, which elderly persons are often prone to. While interventions like this are laudable, health outcomes for Osun residents, as it is with residents of many other states, remain poor.

poverty ladder.

CheckMyPHC reports that, in 2022, a pregnant woman, due to inadequate medical equipment and expertise to manage the excessive blood loss the patient experienced during childbirth, died at the Odeyinka Community Health Centre in Ikire.²⁰ According to CheckMyPHC, when the health centre was visited in October 2023, it was in a much more sordid state with visible dilapidated infrastructure, a lack of basic medical equipment and supplies and poor water and sanitation facilities. The patient's experience at the Odeyinka PHC is similar to that of many residents of Osun State who visit some of the 1,071 public health facilities in the state, 874 of which are government-owned and run.

The Osun State Government has articulated the following challenges with its health sector: Inadequate professional staff (e.g. Consultants, Radiographers) for health care services; inadequate medical equipment and supplies; poor policy, plan and programmatic implementation; inadequate resourcing of health programs

The Osun State Government has articulated the following challenges with its health sector: Inadequate professional staff (e.g. Consultants, Radiographers) for health care services; inadequate medical equipment and supplies; poor policy, plan and programmatic implementation; inadequate resourcing of health programs; weak alignment of development partners support with state plans; poor regulation of alternative medicine; concentration of Health practitioners in urban areas; and poor accessibility of health facilities due to bad roads.²¹

The 2021 UNICEF MICS survey disclosed that neonatal mortality is 12 per 1,000 live births, child mortality is 8 per 1,000 live births, and 1 in every 42 children in Ondo die before their fifth birthday. Universal health coverage remains suboptimal as just 1.8% of women in Osun aged 15-49 have any form of health insurance coverage, 0.9% of men are covered under health insurance, 5.2% of children aged 5-17 have coverage, and 1.2% below the age of five are covered. From the aforesaid data, one can infer that the majority of residents of Osun pay out of pocket to access healthcare, a predicament that makes many people highly susceptible to health shocks and pushes them further down the

To address the myriad of challenges, the Osun government spent N15.18bn on its health sector, which is 9.86% of its total expenditure in 2023. Of this amount, N712.98mn was expended in constructing/rehabilitating hospitals and health centres, and N519.23mn was utilised in purchasing drugs, laboratory and medical supplies. In addition to improved budgetary allocation and disbursement to its health sector, Osun state needs to continue with renovation of its PHCs, install motorised boreholes in the facilities to improve access to clean water, install solar-powered electricity as an alternative source to the national grid, and equip the PHCs with basic medical equipment and supplies. Finally, it needs to ramp up the enrolment of people in its contributory health insurance scheme by leveraging partnerships with the private sector.

19. Amos, A. (2024, September 26). Adeleke's Health Initiative Has Improved The Wellbeing Of Pensioners In The State. Osun State Government. <https://www.osunstate.gov.ng/2024/09/adelekes-health-initiative-has-improved-the-wellbeing-of-pensioners-in-the-state/>

20. Oti, U. (2024, July 9). Osun's Overburdened Phcs Struggle To Deliver Essential Patient Services Due To Staffing And Equipment Shortages. CheckMyPHC. <https://checkmyphc.org/blog/in-osun-understaffed-under-equipped-phcs-cant-provide-essential-services-to-patients>

21. Osun State Ministry of Health (2020). 2021-2023 Medium-Term Sector Strategy: Health Sector. Osun State Government. <https://www.osunstate.gov.ng/wp-content/uploads/2021/06/HEALTH-SECTOR-MTSS-2021-2023.pdf>



Oyo State

Pacesetter

Overall Fiscal Performance rank **12** out of 36 states

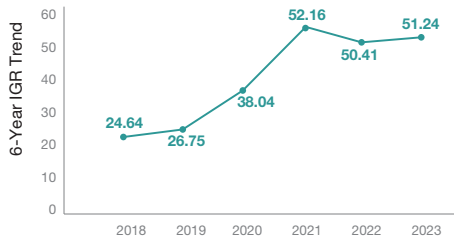
12

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

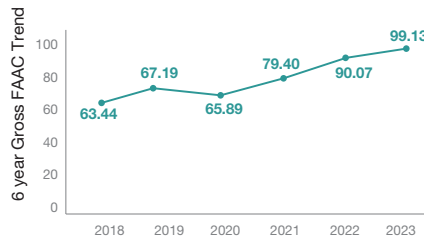
20



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)

(2022 vs 2023)



IGR **1.65%** ↑

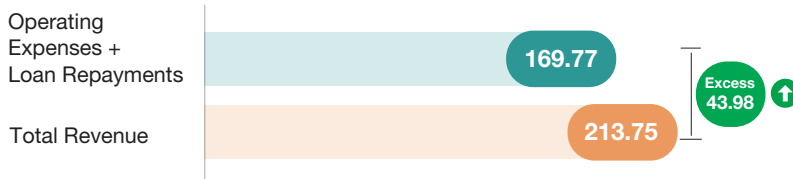


Gross FAAC **10.06%** ↑



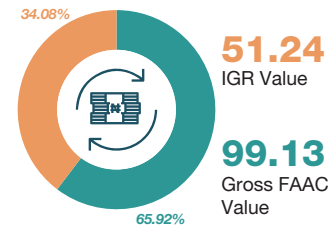
Capital Expenditure **61.7%** ↑

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



Structure of State of States Recurrent Revenue (2023) (NGN'bn)

(NGN'bn)



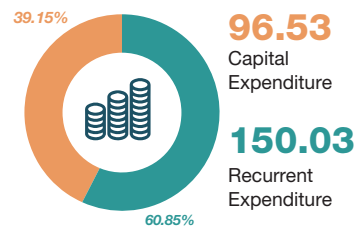
Size Ranking (out of 36 States)

(out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	6	7
Gross FAAC	10	23
Size of Total Debt	11	16
Size of Domestic Debt	8	11
Size of Foreign Debt	16	19

Spending Priority (2023) (NGN'bn)

(NGN'bn)



Per Capita Analysis



N5,151

IGR per Capita



N9,704

Capital Expenditure per capita



N21,849

Total Debt per capita

Debt Profile



N159.94bn

Domestic Debt



\$63.83m

Foreign Debt

Total Debt Growth



75.93%

Debt Growth (2018 - 2023)

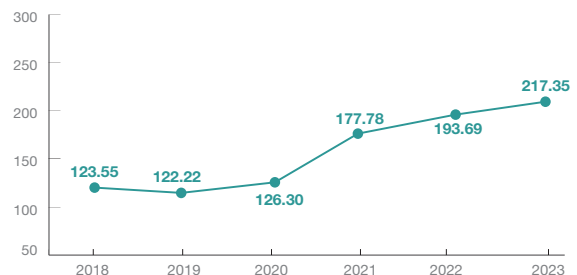


16

Most indebted in the country

Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N2.78bn



Pension and
Gratuity Arrears

N40.05bn



Other
Liabilities

N120m



Foreign debt to
Total debt ratio

26.41%



Tax
Revenue

N35.66bn



Non-tax
Revenue

N15.59bn

In 2023, the Oyo State Government launched its medium-term development plan titled “Oyo State Roadmap for Sustainable Development 2023 - 2027”, focused on optimising investments in its education and health sectors, security, and maximising the potential of its economy with a focus on agriculture, tourism, solid minerals, and infrastructural development. When compared to the N7.5bn monthly IGR aspiration of the government clearly articulated in its development plan, Oyo raised an IGR of N51.25bn in 2023, which represents a 1.65% increase on N50.41bn earned in 2022 and N4.27bn on an average, monthly. Its tax revenue grew year-on-year in 2023 by 7.67%, accounting for 69.58% of its IGR, while non-tax revenue comprised 30.42%. Furthermore, 86.20% of its tax revenue was personal income tax (PAYE of state and federal government employees and direct assessment), 9.55% was withholding tax, 0.48% was capital gains tax, 2.7% was earned through a tax audit, 0.82% was casino/lotto tax, and 0.24% was cattle tax.

for the 2023 fiscal year. FAAC receipt accruing to the state increased by 10.06%, the lowest increase in the southwest, from N90.07bn in 2022 to N99.13bn in 2023, thereby increasing the state’s FAAC dependence from 45.45% in 2022 to 46.38% in 2023. All of the state’s revenues in 2023 summed up to N213.75bn, which was 7.86% more than what it earned the previous year. Oyo’s 2023 IGR could cater to just 34.16% of its operating expenses.

Having increased its capital expenditure by 61.65% from N59.72bn in 2022 to N96.53bn in 2023, Oyo recorded the second-highest capital expenditure growth in the southwest. N70.8bn, which comprised 73.34% of its total capital expenditure, was utilised in constructing and rehabilitating roads; N10.56bn (10.94% of capex) for constructing traffic/street lights; N2.62bn (2.72% of the capex) for purchasing motor vehicles and buses; N1.81bn (1.88% of capex) for rehabilitating markets/parks; and N2.14bn (2.22% of capex) for constructing/providing residential buildings. Oyo grew its personnel cost by 43.83% from N59.17bn in 2022 to N85.1bn in 2023 and its overhead cost by 61.38% from N14.49bn in 2022 to N23.38bn in 2023. Significant drivers of the spike in Oyo’s overhead cost, year-on-year, include a 17.94% increase in security vote from N11.86bn in 2022 to N13.98bn in 2023 and a staggering 2586.40% increase in consultancy services/fees from N317.12mn in 2022 to N8.52bn in 2023. Comparatively, the state’s 2.29% growth in operating expenses year-on-year was the least in the southwest.

As of 31 December 2023, Oyo had a total debt of N217.35bn, 26.41% of which is dollar-denominated. This makes it the 16th most indebted state in Nigeria. In addition to this debt, Oyo owes contractors N2.78bn and N40.05bn in pension and gratuity. Overall, Oyo ranked 12th on BudGIT’s fiscal performance assessment, four places better than its position the previous year.



Significant drivers of the spike in Oyo’s overhead cost, year-on-year, include a 17.94% increase in security vote from N11.86bn in 2022 to N13.98bn in 2023 and a staggering 2586.40% increase in consultancy services/fees from N317.12mn in 2022 to N8.52bn in 2023

A cursory look at its non-tax revenue revealed that its ‘fees’, which slumped by 2.14% year-on-year in 2023, accounted for 71.44% of its non-tax revenue. Similarly, “earnings”, which comprised 8.43% of Oyo’s non-tax revenue, declined year-on-year by 43.5%, while “licences” accounted for 11.16% of the non-tax revenue and rose by 32.22%. While its IGR to total revenue ratio was 23.97%, its IGR per capita stood at N5,151



Purchase of Health/
Medical Equipment

N0.00m



Construction /
Provision of Hospitals /
Health Centres

N22.7bn



Drugs/Laboratory/
Medical Supplies

N52.58m



Number of Primary
Health Care Facilities

783

When the current Oyo State Government assumed office in 2019, it identified accessibility, affordability, human resources for health and health equipment adequacy as major challenges bedeviling the health sector in the state. Despite relative efforts made within the last four years to improve the health sector in the state, including the renovation of 209 primary healthcare facilities (PHCs), the upgrading of eight secondary/tertiary healthcare facilities, provision of free medical and surgical treatment for at least 2 million people, and an extension of health insurance coverage to 300,000 more people, healthcare remains expensive and inaccessible to many residents of Oyo State. According to a Dataphyte report, a lot of primary healthcare facilities in Oyo remain inaccessible to persons with disabilities (PWDs) due to the unavailability of ramps and lifts and lack of habitable labour rooms, functional drug dispensaries, laboratory equipment, adequate power and water supply, as well as adequate human resources for health, to mention but a few.

According to the National Health Registry, Oyo has 1,478 health facilities, 900 of which are primary facilities, 568 are secondary, and 10 are tertiary facilities. 57% of the health facilities in Oyo State are owned and run by the government, while the rest are privately owned and run. Oyo expended N32.75bn on its health sector in 2023, representing 12.3% of its total expenditure. The state spent N22.7bn on the construction/rehabilitation of hospitals and health centres and N52.58mn on the purchase of drugs, laboratory supplies, and medical supplies. On a per capita basis, the state spent N3,292.23 on healthcare in 2023. In addition to the budgetary funding from the state government, the primary healthcare facility receives funding from the Basic Healthcare Provision Fund (BHCPF). However, capacity challenges still exist with the utilisation and retirement of the funds received, which is often a prerequisite for accessing future funds from the BHCPF.

To support healthcare delivery in the state, UNICEF granted N1.03bn to Oyo in 2023 for programs and activities focusing on oxygen management, hypoxaemia assessment, routine immunisation, the Oyo State BHCPF gateway, etc. The most recent Multiple Indicator Cluster Survey (MICS) revealed that just 2.6% of women aged 15-49 years resident in Oyo are covered under at least one form of health insurance, while 2.8% of men ages 15-49 years had health insurance coverage. The state received N107.76mn from the BHCPF through its health insurance agency to improve universal health coverage. The state plans to increase health insurance coverage to 40% by 2027. Additionally, it plans to reduce mortality from non-communicable diseases and neonatal mortality by 5%. To achieve those aims, Oyo would need to create a budget line and adequately fund a non-communicable disease control program, improve access to consumables, essential medicines, and services for the prevention and control of communicable and non-communicable diseases, improve access to skilled health professionals, expand its immunisation program, increase access to clean water and sanitation, among many other interventions.

A lot of primary healthcare facilities in Oyo remain inaccessible to persons with disabilities (PWDs) due to the unavailability of ramps and lifts and lack of habitable labour rooms, functional drug dispensaries, laboratory equipment, adequate power and water supply, as well as adequate human resources for health

22. Seyi Mankinde Campaign Organisation (2023). Oyo State Roadmap for Sustainable Development 2023-2027. <https://seyimankinde.com/wp-content/uploads/2023/02/Roadmap-To-Sustainable-Development-2023-2027.pdf>

23. Okodiran, A. (2024, September 12). Despite N12 Billion Allocated for Upgrades Over Five Years, Oyo State Primary Healthcare Centres Struggle with Staff Shortages. Dataphyte. Available at: <https://www.dataphyte.com/latest-reports/development/despite-n12-billion-allocated-for-upgrades-over-five-years-oyo-state-primary-healthcare-centres-struggle-with-staff-shortages/>

South East

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Abia State

God's Own State

Overall Fiscal Performance rank
out of 36 states

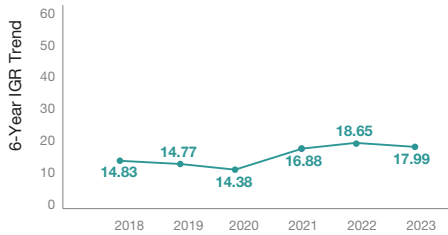
17

Debt Sustainability rank
out of 36 states

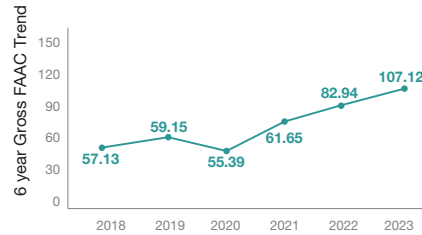
25



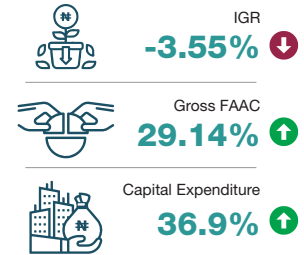
6-Year IGR Trend (NGN'bn)



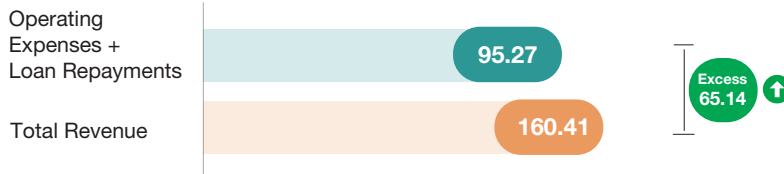
Gross FAAC (NGN'bn)



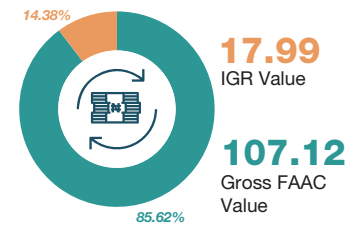
Year-On-Year Growth (2022 vs 2023)



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



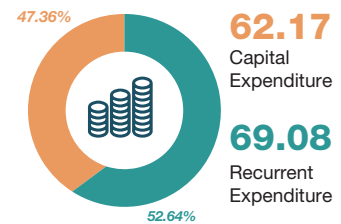
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	23	29
Gross FAAC	17	20
Size of Total Debt	21	15
Size of Domestic Debt	21	15
Size of Foreign Debt	12	13

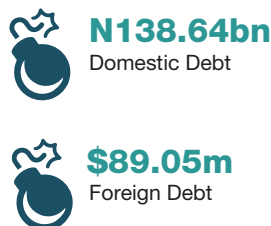
Spending Priority (2023) (NGN'bn)



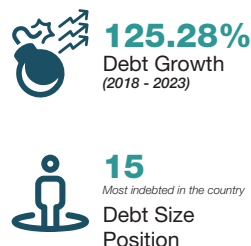
Per Capita Analysis



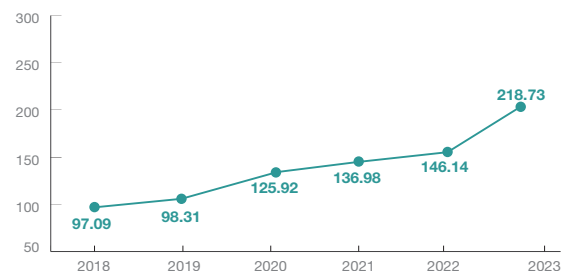
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N0.00bn



Pension and
Gratuity Arrears

N28.17bn




Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

36.62%



Tax
Revenue

N11.60bn



Non-tax
Revenue

N6.39bn



Abia State,²⁴ the trade hub in the South East and South-South regions, ranked 17th in the 2024 Fiscal Sustainability, a rank lower than the 16th place it ranked in 2023. The state's year-on-year IGR decreased from N18.65bn in 2022 to N17.99bn, and 85.62% of Abia State's total recurrent revenue was from the FAAC allocation. The industrial vibrancy of Aba and other parts of Abia State suggests that the state should be less dependent on federal government transfers by promoting economic activities that attract investment and create jobs. Yet, FAAC continues to be the state's primary source of revenue. This reliance makes the state vulnerable to economic shocks from a sudden collapse in the federation's revenue.

Abia's revenue potential is tied to the vibrancy of its local economy, which is primarily driven by its manufacturing sector. Hence to galvanise its economy, it needs to speedily implement the ease of doing business reforms already committed to, which include the harmonisation of taxes for businesses, the establishment of a small claims court to resolve industrial disputes expeditiously, the establishment of a One-Stop Shop for business registration and other business needs, the establishment of the Abia Industrial and Innovation Park (AIIP).

The God's Own State's capital expenditure increased by 36.9% from N45.42bn in 2022 to N62.17bn in 2023; however, it still ranked the lowest in the South-East closely followed by Enugu state with N63.60bn. Its capex per capita

is N13,806, which is below the country average of N16,916 per citizen. In the 2023 fiscal year, 52.64% of the state's total expenditure was devoted to operating expenses, with personnel costs consisting of employee compensation and social benefits accounting for N29.89bn. Furthermore, its overhead cost amounted to N24.02bn, while N26.18bn went to public debt charges and loan repayments, representing 27.48% of its recurrent expenditure in 2023. The state's overhead cost increased by 195.81% from N8.12bn in 2022 to N24.02bn in 2023. In 2023, Abia state had a liability of N28.17bn for pension and gratuity arrears for its workers.

Abia state ranks 25th in the debt sustainability ranking, as debt trends over the past six years show a steady rise in the state's debt burden of 125.28%, from N97.09bn in 2018 to N218.73bn in 2023. It currently ranks as the 15th most-indebted state when accounting for its total domestic and foreign debt. The State's debt per capita is currently N48,577 per citizen, higher than the average debt per capita for all states of N40,469 as of December 2023. The state can alleviate its debt burden by fostering a self-sufficient economy through increased local manufacturing. To ensure financial stability, the government must exercise caution in seeking foreign loans (which was 36.62% of its total debt as of December 31, 2023), increase its local revenue, and explore alternative ways of financing its budget, e.g. through public-private partnerships.

Abia's revenue potential is tied to the vibrancy of its local economy, which is primarily driven by its manufacturing sector. Hence to galvanise its economy, it needs to speedily implement the ease of doing business reforms already committed to, which include the harmonisation of taxes for businesses, the establishment of a small claims court to resolve industrial disputes expeditiously, the establishment of a One-Stop Shop for business registration and other business needs, the establishment of the Abia Industrial and Innovation Park (AIIP), land administration reform to expedite the acquisition of Certificate of Occupancy, and improvement of road, power, and digital infrastructure.²⁵

24. Najja wonders (n.d.), Najja wonders. <https://www.najja7wonders.com/abia-state/>

25. Akanonu, Precious. "Abia State Rises in Ease of Doing Business Rankings with INFF Phase II Program Support." United Nations Development Programme. July 10, 2024. <https://www.undp.org/nigeria/blog/abia-state-rises-ease-doing-business-rankings-inff-phase-ii-program-support>



Purchase of Health/
Medical Equipment

N437.18m



Construction /
Provision of Hospitals /
Health Centres

N635.85m



Drugs/Laboratory/
Medical Supplies

N44.92m



Number of Primary
Health Care Facilities

903

Following the 2023 election and the emergence of a new administration, Abia State embarked on a healthcare revitalisation agenda. The new administration reinstated their commitment to ensure a comprehensive overhaul of the state's healthcare facilities. A key achievement was the restoration of accreditation for the Abia State University Teaching Hospital, ABSUTH and the Abia State University's medical school after they were renovated, both of which lost accreditation two years ago.²⁶ These efforts are part of a broader plan to overhaul healthcare infrastructure, which includes the proposed development of a medical village which aims to make the state a medical tourist state.

In 2023, Abia state budgeted N8.84bn for its health sector while the actual amount spent was N4.13bn, of which N1.38bn (33.4%) was for capital expenditure. N635.85mn was spent on the construction and/or rehabilitation of hospitals and/or health centres, and N43.18mn and N44.92mn were spent on purchasing health and medical equipment and procuring drugs/ laboratory and medical supplies, respectively.

In a bid to tackle the shortage of health workers in the state, the state government also got approval from the Nursing and Midwifery Council of Nigeria for the State Ministry of Health to commence a training programme in community nursing.²⁷ This training will help produce more nurses who can be deployed to different communities within the state where there is a lack of adequate health workers. Abia state was also selected by the United States Center for Disease Control for its pilot programme focused on intensifying the campaign against HIV and enhancing healthcare delivery. This will help strengthen healthcare in the state.²⁸

In a bid to tackle the shortage of health workers in the state, the state government also got approval from the Nursing and Midwifery Council of Nigeria for the State Ministry of Health to commence a training programme in community nursing. This training will help produce more nurses who can be deployed to different communities within the state where there is a lack of adequate health workers.

According to the National Health Facility Registry, Abia state has 1,155 health facilities, 903 of which are primary healthcare facilities, 245 of which are secondary healthcare facilities, and 7 of which are tertiary healthcare facilities. With an estimated population of 4.50mn, this indicates that for the total number of health facilities in the state (public and private), one healthcare centre will cater to 3,899 persons.

A key recommendation for the Abia state government is the introduction of a comprehensive health insurance scheme that offers extensive medical coverage to its citizens, particularly the state's civil servants. Providing such insurance will not only ensure access to quality healthcare but also reflect the government's commitment to the well-being of its workforce. Implementing community-based health programs, such as health education campaigns and outreach initiatives, can empower its citizens to take charge of their health and prevent common diseases.

26. Oko, S. (2024, February 5). I'm working towards establishing Abia medical village – Gov Otti. <https://www.vanguardngr.com/2024/02/im-working-towards-establishing-abia-medical-village-gov-otti/>

27. This Day (2023, October 1). Abia Moves to Counter 'Japa Syndrome' in Health Sector By Producing More Nurses. <https://www.thisdaylive.com/index.php/2023/11/05/abia-moves-to-counter-japa-syndrome-in-health-sector-by-producing-more-nurses/>

28. Ibid.



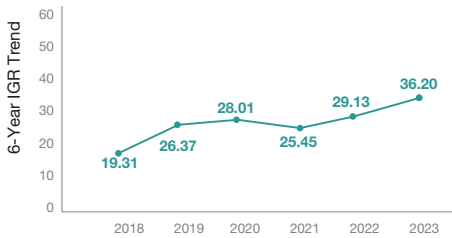
Anambra State

Light of the Nation

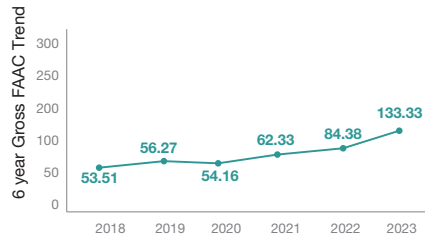
Overall Fiscal Performance rank **3**
out of 36 states

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

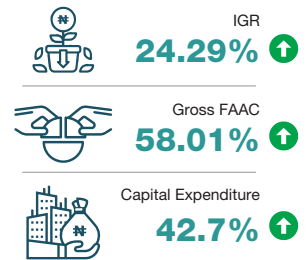
6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



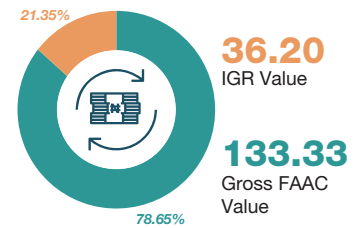
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



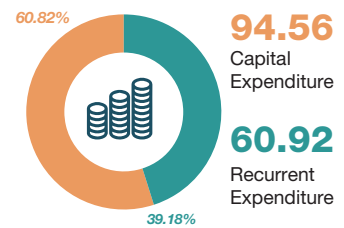
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	13	13
Gross FAAC	16	10
Size of Total Debt	25	22
Size of Domestic Debt	30	31
Size of Foreign Debt	10	10

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



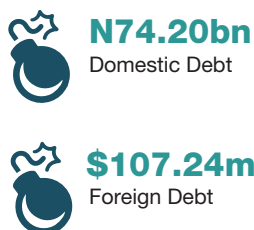
Spending Priority (2023) (NGN'bn)



Per Capita Analysis



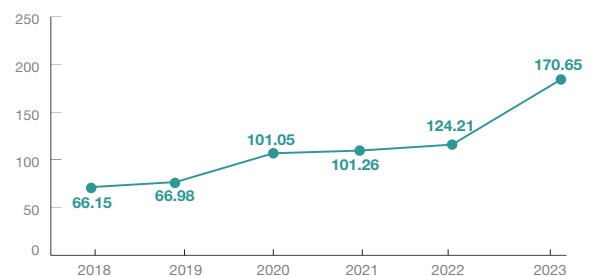
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





**Contractor Arrears /
Contractor Obligation**
N24.26bn



**Pension and
Gratuity Arrears**
N4.38bn



**Other
Liabilities**
N984.60m



**Foreign debt to
Total debt ratio**
56.52%



**Tax
Revenue**
N24.53bn



**Non-tax
Revenue**
N11.67bn




Anambra State, located in the South-East region, is known for its rich cultural heritage and historical significance. Anambra is a major commercial hub in Nigeria, with Onitsha being one of West Africa's largest markets. In addition, the state is abundant in natural gas, crude oil, bauxite, and ceramic.²⁹

Among the 36 states, Anambra ranked 3rd in the 2024 Fiscal Sustainability Ranking and performed best in the South East. The Light of the Nation had a recurrent revenue of N169.53bn in 2023, representing an increment of 49.4% from its recurrent revenue of N113.51bn in 2022. Anambra state IGR increased by 24.29%, from N29.13bn in 2022 to N36.2bn in 2023. Anambra generated the second highest IGR in the South-East, closely following Enugu state. Tax revenue contributed 67.76% to its IGR, while the remaining 32.24% was from non-tax revenue. However, it is important to note that Anambra state heavily depends on FAAC as the latter contributed 78.65% to its recurrent revenue while IGR contributed 21.35%. This shows that it relies heavily on FAAC revenues to implement its budget adequately.

citizen is slightly below the country average of N16,916. The year-on-year growth of the state's capital expenditure from 2022 to 2023 was 42.7%, the highest in the Southeast, indicating that Anambra prioritised capital expenditure. Its total operating expenses of N67.99bn comprised a personnel cost of N33.82bn, an overhead cost of N23.94bn, consolidated revenue charges of N3.17bn and loan repayment of N7.07bn.

The Light of the Nation's State recorded a liability of N29.63bn in 2023, which includes contractual arrears of N24.26bn, pension and gratuity arrears of N4.38bn, and N984.6mn for other liabilities like the state's sundry funds and judgement debt. To strengthen its resilience against economic shocks, Anambra needs to foster economic prosperity, lessening its reliance on borrowing to address the needs of its citizens.

The total debt for Anambra at the end of 2023 came to N170.65bn, a 37.39% increase from N124.21bn in 2022. The state debt burden has grown in the last six years, from N66.15bn in 2018 to N170.65bn in 2023. With a foreign debt-to-total debt ratio of 56.52%, the state ranks 19th in the debt sustainability ranking, 22nd most indebted state in the country, and 31st in terms of domestic borrowings. Its total debt per capita is N25,376, significantly lower than the country's average debt per capita of N40,469.



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The state spent N155.48bn in the 2023 fiscal year, of which 60.82% was utilised on capital expenditure and 39.18% was for operating expenses. Anambra state's capital expenditure per capita of N14,062 per

29. (n.d.). History Of Anambra State. Anambra State Association Calgary. <https://www.asacalgary.com/history-of-anambra-state/>



Purchase of Health/
Medical Equipment

N417.56m



Construction /
Provision of Hospitals /
Health Centres

N2.08bn



Drugs/Laboratory/
Medical Supplies

N710.53m



Number of Primary
Health Care Facilities

614

Anambra state has a total of 1,167 health facilities according to the National Health Facility Registry, out of which 56.38% (658) are publicly owned and 43.62% (509) are privately owned. A further breakdown indicates that 728 of the healthcare facilities are primary healthcare facilities, 436 are secondary healthcare facilities, and 3 are tertiary healthcare facilities. With an estimated population of 6.72 million, the Anambra state population per public health facility indicates that one public healthcare facility will cover 10,220 people, while one primary healthcare centre will cater to 10,952 people. For the total number of health facilities in the state (public & private), one healthcare centre will cater to 5,762 persons.

general, N2.08bn was spent on the construction and rehabilitation of hospitals and health centres, N710.53mn was spent on procuring drugs, laboratory and medical supplies, and N417.56mn was spent on purchasing health and medical equipment.

In January 2023, Anambra State reported fifteen (15) confirmed cases of Lassa fever and one (1) death in Awka.³¹ The state immediately put in place surveillance measures to curtail the spread of the disease. The state government also launched the State Health Facility Monitoring and Accreditation Unit and an e-platform in collaboration with the World Health Organization.³² The e-platform is designed to enable the real-time registration, renewal and regulation of health facilities and licences. It will also enhance data collection, analysis, and reporting, facilitating informed decision-making and prompt intervention where necessary to ensure better performance from healthcare providers. This initiative is aimed to systematically eliminate quackery in all its forms in the state health system and increase accessibility, especially for those in rural areas.

Anambra State can significantly enhance its health sector by prioritising infrastructure development. This involves constructing and upgrading primary healthcare centres, especially in rural areas, to help increase accessibility to healthcare services. The state government should also look into investing in modern medical equipment and facilities within existing hospitals to enhance the quality of care provided, as well as recruit and retain qualified healthcare professionals to help reduce the burden on existing medical professionals in the state.

The state government disbursed funds to execute some critical capital health investments in 2023, such as the improvement of the School of Health Technology, Obosi, at N185.89mn and free Health Care for Preg Women (Pre-antenatal Care) at the cost of N83.44mn. In general, N2.08bn was spent on the construction and rehabilitation of hospitals and health centres, N710.53mn was spent on procuring drugs, laboratory and medical supplies.

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30. (2023). Anambra State Fourth Quarter Budget Implementation Report (BIR) For The Year 2023. Anambra State Government. [https://openstates.ng/anambra/dataset/1608/anambra-state%20fourth%20quarter%20budget%20implementation%20report%20\(bir\)%20for%20the%20year%202023](https://openstates.ng/anambra/dataset/1608/anambra-state%20fourth%20quarter%20budget%20implementation%20report%20(bir)%20for%20the%20year%202023)

31. Agency Report (2023, January 26). Anambra records 15 suspected cases of Lassa fever, one death. <https://www.premiumtimesng.com/news/top-news/578041-anambra-records-15-suspected-cases-of-lassa-fever-one-death.html?tztc=1>

32. Angela, N. (n.d.). Anambra Govt Leverages Technology To End Quackery In Health System. <https://anambrastate.gov.ng/anambra-govt-leverages-technology-to-end-quackery-in-health-system/>



Ebonyi State

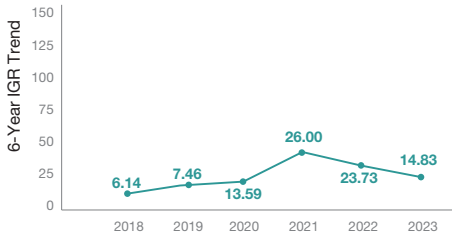
Salt of the Nation

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

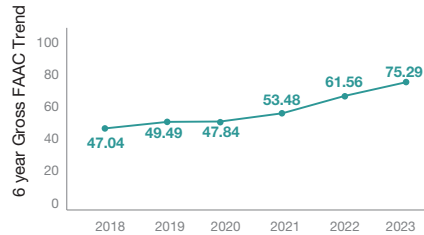
Debt Sustainability rank **23**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



IGR **-37.50%** ↓

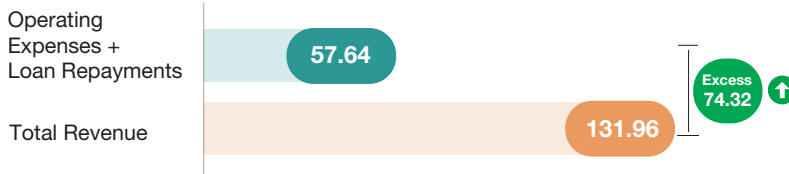


Gross FAAC **22.29%** ↑



Capital Expenditure **-6.3%** ↓

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



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	16	32
Gross FAAC	33	34
Size of Total Debt	31	24
Size of Domestic Debt	32	34
Size of Foreign Debt	20	12

Per Capita Analysis



N4,232
IGR per Capita

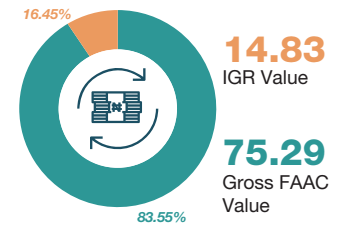


N20,899
Capital Expenditure per capita

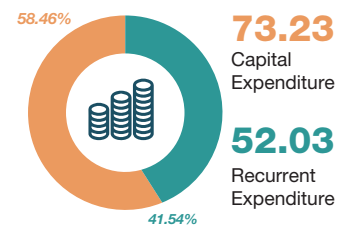


N44,461
Total Debt per capita

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Spending Priority (2023) (NGN'bn)



Debt Profile



N70.44bn
Domestic Debt



\$94.91m
Foreign Debt

Total Debt Growth

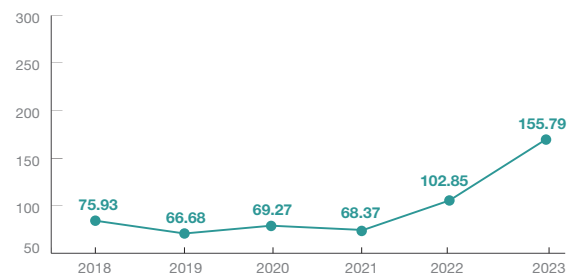


105.18%
Debt Growth (2017 - 2023)



24
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N202.49m



Pension and
Gratuity Arrears

N1.14bn



Other
Liabilities

N2.09bn



Foreign debt to
Total debt ratio

54.79%



Tax
Revenue

N8.77bn



Non-tax
Revenue

N6.06bn



The Salt of the Nation, Ebonyi State, is primarily agrarian and a leading producer of rice, beans, maize, and yam. It is also blessed with several mineral resources, such as lead.³³

Ebonyi State moved from 3rd in 2022 to 9th in 2023 in the Fiscal Sustainability Index. A major driver of the state's decline in ranking was the significant drop in its IGR year-on-year, which impacted its performance in Index A and Index A1. Notwithstanding, like many other states in the country, Ebonyi cannot meet its recurrent expenditure obligations with only its IGR. It still relies heavily on FAAC revenues. In 2023, N14.83bn, or 16.45%, of the state's total N90.1bn recurrent revenue was contributed by IGR, while an entire N75.29bn, or 83.55%, came in from the federal government. There was a decline of 37.50% in Ebonyi state's IGR from N23.73bn, which was generated in 2022, making the state the least internally generated revenue-making state in the Southeast. Further analysis of the components of state revenue reveals that Ebonyi has an IGR per capita of N4,232 in the country.



The state's capital spending dropped from N78.16bn in 2022 to N73.23bn in 2023, a 6.3% decrease. Its capex per capita was N20,899, a little above the country's average capex per capita of N16,916. To delve deeper into Ebonyi's capital budget performance, 72.5% of the allocated funds for its education sector was disbursed, 81.9% for its health sector, 81% for water supply.

Ebonyi ranks 3rd in Index B, which assesses the ability of a state to meet its recurrent expenditure with its total revenue (aids and

grants included). The state's total expenditure in 2023 was N130.87bn, of which N5.61bn was spent on loan repayment, N52.03bn on operating expenses and N73.23bn was utilised for capital expenses. Its recurrent expenditure, compared to its total revenue of N131.96bn, leaves an excess of N74.32bn. This shows the state's ability (though propped up by Federal allocations) to meet its operating expenses, make loan repayments at ease, and focus on infrastructural development projects in the state with the surplus.

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Ebonyi state is the 24th most-indebted state in the country, and its total debt per capita is N44,461, slightly higher than the country average of N40,469 per citizen for all 36 states. The state currently has a total debt of N155.79bn, an increment of 51.43% from the N102.85bn recorded in 2022. With a foreign debt-to-total debt ratio of 54.79%, Ebonyi exceeds the 50% threshold and is highly susceptible to exchange rate volatility. It would need to check its appetite for accumulating foreign loans. The state has a total liability of N3.43bn, broken down into pension and gratuity arrears of N1.14bn, contractor arrears of N202.49mn, salary and other staff claims of N2.00bn and sundry funds of N88.89mn.

33. Ebonyi State (n.d.). Ebonyi State Profile. Ebonyi State Government. <https://www.ebonyistate.gov.ng/profile.html>



Purchase of Health/
Medical Equipment

N2.65bn



Construction /
Provision of Hospitals /
Health Centres

N50.00m



Drugs/Laboratory/
Medical Supplies

N0.00m



Number of Primary
Health Care Facilities

517

Ebonyi State Government spent N4.59bn on its health sector, accounting for 3.66% of its total expenditure. This is a far cry from the 15% Abuja Declaration recommendation. 84.59% of the N5.42bn allocated to the health sector in the state was disbursed and spent.

The Salt of the Nation, Ebonyi, spent N50mn on the construction and/or rehabilitation of hospitals and/or health centres, while N2.65bn was spent on purchasing health and medical equipment. A sum of N127.34mn and N126.75mn³⁴ was spent on completing the King David University Teaching Hospital, Uburu Infrastructure and the Equipping and furnishing of King David University of Medical Sciences Hospital respectively.

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three tertiary facilities. The population of Ebonyi State is 3.5 million; this indicates that one public healthcare facility will cover 6,562 people, while one primary healthcare centre will cater to 6,778 people. For the total number of health facilities in the state (public & private), one healthcare centre will cater to 4,874 persons.

One of Ebonyi State's major health challenges is maternal mortality. It was reported that a total of 7,014 maternal deaths from 40 healthcare centres happened between January and June 2022 in Ebonyi State.³⁵ The World Health Organisation (WHO) considers Nigeria among the worst hit in maternal mortality in the world.³⁶ Also, about 17 people died of cholera in Ezza South Local Government Area of the state in February 2023.³⁷ Another major health issue the state faces is malaria, with a prevalence rate higher than many of its subnational peers.³⁸ To combat the high prevalence rate of malaria, the Ebonyi State Government created the Ebonyi State Malaria Elimination Programme (SMEP), which is a separate Programme within the Department of Public Health in the State Ministry of Health that oversees its malaria elimination efforts.³⁹

The government must prioritise expanding and improving primary healthcare infrastructure to reduce infant and maternal mortality rates in Ebonyi State significantly. This includes building new health centres where none exist and investing in rehabilitating and equipping existing healthcare facilities. Additionally, the government should ensure that it employs and maintains an adequate number of qualified healthcare professionals.

Ebonyi State is reported to have 719 healthcare facilities, 74.27% of which are publicly owned and the rest privately owned. When broken down, the state has 657 primary healthcare facilities, 59 secondary healthcare facilities and

34. (2023). Budget Performance Report 2023, Quarter 4. Ebonyi State Government. <https://openstates.ng/ebonyi/dataset/1623/ebonyi-state%20fourth%20quarter%20budget%20implementation%20report%20for%20the%20year%202023>
35. Anudu, O. (2023, September 20). Abandoned and unfunded, health centres in Ebonyi fail rural communities. *EconomyPost*. <https://www.economypost.ng/featured/abandoned-and-unfunded-health-centres-in-ebonyi-fail-rural-communities/2023/09/20/>
36. Mutabingwa, L. N., Njanga Koumba, A. G., Wangou, M. M., et al. (2023, March 1). Maternal mortality: The urgency of a systemic and multisectoral approach in mitigating maternal deaths in Africa. *Integrated African Health Observatory*. https://files.who.int/afahobckpcontainer/production/files/AHO_Maternal_Mortality_Regional_Factsheet.pdf
37. Ibid.
38. Ormale, U. I., Ogbonnaya, L. U., Iyare, O., & Nnachi, O. O. (2024). System-wide governance challenges of the Ebonyi State Malaria Elimination Programme and recommendations for malaria health system strengthening: A qualitative study among stakeholders in Ebonyi state, Nigeria. *BMJ Open* 2024;. 2. <https://bmjopen.bmj.com/content/bmjopen/14/5/e082598.full.pdf>
39. Ibid.



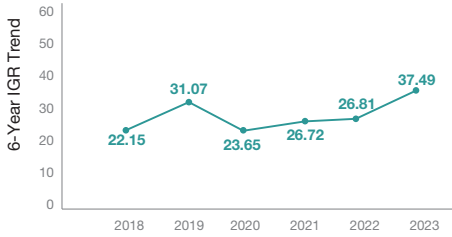
Enugu State

Coal City State

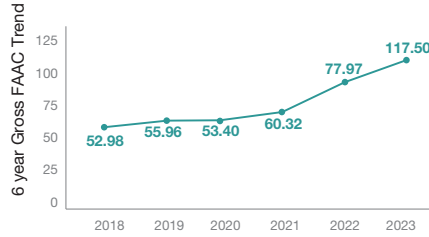
Overall Fiscal Performance rank **14**
out of 36 states

Debt Sustainability rank **24**
out of 36 states

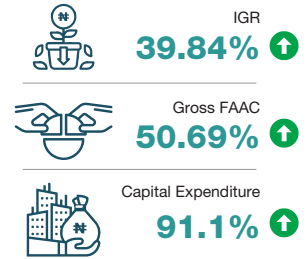
6-Year IGR Trend (NGN'bn)



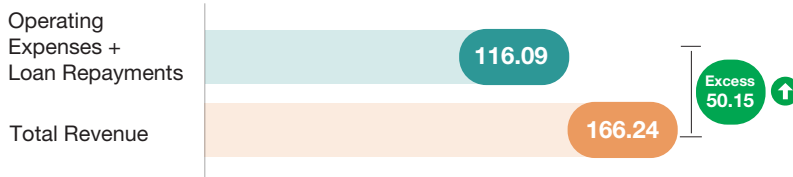
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



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



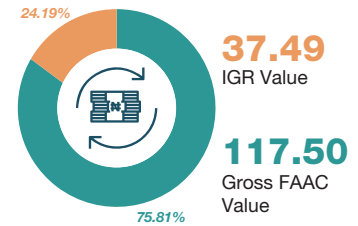
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	14	12
Gross FAAC	19	16
Size of Total Debt	20	21
Size of Domestic Debt	25	25
Size of Foreign Debt	7	8

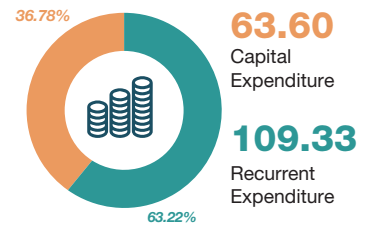
Per Capita Analysis



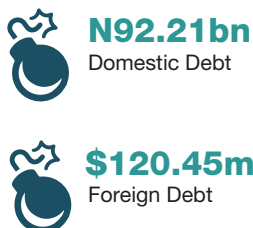
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



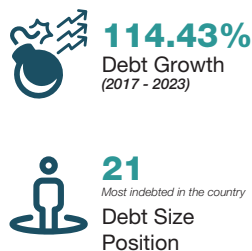
Spending Priority (2023) (NGN'bn)



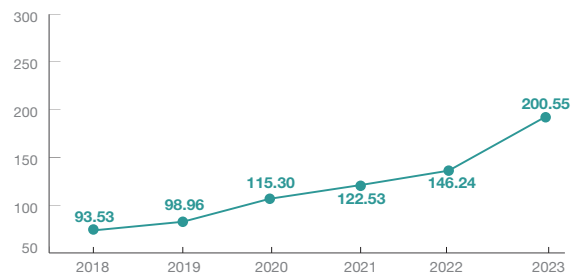
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N7.43bn



Pension and
Gratuity Arrears

N34.46bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

54.02%



Tax
Revenue

N16.75bn



Non-tax
Revenue

N20.74bn



Enugu, a state known for its rich cultural heritage and historical significance with an estimated coal reserve of about 116mn tonnes⁴⁰ improved its sustainability ranking, moving five places up from 19th in 2022 to 14th, placing it fourth in the South East. This improvement was primarily driven by the state's performance on Index A1, which measures year-on-year growth in IGR. The "Coal City State" grew its IGR from N26.81bn in 2022 to N37.49bn in 2023, a 39.84% increase. The state's total recurrent revenue was N154.99bn, of which N117.5bn (75.81%) was from FAAC. Its 2023 IGR consists of N16.75bn tax revenue and non-tax revenue of N20.74bn. This shows that a disruption in federal transfers could severely compromise Enugu's ability to meet its recurrent and investment obligations. It demonstrates the need for the state to continue improving its IGR performance to ultimately boost its ability to meet its recurrent expenditure independent of statutory allocations. Further analysis of the components of state revenue reveals that Enugu has the eleventh-largest IGR per capita in the country at N6,899.

paying more attention to investment activities compared to operating expenses. This is despite capital spending accounting for only 36.78% of the state's total expenditure. However, its capital expenditure per capita was N11,687, which is lower than the country's average of N16,916. Enugu had operating expenses of N109.33bn, which is 63.22% of its total expenditure, out of which N46.05bn was spent on personnel, and N56.07bn was for overhead costs.

As of the end of the 2023 fiscal year, Enugu's liability stood at N41.89bn, comprised of contractual arrears of N7.43bn and pension and gratuity arrears of N34.46bn. Enugu State government should implement targeted interventions that will promote investment and create a conducive business environment such as the implementation of tax incentives to attract industries that will help generate more revenue. The government can also leverage its natural resources by promoting agrotourism and developing a strategic plan for sustainable agriculture to generate additional revenue for the state.

Being the 21st most-indebted state in the country as of the end of 2023, Enugu state ranked 24th on debt sustainability. Year-on-year, the state's total debt saw a 37.14% growth from the N146.24bn recorded in 2022 to N200.55bn in 2023. The state's debt burden comprises N92.21bn in domestic debt, which stands at 45.98% of its total debt, and a foreign debt of \$120.45mn, which is 54.02% of its debt stock. Presently, its total debt burden per capita stands at N36,852 per citizen, which is lower than the average of N40,469 per citizen for all states.

State" grew its IGR from N26.81bn in 2022 to N37.49bn in 2023, a 39.84% increase. The state's total recurrent revenue was N154.99bn, of which N117.5bn (75.81%) was from FAAC. Its 2023 IGR consists of N16.75bn tax revenue and non-tax revenue of N20.74bn.



The state's 2023 total expenditure of N172.93bn comprised N109.33bn in operating expenses and capital expenditure of N63.60bn. The State's capex had a year-on-year growth of 91.1%, which may mean that the Enugu state government is gradually

29. (n.d.). History Of Anambra State. Anambra State Association Calgary. <https://www.asacalgary.com/history-of-anambra-state/>



Purchase of Health/
Medical Equipment

N275.00m



Construction /
Provision of Hospitals /
Health Centres

N27.07m



Drugs/Laboratory/
Medical Supplies

N168.76m



Number of Primary
Health Care Facilities

554

In 2023, Enugu State Government spent N9.44bn on its health sector, which accounts for 5.46% of its total expenditure. A total of N11.33bn was budgeted for its health sector, and the state had an 83% budget performance in the sector.⁴¹ Enugu State Government spent N275mn on purchasing health and medical equipment, N168.76mn on procuring drugs/ laboratory and medical supplies, and N27.07mn on the construction and/or rehabilitation of hospitals and/or health centres. In 2023, the state allocated N35mn to drill the complete borehole with submersible pumps and storage facilities at Orba Specialist Hospital; if disbursed, this would enhance the availability of clean water at the hospital, improving healthcare delivery.

(public & private), one healthcare centre will cater for 5,248 persons.

Under its new administration after the 2023 election, the Enugu State Government has taken some programmatic interventions to improve its health sector. For example, in May 2024, the State government entered into a partnership with Elephant Healthcare to digitise all public primary and secondary health facilities state-wise and to launch Enugu's first eHealth service.⁴² This technology will potentially help upgrade and modernise healthcare for citizens of the state, improve the quality of care, reduce wait times and ensure that real-time data on how the state's health system is performing is available. A modern medical facility called the Goodwill Medical Centre was inaugurated in Enugu state by the TY Danjuma Foundation in 2023. This facility aims to provide quality and affordable healthcare for low-income and underprivileged families in the state.⁴³ The Abapka Nike Community in Enugu East Local Government Area facility offers a range of services, including maternal and child health, general primary healthcare, laboratory, eye health, communicable disease prevention and treatment, general surgical, and accident and emergency services.

With an estimated population of 5.44mn, further analysis shows that the Coal City State's population per public health facility indicates that one public healthcare facility will cover 8,892 people. Also, one primary healthcare centre will cater to 9,823 people.

Enugu state has 1,037 health facilities according to the National Health Facility Registry, of which 59.02% (612) are publicly owned and 40.98% (425) are privately owned. A further breakdown indicates that 678 of the healthcare facilities are primary healthcare facilities, 353 are secondary healthcare facilities, and 6 are tertiary healthcare facilities. With an estimated population of 5.44mn, further analysis shows that the Coal City State's population per public health facility indicates that one public healthcare facility will cover 8,892 people. Also, one primary healthcare centre will cater to 9,823 people. For the total number of health facilities in the state

The Enugu state government should prioritise various interventions that can improve the quality of health of its citizens. These include expanding primary healthcare services by upgrading existing healthcare facilities, particularly primary healthcare centres, and establishing more community health centres. These facilities should be adequately staffed with trained medical personnel and equipped with essential medical supplies.

41. Enugu State Ministry of Budget and Planning (2023). Budget Performance Report Quarter 4, 2023. Enugu State Government. <https://openstates.ng/enugu/dataset/1681/enugu-state%20fourth%20quarter%20budget%20implementation%20report%20for%20the%20year%202023>

42. Ogbudeke, C. (n.d.). Nigeria's coal deposits identified. How We Made it in Africa. <https://www.elephant.healthcare/impact/partnering-with-enugu-state-to-power-digital-health-revolution>

43. TY Danjuma Foundation (2023, December 11). TY Danjuma Inaugurates State-of-the-Art Hospital in Enugu. <https://tydanjumafoundation.org/ty-danjuma-inaugurates-state-of-the-art-hospital-in-enugu/>



Imo State

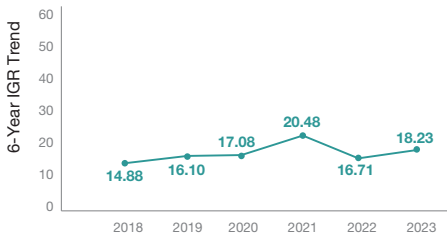
Eastern Heartland

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

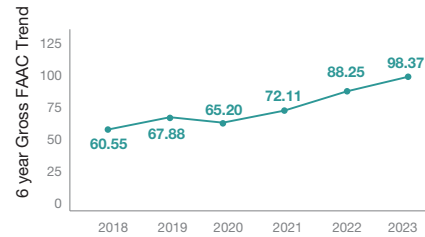
Debt Sustainability rank **31**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)

(2022 vs 2023)



IGR

9.07% ↑



Gross FAAC

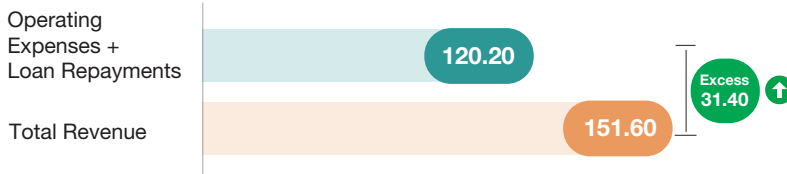
11.47% ↑



Capital Expenditure

-12.4% ↓

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



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	26	27
Gross FAAC	12	24
Size of Total Debt	9	9
Size of Domestic Debt	6	6
Size of Foreign Debt	24	17

Per Capita Analysis



N2,694

IGR per Capita



N11,176

Capital Expenditure per capita

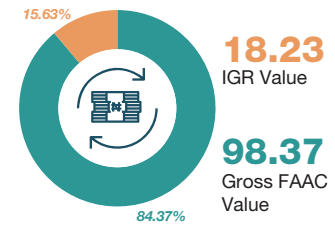


N42,369

Total Debt per capita

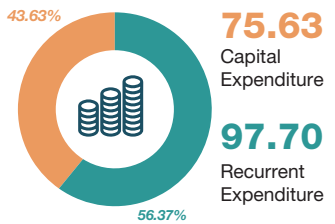
Structure of State of States Recurrent Revenue (2023) (NGN'bn)

(NGN'bn)



Spending Priority (2023) (NGN'bn)

(NGN'bn)



Debt Profile



N217.11bn

Domestic Debt



\$77.37m

Foreign Debt

Total Debt Growth



145.17%

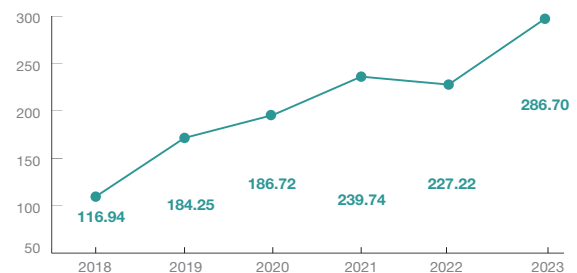
Debt Growth (2017 - 2023)



9

Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N43.47bn



Pension and
Gratuity Arrears

N13.78bn



Other
Liabilities

N50m



Foreign debt to
Total debt ratio

24.27%



Tax
Revenue

N11.26bn



Non-tax
Revenue

N6.97bn



Imo State is a prominent urban centre recognised for its vibrant heritage and thriving educational institutions. The state is rich in natural resources, such as limestone, white clay, and fine sand, which are crucial to its economy, supporting various industries and contributing to its overall development.⁴⁴ The Eastern Heartland, Imo State, ranked 32nd on the Fiscal Sustainability Index, performing lower than in 2022 when it ranked 29th. This makes the state the least-performing state in the Southeast.

Imo state's liability as of 31 December 2023 was N57.3bn, which is broken down into contractual arrears of N43.47bn (more than half of the state's entire capital expenditure) and N13.78bn for pensions and gratuity arrears for its workers. The Imo state government needs to reevaluate its policies and strategies to strengthen its weakened fiscal position, transforming it from a predominantly civil-service state into an industrial hub in the southeastern region.



Imo state depended on the federal transfers for about 84.37% or N98.37bn of its total recurrent revenue while 15.63% or N18.23bn was realised from IGR. The state's IGR saw a minimal growth of 9.07% from N16.71bn in 2022 to N18.23bn in 2023; this growth is insufficient to reduce the state's high reliance on statutory allocations from the federation account, exposing it to significant risks of increased borrowing whenever there

are shocks to federally distributed revenue. Imo state recorded a year-on-year increment of 11.47% in its Gross FAAC in 2023, growing from N88.25bn in 2022 to N98.37bn in 2023. Imo state will be treading on thin ice if it does not significantly revamp its internal revenue generation drive to reverse this trend.

Imo state's total expenditure amounted to N173.33bn in 2023. The government's operating expenses stood at N97.7bn (56.37%), while N75.63bn (43.63%) was spent implementing its capital budget. With a capital expenditure per capita of N11,176, below the national average of N16,916, Imo is underfunding essential areas like roads, infrastructure, health, and education. A further breakdown of its expenditure shows that the state spent N32.04bn on overhead costs in 2023, while there was a 6.23% decrease in its personnel cost from N37.01bn in 2022 to N34.84bn in 2023.

Imo state's liability as of 31 December 2023 was N57.3bn, which is broken down into contractual arrears of N43.47bn (more than half of the state's entire capital expenditure) and N13.78bn for pensions and gratuity arrears for its workers. The Imo state government needs to reevaluate its policies and strategies to strengthen its weakened fiscal position, transforming it from a predominantly civil-service state into an industrial hub in the southeastern region.

The state had a total debt stock of N286.7bn as of December 2023, an increment of 26.18% from N227.22bn in 2022. Imo state ranks 31st in the debt sustainability ranking and is the 9th most indebted state in the country. Its total debt per capita is N42,369, slightly higher than the country's average debt per capita of N40,469.18. It has a foreign debt to total debt ratio of 24.27%, and its domestic debt of N217.11bn is ranked 6th in the country. The state requires careful fiscal management to avoid potential financial challenges.

44. SouthEast Region Economic Development (n.d.), Imo State. <https://southeast.ng/the-region/imo-state/>



Purchase of Health/
Medical Equipment

N984.00m



Construction /
Provision of Hospitals /
Health Centres

N0.00m



Drugs/Laboratory/
Medical Supplies

N152.85m



Number of Primary
Health Care Facilities

653

Imo state has 1,197 health facilities according to the National Health Facility Registry, of which 57.06% (683) are publicly owned and 42.94% (514) are privately owned. A further breakdown indicates that 822 of the healthcare facilities are primary healthcare facilities, 373 are secondary healthcare facilities, and 2 are tertiary healthcare facilities. With an estimated population of 6.77 million, the Imo state population per public health facility indicates that one public healthcare facility will cover 9,907 people. In contrast, one primary healthcare centre will cater to 10,363 people. For the total number of health facilities in the state (public & private), one healthcare centre will cater to 5,653 persons.

state executed these two capital projects.

One notable initiative that the Imo state government has put in place to enhance healthcare quality is the launch of the Quality of Care (QoC).⁴⁵ This initiative, initiated in 2023, aims to improve the reproductive and maternal health of its people and the health of children, adolescents and the elderly. Also, in collaboration with the World Health Organisation and other partners, the Imo state government started a campaign called the Big Catch-Up vaccination drive. This is to enable children who have never been vaccinated to get the necessary vaccinations and also to strengthen routine immunisation programs.⁴⁶

N152.85mn was spent procuring drugs/laboratory and medical supplies, while N984mn was spent purchasing health and medical equipment. N500mn and N400mn were disbursed for renovating buildings and facilities at St. Mary's Joint Hospital for Midwifery and the rehabilitation of the Imo State University Teaching Hospital. BudgIT confirmed that the state executed these two capital projects.

Earlier this year, Imo state was identified as one of the states with a high level of cholera outbreak in Nigeria and among the ten states that are said to have contributed to about 90% of the total cases recorded.⁴⁷ This shows that the state suffers from inadequate access to clean drinking water, especially in rural areas, in addition to poor sanitation systems and inconsistent waste management practices.⁴⁸ The Imo state government needs to focus on providing basic amenities with a special focus on rural areas, such as adequate provision of clean water facilities and proper maintenance of these facilities. Implementing subsidised healthcare programs via the QoC initiative, particularly for the elderly, children, and low-income individuals, is also very important. This can be done through a comprehensive health insurance scheme, government-funded health programs, and partnerships with private healthcare providers. Training programs for healthcare workers within the state will also help bridge the human resources gap; this will help ensure the availability of expertise to handle various health challenges its people face.

N152.85mn was spent procuring drugs/laboratory and medical supplies, while N984mn was spent purchasing health and medical equipment. N500mn and N400mn were disbursed for renovating buildings and facilities at St. Mary's Joint Hospital for Midwifery and the rehabilitation of the Imo State University Teaching Hospital. BudgIT confirmed that the

45. Federal Ministry of Health and Social Welfare (n.d.). Imo State. <https://nationalqoc.fmohconnect.gov.ng/state-implementation/imo-state/>

46. World Health Organization (2023, June 6). Imo State Government vaccinates over 3000 missed children in the 'The Big Catch-Up' campaign. <https://www.afro.who.int/countries/nigeria/news/imo-state-government-vaccinates-over-3000-missed-children-big-catch-campaign-state-to-power-digital-health-revolution>

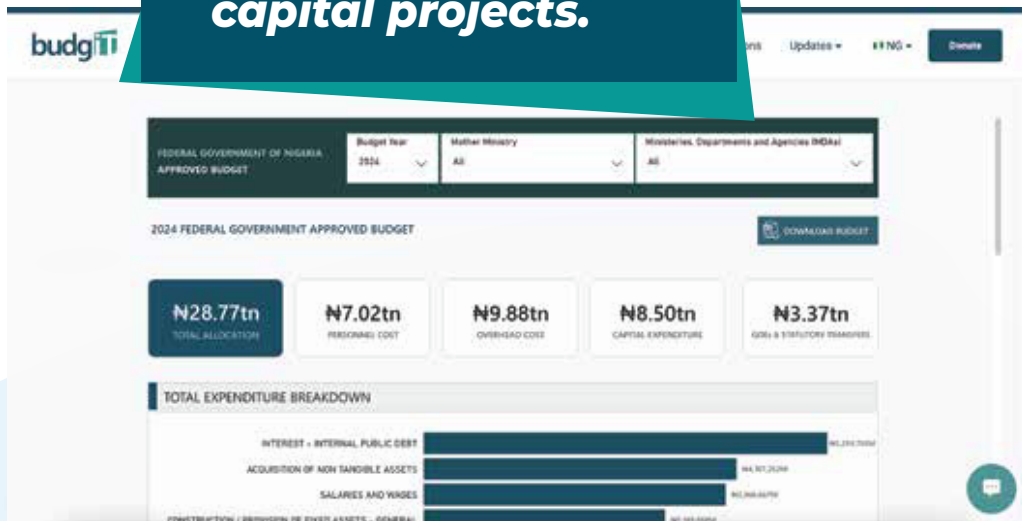
47. Innorenews (2024, June 20). Outbreak Of Cholera In Imo Worrisome, State Assembly Mandates Awareness Campaign. https://innorenews.com.ng/2024/06/20/outbreak-of-cholera-in-imo-worrisome-state-assembly-mandates-awareness-campaign/#google_vignette

48. Nigeria Centre for Disease Control and Prevention (2023, May 15). Cholera Situation Report. Monthly Epidemiological Report 05: Week 21. <https://ncdc.gov.ng/themes/common/files/sites/preps/b647394c0962a21ff628b1cecc83ae54.pdf>

South South

R E G I O N

**Access
disaggregated FG
budget data and
capital projects.**



**FG Budget
Dashboard**

budgit.org/fg-budget-dashboard/



Akwa Ibom State

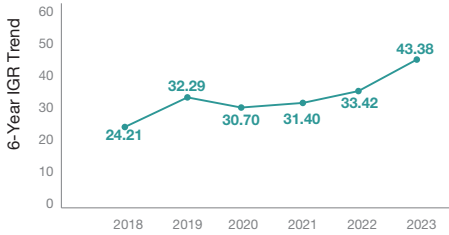
Land of Promise

Overall Fiscal Performance rank **27**
out of 36 states

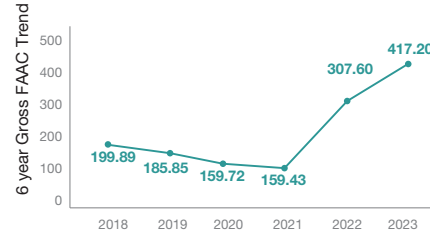
Debt Sustainability rank **1**
out of 36 states



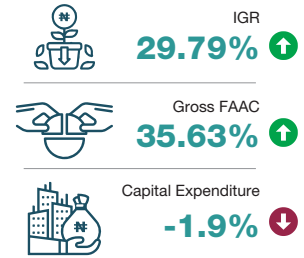
6-Year IGR Trend (NGN'bn)



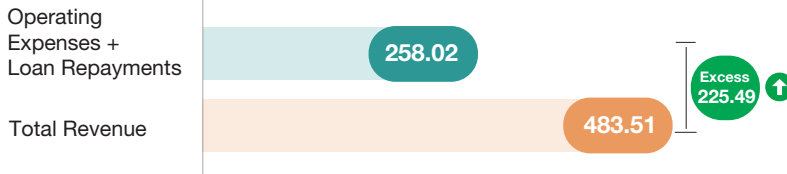
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



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



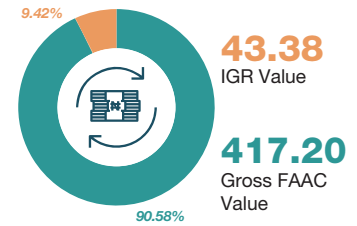
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	10	9
Gross FAAC	3	2
Size of Total Debt	7	11
Size of Domestic Debt	5	7
Size of Foreign Debt	27	27

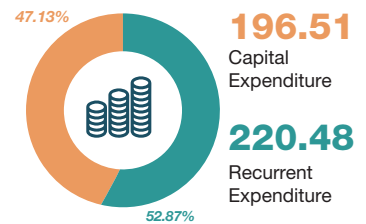
Per Capita Analysis



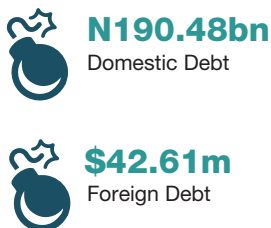
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



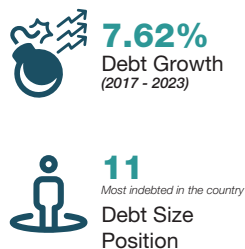
Spending Priority (2023) (NGN'bn)



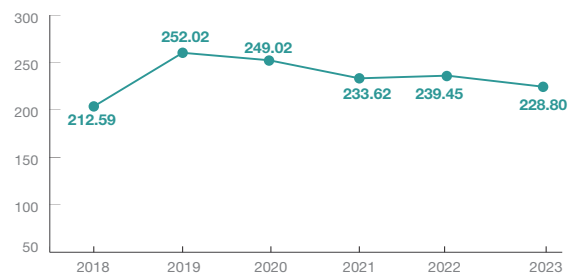
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears / Contractor Obligation
N31.07bn



Pension and Gratuity Arrears
N0.00bn




Other Liabilities
N8.11bn



Foreign debt to Total debt ratio
16.75%



Tax Revenue
N34.74bn



Non-tax Revenue
N8.64bn



In the 2024 Fiscal Performance ranking, The Land of Promise held 27th out of 36 states, maintaining its position from the 2023 ranking. Akwa Ibom experienced a 29.79% growth in its Internally Generated Revenue (IGR), increasing from N33.41bn in 2022 to N43.38bn in 2023. Akwa Ibom's total revenue amounted to N483.51bn. The state received N417.20bn as federal allocation, which accounted for 86.3% of the total income. Tax revenue of N34.74bn constituted 7.2% of the state's total revenue, non-tax revenue was N8.64bn (1.8%), while aids and grants amounted to N11.96bn (2.5%). Essentially, Akwa Ibom heavily relies on FAAC, indicating the need to boost the state's IGR by leveraging state-owned assets such as the Udom Emmanuel Towers (21 Storey Building), Ibom Icon Hotel and Golf Resorts, Four Points by Sheraton, Ibom Power Company, and many others. Also, the state should intensify its efforts to complete the Ibom deep sea port and optimise its 129km coastline suitable for aquaculture and the blue economy.

Total expenditure in Akwa Ibom for the year amounted to N454.53bn, which consisted of capital expenditure and recurrent expenditure (inclusive of Non-Operating Expenses and Loan Repayments) of N196.50bn and N258.02bn, respectively. Prioritisation between the major budget sub-heads for Akwa Ibom State had 47.13% for Capital expenditure and 52.87% for recurrent spending. Its capital expenditure declined by 1.8% from N200.28bn in 2022 to N196.51bn in 2023. Conversely, operating expenditure rose by 4.84%, from N210.30bn in 2022 to N220.48bn in 2023. Akwa Ibom achieved a surplus of approximately N28.98bn when comparing total expenditure to total revenue. This surplus indicates a favourable financial position the state should leverage for strategic development.

IGR per capita was N6,236, while capital expenditure per capita was N28,253. Akwa Ibom state received N417.20bn Gross Federal Account Allocation (or FAAC) in 2023, a 35.63% increase from N307.60bn in 2022. The state spent 16.40% of its revenue on personnel costs, which is well within the recommended threshold of 60% of State revenue.

Akwa Ibom had a total debt of N228.80bn as of December 31 2023, making the State the 11th most-indebted state in the federation. Also, the state spent N49.80bn on servicing its debt in 2023. Despite the significant size of Akwa Ibom's debt and debt service, the state's debt service-to-revenue, at 10.30%, is still below the recommended threshold. In addition, its foreign debt to total debt ratio, at 16.75%, is also within the threshold. The state, owing to its huge FAAC receipt and relatively low foreign debt to total debt ratio, ranked the most debt-sustainable state among the 36 states.

Essentially, Akwa Ibom heavily relies on FAAC, indicating the need to boost the state's IGR by leveraging state-owned assets such as the Udom Emmanuel Towers (21 Storey Building), Ibom Icon Hotel and Golf Resorts, Four Points by Sheraton, Ibom Power Company, and many others. Also, the state should intensify its efforts to complete the Ibom deep sea port and optimise its 129km coastline suitable for aquaculture and the blue economy.



2. See "4 Months After Commissioning, Mother-Child Hospital Yet To Take Off In Benue", on 22 July 2022, 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://efaidnbnmmnlbpcapjcgjclefndmkajfa3026da-d943-416a-a417-8f29ea8f7dd9>.



Purchase of Health/
Medical Equipment

N759.00m



Construction /
Provision of Hospitals /
Health Centres

N415.00m



Drugs/Laboratory/
Medical Supplies

N137.92m



Number of Primary
Health Care Facilities

493

Akwa Ibom State has 743 health facilities, broken down into 535 primary healthcare facilities and 208 secondary healthcare facilities. According to data from the Nigeria Health Facility Registry (HFR), the state has no tertiary healthcare facility. However, the state is home to the University of Uyo Teaching Hospital and the Ibom Multi Specialty Hospital. The majority, i.e., 73.3% of health facilities, are publicly owned. This indicates a significant role played by the government in providing healthcare services, while the private sector contributes 26.7% of the facilities. Of these health facilities, 72% are primary healthcare centres, reflecting a strong focus on community-level health services essential for accessible care across urban and rural areas. Secondary healthcare makes up the remaining 28% of the health facilities, indicating the availability of specialised care but to a lesser extent.

If adequately disbursed, the state's allocation of N175m for constructing new oxygen plants in general hospitals would improve critical care infrastructure essential for emergencies and respiratory care. Meanwhile, the allocation of N500m for constructing a new general hospital in Ibiono Ibom suggests efforts to expand secondary healthcare.

Healthcare training is also an area of focus for Akwa Ibom State, as demonstrated by the allocation of N600m towards new administrative and classroom facilities at the School of Health Technology in Etinan. This recognises the need to develop a strong pipeline of skilled healthcare workers who can sustain and improve the quality of care in the state. If the allocation is executed, it will signal that the state is improving the physical infrastructure and ensuring that future healthcare workers are trained in a conducive learning environment. This is essential for building a robust healthcare system that can meet the demands of the growing population.

The focus on healthcare education is only beneficial if the projects are executed. Completing the project will indicate that the state sees the long-term benefits of preparing a well-trained workforce. It will also mirror a strategic approach, where the government is not just investing in current health infrastructure and equipment but also in the people who will manage and operate these facilities in the future. However, there is room for broader initiatives that cater to specialised training and skill development in other critical areas of healthcare.

Despite these initiatives, healthcare represents a small proportion (1.39%) of the state's total capital expenditure. This indicates that while the state is making significant investments in healthcare infrastructure and equipment, the sector does not appear to receive sufficient funding. The disbursement of allocated funds equally needs to be prioritised.

Overall, Akwa Ibom is working towards enhancing its healthcare system, having spent about N1bn on primary care and medical equipment. Still, there may be opportunities to increase investment in the sector to fully meet the population's healthcare needs.

73.3% of health facilities, are publicly owned. This indicates a significant role played by the government in providing healthcare services, while the private sector contributes 26.7% of the facilities. Of these health facilities, 72% are primary healthcare centres, reflecting a strong focus on community-level health services essential for accessible care across urban and rural areas.

Regarding health expenditure, the state allocated N28.35bn, which represents 4.05% of the State's expenditure for the year. While N759m went to purchasing health and medical equipment, Construction and provision of hospitals and health centres took up N415m, and N137m was expended on purchasing drugs, laboratories, and medical supplies. In the 2023 fiscal year, the state allocated N706m to renovate 93 primary healthcare centres (3 PHCs per LGA), indicative of a semblance of focus on strengthening primary healthcare infrastructure.





Bayelsa State

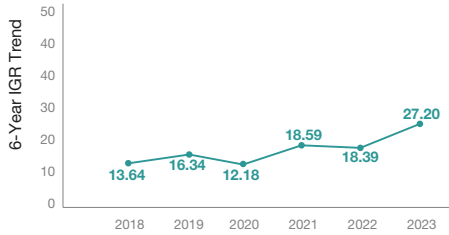
Glory of all lands

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

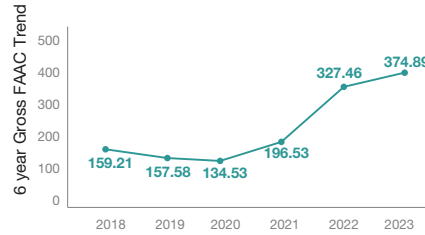
Debt Sustainability rank **6** out of 36 states



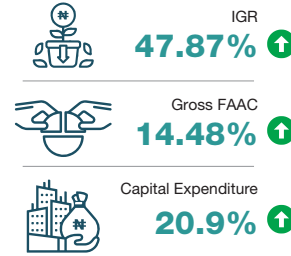
6-Year IGR Trend (NGN'bn)



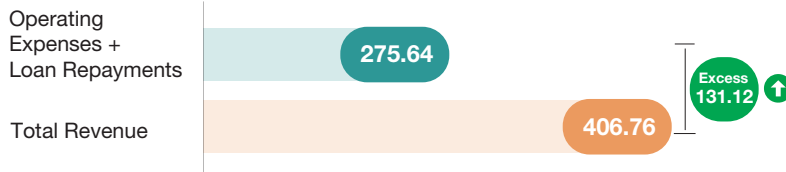
Gross FAAC (NGN'bn)



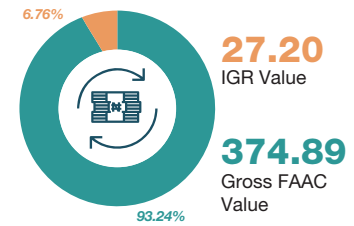
Year-On-Year Growth (2022 vs 2023)



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



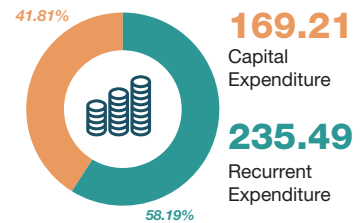
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	24	19
Gross FAAC	2	3
Size of Total Debt	13	18
Size of Domestic Debt	11	12
Size of Foreign Debt	18	20

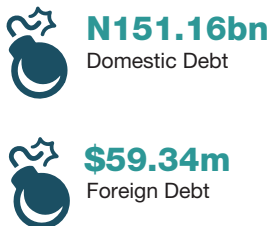
Spending Priority (2023) (NGN'bn)



Per Capita Analysis



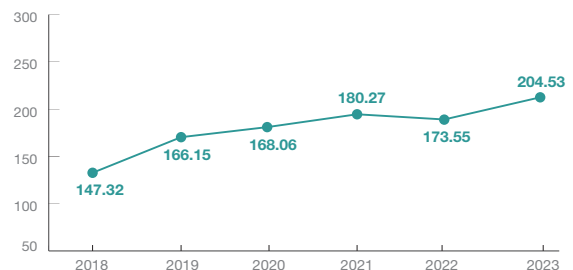
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N0.00bn



Pension and
Gratuity Arrears

N24.08bn



Other
Liabilities

N582.5mn



Foreign debt to
Total debt ratio

26.10%



Tax
Revenue

N18.21bn



Non-tax
Revenue

N8.98bn



Bayelsa State's fiscal performance remains a concern, as it ranked 35th out of 36 states in the 2024 Fiscal Performance ranking, mirroring its position from 2022. The state increased its Internally Generated Revenue (IGR) significantly, from N18.39bn in 2022 to N27.20bn in 2023, marking a 47.87% growth. However, the state's income profile reveals a heavy reliance on federal allocation, with FAAC revenue of N374.89bn, constituting 92.17% of the total revenue. IGR and aids & grants accounted for 6.69% and 1.13% of the total revenue, respectively. This dependency on federal funds places Bayelsa in a precarious fiscal position. Although Bayelsa maintains that FAAC revenue should be considered IGR because the exploration of its hydrocarbon wealth isn't within its remit, the truth remains that the oil revenue it earns doesn't result from its domestic resource mobilisation effort. Amidst the reality of the energy transition and global emission reduction conversations, it is pertinent that Bayelsa diversify its revenue base to reduce its vulnerability to crude oil-induced shocks.

including Non-Operating Expenses and Loan Repayments, at N275.64bn. Capital expenditure grew by 17.9% from N139.91bn in 2022 to N169.21bn in 2023. Operating expenditure (excluding loan repayments) surged from N159.87bn in 2022 to N235.49bn in 2023, an increase of N75.68bn. This spike was partly driven by a rise in overhead costs, which grew from N59.88bn in 2022 to N80.11bn in 2023.

Taking a look at the state's IGR per capita in 2023, it was N9,746, while its Capital expenditure per capita was N60,636. Bayelsa state spent N24.08bn on pension and gratuity and 16.6% of its revenue on personnel. With a total debt of N204.53bn, including foreign debt of \$59.37m, Bayelsa state spent N90.14bn on debt servicing. Additionally, Bayelsa state's foreign debt is 26.10% of its total debt, while its debt-to-revenue ratio is at 50.28%, which is below the threshold of 200%. Summarily, Bayelsa stood as the 18th most-indebted state in the country in 2023 and ranked 6th on Budget's debt sustainability index.

Bayelsa State's total expenditure amounted to N444.85bn, allocated between capital expenditure, which focused on environmental projects and infrastructure development, at N169.21bn, and operating expenditure, including Non-Operating Expenses and Loan Repayments, at N275.64bn.



Bayelsa State's total expenditure amounted to N444.85bn, allocated between capital expenditure, which focused on environmental projects and infrastructure development, at N169.21bn, and operating expenditure,



Purchase of Health/
Medical Equipment

N2.03bn



Construction /
Provision of Hospitals /
Health Centres

N2.71bn



Drugs/Laboratory/
Medical Supplies

N3.52bn



Number of Primary
Health Care Facilities

220

Bayelsa State has a population of approximately 2.79 million. With a total health budget of N13.74bn, Bayelsa spent N11.82bn, representing 86.1%. This indicates a high budget performance on the state's health expenditures. However, given the state's health challenges and the need for improved access to quality medical care, there is still room for greater investment.

Much of the healthcare budget was dedicated to purchasing essential medical equipment. In 2023, Bayelsa spent N2.03bn on medical tools, including ventilators, anaesthesia machines, orthopaedic beds, and blood pressure monitors. This investment signals a commitment to modernising health facilities, improving care quality, and enhancing medical services' efficiency.

Additionally, Bayelsa invested N3.52bn in drugs, laboratory supplies, and medical consumables. Ensuring health facilities are well-stocked with medications and supplies is critical to maintaining smooth operations and providing timely patient care. This expenditure highlights the government's commitment to preventing shortages that could lead to delays in treatment.

According to the National Health Facility Registry, Bayelsa has 303 healthcare facilities, including 225 primary healthcare centres, 74 secondary centres, and four tertiary institutions. 85.5% of healthcare facilities are publicly owned, while 14.5% are private facilities. The emphasis on primary healthcare is significant, as it focuses on first-contact care, which is essential for managing routine health issues and preventing more serious conditions. Rehabilitating centres in Azikoro, Igbedi, and Amasoma demonstrate the state's efforts to improve basic health services.

However, the limited number of tertiary healthcare facilities—just four—poses challenges in providing specialised medical care. Tertiary institutions are crucial for handling complex cases, and the scarcity of such facilities may force patients to seek care outside the state. Additionally, Bayelsa faces difficulties in providing adequate healthcare access, particularly in hard-to-reach communities, and struggles with a high doctor-to-patient ratio to the 'Japa Syndrome' further exacerbate these issues. This underscores the need for further investment in tertiary healthcare and overall improvements in healthcare infrastructure to ensure comprehensive medical services for severe conditions.

Bayelsa's healthcare system largely relies on public facilities, with 259 of the 303 total facilities publicly owned. This reflects the government's dominant role in providing medical services. Expanding the healthcare budget, particularly for tertiary care and infrastructure development, could further improve healthcare quality and outcomes for the state's residents, ensuring long-term success in the sector.

The state focused on expanding healthcare infrastructure, spending N2.71bn on constructing hospitals and health centres, especially in rural areas. Bayelsa State constructed and developed key projects, including general and cottage hospitals in Sampou, Korokorosei, and Akassa and a dental hospital at NDUTH Okolobiri.

The state focused on expanding healthcare infrastructure, spending N2.71bn on constructing hospitals and health centres, especially in rural areas. Bayelsa State constructed and developed key projects, including general and cottage hospitals in Sampou, Korokorosei, and Akassa and a dental hospital at NDUTH Okolobiri. These initiatives aim to increase healthcare accessibility and improve patient outcomes across different parts of the state.

2. See "4 Months After Commissioning, Mother-Child Hospital Yet To Take Off In Benuue", on 22 July 2022, in Daily Trust (Online). Available at: <https://dailytrust.com/4-months-after-commissioning-mother-child-hospital-yet-to-take-off-in-benuue/>

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://efaidribmnnnllbpcjpcgiclfndmkaj/fa3026da-d943-416a-a417-8f29ea8f7dd9>.

Cross River State

The People's Paradise

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

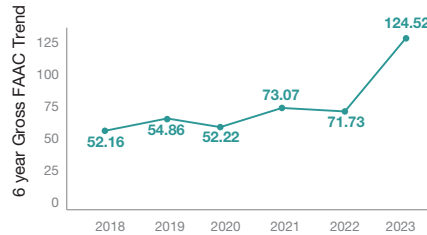
Debt Sustainability rank **35**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



IGR **50.18%** ↑

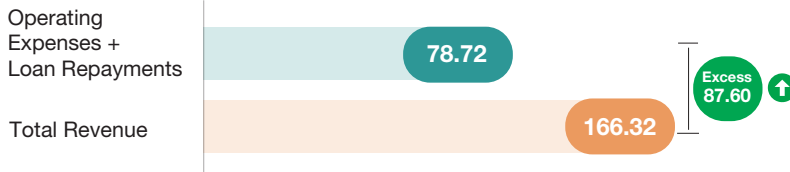


Gross FAAC **73.60%** ↑



Capital Expenditure **-17.1%** ↓

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



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	19	15
Gross FAAC	23	13
Size of Total Debt	5	5
Size of Domestic Debt	7	5
Size of Foreign Debt	4	4

Per Capita Analysis



N6,515
IGR per Capita

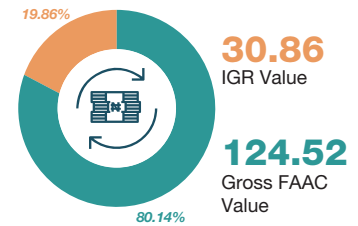


N12,186
Capital Expenditure per capita

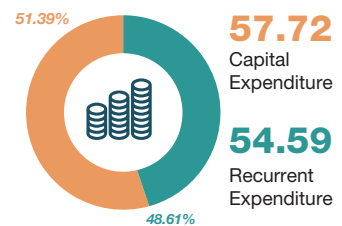


N86,581
Total Debt per capita

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Spending Priority (2023) (NGN'bn)



Debt Profile



N220.20bn
Domestic Debt



\$211.13m
Foreign Debt

Total Debt Growth

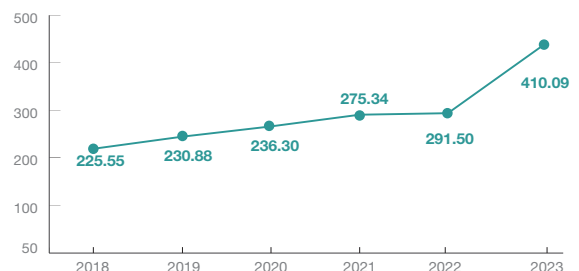


81.82%
Debt Growth (2017 - 2023)



5
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N39.12bn



Pension and
Gratuity Arrears

N29.86bn



Other
Liabilities

N774.7mn



Foreign debt to
Total debt ratio

46.30%



Tax
Revenue

N16.75bn



Non-tax
Revenue

N14.11bn



The People's Paradise, Cross River State, sits in the 5th position of the fiscal performance ranking. Known for its vibrant festivities and tourist attractions, Cross River state moved up by four places from its rank of 9th in 2022. However, a closer inspection of the performance of the state shows why the state has leapt. Looking at the state's Internally Generated Revenue (IGR) performance, it can be seen that between 2022 and 2023, IGR rose by 50.81% or N10.31bn, jumping from N20.55bn to N30.86bn. Focusing on recurrent revenue (excluding Aids and Grants), we see that between 2022 and 2023, the state nearly doubled its revenue. Moving from N92.27bn to N155.37bn, there was a boost of about N63.1bn. Gross FAAC was N124.5bn in 2023, ranking 13th in the federation. Cross River state's IGR, representing 19.86% of total revenue, is minimal compared to its Federal Account Allocation Committee (FAAC), which accounted for 80.14% of total revenue, with a difference of about N90bn. This indicates that, like some South-South counterparts, it heavily depends on federal transfers for revenue.

The state ranks 5th in Nigeria in domestic debt size and 4th for foreign debt. Domestic debt stood at N220.20bn, while foreign debt reached \$211.13m. With the State's debt sustainability ranking of 35th, its substantial debt burden raises concerns about its long-term fiscal sustainability, given that the State's debt-to-revenue ratio of 246.56% is above the 200% recommended threshold.



Taking a deep dive into Cross River State's expenditure, we observe a mix of spending priorities, including personnel costs, debt servicing, and capital projects. In 2023, the state's total validated operating expenditure was N54.59bn, with N33.77bn (62%) allocated to personnel costs. Salaries and wages accounted for N22.5bn, while other operating expenses, such as overhead costs, amounted to N16.48bn, with N4.33bn provided as subventions to parastatals.

Debt servicing is another significant aspect of Cross River's financial obligations. In 2023, total debt service costs reached N24.13bn. Comprising, N18.45bn for internal loans and N5.68bn covered external loan repayments. Recurrent expenditure, which includes operating expenses and loan repayments, amounted to N78.72bn in 2023, marking N54.59bn (69.33%) and N24.13bn (30.67%). This demonstrates how debt servicing is increasing pressure on the state's finances, requiring a substantial share of its revenues. In 2023, the state's capital expenditure (Capex) stood at N57.72bn, a 17% decrease from N69.66bn in 2022. This still reflects a strong focus on infrastructure and development projects essential for the state's growth. However, many of these projects are funded by loans, adding to the state's already high debt levels.

Cross River's total debt profile by December 2023 was N410.09bn, a 40% increase from N291.50bn in 2022. The state ranks 5th in Nigeria in domestic debt size and 4th for foreign debt. Domestic debt stood at N220.20bn, while foreign debt reached \$211.13m. With the State's debt sustainability ranking of 35th, its substantial debt burden raises concerns about its long-term fiscal sustainability, given that the State's debt-to-revenue ratio of 246.56% is above the 200% recommended threshold. In terms of revenue generation, the state earned N30.86bn from internally generated revenue (IGR) in 2023, an impressive 50% increase from N20.55bn in 2022. Tax revenue, including personal taxes, totalled N16.75bn, while non-tax revenues from fees, licences, fines, and other sources comprised N14.11bn. However, despite this growth in IGR, the state remains heavily dependent on FAAC allocations. FAAC amounted to N124.52bn, accounting for 80.14% of the state's total revenue, while IGR represented just 19.86%.

Given these figures, it is clear that Cross River's fiscal health remains fragile. The state's heavy reliance on federal allocations and rising debt burden threaten its long-term fiscal sustainability.

Looking ahead, Cross River must take significant steps to diversify its revenue base, boost IGR, and adopt more prudent debt management practices. Without substantial reforms to improve revenue generation and manage debt, the state could face more severe fiscal challenges in the near future.



Purchase of Health/
Medical Equipment

N120.75m



Construction /
Provision of Hospitals /
Health Centres

N1.00m



Drugs/Laboratory/
Medical Supplies

N0.62m



Number of Primary
Health Care Facilities

1,029



The health expenditure figures for Cross River State, particularly for drug supplies and broader healthcare spending, reveal a troubling gap between investment and the actual health needs of the population. With a population of approximately 4.7mn, the state's allocation of just N620,500 for drugs, laboratory, and medical supplies seems alarmingly inadequate. When broken down, this sum provides an almost negligible amount per person, barely sufficient to meet the basic medical needs of even a fraction of the population.

state is practically the dominant force in healthcare provision. However, this level of control comes with the responsibility to ensure that these facilities are well-equipped and staffed to cater to the population's health needs.

A healthcare system that is overly dependent on government funding but where funding levels are insufficient creates a situation where public facilities cannot perform optimally. Without adequate drugs, these centres, especially the primary health facilities, will struggle to offer basic services such as malaria treatment, maternal care, and immunisation. Moreover, with only 113 private health facilities in the state, there is limited reliance on private healthcare providers to fill the gap left by the inadequacies of public healthcare. In many other regions, a robust private healthcare sector helps balance shortfalls in public service provision. But in Cross River, the overwhelming dominance of public healthcare facilities means the state government has an even greater obligation to ensure its system works effectively.⁵⁰

Another concerning point is the relatively small amount spent on medical equipment, considering the large population. Health technology and equipment are indispensable for accurate diagnosis and effective treatment. While the government allocated N70m for hospital equipment for three general hospitals and N10.5m for upgrading laboratory equipment at the Eye Care Centre, this allocation still falls short of what is needed to modernise healthcare delivery across all state-run facilities. Outdated or insufficient equipment hampers the ability of health professionals to provide quality care, which is likely contributing to the poor health outcomes observed in Cross River.

Given these challenges, Cross River State must rethink its health expenditure priorities. There must be a significant increase in funding across its healthcare facilities. The government should also consider better resource mobilisation strategies, possibly exploring public-private partnerships to leverage additional funding for healthcare. Further, investing in preventive healthcare services, such as vaccinations, public health education, and maternal health programs, would yield longer-term savings by reducing the incidence of preventable diseases.⁵¹

In conclusion, the state's expenditure on health services is far from adequate. The state's dominant role in healthcare provision involves ensuring facilities are properly resourced to meet the needs of the 4.7mn people they serve.

The per capita expenditure on drugs and medical supplies is less than 14 kobo per person. For a state with significant health challenges — including one of the highest maternal mortality rates in the country (2,000 deaths per 100,000 live births) and an infant mortality rate of 120 per 1,000 live births.

put this into perspective, the per capita expenditure on drugs and medical supplies is less than 14 kobo per person. For a state with significant health challenges — including one of the highest maternal mortality rates in the country (2,000 deaths per 100,000 live births) and an infant mortality rate of 120 per 1,000 live births⁴⁹—the low expenditure on critical medical supplies such as drugs suggests a major lapse in the healthcare system. Drugs are essential for treating illnesses and preventive measures, including vaccinations, which are crucial for reducing infant mortality and preventing communicable diseases.

Furthermore, it was recorded that the state had spent N122.37mn on the purchase of medical equipment, provision of health centres and drug supply. This is shockingly low compared to the capital expenditure of N57.1bn, reflecting an imbalance in resource allocation. While infrastructure development is important — focusing on building and renovating hospitals and health centres — health systems are only as good as their services. Healthcare facilities without adequate supplies, medical equipment, and trained personnel are essentially empty shells. For Cross River State, controlling and managing over 1,062 publicly owned health facilities means the

49. Greater Hands Foundation. Improving maternal/new born health in Cross River. Global Giving. <https://www.globalgiving.org/projects/improving-maternal-new-born-health-in-cross-river/#:~:text=Cross%20River%20State%20has%20one%20of%20the%20highest,infant%20mortality%20rate%20of%20120%20per%201000%20live%20births.>

50. World Bank Group (n.d.). Mortality Rate, Infant (per 1000 live births) in Nigeria. Data.Worldbank.org. <https://data.worldbank.org/indicator/SP.DYN.IMRT.N?locations=NG>

51. Integrated Africa Health Observatory (n.d.). Maternal mortality: The urgency of a systemic and multisectoral approach in mitigating maternal deaths in Africa. Maternal Mortality Regional Analytical Fact Sheet. https://files.aho.afro.who.int/afahobckpcontainer/production/files/IAHO_Maternal_Mortality_Regional_Factsheet.pdf



Delta State

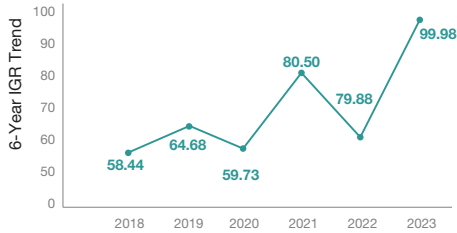
The Big Heart

Overall Fiscal Performance rank **11**
out of 36 states

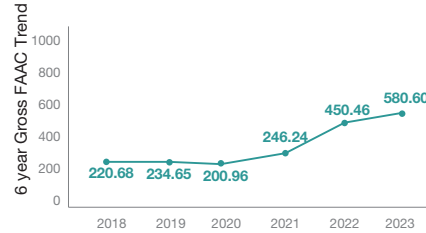
Debt Sustainability rank **4**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



IGR **25.17%** ↑

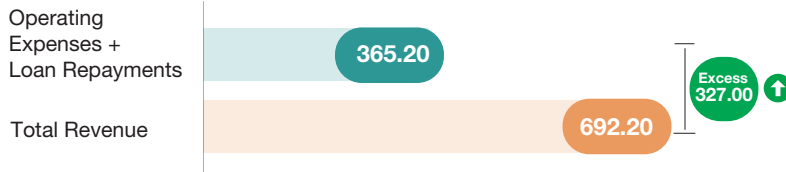


Gross FAAC **28.89%** ↑

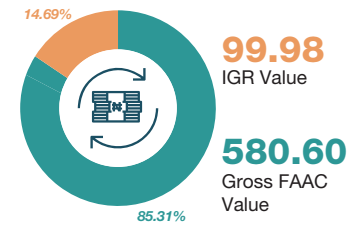


Capital Expenditure **-48.2%** ↓

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



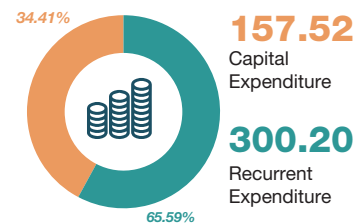
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	4	4
Gross FAAC	1	1
Size of Total Debt	4	4
Size of Domestic Debt	2	2
Size of Foreign Debt	19	21

Spending Priority (2023) (NGN'bn)



Per Capita Analysis



N14,111
IGR per Capita



N22,232
Capital Expenditure per capita



N60,226
Total Debt per capita

Debt Profile



N373.41bn
Domestic Debt



\$59.27m
Foreign Debt

Total Debt Growth

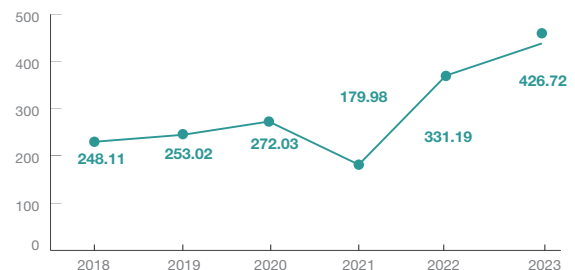


71.98%
Debt Growth (2017 - 2023)



4
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N76.26bn



Pension and
Gratuity Arrears

N21.66bn



Other
Liabilities

N33.88bn



Foreign debt to
Total debt ratio

12.49%



Tax
Revenue

N86.79bn



Non-tax
Revenue

N13.19bn



The Big Heart, a major oil-producing state and home to a diverse population of ethnic groups, with a Fiscal Performance Ranking of 11 and a Debt Sustainability Ranking of 4, grew its Internally Generated Revenue (IGR) by 25.17% from N79.87bn in 2022 to N99.98bn in 2023. A breakdown of the IGR shows that about 87% of the revenue was from tax, while the remaining 13% was from non-tax sources. In 2023, FAAC allocation to Delta State amounted to N580.60bn, translating to 85.31% of total state revenue and a year-on-year increase (of FAAC) of 28.89% from N450.46bn in 2022 to N580.60bn in 2023. Total revenue for 2023 amounted to N692.20bn, including N10.59bn received during the year through various aids and grants.

consisting majorly of payment to contractors/contractual arrears at N136.08bn. A further breakdown of operating expenses shows that for 2023, personnel and overhead costs make up about 69% of expenses at N127.63bn and N79.03bn, respectively.

Delta state is the 4th most indebted state in the country, with a total debt burden of 426.7bn, comprising N373.40bn in domestic debt and N59.27bn in foreign debt. These sum up to 87.51% and 12.49% of total debt, respectively. In terms of domestic debt, Delta is the 4th most indebted state and the 21st in terms of foreign debt, up from 19th in 2022. The relatively low quantum of foreign debt suggests that the state is less susceptible to exchange rate volatility. In 2023, Delta State maintained an IGR per capita, capital expenditure per capita and total debt per capita of N14,111, N22,232 and N60,226, respectively. About N131.79bn further burdens the state in liabilities consisting of Contractor Arrears/Obligations (N76.26bn), Pension and Gratuity Arrears (N21.67bn), and N33.87bn for sundry claims.

Delta State has remained below the recommended thresholds for foreign debt as a percentage of Total Debt (12.49%), Debt as a Percentage of Revenue (61.65%), Debt Service as a percentage of Revenue (13.11%), and Personnel Cost as a Percentage of Revenue (18.44%). While the state achieved growth in IGR and maintained its debt indicators below recommended thresholds, it faces challenges related to dependence on FAAC allocations, liabilities, and a high debt burden.

In 2023, Delta State maintained an IGR per capita, capital expenditure per capita and total debt per capita of N14,111, N22,232 and N60,226, respectively. About N131.79bn further burdens the state in liabilities consisting of Contractor Arrears/Obligations (N76.26bn), Pension and Gratuity Arrears (N21.67bn), and N33.87bn for sundry claims.



The state made a total expenditure of N457.72bn in 2023, showing a 23% drop from N593.46bn in 2022. A closer look at the total expenditure for 2023 shows an increase in operating expenses of 4% from N289.16bn in 2022 to about N300.20bn in 2023. This clearly shows that the decline in total expenditure is a result of the 48.2% reduction in capital expenditure during the same period from N304.3bn in 2022 to N157.51bn in 2023,



Purchase of Health/
Medical Equipment

N7.37bn



Construction /
Provision of Hospitals /
Health Centres

N6.12bn



Drugs/Laboratory/
Medical Supplies

N0.00m



Number of Primary
Health Care Facilities

474

Delta State's healthcare infrastructure notably focuses on primary health services, with 648(78%) primary facilities spread across the state. These facilities form the backbone of basic healthcare delivery, especially in rural areas where 70% are located. However, there is a stark contrast regarding higher-level care, with only 171 secondary facilities and just two tertiary centres available. This limited access to specialised care may pose challenges for individuals requiring advanced medical attention. While there is no specific ratio for tertiary health facilities to the population, maintaining a balanced approach could involve having approximately one tertiary healthcare facility per 500,000 individuals.

Regarding overall health outcomes, life expectancy in Delta State is 56.1 years, slightly higher than the national average of 54.9 years. While this indicates that Delta may be performing marginally better than other states in Nigeria, the figure still reflects a low life expectancy, pointing to areas for improvement in public health and living conditions.

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Delta State's capital expenditure on healthcare infrastructure totals approximately N157.52bn. N13.48bn has been allocated for purchasing medical equipment and constructing hospitals and health centres. Notably, N7.36bn was dedicated to upgrading medical equipment, reflecting the state's interest in improving its healthcare system. An additional N6.12bn was spent on building health facilities, helping expand the network of healthcare providers.

However, a glaring concern is the absence of any spending on purchasing drugs and medical supplies, albeit unlikely. This gap in expenditure could significantly affect the availability of essential medications and diagnostics, hindering the effectiveness of healthcare services in the state.

In summary, while Delta State demonstrates a strong commitment to expanding and upgrading its healthcare infrastructure, particularly in rural areas, the limited number of secondary and tertiary care facilities, coupled with a lack of funding for drugs and medical supplies, may restrict the overall impact of these investments. Improving life expectancy and health outcomes will likely require addressing these gaps, ensuring a more holistic approach to healthcare provision across all levels of care.

Public health facilities dominate the landscape, with 550 (67%) facilities compared to 271 (33%) privately owned ones. While the public sector is leading, private healthcare still fills a significant gap, especially in areas where public services may be stretched thin. A sizable portion of the state's healthcare resources is directed towards rural areas, where 576 of the health facilities are located, compared to 245 in urban regions. This distribution reflects a commendable effort to provide healthcare access to rural populations, but it also suggests potential hurdles in ensuring quality and consistent service delivery in remote areas.

52. Adewale, Z. (2024, January 28). Nigeria: Data Story - What Figures Tell Us About Life Expectancy Across Nigeria. Premium Times. https://files.who.int/afahobckpcontainer/production/files/AHO_Maternal_Mortality_Regional_Factsheet.pdf World Bank Group (n.d.). Mortality Rate, Infant (per 1000 live births) in Nigeria. Data.Worldbank.org. <https://data.worldbank.org/indicator/SP.DYN.IMRT.IN?locations=NG>



Edo State

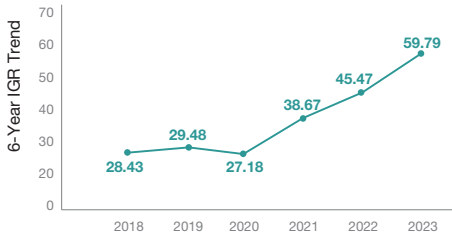
Heartbeat of The Nation

Overall Fiscal Performance rank **7**
out of 36 states

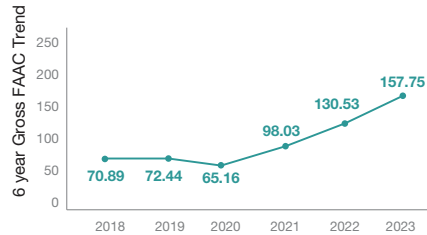
Debt Sustainability rank **33**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



IGR **31.49%** ↑

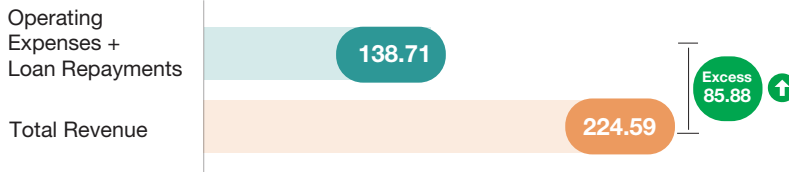


Gross FAAC **20.86%** ↑



Capital Expenditure **42.0%** ↑

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



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	7	6
Gross FAAC	7	7
Size of Total Debt	8	6
Size of Domestic Debt	19	17
Size of Foreign Debt	3	3

Per Capita Analysis



N11,685
IGR per Capita

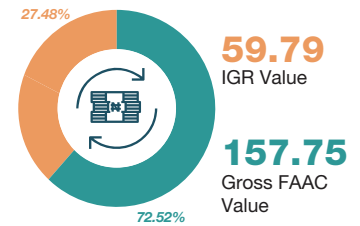


N24,711
Capital Expenditure per capita

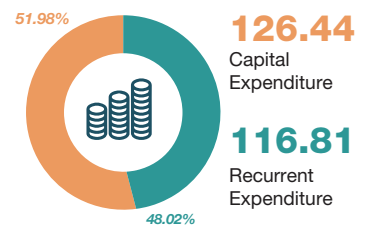


N79,482
Total Debt per capita

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Spending Priority (2023) (NGN'bn)



Debt Profile



N123.88bn
Domestic Debt



\$314.45m
Foreign Debt

Total Debt Growth

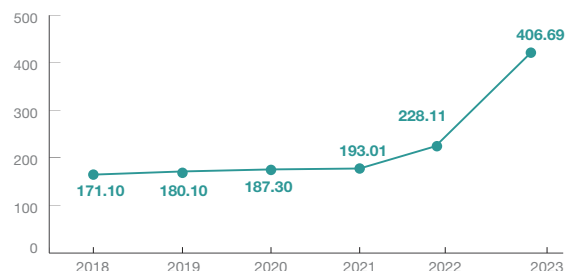


137.69%
Debt Growth (2017 - 2023)



6
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N0.00bn



Pension and
Gratuity Arrears

N24.95bn




Other
Liabilities

N3.70bn



Foreign debt to
Total debt ratio

69.54%



Tax
Revenue

N41.64bn



Non-tax
Revenue

N18.15bn



Edo State, Heartbeat of the Nation, is renowned for its rich cultural heritage and historical significance. However, it also has a complex fiscal landscape. Its Debt Sustainability Rank of 33 in 2023 indicates a need for improvement. However, the state grew its Internally Generated Revenue (IGR), increasing it by 31.49% from N45.47bn in 2022 to N59.79bn in 2023. This growth is primarily driven by tax revenue of N41.63bn, which constitutes 87% of the total IGR.

With a Fiscal Performance Rank of 7th, FAAC revenues remain a significant source of revenue for Edo State. In 2023, FAAC allocations amounted to N157.75bn, representing 72.52% of the state's total revenue and a 21% year-on-year increase of the FAAC allocation from N130.53bn in 2022.

the remaining 12%. The state's commitment to capital expenditure is evident, as it allocated a substantial portion (51.98%) to infrastructure development and other capital projects. Total Revenue accrued to Edo state amounted to N224.59bn, including N6.3bn received during the year in the form of various aids and grants.

Edo state has the 6th largest debt profile and the 3rd highest foreign debt in the country, with its foreign debt standing at \$314.45mn and its domestic debt at N123.88bn. The state's total debt growth from 2017 to 2023 has been substantial, reaching 137.69%. Edo's state foreign debt stands at 69.53% of its total indebtedness, which exposes the state to the volatile nature of currency exchange rates.

The picture becomes more nuanced when considering Edo State's fiscal performance on a per capita basis. The state's IGR per capita stands at N11,685, while its capital expenditure per capita is N24,711. However, its total debt per capita, at N79,482, is relatively high. The state has a liability footprint of N28.65bn, primarily N24.95bn for Pension and Gratuity arrears.

With a Foreign Debt as a percentage of Total Debt of 69.54%, Edo State is above the recommended threshold of 50%. However, the State still maintains a percentage below the recommended threshold in Debt as a percentage of the Revenue Threshold (200%), Debt Service as a percentage of the Revenue Threshold (40%) and Personnel Cost as a percentage of the revenue threshold (60%), at 181.08%, 16.35% and 23.73% respectively. Edo State faces several challenges, including its dependence on federal allocations, a growing debt burden, and the need to mobilise other non-tax sources of revenue.

The picture becomes more nuanced when considering Edo State's fiscal performance on a per capita basis. The state's IGR per capita stands at N11,685, while its capital expenditure per capita is N24,711. However, its total debt per capita, at N79,482, is relatively high. The state has a liability footprint of N28.65bn, primarily N24.95bn for Pension and Gratuity arrears.

The state's total expenditure in 2023 reached N243.25bn, with a breakdown of 51.98% for capital expenditure and 48.02% for operating expenses, up 23% from N187.22bn in 2022. A quick dive into the data shows that operating expenditure primarily comprises personnel costs and overheads, with a 48% and 42% share, respectively, while loan repayment takes



Purchase of Health/
Medical Equipment

N0.00m



Construction /
Provision of Hospitals /
Health Centres

N0.00m



Drugs/Laboratory/
Medical Supplies

N427.59m



Number of Primary
Health Care Facilities

602

The National Health Facility Registry reports that Edo State has 1,232 health facilities, with 52% (646) being publicly owned institutions and 48% (586) privately owned. Of these facilities, 75% (927) are primary health institutions, while the remaining 25% comprise secondary and tertiary institutions. One could argue that the State's comparatively large number of private healthcare providers has been filling a vacuum left by the public healthcare system, which could lead to improvements in the quality of services offered by both public and private institutions. This competition has the potential to drive innovation and raise standards as healthcare providers strive to offer better services and attract more patients.

supplies to keep healthcare services running smoothly.

However, while the significant allocation to drugs and supplies addresses immediate needs, the lack of investment in new medical equipment may pose risks in the long term. Medical equipment can become outdated or insufficient as healthcare demands evolve, especially in secondary and tertiary institutions that require advanced technology to offer specialised care. Without continued investment in modern equipment, the quality of care could decline, particularly in facilities serving more complex cases. Ensuring a balance between consumables and infrastructure investment is crucial for maintaining a high standard of care across all healthcare levels.

The overall health sector spending of N427.6m represents only 0.35% of Edo State's total capital expenditure of N126.44bn, indicating that healthcare was not a major priority in the state's investment strategy for the given period. Such limited funding could potentially hinder the long-term development of the healthcare sector, leading to underinvestment in critical areas like infrastructure, equipment, and specialised services. Over time, this could result in gaps in service delivery and reduced healthcare outcomes for the state's population.

In terms of healthcare spending, Edo State spent N427.6m on drugs, laboratory and medical supplies for its publicly-owned institutions. Still, there was no recorded expenditure on the construction or provision of new hospitals, health centres, or medical equipment during this period.

In terms of healthcare spending, Edo State spent N427.6m on drugs, laboratory and medical supplies for its publicly-owned institutions. Still, there was no recorded expenditure on the construction or provision of new hospitals, health centres, or medical equipment during this period. The absence of spending on infrastructure development could indicate several possibilities. One is that the expenditure may have been accounted for under a different budget category or time frame. Another possibility is that the state considers its existing healthcare infrastructure and equipment sufficient to meet current demands, perhaps having already invested in these areas during previous fiscal periods. As a result, the state may focus on maintaining and upgrading existing facilities rather than expanding them or acquiring new equipment. Additionally, the priority on consumables could reflect the state's strategy of ensuring the uninterrupted availability of essential medical

Although, the Edo State government introduced the Edo State Health Insurance Scheme (EDOHIS) to improve healthcare accessibility and affordability. EDOHIS is part of the Edo Healthcare Improvement Programme (Edo-HIP) and aims to achieve Universal Health Coverage (UHC) for the state's residents.⁵³ The scheme offers various health plans tailored to diverse groups, including free services for vulnerable populations, affordable outpatient care, student health plans, and options for informal sector workers. By reducing out-of-pocket healthcare costs and covering essential services such as consultations, surgeries, and diagnostics, the scheme seeks to provide financial protection and improve healthcare access. It is a community-based approach that encourages stakeholder involvement, ensures sustainability, and promotes the scheme's long-term success in addressing healthcare challenges in the state.

53. Igiekhume, D. (2022, April 13). Edo Health Insurance Scheme, Providing Affordable Healthcare for Edo People. edostate.gov.ng/edo-health-insurance-scheme-providing-affordable-healthcare-for-edo-people/



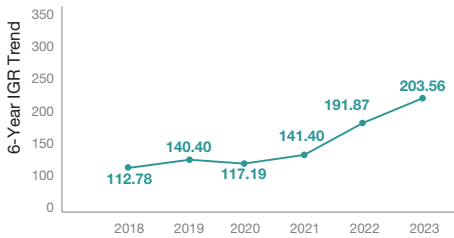
Rivers State

Treasure Base of the Nation

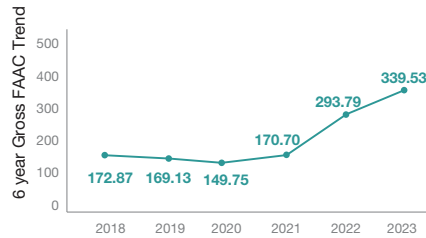
Overall Fiscal Performance rank **1**
out of 36 states

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

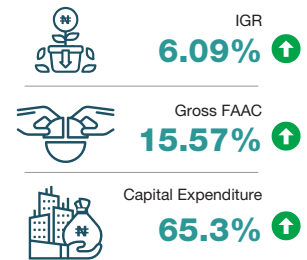
6-Year IGR Trend (NGN'bn)



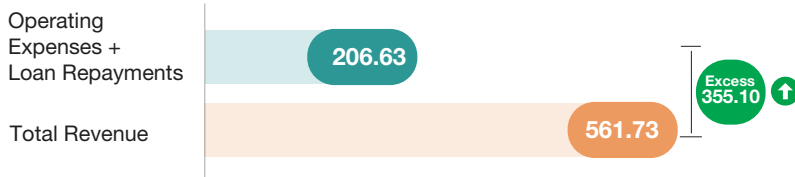
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



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



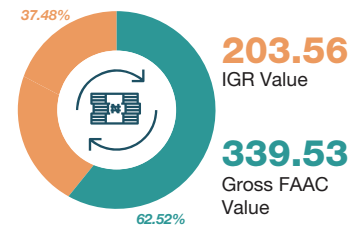
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	2	2
Gross FAAC	4	4
Size of Total Debt	6	8
Size of Domestic Debt	4	4
Size of Foreign Debt	15	15

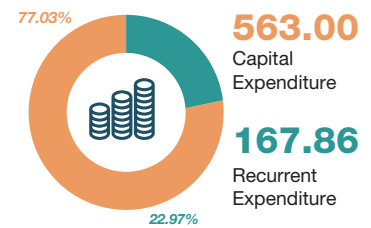
Per Capita Analysis



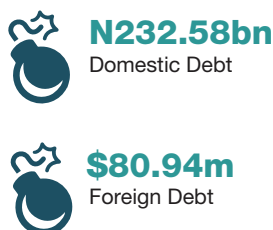
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



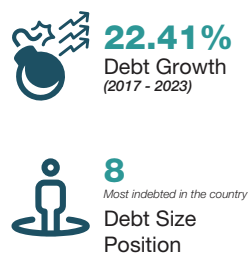
Spending Priority (2023) (NGN'bn)



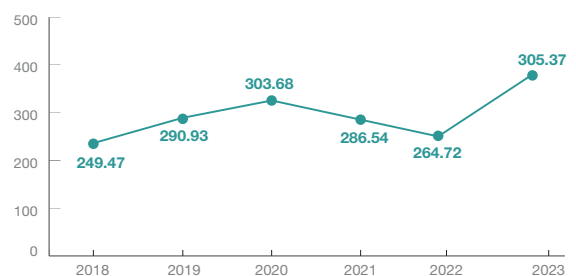
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation
N0.00bn




Pension and
Gratuity Arrears
N0.00bn




Other
Liabilities
N0.00bn



Foreign debt to
Total debt ratio
23.84%




Tax
Revenue
N188.59bn



Non-tax
Revenue
N14.97bn

Treasure Base of the Nation, Rivers State, is a key oil-producing state in Nigeria. The State has consistently maintained a high position in the Budget's State of States fiscal assessment. The state ranked first in 2022 and again in 2023, reflecting a strong and steady fiscal performance and sustainability.

Rivers has demonstrated a steady increase in IGR over the past few years. From N191.87bn in 2022, IGR rose to N203.56bn in 2023, representing a year-on-year growth of 6.09%, making Rivers the state with the second-highest IGR in 2023. Rivers State receives a sizable portion of its revenue from FAAC allocations as an oil-producing state. The state's FAAC allocations increased from N293.79bn in 2022 to N339.53bn in 2023, a year-on-year growth of 15.57%. Rivers State also received N15.62bn in aid and grants in 2023, bringing the total revenue to N561.73bn.



Finally, the current administration must prioritise investment in human capital development and curtail the recent politically-motivated violent occurrences that have threatened the state's peace, as this has the potential to worsen security, an important component of the ease of doing business, and ultimately, capital flight.

The total expenditure of Rivers State increased from N499.71bn in 2022 to N730.86bn in 2023, a year-on-year growth of 46%. This increase is primarily attributed to higher capital expenditure, which rose by 65.3% from N340.65bn in 2022 to N563.00bn in 2023. In 2023, capital expenditure accounted for 77.03% of the total expenditure, while operational expenditure

accounted for 22.97%. Further checks show that the 2023 Opex of N167.86bn primarily comprises personnel costs of N128.24bn, accounting for 76% of Operational expenditure and loan repayment of N21.52bn, accounting for 12.82%. With zero liabilities, the state has no outstanding payments.

Rivers State's overall debt has shown a steady increase over the past few years. Total debt rose from N264.72bn in 2022 to N305.37bn in 2023, representing a growth of 15.35%. The state is the 8th most indebted in Nigeria in Domestic and Foreign debt; however, its foreign debt has decreased from N87.13bn to N80.94bn in 2023, indicating a reduction of approximately 7.10%. The state's debt-to-revenue ratio stands at 54.36%, which is below the threshold of 200%.

Rivers State has demonstrated strong fiscal performance in recent years, characterised by steady growth in IGR, increasing FAAC allocations, and a relatively sustainable debt burden. The state's expenditure pattern, which seems to prioritise capital expenditure, gives the impression of an inclination to infrastructure development when projects are implemented. However, it is essential to continue monitoring the state's debt acquisition and management strategy so as not to threaten its fiscal sustainability. Finally, the current administration must prioritise investment in human capital development and curtail the recent politically-motivated violent occurrences that have threatened the state's peace, as this has the potential to worsen security, an important component of the ease of doing business, and ultimately, capital flight.



Purchase of Health/
Medical Equipment

N29.31m



Construction /
Provision of Hospitals /
Health Centres

N1.10bn



Drugs/Laboratory/
Medical Supplies

N7.01m



Number of Primary
Health Care Facilities

425

Rivers State has 415 health facilities, as reported by the National Health Facility Registry. Of the reported number, 353 are Primary health facilities, 59 are Secondary Health facilities, and the remaining 3 are Tertiary Health facilities. Only 56 are privately owned, and 359 are publicly owned, the latter amounting to 87% of the total health infrastructure in the state. The predominance of government-owned health facilities indicates a significant reliance on government-operated healthcare services. Further, the predominance of primary health facilities (353 out of 415) suggests a strong emphasis on community-based healthcare, as primary care is often the first point of contact for most health issues and plays a crucial role in preventing diseases, managing chronic conditions, and promoting overall health.

centres are adequately equipped to serve patients effectively.

0.2% of the total capital expenditures on healthcare amount to N1.14 bn, or 0.2% of the total. This percentage is a small fraction of the total and suggests that healthcare is underfunded and may not be a priority for the government. Given its importance, there is a need for increased allocation in future budgets to strengthen health service delivery, especially considering infrastructure, equipment, and supply needs.

The maternal mortality rates observed offer significant insights into the health outcomes in Rivers State. The maternal mortality rate in Rivers State is 889 deaths per 100,000 live births, which is lower than Nigeria's national average of 1,047 deaths per 100,000 live births but significantly higher than the African average of 531 deaths per 100,000 live births.⁵⁴ This highlights the need for improved maternal healthcare services, including better access to prenatal, delivery, and postnatal care, skilled health professionals, emergency obstetric care, and improved healthcare infrastructure. Given the significantly higher mortality rates in Rivers compared to the African average, the state should prioritise the entire health sector by increasing funding across critical areas, including maternal and child health programs, healthcare infrastructure, and medical equipment.

The maternal mortality rate in Rivers State is 889 deaths per 100,000 live births, which is lower than Nigeria's national average of 1,047 deaths per 100,000 live births but significantly higher than the African average of 531 deaths per 100,000 live births.

In 2023, Rivers state spent a total of N1.14bn on some major Healthcare components, N1.1bn (96%) was spent on the Construction/Provision of Hospitals/Health Centers, which may suggest an emphasis on expanding or upgrading healthcare infrastructure, N29.3m was spent on Purchase of Health/Medical Equipment, while Drugs/Laboratory/Medical Supplies got a meagre sum of N7m. With 356 primary health centres, the question about the adequacy of medical supplies and equipment across these facilities is raised, given the lower investment in those areas. While infrastructure development is a priority, the comparatively lower investment in medical supplies could hinder service quality if those facilities are not adequately stocked. Similarly, with only N29.3m spent on health/medical equipment, it may be necessary to ensure that newly constructed health

The state must increase funding for maternal and child health programs, upgrade healthcare infrastructure, boost access to medical equipment and supplies, strengthen preventive healthcare programs, expand workforce training and capacity building, enhance access to healthcare in rural areas, and leverage technology and digital health solutions.

By adopting a comprehensive approach and increasing funding across all these areas, Rivers State can significantly improve healthcare outcomes, reduce mortality rates, and enhance its population's overall health and well-being.



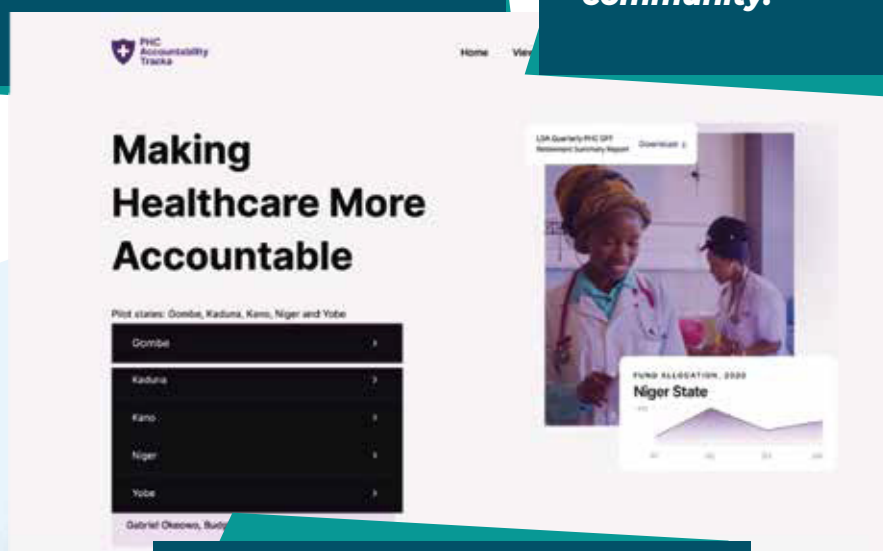
54. IChinwah, V., Asiamah, F. N., & Ekanem, I. (2020). Risk factors affecting maternal health outcomes in Rivers State of Nigeria: Towards the PRISMA model. *Social Science and Medicine*, 265(113520), iii. <https://www.sciencedirect.com/science/article/abs/pii/S0277953620307395>

North West

R E G I O N

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Jigawa State

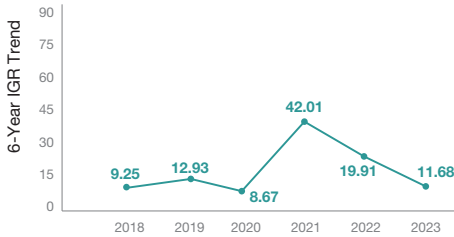
The New World

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

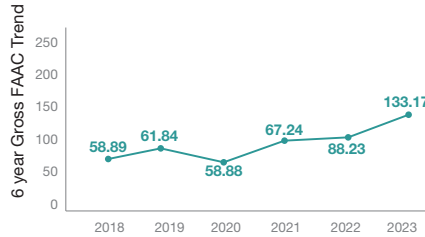
Debt Sustainability rank **2**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



IGR **-41.33%** ↓

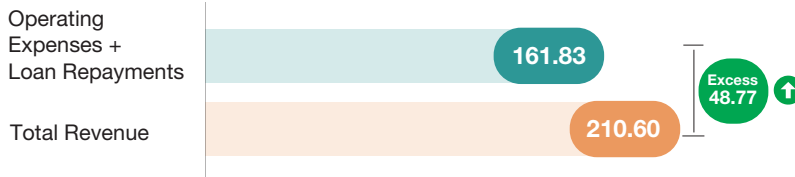


Gross FAAC **50.94%** ↑

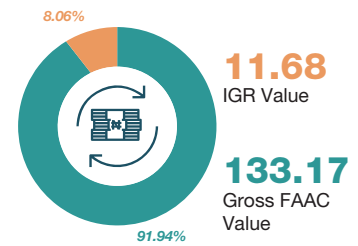


Capital Expenditure **29.0%** ↑

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



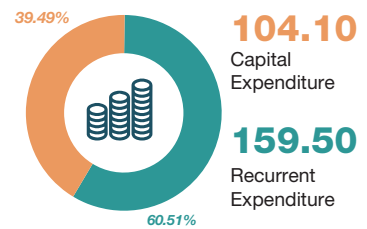
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	21	34
Gross FAAC	13	11
Size of Total Debt	36	36
Size of Domestic Debt	36	36
Size of Foreign Debt	34	33

Spending Priority (2023) (NGN'bn)



Per Capita Analysis



N1,636
IGR per Capita



N14,581
Capital Expenditure per capita



N9,238
Total Debt per capita

Debt Profile



N42.76bn
Domestic Debt



\$25.80m
Foreign Debt

Total Debt Growth

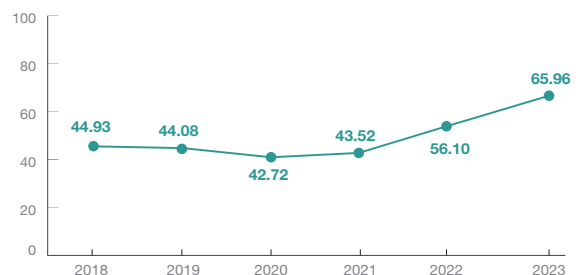


46.81%
Debt Growth (2018 - 2023)



36
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation
N98m




Pension and
Gratuity Arrears
N10.44bn



Other
Liabilities
N0.00bn



Foreign debt to
Total debt ratio
35.17%



Tax
Revenue
N6.68bn



Non-tax
Revenue
N42.49bn


Jigawa dropped sixteen spots from its 20th-place finish in 2023 to finish in the bottom place, 36th, in the fiscal performance assessment for 2024. However, the state did experience a notable increase in total revenue, which rose by N56.85bn, or 36.98%, from N153.75bn in 2022 to N210.60bn in 2023.

Internally Generated Revenue (IGR) for the state maintained a downward trend over the last two fiscal years, falling from N42.01bn in 2021 to N19.91bn in 2022 and then falling again to N11.68bn in 2023. In the last two years, Jigawa captured grants to local governments as part of its IGR, which BudgIT disregarded because its methodology doesn't consider grants as part of IGR. The state recorded N37.48bn and N26.03bn as grants to some local governments in 2023 and 2022, respectively. Jigawa's IGR is the smallest in the northwest, behind Kebbi and ranks 34th in the federation, above Yobe and Taraba. The state's IGR, as a share of total recurrent revenue, dropped from 18.41% in 2022 to 8.06% in 2023. Conversely, its Federal Account Allocation Committee's (FAAC) gross receipts increased significantly between 2022 and 2023, rising from N88.23bn to N133.17bn.

Jigawa State's spending priority shows that its operating expenses stood above capital expenditures in the 2023 budget, making it one of the states prioritising recurrent expenses over capital expenditures. Recurrent expenses jumped by 65.42% from N96.42bn in 2022 to N159.50bn in 2023. Similarly, CAPEX increased 29% from N80.70bn in 2023 to N104.10bn in 2023.

From 1st place in 2023 to 2nd place in the 2024 ranking, the New World state dropped one spot in terms of its debt sustainability performance. Jigawa, with a total debt of N65.96bn, is the least-indebted state in the country. The state's total debt rose by 17.58% from N56.10bn in 2022 to N65.96bn in 2023. Having spent N4.42bn, the state spent the least on debt service. With a debt-to-revenue ratio of 31.32%, the state has the lowest ratio among the 36 states in this regard. Additionally, its foreign debt stock of \$26.99bn is the fourth lowest among the 36 states and is 35.17% of its total debt stock. Its relatively low foreign debt stock makes it less susceptible to exchange rate volatility.

Finally, it is crucial to note that the state has an accumulated liability of N10.44bn in pension/gratuity arrears and N98.19mn in contractual arrears. This liability should be addressed to ensure that retirees get their stipend due after a lifetime of service.



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Purchase of Health/
Medical Equipment

N2.7bn



Construction /
Provision of Hospitals /
Health Centres

N3.58bn



Drugs/Laboratory/
Medical Supplies

N514.13m



Number of Primary
Health Care Facilities

771

In 2023, Jigawa's actual health expenditure was N19.76bn, which is 63.3% of the budgeted allocation of N31.22bn, and the total health spending per capita stood at N2,767.34. From the total health expenditure, Capex captured 47.16% at N9.32bn, personnel took 45.11% at N8.91bn, and overhead cost got 7.73% at N1.53bn. Some of the health sector capital expenditures allocation were the completion and equipping of the orthopaedic hospital at Gumel, costing N2.bn, the equipping of 3 general hospitals at Garki, Gantsa, and Guri, N730.16mn, and the construction and equipping of 3 new general hospitals at Gwiwa, Gagarawa, and Kiri Kasamma N600mn. The state spent a total of N2.7bn on the purchase of health and medical equipment and N514.13mn on drug and medical supplies.⁵⁵

and preventative measures in the impacted districts. Additionally, the ministry set up an isolation unit at Gumel General Hospital, where afflicted individuals were sent for care and monitoring.

With an estimated population of 7.14mn, Jigawa State has 810 hospitals and clinics, of which 794 (98.02%) are publicly owned while 16 (1.98%) are privately owned. When broken down, 775 primary healthcare centres, 34 secondary healthcare facilities, and one tertiary hospital are located across the state. Based on the state population, 8,992 individuals will be served by one public healthcare facility. This, along with the relatively inadequate number of PHCs, results in a disparity in accessibility.

In Jigawa State, 1.5%, or 16 of the 1,064 women, and 2.0%, or 9 of the 466 men,⁵⁸ have health insurance. In terms of performance, the state falls short of both the regional (2.1% for women and 2.1% for men) and the national averages (2.8% for women and 2.7% for men), both of which are extremely low.⁵⁹

Based on a comprehensive needs assessment, expanding Jigawa State's primary healthcare facilities, especially in underserved and rural areas, is imperative to improve healthcare access. While launching community health education initiatives and increasing health insurance coverage would improve access to care, establishing a strong disease surveillance system will increase readiness for outbreaks.

Enhancing current infrastructure and allocating funds for employee education will increase service quality. Encouraging public-private partnerships can draw private investment in healthcare while implementing mobile health units, which can aid in reaching isolated populations. Furthermore, creating preventive-focused community health initiatives will lessen the strain on facilities. Lastly, implementing a continuing observation and assessment system will guarantee efficient use of resources and ongoing development in healthcare provision.

In the last quarter of 2022, the state experienced an outbreak of meningitis. Between October and February 2023, the state recorded 398 cases and 38 deaths in 56 political wards across the seven local government areas of the state. Trans-border activities precipitated the outbreak

In the last quarter of 2022, the state experienced an outbreak of meningitis. Between October and February 2023, the state recorded 398 cases and 38 deaths in 56 political wards across the seven local government areas of the state.⁵⁶ Trans-border activities precipitated the outbreak, which originated in the nearby Niger Republic, and eventually spread to the state's border settlements.⁵⁷ Acting through the Ministry of Health, the state government acted to stop the spread by providing free treatment, control,



55. See, Jigawa state Q4 2023 Budget implementation report.chrome-extension://efaidnbnmnrbpcjogolefndmkaj/https://budgetpedia.ng/wp-admin/admin-ajax.php?juwfpfsadmin=false&action=wplfd&task=file.download&wplfd_category_id=176&wplfd_file_id=95143&token=&preview=1

56. Vanguard (2023, February 17). Suspected meningitis outbreak kills 38 in Jigawa. <https://www.vanguardngr.com/2023/02/suspected-meningitis-outbreak-kills-38-in-jigawa/>

57. Ibid.

58. See MICS 2021 report: https://docs.google.com/spreadsheets/d/1FjI_wGPJQR0vrdBxP9OyeCb5QwWu0iN_U0cPH0prt8/edit?gid=1507844283#gid=1507844283

59. See MICS 2021 report: <https://docs.google.com/spreadsheets/d/1zrPg0hkiDZbXSP5U0uTiNglwCKK3Dd0eIAUmil28/edit?gid=1507844283#gid=1507844283>



Kaduna State

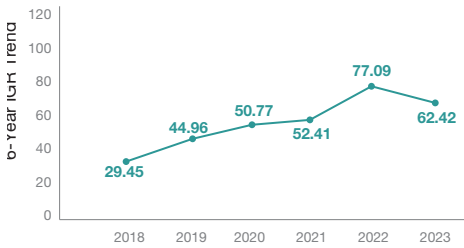
The Centre of Learning

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

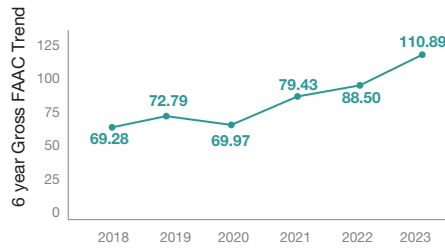
Debt Sustainability rank **36** out of 36 states



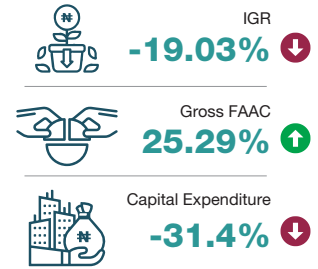
6-Year IGR Trend (NGN'bn)



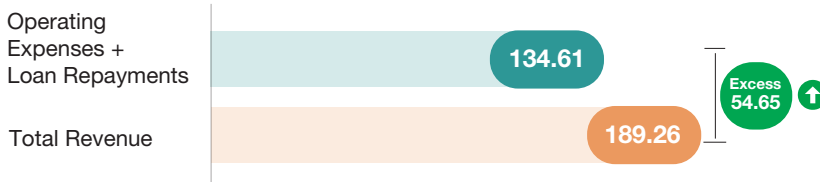
Gross FAAC (NGN'bn)



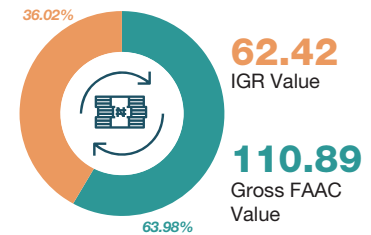
Year-On-Year Growth (2022 vs 2023)



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



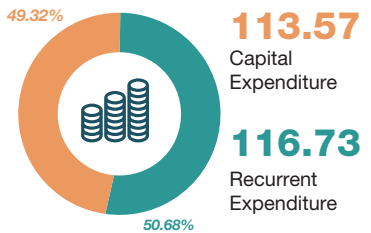
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	5	5
Gross FAAC	11	18
Size of Total Debt	2	2
Size of Domestic Debt	29	29
Size of Foreign Debt	2	2

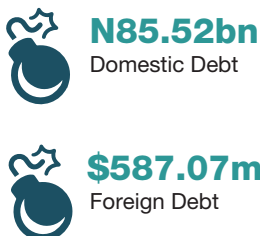
Spending Priority (2023) (NGN'bn)



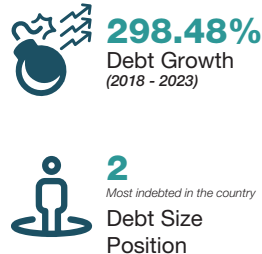
Per Capita Analysis



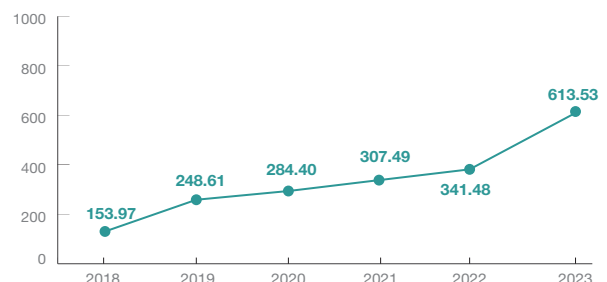
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N8.97bn



Pension and
Gratuity Arrears

N1.69bn




Other
Liabilities

N734m



Foreign debt to
Total debt ratio

86.06%



Tax
Revenue

N46.64bn



Non-tax
Revenue

N15.78bn



The Liberal 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. Kaduna dropped two places in its fiscal performance ranking from 4th in 2023 to 6th in 2024, yet Kaduna maintained its place as the top-ranked state in the Northwest region. Despite its endowed and diverse economic base, Kaduna experienced a 19.03% fall in its Internally Generated Revenue (IGR) from N77.09bn in 2022 to N62.42bn in 2023 and a 25.3% increase in FAAC revenue from N88.50bn in 2022 to N110.89bn in 2023. IGR, however, accounted for just 36.02% of the state's total recurrent revenue. Having generated the 5th largest IGR among the 36 states in 2023, Kaduna maintained its spot as the topmost Northwestern state to mobilise revenues internally. Kaduna State's FAAC revenue of N110.89bn accounts for 63.98% of its total recurrent revenue in 2023. It behoves the state's new administration to build on domestic resource mobilisation efforts of the previous government, anchored on improving the state's ease of doing business, to wean itself off dependency on federal transfers and enhance its fiscal sustainability.



Kaduna State's FAAC revenue of N110.89bn accounts for 63.98% of its total recurrent revenue in 2023. It behoves the state's new administration to build on domestic resource mobilisation efforts of the previous government, anchored on improving the state's ease of doing business, to wean itself off dependency on federal transfers and enhance its fiscal sustainability.

The State's operating expenses as a share of its total expenditure increased to 50.68% in 2023 compared to the previous year. Kaduna experienced a huge increase of 30.76% in its operating expenses, which moved from

N89.27bn in 2022 to N116.73bn in 2023. Its total operating expenses comprised personnel cost of N59.56bn, overhead cost of N47.87bn, consolidated revenue charges of N3.45bn, internal loan repayments of N5.47bn and external loan repayments of N734.82mn. Its total revenue in 2023 exceeded its operating expenses and loan repayment obligations by N54.68bn, indicating its ability to cover operating expenses and repay loans. This excess above could not adequately cater to its capital expenditure, necessitating the state to acquire loans to finance a part of its capital budget.

The state expended N27.18bn on servicing its debt in 2023, constituting a 14.36% share of its total revenue of N189.26bn. Kaduna's debt burden over the last six years has grown from N153.97bn in 2018 to N613.53bn in 2023, resulting in a 298.48% growth. Kaduna is currently the 2nd most-indebted state in the country, behind Lagos in terms of domestic borrowings. While the state's debt growth has been relatively high over six years compared to the other Northwestern states, Kaduna has the second highest foreign debt, at \$587.07mn, and a total debt per capita of N60,264. Therefore, effective debt management is essential. Given the exchange rate volatility, high foreign debt, and high dependence on federal allocations, Kaduna may face a severe future challenge of spending the bulk of its revenue on loan repayments.

Additionally, the state has some liabilities, including contractor arrears and outstanding contractor obligations totalling N8.97bn, Pension and Gratuity Arrears of N1.69bn alongside other liabilities amounting to N733,97mn. This makes a total of N11.40bn in liabilities. Therefore, boosting IGR should be the immediate priority for the state government to avert any need for further external borrowings in the coming years. By enhancing internal revenue generation, Kaduna can work toward a more sustainable financial future, ensuring it can meet its obligations while investing in critical areas for growth and development.



Purchase of Health/
Medical Equipment

N4.63bn



Construction /
Provision of Hospitals /
Health Centres

N6.98bn



Drugs/Laboratory/
Medical Supplies

N4.88m



Number of Primary
Health Care Facilities

1,052

The National Health Facility Registry reports Kaduna to have 1,420 health facilities, 77.39% of which are publicly owned and the rest privately owned. When broken down, the state has 1,276 primary healthcare facilities, 124 secondary healthcare facilities, and 20 tertiary facilities. According to the state population per health facility, one healthcare facility will cater to 7170 people. With the number of health facilities in the state and its population, the state still faces challenges with tendering quality healthcare to its residents, particularly in maternity and child health. The MICS 2021 report states that Kaduna State had an under-5 mortality rate of 127 deaths per 1000 live births, which is higher than the 102 average for the entire country.⁶⁰

expenditure of N248.19bn.

Some of the state's capital investment in the health sector include N6.98bn for the construction and/or rehabilitation of hospitals and/or health centres, N4.63bn for purchasing health and medical equipment, and N4.88mn for procuring drugs, laboratories, and medical supplies. Remarkably, the state earmarked N15.23bn for the construction and equipping of 300-bed Specialist Hospital, Millennium City, N4bn for the construction of the nuclear medicine centre at the 300 Bed specialist hospital, Millennium City, N3.99bn for the upgrading and equipping of 31 general hospitals across the state, and N2.52bn for the construction, renovation, upgrade, and equipping of 255 PHCs across the state in the 2023 state budget.

In 2023, the state saw a significant increase of 49.8% in tuberculosis (TB) cases, rising from 21,557 in 2022 to 32,297 in 2023. The state has scaled up the number of facilities providing tuberculosis services to address this, achieving 78% coverage.

In 2023, the state saw a significant increase of 49.8% in tuberculosis (TB) cases, rising from 21,557 in 2022 to 32,297 in 2023.⁶² The state has scaled up the number of facilities providing tuberculosis services to address this, achieving 78% coverage. The government plans to continue supporting this effort until every facility in the state is equipped to offer TB services. Notably, the state's treatment success rate is approximately 98.4%, indicating that most diagnosed TB cases are effectively managed.

Furthermore, a study found that persistent staffing issues are impeding the provision of quality healthcare.⁶¹ Poor health outcomes are caused in part by inadequate financing of healthcare, particularly for women and children. To address the health gap and many other health challenges confronting the state, including, but not limited to, insufficient human resources for health, low universal health coverage, inadequate healthcare infrastructure, high healthcare costs, and limited intervention in preventive care, the Kaduna State Government spent N25.84bn on its health sector in 2023, which accounted for 10.41% of its total

To improve healthcare delivery in Kaduna State, prioritising the recruitment and training of healthcare personnel, particularly in maternal and child health services, is crucial. Increasing budget allocations for health, especially for maternal and child health programs, will enhance resource availability. Strengthening primary healthcare centres with adequate staffing and equipment is vital. Universal health coverage will improve accessibility, while public health campaigns focused on preventive care can educate communities on healthy lifestyles. Enhancing disease surveillance and expanding tuberculosis services will also aid in effective outbreak management and prevention.

60. See MICS 2021 report: <https://docs.google.com/spreadsheets/d/1zrPg0hkIDZbXSP5UCuTwNgIwOKkDd0eJA1umli28/edit?gid=1507844283#gid=1507844283>

61. Oajya, A. I., Tinuoye, O., Olatawura, L., Balarabe, H., & Abubakar, H. (2022, November 17). Determining staffing needs for improving primary health care service delivery in Kaduna State, Nigeria. National Library of Medicine. <https://pmc.ncbi.nlm.nih.gov/articles/PMC9713056/>

62. Isenyo, G. (2024, March 28). Kaduna recorded 32,297 cases of tuberculosis in 2023. https://punchng.com/kaduna-recorded-32297-cases-of-tuberculosis-in-2023-commissioner/#google_vignette



Kano State

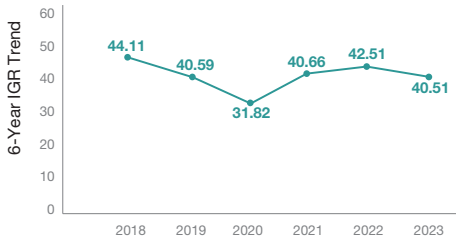
Centre of Commerce

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

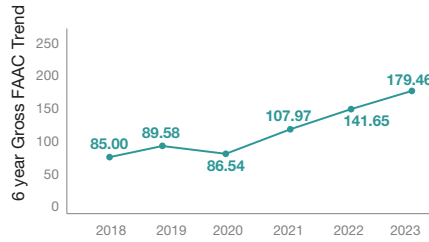
Debt Sustainability rank **16**
out of 36 states



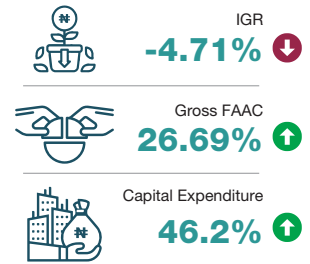
6-Year IGR Trend (NGN'bn)



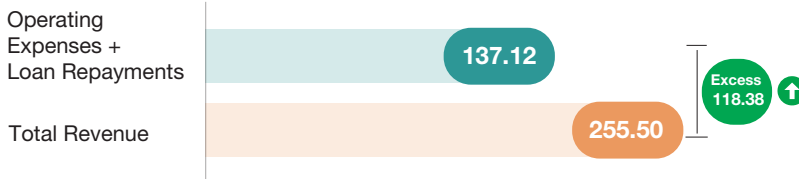
Gross FAAC (NGN'bn)



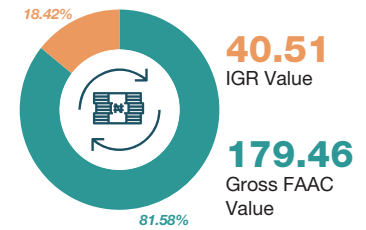
Year-On-Year Growth (2022 vs 2023)



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



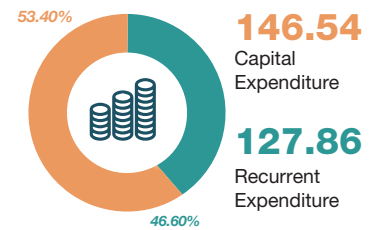
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	8	11
Gross FAAC	6	6
Size of Total Debt	15	14
Size of Domestic Debt	16	18
Size of Foreign Debt	11	9

Spending Priority (2023) (NGN'bn)



Per Capita Analysis



N2,459

IGR per Capita



N8,895

Capital Expenditure per capita



N13,319

Total Debt per capita

Debt Profile



N122.36bn

Domestic Debt



\$107.92m

Foreign Debt

Total Debt Growth



60.84%

Debt Growth (2018 - 2023)

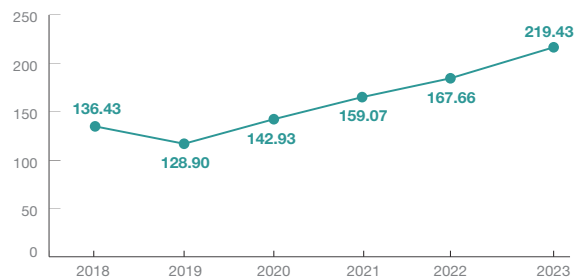


14

Most indebted in the country

Debt Size Position

Total Debt (NGN'bn)






Contractor Arrears / Contractor Obligation
N37.04bn



Pension and Gratuity Arrears
N6.68bn



Other Liabilities
N736.95m



Foreign debt to Total debt ratio
44.24%



Tax Revenue
N22.35bn



Non-tax Revenue
N18.16bn




Kano State, often referred to as the Center of Commerce, is located in the North-West region of Nigeria. It is known for its significant economic activities, especially in trade and commerce. The state's diverse economy focuses on trade, agriculture, manufacturing, and services. It is a major hub for commercial activities in Nigeria. It has a bustling market scene, manufacturing industries, and a strategic location, making it a transportation and trade gateway to other parts of Nigeria and neighbouring countries. Kano State took two steps down in its fiscal performance ranking, from 8th in 2023 to 10th in 2024.

The state's total revenue increased by 21% from N211.19bn in 2022 to N255.50bn in 2023. When Internally Generated Revenue (IGR) is compared to total revenue, the state's IGR in 2023 is at 15.86% of the total revenue. Looking closely at the state's IGR, Kano brought in N40.51bn in 2023, 4.71% lower than the N42.51bn in 2022. In 2023, Kano had the 11th-largest IGR of the 36 states in the federation and the 3rd-largest in the northwest region. The Federal Account Allocation Committee (FAAC) revenue, one of Kano's external sources of income, increased by 26.69% from N141.65bn in 2022 to N179.46bn in 2023. Accordingly, the state was 81.58% dependent on FAAC in 2023.

The state's total operating expenses increased by 15.11% from N111.08bn in 2022 to N127.86bn in 2023. The state's capital expenditure increased by 46.22% from N100.22bn in 2022 to N146.54bn in 2023, covering 53.40% of the state spending. This shows that the state has prioritised capital expenditures over operating expenses in the fiscal year.

Kano is the 2nd most-indebted state in the Northwest and the 14th most indebted state overall in Nigeria, with a total debt stock of N219.43bn as of December 31, 2023. The state's debt stock increased by 30.88% from N167.66bn in 2022 to N219.43bn in 2023. While the state's domestic debt remained unchanged from the previous year's figure of N122.36bn, its foreign debt rose by 7.20%, from \$100.67mn in 2022 to \$107.92mn in 2023. Kano ranked as the 9th state in the country with the largest external debt, making it one of the states most vulnerable to fluctuating exchange rates. Significantly, some liabilities exist for Kano State, including its financial obligations. These liabilities include arrears to contractors and unpaid contractor duties totalling N37.04bn, pension and gratuity arrears of N6.68bn, and other liabilities of N736.95mn. Kano has experienced 60.84% growth in its debt burden over the past six years and ranked 16th in the 2024 debt sustainability ranking, underscoring the necessity of cautious debt management techniques going forward.



The state's total operating expenses increased by 15.11% from N111.08bn in 2022 to N127.86bn in 2023. The state's capital expenditure increased by 46.22% from N100.22bn in 2022 to N146.54bn in 2023, covering 53.40% of the state spending. This shows that the state has prioritised capital expenditures over operating expenses in the fiscal year



**Purchase of Health/
Medical Equipment**

N496m



**Construction /
Provision of Hospitals /
Health Centres**

N114.65m



**Drugs/Laboratory/
Medical Supplies**

N26.05m



**Number of Primary
Health Care Facilities**

1,224

Kano State Government's actual spending on the health sector for 2023 was N19.30bn, which accounts for 49.7% of the sector's allocation of N38.8bn and a mere 6.8% of the state's total actual expenditure of N283.66bn in the 2023 fiscal year.

While N114.65mn was spent on the construction and/or rehabilitation of hospitals and/or health centres, N496.00bn was spent on purchasing health and medical equipment, and N26.05mn was spent on procuring drugs, laboratories, and medical supplies. The state earmarked N500.00mn for completing the cancer centre's furnishings and equipment at Giginyu General Hospital, N500.00mn for establishing the Nutrition Rehabilitation Centre, and N500.00mn for establishing the Geriatrics Centre.

facilities are unable to provide basic services, exacerbating health disparities. Women are forced to rely on local midwives in this situation, which frequently results in dangerous outcomes.⁶³ This disparity suggests that many locals, especially those in disadvantaged areas, may find it difficult to get timely and sufficient healthcare treatments.

In May 2023, Kano State enacted the Free Maternal and Child Healthcare (FMNCH) Bill to improve access to care for women and children, yet many of the 1,224 public primary health facilities remain under-resourced and unable to meet basic standards.⁶⁴ The Basic Healthcare Provision Fund (BHCPF) has faced significant challenges, including insufficient funding and mismanagement, with local facilities struggling to operate effectively. As efforts to renovate and enhance infrastructure begin, there is an urgent need for systemic reform in Kano's healthcare delivery system to ensure that all residents, especially women and children, receive safe and accessible care. Targeted actions are required to close this gap, such as expanding the number of healthcare institutions in disadvantaged areas, strengthening mobile health services, and giving inhabitants of rural places better access to transportation choices. All citizens' access to care and health outcomes can be enhanced by funding community health programs and hiring and educating local healthcare professionals.

In Kano State, the percentage of people with health insurance is notably low; only 3.9% of women (101 out of 2,592 sampled) and 3.5% of males (43 out of 1,199 samples) have health insurance, according to the MICS 2021 report.⁶⁵ Notwithstanding these numbers, the state does better than the regional and national averages, which are 2.1% for men and women in the region and 2.8% and 2.7%, respectively, for women and men nationwide.⁶⁶ This suggests that even though Kano State has a greater percentage of insured people than its counterparts, there is still a need for actions to increase access to health insurance and enhance total healthcare coverage. To enhance health insurance coverage in Kano State, strategies include public awareness campaigns to educate residents, improving the state health insurance scheme with increased benefits and subsidies for low-income families, and forming public-private partnerships for tailored insurance products. Integrating insurance enrollment with community health programs and using mobile units to reach underserved areas will improve accessibility. Legislative support, such as mandatory coverage and tax incentives for employers, can further promote enrollment. Simplifying the enrollment process and leveraging technology will facilitate access, ultimately improving healthcare access and outcomes for residents.

There exists a notable discrepancy in the availability of healthcare services among the various populations in the state, with an average of 11,087 inhabitants per health institution. Women had extreme difficulties giving birth as a result of poor medical facilities, neglected and abandoned medical facilities, damaged infrastructure, and a shortage of staff.

According to the National Health Facility Registry, there are 1,486 health facilities in Kano, with 86% being held by the government and the remainder privately owned. The state has 1,344 primary healthcare facilities, 136 secondary healthcare facilities, and six tertiary healthcare facilities. There exists a notable discrepancy in the availability of healthcare services among the various populations in the state, with an average of 11,087 inhabitants per health institution. Women had extreme difficulties giving birth as a result of poor medical facilities, neglected and abandoned medical facilities, damaged infrastructure, and a shortage of staff. Because of the distance to a healthcare facility, some women have had to give birth on the side of the road. These incidents highlight a larger crisis in the area, where many primary healthcare

63. Dahiru, A. (2024, January 17). Poor Infrastructure, Underfunding Frustrate Kano's Basic Healthcare Programme. <https://humanglemedia.com/poor-infrastructure-underfunding-frustrate-kanos-basic-healthcare-programme/>

64. Dahiru, A. (2024, January 17). Suspected meningitis outbreak kills 38 in Jigawa. <https://humanglemedia.com/poor-infrastructure-underfunding-frustrate-kanos-basic-healthcare-programme/>

65. See MICS 2021 report: <https://docs.google.com/spreadsheets/d/1zrPg0hkiDZbXSP5UOuTivNgIwCKKkDd0eIAUmil/edit?gid=1507844283#gid=1507844283>

66. See: MICS



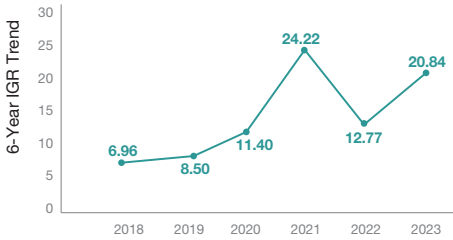
Katsina State

Home of Hospitality

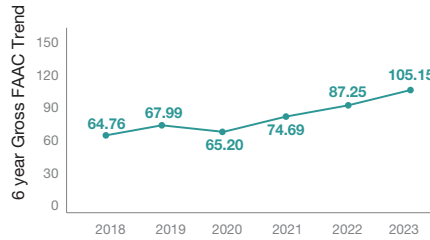
Overall Fiscal Performance rank **31**
out of 36 states

Debt Sustainability rank **14**
out of 36 states

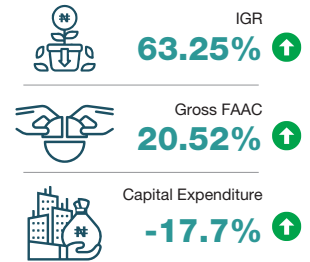
6-Year IGR Trend (NGN'bn)



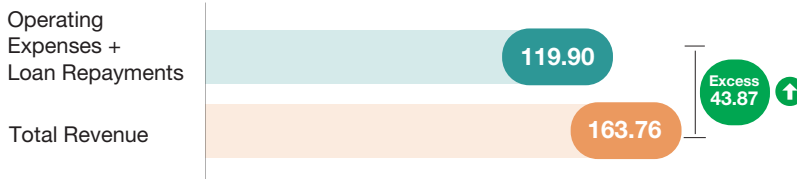
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



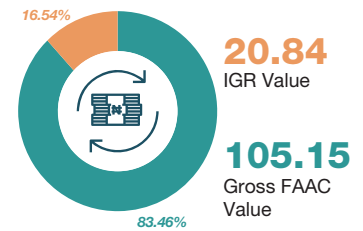
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



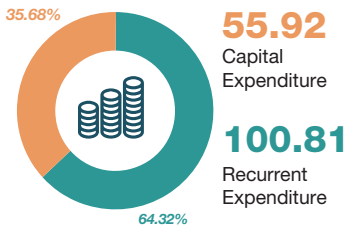
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	32	25
Gross FAAC	14	21
Size of Total Debt	34	26
Size of Domestic Debt	34	23
Size of Foreign Debt	21	25

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



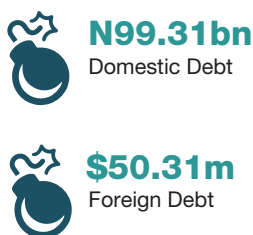
Spending Priority (2023) (NGN'bn)



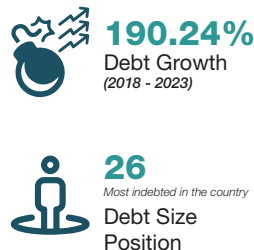
Per Capita Analysis



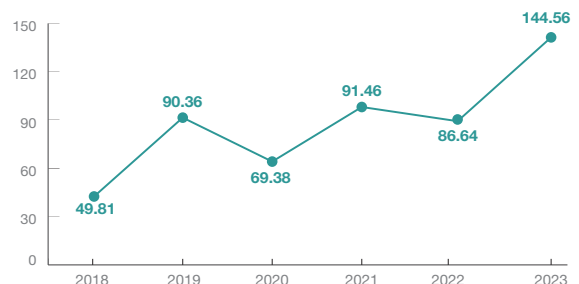
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears / Contractor Obligation
N2.08bn




Pension and Gratuity Arrears
N6.35bn



Other Liabilities
N0.00bn



Foreign debt to Total debt ratio
31.30%



Tax Revenue
N9.58bn



Non-tax Revenue
N4.40bn



The biggest cotton-producing state in Nigeria, Katsina, often known as “the Home of Hospitality,” is far from reaching its full potential. Even so, the state did receive certain projects under former President Muhammadu Buhari⁶⁷ that aimed to boost the state’s economy, enhance human development outcomes, and ultimately lead to economic success. Nonetheless, the state is still performing far below its potential; it fell from 30th in 2023 to 31st in 2024 in the fiscal performance rankings, a slump of one spot.

In 2023, Katsina State’s fiscal challenges are further underscored by its expenditure priorities. The state prefers recurrent expenditure, with a substantial portion (64.32% of expenses—N100.81bn in nominal terms) directed towards recurrent expenses. However, the state boxed in an actual capital expenditure of N55.92bn, representing 29.61% of its total expenditure for the 2023 fiscal year. Katsina state’s capital spending in critical social sectors of its economy was not prioritised. The state poorly implemented the capital budget for some of its major economic sectors, having disbursed only 14.3% of the allocated funds for the Education sector, 16.6% of the allocated funds for the Health sector, 20.4% of the allocated funds for water supply, 17.9% for housing and community amenities, 37.9% of the allocated fund for environmental protection, and 59.9% of the allocated fund for the Agriculture, forestry, fishing, and hunting.

Katsina grew its IGR by 63.25% from N12.77bn in 2022 to N20.84bn in 2023. The state’s IGR alone was insufficient to cover overhead costs of N27.98bn, let alone personnel costs of N40.28bn. The state still significantly relies on federally distributed revenues to meet its obligated expenses. In the 2023 fiscal year, its FAAC made up 83.46% (N105.15bn) of its total recurrent revenue of N125.99bn. Katsina State, the biggest cotton-producing state in Nigeria, rich in agriculture and solid mineral resources (like gold, kaolin, asbestos, marbles, precious stones, granite, etc.), needs to exploit these investment opportunities available and partner with entrepreneurs who wish to invest and create value in the state; this will boost its internal revenue yearly.

Katsina State ranks 14th in the debt sustainability ranking, with a total debt stock of N144.56bn as of December 31, 2023. Katsina State ranks as Nigeria’s 26th most-indebted state and 3rd most indebted state in the North-West. Domestic debt makes up the bulk of Katsina’s total debt stock; the latter grew by 59.23% from N62.37bn in 2022 to N99.31bn. While foreign debt decreased by 6.69% from N53.92bn in 2022 to N50.31bn in 2023, the state’s debt service of N19.09bn is 91.60% of the state IGR but 11.66% of its total revenue of N163.76bn. Furthermore, Katsina State has significant liabilities, including contractor arrears and outstanding contractor obligations totalling N2.08bn, alongside pension and gratuity arrears amounting to N6.35bn. With a foreign debt-to-total debt ratio of 31.30%, Katsina is among the least vulnerable to fluctuations in exchange rates due to its relatively low level of external debt.



The state’s IGR alone was insufficient to cover overhead costs of N27.98bn, let alone personnel costs of N40.28bn. The state still significantly relies on federally distributed revenues to meet its obligated expenses. In the 2023 fiscal year, its FAAC made up 83.46% (N105.15bn) of its total recurrent revenue of N125.99bn.

67. Sardauna, F. (2023, January 27). Buhari Inaugurates 12 Projects in Katsina. <https://www.thisdaylive.com/index.php/2023/01/27/buhari-inaugurates-12-projects-in-katsina/>



Purchase of Health/
Medical Equipment

N0.00m



Construction /
Provision of Hospitals /
Health Centres

N2.9bn



Drugs/Laboratory/
Medical Supplies

N35.34m



Number of Primary
Health Care Facilities

1,839

Katsina State has 1,945 health facilities, of which 96% are publicly owned and the rest are privately owned. When broken down, the state has 1,902 primary healthcare facilities, 40 secondary healthcare facilities, and three tertiary facilities. Nonetheless, there is a notable difference in the accessibility of services, with an average of 4,968 persons per facility. More broadly, the state seems to be still battling with insecurity, which is one of the major problems affecting healthcare delivery in the state. Due to insecurity from the activities of terrorist groups, up to 69 primary healthcare centres were closed down across the state in 2022.⁶⁸ Also, health workers have become less enthusiastic

(N29.19bn) on the health sector to address the health equity gap and various other challenges that the state faces, such as low universal health coverage, inadequate infrastructure for healthcare, high healthcare costs, and limited preventive care initiatives. This investment represents 6.03% of the state's overall expenditure. To improve access to high-quality healthcare services, a sizable chunk of this budget N2.89bn—was spent on the building and renovating hospitals and health centres. An additional N35.34mn was set aside to purchase necessary pharmaceuticals, laboratory supplies, and medical equipment to guarantee that healthcare institutions are sufficiently supplied to satisfy patient demands. The state allocated N2.00bn for the construction and enhancement of general hospitals, N1.5bn for the upgrading of the CHC Kafur to a general hospital, N100.22mn for the renovation of CHC Zango, N89.20mn for the renovation of CHC Dutsin-Ma, and N45.00mn for the completion of the RIMI Chest Clinic. These expenditures, if implemented, will demonstrate a commitment towards upgrading the state healthcare system, dealing with structural issues, and eventually improving the health of its citizens.

According to the MICS 2021 report, in Katsina State, only 0.6% of men (4 out of 680) and 1.2% of women (19 out of 1,608) have health insurance, highlighting a significant coverage gap. These rates are considerably lower than the national averages of 2.7% for men and 2.8% for women, as well as the regional averages of 2.1% for both genders. Urgent interventions are needed to improve health insurance coverage, such as awareness campaigns, collaborations with community leaders, and the developing of affordable insurance products. By addressing these challenges, Katsina State can enhance access to healthcare services, reduce financial burdens on families, and improve overall health outcomes in the community.⁷¹

Due to insecurity from the activities of terrorist groups, up to 69 primary healthcare centres were closed down across the state in 2022. 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 were burnt down by terrorist groups

about working in these communities, and those already working there are looking for ways to be transferred to safer places.⁶⁹ More so, health infrastructure such as primary health care centres were burnt down by terrorist groups.⁷⁰ These are significant losses in health investments and infrastructure and compound problems for hard-to-reach communities.

In 2023, the government of Katsina State spent N10.61bn (36.3% of the sector's allocation of

68. Oyelude, O. (2022, July 5). Katsina gov't closes 69 healthcare facilities over insecurity. <https://www.thisdaylive.com/index.php/2023/01/27/buhari-inaugurates-12-projects-in-katsina/>

69. Ibrahim, T. (2023, August 1). Brain Drain: How dearth of health workers affects healthcare delivery in Katsina. <https://dailytrust.com/brain-drain-how-dearth-of-health-workers-affects-healthcare-delivery-in-katsina/>

70. Agency Report (2022, July 6). Bandits burn down two health centres, shut 69 others in Katsina – Official. <https://www.premiumtimesng.com/news/headlines/541111-bandits-burn-down-two-health-centres-shut-69-others-in-katsina-official.html>

71. National Bureau of Statistics (NBS) and United Nations Children's Fund (UNICEF). August, 2022. Multiple Indicator Cluster Survey 2021, Survey Findings Report. Abuja, Nigeria: National Bureau of Statistics and United Nations Children's Fund. <https://docs.google.com/spreadsheets/d/1jzPq0nkIDZbXSP5UCuTwNgIwCK9KdD0eUJA1umI28/edit?gid=1507844283#gid=1507844283>



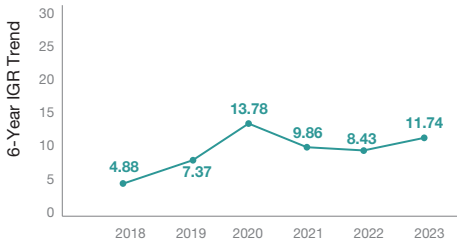
Kebbi State

Land of Equity

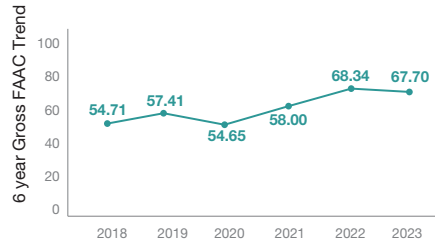
Overall Fiscal Performance rank **16**
out of 36 states

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

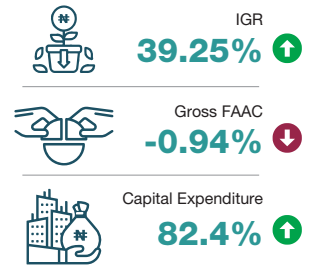
6-Year IGR Trend (NGN'bn)



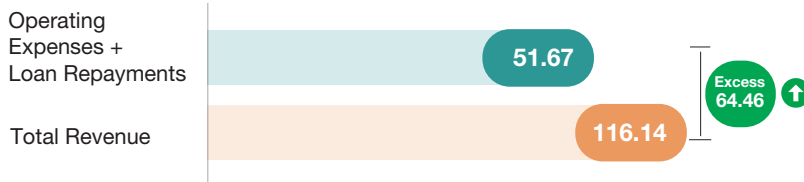
Gross FAAC (NGN'bn)



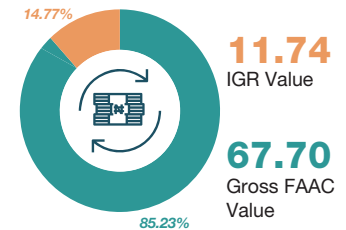
Year-On-Year Growth (2022 vs 2023)



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



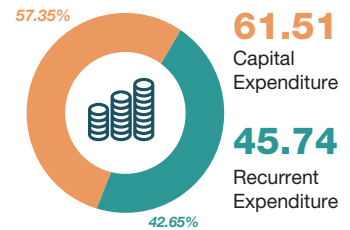
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	35	33
Gross FAAC	27	35
Size of Total Debt	35	35
Size of Domestic Debt	35	35
Size of Foreign Debt	28	28

Spending Priority (2023) (NGN'bn)



Per Capita Analysis



Debt Profile

N60.69bn
Domestic Debt

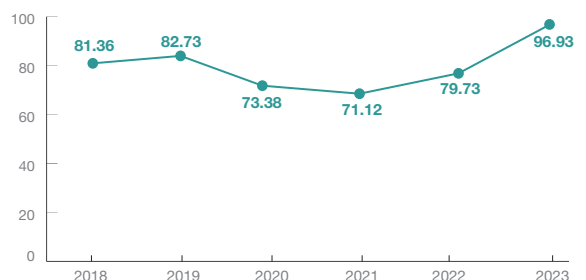
\$40.30m
Foreign Debt

Total Debt Growth

19.15%
Debt Growth (2018 - 2023)

35
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N11.27bn



Pension and
Gratuity Arrears

N0.00bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

37.39%



Tax
Revenue

N10.06bn



Non-tax
Revenue

N1.68bn



Kebbi State, The Land of Equity took a twelve-step leap to take the 16th spot in the 2024 States Fiscal Sustainability Ranking, demonstrating impressive growth from its 28th place in 2023. The state holds the third spot among the states in the northwest. This significant lift could be attributed to the increase in the state IGR year-on-year, total revenue, and the cutdown in the state's operating expenses.

Kebbi state IGR experienced a 39.25% growth from N8.43bn in 2022 to N11.74bn in 2023. There were significant increases in components of Kebbi's IGR year-on-year: its Personal Income Tax grew by 49.70% from N6.72bn in 2022 to N10.06bn, Earnings grew by 150.06% from N80.57mn in 2022 to N201.47mn in 2023, Sales grew by 150.06% from N187.99mn in 2022 to N470.09mn in 2023, sales/rent on government buildings grew by 218.29% from N22.58mn in 2022 to N71.87mn in 2023, and reimbursement grew by 1590.24% from N11.47mn in 2022 to N193.87mn in 2023.

The state received N67.70bn as FAAC revenue in 2023, lower than N68.34 in 2022. The majority of the state's revenue emanated from federal allocations, accounting for approximately 85.23% of its total available recurrent revenue of N79.44bn. On the other hand, the state's internally generated revenue contributed approximately 14.77%. In the 2023 fiscal year, Kebbi reduced its operating expenses by 13.07% from N52.62bn in 2022 to N45.74bn in 2023, which could be attributed to the 29.63% decrease in personnel costs from N35.74bn in 2022 to N25.15bn in 2023. This gives room for prioritising capital expenditure and spending in critical social sectors. The state increased its capex by 82.4% from N33.72bn in 2022 to N61.51bn in 2023. The actual capex was 59.29% of the budgeted capex of N103.74bn.

Having recorded a debt-to-revenue ratio of 83.46% and a debt service-to-revenue ratio of 5.11%, which is way below the threshold of 200% and 40%, respectively, in 2023, it can be inferred that Kebbi's debt burden is still within sustainable limits. The state grew its total debt burden by 21.57% from N79.73bn in 2022 to N96.93bn in 2023, thus ranking the state 11th in the debt sustainability ranking and 35th most-indebted state in Nigeria. With its foreign debt of \$40.30mn, it ranked 28th among the 36 states and had a foreign debt to total debt ratio of 37.39%, making it less susceptible to fluctuations in exchange rates due to its very low level of external debt. Furthermore, N11.27bn in contractor arrears and unpaid contractor commitments make up Kebbi State's substantial liabilities.



In the 2023 fiscal year, Kebbi reduced its operating expenses by 13.07% from N52.62bn in 2022 to N45.74bn in 2023, which could be attributed to the 29.63% decrease in personnel costs from N35.74bn in 2022 to N25.15bn in 2023. This gives room for prioritising capital expenditure and spending in critical social sectors.



Purchase of Health/
Medical Equipment

N60.48m



Construction /
Provision of Hospitals /
Health Centres

N366.28m



Drugs/Laboratory/
Medical Supplies

N34.82m



Number of Primary
Health Care Facilities

881

In the 2023 budget, the Kebbi State Government spent N7.72bn on its health sector, representing 6.82% of its total expenditure, to enhance healthcare infrastructure and services. Significant allotments include N1.00bn for rehabilitating general hospitals across the state, N100mn for constructing an infectious diseases hospital (IDH) in Amanawa, and another N100mn for completing the Kebbi Medical Centre in Kalgo. Additionally, N50mn is earmarked for building two zonal veterinary clinics in Argungu and Zuru, while N30mn is allocated for rehabilitating the State Medical Store in Birnin Kebbi. The state also invested N366.28mn in the construction and rehabilitation of health facilities, N60.48mn in health and medical equipment, and N34.82mn in procuring drugs and laboratory supplies.

and two tertiary hospitals, collectively aimed at serving the population's healthcare needs. However, despite the relatively high number of facilities, there is a notable disparity in accessibility, as the average population served per facility stands at 5,813 individuals. This ratio indicates that many residents may face challenges in accessing timely and adequate healthcare services, underscoring the need for improved health infrastructure and resource allocation to ensure that all citizens receive the care they require. Addressing these accessibility issues will enhance health outcomes and equity within the state.

The MICS 2021 report reveals a troubling lack of health insurance coverage in Kebbi State, with only 0.9% of men (4 out of 418) and 0.4% of women (4 out of 897) possessing health insurance, indicating a significant disparity in access to essential healthcare services. These rates are alarmingly lower than the national averages, which stand at 2.7% for men and 2.8% for women, as well as the regional averages of 2.1% for both genders. This stark contrast underscores the urgent need for initiatives to increase health insurance enrollment and improve access to healthcare in Kebbi State, where many individuals remain vulnerable to high medical costs and inadequate health services.

Kebbi State's healthcare system struggles with significant challenges, such as an expanding population, deteriorating facilities, outdated equipment, and a shortage of skilled health professionals.⁷² Coordination issues among stakeholders and a lack of data hinder effective planning, policy formulation, resource allocation, and health management. The state faces a high maternal mortality rate, with approximately one mother dying for every 100 births, often without proper care at home, along with elevated under-5 and adult mortality rates worsened by poverty. In response, the Quality of Care (QoC) initiative was launched in 2018 to enhance reproductive, maternal, newborn, child, adolescent, and elderly health plus nutrition (RMNCAEH+N) standards.⁷³ Starting with 18 learning sites, the initiative expanded to 106 sites by 2021 and added 54 more by January 2023, totalling 160 QoC sites, which include 106 advanced sites focused on global maternal and newborn health indicators and the use of partograph.

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These allocations appear inadequate to cater to its residents' healthcare needs and services.

Kebbi State is home to 949 health facilities, with a striking 96% being publicly owned, highlighting the government's significant role in healthcare provision. The distribution of these facilities includes 887 primary healthcare centres, 60 secondary healthcare facilities,

72. Federal Ministry of Health & Social Welfare. <https://nationalqoc.fmohconnect.gov.ng/state-implementation/kebbi-state/>

73. Kebbi State (n.d.). Kebbi State - National Quality of Care eLearning Platform. <https://hi.health4everyone.com/state-implementation/kebbi-state/>



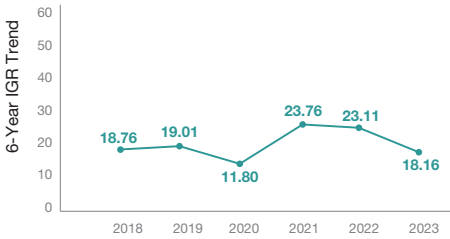
Sokoto State

Seat of the Caliphate

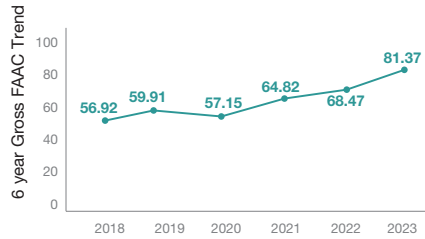
Overall Fiscal Performance rank **23**
out of 36 states

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

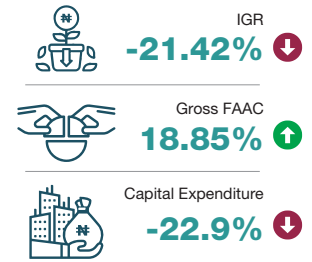
6-Year IGR Trend (NGN'bn)



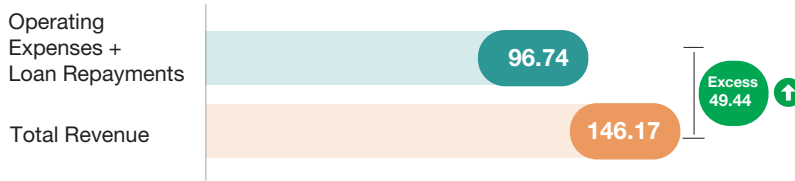
Gross FAAC (NGN'bn)



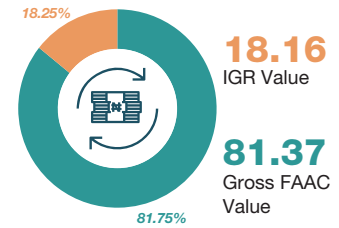
Year-On-Year Growth (2022 vs 2023)



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



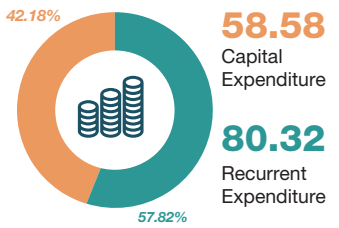
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	17	28
Gross FAAC	26	32
Size of Total Debt	29	30
Size of Domestic Debt	27	27
Size of Foreign Debt	29	29

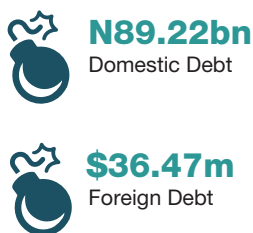
Spending Priority (2023) (NGN'bn)



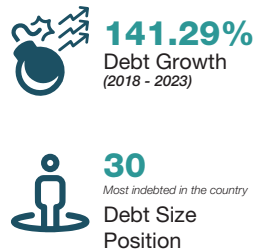
Per Capita Analysis



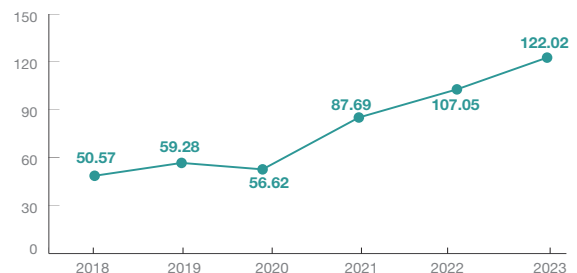
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





**Contractor Arrears /
Contractor Obligation**

N6.33bn



**Pension and
Gratuity Arrears**

N8.38bn



**Other
Liabilities**

N0.00bn



**Foreign debt to
Total debt ratio**

26.88%



**Tax
Revenue**

N12.85bn



**Non-tax
Revenue**

N5.31bn



In the 2024 States Fiscal Sustainability Ranking, Sokoto State had a ten-step fall from 13th in 2023 to 23rd in 2024. One of the prominent issues confronting Sokoto State is its overreliance on federal allocations for revenue. In 2023, the state's IGR decreased by 21.42% from N23.11bn in 2022 to N18.16bn in 2023. The N4.90bn decrease is a result of the decline in the following component of the state IGR: a 24.94% drop in direct taxes from N17.23bn in 2022 to N12.85bn, 10.16% in licences from N125.21mn in 2022 to N112.48mn in 2023, 50.82% in fees from N2.47bn in 2022 to N1.22bn in 2023, 95.07% in fines from N78.04mn in 2022 to N3.43mn in 2023, and 84.76% in extraordinary items from N183.27mn in 2022 to N27.93mn in 2023. Its dependence on federal allocations of N81.37bn contributed 81.75% to the state's total recurrent revenue. Sokoto State, nicknamed "The Seat of the Caliphate," 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.

Its shifting expenditure priorities highlight Sokoto State's fiscal challenges. In contrast to the previous year, the state shifted its focus from capital expenditure (capex) in 2022 to a

greater emphasis on recurrent expenditure, with 57.82% of its total expenses, amounting to N80.32bn, directed towards operational costs. Notably, capex declined by 22.92%, dropping from N76.00bn in 2022 to N58.58bn in 2023, with capex per capita also falling from N12,700 in 2022 to N9,501 in 2023. This decline limits the state's ability to undertake critical infrastructure projects and development initiatives that could stimulate economic growth. To address these issues, Sokoto State must implement intentional revenue generation measures to enhance its capacity to meet obligatory payments and fund capital projects without relying on annual borrowings.

Furthermore, Sokoto State has had to grapple with its debt situation. While the state's debt burden grew by 13.98% from N107.05bn in 2022 to N122.02bn in 2023, this increase could be attributed to the increasing fluctuations in the exchange rate. A look at the total debt component shows that the domestic debt stock decreased by 1.52% from N90.60bn in 2022 to N89.22bn in 2023, while the foreign debt slightly declined by 0.25% from \$36.56mn in 2022 to \$36.47mn in 2023. The state has experienced 141.29% growth in its debt burden over the past six years and ranks 30th most indebted state in the country and 13th in the debt sustainability ranking for 2024, reflecting the need for careful debt management strategies. Considering the state's relatively modest population of 6.17mn, it is crucial to assess its total debt per capita, which currently stands at N19,789. While this figure may be lower than some other states, it is still a significant burden that requires vigilance. Additionally, Sokoto State is encumbered by liabilities, including outstanding contractor obligations totalling N6.33bn and pension and gratuity arrears amounting to N8.38bn.



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2. See "4 Months After Commissioning, Mother-Child Hospital Yet To Take Off In Benue", on 22 July 2022, 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://efaidnrmmnmbpcjpcgclcfndmkaj/fa3026da-d943-416a-a417-8f29ea8f7dd9>.



Purchase of Health/
Medical Equipment

N1.52bn



Construction /
Provision of Hospitals /
Health Centres

N1.96bn



Drugs/Laboratory/
Medical Supplies

N37.97m



Number of Primary
Health Care Facilities

776

According to the National Health Facility Registry, there are 837 health institutions in Sokoto State, 96% of which are controlled by the government, and the rest are privately run. This distribution has three tertiary hospitals, 37 secondary healthcare facilities, and 797 primary healthcare facilities. Nevertheless, given that each facility serves an average of 7,367 people, there is a noticeable discrepancy in accessibility even with this comparatively large number of facilities. This ratio shows that Sokoto State has difficulty offering its citizens access to high-quality healthcare, especially in crucial areas like maternity and child health, compared to the state's total population. The high number of people occupying each

To address significant health gaps and various challenges in Sokoto State, including insufficient human resources, low universal health coverage, inadequate infrastructure, high healthcare costs, and limited preventive care, the State Government spent N12.32bn on the health sector in 2023, representing 7.93% of its total expenditure. This investment includes N1.96bn for constructing and rehabilitating hospitals and health centres, N1.52bn for purchasing essential health and medical equipment, and N37.97mn for procuring drugs and laboratory supplies. Notably, N2bn was disbursed for completing the Sokoto State University Teaching Hospital in Kasarawa, while N650.65mn was spent to rehabilitate existing facilities. Additionally, N150mn was set aside to build a diagnostic laboratory along the border at Illela. These strategic allocations reflect the state's commitment to improving healthcare services and infrastructure, aiming to enhance all residents' health outcomes.

The MICS 2021 report highlights a critical lack of health insurance coverage in Sokoto State, revealing that only 0.4% of men (2 out of 517) and a striking 0% of women (0 out of 1,094) have access to health insurance. This stark deficiency not only indicates a significant disparity in access to essential healthcare services but also poses serious implications for the health and well-being of the state's population. These coverage rates are alarmingly lower than the national averages, which are 2.7% for men and 2.8% for women, and they fall below regional averages of 2.1% for both genders. Such a pronounced gap underscores the urgent need for targeted interventions aimed at increasing health insurance enrollment, as the absence of coverage leaves many individuals vulnerable to high medical costs and inadequate healthcare, further exacerbating health inequities in Sokoto State. Addressing these issues is crucial for improving overall health outcomes and ensuring residents can access medical services without financial strain.

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facility raises the possibility that many will have difficulty getting timely and sufficient medical care, underscoring the need for better infrastructure, resources, and service delivery to improve community health outcomes. It is imperative to tackle these obstacles to guarantee that every resident, particularly those belonging to vulnerable groups, receives the high-quality care they need.



Zamfara State

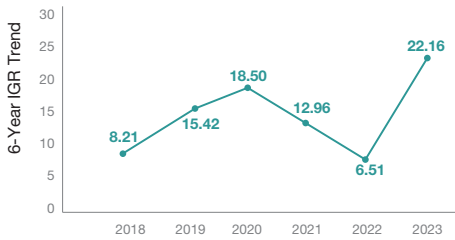
Farming is Our Pride

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

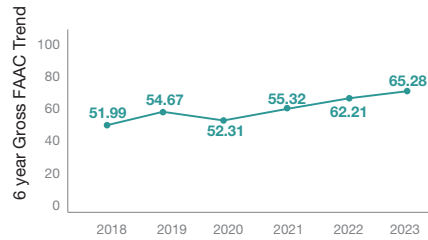
Debt Sustainability rank **12**
out of 36 states



6-Year IGR Trend (NGN'bn)



Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)

(2022 vs 2023)



IGR **240.22%** ↑

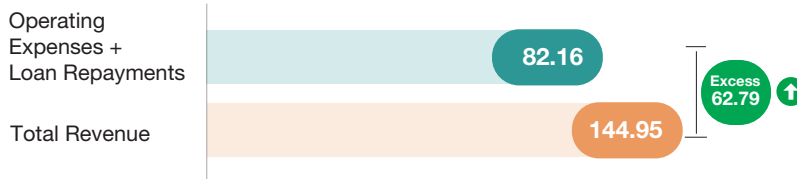


Gross FAAC **4.94%** ↑



Capital Expenditure **19.7%** ↑

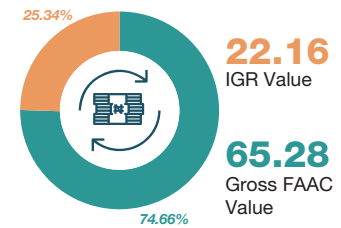
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



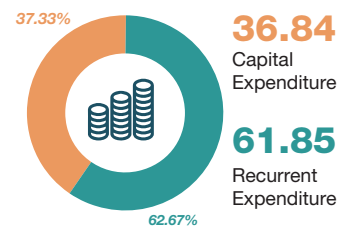
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	36	24
Gross FAAC	32	36
Size of Total Debt	24	29
Size of Domestic Debt	18	21
Size of Foreign Debt	33	32

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Spending Priority (2023) (NGN'bn)



Per Capita Analysis



N3,923

IGR per Capita



N6,521

Capital Expenditure per capita



N24,198

Total Debt per capita

Debt Profile



N110.57bn

Domestic Debt



\$29.05m

Foreign Debt

Total Debt Growth



94.92%

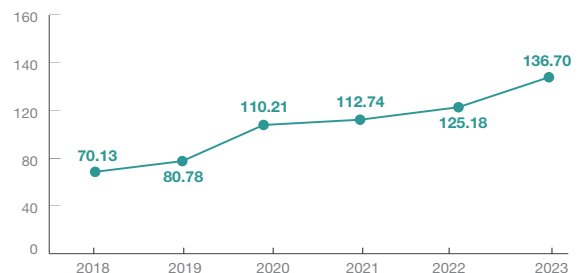
Debt Growth (2018 - 2023)



29

Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





**Contractor Arrears /
Contractor Obligation**
N10.70bn




**Pension and
Gratuity Arrears**
N8.42bn



**Other
Liabilities**
N0.00bn



**Foreign debt to
Total debt ratio**
19.11%



**Tax
Revenue**
N14.74bn



**Non-tax
Revenue**
N7.42bn



Zamfara, endowed with natural resources and extensive arable land, made a significant leap in the fiscal performance ranking. From its bottom position of 36th in 2023, it rose to 26th in 2024. This significant feat can be attributed to the state reversing the decline of 49.75% observed in its 2022 IGR, increasing it by 240.22% from N6.51bn in 2022 to N22.16bn in 2023. There were significant increases in components of Zamfara's IGR year-on-year: its Personal Income Tax grew by 142.26% from N5.03bn in 2022 to N12.18bn, licences rose by 5921.22% from N22.78mn in 2022 to N1.37bn in 2023, Fees grew by 3610.38% from N82.44mn in 2022 to N3.06bn in 2023, fines rose by 1924.52% from N24.15mn in 2022 to N491.32mn in 2023, Sales grew by 32.49% from N772.06mn in 2022 to N1.02bn in 2023, Earnings grew by 542.59% from N87.53mn in 2022 to N562.48mn in 2023, and its earnings from other taxes grew by 519.71% from N412.03mn in 2022 to N2.55bn in 2023. Furthermore, the state generated revenue from rent on government buildings, rent on lands and others, investment income, and reimbursement, where it recorded no revenue in the previous year. Zamfara can demonstrate a commitment to improving its financial sustainability by exploring its natural resources in collaboration with the federal government to diversify its revenue base.

The state's total revenue increased by 65.35% to N144.95bn in 2023 from N87.68bn earned the previous year. Regarding recurrent revenue structure, the state's susceptibility to external fiscal shocks appeared to have reduced from the previous year as its FAAC dependence decreased from 90.52% in 2022 to 74.66% in 2023, despite the FAAC allocation rising by 4.93% from N62.21bn to N65.28bn. Lastly, IGR to recurrent revenue ratio for 2023 was 22.16% higher than 9.48% in 2022.

The state experienced an improvement in its capital expenditure in 2023; it recorded a 19.7% year-on-year increase, from N30.77bn spent in 2022 to N36.84bn in 2023. Furthermore, the state decreased its operating expenses by 7.84% from N67.11bn in 2022 to N61.85bn in 2023. Year-on-year, a decrease in the overhead cost was primarily responsible for the decrease in the State's operating expenses, falling by 27.58% from N30.57bn in 2022 to N22.14bn in 2023.

Zamfara State is the 29th most-indebted state in Nigeria and the fourth most-indebted state in the North-West, ranking 12th in the debt sustainability ranking with a total debt stock of N136.70bn as of December 31, 2023, via an increase of 9.20% from N125.18bn in 2022. The state's domestic debt decreased by 1.45% from N112.20bn in 2022 to N110.57bn in 2023, while its foreign debt increased by 0.66% from \$28.86mn to \$29.05mn. The state debt Per capita stands at N24,198. Zamfara is one of the least exposed states to exchange rate volatility due to its relatively small external debt. Additionally, Zamfara has significant liabilities, including contractor arrears and outstanding contractor obligations totalling N10.70bn, along with pension and gratuity arrears amounting to N8.42bn.



The state's total revenue increased by 65.35% to N144.95bn in 2023 from N87.68bn earned the previous year. Regarding recurrent revenue structure, the state's susceptibility to external fiscal shocks appeared to have reduced from the previous year as its FAAC dependence decreased from 90.52% in 2022 to 74.66% in 2023



Purchase of Health/
Medical Equipment

N0.00m



Construction /
Provision of Hospitals /
Health Centres

N83.16m



Drugs/Laboratory/
Medical Supplies

N47.83m



Number of Primary
Health Care Facilities

689

In the State 2023 budget implementation report, Zamfara State Government spent N5.74bn on the health sector, representing 4.82% of its total expenditure of N119bn. Coupled with this low level of commitment, spending on essential items like construction and rehabilitation of hospitals and health centres and drugs/medical supplies is disappointingly low, with only N83.16mn and N47.83mn dedicated to these critical needs, respectively. Such minimal funding raises concerns about the state's dedication to enhancing healthcare services and adequately addressing the health needs of its residents.

Technology in Tsafe. Lastly, N100mn was designated to construct new structures at the psychiatric hospital in Anka. If implemented, these initiatives are commendable. However, a more substantial commitment to preventive care and essential supplies is needed to ensure that all residents of Zamfara State can access the quality healthcare services they deserve.

There are 747 medical institutions in Zamfara, and 96% of them are publicly owned, highlighting the important role that the government plays in the delivery of healthcare. To address the population's healthcare needs, these facilities—which total 708 primary healthcare centres, 36 secondary healthcare facilities, and three tertiary hospitals—are located across the state. The average population covered by each facility is roughly 7,562 people, which creates a worrying accessibility difference when combined with the relatively small number of facilities. The ratio indicates that many residents face difficulty obtaining prompt and sufficient healthcare services, underscoring the pressing necessity for enhanced health infrastructure and resource distribution. To improve health outcomes, advance fairness in the state, and guarantee that every citizen receives the high-quality care they need, these accessibility challenges must be resolved.

The MICS 2021 report highlights a concerning lack of health insurance coverage in Zamfara State, revealing that only 0.1% of men (0 out of 413) and just 0.6% of women (5 out of 923) have health insurance. This strikingly low coverage rate underscores a significant disparity in access to essential healthcare services, leaving many residents vulnerable to the financial burdens associated with medical care. These figures are alarmingly below the national averages of 2.7% for men and 2.8% for women, as well as the regional averages of 2.1% for both genders, illustrating a critical gap in health insurance enrollment within the state. The lack of coverage limits access to necessary healthcare services and exacerbates existing health disparities, particularly among vulnerable populations. Many individuals in Zamfara State face high out-of-pocket expenses for medical care, which can lead to delayed treatment and increased morbidity, especially in cases requiring urgent medical attention. This situation emphasises the urgent need for targeted initiatives to increase health insurance enrollment and improve overall access to healthcare services.

The average population covered by each facility is roughly 7,562 people, which creates a worrying accessibility difference when combined with the relatively small number of facilities. The ratio indicates that many residents face difficulty obtaining prompt and sufficient healthcare services, underscoring the pressing necessity for enhanced health infrastructure and resource distribution.

Despite these shortcomings, the 2023 budget includes several significant infrastructure projects to improve healthcare facilities. N500mn was allocated to construct additional structures at the Women and Children Hospital in Gusau (King Fahad), and N500mn was earmarked for the construction of Farida VWF Hospital. Additionally, N400mn was earmarked to construct additional structures in general hospitals in Anka, Mada, Magami, and Tsafe. At the same time, N300mn was allocated to construct additional structures at the College of Health Science and



North Central

R E G I O N

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Benue State

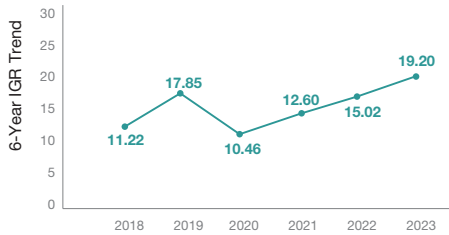
Food Basket of the Nation

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

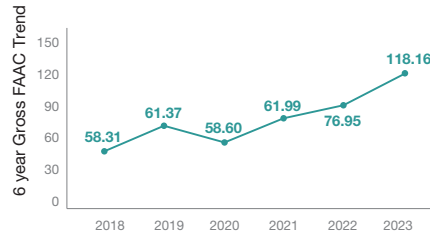
Debt Sustainability rank **22**
out of 36 states



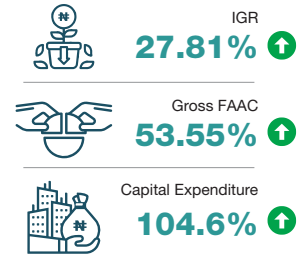
6-Year IGR Trend (NGN'bn)



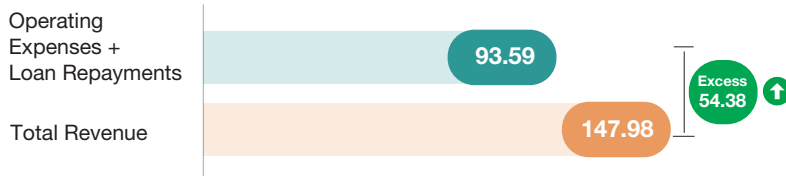
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



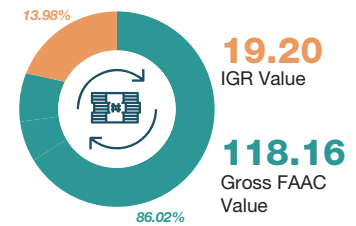
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



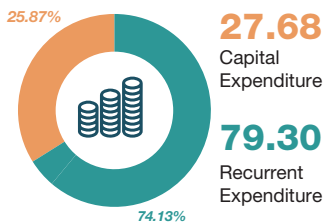
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	28	26
Gross FAAC	20	15
Size of Total Debt	18	17
Size of Domestic Debt	13	8
Size of Foreign Debt	32	31

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



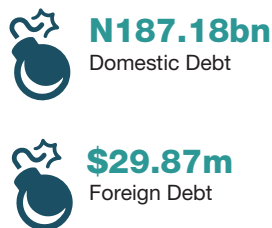
Spending Priority (2023) (NGN'bn)



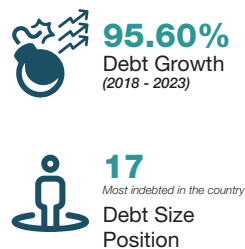
Per Capita Analysis



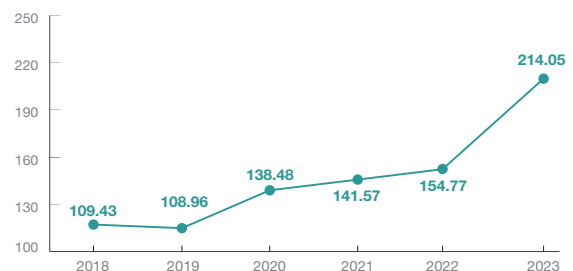
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation
N13.02bn



Pension and
Gratuity Arrears
N74.30bn



Other
Liabilities
N16.99bn



Foreign debt to
Total debt ratio
12.55%



Tax
Revenue
N13.59bn



Non-tax
Revenue
N5.61bn




In 2023, Benue State, known as the “Food Basket of the Nation,” improved its sustainability ranking, moving six places from 34th to 28th. This notable advancement was primarily driven by the state’s performance on Index A1, which measures year-on-year growth in Internally Generated Revenue (IGR). Benue’s IGR grew from N15bn in 2022 to N19.2bn in 2023, a 28% increase.

Despite this growth, IGR constituted only 12.97% of Benue’s total revenue of N147.98bn for the 2023 fiscal year. Breaking down the IGR composition, the majority came from personal income taxes, amounting to N13.59bn, followed by fees at N4.26bn, earnings at N652mn, and licences at N312.49mn. The remaining revenue was derived from fines, sales, and rent. Notably, the state did not generate any revenue from investments during the year, underscoring a critical area for growth. Given its rich natural resources, including fertile agricultural lands and deposits of limestone, Benue could explore investment opportunities, particularly in agriculture and mining. Limestone is valuable for cement production, construction materials, fertilisers, glass manufacturing, pharmaceuticals, and other industrial applications, which could significantly enhance the state’s economic prospects.

Benue State performed well in Index B, as its total revenue comfortably covered operating expenses and loan repayments. After settling its operating expenses, which included loan repayments of N93.59bn, the state recorded a surplus of N54bn. However, capital expenditure was relatively low, receiving only N27.67bn—21.17% of the total spending of N121.26bn, and N65.92bn less than recurrent expenditure. This highlights a misalignment in priorities, as higher capital expenditure is essential for long-term economic growth. The state’s capital expenditure per capita at N3,907 was below the national average of N16,918, which needs improvement.

Several capital projects were initiated in 2023, including constructing girls’ hostels, providing hostel bunk beds, rehabilitating and furnishing selected schools under the Ministry of Education, and developing the infrastructure at Benue State Polytechnic.

As of December 31, 2023, Benue State’s total debt stock stood at N214bn, making it Nigeria’s 17th most indebted state. Most of this debt is domestic, at N187.18bn, placing Benue as the 8th most indebted state regarding domestic liabilities. External debt was relatively low, at \$29.87mn, ranking Benue 31st in terms of foreign debt. With only 12.5% of its total debt denominated in foreign currency, the state faces minimal exposure to exchange rate volatility. To foster sustainable growth, Benue State must boost capital expenditures, particularly critical infrastructure, while exploring untapped sectors such as agriculture and mining to diversify its revenue base and reduce its reliance on federal allocations.



After settling its operating expenses, which included loan repayments of N93.59bn, the state recorded a surplus of N54bn. However, capital expenditure was relatively low, receiving only N27.67bn—21.17% of the total spending of N121.26bn, and N65.92bn less than recurrent expenditure. This highlights a misalignment in priorities, as higher capital expenditure is essential for long-term economic growth.



Purchase of Health/
Medical Equipment

N135.56m



Construction /
Provision of Hospitals /
Health Centres

N192.20m



Drugs/Laboratory/
Medical Supplies

N266.24m



Number of Primary
Health Care Facilities

1,098

Benue State's health sector struggles with profound challenges, particularly in rural and underserved areas where healthcare equity remains elusive.⁷⁴ Despite 1,613 health facilities across the state, including 1,489 primary healthcare centres, quality healthcare delivery is inadequate. This shortfall is evident in the high maternal mortality rate of 1,189 per 100,000 live births in 2020, far from the Sustainable Development Goals (SDG) target of 70 per 100,000 by 2030.⁷⁵ Child mortality also remains high, with children in urban slums and rural areas being twice as likely to die before their fifth birthday compared to those in wealthier neighbourhoods.⁷⁶

To shift from a sub-optimal to an optimal health system, Benue must reframe its approach, treating healthcare as a strategic priority. Increasing budget allocation (and ensuring actual spending is not less than 70% of the proposed budget) to at least 15% ensures sufficient resources for infrastructure development, medical supplies, and staff welfare. A consistent investment framework would address routine health needs while enabling effective responses to emergencies and infectious disease outbreaks.

Upgrading primary healthcare facilities is crucial, going beyond basic repairs to equipping them with essential diagnostic tools, trained personnel, and adequate supplies for comprehensive maternal, newborn, and child health services. Expanding services in remote regions would reduce patients' travel distances, address geographic disparities, and improve healthcare access. A robust health workforce strategy is vital for sustainable progress. Recruiting, training, and retaining healthcare workers, especially in rural areas, should be pursued through long-term incentives like rural posting allowances, continuous professional development, and housing support. A well-trained and adequately compensated workforce would deliver higher quality care and enhance the state's capacity for managing public health emergencies.

An analysis of the state's budget performance reveals a pattern of poor disbursement of funds allocated to healthcare. The N7.35bn spent on the state's health sector in 2023 was 56.5% of the budget sum and 6.1% of the total expenditure of the state.

Past Governments in Benue State have consistently failed to prioritise allocation to healthcare provision for its people and specifically underserved communities.⁷⁷ An analysis of the state's budget performance reveals a pattern of poor disbursement of funds allocated to healthcare. The N7.35bn spent on the state's health sector in 2023 was 56.5% of the budget sum and 6.1% of the total expenditure of the state.⁷⁸ Of this amount, N115.46mn was directed towards rehabilitating and repairing hospitals and health centres, while N266.24mn was spent on drugs, laboratories, and medical supplies. Notably, N192mn was allocated to construct and develop hospitals and health facilities.

Recent outbreaks underscore the importance of strengthening disease surveillance and response. The health system needs to shift from a reactive stance to a proactive one, with a network capable of early detection, rapid diagnostics, and swift containment of health threats. Training staff on the latest disease management protocols and equipping facilities with diagnostic tools would bolster the state's readiness.⁷⁹

By embracing these changes, Benue State can transform its health sector, align with SDG targets, and ensure all residents have access to quality healthcare.

74. Premium Times, Manasseh Mbachi. June, 2024. SPECIAL REPORT: Benue communities feel the pains as government neglects PHCs <https://www.premiumtimesng.com/news/headlines/707717-special-report-benue-communities-feel-the-pains-as-government-neglects-phcs.html>

75. International Center for Investigative Reporting. Maternal, child mortality worsens in Benue amid government's poor investment in primary healthcare. April 2014. <https://www.icirnigeria.org/maternal-child-mortality-worsens-in-benue-amid-governments-poor-investment-in-primary-healthcare/#:~:text=According%20to%20the%202021%20Multiple,34%20per%201%20C000%20live%20births.>

76. 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/2436/file/AA%20Benue%20State.pdf>

77. The Sun (2023, January 8). Benue 2023: Alia unveils manifesto, pledges security, mechanized Agriculture. Retrieved October 21, 2024, from <https://thesun.ng/benue-2023-alia-unveils-manifesto-pledges-security-mechanized-agriculture/>

78. Benue State Government, (2023). Benue State Fourth Quarter Budget Implementation Report Document For The Year 2023. Benue State Ministry of Budget and Economic Planning.

79. John Charles (2024, September 12). Benue records four confirmed, 20 suspected mpox cases. Punch Newspaper. Retrieved October 21, 2024, from <https://punchng.com/benue-records-four-confirmed-20-suspected-mpox-cases/>



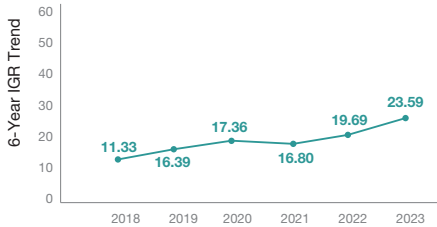
Kogi State

The Confluence State

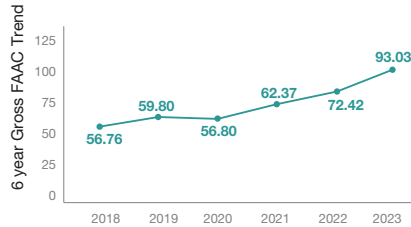
Overall Fiscal Performance rank **30**
out of 36 states

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

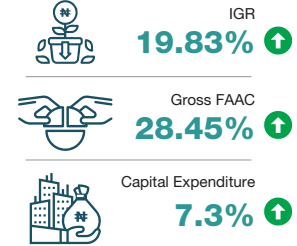
6-Year IGR Trend (NGN'bn)



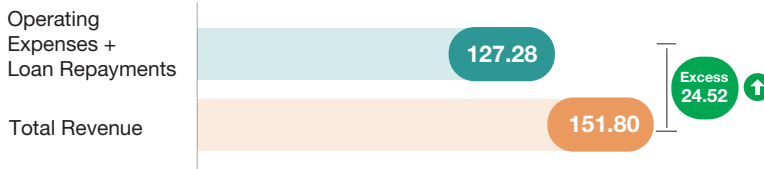
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



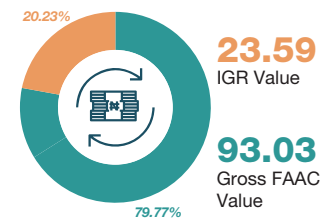
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



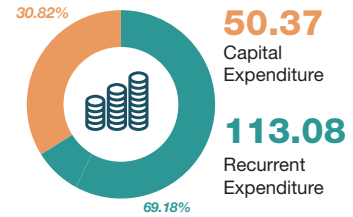
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	22	21
Gross FAAC	22	28
Size of Total Debt	27	23
Size of Domestic Debt	24	19
Size of Foreign Debt	23	24

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



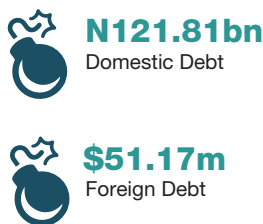
Spending Priority (2023) (NGN'bn)



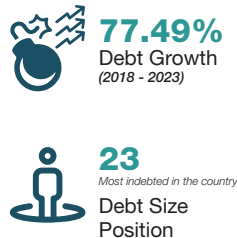
Per Capita Analysis



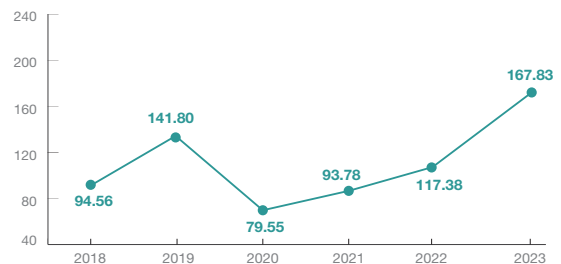
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N470m



Pension and
Gratuity Arrears

N4.08bn



Other
Liabilities

N60m



Foreign debt to
Total debt ratio

27.42%



Tax
Revenue

N18.13bn



Non-tax
Revenue

N5.46bn



Kogi State, located in Nigeria's North-Central region, is known for its diverse economy, natural resources, and strategic location as a confluence of the Niger and Benue rivers. The state's economy, however, relies heavily on federal allocations, with efforts to diversify its revenue base through internally generated revenue (IGR).

shows a 7.3% increase from 2022, ranking it 32nd in capital investment size among the states. Despite this push toward infrastructure development, Kogi State still lags behind national averages. The state has focused some of its capital on health, education, and infrastructure projects. However, compared to other states, Kogi's investment in people (such as healthcare and education) remains below the national average, affecting the state's human capital development. Kogi's revenue largely depends on FAAC disbursements, with IGR representing a small but growing component. The state's tax revenue has steadily grown, with personal income tax contributing the most. However, the state's non-tax revenues, including earnings from state-owned enterprises and assets, remain limited, signalling the need for diversification. The state should prioritise closing revenue gaps in its mining activities, as no earnings were recorded for the 2023 fiscal year. Additionally, it should focus on expenditures that generate returns, given the absence of recorded investment income.

The largest share of the state's IGR came from Pay As You Earn (PAYE), a composite of the tax revenue standing at N11.75bn, contributing over 47% of the total IGR. Earnings from other taxes, like withholding taxes, formed the second largest segment, contributing 13.76%. Kogi's IGR accounted for approximately 20.33% of its total revenue.



In 2023, Kogi State generated an internally generated revenue (IGR) of N23.59bn, showing a growth of 19.83% from previous years. Kogi state ranked 21st out of 36 states in IGR in the country and moved one place ahead from its previous ranking of 22nd in 2022. Kogi state's total revenue for 2023 is N151.80bn. Tax revenue at N18.13bn comprised a significant portion of the IGR at 63.56%, while non-tax revenue at N5.46bn contributed 36.44%. The largest share of the state's IGR came from Pay As You Earn (PAYE), a composite of the tax revenue standing at N11.75bn, contributing over 47% of the total IGR. Earnings from other taxes, like withholding taxes, formed the second largest segment, contributing 13.76%. Kogi's IGR accounted for approximately 20.33% of its total revenue, demonstrating a significant reliance on FAAC (Federation Account Allocation Committee) allocations, which provided N93.03bn, representing 79.67% of total revenue.

Kogi's total debt stock at the end of 2023 was N167.83bn, ranking 21st in debt sustainability. This comprises N121.81bn in domestic debt and \$51.17mn in external debt, constituting about 27.42% of the total debt portfolio. The state's foreign debt exposure, while relatively small compared to its total debt, subjects it to some level of exchange rate volatility. The state saw a modest increase in its overall debt stock, necessitating a careful approach to managing loan servicing and repayment. Kogi's debt service payments, including interest on loans and principal repayment, accounted for approximately 20.84% of its expenditure in 2023. This level of debt service, combined with high personnel costs, has placed pressure on the state's fiscal position, limiting funds available for other critical areas such as capital expenditure.

Kogi's 2023 total expenditure stood at N177.66bn. Recurrent expenditure, particularly on personnel costs, pensions, other social obligations and loan repayments, consumed 71.64% of the budget, reflecting a heavy focus on operational expenses. Kogi State's capital expenditure (Capex) trends for 2023 focus on infrastructure and development projects. The state allocated N50.37bn towards capital spending, representing 28.35% of its total expenditure. This

Kogi State's fiscal performance is characterised by modest growth in IGR and a heavy reliance on FAAC allocations. While the state has made strides in capital expenditure, particularly infrastructure, recurrent spending and debt servicing constrain its fiscal flexibility. Improving human capital through better healthcare and education investments will be crucial for long-term growth. Additionally, managing the state's debt profile and reducing dependence on federal allocations will be essential for Kogi to achieve greater financial sustainability.



Purchase of Health/
Medical Equipment

N373.78m



Construction /
Provision of Hospitals /
Health Centres

N1.56bn



Drugs/Laboratory/
Medical Supplies

N132.07m



Number of Primary
Health Care Facilities

947

Kogi State invested in its healthcare system in 2023, focusing on purchasing medical equipment, constructing new healthcare facilities, and ensuring the availability of essential medical supplies. These investments aim to enhance healthcare access and quality for its residents, particularly in underserved areas.

rural communities face challenges in accessing quality healthcare due to infrastructure and resource constraints.

While the state spent N132.1mn on drugs, laboratory equipment, and medical supplies, this funding is intended to complement existing stock and ensure that health facilities are adequately equipped. Continuous efforts are needed to improve the availability of essential medications and supplies.

Kogi State faces significant health challenges, including outbreaks of diseases like malaria, cholera, and Lassa fever. The state has implemented community-based health programs to combat these issues and increase awareness and access to healthcare services. The government has also participated in national vaccination campaigns, improving immunisation coverage for preventable diseases among children. Despite improvements, access to healthcare services can still be challenging for rural populations due to transportation difficulties and the uneven distribution of health facilities. Many residents also rely on traditional medicine for various health issues, reflecting the cultural practices prevalent in the region.

To improve healthcare delivery in Kogi, more significant investments are required in medical equipment, facility construction, and community health programs. This is crucial for the state's development and the well-being of its citizens.

Kogi State spent N373.78mn in purchasing health and medical equipment. This funding is critical for upgrading existing health facilities with modern tools that enhance diagnostic and treatment capabilities. Such investments are essential for improving healthcare delivery, particularly in rural areas where access to quality services has historically been limited.

In 2023, Kogi State spent N373.78mn in purchasing health and medical equipment. This funding is critical for upgrading existing health facilities with modern tools that enhance diagnostic and treatment capabilities. Such investments are essential for improving healthcare delivery, particularly in rural areas where access to quality services has historically been limited. The state spent N1.56bn on constructing and providing hospitals and health centres. This expenditure reflects the government's commitment to expanding healthcare access and addressing the high population-to-health facility ratio of 4,461 to 1 healthcare facility. Kogi boasts 947 primary health care (PHC) facilities, which are vital for delivering essential services, including maternal and child health, vaccination programs, and preventive care. However, despite the number of facilities, many





Kwara State

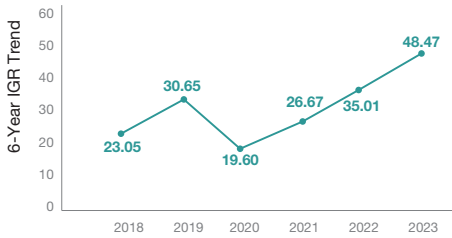
State of Harmony

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

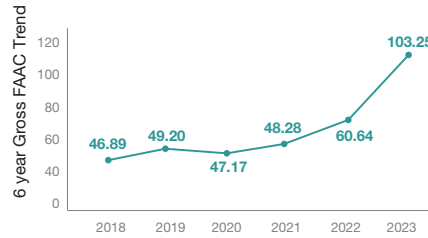
Debt Sustainability rank **10** out of 36 states



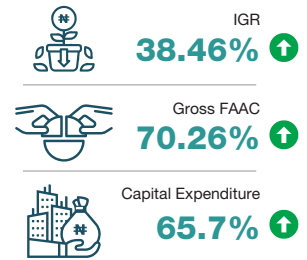
6-Year IGR Trend (NGN'bn)



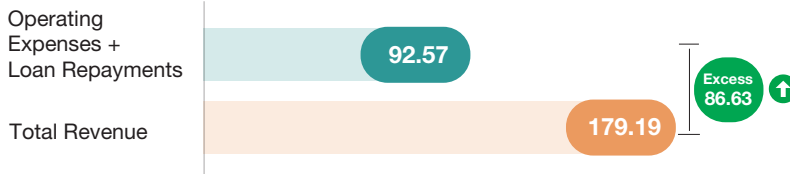
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



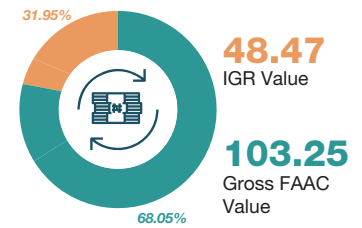
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



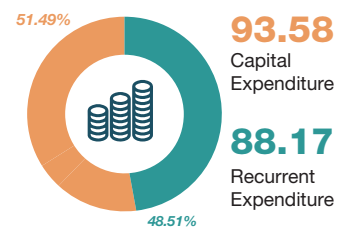
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	9	8
Gross FAAC	34	22
Size of Total Debt	22	25
Size of Domestic Debt	20	22
Size of Foreign Debt	26	26

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



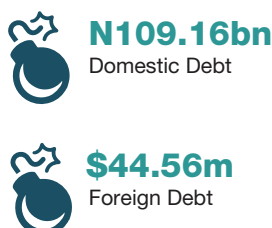
Spending Priority (2023) (NGN'bn)



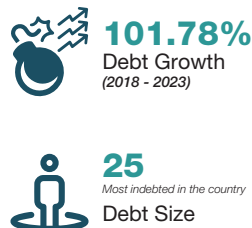
Per Capita Analysis



Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N7.81bn



Pension and
Gratuity Arrears

N19.02bn



Other
Liabilities

N1.25bn



Foreign debt to
Total debt ratio

26.86%



Tax
Revenue

N15.26bn



Non-tax
Revenue

N33.21bn

Kwara State, located in North-Central Nigeria, is known for its agricultural productivity and rich cultural heritage. The state is a significant regional economic hub, leveraging its agricultural and trade potential to drive growth and development. However, like many states in Nigeria, it faces challenges in diversifying its revenue base and improving infrastructure.

In 2024, Kwara State demonstrated impressive fiscal performance, climbing to 4th place among Nigeria's 36 states and securing the top spot in the North-Central region, an improvement from its 10th position in 2023. The state achieved an internally generated revenue (IGR) of N48.47bn, marking a substantial 38.46% year-on-year increase. This growth positioned Kwara 8th nationwide regarding IGR size, reflecting significant progress in revenue mobilisation. Despite the significant growth in IGR, Kwara remains heavily reliant on federal transfers, with FAAC allocations contributing 68.05% of its total revenue. This dependency highlights the need for further revenue diversification to reduce the state's vulnerability to fluctuations in federal allocations. The state recorded a total revenue of N179.19bn, with tax revenue of N15.26bn representing 8.5% of the state's total revenue and accounting for 31.48% of the total IGR. In contrast, non-tax revenues, such as fees, licences, and earnings from state-owned assets, stood at N33.21bn and contributed 68.49% to the total IGR and 18.5% of the total revenue, respectively.

Kwara state's capital expenditure per capita stands at N23,757, which is above the national average of N16,916. While this reflects a commitment to infrastructure development, the state's level of investment in capital projects ranks below the national average, indicating room for improvement in developmental spending, especially in sectors such as healthcare and education.

In 2023, Kwara State's total expenditure amounted to N186.15bn. While taking a deep dive into the spending priority of the state, it is crucial to mention that capital

expenditure was prioritised at N93.58bn at 51.49% over operating expenses of N88.17bn at 48.51% of the state's actual expenditure for the 2023 fiscal year. It is also important to note that the operating expenses are exclusive of loan repayment of N4.46bn. Furthermore, the state's capital expenditure per capita stands at N23,757, which is above the national average of N16,916. While this reflects a commitment to infrastructure development, the state's level of investment in capital projects ranks below the national average, indicating room for improvement in developmental spending, especially in sectors such as healthcare and education.

Kwara State's total debt stock as of December 2023 was N149.24bn, ranking it 25th among Nigeria's states in terms of debt size. The debt composition includes N109.16bn in domestic debt and \$44.56mn in foreign debt, with the foreign debt to total debt ratio being 26.86%. The state's exposure to foreign debt significantly places it at risk of exchange rate volatility, as the naira fluctuates against major foreign currencies. However, Kwara has managed its debt service obligations relatively well, ensuring the burden remains sustainable. Debt servicing accounts for a significant portion of Kwara's budget, 21.5% (N40.08bn) of total expenditure. The state prioritised loan repayments and interest obligations, balancing fiscal commitments with infrastructure and social services investments. Though debt servicing limits the fiscal space for further capital investments, Kwara has committed to paying its debt, remaining within all four thresholds on BudgIT's debt sustainability index and ranking 10th in the 2024 debt sustainability assessment.

To strengthen Kwara State's fiscal position and drive sustainable growth, it should continue diversifying its revenue base by expanding non-tax revenue sources, particularly by developing underperforming sectors like mining and tourism. Improving the efficiency of tax collection and addressing revenue leakages will also boost internally generated revenue. Additionally, the state should focus on expenditure that improves the ease of doing business, power the economy, and on capital projects that enhance access to quality healthcare and education. Prudent debt management should remain a priority, and foreign debt exposure should be carefully monitored to mitigate exchange rate risks. Lastly, enhancing transparency and accountability in budgeting processes will ensure that resources are optimally allocated, driving Kwara toward long-term fiscal sustainability and economic resilience.



Purchase of Health/
Medical Equipment

N300.42m



Construction /
Provision of Hospitals /
Health Centres

N184.12m



Drugs/Laboratory/
Medical Supplies

N962.37m



Number of Primary
Health Care Facilities

607

Recently, Kwara State has made significant strides in strengthening its health sector regarding epidemic preparedness. A notable example occurred in 2023 when the state government swiftly implemented preventive measures following the Federal Government's confirmation of an anthrax outbreak at a multi-species animal farm in Gajiri, Suleja Local Government Area, Niger State. In response, the Kwara State Government introduced new strategies to prevent the spread of the disease within the state.⁸⁰ The measures helped the state avoid cases of zoonotic diseases that could have posed a significant threat to the health of its citizens. Kwara has also performed well in general health outcomes, particularly in reducing mortality. The state's under-5 mortality rate, at 42 deaths per 1,000 live births, is the lowest in the North-Central region, tied with Benue. While this figure is still above the Sustainable Development Goal target of 25 per 1,000 live births, it represents progress. Additionally, the total fertility rate for women aged 15-49 in Kwara stands at four births per woman.⁸¹

Kwara state made significant strides in healthcare infrastructure, with a considerable investment in the sector in 2023. The state spent N300mn on purchasing health and medical equipment and N184mn on constructing and providing hospitals and health centres. These investments have been essential in improving access to quality healthcare services across the state. N962mn was also expended on the acquisition of drugs, laboratories, and medical supplies. These investments are commendable as they ensure a steady supply of essential medications.

Kwara boasts of a total of 994 health facilities in the state. With 782 (607 publicly owned and 175 privately owned) primary healthcare facilities, 209 secondary healthcare facilities and three tertiary health facilities across the state. These facilities serve as the backbone of the healthcare system, delivering essential services such as maternal and child health care, immunisation, and preventive health programs. Despite the relatively high number of facilities, access to healthcare remains uneven, with rural populations often facing challenges in reaching medical services due to infrastructure gaps and limited resources.

Furthermore, significant strides have been made in healthcare infrastructure, but challenges remain, particularly in providing equitable access to quality healthcare across the state. To address these challenges, the government needs to increase investments in healthcare infrastructure, focusing on expanding primary health centres and equipping existing facilities with modern medical tools. Recruiting and retaining healthcare workers, especially in rural areas, through better incentives and training programs is essential. Public-private partnerships can also improve service delivery, particularly in funding healthcare initiatives. Expanding health insurance coverage to reduce out-of-pocket expenses and ensure universal access to care is critical. By adopting these strategies, Kwara State can improve healthcare outcomes and bridge the access gap for all residents. Additionally, community-based programs focused on preventive care, health education, and vaccination will help reduce disease outbreaks and improve long-term health outcomes for Kwara's residents.

Kwara's actual health expenditure was N15.08bn, which is 58.1% of the budgeted allocation of N25.94bn, and the total health spending per capita stood at N3,828 higher than the 2022 spending of N2,431.04.

In 2023, Kwara's actual health expenditure was N15.08bn, which is 58.1% of the budgeted allocation of N25.94bn, and the total health spending per capita stood at N3,828 higher than the 2022 spending of N2,431.04. Out of the total health expenditure, capital expenditure accounted for 62.3% (N9.4bn), personnel costs made up 29.1% (N4.39bn), and overhead expenses constituted 8.16% (N1.23bn). When comparing the state's health expenditure to its overall budget, only 8.14% was allocated to health.

80. (2023, July 11). Anthrax Outbreak: KWSG Rolls Out New Prevention Measures. Kwara State Government. Retrieved October 21, 2024, from https://kwarastate.gov.ng/press_releases/anthrax-outbreak-kwsg-rolls-out-new-prevention-measures/

81. See "Why is family planning important to you as an individual?", in the Division of Public Health, Alaska Department of Health (Online). Available at: <https://health.alaska.gov/dph/wcfh/Pages/informedconsent/familyplanning/importance.aspx#:~:text=Planned%20pregnancies%20spaced%20two%20or,methods%20and%20techniques%20available%20today.>



Nasarawa State

Home of Solid Minerals

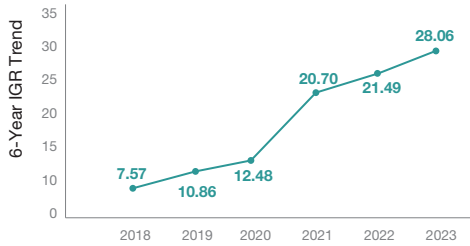
Overall Fiscal Performance rank
out of 36 states

19

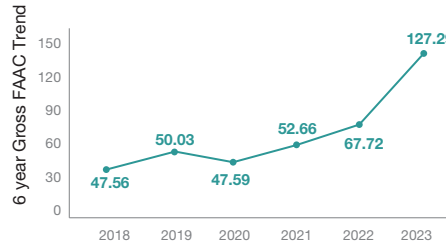
Debt Sustainability rank
out of 36 states

9

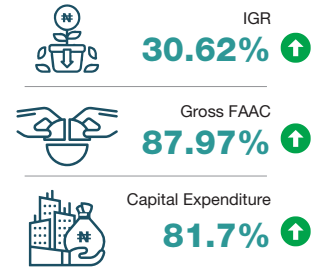
6-Year IGR Trend (NGN'bn)



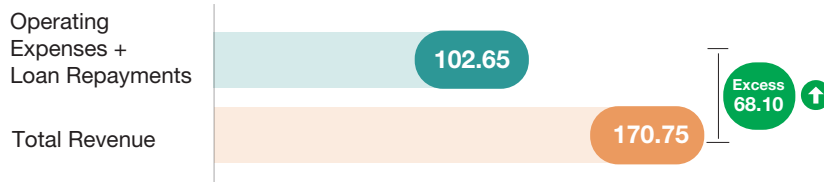
Gross FAAC (NGN'bn)



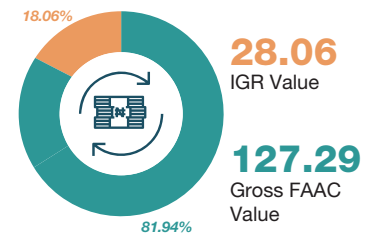
Year-On-Year Growth (2022 vs 2023)



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



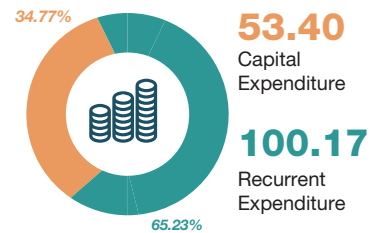
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	18	17
Gross FAAC	28	12
Size of Total Debt	33	31
Size of Domestic Debt	33	33
Size of Foreign Debt	22	23

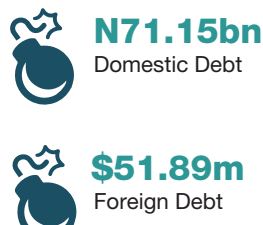
Spending Priority (2023) (NGN'bn)



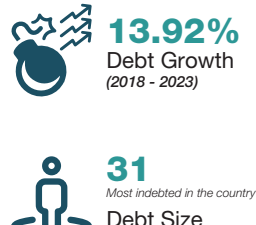
Per Capita Analysis



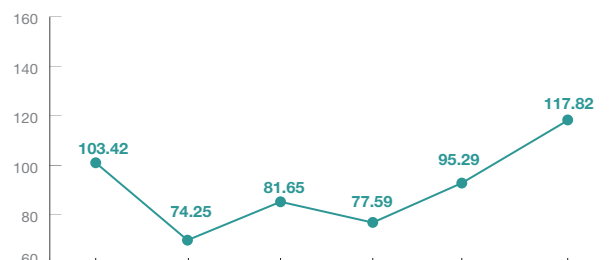
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N0.00bn



Pension and
Gratuity Arrears

N0.00bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

39.61%



Tax
Revenue

N14.99bn



Non-tax
Revenue

N13.07bn



Nasarawa State, with a population of 3.1mn, ranks 19th in fiscal performance among Nigerian states in 2023. The state reported significant improvements in revenue generation, with its internally generated revenue (IGR) rising to N28.06bn, contributing 28.06% of the state's recurrent revenue. The state's overall revenue, including gross FAAC(Federation Account Allocation Committee) allocations, stood at N170.75bn. On a per capita revenue basis, this translates to N54,849, placing Nasarawa favourably among other states in terms of revenue generation relative to population size.

that if not carefully managed, Nasarawa's high operational costs could limit funding for long-term developmental projects.

Nasarawa State's total debt stock for 2023 stands at N117.82bn, comprising N71.15bn in domestic debt and \$51.89mn in foreign debt. The foreign debt accounts for 39.62% of the total debt, meaning the state has a moderate exposure to exchange rate fluctuations. The debt grew by 13.92% between 2017 and 2023 due to infrastructure development projects. Despite the debt increase, Nasarawa ranks 31st in overall debt size among Nigerian states, indicating a relatively moderate debt burden. On debt sustainability, Nasarawa performs well, ranking 9th, which reflects the state's strong capacity to meet debt obligations and manage borrowing responsibly.

Nasarawa State's total debt stock for 2023 stands at N117.82bn, comprising N71.15bn in domestic debt and \$51.89mn in foreign debt. The foreign debt accounts for 39.62% of the total debt, meaning the state has a moderate exposure to exchange rate fluctuations.



Nasarawa's IGR is split between N14.99bn from tax revenue, with PAYE being the only component of it, and N13.07 bn from non-tax sources, such as levies, fees, and licences. Despite this improvement, the state remains heavily reliant on federal allocations, with 81.94% of its revenue coming from FAAC. This dependency highlights the need for further diversification, particularly by increasing non-tax revenue streams through better management of state-owned assets and enterprises. In 2023, Nasarawa expended N53.40bn on capital expenditure, representing 34.77% of its total spending. This investment reflects the state's focus on infrastructure development, with capital expenditure per capita at N17,152, a figure above the national average. However, recurrent expenditure remains dominant, with the state spending N100.17bn (or 65.23% of total expenditure) on salaries, pensions, overheads, and administrative costs. This imbalance between recurrent and capital expenditure suggests

Nasarawa's focus on infrastructure and improved revenue generation is commendable, but the state still faces challenges. The high share of recurrent expenditure could crowd out funding for critical capital projects, potentially slowing long-term economic growth. Additionally, healthcare infrastructure remains a key area that requires further attention, with investments needed to address service delivery gaps and improve health outcomes.

Nasarawa State has made notable progress in improving its fiscal performance, with growing IGR and robust capital expenditure per capita. However, to achieve sustainable development, the state must continue diversifying its revenue base, manage recurrent costs efficiently, and increase investments in healthcare and other social services. Strategic public-private partnerships could also play a crucial role in unlocking new sources of revenue and enhancing service delivery across sectors.



Purchase of Health/
Medical Equipment

N870.57m



Construction /
Provision of Hospitals /
Health Centres

N107.69m



Drugs/Laboratory/
Medical Supplies

N1.18bn



Number of Primary
Health Care Facilities

804

In 2023, Nasarawa State detected 7,345 cases of tuberculosis, with 21% of those cases co-infected with HIV. This represents a significant increase from the 5,445 cases recorded in 2022, where 18% were co-infected with HIV.⁸² Additionally, in 2024, the state government reported 29 suspected cholera cases in the Kokona and Nasarawa Eggon Local Government Areas. These figures highlight the state's ongoing health challenges, underscoring the urgent need to intensify efforts to combat these public health threats.⁸³

for increased investment in healthcare infrastructure to ensure more equitable access to quality healthcare for all residents across the state. In the 2023 budget, the state allocated N18.43bn to the health sector, which is 12.35% of its total expenditure for the year, to address the health equity gap and various other challenges that the state faces, such as low universal health coverage, inadequate infrastructure for healthcare, high healthcare costs, and limited preventive care initiatives. To improve access to high-quality healthcare services, the state spent N380mn on the construction of hospitals in some communities, N246.92mn on the renovation of PHC facilities, and N302.76mn on furnishing additional hospital complexes.⁸⁴

To improve access to high-quality healthcare services, the state spent N380mn on the construction of hospitals in some communities, N246.92mn on the renovation of PHC facilities, and N302.76mn on furnishing additional hospital complexes.

According to data from the National Health Facility Registry, Nasarawa State is home to 1,047 health facilities. Of these, 79% are publicly operated, while the remaining 21% are in the private sector. The distribution of healthcare institutions includes 2 tertiary hospitals, 46 secondary healthcare centres, and 999 primary healthcare facilities, reflecting a system heavily reliant on primary healthcare to provide medical services.

In Nasarawa State, health insurance coverage is alarmingly low, with only 1.1% of women (6 out of 546) and 0.7% of men (2 out of 231) possessing health insurance, significantly underperforming compared to regional averages of 2.9% for women and 2.4% for men, as well as national averages of 2.8% for women and 2.7% for men. This lack of coverage highlights challenges in accessing essential healthcare services and reflects a need for targeted interventions to increase enrollment. Factors such as low awareness of insurance benefits, economic barriers, and cultural distrust in formal healthcare systems contribute to these low rates. To improve the situation, the state could implement community awareness campaigns, build partnerships with local leaders, and develop affordable insurance products tailored to residents' needs, ultimately enhancing healthcare access and outcomes for all, especially vulnerable populations.

Compared to other states in Nigeria, Nasarawa has a relatively low per capita coverage of healthcare facilities, indicating a limited number of institutions available to meet the population's health needs. On average, each facility in the state serves approximately 2,973 people, pointing to significant disparities in the accessibility and availability of healthcare services. This gap underscores the need

82. The Punch Newspaper. Collins Agwam, April 2024. Nasarawa recorded 7,345 tuberculosis cases 2023 - Commissioner. <https://punchng.com/nasarawa-recorded-7345-tuberculosis-cases-2023-commissioner/>

83. See. The Punch Newspaper. Collins Agwam, July 2024. Cholera: Nasarawa records 29 suspected cases <https://punchng.com/cholera-nasarawa-records-29-suspected-cases/>

84. Nassarawa State Ministry of Health (2023). 2023 Q4 Budget performance report. <https://openstates.ng/nasarawa/dataset/1868/nasarawa-state%20fourth%20quarter%20budget%20implementation%20report%20document%20for%20the%20year%202023>



Niger State

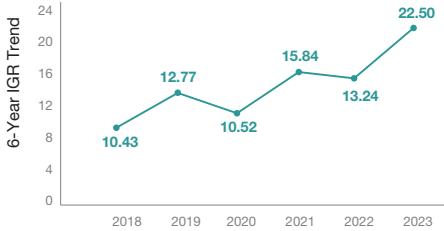
The Power State

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

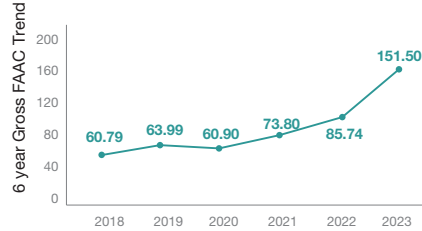
Debt Sustainability rank **17**
out of 36 states



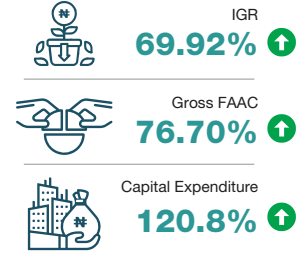
6-Year IGR Trend (NGN'bn)



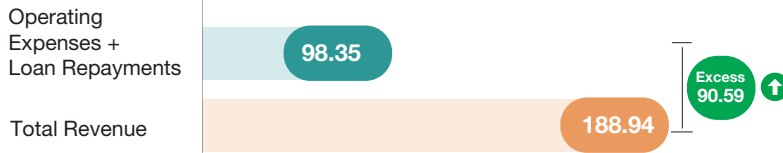
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



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



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	29	23
Gross FAAC	15	8
Size of Total Debt	23	20
Size of Domestic Debt	23	14
Size of Foreign Debt	17	18

Per Capita Analysis



N3,192
IGR per Capita

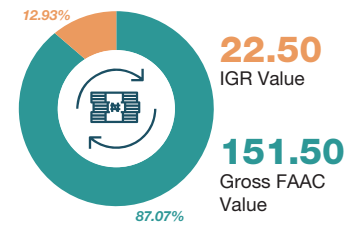


N20,840
Capital Expenditure per capita

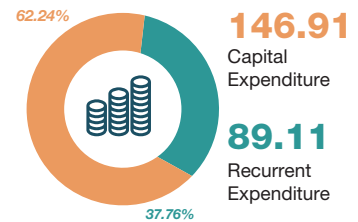


N28,515
Total Debt per capita

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Spending Priority (2023) (NGN'bn)



Debt Profile



N139.80bn
Domestic Debt



\$68.06m
Foreign Debt

Total Debt Growth

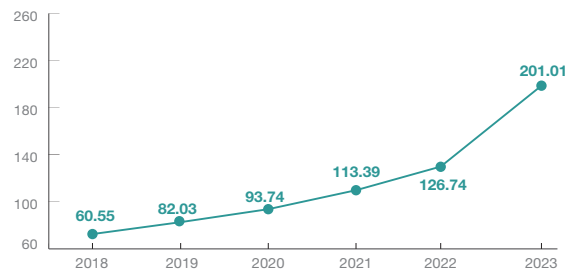


231.99%
Debt Growth (2018 - 2023)



20
Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N1.08bn



Pension and
Gratuity Arrears

N28.62bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

30.45%



Tax
Revenue

N15.17bn



Non-tax
Revenue

N7.33bn



Niger State, known as the “Power State” for hosting Nigeria’s major hydroelectric power stations, such as Kainji, Jebba, and Shiroro Dams, contributes significantly to the nation’s electricity supply. The state’s tourism potential, including attractions like Gurara Falls and Zuma Rock, presents opportunities for economic diversification through infrastructure development and eco-tourism initiatives. Despite these advantages, Niger struggles with fiscal challenges, as reflected in its debt profile, ranking, and spending patterns.

In 2023, Niger State ranked 20th in overall fiscal performance, indicating difficulties in balancing revenue generation and expenditure. The state’s dependency on federal allocations remains pronounced, with gross FAAC inflows totalling N151.50bn before statutory deductions. Internally Generated Revenue (IGR) was relatively low at N22.5bn, representing 18.06% of the total revenue. This figure placed Niger 23rd among Nigeria’s 36 states in IGR rankings. The breakdown of IGR shows tax revenue at N15.17bn, while non-tax revenue, which includes income from fees, licenses, and fines, amounted to N7.33bn. The state’s revenue diversification remains limited, with an IGR-to-Recurrent revenue ratio of 12.93% and an IGR per capita of N3,192.



The state’s dependency on federal allocations remains pronounced, with gross FAAC inflows totalling N151.50bn before statutory deductions. Internally Generated Revenue (IGR) was relatively low at N22.5bn, representing 18.06% of the total revenue. This figure placed Niger 23rd among Nigeria’s 36 states in IGR rankings.

Niger State’s total expenditure in 2023 reached N245.26bn, with a significant focus on capital projects. Capital expenditure surged by 120.85% from N66.52bn in 2022 to N146.91bn in 2023, marking the second-highest growth in capital spending among all states. The state prioritised infrastructure over operating costs, with capital expenditure accounting for 62.24% of total spending. Personnel costs reached N43.99bn, including N35.68bn for salaries and wages and N8.31bn for pensions and gratuities, while overhead expenses amounted to N40.31bn. By the end of 2023, Niger State’s total debt stock stood at N201bn, reflecting a 59.59% increase from N126.74bn in 2022, positioning it as the 20th most-indebted state. The foreign debt component, at \$68.06mn, accounted for 30.45% of the total debt, reducing the state’s exposure to exchange rate fluctuations. Domestic debt reached N139.80bn, placing Niger 14th in domestic debt rankings. The debt per capita was modest at N28,515, below the national average of N40,469, and the state remained below the thresholds for all four of Budget’s debt sustainability indicators.

To address its fiscal challenges, Niger State needs to enhance its debt sustainability through better utilisation of borrowings, boost IGR by tapping into tourism and agriculture, and create Public-Private Partnerships (PPPs) to diversify revenue sources and reduce reliance on federal allocations.



Purchase of Health/
Medical Equipment

N1.31bn



Construction /
Provision of Hospitals /
Health Centres

N400.16m



Drugs/Laboratory/
Medical Supplies (mn)

N0.00m



Number of Primary
Health Care Facilities

1,338

Niger State, with a population of approximately 7mn people, has invested in both public and private healthcare facilities to serve its residents. The state operates 1,498 Primary Health Care (PHC) facilities, focusing on basic health services like immunisation, maternal care, and disease prevention. These PHCs are spread across the state's vast rural and urban areas. However, there are fewer secondary and tertiary healthcare facilities, making it difficult to manage complex cases locally, resulting in referrals to hospitals outside the state.

Despite the significant number of PHCs, the healthcare system faces challenges in adequately meeting the population's needs. With one public health facility per 5,153 people and one public primary health facility for every 5,269 residents, many of these facilities are overburdened, especially in rural regions. Still, by combining public and private health facilities, the ratio of health facilities to population remains low, indicating a need for additional facilities to serve the population effectively.

the geographical spread of the state, these investments, though commendable, may still be insufficient to address healthcare accessibility challenges effectively.

The state grapples with several health issues, including malaria outbreaks, cholera, and other waterborne diseases, particularly during the rainy season. Maternal and infant mortality remains high, mainly due to the unavailability of timely healthcare services in remote areas. Preventive healthcare efforts, including immunisation campaigns, are sometimes hampered by logistical challenges, leaving rural populations vulnerable to vaccine-preventable disease. Several tragic stories illustrate the impact of poor healthcare access in Niger State.⁸⁵ In 2023, a cholera case was reported in Gurara Local Government Area, Niger State, prompting the immediate deployment of the state Rapid Response Team. The state focused on investigating the outbreak, identifying its source and associated risk factors, and implementing control measures. Despite these actions, significant public health challenges persist in Niger State. About 57.7% of the population still practises open defecation, while 39.0% lack access to clean drinking water.⁸⁶ Long queues at water wells are a common sight, especially for women and children, and densely populated slums face environmental issues such as uncollected waste and poor drainage systems. Addressing these conditions through targeted cholera prevention and health advocacy is crucial for long-term improvement. These stories highlight the urgent need to address healthcare access gaps across the state. Niger State has made efforts to improve healthcare delivery through investments in medical equipment and the construction of new facilities. However, challenges such as inconsistent funding, a shortage of healthcare workers, and inadequate infrastructure persist.

While Niger State has made significant investments in its healthcare sector, the large population and widespread rural areas require even more strategic efforts to ensure equitable healthcare access. Building more primary healthcare facilities, recruiting additional health workers, and improving transportation networks will be essential for improving health outcomes. In addition, Niger State should explore public-private partnerships to address funding gaps and improve service delivery. Strengthening these collaborations could provide additional resources for healthcare while ensuring that critical interventions reach underserved communities.

Niger State spent N1.3bn in purchasing health and medical equipment to ensure that health facilities have the necessary tools to provide quality care. Additionally, the state spent N400mn on constructing and providing hospitals and health centres, reflecting a commitment to expanding healthcare infrastructure, albeit insufficient.

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85. WHO, Public Health Situation Analysis (PHSA), April 2024 https://cdn.who.int/media/docs/default-source/2021-dha-docs/who-ghoa-pha-090724.pdf?sfvrsn=e03afa5_

86. JIEPH, Cholera outbreak in Niger State Nigeria, May to August 2021: An unmatched case-control study <https://www.afenet-journal.net/content/article/77/38/full/>



Plateau State

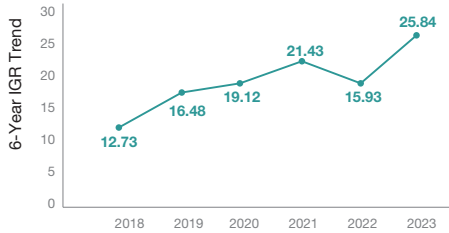
Home of Peace and Tourism

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

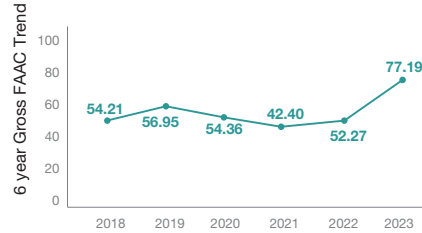
Debt Sustainability rank **26**
out of 36 states



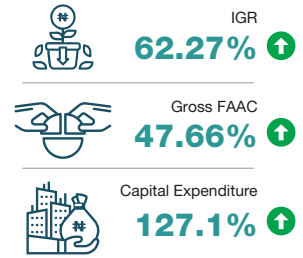
6-Year IGR Trend (NGN'bn)



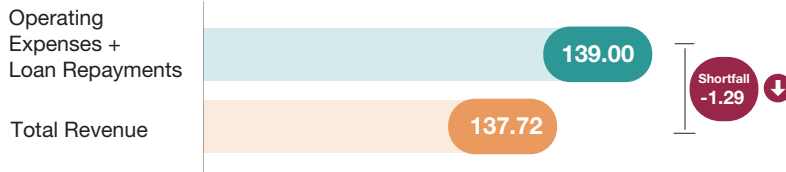
Gross FAAC (NGN'bn)



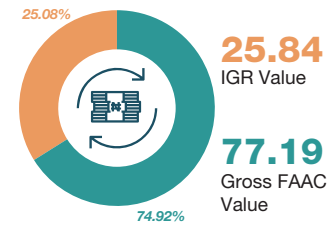
Year-On-Year Growth (2022 vs 2023)



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



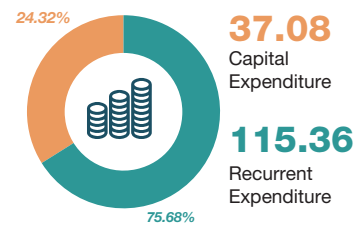
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	27	20
Gross FAAC	36	33
Size of Total Debt	17	19
Size of Domestic Debt	9	9
Size of Foreign Debt	31	30

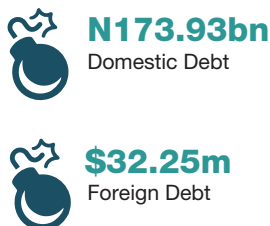
Spending Priority (2023) (NGN'bn)



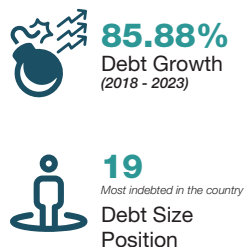
Per Capita Analysis



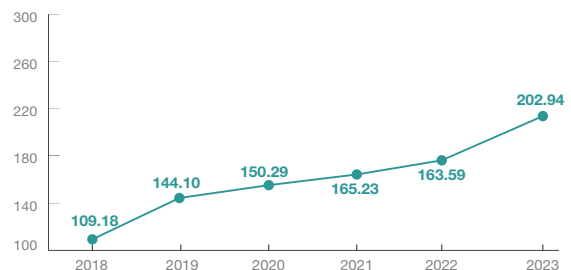
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N14.96bn



Pension and
Gratuity Arrears

N20.28bn



Other
Liabilities

N23.48bn



Foreign debt to
Total debt ratio

14.29%



Tax
Revenue

N16.07bn



Non-tax
Revenue

N9.77bn



Plateau State, with a population of approximately 5 mn, is renowned for its cool climate and scenic landscape, making it a prime location for agriculture and tourism. The state's conducive environment supports cultivating crops such as rice, groundnuts, Irish potatoes, and cotton, earning it the title "Home of Peace and Tourism." While these attributes are noteworthy, underlying concerns about the state's fiscal health signal potential economic challenges.

Regarding fiscal performance, Plateau State ranked 33rd in the 2023 sustainability Index, maintaining the same position in 2022. However, the state has significantly improved its Internally Generated Revenue (IGR). In 2022, Plateau's IGR was N15.93bn, but it grew by 62.27% to N25.84bn in 2023. This marked improvement moved the state up seven places, from 27th to 20th in the IGR ranking. This recent growth is particularly significant considering that IGR had declined by 25.67% between 2021 and 2022, dropping from N21.43bn to N15.93bn. The state's ability to rebound in 2023 highlights the potential for sustainable financial growth if managed effectively.

A bright spot in Plateau's financial landscape is its capital expenditure, which saw the highest relative increase in the country. Capital expenditure surged by 127.1%, rising from N16.33bn in 2022 to N37.08bn in 2023. Even With this leap, Plateau State still has the second lowest capital expenditure per capita amongst its pairs in the North-central region, amounting to N7,307.

a total revenue of N137.72bn, while its operating expenses and loan repayments amounted to N139bn, resulting in a shortfall of N1.29bn.

To strengthen the revenue composition of Plateau State, it is essential to focus on expanding key sectors like tourism and agriculture, which are critical to maximising the state's economic potential. Plateau's tourism sector is underexplored despite its rich natural attractions, such as the Jos Wildlife Park, Shere Hills, and the National Museum in Jos. Investing in infrastructure and promotional activities for tourism can significantly increase foot traffic to these tourism sites and boost revenue from non-tax sources like fees for park admissions, hotel taxes, and other tourism-related businesses. The agricultural sector, which forms Plateau State's backbone, offers excellent revenue growth potential. Investments in modern farming techniques, mechanisation, and value-added processing can increase productivity and export potential for crops like Irish potatoes, rice, and cotton.

Plateau State's total debt stock stood at N202.94bn and \$32.25mn in foreign debt, resulting in a 14.29% foreign-to-total debt ratio. The state ranks 19th in overall debt stock in Nigeria, with a debt growth of 85.88% between 2017 and 2023. This growing debt burden underscores prudent debt management's importance in avoiding fiscal crises. Plateau's debt sustainability ranking is 26th, highlighting concerns about its long-term ability to service its debts without severely impacting fiscal stability. Additionally, like many other states, Plateau has several liabilities, including N20.28bn in pension and gratuity arrears, along with other obligations, which include Salaries and other staff claims, rented properties arrears, bad debt and bank guarantee totalling N23.48bn. These obligations further strain the state's finances and underscore the importance of prudent debt management.

With strategic focus and improvement in financial management, Plateau can maintain its upward trajectory. The growth in IGR and prioritisation of capital expenditure indicate potential for future development in Plateau State. However, further analysis is needed to fully assess the sustainability and effectiveness of these measures.

Further probing revealed that Plateau State struggled to cover its operating expenses and loan repayments with its total revenue in 2023. The state recorded



A bright spot in Plateau's financial landscape is its capital expenditure, which saw the highest relative increase in the country. Capital expenditure surged by 127.1%, rising from N16.33bn in 2022 to N37.08bn in 2023.



Purchase of Health/
Medical Equipment

N51.04m



Construction /
Provision of Hospitals /
Health Centres

N10.00m



Drugs/Laboratory/
Medical Supplies

N128.60m



Number of Primary
Health Care Facilities

972

The Home of Peace and Tourism, Plateau State, has a network of 1,248 Primary Health Care (PHC) facilities alongside public and private secondary and tertiary healthcare institutions. These PHCs, which provide essential services such as immunisations, maternal care, and preventive treatment, are the primary source of healthcare for much of the population. However, the spread of health facilities remains uneven, with urban centres like Jos having better access to public and private facilities. At the same time, many rural areas rely almost entirely on the available PHCs.⁸⁷ Secondary care institutions, such as general hospitals, and tertiary care providers, like teaching hospitals, are fewer and concentrated mainly in urban areas. The system faces considerable pressure with a population-to-PHC ratio of approximately 4,066 per primary healthcare facility.

to purchase health and medical equipment to improve the quality of services provided by existing facilities. Additionally, the state spent N10mn on constructing hospitals and health centres, reflecting efforts to expand infrastructure, albeit modestly. N128mn was allocated for drugs, laboratory supplies, and medical consumables, ensuring the availability of essential medications. While these expenditures demonstrate some focus on healthcare, the overall investment falls short of what is needed to adequately serve the state's population, particularly in remote and underserved communities.

Plateau State faces several health-related challenges, including malaria, tuberculosis, and periodic cholera outbreaks.⁸⁸ Additionally, the state deals with the aftermath of ethno-religious conflicts, which have disrupted healthcare services in some areas and created mental health challenges for displaced populations.⁸⁹ Several tragic stories reflect the harsh realities of poor healthcare access in Plateau State. Pregnant women in remote areas often encounter delays in reaching the nearest PHC or hospital, sometimes resulting in the loss of both mother and child. Similarly, children with preventable diseases such as diarrhoea or pneumonia have died due to the unavailability of drugs or medical personnel at local PHCs.⁹⁰ These cases illustrate the importance of expanding access to healthcare and ensuring that essential services are readily available to all residents.

Plateau State's healthcare policy focuses on improving access through community-based health programs, upgrading general hospitals, and participating in national immunisation campaigns—however, staff shortages, outdated infrastructure, and limited funding challenge the sector. The state government is enhancing public-private partnerships to improve healthcare delivery, but more targeted investments are needed to close the healthcare access gap.

Plateau State faces several health-related challenges, including malaria, tuberculosis, and periodic cholera outbreaks. Additionally, the state deals with the aftermath of ethno-religious conflicts, which have disrupted healthcare services in some areas and created mental health challenges for displaced populations.

Plateau State has continued deprioritising its health sector, as demonstrated in 2023 when it allocated a mere N8.84bn to health. Of this already modest allocation, only 61% was implemented, amounting to N5.40bn. The actual health expenditure represented just 3% of the state's total spending, highlighting a significant gap in prioritising healthcare.

Furthermore, Plateau State allocated N51mn



87. Institute for Health Metrics and Evaluation Financing global health 2012: the end of the golden age? Seattle, WA: IHME, 2012 <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7734391/>

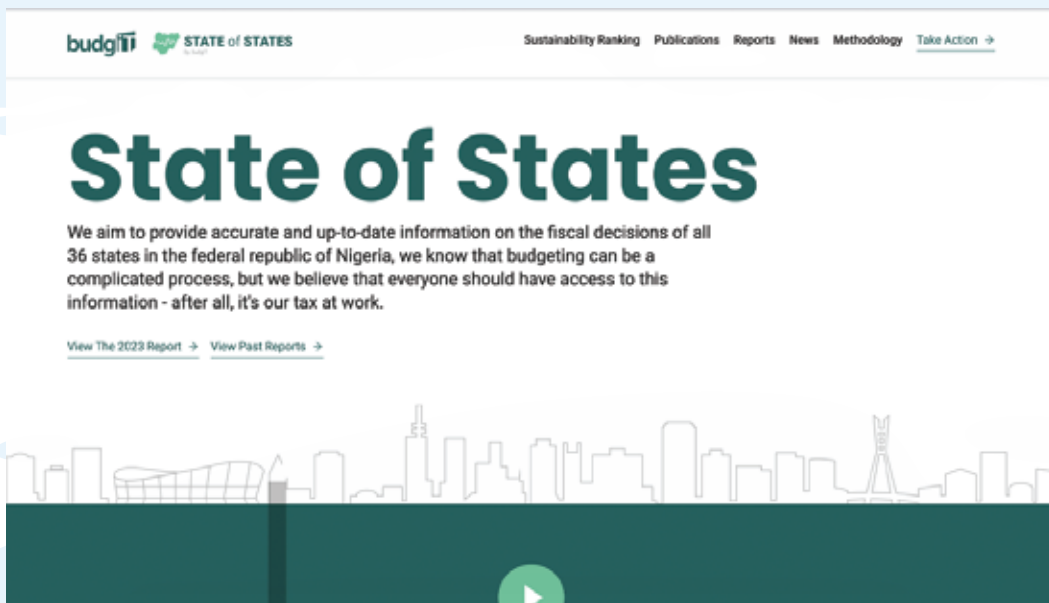
88. See. The punch newspaper: Tukur Muntari, October 2024. Nasarawa, Plateau record new cholera cases. <https://punchng.com/nasarawa-plateau-record-new-cholera-cases/>

89. See. Internal Displacement Monitoring Centre (2023). The impacts of displacement linked with violence in Jos, Plateau State, Nigeria. https://api.internal-displacement.org/sites/default/files/publications/documents/%202021.10.21_IDMC_Impacts%20of%20Displacement_Nigeria.pdf

90. Reducing maternal mortality in Nigeria: addressing maternal health services' perception and experience. May 18, 2020. <https://www.joghtr.org/article/12733-reducing-maternal-mortality-in-nigeria-addressing-maternal-health-services-perception-and-experience>

North East

R E G I O N



State of States

stateofstates.budgit.org



Adamawa State

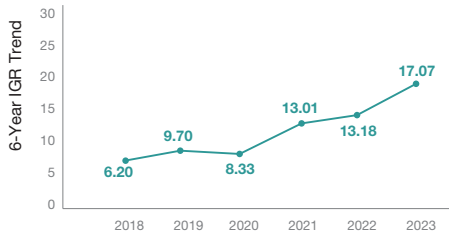
Land of Beauty Sunshine and Hospitality

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

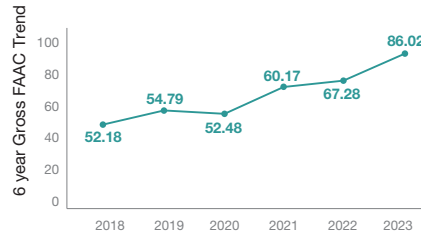
Debt Sustainability rank **30** out of 36 states



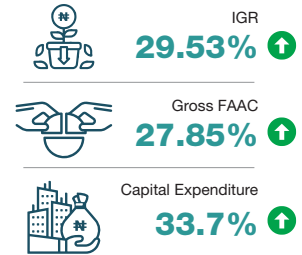
6-Year IGR Trend (NGN'bn)



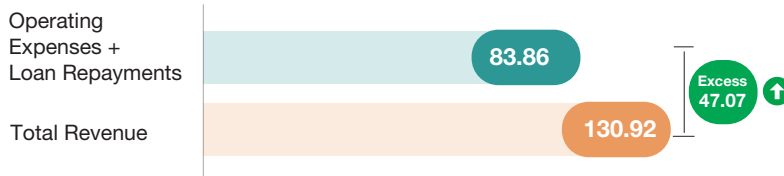
Gross FAAC (NGN'bn)



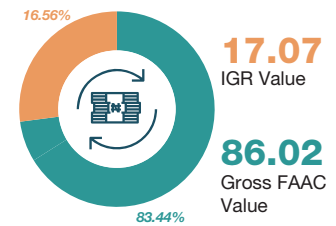
Year-On-Year Growth (2022 vs 2023)



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



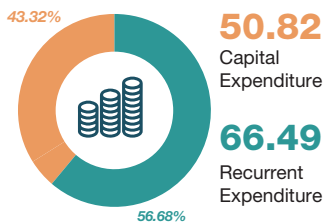
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	31	30
Gross FAAC	29	30
Size of Total Debt	14	10
Size of Domestic Debt	15	16
Size of Foreign Debt	9	11

Spending Priority (2023) (NGN'bn)



Per Capita Analysis



N3,279

IGR per Capita



N9,765

Capital Expenditure per capita



N44,398

Total Debt per capita

Debt Profile



N138.26bn

Domestic Debt



\$103.20m

Foreign Debt

Total Debt Growth



93.38%

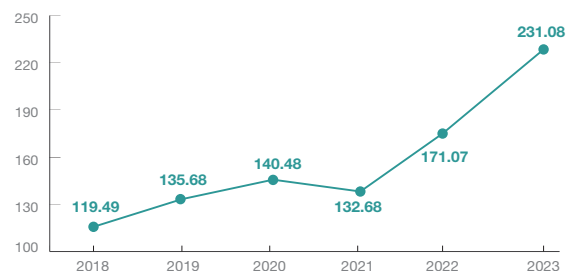
Debt Growth (2018 - 2023)



10

Most indebted in the country
Debt Size Position

Total Debt (NGN'bn)





Contractor Arrears / Contractor Obligation
N19.17bn



Pension and Gratuity Arrears
N27.20bn




Other Liabilities
N3.22bn



Foreign debt to Total debt ratio
40.17%



Tax Revenue
N13.17bn




Non-tax Revenue
N3.90bn



2024 sustainability ranking recorded modest growth for Adamawa state, taking its performance on fiscal sustainability up a rank from 23rd in 2023 to 22nd in 2024. With the second-best performance in the Northeast, following Gombe state ranked 15th, Adamawa holds promising stakes at ensuring fiscal resilience and sustainability. It is, however, crucial for more attention to be paid to its debt sustainability to avoid financial vulnerability in the coming years.

With a total expense of N134.68bn, Adamawa state expenditure consisted of a total recurrent of N83.86bn and a capital expense of N50.82bn. Its operating expense stood at N66.49bn, which comprised personnel of N40.84bn and N25.10bn for overhead cost, respectively. Notably, in 2023, its capex grew by 33.7% from the N38bn it spent in 2022. Looking at its capex component, in 2023, Adamawa state spent N5.15bn for the purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hilux, 4 T/Camry, 26 Corolla (2022 models) in the ministry of finance. This is by far more than the total amount of N4.54bn spent by the Ministry of Education and Human Capital Development, the N1.58bn spent by the Ministry of Health and Human Services, and the N1.56bn spent by the Ministry of Rural Infrastructure and Community Development, showing clearly that social investments are not as prioritised as administrative investments. Some notable capital projects carried out in 2023 include the construction of the Adamawa Super Highway (from Welcome to Yola to Yoldepate, about 20 km), the Mubi Roundabout Flyover, the construction of roads in 1000 housings units estate, Malkohi, Yola South LGA, the construction of Three (3Nos) Mega Senior Secondary Schools, One per Senatorial Zone in the State as well as many other projects.



Adamawa state has continued to show great reliance on federal transfers with little to no hope of semi-independence as it received a Gross FAAC of N86.02bn in 2023. On the other hand, its IGR only contributed 13.04% to its total revenue of N130.92bn.

With its FAAC revenues being its primary source of funds at a ratio of 65.70% to its total revenue, Adamawa state has continued to show great reliance on federal transfers

with little to no hope of semi-independence as it received a Gross FAAC of N86.02bn in 2023. On the other hand, its IGR only contributed 13.04% to its total revenue of N130.92bn. Despite experiencing growth of 29.53% from N13.18bn in 2022 to N17.07bn in 2023, the state can only cover 41.78% of its personnel cost without FAAC allocation. Notably, the bulk of the internal revenue mobilised by the state in 2023 came from personal income tax of N9.24bn, other taxes of N3.93bn and non-tax revenue of N3.89bn. N2.40bn earned as Fees formed the largest share of the non-tax revenue of the state. It was obtained from state agencies such as the Ministry of Livestock & Aquaculture Development, Adamawa State Hospital Services Management Board, Adamawa State University Mubi, Adamawa State Polytechnic Yola and many more. In 2023, Adamawa state also received aid and grants amounting to N27.84bn.

Adamawa ranked 30th in the debt sustainability index, with a foreign debt portfolio of \$103.20mn and a foreign debt-to-total debt ratio of 40.17%. Despite being below the threshold of 50%, the state needs to make prudent efforts to reduce its reliance on foreign loans amidst a highly volatile exchange rate regime, which, if not carefully managed, can lead to an increase in the state's debt service obligations. In 2024, Adamawa spent N17.91bn in servicing its debt, consisting of its interest payment of N543.36mn, domestic principal payments of N13.68bn and foreign principal payments of N3.68bn. Its debt service-to-revenue ratio is a modest 13.68%, optimally giving the state enough room to meet its recurrent obligations and invest in infrastructure, education, health and other capital projects.

The Land of Beauty, Adamawa, experienced a surge of 35.07% in its total public debt, moving from N171.07bn in 2022 to N231.08bn in 2023. This results from the fall in the value of the naira from N448/\$1 to N899/\$1 over the review period, doubling the naira equivalent of the state's foreign debt from N46.96bn to N92.81bn. It is also important to note that in addition to its rising debt burden, the state is still riddled with a total liability of N49.59bn. This comprises N19.17bn in contractors arrears, N27.20bn in pension and gratuity arrears and other liabilities such as salaries and other staff claims of N3.22bn. Adamawa state must tread carefully, as such liability increases its public debt burden, leading to budgetary constraints, delays in infrastructure projects, fiscal strain, and lowered debt management, eventually resulting in significant cuts in its annual expenditure.



Purchase of Health/
Medical Equipment

N115.69m



Construction /
Provision of Hospitals /
Health Centres

N1.08bn



Drugs/Laboratory/
Medical Supplies

N5.67m



Number of Primary
Health Care Facilities

795

In 2023, the Adamawa state health sector received an allocation of N14.24bn, which was 5.8% of the total budget in the year; this is not close to the Abuja declaration of 15% allocation for health budgeting. Of this, only N6.86bn was spent, bringing it to a 48.14% performance in that year with a per capita spend of N1,317. To further break down its expenses, N5.03bn was spent on paying salaries, remunerations, pension, gratuity and other personnel components of the sector. N420.54mn was spent on overheads and for capital improvements, N1.40bn was spent, which includes but is not limited to N5.67mn on drugs and medical supplies (which is rather low for the state considering it has a population of 5.2mn

discriminated against, mutilated and subjected to many inhumane experiences, they are bound to suffer different psychological trauma, especially if not carefully handled. According to the WHO, “among people who have experienced war or other conflict in the previous ten years, one in five (22%) will have depression, anxiety, post-traumatic stress disorder, bipolar disorder or schizophrenia. People with severe mental disorders are especially vulnerable during emergencies and need access to mental health care and other basic needs”.⁹² In just the first quarter of 2024, 54,000 vulnerable persons, especially those in remote areas, benefited from WHO’s mental health intervention.

In other efforts to support mental health victims in the BAY states, the WHO, funded by the European Commission Humanitarian Aid (ECHO), launched a capacity-building initiative for local health workers across 65 local governments and 142 primary health care facilities by providing 240 professionals (medical doctors, midwives, nurses etc.) with knowledge on providing comprehensive mental health care.⁹³ The Adamawa state government can leverage this initiative by organising peer learning sessions for PHC facilities that were not covered in the training. With 862 primary health facilities, of which 88.74% are government-owned, proper investment is required to prioritise mental care coverage across all facilities.

According to the Adamawa state audited financial report of 2023, its capital spending on Primary Health Care Development Agency stood at N4.51mn, which was spent on nutrition and rehabilitation (N2.29mn) and disease control (N2.22mn), with nothing going to free maternal and Child Health Services as well as State Immunization Plus Days (SIPDS). On the other hand, its recurrent spending was a total sum of N74.86mn, with N68.57mn as personnel and overhead taking into account N5.52mn. It is apparent that spending on primary health care needs to be increased for better health outcomes.

Adamawa’s capital spending on Primary Health Care Development Agency stood at N4.51mn, which was spent on nutrition and rehabilitation (N2.29mn) and disease control (N2.22mn), with nothing going to free maternal and Child Health Services as well as State Immunization Plus Days (SIPDS).

people), N115.69mn on laboratory and medical equipment and N1.08bn on construction and rehabilitation of hospitals and health centres. Adamawa, being one of the BAY states (Borno, Adamawa and Yobe), which suffered the most impact of the Boko haram insurgency, banditry, herdsmen attacks and even flooding, has its fair share of health challenges confronting it. One major issue which is often pushed to the sidelines is mental health issues. With 224,000 internally displaced persons,⁹¹ who have lost loved ones, been injured, sexually abused,

91. United Nations Office for the Coordination of Humanitarian Affairs. (2024, April 4). Area-based assessment on returns, relocations and selected settlements in Borno State-Nigeria (GSSSS IDP Camp and Soye Resettlement in Bama LGA). United Nations. <https://www.unocha.org/publications/report/nigeria/area-based-assessment-returns-relocators-and-selected-settlements-borno-state-nigeria-gssss-idp-camp-and-soye-resettlement-bama-lga>

92. World Health Organization. (2024, September 4). Giving hope to people living with mental health conditions in Adamawa State. WHO Regional Office for Africa. <https://www.afro.who.int/countries/nigeria/news/giving-hope-people-living-mental-health-conditions-adamawa-state>

93. World Health Organization. (2024, April 22). Strengthening mental health services in Borno, Adamawa, and Yobe states through primary health care integration. WHO Regional Office for Africa. <https://www.afro.who.int/countries/nigeria/news/strengthening-mental-health-services-borno-adamawa-and-yobe-states-through-primary-health-care>



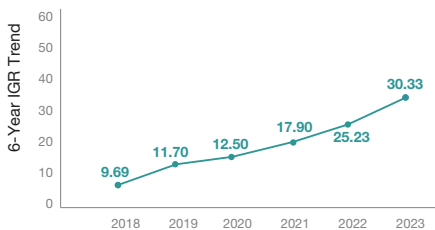
Bauchi State

Pearl of Tourism

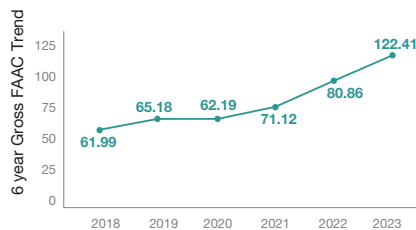
Overall Fiscal Performance rank **25**
out of 36 states

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

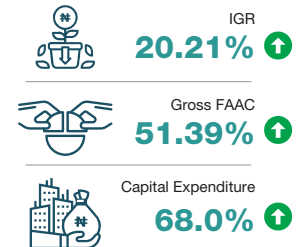
6-Year IGR Trend (NGN'bn)



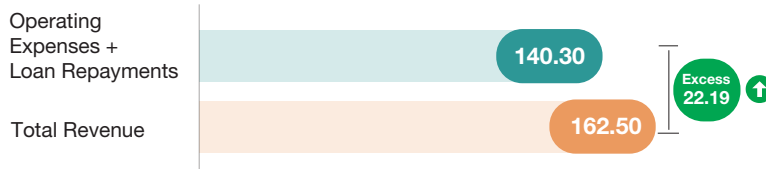
Gross FAAC (NGN'bn)



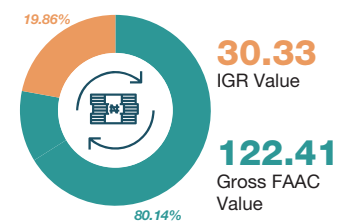
Year-On-Year Growth (2022 vs 2023)



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



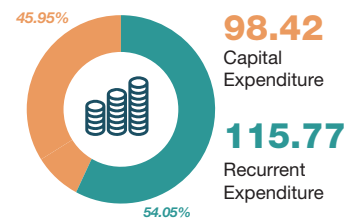
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	15	16
Gross FAAC	18	14
Size of Total Debt	10	7
Size of Domestic Debt	12	10
Size of Foreign Debt	5	5

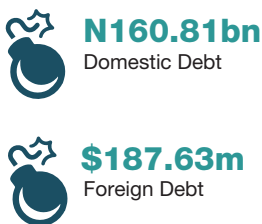
Spending Priority (2023) (NGN'bn)



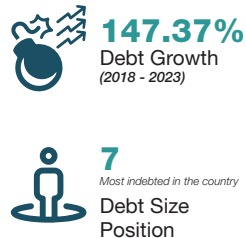
Per Capita Analysis



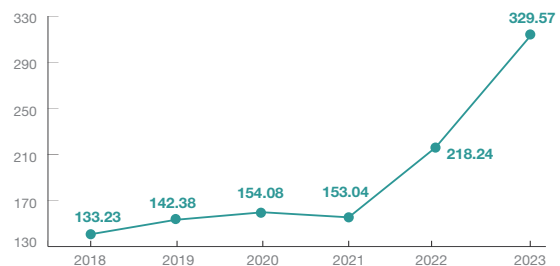
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears / Contractor Obligation

N10.69bn



Pension and Gratuity Arrears

N31.21bn



Other Liabilities

N10.64bn



Foreign debt to Total debt ratio

51.21%



Tax Revenue

N20.00bn



Non-tax Revenue

N3.54bn



Bauchi State experienced a drastic drop in its fiscal performance for 2024, moving from 17th position to the 25th position. This results from its low performance in index A. Compared to the 51.77% coverage in 2022, its IGR of N30.33bn could cover just 26.20% of its operating expenses of N115.77bn, placing it in a more precarious situation than in 2022. Another reason for its drop in performance can be attributed to the fact that its foreign debt to total debt ratio of 51.27% is above the threshold of 50%, while its debt to revenue ratio at 202.81% is also above the threshold of 200%, notably affecting its performance in index C.

Its tourism Ministry has the potential to generate billions of naira in revenue if proper investment in security and export promotion is done. Kenya's Nairobi National Park earned \$59.46mn in 2023. South Africa's Greater Kruger National Park raised \$54.79mn (975 million rands) in revenue and contributed \$142.51mn (2.6 billion rands) to South Africa's GDP in 2017.



It is noteworthy that the state experienced a 39.91% increase in its total revenue, from 116.14bn in 2022 to 162.49bn in 2023, and its IGR also experienced a notable increase of 20.21% from the N25.23bn recorded in 2022. The northeastern state received a sum of N122.41bn as federal transfers, highlighting its heavy dependence on such allocations which accounted for 75.33% of the total revenue. Other components of the state's receipts include its aids and grants at N9.75bn, tax revenue of 19.99bn, non-tax revenue of N10.33bn and other revenue of N6.79bn.

Self-described as the pearl of tourism, popularly known for its beautiful Yankari National Park, Wikki Warm Springs and other fantastic tourist attractions, it is alarming to note that in 2023 the state's Ministry of Tourism and Culture recorded a minute sum of N1.95mn as earnings, insignificant compared to total spending of N261.96mn (N217.25mn on personnel, N38.71mn on overhead, N1.04mn on Consolidated

Revenue Fund Charges and capex of N4.96mn). Its tourism Ministry has the potential to generate billions of naira in revenue if proper investment in security and export promotion is done. Kenya's Nairobi National Park earned \$59.46mn in 2023.⁹⁴ South Africa's Greater Kruger National Park raised \$54.79mn (975 million rands) in revenue and contributed \$142.51mn (2.6 billion rands) to South Africa's GDP in 2017.⁹⁵ This clearly shows that the Yankari game reserve and other tourist attractions in the state are yet to be tapped to even their minimum potential. The Bauchi state government is making a few efforts to rehabilitate the Yankari Game reserve with hopes of attracting both international and local tourists.⁹⁶ This is essential for the state to boost its revenue mobilisation.

Its total expense also experienced a jump of 57.05%, moving from N152.00bn in 2022 to N238.72bn in 2023. This significant jump can be attributed to its impressive growth of 68.0% in its capex, recorded at N98.42bn from N58.59bn in 2022. With a capex per capita of N11,866, it is essential to note that N76.80bn was spent in the administrative sector, followed at a far distance by the social sector, spending N9.81bn and regional development with N4.62bn. The state government needs to highlight its capital projects in its reporting to enable a good evaluation of its capital spending. With its recurrent expenditure at N140.30bn, another significant increase to note is its cost, growing from N28.75bn in 2022 to N42.15bn in 2023 and its overhead from N36.90bn in 2022 to N51.62bn in 2023. The increase in personnel could possibly result from an increase in the state's civil service workforce. However, the state needs to consider the newly approved minimum wage of N70,000, which will significantly impact its recurrent obligations by 50% or more; revenue mobilisation should be its top priority to not plunge the state further down the debt hole.

Bauchi ranks the 7th most-indebted state, with the highest debt stock of N329.56bn in the northeast and a debt per capita of N39,736. Not only is its debt burden high, but its liabilities are also high, amounting to N52.55bn. It owes contractors N10.69bn, owes pension and gratuity amounting to N31.21bn, and N10.64bn for other liabilities. This shows that if Bauchi's debt burden is not properly managed, the state will face a financial crisis, especially given its high foreign debt profile of \$187.63bn, the 5th largest among the 36 states.

94. The Star. (2024, August 9). City Hall demands 50% revenue from Nairobi National Park. The Star. <https://www.the-star.co.ke/news/2024-08-09-city-hall-demands-50-revenue-from-nairobi-national-park>

95. Team AG (2020, July 23). The real economic value of Greater Kruger National Park. Africa Geographic. <https://africageographic.com/stories/the-real-economic-value-of-greater-kruger-national-park/#:~:text=In%20total%2C%20the%20GNP%20contributed,R975%20million%20in%20tax%20revenue.>

96. Sani, U. (2024, June 21). Bauchi govt to revive tourism sector. Punch Newspapers. <https://punchng.com/bauchi-govt-to-revive-tourism-sector/>



Purchase of Health/
Medical Equipment

N5.68bn



Construction /
Provision of Hospitals /
Health Centres

N2.02bn



Drugs/Laboratory/
Medical Supplies

N58.88m



Number of Primary
Health Care Facilities

1,111



Bauchi state boasts 1,255 hospitals and clinics across the state, with 91.12% owned by the government and 8.8% owned by private individuals or companies. This comprises 1,188 primary healthcare facilities, 61 secondary facilities and six tertiary facilities. Compared to other northeastern states, Bauchi has the highest number of facilities. Despite this, the state's patient-to-facility ratio of 6.608 patients per facility is still significantly high. The state should prioritise the construction of new hospitals and clinics and equipping them to meet quality standards. This could be related to why, in 2023, its budget implementation reports that Bauchi spent N2.02bn on the construction and rehabilitation of hospitals and health centres across the state. It also spent N5.69bn in purchasing health and medical equipment; this is 57.16% of its total health capital expenditure of N9.95bn.

across the entire state and 14.8% of primary health centres have at least one nurse present. For midwives, only 18.8% of all Bauchi state facilities and 15.3% of the primary health facilities can boast of having at least one.⁹⁷ It is distressing to note that the supply of health professionals within the state is a significant challenge, and serious prioritisation on recruitment of different professionals as well as training to improve their knowledge base and sharpen their skills is required.

A major health challenge in Bauchi state is malnutrition in children. In Bauchi state, 48.5% of children under five are underweight, 64.9% are stunted, and 7.6% of children under five are wasted.⁹⁸ These are clear indicators of malnutrition amongst young children in Bauchi state. According to UNICEF, 45% of all deaths of under-five children in Nigeria are caused as a result of malnutrition, and Bauchi state suffers a 28.2% prevalence of acute malnutrition. In Bauchi, more than 5,780 children were admitted to its inpatient therapeutic feeding centre, and more than 17,220 were seen at its three outpatient therapeutic feeding centres between January and June 2024. The number of admissions increased by 127% for inpatient care and 123% for outpatient care during the same period in 2023.⁹⁹

Médecins Sans Frontières has been responding to the malnutrition situation in Bauchi since 2022. However, the Bauchi state government must take ownership of addressing this issue; it needs to scale up nutrition programs by expanding feeding centres and providing mobile outreach to remote areas. It is also important that the state address the several major diseases and illnesses bedevilling the state (such as malaria, cholera, diarrhoea and vaccine-preventable diseases such as meningitis and measles) as these are the major killers of children, by improving on its WASH programs especially as these diseases are tied to unclean water, unclean and unhealthy environments. Also, the state needs to ensure better investment in health improvement as a whole.

19.1% of facilities across the entire state and 14.8% of primary health centres have at least one nurse present. For midwives, only 18.8% of all Bauchi state facilities and 15.3% of the primary health facilities can boast of having at least one. It is distressing to note that the supply of health professionals within the state is a significant challenge.

According to the Bauchi State Health Facility Assessment Report of 2022, only 6.2% of the primary health centres and 10.9% of all hospitals and clinics in the state can boast of at least one generalist medical doctor. Regarding having at least one specialist medical doctor, only 6.0% of primary health centres and 9.7% of all facilities in the state can boast of one. Moreover, 19.1% of facilities

97. Health Strategy and Delivery Foundation. (2022, September). Bauchi State health facility assessment report. <https://hscgroup.org/wp-content/uploads/2022/09/Bauchi-State-Health-Facility-Assessment-Report-compressed.pdf>

98. Alive & Thrive. (2018, November). Accelerating the scale of Maternal, Infant, and Young Child Nutrition (MIYCN) in Bauchi State, Nigeria. https://www.aliveandthrive.org/sites/default/files/1811_nigeria_bauchi_091022.pdf

99. Médecins Sans Frontières. (2024, August 6). MSF treats overwhelming surge of malnutrition cases in Nigeria's Bauchi state. Doctors Without Borders. <https://www.doctorswithoutborders.org/latest/msf-treats-overwhelming-surge-malnutrition-cases-nigerias-bauchi-state>

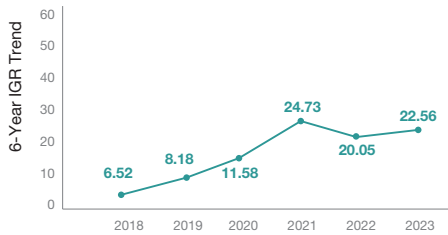
Borno State

Home of Peace

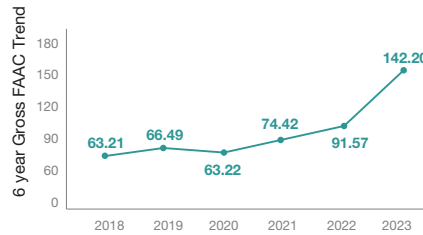
Overall Fiscal Performance rank **24**
out of 36 states

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

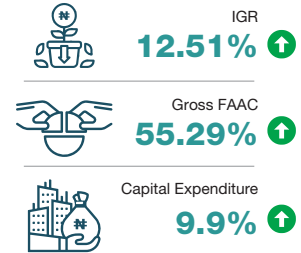
6-Year IGR Trend (NGN'bn)



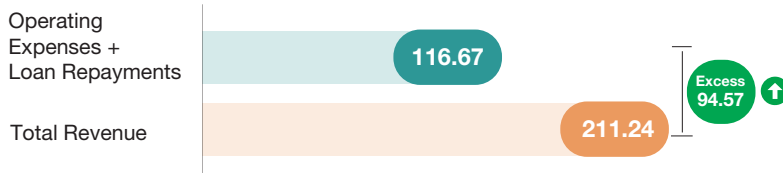
Gross FAAC (NGN'bn)



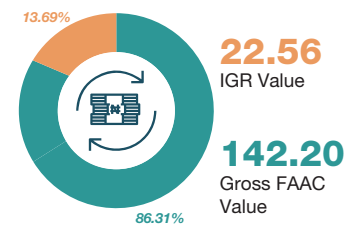
Year-On-Year Growth (2022 vs 2023)



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



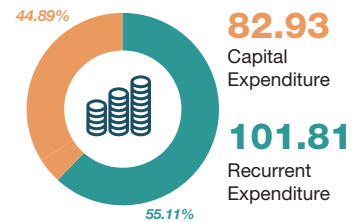
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	20	22
Gross FAAC	9	9
Size of Total Debt	30	32
Size of Domestic Debt	22	24
Size of Foreign Debt	36	36

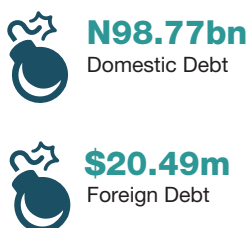
Spending Priority (2023) (NGN'bn)



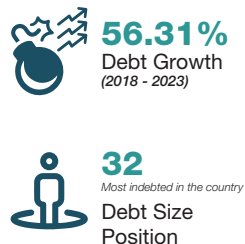
Per Capita Analysis



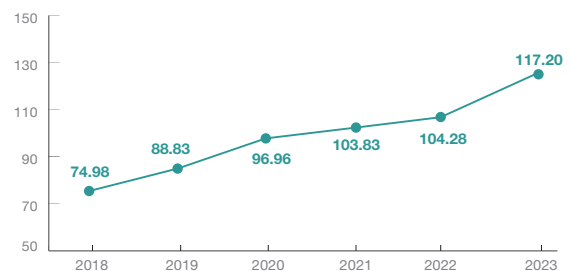
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N4.08bn



Pension and
Gratuity Arrears

N2.95bn



Other
Liabilities

N250m



Foreign debt to
Total debt ratio

15.72%



Tax
Revenue

N16.06bn



Non-tax
Revenue

N6.50bn

Borno state experienced an immense drop of 12 steps in its sustainability ranking, from 12th in 2023 to 24th in 2024. Similar to Bauchi, its drop is as a result of its IGR of N22.55bn being only able to cover 22.16% of its operating expense of N101.81bn in Index A. It is also important to note that its operating expense surged 62.92% compared to N71.42bn in 2022. Another reason for its drop in performance is its continued prioritisation of recurrent expenses at N116.67bn to its capital expenditure of N82.93bn. This makes its attainment in Index D rather low despite experiencing a 9.9% capex growth from the N75.48bn reported in 2022.

Its total expenditure increased from N159.27bn in 2022 to N204.72bn in 2023. As components of its personnel cost of N35.83bn, N21.80bn was spent in paying salaries while N14.03bn was spent on pension & gratuity. Its overhead component also recorded a growth of 87.44%, increasing from N20.80bn in 2022 to N38.99bn in 2023. One significant reason for the hike in the state's overhead is the increment in the welfare packages of the state, moving from N2.56bn in 2022 to N8.71bn in 2023. Borno state also saw a boost in its expense on grants and contributions, moving from N15.59bn in 2022 to 26.98bn. With all of these noted rises in expenses, it is important to note that the state's IGR can barely cover 62.95% of its personnel expenditure and only 11.03% of its total expenditure.

of which 67.32% of it came from federal transfer, which stood at N142.19bn. The latter grew by 55.28% in 2023 from N91.57bn in 2022. On the other hand, its IGR of N22.56bn contributed a minute proportion of 10.68% to its total receipts for the year. The state, however, received N28.93bn in aid and grants and N17.55bn as capital receipts, which were refunds to the state on road construction. Borno seems to be in a dire situation to raise more internal revenue to not only meet its obligations but to manage the impacts of shocks that might affect the state, such as the flooding of Alau Dam caused by heavy rainfall on the 10th of September, 2024. The disaster resulted in 37 deaths, 58 injured people, 414,000 displaced people, the collapse of two major bridges and the loss of properties.¹⁰⁰ The state requires a revenue mobilisation strategy that is keen on securing international and local grants as well as internal earnings to tackle the long-term effects of such disasters.

The Land of Peace seems to have a grasp on its debt management, ranking 3rd in the debt sustainability assessment and the 32nd most-indebted state with a total debt stock of N117.20bn. Borno state has the lowest foreign debt stock at \$20.49mn and a domestic debt of N98.77bn, ranking it 24th in the country. The state also has the lowest outstanding liabilities in the northeast and the 4th lowest among the 36 states. These outstanding liabilities sum up to N7.28bn, comprising contractors arrears of N4.08bn, pension and gratuity arrears of N2.95bn and N247.47mn as outstanding on salaries and other staff claims. Borno state debt service of N14.85bn is 7.03% of its total revenue of N211.24bn. Despite the state recording a surplus of N6.52bn in 2023, it took loans amounting to N10bn. The state must take caution in incurring debt to finance its recurrent expenditure and ensure that loans acquired are spent on interest-bearing capital projects, human capital development, and critical infrastructure to stimulate economic growth.

Borno seems to be in a dire situation to raise more internal revenue to not only meet its obligations but to manage the impacts of shocks that might affect the state, such as the flooding of Alau Dam caused by heavy rainfall on the 10th of September, 2024. The disaster resulted in 37 deaths, 58 injured people, 414,000 displaced people.

Borno state reported a total revenue of N211.24bn,

100. United Nations Office for the Coordination of Humanitarian Affairs. (2024, September 18). Nigeria humanitarian update: Situation report no. 1. ReliefWeb. <https://reliefweb.int/report/nigeria/nigeria-humanitarian-update-situation-report-1-september-18-2024>



Purchase of Health/
Medical Equipment

N29.59m



Construction /
Provision of Hospitals /
Health Centres

N3.97bn



Drugs/Laboratory/
Medical Supplies (mn)

N4.21bn



Number of Primary
Health Care Facilities

342

It is without a doubt that Borno state suffers numerous health challenges confronting its communities, having been the major casualty of the Boko haram insurgency since 2011. It is alarming to note that although the state's severe need for healthcare centres spread across every nook and corner of the state, due to its vulnerability to these attacks, Borno state only has a record of 427 public and private hospitals and clinics of which 359 are public primary health centres, deviating from the WHO recommendation of every 10,000 population should have at least one basic health care unit.¹⁰¹ For a state with a population of 7.43mn, its hospital per capita stands at 17,411, which is distressing for the people of Borno as health care should be one of their top priorities. The limited availability of hospitals and clinics can be attributed to hospitals closing down or being abandoned or professionals having fled or become displaced, or even died due to attacks. In 2016, the WHO reported that one-third of the 700 health facilities within the state were destroyed.¹⁰²

recent flood that swept through the state. The impact of the loss, especially on infrastructure, is yet to be fully ascertained. It will be challenging for Borno to lose more of its health facilities to the flood, setting it further back in its capital improvements for health.

Aside from insurgency and flooding, every year, Borno State faces an outbreak of malaria, with the number of cases skyrocketing during the rainy period of June to October. According to the state commissioner for health and human service, Prof Baba Gana, confirmed cases of malaria in 2023 in the state stood at 527,305, with 15,036 being severe cases. The 2022 figures stood at 600,141, with 13,492 being severe cases, while the 2021 cases stood at 714,904, with 20,774 being severe cases.¹⁰⁴ Malaria Consortium, in its efforts to help rid the state of severe cases of malaria, reported to have reached 2,068,815 children (5- 39 months) in Borno state during their four-month cycle of Seasonal Malaria Chemoprevention (SMC) in 2023. The latter intervention involves the administration of monthly treatment courses of a combination of antimalarial medicines to children during those peak periods of transmission.¹⁰⁵ This is a cry for help. Borno state needs to implement a deeper strategy for its WASH program to reduce malaria by eliminating stagnant water, improving sanitation in the state, and improving its investment in environmental upgrades.

Aside from insurgency and flooding, every year, Borno State faces an outbreak of malaria, with the number of cases skyrocketing during the rainy period of June to October. According to the state commissioner for health and human service, Prof Baba Gana, confirmed cases of malaria in 2023 in the state stood at 527,305, with 15,036 being severe cases.

Borno State receives a lot of external aid, support, and funding from development partners every year, but it is important to delve into the state's investments in health. In 2023, according to the 4th and final quarter budget implementation report, the Land of Peace spent N9.16bn for health, 4.47% of the total expenditure of N204.72bn for the year. Borno is in a critical position as health improvement is not the top priority of the state, especially as it recorded a surplus of N6.5bn in 2023 and also a proceeds of loan of N10bn, which could have been invested into the sector to achieve more in the assessed year. The state's prioritisation of health improvement needs to be strengthened, as it falls to a per capita of N1,321. Furthermore, during the year, it spent the sum of N138.37mn on drugs and medical supplies and N4,21bn on the construction and rehabilitation of some hospitals.

The UN Office for the Coordination of Humanitarian Affairs recently reported that Borno state still has 1.8mn internally displaced persons, which is 82% of the 2.2mn people displaced across the BAY states (Borno, Adamawa and Yobe).¹⁰³ This, however, does not account for the 414,000 people displaced by the

101. World Health Organization. (2016). Health workforce requirements for universal health coverage and the sustainable development goals, Human Resources for Health Observer Series No 17. <https://iris.who.int/bitstream/handle/10665/250330/9789241511407-eng.pdf>

102. World Health Organization. (2016, December 14). Full impact of devastated health services in north-eastern Nigeria revealed by WHO report. <https://www.who.int/news/item/14-12-2016-full-impact-of-devastated-health-services-in-north-eastern-nigeria-revealed-by-who-report>

103. United Nations Office for the Coordination of Humanitarian Affairs. (2024, April 4). Area-based assessment of returns, relocations, and selected settlements: GSSSS IDP camp and Soye resettlement, Bama LGA, Borno State, Nigeria. United Nations. <https://www.unocha.org/publications/report/nigeria/area-based-assessment-returns-relocations-and-selected-settlements-borno-state-nigeria-gssss-idp-camp-and-soye-resettlement-bama-lga>

104. Abubakar, U. (2024, April 27). Borno laments failure to produce vaccines. Punch Newspapers. <https://punchng.com/borno-laments-failure-to-produce-vaccines/>

105. Malaria Consortium. (2023, March 31). Implementing SMC in conflict-affected areas in Borno State. <https://www.malariaconsortium.org/media-download-file/202303310954/implementingsmcinconflictaffectedareasinbornostate2.pdf>



Gombe State

Jewel in the Savannah

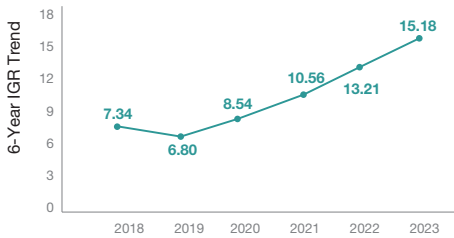
Overall Fiscal Performance rank out of 36 states

15

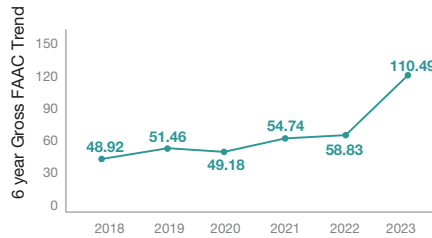
Debt Sustainability rank out of 36 states

15

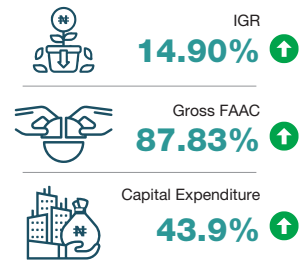
6-Year IGR Trend (NGN'bn)



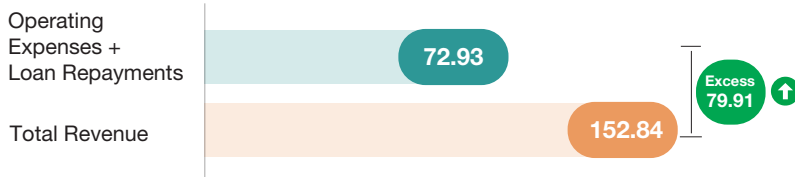
Gross FAAC (NGN'bn)



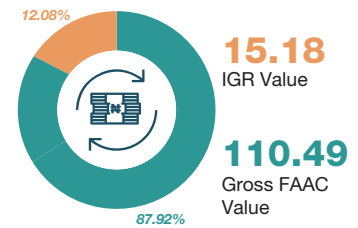
Year-On-Year Growth (2022 vs 2023)



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



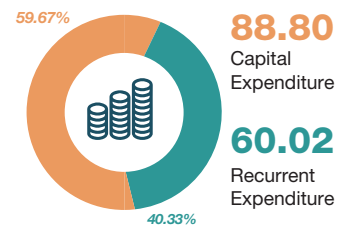
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	30	31
Gross FAAC	35	19
Size of Total Debt	19	28
Size of Domestic Debt	14	28
Size of Foreign Debt	30	22

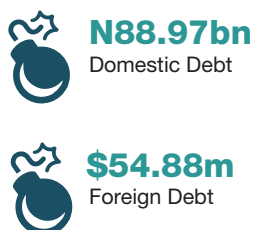
Spending Priority (2023) (NGN'bn)



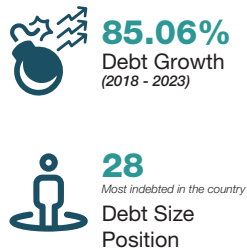
Per Capita Analysis



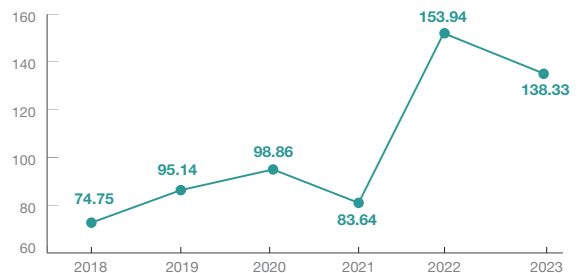
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N23.74bn



Pension and
Gratuity Arrears

N10.47bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

35.68%



Tax
Revenue

N5.48bn



Non-tax
Revenue

N9.70bn



Gombe State had a remarkable improvement in its debt sustainability assessment for 2024, moving from 29th in 2023 to 15th. The state seems to be offloading some of its debt burden, as its total debt stock reduced from N153.94bn to N138.33bn, pushing it from the 19th most-indebted state to the 28th. Its domestic debt also significantly dropped from N139.32bn to N88.97bn. However, its foreign debt increased from \$32.48mn to \$54.88mn, while its foreign debt to total debt ratio stands at 35.68%, which is below the threshold of 50%. Be that as it may, the state needs to tread carefully in incurring more foreign loans that can make it vulnerable to exchange rate fluctuations. Its debt service of N22.15bn is equal to 14.49% of its total revenue, giving room for the state to invest in its civil service as well as the capital projects within the state.

moving from N61.69bn in 2022 to N88.80bn in 2023; this shows a 54.90% prioritisation from its total expense of N161.73bn. Gombe state suffered a fiscal deficit of N8.12bn; though an improvement from the N45.6bn deficit in 2022, the state still owes contractors an outstanding amount of N27.74bn for capital projects. The state needs to ramp up revenue to attain a comfortable fiscal standing.

Like all the other northeastern states, the “Jewel in the Savannah” experienced huge leaps in its total revenues in 2023. Gombe’s total revenue grew by 55.25% from N98.45bn to N152.83bn. This growth can be attributed to the increase in its Gross FAAC from N58.83bn in 2022 to N110.49bn in 2023, contributing 72.29% to its total revenue. The state’s dependence on federal transfers is undisputed, and it is a long way from gaining any form of internal revenue strength. Despite its IGR experiencing a growth of 14.49% from N13.21bn in 2022 to N15.17 in 2023, it only contributes 9.93% to its total receipts for the year. Gombe state has numerous agricultural products such as groundnut, pepper, cowpea, cotton, tobacco, maize, millet, sugar cane, etc. As such, the state ordinarily should be a top producer and exporter of such goods, yet the bulk of its internal revenue came from taxes of N5.48bn, fees of N3.38bn and N3.52bn from reimbursements. The state needs to tap into its agricultural market as a form of revenue mobilisation to boost its internal receipts as soon as possible.

For a state that has ranked 1st of 36 in the 2021 and 2023 subnational ranking of the Ease of Doing Business, it has yet to attract any form of capital importation in over five years. Creating an enabling environment for businesses to thrive and to attract investors is only the first step; having a strategy that not only attracts local and foreign direct investments but also sustains them is the ultimate goal of every government, which is what Gombe state should strive to achieve.

With a principal loan repayment of N12.91bn and N9.23bn for public debt charges, Gombe state’s recurrent expenditure stood at N82.16bn. Unlike many other states, Gombe experienced a decline in its recurrent expense by 11.47% from the N82.37bn reported in 2022 due to a drop in its loan repayments by 48%.



With a principal loan repayment of N12.91bn and N9.23bn for public debt charges, Gombe state’s recurrent expenditure stood at N82.16bn. Unlike many other states, Gombe experienced a decline in its recurrent expense by 11.47% from the N82.37bn reported in 2022 due to a drop in its loan repayments by 48%. Its operating expense of N60.02bn constituted of personnel and overhead at N31.41bn and N19.37bn respectively, its personnel cost comprising of N22.89bn for salaries and wages and N7.80bn for pension & gratuities. Yet, the state still owes N10.46bn as outstanding pension and gratuity. Its capital spending witnessed an increase of 43.90%,



Purchase of Health/
Medical Equipment

N1.57bn



Construction /
Provision of Hospitals /
Health Centres

N2.24bn



Drugs/Laboratory/
Medical Supplies

N9.71m



Number of Primary
Health Care Facilities

598

Gombe state allocated N14.83bn in 2023 to health, of which N12.13bn, representing a shortfall of 18.2%, was spent in the full year, and a per capita spend stood at N2,978. It spent N7.53bn on personnel cost, N318.04mn on overhead and N4.29bn on capital projects. To delve deeper into its capital spending, Gombe spent N2.24bn in 2023 on the construction and rehabilitation of hospitals and health centres, 9.71mn was spent on procuring drugs and medical supplies, and for the purchase of medical equipment, Gombe spent N1.57bn.

expenditure is so high, further plunging people into poverty. Gombe state is the 6th state with the highest multidimensional poverty index in the country, with 3.02mn people living in poverty.

Gombe state, in its efforts to solve the problem of out-of-pocket payments, created an agency called the Gombe State Contributory Healthcare Management Agency (GoHealth).¹⁰⁶ This is a social security system that guarantees the provision of quality healthcare services to all beneficiaries from funds created by pooling the contributions of participants. This is also put in place to ensure the state meets global campaigns on universal health coverage, which also aligns with one of the policy objectives of the Gombe state 2020-2030 development plan, which is to “Enhance healthcare financial risk protection”.¹⁰⁷ So far the Gohealth initiative has had 87,691 beneficiaries on their formal sector program, 4,935 beneficiaries on their informal sector program and the equity program had 51,776 beneficiaries. The state needs to create a strategy to evaluate the initiative’s impact on health financing security so it doesn’t just become another scheme that is abandoned.

Some capital investments in the state’s health sector in 2023 include N155mn for the renovation of General Hospital Bajoga, 175mn for the refurbishment of General Hospital Kaltungo, 500mn for the equipping of Kaltungo General Hospital, N20mn each for the construction of School of Nursing and Midwifery Dukku, and the renovation of the Laboratory Complex at Specialist Hospital Gombe. Despite some of these investments, Gombe’s health gaps and challenges persist. Investments in health initiatives and capital improvements for health need to be prioritised to address them in the long run.

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The Jewel of the Savannah has 689 hospitals and clinics across the state (627 public-owned and 62 private-owned), with 598 being public primary health centres, representing 86.79% of the total available hospitals and clinics. This means that if the distribution of drugs and medical supplies purchased in 2023 were equally allocated to each primary health centre, each facility would get only N16,240 worth of drugs and medical supplies for approximately 6,813 persons. It is alarming for the state, which is also why out-of-pocket health



106. Gombe State Contributory Healthcare Management Agency. (n.d.). GMCHMA News. <https://www.gmchma.gm.gov.ng/#news>

107. Gombe State Government. (2020). Abridged version of Gombe State development plan 2020-2030. <https://mof.gm.gov.ng/wp-content/uploads/2021/04/Abridged-Version-of-Gombe-State-Development-Plan-2020.pdf>



Taraba State

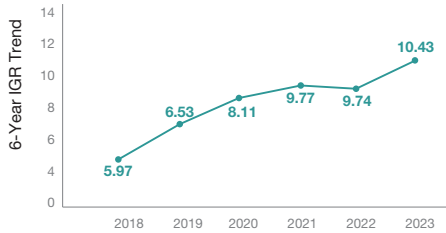
Nature's Gift to the Nation

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

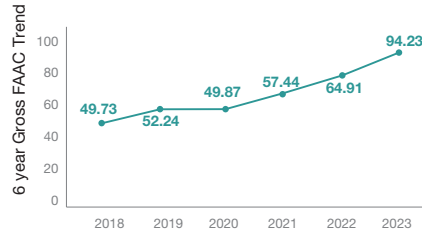
Debt Sustainability rank **7**
out of 36 states



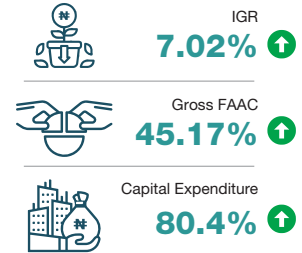
6-Year IGR Trend (NGN'bn)



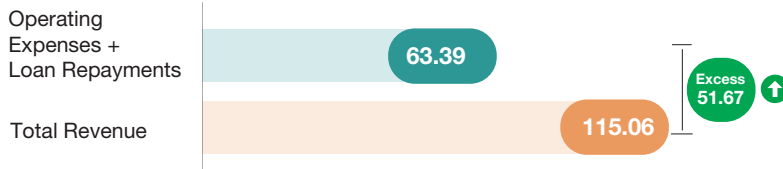
Gross FAAC (NGN'bn)



Year-On-Year Growth (2022 vs 2023)



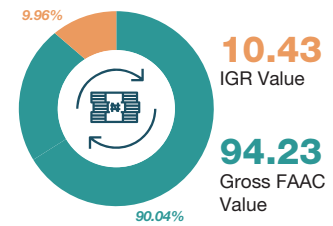
Ability to meet Operating Expenses and make Loan Repayments with Total Revenue (NGN'bn)



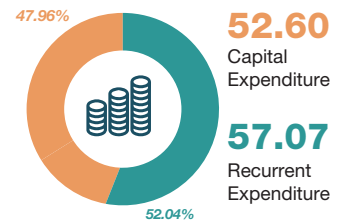
Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	34	36
Gross FAAC	31	26
Size of Total Debt	28	34
Size of Domestic Debt	28	30
Size of Foreign Debt	25	34

Structure of State of States Recurrent Revenue (2023) (NGN'bn)



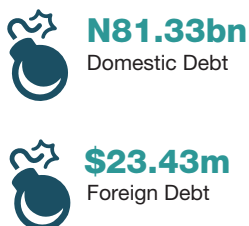
Spending Priority (2023) (NGN'bn)



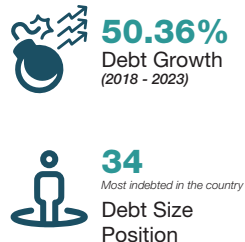
Per Capita Analysis



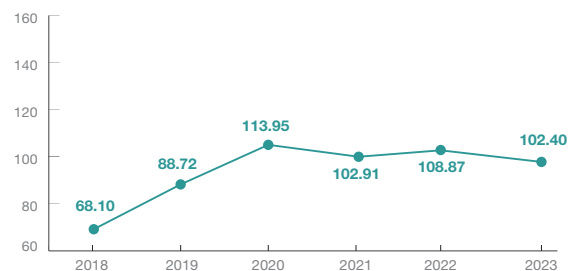
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N230m



Pension and
Gratuity Arrears

N18.67bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

20.58%



Tax
Revenue

N6.83bn



Non-tax
Revenue

N3.60bn



Taraba state, Nature's Gift to the Nation, witnessed a slight improvement in its sustainability ranking, finishing 29th in the 2024 assessment from 31st in 2023. This is its best performance in the last three years. Its improvement can be attributed to its better performance in the debt sustainability assessment, moving from 20th to 7th out of 36 states.

Becoming the 34th most-indebted state from the 28th the previous year, Taraba's total debt reduced from N108.87bn to N102.40bn, with its domestic debt of N81.33bn. It is also important to note that its foreign debt dropped from \$46.47m in 2022 to \$23.43mn in 2023. Its debt service of N6.32bn is 5.49% of its total revenue of N115.06mn. This puts Taraba at a good standpoint regarding debt management and allows it to take up more loans for better infrastructure investments within the state.

N17.42bn, which dropped by 22.66% from N22.52bn in 2022. Taraba state, despite the drop in its staff remunerations, still owes a substantial sum of N18.67bn as outstanding on pension and gratuity; hence, it will be beneficial to the state to settle these liabilities now before the implementation of the new minimum wage of N70,000 which will double its current expense on salaries and wages in the coming year. Part of its operating expenses of N57.07bn in 2023 included N24.98bn for grants and contributions to parastatals and N6.06bn for consolidated revenue fund charges. Despite its operating expense dropping by 17.15%, Taraba state's IGR was only sufficient to cover 18.27% of total operating expenses.

Taraba's internally generated revenue of N10.43bn had a minute growth of 7.02%, the most significant revenue generated in the past six years. However, compared to other states, it has the smallest IGR, ranking it 36th of 36. Further efforts are needed for the state to earn more, which will, in turn, reduce its heavy dependence on federal transfers. Its Gross FAAC for 2023, reported at N94.23bn, contributed 81.89% to the total receipts of N115.06bn. Its receipts for 2023 also included aids and grants of N10.21bn, of which N4.79bn was received for "Better Education Service Delivery for All" and "Project Intervention/Staff Training", also N5.41bn was received for health improvement.

The state's total expenditure of N115.99bn comprises a personnel cost of N8.61bn, which dropped significantly by 65.60% from N25.03bn reported in 2022, and overhead spending of N17.42bn, which dropped by 22.66% from N22.52bn in 2022.

Its capital expenditure grew by 80.4% in 2023, from N29.16bn in 2022 to N52.60bn in 2023. The capital investments went to key areas such as economic empowerment in agriculture with N4.49bn, improvement in human health saw N7.74bn investment, N3.4bn for enhancing skills and knowledge, water resources and rural development saw an investment of N4.47bn and N4.76bn on housing and urban development. The state's total expenditure of N115.99bn comprises a personnel cost of N8.61bn, which dropped significantly by 65.60% from N25.03bn reported in 2022, and overhead spending of





Purchase of Health/
Medical Equipment

N46.08m



Construction /
Provision of Hospitals /
Health Centres

N13.3bn



Drugs/Laboratory/
Medical Supplies

N4.48bn



Number of Primary
Health Care Facilities

784

The state of health care in Taraba is reported to be in a grim situation, which takes a toll on communities across the state. Not only does the state suffer from poor infrastructure, inadequate drug supply, infectious diseases, and maternal and child health issues, but also the severe shortage of health professionals across the state.¹⁰⁸

In 2023, the State Chairman of the Nigeria Medical Association disclosed that the state had only 201 active and retired doctors. This is a doctor-to-patient ratio of 1:17,959, grossly inadequate compared to the 1:600 ratio recognised as the standard by the World Health Organisation.¹⁰⁹ The state is battling with inadequate doctors and suffers from inadequacy of other health professionals such as nurses, midwives, gynaecologists, obstetricians and many more. For a state with 944 hospitals, clinics and healthcare facilities (803 of which are government-owned at all levels and 141 privately owned), it is evident that not up to one-third of the facilities can boast of a full-time resident doctor. This shortage of health professionals is a cause for alarm and has a grave impact on health care and service delivery in the state. Taraba state must invest more in recruiting professionals and training existing ones to improve service delivery.

private hospital near Adu village, in the Chanchanji district of Takum Local Government Area in an attempt to have her twins delivered. "She had successfully had the first baby, but the second baby could not come out. We called for help from a private healthcare worker, but he didn't know what to do. She eventually died helplessly,"¹¹⁰ This unfortunate incident further highlights the need for professional healthcare workers in the state.

One of the challenges the state faces is infectious diseases. The National Centre for Disease Control and Prevention had reported a case count of 137 for Lassa fever and 108 cases of measles, which is 5.34% and 0.83% of the total 2,565 Lassa fever and 12,957 measles case count recorded across the country. Despite not contributing a bulk portion to the number of cases in the country, Taraba state needs to ensure that citizens are vaccinated against measles and provisions are made to ensure that the MMR vaccine for measles and antiviral drugs for Lassa fever are readily available for citizens and sanitation measures are put in place to reduce the level of outbreak. Regarding Taraba's investments in healthcare, 2023 recorded spending on construction and rehabilitation of hospitals and health centres at N13.29bn for facilities (such as the school of nursing at Jalingo, General Hospital Gembu, General Hospital Bambur and many others. Other state spending includes 106.54mn on medical equipment and N4.48bn on the supply of drugs and hospital consumables. It is important to note that the state received N325.81mn from National Primary Health Care Development Agency for basic healthcare provision, N622.47mn for National Health Insurance Scheme from NHIS, N1.01bn in support for various health activities from UNICEF/ GAVI and for disease control the state received N142.01bn from the World bank.

This shortage of health professionals is a cause for alarm and has a grave impact on health care and service delivery in the state. Taraba state must invest more in recruiting professionals and training existing ones to improve service delivery.



The story of a widow, Mrs Shiminenge Pinga, whose daughter, Judith Iyorpanda, died at a local

108. Tyopuusu, J. (2024, May 25). Poor healthcare takes toll on Taraba communities. Punch Newspapers. <https://punchng.com/poor-healthcare-takes-toll-on-taraba-communities/>

109. Nnaemeka, N. (2023, October 28). Taraba NMA laments doctors' shortage, seeks gov't intervention. Channels Television. <https://www.channelstv.com/2023/10/28/taraba-nma-laments-doctors-shortage-seeks-govts-intervention/>

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Yobe State

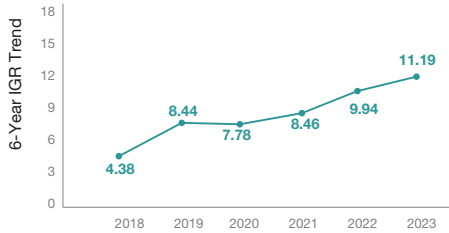
Pride of the Sahel

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

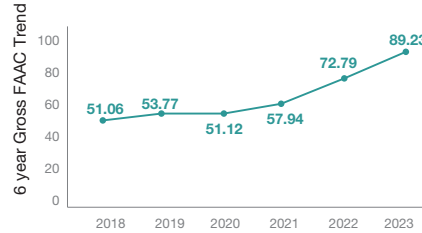
Debt Sustainability rank **8**
out of 36 states



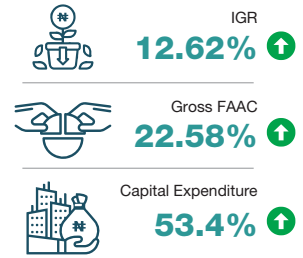
6-Year IGR Trend (NGN'bn)



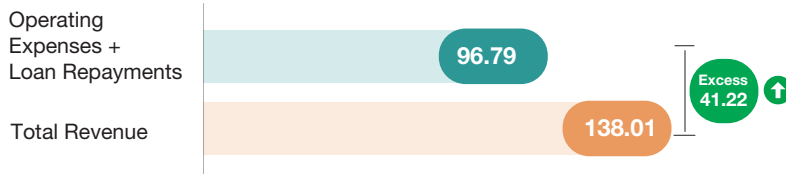
Gross FAAC (NGN'bn)



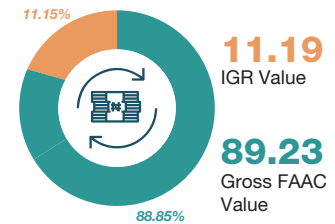
Year-On-Year Growth (2022 vs 2023)



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



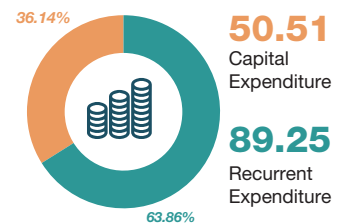
Structure of State of States Recurrent Revenue (2023) (NGN'bn)



Size Ranking (out of 36 States)

	2022	2023
Internally Generated Revenue, IGR	33	35
Gross FAAC	21	29
Size of Total Debt	32	33
Size of Domestic Debt	26	26
Size of Foreign Debt	35	35

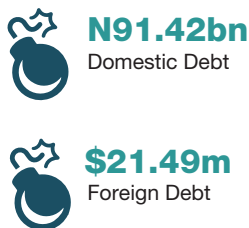
Spending Priority (2023) (NGN'bn)



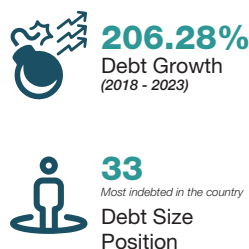
Per Capita Analysis



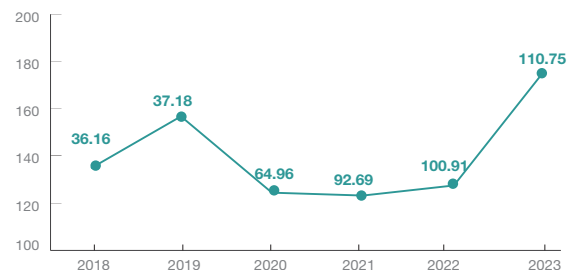
Debt Profile



Total Debt Growth



Total Debt (NGN'bn)





Contractor Arrears /
Contractor Obligation

N0.00bn



Pension and
Gratuity Arrears

N4.33bn



Other
Liabilities

N0.00bn



Foreign debt to
Total debt ratio

17.45%



Tax
Revenue

N7.54bn



Non-tax
Revenue

N3.66bn



Yobe State recorded the second-lowest IGR in the country, ranking 35th. Just like Taraba, its 2023 IGR of N11.19bn was the highest size it had recorded in six years, growing by 155.47% from the 4.38bn it recorded in 2018. Its internally earned revenue included tax revenue of N7.53bn and non-tax revenue of N3.66bn, contributing just 8.11% to its total revenue of N138.01bn, whereas federal transfers contributed 64.65%. Its gross FAAC of N89.23bn, reported in 2023, was an increase on the N72.78bn earned in 2022. The Pride of the Sahel will be left in a worrying state if there are external shocks and it has to fall solely on its internal earnings. Its total revenue also included N10.99bn in capital receipts, which were refunds from the federal government on federal roads. It also received aid and grants of N26.45bn, of which N21bn was received for infrastructure from the federal government.

Yobe State moved two steps back in its fiscal sustainability assessment for 2024, moving from 32nd to 34th. Its low performance is due to its IGR meeting only 18.27% of its operating expense for index A. In addition, its IGR year-on-year growth of 12.62% is not significantly high compared to states like Adamawa with 29%, and also its prioritisation of recurrent expenditure over capex.

Its recurrent expenditure of N96.78bn includes an operating expense of N89.25bn and a principal loan repayment of N7.54bn. Furthermore, its overhead cost increased by 53.02% from N20.50bn to N31.41bn. Its personnel cost stood at N32.21bn, interest on loans at N8.12bn and CRFC at N6.61bn. From the total expenditure of N147.29bn, recurrent expenditure contributed 65.57%, while capital expenditures contributed 34.29%. Notwithstanding, its capex grew in 2023 by 53%, amounting to N50.51bn, and its distribution of investments were as follows: N6.05bn to the administrative sector, N35.91bn for the economic sector, N8.05bn for the social sector and Law and Order spent N500mn. Yobe State experienced a fiscal deficit of N9.29bn in 2023 due to the increase in its total expenses by 10.88%, leading to proceeds from loans of N15.66bn.

Just like Borno, Gombe, and Taraba states, Yobe state improved its debt sustainability assessment performance, moving from 23rd in 2023 to 8th. It maintained a low foreign debt of \$21.49mn, which is the second lowest in the country, ranking 35th. This position makes the state less susceptible to exchange rate shocks and ensures its debt management is strengthened to avoid financial risks. It also ranks 33rd most indebted state, despite its total debt growing from N100.91bn to N110.75bn.



Notwithstanding, its capex grew in 2023 by 53%, amounting to N50.51bn, and its distribution of investments were as follows: N6.05bn to the administrative sector, N35.91bn for the economic sector, N8.05bn for the social sector and Law and Order spent N500mn.



Purchase of Health/
Medical Equipment

NO.00m



Construction /
Provision of Hospitals /
Health Centres

N156.26m



Drugs/Laboratory/
Medical Supplies

N652.33m



Number of Primary
Health Care Facilities

480

Yobe state, with an estimated population of 4.2mn, has only 520 hospitals, clinics, and healthcare centres at primary, secondary, and tertiary levels, of which 503 are public-owned and 17 are privately owned. This means that the population ratio to a public facility is 8,367 patients per facility. Yobe, amongst Borno and Adamawa, having suffered more than a decade of the Boko haram insurgency leading to the closure of hospitals, professionals fleeing, and direct attacks on the facilities to retrieve drugs and medical supplies, is left with 480 public primary health facilities. Although it does not exceed the WHO recommendation of one basic facility to 10,000 people, it is clearly insufficient for the population, putting a lot of pressure on the existing infrastructure.

providing over 50,000 free dialysis and also free vascular access operations for patients, which would normally cost N100,000 to N150,000 per dialysis.¹¹²

“I lost two aunts, an uncle, a sibling, and several cousins—ten relatives in all. But if I were to list everyone I know who has died from this disease, it would be uncountable. You just keep hearing about more and more people dying from kidney failure,” Musa Ali, a local trader in Gashua.¹¹³

Also, in May 2024, the World Health Organisation reported: “Yobe, one of Nigeria’s states battling with cerebrospinal meningitis (CSM) outbreak, recording nothing less than 2,728 suspected cases, with 212 laboratory confirmed of cerebrospinal meningitis, as of 16th May 2024, across 11 of the 17 Local Government Areas (LGA)”.¹¹⁴ Yobe state will require more investments and will have to put in more measures to ensure it improves its WASH program to create a healthier environment, making it harder for diseases to spread. Also, the state needs to conduct sensitisation programs on the causes and prevention of such harmful diseases and improve medical supplies to provide medication for the affected cases at a more subsidised rate.

Yobe state needs to conduct sensitisation programs on the causes and prevention of such harmful diseases and improve medical supplies to provide medication for the affected cases at a more subsidised rate.



In Yobe, for years (especially in the Gashua community of Bade local government), there have been numerous cases of Chronic Kidney disease, which slowly became an epidemic, claiming lots of lives and financial resources. Happening particularly in communities on the fringes of rivers, the root cause of the surge in the concentration of cases in the state is still unknown. The Yobe state government, under the administration of Mai Mala Buni, established the Biomedical Science, Research and Training Centre at Yobe State University, where a consortium of foreign-trained medical scientists is delving into the causes of the kidney disease epidemic.¹¹¹ Other measures to tackle the already existing cases include

In 2023, Yobe State’s health sector received a budget allocation of N13.31bn, which was 8.16% of the total budget of N163.00bn, and N11.74bn, showing an 88.20% performance. This performance was recurrent at N8.29bn and had a capital expenditure of N3.45bn. Some notable capital projects allocated in the year include the construction of a Renal Transplant Centre with an allocation of N470mn, the construction of a Veterinary Clinic and Dispensary at Gurjaje, having N100.67mn investment, an N1bn share to construct a Radiography Bunker at YSUTH and many more. Yobe also spent N2.98bn on laboratory/medical equipment, N652.32mn on drugs/medical supplies and N156.26bn on the construction and rehabilitation of hospitals and health centres.

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113. HumAngle. (2023, May 16). A kidney failure crisis is ravaging households in Nigeria's Yobe State. HumAngle Media. <https://humanglemedia.com/a-kidney-failure-crisis-is-ravaging-households-in-nigerias-yobe-state/>

114. World Health Organization. (2024, May 20). Making a difference in providing quality health services in Yobe State. WHO Regional Office for Africa. <https://www.afro.who.int/countries/nigeria/news/making-difference-providing-quality-health-services-yobe-state>

Infographics & Charts



2023 IGR Growth



State	2022	2023	% Growth
Zamfara	6,513,960,477	22,162,099,820.62	240.22%
Ekiti	16,748,259,535	31,792,404,887.47	89.83%
Niger	13,244,020,549	22,503,689,873.95	69.92%
Katsina	12,765,010,934	20,838,412,352.08	63.25%
Plateau	15,927,001,740	25,844,931,675.44	62.27%
Cross River	20,547,728,597	30,859,237,072.56	50.18%
Bayelsa	18,392,415,062	27,197,494,614.39	47.87%
Enugu	26,810,965,634	37,491,418,986.02	39.84%
Kebbi	8,428,980,801	11,737,075,709.00	39.25%
Kwara	35,005,680,011	48,470,326,753.69	38.46%
Edo	45,472,511,029	59,790,632,630.47	31.49%
Nasarawa	21,485,711,075	28,063,814,770.40	30.62%
Akwa Ibom	33,419,349,000	43,376,238,000.00	29.79%
Adamawa	13,175,774,970	17,066,189,975.84	29.53%
Benue	15,021,223,729	19,198,906,258.17	27.81%
Lagos	659,784,779,000	840,449,231,000.00	27.38%
Ondo	32,361,054,119	40,923,457,677.65	26.46%
Delta	79,875,380,083	99,983,335,665.87	25.17%
Anambra	29,125,772,544	36,199,994,005.36	24.29%
Ogun	119,828,164,306	146,016,129,518.72	21.85%
Bauchi	25,233,999,683	30,334,559,622.00	20.21%
Kogi	19,686,420,701	23,590,061,710.93	19.83%
Gombe	13,210,968,086	15,179,050,180.25	14.90%
Yobe	9,940,554,642	11,194,721,301.00	12.62%
Borno	20,047,301,079	22,555,717,562.00	12.51%
Imo	16,711,346,111	18,227,144,840.64	9.07%
Taraba	9,744,331,840	10,428,177,572.94	7.02%
Rivers	191,868,000,644	203,558,721,239.39	6.09%
Oyo	50,413,713,440	51,244,657,375.96	1.65%
Abia	18,648,670,409	17,986,829,036.95	-3.55%
Kano	42,509,912,000	40,507,707,000.00	-4.71%
Osun	29,562,860,044	27,487,435,455.90	-7.02%
Kaduna	77,087,430,000	62,419,477,000.00	-19.03%
Sokoto	23,110,729,101	18,160,110,959.07	-21.42%
Ebonyi	23,725,259,664	14,827,475,144.71	-37.50%
Jigawa	19,906,608,862	11,679,348,643.45	-41.33%

Source: BudgIT Research

2023 IGR per Capita



State	IGR Per Capita
Lagos	53,526
Ogun	22,213
Rivers	21,967
Delta	14,111
Kwara	12,305
Edo	11,685
Bayelsa	9,746
Nasarawa	9,015
Ekiti	7,824
Ondo	7,101
Enugu	6,889
Cross River	6,515
Akwa Ibom	6,236
Kaduna	6,131
Anambra	5,383
Oyo	5,151
Plateau	5,093
Osun	4,669
Kogi	4,274
Ebonyi	4,232
Abia	3,995
Zamfara	3,923
Gombe	3,725
Bauchi	3,657
Adamawa	3,279
Niger	3,192
Borno	3,034
Sokoto	2,945
Taraba	2,776
Benue	2,710
Imo	2,694
Yobe	2,660
Kano	2,459
Katsina	2,157
Kebbi	2,128
Jigawa	1,636

Source: BudgIT Research

2023 Tax Revenue of States



unit in Naira

State	Tax Revenue
Lagos	678,127,782,000
Rivers	188,592,180,227
Delta	86,790,010,780
Ogun	70,176,326,477
Kaduna	46,643,364,000
Edo	41,636,968,679
Oyo	35,655,819,241
Akwa Ibom	34,736,903,000
Anambra	24,534,786,419
Ondo	23,199,568,615
Kano	22,347,310,000
Bauchi	19,999,670,135
Bayelsa	18,212,916,200
Kogi	18,126,380,381
Cross River	16,749,954,609
Enugu	16,749,114,923
Plateau	16,071,990,959
Borno	16,058,138,626
Ekiti	15,289,398,880
Kwara	15,264,550,393
Niger	15,168,908,376
Nasarawa	14,991,181,182
Zamfara	14,737,612,580
Benue	13,588,629,906
Adamawa	13,169,653,386
Sokoto	12,854,893,586
Abia	11,596,397,027
Osun	11,394,014,238
Imo	11,256,424,939
Kebbi	10,058,923,026
Katsina	9,576,278,306
Ebonyi	8,768,061,565
Yobe	7,535,716,332
Taraba	6,830,489,934
Jigawa	6,675,908,757
Gombe	5,480,166,763

Source: 2023 Audited Financial Statement of States

2023 Non-tax Revenue for States



unit in Naira

State	Non Tax Revenue
Lagos	162,321,449,000
Rivers	75,839,803,042
Delta	42,487,840,550
Ogun	33,205,776,361
Kaduna	20,742,304,063
Edo	18,160,397,000
Oyo	18,153,663,951
Akwa Ibom	17,723,889,063
Anambra	16,503,006,008
Ondo	16,093,421,218
Kano	15,776,113,000
Bauchi	15,588,838,135
Bayelsa	14,966,541,012
Kogi	14,109,282,464
Cross River	13,193,310,456
Enugu	13,072,633,589
Plateau	11,665,207,586
Borno	9,772,940,716
Ekiti	9,698,883,418
Kwara	8,984,578,415
Niger	8,639,335,000
Nasarawa	7,424,487,240
Zamfara	7,334,781,498
Benue	6,970,719,901
Adamawa	6,497,578,936
Sokoto	6,390,432,010
Abia	6,059,413,580
Osun	5,610,276,352
Imo	5,463,681,330
Kebbi	5,305,217,373
Katsina	4,398,239,025
Ebonyi	3,896,536,590
Yobe	3,659,004,969
Taraba	3,597,687,639
Jigawa	3,538,426,887
Gombe	1,678,152,683

Source: 2023 Audited Financial Statement of States

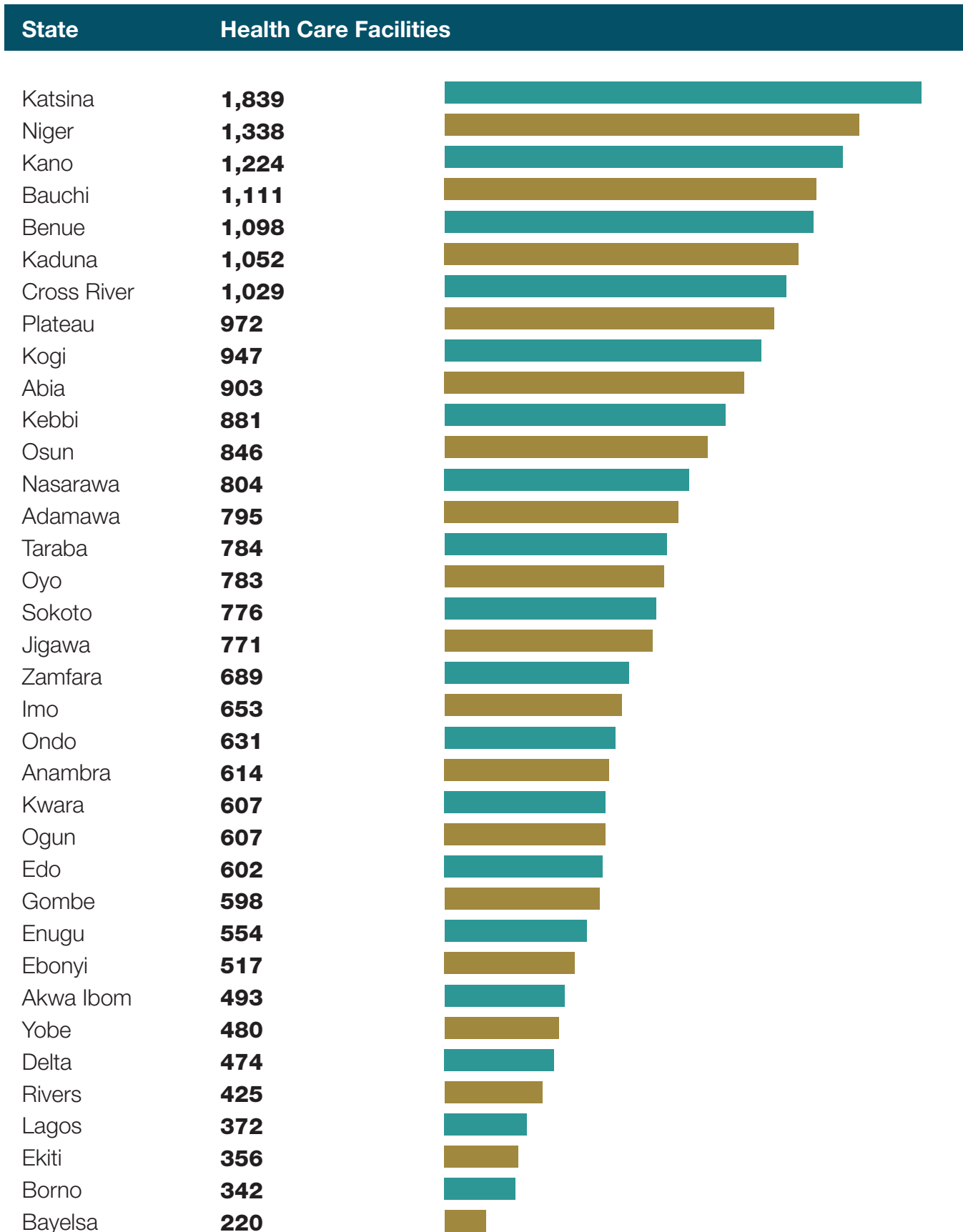
2023 Health Expenditure by Economic Function



State	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	DRUGS/LABORATORY/ MEDICAL SUPPLIES
Abia	437,182,750.00	635,847,582.00	44,920,008.00
Adamawa	115,690,820.11	1,076,505,371.74	5,674,000.00
Akwa Ibom	759,000,000.00	415,000,000.00	137,923,000.00
Anambra	417,563,407.20	2,079,430,022.87	710,531,010.43
Bauchi	5,689,648,824.98	2,021,305,398.36	58,883,056.20
Bayelsa	2,029,179,403.35	2,705,572,537.80	3,517,244,299.14
Benue	135,564,803.75	192,198,130.18	266,239,272.69
Borno	20,000,000.00	3,965,394,052.30	138,372,830.00
Cross River	120,750,000.00	1,000,000.00	620,500.00
Delta	7,365,261,988.65	6,117,513,597.64	0
Ebonyi	2,653,674,786.00	50,000,000.00	0
Edo	0	0	427,589,874.03
Ekiti	0	442,801,739.73	0
Enugu	275,000,000.00	27,073,131.54	168,759,651.20
Gombe	1,569,084,562.43	2,238,175,245.84	9,712,075.30
Imo	984,000,000.00	0	152,850,000.00
Jigawa	2,700,291,511.80	3,578,184,134.55	514,133,947.97
Kaduna	4,625,898,594.44	6,976,299,610.91	4,876,633.30
Kano	496,000,000.00	114,650,539.70	26,053,069.00
Katsina	0	2,894,321,463.81	35,338,673.01
Kebbi	60,482,000.00	366,284,915.13	34,820,140.00
Kogi	373,779,961.91	1,561,961,394.91	81,500.00
Kwara	300,417,398.00	184,122,109.00	962,374,145.00
Lagos	744,111,057.58	25,443,041,920.30	357,884,156.30
Nasarawa	870,573,458.98	107,692,205.63	1,177,409,806.23
Niger	1,312,984,766.37	400,163,359.95	0
Ogun	0	299,798,302.73	609,920,680.18
Ondo	0	110,000,000.00	19,803,218.91
Osun	0	712,975,626.77	519,226,582.21
Oyo	0	22,698,501,190.62	52,576,320.59
Plateau	51,040,462.57	10,000,000.00	128,599,763.50
Rivers	29,310,000.00	1,101,973,724.11	7,006,309.60
Sokoto	1,523,597,669.43	1,960,000,000.00	37,971,000.00
Taraba	46,081,000.00	13,295,000,000.00	4,483,835,764.07
Yobe	0	156,255,932.91	652,326,214.42
Zamfara	0	83,163,370.00	47,832,460.00

Source: States' 2023 Budget implementation Report

Number of Primary Health Care Facilities



Source: States' 2023 Budget implementation Report

2023 Gross FAAC, Total Revenue and FAAC Dependency



unit in Naira

State	Gross FAAC	Total Revenue	% Proportion of Dependence
Bayelsa	374,893,968,276.01	22,162,099,820.62	92.17%
Akwa Ibom	417,204,133,000.00	31,792,404,887.47	86.29%
Delta	580,603,296,222.53	22,503,689,873.95	83.88%
Taraba	94,227,003,283.03	20,838,412,352.08	81.89%
Niger	151,500,742,573.00	25,844,931,675.44	80.19%
Benue	118,162,209,645.06	30,859,237,072.56	79.85%
Anambra	133,330,961,199.84	27,197,494,614.39	76.94%
Bauchi	122,409,942,406.00	37,491,418,986.02	75.33%
Cross River	124,519,231,644.72	11,737,075,709.00	74.87%
Nasarawa	127,294,960,881.13	48,470,326,753.69	74.55%
Gombe	110,493,861,558.25	59,790,632,630.47	72.29%
Enugu	117,500,675,593.64	28,063,814,770.40	70.68%
Edo	157,754,747,749.69	43,376,238,000.00	70.24%
Kano	179,459,943,000.00	17,066,189,975.84	70.24%
Borno	142,196,873,267.00	19,198,906,258.17	67.32%
Abia	107,117,959,411.90	840,449,231,000.00	66.78%
Adamawa	86,020,124,484.61	40,923,457,677.65	65.70%
Imo	98,371,829,533.79	99,983,335,665.87	64.89%
Yobe	89,225,846,109.00	36,199,994,005.36	64.65%
Katsina	105,148,499,116.76	146,016,129,518.72	64.21%
Ekiti	94,880,253,656.17	30,334,559,622.00	63.36%
Jigawa	133,169,289,560.29	23,590,061,710.93	63.23%
Kogi	93,030,764,937.32	15,179,050,180.25	61.29%
Rivers	339,528,465,664.61	11,194,721,301.00	60.44%
Osun	93,159,885,011.30	22,555,717,562.00	60.11%
Kaduna	110,887,155,000.00	18,227,144,840.64	58.59%
Kebbi	67,704,895,309.56	10,428,177,572.94	58.30%
Kwara	103,245,041,423.17	203,558,721,239.39	57.62%
Ebonyi	75,285,407,695.87	51,244,657,375.96	57.05%
Plateau	77,185,505,998.06	17,986,829,036.95	56.05%
Sokoto	81,374,317,648.03	40,507,707,000.00	55.67%
Ondo	114,462,622,406.73	27,487,435,455.90	55.38%
Oyo	99,128,251,505.18	62,419,477,000.00	46.38%
Zamfara	65,281,065,946.13	18,160,110,959.07	45.04%
Ogun	84,723,360,737.92	14,827,475,144.71	31.95%
Lagos	329,692,942,000.00	11,679,348,643.45	26.55%

Source: 2023 Audited Financial Statement of States

2023 IGR to Revenue Ratio of States

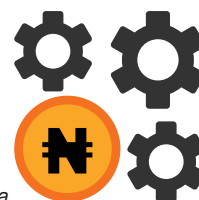


unit in Naira

State	2022	2023	% Growth
Lagos	840,449,231,000.00	1,241,831,525,000.00	67.68%
Ogun	146,016,129,518.72	265,203,727,940.57	55.06%
Rivers	203,558,721,239.39	561,730,387,337.61	36.24%
Kaduna	62,419,477,000.00	189,260,553,000.00	32.98%
Kwara	48,470,326,753.69	179,194,263,250.69	27.05%
Edo	59,790,632,630.47	224,590,002,254.59	26.62%
Oyo	51,244,657,375.96	213,750,785,756.31	23.97%
Enugu	37,491,418,986.02	166,244,849,212.17	22.55%
Ekiti	31,792,404,887.47	149,744,309,291.28	21.23%
Anambra	36,199,994,005.36	173,287,077,498.73	20.89%
Ondo	40,923,457,677.65	206,677,102,226.41	19.80%
Plateau	25,844,931,675.44	137,717,662,698.64	18.77%
Bauchi	30,334,559,622.00	162,496,146,627.00	18.67%
Cross River	30,859,237,072.56	166,323,216,536.12	18.55%
Osun	27,487,435,455.90	154,972,506,091.55	17.74%
Nasarawa	28,063,814,770.40	170,748,029,917.72	16.44%
Kano	40,507,707,000.00	255,495,643,000.00	15.85%
Kogi	23,590,061,710.93	151,800,033,164.16	15.54%
Zamfara	22,162,099,820.62	144,948,611,383.45	15.29%
Delta	99,983,335,665.87	692,198,913,171.39	14.44%
Adamawa	17,066,189,975.84	130,922,703,105.70	13.04%
Benue	19,198,906,258.17	147,975,012,691.11	12.97%
Katsina	20,838,412,352.08	163,762,229,042.58	12.72%
Sokoto	18,160,110,959.07	146,174,558,666.56	12.42%
Imo	18,227,144,840.64	151,600,866,098.58	12.02%
Niger	22,503,689,873.95	188,938,287,539.95	11.91%
Ebonyi	14,827,475,144.71	131,956,736,204.41	11.24%
Abia	17,986,829,036.95	160,408,775,917.33	11.21%
Borno	22,555,717,562.00	211,237,393,912.00	10.68%
Kebbi	11,737,075,709.00	116,139,008,401.08	10.11%
Gombe	15,179,050,180.25	152,839,726,017.11	9.93%
Taraba	10,428,177,572.94	115,063,491,626.50	9.06%
Akwa Ibom	43,376,238,000.00	483,513,096,000.00	8.97%
Yobe	11,194,721,301.00	138,005,876,454.00	8.11%
Bayelsa	27,197,494,614.39	406,761,540,060.31	6.69%
Jigawa	11,679,348,643.45	210,603,121,072.69	5.55%

Source: BudgIT Research

2023 Operating Expenses of States

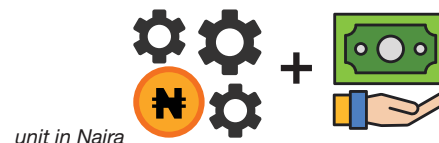


unit in Naira

State	Operating Expenses
Lagos	709,890,947,670.00
Delta	300,198,289,038.81
Bayelsa	235,493,577,578.22
Akwa Ibom	220,480,767,000.00
Ogun	215,449,306,767.66
Rivers	167,863,022,234.30
Jigawa	159,500,004,742.59
Oyo	150,026,557,839.78
Ondo	134,212,812,337.64
Kano	127,858,912,000.00
Edo	116,813,671,894.66
Kaduna	116,726,155,000.00
Bauchi	115,771,710,984.00
Plateau	115,359,867,685.60
Kogi	113,081,951,067.35
Enugu	109,330,042,517.09
Borno	101,808,136,555.00
Katsina	100,809,119,389.09
Nasarawa	100,171,194,218.64
Imo	97,702,154,429.23
Ekiti	89,616,328,145.45
Yobe	89,245,185,674.35
Niger	89,112,393,704.00
Kwara	88,170,663,032.43
Osun	85,385,496,056.46
Sokoto	80,321,010,134.00
Benue	79,295,496,033.55
Gombe	69,247,614,643.72
Abia	69,083,072,924.27
Adamawa	66,489,057,664.71
Zamfara	61,852,761,673.85
Anambra	60,920,762,345.01
Taraba	57,073,506,455.08
Cross River	54,589,362,731.54
Ebonyi	52,029,404,856.37
Kebbi	45,738,827,117.35

Source: 2023 Audited Financial Statement of States

2023 Operating Expenses + Loan repayments of States



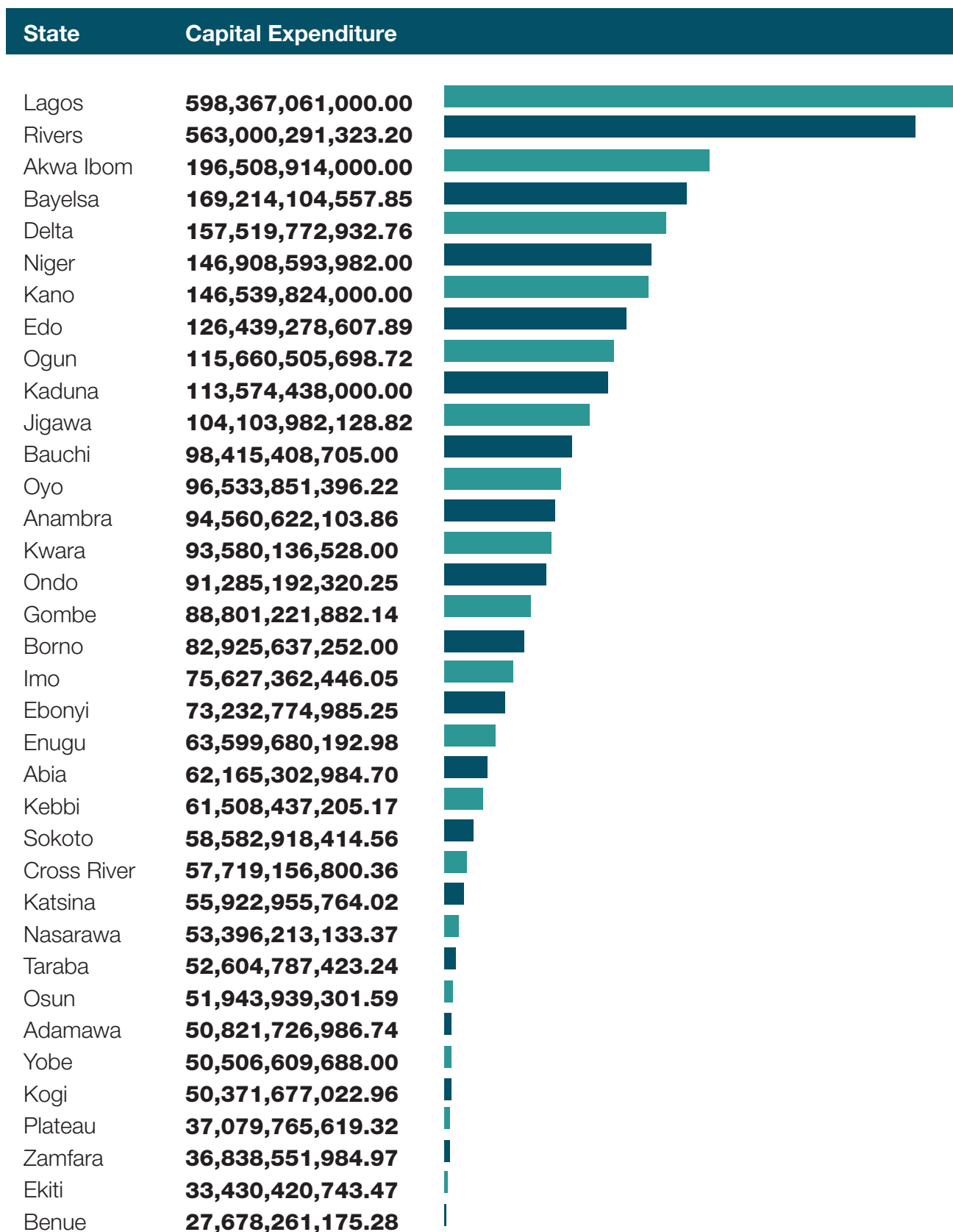
State	Opex + Loans Repayment
Lagos	893,294,021,670.00
Delta	365,197,935,418.73
Bayelsa	275,637,542,893.16
Akwa Ibom	258,023,988,000.00
Ogun	239,022,889,103.37
Rivers	206,630,937,827.71
Oyo	169,774,222,387.44
Ondo	166,097,275,084.64
Jigawa	161,832,379,723.11
Bauchi	140,301,423,460.00
Plateau	139,004,129,775.07
Edo	138,711,459,799.41
Kano	137,116,233,000.00
Kaduna	134,613,831,000.00
Kogi	127,283,672,157.48
Imo	120,204,970,600.14
Katsina	119,896,715,991.58
Borno	116,667,300,015.00
Enugu	116,094,040,023.46
Nasarawa	102,648,647,964.27
Osun	102,112,712,005.15
Niger	98,352,718,075.00
Ekiti	97,180,365,795.55
Yobe	96,785,211,918.75
Sokoto	96,735,917,802.44
Abia	95,267,278,599.94
Benue	93,590,956,864.84
Kwara	92,567,989,511.36
Adamawa	83,857,591,928.89
Zamfara	82,160,235,864.74
Cross River	78,719,592,720.44
Gombe	72,929,292,734.22
Anambra	67,991,374,009.94
Taraba	63,390,898,282.86
Ebonyi	57,639,042,131.17
Kebbi	51,674,084,426.00

Source: 2023 Audited Financial Statement of States

2023 Capital Expenditure of States

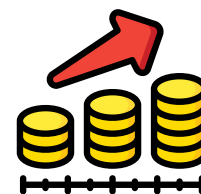


unit in Naira

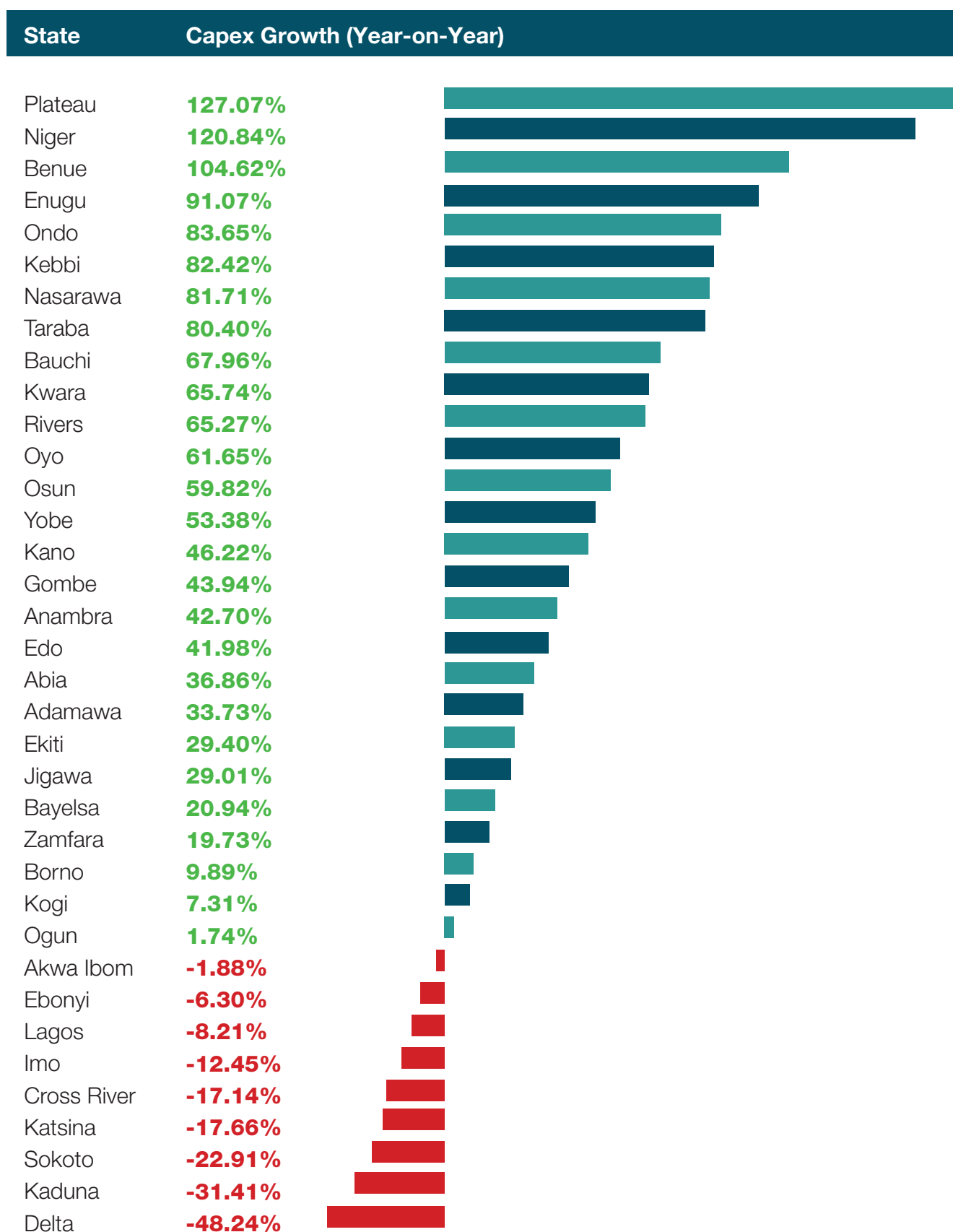


Source: 2023 Audited Financial Statement of States

2023 Capital Expenditure Growth (Year-on-Year) of States



unit in Naira



Source: 2023 Audited Financial Statement of States

State of States Size Rankings



State	2022 IGR Ranking	2023 IGR Ranking	2022 Gross FAAC Ranking	2023 Gross FAAC Ranking	2022 Foreign Debt Ranking	2023 Foreign Debt Ranking	2022 Domestic Debt Ranking	2023 Domestic Debt Ranking	2022 Total Debt Ranking	2023 Total Debt Ranking
Lagos	23	29	17	20	12	13	21	15	21	15
Ogun	31	30	29	30	9	11	15	16	14	10
Rivers	10	9	3	2	27	27	5	7	7	11
Delta	13	13	16	10	10	10	30	31	25	22
Kwara	15	16	18	14	5	5	12	10	10	7
Edo	24	19	2	3	18	20	11	12	13	18
Bayelsa	28	26	20	15	32	31	13	8	18	17
Nasarawa	20	22	9	9	36	36	22	24	30	32
Ekiti	19	15	23	13	4	4	7	5	5	5
Ondo	4	4	1	1	19	21	2	2	4	4
Enugu	16	32	33	34	20	12	32	34	31	24
Cross River	7	6	7	7	3	3	19	17	8	6
Akwa Ibom	25	14	30	25	8	7	17	20	16	13
Kaduna	14	12	19	16	7	8	25	25	20	21
Anambra	30	31	35	19	30	22	14	28	19	28
Oyo	26	27	12	24	24	17	6	6	9	9
Plateau	21	34	13	11	34	33	36	36	36	36
Osun	5	5	11	18	2	2	29	29	2	2
Kogi	8	11	6	6	11	9	16	18	15	14
Ebonyi	32	25	14	21	21	25	34	23	34	26
Abia	35	33	27	35	28	28	35	35	35	35
Zamfara	22	21	22	28	23	24	24	19	27	23
Gombe	9	8	34	22	26	26	20	22	22	25
Bauchi	1	1	5	5	1	1	1	1	1	1
Adamawa	18	17	28	12	22	23	33	33	33	31
Niger	29	23	15	8	17	18	23	14	23	20
Borno	3	3	25	31	6	6	3	3	3	3
Sokoto	11	10	8	17	14	16	31	32	26	27
Taraba	12	18	24	27	13	14	10	13	12	12
Benue	6	7	10	23	16	19	8	11	11	16
Imo	27	20	36	33	31	30	9	9	17	19
Yobe	2	2	4	4	15	15	4	4	6	8
Kano	17	28	26	32	29	29	27	27	29	30
Katsina	34	36	31	26	25	34	28	30	28	34
Kebbi	33	35	21	29	35	35	26	26	32	33
Jigawa	36	24	32	36	33	32	18	21	24	29

Source: Budget Research

Foreign Debt of States

as of December 31, 2023



(unit in USD)

State	Foreign Debt(\$)
Lagos	1,243,798,891.10
Kaduna	587,072,213.55
Edo	314,448,148.13
Cross River	211,125,104.40
Bauchi	187,634,642.09
Ogun	168,833,006.66
Ekiti	121,049,293.97
Enugu	120,451,145.25
Kano	107,920,953.84
Anambra	107,242,746.92
Adamawa	103,196,881.89
Ebonyi	94,905,779.94
Abia	89,053,939.30
Osun	87,247,488.51
Rivers	80,940,554.32
Ondo	80,206,477.16
Imo	77,371,356.47
Niger	68,056,534.55
Oyo	63,830,584.72
Bayelsa	59,341,824.19
Delta	59,271,705.30
Gombe	54,881,154.07
Nasarawa	51,888,170.46
Kogi	51,174,954.62
Katsina	50,310,685.90
Kwara	44,562,401.68
Akwa Ibom	42,611,400.30
Kebbi	40,295,693.43
Sokoto	36,472,381.40
Plateau	32,249,236.27
Benue	29,871,346.98
Zamfara	29,051,198.79
Jigawa	25,795,436.01
Taraba	23,427,411.75
Yobe	21,488,967.49
Borno	20,487,776.55

Source: BudgIT Research

2023 Liabilities/ Payables of States



(unit in Naira)

State	Contractor Arrears/ Contractor Obligation/ outstanding contractors liability	Pension and Gratuity Arrears	Other Liabilities	Total Liabilities/ Payables
Abia	0.00	28,170,624,616.82	0	28,170,624,616.82
Adamawa	19,171,811,802.96	27,197,355,966.76	3,222,330,864.62	49,591,498,634.34
Akwa Ibom	31,067,627,000.00	0	8,111,748,000.00	39,179,375,000.00
Anambra	24,260,128,830.51	4,380,994,249.30	984,603,688.44	29,625,726,768.25
Bauchi	10,692,245,200.00	31,214,793,967.00	10,643,766,531.00	52,550,805,698.00
Bayelsa	0.00	24,082,448,736.24	582,505,583.76	24,664,954,320.00
Benue	13,016,502,330.29	74,300,640,986.48	16,988,284,039.99	104,305,427,356.760
Borno	4,078,622,942.00	2,952,205,488.00	247,470,905.00	7,278,299,335.00
Cross River	39,123,760,294.05	29,864,428,845.52	774,737,841.68	69,762,926,981.25
Delta	76,257,838,512.88	21,656,389,439.55	33,877,482,326.77	131,791,710,279.20
Ebonyi	202,490,697.73	1,141,075,643.16	2,088,888,414.31	3,432,454,755.20
Edo	0.00 (unit in Naira)	24,948,098,507.08	3,703,020,999.62	28,651,119,506.70
Ekiti	2,321,883,049.40	12,405,487,233.24	2,360,126,348.05	17,087,496,630.69
Enugu	7,434,660,009.38	34,456,407,859.10	0	41,891,067,868.48
Gombe	23,736,804,361.33	10,465,612,544.20	0	34,202,416,905.53
Imo	43,466,721,000.99	13,778,812,886.74	50,043,183.62	57,295,577,071.35
Jigawa	98,186,000.00	10,439,695,311.44	0	10,537,881,311.44
Kaduna	8,969,922,000.00	1,692,350,000.00	733,988,000.00	11,396,260,000.00
Kano	37,038,948,000.00	6,678,096,000.00	736,948,000.00	44,453,992,000.00
Katsina	2,083,266,699.74	6,346,845,590.49	0	8,430,112,290.23
Kebbi	11,269,489,871.08	0	0	11,269,489,871.08
Kogi	468,221,821.56	4,080,465,119.01	57,323,978.50	4,606,010,919.07
Kwara	7,811,950,730.71	19,017,778,864.40	1,249,458,011.73	28,079,187,606.84
Lagos	0.00	2,691,000.00	134,563,520,000.00	134,566,211,000.00
Nasarawa	0.00	0	0	0.00
Niger	1,081,734,816.57	28,624,825,211.69	0	29,706,560,028.26
Ogun	0.00	0.00	0.00	0.00
Ondo	0.00	0.00	0.00	10,035,064,561.62
Osun	10,035,064,561.62	3,615,212,667.34	17,863,247,678.73	31,513,524,907.69
Oyo	2,784,910,284.87	40,054,371,665.50	119,313,643.85	42,958,595,594.22
Plateau	14,958,024,150.88	20,277,951,471.55	23,475,508,994.45	058,711,484,616.88
Rivers	0.00	0	0	0.00
Sokoto	6,333,870,377.75	8,376,902,986.13	0	14,710,773,363.88
Taraba	226,370,675.00	18,665,452,779.19	0	18,891,823,454.19
Yobe	2,794,882.00	4,327,154,400.70	0	4,329,949,282.70
Zamfara	10,695,158,213.82	8,419,167,036.74	0	19,114,325,250.56

Source: 2023 Audited Financial Statement of States

2023 Revenue Growth of States

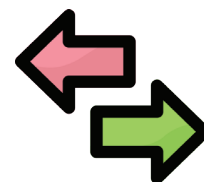
(unit in Naira)



State	Total Revenue (2023)	Total Revenue (2022)	Total Revenue Growth (2022 to 2023)
Cross River	166,323,216,536.12	92,276,229,427	80.24%
Borno	211,237,393,912.00	122,993,535,788	71.75%
Kwara	179,194,263,250.69	105,405,420,519.38	70.00%
Zamfara	144,948,611,383.45	87,678,210,363	65.32%
Nasarawa	170,748,029,917.72	104,329,117,346	63.66%
Niger	188,938,287,539.95	117,519,945,803	60.77%
Yobe	138,005,876,454.00	87,472,318,770	57.77%
Gombe	152,839,726,017.11	98,448,767,650.13	55.25%
Enugu	166,244,849,212.17	109,806,855,020.50	51.40%
Abia	160,408,775,917.33	107,593,247,098	49.09%
Anambra	173,287,077,498.73	117,820,063,893	47.08%
Adamawa	130,922,703,105.70	89,677,522,878	45.99%
Benue	147,975,012,691.11	101,496,638,990	45.79%
Ekiti	149,744,309,291.28	103,939,891,824.60	44.07%
Taraba	115,063,491,626.50	81,976,489,100	40.36%
Bauchi	162,496,146,627.00	116,143,165,171	39.91%
Plateau	137,717,662,698.64	98,732,914,675	39.49%
Kogi	151,800,033,164.16	110,211,416,511	37.74%
Jigawa	210,603,121,072.69	153,745,568,665	36.98%
Ondo	206,677,102,226.41	154,080,847,407	34.14%
Lagos	1,241,831,525,000.00	931,897,691,000	33.26%
Ebonyi	131,956,736,204.41	101,621,887,358	29.85%
Delta	692,198,913,171.39	534,850,671,805	29.42%
Kebbi	116,139,008,401.08	91,930,658,266	26.33%
Akwa Ibom	483,513,096,000.00	388,698,438,000	24.39%
Sokoto	146,174,558,666.56	119,019,233,585	22.82%
Edo	224,590,002,254.59	183,420,011,549	22.45%
Ogun	265,203,727,940.57	216,632,088,167	22.42%
Kano	255,495,643,000.00	211,194,598,000	20.98%
Osun	154,972,506,091.55	130,638,267,816	18.63%
Katsina	163,762,229,042.58	138,116,507,720	18.57%
Bayelsa	406,761,540,060.31	353,607,714,695.67	15.03%
Rivers	561,730,387,337.61	490,453,727,669	14.53%
Oyo	213,750,785,756.31	198,165,762,562	7.86%
Imo	151,600,866,098.58	141,602,124,603.24	7.06%
Kaduna	189,260,553,000.00	205,367,931,000	-7.84%

Source: 2023 Audited Financial Statement of States

2023 Foreign Debt to Total debt ratio of States

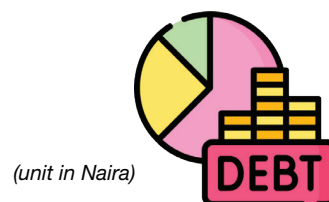


State	Foreign Debt as a percentage of Total Debt	Foreign Debt as a percentage of Total Debt Threshold (50%)
Abia	36.62%	below threshold
Adamawa	40.17%	below threshold
Akwa Ibom	16.75%	below threshold
Anambra	56.52%	above threshold
Bauchi	51.21%	above threshold
Bayelsa	26.10%	below threshold
Benue	12.55%	below threshold
Borno	15.72%	below threshold
Cross River	46.30%	below threshold
Delta	12.49%	below threshold
Ebonyi	54.79%	above threshold
Edo	69.54%	above threshold
Ekiti	49.61%	below threshold
Enugu	54.02%	above threshold
Gombe	35.68%	below threshold
Imo	24.27%	below threshold
Jigawa	35.17%	below threshold
Kaduna	86.06%	above threshold
Kano	44.24%	below threshold
Katsina	31.30%	below threshold
Kebbi	37.39%	below threshold
Kogi	27.42%	below threshold
Kwara	26.86%	below threshold
Lagos	51.61%	above threshold
Nasarawa	39.61%	below threshold
Niger	30.45%	below threshold
Ogun	35.27%	below threshold
Ondo	50.22%	above threshold
Osun	35.18%	below threshold
Oyo	26.41%	below threshold
Plateau	14.29%	below threshold
Rivers	23.84%	below threshold
Sokoto	26.88%	below threshold
Taraba	20.58%	below threshold
Yobe	17.45%	below threshold
Zamfara	19.11%	below threshold

Source: Debt Management Office

Domestic Debt of States

as of December 31, 2023



(unit in Naira)

State	Domestic Debt(N)
Lagos	1,048,703,617,143.87
Delta	373,407,744,509.06
Ogun	278,675,120,734.01
Rivers	232,576,206,164.34
Cross River	220,201,482,435.66
Imo	217,112,608,530.49
Akwa Ibom	190,476,345,365.94
Benue	187,181,205,478.46
Plateau	173,932,825,607.72
Bauchi	160,808,088,694.22
Oyo	159,944,726,303.69
Bayelsa	151,155,583,528.17
Osun	144,604,559,829.88
Niger	139,802,106,979.14
Abia	138,638,007,432.32
Adamawa	138,261,010,699.22
Edo	123,879,949,054.12
Kano	122,361,942,618.03
Kogi	121,808,350,345.34
Ekiti	110,573,532,309.52
Zamfara	110,567,180,885.79
Kwara	109,162,798,865.21
Katsina	99,313,694,044.20
Borno	98,771,221,990.27
Enugu	92,213,239,076.87
Yobe	91,419,360,969.06
Sokoto	89,215,926,510.84
Gombe	88,974,631,780.44
Kaduna	85,519,766,061.70
Taraba	81,329,559,172.30
Anambra	74,196,577,787.14
Ondo	71,502,242,507.74
Nasarawa	71,151,081,271.86
Ebonyi	70,435,753,895.14
Kebbi	60,690,877,475.46
Jigawa	42,757,073,964.49

Source: Debt Management Office

2024 Year-on-Year Growth for Personnel, Overhead, and Capital expenditure

Source: 2023 Audited Financial Statement of States | unit in naira

States	2023 Personnel Cost	2022 Personnel Cost	Personnel Cost Growth	2023 Overhead Cost	2022 Overhead Cost	Overhead Cost Growth	2023 Capital Expenditure	2022 Capital Expenditure	Capital Expenditure Growth
Abia	128,243,323,734.77	104,324,178,637	22.93%	15,507,570,497.10	15,105,728,577.00	2.66%	563,000,291,323.20	340,645,956,506.88	65.27%
Adamawa	199,411,904,000.00	168,711,178,000	18.20%	236,508,425,000.00	153,343,214,000.00	54.23%	598,367,061,000.00	651,887,686,000	-8.21%
Akwa Ibom	33,816,923,358.33	26,233,009,799.18	28.91%	23,937,964,967.15	19,248,625,045.33	24.36%	94,580,622,103.86	66,266,370,294.96	42.70%
Anambra	44,130,397,027.57	38,518,279,205.19	14.57%	33,464,859,159.13	33,399,381,708.48	0.20%	93,580,136,628.00	56,482,637,751.57	65.74%
Bauchi	33,771,127,409.74	23,837,144,970	41.08%	16,483,878,637.27	22,314,474,281.23	-26.13%	57,719,156,800.36	69,661,235,178.80	-17.14%
Bayelsa	59,561,922,000.00	56,397,014,000.00	5.61%	47,873,971,000.00	32,874,902,000.00	45.62%	113,574,438,000.00	165,587,270,000	-31.41%
Benue	53,303,746,001.53	48,092,628,683	10.84%	48,688,154,680.18	33,577,429,876.56	45.00%	126,439,278,607.89	89,052,427,503.32	41.98%
Borno	98,622,058,355.55	86,268,276,270.07	14.32%	30,242,303,492.70	48,608,596,415.97	-37.78%	113,660,505,698.72	113,685,566,650	1.74%
Cross River	19,202,783,051.22	13,579,680,111.17	41.41%	27,983,009,292.96	25,988,351,861.37	16.75%	73,232,774,965.25	78,156,276,596.75	-6.30%
Delta	74,804,948,000.00	69,029,021,000	8.37%	36,659,057,000.00	31,519,210,000.00	16.31%	146,539,824,000.00	100,218,790,000	46.22%
Ebonyi	127,635,454,217.06	112,624,842,885.99	13.33%	79,039,678,842.33	100,323,546,543.31	-21.22%	157,519,772,932.76	304,301,918,258.05	-48.24%
Edo	85,101,901,828.95	59,168,599,593.51	43.83%	23,377,362,981.57	14,486,050,299.25	61.38%	96,533,851,386.22	59,716,941,632	61.65%
Ekiti	47,653,035,519.82	38,523,225,365.20	23.70%	32,922,845,577.41	28,916,042,874.71	13.66%	51,943,939,301.59	32,501,254,930	59.82%
Enugu	46,050,249,518.06	43,464,809,886.43	5.95%	56,636,509,423.28	33,147,366,116.05	70.86%	63,599,680,192.98	33,285,839,943.50	91.07%
Gombe	31,272,928,159.32	29,548,692,763.24	5.84%	19,375,156,887.02	19,951,049,699.69	2.24%	88,801,221,882.14	61,693,391,345.49	43.94%
Ilo	25,163,756,246.31	35,736,797,006.22	-29.61%	19,674,1,81,986.21	15,794,129,019.37	24.57%	61,508,437,205.17	33,718,004,119.21	82.42%
Jigawa	29,894,455,882.74	30,336,534,705.76	-1.46%	24,018,897,780.56	17,633,953,277.23	36.21%	62,165,302,984.70	45,422,292,247.56	36.86%
Kaduna	77,893,183,957.92	53,716,989,712.19	45.01%	33,712,015,153.96	20,812,432,256.44	61.98%	91,285,192,320.25	49,706,237,727	83.65%
Kano	48,496,127,935.15	43,176,340,712	12.32%	44,904,667,475.99	31,864,720,483.25	40.92%	53,396,213,133.37	29,386,059,934	81.71%
Katsina	43,989,150,954.00	42,260,472,508	4.09%	40,312,496,181.00	26,539,532,119.00	51.90%	146,908,583,982.00	66,522,686,983	120.84%
Kabbi	32,201,214,320.85	24,478,669,023.71	31.55%	34,736,476,300.36	22,436,315,525.34	54.82%	33,430,420,743.47	25,834,901,962	29.40%
Kogi	40,842,888,449.72	38,570,033,090.29	5.89%	25,102,812,433.49	20,881,915,073.16	20.21%	50,821,726,986.74	38,003,857,614.72	33.73%
Kwara	41,165,865,957.49	42,022,240,225.30	-2.04%	17,938,074,688.22	18,164,282,512.77	-1.25%	58,582,918,414.56	75,996,499,503	-22.91%
Lagos	35,831,631,953.00	33,335,249,023.00	7.49%	38,992,229,623.00	20,802,425,547.00	87.44%	82,925,637,252.00	75,463,953,663	9.89%
Nasarawa	42,157,527,374.00	28,759,093,051.75	46.89%	51,627,283,758.00	36,903,389,634.48	39.90%	98,415,408,705.00	58,595,443,689.55	67.96%
Niger	33,888,065,023.33	26,375,962,914.85	28.41%	22,138,980,369.40	30,571,216,068.84	-27.58%	36,838,551,984.97	30,769,224,423	19.73%
Ogun	79,313,708,000.00	76,901,873,000.00	3.14%	85,324,142,000.00	91,608,242,000.00	-6.86%	196,508,914,000.00	200,281,388,000.00	-1.88%
Ondo	40,282,581,390.29	37,367,117,447.89	7.75%	34,557,706,442.85	42,181,086,737.56	-18.07%	27,678,261,175.28	13,526,607,739.63	104.62%
Osun	8,610,267,336.63	25,029,185,622.86	-65.60%	17,416,482,795.94	22,518,044,623.29	-22.66%	52,604,787,423.24	29,159,385,058	80.40%
Oyo	52,328,923,108.81	44,916,186,248	16.50%	52,033,284,329.21	35,123,030,632.00	48.15%	50,371,677,022.96	46,938,446,684	7.31%
Plateau	40,283,925,550.15	40,532,335,666.33	-0.61%	27,979,025,978.89	25,904,154,148.66	8.01%	55,922,955,764.02	67,915,109,193.10	-17.66%
Rivers	34,835,759,180.75	37,005,627,410.41	-5.86%	32,043,065,369.64	22,888,157,371.63	40.00%	75,627,362,446.05	86,380,129,981.95	-12.45%
Sokoto	43,483,963,519.06	33,669,805,704.31	29.18%	51,486,822,675.64	22,258,232,630.28	131.36%	37,079,765,619.32	16,329,340,686	127.07%
Taraba	32,208,208,803.00	29,714,222,620	8.39%	31,412,808,461.00	20,504,009,676.00	53.20%	56,506,609,688.00	32,929,659,103	53.38%
Yobe	67,568,075,648.79	62,098,857,552.51	8.79%	80,112,131,013.69	59,879,514,294.05	33.79%	169,214,104,557.85	139,913,618,350.43	20.94%
Zamfara	54,401,845,825.33	46,458,660,770.97	17.10%	30,157,200,256.70	21,773,004,654.09	38.51%	104,103,982,128.82	80,697,604,966.37	29.01%

2024 States' Fiscal Performance Index

Source: Budget Research | unit in naira

2024 Report (Based on 2023 Data)

2024 Ranking	States	Region	Gross FAAC 2023	IGR 2023	IGR 2022	Total Recurrent Revenue	Total Revenue including Aids & Grants	Operating Expenses	Operating Expenses + Non-Operating Expenses + Loan Repayments	Capital Expenditure (Audit, Actual)	Total Debt (Dec. 31, 2022)
1	Rivers	South South	339,528,465,664.61	203,558,721,239.39	191,868,000,644	543,087,186,904.00	561,730,387,337.61	167,863,022,234.30	206,630,937,827.71	563,000,291,323.20	305,373,574,135.87
2	Lagos	South West	329,692,942,000.00	840,449,231,000.00	659,784,779,000	1,170,142,173,000.00	1,241,831,525,000.00	709,890,947,670.00	893,294,021,670.00	598,367,061,000.00	2,167,367,633,206.97
3	Anambra	South East	133,330,961,199.84	36,199,994,005.36	29,125,772,544	169,530,955,205.20	173,287,077,498.73	60,920,762,345.01	67,991,374,009.94	94,560,622,103.86	170,649,953,667.76
4	Kwara	North Central	103,245,041,423.17	48,470,326,753.69	35,005,680,011	151,715,368,176.86	179,194,263,250.69	88,170,663,032.43	92,567,989,511.36	93,580,136,528.00	149,241,910,999.39
5	Cross River	South South	124,519,231,644.72	30,859,237,072.56	20,547,728,597	155,378,468,717.28	166,323,216,536.12	54,589,362,731.54	78,719,592,720.44	57,719,156,800.36	410,085,923,457.29
6	Kaduna	North West	110,887,155,000.00	62,419,477,000.00	77,087,430,000	173,306,632,000.00	189,260,553,000.00	116,726,155,000.00	134,613,831,000.00	113,574,438,000.00	613,528,405,423.08
7	Edo	South South	157,754,747,749.69	59,790,632,630.47	45,472,511,029	217,545,380,380.16	224,590,002,254.59	116,813,671,894.66	138,711,459,799.41	126,439,278,607.89	406,692,412,345.21
8	Ogun	South West	84,723,360,737.92	146,016,129,518.72	119,828,164,306	230,739,490,256.64	265,203,727,940.57	215,449,306,767.66	239,022,889,103.37	115,060,505,698.72	430,522,345,092.97
9	Ebonyi	South East	75,285,407,695.87	14,827,475,144.71	23,725,259,664	90,112,882,840.58	131,956,736,204.41	52,029,404,856.37	57,639,042,131.17	73,232,774,985.25	155,793,348,032.72
10	Kano	North West	179,459,943,000.00	40,507,707,000.00	42,509,912,000	219,967,650,000.00	255,496,913,000.00	127,858,912,000.00	137,116,233,000.00	146,539,824,000.00	219,425,293,055.05
11	Delta	South South	580,603,296,222.53	99,993,335,665.87	79,875,380,083	680,586,631,888.40	692,198,913,171.39	300,198,289,038.81	365,197,935,418.73	157,519,772,932.76	426,716,301,353.94
12	Oyo	South West	99,128,251,505.18	51,244,657,375.96	50,413,713,440	150,372,908,881.14	213,750,785,756.31	150,026,567,839.78	169,774,222,387.44	96,533,851,396.22	217,353,507,386.77
13	Osun	South West	93,159,885,011.30	27,487,435,455.90	29,562,860,044	120,647,320,467.20	154,972,506,081.55	85,385,496,056.46	102,112,712,005.15	51,943,939,301.59	223,074,340,263.35
14	Enugu	South East	117,500,675,593.64	37,491,418,986.02	26,810,965,634	154,992,094,579.66	166,244,849,212.17	109,330,042,517.09	116,094,040,023.46	63,599,680,192.98	200,546,155,956.70
15	Combe	North East	110,493,861,558.25	15,179,050,180.25	13,210,968,086	125,672,911,738.50	152,839,726,017.11	60,015,753,061.25	72,929,292,734.22	88,801,221,882.14	138,334,357,582.92
16	Kebbi	North West	67,704,895,309.56	11,737,075,709.00	8,428,980,801	79,441,917,018.56	116,138,008,401.33	45,738,827,117.35	51,674,084,426.00	61,508,437,205.17	96,932,542,706.55
17	Abia	South East	107,117,959,411.90	17,986,829,036.95	18,648,670,409	125,104,788,448.85	160,408,775,917.38	69,083,072,924.27	95,267,278,599.94	62,165,302,984.70	218,732,497,061.17
18	Ondo	South West	114,462,622,406.73	40,923,457,677.65	32,361,054,119	155,386,080,084.38	206,677,102,226.41	134,212,812,337.64	166,097,275,084.64	91,285,192,320.25	143,639,386,620.10
19	Nasarawa	North Central	127,294,960,881.13	28,063,814,770.40	21,485,711,075	155,358,775,651.53	170,748,029,917.72	100,171,194,218.64	102,648,647,964.27	53,396,213,133.37	117,818,938,566.39
20	Niger	North Central	151,500,742,573.00	22,503,689,873.95	13,244,020,549	174,004,432,446.95	188,938,287,539.95	89,112,393,704.00	98,352,718,075.00	146,908,593,982.00	201,011,677,757.67
21	Ekiti	South West	94,880,253,656.17	31,792,404,887.47	16,748,259,535	126,672,658,543.64	149,744,309,291.28	89,616,328,145.45	97,180,365,795.55	33,430,420,743.47	219,444,419,961.08
22	Adamawa	North East	86,020,124,484.61	17,066,189,975.84	13,175,774,970	103,086,314,460.45	130,922,703,105.70	66,489,057,664.71	83,857,591,928.89	50,821,726,986.74	231,075,563,892.91
23	Sokoto	North West	81,374,317,648.03	18,160,110,959.07	23,110,729,101	99,534,428,607.10	146,174,558,666.56	80,321,010,134.00	96,735,917,802.44	58,582,918,414.56	122,018,931,035.33
24	Borno	North East	142,196,873,267.00	22,555,717,562.00	20,047,301,079	164,752,590,829.00	211,237,393,912.00	101,808,136,555.00	116,667,300,015.00	82,925,637,252.00	117,197,784,804.90
25	Bauchi	North East	122,409,942,406.00	30,334,559,622.00	25,233,999,683	152,744,502,028.00	162,486,146,627.00	115,771,710,984.00	140,301,423,460.00	98,415,408,705.00	329,565,372,347.47
26	Zamfara	North West	65,281,065,946.13	22,162,099,820.62	6,513,960,477	87,443,165,766.75	144,948,611,383.45	61,852,761,673.85	82,160,235,864.74	36,838,551,984.97	136,695,625,719.12
27	Akwai Ibom	South South	417,204,133,000.00	43,376,238,000.00	33,419,349,000.00	460,560,371,000.00	483,513,096,000.00	220,480,767,000.00	258,023,988,000.00	196,508,914,000.00	228,800,740,515.96
28	Benue	North Central	118,162,209,645.06	19,198,906,258.17	15,021,223,729.38	137,361,115,900.23	147,975,012,691.11	79,295,496,033.55	93,590,956,864.84	27,678,261,175.24	214,047,285,852.84
29	Taraba	North East	94,227,003,283.03	10,428,177,572.94	9,744,331,840	104,655,180,855.97	115,063,491,626.50	57,073,506,455.05	63,390,898,282.86	52,604,787,423.24	102,400,009,308.37
30	Kogi	North Central	93,030,764,937.32	23,590,061,710.93	19,686,420,701	116,620,826,648.25	151,800,033,164.16	113,081,951,067.35	127,283,672,157.48	50,371,677,022.96	167,894,746,305.89
31	Katsina	North West	105,148,499,116.76	20,838,412,352.08	12,765,010,934	125,986,911,468.84	163,762,229,042.58	100,809,119,389.09	119,896,715,991.58	55,922,955,764.02	144,562,772,767.86
32	Imo	South East	98,371,829,533.79	18,227,144,840.64	16,711,346,111	116,598,974,374.43	151,600,866,098.58	97,702,154,429.23	120,204,970,600.14	75,627,362,446.05	286,699,864,940.11
33	Plateau	North Central	77,185,505,998.06	25,844,931,675.44	15,927,001,740	103,030,437,673.50	137,717,662,698.64	115,359,867,685.60	139,004,129,775.07	37,079,765,619.32	202,997,562,964.30
34	Yobe	North East	89,225,846,109.00	11,194,721,301.00	9,940,554,642	100,420,567,410.00	138,005,876,450.00	89,245,185,674.35	96,785,211,918.75	50,506,609,688.00	110,746,387,906.79
35	Bayelsa	South South	374,893,968,276.01	27,197,494,614.39	18,392,415,062	402,091,462,890.40	406,761,540,660.31	235,493,577,576.22	275,637,542,893.16	169,214,104,557.85	204,527,204,811.89
36	Jigawa	North West	133,169,289,560.29	11,679,348,643.45	19,906,608,862	144,848,638,203.74	210,603,121,072.69	159,500,004,742.59	161,832,379,723.11	104,103,982,128.82	65,957,308,543.83

2024 States' Fiscal Performance Index

Source: Budget Research

2024 States Fiscal Sustainability Index Analysis

2024 Ranking	States	Region	Index A	Percentage change in IGR Index A1	Index B	Index C. Debt Sustainability Composite Index	Index D	2023 Index Point	Scores (100/Index)	Normalized	Index A Ranking	Index A1 Ranking	Index B Ranking	Index C Ranking	Index D Ranking
1	Rivers	South South	0.82	0.06	0.06	0.279	0.30	0.40	250	114.9%	1	28	1	5	1
2	Lagos	South West	0.84	0.27	0.27	0.668	1.19	0.70	143	61.4%	2	16	27	32	16
3	Anambra	South East	1.68	0.24	0.24	0.446	0.64	0.72	139	59.6%	4	19	2	19	3
4	Kwara	North Central	1.82	0.38	0.38	0.355	0.94	0.83	120	49.9%	6	10	7	10	9
5	Cross River	South South	1.77	0.50	0.50	0.819	0.95	0.90	111	45.4%	5	6	5	35	10
6	Kaduna	North West	1.87	-0.19	-0.19	1.140	1.03	0.92	109	44.5%	7	33	26	36	11
7	Edo	South South	1.95	0.31	0.31	0.727	0.92	0.94	107	43.3%	8	11	17	33	8
8	Ogun	South West	1.48	0.22	0.22	0.629	1.86	0.96	104	41.9%	3	20	35	29	30
9	Ebonyi	South East	3.51	-0.38	-0.38	0.488	0.71	1.08	93	36.4%	17	35	3	23	5
10	Kano	North West	3.16	-0.05	-0.05	0.414	0.87	1.09	92	35.9%	15	31	11	16	7
11	Delta	South South	3.00	0.25	0.25	0.264	1.91	1.19	84	32.0%	13	18	9	4	32
12	Oyo	South West	2.93	0.02	0.02	0.458	1.55	1.20	84	31.8%	12	29	31	20	24
13	Osun	South West	3.11	-0.07	-0.07	0.554	1.64	1.21	83	31.4%	14	32	21	27	25
14	Enugu	South East	2.92	0.40	0.40	0.516	1.72	1.27	79	29.4%	11	8	24	24	27
15	Gombe	North East	3.95	0.15	0.15	0.403	0.68	1.29	78	28.8%	23	23	6	15	4
16	Kebbi	North West	3.90	0.39	0.39	0.369	0.74	1.32	76	28.0%	22	9	4	11	6
17	Abia	South East	3.84	-0.04	-0.04	0.539	1.11	1.32	76	27.8%	20	30	15	25	13
18	Ondo	South West	3.28	0.26	0.26	0.435	1.47	1.33	75	27.7%	16	17	32	18	22
19	Nasarawa	North Central	3.57	0.31	0.31	0.351	1.88	1.37	73	26.4%	18	12	16	9	31
20	Niger	North Central	3.96	0.70	0.70	0.414	0.61	1.41	71	25.5%	24	3	8	17	2
21	Ekiti	South West	2.82	0.90	0.90	0.566	2.88	1.43	70	24.9%	10	2	20	28	34
22	Adamawa	North East	3.90	0.30	0.30	0.654	1.31	1.45	69	24.4%	21	14	19	30	19
23	Sokoto	North West	4.42	-0.21	-0.21	0.388	1.37	1.46	69	24.3%	26	34	22	13	20
24	Borno	North East	4.51	0.13	0.13	0.238	1.23	1.48	68	23.8%	28	25	13	3	17
25	Bauchi	North East	3.82	0.20	0.20	0.765	1.18	1.49	67	23.6%	19	21	34	34	15
26	Zamfara	North West	2.79	2.40	2.40	0.387	1.68	1.57	64	21.8%	9	1	14	12	26
27	Akwa Ibom	South South	5.08	0.30	0.30	0.227	1.12	1.64	61	20.5%	31	13	10	1	14
28	Benue	North Central	4.13	0.28	0.28	0.485	2.86	1.64	61	20.5%	25	15	18	22	35
29	Taraba	North East	5.47	0.07	0.07	0.306	1.08	1.70	59	19.4%	33	27	12	7	12
30	Kogi	North Central	4.79	0.20	0.20	0.469	2.24	1.78	56	18.0%	29	22	33	21	33
31	Katsina	North West	4.84	0.63	0.63	0.390	1.80	1.79	56	17.9%	30	4	28	14	29
32	Imo	South East	5.36	0.09	0.09	0.660	1.29	1.82	55	17.4%	32	26	30	31	18
33	Plateau	North Central	4.46	0.62	0.62	0.547	3.11	1.94	52	15.8%	27	5	36	26	36
34	Yobe	North East	7.97	0.13	0.13	0.331	1.77	2.45	41	10.4%	34	24	25	8	28
35	Bayelsa	South South	8.66	0.48	0.48	0.288	1.39	2.65	38	8.9%	35	7	23	6	21
36	Jigawa	North West	13.66	-0.41	-0.41	0.236	1.53	3.75	27	3.3%	36	36	29	2	23

2024 Debt Sustainability Index

Source: BudgetIT Research | unit in naira

Rank	States	Total Revenue 2023	Total Expenses 2023	Public Debt in Foreign Currency 2023	Debt Service 2023	Personnel Cost 2023	Total Debt (Dec. 31, 2023)	Foreign Debt as a percentage of Total Debt	Foreign Debt as a percentage of Total Debt Threshold (60%)	Debt as a % of Revenue	Debt as a % of Revenue Threshold (200%)	Debt Service as percentage of Revenue	Debt Service as percentage of Revenue Threshold (40%)	Personnel Cost as a % of Revenue	Personnel Cost as a % of Revenue Threshold (60%)	Debt Index/ Index C
1	Akwa Ibom	483,513,096,000.00	454,532,902,000.00	38,324,395,150.00	49,803,247,000.00	79,313,708,000.00	228,800,740,516.00	16.75%	below threshold	47.32%	Below threshold	10.30%	below threshold	16.40%	below threshold	0.227
2	Jigawa	210,603,121,072.69	265,936,361,851.93	23,200,234,579.00	4,417,157,207.23	54,401,845,825.33	65,957,308,544.00	35.17%	below threshold	31.32%	Below threshold	2.10%	below threshold	25.83%	below threshold	0.236
3	Borno	211,237,393,912.00	204,724,325,807.00	18,426,562,815.00	14,859,163,460.00	35,851,631,953.00	117,197,784,805.00	15.72%	below threshold	55.48%	Below threshold	7.03%	below threshold	16.96%	below threshold	0.238
4	Delta	692,198,913,171.39	713,096,770,028.59	53,308,556,845.00	90,776,296,404.72	127,635,454,217.06	426,716,301,354.00	12.49%	below threshold	61.65%	Below threshold	13.11%	below threshold	18.44%	below threshold	0.264
5	Rivers	561,730,387,337.61	769,631,229,150.91	72,797,367,972.00	60,291,760,376.78	128,243,329,734.77	305,373,574,136.00	23.84%	below threshold	54.36%	Below threshold	10.73%	below threshold	22.83%	below threshold	0.279
6	Bayelsa	406,761,540,060.31	487,239,709,237.07	53,371,621,284.00	90,135,743,392.88	67,558,075,648.79	204,527,204,812.00	26.10%	below threshold	50.28%	Below threshold	22.16%	below threshold	16.61%	below threshold	0.288
7	Taraba	115,063,491,626.50	115,995,685,706.10	21,070,450,136.00	6,317,391,827.78	8,610,267,336.63	102,400,069,308.00	20.58%	below threshold	88.99%	Below threshold	5.49%	below threshold	7.48%	below threshold	0.306
8	Yobe	138,006,876,454.00	147,291,821,606.75	19,327,026,938.00	15,661,626,041.75	32,208,208,803.00	110,746,387,907.00	17.46%	below threshold	80.25%	Below threshold	11.35%	below threshold	23.34%	below threshold	0.331
9	Nasarawa	170,748,029,917.72	156,044,861,097.64	46,667,857,295.00	5,862,653,149.38	48,496,127,935.15	117,818,938,566.00	39.61%	below threshold	69.00%	Below threshold	3.43%	below threshold	28.40%	below threshold	0.351
10	Kwara	179,194,263,250.69	166,148,126,039.36	40,079,112,134.00	13,158,963,635.64	44,130,397,027.57	149,241,910,999.00	26.86%	below threshold	83.28%	Below threshold	7.34%	below threshold	24.63%	below threshold	0.355
11	Kebbi	116,139,008,401.08	114,662,899,011.48	36,241,664,601.00	5,935,257,308.65	25,153,756,246.31	98,932,542,077.00	37.39%	below threshold	83.46%	Below threshold	5.11%	below threshold	21.66%	below threshold	0.369
12	Zamfara	144,948,611,383.45	118,998,787,849.71	26,128,444,833.00	26,054,734,460.81	33,868,065,023.33	136,695,625,719.00	19.11%	below threshold	94.31%	Below threshold	17.99%	below threshold	23.37%	below threshold	0.387
13	Sokoto	146,174,558,666.56	166,267,892,651.45	32,803,004,524.00	24,140,409,001.44	41,165,665,957.49	122,018,931,035.00	26.88%	below threshold	83.47%	Below threshold	16.51%	below threshold	28.16%	below threshold	0.388
14	Katsina	163,762,229,042.68	175,819,671,755.60	45,249,078,724.00	19,087,596,602.49	40,283,925,550.15	144,562,772,768.00	31.30%	below threshold	88.28%	Below threshold	11.66%	below threshold	24.60%	below threshold	0.390
15	Gombe	152,839,726,017.11	161,730,514,616.36	49,359,725,802.00	22,145,401,255.44	31,408,734,581.76	138,334,357,593.00	35.68%	below threshold	90.51%	Below threshold	14.49%	below threshold	20.55%	below threshold	0.403
16	Kano	255,495,643,000.00	297,311,589,000.00	97,063,550,437.00	15,375,161,000.00	74,804,948,000.00	219,425,293,055.00	44.24%	below threshold	85.88%	Below threshold	6.02%	below threshold	29.28%	below threshold	0.414
17	Niger	188,938,287,539.95	245,261,312,057.00	61,209,570,779.00	10,285,884,231.00	43,989,150,964.00	201,011,677,758.00	30.45%	below threshold	106.39%	Below threshold	5.44%	below threshold	23.28%	below threshold	0.414
18	Ondo	206,677,102,226.41	257,382,467,404.89	72,137,144,112.00	34,516,749,432.09	77,893,183,957.92	143,639,866,620.00	50.22%	above threshold	69.50%	Below threshold	16.70%	below threshold	37.69%	below threshold	0.435
19	Anambra	173,287,077,498.73	165,237,503,228.48	96,453,375,881.00	7,070,611,664.93	33,816,923,358.33	170,649,953,668.00	56.52%	above threshold	98.48%	Below threshold	4.08%	below threshold	19.51%	below threshold	0.446
20	Oyo	213,750,785,756.31	266,308,073,783.66	57,408,781,083.00	32,522,019,748.93	85,101,901,828.95	217,353,507,387.00	26.41%	below threshold	101.69%	Below threshold	15.21%	below threshold	39.81%	below threshold	0.458
21	Kogi	151,800,033,164.16	179,295,348,190.44	46,026,936,961.00	22,921,464,719.46	52,328,923,108.81	167,834,746,306.00	27.42%	below threshold	110.56%	Below threshold	15.10%	below threshold	34.47%	below threshold	0.469
22	Benue	147,975,012,691.11	121,269,218,040.12	26,866,080,374.00	14,295,460,831.29	40,262,581,390.29	214,047,265,853.00	12.55%	below threshold	144.65%	Below threshold	9.66%	below threshold	27.21%	below threshold	0.485
23	Ebonyi	131,956,736,204.41	130,871,817,116.42	85,357,594,138.00	10,453,249,786.99	19,202,783,051.22	155,793,348,033.00	54.79%	above threshold	118.06%	Below threshold	7.92%	below threshold	14.55%	below threshold	0.488
24	Enugu	166,244,849,212.17	179,765,140,385.61	108,332,916,680.00	6,763,987,506.37	46,050,249,518.06	200,546,155,957.00	54.02%	above threshold	120.63%	Below threshold	4.07%	below threshold	27.70%	below threshold	0.516
25	Abia	160,408,775,917.33	172,496,102,011.41	80,094,488,629.00	38,444,231,675.67	29,894,455,882.74	218,732,497,061.00	36.62%	below threshold	136.36%	Below threshold	23.97%	below threshold	18.64%	below threshold	0.539
26	Plateau	137,717,662,698.64	200,236,860,701.65	29,004,737,357.00	35,355,779,619.48	43,493,963,519.06	202,937,562,964.00	14.29%	below threshold	147.36%	Below threshold	25.67%	below threshold	31.58%	below threshold	0.547
27	Osun	154,972,506,091.55	154,056,851,306.74	78,469,780,453.00	18,300,738,822.45	47,653,035,519.82	223,074,940,263.00	35.18%	below threshold	143.94%	Below threshold	11.81%	below threshold	30.75%	below threshold	0.554
28	Ekiti	149,744,309,291.28	130,610,786,539.02	108,870,887,652.00	13,330,150,309.24	32,201,214,320.85	219,444,419,963.00	49.61%	below threshold	146.55%	Below threshold	8.90%	below threshold	21.50%	below threshold	0.566
29	Ogun	265,203,727,940.57	354,663,394,802.02	151,847,224,359.00	44,608,501,606.10	98,622,058,355.55	430,522,345,093.00	35.27%	below threshold	162.34%	Below threshold	16.82%	below threshold	37.19%	below threshold	0.629
30	Adamawa	130,922,703,105.70	134,679,318,915.63	92,814,553,194.00	17,911,891,045.68	40,842,688,449.72	231,075,563,893.00	40.17%	below threshold	176.50%	Below threshold	13.68%	below threshold	31.20%	below threshold	0.654
31	Imo	151,600,866,098.58	195,832,333,046.19	69,587,256,410.00	41,729,695,829.43	34,835,759,180.75	286,699,864,940.00	24.27%	below threshold	189.11%	Below threshold	27.55%	below threshold	22.98%	below threshold	0.660
32	Lagos	1,241,831,525,000.00	1,491,661,082,070.00	1,118,664,016,063.00	310,809,019,000.00	199,411,904,000.00	2,167,367,633,207.00	51.61%	above threshold	174.53%	Below threshold	25.03%	below threshold	16.06%	below threshold	0.668
33	Edo	224,590,002,254.59	265,150,738,407.30	282,812,463,291.00	36,719,559,117.70	53,303,746,001.53	406,692,412,345.00	69.54%	above threshold	181.08%	Below threshold	16.35%	below threshold	23.73%	below threshold	0.727
34	Bauchi	162,498,146,627.00	136,716,832,185.00	168,575,283,653.00	42,352,041,857.00	42,157,627,374.00	329,565,973,347.00	51.21%	above threshold	202.81%	Below threshold	26.06%	below threshold	25.94%	below threshold	0.765
35	Cross River	189,884,216,536.12	238,438,749,520.80	189,884,441,022.00	24,130,229,988.90	33,771,274,069.70	410,085,923,457.00	46.30%	below threshold	246.56%	Below threshold	14.51%	below threshold	20.30%	below threshold	0.819
36	Kaduna	169,260,553,000.00	248,188,269,000.00	528,008,639,361.00	27,177,939,000.00	59,561,922,000.00	613,528,405,423.00	86.06%	above threshold	324.17%	Below threshold	14.36%	below threshold	31.47%	below threshold	1.140

Notes for 2024 State of States



01

Data extracted from each state's 2023 audited financial statement was used to determine their positions in the 2024 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. Nine States responded with concerns which is an improvement from previous years; some worries of all the states were addressed while the concerns communicated on total debt stock by States could not be addressed. For the concern on total debt stock that could not be addressed, data from DMO were relied upon for the analysis.

02

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). We realised that some states used different exchange rates in calculating the external debt component of their respective total debt. In this light, we used debt data as of 31st December 2023 published by the DMO for each of the 36 states for consistency. A uniform exchange rate of N899/\$1 (as of 31st December 2023) was adopted for converting external debt components of each state's debt.

03

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.

04

Data composition for Total Revenue for each state used for the 2023 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 2023 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, 2023" have been used for the Fiscal Performance Ranking (in line with the data composition described in the methodology) for consistency

05

N37,484,400,663 was deducted from Jigawa's IGR as this was proceeds from grants but recorded by the state as reimbursements under the non-tax component of IGR. BudgIT however does not assess grants as a part of IGR.

Notes for 2024 State of States



06

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

07

Public debt in foreign currency was used to replace Gross Domestic Product and population(GDP) in the debt sustainability assessment.

08

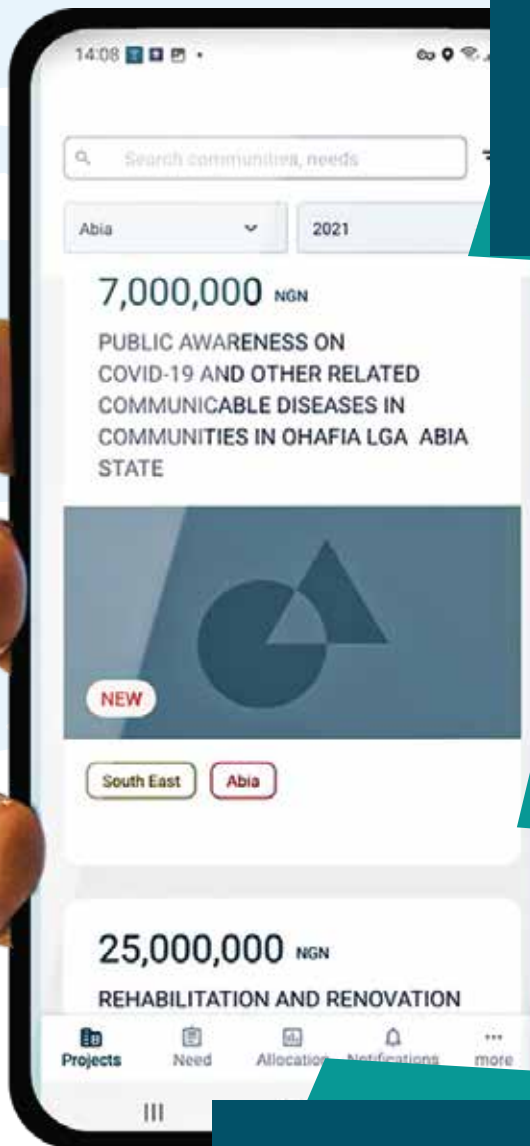
The total expenditure for 11 states included movements in payables for the fiscal years, payables such as payments to and for creditors, contractors arrears, staff loans and advances, pension and gratuity, unremitted taxes, security trust fund etc. These payments were included in the total expenditure for Abia, Anambra, Bayelsa, Borno, Delta, Enugu, Kano, Kebbi, Kogi, Plateau and Sokoto.

09

A limitation of the study was that nine States lumped their interest on loans with loan repayments, making it difficult to accurately compute their operating expenses. Hence, for those nine states, their operating expenses excluded their interest on loans. Those states are as follows: Abia, Anambra, Benue, Borno, Cross River, Enugu, Katsina, Kebbi, and Taraba.

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