

Beyond Figures: A Comparative Analysis of the 2025 Approved Budgets of Nigeria's 36 States



Insight on Subnational Budget Structure in Nigeria



About BudgIT

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

Country Director: Gabriel Okeowo

Open Government and Institutional Partnership Team: Thaddeaus Jolayemi

Editor: Vahyala Kwaga

Creative Development: Ayotomiwa Aje

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

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

© 2025 Disclaimer

This document has been produced by BudgIT to provide information on budgets and public data issues. BudgIT hereby certifies that all the views expressed in this document accurately reflect analytical views we believe are reliable and fact-based. While reasonable care has been taken in preparing this document, no responsibility or liability is accepted for errors or any views expressed herein by BudgIT for actions taken as a result of the information provided in it.



Data Sources

Openstates.ng

Nigerian State Government Websites and other affiliated websites

2025 Approved State Budget Analysis Report

Looking at the Total Expenditures at a goal and the key sectors

Capital Projects by Region

Data Source: Openstate.ng, States Website and Google Affiliated Website

News Link: <https://punchng.com/niger-gov-presents-n1-5trn-2025-budget-to-assembly/>

<https://openknowledge.worldbank.org/entities/publication/9ff23be3-69eb-5a08-b486-23346399ef46>

<https://leadership.ng/our-2024-budget-met-15-abuja-declaration-on-allocation-to-health-gov-buni/>

The background is an abstract composition. At the top, a solid blue shape with a torn, irregular edge is positioned. Below this, the background consists of various shades of brown, tan, and grey, creating a textured, layered appearance. In the lower right quadrant, there is a circular, metallic-looking object with concentric rings, resembling a lens or a small mirror, which is slightly raised from the surface. The overall aesthetic is modern and artistic.

01

Introduction

The report will assess total revenues (indicating sources of funding), total expenditures (highlighting allocations), total recurrent expenditures, capital expenditures, and the deficits encountered by state governments.

Over the years, BudgIT has conducted comprehensive research on federal and state-approved budgets, monthly budget performance reports, and various technical aspects of budgeting.

In January 2024, BudgIT analysed the financials of all 36 states in the federation to provide clarity on budget allocations for key sectors, including health, education, agriculture, and the Ministry of Works. The analysis encompassed total expenditures, deficits, debt service, total revenues, recurrent expenditures, and some capital projects that each state planned to implement in 2024.

For 2025, BudgIT intends to continue analysing the budgets of all 36 states, offering critical insights into sectors such as the Ministry of Education, the Ministry of Health, the Ministry of Agriculture, and the Ministry of Works.

The report will assess total revenues (indicating sources of funding), total expenditures (highlighting allocations), total recurrent expenditures, capital expenditures, and the deficits encountered by state governments. Furthermore, the report will explore potential avenues for borrowing that each state may pursue to finance its operations in the 2025 fiscal year. This report emphasises that budgets are essentially fiscal plans and should exist within an ecosystem of rigorous economic analysis and forecasting that covers domestic revenue mobilisation, debt management and policy implementation. In addition, the role of the State Houses of Assembly, as the constitutionally mandated institution, should be more precise and significant. The State Houses of Assembly should provide regular oversight in the form of reports and evaluations of the implementation of the executive's functions.

The background is a stylized illustration of a cave interior. It features various shades of brown, tan, and grey, representing the rocky walls and stalactites. A bright blue shape in the upper right corner contains the page number. The overall style is painterly and textured.

02

Capital Expenditure & Total Expenditure Report

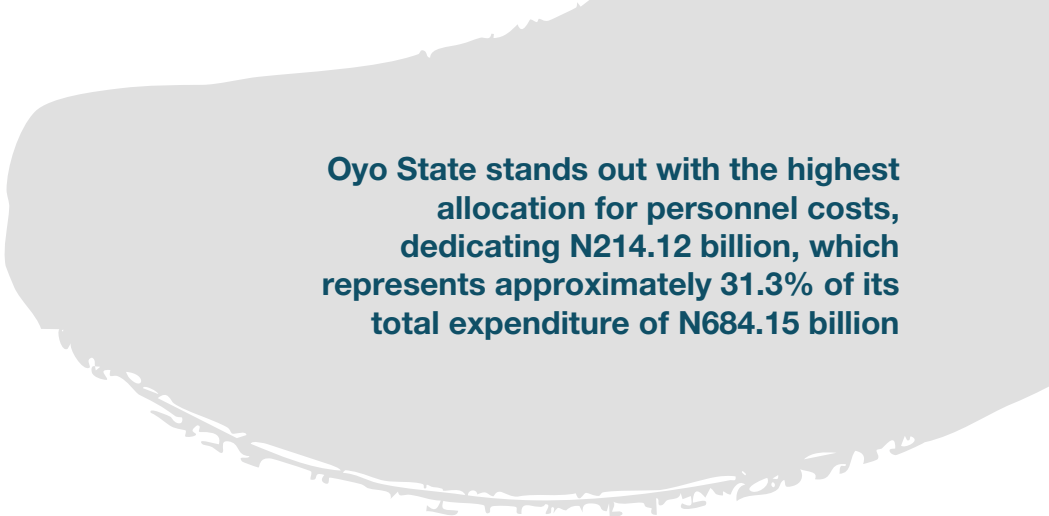
With personnel costs still consuming a large share of state budgets, governments must find ways to boost internally generated revenue and invest more strategically in infrastructure and social services.



Key Finding Report Analysis: Personnel Cost, Total Expenditure

Table 1: Top 10 States by Personnel Cost

States	Total Expenditure	Personnel Cost	% of Total Expenditure
Lagos	N3.4tn	N401.1bn	11.91%
Rivers	N1.2tn	N343.2bn	29.18%
Oyo	N684.1bn	N214.1bn	31.30%
Delta	N979.2bn	N185.8bn	18.97%
Ogun	N1.1tn	N162.4bn	15.40%
Kano	N719.8bn	N151.0bn	20.98%
Ondo	N698.7bn	N139.8bn	20.00%
Akwa Ibom	N955.0bn	N126.7bn	13.27%
Bayelsa	N699.6bn	N114.2bn	16.33%
Kogi	N582.4bn	N110.0bn	18.88%



Oyo State stands out with the highest allocation for personnel costs, dedicating N214.12 billion, which represents approximately 31.3% of its total expenditure of N684.15 billion

Report Finding: Understanding the Drivers of High Personnel Expenditure

This analysis of state-level budgets in Nigeria reveals that a combination of administrative structure, economic conditions, and fiscal management influences high personnel expenditures. States like Oyo, Rivers, Delta, Ogun, Lagos, and Enugu exhibit distinct spending behaviours, particularly in the allocation of their budgets toward salaries and wages.

Oyo State stands out with the highest allocation for personnel costs, dedicating N214.12 billion, which represents approximately 31.3% of its total expenditure of N684.15 billion. Close behind is Rivers State, which spends N343.20 billion on personnel, about 29.2% of its hefty N1.18 trillion budget. Such high percentages hint at a decreased capacity for capital investment and service expansion. On a different note, Delta State allocates N185.75 billion, accounting for 19% of its N979.23 billion budget, while Ogun State commits N162.38 billion, or approximately 15.4% of its N1.05 trillion spending plan.

Lagos State, although it has the highest personnel cost at N401.12 billion, manages this expenditure efficiently, as it constitutes only 11.9% of its N3.37 trillion budget. Enugu State records the lowest personnel expenditure ratio among these states, with N70.95 billion equating to just 7.3% of its N971.08 billion budget. These discrepancies highlight deeper systemic and contextual factors at play. States like Lagos, Rivers, and Oyo manage multiple ministries, departments, and agencies (MDAs) and parastatals, leading to large public sector workforces.

In Lagos, the impacts of urbanisation and cost-of-living adjustments, including housing and transport allowance, further inflate wage bills. Many states carry legacy liabilities, such as pension arrears and gratuities, within their personnel budgets, particularly those with older workforces, like Delta and Oyo. The situation is exacerbated by political appointments, which often inflate wage bills through unnecessary staffing.

Many states carry legacy liabilities, such as pension arrears and gratuities, within their personnel budgets, particularly those with older workforces, like Delta and Oyo

Insufficient payroll verification mechanisms allow ghost workers to persist, amplifying inefficiencies.


This leads to sustained high personnel costs without corresponding gains in efficiency.

States with high and stable revenues, particularly those benefiting from Federal Account Allocation Committee (FAAC) allocations and oil derivation, such as Rivers and Delta, may not feel immediate pressure to pursue reforms or downsizing.

This situation underscores the pressing need for enhanced workforce planning, greater transparency in payroll systems, and a more strategic approach to recurring expenditures across states.

Table 2: Capital Expenditure vs. Total Expenditure Breakdown

States	Capital Expenditure	Total Expenditure	% of Total Capex from Total Expenditure
Abia	N611.7bn	N750.3bn	81.5%
Adamawa	N349.0bn	N486.2bn	71.8%
Akwa Ibom	N655.0bn	N955.0bn	68.6%
Anambra	N467.5bn	N607.0bn	77.0%
Bauchi	N284.0bn	N467.1bn	60.8%
Bayelsa	N433.3bn	N699.6bn	61.9%
Benue	N357.6bn	N550.1bn	65.0%
Borno	N373.7bn	N615.9bn	60.7%
Cross River	N333.3bn	N538.5bn	61.9%
Delta	N630.5bn	N979.2bn	64.4%
Ebonyi	N327.9bn	N445.0bn	73.7%
Edo	N450.7bn	N675.2bn	66.7%



States	Capital Expenditure	Total Expenditure	% of Total Capex from Total Expenditure
Ekiti	N183.7bn	N375.8bn	48.9%
Enugu	N837.9bn	N971.1bn	86.3%
Gombe	N253.9bn	N369.9bn	68.6%
Imo	N694.8bn	N807.1bn	86.1%
Jigawa	N537.4bn	N698.3bn	77.0%
Kaduna	N551.6bn	N790.4bn	69.8%
Kano	N457.1bn	N719.8bn	63.5%
Katsina	N534.3bn	N692.2bn	77.2%
Kebbi	N451.0bn	N580.3bn	77.7%
Kogi	N301.3bn	N582.4bn	51.7%
Kwara	N379.4bn	N584.7bn	64.9%
Lagos	N2.8bn	N3.4tn	61.5%
Nasarawa	N223.7bn	N384.3bn	58.2%
Niger	N1.4bn	N1.6tn	87.2%
Ogun	N600.0bn	N1.1tn	56.9%
Ondo	N433.6bn	N698.7bn	62.1%
Osun	N191.5bn	N427.7bn	44.8%
Oyo	N345.0bn	N684.1bn	50.4%
Plateau	N292.3bn	N499.5bn	58.5%
Rivers	N713.8bn	N1.2tn	60.7%
Sokoto	N347.5bn	N526.9bn	66.0%
Taraba	N266.6bn	N431.4bn	61.8%
Yobe	N175.3bn	N320.8bn	54.7%
Zamfara	N394.3bn	N546.0bn	72.2%

In contrast, Lagos, which has the highest absolute capital spending at around N2 trillion, has allocated 61.5% of its budget to capital expenditure.

Key Findings: Capital Expenditure vs. Total Expenditure

The analysis reveals that many states have allocated a significant portion of their budgets to capital expenditures. For example, Niger has dedicated approximately 87.2% of its total expenditure to capital projects, with Enugu and Imo close behind at 86.3% and 86.1%, respectively.

Other states, including Abia (81.5%), Kebbi (77.7%), Katsina (77.2%), Anambra (77.0%), and Jigawa (77.0%), have also allocated more than three-quarters of their budgets to capital investments. Even larger states with more complex economies are maintaining substantial allocations: Kaduna (69.8%), Akwa Ibom (68.6%), Gombe (68.6%), and Delta (64.4%) all show an impressive commitment.

In contrast, Lagos, which has the highest absolute capital spending

at around N2 trillion, has allocated 61.5% of its budget to capital expenditures, while Rivers stands at about 60.7%. Meanwhile, states like Ekiti (48.9%), Oyo (50.4%), and Osun (44.8%) have committed less than half of their budgets to capital projects.

A key insight here is that these figures indicate a strong policy focus across states on infrastructure and long-term development, with most states channelling over 60% of their budgets toward capital expenditures.

However, such high percentages, especially in states where capital spending nearly matches or exceeds total expenditures, raise questions about budget credibility and whether these ambitious plans can be realistically funded.

03

State Approved Budget and Sectoral Allocation Breakdown

Moreover, the Abia State government intends to undertake several capital projects for the fiscal year. These projects includes the construction of reading rooms and mini-libraries across 184 wards in the state, estimated to cost N14.6 billion under the Ministry of Education

Key Insights on State Budget Analysis

This analysis reveals that the Abia State government has allocated a budget of N750.3 billion for its operations, while total revenue is projected to be N360.7 billion. This revenue consists of N100.6 billion sourced from Internally Generated Revenue (IGR) and N238.6 billion from the Federal Accounts Allocation Committee (FAAC). The total recurrent expenditure is projected to reach N138.6 billion, which comprises N77.3 billion for personnel costs, N38.0 billion for other non-debt recurrent expenses, N23.3 billion for debt servicing, and N611.7 billion as total capital expenditure. As a result, the state currently has a deficit of N389.6bn.

To address this deficit, the Abia State government plans to secure funding from various sources, including the Islamic Bank, the United Nations Children's Fund (UNICEF), the United Nations Development Program, the Canadian International Development Agency, and the Central Bank of Nigeria (CBN). While external borrowing can be crucial in financing state initiatives, it should be directed toward

specific objectives, such as large-scale infrastructure projects or economic stabilisation during downturns. (see Ekpo, 2015).

Moreover, the Abia State government intends to undertake several capital projects for the fiscal year. These projects includes the construction of reading rooms and mini-libraries across 184 wards in the state, estimated to cost N14.6 billion under the Ministry of Education; the procurement of health equipment for medical facilities, with an allocation of N9.0 billion under the Ministry of Health; and the construction of Port Harcourt Road in Aba South, covering 6.8 kilometers, for which N9.0 billion has been earmarked under the Ministry of Works.

Incorporating infrastructure projects into the state budget is essential, as these initiatives significantly enhance the quality of life for citizens and improve access to vital services. Therefore, budget allocations must prioritise growth and development to ensure lasting benefits for the community.

We strongly encourage that the projects outlined in the planning phase be monitored and implemented, as this will promote growth in the state and enhance its overall value.

Moving to the northeast, Adamawa State has a budget of N486.2 billion for the fiscal year. The total projected revenue is N394.7 billion, which includes N24.6 billion from IGR and N370.1 billion from the FAAC. The Adamawa state budget plans for a total recurrent expenditure of N137.3 billion, along with a capital expenditure of N349.0 billion, resulting in a deficit of N211.7 billion. The State government is set to enhance infrastructure for the Ministries of Health, Education, Agriculture, and Works. This initiative illustrates a commitment to incorporating citizens' needs into the planning process.

Findings also reveal that Lagos State has the highest budget expenditure in Nigeria, totalling N3.4 trillion, with a total revenue of N2.9 trillion. The state's recurrent expenditure is N1.3 trillion, while capital expenditure stands at N2.1 trillion, resulting in a deficit of N424.9 billion. Lagos State will borrow from commercial banks and explore donor support to meet its financial projections for the year, ensuring it can adequately provide for its citizens.

The second highest total expenditure in the federation is Niger State with a budget of N1.6 trillion, with estimated total revenue at N619.1 billion. The projected recurrent expenditure for Niger is N199.7

billion, while the capital expenditure is set at N1.4 trillion, resulting in a deficit of N939.8 billion. Remarkably, nearly 90% of this budget will be dedicated to infrastructure projects, such as providing clean drinking water to communities, constructing new roads, and rehabilitating existing roads and drainage systems. Niger state is encouraged to match its bold spending plans with detailed and accountable implementation. By doing so, it will show potential lenders that it will be "responsible with the money it borrows". However, it may need to borrow from commercial banks and seek donor support to foster developmental growth in the region.

Rivers State is third on the list, as the State government has allocated N1.2 trillion for its activities, projecting a total revenue of N836.5 billion. The recurrent expenditure is set at N62.3 billion, while capital expenditure stands at N713.8 billion, resulting in a deficit of N251.5 billion. Analysing the state's projections for the fiscal year, it is evident that there is a strong emphasis on capital projects aimed at driving development and fostering growth in the region. It is vital for Rivers State to ensure that public funds serve the people effectively by managing all proposed capital projects properly.

O4

Subnational Key Sector Allocations Analysis: 2025 State Approved Budget

Insight on Subnational
Budget Spending and Its
Capital Projects.



Following the trend of how much the states intend to spend for the fiscal year, and noting allocations to critical sectors in the state, BudgIT examined the allocations for Health, Education, Agriculture, infrastructure, and other top capital projects that states plan to implement in 2025.

BudgIT has grouped the states into geopolitical zones to help better understand how each state in each zone is performing, particularly regarding allocations to crucial sectors, as these allocations may differ due to the varying budget sizes of the states.



North Central

Niger State leads in the North Central region with a total budget of N1.6 trillion, allocating N121.7 billion to the education sector. This represents 7.81% of the overall budget, followed closely by the health sector, which was earmarked N96.3 billion, accounting for 6.17% of the total. The agriculture sector received N449.4 billion, representing a substantial 28.83% of the budget, while the Ministry of Works was allocated N396.4 billion, accounting for 25.43% of the budget.

Kwara State also stands out with a budget of N584.7 billion. Of this, N113.4 billion is earmarked for education (19.40%), followed by the health sector with N75.2 billion (12.86%). The agriculture sector and infrastructure sector are allocated N5.6 billion and N94.9 billion, respectively.

This budget distribution demonstrates both states' commitment to enhancing agriculture and infrastructure, including road construction and drainage systems. Upon reviewing the state budget sizes, it is clear that Niger State has a significantly larger budget than Kwara State, which may influence their respective allocations for key sectors. Prioritising health and education is vital for their development, and the budget allocations reflect the constraints posed by available funds. It is crucial for both states to focus on strengthening their education and health systems, as these sectors are key to fostering growth and overall development.

Upon reviewing the state budget sizes, it is clear that Niger State has a significantly larger budget than Kwara State, which may influence their respective allocations for key sectors.

Table 3: North Central: Analysis

North Central	Approved Budget	Ministry of Agriculture	% of Agri Sector Share of the total budget	Ministry of Health	% of Health Sector Share of the total budget	Ministry of Education	% of Education Sector Share of the total budget	Ministry of Works and Planning Sector	% of Infra-structure Sector Share of the total budget
Niger	N1.6tn	N449.4bn	28.83%	N96.3bn	6.17%	N121.7bn	7.81%	N396.4bn	25.43%
Kwara	N584.7bn	N5.6bn	0.97%	N75.2bn	12.86%	N113.4bn	19.40%	N94.9bn	16.22%
Kogi	N582.4bn	N15.2bn	2.62%	N15.8bn	2.72%	N28.7bn	4.92%	N69.6bn	11.95%
Benue	N550.1bn	N29.4bn	5.34%	N47.8bn	8.68%	N60.7bn	11.04%	N34.7bn	6.32%
Plateau	N499.5bn	N20.8bn	4.17%	N35.4bn	7.10%	N49.7bn	9.95%	N26.1bn	5.22%
Nasarawa	N384.3bn	N24.5bn	6.39%	N36.0bn	9.36%	N72.8bn	18.95%	N32.5bn	8.45%





North East

Borno State has taken the lead by budgeting N615.9 billion for the 2025 fiscal year. Out of this budget, N74.6 billion is allocated to the education sector, while N92.2 billion is earmarked for health. The agriculture sector will receive N19.8 billion, and the infrastructure sector will be allocated N57.6 billion. The allocation of 14.97% of the total expenditure to the health sector demonstrates the state's commitment to improving primary healthcare services in both rural and urban communities, thereby promoting the health and development of its citizens.

Similarly, the education sector will receive 12.12% of the total budget, reflecting the state's intention to invest in education. This investment will ensure that adequate educational resources are available for students, supporting their academic

success, and facilitate the construction of more educational institutions within the state. These efforts signal the state's intent to prioritise the well-being of its citizens.

Adamawa State follows closely, planning to spend N486.2 billion for the fiscal year, with the Ministry of Works receiving the largest allocation at N89.0 billion. This is complemented by N83.2 billion for education, N22.4 billion for health, and N13.6 billion for agriculture.

It is important to note that categorising these states does not imply that they should operate at the same level or allocate identical amounts to key sectors. Instead, the focus should be on how effectively each state plans to implement and manage its funds to benefit its citizens.

It is important to note that categorising these states does not imply that they should operate at the same level or allocate identical amounts to key sectors.



The Bauchi State government has earmarked N19.8 billion for the agriculture sector, N70.3 billion for healthcare, and N70.2 billion for education. N60.6 billion is allocated to the Ministry of Works, contributing to a total budget of N467.1 billion.

In Yobe State, the government plans to spend N320.8 billion for the year under review. This budget includes N16.53 billion for agriculture, N48.12 billion for

healthcare, N70.20 billion for education, and N60.60 billion for the Ministry of Works.

A closer look at Bauchi and Yobe states reveals that both states' health sectors received 15% of the total budget in line with the Abuja Declaration. The states are encouraged to follow the allocation with sustained implementation, and states within their region are encouraged to allocate 15% as a 'baseline' for health budgeting.

Table 4: North East: Analysis

North East	Approved Budget	Ministry of Agriculture	% of Agri Sector Share of the total budget	Ministry of Health	% of Health Sector Share of the total budget	Ministry of Education	% of Education Sector Share of the total budget	Ministry of Works and Planning Sector	% of Infra-structure Sector Share of the total budget
Borno	N615.9bn	N19.8bn	3.21%	N92.2bn	14.97%	N74.6bn	12.12%	N57.6bn	9.36%
Adamawa	N486.2bn	N13.6bn	2.80%	N22.4bn	4.60%	N83.2bn	17.10%	N89.0bn	18.31%
Bauchi	N467.1bn	N11.3bn	2.42%	N70.3bn	15.06%	N70.2bn	15.02%	N60.6bn	12.98%
Taraba	N431.4bn	N24.2bn	5.60%	N30.5bn	7.07%	N45.8bn	10.62%	N30.7bn	7.12%
Gombe	N369.9bn	N12.8bn	3.46%	N32.8bn	8.86%	N53.7bn	14.51%	N85.5bn	23.11%
Yobe	N320.8bn	N16.5bn	5.16%	N48.1bn	15.00%	N58.0bn	18.09%	N32.1bn	10.01%





North West

The Kaduna State government has outlined a substantial budget of N790.4 billion for 2025, with significant allocations aimed at critical sectors. Notably, N206.6 billion is allocated to the education sector, N127 billion to the health sector, N108.5 billion to the infrastructure sector, and N74 billion to the agriculture sector.

A detailed look at these allocations reveals a prioritisation of education, which receives 26.14% of the total budget. The state's plans include enhancing school infrastructure, recruiting experienced teachers, providing essential reading materials, and rehabilitating existing schools. This commitment underscores the government's intention to foster developmental growth across communities. Similarly, Kano State has also committed to a substantial budget of N719.8 billion, with N199.9 billion

designated for the education sector, representing 27.78% of its total budget. The focus here is on creating and maintaining a conducive learning environment, ensuring the availability of necessary equipment, implementing school rehabilitations, and providing teaching and reading resources to combat illiteracy.

Both states signal an inclination to improve their educational systems and overall community development, reflecting a strong intention to invest in the future of their citizens. Notably, the allocations to the health sector in Kaduna and Kano are 16% and 15% of their respective budgets. This commendable amount requires follow-through in the form of efficient and effective implementation of health budgets, benefiting both citizens and the state as a whole.

Notably, the allocations to the health sector in Kaduna and Kano are 16% and 15% of their respective budgets.

Table 5: North West: Analysis

North West	2025 State Approved Budget	Ministry of Agriculture	% of Agri Sector Share of the total budget	Ministry of Health	% of Health Sector Share of the total budget	Ministry of Education	% of Education Sector Share of the total budget	Ministry of Works	% of Works Sector Share of the total budget
Kaduna	N790.4bn	N74.0bn	9.36%	N127.0bn	16.07%	N206.6bn	26.14%	N108.5bn	13.72%
Kano	N719.8bn	N23.0bn	3.19%	N109.3bn	15.18%	N199.9bn	27.78%	N104.5bn	14.52%
Jigawa	N698.3bn	N69.3bn	9.92%	N66.0bn	9.45%	N177.3bn	25.39%	N149.7bn	21.44%
Katsina	N692.2bn	N81.6bn	11.79%	N44.2bn	6.38%	N97.5bn	14.09%	N69.7bn	10.06%
Kebbi	N580.3bn	N103.1bn	17.76%	N53.6bn	9.23%	N56.6bn	9.75%	N59.7bn	10.29%
Zamfara	N546.0bn	N34.7bn	6.36%	N64.1bn	11.74%	N79.7bn	14.59%	N108.8bn	19.93%
Sokoto	N526.9bn	N19.1bn	3.62%	N52.2bn	9.90%	N78.7bn	14.94%	N59.4bn	11.27%





South West

In the South West region, Lagos State leads with a total budget of N3.4 trillion for the fiscal year, allocating N441.7 billion to infrastructure, the largest share of the budget. The health sector received N221.4 billion, education was allocated N220.3 billion, while agriculture was allotted N79.7 billion. Lagos State aims to enhance infrastructure by constructing access roads and rehabilitating damaged roads and drainage systems. These improvements are expected to boost productivity for residents and foster developmental growth in the state.

Ogun State, with a budget of N1.1 trillion for 2025, ranks second

in terms of budget size. The allocations include N241.5 billion for infrastructure, N176.0 billion for education, N135.7 billion for the health sector, and N54.5 billion for agriculture.

According to the Ogun State Governor, Dapo Abiodun, the approved budget is intended to inspire hope and prosperity. Notably, the infrastructure sector received a significant allocation, reflecting the state's commitment to infrastructure development and job creation. However, the health sector appears to receive minimal attention, despite its crucial role in promoting overall wellness and growth within the state.

Lagos State leads with a total budget of N3.4 trillion for the fiscal year, allocating N441.7 billion to infrastructure, the largest share of the budget.

Table 6: South West: Analysis

South West	2025 State Approved Budget	Agriculture Sector	% of Agri Sector Share of the total budget	Health Sector	% of Health Sector Share of the total budget	Education Sector	% of Education Sector Share of the total budget	Infrastructure Sector	% of Works Sector Share of the total budget
Lagos	N3.4tn	N79.7bn	2.37%	N221.4bn	6.58%	N220.3bn	6.54%	N441.7bn	13.12%
Ogun	N1.1tn	N54.5bn	5.17%	N135.7bn	12.87%	N176.0bn	16.69%	N241.5bn	22.90%
Ondo	N698.7bn	N423.6bn	60.64%	N59.3bn	8.49%	N85.3bn	12.21	N136.9bn	19.60%
Oyo	N684.1bn	N14.6bn	2.13%	N59.4bn	8.68%	N149.6bn	21.87%	N95.3bn	13.93%
Osun	N427.7bn	N7.4bn	1.72%	N31.6bn	7.40%	N57.4bn	13.42%	N93.3bn	21.81%
Ekiti	N375.8bn	N23.8bn	6.33%	N21.2bn	5.64%	N56.0bn	14.90%	N52.5bn	13.97%





South South

The Rivers State government has projected a budget of N1.176 trillion for the year 2025. Within this budget, N176.8 billion has been earmarked for the infrastructure sector, N186.94 billion for education, N115.53 billion for health, and N31.8 billion for the agriculture sector. This allocation for infrastructure suggests that the state is focusing on investing in capital projects and development initiatives across various domains.

In comparison, Delta State has a budget of N979.2 billion, with N123.7 billion directed towards the infrastructure sector and N146.0 billion for the education sector.

The health sector will receive N61.5 billion, and the agriculture sector will receive N9.4 billion. This budget allocation demonstrates a strong commitment to enhancing infrastructure, providing quality education, ensuring accessible healthcare, managing water resources, and supporting the agricultural sector.

Notably, the projections indicate that both budgets will be fully funded through organic revenue, eliminating the need for borrowing. This highlights a substantial increase from the previous year and emphasises a strong commitment to state development.

This budget allocation demonstrates a strong commitment to enhancing infrastructure, providing quality education, ensuring accessible healthcare, managing water resources, and supporting the agricultural sector.

Table7: South South: Analysis

South South	2025 State Approved Budget	Agriculture Sector	% of Agri Sector Share of the total budget	Health Sector	% of Health Sector Share of the total budget	Education Sector	% of Education Sector Share of the total budget	Works Sector	% of the Infra-structure Sector Share of the total budget
Rivers	N1.2tn	N31.8bn	2.70%	N115.5bn	9.82%	N186.9bn	15.90%	N176.8bn	15.03%
Delta	N979.2bn	N9.4bn	0.96%	N61.5bn	6.28%	N146.0bn	14.91%	N123.7bn	12.63%
Akwa Ibom	N955.0bn	N13.6bn	1.43%	N22.4bn	2.34%	N83.2bn	8.71%	N89.0bn	9.32%
Bayelsa	N699.6bn	N17.3bn	2.47%	N28.7bn	4.10%	N60.8bn	8.69%	N179.0bn	25.59%
Edo	N675.2bn	N56.9bn	8.43%	N82.8bn	12.27%	N43.3bn	6.41%	N166.5bn	24.67%
Cross River	N538.5bn	N11.4bn	2.12%	N24.9bn	4.63%	N67.4bn	12.52%	N103.2bn	19.16%





South East

In the Southeastern states, Enugu State stands out with a total budget of N971.1 billion. Out of this amount, N320.7 billion is allocated to the education sector, N214.7 billion goes to infrastructure, N82.2 billion to agriculture, and N57.7 billion to health.

Following closely is Imo State, which has planned a budget of N807.1 billion for the fiscal year.

Within this budget, the infrastructure received the largest share at N98.3 billion, while education was allocated N67.0 billion and health was allocated N40.4 billion. This clear focus on infrastructure investment arguably indicates Imo State's intention to create jobs and enhance the economic prospects for its youth and residents.

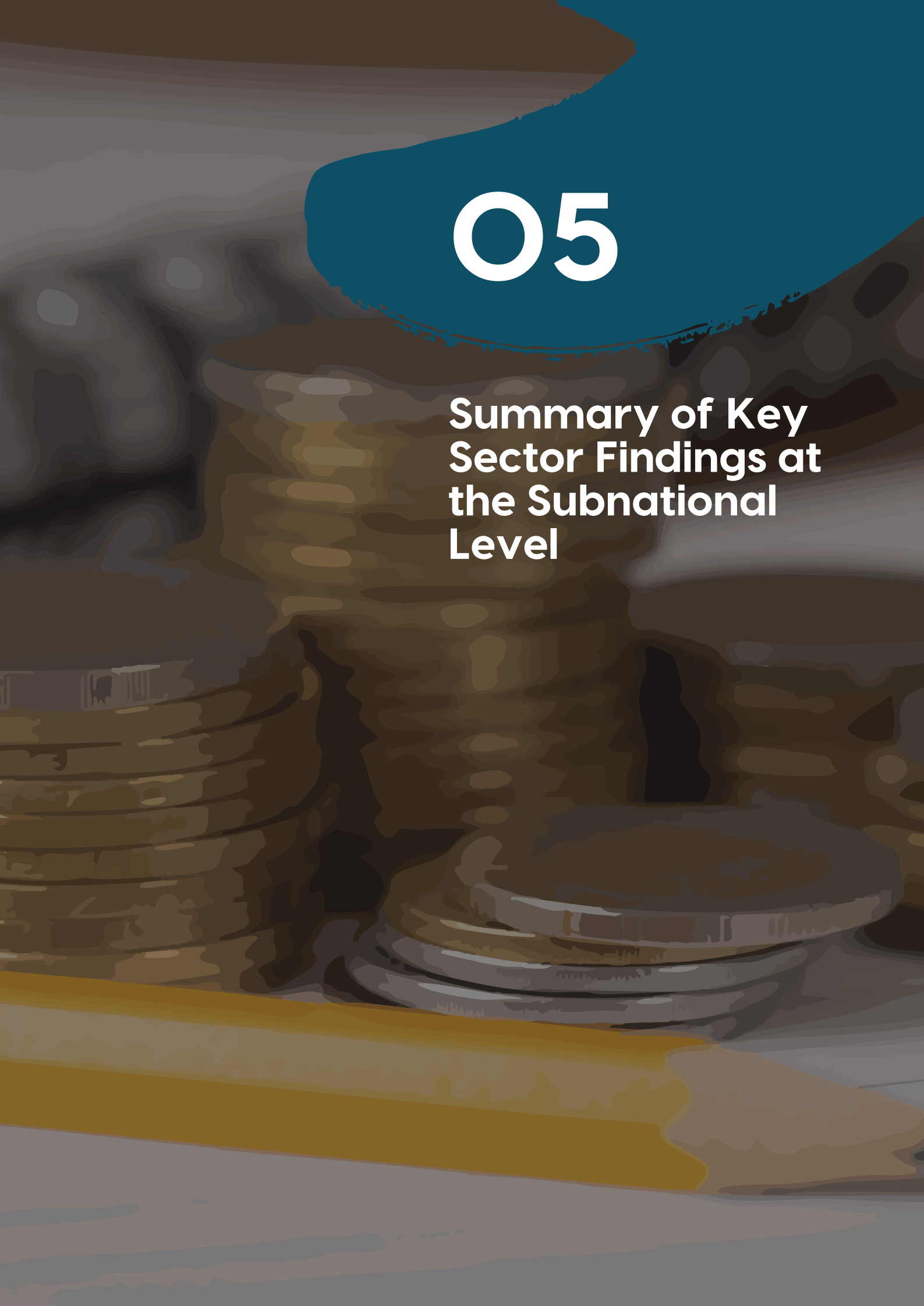
Within this budget, the infrastructure received the largest share at N98.3 billion, while education was allocated N67.0 billion and health was allocated N40.4 billion.

Table 8: South East: Analysis

South East	2025 State Approved Budget	Agriculture Sector	% of Agri Sector Share of the total budget	Health Sector	% of Health Sector Share of the total budget	Education Sector	% of Education Sector Share of total budget	Infrastructure Sector	% of the Infrastructure Sector Share of the total budget
Enugu	N971.1bn	N82.2bn	8.48%	N57.7bn	5.94%	N320.7bn	33.02%	N214.7bn	22.10%
Imo	N807.1bn	N50.4bn	6.25%	N40.4bn	18.91%	N67.0bn	8.30%	N298.3bn	36.96%
Abia	N750.3bn	N34.2bn	4.56%	N94.8bn	12.63%	N148.6bn	19.80%	N127.7bn	17.02%
Anambra	N607.0bn	N3.6bn	0.59%	N35.5bn	5.82%	N56.8bn	9.36%	N271.9bn	44.79%
Ebonyi	N445.0bn	N6.6bn	1.48%	N39.2bn	8.81%	N71.9bn	16.15%	N52.0bn	11.69%

05

Summary of Key Sector Findings at the Subnational Level



These collective efforts by different state governments reflect a broader commitment to utilising infrastructure development as a tool to drive economic growth, enhance service delivery, and ultimately improve the quality of life for residents nationwide.

According to our analysis, many state governments prioritised infrastructure development across various sectors, such as road construction, purchasing agricultural equipment to support local farmers, renovating office facilities, and rehabilitating existing buildings. For example, Enugu is channelling significant funds into improving educational infrastructure, including renovating schools and equipping learning facilities to strengthen the state's education system.

While allocations to the health sector are comparatively lower, the state appears to be maintaining prior investments in primary healthcare infrastructure to sustain service delivery rather than embarking on new large-scale projects. These efforts are expected to enhance productivity and improve the daily lives of citizens.

In addition to Enugu, several other states have also earmarked substantial funds for infrastructure projects in the 2025 fiscal year. Lagos State plans major road rehabilitation and urban renewal initiatives aimed at easing traffic congestion and modernising city infrastructure; Kano State has allocated resources to expand irrigation facilities and support agricultural productivity, while Rivers State is investing in upgrading public buildings and expanding rural road networks to improve access and stimulate economic activities.

These collective efforts by different state governments reflect a broader commitment to utilising infrastructure development as a tool to drive economic growth, enhance service delivery, and ultimately improve the quality of life for residents nationwide.



06

**Subnational Top
Capital Projects:
Report Segment**

While these infrastructures play a crucial role in facilitating economic activities and opening up the states, the quality and quantity delivered—especially considering the substantial funds allocated—leave much to be desired.


Can State Governments genuinely take pride in the quality of capital projects delivered?

While these infrastructures play a crucial role in facilitating economic activities and opening up the states, the quality and quantity delivered—especially considering the substantial funds allocated—leave much to be desired.

Upon examining the nature of capital projects in detail, we identify several significant items. For example, Niger State in the North Central region has budgeted nearly N365 billion for the development and construction of the Corridor of Special Agro-Industrial Processing Zones Program (SAPZ) (Chinese Consortium). N41.6 billion was set aside for assistance to poor and vulnerable households, food security, and support for small and medium-sized enterprises (SME) affected by the COVID-19 pandemic (NGCARES). Another N12 billion was allocated for the procurement of 300 units of MF 375 power steering tractors.

In the South West region, N153 billion will be used for repaying internal loans, managed by the Debt Management Office in Lagos State. N87.3 billion will go towards consolidated debt service accounts (CDSA). Lagos has also earmarked N30.3 billion for building a new fence, access roads, landscaping, and beautification of the State House of Assembly. Additionally, N35 billion has been allocated for adjustments to the contract sums of ongoing projects across the state, as reported by the Office of Infrastructure (MEBP).

In the South-South region, Rivers State has allocated N30 billion for the purchase of 30 gunboats for security purposes under the Executive Governor's office. However, funding for human capital development, including government-sponsored programs and scholarships, amounted to N4.7 billion.



In the North West, Kaduna State has committed approximately N40.7 billion for the construction of 62 new schools across the state (under the World Bank AGILE project) and N30 billion for establishing Bus Rapid Transit infrastructure (including drawdowns and counterpart funding). N6 billion is earmarked for procuring drugs for 1,099 health facilities, with another N7 billion allocated for the payment of liabilities under the Ministry of Finance.¹

Meanwhile, in the North East, Borno State has earmarked N2.6 billion for scholarships for both national and international students through the Ministry of Education.

Another N10.2 billion is set aside for the procurement of 60 tons of grains to support the development of value chains across the state.

Most states across all regions are placing a stronger emphasis on infrastructure, recognising its role in driving economic development and enhancing state activities. However, the education and health sectors still require greater attention. We urge state governments to allocate more resources to these vital areas, as a well-functioning primary health system and a robust education system are key for the overall development and success of the states.

¹A drawdown is a financial term that refers to the decline in value of a single investment or an investment portfolio, measured from its peak value to a subsequent trough. This metric is a crucial risk factor that investors must consider, and its importance in asset management has notably increased in recent years.

Table 9: Sectoral Expenditure: 2025 Approved Budget

States	Approved Budget	Ministry of Agriculture	Ministry of Health	Ministry of Education	Ministry of Works Planning Sector
Abia	N750.3bn	N34.2bn	N111.0bn	N148.6bn	N127.7bn
Adamawa	N486.2bn	N13.6bn	N22.4bn	N83.2bn	N89.0bn
Akwa Ibom	N955.0bn	N13.6bn	N70.6bn	N83.2bn	N89.0bn
Anambra	N607.0bn	N3.6bn	N35.3bn	N56.8bn	N271.9bn
Bayelsa	N699.6bn	N17.3bn	N70.3bn	N60.8bn	N179.0bn
Bauchi	N467.1bn	N11.3bn	N28.7bn	N70.2bn	N60.6bn
Benue	N550.1bn	N29.4bn	N47.8bn	N60.7bn	N34.7bn
Borno	N615.9bn	N19.8bn	N92.2bn	N74.6bn	N57.6bn
Cross River	N538.5bn	N11.4bn	N24.9bn	N67.4bn	N103.2bn
Delta	N979.2bn	N9.4bn	N61.5bn	N146.0bn	N123.7bn
Ebonyi	N445.0bn	N6.6bn	N39.2bn	N71.9bn	N52.0bn
Edo	N675.2bn	N56.9bn	N82.8bn	N43.3bn	N166.5bn
Ekiti	N375.8bn	N23.8bn	N21.2bn	N56.0bn	N52.5bn
Enugu	N971.1bn	N82.2bn	N57.7bn	N320.7bn	N214.7bn
Gombe	N369.9bn	N12.8bn	N32.8bn	N53.7bn	N85.5bn
Imo	N807.1bn	N50.4bn	N27.9bn	N67.0bn	N298.3bn
Jigawa	N698.3bn	N69.3bn	N66.0bn	N177.3bn	N149.7bn
Kaduna	N790.4bn	N74.0bn	N127.0bn	N206.6bn	N108.5bn
Kano	N719.8bn	N81.6bn	N109.3bn	N97.5bn	N69.7bn
Katsina	N692.2bn	N23.0bn	N44.2bn	N199.9bn	N104.5bn
Kebbi	N580.3bn	N103.1bn	N53.6bn	N56.6bn	N59.7bn
Kogi	N582.4bn	N15.2bn	N53.8bn	N28.7bn	N69.6bn
Kwara	N584.7bn	N5.6bn	N75.2bn	N113.4bn	N94.9bn
Lagos	N3.4tn	N79.7bn	N221.4bn	N220.3bn	N441.7bn
Nasarawa	N384.3bn	N24.5bn	N36.0bn	N72.8bn	N32.5bn
Niger	N1.6tn	N449.4bn	N96.3bn	N121.7bn	N396.4bn
Ondo	N698.7bn	N423.6bn	N135.7bn	N85.3bn	N136.9bn
Ogun	N1.1tn	N54.5bn	N59.3bn	N176.0bn	N241.5bn
Osun	N427.7bn	N7.4bn	N32.6bn	N57.4bn	N93.3bn
Oyo	N684.1bn	N14.6bn	N59.4bn	N149.6bn	N95.3bn
Plateau	N499.5bn	N20.8bn	N35.4bn	N49.7bn	N26.1bn
Rivers	N1.2tn	N31.8bn	N115.5bn	N186.9bn	N176.8bn
Sokoto	N526.9bn	N19.1bn	N52.2bn	N78.7bn	N59.4bn
Taraba	N431.4bn	N24.2bn	N30.5bn	N45.8bn	N30.7bn
Yobe	N320.8bn	N16.5bn	N48.1bn	N58.0bn	N32.1bn
Zamfara	N546.0bn	N34.7bn	N64.1bn	N79.7bn	N108.8bn

Recommendations

- 1** To secure Nigeria's future and its micro and macroeconomic indices, we urge the state governments to pay extra attention to health and education. This will create strong national research outputs and a solid investment in human capital development.
- 2** To facilitate public tracking of payment transactions, contractors must provide detailed descriptions of their projects to the relevant MDAs before payments are made. Such information should be made public on the E-procurement platforms of the various states.
- 3** States are encouraged to provide detailed information on the implementation of their budgets. Without this crucial information, it will be challenging to assess the performance of state budgets. The Office of the Accountant General and the State Ministries of Finance are urged to ensure this information is provided in a swift and timely manner.
- 4** To ensure that citizens are carried along in the budgeting process, the executive arm is encouraged to organise 'explainer' workshops, where citizens are taken through the various sector budgets to highlight how the government aims to improve the lives and welfare of citizens. This can complement the publication and dissemination of citizens' budgets.
- 5** State Houses of Assembly are encouraged to be an active part of the budget implementation process. The work of a State House of Assembly is not limited to the appraisal and approval of budget proposals, but also extends to monitoring and oversight of the budget implementation process. When this is done to ensure the efficient use of funds, it will also have a positive spillover to the audit function.

Conclusion

BudgIT is committed to ongoing analysis of state-approved budgets, providing a comprehensive understanding of fiscal projections for each state throughout the year.

We will also closely monitor the capital allocations outlined in these budgets to promote transparency and accountability.

We aim to ensure that Nigerian citizens are fully informed about government activities and expenditures.

An informed public will be better equipped to assess government actions, thereby strengthening trust and confidence in public administration and Nigeria's democratic process.

