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Nigeria's **Subnational Health** Expenditure Report

H1, 2026



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.

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Report **Insights**

N621.34bn

Nigeria's states collectively spent N621.34bn on health in H1 2026: a figure that represents a 31.61% nominal increase over the N472.09bn spent in H1 2025.

Prorated Health Budget Performance of states captured declined from 44.95% in H1 2025 to 40.48% in H1 2026 despite a 46.17% increase in approved health budgets.

79.76%

Nearly 80% of the N3.07tn state's aggregate total 2026 Approved Health budget was unspent at the halfway point.

19.74%

Only Kano State, at 19.74%, exceeded the Abuja Declaration benchmark of 15% on the Health Fiscal Priority Ranking.

Two states – Rivers, and Osun – have provided no H1 2026 health expenditure data as of August, 2026.

Akwa Ibom State's H1 2026 health expenditure ranks lowest, with less than half a billion naira spent.

Nigeria's subnational PHC total expenditure grew from N50.33bn in H1 2025 to N61.21bn in H1 2026.

Executive **Summary**

Nigeria's states collectively spent N621.34bn on health in the first half of 2026: a headline figure that represents a 31.61% nominal increase over the N472.09bn spent in H1 2025 and suggests meaningful progress in subnational health financing. The reality beneath this headline, however, is more complex, more uneven, and in several states, more alarming than the aggregate figure suggests.

The growth is real but highly concentrated, with five states, Lagos, Kano, Bauchi, Jigawa, and Delta, accounting for nearly half of all health expenditure in the dataset, and Lagos alone responsible for 19.23% of the entire year-on-year national increase. This is not a broad improvement in the health financing system but rather a system with 'islands' of strong performance surrounded by large 'zones of deterioration'.

The most consequential finding in this report is that health budget performance has declined from 44.95% in H1 2025 to 40.48% in H1 2026 despite a 46.17% nominal increase in approved health budgets. Nigerian states collectively approved a record N3.07tn for health in 2026 but had spent only 20.24% of it by mid-year 2026. This widening execution gap means larger budgets do not automatically translate into better health outcomes, because the systems, technical capacities, and institutional structures needed for efficient budgetary execution are not keeping pace with financing commitments.

Ten states recorded a year-on-year decline in health expenditure, with Benue at -36.71% and Delta at -45.16% showing the steepest declines. A closer look into the budget expenditure places Akwa Ibom entire H1 2026 health expenditure at N388.92mn[1] which are arguably the most alarming data points in the Nigerian subnational health financing landscape and raises an immediate demand for accountability engagements. Two states Rivers, and Osun, did not publish their 2026 health budget data, leaving a significant accountability gap in subnational representation.
PHC expenditure in 34 states also increased from N50.33bn in H1 2025 to N61.21bn in H1 2026, a 21.61% year-on-year increase. This spending is small, given that PHCs are closest to the people and have a significant impact on public health outcomes.

The path forward requires four parallel actions from citizens and the media in particular: demanding accountability from states, (namely Osun and Rivers, whose information is missing); demanding expenditure disaggregation to understand what health spending is actually purchasing at the facility level; building public real-time budget performance tracking that names and ranks states on execution, not just allocation; and initiating targeted accountability engagements with the crisis states (Akwa Ibom, Delta, Benue, and Borno) where declining health expenditure, in contexts of high health need represents a governance failure (with real life consequences for communities confronted by a public system that is underfinancing their care).

1. *Table 4*



Introduction

1



This report analyses actual health expenditure data across 34 Nigerian states for the first half of 2026 (January to June), compared with the equivalent period in 2025. The data is extracted from Budget Implementation Reports published by state governments. Two states: Rivers, and Osun have no 2026 BIR data at the time of writing this report in September 2026, creating an accountability gap that must be flagged at the outset.

The dataset covers approved health budgets for 2025 and 2026; actual health expenditure by quarter and half-year and its ranking; actual total expenditure by quarter and half-year, health fiscal priority ranking and year-on-year growth rates, and finally PHC spending for H1 2025 and 2026. It provides the most granular publicly available picture of whether Nigerian state governments are translating health budget approvals into actual expenditure that reaches health services, facilities, and populations.

This dataset shows how much money was recorded under health ministry expenditure classifications in each state's Budget Implementation Report, as expenditure data is the necessary starting point for health financing accountability.

It provides the most granular publicly available picture of whether Nigerian state governments are translating health budget approvals into actual expenditure that reaches health services, facilities, and populations.



2

The Aggregate Subnational Picture

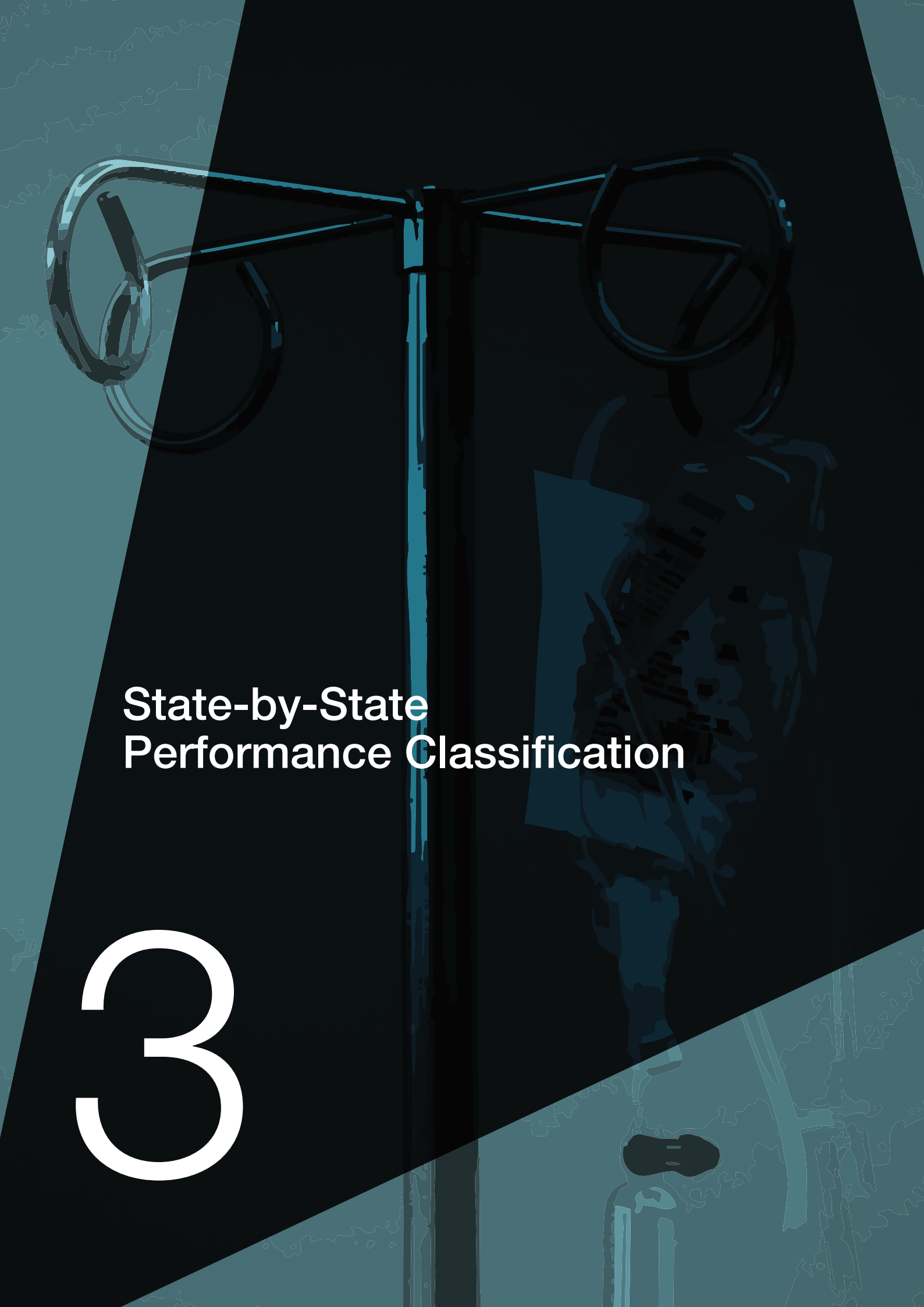
Table 1. A Snapshot of Subnational Half-Year Fiscal Data for Both 2025 and 2026

Indicator	H1 2025	H1 2026	Change
Total Actual Expenditure	N7.43tn	N8.59tn	+15.69%
Total Health Actual Expenditure	N472.09 bn	N621.34bn	+31.61%
Total Approved Health Budget	N2.10tn	N3.07tn	+46.17%
Health Budget H1 Performance (Prorated)	44.95%	40.48%	-9.96%
Health Fiscal Priority	6.36%	7.23%	+13.76%
PHC Total Expenditure	N50.33bn	N61.08bn	+21.61%

Source: Subnational Budget Implementation Reports, 2026

At the headline level, Nigeria's subnational health expenditure grew nominally by 31.61% in H1 2026 from N472.09bn in H1 2025 to N624.53bn, a seemingly impressive improvement. Total state expenditure rose nominally by 15.69%, from N7.43tn in H1 2025 to N8.59tn in H1 2026. The total revised health budget also increased nominally by 46.17% from N2.10tn in H1 2025 to N3.07tn in H1 2026. However, Health Budget Performance declined from 44.95% in H1 2025 to 40.48% in H1 2026, a nearly 5% drop. The Health Fiscal priority, measuring how states prioritised health expenditure in their total expenditure in the half of the year, also showed minimal improvement in 2026, rising from 6.36% in H1 2025 to 7.23% in H1 2026. This indicator, calculated as a ratio of Health Actual Expenditure to Total Actual Expenditure, measures states' true commitment to health by answering a fundamental accountability question: out of every naira the government spends, how much is allotted to health?

However, this headline conceals a few critical realities. First, health budgets grew even faster at 46.17%, meaning the execution gap is widening, not narrowing. Second, growth is concentrated in a small number of states, with nine states recording negative year-on-year growth in health expenditure. Third, just 40.48% (the H1 2026 prorated health budget performance subnationally) of the entire state health budget was spent if the budget were hypothetically divided in half (N1.54tn). In fact, nearly 80% of the N3.07tn approved health budget for the whole year was unspent at the halfway point. Fourth, most states prioritised health spending less, falling below the 15% Abuja declaration. Lastly, the amount allocated to primary health care as a share of total health expenditure is less than 10%.



State-by-State Performance Classification

3

Table 2. Top 10 2026 H1 Health Spenders

S/N	States	Health Actual Expenditure 2026 H1 (₦)	Health Actual Expenditure 2025 H1 (₦)
1	Lagos	119.51bn	99.26bn
2	Kano	79.17bn	16.77bn
3	Bauchi	42.03bn	21.54bn
4	Jigawa	20.96bn	12.36bn
5	Delta	20.56bn	37.49bn
6	Bayelsa	19.69bn	20.23bn
7	Kaduna	18.68bn	13.15bn
8	Niger	18.12bn	16.63bn
9	Oyo	17.78bn	7.05bn
10	Abia	16.66bn	8.75bn

Source: Subnational Budget Implementation Reports, 2026

Table 3. Top 10 2025/2026 H1 Health Spenders

S/N	States	Health Actual Expenditure 2025 H1 (₦)	S/N	States	Health Actual Expenditure 2026 H1 (₦)
1	Lagos	99.26bn	1	Lagos	119.51bn
2	Delta	37.49bn	2	Kano	79.17bn
3	Bauchi	21.54bn	3	Bauchi	42.03bn
4	Kwara	20.50bn	4	Jigawa	20.96bn
5	Bayelsa	20.23bn	5	Delta	20.56bn
6	Ogun	16.96bn	6	Bayelsa	19.69bn
7	Kano	16.77bn	7	Kaduna	18.68bn
8	Ondo	16.76bn	8	Niger	18.12bn
9	Niger	16.63bn	9	Oyo	17.78bn
10	Borno	15.32bn	10	Abia	16.66bn

Source: Subnational Budget Implementation Reports, 2025 and 2026.

34 states published their Health Budget Implementation Report; Osun, and Rivers State were unavailable, with Lagos State coming top as the highest spender on Health. Lagos State spent N119.51bn in H1 2026 compared to N99.26bn expended in H1 2025: a 20.40% increase, though the N119.51bn spent on Health is 7.76% of the total expenditure of N1.54tn spent by Lagos State in H1 2026. Kano State comes second with a Health spending of N79.17bn in H1 2026, a highly significant (but nominal) increase of 372.01% (the largest percentage increase amongst the states) compared to its Health spending of N16.77bn in H1 2025. Kano State also tops the Health Fiscal Priority chart, with 19.74% of its total expenditure of N401.06bn in H1 2026 spent on health. Bauchi State ranks third with N42.03bn spent on health in the first half of 2026, and its year-on-year health expenditure grew nominally by 95.18%. Against a population-weighted health budget and consistent execution, Bauchi is one of the most reliably performing health financing states in the North-East zone. This finding deserves as much attention as the crisis states, because it shows what sustained health investment looks like in a region often defined by its challenges. Jigawa and Delta both spent slightly above N20bn, placing them among the top five health spenders in the first half of the year. It is important to note that five states - Lagos, Kano, Bauchi, Jigawa and Delta - account for 45.19% of all subnational health expenditure, implying a high concentration of expenditure performance.

Table 4. Bottom 10 2026 H1 Health Spenders

S/N	States	Health Actual Expenditure 2026 H1 (₦)
1	Enugu	9.58bn
2	Plateau	9.57bn
3	Ekiti	9.08bn
4	Taraba	8.54bn
5	Benue	7.88bn
6	Gombe	6.72bn
7	Imo*	4.42bn
8	Ebonyi	3.42bn
9	Cross River*	1.45bn
10	Akwa Ibom	388.92mn

Source: Subnational Budget Implementation Reports, 2026
** Please note that a numeric calculation of 2026 Q1 and Q2 BIR figures stated by Cross River and Imo states will give a different figure.*

10 states spent less than N10bn on health in the first half of the year, ranking them on the bottom 10 table. Against an approved health budget of N11.01bn, Akwa Ibom State's entire H1 2026 health expenditure ranks lowest, with less than N500 million spent on health. This represents a budget performance rate of just 3.53% at the halfway point of the year. Against a population of approximately 7.5 million people, this translates to roughly N52 per person in health expenditure for six months: among the lowest per capita health spending of any state in Nigeria. This is appalling for an oil producing state.

Ten states recorded negative year-on-year health expenditure growth in H1 2026 compared to H1 2025, with Delta State having the highest fall - followed by Benue State - which recorded a -45.16% decline, spending N37.49bn in H1 2025 and N20.56bn in H1 2026. Benue State followed with a -36.71% change and a H1 2025 Health expenditure of N12.46bn and N7.88bn in H1 2026. Borno, Kwara, Ondo, Ogun, Kogi, Nasarawa, Gombe and Bayelsa complete the list with negative percentages ranging from -21.14% to -2.69%. Their collective decline in health expenditure reflects a real reduction in resources for PHC facilities, essential medicines, health worker salaries, and emergency services in the communities they serve.

Rivers, and Osun state have provided no H1 2026 health expenditure data. These are not peripheral states. Rivers is one of Nigeria's most fiscally significant oil-producing states. Osun State is a 'civil-service' state, with most of its population dependent on public health facilities. Their combined absence means the national aggregate and every comparative analysis in this report excludes two states whose inclusion could significantly alter the picture and whose non-reporting may itself indicate something about their financial management situation.



Health Fiscal Priority Ranking

4

The Health Fiscal Priority Ranking measures not how much states spent on health in absolute terms, but what share of their total actual expenditure went to health. This indicator-health actual expenditure as a percentage of total actual expenditure-is one of the most powerful tools available for assessing genuine government commitment to health. It strips away the distortion of fiscal size and asks the only question that truly matters for accountability: of every naira this government actually spent, how much did it choose to actually spend on health?

Kano State is the only state that exceeded the Abuja Declaration benchmark of 15% on actual health expenditure as a share of total expenditure. At 19.74%, nearly one in five naira of total state spending is directed to health; Kano's ratio is extraordinary by Nigerian standards.

Lagos State's absolute health expenditure (the highest nationally) ranks only 15th on fiscal priority at 7.76%. Delta State has the highest total actual expenditure at N487.56bn; yet its health fiscal priority ratio of 4.22% places it 28th of 34. Delta spent approximately N20.56bn on health out of nearly half a trillion naira in total spending. This means Delta directed 95.78% of its very large spending envelope to non-health priorities. Imo State's Total Expenditure of N212.10bn is among the larger state expenditure totals in the dataset, but it spent N4.42bn on Health. It ranked 32nd on the table, just two above the last state; Akwa Ibom. This is not a poor state and it can afford to spend more on health. It is a state with substantial resources choosing to direct 97.92% of those resources elsewhere. Akwa Ibom State is in a category entirely its own, with actual health expenditure of N388.76mn against total actual expenditure of N424.96bn: a health fiscal priority ratio of 0.09%. Less than one kobo in every N100 Akwa Ibom spent in H1 2026 went to health. This is not a financing gap; it is a financing emergency. The state spent approximately N52 on health for every person in its estimated population, in the entire first half of 2026. No sustainable, functional health system can operate at this level of expenditure.

Kano State is the only state that exceeded the Abuja Declaration benchmark of 15% on actual health expenditure as a share of total expenditure. At 19.74%, nearly one in five naira of total state spending is directed to health; Kano's ratio is extraordinary by Nigerian standards.

Table 5. Health Fiscal Priority Ranking

S/N	States	Health Actual Expenditure 2026 H1	Total Actual Expenditure 2026 H1	Actual Health Expenditure as a Percentage of Total Expenditure H1 2026
1	Kano	79.17bn	401.06bn	19.74%
2	Kebbi	13.01bn	104.09bn	12.50%
3	Jigawa	20.96bn	180.89bn	11.58%
4	Bauchi	42.03bn	373.60bn	11.25%
5	Kwara	16.55bn	148.96bn	11.11%
6	Adamawa	15.93bn	154.62bn	10.30%
7	Abia	16.66bn	164.82bn	10.11%
8	Nasarawa	10.32bn	106.99bn	9.65%
9	Anambra	13.68bn	143.63bn	9.53%
10	Sokoto	12.36bn*	139.63bn	8.85%
11	Yobe	11.87bn	136.91bn	8.67%
12	Zamfara	13.06bn	151.29bn	8.63%
13	Kaduna	18.68bn	234.59bn	7.96%
14	Katsina	15.84bn	203.76bn	7.78%
15	Lagos	119.51bn	1.54tn	7.76%
16	Borno	12.08bn	162.99bn	7.41%
17	Ondo	14.09bn	191.10bn	7.38%
18	Niger	18.11bn	246.83bn	7.34%
19	Ogun	14.59bn	226.37bn	6.44%
20	Bayelsa	19.69bn	310.35bn	6.34%
21	Ekiti	9.08bn	157.64bn	5.76%
22	Enugu	9.58bn	169.04bn	5.66%
23	Taraba	8.54bn	163.58bn	5.22%
24	Edo	12.86bn	257.17bn	5.00%
25	Plateau	9.57bn	196.62bn	4.87%
26	Benue	7.88bn	166.52bn	4.73%
27	Oyo	17.78bn	387.26bn	4.59%
28	Delta	20.56bn	487.56bn	4.22%
29	Kogi	10.87bn*	260.08bn	4.19%
30	Gombe	6.72bn	171.45bn	3.92%
31	Ebonyi	3.42bn	120.42bn	2.84%
32	Imo	4.41bn*	212.10bn	1.74%
33	Cross River	1.45bn*	97.65bn	0.80%
34	Akwa Ibom	388.92mn	424.96bn	0.09%
35	Osun			
36	Rivers			
	Total	**621.34bn**	**8.59tn**	**7.23%**

Source: Subnational Budget Implementation Reports, 2026
**Numeric calculation of 2026 Q1 and Q2 BIR figures stated by Cross River, Kogi, Sokoto and Imo states will give a different figure.*

When the 34 reporting states are sorted by health fiscal priority, three distinct tiers emerge, and the distance between them is the data's most profound story.

Tier 1

Above 10% (States Making a Real Effort):

Seven states, i.e., Kano (19.74%), Kebbi (12.50%), Jigawa (11.58%), Bauchi (11.25%), Kwara (11.11%), Adamawa (10.30%), and Abia (10.11%), are allocating more than one in every ten naira of actual expenditure to health. These are the only states that can credibly claim to be approaching meaningful health fiscal priority. Notably, six of these seven are Northern states: a geographic pattern that in many ways challenges assumptions about regional health investment.

Tier 2

5% to 10% (Insufficient But Present):

Seventeen states fall in this range, spending between 5 and 10 kobo of every naira on health. This group includes Lagos at 7.76%; given Lagos's N1.54tn total expenditure base, this means vast absolute spending but a relatively modest health-priority share. It also includes Borno at 7.41%: a conflict-affected state whose health fiscal priority ratio, while not exceptional, reflects a level of health engagement that is higher than several more stable states.

Tier 3

Below 5% (Health does Not seem to be a Priority):

Ten states, namely Plateau (4.87%), Benue (4.73), Oyo (4.59%), Delta (4.22%), Kogi (4.19%), Gombe (3.92%), Ebonyi (2.84%), Imo (1.74%), Cross River (0.80%), and Akwa Ibom (0.09%) are allocating less than five kobo of every naira of actual expenditure to health. These states are not in a health financing crisis: they are making a clear health financing choice.



Primary Healthcare Financing Analysis

5



This analysis shows the PHC expenditure data across 33 states for the first half of 2025 (Akwa Ibom, Imo and Rivers states data not available) and 34 states in the first half of 2026 (Osun and Rivers states data not available); enabling year-on-year comparison at the half-year level. Nigeria's total subnational PHC expenditure grew from N50.33bn in H1 2025 to N61.21bn in H1 2026: an increase of N10.87bn or 21.61%. This appears to be meaningful progress but it's not, given the gaps in staffing, laboratories, drugs, security, ambulances and operational time, highlighted in BudgIT's 5099 PHCs Report.[2] The growth is generated by a small number of states whose dramatic increases obscure equally dramatic collapses in others.

Nigeria's total subnational PHC expenditure grew from N50.33bn in H1 2025 to N61.21bn in H1 2026: an increase of N10.87bn or 21.61%. This appears to be meaningful progress but it's not, given the gaps in staffing, laboratories, drugs, security, ambulances and operational time, highlighted in BudgIT's 5099 PHCs Report.

2. Primary Health Care (PHC) Accountability Report

Table 6. PHC Expenditure H1 2025/2026

S/N	States	PHC Expenditure 2025 H1	PHC Expenditure 2026 H1	Year on Year Growth %
1	Abia	690,000	1.20bn	174160.94%
2	Adamawa	39.46mn	74.18mn	87.98%
3	Akwa Ibom		121.67mn	
4	Anambra	15.95mn	13.32mn	-16.50%
5	Bauchi	6.50bn	9.98bn	53.58%
6	Bayelsa	61.14mn	306.00mn	400.48%
7	Benue	18.62mn	22.48mn	20.80%
8	Borno	1.39bn	526.93mn	-62.05%
9	Cross River	99.36mn	140.67mn	41.57%
10	Delta	236.50mn	302.21mn	27.78%
11	Ebonyi	186.35mn	1.40mn	-99.25%
12	Edo	3.73bn	4.03bn	7.95%
13	Ekiti	379.05mn	168.53mn	-55.54%
14	Enugu	37.59mn	5.43bn	14336.41%
15	Gombe	2.09bn	111.40mn	-94.69%
16	Imo		1.59bn	
17	Jigawa	5.20bn	8.22bn	58.10%
18	Kaduna	4.43bn	3.26bn	-26.40%
19	Kano	284.07mn	5.94bn	1991.09%
20	Katsina	2.87bn	2.29bn	-20.12%
21	Kebbi	388.43mn	1.44bn	271.59%
22	Kogi	5.29bn	1.63bn	-69.10%
23	Kwara	9.92mn	224.38mn	2161.83%
24	Lagos	752.87mn	1.82bn	141.20%
25	Nasarawa	1.01bn	2.65bn	162.45%
26	Niger	8.05bn	3.53bn	-56.21%
27	Ogun	3.29bn	273.31mn	-91.71%
28	Ondo	1.48bn	1.77bn	19.99%
29	Osun	156.61mn		
30	Oyo	144.00mn	164.77mn	14.42%
31	Plateau	150.22mn	584.76mn	289.28%
32	Rivers			
33	Sokoto	452.54mn	1.22bn	169.87%
34	Taraba	586.48mn	837.25mn	42.76%
35	Yobe	896.08mn	770.24mn	-14.04%
36	Zamfara	81.99mn	535.49mn	553.04%
	Total	**50.33bn**	**61.21bn**	**21.61%**

Source: Subnational Budget Implementation Reports, 2025 & 2026

Three states — Bauchi (N9.99bn), Jigawa (N8.22bn), and Kano (N5.94bn) — together account for N24.15bn of the national H1 2026 PHC total of N61.21bn. That is 39.46% of the entire national PHC expenditure concentrated in three states. Abia state spent a miserly amount of N690,000 on PHC in H1 2025–essentially nothing. In H1 2026, it recorded N1.20bn: a 174160.94% year on year growth. This is not incremental improvement but a surge in PHC expenditure that raises the question of what specifically triggered the jump. The same can be said of Enugu state with 14336.41% year on year increase. Ebonyi State's entire H1 2026 PHC expenditure was N1.40mn; the lowest of the states with recorded data.

Eleven states recorded year-on-year PHC expenditure declines in H1 2026 compared to H1 2025. Five of these collapses exceed 50%: Gombe: -94.7% — from N2.10bn to N111.40mn, Ebonyi: -99.2% — from N186.35mn to N1.40mn, Ogun: -91.7% — from N3.30bn to N273.31mn, Kogi: -69.1% — from N5.29bn to N1.63bn, Borno: -62.0% — from N1.39bn to N526.93mn, Niger: -56.2% — from N8.06bn to N3.53bn, Ekiti: -55.5% — from N379.05mn to N168.53mn These are not statistics or numbers but structural collapses in PHC financing that directly affect the availability of drugs, health worker incentives, facility operations, and emergency services at the community level.

Table 7. PHC Expenditure 2026 H1 Top 10 Ranking

S/N	States	PHC Expenditure 2026 H1
1	Bauchi	9.99bn
2	Jigawa	8.22bn
3	Kano	5.94bn
4	Enugu	5.43bn
5	Edo	4.03bn
6	Niger	3.53bn
7	Kaduna	3.26bn
8	Nasarawa	2.65bn
9	Katsina	2.29bn
10	Lagos	1.82bn

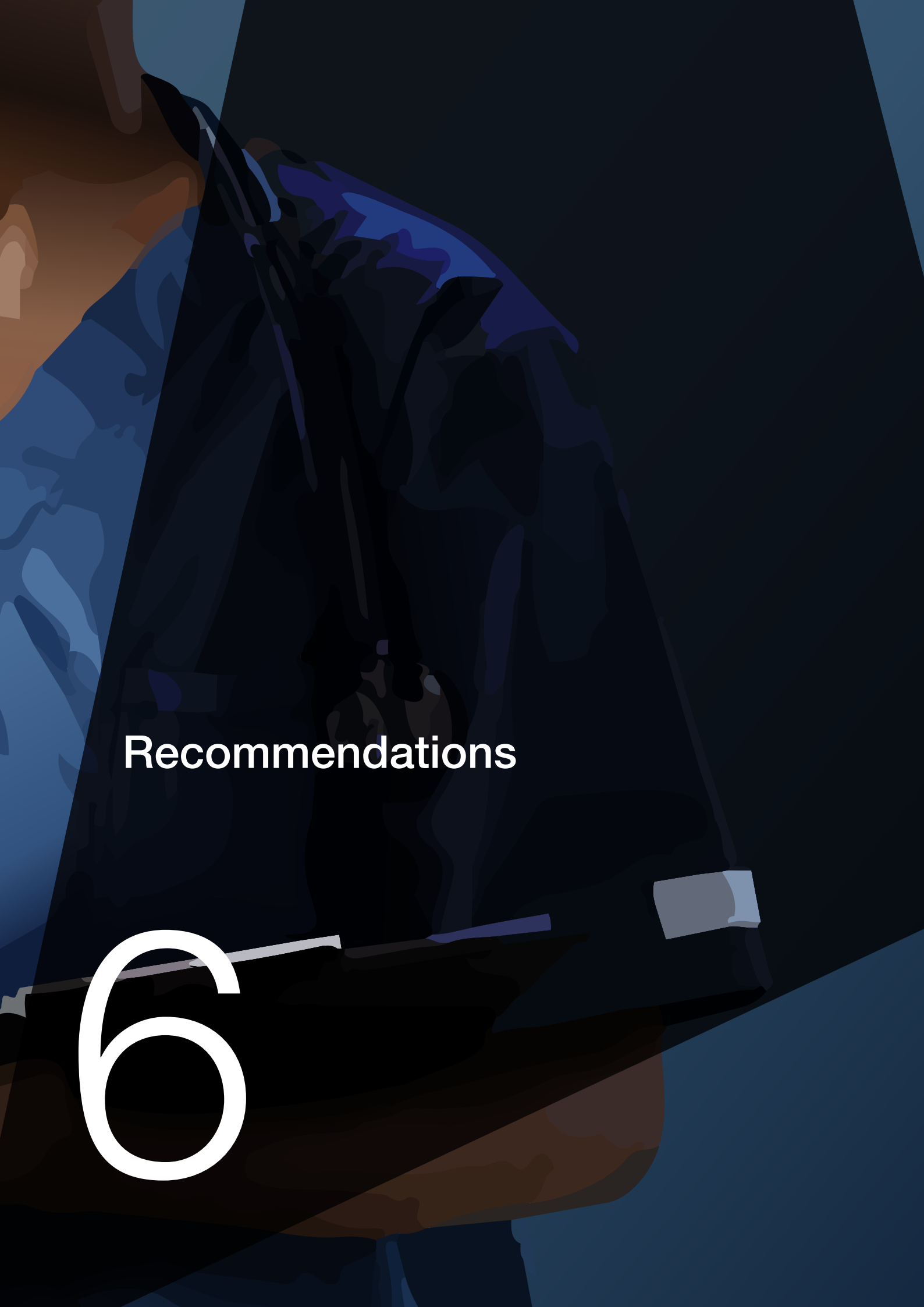
Source: Subnational Budget Implementation Reports, 2026



Only 4 states — Bauchi, Jigawa, Kano and Enugu state spent above N5bn in H1 2026, while the rest of the states on the table spent above less than N5bn in the same period of time. Bauchi had the PHC expenditure of N9.99bn in H1 2026 but when compared to the Total Health Expenditure of N42.03bn, a 23.76% allocation to PHCs in the state. Enugu state spent 56.68% of its Total Health Expenditure (N9.57bn) in H1 2026 on Primary Health Care (N5.43bn) - highest in PHC Expenditure/Total Health Expenditure ratio ranking. Lagos state - the highest health spenders (N119.51bn) in 2026 H1 allocated less than 2% to PHC spending (N1.82bn). Kaduna State spent 17.44% of its Total Health Expenditure (N18.68bn) in H1 2026 on PHCs (N3.26bn).

10 states (Enugu, Imo, Jigawa, Edo, Akwa Ibom, Nasarawa, Bauchi, Niger, Kaduna and Kogi) allocated over 15% of their H1 2026 Total Health Expenditure to Primary Health Care; a commendable action, while 14 states (Borno, Zamfara, Ogun, Ekiti, Bayelsa, Lagos, Delta, Kwara, Gombe, Oyo, Adamawa, Benue, Anambra, Ebonyi) allocated less than 5% of their Total Health Expenditure to primary health care. Data from Rivers and Osun states were unavailable.

10 states (Enugu, Imo, Jigawa, Edo, Akwa Ibom, Nasarawa, Bauchi, Niger, Kaduna and Kogi) allocated over 15% of their H1 2026 Total Health Expenditure to Primary Health Care; a commendable action



Recommendations

6

Recommendations

1

The failure of Osun and Rivers States to publish Health Budget Implementation Report data for H1 2026 is not a data collection inconvenience but a governance failure that must be named, escalated, and resolved through formal, time-bound, public accountability mechanisms. States should publish their report quarterly, as non-reporting means that the national health fiscal priority aggregate of 7.23% is not truly national. More critically, non-reporting by state governments on public expenditure is not just a passive omission: ***it is an active transparency and accountability failure that denies citizens, civil society organisations, development partners, and health system managers the information they need to hold their governments accountable.*** Fiscal data publication is a public good on its own and one that should not be taken as optional by states, especially those that want to attract investments, for instance.

2

Few states - Delta, Edo, Kogi, Akwa Ibom and Imo - present a specific health financing crisis that demands targeted, sustained, and multi-channel accountability engagements beyond the general advocacy actions that apply to all states. These states combine low priority for health spending, high health need, and significant fiscal resources in ways that confirm their underinvestment in health is a governance choice rather than a resource constraint. Unfortunately, this is a choice whose consequences communities bear directly, with no private alternatives to the public health system these states are underfinancing. Direct government engagement; executive and legislative engagement; media and community engagement; citizen pressure and development partner notification are a few strategies to get them back on their feet in the remaining half of the year.

3

Primary Health Care must be at the center of states' health spending. States and citizen's groups must focus on the numbers; and not about the number of primary healthcare centers constructed or renovated, but whether the primary healthcare centers actually have health workers, essential medicines, diagnostics, Maternal, Newborn and Child Health (MNCH) services, and other important supplies that they need to function optimally.

4

BudgIT calls on citizen's groups to utilize this report as an accountability and governance tool, in their engagements with their elected representatives. If 'knowledge is power', this report can form the basis of detailed and informed engagement with legislators and the executive on the impact of low spending, misprioritisation and minimal disclosures (in the case of Rivers and Osun) on the livelihoods of citizens. There is another half year currently underway and BudgIT believes that this document and its findings can provide citizens with the resources to ask questions and ensure that answers are provided.

Table 8 - Data set Table

S/N	States	Total Actual Expenditure 2025 Q1	Total Actual Expenditure 2025 Q2	Total Actual Expenditure 2025 H1	Total Actual Expenditure 2026 Q1	Total Actual Expenditure 2026 Q2	Total Actual Expenditure 2026 H1	Health Actual Expenditure 2025 Q1	Health Actual Expenditure 2025 Q2	Health Actual Expenditure 2025 H1	Total Health Budget 2025	Total Health Budget 2026	Health Actual Expenditure 2026 Q1	Health Actual Expenditure 2026 Q2	Health Actual Expenditure 2026 H1	Health Actual Expenditure Year on Year Growth %	Health Fiscal Priority
1	Abia	82,417,832,675.26	94,380,053,264.94	176,797,885,940.20	69,829,751,202.56	94,991,738,481.24	164,821,489,683.80	3,193,200,197.24	5,552,721,764.68	8,745,921,961.92	81,771,721,350.00	152,411,710,990.00	4,086,915,552.42	12,570,154,410.94	16,657,069,963.36	90.46%	10.11%
2	Adamawa	40,772,684,514.20	73,811,136,169.70	114,583,820,683.90	60,343,669,450.64	94,275,307,908.33	154,618,977,358.97	1,737,083,500.82	2,987,752,530.42	4,724,836,031.24	28,715,067,480.00	53,182,216,628.00	12,754,798,594.61	3,171,133,546.14	15,925,932,140.75	237.07%	10.30%
3	Akwa Ibom	199,633,318,189.38	93,567,035,053.39	293,200,353,242.77	201,727,651,433.51	223,229,654,020.69	424,957,305,454.20					11,012,613,710.00	163,620,063.87	225,296,164.23	388,916,228.10		0.09%
4	Anambra	51,742,984,635.87	80,941,566,230.56	132,684,550,866.43	58,410,420,224.13	85,217,743,833.86	143,628,164,057.99	2,164,946,442.82	2,422,050,170.47	4,586,996,613.29	35,317,207,630.28	73,282,043,205.28	1,611,037,460.71	12,071,730,253.13	13,682,767,713.84	198.29%	9.53%
5	Bauchi	96,838,472,126.56	92,148,156,120.35	188,986,628,246.91	144,448,661,906.41	229,153,423,767.27	373,602,085,673.68	9,588,665,704.28	11,947,048,356.04	21,535,714,060.32	64,657,631,818.77	132,020,357,736.61	16,332,867,689.20	25,701,562,015.46	42,034,429,704.66	95.18%	11.25%
6	Bayelsa	221,535,474,717.46	124,011,049,428.83	345,546,524,146.29	139,330,622,093.37	171,019,916,847.13	310,350,538,940.50	13,354,411,276.98	6,876,488,328.18	20,230,899,605.16	28,672,713,177.58	41,729,531,588.46	9,627,200,523.13	10,060,455,221.34	19,687,655,744.47	-2.69%	6.34%
7	Benue	67,818,859,164.68	71,305,639,360.56	139,124,498,525.24	82,280,355,510.12	84,234,791,636.76	166,515,147,146.88	4,160,711,661.47	8,295,430,283.65	12,456,141,945.12	47,765,538,020.79	52,947,411,003.02	3,984,158,661.45	3,898,899,261.16	7,883,057,922.61	-36.71%	4.73%
8	Borno	83,414,396,181.71	71,169,740,718.48	154,584,136,900.19	48,486,395,306.93	114,512,620,508.43	162,999,015,815.36	8,042,259,539.52	7,278,007,716.83	15,320,267,256.35	92,181,347,000.00	132,141,907,000.00	3,298,662,493.45	8,782,646,257.90	12,081,308,751.35	-21.14%	7.41%
9	Cross River	60,253,679,551.55	55,084,979,700.19	115,338,659,251.74	38,683,107,379.12	58,967,114,741.39	97,650,222,120.51	590,896,396.99	806,479,861.44	1,397,376,258.43	24,935,208,471.67	40,902,960,039.17	938,360,626.71	514,083,000.00	1,452,443,626.71	3.94%	1.49%
10	Delta	188,637,272,969.59	280,239,582,480.05	468,876,855,449.64	217,168,674,356.85	270,389,686,801.47	487,558,361,158.32	10,924,130,342.75	26,572,286,883.52	37,496,417,226.27	61,536,432,805.09	95,827,535,699.66	8,306,692,062.79	12,256,573,954.57	20,563,266,017.36	-45.16%	4.22%
11	Ebonyi	39,404,046,755.97	35,863,577,466.43	75,267,624,222.40	52,546,123,562.39	67,875,061,542.56	120,421,185,104.95	844,089,649.85	823,536,558.22	1,667,626,208.07	39,212,563,000.00	37,257,240,000.00	593,699,249.66	2,827,184,257.02	3,420,883,506.68	105.13%	2.84%
12	Edo	116,113,314,304.38	167,614,184,901.94	283,727,499,206.32	130,159,738,159.21	127,006,642,052.52	257,166,380,211.73	4,927,995,435.33	5,961,592,261.76	10,889,587,697.09	82,842,689,547.34	67,533,997,262.71	6,562,885,426.30	6,295,983,953.53	12,858,869,379.83	18.08%	5.00%
13	Ekiti	83,348,942,732.74	73,856,151,055.55	157,205,093,788.29	68,673,196,900.93	88,965,148,880.60	157,638,345,781.53	3,059,764,838.88	5,239,737,652.21	8,299,502,491.09	21,185,511,823.82	19,651,920,767.38	3,962,873,067.92	5,120,444,662.69	9,083,317,730.61	9.44%	5.76%
14	Enugu	67,577,723,501.86	54,073,753,891.90	121,651,477,393.76	48,901,346,685.95	120,139,768,146.69	169,041,114,832.64	1,090,469,950.46	1,470,104,123.17	2,560,574,073.63	56,473,156,804.00	95,673,812,230.00	3,033,783,641.99	6,542,224,627.75	9,576,008,269.74	273.98%	5.66%
15	Gombe	54,935,026,323.27	93,977,567,940.08	148,912,594,263.35	64,417,056,983.69	107,029,349,962.02	171,446,406,945.71	4,684,550,607.43	2,386,318,910.85	7,070,869,518.28	32,791,185,000.00	69,664,310,000.00	3,186,844,006.32	3,532,827,785.02	6,719,671,791.34	-4.97%	3.92%
16	Imo	75,843,234,372.05	162,551,832,644.11	238,395,067,016.16	86,670,216,424.72	125,431,353,874.01	212,101,570,298.73	1,363,492,918.91	938,993,350.06	2,302,486,268.97	7,331,123,624.38	70,331,344,335.28	3,009,763,886.13	1,406,315,650.64	4,416,079,536.77	91.80%	2.08%
17	Jigawa	60,672,954,507.98	78,944,088,114.37	139,617,042,622.35	100,309,050,211.44	80,588,319,382.17	180,897,369,593.61	8,351,408,606.49	4,005,985,395.83	12,357,394,002.32	65,966,455,000.00	79,463,762,000.00	9,849,516,509.88	11,106,611,284.45	20,956,127,794.33	69.58%	11.58%
18	Kaduna	119,558,525,243.76	89,202,307,325.45	208,760,832,569.21	94,944,417,960.28	139,647,657,940.59	234,592,075,900.87	7,602,252,423.77	5,545,277,510.49	13,147,529,934.26	127,036,683,143.10	121,903,794,868.97	5,430,684,368.00	13,251,344,953.05	18,682,029,321.05	42.10%	7.96%
19	Kano	77,974,833,905.26	128,051,780,406.23	206,026,614,311.49	159,887,461,577.88	241,173,011,630.10	401,060,473,207.98	7,290,492,087.64	9,482,367,812.69	16,772,859,900.33	109,263,061,129.98	214,839,309,263.70	20,331,353,091.02	58,838,984,887.24	79,170,337,978.26	372.01%	19.74%
20	Katsina	45,421,847,637.24	86,516,035,517.31	131,937,883,154.55	87,424,318,130.95	116,340,229,621.38	203,764,547,752.33	3,332,618,360.73	9,659,919,737.97	12,992,538,098.70	44,198,852,172.75	67,585,216,949.99	5,098,051,948.84	10,744,966,680.51	15,843,018,629.35	21.94%	7.78%
21	Kebbi	58,115,711,673.24	57,558,625,555.94	115,674,337,229.18	37,204,516,615.69	66,891,389,062.61	104,095,905,678.30	3,866,393,369.43	4,024,056,993.15	7,890,450,362.58	53,564,687,449.94	48,375,199,809.26	6,084,150,998.20	6,924,923,196.12	13,009,074,194.32	64.87%	12.50%
22	Kogi	110,131,873,400.63	96,252,639,548.73	206,384,512,949.36	89,850,093,819.64	170,230,290,598.83	260,080,384,418.47	6,114,164,276.70	6,240,467,867.47	12,354,632,144.17	52,782,500,730.00	66,007,803,198.00	6,001,795,430.77	4,871,769,181.05	10,873,564,611.82	-11.99%	4.18%
23	Kwara	49,300,329,697.84	84,969,618,931.76	134,269,948,629.60	51,756,256,556.23	97,202,590,485.11	148,958,847,041.34	2,516,848,621.36	17,983,211,563.68	20,500,060,185.04	75,191,115,466.00	88,982,819,048.00	7,451,732,907.23	9,099,603,457.66	16,551,336,364.89	-19.26%	11.11%
24	Lagos	522,335,731,232.21	914,025,165,021.15	1,436,360,896,253.36	715,341,567,254.31	824,451,542,111.95	1,539,793,109,366.26	47,155,803,672.78	52,109,841,520.32	99,265,645,193.10	221,368,270,889.04	362,245,275,925.79	61,997,150,230.53	57,514,273,096.75	119,511,423,327.28	20.40%	7.76%
25	Nasarawa	53,492,788,607.73	63,300,838,470.12	116,793,627,077.85	51,015,381,013.83	55,971,073,038.44	106,986,454,052.27	5,529,062,546.35	5,752,318,829.07	11,281,381,375.42	35,972,464,697.03	37,461,681,355.01	5,002,369,151.10	5,320,061,970.89	10,322,431,121.99	-8.50%	9.65%
26	Niger	53,512,365,618.44	124,648,331,919.33	178,160,697,537.77	124,889,168,199.72	121,945,786,808.10	246,834,955,007.82	4,250,335,390.16	12,379,255,323.34	16,629,590,713.50	96,256,727,351.05	74,990,090,743.40	10,560,576,361.90	7,555,520,452.83	18,116,096,814.73	8.94%	7.34%
27	Ogun	153,825,434,225.33	158,971,367,252.79	312,796,801,478.12	99,506,186,656.60	126,866,604,036.77	226,372,790,693.37	4,946,181,653.78	12,017,630,813.02	16,963,812,466.80	135,682,038,253.81	213,028,476,348.89	6,894,784,994.88	7,693,927,708.60	14,588,712,703.48	-14.00%	6.44%
28	Ondo	48,045,980,355.45	98,207,776,421.91	146,253,756,777.36	61,294,225,246.52	129,808,057,338.26	191,102,282,584.78	7,797,494,749.38	8,965,279,063.72	16,762,773,813.10	59,348,668,963.48	59,542,160,000.00	6,639,977,463.32	7,457,610,513.04	14,097,587,976.36	-15.90%	7.38%
29	Osun	70,429,472,724.10	76,073,856,478.35	146,503,329,202.45				6,595,429,997.25	3,348,304,979.80	9,943,734,977.05	32,578,452,870.00						
30	Oyo	95,362,061,740.69	144,337,891,277.16	239,699,953,017.85	313,115,274,332.45	74,145,176,405.67	387,260,450,738.12	2,883,718,696.31	4,164,544,743.65	7,048,263,439.96	59,411,385,714.58	79,900,701,272.56	9,489,237,138.00	8,294,277,514.11	17,783,514,652.11	152.31%	4.59%
31	Plateau	53,199,484,009.22	67,870,658,029.36	121,070,142,038.58	52,218,825,547.77	144,396,951,790.54	196,615,777,338.31	3,460,131,173.17	3,766,250,004.81	7,226,381,177.98	35,436,501,408.26	88,363,000,567.96	3,765,468,862.81	5,801,385,471.56	9,566,854,334.37	32.39%	4.87%
32	Rivers																
33	Sokoto	46,254,150,963.11	94,928,478,957.37	141,182,629,920.48	48,461,841,527.44	91,163,427,719.65	139,625,269,247.09	3,767,222,852.89	4,920,024,410.37	8,687,247,263.26	48,179,252,082.91	116,905,118,574.90	6,694,849,951.13	5,669,286,656.42	12,364,136,607.55	42.33%	8.86%
34	Taraba	40,467,747,281.57	41,575,370,005.82	82,043,117,287.39	70,413,712,193.78	93,167,402,296.19	163,581,114,489.97	3,301,158,082.64	4,549,746,226.80	7,850,904,309.44	30,498,661,003.16	40,206,762,093.00	6,273,497,240.61	2,264,184,677.37	8,537,681,917.98	8.75%	5.22%
35	Yobe	68,519,691,642.72	52,837,873,323.18	121,357,564,965.90	60,875,837,066.50	76,033,764,157.43	136,909,601,223.93	5,337,974,365.00	5,141,345,387.00	10,479,319,752.00	48,121,898,000.00	77,350,000,000.00	6,015,397,555.60	5,859,036,505.17	11,874,434,060.77	13.31%	8.67%
36	Zamfara	34,962,511,469.55	53,711,926,244.35	88,674,437,713.90	49,746,202,055.97	101,539,024,333.57	151,285,226,389.54	2,010,178,805.41	2,644,888,313.61	4,655,067,119.02	64,124,702,098.96	87,459,664,089.67	2,471,669,296.88	10,588,377,868.58	13,060,047,165.46	180.56%	8.63%
		3,291,870,758,652.60	4,136,580,635,227.74	7,428,451,393,880.34	3,780,331,323,547.53	4,814,001,621,762.33	8,594,332,945,309.86	205,835,538,194.97	266,259,265,248.29	472,094,803,443.26	2,100,371,475,977.77	3,070,181,748,304.67	267,506,426,507.36	353,833,661,096.92	621,340,087,604.28	31.61%	7.23%

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